



Mailing Address:  
139 East Fourth Street  
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October 31, 2019

Ms. Tanowa Troupe, Secretary  
Public Utilities Commission of Ohio  
180 East Broad Street, 11<sup>th</sup> Floor  
Columbus, Ohio 43215

Re: Case No. 19-1943-EL-RDR  
Case No. 89-6002-EL-TRF

Pursuant to the Public Utilities Commission of Ohio's (Commission) Opinion and Order in Case No.17-1263-EL-SSO, Duke Energy Ohio, Inc., submits herein the required schedules and tariff pages related to the update of its Distribution Capital Investment Rider (Rider DCI).<sup>1</sup>

As part of the approval of Rider DCI, the Commission ordered that quarterly filings be made, with such filings automatically approved. The Commission further ordered that Rider DCI be audited annually, with the August quarterly filing. Consistent therewith, this update to the Rider DCI rate will be implemented with the first billing cycle of January 2020. The proposed Rider DCI rate is based on investment data from the FERC Form 3Q and Form 1, for the third quarter of 2019 and is supported by two attachments. Attachment A is the proposed tariff sheet reflecting the revised Rider DCI rate and Attachment B contains the schedules and workpapers supporting the calculation of the proposed Rider DCI rate. The attached schedules demonstrate that the revenue collected is below the permitted cap for 2019 for the third quarter.

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

Respectfully submitted,

/s/ Elizabeth H. Watts  
Rocco O. D'Ascenzo (0077651)  
Deputy General Counsel  
Elizabeth H. Watts (0031092)  
Associate General Counsel  
Duke Energy Ohio, Inc.  
139 E. Fourth Street  
Cincinnati, Ohio 45201-0960  
(614) 222-1330

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<sup>1</sup> *In the Matter of the Application of Duke Energy Ohio, Inc., for Authority to Establish a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan, Accounting Modifications, and Tariffs for Generation Service*, Case No. 17-1263-EL-SSO, *et al.*, Opinion and Order, at pp. 38-41 (December 19, 2018).

Duke Energy Ohio  
139 East Fourth Street  
Cincinnati, Ohio 45202

P.U.C.O. Electric No. 19  
Sheet No. 103.18  
Cancels and Supersedes  
Sheet No. 103.17  
Page 1 of 1

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**RIDER DCI  
DISTRIBUTION CAPITAL INVESTMENT RIDER**

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

All retail jurisdictional customers shall be assessed a charge of 15.414% of the customer's applicable base distribution charges (*i.e.*, customer charge plus base distribution charge) to recover the revenue requirement associated with incremental distribution capital costs incurred by the Company. This Rider shall be adjusted periodically to recover amounts authorized by the Commission.

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

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

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Issued: October 31, 2019

Effective: January 2, 2020

Issued by Amy B. Spiller, President

**Duke Energy Ohio**  
**Revenue Requirement for Rider DCI**  
**Case No. 19-1943**

Line	Description	June 30, 2016	September 30, 2019	Reference
1	Gross Distribution Plant	\$2,278,714,295	\$2,820,673,287	Pages 2 & 3
2	Accumulated Depreciation on Distribution Plant	747,093,755	705,939,174	Pages 4 & 5
3	Net Distribution Plant in Service	\$1,531,620,540	\$2,114,734,113	
4	ADIT and EDIT on Distr Plant	(\$433,073,370)	(\$526,343,568)	Pages 6 & 7
5	Capitalized Incentives Accrued Since 6/30/16	\$0	(\$1,227,580)	Page 13
6	Distribution Rate Base for Rider DCI	<u>\$1,098,547,170</u>	<u>\$1,587,162,966</u>	Line (3) + Line (4) + Line (5)
7	Return on Rate Base (Pre-Tax %) (1)	10.32%	8.94%	Base 35% FIT & Current 21% FIT
8	Return on Rate Base (Pre-Tax)	\$113,370,068	\$141,892,369	Line (6) * Line (7)
9	Depreciation Expense	\$56,812,629	\$72,385,207	Page 8
10	Property Tax Expense (Excludes M&S)	<u>\$87,930,155</u>	<u>\$115,626,940</u>	Page 9
11	Revenue Requirement Before CAT	\$258,112,852	\$329,904,515	Line (8) + Line (9) + Line (10)
12	Change in Revenue Requirement		\$71,791,664	Line (11) <sub>current</sub> - Line (11) <sub>base</sub>
13	Incremental Commercial Activities Tax		\$187,145	{(1/(1-CAT)-1) * Line (12)}
14	Total Rider DCI Revenue Requirement		\$71,978,809	Line (12) + Line (13) + Line (14)
15	Compliance Audit Adjustment 18-1036-EL-RDR (2)		(\$2,299,414)	
16	Tree Trimming Adjustment 18-1036-EL-RDR		(\$313,342)	Page 15
17	Adjusted Total Rider DCI Revenue Requirement		\$69,679,395	Line (14) + Line (15)
18	Annual Base Distribution Revenue (3)		<u>\$452,055,948</u>	
19	DEO Percentage of Base Distribution Revenue		<u>15.414%</u>	Line (16) ÷ Line (17)

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

(2) Total Audit adjustment per page 5 of the Stipulation and Recommendation  
as filed in Case No. 18-1036-EL-RDR

(3) Total retail distribution revenue from Stipulation Attachment D as filed and approved  
in Case No. 17-32-EL-AIR, et al. less transmission and miscellaneous revenue.

**Duke Energy Ohio**  
**Plant in Service Summary by Major Property Groupings (As of September 30, 2019)**

Line No.	Account Number		Account Title	Per Books	Adjustments <sup>(a) (b)</sup>	Adjusted
	FERC	Company				Total Company
Distribution Accounts						
1	360	3600	Land and Land Rights	\$17,140,699		\$17,140,699
2	360	3601	Rights of Way	\$26,667,767		26,667,767
3	361	3610	Structures and Improvements	\$21,895,434		21,895,434
4	362	3620	Station Equipment	\$269,919,920		269,919,920
5	362	3622	Major Equipment	\$130,805,662		130,805,662
6	363	3635	Station Equipment Electronic	\$10		10
7	364	3640	Poles, Towers & Fixtures	\$377,165,986		377,165,986
8	365	3650, 3651	Overhead Conductors and Devices	\$654,104,356		654,104,356
9	366	3660	Underground Conduit	\$153,219,107		153,219,107
10	367	3670	Underground Conductors and Devices	\$435,790,746		435,790,746
11	368	3680, 3681	Line Transformers	\$423,177,248		423,177,248
12	368	3682	Customer Transformer Installations	\$3,755,297		3,755,297
13	369	3691	Services - Underground	\$33,574,863		33,574,863
14	369	3692	Services - Overhead	\$93,572,671		93,572,671
15	370	3700	Meters	\$0		0
16	370	3700	Meter Instrument Transformers	\$14,287,055		14,287,055
17	370	3701	Leased Meters	\$0		0
18	370	3701	Leased Meter Instrument Transformers	\$0		0
19	370	3702	AMI Meters	\$71,121,881		71,121,881
20	370	3703	Echelon AMI Meters	\$34,193,325		34,193,325
21	371	3710	Installations on Customers' Premises	\$23,575		23,575
22	371	3712	Company Owned Outdoor Light	\$5,681,658	(\$5,681,658)	0
23	372	3720	Leased Property on Customers' Premises	\$102,503		102,503
24	373	3730	Street Lighting	\$5,670,507	(\$5,670,507)	0
25	373	3731	Street Lighting - Overhead	\$16,065,867		16,065,867
26	373	3732	Street Lighting - Boulevard	\$28,307,418		28,307,418
27	373	3733	Light Security OL POL Flood	\$15,781,899		15,781,899
28	373	3734	Light Choice OLE - Public	\$8,880,988	(\$8,880,988)	0
29				\$2,840,906,440	(\$20,233,153)	\$2,820,673,287

Notes: (a) Echelon meters and tariffed street lights

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

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

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

Notes: (a) Echelon meters and tariffed street lights

**Duke Energy Ohio**  
**Accumulated Depreciation by Major Property Groupings (As of September 30, 2019)**

Line No.	Account Number		Account Title	Per Books <sup>(b)</sup>	Adjustments <sup>(a)</sup>	Adjusted Total Company
	FERC	Company				
Distribution Accounts						
1	360	3600	Land and Land Rights	\$3,651		\$3,651
2	360	3601	Rights of Way	5,166,789		\$5,166,789
3	361	3610	Structures and Improvements	5,399,414		\$5,399,414
4	362	3620	Station Equipment	74,937,054		\$74,937,054
5	362	3622	Major Equipment	50,281,662		\$50,281,662
6	363	3635	Dist Station Equip Elec	0		\$0
7	364	3640	Poles, Towers & Fixtures	131,553,338		\$131,553,338
8	365	3650, 3651	Overhead Conductors and Devices	92,624,798		\$92,624,798
9	366	3660	Underground Conduit	45,032,476		\$45,032,476
10	367	3670	Underground Conductors and Devices	104,096,965		\$104,096,965
11	368	3680, 3681	Line Transformers	146,644,993		\$146,644,993
12	368	3682	Customer Transformer Installations	2,914,792		\$2,914,792
13	369	3691	Services - Underground	13,096,950		\$13,096,950
14	369	3692	Services - Overhead	56,443,195		\$56,443,195
15	370	3700	Meters	6,705,903		\$6,705,903
16	370	3700	Meter Instrument Transformers	4,445,004		\$4,445,004
17	370	3701	Leased Meters	3,096,827		\$3,096,827
18	370	3701	Leased Meter Instrument Transformers	150,442		\$150,442
19	370	3702	AMI Meters	10,665,109		\$10,665,109
20	370	3703	Echelon AMI Meters	(3,791,274)		(\$3,791,274)
21	371	3710	Installations on Customers' Premises	(2,950)		(\$2,950)
22	371	3712	Company Owned Outdoor Light	266,934	(266,934)	\$0
23	372	3720	Leased Property on Customers' Premises	(45,082)		(\$45,082)
24	373	3730	Street Lighting	(33,727)	33,727	\$0
25	373	3731	Street Lighting - Overhead	14,836,256		\$14,836,256
26	373	3732	Street Lighting - Boulevard	10,391,330		\$10,391,330
27	373	3733	Light Security OL POL Flood	10,135,287		\$10,135,287
28	373	3734	Light Choice OLE - Public	4,483,784	(4,483,784)	\$0
29		108	Retirement Work in Progress	(78,843,757)		(\$78,843,757)
30				\$710,656,166	(\$4,716,992)	\$705,939,174

Notes: (a) Echelon meters and tariffed street lights

(b) FERC B

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

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

Notes: (a) Echelon meters and tariffed street lights

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

**Duke Energy Ohio**  
**Plant Related Accumulated Deferred Income Taxes - Excluding Grid Modernization (September 30, 2019)**

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
Account 282						
1	282	282.XXX	263A	\$ (50,518,283)	\$0	(\$50,518,283)
2	282	282.XXX	AFUDC Debt	(1,425,057)	0	(1,425,057)
3	282	282.XXX	Casualty Loss	(6,875,902)	0	(6,875,902)
4	282	282.XXX	CIAC	10,723,557	0	10,723,557
5	282	282.XXX	CWIP Differences	819,408	0	819,408
6	282	282.XXX	FAS109	(19,095,768)	19,095,768	0
7	282	282.XXX	Miscellaneous	3,527,017	0	3,527,017
8	282	282.XXX	Non-Cash Overheads	10,545,424	0	10,545,424
9	282	282.XXX	Section 174	(356,264)	356,264	0
10	282	282.XXX	Software	0	0	0
11	282	282.XXX	Tax Depreciation	(222,095,187)	0	(222,095,187)
12	282	282.XXX	Tax Expensing	(84,505,901)	0	(84,505,901)
13	282	282.XXX	TIC	2,992,620	0	2,992,620
13		Total Plant-Related Accumulated Deferred Income Tax (a)		\$ (356,264,337)	\$ 19,452,033	\$ (336,812,304)
14		Total Plant-Related Excess Deferred Income Tax (a) (b)		\$ (193,939,369)	\$ 4,408,105	\$ (189,531,264)
15		Total Plant-Related ADIT and EDIT		\$ (550,203,706)	\$ 23,860,138	\$ (526,343,568)

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

(b) Detail support for adjustment related to amortization of the EDIT balance is on Page 14 & 15



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

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

**Duke Energy Ohio**  
**Depreciation Expense by Major Property Groupings**

				Gross Plant Balance		Depreciation Rate (%)	Depreciation Expense	
				Base Case	Sep-19		Base Case	Sep-19
Distribution Accounts								
1	360	3600	Land and Land Rights	\$13,138,936	\$17,140,699	-	\$0	\$0
2	360	3601	Rights of Way	\$26,286,892	\$26,667,767	1.33	\$349,616	\$354,681
3	361	3610	Structures and Improvements	\$19,163,278	\$21,895,434	1.71	\$327,692	\$374,412
4	362	3620	Station Equipment	\$212,265,007	\$269,919,920	1.97	\$4,181,621	\$5,317,422
5	362	3622	Major Equipment	\$115,663,252	\$130,805,662	1.77	\$2,047,240	\$2,315,260
6	362	3635	Station Equipment Electronic	\$0	\$10	0.00	\$0	\$0
7	364	3640	Poles, Towers & Fxtures	\$309,686,559	\$377,165,986	2.27	\$7,029,885	\$8,561,668
8	365	3650, 3651	Overhead Conductors and Devices	\$556,919,666	\$654,104,356	2.36	\$13,143,304	\$15,436,863
9	366	3660	Underground Conduit	\$113,261,755	\$153,219,107	2.00	\$2,265,235	\$3,064,382
10	367	3670	Underground Conductors and Devices	\$344,816,482	\$435,790,746	1.92	\$8,620,476	\$8,367,182
11	368	3680, 3681	Line Transformers	\$332,913,015	\$423,177,248	2.44	\$8,123,078	\$10,325,525
12	368	3682	Customer Transformer Installations	\$3,755,296	\$3,755,297	2.44	\$91,629	\$91,629
13	369	3691	Services - Underground	\$5,525,489	\$33,574,863	1.92	\$106,089	\$644,637
14	369	3692	Services - Overhead	\$81,827,784	\$93,572,671	2.90	\$2,373,006	\$2,713,607
15	370	3700	Meters	\$0	\$0	Amortization	\$2,251,310	\$2,251,310
16	370	3700	Meter Instrument Transformers	\$7,409,920	\$14,287,055		4.55	\$337,151
17	370	3701	Leased Meters	\$385,629	\$0	Amortization	\$368,144	\$368,144
18	370	3701	Leased Meter Instrument Transformers	\$5,672,328	\$0		4.55	\$258,091
19	370	3702	AMI Meters	\$3,068,034	\$71,121,881	6.67	\$204,638	\$4,743,829
20	370	3703	Echelon AMI Meters	\$68,730,098	\$34,193,325	Amortization	\$4,922,431	\$4,922,431
21	371	3710	Installations on Customers' Premises	\$0	\$23,575		9.17	\$0
22	371	3712	Company Owned Outdoor Light	\$0	\$0	9.17	\$0	\$0
23	372	3720	Leased Property on Customers' Premises	\$102,503	\$102,503	4.04	\$4,141	\$4,141
24	373	3730	Street Lighting	\$0	\$0	4.00	\$0	\$0
25	373	3731	Street Lighting - Overhead	\$15,300,749	\$16,065,867	4.00	\$612,030	\$642,635
26	373	3732	Street Lighting - Boulevard	\$27,727,622	\$28,307,418	2.50	\$693,191	\$707,685
27	373	3733	Light Security OL POL Flood	\$15,094,001	\$15,781,899	3.33	\$502,630	\$525,537
28	373	3734	Light Choice OLE - Public	\$0	\$0	5.53	\$0	\$0
29	Total			\$2,278,714,295	\$2,820,673,287		\$56,812,629	\$72,385,207

**Duke Energy Ohio**  
**PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION**

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Property Taxes			
	Personal <sup>(1)</sup>	Real <sup>(2)</sup>	Total
1    Distribution	\$115,269,283	\$357,656	\$115,626,940

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Notes: <sup>(1)</sup> See page 10.

<sup>(2)</sup> See page 11.

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**10/31/2019 2:10:04 PM**

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Summary: Report DCI Report to Docketing 3rd Quarter 2019 electronically filed by Mrs. Tammy M Meyer on behalf of Duke Energy Ohio Inc. and D'Ascenzo, Rocco and Watts, Elizabeth