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December 20, 2018

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

Elizabeth.Watts@duke-energy.com
Elizabeth Watts
Associate General Counsel

Re: Case No. 18-1378-EL-RDR
Case No. 89-6002-EL-TRF

Dear Ms. McNeal:

Pursuant to the Public Utilities Commission of Ohio's (Commission) Opinion and Order in Case No. 14-841-EL-SSO, Duke Energy Ohio, Inc., submits herein the required schedules and tariff pages related to the update of its Distribution Capital Investment Rider (Rider DCI).¹

As part of the approval of Rider DCI, the Commission ordered that quarterly filings be made, with such filings automatically approved. The Commission further ordered that Rider DCI be audited annually, with the August quarterly filing. Consistent therewith, this update to the Rider DCI rate will be implemented with the first billing cycle of January 2019. The proposed Rider DCI rate is based on investment data from the FERC Form 3Q and Form 1, for the third quarter of 2018 and is supported by two attachments. Attachment A is the proposed tariff sheet reflecting the revised Rider DCI rate and Attachment B contains the schedules and workpapers supporting the calculation of the proposed Rider DCI rate. The attached schedules demonstrate that the revenue requirement is below the permitted cap for 2018 for the third quarter.

Should you have any questions please feel free to contact me.

Respectfully submitted,

/s/ Elizabeth H. Watts

Rocco O. D'Ascenzo (0077651)
Deputy General Counsel
Elizabeth H. Watts (0031092)
Associate General Counsel
Duke Energy Ohio, Inc.
139 E. Fourth Street
Cincinnati, Ohio 45201-0960
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¹ In the Matter of the Application of Duke Energy Ohio, Inc., for Authority to Establish a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan, Accounting Modifications, and Tariffs for Generation Service, Case No. 14-841-EL-SSO, et al., Opinion and Order, at pp. 70-72 (April 2, 2015).

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

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**RIDER DCI
DISTRIBUTION CAPITAL INVESTMENT RIDER**

Applicable to all retail jurisdictional customers in the Company's electric service areas including those customers taking generation service from a Competitive Retail Electric Service Providers. This tariff does not apply to customers taking service under Rate TS, service at transmission voltage.

All retail jurisdictional customers shall be assessed a charge of 6.864% of the customer's applicable base distribution charges (*i.e.*, customer charge plus base distribution charge) to recover the revenue requirement associated with incremental distribution capital costs incurred by the Company. This Rider shall be adjusted periodically to recover amounts authorized by the Commission.

This Rider is subject to reconciliation, including, but not limited to, refunds or additional charges to customers, ordered by the Commission as the result of audits by the Commission in accordance with the December 19, 2018, Opinion and Order in Case Nos. 17-1263-EL-SSO, et al., or based upon the impact to the rates recovered through the rider due to changes in federal corporate income taxes, including the Tax Cuts and Jobs Act of 2017 and pursuant to an order by the Commission directing changes to this rider as a result of the Commission's investigation in Case No. 18-47-AU-COI.

Filed pursuant to an Order dated December 19, 2018 in Case No. 17-1263-EL-SSO before the Public Utilities Commission of Ohio.

Issued: December 20, 2018

Effective: January 2, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
Revenue Requirement for Rider DCI
Case No. 18-1378

Line	Description	June 30, 2016	September 30, 2018	Reference
1	Gross Distribution Plant	\$2,278,714,295	\$2,617,865,013	Pages 2 & 3
2	Accumulated Depreciation on Distribution Plant	747,093,755	751,159,986	Pages 4 & 5
3	Net Distribution Plant in Service	\$1,531,620,540	\$1,866,705,027	
4	ADIT and EDIT on Distr Plant	(\$433,073,370)	(\$509,452,320)	Pages 6 & 7
5	Capitalized Incentives Accrued Since 6/30/16	\$0	(\$959,294)	Page 13
6	Distribution Rate Base for Rider DCI	<u>\$1,098,547,170</u>	<u>\$1,356,293,413</u>	Line (3) + Line (4) + Line (5)
7	Return on Rate Base (Pre-Tax %) (1)	10.34%	8.96%	Base 35% FIT & Current 21% FIT
8	Return on Rate Base (Pre-Tax)	\$113,589,777	\$121,523,890	Line (5) * Line (6)
9	Depreciation Expense	\$56,812,629	\$65,912,246	Page 8
10	Property Tax Expense (Excludes M&S)	<u>\$87,930,155</u>	<u>\$105,979,798</u>	Page 9
11	Revenue Requirement Before CAT	\$258,332,561	\$293,415,933	Line (7) + Line (8) + Line (9)
12	Change in Revenue Requirement		\$35,083,372	Line (10) _{current} - Line (10) _{base}
13	Incremental Commercial Activities Tax		\$91,455	{1/(1-CAT) * Line (11)}
14	Compliance Audit Adjustment 16-1437-EL-RDR		\$139,614	
15	Compliance Audit Adjustment 17-1118-EL-RDR		(\$4,283,979)	
16	Total Rider DCI Revenue Requirement (2)		\$31,030,462	Line (11) + Line (12)
17	Annual Base Distribution Revenue (3)		<u>\$452,055,948</u>	
18	DEO Percentage of Base Distribution Revenue		<u>6.864%</u>	Line (16) + Line (17)

Notes: (1) Return on Rate Base (Pre-Tax %) set per Stipulation in Case No. 17-32-EL-AIR.
Upon the *Tax Cut and Jobs Act of 2017* becoming law the Return on Rate Base (Pre-Tax %) has been adjusted to reflect a reduction of the Corporate tax rate from 35% to 21%.

(2) See Revenue schedule for amount collected year to date 2018. The Company was under the 2018 \$35 million cap through July and is now subject to a \$5 million monthly cap going forward as ordered in Case No. 14-841-EL-SSO.

(3) From Stipulation Attachment 1 as filed and approved in Case No. 17-32-EL-AIR, et al.
This number represents total retail distribution revenue excluding transmission customers

Duke Energy Ohio
Plant in Service Summary by Major Property Groupings (As of September 30, 2018)

Line No.	Account Number		Account Title	Per Books	Adjustments ^{(a) (b)}	Adjusted
	FERC	Company				Total Company
Distribution Accounts						
1	360	3600	Land and Land Rights	\$17,832,722		\$17,832,722
2	360	3601	Rights of Way	\$26,616,904		26,616,904
3	361	3610	Structures and Improvements	\$21,159,898		21,159,898
4	362	3620	Station Equipment	\$237,164,367	(\$9,470)	237,154,897
5	362	3622	Major Equipment	\$123,103,457		123,103,457
6	363	3635	Station Equipment Electronic	\$0		0
7	364	3640	Poles, Towers & Fixtures	\$349,659,286	(\$1,925)	349,657,361
8	365	3650, 3651	Overhead Conductors and Devices	\$619,189,647		619,189,647
9	366	3660	Underground Conduit	\$131,613,336		131,613,336
10	367	3670	Underground Conductors and Devices	\$398,929,477		398,929,477
11	368	3680, 3681	Line Transformers	\$391,959,141		391,959,141
12	368	3682	Customer Transformer Installations	\$3,755,297		3,755,297
13	369	3691	Services - Underground	\$21,148,532		21,148,532
14	369	3692	Services - Overhead	\$93,225,807		93,225,807
15	370	3700	Meters	\$0		0
16	370	3700	Meter Instrument Transformers	\$7,961,207		7,961,207
17	370	3701	Leased Meters	\$0		0
18	370	3701	Leased Meter Instrument Transformers	\$5,672,328		5,672,328
19	370	3702	Utility of the Future Meters	\$109,696,271	(\$68,730,098)	40,966,173
20	370	3702	Echelon AMI Meters	\$0	\$68,730,098	68,730,098
21	371	3710	Installations on Customers' Premises	\$9,884		9,884
22	371	3712	Company Owned Outdoor Light	\$6,074,158	(\$6,074,158)	0
23	372	3720	Leased Property on Customers' Premises	\$102,503		102,503
24	373	3730	Street Lighting	\$5,766,510	(\$5,766,510)	0
25	373	3731	Street Lighting - Overhead	\$15,588,150		15,588,150
26	373	3732	Street Lighting - Boulevard	\$28,036,749		28,036,749
27	373	3733	Light Security OL POL Flood	\$15,451,445		15,451,445
28	373	3734	Light Choice OLE - Public	\$8,757,661	(\$8,757,661)	0
29				\$2,638,474,737	(\$20,609,724)	\$2,617,865,013

Notes: (a) Echelon meters and tariffed street lights

Duke Energy Ohio
Plant in Service Summary by Major Property Groupings (As of June 30, 2016)

Line No.	Account Number		Account Title	Per Books	Adjustments (a) (b)	Adjusted Total Company
	FERC	Company				
			Distribution Accounts			
1	360	3600	Land and Land Rights	\$13,138,936		\$13,138,936
2	360	3601	Rights of Way	\$26,286,892		26,286,892
3	361	3610	Structures and Improvements	\$19,163,278		19,163,278
4	362	3620	Station Equipment	\$212,274,477	(\$9,470)	212,265,007
5	362	3622	Major Equipment	\$115,663,252		115,663,252
6	362	3635	Station Equipment Electronic	\$0		0
7	364	3640	Poles, Towers & Fictures	\$309,688,484	(\$1,925)	309,686,559
8	365	3650, 3651	Overhead Conductors and Devices	\$556,919,666		556,919,666
9	366	3660	Underground Conduit	\$113,261,755		113,261,755
10	367	3670	Underground Conductors and Devices	\$344,816,482		344,816,482
11	368	3680, 3681	Line Transformers	\$332,913,015		332,913,015
12	368	3682	Customer Transformer Installations	\$3,755,296		3,755,296
13	369	3691	Services - Underground	\$5,525,489		5,525,489
14	369	3692	Services - Overhead	\$81,827,784		81,827,784
15	370	3700	Meters	\$0		0
16	370	3700	Meter Instrument Transformers	\$7,409,920		7,409,920
17	370	3701	Leased Meters	\$385,629		385,629
18	370	3701	Leased Meter Instrument Transformers	\$5,672,328		5,672,328
19	370	3702	Utility of the Future Meters	\$71,798,132	(\$68,730,098)	3,068,034
20	370	3702	Echelon AMI Meters	\$0	\$68,730,098	68,730,098
21	371	3710	Installations on Customers' Premises	\$0		0
22	371	3712	Company Owned Outdoor Light	\$732,923	(\$732,923)	0
23	372	3720	Leased Property on Customers' Premises	\$102,503		102,503
24	373	3730	Street Lighting	\$2,004,201	(\$2,004,201)	0
25	373	3731	Street Lighting - Overhead	\$15,300,749		15,300,749
26	373	3732	Street Lighting - Boulevard	\$27,727,622		27,727,622
27	373	3733	Light Security OL POL Flood	\$15,094,001		15,094,001
28	373	3734	Light Choice OLE - Public	\$10,326,930	(\$10,326,930)	0
29				\$2,291,789,744	(\$13,075,449)	\$2,278,714,295

Notes: (a) Echelon meters and tarified street lights

Duke Energy Ohio
Accumulated Depreciation by Major Property Groupings (As of September 30, 2018)

Line No.	Account Number		Account Title	Per Books	Adjustments ^(a)	Adjusted
	FERC	Company				Total Company
Distribution Accounts						
1	360	3600	Land and Land Rights	\$3,651		\$3,651
2	360	3601	Rights of Way	4,812,588		\$4,812,588
3	361	3610	Structures and Improvements	5,029,654		\$5,029,654
4	362	3620	Station Equipment	66,157,698	(265,144)	\$65,892,554
5	362	3622	Major Equipment	48,357,789	(67,506)	\$48,290,283
6	363	3635	Dist Station Equip Elec	0		\$0
7	364	3640	Poles, Towers & Fixtures	130,759,994	(169)	\$130,759,825
8	365	3650, 3651	Overhead Conductors and Devices	122,188,955		\$122,188,955
9	366	3660	Underground Conduit	46,169,641		\$46,169,641
10	367	3670	Underground Conductors and Devices	103,318,339		\$103,318,339
11	368	3680, 3681	Line Transformers	149,652,668		\$149,652,668
12	368	3682	Customer Transformer Installations	2,825,228		\$2,825,228
13	369	3691	Services - Underground	12,601,102		\$12,601,102
14	369	3692	Services - Overhead	53,794,748		\$53,794,748
15	370	3700	Meters	4,252,845		\$4,252,845
16	370	3700	Meter Instrument Transformers	2,700,952		\$2,700,952
17	370	3701	Leased Meters	2,428,163		\$2,428,163
18	370	3701	Leased Meter Instrument Transformers	1,362,452		\$1,362,452
19	370	3702	Utility of the Future Meters	24,929,207	(19,505,785)	\$5,423,422
20	370	3702	Echelon AMI Meters	0	19,505,785	\$19,505,785
21	371	3710	Installations on Customers' Premises	(5,114)		(\$5,114)
22	371	3712	Company Owned Outdoor Light	(64,668)	64,668	\$0
23	372	3720	Leased Property on Customers' Premises	(49,164)		(\$49,164)
24	373	3730	Street Lighting	(150,239)	150,239	\$0
25	373	3731	Street Lighting - Overhead	14,205,734		\$14,205,734
26	373	3732	Street Lighting - Boulevard	9,699,095		\$9,699,095
27	373	3733	Light Security OL POL Flood	9,595,794		\$9,595,794
28	373	3734	Light Choice OLE - Public	440,633	(440,633)	\$0
29		108	Retirement Work in Progress	(64,129,214)	830,000	(\$63,299,214)
30				\$750,888,531	\$271,455	\$751,159,986

Notes: (a) Echelon meters and tariffed street lights

Duke Energy Ohio
Accumulated Depreciation by Major Property Groupings (As of June 30, 2016)

Line No.	Account Number		Account Title	Per Books	Adjustments ^(a) ^(b)	Adjusted
	FERC	Company				Total Company
Distribution Accounts						
1	360	3600	Land and Land Rights	\$2,754		2,754
2	360	3601	Rights of Way	\$4,027,028		4,027,028
3	361	3610	Structures and Improvements	\$4,461,821		4,461,821
4	362	3620	Station Equipment	\$76,841,335	(\$265,144)	76,576,191
5	362	3622	Major Equipment	\$43,955,677	(\$67,506)	43,888,171
6	363	3635	Dist Station Equip Elec	\$0		0
7	364	3640	Poles, Towers & Fixtures	\$124,853,252	(\$169)	124,853,083
8	365	3650, 3651	Overhead Conductors and Devices	126,876,467		126,876,467
9	366	3660	Underground Conduit	43,376,369		43,376,369
10	367	3670	Underground Conductors and Devices	93,833,245		93,833,245
11	368	3680, 3681	Line Transformers	147,962,151		147,962,151
12	368	3682	Customer Transformer Installations	2,637,652		2,637,652
13	369	3691	Services - Underground	2,537,125		2,537,125
14	369	3692	Services - Overhead	46,533,748		46,533,748
15	370	3700	Meters	(6,753,931)		(6,753,931)
16	370	3700	Instrumentation Transformers	2,204,858		2,204,858
17	370	3701	Leased Meters	(718,804)		(718,804)
18	370	3701	Instrumentation Transformers	994,857		994,857
19	370	3702	Utility of the Future Meters	19,487,051	(19,505,785)	(18,734)
20	370	3702	Echelon AMI Meters	0	19,505,785	19,505,785
21	371	3710	Installations on Customers' Premises	10,635		10,635
22	371	3712	Company Owned Outdoor Light	(298,114)	298,114	0
23	372	3720	Leased Property on Customers' Premises	(58,390)		(58,390)
24	373	3730	Street Lighting	(432,366)	432,366	0
25	373	3731	Street Lighting - Overhead	12,340,799		12,340,799
26	373	3732	Street Lighting - Boulevard	8,700,863		8,700,863
27	373	3733	Light Security OL POL Flood	8,085,172		8,085,172
28	373	3734	Light Choice OLE - Public	(169,815)	169,815	0
-29		108	Retirement Work in progress	(15,595,160)	830,000	(14,765,160)
30				\$745,696,279	\$1,397,476	\$747,093,755

Notes: (a) Echelon meters and tariffed street lights

(b) Adjustments made per Stipulation in Case No. 17-0032-EL-AIR

Duke Energy Ohio

Plant Related Accumulated Deferred Income Taxes - Excluding Grid Modernization (September 30, 2018)

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
Account 282						
1	282	282.XXX	263A	\$ (51,763,481)	\$0	(\$51,763,481)
2	282	282.XXX	AFUDC Debt	(1,250,485)	0	(1,250,485)
3	282	282.XXX	Casualty Loss	(7,470,000)	0	(7,470,000)
4	282	282.XXX	CIAC	10,760,749	0	10,760,749
5	282	282.XXX	CWIP Differences	361,982	0	361,982
6	282	282.XXX	FAS109	(17,704,229)	17,704,229	0
7	282	282.XXX	Miscellaneous	2,994,582	0	2,994,582
8	282	282.XXX	Non-Cash Overheads	10,431,674	0	10,431,674
9	282	282.XXX	Section 174	(394,890)	394,890	0
10	282	282.XXX	Software	0	0	0
11	282	282.XXX	Tax Depreciation	(207,383,002)	0	(207,383,002)
12	282	282.XXX	Tax Expensing	(70,158,769)	0	(70,158,769)
13	282	282.XXX	TIC	2,500,969	0	2,500,969
13	Total Plant-Related Accumulated Deferred Income Tax (a)			\$ (329,074,900)	\$ 18,099,119	\$ (310,975,781)
14	Total Plant-Related Excess Deferred Income Tax (a)			\$ (198,476,539)	\$ -	\$ (198,476,539)
15	Total Plant-Related ADIT and EDIT			\$ (527,551,439)	\$ 18,099,119	\$ (509,452,320)

Notes: (a) The Plant-Related Accumulated Deferred Income Tax (ADIT) amounts and Excess Deferred Income Tax (EDIT) presented are after adjustments from the *Tax Cuts and Jobs Act of 2017*. As part of tax reform portions of the ADIT amounts were reclassified as regulatory liabilities that would also be deducted from net plant for purposes of calculating net rate base.

Duke Energy Ohio

Plant Related Accumulated Deferred Income Taxes - Excluding Grid Modernization (June 30, 2016)

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
			Account 282			
1	282	282.XXX	263A	(\$55,636,594)	\$0	(\$55,636,594)
2	282	282.XXX	AFUDC Debt	(2,112,782)	0	(2,112,782)
3	282	282.XXX	Casualty Loss	(14,695,573)	0	(14,695,573)
4	282	282.XXX	CIAC	18,639,433	0	18,639,433
5	282	282.XXX	CWIP Differences	422,556	0	422,556
6	282	282.XXX	FAS109	(35,635,591)	35,635,591	0
7	282	282.XXX	Miscellaneous	9,671,847	0	9,671,847
8	282	282.XXX	Non-Cash Overheads	21,738,180	0	21,738,180
9	282	282.XXX	Section 174	(798,162)	798,162	0
10	282	282.XXX	Software	0	0	0
11	282	282.XXX	Tax Depreciation	(415,326,001)	0	(415,326,001)
12	282	282.XXX	TIC	4,225,564	0	4,225,564
13			Total Plant-Related Accumulated Deferred Income Tax	(\$469,507,123)	\$36,433,753	(\$433,073,370)

Duke Energy Ohio
Depreciation Expense by Major Property Groupings

				Gross Plant Balance		Depreciation Rate (%)	Depreciation Expense	
				Base Case	Sep-18		Base Case	Sep-18
Distribution Accounts								
1	360	3600	Land and Land Rights	\$13,138,936	\$17,832,722	-	\$0	\$0
2	360	3601	Rights of Way	\$26,286,892	\$26,616,804	1.33	\$348,616	\$354,004.82
3	361	3610	Structures and Improvements	\$19,163,273	\$21,158,898	1.71	\$327,892	\$361,834.26
4	362	3620	Station Equipment	\$212,255,007	\$237,154,897	1.97	\$4,181,621	\$4,671,851.47
5	362	3622	Major Equipment	\$115,863,252	\$123,103,457	1.77	\$2,047,240	\$2,178,931.18
6	362	3635	Station Equipment Electronic	\$0	\$0	0.00	\$0	\$0
7	364	3640	Poles, Towers & Fittings	\$309,686,559	\$349,657,361	2.27	\$7,029,885	\$7,937,222.09
8	365	3650, 3651	Overhead Conductors and Devices	\$556,919,898	\$619,188,647	2.36	\$13,143,304	\$14,612,675.67
9	366	3660	Underground Conduit	\$113,281,755	\$131,613,336	2.00	\$2,265,235	\$2,632,266.72
10	367	3670	Underground Conductors and Devices	\$344,816,482	\$398,926,477	1.92	\$6,620,476	\$7,658,446.86
11	368	3680, 3681	Line Transformers	\$332,913,015	\$361,958,141	2.44	\$8,123,678	\$9,563,603.04
12	368	3682	Customer Transformer Installations	\$3,755,298	\$3,768,297	2.44	\$91,629	\$91,629.25
13	369	3691	Services - Underground	\$5,525,489	\$21,148,532	1.92	\$106,089	\$406,081.81
14	369	3692	Services - Overhead	\$81,827,784	\$93,225,607	2.90	\$2,373,006	\$2,703,546.40
15	370	3700	Meters	\$0	\$0	Amortization	\$2,251,310	\$2,251,310
16	370	3700	Meter Instrument Transformers	\$7,409,920	\$7,961,207	4.55	\$337,151	\$362,234.82
17	370	3701	Leased Meters	\$385,829	\$0	Amortization	\$368,144	\$68,144
18	370	3701	Leased Meter Instrument Transformers	\$5,672,328	\$5,672,328	4.55	\$258,091	\$258,090.82
19	370	3702	Utility of the Future Meters	\$3,068,034	\$40,966,173	6.67	\$204,638	\$2,732,443.74
20	370	3702	Echelon AMI Meters	\$68,730,088	\$68,730,088	Amortization	\$4,922,431	4,922,431
21	371	3710	Installations on Customers' Premises	\$0	\$8,684	9.17	\$0	\$808.36
22	371	3712	Company Owned Outdoor Light	\$0	\$0	9.17	\$0	\$0
23	372	3720	Leased Property on Customers' Premises	\$102,503	\$102,503	4.04	\$4,141	\$4,141.12
24	373	3730	Street Lighting	\$0	\$0	4.00	\$0	\$0
25	373	3731	Street Lighting - Overhead	\$15,300,749	\$15,566,150	4.00	\$612,030	\$623,525
26	373	3732	Street Lighting - Boulevard	\$27,727,822	\$28,036,749	2.50	\$699,191	\$700,916.73
27	373	3733	Light Security OL POL Flood	\$15,094,001	\$15,451,445	3.33	\$502,636	\$514,533.12
28	373	3734	Light Choice OLE - Public	\$0	\$0	6.63	\$0	\$0
29	Total			\$2,278,714,295	\$2,617,885,013		\$56,812,629	\$65,912,248

Duke Energy Ohio
PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION

Property Taxes			
	Personal ⁽¹⁾	Real ⁽²⁾	Total
1 Distribution	\$105,565,232	\$414,566	\$105,979,798

Notes: ⁽¹⁾ See page 10.

⁽²⁾ See page 11.

Duke Energy Ohio
PERSONAL PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION

Line	Description	Distribution
1	Jurisdictional Plant in Service	\$2,617,865,013
2	Jurisdictional Real Property	<u>65,609,524</u>
3	Net Cost of Taxable Personal Property	<u>\$2,552,255,489</u>
4	True Value Percentage (1)	49.74%
5	True Value of Taxable Personal Property	<u>\$1,269,491,880</u>
6	Assessment Percentage	85.0%
7	Assessment Value	<u>\$1,079,068,098</u>
8	Personal Property Tax Rate	9.7830%
9	Personal Property Tax	<u><u>\$105,565,232</u></u>

(1) Percentage based on 2018 Valuation of Dec 2017 property

Assessed Value	1,240,093,810
Distr Plant in Service per 2017 Form 1 page 206 (Excludes Real Property)	2,493,167,720
	49.74%

Duke Energy Ohio
REAL PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION

Line	Description	Distribution
1	Real Property associated with electric distribution	\$65,609,524
2	Assessment Percentage (1)	<u>8.046%</u>
3	Assessment Value	\$5,278,942
4	Real Property Tax Rate	<u>7.8532%</u>
5	Real Property Tax	<u><u>\$414,566</u></u>

(1) DEO 2017 property taxes paid in 2018

2017 Real Property per Form 1	\$60,077,261
Assessed Value	<u>\$4,834,048</u>
Assessment Percentage	<u><u>8.046%</u></u>

**Duke Energy Ohio
Revenue Collected
Rider DCI**

	Calendar Year 2018			
	Actual Monthly Gross Revenues	Actual YTD Gross Revenues	Revenue Cap	Above/(Below) Revenue Cap
January, 2018	\$ 6,198,856	\$ 6,198,856		
February, 2018	\$ 5,343,474	\$ 11,542,329		
March, 2018	\$ 4,851,314	\$ 16,393,643		
April, 2018	\$ 3,767,545	\$ 20,161,187		
May, 2018	\$ 3,550,396	\$ 23,711,584		
June, 2018	\$ 4,270,879	\$ 27,982,462		
July, 2018	\$ 5,101,876	\$ 33,084,338	35,000,000	\$ (1,915,662)
August, 2018	\$ 4,800,530		\$ 5,000,000	\$ (199,470)
September, 2018	\$ 4,908,325		\$ 5,000,000	\$ (91,675)
October, 2018	\$ 4,594,707		\$ 5,000,000	\$ (405,293)
November, 2018	\$ 4,307,090		\$ 5,000,000	\$ (692,910)
December, 2018			\$ 5,000,000	
Total	\$ 51,694,990			

Calendar Year 2019

Actual Monthly
Gross Revenues

\$ -

Note: 2018 Cap: for the first seven months of the year is
\$35 million and \$5 million per month thereafter per order
in Case No. 14-841-EL-SSO

2019 Revenue Cap (Baseline) (a) \$ 42,100,000
2019 Revenue Cap (if 2018 reliability targets achieved) (a) \$ 46,800,000

Amount Above/(Below) Revenue Cap (Baseline) (a) \$ (42,100,000)
Amount Above/(Below) Revenue Cap (if 2018 reliability targets achieved) (a) \$ (46,800,000)

(a) Per order in Case No. 17-1263-EL-SSO

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in

Case No(s). 18-1378-EL-RDR, 89-6002-EL-TRF

Summary: Tariff DEO, Inc. submits the required schedules and tariff pages related to the update of its Distribution Capital Investment Rider (Rider DCI). electronically filed by Mrs. Debbie L Gates on behalf of Duke Energy Ohio Inc. and D'Ascenzo, Rocco O. Mr. and Watts, Elizabeth H