

o: 513-287-4320 f: 513-287-4385

November 12, 2019

Ms. Tanowa Troupe, Secretary Public Utilities Commission of Ohio 180 East Broad Street, 11th 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., submitted schedules and tariff pages related to the update of its Distribution Capital Investment Rider (Rider DCI) on October 31, 2019.

Subsequent to that filing, the Company and Staff have engaged in further discussions that resulted in changes to the Tree Trimming Adjustment accumulated deferred income tax calculation and Revenue Requirement. Included herewith are two documents reflecting those changes.

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

Respectfully submitted,

<u>/s/ Elizabeth H. Watts</u>

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

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 15.344% 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.

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

Line	Description	June 30, 2016	0	
		June 30, 2016	September 30, 2019	Reference
1	Gross Distribution Plant	\$2,278,714,295	62 020 000 000	
2	Accumulated Depreciation on Distribution Plant	747,093,755	\$2,820,673,287	
3	Net Distribution Plant in Service	\$1,531,620,540	705,939,174	
		71,331,020,340	\$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	\$1,098,547,170	\$1,587,162,966	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	CEC 042 C20		
10	Property Tax Expense (Excludes M&S)	\$56,812,629	\$72,385,207	
	, and the same trials	\$87,930,155	\$115,626,940	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) _{current} - Line (11) _{base}
13	Incremental Commercial Activities Tax		\$187,145	((1/(1-car)-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		(\$313,931) F	Page 15
17	Adjusted Total Rider DCI Revenue Requirement		\$69,365,464 L	ine (14) + Line (15) + Line (16)
18	Annual Base Distribution Revenue (3)		\$452,055,948	
19	DEO Percentage of Base Distribution Revenue		15.344% L	ine (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	Accoun	t Number				Adjusted
No.	FERC	Company	Account Title	Per Books	Adjustments (a) (b)	Total Company
		D	istribution 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	\$130.305,662		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		654,104,350
9	366	3660	Underground Conduit	\$153,219,107		153,219,107
10	367	3670	Underground Conductors and Devices	\$435,790,746		435,790,740
11	368	3680, 3681	Line Transformers	\$423,177,248		423,177,24
12	368	3682	Customer Transformer Installations	\$3,755,297		3,755,29
13	369	3691	Services - Underground	\$33,574,863		33,574,86
14	369	3692	Services - Overhead	\$93,572,671		93,572,67
15	370	3700	Meters	\$0		
16	370	3700	Meter Instrument Transformers	\$14,287,055		14,287,05
17	370	3701	Leased Meters	\$0		
18	370	3701	Leased Meter Instrument Transformers	\$0		
19	370	3702	AMI Meters	\$71,121,881		71,121,88
20	370	3703	Echelon AMI Meters	\$34,193,325		34,193,32
21	371	3710	Installations on Customers' Premises	\$23,575		23,57
22	371	3712	Company Owned Outdoor Light	\$5,681,658	(\$5,681,658)	
23	372	3720	Leased Property on Customers' Premises	\$102,503		102,50
24	373	3730	Street Lighting	\$5,670,507	(\$5,670,507)	
25	373	3731	Street Lighting - Overhead	\$16,065,867		16,065,86
26	373	3732	Street Lighting - Boulevard	\$28,307,418		28,307,41
27	373	3733	Light Security OL POL Flood	\$15,781,899		15,781,89
28	373	3734	Light Choice OLE - Public	\$8,880,988	(\$8,880,988)	
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)

	Accou	nt Number			_	
Line No.	FERC	Company	Account Title	Per Books	Adjustments (a) (b)	Adjusted Total Company
			Distribution Accounts			
1	360	3600	Land and Land Rights	440.440.44		
2	360	3601	Rights of Way	\$13,138,936		\$13,138,9
3	361	3610	Structures and Improvements	\$26,286,892		26,286,8
4	362	3620	Station Equipment	\$19,163,278		19,163,2
5	362	3622	Major Equipment	\$212,274,477	(\$9,470)	212,265,00
6	362	3635	Station Equipment Electronic	\$115,663,252		115,663,2
7	364	3640	Poles, Towers & Fixtures	\$0		
8	365		Overhead Conductors and Devices	\$309,688,484	(\$1,925)	309,686,55
9	366	3660	Underground Conduit	\$556,919,666		556,919,66
10	367	3670	Underground Conductors and Devices	\$113,261,755		113,261,79
11	368		Line Transformers	\$344,816,482		344,816,48
12	368	3682	Customer Transformer Installations	\$332,913,015		332,913,03
13	369	3691	Services - Underground	\$3,755,296		3,755,29
14	369	3692	Services - Overhead	\$5,525,489		5,525,48
15	370	3700	Meters	\$81,827,784		81,827,78
16	370	3700	Meter Instrument Transformers	\$0		
17	370	3701	Leased Meters	\$7,409,920		7,409,92
18	370	3701		\$385,629		385,62
19	370	3702	Leased Meter Instrument Transformers	\$5,672,328		5,672,32
20	370	3702	Utility of the Future Meters Echelon AMI Meters	\$71,798,132	(\$68,730,098)	3,068,03
21	371	3710		\$0	\$68,730,098	68,730,09
22	371		Installations on Customers' Premises	\$0		
23	372		Company Owned Outdoor Light	\$732,923	(\$732,923)	
24	373		Leased Property on Customers' Premises	\$102,503		102,50
25	373		Street Lighting	\$2,004,201	(\$2,004,201)	
26	373		Street Lighting - Overhead	\$15,300,749		15,300,74
20 27	373 373		Street Lighting - Boulevard	\$27,727,622		27,727,62
28	373		Light Security OL POL Flood	\$15,094,001		15,094,00
	3/3	3/34	Light Choice OLE - Public	\$10,326,930	(\$10,326,930)	15,054,00
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	Accour	t Number				Adjusted
No.	FERC	Company	Account Title	Per Books (b)	Adjustments (a)	Total Company
		n	stribution 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 _	Accou	nt Number				
No.	FERC	Company	Account Title	Per Books	Adjustments (a) (b)	Adjusted Total Company
			Distribution Accounts			
1	360	3600	Land and Land Rights			
2	360	3601	Rights of Way	\$2,754		2,75
3	361	3610	Structures and Improvements	\$4,027,028		4,027,02
4	362	3620	Station Equipment	\$4,461,821		4,461,82
5	362	3622	Major Equipment	\$76,841,335	(\$265,144)	76,576,19
6	363	3635	Dist Station Equip Elec	\$43,955,677	(\$67,506)	43,888,17
7	364	3640	Poles, Towers & Fixtures	\$0		
8	365	3650, 3651	Overhead Conductors and Devices	\$124,853,252	(\$169)	124,853,08
9	366	3660	Underground Conduit	126,876,467		126,876,46
10	367	3670	Underground Conductors and Devices	43,376,369		43,376,36
11	368	3680, 3681	Line Transformers	93,833,245		93,833,24
12	368	3682	Customer Transformer Installations	147,962,151		147,962,15
13	369	3691	Services - Underground	2,637,652		2,637,65
14	369	3692	Services - Overhead	2,537,125		2,537,12
15	370	3700	Meters	46,533,748		46,533,74
16	370	3700		(6,753,931)		(6,753,93
17	370	3701	Instrumentation Transformers	2,204,858		2,204,85
18	370	3701	Leased Meters	(718,804)		(718,80
19	370	3701 3702	Instrumentation Transformers	994,857		994,85
20	370	3702 3702	Utility of the Future Meters	19,487,051	(19,505,785)	(18,734
21	371	3710	Echelon AMI Meters	0	19,505,785	19,505,789
22	371	3710 3712	Installations on Customers' Premises	10,635		10,635
23	372	3712 3720	Company Owned Outdoor Light	(298,114)	298,114	,
24	373	3730	Leased Property on Customers' Premises	(58,390)		(58,390
25	373		Street Lighting	(432,366)	432,366	(5-,55)
26	373 373	3731	Street Lighting - Overhead	12,340,799		12,340,799
27	373 373	3732	Street Lighting - Boulevard	8,700,863		8,700,863
2 <i>7</i> 28	373 373	3733	Light Security OL POL Flood	8,085,172		8,085,172
28 29	3/3	3734	Light Choice OLE - Public	(169,815)	169,815	0,003,172
<i>LJ</i>		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	Accou	nt Number					Adjusted
No.	FERC	Company	Account Title	Per Books	Adjustments	To	otal 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-Re	lated Accumulated Deferred Income Tax (a)	\$ (356,264,337)	19,452,033	\$	(336,812,304
14		Total Plant	t-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)

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

Duke Energy Ohio Depreciation Expense by Major Property Groupings

				Gross Plan	Balance	Depreciation	Depreciation	n Expense
				Base Case	Sep-19	Rate (%)	Base Case	Sep-19
			Distribution Accounts					
1	360	3600	Land and Land Rights	\$13,138,936	\$17,140,699	• 1	\$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 & Fixtures	\$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	\$6,620,476	\$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	SO	50	Amortization	\$2,251,310	\$2,251,310
16	370	3700	Meter Instrument Transformers	\$7,409,920	\$14,287,055	4.55	\$337,151	\$650,061
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	\$0
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	\$2,162
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	SO	\$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

PUCO Case No. 19-1943-EL-RDR Amended Attachment B PUCO Case Ng0904951943-EL-RDR Attachment B Page 9 of 15

Duke Energy Ohio PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION

	Property Taxes	
Personal (1)	Real (2)	Total
\$115,269,283	\$357.656	\$115 626 94

Notes: (1) See page 10. (2) See page 11.

Distribution

1

PERSONAL PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION

Line	Description	Distribution
1	Jurisdictional Plant in Service	\$2,820,673,287
2	Jurisdictional Real Property	65,703,900
3	Net Cost of Taxable Personal Property	\$2,754,969,388
4	True Value Percentage (1)	49.59%
5	True Value of Taxable Personal Property	\$1,366,189,319
6	Assessment Percentage	85.0%
7	Assessment Value	\$1,161,260,921
8	Personal Property Tax Rate	9.9262%
9	Personal Property Tax	\$115,269,283
(1) Perd	centage based on 2019 Valuation of Dec 2018 property	
Asses	sed Value	1,302,707,896
	Plant in Service per 2018 Form 1 page 206 (Excludes Real perty)	2,627,088,490
		49.59%

PUCO Case No. 19-1943-EL-RDR
Amended Attachment B
PUCO Case 19-1943-EL-RDR
Attachment B
Page 11 of 15

Duke Energy Ohio REAL PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION

Line	Description	Distribution
1	Real Property associated with electric distribution	\$65,703,900
2	Assessment Percentage (1)	6.988%
3	Assessment Value	\$4,591,389
4	Real Property Tax Rate	7.7897%
5	Real Property Tax	\$357,656
(1)	DEO 2018 property taxes paid in 2019	
	2018 Real Property per Form 1 Assessed Value	\$65,701,894 \$4,591,153
	Assessment Percentage	6.988%

Duke Energy Ohio Revenue Collected Rider DCI

	Calendar Year 2019	
	Actual Monthly	
	Gross Revenues	
January, 2019	\$ 4,110,883	
February , 2019	\$ 2,891,991	
March, 2019	\$ 2,661,952	
April, 2019	\$ 3,371,115	
May, 2019	\$ 3,195,727	
June, 2019	\$ 3,563,851	
July, 2019	\$ 4,625,317	
August, 2019	\$ 4,585,352	
September, 2019	\$ 4,376,387	
October, 2019		
November, 2019		
December, 2019		
Total	\$ 33,382,575	
	\$ 42,100,000 2019 Revenue Cap (Baseline) (a)	
	\$ 46,800,000 2019 Revenue Cap (If 2018 reliability targets achieved) (a)	
	\$ (8,717,425) Amount Above/(Below) Revenue Cap (Baseline) (a)	
	\$ (13,417,425) Amount Above/(Below) Revenue Cap (if 2018 reliability targ	ets achiev

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

Duke Energy Ohio	
Intentives to be removed from Rider DCI	

Project	-	2026				Chartesty Spec	d (Control)				
WWW. Care a Cartes	<u>-</u>	2469	2017	2018	2019	2020	2021	2022	2023		
risa el arigino entiresa.	QI									2024	2025
	94		\$64/149	,51 343	574,144						
		1211	\$210,908	\$45,792	\$58,169						
	Q3	5774	51.4 697	558 62G	\$161 700						
challeng Trong Plant Here Tayle	24	5109 214	5er 722	559.377	3141						
and the profession of the state of the		5124 988	5794 174	53.010,707	\$1 149 3.9						
				77.010,707	31 49 49	\$1,219,304	51.279 109	\$1,749 tro	51 49 109	51 7 49 3/4	4. 1
armation Paperoe	q1								24 - 41 /47	27.7 49.76.4	51 749 30
	02			cit	847	169	108	918	23		
	33		657	1,457	1,781	1.963	1.723		162	269	975
	74	67e	1,746	2,324	2,348	3.529	3,709	1,963	1.963	1 463	1.94
	174	187	he6	1,782	1.467	1,467		1.763	9 169	3,380	* 13
fated Deprecature					1.40	1,407	1 467	1,447	1 167	1,467	1,467
auto meta serata	Q1		(1, J16)	(5.670)							1.40
	Q2		(2 073)	(6 527)	ELO,7858	(IR,145)	(25 #32)	第二,719]	H15/51	(49 293)	
	QS	10761	13,6191		(12,761)	(20,102)	(27 4 94)	(35 521)	(43 / 68)		15 7 079
	34	(1,713)		48 #5L\$	(15,709)	[24 496]	(31.,63)	(39 (70)		61.35	159 041
	-	(1//13)	(4 504)	(10,133)	(17, 176)	(14.953)	(32 740)		(44 815)	(CE 443)	(62,430
amiliated Deferred Hyune Fax						1	1027-01	(40,554)	(48,523)	(25,110)	15* 847
AFRA	Q1	50	(\$513)	(\$2 C81)	(\$4,317)	(\$6 Bel)					
	02	30	(\$793)	(52.664)	(\$4,991)		(59,344)	(\$11,519)	(\$13,478)	(\$15.033)	c\$16.470
	03	(5285)	(\$1,494)	(\$3.542)		157.514	(59.917)	(\$17 (1s)	(\$13.039)	(\$15.400)	(\$16.A10
	Q4	(\$427)	(51,452)		(\$4 0.20)	(54 COS)	(510 473)	(\$12,849)	(514,554)	(514.042)	
		10-07	131,412)	(\$4,016)	656 5259	(940.12)	(511 751)	1513-1051	G14 3411		(\$17,405
# Adustripens	Q1	324 988						1001	1314 3411	(\$16.299)	(\$17 650
	22		793,646	1,703,556	1,243,992	1,4,303	1.214,033				
		124,038	792.711	1.001.516	1.231,557	1,221,450		1 754 071	1.194,376	L 184,984	1,175 780
	₫±	324,028	/97 161	798 434	1 /27.560		1,211,498	-201,610	1,192,003	1,182,654	1,173 454
	G4	323,540	789,018	916.558	1,275,608	1 217,208	17.159	1,187 190	1 187 #79	1,178,526	1,169,474
			,	338	5.a.7,60%	1.215.297	1.20%.298	1,195 588	1,186,145	1.176,900	1,107,762

Sook tille	Fam Life

2	2	-	con	14
*	*	-	2.454	*

		20 To MACHS 150%	2016	2017	2018	2029	Tim Coppens	itles	2002			
7016		3.75%							ZWLZ	2023	2004	2025
	Q2 Q3	+.75%										
	24	3.75% 4.75%	7,012									
3/17		7 27%	1.015									
	72	7.234		\$610								
	Q.1	7.2%	1917	\$1,977 \$1.168								
	O.	7.22%	1,953	5032								
J16		6,6816	7.7	\$1,174	5461							
	92	£.58%		SSalue	5419							
	Q2 Q4	* 64%	3 618	52,287	\$551							
2019	Qi	6 68%	1 606	\$1,222	\$357							
- CITA	97	n 18% 6 18%		51,586	\$927	530m						
	Qi	6 18%	3.348	53 521	\$426	\$545						
	'34	6.18%	1 671	\$2,115	\$1,142	\$1 325						
.020	aı	5.71%		\$1,130 \$1,005	\$1,072	50						
	Q2	5.71%		\$9,257	\$257 \$764	\$1,050	5.7					
	QS	5.71%	2.09e	\$1 957	5962		50					
2273	G/I	5.71%	1,54a	\$1,046	5991	\$7,551 \$0	50 50					
3041	31	3.29%		5929	\$79.0	5452	\$0 \$0	50				
	Q3	1 366		\$1012	\$707	5971	50	Su				
	Q4	5.29% 5.29%	2764	51,810	\$478	\$7,36G	50	50 50				
2022	Q1	4.89%	1,430	5967	591.7	50	50 50	50				
	02	4 8 9 %		\$860	\$733	\$403	50	50 50	50			
	Qs	4 5 2 6	2.649	\$2,787 \$1.674	\$454 5840	5670	50 \$0	50	So			
	Q4	4 67%	1.522	51 674 5895	5840 5848	\$2,183	SC	Sil	50			
30.3	Q1	4 52%	1.0	\$795	567B	50	50	50 50 50 50	50			
	Q2	4 52%		\$2.577	3609	\$558 \$831	ja en	50	50	50 50 50		
	Q3 Q4	4 52%	2,451	\$1,549	\$777	\$7.519	\$0 \$0 \$0	34	59	22		
324	O1	4.52%	1,725	30.8	5785	ju)	10	50	50	\$0		
324	92	4 46%		\$7.95	\$627	3326	50	10 10	50	\$0 \$0		
	29	4 40%	10.0	52 384	\$560	\$169	\$0 \$0	50	\$0 \$2	50	50	
	Q4	4 46%	2,418 1,297	\$1,434	\$719	S1 P48	\$0 \$0	50	se	50	50	
1143	QI	4.46%	******	5764 5726	5726	50	So	\$C \$0	- S	\$0 \$0	\$0 \$0	
	02	4.46%		\$2,353	5580	5477	Ser	50	50 50	50	30	4.
	43	4 46%	±418	\$1,413	5518 5m5	5711	SU SC SD	Su Su ju	50	\$0 \$0	\$0 \$0	50
	Q4	4.46%	1,207	\$722	5671	\$1,727 \$0	50	50	50	\$0 \$0	\$0	\$0 \$0
702u	Q1	4 46%		\$726	\$573	5442	SO SO	ja	50	50	50	50
	Q2 Q3	4.46%		\$2,352	5511	Seta	50	\$0 \$0 \$c	50 50 50 50 50 50	50	\$0 \$6 \$0	50
	Q4	4.46%	₹418	\$1,413	5656	53 546	50	50	52	50	50	50 50 50
20.27	Oz.	4.46% 4.46%	2.202	5755	5662	50	\$0 \$0 \$0 \$0	60	50	\$e	50	50
	Q?	4 44%		\$726	5573	\$436	50	\$0 \$0 \$0	30	\$0 \$0	50	\$2 \$0 \$0
	03	4 44%	2.41a	52.153	5511	\$649	50	SO	50	\$0 \$0	\$0	20
	Q4	4.45%	1,207	\$1,413 \$795	\$656	51 577	\$2 32	\$0	50	SO	50 50	50
028	Q1	4.44%		5726	\$662 \$573	50 5436	12	50	\$0 \$0	50	50	50
	0.7	4 4616		52.452	1102	1649	SU SU	50	50	SO	50	\$0 \$0
	03	4 44%	2,418	51,413	50.50	\$1,577	50	50	\$0	50	50	Su
1729	01	4.45%	1.207	\$755	5662	50	5c	50 50	\$0	SO	\$0	50
	24	4.46% 6.46%		5726	5573	2436	s ₂	50	SO Sú	50	\$0	\$0 \$0
	QI	4.46%		\$2,193	\$511	5649	50	\$C	\$0	50	50	\$0
	Q4	4.46%	1,207	51.413	5656	\$1,577	\$0	SC SC	Su	50 50	54	50
cto	Q1	4.48%	1,440	\$755 \$726	\$662 5573	SO	50	şa	So.	50	\$0 \$0	\$0 \$2 \$0
	Q2	4.46%		52,352	5573 5511	\$436 \$£49	\$O	50	50	\$0	50	50 50
	93	4.46%	418	\$1.413	\$656	\$1,377	50	50	50	50	50	5G
.11	44	4.44%	1 207	5755	5642	50	50	<u>\$2</u>	\$2	Scr	\$C	50
1	31	4.46% 4.46%		\$726	5575	\$436	50	\$0 \$0	50	So	50	\$0 \$0
	QI	4.46%		\$2,153	\$511	5449	50	50 50	50	90	50	50
	Q4	4.41%	1,418	\$1,418	\$454	\$1.577	10	50	\$G \$0	50 50	\$u	50 50
32	31	4 46%	(707	\$755	5662	\$0	\$0	50	50	50 50	50	ŞG
	Q2	4 40%		\$726 \$2,352	5573	\$436	5G	\$0	50	50	50 50	50
	Q3	4 46%	2.418	\$1,413	5511 5656	5649	\$40	50	30	50	50	60
	Q4	4 44%	1,20	5795	5662	\$1,577	so	5C	\$0	so	50	50 50
33	21	4.46%	1	\$7.20	5573	50 \$43a	SO SO	sa	50	50	50	50
	G2	4,46%	9-1	\$2,399	5512	5449	40	50	50	sa	\$a	50 50
	Q#	4 46% 4.46%	2 418	\$1 413	5656	51 177	\$0 30	50 50	50 50	SO	50	50
54	Q1	4.46%	1,207	5735	5662	SO	so so	50	50	50	50	Su.
	QZ	4 45%		5726	5579	\$496	So	50 50	50 50	50 50	ŞO	50
	ون	4.46%	7.418	\$2,352 \$1,413	5512	\$649	\$0	50	50 50	50 50	50	50
	Q4	4 46%	1 207		Se56	51,577	90	\$0	50	50 50	50	SO
13	21	4.46%	1 747	5755 5725	5692	\$2	50	50	50	50	50 50	SC
	22	4 46%		57.25 52.353	5573	\$436	50	\$0	50	50		50
	23	4.46%	2.418	\$1,413	5511 5456	5649	\$0	\$0	50	SO	50 56	50
	34	4 12%	1 207	5759	5652	\$1.577	50	50	SO	\$0	50	\$0 \$0
6	QI	2.23%		5726	5579	50 5436	50	50	50	50	so so	50
	Ø2	2 25%		52,352	\$511	56.49	\$0 \$0	50	\$c	50	\$0	50
	Q3 Q4	7 23% 2 23%	1,259	\$1,413	\$656	\$1,577	50	\$0 \$0	\$0	50	50	\$0
				\$755	5642				50	Su	SO	50

			ADIT
01		50	50
32		50	50
Q3 Q4	2.032	\$674	\$289
-111	1,015	\$937	5427
122	110	203	5513
31	1,100	647	\$190
34	3.544	1.746	\$1,494
01	1.844	700	51,052
02	1286	: 457	\$2,664 \$2,664
Q3	6.457	334	\$4,512
04	1 585	1 742	\$4.016
Q1	2.79	647	\$4.337
QZ	4.892	1,/81	24 991
Q3	7,649	2,942	\$6 020
94	1.873	1 467	\$6.525
91	2.507	969	56,661
Q2	5 071	1 463	57.514
34	€586	A 369	\$8,005
44	7.563	1,467	59.048
Q1	2,374	949	59 144
02	4.690	1.963	59,917
su4	7,942	1 160	510 473
- 34	3,334	1,467	\$11,261
Q1	2.196	949	\$11,519
94	4.129	1/763	512,018
-02	7,346	4.463	51, 649
04	1 068	1.467	\$13,185
Q1 32	±931	*55	\$13,408
22	4013	1,969	\$15,839
24	0,795	1,369	\$14 554
21	7.835	1 467	\$14,641
02	1,679 3,712	969	\$12 027
Q3	5.437	1,062	\$15,400
üt	2 598	2,389	\$10,040
di.	1.764	1,447	516,200
23	3 581	1.963	516,470 518 810
Q3	6.229	1,329	
O4	2014	1.467	\$17,405
10.45	370.077	1,447	\$17,650

2017

Paurijana A			No. 10		II mn	11	MW.	Agti	100-17	ne pt		de 18	100 Page 1	- Age-saf	100-10	- + H I	T thought]		N-ED		14p-95	I ZD I	Sur 10	pu 19
Pr <u>miume pumpi John's ; Prifili</u> Nagmang Bawana Jana syalani Yuding dawas e	1012434	10'5172	المورون الد (19) (19)		71 TH 60	17799.74	(211 sam)	Harana I III	2972 HE # 945	M (7 1 2 1 MA) (75 1 Mp)	977 mg 111	107 41 pp	Transport	10.112.4 PM	411 - 200 - 400 414 - 230 - 400	ADDISON	SEPT and left	10 m 10 20 20 20 20 20 20 20 20 20 20 20 20 20	17 10 10 10 10 10 10 10 10 10 10 10 10 10	\$1% No. 100 (27.100)	41 2 5 My	(Diet)	49 ns. udd park 17 s 2 pla	64 % page
ubousement ASSE 21: FEEE Transporting believed Assert resources Transporting Transporting Transporting Telephone Tel	4314021s	44 h	- 100 17 C	0 20 07 A	0 Na And 10 .	200 01070 30 00 00 197 70	900 PR 1 PR	10 MS 110	(= 60 m)	100 mile pilo 1 mile 170 mile	No. 8 1 700			11 300 May 100	100 pla 0 110 pla 0	100 // 1 2 m 100 // 1 2 m	#1000 #1000	ed sand or traction	164 25 151 175 161	10.0 miles 10.0 Miles 21.0 Miles	pata.	+7.88 **** 191-1984 161-188-5	164 174 AM	60 F
no apono dalla fine di dalla ramono, 2 danar anna tapono nitra filma			34 36		* 15		-			10		P 96		rd	· · · · · · · · · · · · · · · · · · ·				19			***		
chi fingre ficilia commy il da 1 m ign. Squatty bart f quetter 1 deg Planne	1100 pm 8p0				- 20										20 VA				N= 40 m3 40 m 100 m3 30 m 100 m3			mile pres		grand and

A year deprison is a foreign that the classes contributed \$1000 is \$1000 in \$1000 in

Duka Energy Ohio EDIT Amortization To include in Rider DCI Calculation

I the I															
Line	Description	9/30/2019	12/31/2019	3/31/2020	5/30/2020	9/30/2020	12/31/2020	3/31/2021	6/30/2021	2/22/22					
,	Gross Plant							3/31/2021	9/30/2021	9/30/2021	12/31/2021	3/31/2022	6/30/2022	9/30/2022	12/31/2022
2	Accumulated Depreciation	\$ 2,011,170 5		\$ 2,011,170	S 2,011,170 S	2,011,170 \$	2.011,170 S	2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2.011.170				
3	Net Plant	1,997,092	(28,156)	(42,234)	(56,312)	(70,390)	(84,468)	(98,546)	(112,624)	(126,702)	(140,780)	\$ 2,011,170	\$ 2,011,170		
		2,551,054	1,985.014	1,968,936	1.954,858	1,940,780	1,926,702	1,912.624	1,898,546	1,884,468	1,870,390	1,856,312	(168,936) 1,642,234	(183,014)	[197,092]
4	ADIT	(350,327)	(348,699)	(347,071)	(345,444)							-,,	1,0-2,23	1,828,156	1,814,078
5	Distribution Rate Base for DO	1.646,765	1,634,315	1,621,865	1,609,414	(346,868) 1,593,912	(348,293)	(349,717)	(351,142)	(352,089)	(353,037)	(353,984)	(354,932)	(355,440)	(355,947)
	2 1 2 1 1 2			-,,	2,003,724	1,333,312	1,578,409	1,562,907	1,547,404	1,532,379	1,517,353	1,502,328	1,487,302	1,472,716	1,458,131
6	Rate of Return (Pre-Tax)	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%				
7	Return on Rate Base (Pre-Tax)	175,875	174,545						10.00%	14.00,6	10.00%	10.68%	10.68%	10.68%	10.68%
		1/3,0/3	174,345	173,215	171,885	170,230	168,574	166,918	165,263	163,658	162,053	160,449	158,844	157,286	
8	Depreciation Expense	56.313	56,313	56,313	56.313	****					*	,	* 20,0	137,250	155,728
9	Property Tax Expense	80,927	60,927	80,927	80,927	56,313 80,927	56,313	56,313	56,313	56,313	56,313	56,313	56.313	56,313	56,313
					-,,,,,,	60,327	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927
10 11	Revenue Requirement before CAT	313,115	311,785	310,455	309,125	307,470	305,814	304,158	202 500						
11	Incremental CAT	\$816	\$813	\$809	\$806	\$802	\$797	\$793	302,503 5789	300,898	299,293	297,689	296,084	294,526	292,968
12	Total Rider DCI Revenue Requirement	6 245.000					5.5.	7134	3/09	\$784	5780	\$776	\$772	\$768	\$764
	The second section and section sections	5 313,931 5	312,598	\$ 311,264 9	309,931 \$	308,271 S	306,611 \$	304,951 5	303,291	5 301,682	\$ 300,073	\$ 298,465 5			
											- MH13	5 298,465 5	296,856 \$	295,294	\$ 293,732

Book Life Tax Life

35.71 20.00

	10 Vr MACRE	Con addition	Tax	Book Depreciation	Gross	Accumulated		
	20 11 11111010	Cab ventuors	nabuscation	Depreciation	Plant	Depreciation	Deferred Tax	ADIT
2019Q3	0.94%	\$ 2,011,170	\$1,015,012	\$14,078	2,011,170	14,078	350,327	\$350,327
2019Q4 202001	0.94%		\$9,427	14,078	2,011,170	28,157	(1,628)	348,699
202002	0.94%		\$9,427 \$9,427	14,078 14,078	2,011,170	42,235	(1,628)	347,071
202003	1.80%		\$18,148	14,078	2,011,170 2,011,170	56,313 70,391	(1,628)	345,444
2020Q4 2021Q1	1.80%		\$18,148	14,078	2,011,170	84,470	1,425	346,868 348,293
202102	1.80%		\$18,148 \$18,148	14,078	2,011,170	98,548	1,425	349,717
2021Q3	1.67%		\$16,786	14,078 14,078	2,011,170 2,011,170	112,626	1,425	351,142
2021Q4	1.67%		\$16,786	14,078	2,011,170	126,704 140,783	948 948	352,089 353,037
2022Q1	1.67%		\$16,786	14,078	2,011,170	154,861	948	353,984

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in

Case No(s). 19-1943-EL-RDR, 89-6002-EL-TRF

Summary: Report Amended 3Q Report of Duke Energy Ohio, Inc. electronically filed by Mrs. Tammy M Meyer on behalf of Duke Energy Ohio Inc. and D'Ascenzo, Rocco and Watts, Elizabeth