



Public Utilities Commission

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February 25, 2022

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 31, 2022, 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 tax-related savings refunded to customers to ensure the appropriate amount is refunded over the duration of the rider.

David Liphtratt
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
Commission of Ohio Docketing Information System on**

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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