

BEFORE**THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.)	
	)	Case No. 14-375-GA-RDR
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)	Case No. 14-376-GA-ATA
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.)	
	)	Case No. 15-452-GA-RDR
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)	Case No.15-453-GA-ATA
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.)	
	)	Case No. 16-542-GA-RDR
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)	Case No. 16-543-GA-ATA
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.)	
	)	Case No.17-596-GA-RDR
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)	Case No.17-597-GA-ATA
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to Rider MGP Rates.)	
	)	Case No.18-283-GA-RDR
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)	Case No.18-284-GA-ATA
)	

In the Matter of the Application of Duke)
Energy Ohio, Inc., for an Adjustment to) Case No. 19-174-GA-RDR
Rider MGP Rates.)

In the Matter of the Application of Duke)
Energy Ohio, Inc., for Tariff Approval.) Case No. 19-175-GA-ATA

SUPPLEMENTAL TESTIMONY OF

JESSICA L. BEDNARCIK

ON BEHALF OF

DUKE ENERGY OHIO, INC.

October 4, 2019

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ATTACHMENTS:

JLB-1: Map of East End site

JLB-2: Excerpts of 2012 Staff Report, Case No. 12-1685-GA-AIR, *et al.*

JLB-3: 2006 General Warranty Deed

JLB-4: 2011 General Warranty Deeds

I. INTRODUCTION AND PURPOSE

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

2 A. My name is Jessica Lyn Bednarcik, and my business address is 499 South Tryon
3 Street, Charlotte, North Carolina 28202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Duke Energy Business Services LLC (DEBS) as a Vice President
6 of Coal Combustion Products (CCP) Operations, Maintenance and Governance.

7 **Q. PLEASE BRIEFLY SUMMARIZE YOUR EDUCATIONAL BACKGROUND**
8 **AND PROFESSIONAL EXPERIENCE.**

9 A. I received my Bachelor of Science degree in Chemical Engineering from Clemson
10 University, located in Clemson, South Carolina, in 2001. I am a registered
11 Professional Engineer in North Carolina and South Carolina, and am a Certified
12 Project Management Professional through the Project Management Institute.

13 From 2001-2002, as an Associate Engineer for Duke/Fluor Daniel
14 (Charlotte, NC), I designed processes for new combined cycle power generation
15 plants, with a focus on water treatment. From 2003-2004, as an Associate Engineer
16 for Southerland Associates (Charlotte, NC), I worked on numerous design
17 engineering projects. From 2004-2005, as an Associate Engineer for WPC, Inc.
18 (Charlotte, NC), my responsibilities included environmental compliance and design

19 In 2005, I joined the Environmental Engineering group at Duke Energy,
20 which became the Waste and Remediation Management Group after the Duke
21 Energy merger with Cinergy Corp. in 2006. While in this group, I was a project
22 manager for multiple site investigation and remediation projects, including

1 manufactured gas plant (MGP) sites. In 2013, after the merger with Progress Energy,
2 I became the Manager of the Remediation and Decommissioning Group at Duke
3 Energy where I oversaw employees who provide project management and technical
4 oversight for Duke Energy's environmental liabilities at power plants and other
5 properties including former MGPs.

6 In 2015, I became the Director of Environmental Health and Safety Risk
7 and Compliance Assurance and led a multi-disciplinary group that performed
8 environmental, health and safety assessments and audits and managed chemical
9 approvals and inventories for regulatory reporting. I created and led a group that
10 developed a program to identify and mitigate environmental, health and safety risks
11 throughout the company.

12 In 2016, I held the position of Special Assignment Leader in the EHS
13 department, leading an effort to provide potable water to over 900 homes located
14 throughout North Carolina as part of a North Carolina state law.

15 In 2018, I became Senior Director of the Grid Investment Program and led
16 an independent group of assessors providing assurances on the scope, schedule,
17 cost and benefits of the Company's grid investment strategy.

18 In 2019, I became Vice President of CCP Operations, Maintenance and
19 Governance. In this role, I am responsible for operations support, regulatory affairs,
20 and other centralized functions in the CCP organization. My team works to define,
21 establish, and maintain fleet CCP standards, programs, processes, and best practices
22 within functional areas for all fossil plant sites. My team also oversees site
23 operations and maintenance (O&M) of CCP facilities, including coal combustion

1 residuals (CCR) and dam operations and maintenance, production landfills,
2 decommissioning and demolition, and byproducts management.

3 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC**
4 **UTILITIES COMMISSION OF OHIO?**

5 A. Yes. I testified on behalf of the Company in Case No. 12-1685-GA-AIR, *et al.*
6 (2012 Natural Gas Rate Case)¹ and I submitted written testimony in Case No. 14-
7 0375-GA-RDR, *et al.*,² that has been consolidated into these proceedings.

8 **Q. PLEASE SUMMARIZE YOUR EXPERIENCE WITH THE COMPANY'S**
9 **INVESTIGATION AND REMEDIATION OF ITS TWO FORMER**
10 **MANUFACTURED GAS PLANT (MGP) SITES, THE EAST END SITE**
11 **AND WEST END SITE.**

12 A. I was the Company's project manager for the MGP investigation and remediation
13 projects at the East End and West End sites until 2014.

14 **Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY IN**
15 **THESE PROCEEDINGS?**

16 A. The purpose of my testimony is to respond to the recommendations contained in
17 the two reports issued by the Public Utilities Commission of Ohio (PUCO) Staff
18 regarding the Company's annual applications for recovery of MGP investigation
19 and remediation expense incurred at the East End and West End sites in these

¹ See: *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Gas Rates*, Case No 12-1685-GA-AIR, *et al.* Direct Testimony of Jessica Bednarcik (July 20, 2012); and Supplemental Direct Testimony of Jessica Bednarcik (February 25, 2013)

² *In the Matter of the Application of Duke Energy Ohio, Inc for an Adjustment to its Rider MGP Rates*, Case No. 14-0375-GA-RDR *et al.* Direct Testimony of Jessica Bednarcik (March 31, 2014).

1 proceedings (collectively the Staff Reports).³ My testimony describes the work that
2 was performed in the property that was acquired in 2011 from DCI Properties, Inc.
3 (DCI) as part of a confidential settlement. This property is referred to as the
4 “Purchased Parcel”⁴ in previous testimony and filings in these proceedings. My
5 testimony also explains the work that was performed in what is referred to as the
6 “Riverside Drive Property” a/k/a “Keck Street Property” and the separate “Area
7 West of the West Parcel,” which collectively comprise the Purchased Parcel. The
8 Riverside Drive Property is the portion of the Purchased Parcel located west of what
9 was Munson Street (which is currently a paper street). The Area West of the West
10 Parcel is the portion of the Purchased Parcel located east of Munson Street. Part of
11 the Area West of the West Parcel had previously been owned by Duke Energy
12 Ohio’s predecessors from 1928 until it was sold to DCI in 2006. A figure showing
13 these parcels is attached as Attachment JLB-1.

14 My testimony also summarizes the MGP investigation and remediation
15 work that was performed at the East End site in 2013 and where such work was
16 performed.

³ *In the Matter of the Application of Duke Energy Ohio, Inc for an Adjustment to its Rider MGP Rates*, Case No. 14-0375-GA-RDR *et al*, Staff Report (September 28, 2018); *In the Matter of the Application of Duke Energy Ohio, Inc for an Adjustment to its Rider MGP Rates*, Case No. 14-0375-GA-RDR *et al*, Staff Report (July 12, 2019).

⁴ The term “Purchased Parcel” is a bit of a misnomer as this approximate 9-acre area is comprised of multiple real estate parcels, some of which were formerly owned by Duke Energy’s predecessor and some of which were not. *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in its Natural Gas Distribution Rates*, Case No. 12-1685-GA-AIR, *et al.*, (Opinion and Order, at 41-42) (November 13, 2013).

II. SCOPE OF NATURAL GAS RATE CASE OPINION AND ORDER

1 **Q. DID THE NATURAL GAS RATE CASE OPINION AND ORDER LIMIT**
2 **DUKE ENERGY OHIO'S RECOVERY OF INVESTIGATION AND**
3 **REMEDATION COSTS TO CERTAIN GEOGRAPHICAL AREAS?**

4 **A. No. The Commission permitted Duke Energy Ohio to recover the investigation and**
5 remediation costs requested for the East End and West End sites, "less the
6 \$2,331,580 for the purchased parcel, the 2008 costs for the West End site, and all
7 carrying charges."⁵ As to the Purchased Parcel, the Commission noted that "the
8 record reflects that the requested \$2,331,580 amount submitted by Duke for
9 recovery relates to the price Duke paid to purchase the property from a third-party
10 and not to the statutorily mandated remediation efforts."⁶ The Commission did not
11 require Duke Energy Ohio to remove any costs for investigation or remediation on
12 any basis, including costs of required investigation in the Purchased Parcel to
13 evaluate the extent of impacts associated with the former MGP operations.

14 The geographical location of work that was performed was only at issue in
15 the 2012 Natural Gas Rate Case to the extent that it was related to property that is
16 currently "used and useful," which the Commission and the Ohio Supreme Court
17 determined was not relevant to the recovery of investigation and remediation costs
18 associated with the former MGP sites.⁷ The issue of whether work was performed
19 within the original MGP facility footprints, or within the sites "defined by current

⁵ Opinion and Order at 73.

⁶ Opinion and Order at 60.

⁷ Opinion and Order at 53-54.

1 property boundaries”⁸ was not at issue during the 2012 Natural Gas Rate Case as
2 the Commission determined that the work required to address the statutorily
3 mandated remediation efforts was a cost of providing utility service.

4 **Q. DO YOU RECALL DURING THE 2012 NATURAL GAS RATE CASE**
5 **WHETHER THE “ORIGINAL MGP FOOTPRINTS” WAS AT ISSUE?**

6 A. Yes, I recall and no, that was not an issue. Staff’s position appears to be incorrect.
7 Footnote 6 cited by the 2019 Staff Report states “the boundaries were defined by
8 property maps provided by the Company during the Duke Gas Rate Case, identified
9 in detail by Staff in its Staff Report in the 2012 Natural Gas Rate Case, and affirmed
10 by a Company witness in testimony and filed in the 2012 Natural Gas Rate Case.”⁹
11 However, these referenced materials do not appear to support the Staff’s argument
12 as the maps and property figures referenced in the 2012 Natural Gas Rate Case
13 clearly depict the East End site “boundary” as including the Purchased Parcel and
14 extending into the Ohio River¹⁰ and the testimony described by Staff appears to
15 simply generally describe the location of the East End site as being located along
16 the Ohio River.¹¹ Attachment JLB-2 contains true and accurate copies of the maps
17 and drawings contained on pages 53 through 63 of the Staff’s January 4, 2013 Staff
18 Report in the 2012 Natural Gas Rate Case.

19 Moreover, as required under state and federal environmental laws,
20 including the Ohio Voluntary Action Program (VAP), in 2011 after Duke Energy

⁸ *In the Matter of the Application of Duke Energy Ohio, Inc for an Adjustment to its Rider MGP Rates*, Case No. 14-0375-GA-RDR *et al*, Staff Report (July 12, 2019) at 5.

⁹ *Id.* at 5, fn. 6.

¹⁰ *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Gas Rates*, Case No 12-1685-GA-AIR, *et al.*, Staff Report (Jan. 4, 2013) at 53-64.

¹¹ *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Gas Rates*, Case No 12-1685-GA-AIR, *et al.*, Second Supplemental Direct Testimony of Gary J. Hebbeler (April 22, 2013) at 2-3.

1 Ohio acquired the Purchased Parcel, soil sampling was performed in the Purchased
2 Parcel, in what is now referred to as the Area West of the West Parcel, as well as
3 in the Riverside Drive Property. A VAP Phase I Property Assessment was also
4 performed on the Purchased Parcel. In 2012, a VAP Phase II Property Assessment,
5 which included soil and groundwater investigation as well as background sampling,
6 was initiated on the Riverside Drive Property to determine whether there were
7 impacts from the former MGP operations at the East End site. This was work
8 required to address the Company's liability under state and federal environmental
9 laws, including the Comprehensive Environmental Response, Compensation and
10 Liability Act or "CERCLA" and to meet applicable VAP requirements. The costs
11 of this investigation were included in the amounts requested by Duke Energy Ohio
12 and authorized for recovery by the Commission in the 2012 Natural Gas Rate Case
13 Opinion and Order.

**III. COSTS INCURRED IN THE AREA WEST OF THE WEST PARCEL
AND THE RIVERSIDE DRIVE PROPERTY**

14 **Q. DID DUKE ENERGY OHIO CONTINUE TO INCLUDE COSTS**
15 **ASSOCIATED WITH THE PURCHASED PARCEL IN ITS SUBSEQUENT**
16 **RIDER MGP UPDATE APPLICATIONS?**

17 **A.** Yes, to a certain point. Once Duke Energy Ohio had completed its VAP-required
18 investigation and determined that the MGP impacts did not appear to extend further
19 west than the Area West of the West Parcel, costs associated with the Riverside
20 Drive Property incurred in 2014 and beyond were not included in the Rider MGP
21 Update applications beginning with the Company's 2015 Rider MGP Update (for
22 2014 costs). As there were MGP impacts requiring remediation in the Area West

1 of the West Parcel, part of which had been owned by Duke Energy Ohio's
2 predecessors during the former MGP operations, costs incurred in the investigation
3 and remediation of the Area West of the West Parcel continued to be included in
4 the costs requested for recovery in the annual Rider MGP Updates.

5 **Q. WHY DID DUKE ENERGY OHIO NOT INCLUDE THE AREA WEST OF**
6 **THE WEST PARCEL AS PART OF THE ORIGINAL WEST PARCEL**
7 **REMEDATION WORK?**

8 A. The Area West of the West Parcel is part of the approximately 9-acre property that
9 was acquired by the Company in 2011 from DCI. This entire 9-acre area was
10 referred to in the 2012 Natural Gas Rate Case as the "Purchased Parcel." As
11 explained in previous testimony and during the 2012 Natural Gas Rate Case
12 hearing, investigation of the "East Parcel" and "West Parcel" started in 2007 and
13 the Phase I Property Assessment report for the East Parcel and West Parcel was
14 prepared in 2008. The East Parcel and West Parcel designations were made several
15 years before Duke Energy Ohio acquired the Purchased Parcel property from DCI
16 (and obtained access to that property), that included the area that is now referred to
17 as the Area West of the West Parcel. As the remediation of the West Parcel had
18 already started (and in fact, was largely completed) before Duke Energy Ohio
19 acquired the Area West of the West Parcel, it was impossible to include the Area
20 West of the West Parcel as part of the West Parcel work and it was only through
21 that work that it became apparent that the MGP impacts likely extended further
22 west than the West Parcel. Duke Energy Ohio did make several attempts to obtain

1 access to perform environmental investigations in this area prior to its purchase, but
2 all such requests were denied by the property owner (DCI).

3 **Q. DID DUKE ENERGY OHIO TRACK THE COSTS INCURRED IN THE**
4 **AREA WEST OF THE WEST PARCEL SEPARATELY FROM THE**
5 **OTHER AREAS OF THE EAST END SITE WHEN YOU WERE**
6 **MANAGING THESE SITES?**

7 A. No. When I was managing these sites, there was no reason to treat these costs
8 separately as these were costs incurred to investigate and remediate MGP impacts
9 at the East End site and were all costs that were incurred by Duke Energy Ohio to
10 address its liability under state and federal environmental laws associated with the
11 former MGP operations. While Duke Energy Ohio used the designations of East
12 Parcel, West Parcel, etc. to phase the work under the VAP, potential liability under
13 applicable environmental laws extends to any areas where MGP impacts are present
14 and thus the work performed by Duke Energy Ohio to address that liability covered
15 the entire East End site. As noted above, in 2014, Duke Energy Ohio did begin
16 segregating costs associated with what is now known as the Riverside Drive
17 Property, which is the portion of the Purchased Parcel located west of the Area
18 West of the West Parcel, as it was determined that the Riverside Drive Property had
19 not been impacted by former MGP operations. It is my understanding that
20 beginning in 2016, after I had assumed a new role in the Company, the Area West
21 of the West Parcel was given its own designation as Phase 2, and work was tracked.

1 **Q. WHAT ACTIONS WERE TAKEN REGARDING THE RIVERSIDE DRIVE**
2 **PROPERTY ONCE IT WAS DETERMINED TO NOT HAVE BEEN**
3 **IMPACTED BY FORMER MGP OPERATIONS?**

4 A. Beginning in 2014, the Riverside Drive Property was no longer included as part of
5 the East End MGP remediation project. Duke Energy Ohio segregated (for VAP
6 purposes) the Purchased Parcel into two parcels based on the extent of the MGP
7 impacts, which became the Riverside Drive Property and the small area between
8 that and the West Parcel, which was designated the Area West of the West Parcel.
9 Beginning in 2014, the Riverside Drive Property was no longer part of the East End
10 MGP remediation project. The Riverside Drive Property has also previously been
11 referred to as the Keck Street Property, but was renamed in 2014 in conjunction
12 with the issuance of a No Further Action Letter by the VAP Certified Professional
13 and issuance of a Covenant Not to Sue from Ohio EPA for this property.

14 **Q. WERE ANY COSTS ASSOCIATED WITH THE RIVERSIDE DRIVE**
15 **PROPERTY SUBMITTED FOR RECOVERY?**

16 A. Yes. The costs submitted and approved by the Commission in the 2012 Natural Gas
17 Base Rate Case Opinion and Order included \$245,772.47 in costs that were
18 incurred in investigating the Purchased Parcel as required to evaluate the nature and
19 extent of MGP impacts on that property. The Commission did not disallow or
20 require removal of any investigation or remediation costs at the East End site in its
21 Opinion and Order issued in the 2012 Natural Gas Rate Case. The only costs that
22 were disallowed with respect to the East end site were the costs associated with the
23 purchase of the Purchased Parcel and carrying costs.

1 **Q. WERE ANY COSTS ASSOCIATED WITH THE RIVERSIDE DRIVE**
2 **PROPERTY SUBMITTED FOR RECOVERY IN THE RIDER MGP**
3 **UPDATES?**

4 A. Yes, in 2013, approximately \$89,223 were incurred in investigating the Purchased
5 Parcel, which included the Riverside Drive Property and Area West of the West
6 Parcel. These costs were included in the request for recovery in the 2014 Rider
7 MGP Update as they were necessary costs incurred as part of Duke Energy Ohio's
8 obligation to investigate and delineate the extent of MGP contamination under the
9 Ohio VAP and CERCLA. Once it was determined that the western portion of the
10 Purchased Parcel had not been impacted by MGP operations, the Purchased Parcel
11 became subdivided into the Riverside Drive Property and the Area West of the West
12 Parcel for purposes of future VAP work. Only the Area West of the West Parcel
13 continued to be part of the MGP remediation project and was included in
14 subsequent Rider MGP Updates.

15 **Q. IS THERE A REASONABLE BASIS FOR THE STAFF AND THE OHIO**
16 **CONSUMERS' COUNSEL TO ATTEMPT TO TREAT THE AREA WEST**
17 **OF THE WEST PARCEL AND THE WEST PARCEL DIFFERENTLY?**

18 A. No, both the northern portion of the West Parcel and the southeastern portion of the
19 Area West of the West Parcel were acquired together in 1928 and thus were part of
20 the East End site during MGP operations. The only difference between these two
21 areas is that one area was sold to DCI in 2006 and was reacquired by Duke Energy

1 Ohio in 2011.¹² The deeds are attached as JLB-3 and JLB-4, respectively.

2 **Q. DID DUKE ENERGY OHIO HAVE AN OBLIGATION TO REMEDIATE**
3 **THE AREA WEST OF THE WEST PARCEL AS PART OF THE EAST END**
4 **SITE?**

5 A. Yes. Based on my years of experience as an environmental professional and in
6 remediating contaminated sites and the record in the 2012 Natural Gas Rate Case,
7 Duke Energy Ohio has liability for the MGP impacts as its predecessor companies
8 owned and operated the former MGP located at the East End site and is responsible
9 for releases of hazardous substances associated with such operations. The
10 Company's liability under state and federal environmental laws is not limited by
11 property boundaries, but rather is based on the presence of MGP impacts. Given
12 the mobile nature of many of the MGP residuals, impacts are not limited solely to
13 the areas where equipment and/or impacts may have been present during MGP
14 plant operations. Further, it is my understanding that Duke Energy Ohio has not
15 performed any additional active remediation of MGP contamination in the Area
16 West of the West Parcel since 2017. So, any cost allocations by the Staff that it
17 believes should be attributable to work in the Area West of the West Parcel after
18 2017, other than the periodic groundwater monitoring that is continuing as required
19 by the VAP, and the top of bank investigation that was performed in 2018 is
20 contrary to fact.

¹² Deed from the Cincinnati Street Railway Company to the Cincinnati Gas & Electric Company, recorded *circa* 1928, in Deed Book 1473, p. 384, and Deed to Duke Energy Ohio, Inc. recorded *circa* 2011, in Deed Book 11730, p. 1072.

1 **Q. DID DUKE ENERGY OHIO’S SALE OF A PORTION OF THE FORMER**
2 **EAST END SITE TO DCI AFFECT ITS LIABILITY FOR MGP IMPACTS**
3 **ON THAT PROPERTY?**

4 A. No. The 2006 sale of a portion of the East End site to DCI did not change Duke
5 Energy Ohio’s liability under state and federal environmental laws as it still had
6 liability as the owner and operator of the MGP during the MGP operations causing
7 the contamination that was detected and is being remediated at the East End site.

8 Even if the Area West of the West Parcel had not been part of the former
9 East End MGP operations, Duke Energy Ohio would still be obligated under
10 applicable environmental laws to investigate the extent of the contamination from
11 the former MGP operations and to remediate, as needed, impacts from the former
12 MGP operations. This obligation exists regardless of whether the impacts are within
13 any specific “parcel” or geographic boundaries, and regardless of whether the
14 property is owned by Duke Energy Ohio, as the Company has liability for those
15 impacts and must remediate them in order to address its liability under applicable
16 environmental laws for the contamination at these sites.

17 Based on the investigation at the East End site as required by the VAP, it
18 was determined that there were MGP impacts in the Area West of the West Parcel,
19 similar in nature to the impacts that were present in other areas of the East End site,
20 including areas that were remediated and addressed prior to 2013. As such, Duke
21 Energy Ohio followed remedial approaches to address the impacts in the Area West
22 of the West Parcel consistent with the approaches utilized throughout the East End

1 site, which has included, excavation and treatment (*i.e.*, *in-situ* solidification) of
2 contamination in source areas where MGP oil-like material (OLM) and MGP tar-
3 like material (TLM) were present.

4 **Q. WAS THE AREA WEST OF THE WEST PARCEL WITHIN THE**
5 **“ORIGINAL MGP FOOTPRINT”?**

6 A. Yes, although we did not make distinctions based on “footprints” because Duke
7 Energy Ohio’s liability under environmental laws is directly related to the presence
8 and location of MGP impacts. As a result, we investigated the Purchased Parcel in
9 a systematic manner to identify and delineate the extent of the MGP impacts. Based
10 on historical Sanborn maps, MGP equipment, including part of an iron tar tank, was
11 believed to have been located in what is now referred to as the Area West of the
12 West Parcel. In addition, when Duke Energy Ohio remediated the West Parcel,
13 contamination was present right up to the boundary of the property that was owned
14 by DCI and, thus, there was a reasonable basis to believe that MGP contamination
15 and impacts continued west of the West Parcel, although the extent of such impacts
16 were not known at the time.

17 **Q. WHAT WAS THE COMMISSION’S FINDING IN THE 2012 NATURAL**
18 **GAS RATE CASE WITH REGARD TO THE AREA WEST OF THE WEST**
19 **PARCEL?**

20 A. The Commission did not make any specific finding with respect to the Area West
21 of the West Parcel. With respect to the Purchased Parcel, I understand that the
22 Commission denied the Company’s request to recover approximately \$2.3 million
23 as that amount represented a portion of the price Duke Energy Ohio paid to

1 purchase the Purchased Parcel from a third party. The Commission held that Duke
2 Energy Ohio did not prove on the record what, if any, of this “Purchased Parcel”
3 was, or had been used for the provision of manufactured gas or utility service for
4 the customers of Duke Energy Ohio or its predecessors and that the amount “relates
5 to the price Duke paid to purchase the property from a third-party *and not to the*
6 *statutorily mandated remediation efforts.*”¹³ Thus the Commission distinguished
7 the cost to purchase the property from the required remediation costs.

8 **Q. DID DUKE ENERGY OHIO KNOW WHAT PORTIONS OF THE**
9 **PURCHASED PARCEL WERE USED IN THE PROVISION OF**
10 **MANUFACTURED GAS SERVICE AT THE TIME OF THE 2012**
11 **NATURAL GAS RATE CASE?**

12 **A.** At the time of the 2012 Natural Gas Rate Case, the Company knew that portions of
13 what later was designated as the Area West of the West Parcel were part of the
14 former MGP site and likely had impacts based on work in the West Parcel, but the
15 Company had not commenced any remediation activities in those areas, having
16 only just beginning investigation activities after reacquiring the property from DCI
17 the prior year. It was not until environmental investigations in the Area West of the
18 West Parcel were completed in 2014 that the Company confirmed the extent and
19 location of the presence of both the former MGP facilities, such as a former iron tar
20 tank, and the contamination on site.

¹³ Opinion and Order at 60. *Emphasis added.*

1 **Q. DOES THE COMMISSION’S ORDER FROM THE 2012 NATURAL GAS**
2 **RATE CASE STATE THAT THERE IS TO BE NO RECOVERY FOR ANY**
3 **REMEDATION ACTIVITIES IN THE AREA WEST OF THE WEST**
4 **PARCEL?**

5 A. No, it does not. In fact, the only costs denied by the Commission were the costs to
6 purchase the entire Purchased Parcel, the 2008 costs for the West End site, and all
7 carrying costs. That was denied because, as the Commission states, the costs were
8 related to “the price Duke paid to purchase the property from a third-party *and not*
9 *to the statutorily mandated remediation efforts.*”¹⁴

10 **Q. DO THE COSTS ASSOCIATED WITH THE AREA WEST OF THE WEST**
11 **PARCEL RELATE TO THE STATUTORILY MANDATED**
12 **REMEDATION EFFORTS?**

13 A. Yes. All of the costs that the Company have incurred to date associated with the
14 Area West of the West Parcel are related to the statutorily mandated remediation
15 efforts at the East End site.

16 **Q. PLEASE EXPLAIN THE INVESTIGATION AND REMEDIATION WORK**
17 **THAT WAS PERFORMED AT THE EAST END SITE IN CALENDAR**
18 **YEAR 2013?**

19 A. Duke Energy Ohio continued the VAP Phase II Property Assessment soil and
20 groundwater sampling in the “Middle Parcel;” installed and collected groundwater
21 samples from monitoring wells throughout the East End site; continued the VAP
22 Phase II Property Assessment on what became known as the Riverside Drive

¹⁴ Id. *emphasis added.*

1 Property; and performed remedial activities in the areas of the West Parcel in
2 advance of the installation of the new vaporizers and the East Parcel in advance of
3 the installation of a new gas line.

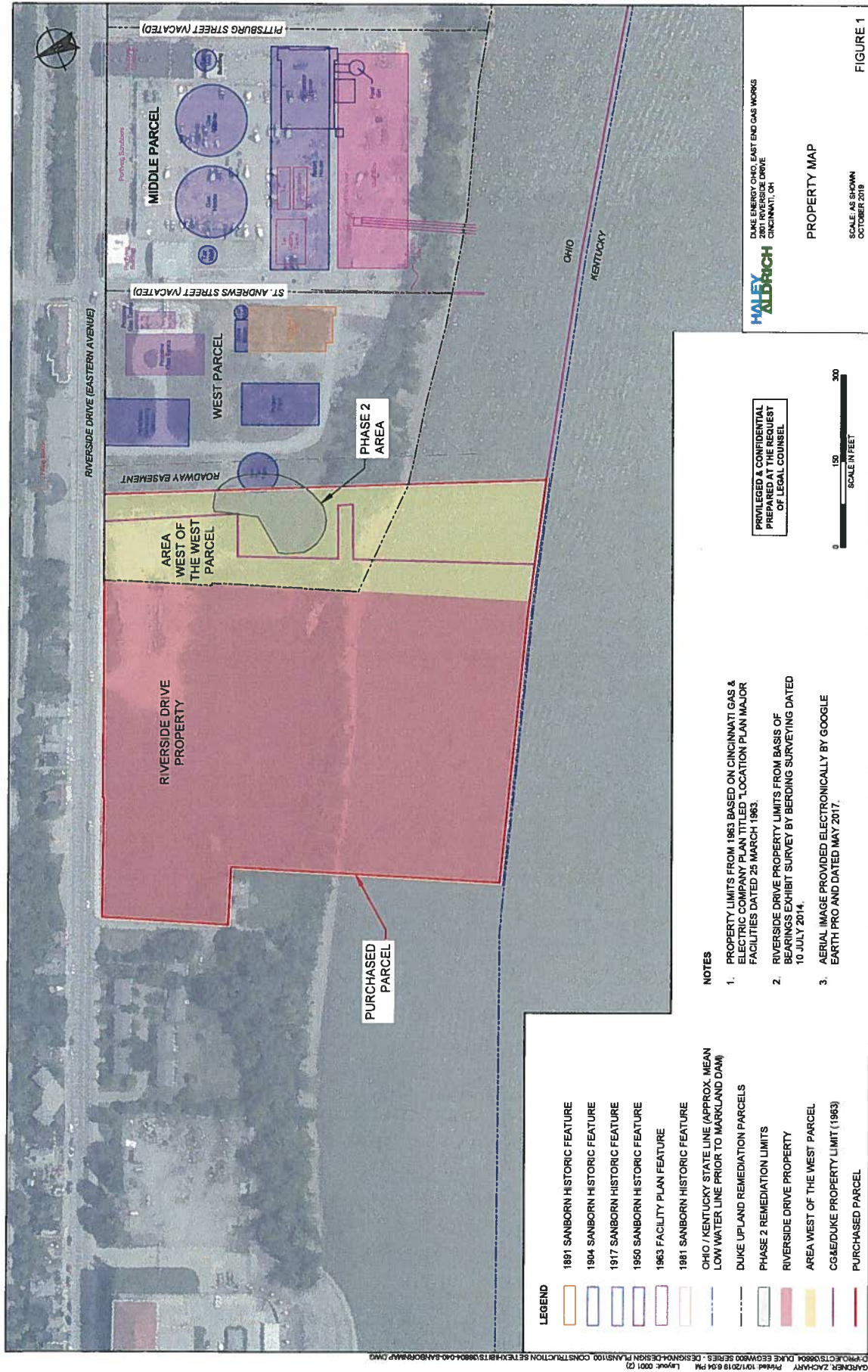
4 **Q. WHAT WAS THE COST OF INVESTIGATION AND REMEDIATION**
5 **WORK PERFORMED IN THE PURCHASED PARCEL IN 2013?**

6 A. No remediation was performed in the Purchased Parcel in 2013. In 2013, the total
7 costs incurred related to the investigation of the Purchased Parcel were \$89,223.

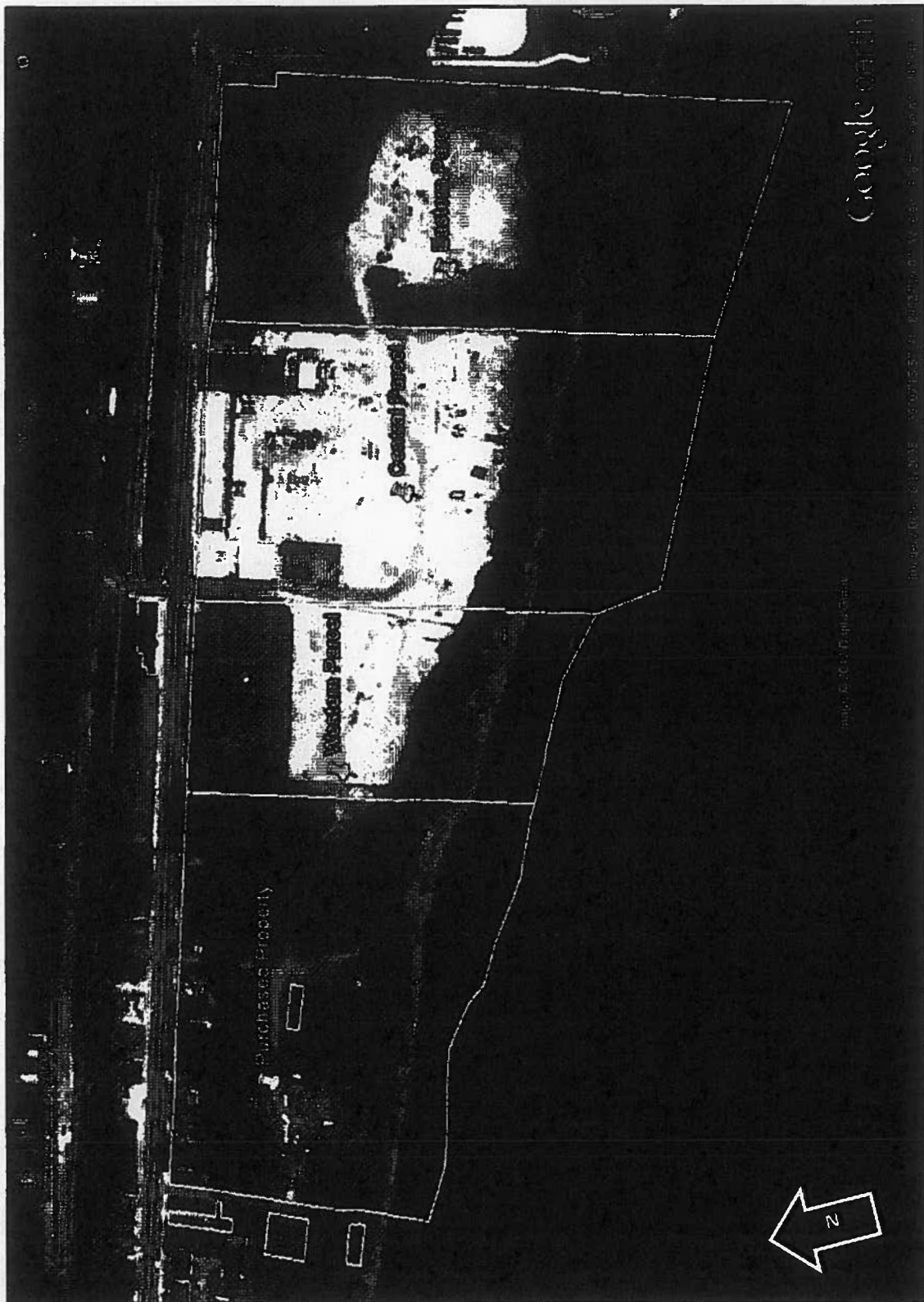
IV. CONCLUSION

8 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

9 A. Yes.



Attachment MGP-1: East End Site – 2005 Image



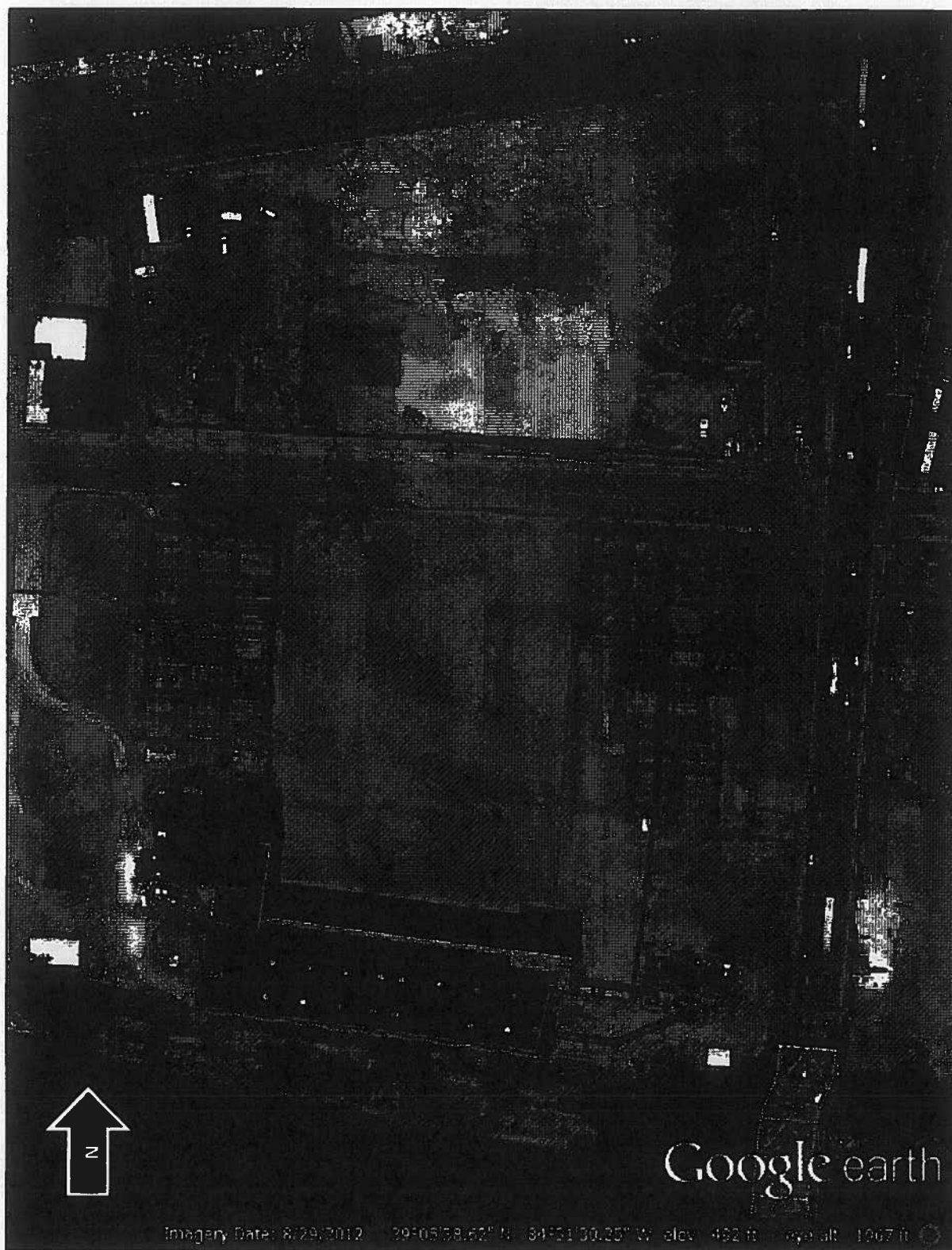
Background Image Source: Google Earth

Attachment MGP-2: East End Site – 2012 Image



Background Image Source: Google Earth

Attachment MGP-4: West End Site – 2012 Aerial Photograph



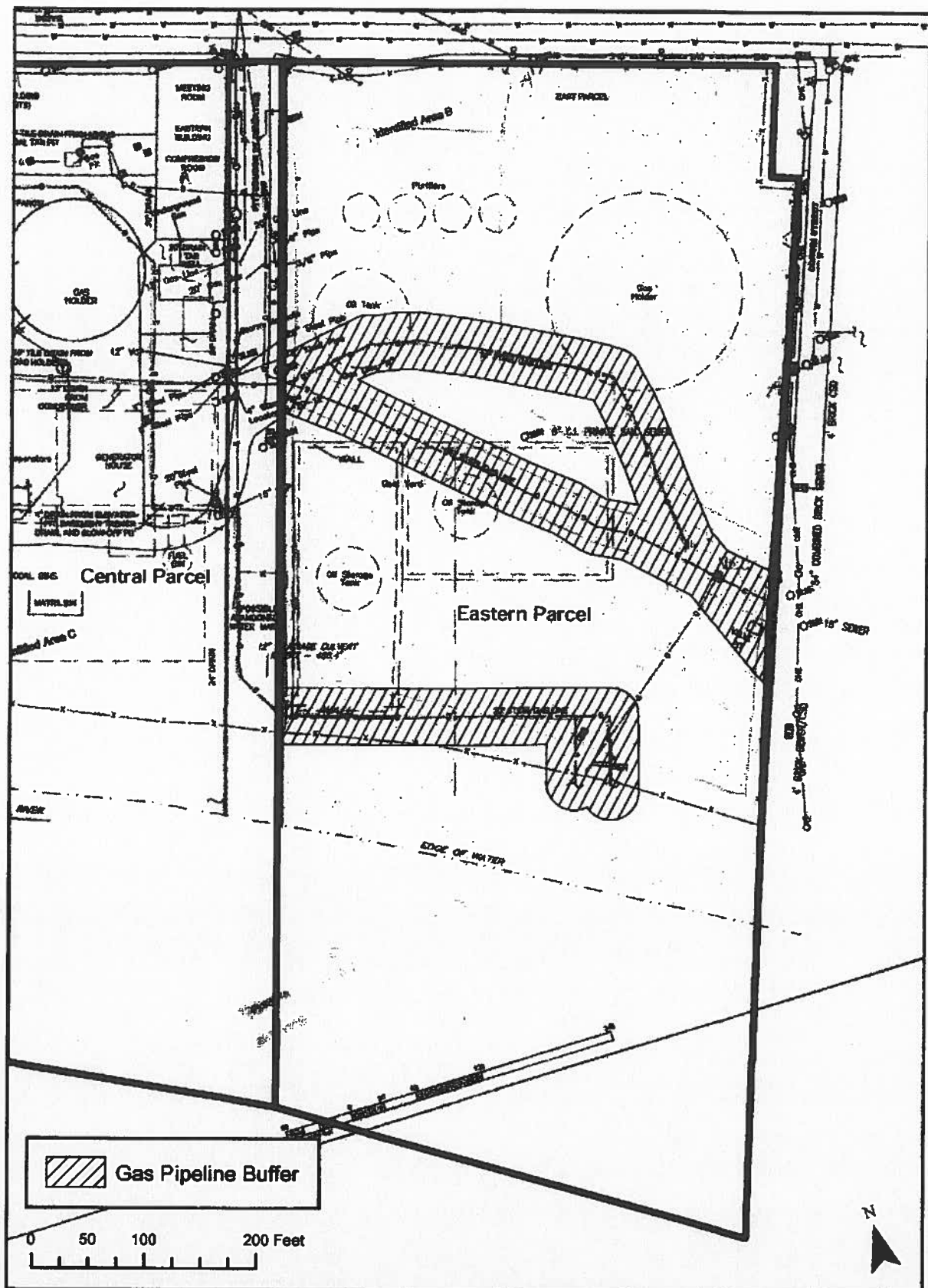
Background Image Source: Google Earth

Attachment MGP-3: West End Site - 2007 Aerial Photograph



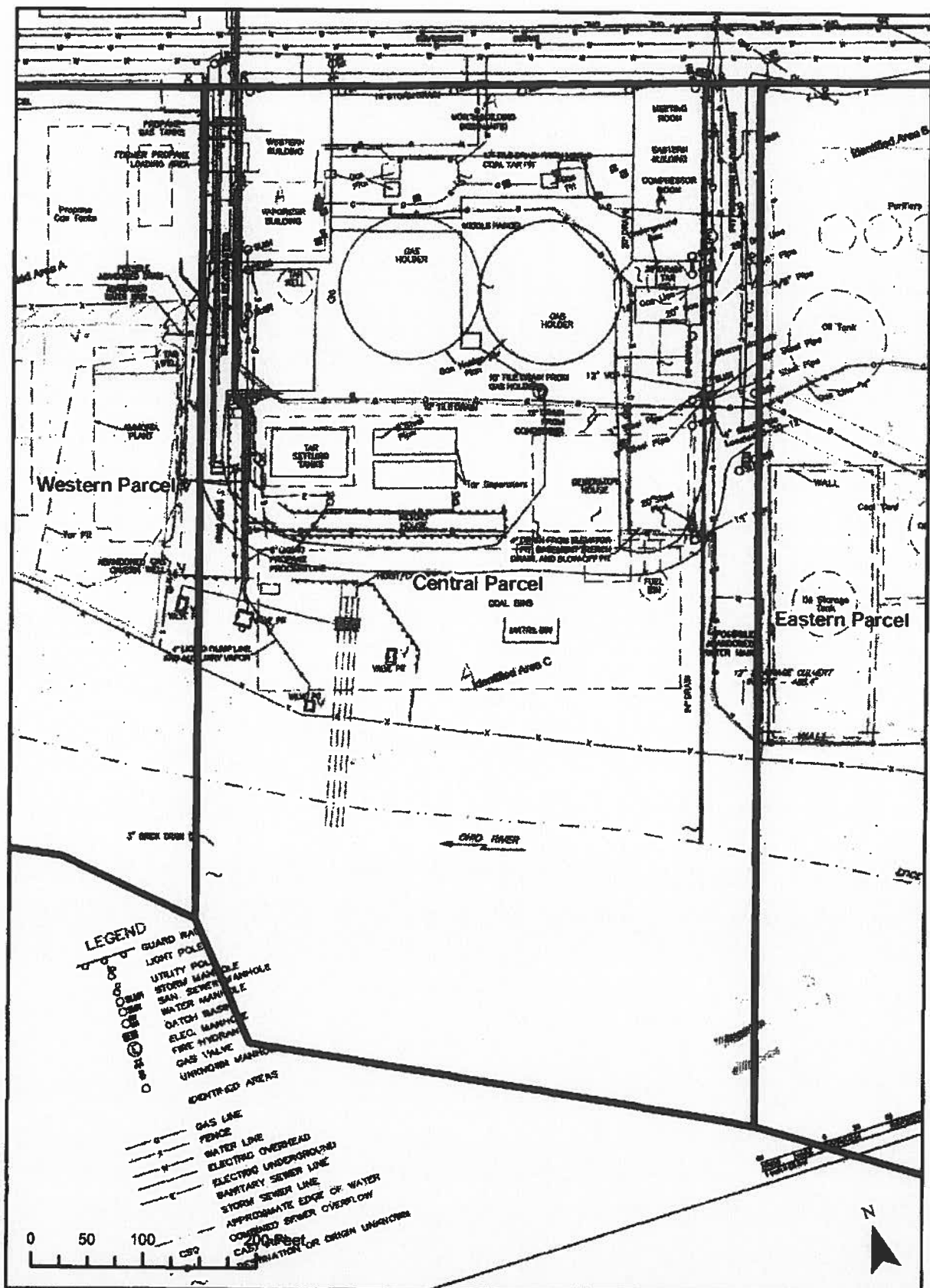
Background Image Source: Ohio Geographically Referenced Information Program (OGRIP)

Attachment MGP-5: East End Site - Eastern Parcel Gas Pipeline Buffers



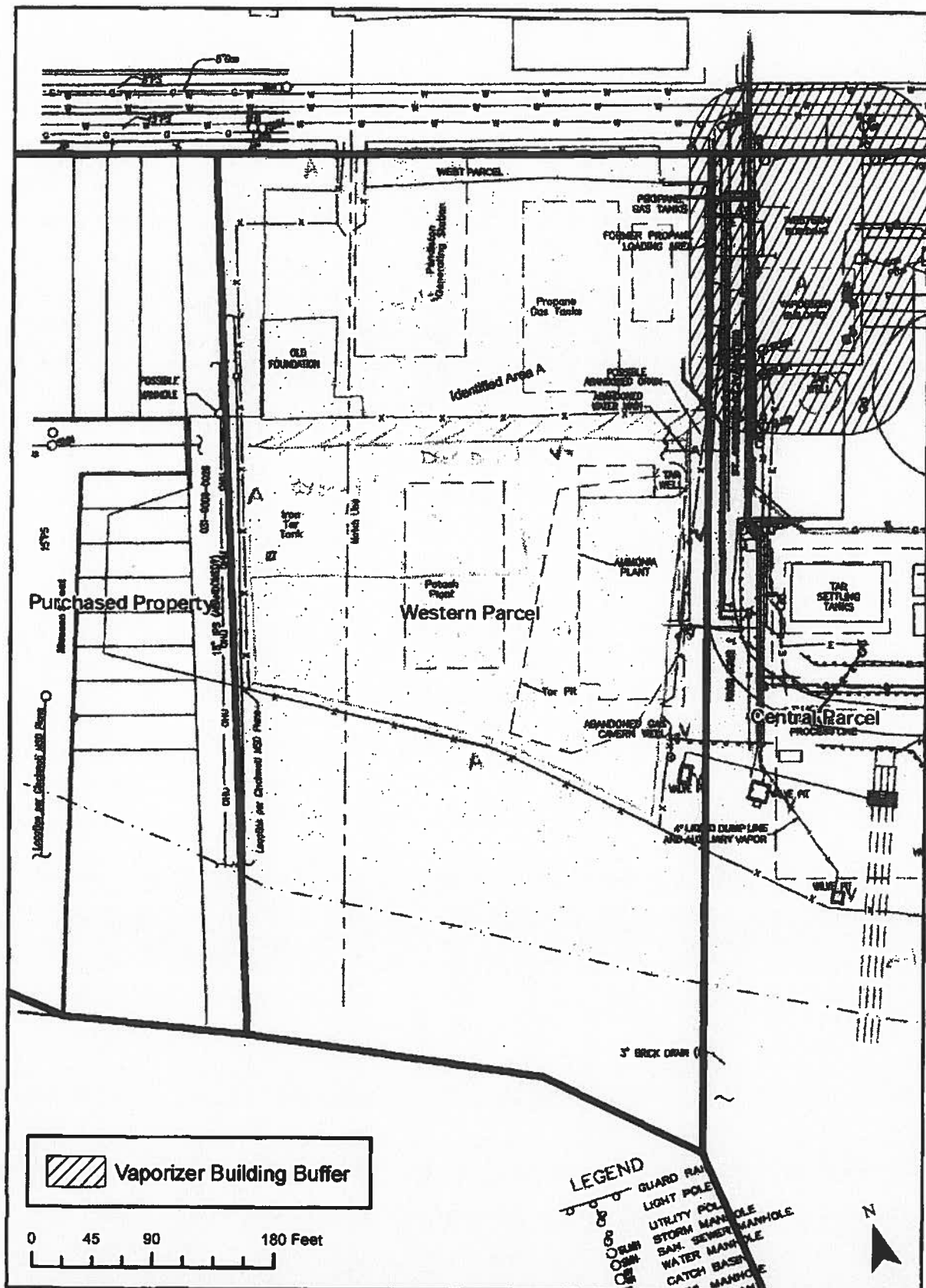
Background Image Source: Duke diagram provided in response to DR 69-001

Attachment MGP-6: East End Site - Central Parcel Gas Operations Facilities



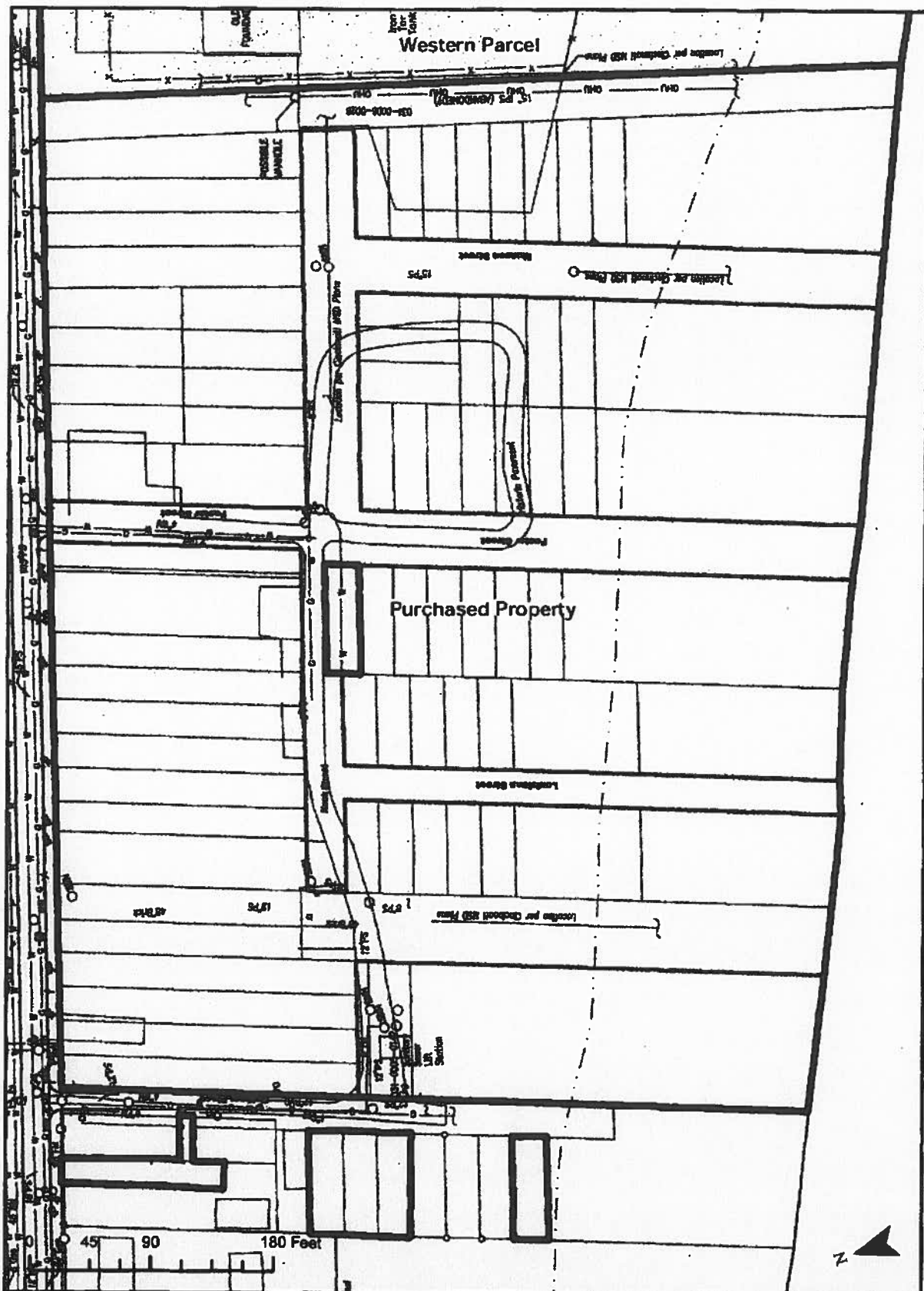
Background Image Source: Duke diagram provided in response to DR 69-001

Attachment MGP-7: East End Site - Western Parcel Vaporizer Building Buffer



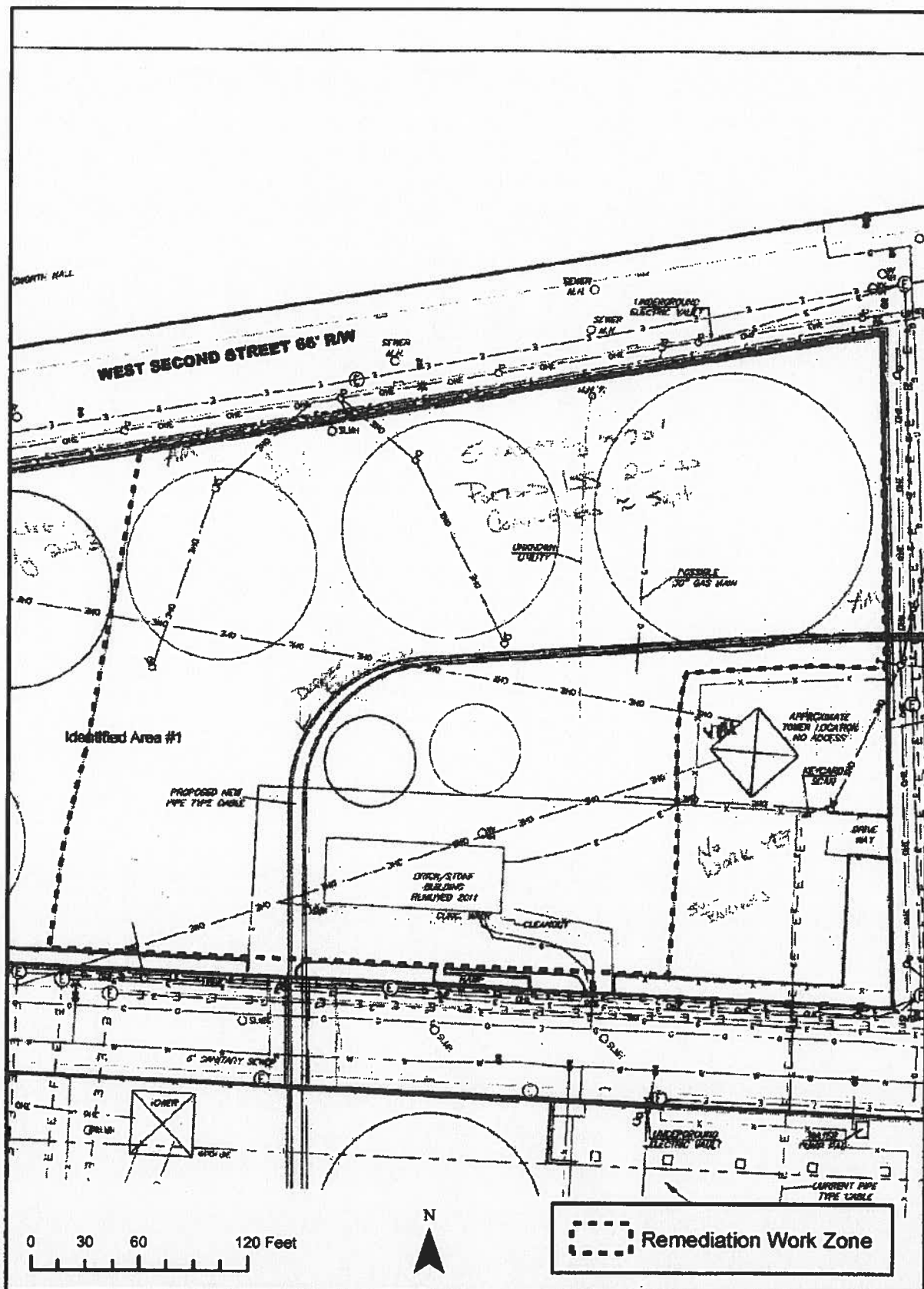
Background Image Source: Duke diagram provided in response to DR 69-001

Attachment MGP-8: East End Site - Purchased Property with Sub-Parcel Boundaries



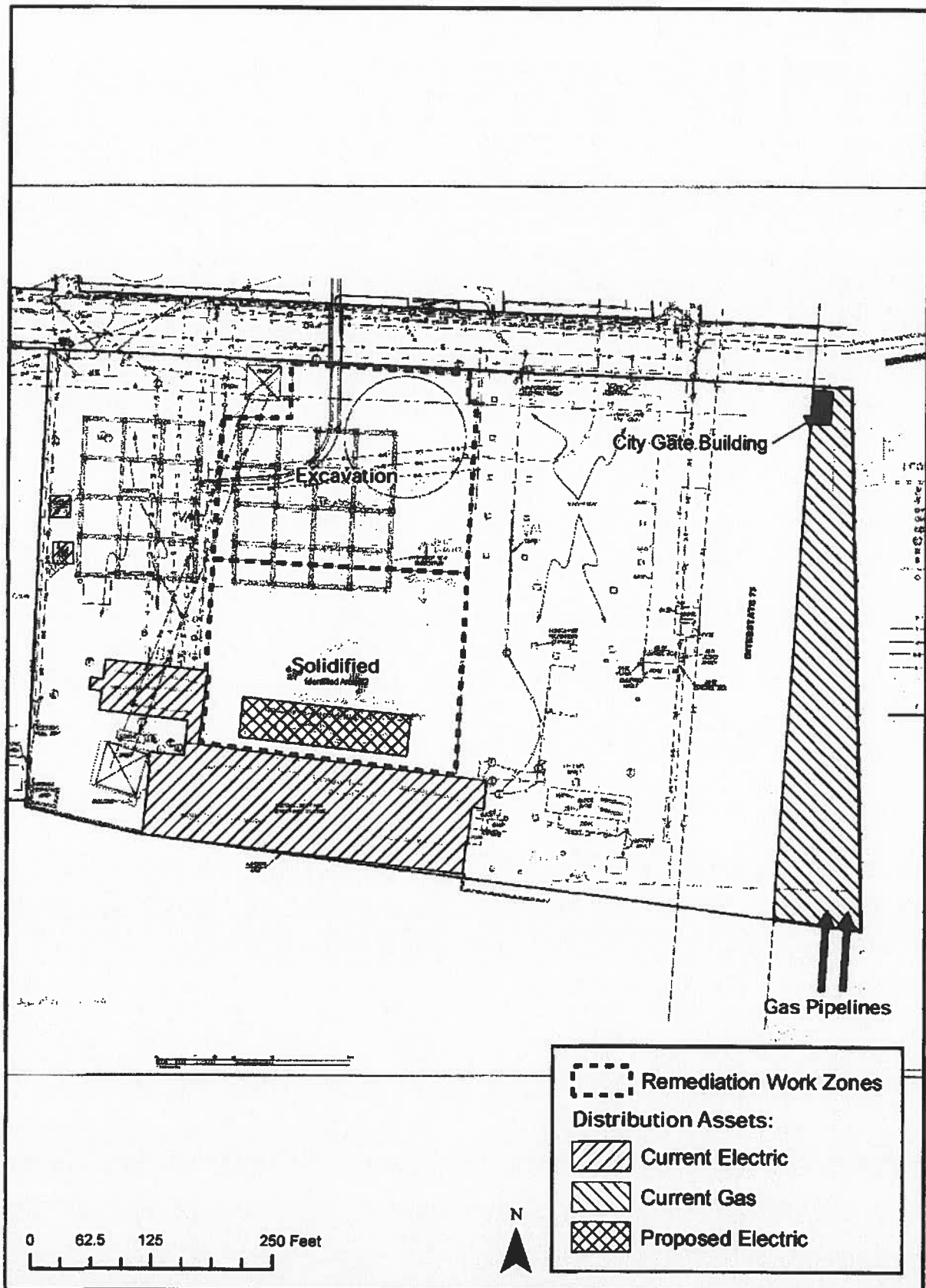
Background Image Source: Duke diagram provided in response to DR 69-001

Attachment MGP-9: West End Site - Remediation Work Zone North of W. Mehring Way



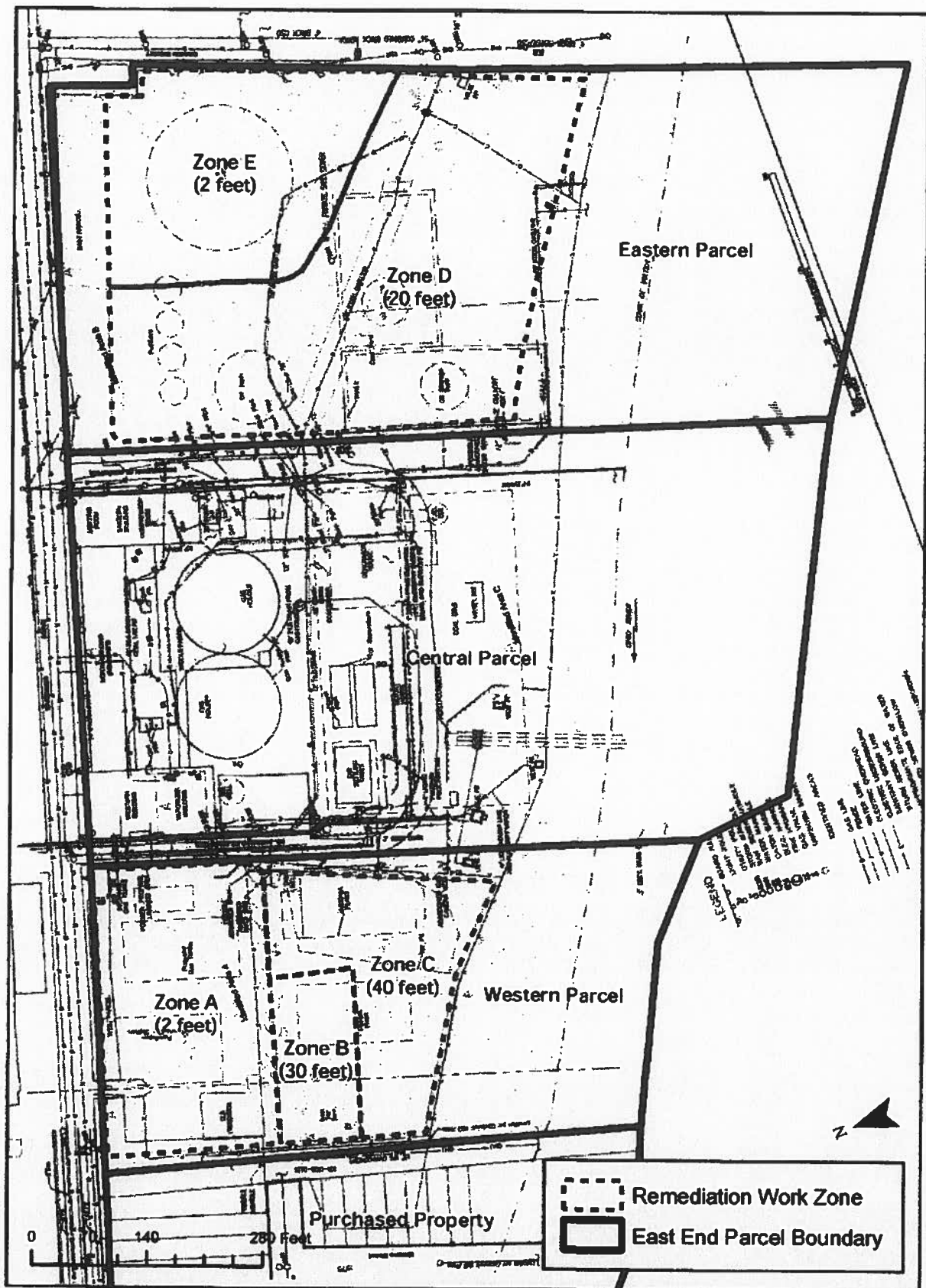
Background Image Source: Duke diagram as modified on 11/15/2012

Attachment MGP-10: West End Site - Remediation Work Zones and Distribution Assets



Background Image Source: Duke diagram as modified on 11/15/2012

Attachment MGP-11: East End Site - Remediation Work Zones with Depths



Background Image Source: Duke diagram provided in response to DR 69-001

06002329



Document Code

10169 2615

WARRANTY DEED

Hamilton County Public Records
01-0000-0010-0000-0110-0000
01-0000-0010-0000-0110-0000

KNOW ALL MEN BY THESE PRESENTS, THAT THE CINCINNATI GAS & ELECTRIC COMPANY, an Ohio Corporation, hereinafter referred to as "The Cincinnati Gas & Electric Company" and The Cincinnati Gas & Electric Company (Commonly known and assigned, for and in consideration of One Dollar (\$1.00) and other good and valuable considerations paid by DCI PROPERTIES, LLC, an Ohio limited liability company, (hereinafter referred to as "DCI PROPERTIES, LLC") whose tax mailing address is 2213 Eastern Avenue, Suite 200, Cincinnati, Ohio 45202, does hereby Grant, Bargain, Sell and Convey to the said DCI PROPERTIES, LLC, and its heirs, assigns and assigns forever, all the property located in the City of Cincinnati, Hamilton County, Ohio and more particularly described in Exhibit A attached hereto, and all the Estate, Right, Title and Interest of the said THE CINCINNATI GAS & ELECTRIC COMPANY either in law or in equity of, to and to said DCI PROPERTIES, LLC, its successors and assigns forever. And the said THE CINCINNATI GAS & ELECTRIC COMPANY does hereby Covenant and Warranty that the title so conveyed is Clear, Free and Unencumbered and that it will defend the same against all lawful claims of all persons, whomsoever, excepting all reasonable taxes and assessments accruing after the date of closing of this transaction which the Grantee hereby Assumes and agrees to pay as a part of the consideration of this conveyance, the taxes and assessments being promised. Subject to easements restrictions, covenants and conditions of record.

Doc. 219,502, R.C.

February 06, 2005

10169

IN WITNESS WHEREOF, THE CINCINNATI GAS & ELECTRIC COMPANY, this 22nd day of February 2005, has caused the corporate name to be hereunto subscribed by Stephen A. Rush, its Manager, Real Estate Services, the same being duly authorized by its Board of Directors.

Signed and acknowledged
in the presence of

THE CINCINNATI GAS & ELECTRIC COMPANY

Thomas Mack

By Stephen A. Rush
its Manager, Real Estate Services

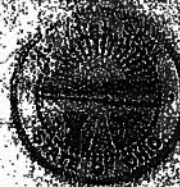
Carol Kott

SUBSCRIBED IN HAMILTON COUNTY, ss

Before me, a Notary Public in and for said State, personally appeared Stephen A. Rush, Manager, Real Estate Services, THE CINCINNATI GAS & ELECTRIC COMPANY, the corporation which executed the foregoing instrument, who acknowledged the signing thereof to be their free act and deed individually and on behalf of said corporation and by authority of its Board of Directors.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my notarial seal this 22nd day of February 2005.

This instrument was prepared by
James L. Walker, Esq.
Counsel for The Cincinnati Gas & Electric Company
123 East Fourth Street
Cincinnati, Ohio 45202
(616) 287-0990



JAMES L. WALKER
Notary Public, State of Ohio
No. 10169

10169 2617

DESCRIPTION ACCEPTABLE
HAMILTON COUNTY ENGINEER

EXHIBIT "A"

**EASTERN AVENUE
LEGAL DESCRIPTIONS**

Tax Map
CAGIS

PARCELS 0110000000025009

Beginning at the northwest corner of the lands formerly owned by George Kerk on the south side of Eastern Avenue; thence running southwardly with the line of said Kerk to the Ohio River; thence down and with the Ohio River thirty (30) feet westwardly; thence northwardly on a line parallel to the first named line to Eastern Avenue; thence eastwardly with said Eastern Avenue thirty (30) feet to the place of beginning.

Being part of premises transferred to The Cincinnati Gas & Electric Company on 8/10/25 by The Cincinnati Street Railway Co. in DB 1373, Page 359 Hamilton County Recorder's Office.

PARCELS 0110000000025009 through 0110000000025010

All these certain lots known, numbered and designated as lots thirty-five (35), thirty-six (36), thirty-seven (37), thirty-eight (38), thirty-nine (39), forty (40) and forty-one (41) in the subdivision of the lands of James Taylor and Elizabeth Taylor made by Commissioners in partition in Case No. 27379, Superior Court of Cincinnati, Ohio, as shown by plat recorded in Plat Book 3, Page 3, Hamilton County, Ohio Records.

Being part of premises transferred to The Cincinnati Gas & Electric Company on 8/10/25 by The Cincinnati Street Railway Co. in DB 1373, Page 359 Hamilton County Recorder's Office.

PARCELS 0110000000025010

Situate in the City of Cincinnati, County of Hamilton, State of Ohio, and described as follows:

Being all of that certain tract of land, known, numbered and designated as lot 42 of Block 1, known as the "Cincinnati" plat, of which is recorded in Plat Book 3, Page 1 of the Hamilton County, Ohio Recorder's Records also being Case 27770 of the Superior Court of Hamilton County, Ohio.

Being the same premises set forth and described in Decd Book 3258, Page 161, Hamilton County Recorder's Office.

10469 2018

PARCEL 031-0001-0041-00

Situate in the County of Hamilton, State of Ohio, and in the City of Cincinnati, and being Lot No. 3 in the subdivision of the Estate of J. Kates, deceased, as made under the order of the Probate Court of said County, in the case of Thomas French, Executor of Jacob Kates, deceased, against Lucy V. Kates, Number 2311 of said Court.

Being known, numbered and designated as 316 Audubon Street, Cincinnati, Ohio.

And being the same premises set forth and described in Dead Book 420, Page 1024, Hamilton County Recorder's Office.

PARCEL 031-0001-0049-00

Situate in the City of Cincinnati, Hamilton County, State of Ohio, and being on the south side of Erie Avenue, to wit: All of Lot No. One, except five (5) feet of the full and entire lot, and an addition known as Kates' Place, which subdivision was made by the Special Master Commissioners by order of the Court of Common Pleas of Hamilton County, Ohio, in case wherein the Humboldt Building Association Company, Inc. was Plaintiff and Helen M. Kates et al. were Defendants, being Case No. 7529, of the books of said Court, a full and true Subdivision being recorded in Plat Book 3, Page 41, Hamilton County Recorder's Office, and being of around five (5) feet wide by twenty-five and six (26) feet long immediately in front of the above described part of said Lot No. One on the south side of Erie Avenue, Kates' Place, so as to bring the above described lot out to the street known as Erie Avenue (formerly Kates' Place), and being the same premises conveyed by Alexander M. Harwood and wife to Jesse W. Williams by deed recorded in Dead Book 420, Page 77, Hamilton County Recorder's Office, and the same premises conveyed by William W. Jones to said Alexander M. Harwood by deed recorded in Dead Book 420, Page 32, Hamilton County Recorder's Office. The said real estate described above is bounded on the west by the west line of said Lot No. One, extended northwardly five (5) feet to the south line of said Lot No. One, on the east by a line parallel with the line of said Lot No. One and five (5) feet west thereof, said parallel line extended northwardly five (5) feet and on the north by a line parallel with the east line of said Lot No. One and five (5) feet north thereof.

Being the same premises described in Dead Book 420, Page 1024, Hamilton County Recorder's Office.

Wayne Coates
Hamilton County Recorders Office
Doc #: 11-0058959 Type: DE
Filed: 05/20/11 09:52:13 AM \$156.00
Off.Rec.: 11730 01054 F F36 18 255



Convey number: 20929
Deed number: 23065
Transfer date: 05/20/2011
Sec. 319.202, R.C.
Sec. 322.02, R.C.
Judy Rhodes
Hamilton County Auditor
Sales amount: \$156.00
Certificate fee: \$15.00

GENERAL WARRANTY DEED

DCI Properties, LLC, an Ohio limited liability company, for valuable consideration paid, grants, with general warranty covenants, to **John C. Krug, Trustee**, whose tax mailing address is 2200 PNC Center, 201 E. 5th St., Cincinnati, OH 45202, the real estate described on the attached Exhibit A (the "Property").

The following are excepted from the general warranty covenants:

1. Easements, restrictions and covenants of record and legal highways; and
2. Real estate taxes and assessments not yet due and payable.

Auditor's Parcel Numbers: See legal attached

Property Address: 9 acres Eastern Ave./Riverside Dr., Cincinnati, Ohio

Prior Instrument Reference: Official Record 10164, Page 13, Official Record 10164, Page 3, Official Record 10164, Page 5, Official Record 10164, Page 7, Official Record 10164, Page 9, Official Record 10164, Page 31, Official Record 10164, Page 33, Official Record 10164, Page 21, Official Record 10164, Page 11, Official Record 10123, Page 2768, Official Record 10123, Page 2766, Official Record 10125, Page 1070, Official Record 10164, Page 35, Official Record 10164, Page 17, Official Record 10164, Page 23, Official Record 10164, Page 29, Official Record 10169, Page 2616, Official Record 10168, Page 2514, Official Record 10199, Page 1739, Official Record 10189, Page 1102, Official Record 10164, Page 25, Official Record 10164, Page 15, Official Record 10164, Page 19, Official Record 10164, Page 27, Official Record 10164, Page 1, and Official Record 10164, Page 42 of the Records of Hamilton County, Ohio.

Executed this 13th day of May 2011.

Transfer fee: \$15.00
Conveyance fee: \$156.00
Fee total: \$171.00

DCI Properties, LLC
an Ohio limited liability company

By: David C. Imboden
David C. Imboden, Sole Member

STATE OF Ohio)
COUNTY OF Hamilton) SS:

The foregoing instrument was acknowledged before me on the 3 day of May, 2011, by David C. Imboden, Sole Member of DCI Properties, LLC, an Ohio limited liability company, on behalf of the company.

Mary Shaw Nurre
Notary Public
My commission expires: _____



Mary Shaw Nurre
Notary Public, State of Ohio
My Commission Expires 09-12-2014

This instrument was prepared by:

John C. Krug
FROST BROWN TODD LLC
2200 PNC Center
201 East Fifth Street
Cincinnati, Ohio 45202-4182

Return to: MSN
Multi-State Title Agency
201 East Fifth St., PNC Center
Cincinnati, OH 45202-4182
(513) 651-6170
File # 11-024-0052

DESCRIPTION ACCEPTABLE
HAMILTON COUNTY ENGINEER

Exhibit "A"

Tax Map - 319 11 51

CAGIS - _____

Parcel 1 - Tax Parcel 31-5-128, 129 & 130 cons. ✓

Situate in the City of Cincinnati, Hamilton County, State of Ohio, and being known, numbered and designated as Lots Nos. Two (2), Three (3), and Four (4) of the plat of subdivision of the Estate of L.M. Rogers, a plat thereof is recorded in Plat Book No. 4, Page 189, Records of Hamilton County, Ohio.

Parcel 2 - Tax Parcel 31-6-14 and 15 cons.

Situate in the City of Cincinnati, County of Hamilton and State of Ohio, to wit:

Beginning at the Northwest corner of Lot No. 25 in Foster's Subdivision; thence running East along the south line of Keck Street thirty (30) feet; thence Southwardly from said two points between parallel lines seventy-five (75) feet to the South line of Lot No. 27, begin thirty (30) feet in width off the West side or rear of Lots Nos. 25, 26 and 27 as laid down on the plat of Subdivision of J. and E. Foster's Estate as recorded in Plat Book 4, Page 3, of Hamilton County, Ohio Records:

ALSO: the following described property in the same city, to-wit:

Commencing at a point in the South line of Keck Street twenty-five (25) feet West of Drake Street, thence running Westwardly twenty-five (25) feet; thence Southwardly parallel with Drake Street seventy-five (75) feet; thence Eastwardly twenty-five (25) feet; thence Northwardly seventy-five (75) feet to the place of beginning, being twenty-five (25) feet in front by seventy-five (75) feet in depth out of the center parts of Lots Nos. 25, 26 and 27 of the Subdivision of J. and E. Foster's Estate as recorded above.

Parcel 3 - Tax Parcel 31-5-111

Situated in the County of Hamilton in the State of Ohio and in the City of Cincinnati.

Being in the 31st Section, Fourth Township and Second Fractional Range of Townships, in the Miami Purchase, beginning on the southerly side of Eastern Avenue, at a point two hundred and eighty-eight (288) feet eastwardly from the east line of the subdivision of the Estate of George P. Torrence, and thirty-eight (38) feet eastwardly from the northeast corner of a tract of land owned by David K. Innes, and running southwardly on a line parallel with said Innes' line and thirty-eight (38) feet therefrom one hundred and eighty-five (185) feet, more or less, to Keck Street, thence eastwardly along the north line of Keck Street twenty-two (22) feet to a point; thence

Tax Map - 3/19/11 *QV*

CAGIS - _____

northwardly on a line parallel with the line first described and twenty-two (22) feet therefrom one hundred and eighty-five (185) feet to the south line of Eastern Avenue, thence westerly along the south line of Eastern Avenue twenty-two (22) feet the place of beginning, and being the easterly twenty-two (22) feet of the Lot conveyed to Henry Kline by Charles W. Magill and wife by deed dated August 23, 1870 and recorded in Deed Book 363, Page 374, Hamilton County, Ohio Records.

Parcel 4 – Tax Parcel 31-5-108

Situated in the County of Hamilton, State of Ohio and in the City of Cincinnati:

Beginning at a point on the south line of Eastern Avenue 100 feet east of the east line of Queen City Court; thence southerly on a line parallel with the east line of Queen City Court 180 feet to a point; thence eastwardly on a line parallel with Eastern Avenue 24 feet to a point; thence northwardly on a line parallel with the east line of Queen City Court 180 feet to Eastern Avenue; thence westwardly along the south line of Eastern Avenue 24 feet to the place of beginning.

Parcel 5 – Tax Parcel 31-⁵~~5~~-140, ⁶139 & ⁷138 ✓

Situated in the City of Cincinnati, Hamilton County, Ohio, being Lot Numbers Thirteen (13), Fourteen (14) and Fifteen (15) of the James Foster Estate, the same being each twenty-five (25) feet front on the westerly side of Foster Street between Keck Street and the Ohio River.

⁸
Parcel 6 – Tax Parcel 31-5-107 and 185 cons.

Tract One:

Situate in the County of Hamilton, State of Ohio and the City of Cincinnati more particularly described as follows:

Beginning at a point in the south line of Eastern Avenue, seventy-five (75) feet east of the southeast corner of Eastern Avenue and Queen City Court (now called Gotham Place); thence eastwardly on the south line of Eastern Avenue, twenty-five (25) feet to a point; thence southwardly at right angles with Eastern Avenue, one hundred and ten and 07/100 (110.07) feet to a point; thence westwardly at right angles twenty-five (25) feet to a point; thence northwardly at right angles one hundred and ten and 07/100 (110.07) feet to Eastern Avenue, to place of beginning.

Tract Two:

Situated in Section 31, Township 4, Fractional Range 2, Columbia Township, in Cincinnati,

Hamilton County, Ohio and more particularly described as follows:

Beginning at a point in the south line of Eastern Avenue, 100 feet east of the southeast corner of Eastern Avenue and Queen City Court (now called Gotham Place); thence southwardly at right angles to Eastern Avenue 110.07 feet to a point and the real point of beginning for the parcel herein conveyed; thence from said real point of beginning continuing southwardly on a line at right angles to Eastern Avenue, 110.07 feet to a street laid out by the Platting Commission; thence westwardly at right angles 25 feet to a point; thence northwardly at right angles 110.07 feet to a point; thence eastwardly at right angles, 25 feet to a point and the place of beginning.

Parcel 7 ⁹

Tract One – Tax parcel 31-5-97 ✓

Being known and numbered as Lot #3 of C.W. Magill's Subdivision of Cincinnati, Ohio, as laid out on the plat of said Subdivision recorded in Plat book 4, Page 122 of the recorded plats of Hamilton County, Ohio. Said lot fronting 25 feet on Gotham Place (formerly Queen City Court) with a depth of 75 feet between parallel lines.

¹⁰
Tract Two – Tax Parcel 31-5-98 ✓

Situate in the City of Cincinnati, Hamilton County, Ohio and being Lot No. 4 in Charles W. Magill's Subdivision, recorded in Plat Book 4, Page 122 of the Hamilton County, Ohio Plat Records. Said Lot fronting 25 feet on the west side of Gotham Place and extending back between parallel lines 75 feet in depth.

Parcel 8

¹¹⁻¹⁸
Tract I – Tax Parcel 31-5-120 thru 126

Situated in the City of Cincinnati, Hamilton County, Ohio and being all of Lots Nos. 8, 9, 10, 11, 12, 13, and 14 the plat of Subdivision of the L.M. Rogers Estate, as the plat thereof is recorded in Plat Book 4, Page 189 of the records of Hamilton County, Ohio.

¹⁹
Tract II – Tax Parcel 31-5-109

Situate in the County of Hamilton, Ohio and the City of Cincinnati and being in Section 31, Town 4, Fractional Range 2 and starting at a point on the South Line of Eastern Avenue South 73° 25' 30" East 150 feet east of the East line of Gotham Place (Queen City Court); thence South 18° 34' 30" West (parallel to the East line of Gotham Place) 180 feet to the real place of beginning for this tract of land; thence North 73° 25' 30" West 50 feet; thence South 18° 34' 30" West, parallel to the East line of Gotham Place to the low water mark of the Ohio River; thence eastwardly along the North line of the Ohio River at low water mark to the southwest corner of Lot No. 8 of the plat of Subdivision of the L.M. Rogers Estate as recorded in Plat Book 4, Page 189, of the

records of Hamilton County, Ohio; thence northwardly along the west line of said L.M. Rogers Estate to the place of beginning.

20
Tract III - Tax Parcel 31-5-192

Situate in the City of Cincinnati, County of Hamilton and State of Ohio, to wit:

Beginning at a point on the South Line of Eastern Avenue, South 73° 25' 30" East, one hundred twenty-four (124) feet east of the East Line of Gotham Place (Queen City Court); thence continuing South 73° 25' 30" East twenty-six (26) feet; thence South 18° 34' 30" West (parallel to the east line of Gotham Place) one hundred and eighty (180) feet; thence North 73° 25' 30" West, twenty-six (26) feet, thence North 18° 34' 30" East one hundred and eighty (180) feet, to the Point of Beginning. Containing 0.107 acres more or less.

21
Parcel 9 - Tax Parcel 31-5-106

Situate in the City of Cincinnati, Hamilton County, Ohio being a lot of land lying on the south side of Eastern Avenue 25 feet front and 220.14 feet deep lying 50 feet east of Queen City Court (Gotham Place), Sections 31 and 32, Town 4, Fractional Range 2, Miami Purchase.

22
Parcel 10 - Tax Parcel 31-5-115

Situate in the City of Cincinnati, Hamilton County, Ohio, in Section 31, Town 4, Fractional Range 2, of the Miami Purchase and beginning at a point in the South side of Eastern Avenue, 90 feet West of the West line of Foster Street; thence South on a line parallel to Foster Street, 123 feet to a point; thence West on a line parallel with Eastern Avenue 25 feet; thence North on a line parallel with Foster Street 123 feet to Eastern Avenue; thence East along the South line of Eastern Avenue 25 feet to the place of beginning.

23
Parcel 11 - Tax Parcel 31-5-96 ✓

Situate in the City of Cincinnati, in the County of Hamilton and State of Ohio and being Lot No. 2 of C.W. Magill's Subdivision, as per plat recorded in Plat Book 4, page 122 of the records of Hamilton County, Ohio.

24
Parcel 12 - Tax Parcel 31-6-37

Situated in the City of Cincinnati, County of Hamilton and State of Ohio and being more particularly described as follows:

DESCRIPTION ACCEPTABLE
HAMILTON COUNTY ENGINEER

JLB-4 Attachment
Page 7 of 18

Tax Map - 3/19/11 21

CAGIS - _____

24

Being Lot No. Four (4) in subdivision made by Commissioner in Case No. 27770, Superior Court, Cincinnati, Ohio, a plat of which subdivision is recorded in Plat Book 4, page 3, records of said County. Said Lot No. Four (4) fronting twenty-eight and 42/100 (28.42) feet on Eastern Avenue, formerly called East Front Street, except a small triangular piece of ground described as follows:

Beginning at the northeasterly corner of Lot No. Four (4) in the Foster Estate Subdivision, thence South with the East line of Lots No. Four (4) and Five (5) of said subdivision one hundred ninety-two (192) feet more or less to Keck Street, thence West with the North line of Keck Street six feet and one-fourth inches (6' 1/4") to a stake; thence northwardly to the place of beginning.

Parcel 13 - Tax Parcel 31-5-112 25

Situated in Columbia Township, Hamilton County, Ohio in Section 31 Township 4 and Fractional Range 2 of the Miami Purchase and more particularly described as follows to wit:

Beginning at a point in the southerly line of Eastern Avenue 165 feet west of Foster Street; thence southerly on a line parallel with Foster Street 185 feet to Keck Street; thence westwardly along the northerly line of Keck Street 25 feet to a point; thence northerly parallel with Foster Street 185 feet to the south line of Eastern Avenue; thence eastwardly along the southerly line of Eastern Avenue 25 feet to the place of beginning.

Parcel 14 - Tax Parcel 31-5-180 26

Situate in the City of Cincinnati, Hamilton County, Ohio and beginning at the southeast corner of Eastern Avenue and Queen City Court; thence eastwardly with Eastern Avenue 25 feet; thence southwardly at right angles to Eastern Avenue 110.07 feet; thence westwardly at right angles to last mentioned line 25 feet; thence northwardly at right angles to said last mentioned twenty-five foot line, 110.07 feet to the place of beginning.

Parcel 15 - Tax Parcel 31-5-113 27

All that certain lot of land situate in the City of Cincinnati, Hamilton County, Ohio in Section 31 and 32, Township 4, Fractional Range 2 of the Miami Purchase, and part of the land conveyed by D.H. Morten and wife to John Johnston by Deed recorded in Deed Book 316, Page 41, Hamilton County, Ohio Records, and more particularly described as follows:

Beginning at a point in the South line of Eastern Avenue 50 feet West on the East line of the Lot

Tax Map - 319/11 52/
CAGIS - _____

so conveyed to Johnston by Morten, said point of beginning is 140 feet West of the West line of Foster Street; thence West along the South line of Eastern Avenue 25 feet; thence Southwardly along a line parallel with Foster Street 100 feet; thence Eastwardly parallel with Eastern Avenue 25 feet; thence Northwardly parallel with Foster Street 100 feet to the place of beginning.

Parcel 16 – Tax Parcel 31-5-114 28

Situate in the City of Cincinnati, Hamilton County, Ohio and beginning in the South line of Eastern Avenue, 115 feet West of Foster Street; thence South to the North line of Keck Street; thence West along the North line of Keck Street, 25 feet to a point; thence North to a point in the South line of Eastern Avenue; thence East along the South line of Eastern Avenue, 25 feet to the place of beginning.

Parcel 17 29

Tract I – Tax Parcel 31-6-19 thru 25 cons.

All those certain lots known, numbered and designated as lots thirty-five (35), thirty-six (36), thirty-seven (37), thirty-eight (38), thirty-nine (39), forty (40) and forty-one (41) in the subdivision of the lands of James Foster and Elizabeth Foster made by Commissioners in Partition in Case No. 27770, Superior Court of Cincinnati, Ohio, as shown by plat recorded in Plat Book 4, Page 3, Hamilton County, Ohio, records.

Tract II – Tax Parcel 31-6-17 30

Situate in the City of Cincinnati, County of Hamilton, State of Ohio, and described as follows:

Being all of that certain tract of land, known, numbered and designated as Lot 33 of J. & E. Foster's Estate Subdivision, a plat of which is recorded in Plat Book 4, Page 3 of the Hamilton County, Ohio Recorder's Records also being Case 27770 of the Superior Court of Hamilton County, Ohio.

Parcel 18

Tract I – Tax Parcel 31-6-41 31

Situated in the City of Cincinnati, County of Hamilton, State of Ohio to-wit:

Beginning at a point on the South side of Eastern Avenue 30 feet West of the West line of Lot 3

DESCRIPTION ACCEPTABLE
HAMILTON COUNTY ENGINEER

JLB-4 Attachment
Page 9 of 18

Tax Map - 3/11/4 ✓

CAGIS - _____

of Keck's Subdivision, per Sheriff; thence southwardly on a line parallel with and 30 feet West of said West line of said Lot No. 3, 192 feet to the North line of Keck Street; thence westwardly along the North line of Keck Street, 36 feet 6 1/4 inches to a point; thence northwardly 192 feet to the South line of Eastern Avenue (which point is 30 feet West of the point of beginning); and thence eastwardly along the South line of Eastern Avenue, 30 feet to the place of beginning.

(21)
12-9-10

Tract II - Tax Parcel 31-5-127 ✓ 32

Situated in the City of Cincinnati, County of Hamilton, State of Ohio to-wit:

Being all of Lot #1 of L.M. Rogers Estate Subdivision as recorded in Plat Book 4, Page 189 of the Hamilton County, Ohio Recorder's Office.

Tract III - Tax Parcel 31-6-6 ✓ 33

Situated in the City of Cincinnati, County of Hamilton, State of Ohio to-wit:

Being all of Lot No. 22 of the Subdivision of J. & E. Foster's Estate as made by the Commissioners in Case Number 27770, Superior Court of Cincinnati as shown on Plat Records in Plat Book 4, Page 3 Hamilton County, Ohio Recorder's Office.

Tract IV - Tax Parcel 31-6-8 ✓ 34

Situated in the City of Cincinnati, County of Hamilton, State of Ohio to-wit:

Situate at the Southeast corner of Foster and Keck Streets, fronting 25 feet on Foster Street by 80 feet in depth on Keck Street and being Lot 24 of James and Elizabeth Foster Estate, as recorded in Plat Book 4, Page 3 of the Plat Records of Hamilton County, Ohio.

Tract V - Tax Parcel 31-5-119 35

Situated in Section 31, Township 4, Fractional Range 2 of the Miami Purchase, Hamilton County, Ohio and being the rear part of the lot conveyed by John Hoff by Noah Smith and Clara Smith by deed dated January 14, 1878 and recorded in Deed Book 480, Page 37 of the Deed Records of Hamilton County, Ohio, and being more particularly described as follows:

Beginning at a point in the North line of Keck Street, 50 feet West of the East line of the premises conveyed to D.H. Morten and wife to John Johnstone by deed dated June 1, 1865 and recorded in Deed Book 316, Page 40 of the Hamilton County, Ohio deed records. Said point of beginning being 140 feet West of the West line of Foster Street; thence westerly on the North line of Keck Street, 25 feet to a point; thence North parallel to Foster Street 85 feet, more or less; thence eastwardly parallel to Keck Street, 25 feet; thence South parallel to Foster Street, 85 feet to the

DESCRIPTION ACCEPTABLE
HAMILTON COUNTY ENGINEER

Tax Map - 3/19/11 SW

CAGIS - _____

place of beginning.

3le 37
Tract VI – Tax Parcel 31-6-13 & 31-6-16

Situated in the City of Cincinnati, County of Hamilton, State of Ohio and being more particularly described as follows:

Being all of Lot No. 28 and the East 25 feet of Lots Nos. 25, 26 and 27, all being in the subdivision of James and Elizabeth Foster's Estate as recorded in Plat Book 4, Page 3 Hamilton County, Ohio Record of Plats.

38
Tract VII – Tax Parcel 31-6-36

Situated in the City of Cincinnati, County of Hamilton, State of Ohio and being more particularly described as follows:

Being a part of Lot No. 5 on the plat of subdivision of the Estate of Jas. and Elizabeth Foster, deceased, Case No. 27770, Superior Court. Said plat is recorded in Plat book 4, Page 3 Hamilton County Recorder's Office and described as follows:

Beginning at a point in the northerly line of Keck Street, North 76° 42' West, 6.52 feet from the Southeast corner of said Lot No. 5; thence North 12° 48' 40" East, 90.33 feet to a point in the northerly line of said Lot No 5; thence North 76° 51' West, in the northerly line of said Lot No. 5, a distance of 27.15 feet to the Northwest corner of said Lot No. 5; thence South 12° 05' West, in the westerly line of said Lot No. 5, a distance of 90.22 feet to a point in the northerly line of Keck Street, 25.99 feet to the point of beginning.

39 40
Tract VIII – Tax Parcel 31-5-132 & 31-5-133

Situated in the City of Cincinnati, County of Hamilton, State of Ohio and being more particularly described as follows:

Being all of Lots 6 and 7 of the plat of the subdivision of the Estate of L. M. Rogers, as the plat thereof is recorded in Plat Book 4, Page 189 of the records of Hamilton County, Ohio.

41 ✓
Tract IX – Tax Parcel 31-5-131

Situated in the City of Cincinnati, County of Hamilton, State of Ohio and being more particularly described as follows:

Being known, numbered and designated as Lot No. 5 of L. M. Rogers Estate as shown in Plat Book 4, Page 189 of the Hamilton County, Ohio Plat Records.

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42
Tract X – Tax Parcel 31-5-135 ✓

Situate in the City of Cincinnati, County of Hamilton, Ohio and being known and designated as Lot No. 10 on the West side of Foster Street on a plat of subdivision made by the Commissioners in Partition of the Estate of James Foster, deceased, in Case No 27770 of the Superior Court of Cincinnati. Said plat is of record in Plat Book 4, Page 3 Hamilton County Recorder's Office.

43
Tract XI – Tax Parcel 31-5-137 ✓

Situated in the City of Cincinnati, Hamilton County, Ohio and being Lot No. 12 of J. & E. Foster's Subdivision made by the Commissioners in Case No. 27770, Superior Court of Cincinnati, Ohio, a plat of which subdivision is recorded in Plat Book 4, Page 3 of the Records of Hamilton County, Ohio. Said Lot No. 12 having a frontage of 25 feet on the West side of Foster Street, running back westwardly between parallel lines 80 feet deep and lying 75 feet South of Keck Street;

44
Tract XII – Tax Parcel 31-5-136 ✓

Situate in the City of Cincinnati, Hamilton County, Ohio and being all of Lot No. 11 of the J. and E. Fosters' Estate Case No. 27770, Superior Court of Cincinnati as the same appears on the Plat Records of Hamilton County, Ohio, in Plat Book 4, Page 3 in aforesaid mentioned Recorder's Office. Said Lot fronts 25 feet on the West side of Foster Street and 80 feet in depth.

45
Tract XIII – Tax Parcel 31-5-104

Situated in Sections 31 and 32, Township 4, Fractional Range 2, of the Miami Purchase, Cincinnati, Hamilton County, Ohio, bounded, and described as follows:

Commencing at a point 110.07 feet South of the Southeast corner of Eastern Avenue and Queen City Court, now Gotham Place (which starting point is the Southwest corner of one of the pieces of the property conveyed to Thomas Linskey by deed recorded in Deed Book 1087, Page 154 Hamilton County, Ohio Deed Records); thence running eastwardly along the South line of said premises conveyed to Thomas Linskey, 25 feet; thence South at right angles to the last mentioned line, 110.07 feet to a street laid out by the platting commission; thence westwardly at right angles to said last mentioned line, 25 feet; thence North at right angles to said last mentioned 25 foot line, 110.07 feet to the place of beginning.

Tract XIV – Tax Parcel 31-6-29 46

Situated in Township 4, Fractional Range 2, of the Miami Purchase, Hamilton County, Ohio, to-wit:

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Commencing at the Southeast corner of Eastern Avenue and Foster Street; thence eastwardly on the South line of Eastern Avenue 41 feet to the West line of the Subdivision of J.E. Foster, as recorded in Plat Book 4, Page 3 of the Hamilton County, Ohio Land Records; thence South along the said West line of said Subdivision, 94 feet to a point; thence westwardly on a line parallel to the South line of Eastern Avenue, 43.48 feet, more or less, to a point in the East line of Foster Street; thence North in the East line of Foster Street, 94 feet, more or less, to a point in the South line of Eastern Avenue, which is the Southeast corner of Eastern Avenue and Foster Street, and the place of beginning.

146
31-6-29-146

47
Parcel 19 – Tax Parcel 31-5-186

Situate in Section 31, Township 4, Fractional Range 2, of the Miami Purchase, and beginning at a point in the North line of Keck Street, ninety (90) feet west of the west line of Foster Street; thence North on a line parallel with Foster Street sixty-two (62) feet; thence westerly on a parallel line with Eastern Avenue, twenty-five (25) feet; thence South on a line parallel with Foster Street, sixty-two (62) feet to a point in the West line of Keck Street; thence East along the North line of Keck Street, twenty-five (25) feet to a point, at the place of beginning.

48
Parcel 20 – Tax Parcel 31-6-32 & 121 cons

Situated in the City of Cincinnati, Ohio, and being Lot 7 and part of Lot 2 of Jos. and Elizabeth Foster Subdivision, as recorded in Plat Book 4, Page 3 of the Hamilton County, Ohio Records, and more particularly described as follows:

Beginning at the intersection of the westerly line of the said Lot 7 with the northerly line of Keck Street; thence northwardly along the westerly line of the said Lot 7 and Lot 2 a distance of 99.30 feet to a point; said point being a distance of 91.50 feet southwardly from the southerly line of Eastern Avenue; thence eastwardly parallel with the southerly line of Eastern Avenue a distance of 28 feet to the easterly line of said Lot 2 and Lot 7 a distance of 99.39 feet to the northerly line of Keck Street; thence westwardly along the northerly line of Keck Street a distance of 28 feet to the place of beginning.

49 ✓
Parcel 21 – Tax Parcel 31-6-35

Situate in the City of Cincinnati, Hamilton County, Ohio, being known as Lot Number Three (3) of James and Elizabeth Foster's Estate made by Commissioners in Case #27770 of the Superior Court as per plat recorded in Plat Book #4, Page 3 in the Office of the Recorder of said County.

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Parcel 22

50

Tract 1 - Tax Parcel 31-6-38

Situate in Section 31, Town 4, Fractional Range 2, Miami Purchase, City of Cincinnati, Hamilton County, Ohio, and being parts of Lots 4, 5 and 45 on the plat of subdivision of the Estate of Jas. and Elizabeth Foster, deceased, as the same is recorded in Plat Book 4, Page 3, Hamilton County Recorder's Office, and an adjoining tract and described as follows:

Beginning at a point in the northerly line of Keck Street six and fifty-two hundredths (6.52) feet west of the southeast corner of said Lot 5 of the subdivision of the Estate of Jas. and Elizabeth Foster, deceased; thence Northwardly one hundred ninety (190) feet more or less to a point in the southerly line of Eastern Avenue at the northeast corner of said lot 4 of the subdivision of the Estate of Jas. and Elizabeth Foster, deceased; thence eastwardly in the southerly line of Eastern Avenue thirty and no hundredths (30.00) feet; thence southwardly one hundred ninety (190) feet more or less to a point in the northerly line of Keck Street, said last mentioned point is six and fifty-two hundredths (6.52) feet west of the southeast corner of said Lot 45 of the subdivision of the Estate of Jas. and Elizabeth Foster, deceased; thence westwardly in the northerly line of Keck Street thirty and no hundredths (30.00) feet to the point of beginning.

Tract 2 - Tax Parcel 31-6-39 51

Situated in the City of Cincinnati, Hamilton County, Ohio, known numbered and designated as parts of Lots forty-four (44) and forty-five (45) of the J. & E. Foster's Estate, in the City of Cincinnati, County of Hamilton, State of Ohio, as recorded in Plat Book 4, page 3, Hamilton County Records, and adjoining tract, being 25 x 190 feet, more or less, on the south side of Eastern Avenue, 85 feet west of Lot 3, George Keck Subdivision.

52-62

Parcel 23 - Tax Parcel 31-6-1, 2, 3, 4, 5, 9, 10, 11, 12 & 18 and 31-5-141' 52

Situate in the County of Hamilton and State of Ohio, and being more particularly described as follows, to wit:

Lots Numbered 16, 17, 18, 19, 20, 21, 29, 30, 31, 32 and 34 of the Subdivision of J. & E. Fosters Estate as made by Commissioners in Case No. 27770, Superior Court of Cincinnati, as shown on plat records in Plat Book 4, Page 3, Hamilton County Recorder's Office.

63

Parcel 24 - Tax Parcel 31-5-118

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Situate in the City of Cincinnati, County of Hamilton, and State of Ohio and being more particularly described as follows:

Commencing at the southwest corner of Eastern Avenue and Foster Street; thence westwardly with the south line of Eastern Avenue Twenty-One (21) feet to a point; thence southwardly on a line parallel with the west line of Foster Street One Hundred and Eighty-Three (183) feet, more or less, to the line of lands formerly owned by Mr. Dunham; thence Eastwardly Twenty-One (21) feet on a line with the south side of Eastern Avenue to Foster Street; thence northwardly on a line parallel with the west line of Foster Street, One Hundred and Eighty-Three (183) feet, more or less, to the point or place of beginning.

31-5-118 (63)

64

Parcel 25 - Tax Parcel 31-5-105

Situated in the City of Cincinnati, County of Hamilton and State of Ohio, to wit:

Beginning at a point in the south line of Eastern Avenue Twenty-Five (25) feet East of Queen City Court; thence Eastwardly with Eastern Avenue Twenty-five (25) feet; thence Southwardly at right angles with Eastern Avenue, One-hundred and ten and 07/100 (110.07) feet; thence Westwardly at right angles twenty-five (25) feet to Kelley's line; thence with said line Northwardly to the place of beginning, One-hundred and ten and 07/100 (110.07) feet distant lying in Cincinnati, Hamilton County, Ohio.

Also that lot of ground adjoining on the South, described as follows:

Beginning at the Southwest corner of the above lot; thence Eastwardly on said South line Twenty-five (25) feet; thence Southwardly at right angles One-hundred and ten and 07/100 (110.07) feet to a street; thence Westwardly with said street Twenty-five (25) feet; thence Northwardly One-hundred and ten and 07/100 (110.07) feet to the place of beginning.

65

Parcel 26 - Tax Parcel 31-5-102 ✓

Situate in the City of Cincinnati, Hamilton County, Ohio, being Lot 8 of Magill's Subdivision, Hamilton County, Ohio Records.

66

Parcel 27 - Tax Parcel 31-5-116

Situate in Section 31, town 4, Fractional Range 2 of the Miami Purchase, in the City of Cincinnati, Hamilton County, Ohio and described as follows:

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Commencing at a point in the South line of Eastern Avenue, 66 feet West of Foster Street; thence running West with Eastern Avenue, 24 feet; thence southwardly on a line parallel with Foster Street, 183 feet, more or less, to Keck Street; thence Eastwardly with Keck Street, 24 feet; thence Northwardly on a line parallel with Foster Street, 183 feet, more or less, to Eastern Avenue and the place of beginning.

Parcel 28 – Tax Parcel 31-6-30

Situate in the City of Cincinnati, Hamilton County, Ohio to wit:

Being Lot known and numbered as eight (8) on a plat of subdivision of the Estate of James and Elizabeth Foster made by the Commissioners in Partition in Case No. 27770, in the Superior Court of Cincinnati, Ohio duly recorded in Plat Book 4, Page 3 of the Hamilton County, Ohio Records.

Parcel 29 – Tax Parcel 31-6-40

Situate in the City of Cincinnati, Hamilton County, Ohio, beginning at a point on the south side of Eastern Avenue, 60 feet west of the northwest corner of Keck's Subdivision; thence west along the south line of Eastern Avenue, 25 feet; thence South between parallel lines at right angles with Eastern Avenue, the same width in rear as in front, 190.54 feet, more or less, to the north line of Keck Street, the 25 feet fronting on Keck Street by 20.54 feet, more or less, in depth, being part of Lots 43 and 44 on the plat of James and Elizabeth Fosters Subdivision by Commissioners in Case No. 27770, Superior Court of Cincinnati, Hamilton County, Ohio, duly recorded in Plat Book 4, page 3, Recorder's Office.

Parcel 30 – Tax Parcel 31-6-33

Situated in the City of Cincinnati, County of Hamilton and State of Ohio and being part of Lot #2 of Joseph and Elizabeth Foster Subdivision as recorded in Plat book 4, Page 3 of the Hamilton County, Ohio Records, and more particularly described as follows:

Beginning at the intersection of the westwardly line of said Lot #2 with the southerly line of Eastern Avenue; thence southwardly along the westerly line of said Lot #2 a distance of 91.50 feet; thence eastwardly parallel with the southerly line of Eastern Avenue a distance of 28 feet; thence northwardly along the easterly line of Lot #2 a distance of 91.50 feet to the southerly line of Eastern Avenue, thence westerly a distance of 28 feet to the place of beginning.

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Parcel 31

Tract I - Tax Parcel 31-6-7 ✓

Situated in the City of Cincinnati, County of Hamilton, and State of Ohio and bounded and described as follows:

Being all that certain tract of land know, numbered and designated as Lot No. 23 of J & E Fosters Estate, a plat of which is recorded in Plat Book 4, Page 3 of the Hamilton County, Ohio Recorder's Records.

Tract II - Tax Parcel 31-6-31 ✓

Situate in the City of Cincinnati, Hamilton County, Ohio to wit:

Being Lot known and numbered as 1 on a plat of subdivision of the estate of James and Elizabeth Foster made by Commissioners in Partition in Case No. 27770 in the Superior Court of Cincinnati, Ohio, duly recorded in Plat Book 4, Page 3 of the Hamilton County, Ohio Records, the said lot fronting 28 feet on the south side of Eastern Avenue and running southwardly between parallel side lines 100 feet in depth.

Tract III - Tax Parcel 31-6-118 ✓

Situate in the City of Cincinnati, Hamilton County, Ohio and in Township 4, Fractional Range 2 of the Miami Purchase, and commencing at a point in the east line of Foster Street 94 feet south of the southeast corner of Eastern Avenue and Foster Street; thence eastwardly on a line parallel to the South Line of Eastern Avenue 43.48 feet more or less to a point in the west line of the subdivision of J. and E. Foster as recorded in Plat Book 4, Page 3 of the Hamilton County, Ohio land records; thence south along the said west line of the subdivision 96 feet more or less to a point in the north line of Keck Street; thence westwardly in the north line of Keck Street 46 feet more or less to a point in the east line of Foster Street, being the north east corner of Foster Street and Keck Street; thence northwardly in the east line of Foster Street 96 feet more or less to the point of beginning.

Parcel 32 - Tax Parcel 31-5-92 & 184 cons.

Situated in Cincinnati, Ohio, in Fractional Section 31, Township 4, Fractional Range 2, Miami Purchase,

Beginning at the Northwest corner of a tract of land, formerly owned by Johnson, Morten &

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Company, and previously owned by James Foster, the point of beginning being on the South side of Eastern Avenue formerly East Front Street, which point is thirty-two (32) feet West of Queen City Court; thence West with the South line of Eastern Avenue, twenty (20) feet; thence Southwardly and parallel to said Johnson & Morten's line one hundred and twenty (120) feet; thence Eastwardly twenty (20) feet; thence Northwardly along said Johnson and Morten's line one hundred and twenty (120) feet to the place of beginning and being the second lot West of Queen City Court.

Also that lot of ground described as follows

Situate in the City of Cincinnati, County of Hamilton and State of Ohio, to-wit: Beginning at a point in the Westerly line of Gotham Place, formerly Queen City Court, eighty-eight (88) feet South of the intersection of said line with the Southerly line of Eastern Avenue; thence Southwardly along said Westerly line of Gotham Place ten (10) feet to the Southeasterly corner of the property owned by J. Edward Wood; thence Westwardly along said Southerly line thirty-two (32) feet to the Southwesterly corner of said property; thence Northwardly along Wood's West line and parallel with the Westerly line of Gotham Place ten (10) feet; thence Eastwardly parallel with Wood's South line thirty-two (32) feet to the place of beginning.

74
Parcel 33 – Tax Parcel 31-5-117

Situated in the County of Hamilton, in the State of Ohio and in the City of Cincinnati, and more particularly described as follows:

Beginning at a point on the south line of Eastern Avenue 21 feet west of the southwest corner of Foster Street; thence west along the south line of Eastern Avenue, a distance of 45 feet to a point; thence south at right angles to Eastern Avenue to a point in the north line of Keck Street; thence east along the north line of Keck Street 45 feet to a point; thence north to the place of beginning. Being a tract 45 feet wide between parallel lines and 187 feet, more or less, deep.

75
Parcel 34 – Tax Parcel 31-6-26

Beginning at the northwest corner of the lands formerly owned by George Keck on the south side of Eastern Avenue; thence running southwardly with the line of said Keck to the Ohio River; thence down and with the Ohio River thirty (30) feet westwardly; thence northwardly on a line parallel to the first named line to Eastern Avenue; thence eastwardly with said Eastern Avenue thirty (30) feet to the place of beginning.

76
Parcel 35 – Tax Parcel 31-6-34 ✓

Situated in the City of Cincinnati, Hamilton County, Ohio, to-wit:

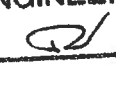
Being known as Lot 6 of James and Elizabeth Foster's Estate made by Commissioners in Case # 27770 of the Superior Court as per plat recorded in Plat Book 4, Page 3, in the office of the Recorder of said County.

77
Parcel 36 – Tax Parcel 31-5-110

Situated in the County of Hamilton in the State of Ohio, and in the City of Cincinnati:

Being in the Thirty-first Section, Fourth Township, Second Fractional Range of Townships in the Miami Purchase in Columbia Township, and beginning in the southerly line of Eastern Avenue at a point two hundred and fifty (250) feet eastwardly from the East line of the Subdivision of the Estate of George P. Torrence and at the northeast corner of a lot of land owned by D.K. Innes, running thence southwardly along the Innes line parallel to the said East line of the Torrence Subdivision one hundred and eighty-five (185) feet more or less to a point in the North line of Keck Street; thence eastwardly in the northerly line of Keck Street thirty-eight (38) feet to a point; thence northwardly in a line parallel to the line first described and thirty-eight (38) feet distance therefrom one hundred and eighty-five (185) feet more or less to a point in the South line of Eastern Avenue; thence westwardly in the South line of Eastern Avenue thirty-eight (38) feet to the place of beginning.

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Case No(s). 14-0375-GA-RDR, 14-0376-GA-ATA, 15-0452-GA-RDR, 15-0453-GA-ATA, 16-0542-GA-RD

Summary: Testimony Supplemental Testimony of Jessica L. Bednarcik on behalf of Duke Energy Ohio, Inc. electronically filed by Mrs. Adele M. Frisch on behalf of Duke Energy Ohio, Inc. and D'Ascenzo, Rocco O and Kingery, Jeanne W and Watts, Elizabeth H