

Lawrence K. Friedeman Dennis P. Deters Daniel R. Conway

February 24, 2021

Docketing Division Public Utilities Commission of Ohio 180 East Broad Street Columbus OH 43215

RE: *In the Matter of the Application of Duke Energy Ohio, Inc., to Adjust its Electric Tax* Cuts and Jobs Act Rider, Rider ETCJA, Case No. 18-1185-EL-UNC.

Dear Docketing Division:

Staff has reviewed the tariffs filed by Duke Energy Ohio, Inc. (Company) on January 29, 2021, and finds that they comply with the Commission Order in this case. Staff recommends the Company continue to separate within the supporting schedules Protected Excess Deferred Income Taxes between amounts related to Property, Plant, and Equipment (PP&E) and amounts not related to PP&E. Additionally, Staff recommends the Company continue to track the taxrelated savings refunded to customers to ensure the appropriate amount is refunded over the duration of the rider.

David Lipthratt

Chief, Accounting and Finance Division

Public Utilities Commission of Ohio

Enclosure

Cc: Parties of Record

This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 18-1185-EL-UNC

Summary: Staff Review and Recommendation electronically filed by Zee Molter on behalf of PUCO Staff