

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

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

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

**2019 ANNUAL INFORMATIONAL FILING OF
DUKE ENERGY OHIO, INC.**

On December 20, 2013, Duke Energy Ohio, Inc., (Duke Energy Ohio or Company) filed an Application in the above-captioned cases, seeking approval of a Capital Expenditure Program (CEP). On October 1, 2014, the Public Utilities Commission of Ohio (Commission) issued a Finding and Order (Order), modifying and approving the Application.

In the Order, the Commission required the Company to make annual informational filings regarding its CEP on April 30, beginning in 2015. Such annual filings are required to consist of the following information: the CEP regulatory asset balance at December 31; calculations used to determine monthly deferred amounts, including a breakdown of investments in post-in service carrying costs (PISCC), depreciation expense, and property tax for each budget type; a breakdown of rate impact by customer class; capital budget for the calendar year in which the informational filing is made and the succeeding year; estimate of the effect that the deferred amounts would have on residential customer bills, if they were included in rates; schedules showing the calculations and inputs for deferrals; and an explanation of any substantial deviation between the planned,

estimated CEP expenditures and actual expenditures, where such substantial deviation would reasonably impede Staff's ability to monitor or review the filing.¹

In accordance with the Order, Duke Energy Ohio is making this annual filing, including the following schedules:

- Exhibit 1: Estimated Capital Budget – 2019
- Exhibit 2: Cumulative Estimated Bill Impact – Deferred Amounts
- Exhibit 3: Monthly CEP Investments
- Exhibit 4a: Deferred Depreciation – Distribution Improvement
- Exhibit 4b: Deferred Depreciation – Information Technology
- Exhibit 5: Post In-Service Carrying Costs (PISCC)
- Exhibit 6: Property Tax Deferral
- Exhibit 7: Incremental Revenue Associated with CEP Investments
- Exhibit 8: Actual – Authorized CEP Explanations
- Exhibit 9: Estimated Capital Budget - 2020

The attached exhibits contain the information required by the Order. Duke Energy Ohio respectfully requests that the Commission accept such information in compliance with its requirements, thereby approving ongoing deferral authority under the CEP.

¹ Order, pg. 10.

Respectfully submitted,

/s/Jeanne W. Kingery

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CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing was delivered, via electronic mail delivery, facsimile, or regular mail delivery, postage prepaid, on this 20th day of July, 2020 to the persons listed below.

/s/ Jeanne W. Kingery
Jeanne W. Kingery

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DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
(\$ MILLIONS)

Description: Provide approved Capital Budget for the previous year per 13-2417-GA-UNC

Line No.	Category		2019
1	Distribution Improvement	[A]	\$ 70.7
2	Information Technology		-
3	Compliance with Rules, Regulations and Orders		<u>13.3</u>
4	Total		<u>\$ 84.0</u>

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CUMULATIVE ESTIMATED BILL IMPACT - DEFERRED AMOUNTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Estimated bill impacts related to deferrals of depreciation, PISCC, and Property Taxes on CEP Investments.
Represents an estimated rate impact related to deferred activity.

Line No.	Description	Balance at 12/31/2013 [2]	Balance at 12/31/2014	Balance at 12/31/2015	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Balance at 12/31/2019	
1	Deferred Depreciation Expense	\$ 246,242	\$ 906,019	\$ 1,757,223	\$ 3,386,933	\$ 5,883,666	\$ 9,093,544	\$ 12,693,307	Exhibit No. 4a, Line 1 + Exhibit No. 4b, Line 1
2	Deferred PISCC	\$ 394,149	\$ 1,455,187	\$ 2,814,325	\$ 5,247,878	\$ 7,880,833	\$ 11,799,807	\$ 17,165,110	Exhibit No. 5, Line 3
3	Deferred Property Tax Expense	\$ -	\$ 509,951	\$ 1,118,514	\$ 2,105,414	\$ 3,738,661	\$ 5,764,615	\$ 8,085,908	Exhibit No. 6, Line 3
4	Incremental Revenue Offset Deferral	\$ (1,043,238)	\$ (1,811,413)	\$ (4,121,558)	\$ (3,058,051)	\$ (3,899,616)	\$ (4,996,865)	\$ (6,964,537)	Exhibit No. 7, Line 4
5	Total Deferred CEP Amounts [2]	\$ (402,847)	\$ 1,059,744	\$ 1,568,504	\$ 7,682,174	\$ 13,603,544	\$ 21,661,101	\$ 30,979,788	Sum of Lines 1 - 4
6	Deferred Income Taxes	\$ (222,546)	\$ (329,386)	\$ (1,613,257)	\$ (2,856,744)	\$ (4,548,831)	\$ (6,505,755)	\$ (8,505,755)	Line 5 x current year end FIT rate
7	Excess Deferred Income Taxes	\$ (148,364)	\$ (219,591)	\$ (1,075,504)	\$ (1,904,496)	\$ (1,904,496)	\$ (1,904,496)	\$ (1,904,496)	Line 5 @ 12/31/2017 x -35% x 40%
8	Net Cumulative Deferred CEP Amounts		\$ 688,834	\$ 1,019,527	\$ 4,993,413	\$ 8,842,304	\$ 15,207,774	\$ 22,569,537	Sum of Lines 5 - 7
9	Rate of Return		9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	Pre-Tax rate of return approved in Case No. 12-1685-GA-AIR
10	Pre-Tax Return on Deferred CEP Amounts		\$ 63,097	\$ 93,389	\$ 457,397	\$ 809,955	\$ 1,393,032	\$ 2,067,370	Line 8 x Line 9
11	Amortization of Deferred Depreciation Regulatory Asset		\$ 55,399	\$ 107,446	\$ 207,095	\$ 359,758	\$ 556,027	\$ 776,136	Line 1 x 2.54% [1]
12	Amortization of Deferred PISCC Regulatory Asset		\$ 88,978	\$ 172,083	\$ 320,883	\$ 481,876	\$ 721,502	\$ 1,049,565	Line 2 x 2.54% [1]
13	Amortization of Deferred Property Tax Regulatory Asset		\$ 31,181	\$ 68,392	\$ 128,736	\$ 228,601	\$ 352,479	\$ 494,415	Line 3 x 2.54% [1]
14	Amortization of Revenue Offset Deferral		\$ (110,759)	\$ (252,014)	\$ (186,985)	\$ (238,443)	\$ (305,535)	\$ (425,849)	Line 4 x 2.54% [1]
15	Total Annual Revenue Requirement		\$ 127,896	\$ 189,296	\$ 927,126	\$ 1,641,747	\$ 2,717,505	\$ 3,961,637	Sum of Lines 11 - 14
	Allocation %								
16	Rate RS / RFT / RSLI		72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
17	Rate GS / FT Small		7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
18	Rate GS / FT Large		15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
19	Rate IT		4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
20	Total Allocation		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	Sum of Lines 16 - 19
	Annual Revenue Requirement								
21	Rate RS / RFT / RSLI		\$ 92,530	\$ 136,951	\$ 670,753	\$ 1,187,763	\$ 1,966,047	\$ 2,866,145	Line 15 x Line 16
22	Rate GS / FT Small		\$ 9,545	\$ 14,128	\$ 69,193	\$ 122,527	\$ 202,813	\$ 295,665	Line 15 x Line 17
23	Rate GS / FT Large		\$ 19,974	\$ 29,563	\$ 144,794	\$ 256,400	\$ 424,406	\$ 618,709	Line 15 x Line 18
24	Rate IT		\$ 5,947	\$ 8,654	\$ 42,386	\$ 75,057	\$ 124,239	\$ 181,118	Line 15 x Line 19
25	Total Annual Revenue Requirement		\$ 127,896	\$ 189,296	\$ 927,126	\$ 1,641,747	\$ 2,717,505	\$ 3,961,637	Sum of Lines 21 - 24
	Annual Bills Issued								
26	Rate RS / RFT / RSLI		4,716,733	4,733,059	4,757,415	4,795,119	4,836,307	4,872,985	Work Papers 7.2 thru 7.7
27	Rate GS / FT Small		249,180	236,052	243,983	254,799	255,797	243,758	Work Papers 7.2 thru 7.7
28	Rate GS / FT Large		91,938	103,440	94,209	84,591	85,973	98,671	Work Papers 7.2 thru 7.7
29	Rate IT		1,093	992	998	917	881	949	Work Papers 7.2 thru 7.7
	Estimated Monthly Rate Impact								
30	Rate RS / RFT / RSLI		\$ 0.02	\$ 0.05	\$ 0.19	\$ 0.44	\$ 0.84	\$ 1.42	Line 21 / Line 26 (Cap is \$1.50 per month)
31	Rate GS / FT Small		\$ 0.04	\$ 0.10	\$ 0.38	\$ 0.85	\$ 1.63	\$ 2.93	Line 22 / Line 27
32	Rate GS / FT Large		\$ 0.22	\$ 0.48	\$ 2.06	\$ 5.33	\$ 10.18	\$ 15.14	Line 23 / Line 28
33	Rate IT		\$ 5.35	\$ 14.62	\$ 57.00	\$ 143.89	\$ 290.79	\$ 460.80	Line 24 / Line 29

[1] For purposes of this calculation Duke Energy Ohio used a composite depreciation rate calculated using data from 2015 FERC Form 2. It includes carrying costs on the unamortized balance.
The actual amortization period will be determined in Duke Energy Ohio's next gas base rate case.

[2] No deferral related to calendar year 2013 since net deferral is less than zero.

16	Distribution Improvement
17	Information Technology
18	Total CEP In-Service Activity - Retirements Above Cap

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
MONTHLY CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Report on all CEP Investments placed in-service during
January 2019-December 2019.
Represents Net Asset Balance eligible for Accounting Authority.

Line
No.

[A] Cumulative Balance

Description: Net Cumulative Asset Balance eligible for Accounting
treatment approved in 13-2417-GA-UNC.

Calculation: Prior Month Asset Balance + Current Month Asset Activity

Budget Category		201909	201910	201911	201912
1	Distribution Improvement	\$ 363,647,771	\$ 367,849,947	\$ 378,031,661	\$ 390,498,765
2	Information Technology	\$ 23,834,872	\$ 24,159,912	\$ 24,633,673	\$ 24,513,433
3	Total CEP In-Service	\$ 387,482,643	\$ 392,009,859	\$ 402,665,334	\$ 415,012,198

[B] Monthly Activity - Net Assets

Description: Monthly activity for all Assets placed in-service and eligible
for Accounting Treatment

Calculation: Total Asset Activity [C] + Ineligible Asset Activity [D] + Total
Retirement Activity [E] + Ineligible Retirement Activity [F]

Budget Category		201909	201910	201911	201912	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016
4	Distribution Improvement	\$ 5,461,242	\$ 4,202,176	\$ 10,181,714	\$ 12,467,104	\$ 17,677,711	\$ 22,792,060	\$ 37,018,650	\$ 46,362,944
5	Information Technology	\$ 1,478,979	\$ 325,040	\$ 473,760	\$ (120,239)	\$ -	\$ 851	\$ 452,331	\$ 3,550,915
6	Total CEP In-Service Activity - Net Assets	\$ 6,940,221	\$ 4,527,216	\$ 10,655,475	\$ 12,346,865	\$ 17,677,711	\$ 22,792,911	\$ 37,470,981	\$ 49,913,859

[C] Monthly Activity - Assets (Total)

Description: Monthly activity for all Assets placed in-service.
Source: WP-3.1

Budget Category		201909	201910	201911	201912	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016
7	Distribution Improvement	\$ 7,190,060	\$ 21,009,301	\$ 10,879,926	\$ 12,527,045	\$ 21,877,330	\$ 26,307,679	\$ 42,365,247	\$ 63,994,280
8	Information Technology	\$ 1,478,979	\$ 325,040	\$ 473,760	\$ 132,330	\$ 851	\$ 851	\$ 452,331	\$ 4,472,237
9	Total CEP In-Service Activity - Gross Assets	\$ 8,669,039	\$ 21,334,341	\$ 11,353,687	\$ 12,659,375	\$ 21,877,330	\$ 26,308,530	\$ 42,817,578	\$ 68,466,517

[D] Monthly Activity - Assets (Excess Above Cap)

Description: Represents the amount of Asset in-service activity not
eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

Budget Category		201909	201910	201911	201912	Months Ended 12/31/2013	Months Ended 12/31/2014	Months Ended 12/31/2015	Months Ended 12/31/2016
10	Distribution Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Total CEP In-Service Activity - Gross Assets Above Cap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
MONTHLY CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Report on all CEP Investments placed in-service during
January 2019-December 2019.
Represents Net Asset Balance eligible for Accounting Authority.

[E] Monthly Activity - Retirements (Total)
Description: Monthly activity for all Retirements processed.
Source: WP-3.2

Budget Category		201909	201910	201911	201912	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016
13	Distribution Improvement	\$ (1,728,818)	\$ (16,807,125)	\$ (698,212)	\$ (59,941)	\$ (4,199,618)	\$ (3,515,619)	\$ (5,346,597)	\$ (17,631,336)
14	Information Technology	\$ -	\$ -	\$ -	\$ (252,570)	\$ -	\$ -	\$ -	\$ (921,322)
15	Total CEP In-Service Activity - Retirements	\$ (1,728,818)	\$ (16,807,125)	\$ (698,212)	\$ (312,510)	\$ (4,199,618)	\$ (3,515,619)	\$ (5,346,597)	\$ (18,552,658)

[F] Monthly Activity - Retirements (Excess Above Cap)
Description: Represents the amount of Retirement activity not eligible for
accounting treatment, under the Cap terms of 13-2417-GA-UNC.

Budget Category		201909	201910	201911	201912	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016
16	Distribution Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total CEP In-Service Activity - Retirements Above Cap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
MONTHLY CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Report on all CEP Investments placed in-service during
January 2019-December 2019.
Represents Net Asset Balance eligible for Accounting Authority.

Line
No.

[A] Cumulative Balance

Description: Net Cumulative Asset Balance eligible for Accounting
treatment approved in 13-2417-GA-UNC.
Calculation: Prior Month Asset Balance + Current Month Asset Activity

Budget Category

1	Distribution Improvement
2	Information Technology
3	Total CEP In-Service

[B] Monthly Activity - Net Assets

Description: Monthly activity for all Assets placed in-service and eligible
for Accounting Treatment
Calculation: Total Asset Activity [C] + Ineligible Asset Activity [D] + Total
Retirement Activity [E] + Ineligible Retirement Activity [F]

Budget Category

4	Distribution Improvement	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018	Activity for Twelve Months Ended 12/31/2019
5	Information Technology	\$ 64,219,840	\$ 89,519,414	\$ 112,908,146
6	Total CEP In-Service Activity - Net Assets	\$ 15,348,312	\$ 532,262	\$ 4,628,763
		\$ 79,568,151	\$ 90,051,676	\$ 117,536,909

[C] Monthly Activity - Assets (Total)

Description: Monthly activity for all Assets placed in-service.
Source: WP-3.1

Budget Category

7	Distribution Improvement	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018	Activity for Twelve Months Ended 12/31/2019
8	Information Technology	\$ 71,864,090	\$ 94,566,061	\$ 136,538,002
9	Total CEP In-Service Activity - Gross Assets	\$ 15,359,485	\$ 570,642	\$ 4,956,733
		\$ 87,223,575	\$ 95,136,703	\$ 141,494,735

[D] Monthly Activity - Assets (Excess Above Cap)

Description: Represents the amount of Asset in-service activity not
eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

Budget Category

10	Distribution Improvement	Months Ended 12/31/2017	Months Ended 12/31/2018	Months Ended 12/31/2019
11	Information Technology	\$ -	\$ -	\$ -
12	Total CEP In-Service Activity - Gross Assets Above Cap	\$ -	\$ -	\$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
MONTHLY CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Report on all CEP Investments placed in-service during
January 2019-December 2019.
Represents Net Asset Balance eligible for Accounting Authority.

[E] Monthly Activity - Retirements (Total)					
Description: Monthly activity for all Retirements processed.					
Source: WP-3.2					
Budget Category					
13	Distribution Improvement		Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018	Activity for Twelve Months Ended 12/31/2019
14	Information Technology	\$ (7,644,251)	\$ (11,174)	\$ (5,046,647)	\$ (23,629,856)
15	Total CEP In-Service Activity - Retirements	\$ (7,655,424)	\$ (5,085,027)	\$ (23,957,826)	

[F] Monthly Activity - Retirements (Excess Above Cap)					
Description: Represents the amount of Retirement activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.					
Budget Category					
16	Distribution Improvement		Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018	Activity for Twelve Months Ended 12/31/2019
17	Information Technology	\$ -	\$ -	\$ -	\$ -
18	Total CEP In-Service Activity - Retirements Above Cap	\$ -	\$ -	\$ -	\$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ADDITIONS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201901	201902	201903	201904	201905	201906	201907	201908	201909
Distribution Improvement	374	2740	Land and Land Rights	0.00%			\$ 19,921						
	374	2741	Rights of Way	1.54%									\$ 6,414
	374	2742	City Gate Check Station	0.00%									
	375	2750	Structures & Improvements	2.09%	6,772				10,304	\$ 89	\$ 24	\$ 64,431	
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%						\$ 1,188,027			
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ 9,751,445	\$ 1,176,869	\$ 387,402	\$ 1,380,657	\$ 349,226	\$ 420,729	\$ 2,452,007	\$ 3,395,215	\$ 2,072,055
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ 2,834,908	\$ 307,122	\$ 26,410	\$ 1,801,155	\$ 1,271,123	\$ 1,079,816	\$ 4,363,834	\$ 1,117,138	\$ 1,019,206
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ 1,781,743	\$ 1,831,158	\$ 2,740,108	\$ 258,834	\$ 360,922	\$ 887,738	\$ 479,701	\$ 17,052,019	\$ 762,323
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%		\$ 4,193		\$ (10,412)		\$ 605,960	\$ 967,042		
	378	2782	District Regulating Equipment	2.40%									
	379	2790	Meas. & Reg. - City Gate	6.67%	\$ 8,961	\$ 5,868	\$ 1,416	\$ 8,019					\$ 3,300
	380	2801	Services- Cast Iron & Copper	3.11%	\$ 16	\$ 23	\$ 25	\$ 18	13	\$ 11	\$ 20	\$ 38	\$ 22
	380	2802, 2804, 2808	Services-Steel	2.88%	\$ 41,939	\$ 28,995	\$ 10,660	\$ 30,201	\$ 43,160	\$ 35,517	\$ 45,392	\$ 47,273	\$ (22,354)
	380	2803, 05, 06, 07	Services-Plastic	3.59%	\$ 1,825,200	\$ 2,350,009	\$ 2,760,339	\$ 2,433,133	\$ 1,878,198	\$ 2,464,376	\$ 2,731,916	\$ 3,682,743	\$ 2,915,851
	381	2810, 2811	Meters	2.22%	\$ 289,931	\$ 332,939	\$ 358,434	\$ 333,739	\$ 284,104	\$ 261,603	\$ 226,125	\$ 320,895	\$ 364,424
	381	2812	Utility of the Future Meters	5.00%									
	382	2820, 2821	Meter Installations	2.00%									
	383	2830	House Regulators	2.00%	\$ 8,357	\$ 9,917	\$ 6,561	\$ 1,134	\$ 13,911	\$ 5,469	\$ 13,598	\$ 31,421	\$ 11,566
	384	2840	House Regulator Installations	2.00%									
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%									
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%									
	387	2870	Other Equipment - Other	6.67%									
	387	2871	Street Lighting Equipment	2.67%									
	390	2900	Structures & Improvements	3.33%								\$ 109	\$ 63
	394	2940	Tools, Shop & Garage Equipment	4.00%	\$ 285,385	\$ 71,293	\$ 74,513	\$ 58,809	\$ 89,869	\$ 82,967	\$ 23,657	\$ 90,588	\$ 76,090
	395	2950	Laboratory Equipment	6.36%									
	396	2960	Power Operated Equipment	6.67%									
	397	2970	Communication Equipment	6.67%									
Distribution Improvement Sum					\$ 165,418	\$ 140,598	\$ 283,807	\$ 309,961	\$ (289,510)	\$ 200,098	\$ 60,125	\$ 16,461	\$ (18,898)
					\$ 16,980,076	\$ 6,258,982	\$ 6,669,595	\$ 6,597,526	\$ 4,011,320	\$ 7,232,399	\$ 11,363,440	\$ 25,818,331	\$ 7,190,060
Information Technology	391	2911	Electronic Data Processing	20.00%									
		2030	Miscellaneous Intangible Plant	20.00%	\$ 36,073	\$ 121,731	\$ 38	\$ 36	\$ 404,679	\$ 15,063	\$ 202,399	\$ (19,836)	\$ 1,282,006
		20310	Miscellaneous Intangible Plant - Enable	10.00%	\$ 98,241	\$ 88,515	\$ 1,196,422	\$ 14,452	\$ 37,424	\$ 256,276	\$ 77,166	\$ 17,945	\$ 196,973
Information Technology Sum					\$ 134,314	\$ 210,245	\$ 1,196,460	\$ 14,488	\$ 442,103	\$ 271,339	\$ 279,565	\$ (1,891)	\$ 1,478,979
Total CEP Additions					\$ 17,114,390	\$ 6,469,228	\$ 7,866,055	\$ 6,612,014	\$ 4,453,423	\$ 7,503,739	\$ 11,643,005	\$ 25,816,440	\$ 8,669,039

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ADDITIONS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201910	201911	201912	Cumulative Total	2013 Totals	2014 Totals	2015 Totals	2016 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%		273	\$ 5,129	\$ 1,688,457	\$ -	\$ -	\$ -	\$ -
	374	2741	Rights of Way	1.54%				(37)				
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%	\$ 230,693	\$ 15,018	\$ 33,404	\$ 17,835,426	\$ -	\$ 231,249	\$ -	\$ 72,132
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%				1,214,106				
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ 10,169,944	\$ 1,300,495	\$ 921,772	\$ 91,011,803	\$ 969,437	\$ 2,710,388	\$ 11,365,017	\$ 12,489,478
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ 1,077,150	\$ 734,659	\$ 4,582,670	\$ 89,425,058	\$ 2,922,728	\$ 4,802,643	\$ 9,243,236	\$ 17,645,660
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ 6,115,304	\$ (457,693)	\$ 817,652	\$ 57,032,048	\$ 11,353	\$ 113,394	\$ 272,293	\$ 2,046,327
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%				\$ 3,903,742	\$ -	\$ -	\$ 596,386	\$ 428,634
	378	2782	District Regulating Equipment	2.40%				\$ 1,786,290	\$ 144,349	\$ 227,706	\$ 513,791	\$ 654,084
	379	2790	Meas. & Reg. - City Gate	6.67%		\$ 7,357,704	\$ 392,594	\$ 8,906,501	\$ -	\$ -	\$ -	\$ 601,952
	380	2801	Services- Cast Iron & Copper	3.11%				\$ 15,701	\$ -	\$ -	\$ -	\$ 83
	380	2802,2804, 2808	Services-Steel	2.88%	\$ 31,092	\$ 87,956	\$ 168,251	\$ 4,180,172	\$ 228,034	\$ 214,070	\$ 467,170	\$ 1,301,389
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ 2,932,482	\$ 1,604,632	\$ 3,681,873	\$ 143,418,408	\$ 15,757,049	\$ 15,163,133	\$ 16,458,034	\$ 24,385,266
	381	2810,2811	Meters	2.22%	\$ 460,981	\$ 252,175	\$ 412,241	\$ 16,089,432	\$ 350,452	\$ 167,683	\$ 2,347,929	\$ 2,328,118
	381	2812	Utility of the Future Meters	5.00%				\$ -	\$ -	\$ -	\$ -	\$ -
	382	2820,2821	Meter Installations	2.00%				\$ 65,453	\$ 65,453	\$ -	\$ -	\$ -
	383	2830	House Regulators	2.00%	\$ 9,770	\$ 20,437	\$ 5,416	\$ 3,137,304	\$ 1,088,362	\$ 1,376,105	\$ 269,299	\$ 4,485
	384	2840	House Regulator Installations	2.00%				\$ 75,359	\$ 75,359	\$ -	\$ -	\$ -
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%				\$ 15,089	\$ -	\$ 3,341	\$ -	\$ 11,748
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%				\$ -	\$ -	\$ -	\$ -	\$ -
	387	2870	Other Equipment - Other	6.67%			\$ 772,928	\$ 772,928	\$ -	\$ -	\$ -	\$ -
	387	2871	Street Lighting Equipment	2.67%	\$ 7,157	\$ 3,471	\$ 2,477	\$ 28,583	\$ -	\$ -	\$ -	\$ 15
	390	2900	Structures & Improvements	3.33%			\$ 573,020	\$ 573,020	\$ -	\$ -	\$ -	\$ -
	394	2940	Tools, Shop & Garage Equipment	4.00%	\$ 20,532	\$ 36,763	\$ -	\$ 6,426,491	\$ 264,756	\$ 961,536	\$ 302,151	\$ 1,735,591
	395	2950	Laboratory Equipment	6.67%				\$ -	\$ -	\$ -	\$ -	\$ -
	396	2960	Power Operated Equipment	6.36%				\$ 1,123,875	\$ -	\$ 336,430	\$ 504,197	\$ 115,732
	397	2970	Communication Equipment	6.67%	\$ (45,804)	\$ (75,963)	\$ 157,617	\$ 8,787,480	\$ -	\$ 25,744	\$ 147,508	\$ 147,508
Distribution Improvement Sum					\$ 21,009,301	\$ 10,879,926	\$ 12,527,045	\$ 457,512,689	\$ 21,877,330	\$ 26,307,679	\$ 42,365,247	\$ 63,994,280
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ 20,872	\$ 10,908	\$ 304	\$ 3,489,272	\$ -	\$ 851	\$ 452,331	\$ 81,172
		2030	Miscellaneous Intangible Plant	20.00%	\$ 304,169	\$ 462,853	\$ 132,026	\$ 12,693,299	\$ -	\$ -	\$ -	\$ 4,391,066
		20310	Miscellaneous Intangible Plant - Enable	10.00%				\$ 9,629,709	\$ -	\$ -	\$ -	\$ -
Information Technology Sum				\$ 325,040	\$ 473,760	\$ 132,330	\$ 25,812,279	\$ -	\$ 851	\$ 452,331	\$ 4,472,237	
Total CEP Additions					\$ 21,334,341	\$ 11,353,687	\$ 12,659,375	\$ 483,324,968	\$ 21,877,330	\$ 26,308,530	\$ 42,817,578	\$ 68,466,517

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-JNC and 13-2418-GA-AAM
ADDITIONS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	2017 Totals	2018 Totals	2019 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%	\$ 296,177	\$ 1,360,543	\$ 31,737
	374	2741	Rights of Way	1.54%	\$ (37)	\$ 0	\$ -
	374	2742	City Gate Check Station	0.00%	\$ -	\$ -	\$ -
	375	2750	Structures & Improvements	2.09%	\$ 16,844,341	\$ 334,692	\$ 353,012
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	\$ -	\$ -	\$ 1,188,027
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ 17,883,281	\$ 11,816,387	\$ 33,777,817
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ 12,077,274	\$ 22,518,328	\$ 20,215,189
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ 99,614	\$ 21,859,257	\$ 32,629,810
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%	\$ 39,538	\$ 1,272,400	\$ 1,566,784
	378	2782	District Regulating Equipment	2.40%	\$ 251,309	\$ (4,949)	\$ -
	379	2790	Meas. & Reg. - City Gate	6.67%	\$ 156,452	\$ 370,235	\$ 7,777,862
	380	2801	Services- Cast Iron & Copper	3.11%	\$ 15,127	\$ 304	\$ 188
	380	2802,2804, 2808	Services-Steel	2.88%	\$ 886,934	\$ 534,493	\$ 548,083
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ 18,987,971	\$ 21,406,205	\$ 31,260,750
	381	2810,2811	Meters	2.22%	\$ 3,329,430	\$ 3,668,230	\$ 3,897,590
	381	2812	Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -
	382	2820,2821	Meter Installations	2.00%	\$ -	\$ -	\$ -
	383	2830	House Regulators	2.00%	\$ 145,364	\$ 116,133	\$ 137,556
	384	2840	House Regulator Installations	2.00%	\$ -	\$ -	\$ -
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%	\$ -	\$ -	\$ -
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	\$ -	\$ -	\$ -
	387	2870	Other Equipment - Other	6.67%	\$ -	\$ -	\$ 772,928
	387	2871	Street Lighting Equipment	2.67%	\$ 15,291	\$ -	\$ 13,276
	390	2900	Structures & Improvements	3.33%	\$ -	\$ -	\$ 573,020
	394	2940	Tools, Shop & Garage Equipment	4.00%	\$ 663,773	\$ 1,608,218	\$ 890,467
	395	2950	Laboratory Equipment	6.67%	\$ -	\$ -	\$ -
	396	2960	Power Operated Equipment	6.36%	\$ 162,821	\$ 4,695	\$ -
	397	2970	Communication Equipment	6.67%	\$ 9,431	\$ 7,700,890	\$ 903,907
Distribution Improvement Sum					\$ 71,864,090	\$ 94,566,061	\$ 136,538,002

Information Technology	391	2911	Electronic Data Processing	20.00%	\$ 562,235	\$ 318,412	\$ 2,074,272
Information Technology Sum		2030	Miscellaneous Intangible Plant	20.00%	\$ 5,371,931	\$ 47,840	\$ 2,882,461
		20310	Miscellaneous Intangible Plant - Enable	10.00%	\$ 9,425,319	\$ 204,390	\$ -
Information Technology Sum					\$ 15,359,485	\$ 570,642	\$ 4,956,733

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201301	201302	201303	201304	201305	201306	201307	201308
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	\$ -	\$ -	\$ (10)	\$ (1,127)	\$ (572)	\$ (21)	\$ -	\$ (1,219)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ (229)	\$ (9,608)	\$ (24,714)	\$ (107,421)	\$ (71,532)	\$ (14,767)	\$ (37,751)	\$ (5,669)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ (3,166)	\$ (1,654)	\$ (151,500)	\$ (146,614)	\$ (74,558)	\$ (388)	\$ (7,313)	\$ (158,178)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ (8,065)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (11,409)	\$ (11,811)	\$ (13,631)	\$ (14,750)	\$ (9,616)	\$ (6,843)	\$ (7,160)	\$ (13,932)
	380	2802, 2804, 2808	Services-Steel	2.88%	\$ (3,129)	\$ (751)	\$ (1,730)	\$ (5,579)	\$ (3,891)	\$ (467)	\$ (1,925)	\$ (2,685)
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ (112,910)	\$ (129,852)	\$ (170,260)	\$ (209,468)	\$ (132,170)	\$ (70,581)	\$ (62,602)	\$ (138,582)
	381	2810,2811	Meters	2.22%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	381	2812	Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	382	2820,2821	Meter Installations	2.00%								
	383	2830	House Regulators	2.00%								
	384	2840	House Regulator Installations	2.00%								
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%	\$ (1,921)	\$ (4,750)	\$ (3,796)	\$ (8,000)	\$ (21,561)	\$ -	\$ -	\$ (23,816)
	390	2900	Structures & Improvements	3.33%	\$ -	\$ -	\$ -	\$ -	\$ (9,122)	\$ -	\$ -	\$ -
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
	397	2970	Communication Equipment	6.67%								
Distribution Improvement Sum					\$ (140,830)	\$ (158,425)	\$ (365,642)	\$ (492,960)	\$ (323,023)	\$ (93,067)	\$ (116,751)	\$ (344,081)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	0	2030	Miscellaneous Intangible Plant	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total CEP Retirements					\$ (140,830)	\$ (158,425)	\$ (365,642)	\$ (492,960)	\$ (323,023)	\$ (93,067)	\$ (116,751)	\$ (344,081)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201309	201310	201311	201312	201401	201402	201403	201404
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	\$ -	\$ (5,363)	\$ (50,307)	\$ -	\$ 48,538	\$ -	\$ -	\$ (10)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ (61,087)	\$ (545,878)	\$ (33,006)	\$ (35,862)	\$ (31,213)	\$ (116,615)	\$ (17,707)	\$ (8,569)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ (5,176)	\$ (76,972)	\$ (49,348)	\$ (4,058)	\$ (18,935)	\$ (93,373)	\$ (10,248)	\$ (888)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (18,603)	\$ (25,094)	\$ (11,837)	\$ (9,522)	\$ (7,401)	\$ (8,505)	\$ (15,340)	\$ (11,626)
	380	2802, 2804, 2808	Services-Steel	2.88%	\$ (6,001)	\$ (6,402)	\$ (1,305)	\$ (4,167)	\$ (1,013)	\$ (5,652)	\$ (2,369)	\$ (1,996)
	380	2803, 05, 06, 07	Services-Plastic	3.59%	\$ (215,014)	\$ (171,603)	\$ (187,168)	\$ (71,848)	\$ (120,218)	\$ (71,767)	\$ (47,588)	\$ (175,218)
	381	2810, 2811	Meters	2.22%	\$ -	\$ -	\$ -	\$ (354,295)	\$ -	\$ -	\$ -	\$ -
	381	2812	Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -	\$ (100,376)	\$ -	\$ -	\$ -	\$ -
	382	2820, 2821	Meter Installations	2.00%								
	383	2830	House Regulators	2.00%								
	384	2840	House Regulator Installations	2.00%								
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%	\$ (28)	\$ -	\$ -	\$ (109)	\$ (1,571)	\$ -	\$ -	\$ -
	390	2900	Structures & Improvements	3.33%	\$ -	\$ (54,100)	\$ (60,308)	\$ -	\$ -	\$ -	\$ -	\$ -
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
	397	2970	Communication Equipment	6.67%								
Distribution Improvement Sum					\$ (305,910)	\$ (885,413)	\$ (393,279)	\$ (580,237)	\$ (131,812)	\$ (295,913)	\$ (93,252)	\$ (198,306)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	0	2030	Miscellaneous Intangible Plant	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total CEP Retirements					\$ (305,910)	\$ (885,413)	\$ (393,279)	\$ (580,237)	\$ (131,812)	\$ (295,913)	\$ (93,252)	\$ (198,306)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201405	201406	201407	201408	201409	201410	201411	201412
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	\$ (1,783)	\$ -	\$ -	\$ (160)	\$ -	\$ -	\$ (16)	\$ (48)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ (51,302)	\$ (767)	\$ (82,105)	\$ (113,285)	\$ (79,802)	\$ (44,286)	\$ (2,871)	\$ (191,622)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ (10,963)	\$ (570)	\$ (60,249)	\$ (19,129)	\$ (2,081)	\$ (6,591)	\$ (28,938)	\$ (360,923)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (12,269)	\$ (15,629)	\$ (14,297)	\$ (11,739)	\$ (19,855)	\$ (15,923)	\$ (5,730)	\$ (4,512)
	380	2802, 2804, 2808	Services-Steel	2.88%	\$ (2,003)	\$ (1,073)	\$ (2,355)	\$ (3,108)	\$ (3,699)	\$ (4,298)	\$ (1,894)	\$ (1,604)
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ (84,207)	\$ (154,032)	\$ (159,656)	\$ (151,856)	\$ (204,621)	\$ (89,197)	\$ (58,198)	\$ (165,822)
	381	2810,2811	Meters	2.22%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (443,552)
	381	2812	Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100,086)
	382	2820,2821	Meter Installations	2.00%								
	383	2830	House Regulators	2.00%								
	384	2840	House Regulator Installations	2.00%								
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%	\$ (5,534)	\$ -	\$ -	\$ -	\$ -	\$ (1,796)	\$ -	\$ (303)
	390	2900	Structures & Improvements	3.33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
	397	2970	Communication Equipment	6.67%								
Distribution Improvement Sum					\$ (168,060)	\$ (172,071)	\$ (318,661)	\$ (299,276)	\$ (310,058)	\$ (162,091)	\$ (97,646)	\$ (1,268,471)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	0	2030	Miscellaneous Intangible Plant	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total CEP Retirements					\$ (168,060)	\$ (172,071)	\$ (318,661)	\$ (299,276)	\$ (310,058)	\$ (162,091)	\$ (97,646)	\$ (1,268,471)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201501	201502	201503	201504	201505	201506	201507	201508
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%		(150) \$	(47) \$	133 \$	- \$	- \$	(55) \$	-
	376	2762, 65, 67, 69	Mains - Steel	1.87%	(137,253) \$	(3,772) \$	(26,206) \$	(41,033) \$	(129,538) \$	(10,547) \$	(17,464) \$	-
	376	2763, 2766, 2768	Mains - Plastic	2.08%	(1,287) \$	(248) \$	(69) \$	174 \$	(16,517) \$	(1,219) \$	(27,981) \$	(1,191)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%	(7,567) \$	(6,182) \$	(8,088) \$	(5,617) \$	(5,937) \$	(8,681) \$	(7,337) \$	(9,552)
	380	2802, 2804, 2808	Services-Steel	2.88%	(3,411) \$	(1,774) \$	(2,329) \$	(546) \$	(4,638) \$	(656) \$	(1,519) \$	(3,889)
	380	2803, 05, 06, 07	Services-Plastic	3.59%	(66,395) \$	(12,966) \$	(77,567) \$	(85,325) \$	(72,252) \$	(77,695) \$	(23,693) \$	(63,038)
	381	2810, 2811	Meters	2.22%	- \$	- \$	- \$	(49,673) \$	- \$	- \$	- \$	-
	381	2812	Utility of the Future Meters	5.00%	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
	382	2820, 2821	Meter Installations	2.00%				(1,339,108) \$				
	383	2830	House Regulators	2.00%								
	384	2840	House Regulator Installations	2.00%								
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%	(1,488) \$	- \$	(13,142) \$	(12,401) \$	(3,322) \$	(5,477) \$	(22,841) \$	(805)
	390	2900	Structures & Improvements	3.33%	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
	397	2970	Communication Equipment	6.67%								
Distribution Improvement Sum					\$ (217,401) \$	(25,092) \$	(127,447) \$	(1,533,397) \$	(232,204) \$	(104,275) \$	(100,891) \$	(78,476)
Information Technology	391	2911	Electronic Data Processing	20.00%	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
	0	2030	Miscellaneous Intangible Plant	20.00%	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Information Technology Sum					\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Total CEP Retirements					\$ (217,401) \$	(25,092) \$	(127,447) \$	(1,533,397) \$	(232,204) \$	(104,275) \$	(100,891) \$	(78,476)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201509	201510	201511	201512	201601	201602	201603	201604
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	-	-	-	(52)	(80)	(1,294)	-	(36)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	3,896	(16,771)	(15,131)	(186,502)	(72,764)	(14,791)	(484)	(24,262)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	(336)	(6,540)	(3,034)	(43,719)	(18,186)	(62,111)	(3,376)	(6,295)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	-	-	-	-				
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%	(9,297)	(9,561)	(19,013)	(28,348)	(20,390)	(7,981)	(20,687)	(26,348)
	380	2802, 2804, 2808	Services-Steel	2.88%	(3,595)	(5,534)	(1,932)	(4,282)	(12,311)	(5,983)	(11,645)	(4,579)
	380	2803,05, 06, 07	Services-Plastic	3.59%	(56,950)	(105,896)	(101,925)	(23,338)	(141,252)	(105,463)	(138,768)	(74,280)
	381	2810,2811	Meters	2.22%	-	(1,172,509)	(372,363)	-	(1,132,700)	(733,779)	-	
	381	2812	Utility of the Future Meters	5.00%	-	(744,685)	-	-				
	382	2820,2821	Meter Installations	2.00%	-	-	-	-		(214,702)	-	
	383	2830	House Regulators	2.00%						(290)	-	
	384	2840	House Regulator Installations	2.00%								
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%	-	-	-	-				
	390	2900	Structures & Improvements	3.33%	-	-	-	-				
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
	397	2970	Communication Equipment	6.67%								
Distribution Improvement Sum					\$ (66,281)	\$ (2,061,496)	\$ (513,397)	\$ (286,240)	\$ (1,397,683)	\$ (1,146,394)	\$ (174,980)	\$ (135,801)
Information Technology	391	2911	Electronic Data Processing	20.00%	-	-	-	-				
	0	2030	Miscellaneous Intangible Plant	20.00%	-	-	-	-				
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%	-	-	-	-				
Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total CEP Retirements					\$ (66,281)	\$ (2,061,496)	\$ (513,397)	\$ (286,240)	\$ (1,397,683)	\$ (1,146,394)	\$ (174,980)	\$ (135,801)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201605	201606	201607	201608	201609	201610	201611	201612
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	\$ (2,849)	\$ (47)			\$ (15)			\$ (51)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ (23,029)	\$ (67,060)	\$ (139,820)	\$ (427)	\$ (71,806)	\$ (100,184)	\$ -	\$ (68,821)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ (27,978)	\$ (10,403)	\$ (20,680)	\$ (26,644)	\$ (4,429)	\$ (18,989)	\$ (2,947)	\$ (77,568)
	378	2780	System Meas. & Reg. Station Equipment	2.35%								
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%	\$ (6,233)	-						
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (24,279)	\$ (6,731)	\$ (25,359)	\$ (17,485)	\$ (9,895)	\$ (11,772)	\$ (14,347)	\$ (13,032)
	380	2802, 2804, 2808	Services-Steel	2.88%	\$ (4,405)	\$ (1,225)	\$ (11,074)	\$ (41,605)	\$ (5,924)	\$ (7,920)	\$ (38,216)	\$ (6,220)
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ (54,324)	\$ (53,702)	\$ (217,501)	\$ (103,687)	\$ (51,340)	\$ (88,382)	\$ (218,914)	\$ (57,819)
	381	2810,2811	Meters	2.22%								\$ (9,689,898)
	381	2812	Utility of the Future Meters	5.00%								
	382	2820,2821	Meter Installations	2.00%								\$ (2,193,654)
	383	2830	House Regulators	2.00%								\$ -
	384	2840	House Regulator Installations	2.00%								
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%								
	390	2900	Structures & Improvements	3.33%				\$ (846,276)				
	394	2940	Tools, Shop & Garage Equipment	4.00%				\$ (54,460)				
	395	2950	Laboratory Equipment	6.67%				\$ (118,620)				
	396	2960	Power Operated Equipment	6.36%				\$ (118,431)				
	397	2970	Communication Equipment	6.67%								
Distribution Improvement Sum					\$ (143,097)	\$ (139,168)	\$ (414,434)	\$ (1,327,635)	\$ (143,410)	\$ (227,246)	\$ (274,424)	\$ (12,107,063)
Information Technology	391	2911	Electronic Data Processing	20.00%				\$ (921,322)				
	0	2030	Miscellaneous Intangible Plant	20.00%								
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%								
Information Technology Sum					\$ -	\$ -	\$ -	\$ (921,322)	\$ -	\$ -	\$ -	\$ -
Total CEP Retirements					\$ (143,097)	\$ (139,168)	\$ (414,434)	\$ (2,248,957)	\$ (143,410)	\$ (227,246)	\$ (274,424)	\$ (12,107,063)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201701	201702	201703	201704	201705	201706	201707	201708
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	\$ -	\$ (78,662)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ (8,528)	\$ (12,834)	\$ (1,485)	\$ -	\$ (261,680)	\$ (46,826)	\$ (210,957)	\$ -
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ (73,294)	\$ (680,512)	\$ (83)	\$ -	\$ (93,068)	\$ (27,211)	\$ (14,040)	
	378	2780	System Meas. & Reg. Station Equipment	2.35%								
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (14,321)	\$ (21,069)	\$ (15,645)	\$ -	\$ (212,124)	\$ (112,304)	\$ (46,321)	\$ (35,481)
	380	2802, 2804, 2808	Services-Steel	2.88%	\$ (3,012)	\$ (9,348)	\$ (4,225)	\$ -	\$ (44,477)	\$ (15,744)	\$ (12,015)	\$ (7,128)
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ (56,449)	\$ (43,120)	\$ (51,619)	\$ -	\$ (273,118)	\$ (88,362)	\$ (131,007)	\$ (18,505)
	381	2810,2811	Meters	2.22%	\$ -	\$ (3,374,670)	\$ (32,811)	\$ (25,431)	\$ (26,305)	\$ (21,050)	\$ (15,481)	\$ (870)
	381	2812	Utility of the Future Meters	5.00%								
	382	2820,2821	Meter Installations	2.00%								
	383	2830	House Regulators	2.00%	\$ -	\$ (20,741)	\$ (30,195)	\$ (5,406)	\$ (1,814)	\$ (6,338)	\$ (11,281)	\$ (10,619)
	384	2840	House Regulator Installations	2.63%								
	385	2850	Large Industrial Meas. & Reg. Equipment	4.20%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%								
	390	2900	Structures & Improvements	3.33%					\$ (165,269)	\$ (165,949)		
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
	397	2970	Communication Equipment	6.67%								
Distribution Improvement Sum					\$ (155,605)	\$ (4,240,955)	\$ (136,064)	\$ (30,837)	\$ (1,077,857)	\$ (483,785)	\$ (441,102)	\$ (72,604)
Information Technology	391	2911	Electronic Data Processing	20.00%						\$ (11,174)		
	0	2030	Miscellaneous Intangible Plant	20.00%								
Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,174)	\$ -	\$ -
Total CEP Retirements					\$ (155,605)	\$ (4,240,955)	\$ (136,064)	\$ (30,837)	\$ (1,077,857)	\$ (494,958)	\$ (441,102)	\$ (72,604)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201709	201710	201711	201712	201801	201802	201803	201804
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%							\$	(2,631)
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%					(3)	-		
	376	2762, 65, 67, 69	Mains - Steel	1.87%	(322)	(34)	(47,435)	(29,512)	-	(171,483)	(212,278)	(2,000)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	(937)	(54)	(11,059)	(3,946)	(98,232)	(1,628)	(114,109)	(2,644)
	378	2780	System Meas. & Reg. Station Equipment	2.35%								
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%	(16,872)	(42,349)	(202,621)	(10,400)	(9,178)	(20,562)	(66,577)	(55,264)
	380	2802, 2804, 2808	Services-Steel	2.88%	(5,259)	(8,007)	(51,211)	(249)	(3,298)	(4,883)	(33,614)	(3,801)
	380	2803,05, 06, 07	Services-Plastic	3.59%	(96,484)	(95,180)	(296,363)	(37,623)	(58,300)	(90,074)	(571,205)	(72,040)
	381	2810,2811	Meters	2.22%	(2,056)	(1,252)	-	(1,373)	(1,534)	(25,288)	-	-
	381	2812	Utility of the Future Meters	5.00%								
	382	2820,2821	Meter Installations	2.00%	(20,794)	(11,463)	-	(12,588)	(15,399)	(14,671)	(17,026)	(6,532)
	383	2830	House Regulators	2.00%								
	384	2840	House Regulator Installations	2.63%								
	385	2850	Large Industrial Meas. & Reg. Equipment	4.20%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%								
	390	2900	Structures & Improvements	3.33%								
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
	397	2970	Communication Equipment	6.67%								
Distribution Improvement Sum					\$ (142,724)	\$ (158,339)	\$ (608,689)	\$ (95,690)	\$ (185,944)	\$ (328,589)	\$ (1,014,809)	\$ (144,913)
Information Technology	391	2911	Electronic Data Processing	20.00%								
	0	2030	Miscellaneous Intangible Plant	20.00%								
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%								
Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total CEP Retirements					\$ (142,724)	\$ (158,339)	\$ (608,689)	\$ (95,690)	\$ (185,944)	\$ (328,589)	\$ (1,014,809)	\$ (144,913)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201805	201806	201807	201808	201809	201810	201811	201812								
Distribution Improvement	374	2740	Land and Land Rights	0.00%	\$	-	\$	-	-	-	-	-								
	374	2741	Rights of Way	1.54%																
	374	2742	City Gate Check Station	0.00%																
	375	2750	Structures & Improvements	2.09%																
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%																
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$	-	\$	(8,697)	\$	(34,081)	\$	-	\$	(11,861)						
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$	(5,793)	\$	(50,376)	\$	(133,835)	\$	-	\$	(1,609)						
	378	2780	System Meas. & Reg. Station Equipment	2.35%							(62,562)	\$	-							
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%																
	378	2782	District Regulating Equipment	2.40%																
	379	2790	Meas. & Reg. - City Gate	6.67%																
	380	2801	Services- Cast Iron & Copper	3.11%	\$	(115,571)	\$	(5,334)	\$	(55,985)	\$	(24,340)	\$	(23,328)	\$	(59,824)				
	380	2802,2804, 2808	Services-Steel	2.88%	\$	(20,047)	\$	(9,075)	\$	(7,936)	\$	(8,573)	\$	(5,609)	\$	(4,767)	\$	(6,697)		
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$	(49,377)	\$	(35,510)	\$	(89,432)	\$	(114,477)	\$	(158,087)	\$	(47,305)	\$	(107,960)		
	381	2810,2811	Meters	2.22%	\$	-	\$	-	\$	-	\$	-	\$	(1,479,086)						
	381	2812	Utility of the Future Meters	5.00%																
	382	2820,2821	Meter Installations	2.00%	\$	(12,985)	\$	-	\$	(14,374)	\$	(16,188)	\$	(39,672)	\$	(16,687)	\$	(6,573)		
	383	2830	House Regulators	2.00%																
	384	2840	House Regulator Installations	2.00%																
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%																
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%																
	387	2870	Other Equipment - Other	6.67%																
	387	2871	Street Lighting Equipment	2.67%																
	390	2900	Structures & Improvements	3.33%																
	394	2940	Tools, Shop & Garage Equipment	4.00%																
	395	2950	Laboratory Equipment	6.67%																
	396	2960	Power Operated Equipment	6.36%																
	397	2970	Communication Equipment	6.67%																
Distribution Improvement Sum					\$	(203,774)	\$	(438,520)	\$	-	\$	(309,177)	\$	(331,494)	\$	(316,436)	\$	(103,948)	\$	(1,669,043)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$	-	\$	(21,800)	\$	-	\$	(16,580)								
	0	2030	Miscellaneous Intangible Plant	20.00%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Information Technology Sum					\$	-	\$	(21,800)	\$	-	\$	(16,580)	\$	-	\$	-	\$	-	\$	-
Total CEP Retirements					\$	(203,774)	\$	(460,320)	\$	-	\$	(325,757)	\$	(331,494)	\$	(316,436)	\$	(103,948)	\$	(1,669,043)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201901	201902	201903	201904	201905	201906	201907	201908
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	(3)	-			(17)			
	376	2762, 65, 67, 69	Mains - Steel	1.87%	(42,264)	(34,289)	(81,321)	(273,795)	(58,426)	(1,065)	(103,607)	(235,532)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	(216,402)	(11,493)	(236,930)	(350,531)	(2,589)	(365)	(165,735)	(3,357)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	(15,438)		(12,293)					(2,028)
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%					(1,351)			
	380	2801	Services- Cast Iron & Copper	3.11%	(54,774)	(72,662)	(58,807)	(87,324)	(81,901)	(61,076)	(45,630)	(30,697)
	380	2802, 2804, 2808	Services-Steel	2.88%	(3,296)	(16,616)	(41,777)	(25,130)	(31,503)	(5,480)	(9,130)	(97,034)
	380	2803,05, 06, 07	Services-Plastic	3.59%	(72,773)	(154,675)	(159,325)	(114,332)	(142,593)	(62,016)	(76,133)	(163,301)
	381	2810,2811	Meters	2.22%	(30,298)	(38,963)	(34,034)	(53,902)	(46,231)	(46,057)	(63,222)	-
	381	2812	Utility of the Future Meters	5.00%		(1,975)	(1,905)	(1,299)	(854)	(7,200)	(2,254)	
	382	2820,2821	Meter Installations	2.00%	(5,415)	(12,137)	(2,339)	-	(46,818)	(8,161)	-	(11,622)
	383	2830	House Regulators	2.00%	(743)	(165)				(14,177)		(5,336)
	384	2840	House Regulator Installations	2.63%								
	385	2850	Large Industrial Meas. & Reg. Equipment	4.20%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	2.67%								
	387	2870	Other Equipment - Other	6.67%					(42)			(1,915)
	387	2871	Street Lighting Equipment	2.67%								
	390	2900	Structures & Improvements	3.33%								
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								(315,456)
	396	2960	Power Operated Equipment	6.36%								
	397	2970	Communication Equipment	6.67%								
Distribution Improvement Sum					\$ (441,407)	\$ (342,975)	\$ (628,731)	\$ (906,312)	\$ (412,326)	\$ (205,596)	\$ (465,711)	\$ (932,702)
Information Technology	391	2911	Electronic Data Processing	20.00%								
	0	2030	Miscellaneous Intangible Plant	20.00%								\$ (75,401)
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%								
Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,401)
Total CEP Retirements					\$ (441,407)	\$ (342,975)	\$ (628,731)	\$ (906,312)	\$ (412,326)	\$ (205,596)	\$ (465,711)	\$ (1,008,102)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201909	201910	201911	201912	Cumulative Total	2013 Totals	2014 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%					\$ -	\$ -	\$ -
	374	2741	Rights of Way	1.54%					\$ (2,631)	\$ -	\$ -
	374	2742	City Gate Check Station	0.00%					\$ -	\$ -	\$ -
	375	2750	Structures & Improvements	2.09%					\$ (2,208,161)	\$ -	\$ -
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%		\$ (2,208,161)			\$ (95,325)	\$ (58,618)	\$ 46,522
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ (878,743)	\$ (7,137,600)	\$ (170,850)	\$ (15,379)	\$ (13,031,170)	\$ (947,525)	\$ (740,144)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ (480,406)	\$ (7,005,624)	\$ (34,137)	\$ 359,075	\$ (11,188,914)	\$ (678,925)	\$ (612,888)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ (41,593)		\$ (43,355)		\$ (185,333)	\$ (8,065)	\$ -
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%			\$ (8,621)		\$ (14,854)	\$ -	\$ -
	378	2782	District Regulating Equipment	2.40%					\$ (1,351)	\$ -	\$ -
	379	2790	Meas. & Reg. - City Gate	6.67%			\$ (94,847)		\$ (141,122)	\$ -	\$ -
	380	2801	Services-Cast Iron & Copper	3.11%	\$ (33,976)	\$ (73,078)	\$ (86,148)	\$ (77,713)	\$ (2,620,433)	\$ (154,209)	\$ (142,826)
	380	2802,2804,2808	Services-Steel	2.88%	\$ (31,471)	\$ (20,107)	\$ (14,743)	\$ (12,758)	\$ (832,326)	\$ (38,033)	\$ (31,062)
	380	2803,05,06,07	Services-Plastic	3.59%	\$ (65,828)	\$ (248,094)	\$ (114,276)	\$ (211,567)	\$ (9,393,446)	\$ (1,672,059)	\$ (1,482,380)
	381	2810,2811	Meters	2.22%	\$ (157,329)	\$ (94,410)	\$ (93,276)	\$ (89,206)	\$ (19,702,906)	\$ (354,295)	\$ (443,552)
	381	2812	Utility of the Future Meters	5.00%					\$ -	\$ -	\$ -
	382	2820,2821	Meter Installations	2.00%	\$ (15,134)	\$ (4,694)	\$ (3,443)	\$ (3,613)	\$ (994,091)	\$ (100,376)	\$ (100,086)
	383	2830	House Regulators	2.00%	\$ (7,715)	\$ (10,289)	\$ (23,948)	\$ (6,370)	\$ (4,171,301)	\$ -	\$ -
	384	2840	House Regulator Installations	2.00%	\$ (3,169)	\$ (3,633)	\$ (9,817)	\$ (2,409)	\$ (39,739)	\$ -	\$ -
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%					\$ -	\$ -	\$ -
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%					\$ -	\$ -	\$ -
	387	2870	Other Equipment - Other	6.67%					\$ -	\$ -	\$ -
	387	2871	Street Lighting Equipment	2.67%	\$ (13,453)	\$ (1,434)	\$ (750)		\$ (153,302)	\$ (63,982)	\$ (9,203)
	390	2900	Structures & Improvements	3.33%					\$ (288,800)	\$ (123,531)	\$ -
	394	2940	Tools, Shop & Garage Equipment	4.00%					\$ (1,657,207)	\$ -	\$ -
	395	2950	Laboratory Equipment	6.67%					\$ (54,460)	\$ -	\$ -
	396	2960	Power Operated Equipment	6.36%					\$ (118,620)	\$ -	\$ -
	397	2970	Communication Equipment	6.67%					\$ (118,431)	\$ -	\$ -
Distribution Improvement Sum					\$ (1,728,818)	\$ (16,807,125)	\$ (698,212)	\$ (59,941)	\$ (67,013,924)	\$ (4,199,618)	\$ (3,515,619)
Information Technology	391	2911	Electronic Data Processing	20.00%					\$ (1,046,277)	\$ -	\$ -
	0	2030	Miscellaneous Intangible Plant	20.00%			\$ (252,570)		\$ (252,570)	\$ -	\$ -
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%					\$ -	\$ -	\$ -
Information Technology Sum					\$ -	\$ -	\$ -	\$ (252,570)	\$ (1,298,846)	\$ -	\$ -
Total CEP Retirements					\$ (1,728,818)	\$ (16,807,125)	\$ (698,212)	\$ (312,510)	\$ (68,312,770)	\$ (4,199,618)	\$ (3,515,619)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	2015 Totals	2016 Totals	2017 Totals	2018 Totals	2019 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
	374	2741	Rights of Way	1.54%	\$ -	\$ -	\$ -	\$ (2,631)	\$ -
	374	2742	City Gate Check Station	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
	375	2750	Structures & Improvements	2.09%	\$ -	\$ -	\$ -	\$ -	\$ -
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	\$ (170)	\$ (4,373)	\$ (78,662)	\$ -	\$ (2,208,161)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ (580,321)	\$ (583,448)	\$ (619,612)	\$ (3)	\$ (20)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ (101,966)	\$ (279,605)	\$ (904,204)	\$ (462,832)	\$ (9,032,873)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ -	\$ -	\$ -	\$ (62,562)	\$ (8,148,494)
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%	\$ -	\$ (6,233)	\$ -	\$ -	\$ (114,707)
	378	2782	District Regulating Equipment	2.40%	\$ -	\$ -	\$ -	\$ -	\$ (8,621)
	379	2790	Meas. & Reg. - City Gate	6.67%	\$ -	\$ -	\$ -	\$ -	\$ (1,351)
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (125,180)	\$ (198,305)	\$ (729,508)	\$ (15,579)	\$ (125,544)
	380	2802,2804, 2808	Services-Steel	2.88%	\$ (34,104)	\$ (151,108)	\$ (160,675)	\$ (470,891)	\$ (799,514)
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ (767,040)	\$ (1,305,454)	\$ (1,187,832)	\$ (108,300)	\$ (309,044)
	381	2810,2811	Meters	2.22%	\$ (1,594,546)	\$ (11,556,377)	\$ (3,501,300)	\$ (1,393,769)	\$ (1,584,913)
	381	2812	Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -	\$ -	\$ (746,928)
	382	2820,2821	Meter Installations	2.00%	\$ (744,685)	\$ -	\$ -	\$ (6,573)	\$ -
	383	2830	House Regulators	2.00%	\$ (1,339,108)	\$ (2,408,356)	\$ (131,240)	\$ (157,783)	\$ (42,372)
	384	2840	House Regulator Installations	2.00%	\$ -	\$ (290)	\$ -	\$ -	\$ (134,814)
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%	\$ -	\$ -	\$ -	\$ -	\$ (39,449)
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	\$ -	\$ -	\$ -	\$ -	\$ -
	387	2870	Other Equipment - Other	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -
	387	2871	Street Lighting Equipment	2.67%	\$ (59,477)	\$ -	\$ -	\$ -	\$ (17,594)
	390	2900	Structures & Improvements	3.33%	\$ -	\$ -	\$ (165,269)	\$ (3,045)	\$ -
	394	2940	Tools, Shop & Garage Equipment	4.00%	\$ -	\$ (846,276)	\$ (165,949)	\$ -	\$ -
	395	2950	Laboratory Equipment	6.67%	\$ -	\$ (54,460)	\$ -	\$ (329,527)	\$ (315,456)
	396	2960	Power Operated Equipment	6.36%	\$ -	\$ (118,620)	\$ -	\$ -	\$ -
	397	2970	Communication Equipment	6.67%	\$ -	\$ (118,431)	\$ -	\$ -	\$ -
Distribution Improvement Sum					\$ (5,346,597)	\$ (17,631,336)	\$ (7,644,251)	\$ (5,046,647)	\$ (23,629,856)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ (921,322)	\$ (11,174)	\$ (38,380)	\$ (75,401)
	0	2030	Miscellaneous Intangible Plant	20.00%	\$ -	\$ -	\$ -	\$ -	\$ (252,570)
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Sum					\$ -	\$ (921,322)	\$ (11,174)	\$ (38,380)	\$ (327,970)
Total CEP Retirements					\$ (5,346,597)	\$ (18,552,658)	\$ (7,655,424)	\$ (5,085,027)	\$ (23,957,826)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Distribution Improvement.

Line
No.

[A] Cumulative Balance

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

Budget Category		201901	201902	201903	201904	201905	201906	201907	201908	201909	201910
1	Distribution Improvement - Deferred Depreciation	\$ 16,959,068 \$	17,649,173 \$	18,353,189 \$	19,072,651 \$	19,805,989 \$	20,546,783 \$	21,306,918 \$	22,093,217 \$	22,929,892 \$	23,779,578 \$

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Distribution Improvement
Source: Work Paper-3.1 and Work Paper-3.2

Utility Account

	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910
2 Land and Land Rights	\$ - \$	- \$	19,821 \$	- \$	- \$	- \$	- \$	- \$	6,414 \$	- \$
3 Rights of Way	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
4 City Gate Check Station	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
5 Structures & Improvements	\$ 6,772 \$	- \$	- \$	(7,722) \$	10,304 \$	1,188,027 \$	89 \$	24 \$	64,431 \$	(1,977,468) \$
6 Mains - Cast Iron & Copper	\$ 9,709,161 \$	1,142,579 \$	306,080 \$	1,106,862 \$	290,800 \$	419,663 \$	2,348,400 \$	3,159,683 \$	1,193,313 \$	3,032,344 \$
8 Mains - Plastic	\$ 2,618,506 \$	295,029 \$	(210,520) \$	1,450,624 \$	1,268,533 \$	1,079,451 \$	4,198,039 \$	1,113,782 \$	538,799 \$	(5,928,474) \$
9 System Meas. & Reg. Station Equipment	\$ 1,766,305 \$	1,831,158 \$	2,127,815 \$	258,834 \$	360,922 \$	887,738 \$	479,701 \$	17,049,990 \$	720,731 \$	6,115,304 \$
10 District Regulating Equipment	\$ - \$	4,193 \$	- \$	(10,412) \$	- \$	605,960 \$	967,042 \$	- \$	- \$	- \$
11 Meas. & Reg. - City Gate	\$ 8,961 \$	- \$	1,416 \$	8,019 \$	(1,351) \$	- \$	- \$	- \$	- \$	- \$
12 Services- Cast Iron & Copper	\$ (54,758) \$	(72,639) \$	(58,782) \$	(87,306) \$	(81,887) \$	(61,064) \$	(45,609) \$	(66,386) \$	3,300 \$	- \$
14 Services-Steel	\$ 38,644 \$	12,378 \$	(31,116) \$	5,071 \$	11,657 \$	30,038 \$	36,262 \$	(49,761) \$	(53,825) \$	(73,078) \$
15 Services-Plastic	\$ 1,752,427 \$	2,195,334 \$	2,601,014 \$	2,318,801 \$	1,735,605 \$	2,402,360 \$	2,655,783 \$	3,519,442 \$	2,850,022 \$	2,684,388 \$
16 Meters	\$ 259,633 \$	283,977 \$	324,400 \$	279,838 \$	237,872 \$	215,546 \$	162,902 \$	320,895 \$	207,094 \$	366,571 \$
17 Utility of the Future Meters	\$ - \$	(1,975) \$	(1,905) \$	(1,299) \$	(854) \$	(7,200) \$	(2,254) \$	- \$	(15,134) \$	(4,694) \$
18 Meter Installations	\$ 2,942 \$	(2,220) \$	4,222 \$	1,134 \$	(32,907) \$	(2,692) \$	13,598 \$	19,800 \$	3,850 \$	(519) \$
19 House Regulators	\$ (743) \$	(165) \$	- \$	- \$	- \$	(14,177) \$	- \$	(5,336) \$	(3,169) \$	(3,639) \$
21 Large Industrial Meas. & Reg. Equipment	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
22 Other Equipment - Other	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
23 Street Lighting Equipment	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
24 Structures & Improvements	\$ - \$	- \$	- \$	- \$	(42) \$	- \$	- \$	(1,805) \$	(13,391) \$	5,722 \$
27 Tools, Shop & Garage Equipment	\$ 265,385 \$	71,293 \$	74,513 \$	58,809 \$	89,869 \$	82,967 \$	23,657 \$	(224,868) \$	76,090 \$	20,532 \$
28 Laboratory Equipment	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
29 Power Operated Equipment	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
30 Communication Equipment	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
31 Total Distribution Improvement	\$ 16,538,669 \$	5,916,007 \$	6,040,864 \$	5,691,213 \$	3,588,993 \$	7,026,804 \$	10,897,729 \$	24,885,630 \$	5,461,242 \$	4,202,176 \$

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Distribution Improvement.

Line	Description: Deferred Depreciation Calculation Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months	Depreciation Rate ⁽¹⁾											
		Utility Account											
		201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	
32	Land and Land Rights	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
33	Rights of Way	0.00%	1.54%										(3)
34	City Gate Check Station	0.00%											
35	Structures & Improvements	2.09%											
36	Mains - Cast Iron & Copper	2.72%	30,449 \$	30,460 \$	30,460 \$	30,447 \$	30,465 \$	30,465 \$	30,465 \$	30,577 \$	30,577 \$	30,577 \$	30,577 \$
37	Mains - Steel	1.87%	(157) \$	(157) \$	(157) \$	(157) \$	(157) \$	(157) \$	(157) \$	(157) \$	(157) \$	(157) \$	(157) \$
38	Mains - Plastic	2.08%	82,959 \$	98,089 \$	99,870 \$	100,347 \$	102,071 \$	102,525 \$	103,179 \$	106,838 \$	111,762 \$	113,622 \$	113,622 \$
39	System Meas. & Reg. Station Equipment	2.35%	114,684 \$	119,232 \$	119,745 \$	119,880 \$	121,894 \$	125,964 \$	128,983 \$	133,241 \$	136,171 \$	136,105 \$	136,105 \$
40	System Meas. & Reg. Station Equipment-Elec	7.00%	47,649 \$	51,108 \$	54,694 \$	60,036 \$	60,543 \$	61,250 \$	62,989 \$	63,928 \$	67,318 \$	68,729 \$	68,729 \$
41	District Regulating Equipment	2.40%	13,596 \$	13,596 \$	13,620 \$	13,596 \$	13,560 \$	13,560 \$	13,560 \$	22,735 \$	22,735 \$	22,735 \$	22,735 \$
42	Meas. & Reg. - City Gate	6.67%	3,573 \$	3,573 \$	3,573 \$	3,573 \$	3,573 \$	3,573 \$	3,573 \$	3,573 \$	3,573 \$	3,573 \$	3,573 \$
43	Services- Cast Iron & Copper	3.11%	6,187 \$	6,237 \$	6,269 \$	6,277 \$	6,322 \$	6,322 \$	6,322 \$	6,151 \$	6,151 \$	6,169 \$	6,169 \$
44	Services-Steel	2.88%	(4,679) \$	(4,821) \$	(5,009) \$	(5,162) \$	(5,388) \$	(5,600) \$	(5,768) \$	(5,876) \$	(6,049) \$	(6,137) \$	(6,137) \$
45	Services-Plastic	3.59%	7,461 \$	7,554 \$	7,584 \$	7,509 \$	7,521 \$	7,521 \$	7,621 \$	7,549 \$	7,589 \$	7,460 \$	7,460 \$
46	Meters	2.22%	312,178 \$	317,420 \$	323,988 \$	331,770 \$	338,707 \$	343,899 \$	351,086 \$	359,031 \$	369,560 \$	378,087 \$	378,087 \$
47	Utility of the Future Meters	5.00%	(12,514) \$	(12,033) \$	(11,489) \$	(10,889) \$	(10,372) \$	(9,832) \$	(9,533) \$	(9,231) \$	(8,638) \$	(8,255) \$	(8,255) \$
48	Meter Installations	2.00%	(1,477) \$	(1,477) \$	(1,480) \$	(1,484) \$	(1,486) \$	(1,487) \$	(1,489) \$	(1,503) \$	(1,503) \$	(1,528) \$	(1,528) \$
49	House Regulators	2.00%	(1,728) \$	(1,723) \$	(1,727) \$	(1,720) \$	(1,718) \$	(1,773) \$	(1,777) \$	(1,754) \$	(1,721) \$	(1,715) \$	(1,715) \$
50	House Regulator Installations	2.63%	125 \$	124 \$	124 \$	124 \$	124 \$	124 \$	100 \$	100 \$	91 \$	86 \$	86 \$
51	Large Industrial Meas. & Reg. Equipment	4.20%	33 \$	33 \$	33 \$	33 \$	33 \$	33 \$	33 \$	33 \$	33 \$	33 \$	33 \$
52	Large Industrial Meas. & Reg. Equipment - Comm												
53	Other Equipment - Other	6.67%											
54	Street Lighting Equipment	2.67%	(268) \$	(268) \$	(268) \$	(268) \$	(268) \$	(268) \$	(268) \$	(268) \$	(272) \$	(302) \$	(302) \$
55	Structures & Improvements	3.33%	(801) \$	(801) \$	(801) \$	(801) \$	(801) \$	(801) \$	(801) \$	(801) \$	(801) \$	(801) \$	(801) \$
56	Tools, Shop & Garage Equipment	4.00%	13,981 \$	14,866 \$	15,103 \$	15,352 \$	15,548 \$	15,847 \$	16,124 \$	16,203 \$	15,453 \$	15,707 \$	15,707 \$
57	Laboratory Equipment	6.67%	(303) \$	(303) \$	(303) \$	(303) \$	(303) \$	(303) \$	(303) \$	(303) \$	(303) \$	(303) \$	(303) \$
58	Power Operated Equipment	6.69%	5,328 \$	5,328 \$	5,328 \$	5,328 \$	5,328 \$	5,328 \$	5,328 \$	5,328 \$	5,328 \$	5,328 \$	5,328 \$
59	Communication Equipment	6.67%	43,161 \$	44,081 \$	44,862 \$	46,440 \$	48,163 \$	46,553 \$	47,666 \$	48,000 \$	48,091 \$	47,989 \$	47,989 \$
60	Total Distribution Improvement Deferred Depreciation		659,444 \$	690,115 \$	704,016 \$	719,462 \$	733,338 \$	740,794 \$	760,135 \$	786,299 \$	836,675 \$	849,686 \$	849,686 \$

[1] Utility Account specific depreciation rate approved in Case No. 12-1885-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Distribution Improvement.

Line	Deferred Depreciation Calculation											
	Description: Deferred Depreciation Calculation by Month											
[C]	Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months											
	Utility Account	Depreciation Rate (%)	201911	201912	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018	Activity for Twelve Months Ended 12/31/2019	
32	Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	Rights of Way	1.54%	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (24)	\$ (36)	
34	City Gate Check Station	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	Structures & Improvements	2.09%	\$ 27,133	\$ 27,159	\$ -	\$ 1,038	\$ 4,836	\$ 4,961	\$ 240,040	\$ 361,330	\$ 359,117	
36	Mains - Cast Iron & Copper	2.72%	\$ 2,536	\$ 2,536	\$ (181)	\$ (414)	\$ (334)	\$ 183	\$ (1,528)	\$ (1,884)	\$ 14,274	
37	Mains - Steel	1.87%	\$ 118,347	\$ 120,107	\$ 1,984	\$ 14,198	\$ 84,351	\$ 320,484	\$ 479,487	\$ 878,646	\$ 1,259,716	
38	Mains - Plastic	2.08%	\$ 125,829	\$ 127,044	\$ 13,153	\$ 87,584	\$ 221,186	\$ 465,185	\$ 771,379	\$ 1,065,945	\$ 1,502,392	
39	System Meas. & Reg. Station Equipment	2.35%	\$ 110,705	\$ 109,724	\$ (154)	\$ 222	\$ 5,540	\$ 32,567	\$ 58,227	\$ 176,584	\$ 878,673	
40	System Meas. & Reg. Station Equipment-Elec	7.00%	\$ 22,735	\$ 22,685	\$ -	\$ -	\$ -	\$ 43,888	\$ 73,446	\$ 74,088	\$ 212,271	
41	District Regulating Equipment	2.40%	\$ 3,570	\$ 3,570	\$ 104	\$ 4,867	\$ 18,717	\$ 26,030	\$ 42,001	\$ 42,909	\$ 42,855	
42	Meas. & Reg. - City Gate	6.67%	\$ 6,169	\$ 46,539	\$ -	\$ -	\$ -	\$ 22,343	\$ 48,266	\$ 53,639	\$ 115,286	
43	Services- Cast Iron & Copper	3.11%	\$ (6,326)	\$ (6,549)	\$ (2,079)	\$ (6,852)	\$ (10,526)	\$ (16,178)	\$ (27,950)	\$ (48,192)	\$ (67,354)	
44	Services-Steel	2.88%	\$ 7,486	\$ 7,662	\$ 2,852	\$ 7,131	\$ 15,244	\$ 36,810	\$ 66,497	\$ 82,638	\$ 90,704	
45	Services-Plastic	3.59%	\$ 386,117	\$ 390,576	\$ 215,203	\$ 732,000	\$ 1,228,569	\$ 1,939,123	\$ 2,674,122	\$ 3,329,201	\$ 4,202,419	
46	Meters	2.22%	\$ (7,577)	\$ (7,283)	\$ 2,980	\$ 1,948	\$ 3,663	\$ (4,706)	\$ (225,884)	\$ (161,735)	\$ (117,746)	
47	Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	Meter Installations	2.00%	\$ (1,536)	\$ (1,542)	\$ 766	\$ (696)	\$ (5,182)	\$ (17,592)	\$ (17,592)	\$ (17,592)	\$ (18,002)	
49	House Regulators	2.00%	\$ (1,716)	\$ (1,722)	\$ 9,352	\$ 33,595	\$ 35,907	\$ 24,318	\$ (20,222)	\$ (20,238)	\$ (20,794)	
50	House Regulator Installations	2.00%	\$ 80	\$ 63	\$ 1,533	\$ 1,512	\$ 1,512	\$ 1,502	\$ 1,500	\$ 1,500	\$ 1,265	
51	Large Industrial Meas. & Reg. Equipment	2.63%	\$ 33	\$ 33	\$ -	\$ 28	\$ 84	\$ 96	\$ 396	\$ 396	\$ 396	
52	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	Other Equipment - Other	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54	Street Lighting Equipment	2.67%	\$ (289)	\$ (283)	\$ (918)	\$ (1,840)	\$ (2,859)	\$ (3,540)	\$ (3,446)	\$ (3,132)	\$ (3,290)	
55	Structures & Improvements	3.33%	\$ (801)	\$ (801)	\$ (643)	\$ (4,116)	\$ (4,116)	\$ (4,116)	\$ (7,322)	\$ (9,612)	\$ (9,612)	
56	Tools, Shop & Garage Equipment	4.00%	\$ 15,775	\$ 15,898	\$ 2,290	\$ 15,449	\$ 55,855	\$ 92,560	\$ 106,485	\$ 126,903	\$ 185,857	
57	Laboratory Equipment	6.67%	\$ (303)	\$ (303)	\$ -	\$ -	\$ -	\$ (1,212)	\$ (3,636)	\$ (3,636)	\$ (3,636)	
58	Power Operated Equipment	6.36%	\$ 5,328	\$ 5,328	\$ -	\$ 20,365	\$ 28,498	\$ 54,050	\$ 59,795	\$ 63,836	\$ 63,936	
59	Communication Equipment	6.67%	\$ 47,732	\$ 47,309	\$ -	\$ -	\$ 858	\$ 3,225	\$ 4,097	\$ 114,967	\$ 560,044	
60	Total Distribution Improvement Deferred Depreciation		\$ 861,024	\$ 907,747	\$ 246,242	\$ 906,019	\$ 1,702,677	\$ 3,019,981	\$ 4,318,158	\$ 6,106,537	\$ 9,248,795	

[1] Utility Account specific depreciation rate approved in Case No. 12-1885-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide detailed calculation of deferred depreciation on CEP investments.
Represents the Deferred Depreciation on Information Technology

Line
No.

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

Budget Category		Balance at											
		201812	201901	201902	201903	201904	201905	201906	201907	201908	201909		
1	Information Technology - Deferred Depreciation	\$ 4,974,013	\$ 5,225,177	\$ 5,478,579	\$ 5,735,486	\$ 6,012,334	\$ 6,289,423	\$ 6,573,881	\$ 6,862,861	\$ 7,156,500	\$ 7,448,951		

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-3.1 and Work Paper-3.2

Utility Account		201812	201901	201902	201903	201904	201905	201906	201907	201908	201909		
2	Electronic Data Processing	\$ -	\$ 36,073	\$ 121,731	\$ 38	\$ 36	\$ 404,679	\$ 15,063	\$ 202,399	\$ (95,237)	\$ 1,282,006		
3	Miscellaneous Intangible Plant	\$ -	\$ 99,241	\$ 88,515	\$ 1,196,422	\$ 14,452	\$ 37,424	\$ 256,276	\$ 77,166	\$ 17,945	\$ 196,973		
4	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5	Total Information Technology	\$ -	\$ 134,314	\$ 210,245	\$ 1,196,460	\$ 14,488	\$ 442,103	\$ 271,339	\$ 279,565	\$ (77,292)	\$ 1,478,979		

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

Utility Account		Depreciation Rate ⁽¹⁾											
		201812	201901	201902	201903	201904	201905	201906	201907	201908	201909		
6	Electronic Data Processing	\$ 7,402	\$ 7,402	\$ 8,003	\$ 10,032	\$ 10,033	\$ 10,033	\$ 16,778	\$ 17,029	\$ 20,402	\$ 18,815		
7	Miscellaneous Intangible Plant	\$ 163,514	\$ 163,514	\$ 165,151	\$ 166,627	\$ 186,567	\$ 186,808	\$ 187,432	\$ 191,703	\$ 192,989	\$ 193,288		
8	Miscellaneous Intangible Plant - Enable	\$ 80,248	\$ 80,248	\$ 80,248	\$ 80,248	\$ 80,248	\$ 80,248	\$ 80,248	\$ 80,248	\$ 80,248	\$ 80,248		
9	Total Information Technology Deferred Depreciation	\$ 251,164	\$ 251,164	\$ 253,402	\$ 256,907	\$ 276,848	\$ 277,089	\$ 284,458	\$ 288,980	\$ 293,639	\$ 292,351		

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Information Technology

Line
No.

[A] Cumulative Balance

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

Budget Category		201910	201911	Balance at 201912
1	Information Technology - Deferred Depreciation	\$ 7,765,852	\$ 8,088,270	\$ 8,418,585

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-3.1 and Work Paper-3.2

Utility Account		201910	201911	201912	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016
2	Electronic Data Processing	\$	20,872	\$ 10,908	\$ 304	851	452,331	\$ (840,150)
3	Miscellaneous Intangible Plant	\$	304,169	\$ 462,853	\$ (120,543)	-	-	4,391,066
4	Miscellaneous Intangible Plant - Enable	\$	-	\$ -	-	-	-	-
5	Total Information Technology	\$	325,040	\$ 473,760	\$ (120,239)	851	452,331	3,550,915
					Exhibit No. 3, Line 5	Exhibit No. 3, Line 5	Exhibit No. 3, Line 5	Exhibit No. 3, Line 5

[C] Deferred Depreciation Calculation

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

Utility Account		201910	201911	201912	Depreciation Rate ^[1]	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016
6	Electronic Data Processing	\$ 40,182	\$ 40,530	\$ 40,712	20.00%	-	-	54,546	\$ 39,323
7	Miscellaneous Intangible Plant	\$ 196,571	\$ 201,640	\$ 209,355	20.00%	-	-	-	\$ 327,629
8	Miscellaneous Intangible Plant - Enable	\$ 80,248	\$ 80,248	\$ 80,248	10.00%	-	-	-	-
9	Total Information Technology Deferred Depreciation	\$ 317,001	\$ 322,418	\$ 330,315		-	-	54,546	\$ 366,952

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Information Technology

Line
No.

[A] **Cumulative Balance**
Description: Cumulative Deferred Depreciation Balance for Information Technology
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category
1 Information Technology - Deferred Depreciation

[B] **Net Plant Additions Eligible for Deferred Depreciation**
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-3.1 and Work Paper-3.2

	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018	Activity for Twelve Months Ended 12/31/2019
2 Utility Account			
2 Electronic Data Processing	\$ 551,062	\$ 280,032	\$ 1,998,871
3 Miscellaneous Intangible Plant	\$ 5,371,931	\$ 47,840	\$ 2,629,892
4 Miscellaneous Intangible Plant - Enable	\$ 9,425,319	\$ 204,390	\$ -
5 Total Information Technology	\$ 15,348,312	\$ 532,262	\$ 4,628,763
	Exhibit No. 3, Line 5	Exhibit No. 3, Line 5	Exhibit No. 3, Line 5

[C] **Deferred Depreciation Calculation**
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

	Depreciation Rate ⁽¹⁾	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018	Activity for Twelve Months Ended 12/31/2019
6 Utility Account				
6 Electronic Data Processing	20.00%	\$ (37,811)	\$ 66,085	\$ 239,951
7 Miscellaneous Intangible Plant	20.00%	\$ 1,313,886	\$ 1,960,718	\$ 2,241,645
8 Miscellaneous Intangible Plant - Enable	10.00%	\$ 289,433	\$ 960,204	\$ 962,976
9 Total Information Technology Deferred Depreciation		\$ 1,565,508	\$ 2,987,007	\$ 3,444,572

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP Investments
Represents the deferred PISCC on eligible investments

Line
No.

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

	Budget Category	Balance at					
		201812	201901	201902	201903	201904	201906
1	Distribution Improvement	\$ 28,172,941	\$ 29,331,331	\$ 30,560,119	\$ 31,812,075	\$ 33,087,691	\$ 35,695,711
2	Information Technology	\$ 1,419,238	\$ 1,485,342	\$ 1,550,928	\$ 1,616,323	\$ 1,685,883	\$ 1,823,408
3	Total CEP - Deferred PISCC	\$ 29,592,179	\$ 30,816,673	\$ 32,111,047	\$ 33,428,398	\$ 34,773,574	\$ 37,519,119

[B] Net Plant Additions Eligible for Deferred PISCC
Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Exhibit No. 3

	Utility Account	Balance at					
		201812	201901	201902	201903	201904	201906
4	Distribution Improvement	\$ 277,590,619	\$ 294,129,288	\$ 300,045,295	\$ 306,086,160	\$ 311,777,373	\$ 322,403,170
5	Information Technology	\$ 19,884,671	\$ 20,018,985	\$ 20,229,230	\$ 21,425,690	\$ 21,440,178	\$ 22,153,620
6	Total CEP In-Service	\$ 297,475,290	\$ 314,148,273	\$ 320,274,525	\$ 327,511,850	\$ 333,217,551	\$ 344,556,790

[C] Accumulated Depreciation on Net Plant Additions
Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Exhibit No. 4a, Exhibit No. 4b

	Utility Account	Balance at					
		201812	201901	201902	201903	201904	201906
7	Distribution Improvement	\$ (16,299,614)	\$ (16,959,068)	\$ (17,649,173)	\$ (18,353,189)	\$ (19,072,651)	\$ (19,805,989)
8	Information Technology	\$ (4,974,013)	\$ (5,225,177)	\$ (5,478,579)	\$ (5,735,486)	\$ (6,012,334)	\$ (6,289,423)
9	Total CEP Accumulated Depreciation	\$ (21,273,627)	\$ (22,184,235)	\$ (23,127,752)	\$ (24,088,675)	\$ (25,084,985)	\$ (26,095,412)

[D] Deferred PISCC Calculation
Description: Deferred PISCC Calculation by Month
Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month) x PISCC Rate/12 Months

	Utility Account	PISCC Rate					
		201812	201901	201902	201903	201904	201906
10	Distribution Improvement	\$ 1,090,748	\$ 1,158,390	\$ 1,228,788	\$ 1,251,956	\$ 1,275,616	\$ 1,297,658
11	Information Technology	\$ 67,217	\$ 66,104	\$ 65,586	\$ 65,395	\$ 69,560	\$ 68,397
12	Total CEP Deferred PISCC	\$ 1,157,965	\$ 1,224,494	\$ 1,294,374	\$ 1,317,351	\$ 1,345,176	\$ 1,366,055

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP Investments
Represents the deferred PISCC on eligible investments

Line
No.

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

Budget Category	201907	201908	201909	201910	201911	Balance at
						201912
1 Distribution Improvement	\$ 37,033,941	\$ 38,417,114	\$ 39,907,128	\$ 41,417,644	\$ 42,943,023	\$ 44,509,723
2 Information Technology	\$ 1,892,478	\$ 1,961,506	\$ 2,028,890	\$ 2,101,535	\$ 2,174,215	\$ 2,247,566
3 Total CEP - Deferred PISCC	\$ 38,926,419	\$ 40,378,620	\$ 41,936,018	\$ 43,519,179	\$ 45,117,238	\$ 46,757,289

[B] Net Plant Additions Eligible for Deferred PISCC
Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Exhibit No. 3

Utility Account	201907	201908	201909	201910	201911	Balance at
						201912
4 Distribution Improvement	\$ 333,300,899	\$ 358,186,529	\$ 363,647,771	\$ 367,849,947	\$ 378,031,661	\$ 390,498,765
5 Information Technology	\$ 22,433,185	\$ 22,355,893	\$ 23,834,872	\$ 24,159,912	\$ 24,633,673	\$ 24,513,433
6 Total CEP In-Service	\$ 355,734,084	\$ 380,542,422	\$ 387,482,643	\$ 392,009,859	\$ 402,665,334	\$ 415,012,198

Exhibit No. 3, Line 1
Exhibit No. 3, Line 2

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Exhibit No. 4a, Exhibit No. 4b

Utility Account	201907	201908	201909	201910	201911	Balance at
						201912
7 Distribution Improvement	\$ (21,306,918)	\$ (22,093,217)	\$ (22,929,892)	\$ (23,779,578)	\$ (24,640,602)	\$ (25,548,349)
8 Information Technology	\$ (6,862,861)	\$ (7,156,500)	\$ (7,448,851)	\$ (7,765,852)	\$ (8,088,270)	\$ (8,418,585)
9 Total CEP Accumulated Depreciation	\$ (28,169,779)	\$ (29,249,717)	\$ (30,378,743)	\$ (31,545,430)	\$ (32,728,872)	\$ (33,966,934)

Exhibit No. 4a, Line 1
Exhibit No. 4b, Line 1

[D] Deferred PISCC Calculation

Description: Deferred PISCC Calculation by Month
Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month) x PISCC Rate/12 Months

Utility Account	PISCC Rate	201907	201908	201909	201910	201911	201912	Activity for Twelve Months Ended
								12/31/2019
10 Distribution Improvement	5.32%	\$ 1,338,230	\$ 1,383,173	\$ 1,490,014	\$ 1,510,516	\$ 1,525,379	\$ 1,566,700	\$ 16,336,782
11 Information Technology	5.32%	\$ 69,070	\$ 69,028	\$ 67,384	\$ 72,645	\$ 72,680	\$ 73,351	\$ 828,328
12 Total CEP Deferred PISCC		\$ 1,407,300	\$ 1,452,201	\$ 1,557,398	\$ 1,583,161	\$ 1,598,059	\$ 1,640,051	\$ 17,165,110

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
PROPERTY TAX DEFERRAL
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide summary of calculation of deferred property taxes on CEP Investments
Represents the deferred property taxes on eligible investments

Line
No.

[A] Cumulative Balance

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

Budget Category	Balance at						
	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019
1 Distribution Improvement - Deferred Property Taxes	\$ -	\$ 509,951	\$ 1,628,444	\$ 3,722,847	\$ 7,341,635	\$ 12,601,564	\$ 20,158,923
2 Information Technology - Deferred Property Taxes	\$ -	\$ -	\$ 21	\$ 11,032	\$ 130,905	\$ 635,591	\$ 1,164,140
3 Total CEP - Deferred Property Taxes	\$ -	\$ 509,951	\$ 1,628,465	\$ 3,733,879	\$ 7,472,540	\$ 13,237,155	\$ 21,323,063

[B] Annual Property Tax Deferrals by Investment Year

Description: Property Tax Deferrals for Annual Period on eligible CEP Investments, by Investment Year
Source: Work Paper 6.1

Utility Account	Activity through						
	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019
4 Distribution Improvement							
5 2013 Investment - Accrued 2014	\$ -	\$ 509,951					Work Paper 6.1a
6 2013 Investment - Accrued 2015			\$ 495,565				Work Paper 6.1b
7 2013 Investment - Accrued 2016				\$ 480,266			Work Paper 6.1c
8 2013 Investment - Accrued 2017					\$ 476,276		Work Paper 6.1d
9 2013 Investment - Accrued 2018						\$ 457,930	Work Paper 6.1e
10 2013 Investment - Accrued 2019							Work Paper 6.1f
11 2014 Investment - Accrued 2015			\$ 622,928				Work Paper 6.2a
12 2014 Investment - Accrued 2016				\$ 604,670			Work Paper 6.2b
13 2014 Investment - Accrued 2017					\$ 601,388		Work Paper 6.2c
14 2014 Investment - Accrued 2018						\$ 578,660	Work Paper 6.2d
15 2014 Investment - Accrued 2019							Work Paper 6.2e
16 2015 Investment - Accrued 2016				\$ 1,009,467			Work Paper 6.3a
17 2015 Investment - Accrued 2017					\$ 1,005,295		Work Paper 6.3b
18 2015 Investment - Accrued 2018						\$ 969,779	Work Paper 6.3c
19 2015 Investment - Accrued 2019							Work Paper 6.3d
20 2016 Investment - Accrued 2017					\$ 1,535,829		Work Paper 6.4a
21 2016 Investment - Accrued 2018						\$ 1,482,182	Work Paper 6.4b
22 2016 Investment - Accrued 2019							Work Paper 6.4c
23 2017 Investment - Accrued 2018						\$ 1,771,378	Work Paper 6.5a
24 2017 Investment - Accrued 2019							Work Paper 6.5b
25 2018 Investment - Accrued 2019							Work Paper 6.6a
26 Total Distribution Improvement	\$ -	\$ 509,951	\$ 1,118,493	\$ 2,094,403	\$ 3,618,788	\$ 5,259,929	\$ 7,557,359
27 Information Technology							
28 2013 Investment - Accrued 2014	\$ -	\$ -					Work Paper 6.1a
29 2013 Investment - Accrued 2015			\$ -				Work Paper 6.1b
30 2013 Investment - Accrued 2016				\$ -			Work Paper 6.1c
31 2013 Investment - Accrued 2017					\$ -		Work Paper 6.1d
32 2013 Investment - Accrued 2018						\$ -	Work Paper 6.1e
33 2013 Investment - Accrued 2019							Work Paper 6.1f
34 2014 Investment - Accrued 2015			\$ 21				Work Paper 6.2a
35 2014 Investment - Accrued 2016				\$ 21			Work Paper 6.2b
36 2014 Investment - Accrued 2017					\$ 21		Work Paper 6.2c
37 2014 Investment - Accrued 2018						\$ 21	Work Paper 6.2d
38 2014 Investment - Accrued 2019							Work Paper 6.2e
39 2015 Investment - Accrued 2016				\$ 10,990			22 Work Paper 6.3a
40 2015 Investment - Accrued 2017					\$ 11,332		Work Paper 6.3b
41 2015 Investment - Accrued 2018						\$ 11,333	Work Paper 6.3c
42 2015 Investment - Accrued 2019							Work Paper 6.3d
43 2016 Investment - Accrued 2017					\$ 108,520		Work Paper 6.4a
44 2016 Investment - Accrued 2018						\$ 108,532	Work Paper 6.4b
45 2016 Investment - Accrued 2019							Work Paper 6.4c
46 2017 Investment - Accrued 2018						\$ 384,800	Work Paper 6.5a
47 2017 Investment - Accrued 2019							Work Paper 6.5b
48 2018 Investment - Accrued 2019							Work Paper 6.6a
49 Total Information Technology	\$ -	\$ -	\$ 21	\$ 11,011	\$ 119,873	\$ 504,686	\$ 528,549
50 Total CEP Property Tax Activity	\$ -	\$ 509,951	\$ 1,118,514	\$ 2,105,414	\$ 3,738,661	\$ 5,764,615	\$ 8,085,908

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2014

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

Line No.		Year 2013	Year 2013 - Exemptions	Year 2013 - Taxable Value	% Good ⁽¹⁾ 2014	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -
4	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
6	Mains - Steel	\$ 969,437	\$ -	\$ 969,437	98.3%	\$ 952,956
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	98.3%	\$ 2,873,041
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	98.3%	\$ 11,160
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	98.3%	\$ -
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	98.3%	\$ 141,895
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	98.3%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	98.3%	\$ 224,157
14	Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	98.3%	\$ 15,489,179
15	Meters	\$ 350,452	\$ -	\$ 350,452	98.3%	\$ 344,494
16	Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	98.3%	\$ 64,340
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	98.3%	\$ 1,069,860
19	House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	98.3%	\$ 74,077
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	98.3%	\$ 260,255
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
28	Power Operated Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
29	Communication Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)
36	Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)
37	Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$ (101,839)
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)
44	Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)
45	Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,597)
54	Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 20,875,471
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 5,218,868
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 509,951
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ -	\$ -	\$ -	98.3%	\$ -
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
67	Information Technology - Retirements					
68	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
70	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					-
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ -
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ -
75	Total Est. of 2014 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 509,951

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense is accrued one year in arrears; therefore, no property tax expense will be deferred in 2013 and property tax expense deferred in 2014 will be based on assets placed in service as of December 31, 2013.
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2015

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

Line No.		Year		Year		Year		% Good ⁽¹⁾	Tax Value
		2013	2013 - Exemptions	2013 - Taxable Value	2015	2013	2015		
[A]	Distribution Improvement - Additions								
1	Land and Land Rights	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
2	Rights of Way	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
3	City Gate Check Station	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
4	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
6	Mains - Steel	\$ 969,437	\$ -	\$ 969,437	95.0%	\$ 920,965	\$ -		
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	95.0%	\$ 2,776,591	\$ -		
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	95.0%	\$ 10,785	\$ -		
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	95.0%	\$ 137,131	\$ -		
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	95.0%	\$ 216,632	\$ -		
14	Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	95.0%	\$ 14,969,197	\$ -		
15	Meters	\$ 350,452	\$ -	\$ 350,452	95.0%	\$ 332,929	\$ -		
16	Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	95.0%	\$ 62,180	\$ -		
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	95.0%	\$ 1,033,944	\$ -		
19	House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	95.0%	\$ 71,591	\$ -		
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
22	Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
23	Street Lighting Equipment	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
24	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	95.0%	\$ 251,518	\$ -		
27	Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
28	Power Operated Equipment	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
29	Communication Equipment	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
30	Distribution Improvement - Retirements								
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
35	Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)	\$ -		
36	Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)	\$ -		
37	Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$ (101,839)	\$ -		
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)	\$ -		
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
42	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)	\$ -		
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)	\$ -		
44	Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)	\$ -		
45	Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)	\$ -		
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
47	Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)	\$ -		
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,597)	\$ -		
54	Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)	\$ -		
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)						\$ 20,153,520		
60	Valuation Percentage (25%) ⁽²⁾						25%		
61	Taxable Value/Assessment (Line 57 x Line 58)						\$ 5,038,380		
62	Duke Energy Ohio's Average 2015 Personal Property Tax Rate						9.8358%		
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)						\$ 495,565		
[B]	Information Technology - Additions								
64	Electronic Data Processing	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	95.0%	\$ -	\$ -		
67	Information Technology - Retirements								
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -	\$ -		
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)						-		
71	Valuation Percentage (25%) ⁽²⁾						25%		
72	Taxable Value/Assessment (Line 66 x Line 67)						\$ -		
73	Duke Energy Ohio's Average 2015 Personal Property Tax Rate						9.8358%		
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)						\$ -		
75	Total Est. of 2015 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)						\$ 495,565		

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

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

Line No.		Year		Year		Year		% Good ⁽¹⁾	Tax Value
		2013		2013 - Exemptions		2013 - Taxable Value			
[A]	Distribution Improvement - Additions								
1	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
2	Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
3	City Gate Check Station	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
4	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
6	Mains - Steel	\$ 969,437	\$ -	\$ -	\$ -	\$ 969,437	91.7%	\$ 888,974	
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ -	\$ -	\$ 2,922,728	91.7%	\$ 2,680,141	
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ -	\$ -	\$ 11,353	91.7%	\$ 10,411	
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
10	District Regulating Equipment	\$ 144,349	\$ -	\$ -	\$ -	\$ 144,349	91.7%	\$ 132,368	
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
13	Services-Steel	\$ 228,034	\$ -	\$ -	\$ -	\$ 228,034	91.7%	\$ 209,107	
14	Services-Plastic	\$ 15,757,049	\$ -	\$ -	\$ -	\$ 15,757,049	91.7%	\$ 14,449,214	
15	Meters	\$ 350,452	\$ -	\$ -	\$ -	\$ 350,452	91.7%	\$ 321,364	
16	Utility of the Future Meters	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
17	Meter Installations	\$ 65,453	\$ -	\$ -	\$ -	\$ 65,453	91.7%	\$ 60,020	
18	House Regulators	\$ 1,088,362	\$ -	\$ -	\$ -	\$ 1,088,362	91.7%	\$ 998,028	
19	House Regulator Installations	\$ 75,359	\$ -	\$ -	\$ -	\$ 75,359	91.7%	\$ 69,104	
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
22	Other Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
23	Street Lighting Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
24	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ -	\$ -	\$ 264,756	91.7%	\$ 242,781	
27	Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
28	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
29	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
30	Distribution Improvement - Retirements								
31	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
32	Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
33	City Gate Check Station	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
34	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
35	Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ -	\$ -	\$ (58,618)	15.0%	\$ (8,793)	
36	Mains - Steel	\$ (947,525)	\$ -	\$ -	\$ -	\$ (947,525)	15.0%	\$ (142,129)	
37	Mains - Plastic	\$ (678,925)	\$ -	\$ -	\$ -	\$ (678,925)	15.0%	\$ (101,839)	
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ -	\$ -	\$ (8,065)	15.0%	\$ (1,210)	
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
40	District Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
42	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ -	\$ -	\$ (154,209)	15.0%	\$ (23,131)	
43	Services-Steel	\$ (38,033)	\$ -	\$ -	\$ -	\$ (38,033)	15.0%	\$ (5,705)	
44	Services-Plastic	\$ (1,672,059)	\$ -	\$ -	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)	
45	Meters	\$ (354,295)	\$ -	\$ -	\$ -	\$ (354,295)	15.0%	\$ (53,144)	
46	Utility of the Future Meters	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
47	Meter Installations	\$ (100,376)	\$ -	\$ -	\$ -	\$ (100,376)	15.0%	\$ (15,056)	
48	House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
49	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
52	Other Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ -	\$ -	\$ (63,982)	15.0%	\$ (9,597)	
54	Structures & Improvements	\$ (123,531)	\$ -	\$ -	\$ -	\$ (123,531)	15.0%	\$ (18,530)	
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
56	Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
57	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
58	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)							\$ 19,431,569	
60	Valuation Percentage (25%) ⁽²⁾							25%	
61	Taxable Value/Assessment (Line 57 x Line 58)							\$ 4,857,892	
62	Duke Energy Ohio's Average 2016 Personal Property Tax Rate							9.8863%	
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)							\$ 480,266	
[B]	Information Technology - Additions								
64	Electronic Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	\$ -	\$ -	91.7%	\$ -	
	Information Technology - Retirements								
67	Electronic Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	\$ -	\$ -	15.0%	\$ -	
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)							-	
71	Valuation Percentage (25%) ⁽²⁾							25%	
72	Taxable Value/Assessment (Line 66 x Line 67)							\$ -	
73	Duke Energy Ohio's Average 2016 Personal Property Tax Rate							9.8863%	
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)							\$ -	
75	Total Est. of 2016 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)							\$ 480,266	

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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

Line No.		Year		Year		Year	% Good ⁽¹⁾	Tax Value
		2013	2013 - Exemptions	2013 - Taxable Value	2017			
[A]	Distribution Improvement - Additions							
1	Land and Land Rights	\$ -	\$ -	\$ -	88.3%	\$ -		
2	Rights of Way	\$ -	\$ -	\$ -	88.3%	\$ -		
3	City Gate Check Station	\$ -	\$ -	\$ -	88.3%	\$ -		
4	Structures & Improvements	\$ -	\$ -	\$ -	88.3%	\$ -		
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	88.3%	\$ -		
6	Mains - Steel	\$ 969,437	\$ -	\$ 969,437	88.3%	\$ 856,013		
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	88.3%	\$ 2,580,769		
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	88.3%	\$ 10,025		
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	88.3%	\$ -		
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	88.3%	\$ 127,460		
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	88.3%	\$ -		
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	88.3%	\$ -		
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	88.3%	\$ 201,354		
14	Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	88.3%	\$ 13,913,474		
15	Meters	\$ 350,452	\$ -	\$ 350,452	88.3%	\$ 309,449		
16	Utility of the Future Meters	\$ -	\$ -	\$ -	88.3%	\$ -		
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	88.3%	\$ 57,795		
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	88.3%	\$ 961,024		
19	House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	88.3%	\$ 66,542		
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	88.3%	\$ -		
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	88.3%	\$ -		
22	Other Equipment - Other	\$ -	\$ -	\$ -	88.3%	\$ -		
23	Street Lighting Equipment	\$ -	\$ -	\$ -	88.3%	\$ -		
24	Structures & Improvements	\$ -	\$ -	\$ -	88.3%	\$ -		
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	88.3%	\$ 233,779		
27	Laboratory Equipment	\$ -	\$ -	\$ -	88.3%	\$ -		
28	Power Operated Equipment	\$ -	\$ -	\$ -	88.3%	\$ -		
29	Communication Equipment	\$ -	\$ -	\$ -	88.3%	\$ -		
30	Distribution Improvement - Retirements							
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -		
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -		
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -		
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -		
35	Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)		
36	Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)		
37	Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$ (101,839)		
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)		
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -		
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -		
42	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)		
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)		
44	Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)		
45	Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)		
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -		
47	Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)		
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -		
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -		
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -		
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -		
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,597)		
54	Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)		
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -		
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 18,687,741		
60	Valuation Percentage (25%) ⁽²⁾					25%		
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 4,671,935		
62	Duke Energy Ohio's Average 2017 Personal Property Tax Rate					10.1944%		
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 476,276		
[B]	Information Technology - Additions							
64	Electronic Data Processing	\$ -	\$ -	\$ -	88.3%	\$ -		
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	88.3%	\$ -		
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	88.3%	\$ -		
67	Information Technology - Retirements							
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -		
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -		
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -		
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					-		
71	Valuation Percentage (25%) ⁽²⁾					25%		
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ -		
73	Duke Energy Ohio's Average 2017 Personal Property Tax Rate					10.1944%		
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ -		
75	Total Est. of 2017 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 476,276		

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

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

Line No.		Year 2013	Year 2013 - Exemptions	Year 2013 - Taxable Value	% Good ⁽¹⁾ 2018	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	85.0%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	85.0%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	85.0%	\$ -
4	Structures & Improvements	\$ -	\$ -	\$ -	85.0%	\$ -
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	85.0%	\$ -
6	Mains - Steel	\$ 969,437	\$ -	\$ 969,437	85.0%	\$ 824,021
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	85.0%	\$ 2,484,319
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	85.0%	\$ 9,650
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	85.0%	\$ -
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	85.0%	\$ 122,696
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	85.0%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	85.0%	\$ -
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	85.0%	\$ 193,829
14	Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	85.0%	\$ 13,393,492
15	Meters	\$ 350,452	\$ -	\$ 350,452	85.0%	\$ 297,884
16	Utility of the Future Meters	\$ -	\$ -	\$ -	85.0%	\$ -
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	85.0%	\$ 55,635
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	85.0%	\$ 925,108
19	House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	85.0%	\$ 64,055
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	85.0%	\$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	85.0%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	85.0%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	85.0%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	85.0%	\$ -
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	85.0%	\$ 225,042
27	Laboratory Equipment	\$ -	\$ -	\$ -	85.0%	\$ -
28	Power Operated Equipment	\$ -	\$ -	\$ -	85.0%	\$ -
29	Communication Equipment	\$ -	\$ -	\$ -	85.0%	\$ -
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)
36	Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)
37	Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$ (101,839)
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)
44	Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)
45	Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,597)
54	Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 17,965,788
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 4,491,447
62	Duke Energy Ohio's Average 2018 Personal Property Tax Rate					10.1956%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 457,930
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ -	\$ -	\$ -	85.0%	\$ -
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	85.0%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	85.0%	\$ -
	Information Technology - Retirements					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					-
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ -
73	Duke Energy Ohio's Average 2018 Personal Property Tax Rate					10.1956%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ -
75	Total Est. of 2018 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 457,930

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2019

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

Line No.		Year			% Good ⁽¹⁾	Tax Value
		2013	2013 - Exemptions	2013 - Taxable Value		
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	81.7%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	81.7%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	81.7%	\$ -
4	Structures & Improvements	\$ -	\$ -	\$ -	81.7%	\$ -
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	81.7%	\$ -
6	Mains - Steel	\$ 969,437	\$ -	\$ 969,437	81.7%	\$ 792,030
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	81.7%	\$ 2,387,869
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	81.7%	\$ 9,275
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	81.7%	\$ -
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	81.7%	\$ 117,933
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	81.7%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	81.7%	\$ -
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	81.7%	\$ 186,303
14	Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	81.7%	\$ 12,873,509
15	Meters	\$ 350,452	\$ -	\$ 350,452	81.7%	\$ 286,319
16	Utility of the Future Meters	\$ -	\$ -	\$ -	81.7%	\$ -
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	81.7%	\$ 53,475
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	81.7%	\$ 889,192
19	House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	81.7%	\$ 61,568
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	81.7%	\$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	81.7%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	81.7%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	81.7%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	81.7%	\$ -
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	81.7%	\$ 216,305
27	Laboratory Equipment	\$ -	\$ -	\$ -	81.7%	\$ -
28	Power Operated Equipment	\$ -	\$ -	\$ -	81.7%	\$ -
29	Communication Equipment	\$ -	\$ -	\$ -	81.7%	\$ -
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)
36	Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)
37	Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$ (101,839)
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)
44	Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)
45	Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,597)
54	Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 17,243,835
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 4,310,959
62	Duke Energy Ohio's Average 2019 Personal Property Tax Rate					10.3864%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 447,753
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ -	\$ -	\$ -	81.7%	\$ -
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	81.7%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	81.7%	\$ -
67	Information Technology - Retirements					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					-
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ -
73	Duke Energy Ohio's Average 2019 Personal Property Tax Rate					10.3864%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ -
75	Total Est. of 2018 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 447,753

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2015

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

Line No.		Year 2014	Year 2014 - Exemptions	Year 2014 - Taxable Value	% Good ⁽¹⁾ 2015	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -
4	Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	98.3%	\$ 227,318
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
6	Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	98.3%	\$ 2,664,311
7	Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	98.3%	\$ 4,720,998
8	System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	98.3%	\$ 111,467
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	98.3%	\$ -
10	District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	98.3%	\$ 223,835
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	98.3%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
13	Services-Steel	\$ 214,070	\$ -	\$ 214,070	98.3%	\$ 210,431
14	Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	98.3%	\$ 14,905,360
15	Meters	\$ 167,683	\$ -	\$ 167,683	98.3%	\$ 164,833
16	Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -
18	House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	98.3%	\$ 1,352,711
19	House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	98.3%	\$ 3,284
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
26	Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	98.3%	\$ 945,190
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
28	Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	98.3%	\$ 330,711
29	Communication Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 6,978
36	Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)
37	Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$ (21,424)
43	Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)
44	Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)
45	Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 25,333,106
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 6,333,277
62	Duke Energy Ohio's Average 2015 Personal Property Tax Rate					9.8358%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 622,928
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
67	Information Technology - Retirements					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					837
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 209
73	Duke Energy Ohio's Average 2015 Personal Property Tax Rate					9.8358%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 21
75	Total Est. of 2015 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 622,949

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

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

Line No.		Year 2014	Year 2014 - Exemptions	Year 2014 - Taxable Value	% Good ⁽¹⁾ 2016	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	95.0%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	95.0%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	95.0%	\$ -
4	Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	95.0%	\$ 219,687
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
6	Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	95.0%	\$ 2,574,868
7	Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	95.0%	\$ 4,562,511
8	System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	95.0%	\$ 107,725
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	95.0%	\$ -
10	District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	95.0%	\$ 216,321
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	95.0%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
13	Services-Steel	\$ 214,070	\$ -	\$ 214,070	95.0%	\$ 203,366
14	Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	95.0%	\$ 14,404,976
15	Meters	\$ 167,683	\$ -	\$ 167,683	95.0%	\$ 159,299
16	Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	95.0%	\$ -
18	House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	95.0%	\$ 1,307,300
19	House Regulator Installations	\$ -	\$ -	\$ -	95.0%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	95.0%	\$ 3,174
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
26	Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	95.0%	\$ 913,459
27	Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
28	Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	95.0%	\$ 319,609
29	Communication Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 6,978
36	Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)
37	Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$ (21,424)
43	Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)
44	Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)
45	Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 24,464,952
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 6,116,238
62	Duke Energy Ohio's Average 2016 Personal Property Tax Rate					9.8863%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 604,670
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
67	Information Technology - Retirements					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					837
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 209
73	Duke Energy Ohio's Average 2016 Personal Property Tax Rate					9.8863%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 21
75	Total Est. of 2016 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program⁽³⁾ (Sum of Lines 61 and 70)					\$ 604,691

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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

Line No.		Year		Year	% Good ⁽¹⁾	Tax Value
		2014	2014 - Exemptions	2014 - Taxable Value		
[A]	Distribution Improvement - Additions				2017	
1	Land and Land Rights	\$ -	\$ -	\$ -	91.7%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	91.7%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	91.7%	\$ -
4	Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	91.7%	\$ 212,056
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -
6	Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	91.7%	\$ 2,485,425
7	Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	91.7%	\$ 4,404,024
8	System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	91.7%	\$ 103,983
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	91.7%	\$ -
10	District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	91.7%	\$ 208,807
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	91.7%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -
13	Services-Steel	\$ 214,070	\$ -	\$ 214,070	91.7%	\$ 196,302
14	Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	91.7%	\$ 13,904,593
15	Meters	\$ 167,683	\$ -	\$ 167,683	91.7%	\$ 153,765
16	Utility of the Future Meters	\$ -	\$ -	\$ -	91.7%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	91.7%	\$ -
18	House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	91.7%	\$ 1,261,888
19	House Regulator Installations	\$ -	\$ -	\$ -	91.7%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	91.7%	\$ 3,064
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	91.7%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	91.7%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -
26	Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	91.7%	\$ 881,728
27	Laboratory Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
28	Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	91.7%	\$ 308,507
29	Communication Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 6,978
36	Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)
37	Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$ (21,424)
43	Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)
44	Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)
45	Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 23,596,799
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 5,899,200
62	Duke Energy Ohio's Average 2017 Personal Property Tax Rate					10.1944%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 601,388
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
	Information Technology - Retirements					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					837
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 209
73	Duke Energy Ohio's Average 2017 Personal Property Tax Rate					10.1944%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 21
75	Total Est. of 2017 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 601,409

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

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

Line No.		Year 2014	Year 2014 - Exemptions	Year 2014 - Taxable Value	% Good ⁽¹⁾ 2018	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	88.3%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	88.3%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	88.3%	\$ -
4	Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	88.3%	\$ 204,193
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	88.3%	\$ -
6	Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	88.3%	\$ 2,393,272
7	Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	88.3%	\$ 4,240,734
8	System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	88.3%	\$ 100,127
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	88.3%	\$ -
10	District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	88.3%	\$ 201,065
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	88.3%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	88.3%	\$ -
13	Services-Steel	\$ 214,070	\$ -	\$ 214,070	88.3%	\$ 189,024
14	Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	88.3%	\$ 13,389,046
15	Meters	\$ 167,683	\$ -	\$ 167,683	88.3%	\$ 148,064
16	Utility of the Future Meters	\$ -	\$ -	\$ -	88.3%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	88.3%	\$ -
18	House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	88.3%	\$ 1,215,101
19	House Regulator Installations	\$ -	\$ -	\$ -	88.3%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	88.3%	\$ 2,950
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	88.3%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	88.3%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	88.3%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	88.3%	\$ -
26	Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	88.3%	\$ 849,036
27	Laboratory Equipment	\$ -	\$ -	\$ -	88.3%	\$ -
28	Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	88.3%	\$ 297,068
29	Communication Equipment	\$ -	\$ -	\$ -	88.3%	\$ -
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 6,978
36	Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)
37	Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$ (21,424)
43	Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)
44	Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)
45	Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 22,702,337
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 5,675,584
62	Duke Energy Ohio's Average 2018 Personal Property Tax Rate					10.1956%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 578,660
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
67	Information Technology - Retirements					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					837
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 209
73	Duke Energy Ohio's Average 2018 Personal Property Tax Rate					10.1956%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 21
75	Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 578,681

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2019

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

Line No.		Year			% Good ⁽¹⁾	Tax Value
		2014	2014 - Exemptions	2014 - Taxable Value		
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	85.0%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	85.0%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	85.0%	\$ -
4	Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	85.0%	\$ 196,562
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	85.0%	\$ -
6	Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	85.0%	\$ 2,303,830
7	Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	85.0%	\$ 4,082,247
8	System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	85.0%	\$ 96,385
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	85.0%	\$ -
10	District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	85.0%	\$ 193,550
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	85.0%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	85.0%	\$ -
13	Services-Steel	\$ 214,070	\$ -	\$ 214,070	85.0%	\$ 181,959
14	Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	85.0%	\$ 12,888,663
15	Meters	\$ 167,683	\$ -	\$ 167,683	85.0%	\$ 142,531
16	Utility of the Future Meters	\$ -	\$ -	\$ -	85.0%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	85.0%	\$ -
18	House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	85.0%	\$ 1,169,689
19	House Regulator Installations	\$ -	\$ -	\$ -	85.0%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	85.0%	\$ 2,840
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	85.0%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	85.0%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	85.0%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	85.0%	\$ -
26	Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	85.0%	\$ 817,305
27	Laboratory Equipment	\$ -	\$ -	\$ -	85.0%	\$ -
28	Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	85.0%	\$ 285,966
29	Communication Equipment	\$ -	\$ -	\$ -	85.0%	\$ -
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 6,978
36	Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)
37	Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$ (21,424)
43	Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)
44	Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)
45	Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 21,834,184
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 5,458,546
62	Duke Energy Ohio's Average 2019 Personal Property Tax Rate					10.3864%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 566,946
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
67	Information Technology - Retirements					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					837
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 209
73	Duke Energy Ohio's Average 2019 Personal Property Tax Rate					10.3864%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 22
75	Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 566,968

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

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

Line No.		Year		Year		Year		% Good ⁽¹⁾	Tax Value
		2015	2015 - Exemptions	2015 - Taxable Value	2015	2015 - Taxable Value	2016		
[A]	Distribution Improvement - Additions								
1	Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -			
2	Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -			
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -			
4	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -			
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -			
6	Mains - Steel	\$ 11,365,017	\$ -	\$ 11,365,017	98.3%	\$ 11,171,812			
7	Mains - Plastic	\$ 9,243,236	\$ -	\$ 9,243,236	98.3%	\$ 9,086,101			
8	System Meas. & Reg. Station Equipment	\$ 272,293	\$ -	\$ 272,293	98.3%	\$ 267,664			
9	System Meas. & Reg. Station Equipment-Elec	\$ 596,386	\$ -	\$ 596,386	98.3%	\$ 586,248			
10	District Regulating Equipment	\$ 513,791	\$ -	\$ 513,791	98.3%	\$ 505,057			
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	98.3%	\$ -			
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -			
13	Services-Steel	\$ 467,170	\$ -	\$ 467,170	98.3%	\$ 459,228			
14	Services-Plastic	\$ 16,458,034	\$ -	\$ 16,458,034	98.3%	\$ 16,178,247			
15	Meters	\$ 2,347,929	\$ -	\$ 2,347,929	98.3%	\$ 2,308,014			
16	Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -			
17	Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -			
18	House Regulators	\$ 269,299	\$ -	\$ 269,299	98.3%	\$ 264,721			
19	House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -			
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	98.3%	\$ -			
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -			
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -			
23	Street Lighting Equipment	\$ -	\$ -	\$ -	98.3%	\$ -			
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -			
26	Tools, Shop & Garage Equipment	\$ 302,151	\$ -	\$ 302,151	98.3%	\$ 297,014			
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -			
28	Power Operated Equipment	\$ 504,197	\$ -	\$ 504,197	98.3%	\$ 495,626			
29	Communication Equipment	\$ 25,744	\$ -	\$ 25,744	98.3%	\$ 25,307			
30	Distribution Improvement - Retirements								
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -			
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -			
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -			
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -			
35	Mains - Cast Iron & Copper	\$ (170)	\$ -	\$ (170)	15.0%	\$ (26)			
36	Mains - Steel	\$ (580,321)	\$ -	\$ (580,321)	15.0%	\$ (87,048)			
37	Mains - Plastic	\$ (101,966)	\$ -	\$ (101,966)	15.0%	\$ (15,295)			
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -			
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -			
42	Services- Cast Iron & Copper	\$ (125,180)	\$ -	\$ (125,180)	15.0%	\$ (18,777)			
43	Services-Steel	\$ (34,104)	\$ -	\$ (34,104)	15.0%	\$ (5,116)			
44	Services-Plastic	\$ (767,040)	\$ -	\$ (767,040)	15.0%	\$ (115,056)			
45	Meters	\$ (1,594,546)	\$ -	\$ (1,594,546)	15.0%	\$ (239,182)			
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -			
47	Meter Installations	\$ (744,685)	\$ -	\$ (744,685)	15.0%	\$ (111,703)			
48	House Regulators	\$ (1,339,108)	\$ -	\$ (1,339,108)	15.0%	\$ (200,866)			
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -			
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -			
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -			
53	Street Lighting Equipment	\$ (59,477)	\$ -	\$ (59,477)	15.0%	\$ (8,921)			
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -			
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)								\$ 40,843,049
60	Valuation Percentage (25%) ⁽²⁾								25%
61	Taxable Value/Assessment (Line 57 x Line 58)								\$ 10,210,762
62	Duke Energy Ohio's Average 2016 Personal Property Tax Rate								9.8863%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)								\$ 1,009,467
[B]	Information Technology - Additions								
64	Electronic Data Processing	\$ 452,331	\$ -	\$ 452,331	98.3%	\$ 444,641			
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -			
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -			
67	Information Technology - Retirements								
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -			
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -			
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -			
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)								444,641
71	Valuation Percentage (25%) ⁽²⁾								25%
72	Taxable Value/Assessment (Line 66 x Line 67)								\$ 111,160
73	Duke Energy Ohio's Average 2016 Personal Property Tax Rate								9.8863%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)								\$ 10,990
75	Total Est. of 2016 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)								<u>\$ 1,020,457</u>

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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

Line No.		Year 2015	Year 2015 - Exemptions	Year 2015 - Taxable Value	% Good ⁽¹⁾ 2017	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	95.0%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	95.0%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	95.0%	\$ -
4	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
6	Mains - Steel	\$ 11,365,017	\$ -	\$ 11,365,017	95.0%	\$ 10,796,766
7	Mains - Plastic	\$ 9,243,236	\$ -	\$ 9,243,236	95.0%	\$ 8,781,074
8	System Meas. & Reg. Station Equipment	\$ 272,293	\$ -	\$ 272,293	95.0%	\$ 258,678
9	System Meas. & Reg. Station Equipment-Elec	\$ 596,386	\$ -	\$ 596,386	95.0%	\$ 566,567
10	District Regulating Equipment	\$ 513,791	\$ -	\$ 513,791	95.0%	\$ 488,102
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	95.0%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
13	Services-Steel	\$ 467,170	\$ -	\$ 467,170	95.0%	\$ 443,812
14	Services-Plastic	\$ 16,458,034	\$ -	\$ 16,458,034	95.0%	\$ 15,635,132
15	Meters	\$ 2,347,929	\$ -	\$ 2,347,929	95.0%	\$ 2,230,532
16	Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	95.0%	\$ -
18	House Regulators	\$ 269,299	\$ -	\$ 269,299	95.0%	\$ 255,834
19	House Regulator Installations	\$ -	\$ -	\$ -	95.0%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
26	Tools, Shop & Garage Equipment	\$ 302,151	\$ -	\$ 302,151	95.0%	\$ 287,043
27	Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
28	Power Operated Equipment	\$ 504,197	\$ -	\$ 504,197	95.0%	\$ 478,987
29	Communication Equipment	\$ 25,744	\$ -	\$ 25,744	95.0%	\$ 24,457
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (170)	\$ -	\$ (170)	15.0%	\$ (26)
36	Mains - Steel	\$ (580,321)	\$ -	\$ (580,321)	15.0%	\$ (87,048)
37	Mains - Plastic	\$ (101,966)	\$ -	\$ (101,966)	15.0%	\$ (15,295)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (125,180)	\$ -	\$ (125,180)	15.0%	\$ (18,777)
43	Services-Steel	\$ (34,104)	\$ -	\$ (34,104)	15.0%	\$ (5,116)
44	Services-Plastic	\$ (767,040)	\$ -	\$ (767,040)	15.0%	\$ (115,056)
45	Meters	\$ (1,594,546)	\$ -	\$ (1,594,546)	15.0%	\$ (239,182)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (744,685)	\$ -	\$ (744,685)	15.0%	\$ (111,703)
48	House Regulators	\$ (1,339,108)	\$ -	\$ (1,339,108)	15.0%	\$ (200,866)
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (59,477)	\$ -	\$ (59,477)	15.0%	\$ (8,921)
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 39,444,994
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 9,861,249
62	Duke Energy Ohio's Average 2017 Personal Property Tax Rate					10.1944%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 1,005,295
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 452,331	\$ -	\$ 452,331	98.3%	\$ 444,641
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
	Information Technology - Retirements					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					444,641
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 111,160
73	Duke Energy Ohio's Average 2017 Personal Property Tax Rate					10.1944%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 11,332
75	Total Est. of 2017 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 1,016,627

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

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

Line No.		Year		Year		Year		% Good ⁽¹⁾	Tax Value
		2015	2015 - Exemptions	2015 - Taxable Value	2015	2015 - Taxable Value	2015		
[A]	Distribution Improvement - Additions								
1	Land and Land Rights	\$ -	\$ -	\$ -	91.7%	\$ -			
2	Rights of Way	\$ -	\$ -	\$ -	91.7%	\$ -			
3	City Gate Check Station	\$ -	\$ -	\$ -	91.7%	\$ -			
4	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -			
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -			
6	Mains - Steel	\$ 11,365,017	\$ -	\$ 11,365,017	91.7%	\$ 10,421,721			
7	Mains - Plastic	\$ 9,243,236	\$ -	\$ 9,243,236	91.7%	\$ 8,476,048			
8	System Meas. & Reg. Station Equipment	\$ 272,293	\$ -	\$ 272,293	91.7%	\$ 249,693			
9	System Meas. & Reg. Station Equipment-Elec	\$ 596,386	\$ -	\$ 596,386	91.7%	\$ 546,886			
10	District Regulating Equipment	\$ 513,791	\$ -	\$ 513,791	91.7%	\$ 471,147			
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	91.7%	\$ -			
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -			
13	Services-Steel	\$ 467,170	\$ -	\$ 467,170	91.7%	\$ 428,395			
14	Services-Plastic	\$ 16,458,034	\$ -	\$ 16,458,034	91.7%	\$ 15,092,017			
15	Meters	\$ 2,347,929	\$ -	\$ 2,347,929	91.7%	\$ 2,153,051			
16	Utility of the Future Meters	\$ -	\$ -	\$ -	91.7%	\$ -			
17	Meter Installations	\$ -	\$ -	\$ -	91.7%	\$ -			
18	House Regulators	\$ 269,299	\$ -	\$ 269,299	91.7%	\$ 246,947			
19	House Regulator Installations	\$ -	\$ -	\$ -	91.7%	\$ -			
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	91.7%	\$ -			
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	91.7%	\$ -			
22	Other Equipment - Other	\$ -	\$ -	\$ -	91.7%	\$ -			
23	Street Lighting Equipment	\$ -	\$ -	\$ -	91.7%	\$ -			
24	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -			
26	Tools, Shop & Garage Equipment	\$ 302,151	\$ -	\$ 302,151	91.7%	\$ 277,072			
27	Laboratory Equipment	\$ -	\$ -	\$ -	91.7%	\$ -			
28	Power Operated Equipment	\$ 504,197	\$ -	\$ 504,197	91.7%	\$ 462,349			
29	Communication Equipment	\$ 25,744	\$ -	\$ 25,744	91.7%	\$ 23,607			
30	Distribution Improvement - Retirements								
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -			
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -			
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -			
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -			
35	Mains - Cast Iron & Copper	\$ (170)	\$ -	\$ (170)	15.0%	\$ (26)			
36	Mains - Steel	\$ (580,321)	\$ -	\$ (580,321)	15.0%	\$ (87,048)			
37	Mains - Plastic	\$ (101,966)	\$ -	\$ (101,966)	15.0%	\$ (15,295)			
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -			
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -			
42	Services- Cast Iron & Copper	\$ (125,180)	\$ -	\$ (125,180)	15.0%	\$ (18,777)			
43	Services-Steel	\$ (34,104)	\$ -	\$ (34,104)	15.0%	\$ (5,116)			
44	Services-Plastic	\$ (767,040)	\$ -	\$ (767,040)	15.0%	\$ (115,056)			
45	Meters	\$ (1,594,546)	\$ -	\$ (1,594,546)	15.0%	\$ (239,182)			
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -			
47	Meter Installations	\$ (744,685)	\$ -	\$ (744,685)	15.0%	\$ (111,703)			
48	House Regulators	\$ (1,339,108)	\$ -	\$ (1,339,108)	15.0%	\$ (200,866)			
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -			
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -			
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -			
53	Street Lighting Equipment	\$ (59,477)	\$ -	\$ (59,477)	15.0%	\$ (8,921)			
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -			
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 38,046,943			
60	Valuation Percentage (25%) ⁽²⁾					25%			
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 9,511,736			
62	Duke Energy Ohio's Average 2018 Personal Property Tax Rate					10.1956%			
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 969,779			
[B]	Information Technology - Additions								
64	Electronic Data Processing	\$ 452,331	\$ -	\$ 452,331	98.3%	\$ 444,641			
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -			
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -			
	Information Technology - Retirements								
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -			
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -			
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -			
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					444,641			
71	Valuation Percentage (25%) ⁽²⁾					25%			
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 111,160			
73	Duke Energy Ohio's Average 2018 Personal Property Tax Rate					10.1956%			
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 11,333			
75	Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 981,112			

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2019

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

Line No.		Year 2015	Year 2015 - Exemptions	Year 2015 - Taxable Value	% Good ⁽¹⁾ 2019	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	88.3%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	88.3%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	88.3%	\$ -
4	Structures & Improvements	\$ -	\$ -	\$ -	88.3%	\$ -
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	88.3%	\$ -
6	Mains - Steel	\$ 11,365,017	\$ -	\$ 11,365,017	88.3%	\$ 10,035,310
7	Mains - Plastic	\$ 9,243,236	\$ -	\$ 9,243,236	88.3%	\$ 8,161,778
8	System Meas. & Reg. Station Equipment	\$ 272,293	\$ -	\$ 272,293	88.3%	\$ 240,435
9	System Meas. & Reg. Station Equipment-Elec	\$ 596,386	\$ -	\$ 596,386	88.3%	\$ 526,609
10	District Regulating Equipment	\$ 513,791	\$ -	\$ 513,791	88.3%	\$ 453,678
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	88.3%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	88.3%	\$ -
13	Services-Steel	\$ 467,170	\$ -	\$ 467,170	88.3%	\$ 412,511
14	Services-Plastic	\$ 16,458,034	\$ -	\$ 16,458,034	88.3%	\$ 14,532,444
15	Meters	\$ 2,347,929	\$ -	\$ 2,347,929	88.3%	\$ 2,073,221
16	Utility of the Future Meters	\$ -	\$ -	\$ -	88.3%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	88.3%	\$ -
18	House Regulators	\$ 269,299	\$ -	\$ 269,299	88.3%	\$ 237,791
19	House Regulator Installations	\$ -	\$ -	\$ -	88.3%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	88.3%	\$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	88.3%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	88.3%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	88.3%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	88.3%	\$ -
26	Tools, Shop & Garage Equipment	\$ 302,151	\$ -	\$ 302,151	88.3%	\$ 266,799
27	Laboratory Equipment	\$ -	\$ -	\$ -	88.3%	\$ -
28	Power Operated Equipment	\$ 504,197	\$ -	\$ 504,197	88.3%	\$ 445,206
29	Communication Equipment	\$ 25,744	\$ -	\$ 25,744	88.3%	\$ 22,732
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (170)	\$ -	\$ (170)	15.0%	\$ (26)
36	Mains - Steel	\$ (580,321)	\$ -	\$ (580,321)	15.0%	\$ (87,048)
37	Mains - Plastic	\$ (101,966)	\$ -	\$ (101,966)	15.0%	\$ (15,295)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (125,180)	\$ -	\$ (125,180)	15.0%	\$ (18,777)
43	Services-Steel	\$ (34,104)	\$ -	\$ (34,104)	15.0%	\$ (5,116)
44	Services-Plastic	\$ (767,040)	\$ -	\$ (767,040)	15.0%	\$ (115,056)
45	Meters	\$ (1,594,546)	\$ -	\$ (1,594,546)	15.0%	\$ (239,182)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (744,685)	\$ -	\$ (744,685)	15.0%	\$ (111,703)
48	House Regulators	\$ (1,339,108)	\$ -	\$ (1,339,108)	15.0%	\$ (200,866)
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (59,477)	\$ -	\$ (59,477)	15.0%	\$ (8,921)
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 36,606,524
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 9,151,631
62	Duke Energy Ohio's Average 2019 Personal Property Tax Rate					10.3864%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 950,525
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 452,331	\$ -	\$ 452,331	98.3%	\$ 444,641
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
67	Information Technology - Retirements					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					444,641
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 111,160
73	Duke Energy Ohio's Average 2019 Personal Property Tax Rate					10.3864%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 11,546
75	Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 962,071

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2016 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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

Line No.		Year 2016	Year 2016 - Exemptions	Year 2016 - Taxable Value	% Good ⁽¹⁾ 2017	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -
4	Structures & Improvements	\$ 72,132	\$ -	\$ 72,132	98.3%	\$ 70,906
5	Mains - Cast Iron & Copper	\$ 26,080	\$ -	\$ 26,080	98.3%	\$ 25,636
6	Mains - Steel	\$ 12,489,478	\$ -	\$ 12,489,478	98.3%	\$ 12,277,157
7	Mains - Plastic	\$ 17,645,660	\$ -	\$ 17,645,660	98.3%	\$ 17,345,684
8	System Meas. & Reg. Station Equipment	\$ 2,046,327	\$ -	\$ 2,046,327	98.3%	\$ 2,011,540
9	System Meas. & Reg. Station Equipment-Elec	\$ 428,634	\$ -	\$ 428,634	98.3%	\$ 421,347
10	District Regulating Equipment	\$ 654,084	\$ -	\$ 654,084	98.3%	\$ 642,964
11	Meas. & Reg. - City Gate	\$ 601,952	\$ -	\$ 601,952	98.3%	\$ 591,719
12	Services- Cast Iron & Copper	\$ 83	\$ -	\$ 83	98.3%	\$ 81
13	Services-Steel	\$ 1,301,389	\$ -	\$ 1,301,389	98.3%	\$ 1,279,266
14	Services-Plastic	\$ 24,385,266	\$ -	\$ 24,385,266	98.3%	\$ 23,970,716
15	Meters	\$ 2,328,118	\$ -	\$ 2,328,118	98.3%	\$ 2,288,540
16	Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -
18	House Regulators	\$ 4,485	\$ -	\$ 4,485	98.3%	\$ 4,409
19	House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 11,748	\$ -	\$ 11,748	98.3%	\$ 11,549
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -
23	Street Lighting Equipment	\$ 15	\$ -	\$ 15	98.3%	\$ 15
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
26	Tools, Shop & Garage Equipment	\$ 1,735,591	\$ -	\$ 1,735,591	98.3%	\$ 1,706,086
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
28	Power Operated Equipment	\$ 115,732	\$ -	\$ 115,732	98.3%	\$ 113,764
29	Communication Equipment	\$ 147,508	\$ -	\$ 147,508	98.3%	\$ 145,001
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (4,373)	\$ -	\$ (4,373)	15.0%	\$ (656)
36	Mains - Steel	\$ (583,448)	\$ -	\$ (583,448)	15.0%	\$ (87,517)
37	Mains - Plastic	\$ (279,605)	\$ -	\$ (279,605)	15.0%	\$ (41,941)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ (6,233)	\$ -	\$ (6,233)	15.0%	\$ (935)
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (198,305)	\$ -	\$ (198,305)	15.0%	\$ (29,746)
43	Services-Steel	\$ (151,108)	\$ -	\$ (151,108)	15.0%	\$ (22,666)
44	Services-Plastic	\$ (1,305,454)	\$ -	\$ (1,305,454)	15.0%	\$ (195,818)
45	Meters	\$ (11,556,377)	\$ -	\$ (11,556,377)	15.0%	\$ (1,733,457)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ -	\$ -	\$ -	15.0%	\$ -
48	House Regulators	\$ (2,408,356)	\$ -	\$ (2,408,356)	15.0%	\$ (361,253)
49	House Regulator Installations	\$ (290)	\$ -	\$ (290)	15.0%	\$ (43)
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ (846,276)	\$ -	\$ (846,276)	15.0%	\$ (126,941)
56	Laboratory Equipment	\$ (54,460)	\$ -	\$ (54,460)	15.0%	\$ (8,169)
57	Power Operated Equipment	\$ (118,620)	\$ -	\$ (118,620)	15.0%	\$ (17,793)
58	Communication Equipment	\$ (118,431)	\$ -	\$ (118,431)	15.0%	\$ (17,765)
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 60,261,680
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 15,065,420
62	Duke Energy Ohio's Average 2017 Personal Property Tax Rate					10.1944%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 1,535,829
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 81,172	\$ -	\$ 81,172	98.3%	\$ 79,792
65	Miscellaneous Intangible Plant	\$ 4,391,066	\$ -	\$ 4,391,066	98.3%	\$ 4,316,418
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
67	Information Technology - Retirements					
67	Electronic Data Processing	\$ (921,322)	\$ -	\$ (921,322)	15.0%	\$ (138,198)
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					4,258,012
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 1,064,503
73	Duke Energy Ohio's Average 2017 Personal Property Tax Rate					10.1944%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 108,520
75	Total Est. of 2017 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 1,644,349

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2016 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

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

Line No.		Year 2016	Year 2016 - Exemptions	Year 2016 - Taxable Value	% Good ⁽¹⁾ 2018	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	95.0%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	95.0%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	95.0%	\$ -
4	Structures & Improvements	\$ 72,132	\$ -	\$ 72,132	95.0%	\$ 68,525
5	Mains - Cast Iron & Copper	\$ 26,080	\$ -	\$ 26,080	95.0%	\$ 24,776
6	Mains - Steel	\$ 12,489,478	\$ -	\$ 12,489,478	95.0%	\$ 11,865,004
7	Mains - Plastic	\$ 17,645,660	\$ -	\$ 17,645,660	95.0%	\$ 16,763,377
8	System Meas. & Reg. Station Equipment	\$ 2,046,327	\$ -	\$ 2,046,327	95.0%	\$ 1,944,011
9	System Meas. & Reg. Station Equipment-Elec	\$ 428,634	\$ -	\$ 428,634	95.0%	\$ 407,202
10	District Regulating Equipment	\$ 654,084	\$ -	\$ 654,084	95.0%	\$ 621,379
11	Meas. & Reg. - City Gate	\$ 601,952	\$ -	\$ 601,952	95.0%	\$ 571,854
12	Services- Cast Iron & Copper	\$ 83	\$ -	\$ 83	95.0%	\$ 78
13	Services-Steel	\$ 1,301,389	\$ -	\$ 1,301,389	95.0%	\$ 1,236,320
14	Services-Plastic	\$ 24,385,266	\$ -	\$ 24,385,266	95.0%	\$ 23,166,002
15	Meters	\$ 2,328,118	\$ -	\$ 2,328,118	95.0%	\$ 2,211,712
16	Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	95.0%	\$ -
18	House Regulators	\$ 4,485	\$ -	\$ 4,485	95.0%	\$ 4,261
19	House Regulator Installations	\$ -	\$ -	\$ -	95.0%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 11,748	\$ -	\$ 11,748	95.0%	\$ 11,161
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -
23	Street Lighting Equipment	\$ 15	\$ -	\$ 15	95.0%	\$ 14
24	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
26	Tools, Shop & Garage Equipment	\$ 1,735,591	\$ -	\$ 1,735,591	95.0%	\$ 1,648,812
27	Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
28	Power Operated Equipment	\$ 115,732	\$ -	\$ 115,732	95.0%	\$ 109,945
29	Communication Equipment	\$ 147,508	\$ -	\$ 147,508	95.0%	\$ 140,133
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (4,373)	\$ -	\$ (4,373)	15.0%	\$ (656)
36	Mains - Steel	\$ (583,448)	\$ -	\$ (583,448)	15.0%	\$ (87,517)
37	Mains - Plastic	\$ (279,605)	\$ -	\$ (279,605)	15.0%	\$ (41,941)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ (6,233)	\$ -	\$ (6,233)	15.0%	\$ (935)
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (198,305)	\$ -	\$ (198,305)	15.0%	\$ (29,746)
43	Services-Steel	\$ (151,108)	\$ -	\$ (151,108)	15.0%	\$ (22,666)
44	Services-Plastic	\$ (1,305,454)	\$ -	\$ (1,305,454)	15.0%	\$ (195,818)
45	Meters	\$ (11,556,377)	\$ -	\$ (11,556,377)	15.0%	\$ (1,733,457)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ -	\$ -	\$ -	15.0%	\$ -
48	House Regulators	\$ (2,408,356)	\$ -	\$ (2,408,356)	15.0%	\$ (361,253)
49	House Regulator Installations	\$ (290)	\$ -	\$ (290)	15.0%	\$ (43)
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ (846,276)	\$ -	\$ (846,276)	15.0%	\$ (126,941)
56	Laboratory Equipment	\$ (54,460)	\$ -	\$ (54,460)	15.0%	\$ (8,169)
57	Power Operated Equipment	\$ (118,620)	\$ -	\$ (118,620)	15.0%	\$ (17,793)
58	Communication Equipment	\$ (118,431)	\$ -	\$ (118,431)	15.0%	\$ (17,765)
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 58,149,866
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 14,537,466
62	Duke Energy Ohio's Average 2018 Personal Property Tax Rate					10.1956%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 1,482,182
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 81,172	\$ -	\$ 81,172	98.3%	\$ 79,792
65	Miscellaneous Intangible Plant	\$ 4,391,066	\$ -	\$ 4,391,066	98.3%	\$ 4,316,418
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
67	Information Technology - Retirements					
67	Electronic Data Processing	\$ (921,322)	\$ -	\$ (921,322)	15.0%	\$ (138,198)
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					4,258,012
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 1,064,503
73	Duke Energy Ohio's Average 2018 Personal Property Tax Rate					10.1956%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 108,532
75	Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program⁽³⁾ (Sum of Lines 61 and 70)					<u>\$ 1,590,714</u>

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2016 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2019

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

Line No.		Year 2016	Year 2016 - Exemptions	Year 2016 - Taxable Value	% Good ⁽¹⁾ 2019	Tax Value
[A]	Distribution Improvement - Additions					
1	Land and Land Rights	\$ -	\$ -	\$ -	91.7%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	91.7%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	91.7%	\$ -
4	Structures & Improvements	\$ 72,132	\$ -	\$ 72,132	91.7%	\$ 66,145
5	Mains - Cast Iron & Copper	\$ 26,080	\$ -	\$ 26,080	91.7%	\$ 23,915
6	Mains - Steel	\$ 12,489,478	\$ -	\$ 12,489,478	91.7%	\$ 11,452,851
7	Mains - Plastic	\$ 17,645,660	\$ -	\$ 17,645,660	91.7%	\$ 16,181,070
8	System Meas. & Reg. Station Equipment	\$ 2,046,327	\$ -	\$ 2,046,327	91.7%	\$ 1,876,482
9	System Meas. & Reg. Station Equipment-Elec	\$ 428,634	\$ -	\$ 428,634	91.7%	\$ 393,057
10	District Regulating Equipment	\$ 654,084	\$ -	\$ 654,084	91.7%	\$ 599,795
11	Meas. & Reg. - City Gate	\$ 601,952	\$ -	\$ 601,952	91.7%	\$ 551,990
12	Services- Cast Iron & Copper	\$ 83	\$ -	\$ 83	91.7%	\$ 76
13	Services-Steel	\$ 1,301,389	\$ -	\$ 1,301,389	91.7%	\$ 1,193,374
14	Services-Plastic	\$ 24,385,266	\$ -	\$ 24,385,266	91.7%	\$ 22,361,288
15	Meters	\$ 2,328,118	\$ -	\$ 2,328,118	91.7%	\$ 2,134,884
16	Utility of the Future Meters	\$ -	\$ -	\$ -	91.7%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	91.7%	\$ -
18	House Regulators	\$ 4,485	\$ -	\$ 4,485	91.7%	\$ 4,113
19	House Regulator Installations	\$ -	\$ -	\$ -	91.7%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 11,748	\$ -	\$ 11,748	91.7%	\$ 10,773
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	91.7%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	91.7%	\$ -
23	Street Lighting Equipment	\$ 15	\$ -	\$ 15	91.7%	\$ 14
24	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -
26	Tools, Shop & Garage Equipment	\$ 1,735,591	\$ -	\$ 1,735,591	91.7%	\$ 1,591,537
27	Laboratory Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
28	Power Operated Equipment	\$ 115,732	\$ -	\$ 115,732	91.7%	\$ 106,126
29	Communication Equipment	\$ 147,508	\$ -	\$ 147,508	91.7%	\$ 135,265
30	Distribution Improvement - Retirements					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (4,373)	\$ -	\$ (4,373)	15.0%	\$ (656)
36	Mains - Steel	\$ (583,448)	\$ -	\$ (583,448)	15.0%	\$ (87,517)
37	Mains - Plastic	\$ (279,605)	\$ -	\$ (279,605)	15.0%	\$ (41,941)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ (6,233)	\$ -	\$ (6,233)	15.0%	\$ (935)
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (198,305)	\$ -	\$ (198,305)	15.0%	\$ (29,746)
43	Services-Steel	\$ (151,108)	\$ -	\$ (151,108)	15.0%	\$ (22,666)
44	Services-Plastic	\$ (1,305,454)	\$ -	\$ (1,305,454)	15.0%	\$ (195,818)
45	Meters	\$ (11,556,377)	\$ -	\$ (11,556,377)	15.0%	\$ (1,733,457)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ -	\$ -	\$ -	15.0%	\$ -
48	House Regulators	\$ (2,408,356)	\$ -	\$ (2,408,356)	15.0%	\$ (361,253)
49	House Regulator Installations	\$ (290)	\$ -	\$ (290)	15.0%	\$ (43)
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ (846,276)	\$ -	\$ (846,276)	15.0%	\$ (126,941)
56	Laboratory Equipment	\$ (54,460)	\$ -	\$ (54,460)	15.0%	\$ (8,169)
57	Power Operated Equipment	\$ (118,620)	\$ -	\$ (118,620)	15.0%	\$ (17,793)
58	Communication Equipment	\$ (118,431)	\$ -	\$ (118,431)	15.0%	\$ (17,765)
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)					\$ 56,038,055
60	Valuation Percentage (25%) ⁽²⁾					25%
61	Taxable Value/Assessment (Line 57 x Line 58)					\$ 14,009,514
62	Duke Energy Ohio's Average 2019 Personal Property Tax Rate					10.3864%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 1,455,084
[B]	Information Technology - Additions					
64	Electronic Data Processing	\$ 81,172	\$ -	\$ 81,172	98.3%	\$ 79,792
65	Miscellaneous Intangible Plant	\$ 4,391,066	\$ -	\$ 4,391,066	98.3%	\$ 4,316,418
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
67	Information Technology - Retirements					
68	Electronic Data Processing	\$ (921,322)	\$ -	\$ (921,322)	15.0%	\$ (138,198)
69	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)					4,258,012
71	Valuation Percentage (25%) ⁽²⁾					25%
72	Taxable Value/Assessment (Line 66 x Line 67)					\$ 1,064,503
73	Duke Energy Ohio's Average 2019 Personal Property Tax Rate					10.3864%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ 110,564
75	Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 1,565,648

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2017 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

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

Line No.		Year		Year		Year		% Good ⁽¹⁾	Tax Value
		2017	2017 - Exemptions	2017 - Taxable Value	2017	2017 - Taxable Value	2018		
[A]	Distribution Improvement - Additions								
1	Land and Land Rights	\$ 296,177	\$ -	\$ 296,177	98.3%	\$ 291,142			
2	Rights of Way	\$ (37)	\$ -	\$ (37)	98.3%	\$ (36)			
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -			
4	Structures & Improvements	\$ 16,844,341	\$ -	\$ 16,844,341	98.3%	\$ 16,557,987			
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -			
6	Mains - Steel	\$ 17,883,281	\$ -	\$ 17,883,281	98.3%	\$ 17,579,265			
7	Mains - Plastic	\$ 12,077,274	\$ -	\$ 12,077,274	98.3%	\$ 11,871,960			
8	System Meas. & Reg. Station Equipment	\$ 99,614	\$ -	\$ 99,614	98.3%	\$ 97,921			
9	System Meas. & Reg. Station Equipment-Elec	\$ 39,538	\$ -	\$ 39,538	98.3%	\$ 38,866			
10	District Regulating Equipment	\$ 251,309	\$ -	\$ 251,309	98.3%	\$ 247,037			
11	Meas. & Reg. - City Gate	\$ 156,452	\$ -	\$ 156,452	98.3%	\$ 153,792			
12	Services- Cast Iron & Copper	\$ 15,127	\$ -	\$ 15,127	98.3%	\$ 14,870			
13	Services-Steel	\$ 886,934	\$ -	\$ 886,934	98.3%	\$ 871,856			
14	Services-Plastic	\$ 18,987,971	\$ -	\$ 18,987,971	98.3%	\$ 18,665,176			
15	Meters	\$ 3,329,430	\$ -	\$ 3,329,430	98.3%	\$ 3,272,829			
16	Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -			
17	Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -			
18	House Regulators	\$ 145,364	\$ -	\$ 145,364	98.3%	\$ 142,893			
19	House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -			
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	98.3%	\$ -			
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -			
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -			
23	Street Lighting Equipment	\$ 15,291	\$ -	\$ 15,291	98.3%	\$ 15,031			
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -			
26	Tools, Shop & Garage Equipment	\$ 663,773	\$ -	\$ 663,773	98.3%	\$ 652,489			
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -			
28	Power Operated Equipment	\$ 162,821	\$ -	\$ 162,821	98.3%	\$ 160,063			
29	Communication Equipment	\$ 9,431	\$ -	\$ 9,431	98.3%	\$ 9,270			
30	Distribution Improvement - Retirements								
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -			
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -			
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -			
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -			
35	Mains - Cast Iron & Copper	\$ (78,662)	\$ -	\$ (78,662)	15.0%	\$ (11,799)			
36	Mains - Steel	\$ (619,612)	\$ -	\$ (619,612)	15.0%	\$ (92,942)			
37	Mains - Plastic	\$ (904,204)	\$ -	\$ (904,204)	15.0%	\$ (135,631)			
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -			
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -			
42	Services- Cast Iron & Copper	\$ (729,508)	\$ -	\$ (729,508)	15.0%	\$ (109,426)			
43	Services-Steel	\$ (160,675)	\$ -	\$ (160,675)	15.0%	\$ (24,101)			
44	Services-Plastic	\$ (1,187,832)	\$ -	\$ (1,187,832)	15.0%	\$ (178,175)			
45	Meters	\$ (3,501,300)	\$ -	\$ (3,501,300)	15.0%	\$ (525,195)			
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -			
47	Meter Installations	\$ -	\$ -	\$ -	15.0%	\$ -			
48	House Regulators	\$ (131,240)	\$ -	\$ (131,240)	15.0%	\$ (19,686)			
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -			
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -			
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -			
53	Street Lighting Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
54	Structures & Improvements	\$ (165,269)	\$ -	\$ (165,269)	15.0%	\$ (24,790)			
55	Tools, Shop & Garage Equipment	\$ (165,949)	\$ -	\$ (165,949)	15.0%	\$ (24,892)			
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)								\$ 69,495,763
60	Valuation Percentage (25%) ⁽²⁾								25%
61	Taxable Value/Assessment (Line 57 x Line 58)								\$ 17,373,941
62	Duke Energy Ohio's Average 2018 Personal Property Tax Rate								10.1956%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)								\$ 1,771,378
[B]	Information Technology - Additions								
64	Electronic Data Processing	\$ 562,235	\$ -	\$ 562,235	98.3%	\$ 552,677			
65	Miscellaneous Intangible Plant	\$ 5,371,931	\$ -	\$ 5,371,931	98.3%	\$ 5,280,609			
66	Miscellaneous Intangible Plant - Enable	\$ 9,425,319	\$ -	\$ 9,425,319	98.3%	\$ 9,265,088			
67	Information Technology - Retirements								
68	Electronic Data Processing	\$ (11,174)	\$ -	\$ (11,174)	15.0%	\$ (1,676)			
69	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -			
70	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -			
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)								15,096,698
71	Valuation Percentage (25%) ⁽²⁾								25%
72	Taxable Value/Assessment (Line 66 x Line 67)								\$ 3,774,175
73	Duke Energy Ohio's Average 2018 Personal Property Tax Rate								10.1956%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)								\$ 384,800
75	Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)								<u>\$ 2,156,178</u>

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2017 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2019

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

Line No.		Year		Year		Year		% Good ⁽¹⁾	Tax Value
		2017	2017 - Exemptions	2017 - Taxable Value	2019				
[A]	Distribution Improvement - Additions								
1	Land and Land Rights	\$ 296,177	\$ -	\$ 296,177	95.0%	\$ 281,368			
2	Rights of Way	\$ (37)	\$ -	\$ (37)	95.0%	\$ (35)			
3	City Gate Check Station	\$ -	\$ -	\$ -	95.0%	\$ -			
4	Structures & Improvements	\$ 16,844,341	\$ -	\$ 16,844,341	95.0%	\$ 16,002,123			
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -			
6	Mains - Steel	\$ 17,883,281	\$ -	\$ 17,883,281	95.0%	\$ 16,989,117			
7	Mains - Plastic	\$ 12,077,274	\$ -	\$ 12,077,274	95.0%	\$ 11,473,410			
8	System Meas. & Reg. Station Equipment	\$ 99,614	\$ -	\$ 99,614	95.0%	\$ 94,634			
9	System Meas. & Reg. Station Equipment-Elec	\$ 39,538	\$ -	\$ 39,538	95.0%	\$ 37,561			
10	District Regulating Equipment	\$ 251,309	\$ -	\$ 251,309	95.0%	\$ 238,744			
11	Meas. & Reg. - City Gate	\$ 156,452	\$ -	\$ 156,452	95.0%	\$ 148,630			
12	Services- Cast Iron & Copper	\$ 15,127	\$ -	\$ 15,127	95.0%	\$ 14,371			
13	Services-Steel	\$ 886,934	\$ -	\$ 886,934	95.0%	\$ 842,587			
14	Services-Plastic	\$ 18,987,971	\$ -	\$ 18,987,971	95.0%	\$ 18,038,573			
15	Meters	\$ 3,329,430	\$ -	\$ 3,329,430	95.0%	\$ 3,162,958			
16	Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -			
17	Meter Installations	\$ -	\$ -	\$ -	95.0%	\$ -			
18	House Regulators	\$ 145,364	\$ -	\$ 145,364	95.0%	\$ 138,096			
19	House Regulator Installations	\$ -	\$ -	\$ -	95.0%	\$ -			
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	95.0%	\$ -			
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -			
22	Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -			
23	Street Lighting Equipment	\$ 15,291	\$ -	\$ 15,291	95.0%	\$ 14,527			
24	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -			
26	Tools, Shop & Garage Equipment	\$ 663,773	\$ -	\$ 663,773	95.0%	\$ 630,585			
27	Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -			
28	Power Operated Equipment	\$ 162,821	\$ -	\$ 162,821	95.0%	\$ 154,680			
29	Communication Equipment	\$ 9,431	\$ -	\$ 9,431	95.0%	\$ 8,959			
30	Distribution Improvement - Retirements								
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -			
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -			
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -			
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -			
35	Mains - Cast Iron & Copper	\$ (78,662)	\$ -	\$ (78,662)	15.0%	\$ (11,799)			
36	Mains - Steel	\$ (619,612)	\$ -	\$ (619,612)	15.0%	\$ (92,942)			
37	Mains - Plastic	\$ (904,204)	\$ -	\$ (904,204)	15.0%	\$ (135,631)			
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -			
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -			
42	Services- Cast Iron & Copper	\$ (729,508)	\$ -	\$ (729,508)	15.0%	\$ (109,426)			
43	Services-Steel	\$ (160,675)	\$ -	\$ (160,675)	15.0%	\$ (24,101)			
44	Services-Plastic	\$ (1,187,832)	\$ -	\$ (1,187,832)	15.0%	\$ (178,175)			
45	Meters	\$ (3,501,300)	\$ -	\$ (3,501,300)	15.0%	\$ (525,195)			
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -			
47	Meter Installations	\$ -	\$ -	\$ -	15.0%	\$ -			
48	House Regulators	\$ (131,240)	\$ -	\$ (131,240)	15.0%	\$ (19,686)			
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -			
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -			
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -			
53	Street Lighting Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
54	Structures & Improvements	\$ (165,269)	\$ -	\$ (165,269)	15.0%	\$ (24,790)			
55	Tools, Shop & Garage Equipment	\$ (165,949)	\$ -	\$ (165,949)	15.0%	\$ (24,892)			
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 56)								\$ 67,124,250
60	Valuation Percentage (25%) ⁽²⁾								25%
61	Taxable Value/Assessment (Line 57 x Line 58)								\$ 16,781,063
62	Duke Energy Ohio's Average 2019 Personal Property Tax Rate								10.3864%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)								\$ 1,742,948
[B]	Information Technology - Additions								
64	Electronic Data Processing	\$ 562,235	\$ -	\$ 562,235	98.3%	\$ 552,677			
65	Miscellaneous Intangible Plant	\$ 5,371,931	\$ -	\$ 5,371,931	98.3%	\$ 5,280,609			
66	Miscellaneous Intangible Plant - Enable	\$ 9,425,319	\$ -	\$ 9,425,319	98.3%	\$ 9,265,088			
	Information Technology - Retirements								
67	Electronic Data Processing	\$ (11,174)	\$ -	\$ (11,174)	15.0%	\$ (1,676)			
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -			
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -			
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)								15,096,698
71	Valuation Percentage (25%) ⁽²⁾								25%
72	Taxable Value/Assessment (Line 66 x Line 67)								\$ 3,774,175
73	Duke Energy Ohio's Average 2019 Personal Property Tax Rate								10.3864%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)								\$ 392,001
75	Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)								\$ 2,134,949

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2018 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2019

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

Line No.		Year		Year		Year		% Good ⁽¹⁾	Tax Value
		2018	2018 - Exemptions	2018 - Taxable Value	2019	2018 - Taxable Value	2019		
[A]	Distribution Improvement - Additions								
1	Land and Land Rights	\$ 1,360,543	\$ -	\$ 1,360,543	98.3%	\$ 1,337,414			
2	Rights of Way	\$ 0	\$ -	\$ 0	98.3%	\$ -			
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -			
4	Structures & Improvements	\$ 334,692	\$ -	\$ 334,692	98.3%	\$ 329,002			
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -			
6	Mains - Steel	\$ 11,816,387	\$ -	\$ 11,816,387	98.3%	\$ 11,615,508			
7	Mains - Plastic	\$ 22,518,328	\$ -	\$ 22,518,328	98.3%	\$ 22,135,517			
8	System Meas. & Reg. Station Equipment	\$ 21,859,257	\$ -	\$ 21,859,257	98.3%	\$ 21,487,650			
9	System Meas. & Reg. Station Equipment-Elec	\$ 1,272,400	\$ -	\$ 1,272,400	98.3%	\$ 1,250,769			
10	District Regulating Equipment	\$ (4,949)	\$ -	\$ (4,949)	98.3%	\$ (4,865)			
11	Meas. & Reg. - City Gate	\$ 370,235	\$ -	\$ 370,235	98.3%	\$ 363,941			
12	Services- Cast Iron & Copper	\$ 304	\$ -	\$ 304	98.3%	\$ 298			
13	Services-Steel	\$ 534,493	\$ -	\$ 534,493	98.3%	\$ 525,407			
14	Services-Plastic	\$ 21,406,205	\$ -	\$ 21,406,205	98.3%	\$ 21,042,300			
15	Meters	\$ 3,668,230	\$ -	\$ 3,668,230	98.3%	\$ 3,605,870			
16	Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -			
17	Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -			
18	House Regulators	\$ 116,133	\$ -	\$ 116,133	98.3%	\$ 114,158			
19	House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -			
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	98.3%	\$ -			
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -			
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -			
23	Street Lighting Equipment	\$ -	\$ -	\$ -	98.3%	\$ -			
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -			
26	Tools, Shop & Garage Equipment	\$ 1,608,218	\$ -	\$ 1,608,218	98.3%	\$ 1,580,878			
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -			
28	Power Operated Equipment	\$ 4,695	\$ -	\$ 4,695	98.3%	\$ 4,616			
29	Communication Equipment	\$ 7,700,890	\$ -	\$ 7,700,890	98.3%	\$ 7,569,974			
30	Distribution Improvement - Retirements								
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -			
32	Rights of Way	\$ (2,631)	\$ -	\$ (2,631)	15.0%	\$ (395)			
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -			
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -			
35	Mains - Cast Iron & Copper	\$ (3)	\$ -	\$ (3)	15.0%	\$ (0)			
36	Mains - Steel	\$ (527,246)	\$ -	\$ (527,246)	15.0%	\$ (79,087)			
37	Mains - Plastic	\$ (462,832)	\$ -	\$ (462,832)	15.0%	\$ (69,425)			
38	System Meas. & Reg. Station Equipment	\$ (62,562)	\$ -	\$ (62,562)	15.0%	\$ (9,384)			
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -			
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
41	Meas. & Reg. - City Gate	\$ (15,579)	\$ -	\$ (15,579)	15.0%	\$ (2,337)			
42	Services- Cast Iron & Copper	\$ (470,891)	\$ -	\$ (470,891)	15.0%	\$ (70,634)			
43	Services-Steel	\$ (108,300)	\$ -	\$ (108,300)	15.0%	\$ (16,245)			
44	Services-Plastic	\$ (1,393,769)	\$ -	\$ (1,393,769)	15.0%	\$ (209,065)			
45	Meters	\$ (1,505,908)	\$ -	\$ (1,505,908)	15.0%	\$ (225,886)			
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -			
47	Meter Installations	\$ (6,573)	\$ -	\$ (6,573)	15.0%	\$ (986)			
48	House Regulators	\$ (157,783)	\$ -	\$ (157,783)	15.0%	\$ (23,667)			
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -			
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -			
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -			
53	Street Lighting Equipment	\$ (3,045)	\$ -	\$ (3,045)	15.0%	\$ (457)			
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -			
55	Tools, Shop & Garage Equipment	\$ (329,527)	\$ -	\$ (329,527)	15.0%	\$ (49,429)			
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -			
59	Net Tax Value Distribution Improvement (Sum of Lines 1 - 56)								\$ 92,201,440
60	Valuation Percentage (25%) ⁽²⁾								25%
61	Taxable Value/Assessment (Line 57 x Line 58)								\$ 23,050,360
62	Duke Energy Ohio's Average 2019 Personal Property Tax Rate								10.3864%
63	Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)								\$ 2,394,103
[B]	Information Technology - Additions								
64	Electronic Data Processing	\$ 318,412	\$ -	\$ 318,412	98.3%	\$ 312,999			
65	Miscellaneous Intangible Plant	\$ 47,840	\$ -	\$ 47,840	98.3%	\$ 47,027			
66	Miscellaneous Intangible Plant - Enable	\$ 204,390	\$ -	\$ 204,390	98.3%	\$ 200,916			
	Information Technology - Retirements								
67	Electronic Data Processing	\$ (38,380)	\$ -	\$ (38,380)	15.0%	\$ (5,757)			
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -			
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -			
70	Net Tax Value of Information Technology (Sum of Lines 62 - 65)								555,185
71	Valuation Percentage (25%) ⁽²⁾								25%
72	Taxable Value/Assessment (Line 66 x Line 67)								\$ 138,796
73	Duke Energy Ohio's Average 2019 Personal Property Tax Rate								10.3864%
74	Annual Property Tax Expense - Information Technology (Line 68 x Line 69)								\$ 14,416
75	Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)								\$ 2,408,519

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31, 2014
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide detailed calculation of incremental revenues on CEP Investments.
Represents the incremental revenues associated with CEP Investments, treated as offset to deferred expenses.

Line
No.

[A] Cumulative Balance

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

Category	Balance at						
	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019
1 Rate RS / RFT / RSLI	\$ (986,239)	\$ (2,797,652)	\$ (5,043,990)	\$ (7,939,172)	\$ (11,838,788)	\$ (16,835,653)	\$ (22,809,620)
2 Rate GS / FT Small	\$ (56,999)	\$ (56,999)	\$ (56,999)	\$ (56,999)	\$ (56,999)	\$ (56,999)	\$ (56,999)
3 Rate GS / FT Large	\$ -	\$ -	\$ (1,875,220)	\$ (2,038,089)	\$ (2,038,089)	\$ (2,038,089)	\$ (3,028,659)
4 Rate IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Total Incremental Revenue - (Increase)	\$ (1,043,238)	\$ (2,854,651)	\$ (6,976,209)	\$ (10,034,260)	\$ (13,933,876)	\$ (18,930,741)	\$ (25,895,278)

[B] Annual Incremental Revenue by Category

Description: Incremental Revenues for Annual Period related to CEP Investments by Category
Source: Work Paper 7.1 - Work Paper 7.7

Category	Activity Through						
	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019
6 Rate RS / RFT / RSLI	\$ (986,239)	\$ (1,811,413)	\$ (2,246,338)	\$ (2,895,182)	\$ (3,899,616)	\$ (4,996,865)	\$ (5,973,967) Work Paper 7.1 thru 7.6
7 Rate GS / FT Small	\$ (56,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - Work Paper 7.1 thru 7.6
8 Rate GS / FT Large	\$ -	\$ -	\$ (1,875,220)	\$ (162,869)	\$ -	\$ -	\$ (990,570) Work Paper 7.1 thru 7.6
9 Rate IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - Work Paper 7.1 thru 7.6
10 Total Incremental Revenue - (Increase)	\$ (1,043,238)	\$ (1,811,413)	\$ (4,121,558)	\$ (3,058,051)	\$ (3,899,616)	\$ (4,996,865)	\$ (6,964,537)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2013

Description: Provide detailed calculation of incremental revenues related to CEP Investments.
Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue							
1	Annual Number of Customer Bills Issued in 2013	4,685,758	257,493	83,628	1,203		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	37,021	735	(9,703)	(541)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 77.55	\$ 185.50	\$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$ 986,239	\$ 56,999	\$ (1,799,907)	\$ (241,502)		
6	Incremental Revenue Offset - 2013	\$ 986,239	\$ 56,999	\$ -	\$ -	\$ 1,043,238	If Line 5 > 0, Line 5, else 0
[B] Actual Number of Bills							
		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
7	January 2013	392,774	22,220	7,789	101	422,884	
8	February 2013	392,977	22,514	7,586	86	423,163	
9	March 2013	390,041	22,812	6,798	96	419,747	
10	April 2013	392,639	22,454	6,921	94	422,108	
11	May 2013	390,791	21,389	6,854	95	419,129	
12	June 2013	389,042	20,688	6,787	103	416,620	
13	July 2013	387,929	20,290	6,774	99	415,092	
14	August 2013	386,727	20,092	6,751	114	413,684	
15	September 2013	387,746	19,969	6,753	111	414,579	
16	October 2013	388,844	20,329	6,801	113	416,087	
17	November 2013	391,981	21,976	6,861	96	420,914	
18	December 2013	394,267	22,760	6,953	95	424,075	
19	Total Customer Bills	4,685,758	257,493	83,628	1,203	5,028,082	
[C] Baseline Number of Bills							
	Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
20	Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570	

[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2014

Description: Provide detailed calculation of incremental revenues related to CEP Investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line
No.

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue						
1 Annual Number of Customer Bills Issued in 2014	4,716,733	249,180	91,938	1,093		Line 19
2 Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3 Annual Increase/(Decrease) in Customers	67,996	(7,578)	(1,393)	(651)		Line 1 - Line 2
4 Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 77.55	\$ 185.50	\$ 446.40		[1]
5 Annual Increase/(Decrease) in Revenue	\$ 1,811,413	\$ (587,674)	\$ (258,402)	\$ (290,606)		
6 Incremental Revenue Offset - 2014	\$ 1,811,413	\$ -	\$ -	\$ -	\$ 1,811,413	If Line 5 > 0, Line 5, else 0

[B] Actual Number of Bills

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7 January 2014	395,580	22,808	7,255	105	425,748
8 February 2014	395,791	22,579	7,613	125	426,108
9 March 2014	395,768	22,271	7,657	102	425,798
10 April 2014	395,144	21,655	7,776	104	424,679
11 May 2014	393,039	20,421	7,760	84	421,304
12 June 2014	391,060	19,552	7,758	85	418,455
13 July 2014	390,065	19,160	7,723	79	417,027
14 August 2014	388,774	18,909	7,709	89	415,481
15 September 2014	389,871	19,102	7,490	84	416,547
16 October 2014	391,233	19,561	7,685	76	418,555
17 November 2014	393,817	21,029	7,732	73	422,651
18 December 2014	396,591	22,133	7,780	87	426,591
19 Total Customer Bills	4,716,733	249,180	91,938	1,093	5,058,944

[C] Baseline Number of Bills

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20 Case No. 12-1685-GA-AIR, Schedule E-4	4,648,737	256,758	93,331	1,744	5,000,570
20 Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2015

Description: Provide detailed calculation of incremental revenues related to CEP Investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line
No.

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue						
1 Annual Number of Customer Bills Issued in 2015	4,733,059	236,052	103,440	992		Line 19
2 Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3 Annual Increase/(Decrease) in Customers	84,322	(20,706)	10,109	(752)		Line 1 - Line 2
4 Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 77.55	\$ 185.50	\$ 446.40		[1]
5 Annual Increase/(Decrease) in Revenue	\$ 2,246,338	\$ (1,605,750)	\$ 1,875,220	\$ (335,693)		
6 Incremental Revenue Offset - 2015	\$ 2,246,338	\$ -	\$ 1,875,220	\$ -	\$ 4,121,558	If Line 5 > 0, Line 5, else 0

[B] Actual Number of Bills

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7 January 2015	397,258	22,284	7,865	95	427,502
8 February 2015	397,290	21,387	8,796	76	427,549
9 March 2015	397,626	21,268	8,875	91	427,860
10 April 2015	396,649	20,406	8,832	84	425,971
11 May 2015	394,437	19,098	8,718	76	422,329
12 June 2015	392,806	18,429	8,674	80	419,989
13 July 2015	391,827	18,047	8,622	81	418,577
14 August 2015	390,226	17,904	8,582	84	416,796
15 September 2015	391,006	17,840	8,568	75	417,489
16 October 2015	391,879	18,412	8,585	74	418,950
17 November 2015	394,689	19,934	8,670	79	423,372
18 December 2015	397,366	21,043	8,653	97	427,159
19 Total Customer Bills	4,733,059	236,052	103,440	992	5,073,543

[C] Baseline Number of Bills

Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20 Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2016

Description: Provide detailed calculation of incremental revenues related to CEP Investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line
No.

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue						
1 Annual Number of Customer Bills Issued in 2016	4,757,415	243,983	94,209	998		Line 19
2 Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3 Annual Increase/(Decrease) in Customers	108,678	(12,775)	878	(746)		Line 1 - Line 2
4 Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 77.55	\$ 185.50	\$ 446.40		[1]
5 Annual Increase/(Decrease) in Revenue	\$ 2,895,182	\$ (990,701)	\$ 162,869	\$ (333,014)		
6 Incremental Revenue Offset - 2016	\$ 2,895,182	\$ -	\$ 162,869	\$ -	\$ 3,058,051	If Line 5 > 0, Line 5, else 0

[B] Actual Number of Bills

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7 January 2016	398,657	21,404	8,672	105	428,838
8 February 2016	399,379	22,040	8,230	79	429,728
9 March 2016	399,162	22,078	7,913	95	429,248
10 April 2016	398,207	21,236	7,872	88	427,403
11 May 2016	396,598	19,976	7,789	72	424,435
12 June 2016	394,716	19,222	7,737	89	421,764
13 July 2016	393,629	18,905	7,688	82	420,304
14 August 2016	392,220	18,685	7,644	82	418,631
15 September 2016	393,259	18,655	7,626	72	419,612
16 October 2016	394,318	19,110	7,635	77	421,140
17 November 2016	397,025	20,564	7,686	80	425,355
18 December 2016	400,245	22,108	7,717	77	430,147
19 Total Customer Bills	4,757,415	243,983	94,209	998	5,096,605

[C] Baseline Number of Bills

Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20 Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2017

Description: Provide detailed calculation of incremental revenues related to CEP Investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line
No.

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue						
1 Annual Number of Customer Bills Issued in 2017	4,795,119	254,799	84,591	917		Line 19
2 Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3 Annual Increase/(Decrease) in Customers	146,382	(1,959)	(8,740)	(827)		Line 1 - Line 2
4 Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 77.55	\$ 185.50	\$ 446.40		[1]
5 Annual Increase/(Decrease) in Revenue	\$ 3,899,616	\$ (151,920)	\$ (1,621,270)	\$ (369,173)		
6 Incremental Revenue Offset - 2017	\$ 3,899,616	\$ -	\$ -	\$ -	\$ 3,899,616	If Line 5 > 0, Line 5, else 0

[B] Actual Number of Bills

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7 January 2017	401,891	22,538	7,665	75	432,169
8 February 2017	401,935	23,078	7,188	83	432,284
9 March 2017	401,926	23,040	7,125	80	432,171
10 April 2017	400,981	22,066	7,077	76	430,200
11 May 2017	399,489	20,781	7,035	68	427,373
12 June 2017	398,698	20,088	6,965	84	425,835
13 July 2017	396,441	19,652	6,926	72	423,091
14 August 2017	395,136	19,454	6,903	78	421,571
15 September 2017	396,378	19,446	6,901	86	422,811
16 October 2017	397,621	19,879	6,906	75	424,481
17 November 2017	400,738	21,803	6,952	62	429,555
18 December 2017	403,885	22,974	6,948	78	433,885
19 Total Customer Bills	4,795,119	254,799	84,591	917	5,135,426

[C] Baseline Number of Bills

Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20 Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

Description: Provide detailed calculation of incremental revenues related to CEP Investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line
No.

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue						
1 Annual Number of Customer Bills Issued in 2018	4,836,307	255,797	85,973	881		Line 19
2 Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3 Annual Increase/(Decrease) in Customers	187,570	(961)	(7,358)	(863)		Line 1 - Line 2
4 Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 77.55	\$ 185.50	\$ 446.40		[1]
5 Annual Increase/(Decrease) in Revenue	\$ 4,996,865	\$ (74,526)	\$ (1,364,909)	\$ (385,243)		
6 Incremental Revenue Offset - 2018	\$ 4,996,865	\$ -	\$ -	\$ -	\$ 4,996,865	If Line 5 > 0, Line 5, else 0

[B] Actual Number of Bills

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7 January 2018	405,435	23,218	7,055	75	435,783
8 February 2018	405,661	23,273	7,090	74	436,098
9 March 2018	405,513	22,910	7,327	71	435,821
10 April 2018	405,169	22,477	7,349	61	435,056
11 May 2018	403,131	20,830	7,268	63	431,292
12 June 2018	400,791	19,927	7,180	73	427,971
13 July 2018	399,574	19,513	7,148	78	426,313
14 August 2018	398,188	19,341	7,106	73	424,708
15 September 2018	399,320	19,357	7,077	77	425,831
16 October 2018	400,920	19,965	7,102	68	428,055
17 November 2018	405,059	22,066	7,136	89	434,350
18 December 2018	407,546	22,920	7,135	79	437,680
19 Total Customer Bills	4,836,307	255,797	85,973	881	5,178,958

[C] Baseline Number of Bills

Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20 Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide detailed calculation of incremental revenues related to CEP Investments.

Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line
No.

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue						
1 Annual Number of Customer Bills Issued in 2019	4,872,985	243,758	98,671	949		Line 19
2 Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3 Annual Increase/(Decrease) in Customers	224,248	(13,000)	5,340	(795)		Line 1 - Line 2
4 Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 77.55	\$ 185.50	\$ 446.40		[1]
5 Annual Increase/(Decrease) in Revenue	\$ 5,973,967	\$ (1,008,150)	\$ 990,570	\$ (354,888)		
6 Incremental Revenue Offset - 2019	\$ 5,973,967	\$ -	\$ 990,570	\$ -	\$ 6,964,537	If Line 5 > 0, Line 5, else 0

[B] Actual Number of Bills

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7 January 2019	408,739	23,077	7,203	100	439,119
8 February 2019	409,214	23,242	7,185	101	439,742
9 March 2019	408,989	21,709	8,661	66	439,425
10 April 2019	408,161	20,914	8,648	65	437,788
11 May 2019	405,956	19,511	8,549	73	434,089
12 June 2019	403,804	18,746	8,428	69	431,047
13 July 2019	402,468	18,482	8,344	69	429,363
14 August 2019	401,117	18,319	8,303	64	427,803
15 September 2019	402,413	18,319	8,275	89	429,096
16 October 2019	404,002	18,902	8,309	83	431,296
17 November 2019	407,860	20,852	8,384	83	437,179
18 December 2019	410,262	21,685	8,382	87	440,416
19 Total Customer Bills	4,872,985	243,758	98,671	949	5,216,363

[C] Baseline Number of Bills

	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20 Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ACTUAL - AUTHORIZED CEP EXPLANATIONS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Explain the variance between CEP Capital Budget and Actual In-Service Additions.

Line No.	Category	[A] Capital Budget	[B] Actual Additions	[C]=[A]-[B] Total Variance
1	Distribution Improvement	\$ 70,700,000	\$ 113,096,711	\$ (42,396,711) [1]
2	Information Technology	\$ -	\$ 4,956,733	\$ (4,956,733) [2]
3	Compliance with Rules, Regulations and Orders	\$ 13,300,000	\$ 23,441,291	\$ (10,141,291) [3]
4	Total CEP Investment	\$ 84,000,000	\$ 141,494,735	\$ (57,494,735)

Explanations:

Both Winton Rd (\$20M unfavorable) and Red Lion Ext. (\$8M unfavorable) came in unfavorable due to Maximo business process issues that have since been corrected; ASRP (\$13M unfavorable) due to the budget being omitted from CEP filing last year; AM-01 River Crossing (\$5M unfavorable) system retirement error that occurred in Dec, 2018 and was corrected in Jan, 2019 (this was a \$5M credit in last years filing); New Service blanket (\$13M unfavorable) was not setup as a monthly close to plant in our system when CEP budget was provided (corrected in 2019). This was partially offset by the Round Bottom Rd project (\$10M favorable) and timing, in-service moved to end of 2020 due to land easement delays; Kellogg Training Center (\$6M favorable) due to timing, job was not placed in-service until Jan, 2020; Fernald N. Station (\$4M favorable) due to construction schedule shift that delayed in-service until Feb, 2020.

[2] The variance of \$4.9 million is related to Customer Connect, the budget for this was not included in last year's CEP filing but the closed to plant actuals were included. The remaining variance was driven by integration-related IT projects with Piedmont.

[3] The variance is primarily driven by emergent dig projects on 8 lines that occurred throughout 2019 based off of tool run findings

Notes:

- [A] Duke Energy Ohio's approved Gas Operations Capital Budget.
[B] Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2019. There is no Exhibit 3 for compliance.
[C] Total Variance - (Over)/Under spend on additions.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020
(\$ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category		2020
1	Distribution Improvement	[A]	\$ 89.6
2	Information Technology		9.0
3	Compliance with Rules, Regulations and Orders		<u>45.8</u>
4	Total		<u>\$ 144.4</u>

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

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in

Case No(s). 13-2417-GA-UNC, 13-2418-GA-AAM

Summary: Report 2019 Annual Informational Filing of Duke Energy Ohio, Inc. electronically filed by Dianne Kuhnell on behalf of Duke Energy Ohio, Inc. and Rocco D'Ascenzo and Kingery, Jeanne W.