BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Implement a Capital Expenditure Program.		Case No. 13-2417-GA-UNC
In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods.)))	Case No. 13-2418-GA-AAM

2017 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 – 2017
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)
<u>Exhibit 6</u> :	Property Tax Deferral
Exhibit 7:	Incremental Revenue Associated with CEP Investments
Exhibit 8:	Actual – Authorized CEP Explanations
<u>Exhibit 9</u> :	Estimated Capital Budget - 2018

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,

<u>/s/Jeanne W. Kingery</u> Rocco O. D'Ascenzo (0077651) Deputy General Counsel Jeanne W. Kingery (0012172) (Counsel of Record) Associate General Counsel 155 East Broad Street Columbus, Ohio 43215 (614) 222-1334 (614) 222-1337 (facsimile) Rocco.D'Ascenzo@duke-energy.com Jeanne.Kingery@duke-energy.com

Attorneys for Duke Energy Ohio, Inc.

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 30th day of April, 2018, to the persons listed below.

<u>/s/ Jeanne W. Kingery</u> Jeanne W. Kingery

John H. Jones Assistant Attorney General Public Utilities Section 30 East Broad Street, 16th floor Columbus, OH 43215 john.jones@ohioattorneygeneral.gov

Counsel for Staff, Public Utilities Commission of Ohio

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, 2017 (\$ MILLIONS)

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

Line No.	Category		2	017
1	Distribution Improvement	[A]	\$	64.7
2	Information Technology			2.1
3	Compliance with Rules, Regulations and Orders			1.2
4	Total		\$	68.0

[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 PERIODS ENDED DECEMBER 31, 2014 THROUGH DECEMBER 31, 2017

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 2/31/2013 [2]		Balance at 12/31/2014		alance at 2/31/2015	Balance at 12/31/2016	Balance at 2/31/2017	
<u> </u>	Description	14	./31/2013 [2]		12/31/2014	12	2/31/2013	12/31/2010	2/31/2017	
1	Deferred Depreciation Expense	\$	246,242	\$	906,019	\$	1,757,223	\$ 3,386,933	\$ 5,883,666 Exh	ibit 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 Exh	ibit No. 5, Line 3
3	Deferred Property Tax Expense	\$	-	\$	509,951	\$	1,111,178	\$ 2,094,658	\$ 3,625,440 Exh	ibit No. 6, Line 3
4	Incremental Revenue Offset Deferral	\$	(1,043,238)	\$	(1,811,413)	\$	(4,121,558)	\$ (3,058,051)	\$ (3,899,616) Exh	ibit No. 7, Line 4
5	Total Deferred CEP Amounts [2]	\$	(402,847)	\$	1,059,744	\$	1,561,168	\$ 7,671,418	\$ 13,490,323 Sun	n of Lines 1 - 4
6	Deferred Taxes - Depreciation			\$	(317,107)		(615,028)	(1,185,427)	(2,059,283) Line	
7	Deferred Taxes - PISCC			\$	(509,315)	\$	(985,014)	\$ (1,836,757)	\$ (2,758,292) Line	2 x -35%
8	Net Cumulative Deferred CEP Amounts			\$	233,322	\$	(38,874)	\$ 4,649,234	\$ 8,672,748 Sun	n of Lines 5 - 7
9	Rate of Return				9.16%		9.16%	9.16%		Tax rate of return approved in Case No. 12-1685-GA-AIF
10	Pre-Tax Return on Deferred CEP Amounts			\$	21,372	\$	(3,561)	\$ 425,870	\$ 794,424 Line	e 8 x Line 9
11	Amortization of Deferred Depreciation Regulatory Asset			\$	55,399		107,446	207,095	359,758 Line	9 1 x 2.54% [1]
12	Amortization of Deferred PISCC Regulatory Asset			\$	88,978 \$		172,083	320,883		2 x 2.54% [1]
13	Amortization of Deferred Property Tax Regulatory Asset			\$	31,181 \$		67,943	128,078		3 x 2.54% [1]
14	Amortization of Revenue Offset Deferral			\$	(110,759) \$	\$	(252,014)	\$ (186,985)	\$ (238,443) Line	e 4 x 2.54% [1]
15	Total Annual Revenue Requirement			\$	86,171	\$	91,897	\$ 894,941	\$ 1,619,294 Sun	n of Lines 11 - 14
	Allocation %									
16	Rate RS / RFT / RSLI				72.3475%		72.3475%	72.3475%		e No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
17	Rate GS / FT Small				7.4632%		7.4632%	7.4632%		e No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
18	Rate GS / FT Large				15.6175%		15.6175%	15.6175%		e No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
19	Rate IT				4.5718%		4.5718%	4.5718%		e No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
20	Total Allocation				100.0000%		100.0000%	100.0000%	100.0000% Sun	n of Lines 16 - 19
	Annual Revenue Requirement									
21	Rate RS / RFT / RSLI			\$	62,342		66,486	647,468	1,171,519 Line	
22	Rate GS / FT Small			\$	6,431 \$		6,858	66,791	120,851 Line	
23	Rate GS / FT Large Rate IT			\$ \$	13,458		14,352 4,201	139,767	252,893 Line	
24 25	Total Annual Revenue Requirement			э \$	3,940 \$ 86,171 \$		91,897	40,915 894,941		e 15 x Line 19 n of Lines 21 - 24
26	Annual Bills Issued Rate RS / RFT / RSLI				4.716.733		4,733,059	4,757,415	4.795.119 Wor	rk Papers 7.2 thru 7.5
27	Rate GS / FT Small				249,180		236.052	243,983		rk Papers 7.2 thru 7.5
28	Rate GS / FT Large				91,938		103,440	94,209		rk Papers 7.2 thru 7.5
29	Rate IT				1,093		992	998		rk Papers 7.2 thru 7.5
	Estimated Monthly Rate Impact									
30	Rate RS / RFT / RSLI			\$	0.01 \$		0.03	0.16		21 / Line 26 (Cap is \$1.50 per month)
31	Rate GS / FT Small			\$	0.03 \$	\$	0.06	0.33		e 22 / Line 27
32	Rate GS / FT Large			\$	0.15 \$		0.27	1.78		23 / Line 28
33	Rate IT			\$	3.60	\$	8.21	\$ 49.15	\$ 134.23 Line	e 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.

Description: Report on all CEP Investments placed in-service during January 2017-December 2017.

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

Balance at

	Budget Category	201612	201701	201702	201703	201704	201705	201706	201707	201708
1	Distribution Improvement	\$ 123,851,365	\$ 126,984,779	\$ 126,557,792	2 \$ 130,459,040	\$ 150,365,538	\$ 153,613,086	\$ 156,434,838 \$	155,660,737	\$ 157,771,998
2	Information Technology	\$ 4,004,097	\$ 4,010,449	\$ 4,034,991	\$ 4,035,212	\$ 4,035,293	\$ 4,173,349	\$ 6,721,143 \$	6,723,126	\$ 18,167,316
3	Total CEP In-Service	\$ 127,855,462	\$ 130,995,228	\$ 130,592,784	\$ 134,494,251	\$ 154,400,831	\$ 157,786,435	\$ 163,155,981 \$	162,383,864	\$ 175,939,314

[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	201612	201701	201702	201703	201704	201705	201706	201707	201708
4	Distribution Improvement	\$ (7,103,001) \$	3,133,414 \$	(426,987) \$	3,901,247 \$	19,906,498 \$	3,247,548 \$	2,821,752 \$	(774,101) \$	2,111,261
5	Information Technology	\$ (27,087) \$	6,352 \$	24,542 \$	221 \$	82 \$	138,056 \$	2,547,794 \$	1,983 \$	11,444,190
6	Total CEP In-Service Activity - Net Assets	\$ (7,130,088) \$	3,139,765 \$	(402,444) \$	3,901,468 \$	19,906,580 \$	3,385,603 \$	5,369,547 \$	(772,118) \$	13,555,451

[C] Monthly Activity - Assets (Total)

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

	Budget Category	201612	201701		201702	2	01703	201704	201705	201706	:	201707	201708
7	Distribution Improvement	\$ 5,004,063 \$	3,289,019 \$	5	3,813,969	\$	4,037,311 \$	19,937,335	\$ 4,325,405 \$	3,305,537	\$	(332,999) \$	2,183,864
8	Information Technology	\$ (27,087) \$	6,352 \$	5	24,542	\$	221 \$	82	\$ 138,056 \$	2,558,968	\$	1,983 \$	11,444,190
9	Total CEP In-Service Activity - Gross Assets	\$ 4,976,976 \$	3,295,371 \$	5	3,838,511	\$	4,037,532 \$	19,937,417	\$ 4,463,461 \$	5,864,505	\$	(331,016) \$	13,628,054

[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	2016	612	201701	201702	201703	201704	20170	5	:	201706	201707	1	201708
10	Distribution Improvement	\$	-	\$ -	\$ -	\$ -	\$ - \$	5	-	\$	-	\$ -	\$	-
11	Information Technology	\$		\$ -	\$ -	\$ -	\$ - \$		-	\$	-	\$ 	\$	-
12	Total CEP In-Service Activity - Gross Assets Above Cap	\$	-	\$ -	\$ -	\$ -	\$ - \$;	-	\$	-	\$ -	\$	-

Description: Report on all CEP Investments placed in-service during January 2017-December 2017.

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	201612	201701	201702	201703	201704	201705	201706	201707	201708
13	Distribution Improvement	\$ (12,107,063) \$	(155,605) \$	(4,240,955) \$	(136,064) \$	(30,837) \$	(1,077,857) \$	(483,785) \$	(441,102) \$	(72,604)
14	Information Technology	\$-\$	- \$	- \$	- \$	- \$	- \$	(11,174) \$	- \$	-
15	Total CEP In-Service Activity - Retirements	\$ (12,107,063) \$	(155,605) \$	(4,240,955) \$	(136,064) \$	(30,837) \$	(1,077,857) \$	(494,958) \$	(441,102) \$	(72,604)

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

	Budget Category	20161	12	201701	201702	201703	201704	201705	201706	201707	20	01708
16	Distribution Improvement	\$	-	\$ -	\$	-						
17	Information Technology	\$	-	\$ -	\$ 	\$ -	\$ 	\$ -	\$ 	\$ -	\$	-
18	Total CEP In-Service Activity - Retirements Above Cap	\$	-	\$ -	\$	-						

Description: Report on all CEP Investments placed in-service during January 2017-December 2017. 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

	······································				Balance at
	Budget Category	201709	201710	201711	201712
1	Distribution Improvement	\$ 160,629,447	\$ 160,471,108	\$ 167,410,453	\$ 188,071,205
2	Information Technology	\$ 18,200,193	\$ 18,200,193	\$ 18,991,185	\$ 19,352,409
3	Total CEP In-Service	\$ 178,829,640	\$ 178,671,300	\$ 186,401,638	\$ 207,423,614

[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]					Α	ctivity for Twelve
	Dudant Catagoni	201709	201710	201711	201712		Months Ended
	Budget Category	201709	201710	201711	201712		12/31/2017
4	Distribution Improvement	\$ 2,857,449	\$ (158,339)	\$ 6,939,345	\$ 20,660,752	\$	64,219,840
5	Information Technology	\$ 32,877	\$ -	\$ 790,992	\$ 361,224	\$	15,348,312
6	Total CEP In-Service Activity - Net Assets	\$ 2,890,325	\$ (158,339)	\$ 7,730,337	\$ 21,021,976	\$	79,568,151

[C] Monthly Activity - Assets (Total)

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

	Source: WP-3.1					ctivity for Twelve Months Ended
	Budget Category	201709	201710	201711	201712	12/31/2017
7	Distribution Improvement	\$ 3,000,173	\$ -	\$ 7,548,034	\$ 20,756,442	\$ 71,864,090
8	Information Technology	\$ 32,877	\$ -	\$ 790,992	\$ 361,224	\$ 15,359,485
9	Total CEP In-Service Activity - Gross Assets	\$ 3,033,049	\$ -	\$ 8,339,027	\$ 21,117,666	\$ 87,223,575

[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	201709	201710	201711	201712	Months Ended 12/31/2017
10	Distribution Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
11	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
12	Total CEP In-Service Activity - Gross Assets Above Cap	\$ -	\$ -	\$ -	\$ -	\$ -

Description: Report on all CEP Investments placed in-service during January 2017-December 2017. Represents Net Asset Balance eligible for Accounting Authority.

[E] Monthly Activity - Retirements (Total)

Description: Monthly activity for all Retirements processed. Source: WP-3.2

	Source: WP-3.2 Budget Category	201709		201710	201711	201712	ctivity for Twelve Months Ended 12/31/2017
13	Distribution Improvement	\$ (142,724) \$	3	(158,339)	\$ (608,689)	\$ (95,690)	\$ (7,644,251)
14	Information Technology	\$ - \$	3		\$ -	\$ 	\$ (11,174)
15	Total CEP In-Service Activity - Retirements	\$ (142,724) \$	5	(158,339)	\$ (608,689)	\$ (95,690)	\$ (7,655,424)

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

	Budget Category	201709	201710	201711	201712	A	ctivity for Twelve 12/31/2017
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 ADDITIONS BY FERC ACCOUNT FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017 SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201612	201701	2017	02	201703		201704	201705	2	201706	20	01707
Distribution Improvement	374	2740	Land and Land Rights	0.00%						\$	314,767 \$	6 (241,400)	\$	205,042	\$	940
	374	2741	Rights of Way	1.54%									\$	(37)	\$	(0)
	374	2742	City Gate Check Station	0.00%												
	375	2750	Structures & Improvements	2.09%						\$	16,435,698 \$	385,147	\$	3,115	\$	3,115
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%												
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ 354,123	\$ 45,730	\$ 27	9,815	\$ 495,155	\$	103,592 \$	85,514	\$	669,051	\$	35,697
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ 1,137,993	\$ 1,386,251	\$ 1,14	5,913	\$ 1,079,797	\$	675,383 \$	523,237	\$	596,547	\$	843,593
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ 93,519	\$ 2,415	\$	3,639)	\$ (4,151) \$	68,673 \$	8 856	\$		\$	-
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%	\$ 18,415	\$ 20,467	\$	6,623	\$ -		\$	9,290	\$		\$	
	378	2782	District Regulating Equipment	2.40%	\$ -	\$ 87,921	\$8	5,424	\$ 77,965		\$	- 3	\$		\$	-
	379	2790	Meas. & Reg City Gate	6.67%	\$ 15,293	\$ 11,071	\$ 10	5,402	\$ 6,922	\$	17,792 \$	6 4,621	\$	3,617	\$	6,540
	380	2801	Services- Cast Iron & Copper	3.11%	\$ 35	\$ 28	\$	17	\$ 48	\$	53 \$	6 48	\$	37	\$	(89
	380	2802,2804, 2808	Services-Steel	2.88%	\$ 137,871	\$ 83,740	\$ 5	5,578	\$ 61,251	\$	70,541 \$	6 224,594	\$	42,223	\$	(7,423
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ 2,776,396	\$ 1,455,980	\$ 1,37	8,822	\$ 1,881,422	\$	2,069,800 \$	3 2,980,465	\$	1,460,143	\$ (1	1,429,882
	381	2810,2811	Meters	2.22%	\$ 231,905	\$ 176,717	\$ 63	8,459	\$ 292,159	\$	140,182 \$	6 102,443	\$	263,796	\$	169,721
	381	2812	Utility of the Future Meters	5.00%												
	382	2820,2821	Meter Installations	2.00%												
	383	2830	House Regulators	2.00%	\$ 4,485	\$ 8,625	\$ 2	2,789	\$ 6,782	\$	11,503 \$	5 7,925	\$	10,031	\$	6,433
	384	2840	House Regulator Installations	2.00%												
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%	\$ 6,221	\$ 	\$	-	\$ -							
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%												
	387	2870	Other Equipment - Other	6.67%												
	387	2871	Street Lighting Equipment	2.67%		\$ 3	\$	58	\$ 111	\$	157 \$	S 111	\$		\$	-
	390	2900	Structures & Improvements	3.33%												
	394	2940	Tools, Shop & Garage Equipment	4.00%	\$ 225,763	\$ 8,166	\$ 1 1	4,243	\$ 68,939	\$	29,194 \$	127,585	\$	51,972	\$	38,355
	395	2950	Laboratory Equipment	6.67%												
	396	2960	Power Operated Equipment	6.36%			\$ (1	7,449)	\$ 70,911		\$	109,359	\$		\$	-
	397	2970	Communication Equipment	6.67%	\$ 2,043	\$ 1,906	\$	1,913	\$ -		\$	5,611	\$		\$	-
Distribution Improveme	nt Sum		· · · ·		\$ 5,004,063	\$ 3,289,019	\$ 3,8 1	3,969	\$ 4,037,311	\$	19,937,335 \$	6 4,325,405	\$	3,305,537	\$	(332,999
Information Technology	391	2911	Electronic Data Processing	20.00%		\$ 531		0,706		\$	82 \$				\$	C
		2030	Miscellaneous Intangible Plant	20.00%	(27,087)	5,821		3,837			\$	5 115,552	\$	2,558,968	•	1,983
		20310	Miscellaneous Intangible Plant - Enable	10.00%		\$	\$		\$ -	\$	- \$	-	\$		\$	-
Information Technology	Sum				\$ (27,087)	\$ 6,352	\$2	4,542	\$ 221	\$	82 \$	138,056	\$	2,558,968	\$	1,983

Total CEP Additions

\$ 4,976,976 \$ 3,295,371 \$ 3,838,511 \$ 4,037,532 \$ 19,937,417 \$ 4,463,461 \$ 5,864,505 \$ (331,016)

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 MONTHS - JANUARY 2017 - DECEMBER 2017 SOURCE: POWERPLAN

	374 274 374 274 374 274 375 2755 376 2761, 2 376 2762, 65, 376 2763, 266 378 278 378 278 379 279 380 2802, 280. 380 2803, 05, 381 2810, 2810	1 Rights of City Gate 2 City Gate 0 Structures 7764 Mains - C 67, 69 Mains - S 6, 2768 Mains - S 0 System M 1 System M 2 District R 0 Meas. & F 1 Services- 4, 2808 Services-	Check Station s & Improvements ast Iron & Copper teel lastic leas. & Reg. Station Equipment eagulating Equipment egulating Equipment eg City Gate Cast Iron & Copper	0.00% 1.54% 0.00% 2.09% 2.72% 1.87% 2.08% 2.35% 7.00% 2.40% 6.67% 3.11%	\$ \$ \$	23,893 (16,802) 242,723 361,003	\$ \$ \$ \$	(7,091) 3,271 35,225 336,157 2,913		\$ \$ \$ \$	26 23,630 495,558 2,505,146 246		7,167 15,395,220 2,624,246 35,460 -
	374 274 375 275 376 2761, 2 376 2762, 65, 378 278 378 278 378 278 378 278 378 278 379 280 380 2803,05,	2 City Gate 0 Structures 764 Mains - C 67, 69 Mains - S 6, 2768 Mains - N 0 System M 1 System M 2 District R 0 Meas. & F 1 System M 2 District R 1 Services- 4, 2808 Services-	Check Station s & Improvements ast Iron & Copper teel lastic leas. & Reg. Station Equipment eagulating Equipment egulating Equipment eg City Gate Cast Iron & Copper	0.00% 2.09% 2.72% 1.87% 2.08% 2.35% 7.00% 2.40% 6.67%	\$ \$ \$	242,723 361,003	\$ \$ \$	35,225 336,157 2,913		\$ \$ \$	495,558 2,505,146	\$ \$ \$	15,395,220 2,624,246
	375 275 376 2761, 2 376 2762, 65, 376 2763, 276 378 278 378 278 379 279 380 2802,280 380 2803,05,	D Structures 764 Mains - C 67, 69 Mains - S 6, 2768 Mains - P 0 System M 1 System M 2 District R 0 Meas. & F 1 System M 2 District R 1 Services- 4, 2808 Services-	s & Improvements ast Iron & Copper teel lastic leas. & Reg. Station Equipment eas. & Reg. Station Equipment-Elec egulating Equipment Reg City Gate Cast Iron & Copper	2.09% 2.72% 1.87% 2.08% 2.35% 7.00% 2.40% 6.67%	\$ \$ \$	242,723 361,003	\$ \$ \$	35,225 336,157 2,913		\$ \$ \$	495,558 2,505,146	\$ \$ \$	15,395,220 2,624,246
	376 2761, 2 376 2762, 65, 378 2763, 276 378 278 378 278 378 278 379 279 380 2802,280 380 2803,05,	Amins - C 67, 69 Mains - S 6, 2768 Mains - P 0 System M 1 System M 2 District Re 0 Meas. & F 4 Services- 4, 2808 Services-	ast Iron & Copper teel lastic leas. & Reg. Station Equipment leas. & Reg. Station Equipment-Elec agulating Equipment Reg City Gate Cast Iron & Copper	2.72% 1.87% 2.08% 2.35% 7.00% 2.40% 6.67%	\$ \$ \$	242,723 361,003	\$ \$ \$	35,225 336,157 2,913		\$ \$ \$	495,558 2,505,146	\$ \$ \$	15,395,220 2,624,246
	376 2762, 65, 376 2763, 276 378 278 378 278 378 278 379 279 380 2803, 205, 380 2803, 05,	67, 69 Mains - Si 6, 2768 Mains - Pi 0 System M 1 System M 2 District Re 0 Meas. & Fi 1 Services- 4, 2808 Services-	teel lastic leas. & Reg. Station Equipment leas. & Reg. Station Equipment-Elec egulating Equipment Reg City Gate Cast Iron & Copper	1.87% 2.08% 2.35% 7.00% 2.40% 6.67%	\$	361,003	\$ \$	336,157 2,913		\$ \$	2,505,146	\$ \$	2,624,246
	376 2763, 276 378 278 378 278 378 278 379 279 380 2802,280 380 2803,05,	6, 2768 Mains - P 0 System M 1 System M 2 District Re 0 Meas. & F 1 Services- 4, 2808 Services-	astic leas. & Reg. Station Equipment leas. & Reg. Station Equipment-Elec egulating Equipment Reg City Gate Cast Iron & Copper	2.08% 2.35% 7.00% 2.40% 6.67%	\$	361,003	\$ \$	336,157 2,913		\$ \$	2,505,146	\$ \$	2,624,246
	378 278 378 278 378 279 380 280 380 2802,280 380 2803,05,	0 System M 1 System M 2 District Re 0 Meas. & F 1 Services- 4, 2808 Services-	leas. & Reg. Station Equipment leas. & Reg. Station Equipment-Elec egulating Equipment Reg City Gate Cast Iron & Copper	2.35% 7.00% 2.40% 6.67%	\$,	\$	2,913		\$		\$	
	378 278 378 278 379 279 380 2802,280 380 2803,05,	1 System M 2 District Re 0 Meas. & F 1 Services- 4, 2808 Services-	leas. & Reg. Station Equipment-Elec egulating Equipment Reg City Gate Cast Iron & Copper	7.00% 2.40% 6.67%				<i>.</i>			246		35,460 -
	378 278 379 279 380 280 380 2802,280 380 2803,05,	2 District Re 0 Meas. & F 1 Services- 4, 2808 Services-3	egulating Equipment Reg City Gate Cast Iron & Copper	2.40% 6.67%				<i>.</i>			246	\$	-
	3792793802803802802,2803802803,05,	0 Meas. & F 1 Services- 4, 2808 Services-	Reg City Gate Cast Iron & Copper	6.67%			٠	()					
3	3802803802802,2803802803,05,	1 Services- 4, 2808 Services-	Cast Iron & Copper				¢.	()					
3	380 2802,2804 380 2803,05,	4, 2808 Services-		2 1 1 9/			\$	(2,568)		\$	802	\$	2,254
3	380 2803,05,		Chaol		\$	5,737	\$	3,161		\$	6,063		23
		06 07 Services	Sleei	2.88%	\$	52,213	\$	79,691		\$	144,442	\$	80,083
	201 2010 2	Joe vices-	Plastic	3.59%	\$	1,227,004	\$ 3	2,183,577		\$	3,653,705	\$	2,126,936
· · · · · · · · · · · · · · · · · · ·	2010,2	811 Meters		2.22%	\$	209,309	\$	307,110		\$	614,469	\$	415,064
3	381 281	2 Utility of t	he Future Meters	5.00%									
3	382 2820,2	821 Meter Inst	tallations	2.00%									
3	383 283	0 House Re	egulators	2.00%	\$	9,018	\$	17,137		\$	24,361	\$	20,760
3	384 284	0 House Re	gulator Installations	2.00%									
3	385 285	0 Large Ind	ustrial Meas. & Reg. Equipment	2.63%									
3	385 285	1 Large Ind	ustrial Meas. & Reg. Equipment - Comm	4.20%									
3	387 287	0 Other Equ	uipment - Other	6.67%									
3	387 287	1 Street Lig	hting Equipment	2.67%	\$	5,711	\$	3,128		\$	6,013	\$	-
3	390 290	0 Structures	s & Improvements	3.33%									
3	394 294	0 Tools, Sh	op & Garage Equipment	4.00%	\$	64,057	\$	38,461		\$	73,572	\$	49,229
3	395 295	0 Laborator	y Equipment	6.67%									
3	396 296	0 Power Op	erated Equipment	6.36%	\$	-							
3	397 297	0 Communi	cation Equipment	6.67%	\$	-							
Distribution Improvement Sum	m	-			\$	2,183,864	\$ 3	3,000,173 \$	-	\$	7,548,034	\$	20,756,442
Information Technology	391 291	1 Electronic	Data Processing	20.00%	\$	521,642	\$	(5,953)		\$	1,479	\$	1,159
in contrology	203		eous Intangible Plant	20.00%	\$	2,504,565		(125,732)		Ψ ¢	223,184		83,619
	203		eous Intangible Plant - Enable	10.00%	φ \$	8,417,983		164,562 \$	_	φ \$	566,329		276,445
Information Technology Sum		o ivilocellari		10.00 /6		11,444,190		32,877 \$		\$	790,992		361,224
monnation reciniology Sull	1				φ	11,444,130	ę	32,011 4	•	¢	130,392	φ	301,224

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 MONTHS - JANUARY 2017 - DECEMBER 2017 SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201	L612	201701		201702	201703	201704		201705	201706	201707
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%	\$	(51) \$	- 3	\$	(78,662) \$	-		\$	- \$	- \$	-
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$	(68,821)	(8,52	B) \$	(12,834) \$	(1,485)		\$	(261,680) \$	(46,826) \$	(210,957
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$	(77,568)	(73,29	4) \$	(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%	\$	(13,032)	(14,32	1) \$	(21,069) \$	(15,645)		\$	(212,124) \$	(112,304) \$	(46,32
	380	2802,2804, 2808	Services-Steel	2.88%	\$	(6,220)	(3,01	2) \$	(9,348) \$	(4,225)		\$	(44,477) \$	(15,744) \$	(12,015
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$	(57,819)	(56,44	9)\$	(43,120) \$	(51,619)		\$	(273,118) \$	(88,362) \$	(131,00
	381	2810,2811	Meters	2.22%	\$ (9,0	589,898)	- ¹	\$	(3,374,670) \$	(32,811)	\$ (25,43	31) \$	(26,305) \$	(21,050) \$	(15,48
	381	2812	Utility of the Future Meters	5.00%											
	382	2820,2821	Meter Installations	2.00%											
	383	2830	House Regulators	2.00%	\$ (2,	193,654)	- 3	\$	(20,741) \$	(30,195)	\$ (5,40	06) \$	(1,814) \$	(6,338) \$	(11,28
	384	2840	House Regulator Installations	2.00%	\$	- 1- C						÷			
	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%								\$	(165,269)		
	394	2940	Tools, Shop & Garage Equipment	4.00%									\$	(165,949)	
	395	2950	Laboratory Equipment	6.67%										(
	396	2960	Power Operated Equipment	6.36%											
	397	2970	Communication Equipment	6.67%											
Distribution Improvement S	um				\$ (12,:	107,063) \$	(155,60	5)\$	(4,240,955) \$	(136,064)	\$ (30,83	37) \$	(1,077,857) \$	(483,785) \$	(441,10)
nformation Technology	391	2911	Electronic Data Processing	20.00%	\$	_ 4		¢	. ¢		¢	¢	_ ¢	(11,174) \$	
inormation recimology	0	2030	Miscellaneous Intangible Plant	20.00%	Ψ	_ 4		φ ¢	- 4 _ 6		Ψ - ¢	φ Φ	- φ _ ¢	(11,174) Ø	
	0	2030	Miscellaneous Intangible Plant - Enable	10.00%	φ 6		-	φ Φ	- Þ	-	ψ - Φ	Ф \$	- Þ	- J ¢	-
nformation Technology Sun	ů	20310	Iniscenarieous mangible Plant - Enable	10.00%	⊅ \$	- 9		<u></u>	- \$	-	<u> </u>	م غ	- ⊅ - \$	(11,174) \$	-
mormation rechnology sun	11				Ş	- ;		Ş	- >	-	ə -	Ş	- >	(11,174) Ş	

Total CEP Retirements

\$ (12,107,063) \$ (155,605) \$ (4,240,955) \$ (136,064) \$ (30,837) \$ (1,077,857) \$ (494,958) \$ (441,102)

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 MONTHS - JANUARY 2017 - DECEMBER 2017 SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201708	201	709	201710		201711	2	01712
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%	\$ -	\$	(322)		4) \$	(47,435)	\$	(29,512)
	376	2763, 2766, 2768	Mains - Plastic	2.08%		\$	(937)	\$ (5	4) \$	(11,059)	\$	(3,946)
	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%	\$ (35,481)	\$ (16,872)	\$ (42,34	9) \$	(202,621)	\$	(10,400)
	380	2802,2804, 2808	Services-Steel	2.88%	\$ (7,128)	\$	(5,259)	\$ (8,00	7) \$	(51,211)	\$	(249)
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ (18,505)	\$ (!	96,484)	\$ (95,18	0) \$	(296,363)	\$	(37,623)
	381	2810,2811	Meters	2.22%	\$ (870)	\$	(2,056)	\$ (1,25	2) \$	-	\$	(1,373)
	381	2812	Utility of the Future Meters	5.00%								
	382	2820,2821	Meter Installations	2.00%								
	383	2830	House Regulators	2.00%	\$ (10,619)	\$ (2	20,794)	\$ (11,46	3) \$	-	\$	(12,588)
	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 Su	m				\$ (72,604)	\$ (1	42,724)	\$ (158,33	9)\$	(608,689)	\$	(95,690)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$	-	\$-	\$	-	\$	-
5,	0	2030	Miscellaneous Intangible Plant	20.00%	\$ -	\$	-	• \$-	\$	-	\$	
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%	\$ -	\$	-	\$-	\$	-	\$	-
Information Technology Sum	-				\$ -	\$	-	\$-	\$	-	\$	-
Total CEP Retirements					\$ (72,604)	\$ (1	42,724)	\$ (158,33	9)\$	(608,689)	\$	(95,690)

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

Line

No.

[A] <u>Cumulative Balance</u> Description: Cumulative Deferred Depreciation Balance for Distribution Improvement Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

		Balance at								
	Budget Category	201612	201701	201702	201703	201704	201705	201706	201707	201708
1	Distribution Improvement - Deferred Depreciation	\$ 5,874,919 \$	6,182,987 \$	6,498,471 \$	6,815,083 \$	7,141,139 \$	7,504,067 \$	7,876,931 \$	8,255,729 \$	8,631,302

[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	201612	201701	201702	201703	201704	201705	201706	201707	201708
2	Land and Land Rights	\$-\$	- \$	- \$	- \$	314,767 \$	(241,400) \$	205,042 \$	940 \$	23,893
3	Rights of Way	\$-\$	- \$	- \$	- \$	- \$	- \$	(37) \$	(0) \$	-
4	City Gate Check Station	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
5	Structures & Improvements	\$-\$	- \$	- \$	- \$	16,435,698 \$	385,147 \$	3,115 \$	3,115 \$	(16,802)
6	Mains - Cast Iron & Copper	\$ (51) \$	- \$	(78,662) \$	- \$	- \$	- \$	- \$	- \$	-
7	Mains - Steel	\$ 285,302 \$	37,203 \$	266,982 \$	493,670 \$	103,592 \$	(176,167) \$	622,225 \$	(175,260) \$	242,723
8	Mains - Plastic	\$ 1,060,424 \$	1,312,957 \$	465,401 \$	1,079,714 \$	675,383 \$	430,169 \$	569,336 \$	829,554 \$	361,003
9	System Meas. & Reg. Station Equipment	\$ 93,519 \$	2,415 \$	(3,639) \$	(4,151) \$	68,673 \$	856 \$	- \$	- \$	-
10	System Meas. & Reg. Station Equipment-Elec	\$ 18,415 \$	20,467 \$	6,623 \$	- \$	- \$	9,290 \$	- \$	- \$	-
11	District Regulating Equipment	\$-\$	87,921 \$	85,424 \$	77,965 \$	- \$	- \$	- \$	- \$	-
12	Meas. & Reg City Gate	\$ 15,293 \$	11,071 \$	105,402 \$	6,922 \$	17,792 \$	4,621 \$	3,617 \$	6,540 \$	-
13	Services- Cast Iron & Copper	\$ (12,997) \$	(14,294) \$	(21,052) \$	(15,596) \$	53 \$	(212,076) \$	(112,267) \$	(46,410) \$	(29,744)
14	Services-Steel	\$ 131,651 \$	80,727 \$	46,231 \$	57,026 \$	70,541 \$	180,117 \$	26,479 \$	(19,438) \$	45,085
15	Services-Plastic	\$ 2,718,577 \$	1,399,531 \$	1,335,702 \$	1,829,802 \$	2,069,800 \$	2,707,347 \$	1,371,780 \$	(1,560,889) \$	1,208,499
16	Meters	\$ (9,457,993) \$	176,717 \$	(2,736,210) \$	259,348 \$	114,751 \$	76,137 \$	242,745 \$	154,240 \$	208,438
17	Utility of the Future Meters	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
18	Meter Installations	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
19	House Regulators	\$ (2,189,169) \$	8,625 \$	2,047 \$	(23,413) \$	6,098 \$	6,110 \$	3,693 \$	(4,848) \$	(1,601)
20	House Regulator Installations	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
21		\$ 6,221 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
22		\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
23	Other Equipment - Other	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
24	Street Lighting Equipment	\$-\$	3 \$	58 \$	111 \$	157 \$	111 \$	- \$	- \$	5,711
25	Structures & Improvements	\$-\$	- \$	- \$	- \$	- \$	(165,269) \$	- \$	- \$	-
27	Tools, Shop & Garage Equipment	\$ 225,763 \$	8,166 \$	114,243 \$	68,939 \$	29,194 \$	127,585 \$	(113,977) \$	38,355 \$	64,057
28	Laboratory Equipment	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
29	Power Operated Equipment	\$-\$	- \$	(17,449) \$	70,911 \$	- \$	109,359 \$	- \$	- \$	-
30	Communication Equipment	\$ 2,043 \$	1,906 \$	1,913 \$	- \$	- \$	5,611 \$	- \$	- \$	-
31	Total Distribution Improvement	\$ (7,103,001) \$	3,133,414 \$	(426,987) \$	3,901,247 \$	19,906,498 \$	3,247,548 \$	2,821,752 \$	(774,101) \$	2,111,261

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

Line

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

		Depreciatio	n									
	Utility Account	Rate [1]		201612	201701	201702	201703	201704	201705	201706	201707	201708
32	Land and Land Rights	0.00%	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
33	Rights of Way	1.54%	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
34	City Gate Check Station	0.00%	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
35	Structures & Improvements	2.09%	\$	528 \$	528 \$	528 \$	528 \$	528 \$	29,154 \$	29,825 \$	29,830 \$	29,836
36	Mains - Cast Iron & Copper	2.72%	\$	22 \$	21 \$	21 \$	(157) \$	(157) \$	(157) \$	(157) \$	(157) \$	(157)
37	Mains - Steel	1.87%	\$	38,020 \$	38,464 \$	38,522 \$	38,938 \$	39,707 \$	39,869 \$	39,594 \$	40,564 \$	40,291
38	Mains - Plastic	2.08%	\$	55,259 \$	57,098 \$	59,373 \$		62,052 \$	63,222 \$	63,968 \$	64,955 \$	66,393
39	System Meas. & Reg. Station Equipment	2.35%	\$	4,586 \$	4,769 \$	4,774 \$	4,767 \$	4,759 \$	4,893 \$	4,895 \$	4,895 \$	4,895
40	System Meas. & Reg. Station Equipment-Elec	7.00%	\$	5,835 \$	5,943 \$	6,062 \$	6,101 \$	6,101 \$	6,101 \$	6,155 \$	6,155 \$	6,155
41	District Regulating Equipment	2.40%	\$	3,080 \$	3,080 \$	3,256 \$	3,427 \$	3,582 \$	3,582 \$	3,582 \$	3,582 \$	3,582
42	Meas. & Reg City Gate	6.67%	\$	3,261 \$	3,346 \$	3,407 \$	3,993 \$	4,032 \$	4,131 \$	4,156 \$	4,176 \$	4,213
43	Services- Cast Iron & Copper	3.11%	\$	(1,574) \$	(1,608) \$	(1,645) \$	(1,700) \$	(1,740) \$	(1,740) \$	(2,289) \$	(2,580) \$	(2,701)
44	Services-Steel	2.88%	\$	4,379 \$	4,695 \$	4,889 \$	5,000 \$	5,137 \$	5,306 \$	5,738 \$	5,802 \$	5,755
45	Services-Plastic	3.59%	\$	190,922 \$	199,055 \$	203,242 \$	207,238 \$	212,712 \$	218,904 \$	227,004 \$	231,108 \$	226,438
46	Meters	2.22%	\$	1,301 \$	(16,196) \$	(15,869) \$	(20,931) \$	(20,451) \$	(20,239) \$	(20,098) \$	(19,649) \$	(19,364)
47	Utility of the Future Meters	5.00%	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
48	Meter Installations	2.00%	\$	(1,466) \$	(1,466) \$	(1,466) \$	(1,466) \$	(1,466) \$	(1,466) \$	(1,466) \$	(1,466) \$	(1,466)
49	House Regulators	2.00%	\$	1,967 \$	(1,682) \$	(1,668) \$	(1,664) \$	(1,703) \$	(1,693) \$	(1,683) \$	(1,677) \$	(1,685)
50	House Regulator Installations	2.00%	\$	125 \$	125 \$	125 \$	125 \$	125 \$	125 \$	125 \$	125 \$	125
51	Large Industrial Meas. & Reg. Equipment	2.63%	\$	19 \$	33 \$	33 \$	33 \$	33 \$	33 \$	33 \$	33 \$	33
52	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
53	Other Equipment - Other	6.67%	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
54	Street Lighting Equipment	2.67%	\$	(295) \$	(295) \$	(295) \$	(295) \$	(295) \$	(294) \$	(294) \$	(294) \$	(294)
55	Structures & Improvements	3.33%	\$	(343) \$	(343) \$	(343) \$	(343) \$	(343) \$	(343) \$	(801) \$	(801) \$	(801)
56	Tools, Shop & Garage Equipment	4.00%	\$	7,307 \$	8,059 \$	8,086 \$	8,467 \$	8,697 \$	8,794 \$	9,220 \$	8,840 \$	8,968
57	Laboratory Equipment	6.67%	\$	(303) \$	(303) \$	(303) \$	(303) \$	(303) \$	(303) \$	(303) \$	(303) \$	(303)
58	Power Operated Equipment	6.36%	\$	4,440 \$	4,440 \$	4,440 \$	4,348 \$	4,723 \$	4,723 \$	5,303 \$	5,303 \$	5,303
59	Communication Equipment	6.67%	\$	293 \$	305 \$	315 \$	326 \$	326 \$	326 \$	357 \$	357 \$	357
60	Total Distribution Improvement Deferred Depreciation		\$	317,363 \$	308,068 \$	315,484 \$	316,612 \$	326,056 \$	362,928 \$	372,864 \$	378,798 \$	375,573

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

					Balance at
	Budget Category	201709	201710	201711	201712
1	Distribution Improvement - Deferred Depreciation	\$ 9,012,104 \$	9,400,630 \$	9,788,721	5 10,193,077

[B] <u>Net Plant Additions Eliqible for Deferred Depreciation</u> Description: Monthly Activity of Net Plant Additions for Distribution

Improvement Source: Work Paper-3.1 and Work Paper-3.2

	Source: Work Paper-3.1 and Work Paper-3.2 Utility Account	201709	201710	201711	201712	ļ	Activity for Twelve Months Ended 12/31/2017
2	Land and Land Rights	\$ (7,091)	\$ 	\$ 26	\$ -	\$	296,177
3	Rights of Way	\$ -	\$ 	\$-	\$ -	\$	(37)
4	City Gate Check Station	\$ -	\$ 	\$-	\$ -	\$	-
5	Structures & Improvements	\$ 3,271	\$ 	\$ 23,630	\$ 7,167	\$	16,844,341
6	Mains - Cast Iron & Copper	\$ -	\$ 	\$-	\$ -	\$	(78,662)
7	Mains - Steel	\$ 34,903	\$ (34)	\$ 448,123	\$ 15,365,708	\$	17,263,669
8	Mains - Plastic	\$ 335,220	\$ (54)	\$ 2,494,087	\$ 2,620,301	\$	11,173,070
9	System Meas. & Reg. Station Equipment	\$ -	\$ 	\$-	\$ 35,460	\$	99,614
10	System Meas. & Reg. Station Equipment-Elec	\$ 2,913	\$ 	\$ 246	\$ -	\$	39,538
11	District Regulating Equipment	\$ -	\$ 	\$-	\$ -	\$	251,309
12	Meas. & Reg City Gate	\$ (2,568)	\$ 	\$ 802	\$ 2,254	\$	156,452
13	Services- Cast Iron & Copper	\$ (13,711)	\$ (42,349)	\$ (196,558)	\$ (10,376)	\$	(714,381)
14	Services-Steel	\$ 74,432	\$ (8,007)	\$ 93,231	\$ 79,834	\$	726,258
15	Services-Plastic	\$ 2,087,093	\$ (95,180)	\$ 3,357,342	\$ 2,089,314	\$	17,800,140
16	Meters	\$ 305,054	\$ (1,252)	\$ 614,469	\$ 413,691	\$	(171,870)
17	Utility of the Future Meters	\$ -	\$ 	\$-	\$ -	\$	-
18	Meter Installations	\$ -	\$ 	\$-	\$ -	\$	
19	House Regulators	\$ (3,657)	\$ (11,463)	\$ 24,361	\$ 8,172	\$	14,124
20	House Regulator Installations	\$ -	\$ 	\$ -	\$ -	\$	-
21	Large Industrial Meas. & Reg. Equipment	\$ -	\$ 	\$-	\$ -	\$	-
22	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ 	\$-	\$ -	\$	
23	Other Equipment - Other	\$ -	\$ 	\$-	\$ -	\$	-
24	Street Lighting Equipment	\$ 3,128	\$ 	\$ 6,013	\$ -	\$	15,291
25	Structures & Improvements	\$ -	\$ 	\$-	\$ -	\$	(165,269)
27	Tools, Shop & Garage Equipment	\$ 38,461	\$ 	\$ 73,572	\$ 49,229	\$	497,824
28	Laboratory Equipment	\$ -	\$ 	\$-	\$ -	\$	
29	Power Operated Equipment	\$ -	\$ 	\$-	\$ -	\$	162,821
30	Communication Equipment	\$ -	\$ 	\$-	\$ -	\$	9,431
31	Total Distribution Improvement	\$ 2,857,449	\$ (158,339)	\$ 6,939,345	\$ 20,660,752	\$ E	64,219,840 xhibit No. 3, Line 4

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

Line

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

	Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months							
		Depreciation					A	ctivity for Twelve Months Ended
	Utility Account	Rate [1]	201709	201710	201711	201712		12/31/2017
32	Land and Land Rights	0.00%	\$ -	\$ - \$	-	\$ -	\$	
33	Rights of Way	1.54%	\$ -	\$ - \$	-	\$ -	\$	-
34	City Gate Check Station	0.00%	\$ -	\$ - \$	-	\$ -	\$	-
35	Structures & Improvements	2.09%	\$ 29,806	\$ 29,812 \$	29,812	\$ 29,853	\$	240,040
36	Mains - Cast Iron & Copper	2.72%	\$ (157)	\$ (157) \$	(157)	\$ (157)	\$	(1,528)
37	Mains - Steel	1.87%	\$ 40,669	\$ 40,724 \$	40,723	\$ 41,422	\$	479,487
38	Mains - Plastic	2.08%	\$ 67,018	\$ 67,599 \$	67,599	\$ 71,922	\$	771,379
39	System Meas. & Reg. Station Equipment	2.35%	\$ 4,895	\$ 4,895 \$	4,895	\$ 4,895	\$	58,227
40	System Meas. & Reg. Station Equipment-Elec	7.00%	\$ 6,155	\$ 6,172 \$	6,172	\$ 6,174	\$	73,446
41	District Regulating Equipment	2.40%	\$ 3,582	\$ 3,582 \$	3,582	\$ 3,582	\$	42,001
42	Meas. & Reg City Gate	6.67%	\$ 4,213	\$ 4,198 \$	4,198	\$ 4,203	\$	48,266
43	Services- Cast Iron & Copper	3.11%	\$ (2,778)	\$ (2,813) \$	(2,923)	\$ (3,433)	\$	(27,950)
44	Services-Steel	2.88%	\$ 5,863	\$ 6,042 \$	6,023	\$ 6,247	\$	66,497
45	Services-Plastic	3.59%	\$ 230,054	\$ 236,297 \$	236,013	246,057	\$	2,674,122
46	Meters	2.22%	\$ (18,978)	\$ (18,414) \$	(18,416)	\$ (17,279)	\$	(225,884)
47	Utility of the Future Meters	5.00%	\$ -	\$ - \$	-	\$ -	\$	-
48	Meter Installations	2.00%	\$ (1,466)	\$ (1,466) \$	(1,466)	\$ (1,466)	\$	(17,592)
49	House Regulators	2.00%	\$ (1,688)	\$ (1,694) \$	(1,713)	\$ (1,672)	\$	(20,222)
50	House Regulator Installations	2.00%	\$ 125	\$ 125 \$	125	\$ 125	\$	1,500
51	Large Industrial Meas. & Reg. Equipment	2.63%	\$ 33	\$ 33 \$	33	\$ 33	\$	396
52	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	\$ -	\$ - \$	-	\$ -	\$	-
53	Other Equipment - Other	6.67%	\$ -	\$ - \$	-	\$ -	\$	-
54	Street Lighting Equipment	2.67%	\$ (281)	\$ (274) \$	(274)	\$ (261)	\$	(3,446)
55	Structures & Improvements	3.33%	\$ (801)	\$ (801) \$	(801)	\$ (801)	\$	(7,322)
56	Tools, Shop & Garage Equipment	4.00%	\$ 9,181	\$ 9,309 \$	9,309	\$ 9,555	\$	106,485
57	Laboratory Equipment	6.67%	\$ (303)	\$ (303) \$	(303)	\$ (303)	\$	(3,636)
58	Power Operated Equipment	6.36%	\$ 5,303	\$ 5,303 \$	5,303	\$ 5,303	\$	59,795
59	Communication Equipment	6.67%	\$ 357	\$ 357 \$	357	\$ 357	\$	4,097
60	Total Distribution Improvement Deferred Depreciation		\$ 380,802	\$ 388,526 \$	388,091	\$ 404,356	\$	4,318,158

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

		Balance at									
	Budget Category	201612	201701	201702	201703	201704	201705	201706	201707	201708	201709
1	Information Technology - Deferred Depreciation	\$ 421,498	\$ 488,233	\$ 555,073 \$	622,322 \$	689,576 \$	756,831	\$ 826,386 \$	938,405	6 1,050,457 \$	1,283,096

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

	Utility Account	2	01612	20	01701	201702	20	1703	2	201704	201705	201706	201707	201708	20170)9
2	Electronic Data Processing	\$	-	\$	531	\$ 20,706	\$	86 3	\$	82 \$	22,504	\$ (11,174) \$	0	\$ 521,642 \$	(5	5,953)
3	Miscellaneous Intangible Plant	\$	(27,087)	\$	5,821	\$ 3,837 \$	\$	135 8	\$	- \$	115,552	\$ 2,558,968 \$	1,983	\$ 2,504,565 \$	(125	5,732)
4	Miscellaneous Intangible Plant - Enable	\$	-	\$	-	\$ - 9	\$	- 8	\$	- \$	-	\$ - \$	-	\$ 8,417,983 \$	164	4,562
5	Total Information Technology	\$	(27,087)	\$	6,352	\$ 24,542	\$	221 \$	\$	82 \$	138,056	\$ 2,547,794 \$	1,983	\$ 11,444,190 \$	32	2,877

[C] Deferred Depreciation Calculation

Description: Deferred Depreciation Calculation by Month

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

		Depreciation											
	Utility Account	Rate [1]	2	201612	201701	201702	201703	201704	201705	201706	201707	201708	201709
6	Electronic Data Processing	20.00%	\$	(6,449) \$	\$ (6,449)	\$ (6,441) \$	6,096) \$	(6,094) \$	(6,093) \$	(5,718) \$	(5,904) \$	(5,904) \$	2,790
7	Miscellaneous Intangible Plant	20.00%	\$	73,636	\$ 73,184	\$ 73,281 \$	73,345 \$	73,348 \$	73,348 \$	75,273 \$	117,923 \$	117,956 \$	159,699
8	Miscellaneous Intangible Plant - Enable	10.00%	\$	- 5	\$-	\$ - \$; - \$	- \$	- \$	- \$	- \$	- \$	70,150
9	Total Information Technology Deferred Depreciation		\$	67,187 \$	\$ 66,735	\$ 66,840 \$	67,249 \$	67,254 \$	67,255 \$	69,555 \$	112,019 \$	112,052 \$	232,639

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

				B	Balance at	
	Budget Category	201710	201711		201712	
1	Information Technology - Deferred Depreciation	\$ 1,514,911	\$ 1,746,726	\$	1,987,006	

[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
	Utility Account	201710	201711	201712	12/31/2017	
2	Electronic Data Processing	\$ -	\$ 1,479	\$	1,159	\$ 551,062
3	Miscellaneous Intangible Plant	\$ -	\$ 223,184	\$	83,619	\$ 5,371,931
4	Miscellaneous Intangible Plant - Enable	\$ -	\$ 566,329	\$	276,445	\$ 9,425,319
5	Total Information Technology	\$ -	\$ 790,992	\$	361,224	\$ 15,348,312
						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

						Activity for Twelve
		Depreciation				Months Ended
	Utility Account	Rate [1]	201710	201711	201712	12/31/2017
6	Electronic Data Processing	20.00%	\$ 2,691	\$ 2,691	\$ 2,716	\$ (37,811)
7	Miscellaneous Intangible Plant	20.00%	\$ 157,603	\$ 157,603	\$ 161,323	\$ 1,313,886
8	Miscellaneous Intangible Plant - Enable	10.00%	\$ 71,521	\$ 71,521	\$ 76,241	\$ 289,433
9	Total Information Technology Deferred Depreciation		\$ 231,815	\$ 231,815	\$ 240,280	\$ 1,565,508

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 MONTHS - JANUARY 2017 - DECEMBER 2017

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

		E	Balance at						
	Budget Category		201612	201701	201702	201703	201704	201705	201706
1	Distribution Improvement	\$	9,809,286	\$ 10,332,315	\$ 10,867,870	\$ 11,400,133	\$ 11,948,288	\$ 12,583,250	\$ 13,231,000
2	Information Technology	\$	102,253	\$ 118,136	\$ 133,751	\$ 149,179	\$ 164,309	\$ 179,142	\$ 194,289
3	Total CEP - Deferred PISCC	\$	9,911,539	\$ 10,450,451	\$ 11,001,621	\$ 11,549,312	\$ 12,112,597	\$ 12,762,392	\$ 13,425,289

[B] Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investments Source: Exhibit No. 3

		Balance at						
	Utility Account	201612	201701	201702	201703	201704	201705	201706
4	Distribution Improvement	\$ 123,851,365	\$ 126,984,779	\$ 126,557,792	\$ 130,459,040	\$ 150,365,538	\$ 153,613,086	\$ 156,434,838
5	Information Technology	\$ 4,004,097	\$ 4,010,449	\$ 4,034,991	\$ 4,035,212	\$ 4,035,293	\$ 4,173,349	\$ 6,721,143
6	Total CEP In-Service	\$ 127,855,462	\$ 130,995,228	\$ 130,592,784	\$ 134,494,251	\$ 154,400,831	\$ 157,786,435	\$ 163,155,981

[C] Accumulated Depreciation on Net Plant Additions

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

		I	Balance at							
	Utility Account		201612	201701	201702	201703	201704	201705	201706	
7	Distribution Improvement	\$	(5,874,919) \$	(6,182,987) \$	(6,498,471) \$	(6,815,083) \$	(7,141,139) \$	(7,504,067) \$	(7,876,93	31)
8	Information Technology	\$	(421,498) \$	(488,233) \$	(555,073) \$	(622,322) \$	(689,576) \$	(756,831) \$	(826,38	36)
9	Total CEP Accumulated Depreciation	\$	(6,296,417) \$	(6,671,220) \$	(7,053,544) \$	(7,437,405) \$	(7,830,715) \$	(8,260,898) \$	(8,703,31	17)

[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	201612	:	201701	201702 2		201703	201704	201705	201706
10	Distribution Improvement	5.32%	\$ 555,926	\$	523,029	\$ 535,555 \$	\$	532,263	\$ 548,155	\$ 634,962	\$ 647,750
11	Information Technology	5.32%	\$ 16,301	\$	15,883	\$ 15,615 \$	\$	15,428	\$ 15,130	\$ 14,833	\$ 15,147
12	Total CEP Deferred PISCC		\$ 572,227	\$	538,912	\$ 551,170 \$	\$	547,691	\$ 563,285	\$ 649,795	\$ 662,897

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 MONTHS - JANUARY 2017 - DECEMBER 2017

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

							F	Balance at
	Budget Category	201707	201708	201709	201710	201711		201712
1	Distribution Improvement	\$ 13,889,607	\$ 14,543,103	\$ 15,204,293	\$ 15,876,463	\$ 16,546,209	\$	17,244,999
2	Information Technology	\$ 220,422	\$ 246,068	\$ 321,953	\$ 396,952	\$ 470,923	\$	547,373
3	Total CEP - Deferred PISCC	\$ 14,110,029	\$ 14,789,171	\$ 15,526,246	\$ 16,273,415	\$ 17,017,132	\$	17,792,372

[B] Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investments Source: Exhibit No. 3

							Balance at	
	Utility Account	201707	201708	201709	201710	201711	201712	
4	Distribution Improvement	\$ 155,660,737	\$ 157,771,998	\$ 160,629,447	\$ 160,471,108	\$ 167,410,453	\$ 188,071,205	Exhibit No. 3, Line 1
5	Information Technology	\$ 6,723,126	\$ 18,167,316	\$ 18,200,193	\$ 18,200,193	\$ 18,991,185	\$ 19,352,409	Exhibit No. 3, Line 2
6	Total CEP In-Service	\$ 162,383,864	\$ 175,939,314	\$ 178,829,640	\$ 178,671,300	\$ 186,401,638	\$ 207,423,614	

[C] Accumulated Depreciation on Net Plant Additions

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

							Balance at	
	Utility Account	201707	201708	201709	201710	201711	201712	
7	Distribution Improvement	\$ (8,255,729) \$	(8,631,302) \$	(9,012,104) \$	(9,400,630) \$	(9,788,721)	\$ (10,193,077)	Exhibit No. 4a, Line 1
8	Information Technology	\$ (938,405) \$	(1,050,457) \$	(1,283,096) \$	(1,514,911) \$	(1,746,726)	\$ (1,987,006)	Exhibit No. 4b, Line 1
9	Total CEP Accumulated Depreciation	\$ (9,194,134) \$	(9,681,759) \$	(10,295,200) \$	(10,915,541) \$	(11,535,447)	\$ (12,180,083)	

[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

									tivity for Twelve Months Ended
	Utility Account	PISCC Rate	201707	201708	201709	201710	201711	201712	12/31/2017
10	Distribution Improvement	5.32%	\$ 658,607	\$ 653,496	\$ 661,190	\$ 672,170	\$ 669,746	\$ 698,790	\$ 7,435,713
11	Information Technology	5.32%	\$ 26,133	\$ 25,646	\$ 75,885	\$ 74,999	\$ 73,971	\$ 76,450	\$ 445,120
12	Total CEP Deferred PISCC		\$ 684,740	\$ 679,142	\$ 737,075	\$ 747,169	\$ 743,717	\$ 775,240	\$ 7,880,833

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM PROPERTY TAX DEFERRAL FOR THE PERIOD ENDED DECEMBER 31, 2017

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

Line
No.

[A] <u>Cumulative Balance</u> Description: Cumulative Deferred Property Tax Balance for eligible CEP Investments Calculation: Prior Year Deferred Balance + Current Year Deferred Activity

				Balance at		
	Budget Category	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017
1	Distribution Improvement - Deferred Property Taxes	\$ -	\$ 509,951	\$ 1,621,109	\$ 3,704,813	\$ 7,214,597
2	Information Technology - Deferred Property Taxes	\$ -	\$ -	\$ 20	\$ 10,974	\$ 126,630
3	Total CEP - Deferred Property Taxes	\$ -	\$ 509,951	\$ 1,621,129	\$ 3,715,787	\$ 7,341,227

[B] <u>Annual Property Tax Deferrals by Investment Year</u> Description: Property Tax Deferrals for Annual Period on eligible CEP Investments, by Investment Year Source: Work Paper 6.1

					Act	ivity through				
	Utility Account	1	2/31/2013	12/31/2014	1	2/31/2015	12/31/2016	12	2/31/2017	
4	Distribution Improvement									
5	2013 Investment - Accrued 2014	\$		\$ 509,951						Work Paper 6.1
6	2013 Investment - Accrued 2015				\$	492,315				Work Paper 6.2
7	2013 Investment - Accrued 2016						\$ 477,813			Work Paper 6.3
8	2013 Investment - Accrued 2017							\$	477,813	Work Paper 6.4
9	2014 Investment - Accrued 2015				\$	618,843				Work Paper 6.5
10	2014 Investment - Accrued 2016						\$ 601,581			Work Paper 6.6
11	2014 Investment - Accrued 2017							\$	580,233	Work Paper 6.7
12	2015 Investment - Accrued 2016						\$ 1,004,310			Work Paper 6.8
13	2015 Investment - Accrued 2017							\$	969,933	Work Paper 6.9
14	2016 Investment - Accrued 2017							\$	1,481,805	Work Paper 6.10
15	Total Distribution Improvement	\$	-	\$ 509,951	\$	1,111,158	\$ 2,083,704	\$	3,509,784	
16	Information Technology									
17	2013 Investment - Accrued 2014	\$		\$ -						Work Paper 6.1
18	2013 Investment - Accrued 2015				\$	-				Work Paper 6.2
19	2013 Investment - Accrued 2016						\$ -			Work Paper 6.3
20	2013 Investment - Accrued 2017							\$	-	Work Paper 6.4
21	2014 Investment - Accrued 2015				\$	20				Work Paper 6.5
22	2014 Investment - Accrued 2016						\$ 21			Work Paper 6.6
23	2014 Investment - Accrued 2017							\$	21	Work Paper 6.7
24	2015 Investment - Accrued 2016						\$ 10,933			Work Paper 6.8
25	2015 Investment - Accrued 2017							\$	10,933	Work Paper 6.9
26	2016 Investment - Accrued 2017							\$		Work Paper 6.10
27	Total Information Technology	\$	-	\$ -	\$	20	\$ 10,954	\$	115,656	-
28										
29	Total CEP Property Tax Activity	\$	-	\$ 509,951	\$	1,111,178	\$ 2,094,658	\$	3,625,440	

Work Paper 6.1 Page 1 of 1

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO, 13-2417-GA-INC 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.

lo.	-		Year 2013	Year 2013 - Exemptio	ns	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 5	Structures & Improvements	\$	-	\$	- \$		98.3%	\$	-
	Mains - Cast Iron & Copper Mains - Steel	\$	-	\$	- \$		98.3%	\$	050.0
6 7	Mains - Steel Mains - Plastic	\$ \$	969,437 2,922,728	\$ \$	- \$ - \$		98.3% 98.3%	\$ \$	952,9 2,873,0
/ 8	System Meas. & Reg. Station Equipment	э \$	11,353	\$ \$	- ə - \$		98.3%	э \$	2,673,0
o 9	System Meas. & Reg. Station Equipment-Elec	\$	11,555	\$	- 4		98.3%	ŝ	11,1
9	District Regulating Equipment	\$	144,349	\$	- 4		98.3%	\$	141,8
11	Meas. & Reg City Gate	ŝ	-	ŝ	- \$		98.3%	ŝ	141,0
12	Services- Cast Iron & Copper	\$		ŝ	- \$		98.3%	ŝ	
13	Services-Steel	\$	228,034	\$	- \$		98.3%	\$	224,1
14	Services-Plastic		5,757,049	\$	- \$		98.3%	\$	15,489,1
15	Meters	\$.	350,452	ŝ	- \$	350,452	98.3%	\$	344,4
16	Utility of the Future Meters	\$	-	Š	- \$		98.3%	ŝ	-
17	Meter Installations	\$	65,453	\$	- \$		98.3%	\$	64,3
18	House Regulators	\$	1,088,362	\$	- \$		98.3%	\$	1,069,8
9	House Regulator Installations	\$	75,359	\$	- \$		98.3%	\$	74,0
20	Large Industrial Meas. & Reg. Equipment	\$	-	\$	- \$		98.3%	\$	74,0
21	Large Industrial Meas. & Reg. Equipment - Comm	\$	_	\$	- \$		98.3%	\$	
22	Other Equipment - Other	\$	_	\$	- \$		98.3%	\$	
23	Street Lighting Equipment	\$	-	\$	- 4		98.3%	\$	
23	Structures & Improvements	\$	-	\$	- 4		98.3%	ŝ	
244 26	Tools, Shop & Garage Equipment	\$	264,756	\$	- \$		98.3%	ş	260,2
27	Laboratory Equipment	\$	-	\$	- 4		98.3%	ŝ	200,2
28	Power Operated Equipment	\$	-	\$	- 4		198.3%	\$	
29	Communication Equipment	\$	-	\$	- 4		98.3%	ŝ	
		~			Ψ		- 5.676	Ŷ	
80 81	Distribution Improvement - Retirements Land and Land Rights	\$	-	\$	- \$	-	15.0%	\$	
32	Rights of Way	\$	-	\$	- \$		15.0%	ŝ	-
33	City Gate Check Station	\$	-	ŝ	- \$		15.0%	ŝ	
34	Structures & Improvements	\$	-	ŝ	- \$		15.0%	\$	
35	Mains - Cast Iron & Copper	\$	(58,618)	\$	- \$		15.0%	\$	(8,7
86	Mains - Steel	\$	(947,525)	\$	- \$		15.0%	\$	(142,1
37	Mains - Plastic	\$	(678,925)	\$	- \$		15.0%	\$	(101,8
38	System Meas. & Reg. Station Equipment	\$	(8,065)	\$	- \$		15.0%	\$	(1,2
39	System Meas. & Reg. Station Equipment-Elec	\$	(0,000)	\$	- \$		15.0%	\$	(.,_
10	District Regulating Equipment	\$		ŝ	- \$		15.0%	ŝ	
41	Meas. & Reg City Gate	\$		ŝ	- \$		15.0%	ŝ	
42	Services- Cast Iron & Copper	\$	(154,209)	ŝ	- \$		15.0%	ŝ	(23,1
43	Services-Steel	\$	(38,033)	\$	- \$		15.0%	\$	(20,1
44	Services-Plastic		(1,672,059)	\$	- \$		15.0%	\$	(250,8
45	Meters	\$ '	(354,295)	\$	- \$		15.0%	\$	(53,1
46	Utility of the Future Meters	ŝ	(001,200)	ŝ	- \$		15.0%	\$	(00,1
47	Meter Installations	\$	(100,376)	\$	- \$		15.0%	\$	(15,0
48	House Regulators	\$	(100,070)	ŝ	- \$		15.0%	\$	(10,0
49	House Regulator Installations	ŝ		\$	- \$		15.0%	ŝ	
50	Large Industrial Meas. & Reg. Equipment	\$	-	ŝ	- \$		15.0%	ŝ	
51	Large Industrial Meas. & Reg. Equipment - Comm	\$	-	\$	- \$		15.0%	\$	
52	Other Equipment - Other	\$	-	\$	- \$		15.0%	\$	
53	Street Lighting Equipment	\$	(63,982)	\$	- \$		15.0%	\$	(9,5
54	Structures & Improvements	\$	(123,531)	\$	- \$		15.0%	\$	(18,5
55	Tools, Shop & Garage Equipment	\$	(120,001)	ŝ	- \$		15.0%	\$	(10,0
56	Laboratory Equipment	\$	-	\$	- \$		15.0%	\$	
50 57	Power Operated Equipment	\$	-	\$	- \$		15.0%	ŝ	
58	Communication Equipment	\$		\$	- \$		15.0%	ŝ	
		1 56)							00.075
59 50	Net Tax Value Distribution Improvement (Sum of Lines Valuation Percentage (25%) ⁽²⁾	1 - 50)						\$	20,875,4 2
51	Taxable Value/Assessment (Line 57 x Line 58)							\$	5,218,8
62	Duke Energy Ohio's Average 2014 Personal Property Tax R	late						_	9.771
63	Annual Property Tax Expense - Distribution Improveme	nt (Line	59 x Line 60)				\$	509,9
B]	Information Technology - Additions								
4	Electronic Data Processing	\$	-	\$	- \$		98.3%	\$	
55	Miscellaneous Intangible Plant	\$	-	\$	- \$		98.3%	\$	-
66	Miscellaneous Intangible Plant - Enable	\$	-	\$	- \$	-	98.3%	\$	-
	Information Technology - Retirements								
57	Electronic Data Processing	\$	-	\$	- \$	-	15.0%	\$	
88	Miscellaneous Intangible Plant	\$	-	\$	- \$		15.0%	\$	-
9	Miscellaneous Intangible Plant - Enable	\$	-	\$	- \$	-	15.0%	\$	-
0	Net Tax Value of Information Technology (Sum of Lines	62 - 65)							
71	Valuation Percentage (25%) (2)								2
2	Taxable Value/Assessment (Line 66 x Line 67)							\$	0.77
'3	Duke Energy Ohio's Average 2014 Personal Property Tax R								9.771
	Annual Property Tax Expense - Information Technology	(Line 6	8 x Line 69)					\$	
4									

 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.

No.		٧a	ar	Year		Year	% Good ⁽¹⁾		Tax Value
			13	2013 - Exemptions	20	13 - Taxable Value	2014		
	Distribution Improvement - Additions	•		•	•		05.000	<u> </u>	
	Land and Land Rights Rights of Way	\$ \$	-	\$ - \$ -	\$ \$	-	95.0% 95.0%	\$ \$	-
	City Gate Check Station	\$	-	\$-	\$	-	95.0%	\$	-
	Structures & Improvements	\$	-	\$-	\$	-	95.0%	\$	-
	Mains - Cast Iron & Copper	\$		\$ -	\$		95.0%	\$	
	Mains - Steel		969,437	\$ -	\$	969,437	95.0%	\$	920,96
	Mains - Plastic System Meas. & Reg. Station Equipment	\$2, \$	922,728 11,353	\$ - \$ -	\$ \$	2,922,728 11,353	95.0% 95.0%	\$ \$	2,776,59 10,78
3	System Meas. & Reg. Station Equipment-Elec	\$	-	φ - \$ -	\$	-	95.0%	\$	
	District Regulating Equipment		144,349	\$ -	\$	144,349	95.0%	\$	137,13
	Meas. & Reg City Gate	\$	-	\$ -	ŝ	-	95.0%	\$	-
	Services- Cast Iron & Copper	\$	-	\$ -	\$	-	95.0%	\$	-
	Services-Steel		228,034	\$-	\$	228,034	95.0%	\$	216,63
	Services-Plastic		757,049	\$ -	\$	15,757,049	95.0%	\$	14,969,19
	Meters		350,452	\$ -	\$	350,452	95.0%	\$	332,93
	Utility of the Future Meters Meter Installations	\$ \$	65,453	\$ - \$ -	\$ \$	65,453	95.0% 95.0%	\$ \$	62,1
	House Regulators		03,433	φ - \$ -	ŝ	1,088,362	95.0%	\$	1,033,94
	House Regulator Installations	\$ 1,	75,359	\$-	\$	75,359	95.0%	\$	71,5
	Large Industrial Meas. & Reg. Equipment	\$	-	\$ -	ŝ	-	95.0%	\$	-
	Large Industrial Meas. & Reg. Equipment - Comm	\$		\$ -	\$	-	95.0%	\$	-
	Other Equipment - Other	\$	-	\$-	\$	-	95.0%	\$	-
	Street Lighting Equipment	\$	-	\$ -	\$	-	95.0%	\$	-
	Structures & Improvements	\$		\$ -	\$		95.0%	\$	
	Tools, Shop & Garage Equipment		264,756	\$ -	\$	264,756	95.0%	\$	251,51
	Laboratory Equipment	\$	-	\$ -	\$	-	95.0%	\$ \$	-
	Power Operated Equipment Communication Equipment	\$ \$	-	\$- \$-	\$ \$	-	95.0% 95.0%	э \$	-
9	Communication Equipment	φ		φ -	φ		33.0 %	φ	
0	Distribution Improvement - Retirements								
1	Land and Land Rights	\$	-	\$ -	\$	-	15.0%	\$	-
	Rights of Way	\$	-	\$ -	\$	-	15.0%	\$	-
	City Gate Check Station	\$	-	\$ -	\$	-	15.0%	\$	-
	Structures & Improvements	\$	-	\$ -	\$	(50.010)	15.0%	\$	(8.7
	Mains - Cast Iron & Copper Mains - Steel	\$ \$ ((58,618) 947,525)	\$ - \$ -	\$ \$	(58,618) (947,525)	15.0% 15.0%	\$ \$	(8,7) (142,1
	Mains - Plastic		947,525) 678,925)	ъ \$-	э \$	(678,925)	15.0%	э \$	(142,1
	System Meas. & Reg. Station Equipment	\$ ((8,065)	\$-	\$	(8,065)	15.0%	\$	(101,0
	System Meas. & Reg. Station Equipment-Elec	ŝ	-	\$ -	ŝ	(=,===)	15.0%	\$	(.,
	District Regulating Equipment	\$		\$ -	\$	-	15.0%	\$	-
	Meas. & Reg City Gate	\$	-	\$-	\$		15.0%	\$	-
	Services- Cast Iron & Copper		154,209)	\$-	\$	(154,209)	15.0%	\$	(23,1
	Services-Steel	\$	(38,033)	\$ -	\$	(38,033)	15.0%	\$	(5,70
	Services-Plastic		672,059)	\$ -	\$	(1,672,059)	15.0%	\$	(250,80
	Meters Utility of the Future Meters		354,295)	\$ -	\$ \$	(354,295)	15.0% 15.0%	\$	(53,14
	Meter Installations	\$ \$ (- 100,376)	\$ - \$ -	э \$	(100,376)	15.0%	\$ \$	(15,0
	House Regulators	\$ (-	φ \$-	\$	(100,070)	15.0%	\$	(10,0
	House Regulator Installations	\$		\$ -	\$	-	15.0%	\$	
	Large Industrial Meas. & Reg. Equipment	\$	-	\$ -	\$	-	15.0%	\$	-
	Large Industrial Meas. & Reg. Equipment - Comm	\$	-	\$-	\$		15.0%	\$	-
	Other Equipment - Other	\$	-	\$ -	\$	-	15.0%	\$	-
	Street Lighting Equipment	\$	(63,982)	\$ -	\$	(63,982)	15.0%	\$	(9,5
	Structures & Improvements		123,531)	\$ -	\$	(123,531)	15.0%	\$	(18,5
	Tools, Shop & Garage Equipment	\$ \$	-	\$ - \$ -	\$ \$	-	15.0% 15.0%	\$ \$	-
	Laboratory Equipment Power Operated Equipment	\$		φ - \$ -	ŝ		15.0%	\$	
	Communication Equipment	ŝ	_	\$-	\$		15.0%	\$	
		*		· ·	•			*	
	Net Tax Value DistributionImprovement (Sumof Lines1 - 56)							\$	20,153,5
0	ValuationPercentage(25%) ⁽²⁾								2
	TaxableValue/Assessmen(Line57 x Line58)							~	5.038.3
	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate							\$	5,038,38 9.7713
2	Bailo Energy on to bring de or in orden de reporty raxinato								5.7710
3	AnnualPropertyTaxExpense DistributionImprovement (Lin	e59 x Lin	e60)					\$	492,31
3]	Information Technology - Additions								
	Electronic Data Processing	\$	-	\$ -	\$	-	95.0%	\$	-
5	Miscellaneous Intangible Plant	\$	-	\$-	\$	-	95.0%	\$	-
6	Miscellaneous Intangible Plant - Enable	\$	-	\$ -	\$	-	95.0%	\$	-
	Information Tachnology - Patiromonto								
	Information Technology - Retirements	\$		¢	\$		15.0%	¢	
	Electronic Data Processing Miscellaneous Intangible Plant	\$ \$	-	\$- \$-	\$	-	15.0% 15.0%	\$ \$	-
	Miscellaneous Intangible Plant - Enable	э \$	-	ъ \$-	э \$	-	15.0%	э \$	
					Ŷ			Ŷ	
	Net Tax Value of Information Technology(Sumof Lines62 - 65))							
1	ValuationPercentage(25%) ⁽²⁾								2
	TaxableValue/Assessmen(Line66 x Line67) DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate							\$	9.771
3									9.771
4	AnnualPropertyTaxExpense InformationTechnology(Line6	8 x Line6	59)					\$	
	Total Est.of 2015 Deferred Property Tax Expense (2013 Investr	mont). Ca	mitalEvna	nditureDrogram ⁽³⁾				\$	492,3
5									

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.

No.		Year	Year	Year	% Good ⁽¹⁾	Tax V	alue
		2013	2013 - Exemptions	2013 - Taxable Value	<u>2014</u>		
[A]	Distribution Improvement - Additions 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 Mains - Plastic	\$ 969,437 \$ 2,922,728	\$- \$-	\$ 969,437 \$ 2,922,728	91.7% 91.7%		888,97 880,14
7 8	System Meas. & Reg. Station Equipment	\$ 2,922,728	\$ - \$	\$ 2,922,726 \$ 11,353	91.7%		10,41
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$-	\$ -	91.7%	\$	- 10,4
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	91.7%		32,36
11	Meas. & Reg City Gate	\$-	\$ -	\$ -	91.7%	\$	-
12	Services- Cast Iron & Copper	s -	\$ -	\$ -	91.7%	\$	-
13	Services-Steel	\$ 228,034 \$ 15,757,049	\$ -	\$ 228,034	91.7% 91.7%		209,10
14 15	Services-Plastic Meters	\$ 15,757,049 \$ 350,452	\$- \$-	\$ 15,757,049 \$ 350,452	91.7%		149,2 [.] 321,30
16	Utility of the Future Meters	\$ 550,452	\$ -	\$ -	91.7%	\$ 3	- 1,0
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	91.7%		60,0
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	91.7%		998,0
19	House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	91.7%		69,1
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	91.7%	\$	-
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	91.7%	\$	-
22 23	Other Equipment - Other Street Lighting Equipment	\$ - \$ -	\$ - \$ -	\$ - \$ -	91.7% 91.7%	\$ \$	
23 24	Structures & Improvements	\$ - \$	\$- -	\$- \$-	91.7%	\$	-
26	Tools, Shop & Garage Equipment	\$ 264,756	\$-	\$ 264,756	91.7%		242,7
27	Laboratory Equipment	\$-	\$-	\$-	91.7%	\$	-
28	Power Operated Equipment	\$ -	\$ -	\$ -	91.7%	\$	-
29	Communication Equipment	\$ -	\$ -	\$-	91.7%	\$	-
30	Distribution Improvement - Retirements						
30 31	Land and Land Rights	s -	\$ -	s -	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%	\$	(8,7
36 37	Mains - Steel Mains - Plastic	\$ (947,525) \$ (678,925)	\$ -	\$ (947,525)	15.0%		42,1
37	System Meas. & Reg. Station Equipment	\$ (678,925) \$ (8,065)	\$ - \$ -	\$ (678,925) \$ (8,065)	15.0% 15.0%		01,8 (1,2
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$-	\$ -	15.0%	\$	(1,2
40	District Regulating Equipment	\$-	\$ -	\$ -	15.0%	\$	-
41	Meas. & Reg City Gate	\$ -	\$-	\$ -	15.0%	\$	-
42	Services- Cast Iron & Copper	\$ (154,209)	\$-	\$ (154,209)	15.0%		(23,1
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$	(5,7
44	Services-Plastic Meters	\$ (1,672,059)	\$ -	\$ (1,672,059) \$ (354,295)	15.0%		250,8
45 46	Utility of the Future Meters	\$ (354,295) \$ -	\$- \$-	\$ (354,295) \$ -	15.0% 15.0%	\$ (\$	(53,1
47	Meter Installations	\$ (100,376)	\$-	\$ (100,376)	15.0%		(15,0
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	\$ -	\$ -	s -	15.0%	\$	-
52 53	Other Equipment - Other Street Lighting Equipment	\$ - \$ (63,982)	\$ - \$ -	\$ - \$ (63,982)	15.0% 15.0%	\$ \$	(9,5
53 54	Structures & Improvements	\$ (123,531)	\$- -	\$ (123,531)	15.0%		(18,5) (18,5
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 DistributionImprovement (Sumof Lines1 - 56)					\$ 19,4	131 6
59 50	ValuationPercentage(25%) ⁽²⁾					ф 19,4	; ioi, c
50							
51	TaxableValue/Assessmen(Line57 x Line58)						857,8
62	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate					9	9.835
53	AnnualPropertyTaxExpense DistributionImprovement (Line	59 x Line60)				\$ 4	177,8
B]	Information Technology - Additions						
64	Electronic Data Processing	\$ -	\$-	\$-	91.7%	\$	-
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	91.7%	\$	
56	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	91.7%	\$	-
	Information Technology - Retirements						
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$	
58	Miscellaneous Intangible Plant	\$-	\$ -	\$ -	15.0%	\$	
69	Miscellaneous Intangible Plant - Enable	\$ -	\$-	\$ -	15.0%	\$	-
70	Net Tax Value of Information Technology(Sumof Lines62 - 65)						
71	ValuationPercentage(25%) (2)						2
72	TaxableValue/Assessmen(Line66 x Line67)					\$	
73	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate					9	9.835
4	AnnualPropertyTaxExpense InformationTechnology(Line6	8 x Line69)				\$	
	Total Est.of 2015 Deferred PropertyTax Expense 2013 Investm	ant) ConitalEvna	n diture Drogram (3)				
5	Total Est.012015 Deletted Property Tax Expense 2015 Investin	ient)- CapitaiExpe	nulture=rogram			\$ 4	177,1

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.

		Year	Year	Year	% Good ⁽¹⁾		Tax Value
No.		2013	2013 - Exemptions	2013 - Taxable Value	<u>2014</u>		
[A]	Distribution Improvement - Additions						
1 2	Land and Land Rights Rights of Way	\$ - \$ -	\$ - \$ -	\$ - \$ -	91.7% 91.7%	\$ \$	-
23	City Gate Check Station	s -	\$ - \$	s -	91.7%	э \$	-
\$	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$	-
5	Mains - Cast Iron & Copper	\$ -	\$-	\$-	91.7%	\$	-
6	Mains - Steel	\$ 969,437	\$ -	\$ 969,437	91.7%	\$	888,97
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	91.7%	\$	2,680,14
8 9	System Meas. & Reg. Station Equipment System Meas. & Reg. Station Equipment-Elec	\$ 11,353 \$ -	\$ - \$ -	\$ 11,353 \$ -	91.7% 91.7%	\$ \$	10,41
9 0	District Regulating Equipment	\$ 144,349	s -	\$ 144,349	91.7%	э \$	132,36
1	Meas. & Reg City Gate	\$ -	\$ -	\$ -	91.7%	\$	- 102,00
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$	-
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	91.7%	\$	209,10
4	Services-Plastic	\$ 15,757,049	\$-	\$ 15,757,049	91.7%	\$	14,449,2
5		\$ 350,452	\$ -	\$ 350,452	91.7%	\$	321,3
6	Utility of the Future Meters	\$ -	\$ -	\$ -	91.7%	\$	-
7	Meter Installations House Regulators	\$ 65,453 \$ 1,088,362	\$ - \$ -	\$ 65,453 \$ 1,088,362	91.7% 91.7%	\$ \$	60,03 998,03
18 19	House Regulator Installations	\$ 75,359	\$ - \$	\$ 75,359	91.7%	э \$	998,02 69,10
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	ş -	\$ -	\$ -	91.7%	\$	-
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	91.7%	\$	242,7
27	Laboratory Equipment	\$ -	\$ -	\$ -	91.7%	\$	-
28 29	Power Operated Equipment Communication Equipment	\$ - \$ -	\$- \$-	\$ - \$ -	91.7% 91.7%	\$ \$	-
29	Communication Equipment	φ -	φ -	φ -	51.776	φ	-
30	Distribution Improvement - Retirements						
81	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$	-
2	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$	-
33	City Gate Check Station	s -	\$ -	\$ -	15.0%	\$	-
4	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$	(8.7
5 6	Mains - Cast Iron & Copper Mains - Steel	\$ (58,618) \$ (947,525)	\$ - \$ -	\$ (58,618) \$ (947,525)	15.0% 15.0%	\$ \$	(8,7 (142,1
7	Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$	(101,8
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$-	\$ (8,065)	15.0%	\$	(101,0
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$	(.,
10	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$	
\$1	Meas. & Reg City Gate	\$ -	\$-	\$-	15.0%	\$	-
12	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$	(23,1
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$	(5,70
44	Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$	(250,80
45 46	Meters Utility of the Future Meters	\$ (354,295) \$ -	\$ - \$ -	\$ (354,295) \$ -	15.0% 15.0%	\$ \$	(53,14
40 47	Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$	(15,0
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$	(10,0
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%	\$	(9,5
54	Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$	(18,5
55 56	Tools, Shop & Garage Equipment Laboratory Equipment	\$- \$-	\$ - \$ -	\$- \$-	15.0% 15.0%	\$ \$	-
56 57	Power Operated Equipment	\$ - \$	\$ -	ş - Ş -	15.0%	\$	
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$	
		÷	· •	÷		*	
59	Net Tax Value DistributionImprovement (Sumof Lines1 - 56)					\$	19,431,5
50	ValuationPercentage(25%) ⁽²⁾						2
61	TaxableValue/Assessmen(Line57 x Line58)					\$	4,857,8
62	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate					φ	9.835
							0.000
63	AnnualPropertyTaxExpense DistributionImprovement (Line	59 x Line60)				\$	477,8
B]	Information Technology - Additions	•	•	•	01 701	~	
64 ~ =	Electronic Data Processing	\$ - \$ -	\$ -	\$ -	91.7% 91.7%	\$ ¢	-
35 36	Miscellaneous Intangible Plant Miscellaneous Intangible Plant - Enable	\$ - \$ -	\$ - \$ -	\$ - \$ -	91.7% 91.7%	\$ \$	-
	mosonaneous intengible i tant - Eliable	* -	* -	• ·	51.170	ų	-
	Information Technology - Retirements						
67	Electronic Data Processing	\$ -	\$-	\$ -	15.0%	\$	-
68	Miscellaneous Intangible Plant	\$ -	\$-	\$-	15.0%	\$	-
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$	-
'n	Net Tax Value of Information Toohnology (Sumof Lines 69 65)						
70 71	Net Tax Value of Information Technology(Sumof Lines62 - 65) Valuation Percentage(25%) ⁽²⁾						2
71	valuationPercentage(25%)						2
72	TaxableValue/Assessmen(Line66 x Line67)					\$	
3	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate					_	9.835
	AnnualPropertyTaxExpense InformationTechnology(Line68	3 x Line69)				\$	
4		,					
'4 '5	Total Est.of 2015 Deferred PropertyTax Expense(2013 Investm					s	477,8

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.

No.		Year	Year	Year	% Good ⁽¹⁾	-	Tax Value
		2014	2014 - Exemptions	2014 - Taxable Value	2014		
4]	Distribution Improvement - Additions	•	•	•	00.00/	<u> </u>	
	Land and Land Rights Rights of Way	\$- \$-	\$ - \$ -	\$ - \$ -	98.3% 98.3%	\$ \$	
3	City Gate Check Station	\$- \$-	\$ -	\$ -	98.3%	ŝ	-
	Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	98.3%	\$	227,31
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$	
	Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	98.3%	\$	2,664,31
	Mains - Plastic System Mass & Reg. Station Equipment	\$ 4,802,643 \$ 113,394	\$ - \$ -	\$ 4,802,643 \$ 113,394	98.3% 98.3%	\$ \$	4,720,99 111,46
9	System Meas. & Reg. Station Equipment System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	98.3%	\$	
0	District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	98.3%	\$	223,83
1	Meas. & Reg City Gate	\$ -	\$ -	\$ -	98.3%	\$	-
2	Services- Cast Iron & Copper	\$-	\$ -	\$ -	98.3%	\$	-
3	Services-Steel	\$ 214,070	\$ -	\$ 214,070	98.3%	\$	210,43
	Services-Plastic Meters	\$ 15,163,133	\$ - \$ -	\$ 15,163,133	98.3%	\$	14,905,3
5 6	Utility of the Future Meters	\$ 167,683 \$ -	\$ - \$ -	\$ 167,683 \$ -	98.3% 98.3%	\$ \$	164,8
	Meter Installations	\$-	\$-	\$ -	98.3%	\$	
	House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	98.3%	\$	1,352,71
	House Regulator Installations	\$-	\$ -	\$-	98.3%	\$	-
	Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	98.3%	\$	3,2
	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$	-
2 3	Other Equipment - Other Street Lighting Equipment	\$- \$-	\$ - \$ -	\$ - \$ -	98.3%	\$ \$	-
:3 !4	Structures & Improvements	s -	s -	\$ - \$	98.3% 98.3%	э \$	
4 6	Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	98.3%	\$	945,19
	Laboratory Equipment	\$ -	\$-	\$ -	98.3%	\$	-
8	Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	98.3%	\$	330,7
9	Communication Equipment	\$ -	\$-	\$-	98.3%	\$	-
0	Distribution Improvement - Retirements						
10 11	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$	-
2	Rights of Way	\$-	\$-	\$ -	15.0%	\$	
3	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$	-
4	Structures & Improvements	\$-	\$ -	\$-	15.0%	\$	-
5	Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$	6,9
6	Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$	(111,0
	Mains - Plastic	\$ (612,888)	\$ - \$ -	\$ (612,888)	15.0%	\$	(91,9
8 9	System Meas. & Reg. Station Equipment System Meas. & Reg. Station Equipment-Elec	\$ - \$ -	s -	\$ - \$ -	15.0% 15.0%	\$ \$	
	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$	
	Meas. & Reg City Gate	\$ -	\$ -	\$ -	15.0%	\$	-
2	Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$	(21,4
13	Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$	(4,6
14	Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$	(222,3
	Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$	(66,5
	Utility of the Future Meters Meter Installations	\$ - \$ (100,086)	\$ - \$ -	\$ - \$ (100,086)	15.0% 15.0%	\$ \$	(15,0
	House Regulators	\$ (100,000) \$ -	\$ -	\$ (100,000)	15.0%	\$	(15,0
	House Regulator Installations	\$-	\$-	\$ -	15.0%	\$	
	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$	-
1	Large Industrial Meas. & Reg. Equipment - Comm	\$-	\$ -	\$-	15.0%	\$	-
2	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$	-
53	Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$	(1,3
4	Structures & Improvements	\$- \$-	\$ - \$ -	\$ - \$ -	15.0%	\$ \$	-
i5 i6	Tools, Shop & Garage Equipment Laboratory Equipment	s -	s -	s -	15.0% 15.0%	э \$	
7	Power Operated Equipment	\$-	\$-	\$ -	15.0%	\$	
8	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$	-
59	Net Tax Value DistributionImprovement (Sumof Lines1 - 56)					\$	25,333,10
i0	ValuationPercentage(25%) ⁽²⁾						2
1	TaxableValue/Assessmen(Line57 x Line58)					\$	6,333,27
2	Duke EnergyOhio's Average 2014 Personal Property TaxRate					Ŷ	9.7713
3	AnnualPropertyTaxExpense DistributionImprovement (Lin	e59 x Line60)				\$	618,84
51	Information Tasknalogy Additions						
8] 4	Information Technology - Additions Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$	8
	Miscellaneous Intangible Plant	\$ -	\$-	\$ -	98.3%	\$	-
	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$	-
	lufamatian Tashualama Dati						
7	Information Technology - Retirements	\$-	¢	\$ -	1E 09/	¢	
	Electronic Data Processing Miscellaneous Intangible Plant	s -	\$ - \$ -	\$ - \$ -	15.0% 15.0%	\$ \$	-
	Miscellaneous Intangible Plant - Enable	\$- \$-	\$- \$-	ş - S -	15.0%	ŝ	
	-						
	Net Tax Value of Information Technology(Sumof Lines62 - 65)						83
1	ValuationPercentage(25%) ⁽²⁾						25
	TaxableValue/Assessmen(Line66 x Line67)					~	0
	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate					\$	20 9.7713
4	AnnualPropertyTaxExpense InformationTechnology(Line6	8 x Line69)				\$	2
			(2)				
5	Total Est.of 2015 Deferred PropertyTax Expense(2014 Investment)					s	618,8

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.

lo.		Year	Year	Year	% Good ⁽¹⁾	7	Tax Value
	-	<u>2014</u>	2014 - Exemptions	2014 - Taxable Value	2014		
۱]	Distribution Improvement - Additions						
2	Land and Land Rights	\$ -	\$ -	\$ -	95.0%	\$	-
2	Rights of Way	\$ - \$ -	\$- \$-	\$ - \$ -	95.0% 95.0%	\$ \$	-
	City Gate Check Station Structures & Improvements	\$ 231,249	ф - \$-	\$ 231,249	95.0% 95.0%	э \$	219,6
	Mains - Cast Iron & Copper	\$ 231,245	\$ -	\$ 231,249	95.0%	\$	215,0
	Mains - Steel	\$ 2,710,388	š -	\$ 2,710,388	95.0%	\$	2,574,8
	Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	95.0%	\$	4,562,5
3	System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	95.0%	\$	107,7
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$-	\$ -	95.0%	\$	-
0	District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	95.0%	\$	216,3
1	Meas. & Reg City Gate	\$ -	\$ -	\$ -	95.0%	\$	-
2	Services- Cast Iron & Copper Services-Steel	\$ - \$ 214,070	\$- \$-	\$ - \$ 214,070	95.0% 95.0%	\$ \$	203,3
3 4	Services-Plastic	\$ 15,163,133	ф - \$-	\$ 15,163,133	95.0%	э \$	203,3
5	Meters	\$ 167,683	\$ -	\$ 167,683	95.0%	\$	159,2
6	Utility of the Future Meters	\$ -	š -	\$ -	95.0%	\$	
7	Meter Installations	\$ -	\$ -	\$ -	95.0%	\$	-
8	House Regulators	\$ 1,376,105	\$-	\$ 1,376,105	95.0%	\$	1,307,3
9	House Regulator Installations	\$ -	\$-	\$ -	95.0%	\$	-
0	Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$-	\$ 3,341	95.0%	\$	3,1
1	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$	-
2	Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$	
3	Street Lighting Equipment	\$ -	\$-	\$ -	95.0%	\$	-
4	Structures & Improvements	\$ - \$ 061 526	\$ - ¢	\$ -	95.0%	\$ ¢	012 /
6	Tools, Shop & Garage Equipment	\$ 961,536	\$ - e	\$ 961,536	95.0% 95.0%	\$ ¢	913,4
7 B	Laboratory Equipment Power Operated Equipment	\$ - \$ 336,430	\$ - \$ -	\$- \$336,430	95.0% 95.0%	\$ \$	319,6
8 9	Communication Equipment	\$ 336,430 \$ -	\$ - \$	\$ 336,430 \$ -	95.0% 95.0%	э \$	319,0
	Equipment	Ŧ	- T	¥ -	00.070	÷	
)	Distribution Improvement - Retirements						
	Land and Land Rights	\$-	\$ -	\$-	15.0%	\$	
2	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$	
3	City Gate Check Station	\$-	\$ -	\$ -	15.0%	\$	
\$	Structures & Improvements	\$ -	\$-	\$ -	15.0%	\$	
5	Mains - Cast Iron & Copper	\$ 46,522	\$-	\$ 46,522	15.0%	\$	6,9
3	Mains - Steel	\$ (740,144)	\$-	\$ (740,144)	15.0%	\$	(111,0
7	Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$	(91,9
В	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$	
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$	
0	District Regulating Equipment	\$ - \$ -	\$ - \$ -	\$- \$-	15.0%	\$	
1 2	Meas. & Reg City Gate Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0% 15.0%	\$ \$	(21,4
2	Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$	(4,6
4	Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$	(222,3
5	Meters	\$ (443,552)	\$-	\$ (443,552)	15.0%	\$	(66,5
6	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$	(,
7	Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$	(15,0
8	House Regulators	\$ -	\$-	\$ -	15.0%	\$	
9	House Regulator Installations	\$-	\$-	\$ -	15.0%	\$	
0	Large Industrial Meas. & Reg. Equipment	\$-	\$-	\$ -	15.0%	\$	
1	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$	
2	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$	
3	Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$	(1,3
4	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$	
5	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ - \$ -	15.0%	\$	
6 7	Laboratory Equipment	\$ - \$ -	\$ - \$	Ŷ	15.0%	\$ ¢	
7 B	Power Operated Equipment Communication Equipment	\$ - \$ -	\$ - \$ -	\$ - \$ -	15.0% 15.0%	\$ \$	
,	Communication Equipment	Ψ	Ψ	φ -	13.0%	φ	
9	Net Tax Value Distribution Improvement (Sumof Lines1 - 56)					\$	24,464,9
5	ValuationPercentage(25%) ⁽²⁾					Ŷ	2 1, 10 1,0
·							
	TaxableValue/Assessmen(Line57 x Line58)					\$	6,116,2
2	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate						9.835
3	AnnualPropertyTaxExpense DistributionImprovement (Line	e59 x Line60)				\$	601,5
1	Information Technology - Additions Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$	ε
4 5	Miscellaneous Intangible Plant	\$ 801 \$ -	\$ - \$ -	\$ 801 \$ -	98.3% 98.3%	э \$	6
5	Miscellaneous Intangible Plant - Enable	\$ - \$	\$-	ş -	98.3%	\$	
	Enable	÷	÷ -	¥ -	00.076	÷	
	Information Technology - Retirements						
7	Electronic Data Processing	\$-	\$-	\$-	15.0%	\$	
3	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$	
•	Miscellaneous Intangible Plant - Enable	\$ -	\$-	\$ -	15.0%	\$	
	Not Tax Value of Information Technology (Sumof Lines 62 - 65)						
)	Net Tax Value of Information Technology(Sumof Lines62 - 65)						8
1	ValuationPercentage(25%) ⁽²⁾						2
	TaxableValue/Assessmen(Line66 x Line67)						
2	Duke EnergyOhio's Average 2014 Persona Property TaxRate					\$	0.001
3	Buke Energy Onio si veragezo 141 ersonali roperty razinate						9.835
	AnnualPropertyTaxExpense InformationTechnology(Line6	3 x Line69)				\$	
÷							
ł	Total Est. of 2015 Deferred PropertyTax Expense(2014 Investm						

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.

lo.		Year		Year		Year	% Good ⁽¹⁾		Tax Value
		2014		2014 - Exemptions	<u>s 2</u>	014 - Taxable Value	2014		
A]	Distribution Improvement - Additions			•					
1 2	Land and Land Rights	\$ \$	-	\$ - \$ -	\$	-	91.7%	\$ \$	-
2 3	Rights of Way City Gate Check Station	э \$	2	\$ -	\$ \$	-	91.7% 91.7%	э \$	
4	Structures & Improvements	\$ 231.	249	\$ -	\$	231,249	91.7%	\$	212,05
5	Mains - Cast Iron & Copper	\$ 201	-	\$ -	ŝ	-	91.7%	ŝ	
5	Mains - Steel	\$ 2,710	,388	\$ -	\$	2,710,388	91.7%	\$	2,485,42
	Mains - Plastic	\$ 4,802	,643	\$ -	\$	4,802,643	91.7%	\$	4,404,02
8	System Meas. & Reg. Station Equipment	\$ 113	,394	\$-	\$	113,394	91.7%	\$	103,98
9	System Meas. & Reg. Station Equipment-Elec	\$	·	\$ -	\$	· · · ·	91.7%	\$	-
0	District Regulating Equipment	\$ 227	,706	\$ -	\$	227,706	91.7%	\$	208,80
1	Meas. & Reg City Gate Services- Cast Iron & Copper	\$ \$	-	\$ - \$ -	\$ \$	-	91.7% 91.7%	\$ \$	-
2	Services- Cast Iron & Copper Services-Steel	\$ 214	-	\$ -	э \$	214,070	91.7%	э \$	196,3
14	Services-Plastic	\$ 15,163		\$-	\$	15,163,133	91.7%	\$	13,904,5
15	Meters	\$ 167		\$ -	\$	167,683	91.7%	\$	153,70
6	Utility of the Future Meters	\$	-	\$ -	\$	-	91.7%	\$	-
7	Meter Installations	\$	-	\$-	\$	-	91.7%	\$	-
8	House Regulators	\$ 1,376	,105	\$ -	\$	1,376,105	91.7%	\$	1,261,8
9	House Regulator Installations	\$	-	\$ -	\$	-	91.7%	\$	-
!0	Large Industrial Meas. & Reg. Equipment		,341	\$ -	\$	3,341	91.7%	\$	3,06
1 2	Large Industrial Meas. & Reg. Equipment - Comm Other Equipment - Other	\$ \$	-	\$ - \$ -	\$ \$	-	91.7% 91.7%	\$	-
3	Street Lighting Equipment	\$	-	\$ -	\$		91.7%	\$ \$	
24	Structures & Improvements	\$	_	\$ -	\$		91.7%	\$	_
26	Tools, Shop & Garage Equipment	\$ 961	,536	\$-	\$	961,536	91.7%	\$	881,7
27	Laboratory Equipment	\$	-	\$ -	\$	-	91.7%	\$	-
8	Power Operated Equipment	\$ 336	,430	\$-	\$	336,430	91.7%	\$	308,5
9	Communication Equipment	\$	-	\$-	\$	-	91.7%	\$	-
0	Distribution Improvement - Retirements								
0 1	Land and Land Rights	\$		\$ -	\$		15.0%	\$	
2	Rights of Way	\$	2	\$ -	\$	-	15.0%	\$	
3	City Gate Check Station	\$	-	\$ -	\$	-	15.0%	\$	
4	Structures & Improvements	\$	-	\$ -	\$	-	15.0%	\$	
5	Mains - Cast Iron & Copper		,522	\$ -	\$	46,522	15.0%	\$	6,9
6	Mains - Steel	\$ (740	,144)	\$ -	\$	(740,144)	15.0%	\$	(111,0
7	Mains - Plastic		,888)	\$-	\$	(612,888)	15.0%	\$	(91,9
8	System Meas. & Reg. Station Equipment	\$	-	\$ -	\$	-	15.0%	\$	-
19	System Meas. & Reg. Station Equipment-Elec	\$	-	\$ -	\$	-	15.0%	\$	-
0	District Regulating Equipment	\$	-	\$ -	\$	-	15.0%	\$	-
41 42	Meas. & Reg City Gate Services- Cast Iron & Copper	\$ \$ (142	-	\$ - \$ -	\$ \$	(142,826)	15.0% 15.0%	\$ \$	(21,4
42 43	Services- Cast Iron & Copper Services-Steel		,020) ,062)	\$ -	э \$	(31,062)	15.0%	э \$	(21,4
13 14	Services-Steel Services-Plastic	\$ (1,482		\$ -	э \$	(1,482,380)	15.0%	э \$	(222,3
44 45	Meters	\$ (443		\$ -	\$	(443,552)	15.0%	\$	(66,5
46	Utility of the Future Meters	\$ (1.0	-	\$-	\$	(110,002)	15.0%	\$	(00,0
17	Meter Installations	\$ (100	.086)	\$-	\$	(100,086)	15.0%	\$	(15,0
18	House Regulators	\$	- 1	\$ -	\$	-	15.0%	\$	-
19	House Regulator Installations	\$	-	\$ -	\$	-	15.0%	\$	-
50	Large Industrial Meas. & Reg. Equipment	\$	-	\$-	\$	-	15.0%	\$	-
51	Large Industrial Meas. & Reg. Equipment - Comm	\$	-	\$ -	\$	-	15.0%	\$	-
12	Other Equipment - Other	\$	-	\$ -	\$		15.0%	\$	-
53	Street Lighting Equipment		,203)	\$ -	\$	(9,203)	15.0%	\$	(1,3
54	Structures & Improvements	\$	-	\$ -	\$	-	15.0%	\$	-
55 56	Tools, Shop & Garage Equipment Laboratory Equipment	\$ \$	2	\$ - \$ -	\$ \$	-	15.0% 15.0%	\$ \$	-
57	Power Operated Equipment	\$	-	\$ -	\$	-	15.0%	\$	-
i7 i8	Communication Equipment	ծ Տ	2	\$ - \$ -	» \$	-	15.0%	э \$	
		Ŷ		¥	Ŷ		10.070	Ŷ	
9	Net Tax Value DistributionImprovement (Sumof Lines1 - 56)							\$	23,596,7
0	ValuationPercentage(25%) ⁽²⁾								2
	TaxableValue/Assessmen(Line57 x Line58)							~	5 000 0
1 2	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate							\$	5,899,2 9.835
-									5.000
3	AnnualPropertyTaxExpense DistributionImprovement (Line	59 x Line60)					\$	580,2
51	Information Technology Additions								
3] 4	Information Technology - Additions Electronic Data Processing	\$	851	\$-	\$	851	98.3%	\$	8
* 5	Miscellaneous Intangible Plant	\$	-	\$ -	ş	-	98.3%	\$	-
i6	Miscellaneous Intangible Plant - Enable	\$	-	\$-	\$	-	98.3%	\$	-
	• · · · ·								
	Information Technology - Retirements			•				~	
7	Electronic Data Processing	\$	-	\$ -	\$	-	15.0%	\$	-
8 9	Miscellaneous Intangible Plant Miscellaneous Intangible Plant - Enable	\$	-	\$- \$-	\$ \$	-	15.0%	\$	-
9	-	\$	-	ф -	φ	-	15.0%	\$	-
0	Net Tax Value of Information Technology(Sumof Lines62 - 65)								8
1	ValuationPercentage(25%) ⁽²⁾								2
2	TaxableValue/Assessmen(Line66 x Line67)							\$	2
3	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate								9.835
	AnnualPropertyTaxExpense InformationTechnology(Line6	8 x Line69)						-	
4								\$	
	Total Est.of 2015 Deferred PropertyTax Expense(2014 Investm	nent). Canita	IEvno	nditureProgram ⁽³⁾				\$	580,2
5	TotalEst.or 2015 Deletted Property Tax Expense 2014 Investin	ient)- Oupite	"Lybe						

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.

lo.		Year	Year	Year	% Good ⁽¹⁾	Tax Value
	-	2015	2015 - Exemptions	2015 - Taxable Value	<u>2014</u>	
	Distribution Improvement - Additions	•	•	•	00.000	•
	Land and Land Rights Rights of Way	\$- \$-	\$ - \$ -	\$ - \$ -	98.3% 98.3%	\$ \$
		\$ -	\$ -	ş - S -	98.3%	\$
		\$ -	\$ -	\$ -	98.3%	\$
	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$
	Mains - Steel	\$ 11,365,017	\$ -	\$ 11,365,017	98.3%	\$ 11,171,8
	Mains - Plastic	\$ 9,243,236	\$-	\$ 9,243,236	98.3%	\$ 9,086,1
	System Meas. & Reg. Station Equipment	\$ 272,293	\$ -	\$ 272,293	98.3%	\$ 267,
	System Meas. & Reg. Station Equipment-Elec	\$ 596,386	\$ -	\$ 596,386	98.3%	\$ 586,2
	District Regulating Equipment	\$ 513,791	\$ -	\$ 513,791	98.3%	\$ 505,0
	Meas. & Reg City Gate Services- Cast Iron & Copper	\$ - \$ -	\$ - \$ -	\$ - \$ -	98.3% 98.3%	\$ \$
	Services-Steel	\$ 467,170	\$ - \$	\$ 467,170	98.3%	» \$ 459,2
	Services-Plastic	\$ 16,458,034	\$ -	\$ 16,458,034	98.3%	\$ 16,178,2
	Meters	\$ 2,347,929	\$ -	\$ 2,347,929	98.3%	\$ 2,308,
	Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$
	Meter Installations	\$ -	\$-	\$ -	98.3%	\$
	House Regulators	\$ 269,299	\$ -	\$ 269,299	98.3%	\$ 264,
	House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$
	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	98.3%	\$
	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ - \$ -	\$ -	98.3% 98.3%	\$
	Other Equipment - Other Street Lighting Equipment	\$- \$-	\$ - \$	\$ - \$ -	98.3%	\$ \$
	Structures & Improvements	\$ - \$	\$ -	ş - S -	98.3%	\$
	Tools, Shop & Garage Equipment	\$ 302,151	\$ -	\$ 302,151	98.3%	\$ 297,0
	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ 207,
	Power Operated Equipment	\$ 504,197	\$-	\$ 504,197	98.3%	\$ 495,
	Communication Equipment	\$ 25,744	\$ -	\$ 25,744	98.3%	\$ 25,
	Distribution Improvement - Retirements					
	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$
	Rights of Way	\$ - \$	\$ -	ş - \$ -	15.0%	\$
	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$
	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$
		\$ (170)	\$ -	\$ (170)	15.0%	\$
	Mains - Steel	\$ (580,321)	\$ -	\$ (580,321)	15.0%	\$ (87,
	Mains - Plastic	\$ (101,966)	\$-	\$ (101,966)	15.0%	\$ (15,
	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$
	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$
	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$
	Meas. & Reg City Gate	\$ -	\$ -	\$ -	15.0%	\$
	Services- Cast Iron & Copper	\$ (125,180)	\$ -	\$ (125,180)	15.0%	\$ (18,
	Services-Steel Services-Plastic	\$ (34,104) \$ (767,040)	\$ -	\$ (34,104)	15.0%	\$ (5,
	Services-Plastic Meters	\$ (767,040) \$ (1,594,546)	\$ - \$ -	\$ (767,040) \$ (1,594,546)	15.0% 15.0%	\$ (115, \$ (239,
	Utility of the Future Meters	\$ (1,594,540)	\$ -	\$ (1,554,540)	15.0%	\$ (235,
	Meter Installations	\$ (744,685)	\$ -	\$ (744,685)	15.0%	\$ (111,
	House Regulators	\$ (1,339,108)	\$ -	\$ (1,339,108)	15.0%	\$ (200,
19 I	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$
	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$
	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$
	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$
	Street Lighting Equipment	\$ (59,477)	\$ -	\$ (59,477)	15.0%	\$ (8,
	Structures & Improvements	s -	\$ -	\$ -	15.0%	\$
	Tools, Shop & Garage Equipment	\$ - \$ -	\$ - \$ -	\$ -	15.0% 15.0%	\$ \$
	Laboratory Equipment Power Operated Equipment	s - s -	\$ - \$ -	\$ - \$ -	15.0%	\$ \$
	Communication Equipment	s -	\$ - \$	\$ - \$ -	15.0%	э \$
		•	•			
	Net Tax Value DistributionImprovement (Sumof Lines1 - 56)					\$ 40,843,
0	ValuationPercentage(25%) ⁽²⁾					
1.	TaxableValue/Assessmen(Line57 x Line58)					\$ 10,210,3
	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate					\$ 10,210, 9.83
	AnnualPropertyTaxExpense DistributionImprovement (Line	59 x Line60)				\$ 1,004,
	Information Technology - Additions	450.001	•		00.000	
	Electronic Data Processing	\$ 452,331	\$- \$-	\$ 452,331 \$ -	98.3%	\$ 444, \$
	Miscellaneous Intangible Plant Miscellaneous Intangible Plant - Enable	\$ - \$ -	\$ - \$ -	s - s -	98.3% 98.3%	\$ \$
- '	Enable	•	+ -	* -	00.076	÷
	Information Technology - Retirements					
	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$
		s -	\$ -	s -	15.0%	\$
9 I	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$
	Net Tax Value of Information Technology(Sumof Lines62 - 65)					444,6
1	ValuationPercentage(25%) ⁽²⁾					,
	TaxableValue/Assessmen(Line66 x Line67)					\$ 111,
0	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate					9.83
4	AnnualPropertyTaxExpense InformationTechnology(Line6	8 x Line69)				\$ 10,
5.	Total Est.of 2015 Deferred PropertyTax Expense(2014 Investm					\$ 1,015,

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.

No.		Year	Year	Year	% Good ⁽¹⁾	1	Tax Value
	-	2015	2015 - Exemptions	2015 - Taxable Value	2014		
	Distribution Improvement - Additions						
		\$ -	\$ - \$ -	\$ -	95.0%	\$	-
		\$- \$-	арана \$-	\$- \$-	95.0% 95.0%	\$ \$	
		\$- -	φ \$-	s -	95.0%	ŝ	
		\$-	\$ -	\$ -	95.0%	\$	
		\$ 11,365,017	\$ -	\$ 11,365,017	95.0%	\$	10,796,7
		\$ 9,243,236	\$ -	\$ 9,243,236	95.0%	\$	8,781,0
		\$ 272,293	\$ -	\$ 272,293	95.0%	\$	258,
		\$ 596,386	\$ -	\$ 596,386	95.0%	\$	566,
		\$ 513,791 \$ -	\$ - \$ -	\$ 513,791 \$ -	95.0% 95.0%	\$	488,
1 2		ծ - Տ -	\$ - \$ -	s -	95.0% 95.0%	\$ \$	
		\$ 467,170	\$ -	\$ 467,170	95.0%	э \$	443,
		\$ 16,458,034	\$-	\$ 16,458,034	95.0%	\$	15,635,
		\$ 2,347,929	\$ -	\$ 2,347,929	95.0%	\$	2,230,
6	Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$	
		\$ -	\$-	\$ -	95.0%	\$	
		\$ 269,299	\$ -	\$ 269,299	95.0%	\$	255,
		\$ -	\$ -	\$ -	95.0%	\$	
		\$ -	\$ -	\$ -	95.0%	\$	
		\$ - \$ -	\$ -	\$- \$-	95.0% 95.0%	\$	
		а - \$-	\$ - \$ -	\$ -	95.0%	\$ \$	
		\$- \$-	\$- \$-	\$ -	95.0%	\$	
		\$ 302,151	φ - \$ -	\$ 302,151	95.0%	\$	287,
		\$ -	\$-	\$ -	95.0%	\$	207,
		\$ 504,197	\$-	\$ 504,197	95.0%	\$	478,
		\$ 25,744	\$ -	\$ 25,744	95.0%	\$	24,
	Distribution Improvement Definition						
0 1	Distribution Improvement - Retirements Land and Land Rights	\$-	\$-	\$ -	15.0%	\$	
		\$- \$-	\$- \$-	\$ -	15.0%	\$	
		\$- \$-	\$ -	\$ -	15.0%	\$	
		\$-	\$-	s -	15.0%	\$	
5		\$ (170)	\$ -	\$ (170)	15.0%	\$	
		\$ (580,321)	\$ -	\$ (580,321)	15.0%	\$	(87,
7	Mains - Plastic	\$ (101,966)	\$-	\$ (101,966)	15.0%	\$	(15,
8	System Meas. & Reg. Station Equipment	\$ -	\$-	\$ -	15.0%	\$	
		\$-	\$-	\$ -	15.0%	\$	
		ş -	\$ -	\$ -	15.0%	\$	
		\$ -	\$ -	\$ -	15.0%	\$	
		\$ (125,180)	\$ -	\$ (125,180)	15.0%	\$	(18,
		\$ (34,104)	\$ -	\$ (34,104)	15.0%	\$	(5,
		\$ (767,040) \$ (1,594,546)	\$ - \$ -	\$ (767,040) \$ (1,594,546)	15.0% 15.0%	\$	(115, (239,
		\$ (1,594,540) \$ -	\$-	\$ (1,594,546) \$ -	15.0%	\$ \$	(235,
		\$ (744,685)	\$ -	\$ (744,685)	15.0%	\$	(111,
		\$ (1,339,108)	\$ -	\$ (1,339,108)	15.0%	\$	(200,
		\$ -	\$ -	\$ <u>-</u>	15.0%	\$	(,
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$	
51	Large Industrial Meas. & Reg. Equipment - Comm	\$-	\$-	\$ -	15.0%	\$	
		\$ -	\$ -	\$ -	15.0%	\$	
		\$ (59,477)	\$ -	\$ (59,477)	15.0%	\$	(8,
		\$ -	\$ -	\$ -	15.0%	\$	
		\$ -	\$ -	\$ -	15.0%	\$	
		\$- \$-	\$ - \$	\$- \$-	15.0%	\$ ¢	
		\$- \$-	\$ - \$ -	\$ - \$ -	15.0% 15.0%	\$ \$	
0	Communication Equipment	Ψ	Ψ	Ψ	10.076	Ψ	
	Net Tax Value DistributionImprovement (Sumof Lines1 - 56)					\$	39,444,
0	ValuationPercentage(25%) ⁽²⁾					-	
	TaxableValue/Assessmen(Line57 x Line58)					\$	0.004
	Duke EnergyOhio's Average 2014 Persona Property TaxRate					φ	9,861, <mark>9.83</mark>
3	AnnualPropertyTaxExpense DistributionImprovement (Line	59 x Line60)				\$	969,
	Information Technology - Additions		•		00.000		
		\$ 452,331	\$ -	\$ 452,331 \$ -	98.3%	\$	444,
		\$- \$-	\$- \$-	\$ - \$	98.3%	\$	
0	Miscellaneous Intangible Plant - Enable	φ -	Ψ	Ψ -	98.3%	\$	
	Information Technology - Retirements						
		\$ -	\$ -	\$ -	15.0%	\$	
		\$ -	\$-	\$ -	15.0%	\$	
9	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$	
0	Net Tax Value of Information Technology(Sumof Lines62 - 65)						444,
	ValuationPercentage(25%) (2)						444,
	TaxableValue/Assessmen(Line66 x Line67)					~	
	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate					\$	111, 9.83
4	AnnualPropertyTaxExpense InformationTechnology(Line68	x Line69)				\$	10,
•		,				æ	10,
	Total Est.of 2015 Deferred PropertyTax Expense(2014 Investme	ont). Conital Evno	nditureProgram ⁽³⁾			•	000
5		ent)- oupituit_xpe	nulturer rogram			\$	980,

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.

No.		Year	Year	Year	% Good ⁽¹⁾	Tax Value
		2016	2016 - Exemptions	2016 - Taxable Value	<u>2014</u>	
[A]	Distribution Improvement - Additions	•	•	•	00.00/	•
1 2		\$- \$-	\$ - \$ -	\$- \$-	98.3% 98.3%	\$ \$
3		\$- \$-	φ \$-	\$ -	98.3%	\$
4		\$ 72,132	\$ -	\$ 72,132	98.3%	\$ 70,
5		\$ 26,080	\$-	\$ 26,080	98.3%	\$ 25,
6		\$ 12,489,478	\$ -	\$ 12,489,478	98.3%	\$ 12,277,
7		\$ 17,645,660	\$ -	\$ 17,645,660	98.3%	\$ 17,345,
8 9		\$ 2,046,327 \$ 428,634	\$ - \$ -	\$ 2,046,327 \$ 428,634	98.3% 98.3%	\$ 2,011, \$ 421,
9 10		\$ 654,084	φ - \$ -	\$ 654,084	98.3%	\$ 642,
11		\$ 601,952	φ \$-	\$ 601,952	98.3%	\$ 591,
12		\$ 83	\$ -	\$ 83	98.3%	\$
13		\$ 1,301,389	\$ -	\$ 1,301,389	98.3%	\$ 1,279,
14		\$ 24,385,266	\$ -	\$ 24,385,266	98.3%	\$ 23,970,
15		\$ 2,328,118	\$ -	\$ 2,328,118	98.3%	\$ 2,288,
16		\$ - ¢ -	\$ -	\$ - \$	98.3%	\$
17		Ψ	\$ -	φ	98.3%	Ψ
18 19		\$ 4,485 \$ -	\$ - \$ -	\$ 4,485 \$ -	98.3% 98.3%	\$ 4,· \$
20		\$ 11,748	\$ -	\$ 11,748	98.3%	\$ 11,
21		\$ -	\$ -	\$ -	98.3%	\$,
22		\$-	\$ -	\$ -	98.3%	\$
23		\$ 15	\$ -	\$ 15	98.3%	\$
24	Structures & Improvements	\$-	\$-	\$ -	98.3%	\$
26		\$ 1,735,591	\$-	\$ 1,735,591	98.3%	\$ 1,706,
27		\$ -	\$ -	\$ -	98.3%	\$
28		\$ 115,732	\$ -	\$ 115,732	98.3%	\$ 113,
29	Communication Equipment	\$ 147,508	\$-	\$ 147,508	98.3%	\$ 145,
30	Distribution Improvement - Retirements					
31		\$ -	\$ -	\$ -	15.0%	\$
32		\$-	\$ -	\$ -	15.0%	\$
33		\$ -	\$ -	\$ -	15.0%	\$
34		\$ -	\$-	\$ -	15.0%	\$
35		\$ (4,373)	\$-	\$ (4,373)	15.0%	\$ (
36		\$ (583,448)	\$ -	\$ (583,448)	15.0%	\$ (87,
37		\$ (279,605)	\$ -	\$ (279,605)	15.0%	\$ (41,
38		\$ - \$ (6,233)	\$ - \$ -	\$ - \$ (6,233)	15.0%	\$ \$ (!
39 40		\$ (0,233) \$ -	ф - \$-	\$ (0,233)	15.0% 15.0%	\$ (¹ \$
40		φ - \$ -	φ - \$ -	\$ -	15.0%	\$
42		\$ (198,305)	\$ -	\$ (198,305)	15.0%	\$ (29,
43		\$ (151,108)	\$ -	\$ (151,108)	15.0%	\$ (22,
44	Services-Plastic	\$ (1,305,454)	\$ -	\$ (1,305,454)	15.0%	\$ (195,
45	Meters	\$ (11,556,377)	\$-	\$ (11,556,377)	15.0%	\$ (1,733,
46		\$ -	\$ -	\$ -	15.0%	\$
47		\$ -	\$ -	\$ -	15.0%	\$
48 49		\$ (2,408,356) \$ (290)	\$ -	\$ (2,408,356)	15.0%	\$ (361,
49 50		\$ (290) \$ -	\$ - \$ -	\$ (290) \$ -	15.0% 15.0%	\$ \$
51		\$- \$-	\$-	\$ -	15.0%	\$
52		\$-	\$ -	\$ -	15.0%	ŝ
53		\$-	\$ -	\$ -	15.0%	\$
54		\$-	\$-	\$ -	15.0%	\$
55	Tools, Shop & Garage Equipment	\$ (846,276)	\$-	\$ (846,276)	15.0%	\$ (126,
56		\$ (54,460)	\$-	\$ (54,460)	15.0%	\$ (8,
57		\$ (118,620)	\$ -	\$ (118,620)	15.0%	\$ (17,
58	Communication Equipment	\$ (118,431)	\$-	\$ (118,431)	15.0%	\$ (17,
59	Net Tax Value DistributionImprovement (Sumof Lines1 - 56)					\$ 60,261,
	ValuationPercentage(25%) (2)					
60						
61	TaxableValue/Assessmen(Line57 x Line58)					\$ 15,065,
62	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate					9.83
63	AnnualPropertyTaxExpense DistributionImprovement (Line	59 x Line60)				\$ 1,481,
[B]	Information Technology - Additions					
64		\$ 81,172	\$ -	\$ 81,172	98.3%	\$ 79,
65		\$ 4,391,066 \$ -	\$- \$-	\$ 4,391,066 \$ -	98.3%	\$ 4,316,
66	Miscellaneous Intangible Plant - Enable	Ψ -	Ψ	Ψ	98.3%	\$
	Information Technology - Retirements					
67		\$ (921,322)	\$ -	\$ (921,322)	15.0%	\$ (138,
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$
69		\$ -	\$ -	\$ -	15.0%	\$
	Net Tax Value of Information Technology(Sumof Lines62 - 65)					
70						4,258,
71	ValuationPercentage(25%) (2)					
	TaxableValue/Assessmen(Line66 x Line67)					
72 73	DukeEnergyOhio'sAverage2014PersonaPropertyTaxRate					\$ 1,064,
13						9.83
74	AnnualPropertyTaxExpense InformationTechnology(Line68	x Line69)				\$ 104,
						÷ .04,
	Total Est.of 2015 Deferred PropertyTax Expense(2014 Investm	ant) ConitalEvna	ndituroProgram ⁽³⁾			
75	Total Estor 2015 Deleneur toperty tax Expense 2014 investin	ent)- CapitaiExpe	nulturerrogram			\$ 1,586,

Exhibit No. 7 Page 1 of 1

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 PERIOD ENDED DECEMBER 31, 2017

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

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

[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 7.1

				A	ctivity Through		
	Category	12/31/2013	12/31/2014		12/31/2015	12/31/2016	12/31/2017
6	Rate RS / RFT / RSLI	\$ (986,239)	\$ (1,811,413)	\$	(2,246,338)	\$ (2,895,182)	\$ (3,899,616) Work Paper 7.1 thru 7.5
7	Rate GS / FT Small	\$ (56,999)	\$ -	\$	-	\$ -	\$ - Work Paper 7.1 thru 7.5
8	Rate GS / FT Large	\$ -	\$ -	\$	(1,875,220)	\$ (162,869)	\$ - Work Paper 7.1 thru 7.5
9	Rate IT	\$ -	\$ -	\$	-	\$ -	\$ - Work Paper 7.1 thru 7.5
10	Total Incremental Revenue - (Increase)	\$ (1,043,238)	\$ (1,811,413)	\$	(4,121,558)	\$ (3,058,051)	\$ (3,899,616)

Work Paper 7.1 Page 1 of 1

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	S / FT Small	GS	S / 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

Work Paper 7.2 Page 1 of 1

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	G	iS / 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					
	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

Work Paper 7.3 Page 1 of 1

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.

-		Rate RS	G	S / FT Small	Ċ	GS / FT Large		Rate IT	Total	
Incremental Revenue										
Annual Number of Customer Bills Issued in 2015		4,733,059		236,052		103,440		992		Line 19
Baseline Number of Customer Bills Issued		4,648,737		256,758		93,331		1,744		Line 20
Annual Increase/(Decrease) in Customers		84,322		(20,706)		10,109		(752)		Line 1 - Line 2
Monthly Fixed Rate - Cost Recovery	\$	26.64	\$	77.55	\$	185.50	\$	446.40		[1]
Annual Increase/(Decrease) in Revenue	\$	2,246,338	\$	(1,605,750)	\$	1,875,220	\$	(335,693)		
Incremental Revenue Offset - 2015	\$	2,246,338	\$	-	\$	1,875,220	\$	- \$	4,12	1,558 If Line 5 > 0, Line 5, else 0
	Incremental Revenue Annual Number of Customer Bills Issued in 2015 Baseline Number of Customer Bills Issued Annual Increase/(Decrease) in Customers Monthly Fixed Rate - Cost Recovery Annual Increase/(Decrease) in Revenue	Incremental Revenue Annual Number of Customer Bills Issued in 2015 Baseline Number of Customer Bills Issued Annual Increase/(Decrease) in Customers Monthly Fixed Rate - Cost Recovery \$ Annual Increase/(Decrease) in Revenue \$	Incremental Revenue Rate RS Annual Number of Customer Bills Issued in 2015 4,733,059 Baseline Number of Customer Bills Issued 4,648,737 Annual Increase/(Decrease) in Customers 84,322 Monthly Fixed Rate - Cost Recovery \$ 26.64 Annual Increase/(Decrease) in Revenue \$ 2,246,338	Incremental Revenue Rate RS Git Annual Number of Customer Bills Issued in 2015 4,733,059 648,737 Baseline Number of Customer Bills Issued 4,648,737 648,737 Annual Increase/(Decrease) in Customers 84,322 648,737 Monthly Fixed Rate - Cost Recovery \$ 26.64 \$ Annual Increase/(Decrease) in Revenue \$ 2,246,338 \$	Rate RS GS / FT Small Incremental Revenue Annual Number of Customer Bills Issued in 2015 4,733,059 236,052 Baseline Number of Customer Bills Issued 4,648,737 256,758 Annual Increase/(Decrease) in Customers 84,322 (20,706) Monthly Fixed Rate - Cost Recovery \$ 26.64 \$ 77.55 Annual Increase/(Decrease) in Revenue \$ 2,246,338 \$ (1,605,750)	Incremental Revenue Rate RS GS / FT Small O Annual Number of Customer Bills Issued in 2015 4,733,059 236,052 236,052 Baseline Number of Customer Bills Issued 4,648,737 256,758 256,758 Annual Increase/(Decrease) in Customers 84,322 (20,706) Monthly Fixed Rate - Cost Recovery \$ 26.64 \$ 77.55 \$ Annual Increase/(Decrease) in Revenue \$ 2,246,338 \$ (1,605,750) \$	Rate RS GS / FT Small GS / FT Large Incremental Revenue Annual Number of Customer Bills Issued in 2015 4,733,059 236,052 103,440 Baseline Number of Customer Bills Issued 4,648,737 256,758 93,331 Annual Increase/(Decrease) in Customers 84,322 (20,706) 10,109 Monthly Fixed Rate - Cost Recovery \$ 26.64 \$ 77.55 \$ 185.50 Annual Increase/(Decrease) in Revenue \$ 2,246,338 \$ (1,605,750) \$ 1,875,220	Rate RS GS / FT Small GS / FT Large Incremental Revenue Annual Number of Customer Bills Issued in 2015 4,733,059 236,052 103,440 Baseline Number of Customer Bills Issued 4,648,737 256,758 93,331 Annual Increase/(Decrease) in Customers 84,322 (20,706) 10,109 Monthly Fixed Rate - Cost Recovery \$ 26.64 77.55 185.50 \$ Annual Increase/(Decrease) in Revenue \$ 2,246,338 \$ (1,605,750) \$ 1,875,220 \$	Rate RS GS / FT Small GS / FT Large Rate IT Incremental Revenue Annual Number of Customer Bills Issued in 2015 4,733,059 236,052 103,440 992 Baseline Number of Customer Bills Issued 4,648,737 256,758 93,331 1,744 Annual Increase/(Decrease) in Customers 84,322 (20,706) 10,109 (752) Monthly Fixed Rate - Cost Recovery \$ 26.64 \$ 77.55 \$ 185.50 \$ 446.40 Annual Increase/(Decrease) in Revenue \$ 2,246,338 \$ (1,605,750) \$ 1,875,220 \$ (335,693)	Rate RS GS / FT Small GS / FT Large Rate IT Total Incremental Revenue Annual Number of Customer Bills Issued in 2015 4,733,059 236,052 103,440 992 Baseline Number of Customer Bills Issued 4,648,737 256,758 93,331 1,744 Annual Increase/(Decrease) in Customers 84,322 (20,706) 10,109 (752) Monthly Fixed Rate - Cost Recovery \$ 26.64 \$ 77.55 \$ 185.50 \$ 446.40 Annual Increase/(Decrease) in Revenue \$ 2,246,338 \$ (1,605,750) \$ 1,875,220 \$ (335,693)

[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

Work Paper 7.4 Page 1 of 1

Total

Line 19

Line 20 Line 1 - Line 2

Rate IT

998

1,744 (746)

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.		5 + 50	00 / FT 0	00/571
		Rate RS	GS / FT Small	GS / FT Large
[A]	Incremental Revenue			
1	Annual Number of Customer Bills Issued in 2016	4,757,415	243,983	94,209
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331
3	Annual Increase/(Decrease) in Customers	108,678	(12,775)	878

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

Work Paper 7.5 Page 1 of 1

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	G	S / 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

1-1		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

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, 2017

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

		[A]	[B]	[C]=[A]-[B]
Line No.	Category	Capital Budget	Actual Additions	Total Variance
1	Distribution Improvement	\$ 64,700,000	\$ 71,096,101	\$ (6,396,101) [1]
2	Information Technology	\$ 2,100,000	\$ 15,359,485	\$ (13,259,485) [2]
3	Compliance with Rules, Regulations and Orders	\$ 1,200,000	\$ 767,989	\$ 432,011 [3]
4	Total CEP Investment	\$ 68,000,000	\$ 87,223,575	\$ (19,223,575)

Explanations:

- [1] The variance of (\$6.4) million related to Additions [B] is driven mainly by new Eastern Gas Ops Center building spend in 2017 partially offset by underspend on Public Improvement projects and M&R station projects which had more in budgeted placeholders than what was placed in service in 2017.
- [2] The variance of (13.3) million related to Additions [B] is due to additional costs and extended schedule on the Enable project.
- [3] The variance of \$0.4 million related to Additions [B] is mainly due to project timing

Notes:

- [A] Duke Energy Ohio's approved Gas Operations Capital Budget.
- [B] Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2017. 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, 2018 (\$ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category		2	018
1	Distribution Improvement	[A]	\$	68.1
2	Information Technology			-
3	Compliance with Rules, Regulations and Orders			1.2
4	Total		\$	69.3

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