



139 Mailing Address:  
East Fourth Street  
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November 29, 2023

Ms. Tanowa Troupe, Secretary  
Public Utilities Commission of Ohio  
180 East Broad Street, 11<sup>th</sup> Floor  
Columbus, Ohio 43215

Re: Case No. 23-0926-EL-RDR  
Case No. 89-6002-EL-TRF

Pursuant to the Public Utilities Commission of Ohio's (Commission) Opinion and Order in Case Nos. 17-1263-EL-SSO, *et al.* (2018 Order), and its Opinion and Order in Case Nos. 21-887-EL-AIR, *et al.* (2022 Order), Duke Energy Ohio, Inc., submitted the schedules and tariff pages related to the update of its Distribution Capital Investment Rider (Rider DCI) on November 3, 2023.<sup>1</sup>

Subsequent to that filing, the Company has identified an issue pertaining to ADIT in the original filing that requires correction, resulting in a change to the revenue requirement. See Amended Attachment B, page 7, line 7. Included herewith are two documents reflecting that correction. Amended Attachment A is the tariff sheet reflecting the revised Rider DCI rate, and Amended Attachment B contains the schedules and workpapers supporting the calculation of the revised Rider DCI rate in Amended Attachment A.

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

Respectfully submitted,

/s/ Larisa M. Vaysman

Rocco O. D'Ascenzo (0077651)

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Senior Counsel

Duke Energy Business Services LLC

139 E. Fourth Street

Cincinnati, Ohio 45202

(513) 287-4010

*Counsel for Duke Energy Ohio, Inc.*

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<sup>1</sup> See *In the Matter of the Application of Duke Energy Ohio, Inc., for Authority to Establish a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan, Accounting Modifications, and Tariffs for Generation Service*, Case No. 17-1263-EL-SSO, *et al.*, Opinion and Order, at pp. 38-41 (December 19, 2018); *In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Electric Distribution Rates*, Case Nos. 21-887-EL-AIR, *et al.*, Opinion and Order, at pp. 21-22, 85 (December 14, 2022).

## **AMENDED ATTACHMENT A**

Duke Energy Ohio  
139 East Fourth Street  
Cincinnati, Ohio 45202

P.U.C.O. Electric No. 19  
Sheet No. 103.34  
Cancels and Supersedes  
Sheet No. 103.33  
Page 1 of 1

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**RIDER DCI  
DISTRIBUTION CAPITAL INVESTMENT RIDER**

Applicable to all retail jurisdictional customers in the Company's electric service areas including those customers taking generation service from a Competitive Retail Electric Service Providers. This tariff does not apply to customers taking service under Rate TS, service at transmission voltage.

All retail jurisdictional customers shall be assessed a charge of 10.927% of the customer's applicable base distribution charges (*i.e.*, customer charge plus base distribution charge) to recover the revenue requirement associated with incremental distribution capital costs incurred by the Company. This Rider shall be adjusted periodically to recover amounts authorized by the Commission.

This Rider is subject to reconciliation, including, but not limited to, refunds or additional charges to customers, ordered by the Commission as the result of audits by the Commission in accordance with the December 19, 2018, Opinion and Order in Case Nos. 17-1263-EL-SSO, et al., or based upon the impact to the rates recovered through the rider due to changes in federal corporate income taxes, including the Tax Cuts and Jobs Act of 2017 and pursuant to an order by the Commission directing changes to this rider as a result of the Commission's investigation in Case No. 18-47-AU-COI.

Filed pursuant to an Order dated December 14, 2022 in Case No. 21-887-EL-AIR before the Public Utilities Commission of Ohio.

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Issued: November 29, 2023

Effective: January 2, 2024

Issued by Amy B. Spiller, President

## **AMENDED ATTACHMENT B**

Duke Energy Ohio  
Revenue Requirement for Rider DCI  
Case No. 23-0926

Line	Description	June 30, 2021	September 30, 2023	Reference
1	Gross Distribution Plant	\$3,106,796,173	\$3,497,599,560	Pages 2 & 3
2	Accumulated Depreciation on Distribution Plant	695,456,813	768,587,903	Pages 4 & 5
3	Net Distribution Plant in Service	<u>\$2,411,339,360</u>	<u>\$2,729,011,657</u>	
4	ADIT and EDIT on Distr Plant	(\$698,004,711)	(\$544,520,757)	Pages 6 & 7
5	Capitalized Incentives	(\$1,877,661)	(\$3,346,265)	Page 13
6	Distribution Rate Base for Rider DCI	<u><b>\$1,711,456,988</b></u>	<u><b>\$2,181,144,635</b></u>	Line (3) + Line (4) + Line (5)
7	Return on Rate Base (Pre-Tax %) <sup>(1)</sup>	8.24%	8.24%	Base and Current 21% FIT
8	Return on Rate Base (Pre-Tax)	\$141,024,056	\$179,726,318	Line (6) * Line (7)
9	Depreciation Expense	\$83,407,819	\$92,947,976	Page 8
10	Property Tax Expense (Excludes M&S)	<u>\$132,731,275</u>	<u>\$147,035,720</u>	Page 9
11	Revenue Requirement Before CAT	\$357,163,150	\$419,710,014	Line (8) + Line (9) + Line (10)
12	Change in Revenue Requirement		\$62,546,864	Line (11) <sub>current</sub> - Line (11) <sub>base</sub>
13	Incremental Commercial Activities Tax		\$163,046	{(1/(1-CAT)-1) * Line (12)}
14	Total Rider DCI Revenue Requirement		\$62,709,910	Line (12) + Line (13)
15	Tree Trimming Adjustment 18-1036-EL-RDR <sup>(2)</sup>		(\$289,090)	Page 15
16	2022 Revenue Cap Adjustment Revision <sup>(4)</sup>		(\$619,222)	Page 17
17	Adjusted Total Rider DCI Revenue Requirement		\$61,801,598	Line (14) + Line (15) + Line (16)
18	Annual Base Distribution Revenue <sup>(3)</sup>		<u><u>\$565,571,420</u></u>	
19	DEO Percentage of Base Distribution Revenue		<u><u><b>10.927%</b></u></u>	Line (17) ÷ Line (18)

Notes: (1) Return on Rate Base (Pre-Tax %) set per Stipulation in Case No. 21-0887-EL-AIR.

(2) Total Audit adjustment per page 7 of the Stipulation and Recommendation as filed in Case No. 18-1036-EL-RDR.

(3) Total retail distribution revenue from Stipulation Attachment D as filed and approved in Case No. 21-0887-EL-AIR, et al. less transmission and miscellaneous revenue.

(4) Revision to 2022 Revenue Cap Adjustment. See Page 17, Line 20.

**Duke Energy Ohio**  
**Plant in Service Summary by Major Property Groupings (As of September 30, 2023)**

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
Distribution Accounts						
1	360	3600	Land and Land Rights <sup>(b)</sup>	\$24,198,500	(\$1,278,619)	\$22,919,881
2	360	3601	Rights of Way	\$28,051,230		28,051,230
3	361	3610	Structures and Improvements	\$24,730,392		24,730,392
4	362	3620	Station Equipment	\$324,961,957		324,961,957
5	362	3622	Major Equipment	\$164,451,927		164,451,927
6	363	3635	Station Equipment Electronic	\$10		10
7	364	3640	Poles, Towers & Fixtures	\$449,324,335		449,324,335
8	365	3650, 3651	Overhead Conductors and Devices	\$822,248,297		822,248,297
9	366	3660	Underground Conduit	\$216,402,030		216,402,030
10	367	3670	Underground Conductors and Devices	\$564,599,812		564,599,812
11	368	3680, 3681	Line Transformers	\$523,466,426		523,466,426
12	368	3682	Customer Transformer Installations	\$3,755,297		3,755,297
13	369	3691	Services - Underground	\$38,709,875		38,709,875
14	369	3692	Services - Overhead	\$97,837,191		97,837,191
15	370	3700	Meters	\$0		0
16	370	3700	Meter Instrument Transformers	\$19,825,969		19,825,969
17	370	3701	Leased Meters	\$0		0
18	370	3701	Leased Meter Instrument Transformers	\$0		0
19	370	3702	AMI Meters	\$138,594,458		138,594,458
20	370	3703	Echelon AMI Meters	\$11,039		11,039
21	371	3710	Installations on Customers' Premises	\$132,541		132,541
22	371	3712	Company Owned Outdoor Light <sup>(a)</sup>	\$6,689,960	(\$6,689,960)	0
23	372	3720	Leased Property on Customers' Premises	\$102,503		102,503
24	373	3730	Street Lighting <sup>(a)</sup>	\$3,971,959	(\$3,971,959)	0
25	373	3731	Street Lighting - Overhead	\$14,994,489		14,994,489
26	373	3732	Street Lighting - Boulevard	\$27,595,954		27,595,954
27	373	3733	Light Security OL POL Flood	\$14,883,947		14,883,947
28	373	3734	Light Choice OLE - Public <sup>(a)</sup>	\$24,903,042	(\$24,903,042)	0
29				\$3,534,443,140	(\$36,843,581)	\$3,497,599,560

Notes: (a) Echelon meters and tariffed street lights

(b) Adjustment to remove land held for future use

**Duke Energy Ohio**  
**Plant in Service Summary by Major Property Groupings (As of June 30, 2021)**

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted
	FERC	Company				Total Company
Distribution Accounts						
1	360	3600	Land and Land Rights	\$18,918,360		\$18,918,360
2	360	3601	Rights of Way	\$26,727,235		26,727,235
3	361	3610	Structures and Improvements	\$23,512,957	(\$226)	23,512,731
4	362	3620	Station Equipment <sup>(b)</sup>	\$297,399,848	(\$704,409)	296,695,439
5	362	3622	Major Equipment	\$145,466,467	(\$158,762)	145,307,705
6	362	3635	Station Equipment Electronic	\$0	\$0	0
7	364	3640	Poles, Towers & Fixtures <sup>(b)</sup>	\$403,708,740	(\$2,033)	403,706,707
8	365	3650, 3651	Overhead Conductors and Devices	\$743,421,900	(\$144)	743,421,756
9	366	3660	Underground Conduit	\$178,296,625	(\$61)	178,296,564
10	367	3670	Underground Conductors and Devices	\$484,862,120	(\$82)	484,862,038
11	368	3680, 3681	Line Transformers	\$451,526,340	(\$91)	451,526,249
12	368	3682	Customer Transformer Installations	\$3,755,296		3,755,296
13	369	3691	Services - Underground	\$34,524,786		34,524,786
14	369	3692	Services - Overhead	\$96,781,021	(\$30)	96,780,991
15	370	3700	Meters	\$0		0
16	370	3700	Meter Instrument Transformers	15,861,446		15,861,446
17	370	3701	Leased Meters	\$0		0
18	370	3701	Leased Meter Instrument Transformers	\$0		0
19	370	3702	Utility of the Future Meters <sup>(a)</sup>	\$124,746,945		124,746,945
20	370	3702	Echelon AMI Meters <sup>(a)</sup>	\$508,058		508,058
21	371	3710	Installations on Customers' Premises	\$137,731		137,731
22	371	3712	Company Owned Outdoor Light <sup>(a)</sup>	\$6,600,085	(\$6,600,085)	0
23	372	3720	Leased Property on Customers' Premises	\$102,503		102,503
24	373	3730	Street Lighting <sup>(a)</sup>	\$3,678,137	(\$3,678,137)	0
25	373	3731	Street Lighting - Overhead	\$14,886,914		14,886,914
26	373	3732	Street Lighting - Boulevard	\$27,598,884	(\$9)	27,598,875
27	373	3733	Light Security OL POL Flood	\$14,917,865	(\$21)	14,917,844
28	373	3734	Light Choice OLE - Public <sup>(a)</sup>	\$20,537,391	(\$20,537,391)	0
29				\$3,138,477,654	(\$31,681,481)	\$3,106,796,173

Notes: (a) Echelon meters and tariffed street lights

(b) Adjustments made per Stipulation in Case No. 21-887-EL-AIR

**Duke Energy Ohio**  
**Accumulated Depreciation by Major Property Groupings (As of September 30, 2023)**

Line No.	Account Number		Account Title	Per Books <sup>(b)</sup>	Adjustments	Adjusted
	FERC	Company				Total Company
Distribution Accounts						
1	360	3600	Land and Land Rights	\$3,078		\$3,078
2	360	3601	Rights of Way	\$6,649,670		\$6,649,670
3	361	3610	Structures and Improvements	\$6,843,694		\$6,843,694
4	362	3620	Station Equipment	\$80,526,086		\$80,526,086
5	362	3622	Major Equipment	\$59,484,411		\$59,484,411
6	363	3635	Dist Station Equip Elec	\$2		\$2
7	364	3640	Poles, Towers & Fixtures	\$105,632,227		\$105,632,227
8	365	3650, 3651	Overhead Conductors and Devices	\$60,364,444		\$60,364,444
9	366	3660	Underground Conduit	\$49,506,908		\$49,506,908
10	367	3670	Underground Conductors and Devices	\$133,285,679		\$133,285,679
11	368	3680, 3681	Line Transformers	\$152,338,075		\$152,338,075
12	368	3682	Customer Transformer Installations	\$3,274,550		\$3,274,550
13	369	3691	Services - Underground	\$15,665,043		\$15,665,043
14	369	3692	Services - Overhead	\$60,995,907		\$60,995,907
15	370	3700	Meters	\$0		\$0
16	370	3700	Meter Instrument Transformers	\$7,271,673		\$7,271,673
17	370	3701	Leased Meters	\$0		\$0
18	370	3701	Leased Meter Instrument Transformers	\$0		\$0
19	370	3702	AMI Meters	\$38,436,990		\$38,436,990
20	370	3703	Echelon AMI Meters	(\$12,685,983)		(\$12,685,983)
21	371	3710	Installations on Customers' Premises	\$75,114		\$75,114
22	371	3712	Company Owned Outdoor Light <sup>(a)</sup>	(\$1,345,855)	1,345,855	\$0
23	372	3720	Leased Property on Customers' Premises	(\$28,599)		(\$28,599)
24	373	3730	Street Lighting <sup>(a)</sup>	\$302,503	(302,503)	\$0
25	373	3731	Street Lighting - Overhead	\$16,432,792		\$16,432,792
26	373	3732	Street Lighting - Boulevard	\$13,164,267		\$13,164,267
27	373	3733	Light Security OL POL Flood	\$12,103,669		\$12,103,669
28	373	3734	Light Choice OLE - Public <sup>(a)</sup>	\$1,369,775	(1,369,775)	\$0
29		108	Retirement Work in Progress <sup>(c)</sup>	(\$40,792,653)	40,858	(\$40,751,794)
30				\$768,873,468	(\$285,565)	\$768,587,903

Notes: (a) Echelon meters and tariffed street lights

(b) Source: PowerPlan and On-top adjustments

(c) Retirement Work in Progress adjustment made per Stipulation in Case No. 19-1287-EL-RDR. See page 16.



**Duke Energy Ohio**  
**Accumulated Depreciation by Major Property Groupings (As of June 30, 2021)**

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
Distribution Accounts						
1	360	3600	Land and Land Rights	3,652		3,652
2	360	3601	Rights of Way	5,815,825		5,815,825
3	361	3610	Structures and Improvements	6,000,785	(2)	6,000,783
4	362	3620	Station Equipment <sup>(b)</sup>	75,496,042	(246,128)	75,249,914
5	362	3622	Major Equipment <sup>(b)</sup>	53,513,921	(74,414)	53,439,507
6	363	3635	Dist Station Equip Elec	-	-	0
7	364	3640	Poles, Towers & Fixtures <sup>(b)</sup>	107,019,706	(361)	107,019,345
8	365	3650, 3651	Overhead Conductors and Devices	49,987,616	(19)	49,987,597
9	366	3660	Underground Conduit	44,126,336	(6)	44,126,330
10	367	3670	Underground Conductors and Devices	109,133,996	(9)	109,133,987
11	368	3680, 3681	Line Transformers	141,143,743	(14)	141,143,729
12	368	3682	Customer Transformer Installations	3,075,145		3,075,145
13	369	3691	Services - Underground	14,243,756		14,243,756
14	369	3692	Services - Overhead	57,207,117	(8)	57,207,109
15	370	3700	Meters	10,654,668		10,654,668
16	370	3700	Instrumentation Transformers	5,590,422		5,590,422
17	370	3701	Leased Meters	3,741,080		3,741,080
18	370	3701	Instrumentation Transformers	150,442		150,442
19	370	3702	Utility of the Future Meters <sup>(a)</sup>	16,290,240		16,290,240
20	370	3702	Echelon AMI Meters <sup>(a)</sup>	(23,264,434)		(23,264,434)
21	371	3710	Installations on Customers' Premises	40,097		40,097
22	371	3712	Company Owned Outdoor Light <sup>(a)</sup>	(898,225)	898,225	0
23	372	3720	Leased Property on Customers' Premises	(37,916)		(37,916)
24	373	3730	Street Lighting <sup>(a)</sup>	(37,773)	37,773	0
25	373	3731	Street Lighting - Overhead	15,725,404		15,725,404
26	373	3732	Street Lighting - Boulevard	11,612,833	(3)	11,612,830
27	373	3733	Light Security OL POL Flood	11,031,233	(6)	11,031,227
28	373	3734	Light Choice OLE - Public <sup>(a)</sup>	1,311,949	(1,311,949)	0
29		108	Retirement Work in progress <sup>(b)</sup>	(22,523,926)	-	(22,523,926)
30				\$696,153,734	(\$696,921)	\$695,456,813

Notes: (a) Echelon meters and tariffed street lights

(b) Adjustments made per Stipulation in Case No. 21-0887-EL-AIR

**Duke Energy Ohio**  
**Plant Related Accumulated Deferred Income Taxes (September 30, 2023)**

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
Account 282						
1	282	282.XXX	263A	\$ (57,601,717)	\$0	(\$57,601,717)
2	282	282.XXX	AFUDC Debt	(1,954,441)	0	(1,954,441)
3	282	282.XXX	Casualty Loss	(5,971,903)	0	(5,971,903)
4	282	282.XXX	CIAC	18,350,029	0	18,350,029
5	282	282.XXX	CWIP Differences	0	0	0
6	282	282.XXX	FAS109	(21,176,120)	21,176,120	0
7	282	282.XXX	TCJA EDIT Balance	145,272,777	0	145,272,777
8	282	282.XXX	Miscellaneous	3,854,592	0	3,854,592
9	282	282.XXX	Non-Cash Overheads	9,880,785	0	9,880,785
10	282	282.XXX	Section 174	(325,740)	325,740	0
11	282	282.XXX	Software	0	0	0
12	282	282.XXX	Tax Depreciation	(383,396,162)	0	(383,396,162)
13	282	282.XXX	Tax Expensing	(129,807,452)	0	(129,807,452)
14	282	282.XXX	TIC	4,071,752	0	4,071,752
15			Total Plant-Related Accumulated Deferred Income Tax <sup>(a)</sup>	\$ (418,803,601)	\$ 21,501,860	\$ (397,301,741)
16			Total Plant-Related Excess Deferred Income Tax <sup>(a) (b)</sup>	\$ (197,439,631)	\$ 50,220,615	\$ (147,219,016)
17			Total Plant-Related ADIT and EDIT	\$ (616,243,232)	\$ 71,722,475	\$ (544,520,757)

Notes: (a) The Plant-Related Accumulated Deferred Income Tax (ADIT) amounts and Excess Deferred Income Tax (EDIT) presented are after adjustments from the *Tax Cuts and Jobs Act of 2017*. As part of tax reform portions of the ADIT amounts were reclassified as regulatory liabilities that would also be deducted from net plant for purposes of calculating net rate base.

(b) Detail support for adjustment related to amortization of the EDIT balance is on Page 14

**Duke Energy Ohio**  
**Plant Related Accumulated Deferred Income Taxes (June 30, 2021)**

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
Account 282						
1	282	282.XXX	263A	\$ (57,713,347)	\$0	(\$57,713,347)
2	282	282.XXX	AFUDC Debt	(1,895,694)	0	(1,895,694)
3	282	282.XXX	Casualty Loss	(6,792,903)	0	(6,792,903)
4	282	282.XXX	CIAC	16,587,321	0	16,587,321
5	282	282.XXX	CWIP Differences	(895,189)	895,189	0
6	282	282.XXX	FAS109	(22,252,594)	22,252,594	0
7	282	282.XXX	TCJA EDIT Balance	170,535,198	(170,535,198)	0
8	282	282.XXX	Miscellaneous	4,212,653	0	4,212,653
9	282	282.XXX	Non-Cash Overheads	10,321,000	0	10,321,000
10	282	282.XXX	Section 174	(368,607)	368,607	0
11	282	282.XXX	Software	0	0	0
12	282	282.XXX	Tax Depreciation	(390,723,570)	0	(390,723,570)
13	282	282.XXX	Tax Expensing	(103,157,341)	0	(103,157,341)
14	282	282.XXX	TIC	3,844,046	0	3,844,046
15		Total Plant-Related Accumulated Deferred Income Tax <sup>(a)</sup>		\$ (378,299,027)	\$ (147,018,808)	\$ (525,317,835)
16		Total Plant-Related Excess Deferred Income Tax <sup>(a) (b)</sup>		\$ (197,439,631)	\$ 24,752,755	\$ (172,686,876)
17		Total Plant-Related ADIT and EDIT		\$ (575,738,658)	\$ (122,266,053)	\$ (698,004,711)

Notes: (a) The Plant-Related Accumulated Deferred Income Tax (ADIT) amounts and Excess Deferred Income Tax (EDIT) presented are after adjustments from the *Tax Cuts and Jobs Act of 2017*. As part of tax reform portions of the ADIT amounts were reclassified as regulatory liabilities that would also be deducted from net plant for purposes of calculating net rate base.

(b) Detail support for adjustment related to amortization of the EDIT balance is on Page 14

**Duke Energy Ohio**  
**Depreciation Expense by Major Property Groupings**

				Gross Plant Balance		Depreciation Rate (%)	Depreciation Expense	
				Base Case	Sep-23		Base Case	Sep-23
Distribution Accounts								
1	360	3600	Land and Land Rights	\$18,918,360	\$22,919,881	-	\$0	\$0
2	360	3601	Rights of Way	\$26,727,235	\$28,051,230	1.33	\$356,363	\$374,016
3	361	3610	Structures and Improvements	\$23,512,731	\$24,730,392	1.71	\$403,075	\$423,950
4	362	3620	Station Equipment (b)	\$296,695,439	\$324,961,957	1.97	\$5,836,632	\$6,392,694
5	362	3622	Major Equipment	\$145,307,705	\$164,451,927	1.97	\$2,858,512	\$3,235,120
6	362	3635	Station Equipment Electronic	\$0	\$10	0.00	\$0	\$0
7	364	3640	Poles, Towers & Fixtures (b)	\$403,706,707	\$449,324,335	2.55	\$10,276,171	\$11,437,347
8	365	3650, 3651	Overhead Conductors and Devices	\$743,421,756	\$822,248,297	2.80	\$20,815,809	\$23,022,952
9	366	3660	Underground Conduit	\$178,296,564	\$216,402,030	2.00	\$3,565,931	\$4,328,041
10	367	3670	Underground Conductors and Devices	\$484,862,038	\$564,599,812	2.08	\$10,101,292	\$11,762,496
11	368	3680, 3681	Line Transformers	\$451,526,249	\$523,466,426	2.20	\$9,933,577	\$11,516,261
12	368	3682	Customer Transformer Installations	\$3,755,296	\$3,755,297	2.20	\$82,617	\$82,617
13	369	3691	Services - Underground	\$34,524,786	\$38,709,875	1.57	\$542,532	\$608,298
14	369	3692	Services - Overhead	\$96,780,991	\$97,837,191	2.69	\$2,598,749	\$2,627,110
15	370	3700	Meters	\$0	\$0	Amortization	\$0	\$0
16	370	3700	Meter Instrument Transformers	\$15,861,446	\$19,825,969	4.45	\$706,555	\$883,157
17	370	3701	Leased Meters	\$0	\$0	Amortization	\$0	\$0
18	370	3701	Leased Meter Instrument Transformers	\$0	\$0	0.00	\$0	\$0
19	370	3702	AMI Meters	\$124,746,945	\$138,594,458	7.00	\$8,732,286	\$9,701,612
20	370	3703	Echelon AMI Meters	\$508,058	\$11,039	Amortization	\$4,922,431	\$4,922,431
21	371	3710	Installations on Customers' Premises	\$137,731	\$132,541	15.71	\$21,643	\$20,828
22	371	3712	Company Owned Outdoor Light (a)	\$0	\$0	15.71	\$0	\$0
23	372	3720	Leased Property on Customers' Premises	\$102,503	\$102,503	4.20	\$4,305	\$4,305
24	373	3730	Street Lighting (a)	\$0	\$0	3.59	\$0	\$0
25	373	3731	Street Lighting - Overhead	\$14,886,914	\$14,994,489	3.59	\$534,998	\$538,864
26	373	3732	Street Lighting - Boulevard	\$27,598,875	\$27,595,954	2.50	\$689,972	\$689,899
27	373	3733	Light Security OL POL Flood	\$14,917,844	\$14,883,947	3.25	\$484,827	\$483,728
28	373	3734	Light Choice OLE - Public (a)	\$0	\$0	10.42	\$0	\$0
29	Various	Various	Capitalized Incentives - Distribution Plant	(\$1,877,661)	(\$3,346,265)	3.22	(\$60,461)	(\$107,750)
30			Total	\$3,104,918,512	\$3,494,253,294		\$83,407,819	\$92,947,976

**Duke Energy Ohio**  
**Property Taxes Allocable to Electric Distribution**

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Property Taxes		
Personal <sup>(1)</sup>	Real <sup>(2)</sup>	Total

1	Distribution	\$146,700,537	\$335,183	\$147,035,720
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Notes: <sup>(1)</sup> See page 10.

<sup>(2)</sup> See page 11.

**Duke Energy Ohio**  
**Personal Property Taxes Allocable to Electric Distribution**

Line	Description	Distribution
1	Jurisdictional Plant in Service	\$3,497,599,560
2	Jurisdictional Real Property	75,701,503
3	Net Cost of Taxable Personal Property	<u>\$3,421,898,057</u>
4	True Value Percentage <sup>(1)</sup>	50.66%
5	True Value of Taxable Personal Property	<u>\$1,733,533,556</u>
6	Assessment Percentage	85.0%
7	Assessment Value	<u>\$1,473,503,522</u>
8	Personal Property Tax Rate	9.9559%
9	Personal Property Tax	<u><u>\$146,700,537</u></u>

Notes: (1) Percentage based on 2023 Valuation of property  
(which is currently under appeal)

Assessed Value	1,688,939,682
Distr Plant in Service per 2022 Form 1 page 204 (Excludes Real Property)	<u>3,333,764,312</u>
	<u><u>50.66%</u></u>

**Duke Energy Ohio**  
**Real Property Taxes Allocable to Electric Distribution**

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Line	Description	Distribution
1	Real Property associated with electric distribution	\$75,701,503
2	Assessment Percentage <sup>(1)</sup>	<u>5.586%</u>
3	Assessment Value	\$4,228,686
4	Real Property Tax Rate	<u>7.9264%</u>
5	Real Property Tax	<u><u>\$335,183</u></u>

Notes: (1) DEO 2022 property taxes paid in 2023

2022 Real Property per Form 1 page 204	\$77,316,089
Assessed Value	<u>\$4,318,668</u>
Assessment Percentage	<u><u>5.586%</u></u>

**Duke Energy Ohio**  
**Revenue Collected**  
**Rider DCI**

Line No.	Calendar Year 2023	Actual Monthly Gross Revenue Collected	Revenue Cap Adjustment	Monthly Gross Revenue Total
1	January, 2023	\$ 6,074,379		\$ 6,074,379
2	February , 2023	\$ 687,890		\$ 687,890
3	March, 2023	\$ 937,748		\$ 937,748
4	April, 2023	\$ 865,736	\$ 435,452	\$ 1,301,189
5	May, 2023 <sup>(a)</sup>	\$ 1,424,143		\$ 1,424,143
6	June, 2023 <sup>(a)</sup>	\$ 1,280,399		\$ 1,280,399
7	July, 2023	\$ 2,351,339	\$ 870,905	\$ 3,222,243
8	August, 2023	\$ 2,528,052		\$ 2,528,052
9	September, 2023	\$ 2,469,839		\$ 2,469,839
10	October, 2023			\$ -
11	November, 2023			\$ -
12	December, 2023			\$ -
13	Total	<u>\$ 18,619,523</u>	<u>\$ 1,306,357</u>	<u>\$ 19,925,880</u>
14	2023 Revenue Cap			\$ 41,500,000
15	Amount Above/(Below) Revenue Cap			\$ (21,574,120) Ln 13 - Ln 14

Notes: (a) May and June Revenue Cap Adjustment made in July 2023.



Duke Energy Ohio  
Incentives to be removed from Rider DCI

Project		Quarterly Spend (Capital)							
		2016	2017	2018	2019	2020	2021	2022	2023
Gross Plant Incentives	Q1		\$65,059	\$51,343	\$39,069	\$114,462	\$587,840	\$309,740	\$201,665
	Q2		\$210,908	\$45,792	\$58,169	\$71,024	\$55,831	\$170,774	(\$76,955)
	Q3	\$216,774	\$126,697	\$58,820	\$141,365	\$73,929	\$92,391	\$126,219	(\$22,387)
	Q4	\$108,214	\$67,722	\$59,377	\$205,318	(\$435,855)	\$664,896	\$57,196	
Cumulative Gross Plant Incentives		\$324,988	\$795,374	\$1,010,707	\$1,454,627	\$1,278,187	\$2,679,144	\$3,343,072	\$3,445,396
Depreciation Expense	Q1	-	203	566	847	1,326	3,514	6,312	7,905
	Q2	-	657	1,457	1,781	2,184	2,579	3,285	3,578
	Q3	676	1,746	2,324	2,948	3,619	4,137	4,819	5,142
	Q4	337	886	1,282	2,107	1,388	2,102	4,352	4,530
Accumulated Depreciation	Q1	-	(1,216)	(5,070)	(10,980)	(19,142)	(29,847)	(44,977)	(65,338)
	Q2	-	(1,873)	(6,527)	(12,761)	(21,326)	(32,426)	(48,262)	(68,916)
	Q3	(676)	(3,619)	(8,851)	(15,709)	(24,944)	(36,563)	(53,081)	(74,058)
	Q4	(1,013)	(4,504)	(10,133)	(17,816)	(26,333)	(38,665)	(57,433)	(78,589)
Accumulated Deferred Income Tax	Q1	\$0	(\$513)	(\$2,081)	(\$4,337)	(\$7,281)	(\$10,948)	(\$16,038)	(\$22,714)
	Q2	\$0	(\$790)	(\$2,664)	(\$4,991)	(\$8,027)	(\$11,771)	(\$17,056)	(\$23,727)
	Q3	(\$285)	(\$1,494)	(\$3,532)	(\$6,020)	(\$9,216)	(\$13,032)	(\$18,444)	(\$25,072)
	Q4	(\$427)	(\$1,852)	(\$4,016)	(\$6,795)	(\$9,597)	(\$13,663)	(\$19,945)	(\$26,466)
Total Adjustment	Q1	324,988	793,646	1,003,556	1,439,310	1,251,764	2,638,349	3,282,057	3,357,343
	Q2	324,988	792,711	1,001,516	1,436,875	1,248,834	2,634,947	3,277,754	3,352,752
	Q3	324,028	790,261	998,324	1,432,898	1,244,027	2,629,549	3,271,547	3,346,265
	Q4	323,548	789,018	996,558	1,430,016	1,242,258	2,626,815	3,265,694	3,340,341

	Book Life	Tax Life
Distribution Electric	40	20

		Tax Depreciation							Total Tax Depr		Book Depreciation		ADIT
		2016	2017	2018	2019	2020	2021	2022					
2016	1	3.75%	-										
	Q2	3.75%	-										
	Q3	3.75%	2,032										
	Q4	3.75%	1,015										
2017	1	7.22%	-	\$610									
	Q2	7.22%	-	\$1,977									
	Q3	7.22%	3,912	\$1,188									
	Q4	7.22%	1,953	\$635									
2018	1	6.68%	-	\$1,174	\$481								
	Q2	6.68%	-	\$3,806	\$429								
	Q3	6.68%	3,618	\$2,287	\$551								
	Q4	6.68%	1,806	\$1,222	\$557								
2019	1	6.18%	-	\$1,086	\$927	\$366							
	Q2	6.18%	-	\$3,521	\$826	\$545							
	Q3	6.18%	3,348	\$2,115	\$1,062	\$1,325							
	Q4	6.18%	1,671	\$1,130	\$1,072	\$1,925							
2020	1	5.71%	-	\$1,005	\$857	\$1,073							
	Q2	5.71%	-	\$3,257	\$764	\$1,050	\$666						
	Q3	5.71%	3,096	\$1,957	\$982	\$2,551	\$693						
	Q4	5.71%	1,546	\$1,046	\$991	\$3,705	(\$4,086)						
2021	1	5.29%	-	\$929	\$793	\$652	\$2,066	\$5,511					
	Q2	5.29%	-	\$3,012	\$707	\$971	\$1,282	\$523					
	Q3	5.29%	2,864	\$1,810	\$908	\$2,360	\$1,334	\$866					
	Q4	5.29%	1,430	\$967	\$917	\$3,427	(\$7,866)	\$6,233					
2022	1	4.89%	-	\$860	\$733	\$603	\$1,911	\$10,609	\$2,904				
	Q2	4.89%	-	\$2,787	\$654	\$898	\$1,186	\$1,008	\$1,601				
	Q3	4.89%	2,649	\$1,674	\$840	\$2,183	\$1,234	\$1,667	\$1,183				
	Q4	4.89%	1,322	\$895	\$848	\$3,171	(\$7,276)	\$12,000	\$536				
2023	1	4.52%	-	\$795	\$678	\$558	\$1,768	\$9,813	\$5,590	\$1,891			
	Q2	4.52%	-	\$2,577	\$605	\$831	\$1,097	\$932	\$3,082	(\$721)			
	Q3	4.52%	2,451	\$1,548	\$777	\$2,019	\$1,542	\$1,542	\$2,278	(\$210)			
	Q4	4.52%	1,223	\$828	\$785	\$2,932	(\$6,731)	\$11,099	\$1,032	\$0			

Duke Energy Ohio  
EDIT Amortization To Include in Rider DCI Calculation

Line	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Refund Continues January 1, 2023													
<b>Protected Excess ADITs - PP&amp;E</b>													
1	Beginning Balance	\$110,777,929	\$110,485,439	\$110,192,949	\$109,900,459	\$109,607,969	\$109,315,479	\$109,022,989	\$108,730,499	\$108,438,009	\$108,145,519	\$107,853,028	\$107,560,538
2	Amortization	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)
3	Adjustments/True Up												
4	Ending Balance	\$110,485,439	\$110,192,949	\$109,900,459	\$109,607,969	\$109,315,479	\$109,022,989	\$108,730,499	\$108,438,009	\$108,145,519	\$107,853,028	\$107,560,538	\$107,268,048
5													
6	<b>Unprotected ADITs - PP&amp;E</b>												
7	Beginning Balance	\$44,483,674	\$43,882,543	\$43,281,412	\$42,680,282	\$42,079,151	\$41,478,020	\$40,876,890	\$40,275,759	\$39,674,628	\$39,073,497	\$38,472,367	\$37,871,236
8	Amortization	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)
9	Adjustments/True Up												
10	Transfer of Amortized Prot ADITs (-L2)	-	-	-	-	-	-	-	-	-	-	-	-
11	Ending Balance	\$43,882,543	\$43,281,412	\$42,680,282	\$42,079,151	\$41,478,020	\$40,876,890	\$40,275,759	\$39,674,628	\$39,073,497	\$38,472,367	\$37,871,236	\$37,270,105
12													
13	<b>Unprotected ADITs - Non-PP&amp;E</b>												
14	Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Amortization	-	-	-	-	-	-	-	-	-	-	-	-
16	Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17													
18	<b>Total Excess ADITs</b>												
19	Beginning Balance	\$155,261,603	\$154,367,982	\$153,474,361	\$152,580,741	\$151,687,120	\$150,793,499	\$149,899,878	\$149,006,257	\$148,112,637	\$147,219,016	\$146,325,395	\$145,431,774
20	Net Amortization Expense	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)
21	Adjustments/True Up	-	-	-	-	-	-	-	-	-	-	-	-
22	Ending Balance	\$154,367,982	\$153,474,361	\$152,580,741	\$151,687,120	\$150,793,499	\$149,899,878	\$149,006,257	\$148,112,637	\$147,219,016	\$146,325,395	\$145,431,774	\$144,538,153

Assumptions:

Annual Amort Percent for Unprotected EDITs	10.00%
Current Period Amort Percent for Dist Protected EDITs	3.168%
2018 Amort Percent for Dist Protected EDITs	0.740%
2019 Amort Percent for Dist Protected EDITs	0.690%
2020 Amort Percent for Dist Protected EDITs	1.469%
2021 Amort Percent for Dist Protected EDITs	2.579%
2022 Amort Percent for Dist Protected EDITs	3.512%

Duke Energy Ohio  
Tree Trimming Amortization To Include in Rider DCI Calculation

Line	Description	9/30/2019	12/31/2019	3/31/2020	6/30/2020	9/30/2020	12/31/2020	3/31/2021	6/30/2021	9/30/2021	12/31/2021	3/31/2022	6/30/2022	9/30/2022	12/31/2022	3/31/2023	6/30/2023	9/30/2023
1	Gross Plant	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170
2	Accumulated Depreciation	(14,078)	(28,156)	(42,234)	(56,312)	(70,390)	(84,468)	(98,546)	(112,624)	(126,702)	(140,780)	(154,858)	(168,936)	(183,014)	(197,092)	(211,170)	(225,248)	(239,326)
3	Net Plant	1,997,092	1,983,014	1,968,936	1,954,858	1,940,780	1,926,702	1,912,624	1,898,546	1,884,468	1,870,390	1,856,312	1,842,234	1,828,156	1,814,078	1,800,000	1,785,922	1,771,844
4	ADIT	(350,327)	(348,699)	(347,071)	(345,444)	(346,868)	(348,293)	(349,717)	(351,142)	(352,089)	(353,037)	(353,984)	(354,932)	(355,440)	(355,947)	(356,455)	(356,963)	(357,062)
5	Distribution Rate Base for DCI	1,646,765	1,634,315	1,621,865	1,609,414	1,593,912	1,578,409	1,562,907	1,547,404	1,532,379	1,517,353	1,502,328	1,487,302	1,472,716	1,458,131	1,443,545	1,428,959	1,414,782
6	Rate of Return (Pre-Tax)	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%
7	Return on Rate Base (Pre-Tax)	175,875	174,545	173,215	171,885	170,230	168,574	166,918	165,263	163,658	162,053	160,449	158,844	157,286	155,728	154,171	152,613	151,099
8	Depreciation Expense	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313
9	Property Tax Expense	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927
10	Revenue Requirement before CAT	313,115	311,785	310,455	309,125	307,470	305,814	304,158	302,503	300,898	299,293	297,689	296,084	294,526	292,968	291,411	289,853	288,339
11	Incremental CAT	\$816	\$813	\$809	\$806	\$802	\$797	\$793	\$789	\$784	\$780	\$776	\$772	\$768	\$764	\$760	\$756	\$752
12	Total Rider DCI Revenue Requirement	\$ 313,931	\$ 312,598	\$ 311,264	\$ 309,931	\$ 308,271	\$ 306,611	\$ 304,951	\$ 303,291	\$ 301,682	\$ 300,073	\$ 298,465	\$ 296,856	\$ 295,294	\$ 293,732	\$ 292,170	\$ 290,608	\$ 289,090

Duke Energy Ohio  
Cost of Removal Incentives to be removed from Rider DCI

Project	Book Life 39.37	Quarterly Spend (Capital)							
		2016	2017	2018	2019	2020	2021	2022	2023
Cost of Removal Incentives	Q1		\$6,211	\$6,405	\$9,749	\$11,890	\$171,672	\$75,266	\$49,169
	Q2		\$6,353	\$12,794	\$10,410	\$13,886	\$14,001	\$31,116	(\$37,377)
	Q3	\$6,481	\$9,312	\$12,478	\$9,821	\$12,279	\$14,493	\$20,294	(\$13,922)
	Q4	\$5,295	\$10,317	\$8,430	\$46,978	(\$130,394)	\$145,341	(\$7,209)	
Cumulative Cost of Removal Incentives		\$11,776	\$43,969	\$84,077	\$161,034	\$68,694	\$414,201	\$533,668	\$531,537
Quarters	Q1		27	23	19	15	11	7	3
	Q2		26	22	18	14	10	6	2
	Q3	29	25	21	17	13	9	5	1
	Q4	28	24	20	16	12	8	4	
Time Factor	Q1		17.15%	14.61%	12.07%	9.53%	6.99%	4.45%	1.91%
	Q2		16.51%	13.97%	11.43%	8.89%	6.35%	3.81%	1.27%
	Q3	18.42%	15.88%	13.34%	10.80%	8.26%	5.72%	3.18%	0.64%
	Q4	17.78%	15.24%	12.70%	10.16%	7.62%	5.08%	2.54%	0.00%
Total Cost of Removal Adjusted	Q1	-	1,065	935	1,176	1,133	11,991	\$3,346	\$937
	Q2	-	1,049	1,787	1,190	1,234	889	\$1,186	(\$475)
	Q3	1,194	1,478	1,664	1,060	1,014	828	\$644	(\$588)
	Q4	941	1,572	1,071	4,773	(9,936)	7,383	(\$183)	\$0
Total Cumulative Cost of Removal Adjustment	Q1	-	3,200	8,235	13,933	22,088	26,392	38,838	41,421
	Q2	-	4,249	10,022	15,123	23,323	27,281	40,023	40,947
	Q3	1,194	5,727	11,686	16,183	24,336	28,109	40,668	40,858
	Q4	2,135	7,299	12,757	20,956	14,400	35,492	40,485	40,858

Duke Energy Ohio  
2022 Revenue Cap Adjustment Revision  
Rider DCI

As filed in Attachment B Rider DCI December 2022 Filing				
Line No.	Calendar Year 2022	Actual Monthly Gross Revenue Collected	Revenue Cap Adjustment	Monthly Gross Revenue Total
1	January, 2022	\$ 9,532,651		\$ 9,532,651
2	February , 2022	\$ 9,627,868		\$ 9,627,868
3	March, 2022	\$ 8,106,742		\$ 8,106,742
4	April, 2022	\$ 6,313,975	\$ 199,784	\$ 6,513,758
5	May, 2022	\$ 7,920,882	\$ 199,784	\$ 8,120,666
6	June, 2022	\$ 8,532,049	\$ 199,784	\$ 8,731,833
7	July, 2022	\$ 9,911,167		\$ 9,911,167
8	August, 2022	\$ 9,861,189		\$ 9,861,189
9	September, 2022	\$ 9,279,755		\$ 9,279,755
10	October, 2022	\$ 7,220,311		\$ 7,220,311
11	November, 2022	\$ 8,446,276		\$ 8,446,276
12	December, 2022	\$ 8,798,016		\$ 8,798,016
13	Total	<u>\$ 103,550,880</u>	<u>\$ 599,351</u>	<u>\$ 104,150,231</u>
14	2022 Revenue Cap			\$ 102,900,000
15	Amount Above/(Below) Revenue Cap			\$ 1,250,231 Ln 13 - Ln 14
16	2022 Audit Fees			\$ 49,340
17	Revenue to be returned to Customers			<u>\$ 1,200,891</u> Ln 15 - Ln 16
18	Revenue Requirement Adjustment			<u>\$ 4,803,564</u> Ln 17 x 4 quarters

Revised December 2022 Actual Monthly Gross Revenue Collected				
Line No.	Calendar Year 2022	Actual Monthly Gross Revenue Collected	Revenue Cap Adjustment	Monthly Gross Revenue Total
1	January, 2022	\$ 9,532,651		\$ 9,532,651
2	February , 2022	\$ 9,627,868		\$ 9,627,868
3	March, 2022	\$ 8,106,742		\$ 8,106,742
4	April, 2022	\$ 6,313,975	\$ 199,784	\$ 6,513,758
5	May, 2022	\$ 7,920,882	\$ 199,784	\$ 8,120,666
6	June, 2022	\$ 8,532,049	\$ 199,784	\$ 8,731,833
7	July, 2022	\$ 9,911,167		\$ 9,911,167
8	August, 2022	\$ 9,861,189		\$ 9,861,189
9	September, 2022	\$ 9,279,755		\$ 9,279,755
10	October, 2022	\$ 7,220,311		\$ 7,220,311
11	November, 2022	\$ 8,446,276		\$ 8,446,276
12	December, 2022 <sup>(1)</sup>	\$ 8,952,821		\$ 8,952,821
13	Total	<u>\$ 103,705,685</u>	<u>\$ 599,351</u>	<u>\$ 104,305,036</u>
14	2022 Revenue Cap			\$ 102,900,000
15	Amount Above/(Below) Revenue Cap			\$ 1,405,036 Ln 13 - Ln 14
16	2022 Audit Fees			\$ 49,340
17	Revenue to be returned to Customers			<u>\$ 1,355,696</u> Ln 15 - Ln 16
18	Revised Revenue Requirement Adjustment			<u>\$ 5,422,786</u> Ln 17 x 4 quarters
19	Revenue Requirement Adjustment as filed December 2022			<u>\$ 4,803,564</u>
20	Revenue Requirement Adjustment to include in September 2023			<u>\$ 619,222</u>

Notes: (1) To revise 2022 Revenue Cap Adjustment

**This foregoing document was electronically filed with the Public Utilities  
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**in**

**Case No(s). 23-0926-EL-RDR, 89-6002-EL-TRF**

Summary: Tariff Revised Tariff Pages, PUCO No. 19, Amended Quarterly Report of Rider DCI electronically filed by Mrs. Minna Sunderman on behalf of Duke Energy Ohio, Inc. and D'Ascenzo, Rocco and Vaysman, Larisa.