

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

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

In the Matter of the Application of Duke)	
Energy Ohio, Inc., for Approval to Change)	Case No. 13-2418-GA-AAM
Accounting Methods.)	

**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

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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

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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	<u>\$ 69.3</u>

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

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 deferrals of depreciation, PBCC, and Property Taxes on CEP Investments.
Represents an estimated rate impact related to deferred activity.

Line No.	Description	Balance at 12/31/2013 [2]	Balance at 12/31/2014	Balance at 12/31/2015	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Cumulative Balance
1	Deferred Depreciation Expense	\$ 246,242	\$ 906,019	\$ 1,757,223	\$ 3,980,833	\$ 5,883,886	\$ 9,093,544	\$ 21,273,927
2	Deferred PBCC	\$ 394,149	\$ 1,455,187	\$ 2,614,325	\$ 5,247,876	\$ 7,890,833	\$ 11,789,807	\$ 28,592,178
3	Deferred Property Tax Expense	\$ -	\$ 508,951	\$ 1,111,178	\$ 2,094,658	\$ 3,625,440	\$ 5,705,526	\$ 13,046,753
4	Incremental Revenue Offset Deferred	\$ (1,045,239)	\$ (1,811,413)	\$ (4,121,959)	\$ (3,099,051)	\$ (3,899,616)	\$ (4,966,865)	\$ (18,930,741)
5	Total Deferred CEP Amounts	\$ (402,847)	\$ 1,058,744	\$ 1,361,168	\$ 7,871,418	\$ 13,490,323	\$ 21,602,012	\$ 44,981,818
6	Deferred Income Taxes	\$ 84,588	\$ (222,546)	\$ (327,845)	\$ (1,010,998)	\$ (2,832,960)	\$ (4,536,423)	\$ (9,448,182)
7	Net Cumulative Deferred CEP Amounts	\$ (318,249)	\$ 837,198	\$ 1,233,323	\$ 6,860,420	\$ 10,657,355	\$ 17,065,589	\$ 35,535,636
8	Rate of Return [2]	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%
9	Pre-Tax Return on Deferred CEP Amounts	\$ (28,152)	\$ 76,867	\$ 112,972	\$ 555,134	\$ 976,214	\$ 1,563,208	\$ 3,255,084
10	Amortization of Deferred Depreciation Regulatory Asset	\$ 6,255	\$ 23,013	\$ 44,633	\$ 86,028	\$ 149,445	\$ 230,976	\$ 540,350
11	Amortization of Deferred PBCC Regulatory Asset	\$ 10,011	\$ 36,962	\$ 71,484	\$ 133,296	\$ 200,173	\$ 299,715	\$ 751,641
12	Amortization of Deferred Property Tax Regulatory Asset	\$ -	\$ 12,853	\$ 26,224	\$ 53,204	\$ 82,086	\$ 144,920	\$ 331,387
13	Amortization of Revenue Offset Deferred	\$ (26,488)	\$ (43,010)	\$ (104,658)	\$ (77,674)	\$ (99,050)	\$ (126,920)	\$ (480,340)
14	Total Annual Revenue Requirement	\$ (39,384)	\$ 103,805	\$ 152,825	\$ 749,888	\$ 1,318,868	\$ 2,111,899	\$ 4,397,602
15	Allocation %	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%
16	Rate RS / RFT / RSLI	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%
17	Rate GS / FT Small	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%
18	Rate GS / FT Large	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%
19	Total Allocation	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
20	Annual Revenue Requirement	\$ (28,493)	\$ 74,955	\$ 110,420	\$ 542,598	\$ 954,168	\$ 1,527,906	\$ 3,181,555
21	Rate RS / RFT / RSLI	(2.839)	7.732	11.391	55.873	98.430	157.815	328.202
22	Rate GS / FT Small	(6.151)	16.181	23.836	117.129	205.974	329.526	688.795
23	Rate GS / FT Large	(1.801)	4.737	6.976	34.288	60.298	96.552	201.050
24	Total Annual Revenue Requirement	\$ (39,384)	\$ 103,805	\$ 152,825	\$ 749,888	\$ 1,318,868	\$ 2,111,899	\$ 4,397,602
25	Annual Bill Impact	\$ 4,716,733	\$ 4,716,733	\$ 4,733,059	\$ 4,737,415	\$ 4,795,119	\$ 4,838,307	\$ 4,838,307
26	Rate RS / RFT / RSLI	246.160	246.160	238.052	243.983	245.780	255.787	255.787
27	Rate GS / FT Small	1,093	1,093	1,093	1,093	1,093	1,093	1,093
28	Rate GS / FT Large	1,093	1,093	1,093	1,093	1,093	1,093	1,093
29	Estimated Monthly Rate Impact	\$ (0.01)	\$ 0.02	\$ 0.04	\$ 0.15	\$ 0.35	\$ 0.68	\$ 0.68
30	Rate RS / RFT / RSLI	(0.01)	0.03	0.06	0.31	0.68	1.28	1.28
31	Rate GS / FT Small	(0.07)	0.18	0.39	1.87	4.29	7.89	7.89
32	Rate GS / FT Large	(1.65)	4.33	11.81	46.10	115.92	228.21	228.21

[1] 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 unamortized 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%.

[illegible]

Line Item	Account	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	3007	3008	3009	3010	3011	3012	3013	3014	30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[illegible]

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-JNC 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
No.

[A] Cumulative Balance

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

Budget Category		Balance at									
		201712	201801	201802	201803	201804	201805	201806	201807	201808	201809
1	Distribution Improvement - Deferred Depreciation	\$ 10,183,077	\$ 10,633,372	\$ 11,082,582	\$ 11,541,187	\$ 12,007,691	\$ 12,480,969				

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Distribution Improvement
Source: Work Paper-4.1 and Work Paper-4.2

Utility Account		201712	201801	201802	201803	201804	201805	201806	201807	201808	201809
2	Land and Land Rights	\$ -	\$ -	\$ -	\$ 12,034	\$ 1,240,135	\$ -	\$ -	\$ -	\$ -	\$ -
3	Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ (2,631)	\$ -	\$ -	\$ -	\$ -	\$ -
4	City Gate Check Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Structures & Improvements	\$ 7,167	\$ (36,938)	\$ 707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,386
6	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Mains - Steel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Mains - Plastic	\$ 15,365,708	\$ 1,239,638	\$ 1,392,068	\$ 754,653	\$ 147,868	\$ 150,840	\$ -	\$ -	\$ -	\$ -
9	System Meas. & Reg. Station Equipment	\$ 2,620,301	\$ 1,121,216	\$ 1,017,716	\$ 932,546	\$ 1,180,364	\$ 785,958	\$ -	\$ -	\$ -	\$ -
10	District Regulating Equipment	\$ 35,460	\$ -	\$ 122,613	\$ 238,807	\$ 34,365	\$ 36,350	\$ -	\$ -	\$ -	\$ -
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	\$ (4,292)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Meas. & Reg. - Cast Iron & Copper	\$ 2,254	\$ (2,150)	\$ -	\$ 23,384	\$ 17,640	\$ 13,363	\$ -	\$ -	\$ -	\$ -
13	Services-Steel	\$ (10,376)	\$ (9,161)	\$ (20,543)	\$ (96,548)	\$ (55,247)	\$ (115,554)	\$ -	\$ -	\$ -	\$ -
14	Services-Plastic	\$ 79,834	\$ 77,316	\$ 24,316	\$ 15,292	\$ 44,713	\$ 5,738	\$ -	\$ -	\$ -	\$ -
15	Meters	\$ 2,089,314	\$ 1,491,943	\$ 1,482,436	\$ 1,341,752	\$ 1,168,080	\$ 1,198,736	\$ -	\$ -	\$ -	\$ -
16	Utility of the Future Meters	\$ 413,691	\$ 244,556	\$ 322,651	\$ 282,680	\$ 350,151	\$ 227,272	\$ -	\$ -	\$ -	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	House Regulators	\$ 8,172	\$ (3,405)	\$ (5,621)	\$ (8,661)	\$ 2,713	\$ (3,335)	\$ -	\$ -	\$ -	\$ -
19	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Other Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Street Lighting Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Laboratory Equipment	\$ 48,229	\$ 13,361	\$ 48,506	\$ 38,478	\$ 59,539	\$ 26,530	\$ -	\$ -	\$ -	\$ -
25	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Total Distribution Improvement	\$ 20,860,752	\$ 4,136,373	\$ 4,417,767	\$ 3,561,126	\$ 4,192,384	\$ 2,484,944	\$ -	\$ -	\$ -	\$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-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] Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

Utility Account	201712	201801	201802	201803	201804	201805
32 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 City Gate Check Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 Structures & Improvements	\$ 29,853	\$ 29,866	\$ 29,801	\$ 29,803	\$ 29,803	\$ 29,803
36 Mains - Cast Iron & Copper	\$ (157)	\$ (157)	\$ (157)	\$ (157)	\$ (157)	\$ (157)
37 Mains - Steel	\$ 41,422	\$ 65,367	\$ 67,298	\$ 69,468	\$ 70,644	\$ 70,644
38 Mains - Plastic	\$ 71,922	\$ 76,464	\$ 78,408	\$ 80,172	\$ 81,788	\$ 83,834
39 System Meas. & Reg. Station Equipment	\$ 4,995	\$ 4,964	\$ 4,964	\$ 5,204	\$ 5,672	\$ 5,739
40 System Meas. & Reg. Station Equipment-Elec	\$ 6,174	\$ 6,174	\$ 6,174	\$ 6,174	\$ 6,174	\$ 6,174
41 District Regulating Equipment	\$ 3,582	\$ 3,582	\$ 3,582	\$ 3,582	\$ 3,574	\$ 3,574
42 Meas. & Reg. - City Gate	\$ 4,203	\$ 4,215	\$ 4,204	\$ 4,204	\$ 4,333	\$ 4,432
43 Services- Cast Iron & Copper	\$ (3,433)	\$ (3,459)	\$ (3,483)	\$ (3,536)	\$ (3,709)	\$ (3,852)
44 Services-Steel	\$ 6,247	\$ 6,438	\$ 6,624	\$ 6,682	\$ 6,719	\$ 6,826
45 Meters	\$ 246,057	\$ 252,307	\$ 256,771	\$ 261,236	\$ 265,250	\$ 268,744
46 Utility of the Future Meters	\$ (17,278)	\$ (18,514)	\$ (16,062)	\$ (15,465)	\$ (14,942)	\$ (14,294)
47 Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 House Regulators	\$ (1,466)	\$ (1,466)	\$ (1,466)	\$ (1,466)	\$ (1,466)	\$ (1,466)
49 Large Industrial Meas. & Reg. Equipment	\$ (1,672)	\$ (1,698)	\$ (1,664)	\$ (1,674)	\$ (1,688)	\$ (1,683)
50 Other Equipment - Other	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125
51 Large Industrial Meas. & Reg. Equipment - Comm	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33
52 Street Lighting Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 Structures & Improvements	\$ (261)	\$ (261)	\$ (261)	\$ (261)	\$ (261)	\$ (261)
54 Tools, Shop & Garage Equipment	\$ (801)	\$ (801)	\$ (801)	\$ (801)	\$ (801)	\$ (801)
55 Laboratory Equipment	\$ 9,555	\$ 9,719	\$ 9,763	\$ 9,925	\$ 10,056	\$ 10,255
56 Power Operated Equipment	\$ (303)	\$ (303)	\$ (303)	\$ (303)	\$ (303)	\$ (303)
57 Communication Equipment	\$ 5,303	\$ 5,303	\$ 5,303	\$ 5,303	\$ 5,303	\$ 5,328
58 Total Distribution Improvement Deferred Depreciation	\$ 357	\$ 440,295	\$ 449,210	\$ 458,605	\$ 466,504	\$ 473,278
59						
60						

[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-AAH
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 No.		201806	201807	201808	201809	201810	201811	Balance at 201812
[A] Cumulative Balance								
Description: Cumulative Deferred Depreciation Balance for Distribution Improvement								
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation								
Budget Category								
1	Distribution Improvement - Deferred Depreciation	\$ 12,960,027	\$ 13,451,901	\$ 13,955,947	\$ 14,475,550	\$ 15,062,714	\$ 15,575,275	\$ 16,299,514
[B] Net Plant Additions Eligible for Deferred Depreciation								
Description: Monthly Activity of Net Plant Additions for Distribution Improvement								
Source: Work Paper-4.1 and Work Paper-4.2								
Utility Account								
2	Land and Land Rights	\$ 12,811	\$ 6,861	\$ 23,638	\$ (142)	\$ -	\$ 5,797	\$ 12,823
3	Rights of Way	-	-	-	-	-	-	-
4	City Gate Check Station	-	-	-	-	-	-	-
5	Structures & Improvements	-	226,157	-	-	4,896	-	4,884
6	Mains - Cast Iron & Copper	-	-	-	-	-	-	-
7	Mains - Steel	-	-	501,760	2,768,255	1,851,206	(4,431,316)	4,222,502
8	Mains - Plastic	849,507	1,842,172	364,553	951,754	5,207,823	400,209	5,652,237
9	System Meas. & Reg. Station Equipment	2,617,786	2,023,332	2,527,089	12,136,412	2,505,820	764,884	2,836,521
10	System Meas. & Reg. Station Equipment-Elec	584,650	9,185	-	-	-	-	1,272,400
11	District Regulating Equipment	-	-	-	(657)	-	-	-
12	Meas. & Reg. - City Gate	7,461	(510)	-	-	12,831	60,215	222,422
13	Services- Cast Iron & Copper	(5,303)	24	(55,658)	(24,312)	(34,898)	(23,286)	(59,793)
14	Services-Steel	8,017	46,391	13,105	35,319	61,798	48,986	44,202
15	Services-Plastic	1,712,088	1,500,488	2,806,312	1,852,070	1,486,385	2,108,199	1,853,947
16	Meters	401,915	245,779	367,925	262,259	289,069	364,189	(1,196,123)
17	Utility of the Future Meters	-	-	-	-	-	-	-
18	Meier Installations	-	-	-	-	-	-	(6,573)
19	House Regulators	5,186	5,550	(3,740)	(3,421)	(29,891)	(3,217)	6,193
20	House Regulator Installations	-	-	-	-	-	-	-
21	Large Industrial Meas. & Reg. Equipment	-	-	-	-	-	-	-
22	Large Industrial Meas. & Reg. Equipment - Comm	-	-	-	-	-	-	-
23	Other Equipment - Other	-	-	-	-	-	-	-
24	Street Lighting Equipment	-	-	-	-	-	-	(3,045)
25	Structures & Improvements	-	-	-	-	-	-	-
27	Tools, Shop & Garage Equipment	(33,767)	96,160	80,306	80,525	21,287	551,417	285,349
28	Laboratory Equipment	-	-	-	-	-	-	-
29	Power Operated Equipment	-	-	-	-	-	-	-
30	Communication Equipment	-	-	-	-	-	-	-
31	Total Distribution Improvement	\$ 6,160,351	\$ 6,001,589	\$ 6,624,990	\$ 23,442,794	\$ 12,540,164	\$ 77,892	\$ 15,879,040

[11] 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
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
No.

(A) Cumulative Balance

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

Budget Category

1 Distribution Improvement - Deferred Depreciation

(B) Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity or Net Plant Additions for Distribution Improvement
Source: Work Paper-4.1 and Work Paper-4.2

Utility Account	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve 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
2 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ 296,177	\$ 1,360,543
3 Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ (37)	\$ (2,631)
4 City Gate Check Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Structures & Improvements	\$ -	\$ 231,249	\$ -	\$ -	\$ 16,844,341	\$ 334,692
6 Mains - Cast Iron & Copper	\$ (58,618)	\$ 46,522	\$ (170)	\$ 72,132	\$ (78,662)	\$ (3)
7 Mains - Steel	\$ 21,911	\$ 1,970,244	\$ 10,784,696	\$ 11,906,029	\$ 17,263,669	\$ 11,289,141
8 Mains - Plastic	\$ 2,243,802	\$ 4,189,755	\$ 9,141,271	\$ 17,366,054	\$ 11,173,070	\$ 22,055,496
9 System Meas. & Reg. Station Equipment-Elec	\$ 3,288	\$ 113,394	\$ 272,293	\$ 2,046,327	\$ 98,614	\$ 21,796,695
10 District Regulating Equipment	\$ -	\$ -	\$ 596,386	\$ 422,401	\$ 39,538	\$ 1,272,400
11 Meas. & Reg. - City Gate	\$ 144,349	\$ 227,706	\$ 513,791	\$ 654,084	\$ 251,309	\$ (4,949)
12 Services- Cast Iron & Copper	\$ (154,209)	\$ (142,826)	\$ (125,180)	\$ (198,222)	\$ 156,452	\$ 354,657
13 Services-Steel	\$ 190,001	\$ 183,008	\$ 433,066	\$ 1,150,281	\$ (714,381)	\$ (470,587)
14 Services-Plastic	\$ 14,084,990	\$ 13,690,753	\$ 15,690,994	\$ 23,079,812	\$ 17,800,140	\$ 426,193
15 Meters	\$ (3,843)	\$ (275,869)	\$ 753,383	\$ (9,228,259)	\$ (171,870)	\$ 20,012,437
16 Utility of the Future Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,162,322
17 Meter Installations	\$ (34,923)	\$ (100,066)	\$ (744,686)	\$ -	\$ -	\$ -
18 House Regulators	\$ 1,088,362	\$ 1,376,105	\$ (1,069,809)	\$ (2,403,871)	\$ 14,124	\$ (6,573)
19 Large Industrial Meas. & Reg. Equipment	\$ 75,359	\$ -	\$ -	\$ (290)	\$ -	\$ (41,650)
20 Other Equipment - Other	\$ -	\$ 3,341	\$ -	\$ 11,748	\$ -	\$ -
21 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Street Lighting Equipment	\$ (63,982)	\$ (9,203)	\$ (59,477)	\$ 15	\$ 15,291	\$ (3,045)
23 Structures & Improvements	\$ (123,531)	\$ -	\$ -	\$ -	\$ (165,269)	\$ -
24 Tools, Shop & Garage Equipment	\$ 264,756	\$ 961,536	\$ 302,151	\$ 889,316	\$ 487,824	\$ 1,278,691
25 Laboratory Equipment	\$ -	\$ -	\$ -	\$ (54,460)	\$ -	\$ -
26 Power Operated Equipment	\$ -	\$ 336,430	\$ 504,197	\$ (2,888)	\$ 162,821	\$ 4,695
27 Communication Equipment	\$ -	\$ -	\$ 25,744	\$ 23,077	\$ 9,431	\$ 7,700,890
31 Total Distribution Improvement	\$ 17,877,711	\$ 22,792,060	\$ 37,018,650	\$ 46,362,944	\$ 64,219,840	\$ 89,519,414

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-JUNG 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	Depreciation Rate [1]	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve 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
32 Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Rights of Way	1.54%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (24)
34 City Gate Check Station	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 Structures & Improvements	2.09%	\$ -	\$ 1,038	\$ 4,836	\$ 4,961	\$ 240,040	\$ 361,330
36 Mains - Cast Iron & Copper	2.72%	\$ -	\$ (414)	\$ (334)	\$ 183	\$ (1,528)	\$ (1,884)
37 Mains - Steel	1.87%	\$ 1,984	\$ 14,198	\$ 84,351	\$ 320,484	\$ 479,487	\$ 878,846
38 Mains - Plastic	2.08%	\$ 13,153	\$ 87,584	\$ 221,186	\$ 465,185	\$ 771,379	\$ 1,065,945
39 System Meas. & Reg. Station Equipment	2.35%	\$ -	\$ 222	\$ 540	\$ 32,567	\$ 58,227	\$ 176,584
40 System Meas. & Reg. Station Equipment-Elec	7.00%	\$ -	\$ -	\$ 20,874	\$ 43,888	\$ 73,446	\$ 74,088
41 District Regulating Equipment	2.40%	\$ 104	\$ 4,867	\$ 18,717	\$ 26,030	\$ 42,001	\$ 42,909
42 Meas. & Reg. - City Gate	6.67%	\$ -	\$ -	\$ -	\$ 22,343	\$ 48,268	\$ 53,639
43 Services- Cast Iron & Copper	3.11%	\$ (2,079)	\$ (6,852)	\$ (10,526)	\$ (16,178)	\$ (27,950)	\$ (48,192)
44 Services-Steel	2.88%	\$ 2,852	\$ 7,131	\$ 15,244	\$ 36,810	\$ 66,497	\$ 82,638
45 Services-Plastic	3.59%	\$ 215,203	\$ 732,000	\$ 1,228,569	\$ 1,939,123	\$ 2,674,122	\$ 3,329,201
46 Meters	2.22%	\$ 2,980	\$ 1,948	\$ 3,663	\$ (4,706)	\$ (225,884)	\$ (161,735)
47 Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Meter Installations	2.00%	\$ 766	\$ (696)	\$ (5,182)	\$ (17,592)	\$ (17,592)	\$ (17,592)
49 House Regulators	2.00%	\$ 9,352	\$ 33,995	\$ 35,907	\$ 24,318	\$ (20,222)	\$ (20,238)
50 House Regulator Installations	2.00%	\$ 1,533	\$ 1,512	\$ 1,512	\$ 1,502	\$ 1,500	\$ 1,500
51 Large Industrial Meas. & Reg. Equipment - Comm	2.63%	\$ -	\$ 28	\$ 84	\$ 96	\$ 396	\$ 396
52 Other Equipment - Other	4.20%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 Street Lighting Equipment	6.67%	\$ (918)	\$ (1,840)	\$ (2,859)	\$ (3,540)	\$ (3,446)	\$ (3,132)
54 Structures & Improvements	2.67%	\$ (643)	\$ (4,116)	\$ (4,116)	\$ (4,116)	\$ (7,322)	\$ (9,612)
55 Tools, Shop & Garage Equipment	3.33%	\$ 2,290	\$ 15,449	\$ 55,855	\$ 92,560	\$ 106,485	\$ 126,903
56 Laboratory Equipment	4.00%	\$ -	\$ -	\$ -	\$ (1,212)	\$ (3,636)	\$ (3,636)
57 Power Operated Equipment	6.67%	\$ -	\$ 20,365	\$ 28,498	\$ 54,050	\$ 59,795	\$ 63,835
58 Communication Equipment	6.36%	\$ -	\$ -	\$ 858	\$ 3,225	\$ 4,097	\$ 114,391
59 Total Distribution Improvement Deferred Depreciation	6.67%	\$ 246,242	\$ 906,019	\$ 1,702,677	\$ 3,019,981	\$ 4,316,156	\$ 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-JNC 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.

[A] Cumulative Balance

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

Budget Category	Balance at								
	201712	201801	201802	201803	201804	201805	201806	201807	201808
Information Technology - Deferred Depreciation	\$ 1,987,006	\$ 2,231,002	\$ 2,476,593	\$ 2,722,894	\$ 2,969,192	\$ 3,215,490	\$ 3,466,791	\$ 3,717,928	\$ 3,969,357

[B] 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	201808
Utility Account									
2 Electronic Data Processing	\$ 1,159	\$ 5	\$ 4	\$ 0	\$ -	\$ 300,183	\$ (21,109)	\$ 17,528	\$ (16,580)
3 Miscellaneous Intangible Plant	\$ 83,619	\$ 30,634	\$ 12,049	\$ -	\$ -	\$ -	\$ 4,529	\$ (8)	\$ 637
4 Miscellaneous Intangible Plant - Enable	\$ 276,445	\$ 130,208	\$ 61,070	\$ (391)	\$ -	\$ -	\$ 13,503	\$ -	\$ -
5 Total Information Technology	\$ 361,224	\$ 160,847	\$ 73,123	\$ (391)	\$ -	\$ 300,183	\$ (3,077)	\$ 17,521	\$ (15,944)

[C] Deferred Depreciation Calculation

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

	Depreciation Rate (%)									
Utility Account	201712	201801	201802	201803	201804	201805	201806	201807	201808	
6 Electronic Data Processing	\$ 2,716	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 2,735	\$ 7,738	\$ 7,386	\$ 7,678	
7 Miscellaneous Intangible Plant	\$ 161,323	\$ 162,717	\$ 163,227	\$ 163,428	\$ 163,428	\$ 163,428	\$ 163,428	\$ 163,503	\$ 163,503	
8 Miscellaneous Intangible Plant - Enable	\$ 76,241	\$ 78,544	\$ 79,629	\$ 80,138	\$ 80,135	\$ 80,135	\$ 80,135	\$ 80,248	\$ 80,248	
9 Total Information Technology Deferred Depreciation	\$ 240,280	\$ 243,996	\$ 245,591	\$ 246,301	\$ 246,298	\$ 246,298	\$ 251,301	\$ 251,137	\$ 251,429	

[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.

[A] Cumulative Balance

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

Budget Category	201809	201810	201811	Balance at 201812
1 Information Technology - Deferred Depreciation	\$ 4,220,521	\$ 4,471,685	\$ 4,722,849	\$ 4,974,013

[B] 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	201810	201811	201812
2 Electronic Data Processing	\$ -	\$ -	\$ -	\$ -
3 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	\$ -
4 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	\$ -
5 Total Information Technology	\$ -	\$ -	\$ -	\$ -

[C] Deferred Depreciation Calculation

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

Utility Account	Depreciation Rate (%)	201809	201810	201811	201812
6 Electronic Data Processing	20.00%	\$ 7,402	\$ 7,402	\$ 7,402	\$ 7,402
7 Miscellaneous Intangible Plant	20.00%	\$ 163,514	\$ 163,514	\$ 163,514	\$ 163,514
8 Miscellaneous Intangible Plant - Enable	10.00%	\$ 80,248	\$ 80,248	\$ 80,248	\$ 80,248
9 Total Information Technology Deferred Depreciation		\$ 251,164	\$ 251,164	\$ 251,164	\$ 251,164

[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.

[A] Cumulative Balance

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

Budget Category

1 Information Technology - Deferred Depreciation

[B] 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

	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve 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
2 Electronic Data Processing	\$ -	\$ 851	\$ 452,331	\$ (840,150)	\$ 551,062	\$ 280,032
3 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	\$ 4,391,066	\$ 5,371,931	\$ 47,840
4 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	\$ -	\$ 9,425,319	\$ 204,390
5 Total Information Technology	\$ -	\$ 851	\$ 452,331	\$ 3,550,915	\$ 15,348,312	\$ 532,262

[C] Deferred Depreciation Calculation

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

Utility Account

	Depreciation Rate (%)	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve 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%	\$ -	\$ -	\$ -	\$ -	\$ 289,433	\$ 960,204
9 Total Information Technology Deferred Depreciation		\$ -	\$ -	\$ 54,546	\$ 366,952	\$ 1,565,508	\$ 2,987,007

[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-AAAM
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

Line
No.

[A] Cumulative Balance

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

Budget Category	Balance at				
	201712	201801	201802	201803	201804
1 Distribution Improvement	\$ 17,244,999	\$ 18,033,592	\$ 18,538,571	\$ 19,551,144	\$ 20,487,471
2 Information Technology	\$ 547,373	\$ 624,360	\$ 700,978	\$ 776,631	\$ 851,591
3 Total CEP - Deferred PISCC	\$ 17,792,372	\$ 18,657,952	\$ 19,539,549	\$ 20,437,975	\$ 21,349,062

[B] Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Schedule No. 4

Utility Account	Balance at				
	201712	201801	201802	201803	201804
4 Distribution Improvement	\$ 188,071,205	\$ 192,207,578	\$ 196,625,346	\$ 200,186,471	\$ 204,378,855
5 Information Technology	\$ 19,352,409	\$ 19,513,258	\$ 19,586,379	\$ 19,585,988	\$ 19,585,988
6 Total CEP In-Service	\$ 207,423,614	\$ 211,720,834	\$ 216,211,724	\$ 219,772,459	\$ 223,964,843

[C] Accumulated Depreciation on Net Plant Additions

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

Utility Account	Balance at				
	201712	201801	201802	201803	201804
7 Distribution Improvement	\$ (10,193,077)	\$ (10,633,372)	\$ (11,082,592)	\$ (11,541,187)	\$ (12,007,691)
8 Information Technology	\$ (1,987,068)	\$ (2,231,002)	\$ (2,476,593)	\$ (2,722,894)	\$ (2,969,192)
9 Total CEP Accumulated Depreciation	\$ (12,180,085)	\$ (12,864,374)	\$ (13,559,176)	\$ (14,264,081)	\$ (14,976,883)

[D] Deferred PISCC Calculation

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				
	201712	201801	201802	201803	201804
10 Distribution Improvement	5.32%				
11 Information Technology	5.32%				
12 Total CEP Deferred PISCC					

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

Line
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	201810	201811	Balance at 201812
1 Distribution Improvement	\$ 22,212,080	\$ 23,085,031	\$ 24,010,408	\$ 24,948,922	\$ 25,889,062	\$ 27,082,193	\$ 28,172,941
2 Information Technology	\$ 989,166	\$ 1,071,945	\$ 1,143,688	\$ 1,214,246	\$ 1,283,680	\$ 1,352,021	\$ 1,419,238
3 Total CEP - Deferred PISCC	\$ 23,211,246	\$ 24,170,976	\$ 25,154,096	\$ 26,163,168	\$ 27,272,782	\$ 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

Utility Account	201806	201807	201808	201809	201810	201811	Balance at 201812
4 Distribution Improvement	\$ 213,024,150	\$ 219,025,739	\$ 225,650,730	\$ 246,063,523	\$ 261,633,687	\$ 261,711,579	\$ 277,590,619
5 Information Technology	\$ 19,883,094	\$ 19,900,614	\$ 19,884,671	\$ 19,884,671	\$ 19,884,671	\$ 19,884,671	\$ 19,884,671
6 Total CEP In-Service	\$ 232,907,244	\$ 238,926,354	\$ 245,535,400	\$ 266,978,194	\$ 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

Utility Account	201806	201807	201808	201809	201810	201811	Balance at 201812
7 Distribution Improvement	\$ (12,960,027)	\$ (13,451,901)	\$ (13,955,947)	\$ (14,475,580)	\$ (15,062,714)	\$ (15,678,275)	\$ (16,288,614)
8 Information Technology	\$ (3,466,791)	\$ (3,717,928)	\$ (3,969,357)	\$ (4,220,521)	\$ (4,471,665)	\$ (4,722,849)	\$ (4,974,013)
9 Total CEP Accumulated Depreciation	\$ (16,426,818)	\$ (17,169,829)	\$ (17,925,304)	\$ (18,696,101)	\$ (19,534,399)	\$ (20,401,124)	\$ (21,273,627)

[D] Deferred PISCC Calculation

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	201806	201807	201808	201809	201810	201811	201812
10 Distribution Improvement	\$ 861,764	\$ 886,951	\$ 911,377	\$ 938,514	\$ 1,040,140	\$ 1,063,131	\$ 1,080,748
11 Information Technology	\$ 73,907	\$ 72,779	\$ 71,743	\$ 70,558	\$ 69,444	\$ 68,331	\$ 67,217
12 Total CEP Deferred PISCC	\$ 935,671	\$ 959,730	\$ 983,120	\$ 1,009,072	\$ 1,109,584	\$ 1,161,462	\$ 1,157,965

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

Description: Cumulative Deferred Property Tax Balance for eligible CEP Investment
Calculation: Prior Year Deferred Balance + Current Year Deferred Activity

Budget Category	Balance at					
	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	\$ 1,621,129	\$ 3,715,787	\$ 7,341,227	\$ 13,046,753

[B] Annual Property Tax Deferrals by Investment Year

Description: Property Tax Deferrals for Annual Period on eligible CEP Investments, by Investment Year
Source: Work Paper 7.1 - Work Paper 7.15

Utility Account	Activity through						
	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	
4 Distribution Improvement							
5 2013 Investment - Accrued 2014	\$ -	\$ 509,951					Work Paper 7.1
6 2013 Investment - Accrued 2015			\$ 492,315				Work Paper 7.2
7 2013 Investment - Accrued 2016				\$ 477,813			Work Paper 7.3
8 2013 Investment - Accrued 2017					\$ 477,813		Work Paper 7.4
9 2013 Investment - Accrued 2018						\$ 477,813	Work Paper 7.5
10 2014 Investment - Accrued 2015			\$ 618,843				Work Paper 7.6
11 2014 Investment - Accrued 2016				\$ 601,581			Work Paper 7.7
12 2014 Investment - Accrued 2017					\$ 580,233		Work Paper 7.8
13 2014 Investment - Accrued 2018						\$ 580,233	Work Paper 7.9
14 2015 Investment - Accrued 2016				\$ 1,004,310			Work Paper 7.10
15 2015 Investment - Accrued 2017					\$ 969,933		Work Paper 7.11
16 2015 Investment - Accrued 2018						\$ 969,933	Work Paper 7.12
17 2016 Investment - Accrued 2017					\$ 1,481,805		Work Paper 7.13
18 2016 Investment - Accrued 2018						\$ 1,481,805	Work Paper 7.14
19 2017 Investment - Accrued 2018						\$ 1,708,866	Work Paper 7.15
20 Total Distribution Improvement	\$ -	\$ 509,951	\$ 1,111,158	\$ 2,083,704	\$ 3,509,784	\$ 5,218,650	
21							
22 Information Technology							
23 2013 Investment - Accrued 2014	\$ -	\$ -					Work Paper 7.1
24 2013 Investment - Accrued 2015			\$ -				Work Paper 7.2
25 2013 Investment - Accrued 2016				\$ -			Work Paper 7.3
26 2013 Investment - Accrued 2017					\$ -		Work Paper 7.4
27 2013 Investment - Accrued 2018						\$ -	Work Paper 7.5
28 2014 Investment - Accrued 2015			\$ 20				Work Paper 7.6
29 2014 Investment - Accrued 2016				\$ 21			Work Paper 7.7
30 2014 Investment - Accrued 2017					\$ 21		Work Paper 7.8
31 2014 Investment - Accrued 2018						\$ 21	Work Paper 7.9
32 2015 Investment - Accrued 2016				\$ 10,933			Work Paper 7.10
33 2015 Investment - Accrued 2017					\$ 10,933		Work Paper 7.11
34 2015 Investment - Accrued 2018						\$ 10,933	Work Paper 7.12
35 2016 Investment - Accrued 2017					\$ 104,702		Work Paper 7.13
36 2016 Investment - Accrued 2018						\$ 104,702	Work Paper 7.14
37 2017 Investment - Accrued 2018						\$ 371,220	Work Paper 7.15
38 Total Information Technology	\$ -	\$ -	\$ 20	\$ 10,954	\$ 115,656	\$ 486,876	
39							
40 Total CEP Property Tax Activity	\$ -	\$ 509,951	\$ 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		% Good ⁽¹⁾	Tax Value
		2013	2013 - Exemptions	2013 - Taxable Value	2014		
[A]	Distribution Improvement - Additions						
1	Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -	
2	Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -	
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -	
4	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -	
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -	
6	Mains - Steel	\$ 969,437	\$ -	\$ 969,437	98.3%	\$ 952,958	
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	98.3%	\$ 2,873,041	
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	98.3%	\$ 11,180	
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	98.3%	\$ -	
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	98.3%	\$ 141,895	
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	98.3%	\$ -	
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -	
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	98.3%	\$ 224,157	
14	Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	98.3%	\$ 15,489,179	
15	Meters	\$ 350,452	\$ -	\$ 350,452	98.3%	\$ 344,464	
16	Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -	
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	98.3%	\$ 64,340	
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	98.3%	\$ 1,069,860	
19	House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	98.3%	\$ 74,077	
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	98.3%	\$ -	
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -	
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -	
23	Street Lighting Equipment	\$ -	\$ -	\$ -	98.3%	\$ -	
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -	
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	98.3%	\$ 260,255	
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -	
28	Power Operated Equipment	\$ -	\$ -	\$ -	98.3%	\$ -	
29	Communication Equipment	\$ -	\$ -	\$ -	98.3%	\$ -	
30	Distribution Improvement - Retirements						
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -	
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -	
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -	
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -	
35	Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)	
36	Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)	
37	Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$ (101,839)	
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)	
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -	
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -	
42	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)	
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)	
44	Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)	
45	Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)	
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -	
47	Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)	
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -	
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -	
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -	
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -	
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,587)	
54	Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)	
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 20,875,471	
60	Valuation Percentage (25%) ⁽²⁾					25%	
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 5,218,868	
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%	
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 509,951	
[B]	Information Technology - Additions						
64	Electronic Data Processing	\$ -	\$ -	\$ -	98.3%	\$ -	
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -	
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -	
	Information Technology - Retirements						
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -	
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -	
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -	
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					-	
71	Valuation Percentage (25%) ⁽²⁾					25%	
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ -	
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%	
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ -	
75	Total Est. of 2014 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 509,951	

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.		Year		Year		% Good ⁽¹⁾	Tax Value
		2013	2013 - Exemptions	2013 - Taxable Value	2014		
[A]	Distribution Improvement - Additions						
1	Land and Land Rights	\$ -	\$ -	\$ -	95.0%	\$ -	-
2	Rights of Way	\$ -	\$ -	\$ -	95.0%	\$ -	-
3	City Gate Check Station	\$ -	\$ -	\$ -	95.0%	\$ -	-
4	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -	-
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -	-
6	Mains - Steel	\$ 989,437	\$ -	\$ 989,437	95.0%	\$ 920,965	
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	95.0%	\$ 2,776,591	
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	95.0%	\$ 10,785	
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	95.0%	\$ -	-
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	95.0%	\$ 137,131	
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	95.0%	\$ -	-
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -	-
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	95.0%	\$ 216,632	
14	Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	95.0%	\$ 14,969,197	
15	Meters	\$ 350,452	\$ -	\$ 350,452	95.0%	\$ 332,929	
16	Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -	-
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	95.0%	\$ 62,180	
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	95.0%	\$ 1,033,944	
19	House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	95.0%	\$ 71,591	
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	95.0%	\$ -	-
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -	-
22	Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -	-
23	Street Lighting Equipment	\$ -	\$ -	\$ -	95.0%	\$ -	-
24	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -	-
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	95.0%	\$ 251,518	
27	Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -	-
28	Power Operated Equipment	\$ -	\$ -	\$ -	95.0%	\$ -	-
29	Communication Equipment	\$ -	\$ -	\$ -	95.0%	\$ -	-
30	Distribution Improvement - Retirements						
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -	-
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -	-
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -	-
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -	-
35	Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)	
36	Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)	
37	Mains - Plastic	\$ (878,925)	\$ -	\$ (878,925)	15.0%	\$ (101,839)	
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)	
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -	-
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	-
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -	-
42	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)	
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)	
44	Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)	
45	Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)	
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -	-
47	Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)	
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -	-
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -	-
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	-
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -	-
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -	-
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,597)	
54	Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)	
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	-
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	-
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	-
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	-
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 20,153,620	
60	Valuation Percentage (25%) ⁽²⁾					25%	
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 5,038,380	
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%	
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 492,315	
[B]	Information Technology - Additions						
64	Electronic Data Processing	\$ -	\$ -	\$ -	95.0%	\$ -	-
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	95.0%	\$ -	-
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	95.0%	\$ -	-
	Information Technology - Retirements						
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -	-
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -	-
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -	-
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					\$ -	
71	Valuation Percentage (25%) ⁽²⁾					25%	
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ -	
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%	
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ -	
75	Total Est. of 2015 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 492,315	

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
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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 2016

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 Value
	2013	2013 - Exemptions	2013 - Taxable Value	2014	
[A] Distribution Improvement - Additions					
1 Land and Land Rights	\$ -	\$ -	\$ -	91.7%	\$ -
2 Rights of Way	\$ -	\$ -	\$ -	91.7%	\$ -
3 City Gate Check Station	\$ -	\$ -	\$ -	91.7%	\$ -
4 Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -
5 Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -
6 Mains - Steel	\$ 969,437	\$ -	\$ 969,437	91.7%	\$ 888,974
7 Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	91.7%	\$ 2,680,141
8 System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	91.7%	\$ 10,411
9 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	91.7%	\$ -
10 District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	91.7%	\$ 132,368
11 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	91.7%	\$ -
12 Services- Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -
13 Services-Steel	\$ 228,034	\$ -	\$ 228,034	91.7%	\$ 209,107
14 Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	91.7%	\$ 14,449,214
15 Meters	\$ 350,452	\$ -	\$ 350,452	91.7%	\$ 321,364
16 Utility of the Future Meters	\$ -	\$ -	\$ -	91.7%	\$ -
17 Meter Installations	\$ 65,453	\$ -	\$ 65,453	91.7%	\$ 60,020
18 House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	91.7%	\$ 998,028
19 House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	91.7%	\$ 69,104
20 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
21 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	91.7%	\$ -
22 Other Equipment - Other	\$ -	\$ -	\$ -	91.7%	\$ -
23 Street Lighting Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
24 Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -
26 Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	91.7%	\$ 242,781
27 Laboratory Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
28 Power Operated Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
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	\$ -	\$ -	\$ -	15.0%	\$ -
34 Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35 Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)
36 Mains - Steel	\$ (847,525)	\$ -	\$ (847,525)	15.0%	\$ (142,129)
37 Mains - Plastic	\$ (878,925)	\$ -	\$ (878,925)	15.0%	\$ (101,839)
38 System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)
39 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40 District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42 Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)
43 Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)
44 Services-Plastic	\$ (1,872,059)	\$ -	\$ (1,872,059)	15.0%	\$ (250,809)
45 Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)
46 Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47 Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)
48 House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49 House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52 Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53 Street Lighting Equipment	\$ (83,982)	\$ -	\$ (83,982)	15.0%	\$ (9,597)
54 Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)
55 Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56 Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57 Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58 Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59 Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 19,431,569
60 Valuation Percentage (25%) ⁽²⁾					25%
61 Taxable Value/Assessment (Line 57 x Line 58)					\$ 4,857,892
62 Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63 Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 477,813
[B] Information Technology - Additions					
64 Electronic Data Processing	\$ -	\$ -	\$ -	91.7%	\$ -
65 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	91.7%	\$ -
66 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	91.7%	\$ -
Information Technology - Retirements					
67 Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70 Net Tax Value of Information Technology (Sum of Lines 62 - 65)					\$ -
71 Valuation Percentage (25%) ⁽²⁾					25%
72 Taxable Value/Assessment (Line 66 x Line 67)					\$ -
73 Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74 Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ -
75 Total Est. of 2016 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 477,813

Notes:

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

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 Value
		2013	2013 - Exemptions	2013 - Taxable Value	2013 - Taxable Value	2014		
[A]	Distribution Improvement - Additions							
1	Land and Land Rights	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
2	Rights of Way	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
3	City Gate Check Station	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
4	Structures & Improvements	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
6	Mains - Steel	\$ 969,437	\$ -	\$ 969,437	969,437	91.7%	\$ 888,974	-
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	2,922,728	91.7%	\$ 2,680,141	-
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	11,353	91.7%	\$ 10,411	-
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	144,349	91.7%	\$ 132,368	-
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	228,034	91.7%	\$ 209,107	-
14	Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	15,757,049	91.7%	\$ 14,449,214	-
15	Meters	\$ 350,452	\$ -	\$ 350,452	350,452	91.7%	\$ 321,364	-
16	Utility of the Future Meters	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	65,453	91.7%	\$ 60,020	-
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	1,088,362	91.7%	\$ 998,028	-
19	House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	75,359	91.7%	\$ 69,104	-
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
22	Other Equipment - Other	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
23	Street Lighting Equipment	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
24	Structures & Improvements	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
25	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	264,756	91.7%	\$ 242,781	-
26	Laboratory Equipment	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
27	Power Operated Equipment	\$ -	\$ -	\$ -	-	91.7%	\$ -	-
28	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	\$ -	\$ -	\$ -	-	15.0%	\$ -	-
34	Structures & Improvements	\$ -	\$ -	\$ -	-	15.0%	\$ -	-
35	Mains - Cast Iron & Copper	\$ (58,818)	\$ -	\$ (58,818)	(58,818)	15.0%	\$ (8,793)	-
36	Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	(947,525)	15.0%	\$ (142,129)	-
37	Mains - Plastic	\$ (878,925)	\$ -	\$ (878,925)	(878,925)	15.0%	\$ (101,839)	-
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	(8,065)	15.0%	\$ (1,210)	-
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	-	15.0%	\$ -	-
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44	Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	(1,672,059)	15.0%	\$ (250,809)	-
45	Meters	\$ (354,295)	\$ -	\$ (354,295)	(354,295)	15.0%	\$ (53,144)	-
46	Utility of the Future Meters	\$ -	\$ -	\$ -	-	15.0%	\$ -	-
47	Meter Installations	\$ (100,378)	\$ -	\$ (100,378)	(100,378)	15.0%	\$ (15,056)	-
48	House Regulators	\$ -	\$ -	\$ -	-	15.0%	\$ -	-
49	House Regulator Installations	\$ -	\$ -	\$ -	-	15.0%	\$ -	-
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	-	15.0%	\$ -	-
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63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)							\$ 477,813
[B]	Information Technology - Additions							
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4 Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	98.3%	\$ 227,318
5 Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
6 Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	98.3%	\$ 2,684,311
7 Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	98.3%	\$ 4,720,988
8 System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	98.3%	\$ 111,467
9 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	98.3%	\$ -
10 District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	98.3%	\$ 223,835
11 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	98.3%	\$ -
12 Services- Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
13 Services-Steel	\$ 214,070	\$ -	\$ 214,070	98.3%	\$ 210,431
14 Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	98.3%	\$ 14,905,360
15 Meters	\$ 167,683	\$ -	\$ 167,683	98.3%	\$ 164,833
16 Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -
17 Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -
18 House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	98.3%	\$ 1,352,711
19 House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -
20 Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	98.3%	\$ 3,284
21 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -
22 Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -
23 Street Lighting Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
24 Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
26 Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	98.3%	\$ 945,180
27 Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
28 Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	98.3%	\$ 330,711
29 Communication Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
Distribution Improvement - Retirements					
31 Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32 Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33 City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34 Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35 Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 8,978
36 Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)
37 Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)
38 System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40 District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42 Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$ (21,424)
43 Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)
44 Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)
45 Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)
46 Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47 Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)
48 House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49 House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52 Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53 Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)
54 Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55 Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56 Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57 Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58 Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 25,333,106
Valuation Percentage (25%)⁽²⁾					25%
Taxable Value/Assessment (Line 57 x Line 58)					\$ 6,333,277
Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%
Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 618,843
[B] Information Technology - Additions					
64 Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837
65 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
Information Technology - Retirements					
67 Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
Net Tax Value of Information Technology (Sum of Lines 62 - 65)					837
Valuation Percentage (25%)⁽²⁾					25%
Taxable Value/Assessment (Line 66 x Line 67)					\$ 209
Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%
Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 20
Total Est. of 2015 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program⁽³⁾ (Sum of Lines 61 and 70)					\$ 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. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL

2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

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 Value
	2014	2014 - Exemptions	2014 - Taxable Value	2014	
[A] Distribution Improvement - Additions					
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%	\$ 219,887
5 Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
6 Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	95.0%	\$ 2,574,868
7 Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	95.0%	\$ 4,562,511
8 System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	95.0%	\$ 107,725
9 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	95.0%	\$ -
10 District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	95.0%	\$ 218,321
11 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	95.0%	\$ -
12 Services- Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
13 Services-Steel	\$ 214,070	\$ -	\$ 214,070	95.0%	\$ 203,366
14 Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	95.0%	\$ 14,404,976
15 Meters	\$ 167,883	\$ -	\$ 167,883	95.0%	\$ 159,299
16 Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -
17 Meter Installations	\$ -	\$ -	\$ -	95.0%	\$ -
18 House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	95.0%	\$ 1,307,300
19 House Regulator Installations	\$ -	\$ -	\$ -	95.0%	\$ -
20 Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	95.0%	\$ 3,174
21 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -
22 Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -
23 Street Lighting Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
24 Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
25 Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	95.0%	\$ 913,459
26 Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
27 Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	95.0%	\$ 319,609
28 Communication Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
30 Distribution Improvement - Retirements					
31 Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32 Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33 City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34 Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35 Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 6,978
36 Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)
37 Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)
38 System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40 District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42 Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$ (21,424)
43 Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)
44 Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)
45 Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)
46 Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47 Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)
48 House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49 House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52 Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53 Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)
54 Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55 Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56 Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57 Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58 Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59 Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 24,464,952
60 Valuation Percentage (25%) ⁽²⁾					25%
61 Taxable Value/Assessment (Line 57 x Line 58)					\$ 6,116,238
62 Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8356%
63 Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 601,581
[B] Information Technology - Additions					
64 Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837
65 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
Information Technology - Retirements					
67 Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70 Net Tax Value of Information Technology (Sum of Lines 62 - 65)					837
71 Valuation Percentage (25%) ⁽²⁾					25%
72 Taxable Value/Assessment (Line 66 x Line 67)					\$ 209
73 Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8356%
74 Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 21
75 Total Est. of 2016 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 601,802

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

2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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 Value
		2014	2014 - Exemptions	2014 - Taxable Value	2014			
[A]	Distribution Improvement - Additions							
1	Land and Land Rights	\$ -	\$ -	\$ -	91.7%	\$ -		
2	Rights of Way	\$ -	\$ -	\$ -	91.7%	\$ -		
3	City Gate Check Station	\$ -	\$ -	\$ -	91.7%	\$ -		
4	Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	91.7%	\$ 212,056		
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -		
6	Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	91.7%	\$ 2,485,425		
7	Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	91.7%	\$ 4,404,024		
8	System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	91.7%	\$ 103,983		
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	91.7%	\$ -		
10	District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	91.7%	\$ 208,807		
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	91.7%	\$ -		
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -		
13	Services-Steel	\$ 214,070	\$ -	\$ 214,070	91.7%	\$ 196,302		
14	Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	91.7%	\$ 13,904,593		
15	Meters	\$ 167,683	\$ -	\$ 167,683	91.7%	\$ 153,765		
16	Utility of the Future Meters	\$ -	\$ -	\$ -	91.7%	\$ -		
17	Meter Installations	\$ -	\$ -	\$ -	91.7%	\$ -		
18	House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	91.7%	\$ 1,261,888		
19	House Regulator Installations	\$ -	\$ -	\$ -	91.7%	\$ -		
20	Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	91.7%	\$ 3,064		
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	91.7%	\$ -		
22	Other Equipment - Other	\$ -	\$ -	\$ -	91.7%	\$ -		
23	Street Lighting Equipment	\$ -	\$ -	\$ -	91.7%	\$ -		
24	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -		
26	Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	91.7%	\$ 881,728		
27	Laboratory Equipment	\$ -	\$ -	\$ -	91.7%	\$ -		
28	Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	91.7%	\$ 308,507		
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	\$ -	\$ -	\$ -	15.0%	\$ -		
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -		
35	Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 8,978		
36	Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)		
37	Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)		
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -		
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -		
42	Services- Cast Iron & Copper	\$ (142,828)	\$ -	\$ (142,828)	15.0%	\$ (21,424)		
43	Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)		
44	Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)		
45	Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)		
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -		
47	Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)		
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -		
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -		
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -		
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -		
53	Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)		
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -		
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 23,596,799		
60	Valuation Percentage (25%) ⁽²⁾					25%		
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 5,899,200		
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8356%		
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 580,233		
[B]	Information Technology - Additions							
64	Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837		
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -		
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -		
	Information Technology - Retirements							
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -		
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -		
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -		
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					837		
71	Valuation Percentage (25%) ⁽²⁾					25%		
72	Taxable Value/Assessment (Line 68 x Line 67)					\$ 209		
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8356%		
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 21		
75	Total Est. of 2017 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 580,254		

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

2014 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.

Line No.		Year		Year		Year		% Good ⁽¹⁾	Tax Value
		2014	2014 - Exemptions	2014 - Taxable Value	2014	2014 - Taxable Value	2014		
[A]	Distribution Improvement - Additions								
1	Land and Land Rights	\$ -	\$ -	\$ -	91.7%	\$ -			
2	Rights of Way	\$ -	\$ -	\$ -	91.7%	\$ -			
3	City Gate Check Station	\$ -	\$ -	\$ -	91.7%	\$ -			
4	Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	91.7%	\$ 212,056			
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -			
6	Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	91.7%	\$ 2,485,425			
7	Mains - Plastic	\$ 4,802,843	\$ -	\$ 4,802,843	91.7%	\$ 4,404,024			
8	System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	91.7%	\$ 103,983			
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	91.7%	\$ -			
10	District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	91.7%	\$ 208,807			
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	91.7%	\$ -			
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -			
13	Services-Steel	\$ 214,070	\$ -	\$ 214,070	91.7%	\$ 196,302			
14	Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	91.7%	\$ 13,904,593			
15	Meters	\$ 167,683	\$ -	\$ 167,683	91.7%	\$ 153,765			
16	Utility of the Future Meters	\$ -	\$ -	\$ -	91.7%	\$ -			
17	Meter Installations	\$ -	\$ -	\$ -	91.7%	\$ -			
18	House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	91.7%	\$ 1,261,888			
19	House Regulator Installations	\$ -	\$ -	\$ -	91.7%	\$ -			
20	Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	91.7%	\$ 3,064			
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	91.7%	\$ -			
22	Other Equipment - Other	\$ -	\$ -	\$ -	91.7%	\$ -			
23	Street Lighting Equipment	\$ -	\$ -	\$ -	91.7%	\$ -			
24	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -			
26	Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	91.7%	\$ 881,728			
27	Laboratory Equipment	\$ -	\$ -	\$ -	91.7%	\$ -			
28	Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	91.7%	\$ 308,507			
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	\$ -	\$ -	\$ -	15.0%	\$ -			
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -			
35	Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 6,978			
36	Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)			
37	Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)			
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -			
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -			
42	Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$ (21,424)			
43	Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)			
44	Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)			
45	Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)			
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -			
47	Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)			
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -			
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -			
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -			
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -			
53	Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)			
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -			
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 23,596,799			
60	Valuation Percentage (25%) ⁽²⁾					25%			
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 5,899,200			
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%			
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 580,233			
[B]	Information Technology - Additions								
64	Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837			
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -			
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -			
	Information Technology - Retirements								
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -			
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -			
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -			
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					837			
71	Valuation Percentage (25%) ⁽²⁾					25%			
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 209			
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%			
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 21			
75	Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 580,254			

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 2016

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 Value
		2015		2015 - Exemptions		2015 - Taxable Value			
[A]	Distribution Improvement - Additions								
1	Land and Land Rights	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
2	Rights of Way	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
3	City Gate Check Station	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
4	Structures & Improvements	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
5	Mains - Cast Iron & Copper	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
6	Mains - Steel	\$ 11,385,017	\$ -	-	\$ -	11,385,017	98.3%	\$ 11,171,812	-
7	Mains - Plastic	\$ 9,243,236	\$ -	-	\$ -	9,243,236	98.3%	\$ 9,086,101	-
8	System Meas. & Reg. Station Equipment	\$ 272,293	\$ -	-	\$ -	272,293	98.3%	\$ 267,664	-
9	System Meas. & Reg. Station Equipment-Elec	\$ 596,386	\$ -	-	\$ -	596,386	98.3%	\$ 586,248	-
10	District Regulating Equipment	\$ 513,791	\$ -	-	\$ -	513,791	98.3%	\$ 505,057	-
11	Meas. & Reg. - City Gate	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
12	Services- Cast Iron & Copper	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
13	Services-Steel	\$ 467,170	\$ -	-	\$ -	467,170	98.3%	\$ 459,228	-
14	Services-Plastic	\$ 16,458,034	\$ -	-	\$ -	16,458,034	98.3%	\$ 16,178,247	-
15	Meters	\$ 2,347,929	\$ -	-	\$ -	2,347,929	98.3%	\$ 2,308,014	-
16	Utility of the Future Meters	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
17	Meter Installations	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
18	House Regulators	\$ 269,289	\$ -	-	\$ -	269,289	98.3%	\$ 264,721	-
19	House Regulator Installations	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
22	Other Equipment - Other	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
23	Street Lighting Equipment	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
24	Structures & Improvements	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
26	Tools, Shop & Garage Equipment	\$ 302,151	\$ -	-	\$ -	302,151	98.3%	\$ 297,014	-
27	Laboratory Equipment	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
28	Power Operated Equipment	\$ 504,197	\$ -	-	\$ -	504,197	98.3%	\$ 495,628	-
29	Communication Equipment	\$ 25,744	\$ -	-	\$ -	25,744	98.3%	\$ 25,307	-
30	Distribution Improvement - Retirements								
31	Land and Land Rights	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
32	Rights of Way	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
33	City Gate Check Station	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
34	Structures & Improvements	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
35	Mains - Cast Iron & Copper	\$ (170)	\$ -	-	\$ -	(170)	15.0%	\$ (26)	-
36	Mains - Steel	\$ (580,321)	\$ -	-	\$ -	(580,321)	15.0%	\$ (87,048)	-
37	Mains - Plastic	\$ (101,966)	\$ -	-	\$ -	(101,966)	15.0%	\$ (15,295)	-
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
40	District Regulating Equipment	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
41	Meas. & Reg. - City Gate	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
42	Services- Cast Iron & Copper	\$ (125,180)	\$ -	-	\$ -	(125,180)	15.0%	\$ (18,777)	-
43	Services-Steel	\$ (34,104)	\$ -	-	\$ -	(34,104)	15.0%	\$ (5,116)	-
44	Services-Plastic	\$ (767,040)	\$ -	-	\$ -	(767,040)	15.0%	\$ (115,056)	-
45	Meters	\$ (1,594,546)	\$ -	-	\$ -	(1,594,546)	15.0%	\$ (239,182)	-
46	Utility of the Future Meters	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
47	Meter Installations	\$ (744,685)	\$ -	-	\$ -	(744,685)	15.0%	\$ (111,703)	-
48	House Regulators	\$ (1,339,108)	\$ -	-	\$ -	(1,339,108)	15.0%	\$ (200,886)	-
49	House Regulator Installations	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
52	Other Equipment - Other	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
53	Street Lighting Equipment	\$ (59,477)	\$ -	-	\$ -	(59,477)	15.0%	\$ (8,921)	-
54	Structures & Improvements	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
55	Tools, Shop & Garage Equipment	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
56	Laboratory Equipment	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
57	Power Operated Equipment	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
58	Communication Equipment	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)								\$ 40,843,049
60	Valuation Percentage (25%) ⁽²⁾								25%
61	Taxable Value/Assessment (Line 57 x Line 58)								\$ 10,210,762
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate								9.8358%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)								\$ 1,004,310
[B]	Information Technology - Additions								
64	Electronic Data Processing	\$ 452,331	\$ -	-	\$ -	452,331	98.3%	\$ 444,641	-
65	Miscellaneous Intangible Plant	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	-	\$ -	-	98.3%	\$ -	-
	Information Technology - Retirements								
67	Electronic Data Processing	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
68	Miscellaneous Intangible Plant	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	-	\$ -	-	15.0%	\$ -	-
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)								444,641
71	Valuation Percentage (25%) ⁽²⁾								25%
72	Taxable Value/Assessment (Line 66 x Line 67)								\$ 111,160
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate								9.8358%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)								\$ 10,933
75	Total Est. of 2016 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)								\$ 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

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 Value
		2015	2015 - Exemptions	2015 - Taxable Value	2014			
[A]	Distribution Improvement - Additions							
1	Land and Land Rights	\$ -	\$ -	\$ -	95.0%	\$ -		
2	Rights of Way	\$ -	\$ -	\$ -	95.0%	\$ -		
3	City Gate Check Station	\$ -	\$ -	\$ -	95.0%	\$ -		
4	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -		
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -		
6	Mains - Steel	\$ 11,365,017	\$ -	\$ 11,365,017	95.0%	\$ 10,796,766		
7	Mains - Plastic	\$ 9,243,236	\$ -	\$ 9,243,236	95.0%	\$ 8,781,074		
8	System Meas. & Reg. Station Equipment	\$ 272,283	\$ -	\$ 272,283	95.0%	\$ 258,678		
9	System Meas. & Reg. Station Equipment-Elec	\$ 596,386	\$ -	\$ 596,386	95.0%	\$ 566,567		
10	District Regulating Equipment	\$ 513,791	\$ -	\$ 513,791	95.0%	\$ 488,102		
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	95.0%	\$ -		
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -		
13	Services-Steel	\$ 467,170	\$ -	\$ 467,170	95.0%	\$ 443,812		
14	Services-Plastic	\$ 16,458,034	\$ -	\$ 16,458,034	95.0%	\$ 15,635,132		
15	Meters	\$ 2,347,929	\$ -	\$ 2,347,929	95.0%	\$ 2,230,532		
16	Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -		
17	Meter Installations	\$ -	\$ -	\$ -	95.0%	\$ -		
18	House Regulators	\$ 269,299	\$ -	\$ 269,299	95.0%	\$ 255,834		
19	House Regulator Installations	\$ -	\$ -	\$ -	95.0%	\$ -		
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	95.0%	\$ -		
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -		
22	Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -		
23	Street Lighting Equipment	\$ -	\$ -	\$ -	95.0%	\$ -		
24	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -		
26	Tools, Shop & Garage Equipment	\$ 302,151	\$ -	\$ 302,151	95.0%	\$ 287,043		
27	Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -		
28	Power Operated Equipment	\$ 504,197	\$ -	\$ 504,197	95.0%	\$ 478,987		
29	Communication Equipment	\$ 25,744	\$ -	\$ 25,744	95.0%	\$ 24,457		
30	Distribution Improvement - Retirements							
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -		
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -		
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -		
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -		
35	Mains - Cast Iron & Copper	\$ (170)	\$ -	\$ (170)	15.0%	\$ (26)		
36	Mains - Steel	\$ (580,321)	\$ -	\$ (580,321)	15.0%	\$ (87,048)		
37	Mains - Plastic	\$ (101,966)	\$ -	\$ (101,966)	15.0%	\$ (15,295)		
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -		
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -		
42	Services- Cast Iron & Copper	\$ (125,180)	\$ -	\$ (125,180)	15.0%	\$ (18,777)		
43	Services-Steel	\$ (34,104)	\$ -	\$ (34,104)	15.0%	\$ (5,116)		
44	Services-Plastic	\$ (767,040)	\$ -	\$ (767,040)	15.0%	\$ (115,056)		
45	Meters	\$ (1,594,546)	\$ -	\$ (1,594,546)	15.0%	\$ (239,182)		
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47	Meter Installations	\$ (744,885)	\$ -	\$ (744,885)	15.0%	\$ (111,703)		
48	House Regulators	\$ (1,339,108)	\$ -	\$ (1,339,108)	15.0%	\$ (200,866)		
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -		
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -		
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -		
53	Street Lighting Equipment	\$ (59,477)	\$ -	\$ (59,477)	15.0%	\$ (8,921)		
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -		
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 39,444,994		
60	Valuation Percentage (25%) ⁽²⁾					25%		
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 9,861,249		
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%		
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 969,933		
[B]	Information Technology - Additions							
64	Electronic Data Processing	\$ 452,331	\$ -	\$ 452,331	99.3%	\$ 444,641		
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	99.3%	\$ -		
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	99.3%	\$ -		
	Information Technology - Retirements							
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -		
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -		
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -		
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					444,641		
71	Valuation Percentage (25%) ⁽²⁾					25%		
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 111,160		
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%		
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 10,933		
75	Total Est. of 2017 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 980,866		

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
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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.

Line No.		Year 2015	Year 2015 - Exemptions	Year 2015 - Taxable Value	% Good ⁽¹⁾ 2014	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	95.0%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	95.0%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	95.0%	\$ -
4	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
6	Mains - Steel	\$ 11,365,017	\$ -	\$ 11,365,017	95.0%	\$ 10,798,768
7	Mains - Plastic	\$ 9,243,236	\$ -	\$ 9,243,236	95.0%	\$ 8,781,074
8	System Meas. & Reg. Station Equipment	\$ 272,293	\$ -	\$ 272,293	95.0%	\$ 258,678
9	System Meas. & Reg. Station Equipment-Elec	\$ 596,386	\$ -	\$ 596,386	95.0%	\$ 568,567
10	District Regulating Equipment	\$ 513,791	\$ -	\$ 513,791	95.0%	\$ 488,102
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	95.0%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
13	Services-Steel	\$ 467,170	\$ -	\$ 467,170	95.0%	\$ 443,812
14	Services-Plastic	\$ 16,458,034	\$ -	\$ 16,458,034	95.0%	\$ 15,635,132
15	Meters	\$ 2,347,929	\$ -	\$ 2,347,929	95.0%	\$ 2,230,532
16	Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -
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18	House Regulators	\$ 269,299	\$ -	\$ 269,299	95.0%	\$ 255,834
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20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
26	Tools, Shop & Garage Equipment	\$ 302,151	\$ -	\$ 302,151	95.0%	\$ 287,043
27	Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
28	Power Operated Equipment	\$ 504,197	\$ -	\$ 504,197	95.0%	\$ 478,987
29	Communication Equipment	\$ 25,744	\$ -	\$ 25,744	95.0%	\$ 24,457
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (170)	\$ -	\$ (170)	15.0%	\$ (26)
36	Mains - Steel	\$ (580,321)	\$ -	\$ (580,321)	15.0%	\$ (87,048)
37	Mains - Plastic	\$ (101,966)	\$ -	\$ (101,966)	15.0%	\$ (15,295)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (125,180)	\$ -	\$ (125,180)	15.0%	\$ (18,777)
43	Services-Steel	\$ (34,104)	\$ -	\$ (34,104)	15.0%	\$ (5,118)
44	Services-Plastic	\$ (767,040)	\$ -	\$ (767,040)	15.0%	\$ (115,056)
45	Meters	\$ (1,594,546)	\$ -	\$ (1,594,546)	15.0%	\$ (239,182)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (744,685)	\$ -	\$ (744,685)	15.0%	\$ (111,703)
48	House Regulators	\$ (1,339,108)	\$ -	\$ (1,339,108)	15.0%	\$ (200,866)
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (59,477)	\$ -	\$ (59,477)	15.0%	\$ (8,921)
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 39,444,994
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 9,851,249
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 989,933
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 452,331	\$ -	\$ 452,331	98.3%	\$ 444,641
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
	Information Technology - Retirements					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					444,641
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 65 x Line 67)					\$ 111,160
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 10,933
75	Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 980,868

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

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 Value
		2016	2016 - Exemptions	2016 - Taxable Value	2016			
[A]	Distribution Improvement - Additions							
1	Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -		
2	Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -		
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -		
4	Structures & Improvements	\$ 72,132	\$ -	\$ 72,132	98.3%	\$ 70,906		
5	Mains - Cast Iron & Copper	\$ 26,080	\$ -	\$ 26,080	98.3%	\$ 25,686		
6	Mains - Steel	\$ 12,489,478	\$ -	\$ 12,489,478	98.3%	\$ 12,277,157		
7	Mains - Plastic	\$ 17,645,860	\$ -	\$ 17,645,860	98.3%	\$ 17,345,684		
8	System Meas. & Reg. Station Equipment	\$ 2,046,327	\$ -	\$ 2,046,327	98.3%	\$ 2,011,540		
9	System Meas. & Reg. Station Equipment-Elec	\$ 428,634	\$ -	\$ 428,634	98.3%	\$ 421,347		
10	District Regulating Equipment	\$ 654,084	\$ -	\$ 654,084	98.3%	\$ 642,864		
11	Meas. & Reg. - City Gate	\$ 601,952	\$ -	\$ 601,952	98.3%	\$ 591,719		
12	Services- Cast Iron & Copper	\$ 83	\$ -	\$ 83	98.3%	\$ 81		
13	Services-Steel	\$ 1,301,389	\$ -	\$ 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	\$ -	\$ -	\$ -	98.3%	\$ -		
17	Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -		
18	House Regulators	\$ 4,485	\$ -	\$ 4,485	98.3%	\$ 4,409		
19	House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -		
20	Large Industrial Meas. & Reg. Equipment	\$ 11,748	\$ -	\$ 11,748	98.3%	\$ 11,549		
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -		
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -		
23	Street Lighting Equipment	\$ 15	\$ -	\$ 15	98.3%	\$ 15		
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -		
26	Tools, Shop & Garage Equipment	\$ 1,735,591	\$ -	\$ 1,735,591	98.3%	\$ 1,706,086		
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -		
28	Power Operated Equipment	\$ 115,732	\$ -	\$ 115,732	98.3%	\$ 113,764		
29	Communication Equipment	\$ 147,508	\$ -	\$ 147,508	98.3%	\$ 145,001		
30	Distribution Improvement - Retirements							
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -		
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -		
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -		
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -		
35	Mains - Cast Iron & Copper	\$ (4,373)	\$ -	\$ (4,373)	15.0%	\$ (656)		
36	Mains - Steel	\$ (583,448)	\$ -	\$ (583,448)	15.0%	\$ (87,517)		
37	Mains - Plastic	\$ (279,605)	\$ -	\$ (279,605)	15.0%	\$ (41,941)		
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
39	System Meas. & Reg. Station Equipment-Elec	\$ (6,233)	\$ -	\$ (6,233)	15.0%	\$ (935)		
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -		
42	Services- Cast Iron & Copper	\$ (198,305)	\$ -	\$ (198,305)	15.0%	\$ (29,748)		
43	Services-Steel	\$ (151,108)	\$ -	\$ (151,108)	15.0%	\$ (22,666)		
44	Services-Plastic	\$ (1,305,454)	\$ -	\$ (1,305,454)	15.0%	\$ (195,818)		
45	Meters	\$ (11,556,377)	\$ -	\$ (11,556,377)	15.0%	\$ (1,733,457)		
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -		
47	Meter Installations	\$ -	\$ -	\$ -	15.0%	\$ -		
48	House Regulators	\$ (2,408,356)	\$ -	\$ (2,408,356)	15.0%	\$ (361,253)		
49	House Regulator Installations	\$ (290)	\$ -	\$ (290)	15.0%	\$ (43)		
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -		
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -		
53	Street Lighting Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -		
55	Tools, Shop & Garage Equipment	\$ (846,276)	\$ -	\$ (846,276)	15.0%	\$ (126,941)		
56	Laboratory Equipment	\$ (54,460)	\$ -	\$ (54,460)	15.0%	\$ (8,169)		
57	Power Operated Equipment	\$ (118,620)	\$ -	\$ (118,620)	15.0%	\$ (17,783)		
58	Communication Equipment	\$ (118,431)	\$ -	\$ (118,431)	15.0%	\$ (17,765)		
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 60,261,680		
60	Valuation Percentage (25%) ⁽²⁾					25%		
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 15,065,420		
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%		
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 1,481,805		
[B]	Information Technology - Additions							
64	Electronic Data Processing	\$ 81,172	\$ -	\$ 81,172	98.3%	\$ 79,792		
65	Miscellaneous Intangible Plant	\$ 4,391,066	\$ -	\$ 4,391,066	98.3%	\$ 4,316,418		
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -		
	Information Technology - Retirements							
67	Electronic Data Processing	\$ (921,322)	\$ -	\$ (921,322)	15.0%	\$ (138,198)		
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -		
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -		
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					4,258,012		
71	Valuation Percentage (25%) ⁽²⁾					25%		
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 1,064,503		
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%		
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 104,702		
75	Total Est. of 2017 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 1,586,507		

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 2016

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

Line No.		Year 2016	Year 2016 - Exemptions	Year 2016 - Taxable Value	% Good ⁽¹⁾ 2014	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -
4	Structures & Improvements	\$ 72,132	\$ -	\$ 72,132	98.3%	\$ 70,906
5	Mains - Cast Iron & Copper	\$ 28,080	\$ -	\$ 28,080	98.3%	\$ 25,836
6	Mains - Steel	\$ 12,489,478	\$ -	\$ 12,489,478	98.3%	\$ 12,277,157
7	Mains - Plastic	\$ 17,645,660	\$ -	\$ 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
9	System Meas. & Reg. Station Equipment-Elec	\$ 428,634	\$ -	\$ 428,634	98.3%	\$ 421,347
10	District Regulating Equipment	\$ 654,084	\$ -	\$ 654,084	98.3%	\$ 642,964
11	Meas. & Reg. - City Gate	\$ 601,952	\$ -	\$ 601,952	98.3%	\$ 591,719
12	Services- Cast Iron & Copper	\$ 83	\$ -	\$ 83	98.3%	\$ 81
13	Services-Steel	\$ 1,301,389	\$ -	\$ 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	\$ -	\$ -	\$ -	98.3%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -
18	House Regulators	\$ 4,485	\$ -	\$ 4,485	98.3%	\$ 4,409
19	House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 11,748	\$ -	\$ 11,748	98.3%	\$ 11,549
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -
23	Street Lighting Equipment	\$ 15	\$ -	\$ 15	98.3%	\$ 15
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
26	Tools, Shop & Garage Equipment	\$ 1,735,591	\$ -	\$ 1,735,591	98.3%	\$ 1,706,086
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
28	Power Operated Equipment	\$ 115,732	\$ -	\$ 115,732	98.3%	\$ 113,764
29	Communication Equipment	\$ 147,508	\$ -	\$ 147,508	98.3%	\$ 145,001
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ (4,373)	\$ -	\$ (4,373)	15.0%	\$ (656)
35	Mains - Cast Iron & Copper	\$ (583,448)	\$ -	\$ (583,448)	15.0%	\$ (87,517)
36	Mains - Steel	\$ (279,605)	\$ -	\$ (279,605)	15.0%	\$ (41,941)
37	Mains - Plastic	\$ -	\$ -	\$ -	15.0%	\$ -
38	System Meas. & Reg. Station Equipment	\$ (6,233)	\$ -	\$ (6,233)	15.0%	\$ (935)
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (198,305)	\$ -	\$ (198,305)	15.0%	\$ (29,746)
43	Services-Steel	\$ (151,108)	\$ -	\$ (151,108)	15.0%	\$ (22,866)
44	Services-Plastic	\$ (1,305,454)	\$ -	\$ (1,305,454)	15.0%	\$ (195,818)
45	Meters	\$ (11,556,377)	\$ -	\$ (11,556,377)	15.0%	\$ (1,733,457)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ -	\$ -	\$ -	15.0%	\$ -
48	House Regulators	\$ (2,408,356)	\$ -	\$ (2,408,356)	15.0%	\$ (361,253)
49	House Regulator Installations	\$ (290)	\$ -	\$ (290)	15.0%	\$ (43)
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ (846,276)	\$ -	\$ (846,276)	15.0%	\$ (126,941)
56	Laboratory Equipment	\$ (54,460)	\$ -	\$ (54,460)	15.0%	\$ (8,169)
57	Power Operated Equipment	\$ (118,620)	\$ -	\$ (118,620)	15.0%	\$ (17,793)
58	Communication Equipment	\$ (118,431)	\$ -	\$ (118,431)	15.0%	\$ (17,765)
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 60,261,680
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 15,065,420
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 1,481,805
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 81,172	\$ -	\$ 81,172	98.3%	\$ 79,792
65	Miscellaneous Intangible Plant	\$ 4,391,066	\$ -	\$ 4,391,066	98.3%	\$ 4,316,418
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
	Information Technology - Retirements					
67	Electronic Data Processing	\$ (921,322)	\$ -	\$ (921,322)	15.0%	\$ (138,198)
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					4,258,012
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 1,064,503
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74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 104,702
75	Total Est. of 2016 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 1,586,507

Notes:

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

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 Value
	2017	2017 - Exemptions	2017 - Taxable Value	2014	
[A] Distribution Improvement - Additions					
1 Land and Land Rights	\$ 296,177	\$ -	\$ 296,177	98.3%	\$ 291,142
2 Rights of Way	\$ (37)	\$ -	\$ (37)	98.3%	\$ (36)
3 City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -
4 Structures & Improvements	\$ 16,844,341	\$ -	\$ 16,844,341	98.3%	\$ 16,557,987
5 Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
6 Mains - Steel	\$ 17,883,281	\$ -	\$ 17,883,281	98.3%	\$ 17,579,265
7 Mains - Plastic	\$ 12,077,274	\$ -	\$ 12,077,274	98.3%	\$ 11,871,960
8 System Meas. & Reg. Station Equipment	\$ 99,614	\$ -	\$ 99,614	98.3%	\$ 97,921
9 System Meas. & Reg. Station Equipment-Elec	\$ 39,538	\$ -	\$ 39,538	98.3%	\$ 38,866
10 District Regulating Equipment	\$ 251,309	\$ -	\$ 251,309	98.3%	\$ 247,037
11 Meas. & Reg. - City Gate	\$ 156,452	\$ -	\$ 156,452	98.3%	\$ 153,792
12 Services- Cast Iron & Copper	\$ 15,127	\$ -	\$ 15,127	98.3%	\$ 14,870
13 Services-Steel	\$ 886,934	\$ -	\$ 886,934	98.3%	\$ 871,856
14 Services-Plastic	\$ 18,987,971	\$ -	\$ 18,987,971	98.3%	\$ 18,665,176
15 Meters	\$ 3,329,430	\$ -	\$ 3,329,430	98.3%	\$ 3,272,829
16 Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -
17 Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -
18 House Regulators	\$ 145,364	\$ -	\$ 145,364	98.3%	\$ 142,893
19 House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -
20 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
21 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -
22 Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -
23 Street Lighting Equipment	\$ 15,291	\$ -	\$ 15,291	98.3%	\$ 15,031
24 Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
26 Tools, Shop & Garage Equipment	\$ 663,773	\$ -	\$ 663,773	98.3%	\$ 652,489
27 Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
28 Power Operated Equipment	\$ 162,821	\$ -	\$ 162,821	98.3%	\$ 160,053
29 Communication Equipment	\$ 9,431	\$ -	\$ 9,431	98.3%	\$ 9,270
30 Distribution Improvement - Retirements					
31 Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32 Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33 City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34 Structures & Improvements	\$ (78,662)	\$ -	\$ (78,662)	15.0%	\$ (11,799)
35 Mains - Cast Iron & Copper	\$ (819,612)	\$ -	\$ (819,612)	15.0%	\$ (92,942)
36 Mains - Steel	\$ (904,204)	\$ -	\$ (904,204)	15.0%	\$ (135,631)
37 Mains - Plastic	\$ -	\$ -	\$ -	15.0%	\$ -
38 System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40 District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42 Services- Cast Iron & Copper	\$ (729,508)	\$ -	\$ (729,508)	15.0%	\$ (108,426)
43 Services-Steel	\$ (160,675)	\$ -	\$ (160,675)	15.0%	\$ (24,101)
44 Services-Plastic	\$ (1,187,832)	\$ -	\$ (1,187,832)	15.0%	\$ (178,175)
45 Meters	\$ (3,501,300)	\$ -	\$ (3,501,300)	15.0%	\$ (525,185)
46 Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47 Meter Installations	\$ -	\$ -	\$ -	15.0%	\$ -
48 House Regulators	\$ (131,240)	\$ -	\$ (131,240)	15.0%	\$ (19,886)
49 House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52 Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53 Street Lighting Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
54 Structures & Improvements	\$ (165,269)	\$ -	\$ (165,269)	15.0%	\$ (24,780)
55 Tools, Shop & Garage Equipment	\$ (165,949)	\$ -	\$ (165,949)	15.0%	\$ (24,892)
56 Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57 Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58 Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59 Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 69,495,763
60 Valuation Percentage (25%) ⁽²⁾					25%
61 Taxable Value/Assessment (Line 57 x Line 58)					\$ 17,373,941
62 Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63 Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 1,708,866
[B] Information Technology - Additions					
64 Electronic Data Processing	\$ 562,235	\$ -	\$ 562,235	98.3%	\$ 552,677
65 Miscellaneous Intangible Plant	\$ 5,371,931	\$ -	\$ 5,371,931	98.3%	\$ 5,280,609
66 Miscellaneous Intangible Plant - Enable	\$ 9,425,319	\$ -	\$ 9,425,319	98.3%	\$ 9,265,088
Information Technology - Retirements					
67 Electronic Data Processing	\$ (11,174)	\$ -	\$ (11,174)	15.0%	\$ (1,678)
68 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70 Net Tax Value of Information Technology (Sum of Lines 62 - 65)					15,096,698
71 Valuation Percentage (25%) ⁽²⁾					25%
72 Taxable Value/Assessment (Line 66 x Line 67)					\$ 3,774,175
73 Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74 Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 371,220
75 Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 2,080,086

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

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] Cumulative Balance

Description: Cumulative Incremental Revenue related to CEP Investments
Calculation: Prior Year Incremental Revenue + Current Year Incremental Revenue

		Balance at				
Category		12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017
1	Rate RS / RFT / RSLI	\$ (986,239)	\$ (2,797,652)	\$ (5,043,990)	\$ (7,939,172)	\$ (11,838,768)
2	Rate GS / FT Small	\$ (56,999)	\$ (56,999)	\$ (56,999)	\$ (56,999)	\$ (56,999)
3	Rate GS / FT Large	\$ -	\$ -	\$ (1,875,220)	\$ (2,038,089)	\$ (2,038,089)
4	Rate IT	\$ -	\$ -	\$ -	\$ -	\$ -
5	Total Incremental Revenue - (Increase)	\$ (1,043,238)	\$ (2,854,651)	\$ (5,976,209)	\$ (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				
Category		12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017
6	Rate RS / RFT / RSLI	\$ (986,239)	\$ (1,811,413)	\$ (2,246,338)	\$ (2,895,182)	\$ (3,899,616)
7	Rate GS / FT Small	\$ (56,999)	\$ -	\$ -	\$ -	\$ -
8	Rate GS / FT Large	\$ -	\$ -	\$ (1,875,220)	\$ (162,869)	\$ -
9	Rate IT	\$ -	\$ -	\$ -	\$ -	\$ -
10	Total Incremental Revenue - (Increase)	\$ (1,043,238)	\$ (1,811,413)	\$ (4,121,558)	\$ (3,058,051)	\$ (3,899,616)
						\$ (4,996,865)

Work Paper 8.1 thru 8.6
Work Paper 8.1 thru 8.6
Work Paper 8.1 thru 8.6
Work Paper 8.1 thru 8.6

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, 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.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue							
1	Annual Number of Customer Bills Issued in 2013	4,685,758	257,493	83,628	1,203		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	37,021	735	(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	\$ -	\$ -	\$ 1,043,238	If Line 5 > 0, Line 5, else 0
[B] Actual Number of Bills							
		Rate RS	GS / FT Small	GS / 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 / 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, 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.

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue							
1	Annual Number of Customer Bills Issued in 2014	4,716,733	249,180	91,938	1,093		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	67,996	(7,578)	(1,393)	(651)		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 0
[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	395,791	22,579	7,613	125	426,108	
9	March 2014	395,768	22,271	7,657	102	425,798	
10	April 2014	395,144	21,655	7,776	104	424,679	
11	May 2014	393,039	20,421	7,760	84	421,304	
12	June 2014	391,060	19,552	7,758	85	418,455	
13	July 2014	390,065	19,160	7,723	79	417,027	
14	August 2014	388,774	18,909	7,709	89	415,481	
15	September 2014	389,871	19,102	7,490	84	416,547	
16	October 2014	391,233	19,561	7,685	76	418,555	
17	November 2014	393,817	21,029	7,732	73	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	
[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.

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue							
1	Annual Number of Customer Bills Issued in 2015	4,733,059	236,052	103,440	992		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	84,322	(20,706)	10,109	(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 0
[B] Actual Number of Bills							
		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
7	January 2015	397,258	22,284	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	
14	August 2015	390,226	17,904	8,582	84	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							
	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, 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 / FT Large	Rate IT	Total	
[A] Incremental Revenue							
1	Annual Number of Customer Bills Issued in 2016	4,757,415	243,983	94,209	998		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	108,678	(12,775)	878	(746)		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	\$ 2,895,182	\$ (990,701)	\$ 162,869	\$ (333,014)		
6	Incremental Revenue Offset - 2016	\$ 2,895,182	\$ -	\$ 162,869	\$ -	\$ 3,058,051	If Line 5 > 0, Line 5, else 0
[B] Actual Number of Bills							
		Rate RS	GS / FT Small	GS / FT 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	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 / 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, 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.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue							
1	Annual Number of Customer Bills Issued in 2017	4,795,119	254,799	84,591	917		Line 19
2	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	\$ -	\$ -	\$ -	\$ 3,899,616	If Line 5 > 0, Line 5, else 0
[B] Actual Number of Bills							
		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
7	January 2017	401,891	22,538	7,665	75	432,169	
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	4,795,119	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 / 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, 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.

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue							
1	Annual Number of Customer Bills Issued in 2018	4,836,307	255,797	85,973	881		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(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	\$ -	\$ -	\$ -	\$ 4,996,865	If Line 5 > 0, Line 5, else 0
[B] Actual Number of Bills							
		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
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 / 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
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.

Line No.	Category	[A] Capital Budget	[B] Actual Additions	[C]=[A]-[B] Total Variance
1	Distribution Improvement	\$ 68,100,000	\$ 94,566,061	\$ (26,466,061) [1]
2	Information Technology	\$ -	\$ 570,642	\$ (570,642) [2]
3	Compliance with Rules, Regulations and Orders	\$ 1,200,000	\$ -	\$ 1,200,000 [3]
4	Total CEP Investment	\$ 69,300,000	\$ 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 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.
- [2] The variance of \$0.6M was related to trailing charges on the Enable project as well as the DEE vehicle network project
- [3] 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.

Notes:

- [A] Duke Energy Ohio's approved Gas Operations Capital Budget.
- [B] Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2018. There is no Exhibit 3 for compliance.
- [C] 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		-
3	Compliance with Rules, Regulations and Orders		13.3
4	Total		<u>\$ 84.0</u>

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

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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