BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Implement a Capital Expenditure Program.)	Case No. 13-2417-GA-UNC
In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods.)	Case No. 13-2418-GA-AAM

2018 ANNUAL INFORMATIONAL FILING OF DUKE ENERGY OHIO, INC.

On December 20, 2013, Duke Energy Ohio, Inc., (Duke Energy Ohio or Company) filed an Application in the above-captioned cases, seeking approval of a Capital Expenditure Program (CEP). On October 1, 2014, the Public Utilities Commission of Ohio (Commission) issued a Finding and Order (Order), modifying and approving the Application.

In the Order, the Commission required the Company to make annual informational filings regarding its CEP on April 30, beginning in 2015. Such annual filings are required to consist of the following information: the CEP regulatory asset balance at December 31; calculations used to determine monthly deferred amounts, including a breakdown of investments in post-in service carrying costs (PISCC), depreciation expense, and property tax for each budget type; a breakdown of rate impact by customer class; capital budget for the calendar year in which the informational filing is made and the succeeding year; estimate of the effect that the deferred amounts would have on residential customer bills, if they were included in rates; schedules showing the calculations and inputs for deferrals; and an explanation of any substantial deviation between the planned.

estimated CEP expenditures and actual expenditures, where such substantial deviation would reasonably impede Staff's ability to monitor or review the filing.¹

In accordance with the Order, Duke Energy Ohio is making this annual filing, including the following schedules:

Exhibit 1: Estimated Capital Budget – 2018

Exhibit 2: Cumulative Estimated Bill Impact – Deferred Amounts

Exhibit 3: Monthly CEP Investments

Exhibit 4a: Deferred Depreciation – Distribution Improvement

Exhibit 4b: Deferred Depreciation – Information Technology

Exhibit 5: Post In-Service Carrying Costs (PISCC)

Exhibit 6: Property Tax Deferral

Exhibit 7: Incremental Revenue Associated with CEP Investments

Exhibit 8: Actual – Authorized CEP Explanations

Exhibit 9: Estimated Capital Budget - 2019

The attached exhibits contain the information required by the Order. Duke Energy Ohio respectfully requests that the Commission accept such information in compliance with its requirements, thereby approving ongoing deferral authority under the CEP.

¹ Order, pg. 10.

Respectfully submitted,

/s/Jeanne W. Kingery

Rocco O. D'Ascenzo (0077651)
Deputy General Counsel
Jeanne W. Kingery (0012172) (Counsel of Record)
Associate General Counsel
155 East Broad Street
Columbus, Ohio 43215
(614) 222-1334
(614) 222-1337 (facsimile)
Rocco.D'Ascenzo@duke-energy.com
Jeanne.Kingery@duke-energy.com

Attorneys for Duke Energy Ohio, Inc.

CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing was delivered, via electronic mail delivery, facsimile, or regular mail delivery, postage prepaid, on this 14th day of May, to the persons listed below.

/s/ Jeanne W. Kingery
Jeanne W. Kingery

John H. Jones Assistant Attorney General Public Utilities Section 30 East Broad Street, 16th floor Columbus, OH 43215 john.jones@ohioattorneygeneral.gov

Counsel for Staff, Public Utilities Commission of Ohio

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 (\$ MILLIONS)

Description: Provide approved Capital Budget for the previous year per 13-2417-GA-UNC

Line No.	Category		_:	2018
1	Distribution Improvement	[A]	\$	68.1
2	Information Technology			
3	Compliance with Rules, Regulations and Orders			1.2
4	Total		\$	69.3

[A] Does not include investments recovered through Rider AMRP or Rider AU cost-recovery mechanisms.

CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP)

CUMULATIVE ESTIMATED BILL IMPACT - DEFERRED AMOUNTS FOR THE PERIODS ENDED DECEMBER 31, 2013 THROUGH DECEMBER 31, 2018

Description: Estimated bill impacts related to deferrats of depreciation, PISCC, and Property Taxes on CEP investments. Represents an estimated rate impact related to deferred activity.

					1					
0	Description	- 2	2/31/2013 [2]	12/31/2014	Balance at 12/31/2015	12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Cumulative Batance	
0	Deferred Depreciation Expense	•	246,242 \$	906,019	1,757,223	3,386,933	5,883,666	9,093,544	21,273,627 Ext	21,273,827 Exhibit No. 4a, Line 1 + Exhibit No. 4b, Line 1
3 6		•	984, 480	1923,187	2,614,325	5,247,878	7,880,833	11,789,807	29,592,179 Ext	29,582,179 Exhibit No. 5, Line 3
2 5	Deferred Property 1st Expense	n v	4 (1 0.43 23 R) R	74 844 443)	1,111,178	2,094,658	3,625,440	5,705,526	13,046,753 Ext	13,046 753 Exhibit No 8 Line 3
1	Total Deferred CEP Amounts	•	(402,847) \$	1,059,744 \$	1	7,671,418	13,480,323	21,602,012	44,981,818 Sum of Lines 1 - 4	10,830,741 Exhibit No. 7, Line 4 44,981,818 Sum of Lines 1 - 4
٥	Deferred Income Taxes	••	84,598 \$	(222,546) \$	(327,845) \$	\$ (1,610,998) \$	(2,832,968) \$	(4,536,423) \$		(9,446,182) Line 5 x -current year end FIT rate
z	Net Cumulative Deferred CEP Amounts	19	(318,249) \$	837,198 \$	1,233,323 \$	8 6,080,420 \$	10,857,355 \$	\$ 685,589 \$	35,535,636 Sum of Lines 5 - 7	m of Lines 5 - 7
œ	Rate of Return [2]		9 18%	9.16%	9.15%	9.16%	9 16%	9 16%	9 16% Pre	9 18% Pre-Tay rate of return conveyed in Case Mr. 12,1685 CA AID
Δ.	Pre-Tax Return on Deferred CEP Amounts	•	(29,152) \$	78,687	112,972	555,134	976,214	1,563,208 \$	3,255,064 Line 7 x Line 8	e 7 x Line 8
₹	Amortization of Deferred Depreciation Regulatory Asset	69	6,255 \$	23.013	44,633	86.028 \$	149.445	230 976 \$	540.350 Lin	0 1 x 2 54% [1]
₹	Amortization of Deferred PISCC Regulatory Asset	•	10,011	36,962	71,484	133,296 \$	200 173	299,715 \$	751,841 Line 2 x 2.54%	e2x254% [1]
₹ ₹	Amortization of Deferred Property Tax Regulatory Asset Amortization of Revenue Offset Deferral	2 2	(26,498) \$	12,953 (46,010) (28,224 (104,688) (53,204 8	92,086	144,920 \$	331,367 Line 3 x 2.54% (480,840) Line 4 x 2.54%	3.2.5.5.5.6. [1] e.e.4.2.5.6. [1]
F	Total Annual Revenue Requirement	49	(39,384) \$	103,805 \$	152,625 \$	749,988 \$	1,318,868 \$	2,111,899 \$		4,397,602 Sum of Lines 9 - 13
≪I Œ	Allocation % Rate RS / RFT / RSU		72.3475%	72.3475%	72.3475%	72.3475%	72 3475%	20 3475%	72 3476% C	7) 24759, Cose No. 12,4886,C6.51D Coheshis E. 9.75 sees 7 of 44
œ	Rate GS / FT Small		7,4632%	7.4832%	7 4632%	7.4632%	7.4632%	7.4632%	7 4832% Car	7 4632% Case No. 12-1885-GA-AIR Schedule E-3 2f nace 7 of 14
œœ	Rate GS / FT Large Rate IT		15.6175%	15.6175%	15,6175%	15.6175%	15.6175%	15.6175%	15.6175% Cm	15.6175% Case No. 12-1685-GA-AIR, Schedule E-3.2t, page 7 of 14
ļ۴	Total Allocation		100.0000%	100 0000%	100.0000%	100.0009%	100.0000%	100.0000%	100.0000% Sur	00 0000% Sum of Lines 15 - 18
₹102	Annual Revenue Reguirement Rate RS / RFT / RSLI	••	(28,493) \$	74,955 \$	110,420 \$	542,598 \$	954,168	1,527,906 \$	3,181,555 Uni	181,555 Line 14 x Line 15
ď d	Rate GS / FT Small	,	(2,939) \$	7,732	11,391	55,973 \$	98,430	157,615 \$	328,202 Line	328,202 Line 14 x Line 16
ž ď	Rate GS / r i Carge	, v	(16,13) S	4 737	23,836 \$	34 288 S	205,974	329,826 \$	886,795 Line	588,795 Line 14 x Line 17
ĮΨ	Total Annual Revenue Requirement	50	(39,384) \$	103,605	152,625	749,988 \$	1,318,868	2,111,899 \$	4,397,602 Sur	397,602 Sum of Lines 20 - 23
40000	Annual Bills Issued Rate RS/ FFT / RSLI Rate GS/ FT Small		4,716,733 249,180 91,936	4,716,733 249,180 91,938	4,733,059 236,052 103,440	4,757,415 243,983 94,209	4,785,119 254,799 84,591	4,838,307 255,797 85,873	4,836,307 Wed 255,797 Wed 85,873 Wed	.836.307 Work Papers 7.2 thru 7.6 225.739 Work Papers 7.2 thru 7.6 58.5973 Work Papers 7.2 thru 7.6
œ	Rate IT		1,093	1,093	882	888	917	881	881 Wo	Work Papers 7.2 thru 7.6
三 日 日	Estimated Monthly Rate Impact Rate RS / RFT / RSLI Rate CS / FT Small	w w	(0.01) \$	0.02 \$	0.04	0.15 \$	0.35	0.68	0.66 Line	0.66 Line 20 / Line 25 (Cap is \$1.50 per month)
E 02	Rate CS / FT Large Rate IT	s s	(0.07) \$	0.18 \$	0,39 \$	1.67 \$	4 29 4	7.89 \$	7.99 Line	7.50 Line 22 / Line 27 228 21 Line 27

⁽i) For purposes of this calculation Duke Energy Ohio used a composite depreciation rate calculated using data from the 2015 FERC Form 2. It includes carrying costs on the unamontized balance.
The actual amortization period will be determined in Duke Energy Ohio's next gas base rate case or other proceeding.

^[2] Approved Pre-Tax Rate of Return set per Stipulation in Case No. 12-1885-GA-AIR. Upon the Tax Cut and Jobs Act of 2017 becoming law the Pre-Tax Rate of Return has been adjusted to reflect a reduction of the Corporate tax rate from 35% to 21%.

MONTHS V. 25-347-14-44-12-44-14-44-44-44-44-44-44-44-44-44-44-44-																		į	
Programmed a first Account of Street Programmed and Accounting Australians, Australians, Live III. Programmed Accounting Accounti																			
Vol. Consisting Laboration in the States with the Secondary Demokratic His Consultation in 13-111 (24.1.Hz). Consultation in 13-111 (24.1.Hz). Consultation when here have been been break for the Secondary when here have been been break for the Secondary in the	Balanco at 2011/2 8: 140 071 205 5 5: 15 322 409 5 8: 207 475 814 8	281 981 162 202 245 182 252 258 183 27 715	241 102 1 194 (123 344 1 12 194 (211 724	281 802 5 200, 188,471 1 19,545,888 6 219,772,636	251 BE 527 W	1985 1987	201 mm 5 213,007,109 6 19,000,094 7 222,007,344	201 005 738 10, 100, 613 738 10, 100, 613 154	225,858,730 19,886,871 245,535,400	201 1009 240 0003,523 8 19 684,671 8 200 978,184 8	2010 2010 2010 2010 2010 2010 2010 2010	8 652 115 1155 8 652 117 1155 115 1155 1155 115 115 115 115 115 115 115 115 115 115 115 115 115	207 500 518 13 504 571 287 775 500						
The identities Latitude - lives Latitude Descriptions: Sweetly better and all public Accounting to the Accounting Transmission of Conditions of all Accounting Transmissions and Accounting To be in the Accounting Transmission (Table Accounting Transmissions) (ET) = transport (Accounting Transmissions) (Accounting Tran	29172	181			R		į	~		8			1	Activity for Twelve Beerlys Erstead 1291/2013	Auditory for Thunism Effective Desired 17531/2014	Audivity for Twelve Morette Bridge (2010)	Activity for Twelve Howston Erchael (2713/2018)	Activity for Twelve Meetin Ended	£ v
Challedon Improvement Enformation Technology Total CEP to Service Activity - Nel Assets	20.000,742 S	4,136,373 1	4.417787 S	3 1.561,128 S (391) S 8 1.560,735 S	1 412114 1	\$ 2467944 \$ \$ 300,140 \$ \$ 2,745,127 \$	0.107.77.1	8,001,363 \$ 17,521 \$ 8,019,110 \$	(15,864) (15,864) (4,000)	6.600.047 \$ 23.442.734 \$	12,540,184 \$	77,862 8		17,677,11					15,348,312
(1) BESTEL AUTHO-LANCE COMP. BESTEL AUTHO-LANCE COMP. BESTEL CANTEL DESIGNED (SPORTMER THE COMP.	\$ 50,754,442 8 \$ 20,754,442 8 \$ 21,57,568 9	4323.17 8 4323.17 8 100.847 8 4403.144 9	201002 1 774230 5 1 77,125 5 4,416,471 8	201007 1 1237(213 1 2 1237(213 1 3 1237(213 1	200 M	(15) 75 (160) 201000 (15) 75 (160) 10 (16) 201000 (15) 75 (16) 20100 10 (16) 201000 (15) 75 (16) 75 (1	201888 1546.073 16.723	201507 6.001548 1 17.527 1 6.019,116 8	131.123 101.123	\$ 15277.2 \$ 10548. \$ 173.00.2 \$ 101.00.0 \$ 100.00.2 \$ 101.00.0	201119 12 106,600 § 12 106,600 §	2 per 111 2 per 121 2 per 121	7.544.063 17.544.063	Monthly for Tumbre A Monthly Bredood 1273/12813 8 21.877.330 8 5 21.877.330 8	Meritin for Theshe Marrine Brates 1221/2014 24.30/379 5 26.30(370 8 26.30(370 8 26.30(370 8 26.30(370 8 26.30(370 8 26.30(370 8 26.30(370)	March for Twelve As March Ession (127)/(2915 5 4 2,3617 5) 5 4 2,3617 5) 5 5 4 2,351 5 5	Activity for Tueston Sports Budge S221/2216 5 4/2/231 6 46/2317 8 4/2/237	Autholly for Thysbre Inches Inches	11.235
to authory met aligne 2417-004-UHC.	285712	100	28	9812	3	GR IR	# E	EN SE	8	8	2791216	Saless	29/81/2	Meet'n Ended 1221/2613	Bleethe Brand 1200/2014	Meritin Ended	Meetho Grebal 1231/2018	Meetive Ended	7 1
								1	T:				i t	Addwity for Twelve Beeting Diction	Activity for Treatment Benefits Chaffed		Activity for Twelve Activity for Twelve Benetive Bridges (Service Brooke		
	E .	티	"		뭐	~	~	2011007	(300.177) 8	231.464) \$	(314,436) \$	(103,948) S	11,669,043)	(4.196.516)	\$ (5.515.616)	1		\$ (122,000,7)	75
Teal CEP in Service Activity, Represents (7) Intentity, Activity, Represents (7) Intentity, Activity, Represents	s d6,680; s	(185,944) 8	8 4887920	1,014,000) 8	S (144.913)	8 (200,774)	(450,X29)	R3	(K. 120)	(23) 486) \$	(3)6,4369 S	1103,948) \$	11.540.0431	61,586,8189	6 (0.315.018) S	\$ (5,346,597)			\$ §
Description: Represents the amount of Notivenord architig and slightle for exceeding traditional, under the Cap terms of 13-2617 Joh-Lintz. Bengin Calegory.	281712	MM	10	28	201.00	781985	20180	780182	201102	20 E	81 82	138861	20102	Activity for Twelve 1273/2813	Audiesy for Touber 1201/2014	Activity for Tumbon Activity for Tumbon Activity for Tumbon (2017/2014) 1231/2014	Activity for Twelve 12/21/2016	Audinity for Treetee	2
									1	,									

ITAL EUPERSTLINE PROGRAM (CEP)	E NO. 13-2417-GA-UNC and 13-3419-BA-AAM	FTIONS BY PERC ACCOUNT	THE MONTHUS - JAMMARY 2918 - DECEMBER 2918
Ş	₹	ă	8

1	HO TO CHARME	S ALL S	IN ACC. CO. ACCOUNT	ALLOWER HILL		100			100	2	CALLED A	200		R			-	Cornectization Traces	THE PARTY	Mind Beach.	-	State Thesia	MARY Tables	March Posterio
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Orandon Ingenient	374	2740	Land and Land Highle	0.00%		22.52	17.734 5	2 60 115 1	21 660 5	10.81	8 1989	1 11/1/16	1	-	4 467 4	17.17	1000 000						
13.15 Figure Concellename 1375 1375 1425 1325 1425 1325 1425		374	2741	Platfies of West	1 54%			0.0						-				1					711. TAN	THOUSE T
17.17 Section of the control of		-	6744														-	679					140	2
1,100 1,10		-	26.09	Carl Court Stateon	0.000																			
100 100		ç	2730	Sharkers & Pronoverners	200%	CAR 8333 S	707 B	•		25 386 55		200 cct . 1			4 non 4		*****	CT 400 044		-		1		
17.00 17.0		378	2761, 2764	Miletin - Card Inn & Comber	1										-			11.00		Car (77 e		77.77	18,800,341	204,002
17.1.25 17.1		-																28,080				2000		
1971 1972			N 10 CO 70.00	Major 2000	4	220520 5	1,562,541	\$ (100 max	49,488 5	20 070 051			40-	,	pa .		202 502	57 223 987	4 100 477	5 2710340	S 21 185 017	\$ 17 450 47E	17 885 781	
13 15 15 15 15 15 15 15			2763, 2766, 2764	Salaring - Physic	200%	1,219 449 3	1,019 344 1	104E.666 S	183.008 8	2 5 057.187	2		ø	į	9 545 200	,	174.49	40 300 340						
13 13 14 15 15 15 15 15 15 15			2730	Choliste Mare & Ran Station Engineers	2000		433 614 6	274.617 9		* ***		í									077677	-	17'11071	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,								0 1000 000	2	2000	1 ACC 100			•	2 100		2	857 Cap 72	200	200			20.00	
13 13 13 13 13 13 13 13			10/7	A THUM SHOW	É		-			*				-	*		72 400	2 336 266			t the year		20 0.76	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			27.02	Married Regulating	3,60%	-		44,2929.8						PRATA C				1 7 80 700		1				
State Control Contro			2790	Mrs. A Red . Ch	1	D 1601 C		20 344 0	0 070			-								en/'/77	187781		DE 167	
Comparison Com			1000				1				0 100	2101 8			20 400 20		25/22	6C9 6Z1				\$ 601,952	138,452	
Straight of the control of the con			-	AND S LOUIS LOUIS AND S LOUIS			2	20.00	1 7	2	31.8			R	20.00		31	15.513				8	16 177	
1,000,000,000,000,000,000,000,000,000,0			200, 2804, 7808	Springs-Sheet	6	80,614 \$	29,199 \$	1 100 07	46.511 3	2 20 2	17.002. \$,		3 69 85	# 407 E		S Aller	1.877.086		4 714 070	2 447 170			٠.
2012 2012 2012 2013			7003,00 00,005	Services-Plents	3,59% 3	1550.243 \$	1 582 510 \$	1912.95T S	240.120 8 1	CARTER S.	1 2 500 C 1			1 1 1 1 1				****	.:					
17. 17.			2011112011	Materia	2 2000	The free o	****	AND SEEL OF							-			10,100,000	-	2	18,438,034		10,307,871	_
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			1000000			0 000000	200	CO 100 5	300,107	27777	E CIR 101		8 528.28	2000	10000		596	12.191.842			8 2347 926		1129 610	
Manual Interval Manual Int			2912	A TERRY Of the Future Metters	100 m																			
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			2820.3821	Metar Installation	200%												-	-						
15 15 15 15 15 15 15 15			MAN	Sintain Baryledon	-		N 1888 A										-	9.00	20.02					
13 14 15 15 15 15 15 15 15			2000	The state of the s		1000	and a	100	562	2 0000	200	3 0000	2 10	1.767 \$	9 781 \$	5 0/6 -4	10.04	2,990,746	\$ 1,006,362	\$ 1378,105	\$ 203,200	2 4.485	145,384	\$ 118,123
1.00 1.00				THE PARTY WINDS AND ADDRESS OF THE PARTY AND A	1													27,258	25,259					
1		g	2030	I BODE INCLUSION MARKS & YORG ISCOSPINEN	263%												-	11,000		1234		14.748	89	
13 13 13 13 13 13 13 13		285	1592	Farge Industrial Mees & Reg. Equipment - Comm.	400												_							
13 13 13 13 13 13 13 13		36	2870	Strev Egypment - Other	41.90												_							
10 10 10 10 10 10 10 10		247	200	Street Linbouro Endoment	2 CTM							•												
250 Control Contro		300	2000	Sentialis & Incomemors	7										•			13,308				13	18.28	
250 250			-	Control Course Control		4 .44.4.											_						+	
200 Part Connections 250 Part Connecti			7000	look apply a delegal couprison	4000	13,361 3	6 906 20	23,411	100,000	979	2000	26,160	80,306	80.55		94	90000	\$ 538,025	\$ 284,756	\$ 861.536	\$ 302,151	1735.581	677.238	\$ 1.808.218
200 Performance State 1 1 1 1 1 1 1 1 1		gi.	2000	Constraint Equipment	6												-							
200 Commencinations Comparing Control		R	2960	Promise Operated Equipment	0.30%			**	1 629.									1177.676		40,000	401 100	***************************************	****	
13 13 13 13 13 13 13 13		282	2870	Committee shall Equipment	867%		•	0					1	A SHAME	S CLACK		20 400	Tares Edit					1	200
	Charlestine Ingervances	Pen			-	CHURCH I	4.744.386	4.03(4)	1 100 101	SAN SAN S	4 1 160 600	1 1 100 100	AL MILES	10.00	0 900 000	Ì				200			1	B
							-						2		The same of			400,000	D. 40 Lane	N. S. A.	A. MA. 14	100	A SHALPH	N 400 001
The Court The	Mamples Technology	N.	116	Schabbon Data Propertiens	20 00 K		-	9.0		1 01000	100	17.5%					Ĭ	THERMAN		1	Transfer of	THE OWNER OF	100.001	100
1 1 1 1 1 1 1 1 1 1	Commence of the second		2030	Mincellational Intercepts Disease	Street, or	There o	17.048 0						240					The latest and the la		9	10000	17.17	NEL LIN	218.412
1 1000 1			201100	Manhanan Manhan Chan Cont.			-				130	6 (8)	2				_	8,819,837				2 4,381,065	120,176.6	8 47.640
1 DED 1 1 200, 100 1 1,200 1 1,200 1 1,500 1 1		1	2000	CONTRACTOR AND AND AND ADDRESS OF THE PARTY			0.000		-		18 300	-						0 6.70 700					9 425 319	204,380
	The second second	100				180,007	72,15	Omo -		200,100 5	1 222	17.04	- 10					Strang Sept.		1	162 134	2 4 4 5 5 5 5 5 5 5	1000	April 144

		The second			*****	******	****		500702	7 000707	70710	7		The second second		20 00 00	and the last	2013 Totale	PRIA Testado	2015 Tarole	2016 1-4-4	PASS TANK	444.0
Minhobes Indepondent	374	2740	Land and Lund Rights	3,000 0												-						-	VALUE AND ADDRESS OF THE PARTY
	374	2741	Mights of Way	1.34%				C 8111 B	100								4000		0000				
	374	3762	Oty Only Chied States	9000																			(2.65)
			. 1	-												-				il.			
	1	-	Change Change	T TOOL T												-	3 754-1			-			2
	2.5	2781, 2784	Mannes - Card Nov & Copper	7.1.7	2007	Total Control											\$ 600,000	C\$4.0100 S	46.522 5	11700	46.20231	\$ 100 000	
		2762, 65, 69, 69	1	1878	5	\$ (459,471)	1,000,000	8 (000) 8	-	(4.887) S		\$ 15×8×80	(34,001) 1		111.0011	•	12.998.257. 3	2 625 Oth	740.1601 5	1100 0001	P 1000 AMI	400000	A 77 348
		2763, 2766, 2744	Mades - Park	2.00%	ON 223 S	(145h I	1114,1001 \$	(284) 1	13,793) 3	r30,378s \$		24.6006. 5	1130,4306.5			8 VOCU 17	C1000000	arm arm	0 1000 100	1201 000	1	-	1
	878	2760	System Mars, & Roy, Stellan Equipment	235%										2 69/09			- CHI 678	The second		-	transacri	d fact was	
	378	2783	System blook & Row States Communi-The	7 AON.													The second second	e (cmo/o)					45.9
	172	2782		3 400													S (SZE)	+0			(6.223)	-	
		1380														•		•	-			-	ň
				500	The state of the s								TO A STATE OF	15 579 8		•	CHLSTB S						C18.57B
	8 !	1007	Services Cast Dan & Copper	202	A. 1981 S.	\$ 620,5625	ref8.5275 \$	\$ (482.82)	1118 5711 5	4.041 9		C16,0046 S	(2,340 s	CHACO S	/Z3.328: 3	(\$0.824)	1 1470.5141 8	(154,200) 5	(142.62p) \$	(125, (80) \$	1 1780,3000 8	(729,800) 9	(470,891)
		2007 TON 7 TON 2	Services-Steel	2.00m	Charle	(4.002) B	03011 5	2 1000	\$ (1900)	C\$ 02.23 S	-	(7,000) S	(8,573) 5	15,000th 1	64,7973 \$	8 (785.8)	(625,282) \$	C34,003b \$	01003 \$	OA.100 B	E 1081 1081	1 (SCHWIII)	100,300
		2005.05, 05, 07	Services Papille	100	18,300. 5	\$ 1920000	1871 2081 8	47040h S	146 2075 8	(33,910) \$		(68,435) 1	114.4771 8	0.000,000	147,306-1	\$ KD 980	CARBOATS 5	11,672,0369 \$	11.6623801	(787.04D) S	11,205,650.1	11 107 8321 8	10 2002 21
	S	2810.2811		2774	1,554) \$	\$ 455 CC			# HE-							11,470,000 \$	110.955.977. 5	OSM 2004 S	1403.000	C) Sharfan	111 646 1771 8	C det sens	A BOX BOB
	5	2002	Utility of the Potens libeters	\$.00%													12.1		1000000				
	9	1227-0-222	Mater Installations	2,00%												4500	695.720 \$	1100,370 1	(100 000)	7 44 88%			100
	9	2630	Horse Regulators	2.00% S	15,300; 3	114,821 \$	1 NODA 1	of 5000 B	(12.985) \$		•	14,370 \$	14,1850 5	CR6720 S	16.667) 3	(4.240)	44.006.4671 S	100	The same of	11 330 100	C 400 Ville	and the	A STATE STAT
	H	2840	Mason Regulator Installations	1,00%												-	Camb a	0	0.50			-	7
	3	2630	Large Indestral Mars. & Ray Equipment	2.63%																	diam'r.		
	592	2831	Carpo Industrial Libera. & Roy. Equipment - Comm.	4.20%														0	1000				
	9	2400	Other Equipment - Other	4.67%													93			51			
	gr	2803		3678												1777	300						
	380	2800	1	100												Clark	138.700) \$	(C) (C)	S (DOC'S)	(18,47)	-		(3.045)
	788	2,860		7007													(SM/MS)	1(2,53)		-		(106,200) \$	+ 000
	389	1950		A A STOR						Total Section							1241781	-			\$ (842.3948)	166,9401	CIT WELD
	100	2960	-	* 144													CA.400 3	6	-		24.60		477
	1 62	2.676		1												-	1111,620) 2			5	(114,620) S		
Telefordise intermetent for				-	2 100 0411	A 100 C 100 C	0 0000 000	0 0000	-	7	-						(118,431) 5	-			(118,431) \$		4
						a designation of		e ferrature		e langing a		2 111	e (Married	Dances 2	4 (max*err)	170070071	ALCONOMO S	8 (310/667'0)	1,115,419 5	(5,346,597) 5	17,631,536 \$	7,644,251) \$	3,006,647
formation Technology	188	1162	Gactesse Outs Proprising	1 100'02	-					17,000,1	3	116,580					-			-	I was super	9 100 100	200
	0	2089	Meculiareses intargate Plant 2	20,00% 1			-				-		1000				199						
		20310	Bibocolimoners Intangible Phys. Enable	10.00%	1000							-					75%						
formation Todonalogy Sum				-		-	*	-	-	21.000 5	-	It can s	-	-	-	-					The same		
															-						1201,24411 9	27,1/4 9	1
Married CCP Built reference				•	CLERK BOAK) S	Change Care 6	73 colo mindo 4	D. SALE BANK &	A LANGE WALL A	them would do		***********	-										

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2416-6A-AM
DEFEREND DEPRECIATION AND TABLES DEPRECIATION DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Distribution improvement.

No.

[A] <u>Cumulative Balance</u>
Description: Cumulative Deferred Depreciation Balance for Distribution Improvement
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

 201801
 201802
 201803
 201804

 10,633,372
 11,082,582
 11,541,187
 12,007,691
 Balance at 201712 10,193,077 \$ Budget Category
Distribution Improvement - Deferred Depreciation

Net Plant Additions Eligible for Deferred Depraciation
Description: Worthly Activity of Net Plant Additions for Distribution
Improvement
Source: Work Paper-4.1 and Work Paper-4.2 Đ

Outry Account	21/102	201001	201802	201803	201804	201805
Land and Land Rights			22.928 \$	12.034 \$	1.240.135 \$	23 660
Rights of Way	. 69				(2831)	
City Gate Check Station	49			65		
Structures & Improvements	\$ 7,167 \$	(36.938) \$	2 207			135 386
Mains - Cast Iron & Copper		69				
Mains - Steel	\$ 15,365,708 \$	1,239,638 \$	1,392,058 \$	754,653 \$	147.868 \$	150.840
	\$ 2,620,301 \$	1,121,216 \$	1,017,716 \$	932.546 \$	1.180.364 \$	785.958
System Meas. & Reg. Station Equipment	\$ 35,460 \$	5	122,613 \$	238.807 \$	34.365 \$	36.350
	**			•		
District Regulating Equipment	•			(4.292) \$		
Meas. & Reg City Gate	\$ 2,254 \$	(2,150) \$	•	23,384 \$	17.640 \$	13.363
Services- Cast Iron & Copper	\$ (10,376) \$	(9,161) \$	(20,543) \$	(66.548) \$	(55.247) \$	(115,554)
Services-Steel	\$ 79,834 \$	77,316 \$	24,316 \$	15,292 \$	44.713 \$	5.738
Services-Plastic	\$ 2,089,314 \$	1,491,943 \$	1.492.436 \$	1.341.752 \$	1.168.080 \$	1.198.736
Meters	\$ 413,691 \$	244,556 \$	322,651 \$	282,680 \$	350.151 \$	227.272
Utility of the Future Meters	•	-	•	•		
Meter Installations						٠
House Regulators	\$ 8,172 \$	(3.405) \$	(5.621) \$	(8.661) \$	2.713 \$	(3.335)
House Regulator Installations		•	67		•	-
Large Industrial Meas, & Reg. Equipment						
Reg.						,
Other Equipment - Other			- 49			٠
Street Lighting Equipment	. 49	69	•			
Structures & Improvements						٠
Tools, Shop & Garage Equipment	\$ 49,229 \$	13,361 \$	48,506 \$	39.478 \$	59.539	26.530
Laboratory Equipment	5		•		•	
Power Operated Equipment	•	•			4.695 \$	•
Communication Equipment		•		0	*	•
Total Distribution Improvement	9 C3L C3D CC 9	0 000000	0 000 077 7			

DUKE ENIERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-6A-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Distribution improvement.

Line

[C] <u>Deferred Depreciation Calculation</u>
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

Utility Account Lend and Lend Rights Lend and Lend Rights Lend and Lend Rights Lend and Lend Rights A City Gate Check Station So Structures & Improvements Mains - Steel Mains - Steel Mains - Steel Mains - Steel System Meas & Reg. Station Equipment System Meas & Reg. Station Equipment System Meas & Reg. City Gate Meas & Reg. City Gate Meas & Reg. City Gate Services Cast Iron & Copper	Rate (1) 0.00% 1.54% 0.00%	w w	201712 \$	201801	201802	201803	201804	201805
554 %	0.00% 1.54% 0.00%	w w	49	4	•			200104
cst a	1.54%	67		,				
SSE %	%0000		•9		1			8
SSE %		••	•					9
SSE %	2.09%	69	29,853 \$	29,866 \$	29.801 \$	29.803	29.803 \$	29.803
	2.72%	6/3	(157) \$	(157) \$	(157) \$	(157) \$	(157) \$	(157)
	1.87%	*	41,422 \$	65,367 \$	67,298 \$	69,468 \$	70.644 \$	70.874
	2.08%	S	71,922 \$	76,464 \$	78,408 \$	80.172 \$	81.788 \$	83.834
	2.35%	s	4,895 \$	4,964	4.964	5.204 \$	5.672 \$	5.739
41 District Regulating Equipment 42 Meas. & Reg City Gate 43 Senrices - Cast fron & Copper	2.00%	s	6,174 \$	6,174 \$	6,174 \$	6,174 \$	6.174 \$	6.174
42 Meas. & Reg City Gate 43 Services- Cast Iron & Copper	2.40%	s	3,582 \$	3,582 \$	3,582 \$	3.582 \$	3.574 \$	3.574
43 Services- Cast Iron & Copper	6.67%	49	4,203 \$	4,215 \$	4,204 \$	4,204	4.333 \$	4.432
	3.11%	9	(3,433) \$	(3,459) \$	(3,483) \$	(3,536)	(3.709) \$	(3,852)
44 Services-Steel	2.88%	*	6,247 \$	6,438 \$	6,624 \$	6,682 \$	6,719 \$	6.826
45 Services-Plastic	3.59%	69	246,057 \$	252,307 \$	256,771 \$	261,236 \$	265,250 \$	268.744
46 Meters	2.22%	49	(17,279) \$	(16,514) \$	(16,062) \$	(15,465) \$	(14.942) \$	(14,294)
47 Utility of the Future Meters	2.00%	69	•	•		•		
48 Meter Installations	2.00%	*	(1,466) \$	(1,466) \$	(1,466) \$	(1,466) \$	(1.466) \$	(1.466)
49 House Regulators	2.00%	••	(1,672) \$	(1,658) \$	(1,664) \$	(1,674) \$	(1,688) \$	(1,683)
50 House Regulator Installations	2.00%	*	125 \$	125 \$	125 \$	125 \$	125 \$	125
51 Large Industrial Meas. & Reg. Equipment	2.63%	•	33 \$	33 \$	33 \$	33 \$	33 \$	33
Reg.	4.20%	•>	•					
53 Other Equipment - Other	6.67%	69						
54 Street Lighting Equipment	2.67%	**	(261) \$	(261) \$	(261) \$	(261) \$	(281) \$	(284)
55 Structures & Improvements	3.33%	49	(801) \$	(801) \$	(801) \$	(801) \$	(801) \$	(801)
56 Tools, Shop & Garage Equipment	4.00%	49	9,555 \$	9,719 \$	9,763 \$	9,925	10,056 \$	10.255
57 Laboratory Equipment	6.67%	49	(303) \$	(303) \$	(303)	(303)	(303) \$	(303)
58 Power Operated Equipment	6.36%	47	5,303 \$	5,303 \$	5,303 \$	5,303 \$	5,303 \$	5.328
	6.67%	\$	357 \$	357 \$	357 \$	357 \$	357 \$	357
so Total Distribution Improvement Deferred Depreciation		5	404,356 \$	440,295 \$	449,210 \$	458,605 \$	466,504 \$	473,278

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Distribution improvement.

No.

[A] Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Distribution Improvement
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

201811 201812 15,678,275 \$ 16,299,614
 201808
 201809
 201810

 13,955,947
 14,475,580
 \$ 15,082,714
 \$
 13,451,901 \$ 201806 12,960,027 \$ Budget Category Distribution Improvement - Deferred Depreciation

[8] Net Plant Additions Eliable for Deferred Depraciation
Description: Monthly Activity of Net Plant Additions for Distribution
Improvement
Source: Work Paper-4.1 and Work Paper-4.2

Utility Account	201806	201807	201808	201809	201810	201811	204842
Land and Land Rights	\$ 12,811	6.861 \$	23.638 \$	(142) \$		5 797 \$	12 823
Rights of Way				6			12,023
City Gate Check Station				9 4	•		
		•	•	,			
Sincures & Improvements	-	226,157 \$	•		4,896 \$		4.484
Mains - Cast Iron & Copper			•		•		
Mains - Steel	\$ 849,507	1,842,172 \$	501.760 \$	2.768.255 \$	1.851.206 \$	(4 431 316) \$	4 222 502
Mains - Plastic	\$ 2,617,786	2,023,332 \$	364,553 \$	551.754 \$	5.207.823 \$	400 209 \$	5 852 237
System Meas. & Reg. Station Equipment	\$ 584,650	9,185 \$	2,527,089 \$	12.136.412 \$	2.505.820 \$	764.884 \$	2 836 521
System Meas. & Reg. Station Equipment-Elec	•	,	49	•9		69	1 272 400
District Regulating Equipment	•			(657) \$			
Meas, & Reg City Gate	\$ 7,461	(510) \$	•		12.831 \$	60 215 \$	222 422
Services- Cast Iron & Copper	\$ (5,303) \$	24 \$	\$ (85,858)	(24,312) \$	(34.898) \$	(23,286) \$	(59.793)
Services-Steel	\$ 8,017	46,391 \$	13,105 \$	35,319 \$	61.798 \$	49.986 \$	44 202
Services-Plastic	\$ 1,712,088 \$	1,500,488 \$	2,806,312 \$	1.852.070 \$	1.486.385 \$	2.108.199 \$	1.853.947
Meters	\$ 401,915 \$	245,779 \$	367.925 \$	262.259 \$	289.069 \$	364 189 \$	(1 196 123)
Utility of the Future Meters	•		•9	•		65	(
Meter Installations		,					(6.573)
House Regulators	\$ 5,186 \$	5.550 \$	(3.740) \$	(3.421) \$	(29.891) \$	(3217) \$	6 193
House Regulator Installations		•	47	•		5	
Large Industrial Meas. & Reg. Equipment	•	•					
Large Industrial Meas, & Reg. Equipment - Comm							
Other Equipment - Other						,	
Street Lighting Equipment		•	. 49				(3.045)
Structures & Improvements				1			(auth)
Tools, Shop & Garage Equipment	\$ (33,767) \$	96,160 \$	80.306 \$	80.525 \$	21.287 \$	551 417 \$	295.349
Laboratory Equipment		-		•	•		
Power Operated Equipment		•				- 67	
Communication Equipment	45	•		5,784,733 \$	1,163,837 \$	230.824 \$	521,496
Total Distribution Improvement	\$ 6,160,351 \$	6,001,589 \$	6,624,990 \$	23,442,794 \$	12,540,164 \$	77,892 \$	15,879,040

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Distribution improvement.

Line

<u>ত</u>

Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

(157) (157) (157) (157) (157) (178) 201811 30,432 (167) (167) (167) (174) (174) (175) (176) 201810 30,432 (157) (157) (157) (157) (1922 (1,922 (4,310) (1,955) (1,671) (1 201809 (5) 30,432 (153) 75,304 93,244 6,973 6,973 (6,973 (1,466) (1,6 201808 (3) 30,038 (157) 71,108 85,198 85,198 (174) 71,109 85,198 (174,199) 71,109 71,1 0.00% 1.54% 2.03% 2.03% 2.03% 2.03% 3.11% 3.11% 3.13% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 3.33% 4.20% 3.33% 4.33% 4.33% 4.33% 4.33% 4.33% 6.67% 6.67% 6.67% Communication Equipment
Total Distribution Improvement Deferred Depreciation House Regulator installations Large Industrial Meas. & Reg. Equipment Large Industrial Meas. & Reg. Equipment - Comm Other Equipment - Other Street Lighting Equipment Mains - Steel
Mains - Plastic
System Meas. & Reg. Station Equipment
System Meas. & Reg. Station Equipment
District Regulating Equipment
Meas. & Reg. - City Gate
Services- Cast Iron & Copper
Services- Steel
Services- Plastic Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Structures & Improvements Mains - Cast Iron & Copper Utility of the Future Meters Meter Installations Utility Account
Land and Land Rights
Rights of Way
City Gate Check Station

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE BO. 3.24517-6A-UNC and 13-2418-GA-AAM
DEFERED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of deferred depraciation on CEP Investments. Represents the Deferred Depreciation on Distribution improvement.

No.

[A] <u>Cumulative Balance</u>
Description: Cumulative Deferred Depreciation Balance for Distribution Improvement
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category Distribution Improvement - Deferred Depreciation

(B) Net Plant Additions Eligible for Deferred Depreciation Description: Monthly Activity of Net Plant Additions for Distribution Improvement Source: Work Paper-4; and Work Paper-4;

	Activity for Twelv	Activity for Twelve Activity for Twelve	Activity for Twelve	Activity for Twelve	Activity for Twelve	Activity for Twelve
Utility Account	Months Ended 12/31/2013	Months Ended 12/31/2014	Months Ended 12/31/2015	Months Ended	Months Ended	Months Ended
Land and Land Rights	•	**	49		\$ 296,177 \$	1,360,543
Rights of Way	47	•	•	•	\$ (37) \$	(2.631)
City Gate Check Station	•	•			· ·	
Structures & Improvements		\$ 231,249	•	72.132	\$ 16.844.341 \$	334.692
Mains - Cast Iron & Copper	\$ (58,618)	•	\$ (170) \$	21,707	\$ (78,662) \$	(3)
Mains - Steel	\$ 21,911	1,970,244	10,784,696 \$	11,906,029	\$ 17,263,669 \$	11.289.141
Mains - Plastic	\$ 2,243,802	\$ 4,189,755	9,141,271 \$	17,366,054	\$ 11.173.070 \$	22 055 496
System Meas, & Reg. Station Equipment	\$ 3,288	113,394	272,293 \$	2,046,327	\$ 99,614 \$	21,796,695
System Meas, & Reg. Station Equipment-Elec	•	,	\$ 986,386 \$	422,401	\$ 39,538 \$	1,272,400
District Regulating Equipment	\$ 144,349	3 \$ 227,706	5 513,791 \$	654,084	\$ 251,309 \$	(4,949)
Meas, & Reg City Gate	,			601,952	\$ 156,452 \$	354.657
Services- Cast Iron & Copper	\$ (154,209)	•	(125,180) \$	(198,222)	\$ (714,381) \$	(470,587
Services-Steel	\$ 190,001	us.	433,066 \$	1,150,281	\$ 726,258 \$	426,193
Services-Plastic	\$ 14,084,990	\$ 13	15,690,994 \$	23,079,812	\$ 17,800,140 \$	20.012,437
Meters	\$ (3,843)	(275,869)	753,383 \$	(9,228,259)	\$ (171,870) \$	2,162,322
Utility of the Future Meters		•				. 11
Meter Installations	\$ (34,923)		(744,685) \$			(6.573)
House Regulators	\$ 1,088,362	\$ 1,376,105	\$ (1,069,809) \$	(2,403,871)	\$ 14.124 \$	(41.650
House Regulator installations	\$ 75,359	•	•	(290)		
Large Industrial Meas. & Reg. Equipment	•	3.341	•	11,748		
Large Industrial Meas. & Reg. Equipment - Comm						
Other Equipment - Other	•		•		,	S .
Street Lighting Equipment	\$ (63,982)	(9.203)	(59.477) \$	15	\$ 15.291 \$	(3.045)
Structures & Improvements	\$ (123,531)	•	**		\$ (165,269) \$	
Tools, Shop & Garage Equipment	\$ 264,756	\$ 961,536	302,151 \$	889,316	\$ 497,824 \$	1.278.691
Laboratory Equipment	•	•	•	(54,460)		
Power Operated Equipment	•	\$ 336,430	504,197 \$	(2,888)	\$ 162,821 \$	4,695
Communication Equipment	*	•	25,744 \$	29,077	\$ 9,431 \$	7,700,890
Total Distribution Improvement	\$ 17 E77 711	\$ 030 702 DEO	27 019 AEO &	110 000 01	4 010 010 0	200 540 444

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-247-04-AUNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Distribution improvement.

Line

[C] Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

Utility Account Land and Land Rights Rights of Way Rights of Way Structures & Improvements Mains - Cast Iron & Copper Mains - Steel Mans - Steel System Meas. & Reg. Station Equipment	Rate 11 0.00%	Months Ended 12/31/2013	Months Ended 12/31/2014	Months Ended	Months Ended	Months Ended	Months Ended
Land and Land Rights Rights of Way Rights of Way Rights of Way Rights of Way Rights of Reck Station Structures & Improvements Mains - Cast Iron & Copper Mains - Steel Mains - Plastic System Meas. & Reg. Station Equipment	0.00%			12/31/2015		49/94/9047	42/24/2040
Rights of Way City Gate Check Station City Gate Check Station Structures & Improvements Mains - Cast Iron & Copper Mains - Steel Mains - Steel Mains - Plastic System Meas. & Reg. Station Equipment	4 5 407				- CONTRACTOR	1102115071	0102116771
City Gate Check Station Structures & Improvements Marins - Cast iron & Copper Mains - Steel Mains - Steel Mains - Plastic System Meas. & Reg. Station Equipment	R40.	•					40
Structures & Improvements Mains - Cast fron & Copper Mains - Steel Mains - Plastic System Meas. & Reg. Station Equipment	0.00%			,			(47)
Mains - Cast Iron & Copper Mains - Steel Mains - Plastic System Meas. & Reg. Station Equipment	2.09%	•	1.038	4.836 \$	4 961	240 040 4	36.5
Mains - Steel Mains - Plastic System Meas. & Reg. Station Equipment	2.72%	(181)	(414)	(334)	183	4 6287	469 17
Mains - Plastic System Meas. & Reg. Station Equipment	1.87%	1 984	14 198	84 351	200 404	e (07C,1)	(1,004)
System Meas. & Reg. Station Equipment	2.08%	13 153	87 584	224 488 6	405,405	4/3/40/	6/6/646
	2 35%	(154)	1000	001,122	100,100	6 6/0'1/	58,500,T
Constitution of the Consti	200.3	£ .	777	2,340	32,56/	\$ 122,86	176,584
Cystein meds, or Ney, Ordinor Equipment-Elec	800.7	,		20,874 \$	43,888	73,446 \$	74,088
District Regulating Equipment	2.40%	104	\$ 4,867	18,717 \$	26,030	42.001	42.909
Meas. & Reg City Gate	6.67%			•	22,343	48.266 \$	53,639
Services- Cast Iron & Copper	3.11%	\$ (2,079)	(6,852)	(10,526) \$	(16,178)	\$ (27,950) \$	(48,192)
Services-Steel	2.88%	\$ 2,852	7,131	15,244 \$	36,810	8 66.497 \$	82.638
Services-Plastic	3.59%	\$ 215,203	732,000	1.228.569 \$	1,939,123	2.674.122 \$	3 329 201
Meters	2.22%	\$ 2,980	1,948	3,663 \$	(4.706)	(225,884) \$	(161 735)
Utility of the Future Meters	2.00%	•		•			(
Meter installations	2.00%	\$. 786	(969)	(5,182) \$	(17.592)	(17.592) \$	(17.592)
House Regulators	2.00%	\$ 9,352	33,595	35.907 \$	24.318	(20,222) \$	(20 238)
House Regulator Installations	2.00%	\$ 1,533	1,512	1.512 \$	1.502	1.500	1.500
Large Industrial Meas. & Reg. Equipment	2.63%		28	28	8	988	986
Large Industrial Meas. & Reg. Equipment - Comm	4.20%						,
Other Equipment - Other	6.67%					,	
Street Lighting Equipment	2.67%	\$ (918)	(1,840)	(2,859) \$	(3.540)	(3.446) \$	(3.132)
Structures & Improvements	3.33%	\$ (643)	(4,116)	(4.116) \$	(4.116)	(7.322) \$	(9.612)
Tools, Shop & Garage Equipment	4.00%	\$ 2,290	15,449	55,855 \$	92,560	106.485 \$	126.903
Laboratory Equipment	6.67%				(1,212)	(3,636)	(3.636)
Power Operated Equipment	6.36%		20,365	28,498 \$	54,050	\$ 59,795	63,836
Communication Equipment	6.67%	\$		828 \$	3,225	4,097 \$	114,967
Total Distribution Improvement Deferred Depreciation		\$ 246,242	806,019	1,702,677 \$	3,019,981	4,318,158 \$	6,106,537

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE MONTHS - JANUARY 2018 • DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP Investments. Represents the Deferred Depreciation on Information Technology

Line No.

Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Information Technology
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation ₹

59.357
3.9
3,717,928
3,466,791 \$
3,215,490 \$
2,969,192 \$
2,722,894 \$
2,4/6,593 \$
\$, 200,162,5
9 000'796'
7

9

Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-4.1 and Work Paper-4.2

201712 201801 201802 201803 201804 201805 201806 201807	\$ 30,634 \$ 12,049 \$ - \$ 300,183 \$ (21,109) \$ \$ 30,634 \$ 12,049 \$ - \$ - \$ 4,529 \$ \$ \$ 130,208 \$ 61,070 \$ (391) \$ - \$ 13,503 \$	\$ 361,224 \$ 160,847 \$ 73,123 \$ (391) \$ - \$ 300,183 \$ (3,077) \$ 17,521
Utility Account	A Miscellaneous Intangible Plant - A Miscellaneous Intangible Plant - A Miscellaneous Intangible Plant - Enable Total Information Technology	(Room to the total to the total tota

ତ୍ର

Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEFECKINON
INFORMATION TECHNOLOGY
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Information Technology

No.

[A] <u>Cumulative Balance</u>
Description: Cumulative Deferred Depreciation Balance for information Technology
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

					Balance at
	Dudget category	201809	201810	201811	201812
-	Information I echnology - Deferred Depreciation	4,220,521 \$	4,471,685 \$	4,722,849	4,974,013

<u>m</u>

Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-4.1 and Work Paper-4.2

	Utility Account	201809	2	01810	201	01811	201812	812
7	Electronic Data Processing		69		69	,	69	
က	Miscellaneous Intangible Plant	69	69		69	1	69	
4	Miscellaneous Intangible Plant - Enable	9	69		69	•	65	
S	Total Information Technology	69	69	1	89		89	

<u>ত</u>

<u>Deferred Depreciation Calculation</u>
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

		Depreciation									
	Utility Account	Rate [1]	20	608	201	201810	201811			201812	
9	Electronic Data Processing	20.00%	69	7.402		7 402	\$	402		7 402	
7	Miscellaneous Intangible Plant	20.00%	65	163.514		163 514	163	163 544		163 644	
80	Miscellaneous Intangible Plant - Enable	10.00%	· 6	80.248		80.048	3 4	00,00	9 6	00,00	
œ	Total Information Technology Deferred Depreciation		69	251,164	2	51,164	\$ 251	251,164	9	251.164	

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP Investments. Represents the Deferred Depreciation on Information Technology

No.

[A] Cumulative Balance

Description: Cumulative Deferred Depreciation Balance for Information Technology Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category Information Technology - Deferred Depreciation

Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper 4, 1 and Work Paper 4, 2 e

Utility Account	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Activit Months Ended Mon 12/31/2015 12	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018
Electronic Data Processing	49	\$ 851	\$ 452,331	\$ (840,150) \$	551,062	49
Miscellaneous intangible Plant	•	,		\$ 4,391,066 \$	5,371,931	\$ 47,840
Miscellaneous Intangible Plant - Enable	69		\$	\$	9,425,319	
Lotal Information Technology	•	\$ 851	\$ 452,331	\$ 3,550,915 \$	15,348,312	

<u>ত</u>

Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

Utility Account	Depreciation Rate ^[1]	Activity for Tweive Months Ended 12/31/2013	Activity for Tweive Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018
6 Electronic Data Processing	20.00%	-		\$ 54,546	\$ 39,323	37.811)	66.085
7 Miscellaneous Intangible Plant	20.00%	•		•	\$ 327,629	1,313,886	1.960.718
8 Miscellaneous Intangible Plant - Enable	10.00%	9			9	289,433	960.204
9 Total Information Technology Deferred Depreciation		•	6	\$ 54,546	\$ 366,952	1,565,508	2,987,007

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-241-0A-UNC and 13-2418-0A-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP investments Represents the deferred PISCC on eligible investments

No.

[A] Cumulative Balance
Description: Cumulative Deferred PISCC Balance for eligible CEP Investments
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

	Balance at					
Budget Category	201712	201801	201802	201803	201804	201805
Distribution Improvement	\$ 17.244.999 \$	18.033.592 \$	18.838.571 \$	19 661 144 \$	20 497 471 \$	21 350 318
Information Technology						0,0000
Intornation ecinology	\$ 547,373 \$	624,360 \$	\$ 826,007	776,831 \$	851.591 \$	925.259
Total CEP - Deferred PISCC	\$ 17,792,372 \$	18,657,952 \$	19.539.549 \$	20.437.975 \$	21349 062 \$	22 275 575

[B] Nat Plant Additions Eligible for Deferred PISCC Description: Net Plant Addition Balance by Month for eligible CEP Investments Source: Schedule No. 4

- 24 60

	Balance at					
Utility Account	201712	201801	201802	201803	201804	201805
Distribution Improvement	\$ 188,071,205 \$	192,207,578 \$	196,625,346	\$ 200,186,471 \$	204.378.855 \$	206.863.799
Information Technology	\$ 19,352,409 \$	352,409 \$ 19,513,256 \$	19,586,379 \$		∙ 49	19,886,171
Total CEP In-Service	\$ 207,423,614 \$	07,423,614 \$ 211,720,834 \$ 216,211,724 \$ 219,772,459 \$	216.211.724	219.772.459 \$	223.964.843 \$	226 749 970

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP investments Source: Schedule No. 5a, Schedule No. 5a,

	Balance at					
Utility Account	201712	201801	201802	201803	201804	201805
Distribution Improvement	\$ (10,193,077) \$	(10,633,372) \$	(11.082.582) \$	(11.541.187) \$	(12.007.691) \$	(12,480,969)
information Technology	\$ (1,987,006) \$	(2,231,002) \$	(2.476.593) \$	(2.722.894) \$	(2.969,192) \$	(3.215.490)
Total CEP Accumulated Depreciation	\$ (12,180,083) \$	(12,864,374) \$	(13,559,175) \$	(14,264,081) \$	(14,976,883) \$	(15,696,459)

[D] <u>Deferred PISCC Calculation</u>

Description: Deferred PISCC Calculation by Month

Description: Deferred PISCC Calculation by Month

Sources: (RF Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month); x PISCC Rate/12 Months

ľ	Utility Account	PISCC Rate	20171	2	201801	201802	201803	_	201804	201805
0	Distribution Improvement	5.32%	\$ 69	\$ 062,869	788,593 \$	\$ 804,979 \$	_	322,573 \$	836,327 \$	852.845
Ξ,	Information Technology	5.32%	49	6,450 \$	76,450 \$ 76,987 \$			853 \$	\$ 74,760 \$	73,668
2	Total CEP Deferred PISCC		277	5.240 \$	865.580	881.597 \$		98 426 \$	911 087 \$	926 513

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-241-0A-UNC and 13-2418-0G-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP investments Represents the deferred PISCC on eligible investments

No.

[A] Cumulative Balance
Description: Cumulative Deferred PISCC Balance for eligible CEP Investments
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Budget Category	201806		201807	201808	201809	20	01810	201811	Balance at 201812
Distribution improvement	22,212,	12,080 \$	23,099,031 \$	24,010,408 \$	24,948,922	2 \$ 25	3.989.062 \$	27.082.193	28,172,941
Information Technology	666	166 \$	1,071,945 \$	1,143,688 \$	1,214,246	47	1,283,690 \$	1,352,021	1,419,238
Total CEP - Deferred PISCC	23,211,	246 \$	24,170,976 \$	3 25,154,096	26,163,168	8 \$ 2	,272,752 \$	28,434,214	29,592,179

[B] Net Plant Additions Eligible for Deferred PISCC Description: Net Plant Addition Balance by Month for eligible CEP Investments Source: Schedule No. 4

			1					Barance at
Utility Account	20180	9	201807	201808	201809	201810	201811	201812
4 Distribution Improvement	\$ 213,02	24,150 \$	219,025,739 \$	225,650,730 \$	249,083,523 \$	261,633,687	261,711,579	277,590,619
s Information Technology	\$ 19,88	3,094 \$	19,900,614	19,884,671 \$	19,884,671 \$		19,884,671	19,884,671
6 Total CEP In-Service	\$ 232,907,2	7,244 \$	238,926,354 \$	245,535,400 \$	268,978,194 \$	281,518,358	281,596,250	297,475,290

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments Source: Schedule No. 5a, Schedule No. 5b

							Balance at
Utility Account	201806	201807	201808	201809	201810	201811	201812
Distribution Improvement	\$ (12,960,027) \$	(13,451,901) \$	(13,955,947) \$	(14,475,580) \$	(15,062,714) \$	(15,678,275) \$	(16.299.614)
information Technology	\$ (3,466,791) \$	(3,717,928) \$	(3,969,357) \$	(4,220,521) \$	(4,471,685) \$	(4,722,849) \$	(4.974,013)
Total CEP Accumulated Depreciation	\$ (16.426.818) \$	(17,169,829) \$	(17.925.304) \$	(18.696.101) \$	(19 534 399) \$	(20 401 124) S	773 827

[D] <u>Deferred PISCC Calculation</u>
Description: Deferred PISCC Calculation by Month
Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior
Month) x PISCC Rate/12 Months

	Utility Account	PISCC Rate	201806	201807	201808	201809	201810	201811	201812
7	Distribution Improvement	5.32% \$	861,764 \$	886,951 \$	911,377 \$	938,514 \$	1,040,140 \$	1.093.131	1.090.748
7	1 Information Technology	5.32% \$	73,907 \$	\$ 72,779 \$	71,743	\$ 70,558 \$ 69,444 \$	69.444 \$	68.331	68.331 \$ 67.217
2	Total CEP Defemed PISCC		035 671 C	050 720 e	120	1 000 072 e	4 400 E04 e	4 424 425 6	4 467 006

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
ACSEN OI 13-241 GA-UAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP investments Represents the deferred PISCC on aligible investments

•	ار
5	윈
_	-1

9
딃:
3
3,
₹

Cumulative Balance
Description: Cumulative Deferred PISCC Balance for eligible CEP Investments
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

			00
dget Category	stribution Improvement	formation Technology	ital CEP - Deferred PISC
8	ő	Ξ	ピ

[B] Not Plant Additions Eligible for Deferred PISCC Description: Net Plant Addition Balance by Month for eligible CEP investments Source: Schedule No. 4

ount	Improvement	Technology	In-Service
000	ibution ?	formation 1	otal CEP In

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments Source: Schedule No. 5s, Schedule No. 5b

_	Utility Account Distribution Improvement
00	Information Technology
0 00	Total CEP Accumulated Depreciation

(D) <u>Deferred PISCS Calculation</u>

Description: Deferred PISCS Calculation by Month

Description: Deferred PISCS Calculation by Month

Source: (Not Part Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month) x PISCS Rate/12 Months

		ACTIVITY TOF I WEIVE	Activity for I weive	Activity for Twelve	Activity for Twelve	Activity for Twelve	Activity for Twelve
		Months Ended	Months Ended	Months Ended	Months Ended	Months Ended	Months Ended
Utility Account	PISCC Rate	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018
to Distribution Improvement	5.32% \$	394,149 \$	1,455,187 \$	2,800,839 \$	5,159,111 \$	7.435.713	10.927.942
11 Information Technology	5.32% \$		**	13,486 \$	\$ 797,88	445,120	871,865
12 Total CEP Deferred PISCC	•	394,149 \$	1,455,187 \$	2,814,325 \$	5,247,878 \$	7,880,833	11,799,807

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP)

CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAR

PROPERTY TAX DEFERRAL FOR THE PERIOD ENDED DECEMBER 31, 2018

Description: Provide summary of calculation of deferred property taxes on CEP investment Represents the deferred property taxes on eligible investment

Line No.

[A] Cumulative Balanca
Description: Cumulative Deferred Property Tax Balanca for eligible CEP Investment
Calculation: Prior Year Deferred Balance + Current Year Deferred Activit

					Balan	ce	at				
	Budget Category	 12/31/2013	 12/31/2014		12/31/2015		12/31/2016		12/31/2017		12/31/2018
1	Distribution Improvement - Deferred Property Taxes	\$ 	\$ 509,951	\$	1,621,109	\$	3,704,813	\$	7.214.597	\$	12,433,247
2	Information Technology - Deferred Property Taxes	\$	\$ 	\$	20	\$	10,974	\$	126,630	\$	613,506
3	Total CEP - Deferred Property Taxes	\$ -	\$ 509,951	5	1.621.129	\$	3,715,787	S	7.341.227	S	13 046 753

[B] Annual Property Tax Deferrals by Investment Yea
Description: Property Tax Deferrals for Annual Period on eligible CEP Investments, by Investment Yes
Source: Work Paper 7.1 - Work Paper 7.15

							Activity	thro	ugh				
	Utility Account	 12/31	/2013	1	2/31/2014	-	12/31/2015		12/31/2016	12/31/2017		12/31/2018	
4	Distribution Improvement												
5	2013 Investment - Accrued 2014	\$		\$	509,951								Work Paper
6	2013 Investment - Accrued 2015					\$	492,315						Work Paper
7	2013 Investment - Accrued 2016							\$	477,813				Work Paper
8	2013 Investment - Accrued 2017									\$ 477,813			Work Paper
9	2013 Investment - Accrued 2018										5	477.813	Work Paper
10	2014 Investment - Accrued 2015					\$	618,843						Work Paper
11	2014 investment - Accrued 2016							S	601,581				Work Paper
2	2014 Investment - Accrued 2017									\$ 580,233			Work Paper
3	2014 Investment - Accrued 2018										\$	580.233	Work Paper
4	2015 Investment - Accrued 2016							5	1,004,310		•	,	Work Paper
5	2015 Investment - Accrued 2017							•		\$ 969,933			Work Paper
6	2015 Investment - Accrued 2018										\$	969 933	Work Paper
7	2016 Investment - Accrued 2017									\$ 1,481,805		000,000	Work Paper
8	2016 Investment - Accrued 2018									.,,	s	1 481 805	Work Paper
9	2017 Investment - Accrued 2018										Š		Work Paper
9	Total Distribution Improvement	\$	-	\$	509,951	S	1,111,158	\$	2,083,704	\$ 3,509,784	. \$	5,218,650	- eronk rapor
,					,	•	.,,	*	_,,	-,000,00	*	0,210,000	
2	Information Technology												
3	2013 Investment - Accrued 2014	s		S									Work Paper
,	2013 Investment - Accrued 2015					5	_						Work Paper
5	2013 Investment - Accrued 2016					•		\$	52				Work Paper
3	2013 Investment - Accrued 2017							•		•			Work Paper
7	2013 Investment - Accrued 2018									•	s	75	Work Paper
3	2014 Investment - Accrued 2015					S	20				•		Work Paper
,	2014 Investment - Accrued 2016					•		s	21				Work Paper
,	2014 Investment - Accrued 2017							•		\$ 21			Work Paper
	2014 Investment - Accrued 2018									* 21	2	24	Work Paper
2	2015 Investment - Accrued 2016							s	10,933		*	21	Work Paper
,	2015 Investment - Accrued 2017									\$ 10,933			
	2015 Investment - Accrued 2018									÷ 10,833	s		Work Paper Work Paper
5	2016 Investment - Accrued 2017									\$ 104,702			
3	2016 Investment - Accrued 2018									9 104,702			Work Paper
7	2017 Investment - Accrued 2018										•		Work Paper
3	Total Information Technology	 \$		S		5	20		10,954	\$ 115,656	9		Work Paper
,	· out morningon · comology	•				•	20	4	10,954	a 115,656	3	486,876	
,	Total CEP Property Tax Activity	 \$	-	\$	509,951	S	1,111,178	\$	2.094.658	\$ 3,625,440	\$	5,705,526	

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2014

Description: Provide detailed calculation of deferred property taxes (incremental) on CEP investments. Represents the deferred Property Taxes on CEP eligible investments.

Line						
No.		Year	Year	Year	% Good (1)	Tax Valu
FAT	Distribution Improvement - Additions	2013	2013 - Exemptions	2013 - Taxable Value	2014	
[A] 1	Land and Land Rights	\$ -	s	s -	00.000	
2	Rights of Way	\$			98 3%	\$
3	City Gate Check Station	s .	\$	\$ 5	98.3%	\$
3	Structures & Improvements	Š	\$ ==	\$	98,3%	\$
5	Mains - Cast Iron & Copper	\$ 1	S	\$ 150	98.3%	\$
6	Mains - Steel	\$ 969,437			98.3%	\$ 053
7	Mains - Plastic		\$	\$ 969,437	98.3%	\$ 952,
6	System Meas, & Reg. Station Equipment		S	\$ 2,922,728	98.3%	\$ 2,873,
9	System Meas. & Reg. Station Equipment-Elec	\$ 11,353 \$ -	S S	\$ 11,353 \$ -	98.3%	\$ 11,
10	District Regulating Equipment				98.3%	\$
11			\$	\$ 144,349	98.3%	\$ 141,I
12	Meas, & Reg City Gate Services- Cast Iron & Copper	\$ -	S +	\$	98.3%	\$
13	Services-Cast from a Copper Services-Steel	\$ 228,034	\$	\$	98.3%	\$
14	Services-Plastic	\$ 15,757,049	5	\$ 228,034 \$ 15,757,049	98 3%	\$ 224
15	Meters	\$ 350,452	\$		98.3% 98.3%	\$ 15,489
16	Utility of the Future Meters	\$ 330,432		\$ 350,452 \$		\$ 344,
17	Meter Installations	\$ 65,453	\$	\$ 85,453	98.3%	\$ 04
18	House Regulators	\$ 1,088,362	S			\$ 64,
19	House Regulator Installations	\$ 75,359	\$		98.3%	\$ 1,069, \$ 74
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$	\$ 75,359 \$	98 3% 98 3%	\$ 74, \$
21	Large Industrial Meas, & Reg. Equipment - Comm	\$ -				
22	Other Equipment - Other	\$	\$	\$	98 3%	\$
23	Street Lighting Equipment	\$	\$		98.3%	\$
23 24	Structures & Improvements		s	0.1	98 3%	\$
24 26		\$ \$ 264,756			98.3%	\$
26 27	Tools, Shop & Garage Equipment Laboratory Equipment	\$ 264,756 \$	S	\$ 264,756	98.3%	\$ 260
27 28	Power Operated Equipment		\$		98.3%	\$
29		\$ - \$ -	\$	5	198.3%	S
	Communication Equipment	•	\$	s	98.3%	s
90	Distribution Improvement - Retirements					
11	Land and Land Rights	s -	S 2	\$ 1721	45.007	
12	Rights of Way		\$		15 0%	ş
13	City Gate Check Station	\$			15.0%	\$
4	Structures & Improvements	\$ -	\$		15,0%	\$
5			\$	\$ -	15,0%	\$
10 16	Mains - Cast Iron & Copper		\$	\$ (58,618)	15,0%	\$ (8,
	Mains - Steel	\$ (947,525)	\$	\$ (947,525)	15,0%	\$ (142,
17	Mains - Plastic	\$ (678,925)	\$	\$ (678,925)	15,0%	\$ (101,
38	System Meas, & Reg. Station Equipment	\$ (8,065)	\$	\$ (8,065)	15 0%	\$ (1,
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$	\$	15.0%	\$
40	District Regulating Equipment	\$ = ₀	\$	\$	15.0%	\$
41	Meas & Reg - City Gate	s -	\$	S -	15.0%	\$
42	Services- Cast Iron & Copper	\$ (154,209)	\$	\$ (154,209)	15.0%	\$ (23,
43	Services-Steel	\$ (38,033)	\$	\$ (38,033)	15.0%	\$ (5,
14	Services-Plastic	\$ (1,672,059)	\$	\$ (1,672,059)	15.0%	\$ (250,
15	Meters	\$ (354,295)	\$	\$ (354,295)	15.0%	\$ (53,
48	Utility of the Future Meters	\$ -	\$	S - 2	15.0%	\$
47	Meter Installations	\$ (100,376)	\$	\$ (100,376)	15.0%	\$ (15)
18	House Regulators	\$ -	\$	\$	15.0%	\$
19	House Regulator Installations	\$	\$	\$:=:	15.0%	\$
0	Large Industrial Meas. & Reg. Equipment	\$	\$	\$	15.0%	\$
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ 5	\$	\$ -	15.0%	\$
2	Other Equipment - Other	\$	\$	\$ -	15.0%	\$
3	Street Lighting Equipment	\$ (63,982)	\$	\$ (63,982)	15.0%	\$ (9,
14	Structures & Improvements	\$ (123,531)	\$	\$ (123,531)	15.0%	\$ (18,
5	Tools, Shop & Garage Equipment	\$	\$ 120	\$ -	15 0%	\$
6	Laboratory Equipment	s -	S	\$.	15.0%	\$
7	Power Operated Equipment	\$	\$	\$	15.0%	S
8	Communication Equipment	S -	S	\$	15.0%	S
9 C	Net Tax Value Distribution Improvement (Sum of Line: Valuation Percentage (25%) (2)	s 1 - 56)				\$ 20,875
1	Taxable Value/Assessment (Line 57 x Line 58)					\$ 5,218,
2	Duke Energy Ohio's Average 2014 Personal Property Tax	Rate				9 77
3	Annual Property Tax Expense - Distribution Improvement	ent (Line 59 x Line 60))			\$ 509
3]	Information Technology - Additions					
uÎ.	Electronic Data Processing	\$ 2	\$	\$	98 3%	s
5	Miscellaneous Intangible Plant	\$ -	\$ -	\$	98.3%	\$
6	Miscellaneous Intangible Plant - Enable	\$ -	\$	\$	98.3%	s
					Option 1	
	Information Technology - Retirements					
7	Electronic Data Processing	\$.	\$ -	\$ 1000	15.0%	\$
8	Miscellaneous Intangible Plant	\$ -	\$	\$	15.0%	\$
9	Miscellaneous Intangible Plant - Enable	s .	\$ (300)	\$ 252	15.0%	\$ 110
0	Net Tax Value of Information Technology (Sum of Line Valuation Percentage (25%) (2)	s 62 - 65)				
3	Taxable Value/Assessment (Line 68 x Line 67) Duke Energy Ohio's Average 2014 Personal Property Tax	Rate				9.77
	Annual Property Tax Expense - Information Technolog	y (Line 68 x Line 69)				s
					=	
5	Total Est. of 2014 Deferred Property Tax Expense (201:	3 Investment) - Capita	I Expenditure Program			\$ 509,9

(Sum of Lines 61 and 70)

Notes:

(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense is accrued one year in arrears, therefore, no property tax expense will be deferred in 2013 and property tax expense deferred in 2014 will be based on assets placed in service as of December 31, 2013.

(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO, 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2015

Description: Provide detailed calculation of deferred property taxes (incremental) on CEP investments. Represents the deferred Property Taxes on CEP eligible investments.

Line No.	W	Ve	v	% Good ⁽¹⁾	
NO	Year 2013	Year 2013 - Exemptions	Year 2013 - Taxable Value	% Good 171 2014	Tax Value
[A] Distribution Improvement - Additions					
1 Land and Land Rights	\$	\$	7-8	95.0%	\$ 6
2 Rights of Way	\$	\$	\$	95.0%	\$
3 City Gate Check Station 4 Structures & Improvements	\$ - \$ -	\$	\$ 1	95.0%	\$
5 Mains - Cast Iron & Copper		S	\$ 5	95.0% 95.0%	\$
8 Mains - Steel	\$ 969,437	Š	\$ 969,437	95.0%	\$ 920,9
7 Mains - Plastic	\$ 2,922,728	s	\$ 2,922,728	95.0%	\$ 2,776,5
8 System Meas, & Reg. Station Equipment	\$ 11,353	\$	\$ 11,353	95.0%	\$ 10,7
9 System Meas & Reg Station Equipment-Elec	\$ -	\$	\$ -	95,0%	\$
10 District Regulating Equipment	\$ 144,349	\$	\$ 144,349	95.0%	\$ 137,1
11 Meas, & Reg City Gate	\$	\$ 500	5 -	95.0%	\$
12 Services- Cast Iron & Copper	\$ -	\$	\$	95.0%	\$.
13 Services-Steel	\$ 228,034	\$ 5	\$ 228,034	95.0%	\$ 216,6
14 Services-Plastic 15 Meters	\$ 15,757,049	\$	\$ 15,757,049	95,0%	\$ 14,969,1
16 Utility of the Future Meters	\$ 350,452 \$	5	\$ 350,452 \$	95.0%	\$ 332,9
17 Meter Installations	\$ 65,453	s	\$ 65,453	95.0% 95.0%	\$ 62,1
18 House Regulators	\$ 1,088,362	s	\$ 1,088,362	95.0%	\$ 1,033,9
19 House Regulator Installations	\$ 75,359	\$	\$ 75,359	95.0%	\$ 71,5
20 Large Industrial Meas, & Reg. Equipment	\$ -	\$	\$	95.0%	\$
21 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$	\$	95.0%	\$
22 Other Equipment - Other	\$ -	\$	\$	95.0%	S .
23 Street Lighting Equipment	\$ -	\$	\$	95.0%	\$
24 Structures & Improvements	\$ -	\$	\$	95.0%	\$
26 Tools, Shop & Garage Equipment	\$ 264,756	\$	\$ 264,756	95.0%	\$ 251,5
27 Laboratory Equipment	\$	\$	\$	95.0%	\$
28 Power Operated Equipment 29 Communication Equipment	\$ -	\$	\$	95.0%	\$
29 Communication Equipment	\$ -	\$	\$ -	95.0%	\$
30 Distribution Improvement - Retirements					
31 Land and Land Rights	\$ =	\$	s	15 0%	\$
32 Rights of Way	5 -	\$	\$	15.0%	\$
33 City Gate Check Station	\$ -	\$	\$	15.0%	\$
34 Structures & Improvements	\$ -	\$	\$ 200	15 0%	\$
35 Mains - Cast Iron & Copper	\$ (58,618)	\$	\$ (58,618)	15,0%	\$ (8,7
36 Mains - Steel	\$ (947,525)	\$ 924	\$ (947,525)	15,0%	\$ (142,1
37 Mains - Plastic	\$ (878,925)	\$	\$ (678,925)	15.0%	\$ (101,8
38 System Meas. & Reg. Station Equipment 39 System Meas. & Reg. Station Equipment-Elec	\$ (8,065)	\$ 1 12	\$ (8,065)	15 0%	\$ (1,2
	\$ -	\$:	15.0%	\$ ·
40 District Regulating Equipment 41 Meas. & Reg City Gate	\$ -	S	\$	15.0%	\$
42 Services- Cast Iron & Copper	\$ (154,209)	S		15.0%	\$ (23.1
43 Services-Steel	\$ (38,033)	S	\$ (154,209) \$ (38,033)	15.0% 15.0%	
44 Services-Plastic	\$ (1,672,059)	s	\$ (38,033) \$ (1,672,059)	15.0%	\$ (5,7 \$ (250,8
45 Meters	\$ (354,295)	\$ 1991	\$ (354,295)	15 0%	\$ (53,1
46 Utility of the Future Meters	\$ -	S	\$	15.0%	\$
47 Meter Installations	\$ (100,376)	\$ ()=:	\$ (100,376)	15 0%	\$ (15,0
48 House Regulators	\$ -	S S	\$	15.0%	\$
49 House Regulator Installations	\$	\$	5	15.0%	\$
50 Large Industrial Meas. & Reg. Equipment	\$ *	\$ 1	\$ 11 555	15.0%	\$
51 Large Industrial Meas. & Reg. Equipment - Comm	\$	\$	\$	15.0%	\$
52 Other Equipment - Other 53 Street Lighting Equipment	\$ (62,000)	\$	\$	15.0%	\$
	\$ (63,982) \$ (123,531)	\$ 15	\$ (63,982)	15.0%	\$ (9,5
54 Structures & Improvements 55 Tools, Shop & Garage Equipment	\$ (123,531) \$	\$	\$ (123,531) \$	15.0%	\$ (18,5
56 Laboratory Equipment		s	\$ 190	15.0% 15.0%	S :
57 Power Operated Equipment	s i	s	•	15.0%	Š
58 Communication Equipment	\$ -	\$	\$	15.0%	š
				10.0%	
Net Tax Value Distribution Improvement (Sum of Lines Valuation Percentage (25%) (2)	s 1 - 56)				\$ 20,153,5
Taxable Value/Assessment (Line 57 x Line 58) Duke Energy Ohio's Average 2014 Personal Property Tax	Rate				\$ 5,038,3 9,771
Annual Property Tax Expense - Distribution Improvement		3)			\$ 492,3
B] Information Technology - Additions					
84 Electronic Data Processing	\$ -	s	\$	95.0%	\$.
ss Miscellaneous Intangible Plant	S -	\$ 0.85	s ·	95.0%	\$
Miscellaneous Intangible Plant - Enable	\$ -	\$	\$	95.0%	\$
Information Technology, Bettermants					
Information Technology - Retirements Flectronic Data Processing				45.00	
57 Electronic Data Processing 58 Miscellaneous Intangible Plant	s s	\$		15.0%	\$
Miscellaneous Intangible Plant - Enable	s	\$	\$	15,0% 15,0%	\$
Net Tax Value of Information Technology (Sum of Line		1 1		100%	
71 Valuation Percentage (25%) (2)					2
Taxable Value/Assessment (Line 68 x Line 67) Duke Energy Ohio's Average 2014 Personal Property Tax	Rate				9.771
4 Annual Property Tax Expense - Information Technolog	y (Line 68 x Line 69)				\$
Total Est. of 2015 Deferred Property Tax Expense (2013	Investment) - Capita	l Expenditure Program (2)		\$ 492

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

No.		Year 2013	Year 2013 - Exemptions	Year 2013 - Taxable Value	% Good (1) 2014	Tax Valu
[A]	Distribution Improvement - Additions					
1 2	Land and Land Rights Rights of Way	\$ -	S	\$	91.7%	\$
3	City Gate Check Station	\$	s s	V 5		\$
4	Structures & Improvements	s :	Š	\$.	91.7% 91.7%	\$ \$
5	Mains - Cast Iron & Copper	\$.	s	2		Š
8	Mains - Steel	\$ 969,437	\$	\$ 969,437		\$ 888,
7	Mains - Plastic	\$ 2,922,728	\$	\$ 2,922,728	91,7%	\$ 2,680,
8	System Meas, & Reg. Station Equipment	\$ 11,353	\$	\$ 11,353		\$ 10,
9	System Meas, & Reg. Station Equipment-Elec	\$ -	\$ -	s -		S
10	District Regulating Equipment	\$ 144,349	\$	\$ 144,349	91.7%	\$ 132,3
11	Meas, & Reg City Gate	\$.	\$	\$ -		S
12	Services- Cast Iron & Copper	\$	\$ -	s -		\$
13	Services-Steel	\$ 228,034	\$	\$ 228,034		\$ 209,
14	Services-Plastic	\$ 15,757,049	\$	\$ 15,757,049		\$ 14,449,
18	Utility of the Future Meters	\$ 350,452 \$	s s	\$ 350,452		\$ 321,
17	Meter Installations	\$ 65,453	\$	\$ \$ 65.453		\$
18	House Regulators	\$ 1,088,362	s a	\$ 65,453 \$ 1,088,362	91.7%	\$ 60, \$ 998.
19	House Regulator Installations	\$ 75,359	s	\$ 75,359		
20	Large Industrial Meas. & Reg. Equipment	\$	s	\$ -		\$ 69, \$
21	Large Industrial Meas. & Reg. Equipment - Comm	s .	S	6.5		Š
22	Other Equipment - Other	\$ -	\$	s		Š
23	Street Lighting Equipment	\$ -	S	\$ -		\$
24	Structures & Improvements	s -	\$	\$		Š
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756		\$ 242
27	Laboratory Equipment	\$ -	\$	\$		S
26	Power Operated Equipment	\$ -	\$	5	91.7%	\$
29	Communication Equipment	s -	\$ **	\$ -		\$
-	Distribution Improvement Batternants					
30 31	Distribution Improvement - Retirements Land and Land Rights	s -	s ×		45.004	
31 32	Rights of Way			\$ 2		s
33	City Gate Check Station	\$ - \$ -	S	1 S 1380 M		\$
34	Structures & Improvements	s	\$	\$.		S
35	Mains - Cast Iron & Copper	\$ (58,618)	\$	\$ (58,618)		\$ \$ (8,
36	Mains - Steel	\$ (947,525)	\$	\$ (947,525)		\$ (8, \$ (142,
37	Mains - Plastic	\$ (678,925)	\$	\$ (678,925)		\$ (142, \$ (101,
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$	\$ (8,065)		\$ (1,
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$	\$ -		\$
40	District Regulating Equipment	\$ -	\$	\$		\$
11	Meas. & Reg City Gate	\$ -	\$	\$ 49		Š
42	Services- Cast Iron & Copper	\$ (154,209)	\$	\$ (154,209)		\$ (23,
43	Services-Steel	\$ (38,033)	\$	\$ (38,033)		\$ (5,
44	Services-Plastic	\$ (1,672,059)	\$	\$ (1,672,059)	15 0%	\$ (250,
45	Meters -	\$ (354,295)	\$	\$ (354,295)	15.0%	\$ (53,
48	Utility of the Future Meters	\$ -	\$	S	15.0%	\$
47	Meter Installations	\$ (100,376)	\$	\$ (100,376)		\$ (15,
48	House Regulators	\$ -	S	\$		\$
49 50	House Regulator Installations	s s	\$ 5	\$ 10.51		s
5U 51	Large Industrial Meas. & Reg. Equipment Large Industrial Meas. & Reg. Equipment - Comm	\$	\$ \$	\$ 12		S
52	Other Equipment - Other	\$	s i	\$		s :
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)		\$ \$ (9.
54	Structures & Improvements	\$ (123,531)	Š	\$ (123,531)		\$ (18,
55	Tools, Shop & Garage Equipment	\$ -	s -	\$ -		\$ (10,
56	Laboratory Equipment	\$	s	S 194		Š
7	Power Operated Equipment	s -	s	s .		s
8	Communication Equipment	\$:-	\$	s		Š
9	Net Tax Value Distribution Improvement (Sum of Lines 1	- 56)				\$ 19,431,
90	Valuation Percentage (25%) (2)					10,431
31 32	Taxable Value/Assessment (Line 57 x Line 58) Duke Energy Onio's Average 2014 Personal Property Tax Re	te			100	\$ 4,857, 9.83
13	Annual Property Tax Expense - Distribution Improvement	t (Line 59 x Line 6	0)			\$ 477,
3]	Information Technology - Additions					
4	Electronic Data Processing	\$	s	s	91.7%	2
15	Miscellaneous Intangible Plant	\$ -	\$	Š		\$
6	Miscellaneous Intangible Plant - Enable	\$	\$ -	\$		S
	Information Technology - Retirements					
7	Electronic Data Processing	\$	S -	S SHOT	15.0%	S
8	Miscellaneous Intangible Plant	\$ -	\$ -	\$	15.0%	\$
9	Miscellaneous Intangible Plant - Enable	\$	\$ 70	\$	15.0%	\$
Ö	Net Tax Value of Information Technology (Sum of Lines 6	2 - 85)				
1	Valuation Percentage (25%) [2]	2 - 00,			0 1 2	
3	Taxable Value/Assessment (Line 66 x Line 67) Duke Energy Ohlo's Average 2014 Personal Property Tax Re	te				s 9.83
4	Annual Property Tax Expense - Information Technology		Y			s.d.3
				10.00		
	Total Est. of 2016 Deferred Property Tax Expense (2013 Is	westment) - Canit	of Expanditure Progra	(3)		\$ 477.

- Notes:

 (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant

 (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.

 (3) Property tax expense deferred in 2015 is besed on assets placed in service as of December 31,2014

 (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

		_	Year 2013	20	Year 013 - Exemptions	Year 2013 - Taxable Value	% Good ⁽¹⁾	Tax Valu
[A]	Distribution Improvement - Additions			-	1 1 200	V*************************************	-	
1	Land and Land Rights	S	-	\$		\$ 100 800	91.7%	\$
2	Rights of Way	S		\$		\$	91.7%	\$
4	City Gate Check Station Structures & Improvements	S		\$	340	s e	91.7%	\$
5	Mains - Cast Iron & Copper	\$	- 3	\$		\$	91.7%	\$
6	Mains - Steel	Š	969,437	\$		\$ 969,437	91.7%	\$ 888
7	Mains - Plastic	Š	2,922,728	5		\$ 2,922,728	91.7%	\$ 888 \$ 2,680
8	System Meas, & Reg. Station Equipment	Š	11,353	\$		\$ 11,353	91.7%	\$ 10
9	System Meas. & Reg. Station Equipment-Elec	Š		5		\$ -	91.7%	S
10	District Regulating Equipment	s	144,349	\$		\$ 144,349	91.7%	\$ 132
11	Meas. & Reg City Gate	Š		S		\$ -	91,7%	\$ 102
12	Services- Cast Iron & Copper	S	4	s		\$	91.7%	2
13	Services-Steel	\$	228.034	\$		\$ 228,034	91.7%	\$ 209
14	Services-Plastic	\$	15,757,049	S		\$ 15,757,049	91.7%	\$ 14,449
15	Meters	\$	350,452	\$	1.40	\$ 350,452	91.7%	\$ 321
16	Utility of the Future Meters	5		\$		\$	91.7%	5
17	Meter Installations	\$	65,453	\$	198	\$ 65,453	91.7%	\$ 60.
18	House Regulators	\$	1,088,362	\$		\$ 1,088,362	91.7%	\$ 998
19	House Regulator Installations	\$	75,359	\$		\$ 75,359	91.7%	\$ 69
20	Large Industrial Meas. & Reg. Equipment	\$	-	\$		\$	91.7%	\$
21	Large Industrial Meas. & Reg. Equipment - Comm	\$		\$	100	\$	91.7%	\$
22	Other Equipment - Other	\$	-	\$		\$	91.7%	\$
23	Street Lighting Equipment	\$		5		\$ 25%	91.7%	\$
24	Structures & Improvements	s		\$		\$ -	91.7%	\$
26	Tools, Shop & Garage Equipment	\$	264,756	5		\$ 264,758	91.7%	\$ 242
27	Laboratory Equipment	s	-	\$	100	\$ -	91.7%	\$
28	Power Operated Equipment	\$	3	\$		\$ 253	91.7%	S
29	Communication Equipment	\$	*	\$		\$	91.7%	\$
30	Distribution Improvement - Retirements							
31	Land and Land Rights	\$	-	\$		\$	15 0%	\$
32	Rights of Way	\$	-	\$		\$	15,0%	\$
33	City Gate Check Station	S	-	\$		S -	15.0%	\$
34	Structures & Improvements	\$	-	\$	(4)	\$	15.0%	\$
35	Mains - Cast Iron & Copper	\$	(58,618)	\$		\$ (58,618)	15.0%	\$ (8,
36	Mains - Steel	\$	(947,525)	\$	1.00	\$ (947,525)	15.0%	\$ (142,
37	Mains - Plastic	\$	(678,925)	\$		\$ (678,925)	15,0%	\$ (101,
38	System Meas. & Reg. Station Equipment	\$	(8,065)	\$		\$ (8,065)	15 0%	\$ (1,
39	System Meas. & Reg. Station Equipment-Elec	\$	-	\$		\$ -	15 0%	\$
40	District Regulating Equipment	\$	-	\$		\$	15,0%	\$
61	Meas. & Reg City Gate	S	-	\$	(+)	s	15.0%	\$
42	Services- Cast Iron & Copper	S	(154,209)	\$	550	\$ (154,209)	15,0%	\$ (23,
43	Services-Steel	S	(38,033)	\$		\$ (38,033)	15.0%	\$ (5,
4	Services-Plastic	\$	(1,672,059)	\$		\$ (1,672,059)	15.0%	\$ (250,
45	Meters	\$	(354,295)	\$		\$ (354,295)	15.0%	\$ (53,
46	Utility of the Future Meters	5		\$		\$	15 0%	\$
47	Meter Installations	S	(100,376)	\$		\$ (100,376)	15 0%	\$ (15,
48 49	House Regulators	S	-	\$		\$	15.0%	\$
49 50	House Regulator Installations	-	10	\$		\$	15.0%	\$
51	Large Industrial Mess. & Reg. Equipment	5	-	\$	- 4	\$	15.0%	\$
51 52	Large Industrial Meas, & Reg, Equipment - Comm Other Equipment - Other	s		\$		\$	15.0%	\$
3		\$	(63,982)	\$		\$	15.0%	\$
i4	Street Lighting Equipment	\$		\$		\$ (63,982)	15 0%	\$ (9,
56 55	Structures & Improvements Tools Shop & Garage Equipment	S	(123,531)	\$		\$ (123,531)	15.0%	\$ (18,
18	Tools, Shop & Garage Equipment Laboratory Equipment	S		5	3.0	\$	15.0%	\$
16 17	Power Operated Equipment	\$ \$	-	5		\$	15.0%	S
ia	Communication Equipment	\$	- 18	5			15.0%	\$
•	Communication Equipment	٠,	-	3		s	15.0%	\$
i9 10	Net Tax Value Distribution Improvement (Sum of Lines Valuation Percentage (25%) (2)	s 1 - 56)						\$ 19,431,
~	Valuation Forcentage (25 /e)							
11	Taxable Value/Assessment (Line 57 x Line 58) Duke Energy Ohio's Average 2014 Personal Property Tax	Pote						\$ 4,857
3	Annual Property Tax Expense - Distribution Improvem		50 1 i 60					9 83
3		aur frii	IS 28 X LINS OC	"				\$ 477,
3)	Information Technology - Additions							
14	Electronic Data Processing	5	1.5	5		\$ 15	91.7%	S
5	Miscellaneous Intangible Plant	\$		\$		\$ -	91.7%	\$
8	Miscellaneous Intangible Plant - Enable	\$		5		S E	91.7%	S
	Information Technology - Retirements							
7	Electronic Data Processing	\$		\$	**	\$	15.0%	s
8	Miscellaneous Intangible Plant	\$		Š	2	s		Š
9	Miscellaneous Intangible Plant - Enable		50	\$	1.00	\$		s
0	Net Tax Value of Information Technology (Sum of Line	s 62 - 6	5)					
4	Valuation Percentage (25%) (2)						-	
72	Taxable Value/Assessment (Line 66 x Line 67)							s
73	Duke Energy Ohlo's Average 2014 Personal Property Tax	Rate						9.83
4	Annual Property Tax Expense - Information Technolog	y (Line	68 x Line 69)				112	s

Notes:
(1) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL 2013 INVECTMENT.

2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

No.	- " - " - " - " - " - " - " - " - " - "	Year 2013		Year 2013 - Exemptions	Year 2013 - Taxable Value	% Good (1)	Tax Valu
[A]	Distribution Improvement - Additions	2013		ZO 13 - EXEMPLIONS	SO 12 - 1 avable Aline	2014	
1	Land and Land Rights	\$	4	\$	\$	91.7%	\$
2	Rights of Way	S		\$	5	91.7%	\$
3	City Gate Check Station	\$		\$	\$	91.7%	\$
4	Structures & Improvements	\$	-	\$	\$	91,7%	\$
5	Mains - Cast Iron & Copper	\$		\$	\$ -	91.7%	\$
6	Mains - Steel		9,437	\$	\$ 969,437	91.7%	\$ 888
7	Mains - Plastic	\$ 2,922		S	\$ 2,922,728	91,7%	\$ 2,680
8	System Meas, & Reg. Station Equipment		1,353	\$	\$ 11,353	91,7%	\$ 10,
9	System Meas & Reg Station Equipment-Elec	\$		\$	\$	91,7%	\$
10	District Regulating Equipment		1,349	\$ 2	\$ 144,349	91.7%	\$ 132
11	Meas, & Reg City Gate	\$		\$	\$	91.7%	\$
12	Services- Cast Iron & Copper	s		\$	\$ -	91,7%	\$
13	Services-Steel		3,034	\$	\$ 228,034	91.7%	\$ 209
14	Services-Plastic	\$ 15,757		\$	\$ 15,757,049	91.7%	\$ 14,449
15	Meters		0,452	\$ -	\$ 350,452	91.7%	\$ 321
16	Utility of the Future Meters	\$		\$	\$	91.7%	\$
17	Meter Installations		5,453	\$	\$ 65,453	91.7%	\$ 60,
18	House Regulators		3,362	\$	\$ 1,088,362	91,7%	\$ 998
19	House Regulator Installations		5,359	\$	\$ 75,359	91.7%	\$ 69
20	Large Industrial Meas, & Reg. Equipment	\$	-	\$. S	91.7%	\$
21	Large Industrial Meas, & Reg. Equipment - Comm	\$	-	\$	\$	91,7%	\$
22	Other Equipment - Other	\$		S 20	s .	91.7%	\$
23	Street Lighting Equipment	\$		\$ 0	\$	91.7%	\$
24	Structures & Improvements	\$		\$	\$	91.7%	\$
26	Tools, Shop & Garage Equipment	\$ 264		S * 1	\$ 264,756	91.7%	\$ 242
27	Laboratory Equipment	\$	-	\$	\$	91.7%	\$
28	Power Operated Equipment	\$		\$	\$ -:		\$
29	Communication Equipment	\$	2	\$	\$		\$
30	Distribution improvement - Retirements						
31	Land and Land Rights	\$		\$	\$	15.0%	\$
32	Rights of Way	\$	-	\$ -	\$	15.0%	\$
33	City Gate Check Station	\$		\$ -	s -		\$
34	Structures & Improvements	5		\$	\$		\$
35	Mains - Cast Iron & Copper			\$	\$ (58,618)	15.0%	\$ (8,
36	Mains - Steel			\$	\$ (947,525)		\$ (142)
37	Mains - Plastic	\$ (678	,925)	\$	\$ (678,925)		\$ (101
38	System Meas, & Reg. Station Equipment	\$ (8		\$	\$ (8,065)		\$ (1,
39	System Meas. & Reg. Station Equipment-Elec	\$		\$	5 -		\$
40	District Regulating Equipment	\$		S	\$		Š
41	Meas & Reg - City Gate	\$		\$	\$ 1		\$
42	Services- Cast Iron & Copper			\$:	\$ (154,209)		\$ (23,
43	Services-Steel			s ·	\$ (38,033)		\$ (5,
44	Services-Plastic	\$ (1,672		\$ 1961	\$ (1,672,059)		\$ (250,
45	Meters			S	\$ (354,295)		
46	Utility of the Future Meters	\$		\$	\$		\$ (53, \$
47	Meter Installations		(376)	\$	\$ (100,376)		\$ (15,
48	House Regulators	\$		S	\$ -		\$ (15,
49	House Regulator Installations	S		\$	\$		2
50	Large Industrial Meas. & Reg. Equipment	s		S	\$ -		Š
51	Large Industrial Meas. & Reg. Equipment - Comm	\$		s	s		Š
52	Other Equipment - Other	s		s	\$		Š
53	Street Lighting Equipment			\$	\$ (63,982)		\$ (9,
34	Structures & Improvements			\$			
55	Tools, Shop & Garage Equipment	\$		\$			\$ (18,
56 56	Laboratory Equipment	S		5	\$ \$		\$
57	Power Operated Equipment	\$		S -			S
58		Š			5		\$
-0	Communication Equipment	•		\$ 545	\$	15.0%	\$
59 50	Net Tax Value Distribution Improvement (Sum of Lines Valuation Percentage (25%) (2)	1 - 56)					\$ 19,431,
11	Taxable Value/Assessment (Line 57 x Line 58)	Date:					\$ 4,857
13	Duke Energy Ohio's Average 2014 Personal Property Tax Annual Property Tax Expense - Distribution Improvement		Line 60)				9 83 \$ 477,
3)	Information Technology - Additions						
4	Electronic Data Processing	\$		\$	5		S
5	Miscellaneous Intangible Plant	S		\$	S		\$
6	Miscellaneous Intangible Plant - Enable	\$	ð	s .	5	91.7%	\$
7	Information Technology - Retirements					45.00	
7	Miscellaneous Intensible Plant	S		\$			\$
8	Miscellaneous Intangible Plant	\$	•	s ·	\$		\$
0	Miscellaneous Intangible Plant - Enable Net Tax Value of Information Technology (Sum of Lines			•	\$	15.0%	s
1	Valuation Percentage (25%) (2)					-	
3	Taxable Value/Assessment (Line 66 x Line 67) Duke Energy Ohio's Average 2014 Personal Property Tax I	Rate					9.83
4	Annual Property Tax Expense - Information Technology	y (Line 68 x Li	ne 69)			Villago.	\$

- Notes:

 (1) Per Chio Depertment of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant

 (2) Per Chio Depertment of Taxation Annual Natural Gas Property Tax Report, Schedule G.

 (3) Property tax expense deferred in 2015 is based on assets pieced in service as of December 31,2014

 (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2015

A Distribution Improvement - Additions	No.		Year 2014	97. 2	Year 2014 - Exemptions	Year 2014 - Taxable Value	% Good (1) 2014	_	Tax Value
2 Rights CHW9	[A]	Distribution Improvement - Additions	2014	•	O 14 - GARINDGONS	ZV 14 - 1 axabie Value	2014		
Communication Society Soci									27
Structure & Improvements 5 231,246 5 5 231,246 8.5% 227,346 8.5% 227,346 8.5% 227,346 8.5% 227,347 8.6%									
Mains - Cest Iron & Copper									
Maria - Sites									227,318
Mains - Plastic S. 4,402,243 S. 5 \$4,202,243 S. 5 \$1,304 S. 5									0.004.044
S System Meas. A Reg Station Equipment \$ 13,344 \$ \$ \$ 13,348 \$ 27,706 \$ \$ \$ 227,706 \$ \$ \$ \$ 227,706 \$ \$ \$ \$ 227,706 \$ \$ \$ \$ 227,706 \$ \$ \$ \$ 227,706 \$ \$ \$ \$ \$ 227,706 \$ \$ \$ \$ \$ 227,706 \$ \$ \$ \$ \$ 227,706 \$ \$ \$ \$ \$ \$ 227,706 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	_								
Solitation Sol									
District Regulating Equipment \$ 227,705 \$ \$ 227,006 \$ \$ \$ 222,205		System Meas, & Reg. Station Equipment-Elec							111,403
1 Meas & Reg City Calle	10				1				223 835
3 San/cet-Steel \$ \$ \$ \$ \$ \$ \$ \$ \$	11								220,000
Services-Piestic	12					\$			
Meters	13		\$ 214,07	0 \$					210,431
						\$ 15,163,133	98.3%	S	14,905,360
							98.3%	\$	164,833
19 House Regulations					2				
1									- 60
20 Large Industrial Meas. A Reg. Equipment \$ 3,341 \$ \$ \$ \$ 3,341 88.3% \$ 3,324 1 2 20 Ther Equipment Comm \$ 3 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$									1,352,711
21 Lurge Industrial Meas. & Reg. Equipment - Corrent \$ \$ \$ \$ \$ \$ \$ \$ \$									•
22 Other Equipment						\$ 3,341			3,284
Street Lighting Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$									
Structures & Improvements		Street Lighting Equipment			-				-
20 Tools, Shop & Gamper Equipment \$ 961,536 \$ \$ \$ 961,536 \$ \$ \$ \$ 963,536 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$					- 9				•
27 Laboratory Equipment \$ 3 38,430 \$ \$ 330,430 \$ \$ 330,430 \$ \$ 330,430 \$ \$ 330,430 \$ \$ 330,430 \$ \$ 330,731 \$ \$ \$ \$ \$ \$ \$ 330,430 \$ \$ \$ \$ \$ \$ \$ 330,430 \$ \$ \$ \$ \$ \$ \$ 330,430 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$									0/6 100
28 Power Operated Equipment \$ 338,430 \$ \$ 330,430 \$ \$ 330,430 \$ \$ 330,430 \$ \$ 330,711 \$ Communication Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$									a40, 180
Dubtribulos Improvement - Retirements									330 711
Distribution improvement - Retirements 31 Land and Land Rights \$ \$ \$ \$ \$. 15.0% \$ \$			\$	S					
Land and Land Rights S S 15.0% S				- 1			- 5.010	-	
Land and Land Rights S S 15.0% S	30								
22 Rights of Way 3 Cry Glack Check Station 5 S S S - 15.0% \$ 34 Structures & Improvements 5 S S S - 15.0% \$ 5 Structures & Improvements 5 S S S - 15.0% \$ 5 STRUCTURE & Improvements 5 S S S S - 15.0% \$ 5 STRUCTURE & Improvements 6 (45.24) \$ S S S S S S S S S S S S S S S S S S	31	Land and Land Rights	\$. \$		s	15.0%	s	-
23 City Gate Check Station	32	Rights of Way		\$					-
Mains - Cast Iron & Copper \$ 46,522 \$ \$ 46,522 15.0% \$ 9,978	33	City Gate Check Station		\$		\$ -			
Mains Stee						\$ -	15.0%	\$	
Mains - Plastic S (812,888) 15,0% \$ (91,933 \$ \$ (91,933 \$ \$ \$ \$ \$ \$ \$ \$ \$					2		15 0%	\$	6,978
38 System Meas. & Reg. Station Equipment							15 0%	\$	(111,022)
System Mass. & Reg. Station Equipment-lice S									(91,933
District Regulating Equipment S					*				-
Meas & Reg - City Gale \$ \$ \$ \$ \$ \$ \$ \$ \$									-
Services-Cast Iron & Copper \$ (142,826) S \$ (142,826) S \$ (214,024 Services-Steel \$ (31,002) S \$ (3									-
Services-Piset S									
Services-Piestic \$ (1,482,380) \$ \$ (1,482,380) \$ \$ (222,357) \$									
Meters									
Utility of the Future Meters ### Meter Installations ### \$ (100,086) \$ \$ (100,086) \$ \$ (15,013) \$									
## Meter Installations									(00,333)
House Regulators S									/15 013
# House Regulator Installations \$ \$ \$ \$ 15,0% \$ - 15,0%									(13,013
Large Industrial Meas & Reg. Equipment S S 15.0% S	49		\$ -						- 32
Large Industrial Meas. & Reg. Equipment - Comm S	50	Large Industrial Meas & Reg. Equipment	S C	\$					
52 Other Equipment - Other S	51	Large Industrial Meas, & Reg. Equipment - Comm		\$	90		15.0%		
Structures & Improvements Structures & Improvements Structures & Improvements Structures & Improvement Structures & Imp						\$	15.0%		
Tools, Shop & Carage Equipment S			\$ (9,20		*5		15,0%	\$	(1,380)
Laboratory Equipment S					2	\$	15,0%		-
Power Operated Equipment S								S	(9)
S		Laboratory Equipment			90				-
Section Sect			5 :						2.5
Taxable Value/Assessment (Line 57 x Line 58) 25%	58	Communication Equipment	5 %	S		\$ -	15.0%	\$	
Taxable Value/Assessment (Line 57 x Line 58) \$ 6,333,277 9.77 13%			1 - 56)					\$	
Duke Energy Ohio's Average 2014 Personal Property Tax Rate 9.7713%	61							2	
Information Technology - Additions Electronic Data Processing \$ 851 \$ \$ \$ \$ 851 98.3% \$ 837							dia n		9.7713%
Electronic Data Processing \$ 851			ent (Line 59 x Line	60)				\$	618,843
### ### ### ### ### ### ### ### ### ##								П	
Miscellaneous Intangible Plant - Enable \$ \$ \$ \$ \$ 98.3% \$ \$ \$ \$ \$ \$ \$ 98.3% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$									837
Information Technology - Retirements									100
### Electronic Data Processing \$ \$ \$ 15.0% \$ \$ 15.0% \$ \$ 15.0% \$ \$ 15.0% \$ \$ 15.0% \$ \$ 15.0% \$ \$ 15.0% \$ \$ 15.0% \$ \$ 15.0% \$ 1				ı i			22070	•	124
## Miscellaneous intangible Plant	67		\$ -	\$		\$ -	15 0%	s	
Miscellaneous Intangible Plant - Enable \$ \$ \$ 15.0% \$ Net Tax Value of Information Technology (Sum of Lines 62 - 85) Valuation Percentage (25%) Taxable Value/Assessment (Line 66 x Line 67) Duke Energy Chio's Average 2014 Personal Property Tax Rate 9,7713% Annual Property Tax Expense - Information Technology (Line 68 x Line 69) Taxable Value/Assessment (Line 66 x Line 67) S 209 9,7713%	68				20				1
Net Tax Value of Information Technology (Sum of Lines 62 - 65) 837					- 51				
72 Taxable Value/Assessment (Line 66 x Line 67) 73 Duke Energy Ohlo's Average 2014 Personal Property Tax Rate 74 Annual Property Tax Expense - Information Technology (Line 68 x Line 69) 75 Taxable Value/Assessment (Line 68 x Line 67) 76 Annual Property Tax Expense - Information Technology (Line 68 x Line 69)			62 - 65)						837
73 Duke Energy Ohlo's Average 2014 Personal Property Tax Rate 9 7713% 74 Annual Property Tax Expense - Information Technology (Line 68 x Line 69) \$ 20	71								25%
74 Annual Property Tax Expense - Information Technology (Line 88 x Line 89)			Rate					\$	
	74			59)				s	
75 Total Est. of 2015 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program "" \$ 618.863					manditura D				618,863

- Notes:
 (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
 (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
 (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
 (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2431-GA-JUNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL 2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

No.		Year 2014	Year 2014 - Exemptions	Year 2014 - Taxable Value	% Good (1) 2014	Tax Value
[A]	Distribution Improvement - Additions	2014	2014 - LAUINDONS	EO 14 - LUXADIO VAILLO	2014	
1	Land and Land Rights	\$ -	\$	\$ -	95.0%	\$
2	Rights of Way	\$	\$	\$ -	95.0%	\$
3	City Gate Check Station	\$ -	\$	\$ -	95.0%	\$
4	Structures & Improvements	\$ 231,249	\$ ***	\$ 231,249	95.0%	\$ 219,6
5	Mains - Cast Iron & Copper	\$ -	\$	\$.	95.0%	\$
8	Mains - Steel	\$ 2,710,388	S S	\$ 2,710,388	95.0%	\$ 2,574,8
7	Mains - Plastic	\$ 4,802,643	S ÷	\$ 4,802,643	95.0%	\$ 4,562,5
9	System Meas, & Reg. Station Equipment	\$ 113,394 \$	\$ 5	\$ 113,394	95.0%	\$ 107,7
-	System Meas, & Reg. Station Equipment-Elec		s	\$	95.0%	\$
10	District Regulating Equipment	\$ 227,706	\$	\$ 227,706	95.0%	\$ 216,
11	Meas. & Reg City Gate	\$ -	\$	S -	95.0%	S
12	Services- Cast Iron & Copper Services-Steel	\$ -	\$	\$	95.0%	\$
14	Services-Plastic	\$ 214,070 \$ 15,163,133	\$	\$ 214,070	95.0%	\$ 203,
15	Meters	\$ 15,163,133 \$ 167,683	s	\$ 15,163,133 \$ 167,683	95.0%	\$ 14,404,
18	Utility of the Future Meters	\$ -	s		95.0%	\$ 159,
17	Meter installations	\$	S	\$ -	95.0%	\$
18	House Regulators	\$ 1,376,105	s		95.0% 95.0%	\$
19	House Regulator Installations	\$ 1,570,105	s	\$ 1,376,105 \$		\$ 1,307,
20	Large Industrial Meas. & Reg. Equipment	\$ 3,341	s	\$ 3,341	95.0% 95.0%	\$ \$ 3.
21	Large Industrial Meas, & Reg. Equipment - Comm	\$ 3,541	\$	\$ 3,341	95.0%	\$ 3,
22	Other Equipment - Other	\$ -	s	\$ -		Š
23	Street Lighting Equipment	\$	2			
24	Structures & Improvements	\$ -	S		95.0% 95.0%	S S
8	Tools, Shop & Garage Equipment	\$ 961,536	\$	\$ 961,536		\$ 913,
7	Laboratory Equipment	\$ -	s	\$ -		\$ 913,
8	Power Operated Equipment	\$ 336,430	s	\$ 336,430		\$ 319,
9	Communication Equipment	\$ -	\$	\$ 330,430		\$ 319,
0	Distribution Improvement - Retirements					
1	Land and Land Rights	s -	s	\$ -	15.0%	s
2	Rights of Way	\$ -	S	s i		
3	City Gate Check Station	\$	s	\$ -		S
4	Structures & Improvements	\$ -	\$	\$.		S
5	Mains - Cast Iron & Copper	\$ 46,522	s S	\$ 46,522		\$ 6
6	Mains - Steel	\$ (740,144)	S	\$ (740,144)		\$ (111,
7	Mains - Plastic	\$ (612,888)	S	\$ (612,888)		\$ (91,
a	System Meas. & Reg. Station Equipment	\$.	S	\$ (012,000)		\$ (51,
9	System Meas. & Reg. Station Equipment-Elec	\$ -	s	\$		
0	District Regulating Equipment	s i	S	\$.		S
11	Meas. & Reg City Gate	\$ -	s	š		Š
12	Services- Cast Iron & Copper	\$ (142,826)	S	\$ (142,826)		
3	Services-Steel		S			\$ (21,
14	Services-Plastic	\$ (31,062) \$ (1,482,380)	S	\$ (31,062)		\$ (4,0
5	Meters	\$ (443,552)	\$	\$ (1,482,380) \$ (443,552)		\$ (222,
16	Utility of the Future Meters	\$ (443,332)		\$ (443,552) \$		\$ (66,
17	Meter Installations	\$ (100,086)	S	\$ (100,086)		\$
8	House Regulators	* (100,000)	S			\$ (15,6
19	House Regulator Installations		S	\$ \$		\$
	Large Industrial Meas. & Reg. Equipment		S	\$		S
1	Large industrial Meas. & Reg. Equipment - Comm	\$ -	\$	\$.		
2	Other Equipment - Other	s î	s a			\$
3	Street Lighting Equipment	\$ (9,203)	s	\$ (9,203)		\$
4	Structures & Improvements	\$ (9,203)	\$			\$ (1,
				\$ -		\$
	Tools, Shop & Garage Equipment	· •	\$	\$		\$
7	Laboratory Equipment Power Operated Equipment	\$ \$	\$ (40)	\$		\$
			S S	\$		\$
В	Communication Equipment	3	5	\$	15.0%	\$
	Net Tax Value Distribution Improvement (Sum of Line Valuation Percentage (25%)	s 1 - 56)				\$ 24,464,
	Taxable Value/Assessment (Line 57 x Line 58) Duke Energy Ohio's Average 2014 Personal Property Tax	Rate			111/4	\$ 6,116,: 9 83
	Annual Property Tax Expense - Distribution Improvem		0)		0.71	\$ 601,
					100	
	Information Technology - Additions Electronic Data Processing	\$ 851	\$ -		98 3%	
	Miscellaneous Intangible Plant	\$ -	\$	\$ 851 \$		\$
	Miscellaneous Intangible Plant - Enable	\$	š ·	i i		\$ \$
	Information Technology - Retirements				Ni.le-	
	Electronic Data Processing	\$ 2	\$ 9*9	\$ 880		\$
3	Miscellaneous Intangible Plant	\$ =	\$	\$ -		\$
1	Miscellaneous Intangible Plant - Enable	\$ *	S ·	\$		\$
)	Net Tax Value of Information Technology (Sum of Line	= 82 . 85)				
	Valuation Percentage (25%)	s 02 - 05j				
2	Taxable Value/Assessment (Line 66 x Line 67)					s
	Duke Energy Ohio's Average 2014 Personal Property Tax				-	9 83
	Annual Property Tax Expense - Information Technolog	y (Line 68 x Line 69)				\$
					_	

- Notes:
 (1) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
 (2) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
 (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
 (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL 2014 INVESTMENTS

2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

No.			Year 2014	Year 2014 - Exemption		Year 2014 - Taxable Value	% Good ⁽¹⁾ 2014	_	Tax Value
[A]	Distribution Improvement - Additions		.014	AU 14 - Exemplion	•	COLA - LEXADIG ASIGG	2014		
1	Land and Land Rights	\$	-	5	S		91.7%	\$	-
2	Rights of Way	\$	3.5	\$	\$		91.7%	\$	
3	City Gate Check Station	\$	140	\$	s		91,7%	S	
5	Structures & Improvements Mains - Cast Iron & Copper		231,249	\$	\$	231,249	91.7%	\$	212,0
6	Mains - Steel	\$ \$:	2,710,388	s s	S	2 740 200	91.7%	\$	2 405 4
7	Mains - Plastic		4,802,643	s 1	\$ \$	2,710,388 4,802,643	91.7% 91.7%	5	2,485,4
8	System Meas & Reg. Station Equipment	š	113,394	\$	\$	113,394	91.7%	\$	103,9
9	System Meas & Reg. Station Equipment-Elec	š		s	Š	110,004	91.7%	š	103,
10	District Regulating Equipment	s	227,706	\$	Š	227,706	91.7%	Š	208,8
11	Meas. & Reg City Gate	S	1	\$	\$		91.7%	s	200,
12	Services- Cast Iron & Copper	\$		\$	5		91.7%	\$	
13	Services-Steel	S	214,070	\$	Š	214,070	91,7%	S	196
14	Services-Plastic	\$ 15	5,163,133	\$	\$	15,163,133	91.7%	S	13,904,
15	Meters	\$	167,683	\$	\$	167,683	91,7%	S	153,
16	Utility of the Future Meters	\$		\$	\$		91.7%	\$	
17	Meter Installations	\$		\$	S		91.7%	5	
18	House Regulators		1,376,105	\$	\$	1,376,105	91.7%	\$	1,261
19	House Regulator Installations	\$	-	\$	S		91,7%	\$	
20	Large Industrial Meas. & Reg. Equipment	5	3,341	\$	\$	3,341	91.7%	\$	3,
21	Large Industrial Meas. & Reg. Equipment - Comm	S	-	\$	\$		91,7%	\$	
22	Other Equipment - Other	5	-	\$	\$		91,7%	5	
23	Street Lighting Equipment	S		\$		•	91.7%	\$	
24 26	Structures & Improvements Tools, Shop & Garage Equipment	S	061 520	\$	S	004 500	91.7%	\$	
26 27	Laboratory Equipment	\$	961,536	s s	5	961,536	91.7%	\$	881,
28	Power Operated Equipment	Š	336,430	\$	\$	226 420	91.7%	5	200
29	Communication Equipment	s	-	\$	\$	336,430	91.7% 91.7%	\$	308,
30	Distribution Improvement - Retirements								
31	Land and Land Rights	\$		s 5			15.0%		
32	Rights of Way	š		\$	\$			\$	
33	City Gate Check Station	Š		s	\$ \$		15.0% 15.0%	\$	
34	Structures & Improvements	Š		\$	Š	-	15,0%	5	
35	Mains - Cast Iron & Copper	š	46,522	s	Š	46,522	15,0%	Š	6,
36	Mains - Steel		(740, 144)	\$ 10 00	Š	(740,144)	15 0%	\$	(111,
37	Mains - Plastic		(612,888)	5	š	(612,888)	15.0%	Š	(91,
38	System Meas & Reg. Station Equipment	\$	(0.2,000)	\$	s	(0.2,000)	15.0%	\$	(01,
39	System Meas. & Reg. Station Equipment-Elec	s		s	\$	1	15.0%	Š	
40	District Regulating Equipment	\$	_	S -	s		15,0%	s	
41	Meas. & Reg City Gate	Š	-	s	s	92	15.0%	\$	
42	Services- Cast Iron & Copper		(142.826)	\$	Š	(142,826)	15.0%	s	(21,
43	Services-Steel	5	(31,062)	S P	\$	(31,062)	15.0%	s	(4,
44	Services-Plastic	\$ (1	,482,380)	\$	5	(1,482,380)	15.0%	\$	(222,
45	Meters -		(443,552)	\$	\$	(443,552)	15.0%	s	(66,
48	Utility of the Future Meters	\$	-	\$			15.0%	\$	
47	Meter Installations	\$	(100,086)	\$	\$	(100,086)	15.0%	5	(15,
48	House Regulators	\$	-	\$	\$		15.0%	\$	
49	House Regulator Installations	S	-	\$	\$	11 2	15.0%	\$	
50	Large Industrial Meas. & Reg. Equipment	\$	-	\$	S		15.0%	\$	
51	Large Industrial Meas. & Reg. Equipment - Comm	\$	-	\$	\$		15 0%	\$	
52	Other Equipment - Other	\$	-	\$	S	100	15.0%	\$	
53	Street Lighting Equipment	\$	(9,203)	\$	\$	(9,203)	15.0%	\$	(1,
54	Structures & Improvements	\$	-	S	s	-	15.0%	\$	
55	Tools, Shop & Garage Equipment	\$	-	\$	\$		15.0%	\$	
56	Laboratory Equipment	\$		\$	s	280	15.0%	\$	
57 58	Power Operated Equipment Communication Equipment	\$	1	s s	\$ \$		15.0% 15.0%	S	
_					•		13.076	•	
i9 IO	Net Tax Value Distribution Improvement (Sum of Line Valuation Percentage (25%)	es 1 - 56)						\$	23,596,
31	Taxable Value/Assessment (Line 57 x Line 58) Duke Energy Ohio's Average 2014 Personal Property Tax	Rate						\$	5,899, 9.83
13	Annual Property Tax Expense - Distribution Improven		9 x Line 60)				\$	580,
вј	Information Technology - Additions							Ī	
34	Electronic Data Processing	5	851	\$ -	\$	851	98,3%	\$	
5	Miscellaneous Intensible Plant	\$	(6)	\$ 22	- \$	84%	98 3%	\$	
4	Miscellaneous Intangible Plant - Enable Information Technology - Retirements	S		\$	s	55%	98 3%	\$	
37	Electronic Data Processing	\$		\$	s	1197	15.0%	\$	
18	Miscellaneous Intangible Plant	s		\$	s	34	15.0%	Š	
9	Miscellaneous Intangible Plant - Enable	\$		\$	s		15.0%	\$	
1	Net Tax Value of Information Technology (Sum of Line Valuation Percentage (25%) (2)	es 62 - 65)							
2	Taxable Value/Assessment (Line 68 x Line 67)	All						\$	
3	Duke Energy Ohio's Average 2014 Personal Property Tax							+	9.83
4	Annual Property Tax Expense - Information Technology							\$	

- Notes:
 (1) Per Ohio Department of Taxetion Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
 (2) Per Ohio Department of Taxetion Annual Natural Gas Property Tax Report, Schedule G
 (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
 (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-JUNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL 2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

Distribution improvement - Additions	No.		Year 2014	Year 2014 - Exemptions	Year 2014 - Taxable Value	% Good (1) 2014	Tax Value
Right of Vilys				The same			
Coly Clate Check Station Structures. Struc							
Structure & Improvements							
Mains - Steel			\$ 231,249	\$	\$ 231,249		
Main - Plastic S. 4,002,043 S. 4,002,043 S. 4,002,043 S. 5,003,040 S. 5,000,000 S.					*		
System Mean & Reg. Station Equipment 5 113,344 5 5 7,27706 5							
System Mean & Reg Station Equipment Clase 3 5 5 7 7 5 5 7 7 5 5							
Dilutic Regulating Equipment 3 227,706 5 5 227,706 17% 5 20	9	System Meas. & Reg. Station Equipment-Elec					
Mass & Reg Chy Cale 3 5 5 917% 5 126			\$ 227,706	\$			
Services-Steel			\$ -				
Services-Plastic Services-Plastic Services-Plastic Metars \$ 107,883							
Meder Huture Meders							
Utility of the Future Melens S							
Meter Installations							
House Régulation							
Lurge Industrial Mass. & Reg. Equipment \$ 3,341 \$ 1,76 \$ 5				\$	\$ 1,376,105		
Lugie Industrial Mass. & Reg. Equipment - Corren S							
2. Other Equipment - Other							
Street Lighting Equipment \$ \$ \$ \$ \$ 91.7% \$ \$ Structures A Improvements \$ \$ \$ \$ \$ 91.7% \$ \$ Tools, Shop & Garage Equipment \$ 90.536 \$ \$ \$ 801,339 \$1.7% \$ 801 Tools, Shop & Garage Equipment \$ 90.536 \$ \$ \$ 801,339 \$1.7% \$ 801 Laboratory Equipment \$ 3.38,430 \$ \$ \$ 3.38,430 \$1.7% \$ 801 Power Operated Equipment \$ 3.38,430 \$ \$ \$ 3.38,430 \$1.7% \$ 3.00 Communication Equipment Petitements Land and Land Rights \$ \$ \$ \$ \$ \$ \$ \$ 15.0% \$ \$ 17.7% \$ 3.00 Communication Equipment Petitements Land and Land Rights \$ \$ \$ \$ \$ \$ \$ \$ \$ 15.0% \$ \$ \$ 15.0% \$ \$ \$ \$ \$ \$ 15.0% \$ \$ \$ \$ \$ \$ 15.0% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$							
Structures & Improvements							
5 Tools, Shop & Garage Equipment \$ 961,536 \$ 3					\$ -		
Labotathry Equipment \$ 3 38,430 \$ \$ 338,430 \$ \$ 338,430 \$ \$ 338,430 \$ \$ 338,430 \$ \$ 338,430 \$ \$ 338,430 \$ \$ 338,430 \$ \$ 338,430 \$ \$ 338,430 \$ \$ 338,430 \$ \$ 338,430 \$ \$ 338,430 \$ \$ \$ 338,430 \$ \$ \$ 338,430 \$ \$ \$ 338,430 \$ \$ \$ 338,430 \$ \$ \$ \$ 38,430 \$ \$ \$ \$ \$ 917% \$ \$ \$ \$ \$ \$ \$ 917% \$ \$ \$ \$ \$ \$ \$ 917% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 917% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	18 1	Tools, Shop & Garage Equipment		s -	\$ 961,536		\$ 881,
Distribution Improvement - Retirements S							S
Distribution Improvement - Retirements							
Land and Land Rights \$ - \$ 5 5 150% \$ 2 150% \$ 2 150% \$ 5							
Rights of Wey			\$	s	\$	15.0%	
S City Gate Check Station							
Mains - Cast Iron & Copper			\$				
Mains - Steel S				\$	\$ -	15.0%	\$
Mains - Plastic S (612,888) S (612,888) S (612,888) S (612,888) S (612,888) S (612,888) S (612,888) S (612,888) S System Meas. & Reg. Station Equipment S S S S S S S S S	5 A	Mains - Cast Iron & Copper					
System Meas. & Reg. Station Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$							
System Meas. & Reg. Station Equipment—Elec \$ -5 \$ 5 -15.0% \$ 15.0% \$ 10.05trick Regulating Equipment \$ -5 \$ 5 -15.0% \$ 1.05trick Regulating Equipment \$ -5 \$ 5 -15.0% \$ 1.05trick Regulating Equipment \$ -5 \$ 5 -15.0% \$ 1.05trick Regulating Equipment \$ -5 \$ 5 -15.0% \$ 1.05trick Regulating Equipment \$ -5 \$ 5 -15.0% \$ 1.05trick Regulating Equipment \$ -5 \$ 5 -15.0% \$ 1.05trick Regulating Equipment \$ -5 \$ 5 -15.0% \$ 1.05trick Regulation Interest Reg							
District Regulating Equipment \$ - \$ \$ \$ - 15.0% \$ \$	9 5	System Meas. & Reg. Station Equipment-Elec					
Mess. & Rag City Gale \$ \$ \$ \$ \$ \$ \$ \$ \$			\$ -				
Sarvices-Steel	1 A	Meas, & Reg City Gate	\$ -	\$	\$ 1		
Services-Plastic \$ (1,482,380) \$ \$ (1,482,380) \$ \$ (222	2 5	Services- Cast Iron & Copper					\$ (21,
Second S							
Utility of the Future Meters \$ \$ \$ \$ \$ \$ \$ \$ \$							
Meter Installations							
House Regulator's S	7 N	Meter Installations					
Large Industrial Meas & Reg. Equipment			\$ -	S			
Large Industrial Meas. & Reg. Equipment - Comm \$ - \$ \$ \$ \$ 15.0% \$ \$ 20 ther Equipment - Cher \$ \$ - \$ \$ \$ \$ 15.0% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			\$				\$
Street Lighting Equipment			\$ -				
Structures & Improvements \$ (9,203) \$ \$ (9,203) \$ \$ (9,203) \$ \$ (9,203) \$ \$ (9,203) \$ \$ (9,203) \$ \$ (9,203)							-
Structures & Improvements \$ \$ \$ \$ \$ \$ \$ \$ \$							
3 Tools, Shop & Garage Equipment \$							
Power Operated Equipment	5 T	Fools, Shop & Garage Equipment	\$	\$			-
Net Tax Value Distribution Improvement (Sum of Lines 1 - 58) S 23,596 S 23,596 S S S S S S S S S						15.0%	5
Net Tax Value Distribution Improvement (Sum of Lines 1 - 56) Valuation Percentage (25%)			\$				
Taxable Value/Assessment (Line 57 x Line 58) S.899 Duke Energy Ohio's Average 2014 Personal Property Tax Rate S.899 88		Communication Equipment	5 ×	5	\$	15.0%	\$
Duke Energy Chio's Average 2014 Personal Property Tax Rate			- 56)				23,596
Information Technology - Additions Electronic Data Processing \$ 851 \$ \$ \$ 851 96.3% \$ \$			ste .				5,899, 9 83
Electronic Data Processing	5 A	Annual Property Tax Expense - Distribution Improvemen	t (Line 59 x Line 60)			580,
Miscellaneous Intangible Plant S							
Miscellaneous Intangible Plant - Enable			\$ 851				
Information Technology - Retirements			5				
Electronic Data Processing				• 1		98.3%	•
Miscellaneous Intangible Plant \$ \$ \$ \$ 15.0% \$ Miscellaneous Intangible Plant \$ \$ \$ \$ \$ 15.0% \$ Miscellaneous Intangible Plant - Enable \$ \$ \$ \$ \$ 15.0% \$ Net Tax Value of Information Technology (Sum of Lines 62 - 65) Valuation Percentage (25%) (To Taxable Value/Assessment (Line 68 x Line 67) Duke Energy Ohlo's Average 2014 Personal Property Tax Rate Annual Property Tax Expense - Information Technology (Line 68 x Line 69)			\$	5	Carlo Landon	15.0%	
Miscellaneous intangible Plant - Enable SSS-SS-150% S Net Tax Value of Information Technology (Sum of Lines 62 - 65) Valuation Percentage (25%) (%) Taxable Value/Assessment (Line 68 x Line 67) Duke Energy Ohlo's Average 2014 Personal Property Tax Rate Annual Property Tax Expense - Information Technology (Line 68 x Line 69)			\$	s	s i		
Valuation Percentage (25%) (25 Taxable Value/Assessment (Line 68 x Line 67) Duke Energy Ohio's Average 2014 Personal Property Tax Rate Annual Property Tax Expense - Information Technology (Line 68 x Line 69)							
Taxable Value/Assessment (Line 65 x Line 67) Duke Energy Ohlo's Average 2014 Personal Property Tax Rate Annual Property Tax Expense - Information Technology (Line 68 x Line 69)		let Tax Value of Information Technology (Sum of Lines 6	32 - 65)				
Duke Energy Ohio's Average 2014 Personal Property Tax Rate 9.83 Annual Property Tax Expense - Information Technology (Line 68 x Line 69)						-	
			ite				9.83
Total Fet of 2018 Deferred Property Tay Evpense (2014 Investment) . Control Expenditure Description [3]	ı A	Annual Property Tax Expense - Information Technology	(Line 68 x Line 69)			4	
	Т	Intel Est of 2018 Deferred Branch, Tou Sunance (2014)	augustus and Co.	I Eveneditus - Person	(3)		580,

- Notes:
 (1) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
 (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
 (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
 (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO, 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

A District Plays	ine lo.	Year 2015	Year 2015 - Exemptions	Year	% Good [1]	Tax Value
Right of Ways	A] Distribution Improvement - Additions	2015	ZU13 - Exemptions	2015 - Laxable Value	2014	
Second Content Station Second Sec					96.3%	
Shinchures Improvements						
Main - Ceat Iron & Copper						
Maint-Plastic S. 243,238 S.						
System Meas & Reg. Sation Equipment			\$			
System Maes & Reg Station Equipment September Sept						
District Regulating Equipment						
Mees & Reg - City Gate \$ \$ \$ \$ \$ \$ \$ \$ \$						
25						
Service-Plastic \$ 16,480,034 \$ 3 6,480,034 \$ 3 6,480,034 \$ 3 3 2,300	2 Services- Cast Iron & Copper			\$ -		
15 Meters						
9 Ustry of the Future Maters \$ \$ \$ \$ \$ \$ \$ \$ \$						
18 House Regulators \$ 289,299 \$ 3 \$ 269,299 \$ 8.3% \$ 264, 39 \$ 3 \$ 264, 39 \$ 3 \$ 264, 39 \$ 3 \$ 264, 39 \$ 3 \$ \$	7 Meter Installations					
See Large industrial Meas. & Rap Equipment S						
Large Industrial Mass. & Rag Equipment - Comm \$ 5 5 88.3% \$						
2 Othe Equipment - Other						
3 Street Lighting Equipment \$ - 5 \$ 98.3% \$ 4						
Structures & Improvements \$ \$ \$ \$ \$ \$ \$ \$ \$						
8 Took, Shop & Garage Equipment \$ 302,151 \$ \$ 302,151 \$ 8.3 % \$ 267, Laboratory Equipment \$ 5 5 5 5 8.3 % \$ 5 8.9 Power Operated Equipment \$ 5 0.0 187 \$ 5 5 5 5.0 1.197 \$ 83.9 \$ \$ 287, Laboratory Equipment \$ 5 0.0 187 \$ 5 5 5 5.0 1.197 \$ 83.9 \$ \$ 287, Laboratory Equipment \$ 5 0.0 187 \$ 5 5 5.0 1.197 \$ 83.9 \$ \$ 287, Laboratory Equipment & 5 0.0 187 \$ 5 5 5.0 1.197 \$ 83.9 \$ \$ 287, Laboratory Equipment & 5 0.0 187 \$ 5 5 5 5.0 1.197 \$ 83.9 \$ \$ 287, Laboratory Equipment & 5 0.0 187 \$ 15.0 18 \$ 287, Laboratory Equipment & 5 0.0 187, Laboratory Equipm	4 Structures & Improvements	\$ -				
Laboratory Equipment	6 Tools, Shop & Garage Equipment	\$ 302,151				
Power Operated Equipment \$ 504,197 \$ \$ \$ 54,197 \$ \$ \$ \$ 25,744 \$ 83.96 \$ 25,744 \$ 25,744	7 Laboratory Equipment	\$ -	\$	\$		
Distribution improvement - Retirements					98 3%	\$ 495,62
Land and Land Rights \$ 5		\$ 25,744	\$	\$ 25,744	98.3%	\$ 25,30
Rights of Way City Gate Check Station S - S - S - S - S - S - S - S - S - S -						
City Cate Check Station \$ - 5						
Structures & Improvements						
\$ Mains - Cast Iron & Copper \$ (170) \$ \$ (170) \$ \$ (170) \$ \$ (370) \$ \$ (370) \$ \$ \$ \$ \$ (370) \$ \$ \$ \$ \$ \$ \$ \$ (370) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$						
Mains - Steel \$ (580,321) 5 \$ (580,321) 15,0% \$ (37, 48) 5 5 5 5 5 5 5 5 5						
Mains - Plastic \$ (101,968) \$ \$ (101,968) \$ \$ (15.0% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Mains - Steel		\$			
Systam Mass & Reg. Station Equipment \$ - 5 \$ 15.0% 5		\$ (101,966)	\$			
District Regulating Equipment S						s -
Meas. 8 Reg City Cate						
Services-Cest Iron & Copper \$ (125,180) \$ \$ \$ (125,180) \$ 5.5 \$ (125,180) \$ 5.5 \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (34,104) \$ 5.5 \$ \$ (135,94,64) \$ \$ (135,94,14) \$ \$						
Services-Plastic S	Services- Cast Iron & Copper					
Services-Plastic \$ (767,040) \$ \$ (767,04						
Meters	Services-Plastic		\$			
Meter Installations						
House Regulators \$ (1,339,108) \$ \$ (200, 1) House Regulator Installations \$ \$ \$ \$ \$ \$ House Regulator Installations \$ \$ \$ \$ \$ \$ Large Industrial Meas. & Reg. Equipment \$ \$ \$ \$ \$ \$ Large Industrial Meas. & Reg. Equipment \$ \$ \$ \$ \$ Large Industrial Meas. & Reg. Equipment \$ \$ \$ \$ \$ Cher Equipment - Chern \$ \$ \$ \$ \$ Cher Equipment - Chern \$ \$ \$ \$ \$ Cher Equipment - Chern \$ \$ \$ \$ Cher Equipment \$ \$ \$ \$ \$ Cher Equipment \$ \$ \$ \$ \$ Cher Equipment \$ \$ \$ \$ Communication Equipment \$ \$ Communication Equipment \$ \$ \$ Communication Equipment \$						
House Regulator Installations S						
Large Industrial Mess. & Reg. Equipment \$		\$ (1,330,100)				
Large Industrial Meas. & Reg. Equipment - Comm \$	Large Industrial Meas. & Reg. Equipment	\$ -				
Other Equipment - Other S		\$ -	\$ 1.00			
Structures & Improvements S			\$	s .		
Tools, Shop & Garage Equipment \$ 5 5 5 5 5 5 5 5 5						
Laboratory Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$						
Power Operated Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$						
Communication Equipment \$ \$ \$ \$		-				
Valuation Percentage (25%) (2) Taxable Value/Assessment (Line 57 x Line 58) Duke Energy Ohio's Average 2014 Personal Property Tax Rate Annual Property Tax Expense - Distribution (Improvement (Line 59 x Line 60) Information Technology - Additions Electronic Data Processing \$ 452.331 \$ \$ 452.331 98.3% \$ 444.4 Miscellaneous Intangible Plant \$ \$ 5 \$ \$ \$ 98.3% \$ \$ Information Technology - Retirements Electronic Data Processing \$ 5 \$ \$ \$ \$ 98.3% \$ \$ Information Technology - Retirements Electronic Data Processing \$ \$ \$ \$ \$ \$ \$ 15.0% \$ \$ Miscellaneous Intangible Plant - Enable \$ \$ \$ \$ \$ \$ \$ 15.0% \$ \$ Miscellaneous Intangible Plant \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 15.0% \$ \$ Miscellaneous Intangible Plant \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 15.0% \$ \$ Miscellaneous Intangible Plant \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 15.0% \$ \$ Miscellaneous Intangible Plant Enable \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ Net Tax Value of Information Technology (Sum of Lines 62 - 85) Valuation Percentage (25%) (20) Taxable Value/Assessment (Line 66 x Line 67) Duke Energy Ohio's Average 2014 Personal Property Tax Rate Annual Property Tax Expense - Information Technology (Line 68 x Line 69)		š .				
Taxable Value/Assessment (Line 57 x Line 58) S 10,210 983		s 1 - 56)				\$ 40,843,04 25
Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60) Information Technology - Additions Electronic Data Processing \$ 452,331 \$ \$ 452,331 98,3% \$ 4444 Miscellaneous Intangible Plant S	Taxable Value/Assessment (Line 57 x Line 58)					\$ 10,210,76
Information Technology - Additions Electronic Data Processing \$ 452,331 \$ 5 452,331 98.3% \$ 4444 \$ 4445 \$ 445 \$ 4455 \$ 4445 \$,		0	9 8358 ⁴ \$ 1,004,316
4 Electronic Data Processing \$ 452,331 \$ - \$ 452,331 98.3% \$ 444/3 5 Miscellaneous Intangible Plant \$ - \$ - \$ 98.3% \$ 6 Miscellaneous intangible Plant - Enable \$ - \$ - \$ - \$ 98.3% \$ Information Technology - Retirements Information Technology - Retirements			THE TALL			
Miscellaneous Intangible Plant \$ \$ \$ \$ 98.3% \$ Miscellaneous Intangible Plant - Enable \$ 98.3% \$ Information Technology - Retirements Electronic Data Processing \$ \$ \$ \$ 15.0% \$ Electronic Data Processing \$ \$ \$ \$ \$ \$ 15.0% \$ Miscellaneous Intangible Plant \$ \$ \$ \$ \$ 15.0% \$ Miscellaneous Intangible Plant - Enable \$ \$ \$ \$ 15.0% \$ Net Tax Value of Information Technology (Sum of Lines 62 - 85) \$ 15.0% \$ Valuation Percentage (25%) (IB) 444 Taxable Value/Assessment (Line 86 x Line 87) \$ 111 Duke Energy Ohio's Average 2014 Personal Property Tax Rate 9.83 Annual Property Tax Expense - Information Technology (Line 68 x Line 89) \$ 10,83		\$ 452.331		S 452 334	08 396	
Miscellaneous intangible Plant - Enable \$ - \$ - 98.3% \$ Information Technology - Retirements Electronic Data Processing \$ - \$ 15.0% \$ Miscellaneous intangible Plant \$ - \$ 5 15.0% \$ Miscellaneous intangible Plant \$ - \$ 5 15.0% \$ Miscellaneous Intangible Plant \$ - \$ 5 15.0% \$ Miscellaneous Intangible Plant \$ - \$ 5 15.0% \$ Miscellaneous Intangible Plant \$ - \$ 5 15.0% \$ Miscellaneous Intangible Plant \$ - \$ 5 15.0% \$ Miscellaneous Intangible Plant \$ - \$ 5 15.0% \$ Net Tax Value of Information Technology (Sum of Lines 62 - 85) \$ - \$ 15.0% \$ Valuation Percentage (25%)						
Electronic Data Processing \$ \$ \$ \$ 15.0% \$ \$						
Miscellaneous Intangible Plant \$ \$ \$ \$ 15.0% \$	Information Technology - Retirements					
Miscellaneous Intangible Plant - Enable \$ \$ \$ 15.0% \$ Net Tax Value of Information Technology (Sum of Lines 62 - 85) Valuation Percentage (25%) [28] Taxable Value/Assessment (Line 66 x Line 67) Duke Energy Ohio's Average 2014 Personal Property Tax Rate 9,83 Annual Property Tax Expense - Information Technology (Line 68 x Line 69)		S -	\$	\$ 150	15.0%	\$.
Net Tax Value of Information Technology (Sum of Lines 62 - 85) 444) Valuation Percentage (25%) ⁽¹⁾² 444) Taxable Value/Assessment (Line 66 x Line 67) \$ 111, Duke Energy Chlo's Average 2014 Personal Property Tax Rate 9.83 Annual Property Tax Expense - Information Technology (Line 68 x Line 69) \$ 10,						5
Valuation Percentage (25%) (22 Taxable Value/Assessment (Line 66 x Line 67) Duke Energy Ohio's Average 2014 Personal Property Tax Rate 9.83 Annual Property Tax Expense - Information Technology (Line 68 x Line 69) \$ 10.	Miscellaneous Intangible Plant - Enable	\$ 6	\$	\$	15.0%	S (E)
Duke Energy Ohio's Average 2014 Personal Property Tax Rate 9.83 Annual Property Tax Expense - Information Technology (Line 68 x Line 69) 3 10.	Net Tax Value of Information Technology (Sum of Line Valuation Percentage (25%) (2)	s 62 - 65)				444,64 25
Annual Property Tax Expense - Information Technology (Line 68 x Line 69)		Rate				\$ 111,16 9.8358
Table 4 at 2005 Detail 4 December 7 of February 2005	Annual Property Tax Expense - Information Technolog	y (Line 68 x Line 69)				\$ 10,93
	Total Est of 2015 Defend County Tour Tour	4 (16	0		\$ 1,015,243

- Notes:
 (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
 (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
 (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
 (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO, 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

No.	Yn		Year	Year	Year	% Good (1)	Tax	. Value
	Pick the state of		2015	2015 - Exemptions	2015 - Taxable Value	2014		
[A]	Distribution Improvement - Additions Land and Land Rights	s		\$	\$.	95.0%		
2	Rights of Way	\$	1 3	\$	\$	95.0%	S S	-
3	City Gate Check Station	\$	- 19	S	S =	95.0%	Š	
5	Structures & Improvements	S		\$	\$ -	95.0%	\$	-
6	Mains - Cast Iron & Copper Mains - Steet	\$	11,365,017	\$	\$ - \$ 11,365,017	95.0% 95.0%	\$ \$ 10	0,796,766
7	Mains - Plastic	\$	9,243,236	\$	\$ 9,243,236	95.0%		8,781,074
8	System Meas & Reg. Station Equipment	S	272,293	\$	\$ 272,293	95.0%	\$	258,678
9	System Meas, & Reg. Station Equipment-Elec District Regulating Equipment	\$	596,386 513,791	S	\$ 596,386 \$ 513,791	95.0% 95.0%	\$ \$	566,567
11	Meas. & Reg City Gate	Š		\$	\$ 513,791	95.0%	\$	488,102
12	Services- Cast Iron & Copper	\$		\$	\$	95.0%	Š	-
13	Services-Steel Services-Plastic	\$	467,170	\$	\$ 467,170	95.0% 95.0%	\$	443,812
15	Meters	s	16,458,034	S	\$ 16,458,034 \$ 2,347,929	95.0%		5,635,132 2,230,532
16	Utility of the Future Meters	\$		\$ 1 -	\$ -	95.0%	\$	-
17	Meter Installations House Regulators	\$	260 200	S S	\$ -	95.0%	\$	
19	House Regulator Installations	\$	269,299	\$	\$ 269,299 \$	95.0% 95.0%	\$	255,834
20	Large Industrial Meas. & Reg. Equipment	s	-	\$	\$	95.0%	Š	
21	Large Industrial Meas, & Reg. Equipment - Comm	\$	-	\$ 1950	\$ -	95.0%	S	-
22	Other Equipment - Other Street Lighting Equipment	5	-	S S	\$ -	95.0% 95.0%	\$ \$	-
24	Structures & Improvements	š	-	s	\$	95.0%	S	11.
26	Tools, Shop & Garage Equipment	\$	302,151	\$	\$ 302,151	95.0%	\$	287,043
27	Laboratory Equipment	S	-	\$	\$ -	95.0%	\$	Sec
28 29	Power Operated Equipment Communication Equipment	\$	504,197 25,744	\$ \$	\$ 504,197 \$ 25,744	95.0% 95.0%	\$	478,987 24,457
30	Distribution Improvement - Retirements							
31	Land and Land Rights	ş	-	\$ 5	\$ -	15.0%	\$	_
32	Rights of Way City Gate Check Station	S	15 11	S S	\$ -	15.0% 15.0%	S S	-
34	Structures & Improvements	s		\$	s	15.0%	Š	- 1
35	Mains - Cast Iron & Copper	\$	(170)	\$	\$ (170)	15.0%	\$	(26)
36	Mains - Steel Mains - Plastic	\$	(580,321)	\$	\$ (580,321)		S	(87,048)
38	System Meas, & Reg. Station Equipment	Š	(101,968)	\$	\$ (101,966) \$	15.0% 15.0%	\$ \$	(15,295)
39	System Meas, & Reg. Station Equipment-Elec	\$		\$	\$ -	15.0%	s	-
40 41	District Regulating Equipment Meas. & Reg City Gate	ş	-	S	\$	15 0%	\$	10.50
42	Services- Cast Iron & Copper	S	(125,180)	S S	\$ \$ (125,180)	15 0% 15 0%	S S	(18,777)
43	Services-Steel	s	(34, 104)	s	\$ (34,104)	15 0%	Š	(5,116)
44	Services-Plastic	\$	(767,040)	\$	\$ (767,040)	15.0%		(115,056)
45 46	Meters Utility of the Future Meters	\$	(1,594,546)	\$	\$ (1,594,546)			(239,182)
47	Meter Installations	S	(744,685)	\$	\$ - \$ (744,685)		S S	(111,703)
48	House Regulators	S	(1,339,108)	S	\$ (1,339,108)	15.0%	5 ((200,866)
49 50	House Regulator Installations Large Industrial Meas. & Reg. Equipment	\$	- 5	\$ \$	\$		\$	
51	Large Industrial Meas. & Reg. Equipment - Comm	Š		S	\$		\$ \$	
52	Other Equipment - Other	\$	1	\$	\$ -		5	
53	Street Lighting Equipment	S	(59,477)	\$	\$ (59,477)	15.0%	\$	(8,921)
54 55	Structures & Improvements Tools, Shop & Garage Equipment	\$ \$	118 11	\$ \$	\$ \$		\$ \$	
56	Laboratory Equipment	Š	8	S	s -		\$	- 2
57	Power Operated Equipment	\$	2	\$	\$		\$	- 25
58	Communication Equipment	s		\$	s -	15.0%	\$	
59 60	Net Tax Value Distribution Improvement (Sum of Line Valuation Percentage (25%) (2)	s 1 - 56)					\$ 39,	25%
61 62	Taxable Value/Assessment (Line 57 x Line 58) Duke Energy Ohio's Average 2014 Personal Property Tax	Rate						9 8358%
63	Annual Property Tax Expense - Distribution Improven	nent (Lin	e 59 x Line 60					969,933
[B]	Information Technology - Additions					11 000		
64	Electronic Data Processing	\$	452,331	\$	\$ 452,331			444,641
65 66	Miscellaneous Intangible Plant Miscellaneous Intangible Plant - Enable	\$	1	s -	\$		\$ \$	1 3
	Information Technology - Retirements							
67 68	Electronic Data Processing Miscellaneous Intangible Plant	\$	U §	\$ \$	-\$	15 0% 15 0%	\$	11.5
69	Miscellaneous Intangible Plant - Enable	Š	3 - 2 -	s .	\$ \$		\$ \$	
70 71	Net Tax Value of Information Technology (Sum of Line Valuation Percentage (25%) [2]	es 62 - 65)			177		444,641 25%
	Taxable Value/Assessment (Line 68 x Line 67)	D.4-						111,160
72 73	Duke Energy Ohio's Average 2014 December December T-							
72 73	Duke Energy Ohio's Average 2014 Personal Property Tax Annual Property Tax Expense - Information Technolog		68 x Line 691			-	s	9.8358%

Notes:
(1) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

Description: Provide detailed calculation of deferred property taxes (incremental) on CEP investments. Represents the deferred Property Taxes on CEP eligible investments.

No.		Year		Year	Year		% Good [1]		Tax Value
[A]	Distribution Improvement - Additions	2015		2015 - Exemptions	2015 - Taxable Valu	16	2014		
1	Land and Land Rights	\$ -	1		\$		95.0%	\$	
2	Rights of Way	\$.	3		š .		95.0%	Š	
3	City Gate Check Station	\$			\$	9	95.0%	Š	
4	Structures & Improvements	\$ -	5		\$		95.0%	\$	
5	Mains - Cast Iron & Copper	s -		5	\$.		95.0%	\$	
6	Mains - Steel	\$ 11,365,01	7 3		\$ 11,365,0	117	95.0%	S	10,796,76
7	Mains - Plastic	\$ 9,243,23			\$ 9,243,2	36	95.0%	\$	8,781,07
8	System Mees, & Reg. Station Equipment	\$ 272,29			\$ 272.2		95.0%	\$	258,6
9	System Meas, & Reg. Station Equipment-Elec	\$ 596,38			\$ 596,3		95.0%	\$	566,5
10	District Regulating Equipment	\$ 513,79			\$ 513,7	91	95.0%	\$	488,1
11	Meas. & Reg City Gate	s -	5		\$		95.0%	\$	
12	Services- Cast Iron & Copper	\$.			\$		95.0%	\$	
13	Services-Steel Services-Plastic	\$ 467,17 \$ 16,458,03			\$ 487,1		95.0%	5	443,8
15	Meters				\$ 16,458,0		95.0%	\$	15,635,13
16	Utility of the Future Meters	\$ 2,347,92	9 5		\$ 2,347.9 \$	28	95.0%	S	2,230,5
17	Meter Installations	\$ -	5				95.0% 95.0%	S	
18	House Regulators	\$ 269,29	-		\$ 269,2	00	95.0%	\$	255.0
19	House Regulator Installations	\$			\$		95.0%	š	255,8
20	Large Industrial Meas, & Reg. Equipment	\$.	\$		s		95.0%	Š	100
21	Large Industrial Meas, & Reg. Equipment - Comm	s .	5				95.0%	s	
22	Other Equipment - Other	\$.	5		s .		95.0%	s	100
23	Street Lighting Equipment	s	5		\$		95.0%	S	
24	Structures & Improvements	\$ -	5		\$		95.0%	\$	
26	Tools, Shop & Garage Equipment	\$ 302,15	1 \$	(4)	\$ 302,1	51	95.0%	Š	287,04
27	Laboratory Equipment	5 -	5		\$.		95.0%	Š	-
28	Power Operated Equipment	\$ 504,19			\$ 504,1		95.0%	\$	478,9
29	Communication Equipment	\$ 25,74	4 5	100	\$ 25,7		95.0%	5	24.4
	Di-Adhada I								
30	Distribution Improvement - Retirements				11				
31	Land and Land Rights	\$ Q	5		5		15.0%	\$	
32	Rights of Way	\$ -	\$		\$ V 8		15.0%	\$	
34	City Gate Check Station Structures & Improvements	\$ - 2 -	\$. S		15 0%	s	
35	Mains - Cast Iron & Copper	\$ (17	0) \$		\$ \$ (1	701	15.0%	s	
36	Mains - Steel	\$ (580,32			\$ (580,3	70)	15.0% 15.0%	\$	(2
37	Mains - Plastic	\$ (101,98						S	(87,04
38	System Meas. & Reg. Station Equipment	\$ (101,80	o, s		\$ (101,9 \$	00)	15.0% 15.0%	\$	(15,2
39	System Meas. & Reg. Station Equipment-Elec		S		Š		15.0%	S	
40	District Regulating Equipment	: §	\$		\$		15.0%	s	
41	Meas. & Reg City Gate	\$.	\$		s -		15 0%	Š	1
42	Services- Cast Iron & Copper	\$ (125,18			\$ {125,1	801	15.0%	\$	(18,77
43	Services-Steel	\$ (34,10			\$ (34,1		15 0%	š	(5,11
44	Services-Plastic	\$ (787,04		\$7	\$ (767.0	40)	15.0%	\$	(115,05
45	Meters	\$ (1,594,54			\$ (1,594,5		15 0%	Š	(239,18
46	Utility of the Future Meters	\$ -			\$ -		15.0%	\$	_
47	Meter Installations	\$ (744,68	5) \$	200	\$ (744,6	85)	15.0%	5	(111,70
48	House Regulators	\$ (1,339,10			\$ (1,339,1	08)	15.0%	\$	(200,88
49	House Regulator Installations	\$ -	\$		\$ -		15.0%	\$	-
50	Large Industrial Meas. & Reg. Equipment	\$ =	\$		\$ -		15.0%	\$	- 82
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	S		\$		15.0%	\$	
52	Other Equipment - Other	\$	\$		5	Sen.	15.0%	S	1,5%
53 54	Street Lighting Equipment	\$ (59,47			\$ (59,4	77)	15.0%	\$	(8,9)
55	Structures & Improvements	\$	\$		s ·		15.0%	\$	
56	Tools, Shop & Garage Equipment Laboratory Equipment	\$ - \$ -	\$		5		15.0%	S	
57	Power Operated Equipment	\$.	\$		\$ \$		15.0%	S	100
58	Communication Equipment	s	\$		\$		15.0% 15.0%	Š	
ĬIJ.					. T		13,070	•	
59	Net Tax Value Distribution Improvement (Sum of Lines	1 - 56)						S	39,444,91
60	Valuation Percentage (25%) (2)								25
								$\overline{}$	
61	Taxable Value/Assessment (Line 57 x Line 58)							\$	9,861,24
62	Duke Energy Ohio's Average 2014 Personal Property Tax I	Rate							9 8358
63	Annual Property Tax Expense - Distribution Improveme	nt // ine E0 v l ine	- 601					-	
		frme sa v riue	,					\$	969,9
[B]	Information Technology - Additions								
64	Electronic Data Processing	\$ 452,33			\$ 452,3	31	98.3%	\$	444,64
65	Miscellaneous Intangible Plant	\$ -	\$		\$		98.3%	\$	
66	Miscellaneous Intangible Plant - Enable	\$ 10	\$		\$		98 3%	\$	
	Information Technology - Retirements								
67	Electronic Data Processing	\$ -	s		\$		15 0%	S	37
68	Miscellaneous Intangible Plant	s -	S		\$		15 0%	\$	-
69	Miscellaneous Intangible Plant - Enable	S	\$	7 (18)	\$		15.0%	\$	
70	Net Tax Value of Information Technology (Sum of Lines	62 . 65)							444.6
71	Valuation Percentage (25%)	02 - 03,							21
72	Taxable Value/Assessment (Line 66 x Line 67)							\$	111,18
73	Duke Energy Ohio's Average 2014 Personal Property Tax 9	Rate							9.835
	Annual Property Tax Expense - Information Technology	(Line 68 x Line 6	591					\$	10,9
74									

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2016 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

	-11.	Year		Year	Year	% Good ⁽¹⁾		Tax Value
[A]	Distribution Improvement - Additions	2016		2016 - Exemptions	2016 - Taxable Value	2014	Ī	9.
1	Land and Land Rights	\$		S &	\$ -	98.3%	\$	1.0
2	Rights of Way	s -			\$ -	98.3%	\$	
3	City Gate Check Station Structures & Improvements	\$ - \$ 72,132	2		\$ -	98.3%	\$	70.000
5	Mains - Cast Iron & Copper	\$ 26,080			\$ 72,132 \$ 26,080	98.3% 98.3%	\$	70,905 25,636
6	Mains - Steel	\$ 12,489,478			\$ 12,489,478	98.3%	Š	12,277,157
7	Mains - Plastic	\$ 17,645,660) 5	\$	\$ 17,645,660	98.3%	\$	17,345,684
8	System Meas, & Reg. Station Equipment	\$ 2,046,327			\$ 2,046,327	98.3%	\$	2,011,540
10	System Meas. & Reg. Station Equipment-Elec District Regulating Equipment	\$ 428,634 \$ 654.084			\$ 428,634	98,3%	\$	421,347
11	Meas & Reg City Gate	\$ 654,084 \$ 601,952			\$ 654,084 \$ 601,952	98.3% 98.3%	5	642,964 591,719
12	Services- Cast Iron & Copper	\$ 83			\$ 83	98.3%	Š	81
13	Services-Steel	\$ 1,301,389	1		\$ 1,301,389	98.3%	\$	1,279,266
14	Services-Plastic	\$ 24,385,266			\$ 24,385,266	98.3%	\$	23,970,716
15	Meters	\$ 2,328,118			\$ 2,328,118	98.3%	\$	2,288,540
16	Utility of the Future Meters Meter Installations	\$ -	5		\$	98.3%	S	
18	House Regulators	\$ 4,485			\$ \$ 4,485	98.3% 98.3%	\$	4.400
19	House Regulator Installations	\$	3		\$ -	98.3%	Š	4,409
20	Large industrial Meas. & Reg. Equipment	\$ 11,748			\$ 11,748	98.3%	\$	11,549
21	Large Industrial Meas, & Reg. Equipment - Comm	5 -			\$ -	98.3%	5	
22	Other Equipment - Other	\$ -	5		\$ -	98.3%	\$	
23	Street Lighting Equipment	\$ 15			\$ 15	98.3%	\$	15
24 26	Structures & Improvements Tools, Shop & Garage Equipment	\$ \$ 1,735,591	5		\$ -	98.3%	\$. 700 000
27	Laboratory Equipment	\$ 1,755,551	5		\$ 1,735,591 \$	98.3% 98,3%	\$	1,706,086
28	Power Operated Equipment	\$ 115,732			\$ 115,732	98.3%	Š	113,764
29	Communication Equipment	\$ 147,508		-	\$ 147,508	98.3%	\$	145,001
30	Distribution Improvement - Retirements							
31	Land and Land Rights	s -	5	19	s - 1	15 0%	\$	
32	Rights of Way	s -	5	-	\$ -	15.0%	s	
33	City Gate Check Station	\$ -	\$		\$ -	15 0%	\$	-
34	Structures & Improvements	\$ -	ş		\$ -	15,0%	\$	
35 36	Mains - Cast Iron & Copper Mains - Steel	\$ (4,373 \$ (583,448			\$ (4,373)	15,0%	\$	(656
37	Mains - Plastic	\$ (583,448 \$ (279,605			\$ (583,448) \$ (279,605)	15,0% 15,0%	\$	(87,517
38	System Meas, & Reg. Station Equipment	\$ (2,0,000	6 3		\$ -	15.0%	\$	(41,941
39	System Meas. & Reg. Station Equipment-Elec	\$ (6,233) 5		\$ (6,233)	15.0%	Š	(935
40	District Regulating Equipment	s -	ે ૬		\$ -	15,0%	5	
41	Meas, & Reg City Gate	\$ -	\$		5	15.0%	\$	-
42	Services- Cast Iron & Copper Services-Steel	\$ (198,305			\$ (198,305)	15,0%	\$	(29,746
43 44	Services-Steel	\$ (151,108			\$ (151,108) \$ (1,305,454)	15.0%	\$	(22,666
45	Meters	\$ (1,305,454 \$ (11,556,377			\$ (1,305,454) \$ (11,556,377)	15.0% 15.0%	\$	(195,818 (1,733,457
46	Utility of the Future Meters	\$ -	5		\$ -	15 0%	Š	(1,733,437
47	Meter Installations	\$	5		\$ -	15.0%	\$	
48	House Regulators	\$ (2,408,356)			\$ (2,408,356)	15.0%	\$	(381,253
49	House Regulator Installations	\$ (290			\$ (290)	15.0%	\$	(43
50 51	Large Industrial Meas, & Reg, Equipment Large Industrial Meas, & Reg, Equipment - Comm	\$.	S		\$ -	15.0%	S	
52	Other Equipment - Other		S		\$	15.0% 15.0%	\$	290
53	Street Lighting Equipment	\$	s		\$	15.0%	Š	
54	Structures & Improvements	\$.	s		\$ -	15.0%	Š	
55	Tools, Shop & Garage Equipment	\$ (846,276)		120	\$ (848,276)	15.0%	\$	(126,941)
56	Laboratory Equipment	\$ (54,460)			\$ (54,460)	15.0%	\$	(8,169)
57 58	Power Operated Equipment	\$ (118,620			\$ (118,620)	15.0%	\$	(17,793
36	Communication Equipment	\$ (118,431) \$		\$ (118,431)	15.0%	\$	(17,765
59 60	Net Tax Value Distribution Improvement (Sum of Lines Valuation Percentage (25%) (2)	1 - 56)				uliri.	\$	60,261,680 25%
61 62	Taxable Value/Assessment (Line 57 x Line 58) Duke Energy Ohio's Average 2014 Personal Property Tax	Pate					s	15,065,420
63	Annual Property Tax Expense - Distribution Improvement		60)			1 1	\$	9 8358%
[B]	Information Technology - Additions							
[D] 84	Electronic Data Processing	\$ 81,172	s		\$ 81,172	98.3%	s	79,792
65	Miscellaneous Intangible Plant	\$ 4,391,066			\$ 4,391,066	98.3%	Š	4,316,418
66	Miscellaneous Intangible Plant - Enable	\$	\$		\$	98 3%	s	4,010,410
	Information Technology - Retirements							
67	Electronic Data Processing	\$ (921,322)) \$	1000	\$ (921,322)	15.0%	s	(138,198
68	Miscellaneous Intangible Plant	\$ -	\$	100	5	15.0%	\$	1 1250
69	Miscellaneous Intangible Plant - Enable	\$ -	S	(35)	\$ 100	15.0%	\$	(*)
70	Net Tax Value of Information Technology (Sum of Lines	82 - 65)						4,258,012
71	Valuation Percentage (25%) (2)							25%
72 73	Taxable Value/Assessment (Line 66 x Line 67) Duke Energy Ohio's Average 2014 Personal Property Tax	Rate					\$	1,064,503 9.8358%
74	Annual Property Tax Expense - Information Technology	y (Line 68 x Line 69	9)				\$	104,702

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-JUNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2016 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

No.		_	Year 2016	Year 2016 - Exemptions	Year 2016 - Taxable Value	% Good (1)	Tax Value
[A]	Distribution Improvement - Additions		2010	20 to - Exemptions	2010 - Taxable Value	2014	
1	Land and Land Rights	S		S G	\$		\$ -
3	Rights of Way City Gate Check Station	S		S S	s s		5
4	Structures & Improvements	š	72,132	s	\$ 72,132		\$ 70,900
5	Mains - Cast Iron & Copper	s	26,080	5	\$ 26,080		\$ 25,831
8	Mains - Steal	\$	12,489,478	\$	\$ 12,489,478		\$ 12,277,15
7	Mains - Plastic	s	17,645,660	\$	\$ 17,645,660		\$ 17,345,68
8	System Meas, & Reg. Station Equipment System Meas, & Reg. Station Equipment-Elec	2	2,046,327 428,634	\$	\$ 2,046,327		\$ 2,011,54
10	District Regulating Equipment	2	654,084	s	\$ 428,634 \$ 654,084		\$ 421,34 \$ 642,96
11	Meas, & Reg City Gate	\$	601,952	\$	\$ 601,952		\$ 591,71
12	Services- Cast Iron & Copper	\$	83	5	\$ 83		\$ 8
13	Services-Steel	S .	1,301,389	\$	\$ 1,301,389		\$ 1,279,26
14	Services-Plastic Meters	\$	24,385,266 2,328,118	\$	\$ 24,385,266 \$ 2,328,118		\$ 23,970,71
16	Utility of the Future Meters	Š	2,320,110	s	\$ 2,328,118 \$ -		\$ 2,288,54 \$ -
17	Meter Installations	\$		\$	\$		s -
16	House Regulators	\$	4,485	\$	\$ 4,485	98.3%	\$ 4,40
19 20	House Regulator Installations	\$	44.740	S S	\$		s -
21	Large Industrial Meas. & Reg. Equipment Large Industrial Meas. & Reg. Equipment - Comm	\$ \$	11,748	\$	\$ 11,748 \$		S 11,54
22	Other Equipment - Other	Š	11.53	\$			\$ \$ -
23	Street Lighting Equipment	\$	15	\$	\$ 15		s 1
24	Structures & Improvements	S	-	5	\$	98.3%	\$ -
16	Tools, Shop & Garage Equipment	\$	1,735,591	\$	\$ 1,735,591		\$ 1,706,08
27	Laboratory Equipment Power Operated Equipment	S	115,732	\$	\$. \$ 115,732		\$ -
9	Communication Equipment	\$	147,508	\$	\$ 147,508		\$ 113,764 \$ 145,00
30	Distribution Improvement - Retirements						
31	Land and Land Rights	\$	2	S	\$ -		\$
32 33	Rights of Way City Gate Check Station	\$ \$	-	\$	s -		\$
34	Structures & Improvements	Š		\$	1 S		S
5	Mains - Cast Iron & Copper	s	(4,373)	s	\$ (4,373)		\$ - \$ (65)
8	Mains - Steel	\$	(583,448)	\$	\$ (583,448)		\$ (87,51
7	Mains - Plastic	\$	(279,605)	\$	\$ (279,605)		\$ (41,94
8	System Meas. & Reg. Station Equipment	ş	(0.000)	S	\$		5 -
8	System Meas. & Reg. Station Equipment-Elec District Regulating Equipment	\$	(6,233)	S S	\$ (6,233)		\$ (93:
11	Meas. & Reg City Gate	s	- × 5	S	\$		\$ - \$ -
2	Services- Cast Iron & Copper	s	(198,305)	S	\$ (198,305)		\$ (29,748
3	Services-Steel	S	(151,108)	\$	\$ (151,108)		\$ (22,666
4	Services-Plastic	S	(1,305,454)	\$	\$ (1,305,454)		(195,81
5	Meters Utility of the Future Meters		(11,556,377)	\$	\$ (11,556,377)		\$ (1,733,45
8	Meter installations	S		\$	\$ \$		-
8	House Regulators	S	(2,408,356)	\$	\$ (2,408,356)		\$ (361,25
9	House Regulator Installations	s	(290)	\$	\$ (290)		\$ (4:
0	Large Industrial Meas, & Reg. Equipment	\$		\$	S		5 -
1	Large Industrial Meas. & Reg. Equipment - Comm	5	5	\$	\$ -		5
2	Other Equipment - Other Street Lighting Equipment	\$		\$	\$ -		5 -
4	Structures & Improvements	Š	111	S	\$ -		5
5	Tools, Shop & Garage Equipment	s	(846,276)	s	\$ (846,276)		(126,941
58	Laboratory Equipment	\$	(54,460)	\$	\$ (54,460)		\$ (8,169
7	Power Operated Equipment	\$	(118,620)	S	\$ (118,620)	15.0%	\$ (17,793
8	Communication Equipment	\$	(118,431)	\$	\$ (118,431)	15.0%	\$ (17,765
59 50	Net Tax Value Distribution Improvement (Sum of Line Valuation Percentage (25%) (2)	es 1 + 56)					\$ 60,261,680 259
31 32	Taxable Value/Assessment (Line 57 x Line 58) Duke Energy Ohio's Average 2014 Personal Property Tax	Rate					9 83589
63	Annual Property Tax Expense - Distribution Improver		e 59 x Line 60)			1,481,805
3]	Information Technology - Additions					_	811111
4	Electronic Data Processing	s	81,172	\$ 12	\$ 81,172	98.3%	79.792
15 18	Miscellaneous intangible Plant Miscellaneous Intangible Plant - Enable	\$	4,391,066	\$	\$ 4,391,066 \$		4,316,418
	Information Technology - Retirements						
7 8	Electronic Data Processing	\$	(921,322)	\$	\$ (921,322)	15.0%	(138,198
,	Miscellaneous Intangible Plant Miscellaneous Intangible Plant - Enable	\$		\$ \$	\$		
	Net Tax Value of Information Technology (Sum of Lin Valuation Percentage (25%) (2)	es 62 - 65)				4,258,012
1	Taxable Value/Assessment (Line 66 x Line 67)						1,064,503
3	Duke Energy Ohio's Average 2014 Personal Property Tax					900 A .	9.83589
4	Annual Property Tax Expense - Information Technolo	gy (Line	68 x Line 69)			1	104,702
	Total Est. of 2016 Deferred Property Tax Expense (20				(30)		1,586,507

Notes:
(1) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant.
(2) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014.
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO, 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2017 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

No.			Year 2017	Year 2017 - Exemptions	Year 2017 - Taxable Value	% Good (1) 2014		Tax Value
[A]	Distribution Improvement - Additions		2017	ZUIT - EXMINDITORS	ZOT7 - Laxable Value	2014		
1	Land and Land Rights	\$	296,177	\$ 11	\$ 296,177	98.3%	\$	291,14
3	Rights of Way City Gate Check Station	S	(37)	\$	\$ (37)	98.3%	\$	(3
4	Structures & Improvements	Š	16,844,341	S S	\$ - \$ 16,844,341	98.3%	\$	40.557.00
5	Mains - Cast iron & Copper	Š	10,044,041	s	\$ 16,844,341 \$	98.3%	\$	16,557,98
6	Mains - Steel	\$	17,883,281	\$	\$ 17,883,281	98.3%	š	17,579,26
7	Mains - Plastic	\$	12,077,274	\$	\$ 12,077,274	98.3%	\$	11,871,98
8	System Meas. & Reg. Station Equipment	\$	99,614	\$	\$ 99,614	98.3%	\$	97,92
9	System Meas, & Reg. Station Equipment-Elec	\$	39,538	\$	\$ 39,538	98.3%	5	38,86
10	District Regulating Equipment	S	251,309	\$ -	\$ 251,309	98.3%	\$	247,03
11	Meas. & Reg City Gate Services- Cast Iron & Copper	\$	156,452	\$	\$ 156,452	98.3%	\$	153,79
13	Services-Steel	\$	15,127 886,934	\$	\$ 15,127 \$ 886,934	98.3%	\$	14,87
14	Services-Plastic	s	18,987,971	s	\$ 18,987,971	98.3% 98.3%	S	871,85 18,665,17
15	Meters	S	3,329,430	S	\$ 3,329,430	98.3%	\$	3,272,82
16	Utility of the Future Meters	\$	П	\$	\$ -	98.3%	Š	0,2,2,02
17	Meter Installations	\$	1011	\$	5 -	98.3%	\$	
18	House Regulators	\$	145,364	\$	\$ 145,364	98.3%	\$	142,89
19	House Regulator Installations	s		\$	\$	98.3%	\$	75
20	Large Industrial Meas. & Reg. Equipment	\$	-	s	\$	98.3%	\$	43
21	Large Industrial Meas. & Reg. Equipment - Comm Other Equipment - Other	\$	1	\$ 5	\$ -	98.3%	\$	
23	Street Lighting Equipment	\$	15,291	\$	\$ - \$ 15.291	98.3% 98.3%	\$	45.00
24	Structures & Improvements	Š	10,201	s	\$ 15,291 \$	98.3%	S	15,03
26	Tools, Shop & Garage Equipment	Š	663,773	s	\$ 663,773	98.3%	S	652,48
27	Laboratory Equipment	s	- 10	\$	\$ -	98.3%	S	552,40
28	Power Operated Equipment	\$	162,821	\$	\$ 162,821	98.3%	s	160,05
29	Communication Equipment	s	9,431	\$	\$ 9,431	98.3%	\$	9,27
70	Distribution Improvement D-4							
30	Distribution Improvement - Retirements Land and Land Rights						_	
32	Rights of Way	\$ \$		\$	\$ - \$ -	15.0%	S	
33	City Gate Check Station	š	(2)	S		15.0%	S	- 1
34	Structures & Improvements	Š		\$	H S W I	15.0%	\$	
35	Mains - Cast Iron & Copper	\$	(78,662)	S	\$ (78,662)	15.0%	š	(11,79
36	Mains - Steel	\$	(619,612)	\$	\$ (619,612)	15 0%	s	(92,94
37	Mains - Plastic	\$	(904,204)	S	\$ (904,204)	15.0%	\$	(135,63
38	System Meas. & Reg. Station Equipment	\$		\$	\$	15.0%	\$	35
39	System Meas. & Reg. Station Equipment-Elec	\$		\$	S -	15.0%	\$	1.20
40	District Regulating Equipment	\$	-	\$	\$	15.0%	\$	-
41	Meas, & Reg City Gate Services- Cast Iron & Copper	5	(Ton con)	S	\$ -	15.0%	\$	1.00
42 43	Services-Cast Iron & Copper Services-Steel	\$	(729,508) (160,675)	\$ \$	\$ (729,508) \$ (160,675)	15.0%	\$	(109,42
44	Services-Plastic	\$	(1,187,832)	s		15,0% 15,0%	\$	(24,10
45	Meters	Š	(3,501,300)	\$	\$ (1,187,832) \$ (3,501,300)	15.0%	\$	(178,17
48	Utility of the Future Meters	5	(=,00,,000)	S	\$ -	15.0%	Š	(020,18
47	Meter Installations	\$	100000000000000000000000000000000000000	\$	s	15 0%	s	
48	House Regulators	\$	(131,240)	\$	\$ (131,240)	15.0%	\$	(19,68
49	House Regulator Installations	\$		\$	\$	15.0%	\$	
50	Large Industrial Meas. & Reg. Equipment	\$		\$	\$	15.0%	\$	
51	Large Industrial Meas. & Reg. Equipment - Comm	\$	-	\$	\$ 1	15,0%	\$	
52 53	Other Equipment - Other Street Lighting Equipment	s		S	\$	15.0%	\$	
54	Street Lighting Equipment Structures & Improvements	\$	(165,269)	\$ \$	\$ - (105.200)	15.0%	\$	104 70
55	Tools, Shop & Garage Equipment	\$	(165,949)	S	\$ (165,269) \$ (165,949)	15.0%	S	(24,79
56	Laboratory Equipment	\$	(100,040)	S	\$ (165,949) \$	15.0% 15.0%	S	(24,89
57	Power Operated Equipment	\$		s	\$.	15.0%	\$	
58	Communication Equipment	\$		\$	\$ -	15.0%	š	
59	Net Tax Value Distribution improvement (Sum of Line	s 1 - 56)					\$	69,495,76
60	Valuation Percentage (25%) (2) Taxable Value/Assessment (Line 57 x Line 58)						_	25
62	Ouke Energy Ohio's Average 2014 Personal Property Tax	Rate					S	9 8358
63	Annual Property Tax Expense - Distribution Improvem	ent (Lin	e 59 x Line 60				s	1,708,866
[B]	Information Technology - Additions	_				1111		
64 65	Electronic Data Processing Miscellaneous Intangible Plant	S	562,235	5	\$ 562,235	98 3%	\$	552,67
88	Miscellaneous Intangible Plant - Enable	\$	5,371,931 9,425,319	\$	\$ 5,371,931 \$ 9,425,319	98.3% 98.3%	\$	5,280,60 9,265,08
	Information Technology - Retirements							
87	Electronic Data Processing	S	(11,174)	\$	\$ (11,174)	15 0%	s	(1,67)
68	Miscellaneous Intangible Plant	\$	-	\$ -	\$ -	15.0%	s	11,01
19	Miscellaneous Intangible Plant - Enable	\$		\$	\$ 1.762	15 0%	\$	
0	Net Tax Value of Information Technology (Sum of Line	s 62 - 65)					15,096,69
71	Valuation Percentage (25%) (2) Taxable Value/Assessment (Line 68 x Line 67)					5		3.774.17
	Duke Energy Ohio's Average 2014 Personal Property Tax	Rate				-	s	9.8358
74	Annual Property Tax Expense - Information Technolog	y (Line	88 x Line 69)				\$	371,22
				Expenditure Program	222			

- Notes:
 (1) Per Chio Department of Taxation Annual Natural Ges Property Tax Report, Schedule C(2) for specific classes of plant
 (2) Per Chio Department of Taxation Annual Natural Ges Property Tax Report, Schedule G
 (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
 (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS

FOR THE PERIOD ENDED DECEMBER 31, 2018

Description: Provide detailed calculation of incremental revenues on CEP Investments. Represents the incremental revenues associated with CEP investments, treated as offset to deferred expenses.

Line No.

[A] <u>Cumulative Balance</u>
Description: Cumulative Incremental Revenue related to CEP Investments
Calculation: Prior Year Incremental Revenue + Current Year Incremental Revenue

				Balance at	at		
Category		12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018
Rate RS / RFT / RSLI	49	\$ (886,239)	(2,797,652) \$	(5,043,990) \$	(7,939,172) \$	(11,838,788) \$	(16.835.653)
Rate GS / FT Small	69	\$ (666'95)	\$ (666'95)	\$ (56,999)	\$ (66,93)		(26,999)
Rate GS / FT Large	€9	•	•	(1,875,220) \$	(2.038,089) \$	(2.038.089) \$	(2.038.089)
Rate IT	69	•	•	69	69		-
Total Incremental Revenue - (Increase)	49	(1,043,238) \$	(2,854,651) \$	(6,976,209) \$	(10.034.260) \$	(13.933.876) \$	(18 930 741)

[B] Annual Incremental Revenue by Category
Description: Incremental Revenues for Annual Period related to CEP Investments by Category
Source: Work Paper 8.1 - Work Paper 8.6

				Activity Through	ybno.		
	Category	12/31/2013	12/31/2014	12/31/2015	1/2016	12/31/2017 12/31/2018	12/31/2018
9	Rate RS / RFT / RSLI	\$ (986,239) \$	(1,811,413) \$	1,811,413) \$ (2,246,338) \$	(2,895,182) \$	(3,899,616) \$	(4,996,865) Work Paper 8.1 thru 8.6
7	Rate GS / FT Small	\$ (666'95) \$	49		69		- Work Paper 8.1 thru 8.6
00	Rate GS / FT Large	•		(1,875,220) \$	(162,869) \$		- Work Paper 8.1 thru 8.6
on	Rate IT	9		\$	69		- Work Paper 8.1 thru 8.6
10	Total Incremental Revenue - (Increase)	\$ (1,043,238) \$	1,043,238) \$ (1,811,413) \$ (4,121,558) \$ (3,058,051) \$ (3,899,616) \$	(4,121,558) \$	(3,058,051) \$	(3,899,616) \$	(4,996,865)

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM

ALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS

FOR THE 12 MONTHS ENDED DECEMBER 31, 2013

Description: Provide detailed calculation of incremental revenues related to CEP investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line No.										
	Incompared Barrers	_	Rate RS	GS /	FT Small	GS	S / FT Large	 Rate IT	Total	
[A]	Incremental Revenue Annual Number of Customer Bills Issued in 2013		4 COE 750		257 402		00.000	4 000		
2	Baseline Number of Customer Bills Issued		4,685,758 4,648,737		257,493 256,758		83,628 93,331	1,203		Line 19
3	Annual Increase/(Decrease) in Customers		37,021	_	735		(9,703)	 1,744		Line 20 Line 1 - Line 2
-	randa madase/Deddease/ in dasoniers		37,021		133		(9,703)	(541)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$	26,64	\$	77.55	\$	185.50	\$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$	986,239	\$	56,999	\$	(1,799,907)	\$ (241,502)		
6	Incremental Revenue Offset - 2013	\$	986,239	\$	56,999	\$	- 1	\$ - 1	1,043,238	If Line 5 > 0, Line 5, else 0
[B]	Actual Number of Bills									
			Rate RS	GS/	FT Small	GS	S / FT Large	Rate IT	Total	
7	January 2013		392,774		22,220		7,789	101	422,884	
8	February 2013		392,977		22,514		7,586	86	423,163	
9	March 2013		390,041		22,812		6,798	96	419,747	
10	April 2013		392,639		22,454		6,921	94	422,108	
11	May 2013		390,791		21,389		6,854	95	419,129	
12	June 2013		389,042		20,688		6,787	103	416,620	
13	July 2013		387,929		20,290		6,774	99	415,092	
14	August 2013		386,727		20,092		6,751	114	413,684	
15	September 2013		387,746		19,969		6,753	111	414,579	
16	October 2013		388,844		20,329		6,801	113	416,087	
17	November 2013		391,981		21,976		6,861	96	420,914	
18	December 2013		394,267		22,760		6,953	95	424,075	
19	Total Customer Bills		4,685,758		257,493		83,628	1,203	5,028,082	
[C]	Baseline Number of Bills									
	Case No. 12-1685-GA-AIR, Schedule E-4		Rate RS	GS/	FT Small	GS	6 / FT Large	Rate IT	Total	
20	Total Customer Bills		4,648,737	, M	256,758		93,331	1,744	5,000,570	

^[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS

FOR THE 12 MONTHS ENDED DECEMBER 31, 2014

Description: Provide detailed calculation of incremental revenues related to CEP investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

No.										
		 Rate RS	GS	FT Small	GS	/FT Large		Rate IT	Total	
[A]	Incremental Revenue Annual Number of Customer Bills Issued in 2014	4 746 722		040 400		04.000		4.000		100 40
2	Baseline Number of Customer Bills Issued	4,716,733 4,648,737		249,180 256,758		91,938		1,093		Line 19
3	Annual Increase/(Decrease) in Customers	 67,996		(7,578)		93,331	-	1,744 (651)		Line 20 Line 1 - Line 2
J	/ maar ma case/(Decrease) in Castemers	07,330		(1,576)		(1,393)		(051)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$	77.55	\$	185.50	\$	446.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$ 1,811,413	\$	(587,674)	\$	(258,402)	\$	(290,606)		
6	Incremental Revenue Offset - 2014	\$ 1,811,413	\$		\$		\$	- / \$	1,811,413	If Line 5 > 0, Line 5, else
[B]	Actual Number of Bills									
		 Rate RS	GS	FT Small	GS	/ FT Large		Rate IT	Total	
7	January 2014	395,580		22,808		7,255		105	425,748	
8	February 2014 March 2014	395,791		22,579		7,613		125	426,108	
9		395,768		22,271		7,657		102	425,798	
10	April 2014 May 2014	395,144		21,655		7,776		104	424,679	
11	June 2014	393,039 391,060		20,421		7,760		84	421,304	
12 13	July 2014	391,060		19,552		7.758		85	418,455	
14	August 2014	388 774		19,160		7,723		79	417,027	
15	September 2014	389,871		18,909 19,102		7,709 7,490		89	415,481	
16	October 2014	391,233		19,102		7,490		84 76	416,547	
17	November 2014	393.817		21,029		7 732		73	418,555 422,651	
18	December 2014	396 591		22,133		7,780		87	426,591	
19	Total Customer Bills	 4,716,733		249,180		91,938		1,093	5,058,944	
·	Basellas Number of Bills									
[C]	Baseline Number of Bills Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS	FT Small	GS	/FT Large		Rate IT	Total	
20	Total Customer Bills	4,648,737		256,758		93.331		1,744	5,000,570	

^[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS

FOR THE 12 MONTHS ENDED DECEMBER 31, 2015

Description: Provide detailed calculation of incremental revenues related to CEP investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

LILE	
No.	

August 2015

140.		шш	Rate RS	0	SS / FT Small	GS	S / FT Large		Rate IT	Total	
[A] 1 2	Incremental Revenue Annual Number of Customer Bills Issued in 2015 Baseline Number of Customer Bills Issued	K III	4,733,059 4,648,737	ľ	236,052 256,758		103,440 93,331	P	992 1,744		Line 19 Line 20
3	Annual Increase/(Decrease) in Customers	П =	84,322	Tire	(20,706)	Ų.	10,109	1111	(752)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$	26.64	\$	77.55	\$	185.50	\$	446.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$	2,246,338	\$	(1,605,750)	\$	1,875,220	\$	(335,693)		
6	Incremental Revenue Offset - 2015	\$	2,246,338	\$		\$	1,875,220	\$	- \$	4,121,558	If Line 5 > 0, Line 5, else (
[B]	Actual Number of Bills										
			Rate RS	(S / FT Small	GS	S / FT Large		Rate IT	Total	
7	January 2015		397,258		22,284	, 11	7,865		95	427,502	
8	February 2015		397,290		21,387		8,796		76	427,549	
9	March 2015		397,626		21,268		8,875		91	427,860	
10	April 2015		396,649		20,406		8,832		84	425,971	
11	May 2015		394,437		19,098		8,718		76	422,329	
12	June 2015		392,806		18 429		8,674		80	419,989	
13	July 2015		391,827		18,047		8,622		81	418,577	

17,904

8,582

416,796

15	September 2015	391,006	17,840	8,568	75	417,489
16	October 2015	391,879	18,412	8,585	74	418,950
17	November 2015	394,689	19,934	8,670	79	423.372
18	December 2015	397,366	21,043	8,653	97	427,159
19	Total Customer Bills	4,733,059	236,052	103,440	992	5,073,543
[C]	Baseline Number of Bills	Data 20	00.457.0			
	Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Lame	Rate IT	Total

390,226

^{93,331} **Total Customer Bills** 4,648,737 256,758 1,744 5,000,570

^[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS

FOR THE 12 MONTHS ENDED DECEMBER 31, 2016

Description: Provide detailed calculation of incremental revenues related to CEP investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line No.											
			Rate RS	GS	/ FT Small	GS/F	T Large		Rate IT	Total	
[A]	Incremental Revenue Annual Number of Customer Bills Issued in 2016		4,757,415		243,983		04.000		11- 100		
2	Baseline Number of Customer Bills Issued		4,648,737		256,758		94,209 93,331		998 1,744		Line 19 Line 20
3	Annual Increase/(Decrease) in Customers		108,678		(12,775)		878	-	(746)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	s	26.64	s	77.55	s	185.50	s	446.40		[1]
							100.00		440.40		117
5	Annual Increase/(Decrease) in Revenue	\$	2,895,182	\$	(990,701)	\$	162,869	\$	(333,014)		
6	Incremental Revenue Offset - 2016	\$	2,895,182	\$	- 1	\$	162,869	\$	- \$	3,058,051	If Line 5 > 0, Line 5, else 0
[8]	Actual Number of Bills										
	- V 1	IIV.	Rate RS	GS.	/ FT Small	GS/F	T Large		Rate IT	Total	
7	January 2016		398,657		21,404		8,672		105	428,838	
8	February 2016		399,379		22,040		8,230		79	429,728	
9	March 2016		399,162		22,078		7,913		95	429,248	
10	April 2016		398,207		21,236		7,872		88	427,403	
11	May 2016		396,598		19,976		7,789		72	424,435	
12	June 2016		394,716		19,222		7,737		89	421,764	
13	July 2016		393,629		18,905		7 688		82	420,304	
14	August 2016		392,220		18,685		7,644		82	418,631	
15	September 2016		393,259		18,655		7,626		72	419,612	
16	October 2016		394,318		19,110		7,635		77	421,140	
17	November 2016		397,025		20,564		7,686		80	425,355	
18	December 2016 Total Customer Bills		400,245		22,108		7,717		77	430,147	
19	Total Customer Bills		4,757,415		243,983		94,209		998	5,096,605	
[C]	Baseline Number of Bills										
	Case No. 12-1685-GA-AIR, Schedule E-4		Rate RS	GS/	FT Small	GS/F	TLarge		Rate IT	Total	
20	Total Customer Bills		4,648,737		256,758		93,331		1,744	5,000,570	

^[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS

FOR THE 12 MONTHS ENDED DECEMBER 31, 2017

Description: Provide detailed calculation of incremental revenues related to CEP investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line
No.

PAT			Rate RS	GS	/FT Small	GS/I	FT Large	Rate IT	Total	
	Incremental Revenue				111	0	Y III			
	Annual Number of Customer Bills Issued in 2017		4,795,119		254,799		84,591	917		Line 19
	Baseline Number of Customer Bills Issued		4,648,737		256,758		93,331	 1,744		Line 20
3	Annual Increase/(Decrease) in Customers		146,382		(1,959)		(8,740)	(827)		Line 1 - Line 2
4 .	Monthly Fixed Rate - Cost Recovery	\$	26.64	\$	77.55	\$	185,50	\$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$	3,899,616	\$	(151,920)	\$ (1,621,270)	\$ (369,173)		
6	Incremental Revenue Offset - 2017	\$	3,899,616	\$		\$	1 -	\$	\$ 3,899,616	If Line 5 > 0, Line 5, else 0
[B]	Actual Number of Bills									
			Rate RS	GS	/ FT Small	G\$/I	FT Large	Rate IT	Total	
7	January 2017		401,891		22,538		7,665	75	432,169	7
8	February 2017		401,935		23,078		7,188	83	432,284	
9	March 2017		401,926		23,040		7,125	80	432,171	
10	April 2017		400,981		22,066		7,077	76	430,200	
11	May 2017		399,489		20,781		7,035	68	427,373	
12	June 2017		398,698		20,088		6,965	84	425,835	
13	July 2017		396,441		19,652		6,926	72	423,091	
14	August 2017		395,136		19,454		6,903	78	421,571	
15	September 2017		396,378		19,446		6,901	86	422,811	
16	October 2017		397,621		19,879		6,906	75	424,481	
17	November 2017		400,738		21,803		6,952	62	429,555	
18	December 2017		403,885		22,974		6,948	78	433,885	
19	Total Customer Bills	1,500	4,795,119	17/0	254,799		84,591	917	5,135,426	
(C)	Baseline Number of Bills									
	Case No. 12-1685-GA-AIR, Schedule E-4		Rate RS	GS	/ FT Small	GS/F	T Large	Rate IT	Total	

^[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS

FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

Description: Provide detailed calculation of incremental revenues related to CEP investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

П		П.,	Rate RS	GS/	FT Small	G	S / FT Large	Rate IT	Total	
[A]	Incremental Revenue						W	WE_	Ţ.	760
1	Annual Number of Customer Bills Issued in 2018 Baseline Number of Customer Bills Issued		4,836,307		255,797		85,973	881		Line 19
2	Annual Increase/(Decrease) in Customers		4,648,737		256,758		93,331	 1,744		Line 20
3	Annual indease/(Decrease) in Customers		187,570		(961)		(7,358)	(863)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$	26.64	\$	77.55	\$	185.50	\$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$	4,996,865	\$	(74,526)	\$	(1,364,909)	\$ (385,243)		
6	Incremental Revenue Offset - 2018	\$	4,996,865	\$	- 1	\$	· ·	\$ - \$	4,996,865	If Line 5 > 0, Line 5, else (
(B)	Actual Number of Bills									
			Rate RS	GS/	FT Small	G	S / FT Large	Rate IT	Total	Liv proper
7	January 2018		405,435		23,218		7,055	75	435,783	
8	February 2018		405,661		23,273		7,090	74	436,098	
9	March 2018		405,513		22,910		7 327	71	435,821	
10	April 2018		405,169		22,477		7,349	61	435,056	
11	May 2018		403,131		20,830		7,268	63	431,292	
12	June 2018		400,791		19,927		7,180	73	427,971	
13	July 2018		399,574		19,513		7,148	78	426,313	
14	August 2018		398 188		19,341		7,106	73	424,708	
15	September 2018		399,320		19,357		7,077	77	425,831	
16	October 2018		400,920		19,965		7,102	68	428,055	
17	November 2018		405,059		22,066		7,136	89	434,350	
18	December 2018		407,546		22,920		7,135	 79	437,680	
19	Total Customer Bills		4,836,307		255,797		85,973	881	5,178,958	
[C]	Baseline Number of Bills									
	Case No. 12-1685-GA-AIR, Schedule E-4		Rate RS	GS/I	T Small	G	S / FT Large	Rate IT	Total	
20	Total Customer Bitls		4,648,737		256,758		93,331	1.744	5,000,570	

^[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROCRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM ACTUAL - AUTHORIZED CEP EXPLANATIONS FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

Description: Explain the variance between CEP Capital Budget and Actual In-Service Additions.

			₹		<u> 19</u>		[C]=[A]-[B]	
S.	Line No. Category		Capital Budget		Actual Additions	- N	Total Variance	
-	Distribution Improvement	69	68,100,000	69	94,566,061	69	(26,466,061) [1]	
7	Information Technology	69		69	570,642	69	(570,642) [2]	
e	Compliance with Rules, Regulations and Orders \$	69	1,200,000 \$	69	1	69	1,200,000 [3]	
4	Total CEP Investment	69	000'006'69	69	95,136,703	49	95,136,703 \$ (25,836,703)	

Explanations:

[1] The Variance of \$26.5 million related to Additions [B] is driven mainly by work on the Dicks Creek Station which had significant delays into 2018. This was partially offset by the Mason Station project project due to the Central Corridor project delays. In addition we had significant costs related to AMI in Ohio and also Line D, which had significant

trailing charges in 2018 but was placed in-service in December 2017.

The variance of \$0.6M was related to trailing charges on the Enable project as well as the DEE vehicle network project. The variance of \$1.2 million is driven mainly by the Line D and Line A000b projects both of which were budgeted in this category but actuals were captured above in the Distribution Improvement category. 2 2

Notes:

Duke Energy Ohio's approved Gas Operations Capital Budget. Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2018. There is no Exhibit 3 for compliance. Total Variance - (Over)/Under spend on additions.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM ESTIMATED CAPITAL BUDGET FOR THE 12 MONTHS ENDED DECEMBER 31, 2019 (\$ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category		 2019
1	Distribution Improvement	[A]	\$ 70.7
2	Information Technology		8 1,
3	Compliance with Rules, Regulations and Orders		13.3
4	Total		\$ 84.0

[[]A] Does not include investments recovered through Rider AMRP or Rider AU cost-recovery mechanisms.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

5/14/2019 2:59:35 PM

in

Case No(s). 13-2417-GA-UNC, 13-2418-GA-AAM

Summary: Annual Report 2018 Annual Informational Filing of Duke Energy Ohio, Inc. electronically filed by Mrs. Debbie L Gates on behalf of Duke Energy Ohio Inc. and D'Ascenzo, Rocco O. Mr. and Kingery, Jeanne W