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December 18, 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 and an amended filing on November 11, 2019.

Subsequent to those filings, the Company and Staff have engaged in further discussions that resulted in changes to plant-in-service balances and the revenue requirement. Included herewith are two documents reflecting those changes.

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

Respectfully submitted,

/s/ Elizabeth H. Watts
Rocco O. D'Ascenzo (0077651)
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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

**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 13.600% 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.

Issued: December 18, 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 | \$2,820,167,471 | 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 | \$2,114,228,297 | |
| 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>\$1,586,657,150</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 | \$141,847,149 | Line (6) * Line (7) |
| 9 | Depreciation Expense | \$56,812,629 | \$72,374,326 | Page 8 |
| 10 | Property Tax Expense (Excludes M&S) | \$87,930,155 | \$115,605,776 | Page 9 |
| 11 | Revenue Requirement Before CAT | \$258,112,852 | \$329,827,251 | Line (8) + Line (9) + Line (10) |
| 12 | Change in Revenue Requirement | | \$71,714,400 | Line (11) _{current} - Line (11) _{base} |
| 13 | Incremental Commercial Activities Tax | | \$186,943 | {(1/(1-CAT)-1) * Line (12)} |
| 14 | Total Rider DCI Revenue Requirement | | \$71,901,343 | 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 (2) | | (\$313,931) | Page 15 |
| 17 | 2020 Cap adjustment (3) | | (7,807,807) | |
| 18 | Adjusted Total Rider DCI Revenue Requirement | | \$61,480,191 | Line (14) + Line (15) + Line (16) + Line (17) |
| 19 | Annual Base Distribution Revenue (4) | | <u>\$452,055,948</u> | |
| 20 | DEO Percentage of Base Distribution Revenue | | <u>13.600%</u> | Line (18) ÷ Line (19) |

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) 2020 Cap adjustment is based on discussions with PUCO staff in recognition of the revenue caps established in Case No. 17-1263-EL-SSO.

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 ^{(a) (b)} | 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 | (\$198,254) | 269,721,666 |
| 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 | (\$105,740) | 377,060,246 |
| 8 | 365 | 3650, 3651 | Overhead Conductors and Devices | \$654,104,356 | (\$136,477) | 653,967,879 |
| 9 | 366 | 3660 | Underground Conduit | \$153,219,107 | (\$10,433) | 153,208,674 |
| 10 | 367 | 3670 | Underground Conductors and Devices | \$435,790,746 | (\$37,442) | 435,753,304 |
| 11 | 368 | 3680, 3681 | Line Transformers | \$423,177,248 | (\$17,469) | 423,159,778 |
| 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 | (\$20,738,969) | \$2,820,167,471 |

Notes: (a) Echelon meters and tariffed street lights

(b) Recommended adjustments made per the Annual Audit Report in Case No. 19-1287-EL-RDR.

Includes adjustments recommended on pages 7, 11, and 12.

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 ^(a) ^(b) | 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 ^(b) | Adjustments ^(a) | Adjusted |
|-----------------------|----------------|------------|--|--------------------------|----------------------------|----------------|
| | FERC | Company | | | | Total 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 ^{(a) (b)} | 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 | \$269,721,666 | 1.97 | \$4,181,621 | \$5,313,517 |
| 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 | \$377,060,246 | 2.27 | \$7,029,885 | \$8,559,268 |
| 8 | 365 | 3650, 3651 | Overhead Conductors and Devices | \$556,919,666 | \$653,967,879 | 2.36 | \$13,143,304 | \$15,433,642 |
| 9 | 366 | 3660 | Underground Conduit | \$113,261,755 | \$153,208,674 | 2.00 | \$2,265,235 | \$3,064,173 |
| 10 | 367 | 3670 | Underground Conductors and Devices | \$344,816,482 | \$435,753,304 | 1.92 | \$6,620,476 | \$8,366,463 |
| 11 | 368 | 3680, 3681 | Line Transformers | \$332,913,015 | \$423,159,778 | 2.44 | \$8,123,078 | \$10,325,099 |
| 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 | \$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 | \$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 | \$2,820,167,471 | | \$56,812,629 | \$72,374,326 |

Duke Energy Ohio
PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION

| Property Taxes | | | |
|-------------------|-------------------------|---------------------|---------------|
| | Personal ⁽¹⁾ | Real ⁽²⁾ | Total |
| 1 Distribution | \$115,248,120 | \$357,656 | \$115,605,776 |

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

PERSONAL PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION

| Line | Description | Distribution |
|------|---|-----------------|
| 1 | Jurisdictional Plant in Service | \$2,820,167,471 |
| 2 | Jurisdictional Real Property | 65,703,900 |
| 3 | Net Cost of Taxable Personal Property | \$2,754,463,572 |
| 4 | True Value Percentage (1) | 49.59% |
| 5 | True Value of Taxable Personal Property | \$1,365,938,485 |
| 6 | Assessment Percentage | 85.0% |
| 7 | Assessment Value | \$1,161,047,712 |
| 8 | Personal Property Tax Rate | 9.9262% |
| 9 | Personal Property Tax | \$115,248,120 |

(1) Percentage based on 2019 Valuation of Dec 2018 property

| | |
|--|---------------|
| Assessed Value | 1,302,707,896 |
| Distr Plant in Service per 2018 Form 1 page 206 (Excludes Real Property) | 2,627,088,490 |
| | 49.59% |

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) | <u>6.988%</u> |
| 3 | Assessment Value | \$4,591,389 |
| 4 | Real Property Tax Rate | <u>7.7897%</u> |
| 5 | Real Property Tax | <u><u>\$357,656</u></u> |

(1) DEO 2018 property taxes paid in 2019

| | |
|-------------------------------|----------------------|
| 2018 Real Property per Form 1 | \$65,701,894 |
| Assessed Value | <u>\$4,591,153</u> |
| Assessment Percentage | <u><u>6.988%</u></u> |

**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 targets achieved) (a)

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

[illegible]

Date: January 2018
COT: Association To Include in Rider DCC Calculation

| Line | Description | Calendar Period | | | | | | | | | | | | Rider DCC Calculation Period: 1/2018 | | | | | | | | | | | |
|------------------------------------|-------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | Jan 18 | Feb 18 | Mar 18 | Apr 18 | May 18 | Jun 18 | Jul 18 | Aug 18 | Sep 18 | Oct 18 | Nov 18 | Dec 18 | Jan 19 | Feb 19 | Mar 19 | Apr 19 | May 19 | Jun 19 | Jul 19 | Aug 19 | Sep 19 | Oct 19 | Nov 19 | Dec 19 |
| Estimated Assets: 2018 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | Beginning Balance | \$128,251,135 | \$128,172,087 | \$128,092,979 | \$128,013,660 | \$127,934,602 | \$127,855,714 | \$127,776,626 | \$127,697,538 | \$127,618,449 | \$127,539,361 | \$127,460,273 | \$127,381,185 | \$127,302,096 | \$127,222,908 | \$127,143,820 | \$127,064,732 | \$126,985,644 | \$126,906,556 | \$126,827,468 | \$126,748,380 | \$126,669,292 | \$126,590,204 | \$126,511,116 | \$126,432,028 |
| 2 | Ending Balance | \$128,251,135 | \$128,172,087 | \$128,092,979 | \$128,013,660 | \$127,934,602 | \$127,855,714 | \$127,776,626 | \$127,697,538 | \$127,618,449 | \$127,539,361 | \$127,460,273 | \$127,381,185 | \$127,302,096 | \$127,222,908 | \$127,143,820 | \$127,064,732 | \$126,985,644 | \$126,906,556 | \$126,827,468 | \$126,748,380 | \$126,669,292 | \$126,590,204 | \$126,511,116 | \$126,432,028 |
| Estimated Liabilities: 2018 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Beginning Balance | \$45,883,714 | \$45,797,522 | \$45,711,330 | \$45,625,138 | \$45,538,946 | \$45,452,754 | \$45,366,562 | \$45,280,370 | \$45,194,178 | \$45,107,986 | \$45,021,794 | \$44,935,602 | \$44,849,410 | \$44,763,218 | \$44,677,026 | \$44,590,834 | \$44,504,642 | \$44,418,450 | \$44,332,258 | \$44,246,066 | \$44,159,874 | \$44,073,682 | \$43,987,490 | \$43,901,298 |
| 4 | Ending Balance | \$45,883,714 | \$45,797,522 | \$45,711,330 | \$45,625,138 | \$45,538,946 | \$45,452,754 | \$45,366,562 | \$45,280,370 | \$45,194,178 | \$45,107,986 | \$45,021,794 | \$44,935,602 | \$44,849,410 | \$44,763,218 | \$44,677,026 | \$44,590,834 | \$44,504,642 | \$44,418,450 | \$44,332,258 | \$44,246,066 | \$44,159,874 | \$44,073,682 | \$43,987,490 | \$43,901,298 |
| Estimated Assets: 2019 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | Beginning Balance | \$126,432,028 | \$126,352,940 | \$126,273,852 | \$126,194,764 | \$126,115,676 | \$126,036,588 | \$125,957,500 | \$125,878,412 | \$125,799,324 | \$125,720,236 | \$125,641,148 | \$125,562,060 | \$125,482,972 | \$125,403,884 | \$125,324,796 | \$125,245,708 | \$125,166,620 | \$125,087,532 | \$125,008,444 | \$124,929,356 | \$124,850,268 | \$124,771,180 | \$124,692,092 | \$124,613,004 |
| 6 | Ending Balance | \$126,432,028 | \$126,352,940 | \$126,273,852 | \$126,194,764 | \$126,115,676 | \$126,036,588 | \$125,957,500 | \$125,878,412 | \$125,799,324 | \$125,720,236 | \$125,641,148 | \$125,562,060 | \$125,482,972 | \$125,403,884 | \$125,324,796 | \$125,245,708 | \$125,166,620 | \$125,087,532 | \$125,008,444 | \$124,929,356 | \$124,850,268 | \$124,771,180 | \$124,692,092 | \$124,613,004 |
| Estimated Liabilities: 2019 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Beginning Balance | \$43,901,298 | \$43,822,210 | \$43,743,122 | \$43,664,034 | \$43,584,946 | \$43,505,858 | \$43,426,770 | \$43,347,682 | \$43,268,594 | \$43,189,506 | \$43,110,418 | \$43,031,330 | \$42,952,242 | \$42,873,154 | \$42,794,066 | \$42,714,978 | \$42,635,890 | \$42,556,802 | \$42,477,714 | \$42,398,626 | \$42,319,538 | \$42,240,450 | \$42,161,362 | \$42,082,274 |
| 8 | Ending Balance | \$43,901,298 | \$43,822,210 | \$43,743,122 | \$43,664,034 | \$43,584,946 | \$43,505,858 | \$43,426,770 | \$43,347,682 | \$43,268,594 | \$43,189,506 | \$43,110,418 | \$43,031,330 | \$42,952,242 | \$42,873,154 | \$42,794,066 | \$42,714,978 | \$42,635,890 | \$42,556,802 | \$42,477,714 | \$42,398,626 | \$42,319,538 | \$42,240,450 | \$42,161,362 | \$42,082,274 |
| Estimated Assets: 2020 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Beginning Balance | \$124,613,004 | \$124,533,916 | \$124,454,828 | \$124,375,740 | \$124,296,652 | \$124,217,564 | \$124,138,476 | \$124,059,388 | \$123,980,300 | \$123,901,212 | \$123,822,124 | \$123,743,036 | \$123,663,948 | \$123,584,860 | \$123,505,772 | \$123,426,684 | \$123,347,596 | \$123,268,508 | \$123,189,420 | \$123,110,332 | \$123,031,244 | \$122,952,156 | \$122,873,068 | \$122,793,980 |
| 10 | Ending Balance | \$124,613,004 | \$124,533,916 | \$124,454,828 | \$124,375,740 | \$124,296,652 | \$124,217,564 | \$124,138,476 | \$124,059,388 | \$123,980,300 | \$123,901,212 | \$123,822,124 | \$123,743,036 | \$123,663,948 | \$123,584,860 | \$123,505,772 | \$123,426,684 | \$123,347,596 | \$123,268,508 | \$123,189,420 | \$123,110,332 | \$123,031,244 | \$122,952,156 | \$122,873,068 | \$122,793,980 |
| Estimated Liabilities: 2020 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Beginning Balance | \$40,263,250 | \$40,184,162 | \$40,105,074 | \$40,025,986 | \$39,946,898 | \$39,867,810 | \$39,788,722 | \$39,709,634 | \$39,630,546 | \$39,551,458 | \$39,472,370 | \$39,393,282 | \$39,314,194 | \$39,235,106 | \$39,156,018 | \$39,076,930 | \$38,997,842 | \$38,918,754 | \$38,839,666 | \$38,760,578 | \$38,681,490 | \$38,602,402 | \$38,523,314 | \$38,444,226 |
| 12 | Ending Balance | \$40,263,250 | \$40,184,162 | \$40,105,074 | \$40,025,986 | \$39,946,898 | \$39,867,810 | \$39,788,722 | \$39,709,634 | \$39,630,546 | \$39,551,458 | \$39,472,370 | \$39,393,282 | \$39,314,194 | \$39,235,106 | \$39,156,018 | \$39,076,930 | \$38,997,842 | \$38,918,754 | \$38,839,666 | \$38,760,578 | \$38,681,490 | \$38,602,402 | \$38,523,314 | \$38,444,226 |
| Estimated Assets: 2021 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | Beginning Balance | \$122,793,980 | \$122,714,892 | \$122,635,804 | \$122,556,716 | \$122,477,628 | \$122,398,540 | \$122,319,452 | \$122,240,364 | \$122,161,276 | \$122,082,188 | \$121,999,096 | \$121,919,996 | \$121,840,896 | \$121,761,796 | \$121,682,696 | \$121,603,596 | \$121,524,496 | \$121,445,396 | \$121,366,296 | \$121,287,196 | \$121,208,096 | \$121,128,996 | \$121,049,896 | \$120,970,796 |
| 14 | Ending Balance | \$122,793,980 | \$122,714,892 | \$122,635,804 | \$122,556,716 | \$122,477,628 | \$122,398,540 | \$122,319,452 | \$122,240,364 | \$122,161,276 | \$122,082,188 | \$121,999,096 | \$121,919,996 | \$121,840,896 | \$121,761,796 | \$121,682,696 | \$121,603,596 | \$121,524,496 | \$121,445,396 | \$121,366,296 | \$121,287,196 | \$121,208,096 | \$121,128,996 | \$121,049,896 | \$120,970,796 |
| Estimated Liabilities: 2021 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | Beginning Balance | \$38,444,226 | \$38,365,138 | \$38,286,050 | \$38,206,962 | \$38,127,874 | \$38,048,786 | \$37,969,698 | \$37,890,610 | \$37,811,522 | \$37,732,434 | \$37,653,346 | \$37,574,258 | \$37,495,170 | \$37,416,082 | \$37,336,994 | \$37,257,906 | \$37,178,818 | \$37,099,730 | \$37,020,642 | \$36,941,554 | \$36,862,466 | \$36,783,378 | \$36,704,290 | \$36,625,202 |
| 16 | Ending Balance | \$38,444,226 | \$38,365,138 | \$38,286,050 | \$38,206,962 | \$38,127,874 | \$38,048,786 | \$37,969,698 | \$37,890,610 | \$37,811,522 | \$37,732,434 | \$37,653,346 | \$37,574,258 | \$37,495,170 | \$37,416,082 | \$37,336,994 | \$37,257,906 | \$37,178,818 | \$37,099,730 | \$37,020,642 | \$36,941,554 | \$36,862,466 | \$36,783,378 | \$36,704,290 | \$36,625,202 |
| Estimated Assets: 2022 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | Beginning Balance | \$120,970,796 | \$120,891,708 | \$120,812,620 | \$120,733,532 | \$120,654,444 | \$120,575,356 | \$120,496,268 | \$120,417,180 | \$120,338,092 | \$120,258,996 | \$120,179,904 | \$120,100,812 | \$120,021,720 | \$119,942,628 | \$119,863,536 | \$119,784,444 | \$119,705,352 | \$119,626,260 | \$119,547,168 | \$119,468,076 | \$119,388,984 | \$119,309,892 | \$119,230,800 | \$119,151,708 |
| 18 | Ending Balance | \$120,970,796 | \$120,891,708 | \$120,812,620 | \$120,733,532 | \$120,654,444 | \$120,575,356 | \$120,496,268 | \$120,417,180 | \$120,338,092 | \$120,258,996 | \$120,179,904 | \$120,100,812 | \$120,021,720 | \$119,942,628 | \$119,863,536 | \$119,784,444 | \$119,705,352 | \$119,626,260 | \$119,547,168 | \$119,468,076 | \$119,388,984 | \$119,309,892 | \$119,230,800 | \$119,151,708 |
| Estimated Liabilities: 2022 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | Beginning Balance | \$36,625,202 | \$36,546,114 | \$36,467,026 | \$36,387,938 | \$36,308,850 | \$36,229,762 | \$36,150,674 | \$36,071,586 | \$35,992,498 | \$35,913,410 | \$35,834,322 | \$35,755,234 | \$35,676,146 | \$35,597,058 | \$35,517,970 | \$35,438,882 | \$35,359,794 | \$35,280,706 | \$35,201,618 | \$35,122,530 | \$35,043,442 | \$34,964,354 | \$34,885,266 | \$34,806,178 |
| 20 | Ending Balance | \$36,625,202 | \$36,546,114 | \$36,467,026 | \$36,387,938 | \$36,308,850 | \$36,229,762 | \$36,150,674 | \$36,071,586 | \$35,992,498 | \$35,913,410 | \$35,834,322 | \$35,755,234 | \$35,676,146 | \$35,597,058 | \$35,517,970 | \$35,438,882 | \$35,359,794 | \$35,280,706 | \$35,201,618 | \$35,122,530 | \$35,043,442 | \$34,964,354 | \$34,885,266 | \$34,806,178 |

Assumptions:

1. 2018 Amounts Reported for the Unreported (DCC)

2. 2018 Amount Reported for the Unreported (DCC)

3. 2018 Amount Reported for the Unreported (DCC)

4. 2018 Amount Reported for the Unreported (DCC)

5. 2018 Amount Reported for the Unreported (DCC)

6. 2018 Amount Reported for the Unreported (DCC)

7. 2018 Amount Reported for the Unreported (DCC)

8. 2018 Amount Reported for the Unreported (DCC)

9. 2018 Amount Reported for the Unreported (DCC)

10. 2018 Amount Reported for the Unreported (DCC)

11. 2018 Amount Reported for the Unreported (DCC)

12. 2018 Amount Reported for the Unreported (DCC)

13. 2018 Amount Reported for the Unreported (DCC)

14. 2018 Amount Reported for the Unreported (DCC)

15. 2018 Amount Reported for the Unreported (DCC)

16. 2018 Amount Reported for the Unreported (DCC)

17. 2018 Amount Reported for the Unreported (DCC)

18. 2018 Amount Reported for the Unreported (DCC)

19. 2018 Amount Reported for the Unreported (DCC)

20. 2018 Amount Reported for the Unreported (DCC)

Assumptions:
Assumed Asset Percent Not Unleveraged (CAPX) 18.00%
Correct Period Asset Percent for Cost Protection (COPX) 0.000%
2018 Asset Percent for Cost Protection (COPX) 0.000%

Duke Energy Ohio
EDIT Amortization To Include in Rider DCI Calculation

| Line | Description | 9/30/2019 | 12/31/2019 | 3/31/2020 | 6/30/2020 | 9/30/2020 | 12/31/2020 | 3/31/2021 | 6/30/2021 | 9/30/2021 | 12/31/2021 | 3/31/2022 |
|------|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 | Gross Plant | \$ 2,011,170 | \$ 2,011,170 | \$ 2,011,170 | \$ 2,011,170 | \$ 2,011,170 | \$ 2,011,170 | \$ 2,011,170 | \$ 2,011,170 | \$ 2,011,170 | \$ 2,011,170 | \$ 2,011,170 |
| 2 | Accumulated Depreciation | (14,078) | (28,156) | (42,234) | (56,312) | (70,390) | (84,468) | (98,546) | (112,624) | (126,702) | (140,780) | (154,858) |
| 3 | Net Plant | 1,997,092 | 1,983,014 | 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 |
| 4 | ADIT | (350,327) | (348,699) | (347,071) | (345,444) | (346,868) | (348,293) | (349,717) | (351,142) | (352,089) | (353,037) | (353,984) |
| 5 | Distribution Rate Base for DCI | 1,646,765 | 1,634,315 | 1,621,865 | 1,609,414 | 1,593,912 | 1,578,409 | 1,562,907 | 1,547,404 | 1,532,379 | 1,517,353 | 1,502,328 |
| 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% | 10.68% |
| 7 | Return on Rate Base (Pre-Tax) | 175,875 | 174,545 | 173,215 | 171,885 | 170,230 | 168,574 | 166,918 | 165,263 | 163,658 | 162,053 | 160,449 |
| 8 | Depreciation Expense | 56,313 | 56,313 | 56,313 | 56,313 | 56,313 | 56,313 | 56,313 | 56,313 | 56,313 | 56,313 | 56,313 |
| 9 | Property Tax Expense | 80,927 | 80,927 | 80,927 | 80,927 | 80,927 | 80,927 | 80,927 | 80,927 | 80,927 | 80,927 | 80,927 |
| 10 | Revenue Requirement before CAT | 313,115 | 311,785 | 310,455 | 309,125 | 307,470 | 305,814 | 304,158 | 302,503 | 300,898 | 299,293 | 297,689 |
| 11 | Incremental CAT | \$816 | \$813 | \$809 | \$806 | \$802 | \$797 | \$793 | \$789 | \$784 | \$780 | \$776 |
| 12 | Total Rider DCI Revenue Requirement | \$ 313,931 | \$ 312,598 | \$ 311,264 | \$ 309,931 | \$ 308,271 | \$ 306,611 | \$ 304,951 | \$ 303,291 | \$ 301,682 | \$ 300,073 | \$ 298,465 |

| Book Life | Tax Life |
|-----------|----------|
| 35.71 | 20.00 |

| | 10 Yr MACRS | Cap Additions | Tax Depreciation | Book Depreciation | Gross Plant | Accumulated 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 | 0.94% | | \$9,427 | 14,078 | 2,011,170 | 28,157 | (1,628) | 348,699 |
| 2020Q1 | 0.94% | | \$9,427 | 14,078 | 2,011,170 | 42,235 | (1,628) | 347,071 |
| 2020Q2 | 0.94% | | \$9,427 | 14,078 | 2,011,170 | 56,313 | (1,628) | 345,444 |
| 2020Q3 | 1.80% | | \$18,148 | 14,078 | 2,011,170 | 70,391 | 1,425 | 346,868 |
| 2020Q4 | 1.80% | | \$18,148 | 14,078 | 2,011,170 | 84,470 | 1,425 | 348,293 |
| 2021Q1 | 1.80% | | \$18,148 | 14,078 | 2,011,170 | 98,548 | 1,425 | 349,717 |
| 2021Q2 | 1.80% | | \$18,148 | 14,078 | 2,011,170 | 112,626 | 1,425 | 351,142 |
| 2021Q3 | 1.67% | | \$16,786 | 14,078 | 2,011,170 | 126,704 | 948 | 352,089 |
| 2021Q4 | 1.67% | | \$16,786 | 14,078 | 2,011,170 | 140,783 | 948 | 353,037 |
| 2022Q1 | 1.67% | | \$16,786 | 14,078 | 2,011,170 | 154,861 | 948 | 353,984 |
| 2022Q2 | 1.67% | | \$16,786 | 14,078 | 2,011,170 | 168,939 | 948 | 354,932 |
| 2022Q3 | 1.54% | | \$15,529 | 14,078 | 2,011,170 | 183,017 | 508 | 355,440 |
| 2022Q4 | 1.54% | | \$15,529 | 14,078 | 2,011,170 | 197,096 | 508 | 355,947 |
| 2023Q1 | 1.54% | | \$15,529 | 14,078 | 2,011,170 | 211,174 | 508 | 356,455 |
| 2023Q2 | 1.54% | | \$15,529 | 14,078 | 2,011,170 | 225,252 | 508 | 356,963 |
| 2023Q3 | 1.43% | | \$14,362 | 14,078 | 2,011,170 | 239,330 | 99 | 357,062 |
| 2023Q4 | 1.43% | | \$14,362 | 14,078 | 2,011,170 | 253,409 | 99 | 357,162 |
| 2024Q1 | 1.43% | | \$14,362 | 14,078 | 2,011,170 | 267,487 | 99 | 357,261 |
| 2024Q2 | 1.43% | | \$14,362 | 14,078 | 2,011,170 | 281,565 | 99 | 357,360 |

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12/18/2019 3:54:34 PM

in

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

Summary: Report Second Amended 3Q Report of Duke Energy Ohio, Inc. electronically filed by Dianne Kuhnell on behalf of Duke Energy Ohio, Inc. and Watts, Elizabeth H. and Rocco D'Ascenzo