BEFORE THE

PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Annual Application of Duke Energy Ohio, Inc., for an Adjustment to Rider AMRP Rates.	)))	Case No. 13-2231-GA-RDR
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)))	Case No. 13-2232-GA-ATA

APPLICATION OF
DUKE ENERGY OHIO, INC.,
FOR AN ADJUSTMENT TO RIDER AMRP GAS RATES
AND FOR TARIFF APPROVAL

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1. Duke Energy Ohio, Inc., (Duke Energy Ohio) is an Ohio corporation engaged in the business of supplying natural gas to approximately 424,000 customers in southwestern Ohio, all of whom will be affected by this Application, and is a public utility as defined by R.C. 4905.02 and 4905.03.

2. This Application is made pursuant to R.C. 4909.18 and related sections of the Ohio Revised Code for authority to make changes and increases in gas rates applicable in incorporated communities and unincorporated territory within Duke Energy Ohio's entire service area, which includes all or part of Adams, Brown, Butler, Clinton, Clermont, Hamilton, Montgomery, and Warren Counties in Ohio. The gas rates that Duke Energy Ohio seeks to change in its tariff, P.U.C.O. Gas No. 18, are as follows:

> Rider AMRP, Accelerated Main Replacement Program Rider, Sheet No. 65.

3. The Notice of Intent to File was served on the mayor and legislative authority of each municipality affected by this Application on November 27, 2013, and was filed with the Public Utilities Commission of Ohio (Commission) on November 27, 2013, pursuant to R.C. 4909.43(B) and in compliance with the Commission's Standard Filing Requirements set forth in O.A.C. 4901-7-01.

4. Duke Energy Ohio proposes a test year consisting of the twelve-month period ended December 31, 2013, and the date certain for property valuation of December 31, 2013.

5. Duke Energy Ohio estimates that the rate changes proposed herein, if granted in full and factoring in the applicable rate caps approved by the Commission, would increase gross revenues by $9.9million, or 2.6%, annually over the estimated test period gross revenues generated from providing service to customers.

6. Duke Energy Ohio is filing this Application pursuant to the terms and conditions of a Stipulation and Recommendation filed with the Commission on April 2,2013 in *In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in its Natural Gas Distribution Rates,* Case No. 12-1685-GA-AIR, and approved by the Commission in its Opinion and Order dated November 13, 2013.

7. Duke Energy Ohio filed the current Rider AMRP and the proposed new Rider AMRP with its Pre-Filing Notice, and incorporates such current and proposed riders herein by reference, as required by R.C. 4909.18 and the Commission's Standard Filing Requirements. Duke Energy Ohio also filed the following schedules with the Commission on or about November 27, 2013, in accordance with the Stipulation and Recommendation, and Duke Energy Ohio also incorporates such schedules by reference:

(a) Schedule 1, AMRP Annualized Revenue Requirement;

(b) Schedules 2, Riser Replacement Revenue Requirement;

(c) Schedules 3-A and 3-B, AMRP Plant Additions by Month;

(d) Schedules 4-A and 4-B, Riser Additions by Month;

(e) Schedules 5-A and 5-B, Cost of Removal by Month;

(f) Schedules 6-A, 6-B, AMRP Original Cost Retired by Month;

(g) Schedules 7-A and 7-B, AMRP Accumulated Provision for Depreciation;

(h) Schedules 8-A, 8-B, Riser Accumulated Provision for Depreciation;

(i) Schedules 9-A and 9-B, AMRP Net Regulatory Assets – Post In-Service Carrying Cost;

(j) Schedules 10-A and 10-B, AMRP Net Deferred Tax Balance – PISCC;

(k) Schedules 11-A and 11-B, Riser Net Regulatory Assets – Post In-Service Carrying Cost;

(l) Schedules 12-A and 12-B, Riser Net Deferred Tax Balance – PISCC;

(m) Schedule 13, AMRP Deferred Taxes on Liberalized Depreciation;

(n) Schedule 14, Riser Deferred Taxes on Liberalized Depreciation;

(o) Schedules 15-A and 15-B, AMRP Annualized Depreciation Associated with Additions;

(p) Schedules 16-A and 16-B, Riser Annualized Depreciation Associated with Risers;

(q) Schedules 17-A and 17-B, AMRP Annualized Reduction in Depreciation for Retirements;

(r) Schedules 18-A and 18-B, AMRP Annualized Amortization of PISCC;

(s) Schedules 19-A and 19-B, Riser Annualized Amortization of PISCC;

(t) Schedule 20, AMRP Gas Maintenance Accounts Savings;

(u) Schedule 21 Camera Work Expenses

(v) Schedule 22, AMRP Annualized Property Tax Expense Calculation;

(w) Schedule 23, Riser Annualized Property Tax Expense Calculation;

(x) Schedule 24, AMRP Cap Calculation by Rate Class;

(y) Schedule 25, Aged Survivors of Mains and Services as of December 31, 2013; and

(z) Schedule 26, Annual AMRP Rider Filing – Calculation of Depreciation Expense and Accumulated Depreciation.

8. At the time of the filing of this Application, no municipal corporation has in effect any ordinance or franchise that does, or will, regulate the rates or charges to any customer affected by this Application.

WHEREFORE, since the rates, prices, charges and other provisions in the current rate schedules do not yield just and reasonable compensation to Duke Energy Ohio for supplying gas service to the customers to which they are applicable, do not yield a just and reasonable return to Duke Energy Ohio on the value of the property used for furnishing gas service to such customers, and result in the taking of Duke Energy Ohio's property for public use without compensation and without due process of law, Duke Energy Ohio respectfully prays that this Honorable Commission:

(a) Accept this Application for filing;

(b) Find that this Application and the schedules incorporated by reference herein are in accordance with R.C. 4909.18 and the Rules of the Commission;

(c) Find that the current rates, prices and charges for gas service are unjust, unreasonable and insufficient to yield reasonable compensation to Duke Energy Ohio for the gas service rendered;

(d) Find that the proposed rates, prices, and charges are just and reasonable based upon the test period for the twelve months ended December 31, 2013, and approve such schedules in the form tendered herewith or incorporated by reference herein;

(e) Find that Duke Energy Ohio is in compliance with R.C. 4905.35;

(f) Approve the proposed notice for newspaper publication attached hereto as Attachment A or, in the alternative, make a finding that no newspaper publication is required because Duke Energy Ohio published newspaper notification of all proposed Rider AMRP increases when it filed the original application in the proceeding resulting in the Opinion and Order that initiated this filing;

(g) Approve Duke Energy Ohio's Application for Approval to Change Accounting Methods consistent with proposed Rider AMRP; and

(h) Fix the date on or after which deliveries made are subject to the proposed rates.

Respectfully submitted,

DUKE ENERGY OHIO, INC.

Amy B. Spiller (0047277)
Deputy General Counsel
Elizabeth H. Watts (0031092)
Associate General Counsel
Jeanne W. Kingery (0012172)
Associate General Counsel
139 E. Fourth Street, 1303-Main
P.O. Box 960
Cincinnati, Ohio 45201-0960
(513) 287-4359
Amy.Spiller@duke-energy.com
Elizabeth.Watts@duke-energy.com

PROPOSED NOTICE FOR NEWSPAPER PUBLICATION

Please take notice that, pursuant to Ohio Revised Code Section 4909.18, Duke Energy Ohio, Inc. (Duke Energy Ohio) has filed an application with the Public Utilities Commission of Ohio (Commission) for an increase in its gas rates. The purpose of the application is to allow Duke Energy Ohio to recover the costs it incurred in 2013 related to its Accelerated Main Replacement Program (AMRP) and Riser Replacement Program (RRP). Under these programs, Duke Energy Ohio is replacing cast iron and bare steel gas mains and service lines and risers on an accelerated basis, in order to improve the safety and reliability of its distribution system. Under the RRP, Duke Energy Ohio is replacing certain gas service risers through as accelerated program, in order to improve the safety and reliability of its distribution system. The Commission approved the AMRP and the RRP in an Opinion and Order dated November 17, 2013 in Case No. 12-1685-GA-AIR.

Duke Energy Ohio estimates that the rate changes proposed herein, if granted in full, would increase gross revenues by $9.9 million or 2.6% annually over the estimated test period gross revenues generated from providing service to customers. The average percentage increase that a typical residential customer will bear should the increase be granted in full is 2.5% based on November 2013 billings. The proposed Rider AMRP charges applicable to Duke Energy Ohio tariffed gas rates are as follows: Rate RS and RSLI -- $2.00 per month; Rate RFT and RFTLI -- $2.00 per month; Rate GS-S and GS-L -- $21.33per month; Rate FT-S and FT-L -- $21.33 per month; Rate DGS -- $21.33 per month; and, Rates IT -- $.08per Mcf.

Any person, firm, corporation, or association may file, pursuant to Ohio Revised Code Section 4909.19, an objection to such increase that may allege that such application contains proposals that are unjust and discriminatory or unreasonable.

CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that a copy of the foregoing Application was served on the following parties of record by first class, U.S. mail, postage prepaid, or overnight delivery this 27th day of February, 2014.

Elizabeth H. Watts

Larry S. Sauer
Ohio Consumers' Counsel
10 West Broad Street, 18th Floor
Columbus, OH 43215-3485

William Wright
Section Chief, Public Utilities Section
Office of the Ohio Attorney General
180 East Broad Street, 6th Floor
Columbus, OH 43215

Duke Energy Ohio Exhibit _____

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Annual Application of Duke Energy Ohio,Inc., for an Adjustment to Rider AMRP Rates.	)))	Case No. 13-2231-GA-RDR
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	))	Case No. 13-2232-GA-ATA

DIRECT TESTIMONY OF

PEGGY A. LAUB

ON BEHALF OF

DUKE ENERGY OHIO, INC.

February 27, 2014

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I. INTRODUCTION AND PURPOSE

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Peggy A. Laub. My business address is 139 East Fourth Street, Cincinnati, Ohio 45202.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by the Duke Energy Business Services LLC., an affiliate service company of Duke Energy Ohio, Inc., (Duke Energy Ohio or Company) as Director , Rates and Regulatory Strategy.

Q. PLEASE SUMMARIZE YOUR EDUCATION AND PROFESSIONAL QUALIFICATIONS.

A. I received a Bachelor of Business Administration Degree with a major in accounting from the University of Cincinnati. I began my career with The Cincinnati Gas & Electric Company, the predecessor of Duke Energy Ohio in the Accounting Department in 1981. I worked in various departments including Tax, Regulated Business Unit's financial group and Fixed Assets. In May 2006, following the merger with Duke Energy Corporation, I transferred to the Midwest US Franchised Electric & Gas accounting group. In November 2008, I transferred to the Midwest wholesale accounting group as Manager of Wholesale and Bulk Power Marketing accounting. In May 2010, I transferred to the Rate Department and to my current position as Director, Rates & Regulatory Strategy in the OH/KY Rate Department.

Q. PLEASE SUMMARIZE YOUR DUTIES AS DIRECTOR RATES AND REGULATORY STRATEGY

A. As Director, I am responsible for the preparation of financial and accounting data used in Duke Energy Ohio and Duke Energy Kentucky, Inc., retail rate filings and changes in various other rate recovery mechanisms.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO (COMMISSION) ?

A. Yes. I have previously testified in a number of cases before this and other regulatory commissions.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. I will explain the updated schedules filed by Duke Energy Ohio in this proceeding for both the Accelerated Main Replacement Program (AMRP) and the Riser Replacement Program (RRP). I will also support the reasonableness of Duke Energy Ohio's request for revised Rider AMRP rates.

II. EXPLANATION OF SCHEDULES

Q. PLEASE EXPLAIN SCHEDULES 1 AND 2.

A. Schedules 1 and 2 provide the annualized revenue requirement for Duke Energy Ohio's revised Rider AMRP rates based on the Net Rate Base of the AMRP (Schedule 1) and the RRP (Schedule 2) at December 31, 2013 The information on these schedules is supported by various schedules from Schedules 3 through 26.

Q. PLEASE EXPLAIN SCHEDULES 3-A, 3-B, 4-A AND 4-B.

A. Schedules 3-A, 3-B, 4-A and 4-B provide actual plant additions by month from January 2013 through December 2013 to calculate the balance at December 31,

2013. Schedules 3-A and 3-B provide information for the AMRP and Schedules 4-A and 4-B provide information for the RRP.

Q. PLEASE EXPLAIN SCHEDULES 5-A AND 5-B.

A. Schedules 5-A and 5-B provide the AMRP actual cost of removal by month from January 2013 through December 2013 to calculate the balance at December 31, 2013.

Q. PLEASE EXPLAIN SCHEDULES 6-A AND 6-B.

A. Schedules 6-A and 6-B provide the AMRP actual original cost retired by month from January 2013 through December 2013 to calculate the balance at December 31, 2013.

Q. PLEASE EXPLAIN SCHEDULES 7-A, 7-B, 8-A AND 8-B.

A. Schedules 7-A, 7-B, 8-A and 8-B provide actual provision for depreciation from January 2013 through December 2013 to calculate the balance at December 31, 2013. Schedules 7-A and 7-B provide information for the AMRP and Schedules 8-A and 8-B provide information for the RRP.

Q. PLEASE EXPLAIN SCHEDULES 9-A, 9-B, 11-A, AND 11-B.

A. Schedules 9-A, 9-B, 11-A, and 11-B provide the PISCC activity by month from January 2013 through December 2013 to calculate the balance at December 31, 2013. These schedules also provide the actual PISCC amortization from January, 2013 through December 2013 to calculate the balance at December 31, 2013. Additionally, the Net PISCC Regulatory Asset for the periods is provided. Schedules 9-A and 9-B provide information for the AMRP and Schedules 11-A and 11-B provide information for the RRP.

Q. PLEASE EXPLAIN SCHEDULES 10-A, 10-B, 12-A AND 12-B.

A. Schedules 10-A, 10-B, 12-A and 12-B provide the actual PISCC net deferred tax activity and balance from January 2013 through December 2013. Schedules 10-A and 10-B provide information for the AMRP and Schedules 12-A and 12-B provide information for the RRP.

Q. PLEASE EXPLAIN SCHEDULES 13-A, 13-B,14-A AND 14-B.

A. Schedules 13-A, 13-B, 14-A and 14-B provide the calculation of deferred taxes on liberalized depreciation for actual deferred taxes for vintage 2012 and vintage 2013 to calculate the balance at December 31, 2013. These deferred taxes are calculated only on the plant in-service added through the AMRP and the RRP since the date certain in the Company's last gas base rate case. Schedules 13-A and 13-B provide information for the AMRP.

Q. PLEASE EXPLAIN SCHEDULES 15-A, 15-B, 16-A AND 16-B.

A. Schedules 15-A, 15-B, 16-A and 16-B provide the calculation by month of the annualized depreciation expense associated with additions, based on actual AMRP and RRP additions from the date certain of the Company's last gas base rate case through 2013. Schedules 15-A and 15-B provide information for the AMRP and Schedules 16-A and 16-B provide information for the RRP.

Q. PLEASE EXPLAIN SCHEDULES 17-A AND 17-B.

A. Schedules 17-A and 17-B provide the calculation by month of the annualized reduction in depreciation expense associated with retirements based on actual AMRP retirements from the date certain of the Company's last gas base rate case through 2013.

Q. PLEASE EXPLAIN SCHEDULES 18-A, 18-B, 19-A AND 19-B.

A. Schedules 18-A, 18-B, 19-A and 19-B provide a calculation of the annualized amortization of the PISCC accrued from the date certain of the Company's last gas base rate case through 2013. The PISCC Regulatory Assets by account are in agreement with those provided on Schedules 9-A, 9-B, 11-A, and 11-B. Schedules 18-A and 18-B provide information for the AMRP and Schedules 19-A and 19-B provide information for the RRP.

Q. PLEASE EXPLAIN SCHEDULE 20.

A. Schedule 20 demonstrates that there is $73,082 of savings included in our filing. In Case No. 10-2788-GA-RDR, the Company committed to savings for year 2013 of $690,220. Schedule 20 shows the calculated savings of $617,138 when comparing the last rate case, Case No. 07-589-GA-AIR to the most recent rate case, Case No. 12-1685-GA-AIR. The difference between the $690,220 and $617138 is a guaranteed savings amount of $73,082 as shown on Schedule 20 and on the revenue requirement page, Schedule 1 for this Application. This schedule does not include any expenses for the Integrity Management Program.

Q. PLEASE EXPLAIN SCHEDULE 21.

A. Schedule 21 provides actual camera work expenses by month for the twelve months ended December 31, 2013.

Q. PLEASE EXPLAIN SCHEDULES 22 AND 23.

A. Schedules 22 and 23 provide the calculation of the annualized property tax expense based on actual additions and retirements to plant in-service from the date certain of the Company's last gas base rate case through 2013. This

calculation follows the process used in Duke Energy Ohio's Annual Report to the Ohio Department of Taxation to determine the Net Property Valuation and uses the latest known average property tax rate per $1,000 of valuation. Schedule 22 provides information for the AMRP and Schedule 23 provides information for the RRP.

Q. PLEASE EXPLAIN SCHEDULE 24.

A. Schedule 24 provides the Rider AMRP charge by rate class using the allocation percentages for the AMRP and the RRP included in the Stipulation and Recommendation approved by the Commission in Case No. 12-1685-GA-AIR; the number of customer bills for the twelve months ended December 31, 2013; Mcf Sales to Interruptible Transportation customers for the twelve months ended December 31, 2013; and the annualized AMRP and RRP revenue requirement as calculated on Schedules 1 and 2. The Rider AMRP Rate Cap for 2014 for Residential customers in accordance with the Stipulation and Recommendation is $2.00 per month.

Q. PLEASE EXPLAIN SCHEDULE 25.

A. Schedule 25 provides the aged survivors of mains and services as of December 31, 2013.

Q. PLEASE EXPLAIN SCHEDULE 26

A. Schedule 26 provides a reconciliation of the Accumulated Depreciation Balance for all mains and services by account from January 31, 2013, to December 31, 2013. The information is provided for AMRP plant and non-AMRP plant and the activity is segregated between Depreciation Expense and Adjustments Due to Retirement or Replacement.

III. REASONABLENESS OF REQUESTED INCREASE

Q. ARE YOU FAMILIAR WITH THE STIPULATION AND RECOMMENDATION FILED WITH THE COMMISSION ON APRIL 2, 2013, AND APPROVED BY THE COMMISSION IN ITS OPINION AND ORDER ON NOVEMBER 13, 2103, IN CASE NO. 12-1685-GA-AIR?

A. Yes.

Q. IN YOUR OPINION HAS THE COMPANY STAYED UNDER THE CAP?

A. The Company's calculated rate for residential customers is over the cap but our tariff relects the agreed upon cap of $2.00.

Q. HAVE YOU REVIEWED DUKE ENERGY OHIO'S APPLICATION IN THIS PROCEEDING?

A. Yes.

Q. DO YOU HAVE AN OPINION REGARDING WHETHER DUKE ENERGY OHIO'S REQUEST FOR NEW RIDER AMRP RATES IS REASONABLE?

A. Yes.

Q. PLEASE STATE YOUR OPINION.

A. Duke Energy Ohio's rate request is fair and reasonable. I believe that the costs of service are properly allocated to customer classes and the rate design was properly performed in accordance with the terms and conditions of the Stipulation and Recommendation. The proposed Rider AMRP rates are within the rate caps established in the Stipulation and Recommendation.

IV. CONCLUSION

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

Duke Energy Ohio Exhibit _____

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DIRECT TESTIMONY OF

GARY J. HEBBELER

ON BEHALF OF

DUKE ENERGY OHIO, INC.

February 27, 2014

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I. INTRODUCTION AND PURPOSE

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Gary J. Hebbeler. My business address is 139 East Fourth Street, Cincinnati, Ohio 45202.

Q. WHAT IS YOUR CURRENT POSITION?

A. I am employed by the Duke Energy Business Services LLC, a subsidiary of Duke Energy Corporation (Duke Energy), as General Manager, Gas Field and Systems Operations.

Q. PLEASE SUMMARIZE YOUR EDUCATION AND PROFESSIONAL QUALIFICATIONS.

A. I am a graduate of the University of Kentucky, where I obtained my Bachelor of Science in Civil Engineering. In 1994, I obtained my license as a Professional Engineer in the Commonwealth of Kentucky and, by reciprocity, later in the State of Ohio.

Q. PLEASE SUMMARIZE YOUR BUSINESS EXPERIENCE.

A. I began working for The Cincinnati Gas & Electric Company (CG&E), now known as Duke Energy Ohio, Inc. (Duke Energy Ohio or Company), in 1987 as an engineer in the Gas Engineering Department. I initially worked as a project engineer. I was responsible for designing gas mains and water lines, coordinating projects with governmental agencies and consulting firms, calculating pipe capacity and stress, and evaluating company paving standards and designs. Until 1998, I worked for CG&E and then Cinergy Services, Inc., both of which were subsidiaries of Cinergy Corp. I was Vice President for Michels Concrete

Construction, Inc., during 1998 and returned to Cinergy Corp.'s Gas Engineering Department in 1999. In 2000, I was promoted to Manager, Contractor Construction. In this position, I helped design the Accelerated Main Replacement Program (AMRP). I also managed the construction activities for replacing the cast iron/bare steel pipe under the AMRP. In 2002, I was promoted to Manager, Gas Engineering. In this position, I was responsible for managing the engineering activities and the capital expenditures for Gas Operations in Duke Energy Ohio's and Duke Energy Kentucky, Inc.'s (Duke Energy Kentucky) gas distribution systems. In 2006, I was promoted to General Manager, Gas Engineering. In addition to my continued responsibilities for gas engineering activities and capital expenditures, I was responsible for construction activities for the AMRP, street improvements, pressure improvements and major projects. In September 2010, I was promoted to my current position of General Manager, Gas Field and Systems Operations. I am responsible for managing the construction, installation, operation, and maintenance of the natural gas distribution systems of Duke Energy Ohio and Duke Energy Kentucky. Approximately 1000 Company and contractor personnel are involved in these activities on behalf of Duke Energy Ohio and Duke Energy Kentucky.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO (COMMISSION)?

A. Yes, I have testified in several rider proceedings before the Commission.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. The purpose of my testimony is to explain the construction and management practices of Duke Energy Ohio as they relate to the AMRP for construction activities during calendar year 2013.

II. DESCRIPTION OF THE AMRP

Q. PLEASE GENERALLY DESCRIBE THE AMRP.

A. Duke Energy Ohio adopted the AMRP in 2000, with construction beginning in 2001, to accelerate its replacement schedule for cast iron and bare steel mains and associated service lines in order to improve the safety and reliability of Duke Energy Ohio's natural gas distribution system.

When Duke Energy Ohio adopted this program, its cast iron pipe in service dated back to 1873 and its bare steel pipe in service dated back to 1884. Cast iron and bare steel pipe, however, are more prone to leaks than plastic and coated, cathodically protected steel, which are now the material of choice for main construction throughout the United States. In 1971, the U.S. Department of Transportation (US DOT) adopted regulations removing cast iron from its list of approved materials for new pipe construction.

Duke Energy Ohio adopted formal cast iron and bare steel main replacement programs in 1988 and 1989, respectively. Each formal program consisted of an internally developed program used in conjunction with two commercially available programs; namely, the Cast Iron Maintenance Optimization System (CIMOS®) and the Bare Steel Maintenance Optimization

System (BSMOS®), respectively. These programs identified certain factors associated with cast iron and bare steel main activities, such as year installed, operating pressure, length of pipe and number of prior activities. The programs then generated a ranking system that Duke Energy Ohio used to determine which sections of cast iron and bare steel main to replace. The in-house program is still being used to target these types of pipe replacement projects.

Under the CIMOS® and BSMOS® programs, Duke Energy Ohio was replacing the cast iron and bare steel mains on a replacement schedule that would have taken approximately 90 years to complete. By that time, the mains that Duke Energy Ohio would have been replacing would have been over 200 years old.

Q. PLEASE DESCRIBE THE PROGRESS DUKE ENERGY OHIO HAS MADE IN INSTALLLING NEW MAIN AND SERVICE LINES SINCE INITIATING THE AMRP.

A. Duke Energy Ohio's gas distribution system consists of approximately 5,588 miles of distribution mains. Prior to commencing the AMRP, Duke Energy Ohio had approximately 1,200 miles of cast iron and bare steel main in service. As reflected in the following table, Duke Energy Ohio has replaced approximately 1,061 miles of cast iron and bare steel mains since starting the AMRP construction in 2001:

Year	Miles Replaced
2001	70
2002	102
2003	103
2004	99
2005	99
2006	86
2007	80
2008	76
2009	80
2010	70
2011	76
2012	73
2013	47

Duke Energy Ohio has also replaced approximately 105,749 main-to-curb service lines. Duke Energy Ohio estimates that it has approximately 85 remaining miles of cast iron and bare steel mains, according to Company mapping records. According to Duke Energy Ohio plant records, Duke Energy Ohio has therefore replaced nearly 93% of its cast iron and bare steel mains, measured in terms of pipe length, since the AMRP has been in effect.

Q. WHY HAVE THE MILES OF MAIN REPLACED DECLINED SINCE 2005?

A. Duke Energy Ohio has managed to keep costs at the lowest possible levels because over approximately 95% of the annual AMRP work is done using outside contractors selected through a competitive bidding process. The competitive

bidding process allows Duke Energy Ohio to award contracts to the lowest and best bidder. The Company has made investments in the AMRP each year, consistent with the rate cap levels established by the Commission's May 30, 2002, Order in Case No. 01-1228-GA-AIR, Case No. 07-589-GA-AIR and Case No. 12-1685-GA-AIR. There are three basic reasons why the number of miles Duke Energy Ohio can replace with this level of investment has declined recently.

First, general inflation has prevented the Company from replacing the same number of miles of main with the same level of investment. Costs for construction materials and labor have increased significantly since 2005. In my opinion, these cost increases result from other utilities adopting main and riser replacement programs similar to the AMRP and RRP and also adopting integrity management programs in response to new gas pipeline safety regulations promulgated by the US DOT.

Second, the Company adopted new installation procedures in 2006 in response to an incident in Middletown, Ohio, where a gas line breached a sewer line. This circumstance was not discovered until a plumber augered out the clogged sewer line. The plumber's auger pierced the gas line and caused an explosion. Prior to this incident, Duke Energy Ohio relied on municipalities to provide records of where their sewer lines were located. After this incident, however, the Company's investigation revealed that some municipalities do not maintain reliable records of sewer locations. To promote the safety of the general public and Duke Energy Ohio's customers and employees, the Company changed its installation practices to perform a pre-locate of the sewer lines before gas main

installation and to video-camera the location of the sewers after the gas main installation. This additional work allows the Company to confirm that no sewer line is breached during the gas main installation process. The Company also limited the situations where it will allow installation of curb-to-meter service lines using directional drilling. These new installation procedures have increased AMRP costs but safety compels that the Company follow these additional procedures.

Third, the Company is now replacing gas mains in more urban locations, where more of the gas lines tend to be located under paved surfaces. This increases the labor, material, and restoration costs necessary to replace the gas mains and to restore the construction site to an acceptable condition. In addition, Duke Energy Ohio is encountering more gas service lines in unacceptable locations. The US DOT's gas pipeline safety regulations require that gas service lines be installed in locations that will not present safety hazards if a leak occurs. Relocating the new gas service lines to a different, accessible location often increases costs.

Q. PLEASE DISCUSS THE BENEFITS OF THE AMRP PROGRAM TO CUSTOMERS.

A. The AMRP has been quite successful in allowing Duke Energy Ohio to reduce the amount of cast iron and bare steel mains in its distribution system. This has resulted in substantial benefits to Duke Energy Ohio's customers and to the public at large.

Customers and the public at large benefit from the improved safety and reliability of Duke Energy Ohio's natural gas distribution service. One key safety measure of the AMRP's success is the leak rate for Duke Energy Ohio's gas distribution system. The incidence of leaks repaired (excluding damages) has decreased significantly, from 6,223 in 2002 to approximately 4,916 in 2013. In addition, the severity of leaks reported has been reduced. Customer outages resulting from water infiltration have also been reduced, thereby mitigating costly emergency repairs and minimizing inconvenience to customers.

This reduced incidence of leaks has caused Duke Energy Ohio's maintenance accounts associated with leaks to decline from approximately $6.4 million in 2001 to $3.8 million in 2013. To date, customers have realized approximately $24.4 million in maintenance savings through Rider AMRP. These maintenance savings have been returned to customers through the Rider AMRP tracking mechanism. Additionally, the maintenance savings were reflected in the 2013 rate case. Customers also benefit from Rider AMRP because Duke Energy Ohio has not had to file frequent and costly general gas rate cases to recover its capital expenditures for the AMRP. The Commission has conducted

annual Rider AMRP proceedings for Duke Energy Ohio to update this tracking mechanism in an efficient and expeditious manner.

In addition to these significant benefits, Duke Energy Ohio has been able to coordinate certain construction activities with governmental agencies, thereby reducing costs and limiting the inconvenience to the public. For example, Duke Energy Ohio coordinates the replacement of natural gas facilities with governmental agencies' road improvement projects. It also provides a long-term construction schedule, which enables these agencies to identify those future projects that may benefit from coordinated effort. The Company has also been able to better integrate the existing natural gas distribution system. Prior to starting the AMRP, Duke Energy Ohio's natural gas service territory included areas where pressures were lowered to reduce leaks resulting from deteriorated facilities. This, in turn, resulted in the system being segregated. The AMRP allows Duke Energy Ohio to increase pressures without having to incur costs associated with the construction of pressure improvements.

Finally, Duke Energy Ohio assumes ownership of the curb-to-meter services when installing new services, replacing an existing service, or renewing a riser. Given its expertise, as compared to the customer, Duke Energy Ohio is better positioned to determine when equipment needs to be replaced.

Q. PLEASE EXPLAIN DUKE ENERGY OHIO'S INTEGRITY MANAGEMENT PROGRAM.

A. Duke Energy Ohio developed its Transmission Integrity Management Program (TIMP) in response to federal legislation issued in 2002 and accompanying

regulations, 49 Code of Federal Regulations (CFR) 192.1001, issued by the Pipeline and Hazardous Material Safety Administration (PHMSA), US DOT. These regulations require operators of hazardous liquid pipelines and natural gas transmission pipelines to provide enhanced pipeline safety inspection and testing activities for their facilities. The regulations also require the hazardous liquid pipeline and natural gas transmission pipeline operators to develop a program to identify all heavily populated areas traversed by their pipelines, develop a baseline assessment plan, conduct periodic risk assessments, and implement certain maintenance procedures.

In response to the law and regulations, Duke Energy Ohio developed its TIMP in 2004. This program is a comprehensive, systematic approach to maintain and improve the safety of the Company's hazardous liquid and transmission pipeline system. The TIMP is comprised of five separate plans – Integrity Management Plan, Performance Plan, Communications Plan, Management of Change Plan, and Quality Control Plan – that provide the foundation for the program and include the processes and procedures necessary to comply with the laws and regulations.

The ongoing integrity activities for 2014 include: identifying high consequence areas, evaluating pipeline threats and conducting risk assessments for each covered pipeline segment, identifying and implementing additional preventative and mitigative measures, if necessary, conducting integrity assessments through direct assessment methods, remediating conditions found during integrity assessments. Through the maximum allowable operating

pressure (MAOP) validation process conducted in 2013 the total mileage of transmission lines decreased from approximately 211 miles to 60 miles.

Duke Energy Ohio developed its Distribution Integrity Management Program (DIMP) in response to federal legislation, C.F.R. 192.1007, issued in 2010 and accompanying regulations issued by the PHMSA. These regulations require operators of natural gas distribution pipelines to develop and implement an integrity management program that includes a written integrity management plan.

In response to the law and regulations, Duke Energy Ohio developed its DIMP in 2011, which became effective August 2, 2011. This program is a comprehensive systematic approach to maintain and improve the safety of the Company's distribution pipeline system. The DIMP is comprised of seven key elements: 1) Knowledge of System; 2) Indentify Threats; 3) Evaluate and Rank Risks; 4) Identify and Implement Measures to Address Risks; 5) Measure Performance, Monitor Results, and Evaluate Effectiveness; 6) Periodic Evaluation and Improvement; and 7) Report Results. This information provides the foundation for the program and includes the processes and procedures necessary to comply with the laws and regulations.

The ongoing integrity activities for 2014 include: analyzing data, updating a threat and risk matrix, evaluating pipeline threats, root cause analysis and submitting annual reports to document performance measures. The top risk categories identified within the DIMP are excavation damage, natural forces and corrosion.

Q. HOW DOES DUKE ENERGY OHIO PLAN FOR CAST IRON AND BARE STEEL MAIN REPLACEMENT UNDER THE AMRP?

A. The AMRP is designed to replace the cast iron and bare steel, along with the associated metallic services in the system.

The AMRP consist of four types of projects: Modules, CIMOS®, BSMOS®, and Street Improvements. The Module work encompasses two- to five-mile replacement segments and is a proactive program to replace cast iron and bare steel. CIMOS® and BSMOS® are responsive programs to replace the cast iron and bare steel in the system with the highest possibility of developing future incidents. Street Improvement work involves replacing cast iron and bare steel pipe as a result of projects initiated by governmental entities. In addition to replacing cast iron and bare steel mains, Duke Energy Ohio replaces associated services as part of the AMRP.

Q. HOW MANY MILES OF CAST IRON AND BARE STEEL MAIN DOES DUKE ENERGY OHIO PLAN TO REPLACE UNDER THE AMRP DURING THE NEXT TWO YEARS AND WHAT IS THE PROJECTED COST?

A. For 2014 and 2015, Duke Energy Ohio plans to replace 91 miles of cast iron and bare steel mains, main-to-curb services, and curb-to-meter services, at an estimated cost of $98 million.

Q. DOES DUKE ENERGY OHIO CONTINUE TO COMPETITIVELY BID THE WORK FOR THE AMRP PROGRAM?

A. Yes. The competitive bid process has enabled Duke Energy Oho to execute the AMRP efficiently since its inception. This has allowed Duke Energy Ohio to keep its costs at reasonable levels. Additionally, Duke Energy Ohio has operated the program such that it is on schedule and at competitive rates. Duke Energy Ohio has maintained a replacement schedule that would allow it to complete the program in a timely manner.

In addition to the customer benefits previously described, Duke Energy Ohio's proficient implementation of the AMRP has allowed the Commission to process the annual filings efficiently. Duke Energy Ohio anticipates that these benefits will be realized throughout the remainder of the program.

Q. IS DUKE ENERGY OHIO COMMITTED TO USING UNIT-BASED PRICES FOR THE AMRP PROGRAM, EXCEPT IN SITUATIONS OUTLINED IN PARAGRAPH 6 OF THE 2004 AMRP STIPULATION, AND, IF SO, DID DUKE ENERGY OHIO FOLLOW THIS PRACTICE IN 2013?

A. Yes. Duke Energy Ohio used unit-based prices for the contracts and paid contractors the unit-based prices specified in the contracts, except for the types of situations outlined in the Stipulation: (a) in the case of unanticipated conditions, such as unusual field conditions not contemplated by the parties; (b) where a governmental entity imposed additional construction requirements for work within the right-of-way; (c) where a greater number of units was required for the

actual work versus the number of units contemplated in the plan drawings; or (d) for certain types of construction activities where Duke Energy Ohio determined that it would result in lower costs for the contractor to perform the work under other price methods such as on a time and materials basis.

Q. AT PARAGRAPH 11 OF THE 2004 AMRP STIPULATION, DUKE ENERGY OHIO AGREED TO EXPLAIN WHY IT SELECTED THE AREAS SCHEDULED FOR MODULE WORK UNDER THE AMRP IN 2013, INCLUDING THE REASONS WHY DUKE ENERGY OHIO SELECTED EACH AREA, BASED ON SAFETY, RELIABILITY, AND PERMITTING CONSIDERATIONS. PLEASE EXPLAIN HOW DUKE ENERGY OHIO SELECTED THE MODULES FOR THE AMRP FOR 2013 BASED ON THESE CONSIDERATIONS.

A. The module work is divided into nine categories, ranked from the highest potential for reportable incidents first. Duke Energy Ohio also considers system integrity, permit requirements, and public safety. System integrity is taken into account when a large portion of a system is under construction. The Company evaluates system integrity factors such as location of tie-ins, flow, system pressures, and the time of year the tie-ins will be performed. Permitting agencies require an orderly construction methodology so that an entire municipality will not be directly affected, causing hardship throughout for municipal residents and employees. Finally, flow of traffic must be considered for the traveling public. Four of the modules constructed in 2013 were in the priority 1 category. Twelve of the modules constructed in 2013 were in the priority-two or -three categories.

One of the modules constructed in 2013 were in the priority seven category. The remaining modules were in the priority-eight or -nine category, which spread the work over more of the system to reduce the hardship on particular communities. This enabled Duke Energy Ohio to address safety considerations, maintain system integrity, abide by permitting requirements, and maintain safety to the traveling public for all construction activities.

III. CONCLUSION

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

Duke Energy Ohio
Ohio AMRP Case No. 13-2231
Annualized Revenue Requirement

Schedule 1

Line No.		Actual Thru December 31, 2012	Activity Thru September 30, 2013	Actual 4th Quarter 2013	Total	
1	**Return on Investment**					
2	Plant In-Service					
3	Additions	69,340,418.52	32,344,455.01	36,479,616.12	138,164,489.65	Schedule 3-A, 3-B, Ln. 27
4	Original Cost Retired	(4,409,872.97)	(1,664,873.98)	(1,921,854.86)	(7,996,601.83)	Schedule 6-A, 6-B, Ln. 24
5	Total Plant In-Service	64,930,545.55	30,679,581.03	34,557,761.24	130,167,887.82	
6	Less: Accumulation Provision for Depreciation					
7	Depreciation Expense	358,690.23	1,390,316.79	658,463.61	2,407,470.63	Schedule 7-A, 7-B, Ln. 15
8	Cost of Removal	(1,062,157.06)	(1,082,808.47)	(341,060.98)	(2,486,026.51)	Schedule 5-A, 5-B, Ln. 23
9	Original Cost Retired	(4,409,872.97)	(1,664,873.98)	(1,921,854.86)	(7,996,601.83)	Schedule 6-A, 6-B, Ln. 24
10	Total Accumulated Provision for Depreciation	(5,113,339.80)	(1,357,365.66)	(1,604,452.25)	(8,075,157.71)	
11	Net Regulatory Asset--Post In-Service Carrying Cost	1,066,291.83	1,689,797.98	385,301.76	3,141,391.57	Schedule 9-A, 9-B, Ln. 44
12	Net Deferred Tax Balance--PISCC	(380,202.14)	(591,429.30)	(127,855.62)	(1,099,487.06)	Schedule 10-A, 10-B, Ln. 4
13	Deferred Taxes on Liberalized Depreciation	(15,514,806.60)	(5,885,432.15)	(6,459,529.35)	(27,859,768.10)	Schedule 13, Ln. 25
14	Net Rate Base	55,235,168.44	27,249,883.22	29,940,130.28	112,425,181.94	
15	Approved Pre-tax Rate of Return	11.67%	10.60%	10.60%	10.60%	
16	Annualized Return on Rate Base & Deferred Expense	6,445,944.16	2,888,487.62	3,173,653.81	11,917,069.29	
17	**Operating Expenses**					
18	Annualized Provision for Depreciation For Additions					
19	Mains--Plastic		1,107,664.78	487,932.56	1,595,597.34	Schedule 15-A, 15-B, Ln. 18
20	Mains--Steel		437,835.30	165,305.70	603,141.00	Schedule 15-A, 15-B, Ln. 19
21	Main to Curb Services--Plastic		499,575.39	75,013.49	574,588.88	Schedule 15-A, 15-B, Ln. 22
22	Main to Curb Services--Steel		-	-	-	Schedule 15-A, 15-B, Ln. 23
23	Curb to Meter Services		398,574.64	75,100.27	473,674.91	Schedule 15-A, 15-B, Ln. 26
24	Current Year Provision		2,443,650.11	803,352.02	3,247,002.13	
25	Annualized Reduction in Depreciation For Retirements					
26	Mains--Cast Iron & Copper		(22,070.18)	(19,918.74)	(41,988.92)	Schedule 17-A, 17-B, Ln. 16
27	Mains--Steel		(18,713.85)	(9,527.40)	(28,241.25)	Schedule 17-A, 17-B, Ln. 17
28	Mains--Plastic		(6,410.37)	(1,942.28)	(8,352.65)	Schedule 17-A, 17-B, Ln. 18
29	Main to Curb Services--Cast Iron & Copper		(14,066.25)	(1,905.11)	(15,971.36)	Schedule 17-A, 17-B, Ln. 21
30	Main to Curb Services--Steel		(8,945.52)	(865.85)	(9,811.37)	Schedule 17-A, 17-B, Ln. 22
31	Main to Curb Services--Plastic		(103,111.23)	(12,706.72)	(115,817.95)	Schedule 17-A, 17-B, Ln. 23
32	Total		(173,317.40)	(46,866.10)	(220,183.50)	
33	Annualized Amortization of PISCC		63,250.01	8,253.63	71,503.64	Schedule 18-A, 18-B, Ln. 28
34	Annualized Property Tax Expense		2,315,006.13	836,269.10	3,151,275.23	Schedule 22 Ln. 12
35	Achieved Reduction in Mains--Maintenance Expense		84,465.41	(157,547.41)	(73,082.00)	Schedule 20 Ln. 10
36	Camera Work Expenses		349,561.35	158,194.74	507,756.09	Schedule 21 Ln. 2
37	Amortization of Camera Work Expenses		750,000.00	250,000.00	1,000,000.00	Case No. 12-1685
38	Annualized Revenue Requirement		8,721,103.23	5,025,309.79	19,601,340.88	

Schedule 2

Duke Energy Ohio
Ohio AMRP Case No. 13-2231
Annualized Revenue Requirement

Line No.		Actual Thru December 31, 2012	Activity Thru September 30, 2013	Actual 4th Quarter 2013	Total	
1	Return on Investment					
2	Riser Replacements					
3	Additions	2,126,202.66	-	-	2,126,202.66	Schedule 4-A, 4-B, Ln. 2
4	Original Cost Retired	-	-	-	-	
5	Total Plant In-Service	2,126,202.66	-	-	2,126,202.66	
6	Less: Accumulation Provision for Depreciation					
7	Depreciation Expense	23,339.84	54,855.99	18,551.11	96,746.94	Schedule 8-A, 8-B, Ln. 4
8	Cost of Removal	-	-	-	-	
9	Original Cost Retired	-	-	-	-	
10	Total Accumulated Provision for Depreciation	23,339.84	54,855.99	18,551.11	96,746.94	
11	Net Regulatory Asset--Post In-Service Carrying Cost	51,013.52	47,863.55	(814.73)	98,062.34	Schedule 11-A, 11-B, Ln. 17
12	Net Deferred Tax Balance--PISCC	(17,854.73)	(16,752.24)	285.16	(34,321.81)	Schedule 12-A, 12-B, Ln. 4
13	Deferred Taxes on Liberalized Depreciation	(377,869.73)	(1,559.35)	-	(379,429.08)	Schedule 14, Ln.
14	Net Rate Base	1,758,151.88	(25,304.03)	(19,080.68)	1,713,767.17	
15	Approved Pre-tax Rate of Return	11.67%	10.60%	10.60%	10.60%	
16	Annualized Return on Rate Base & Deferred Expense	205,176.31	(2,682.23)	(2,022.55)	181,659.31	
17	Operating Expenses					
18	Annualized Provision for Depreciation For Additions	-	76,330.68	-	76,330.68	Schedule 16-A, 16-B, Ln. 4
19	Annualized Amortization of PISCC	-	3,255.39	-	3,255.39	Schedule 19-A, 19-B, Ln. 10
20	Annualized Property Tax Expense	-	48,874.83	-	48,874.83	Schedule 23, Ln. 11
21	Annualized Revenue Requirement	205,176.31	125,778.67	(2,022.55)	310,120.21	

Duke Energy Ohio
Ohio AMRP
Plant Additions By Month

Schedule 3-A

Line No.	Cumulative	Actual Balance at 12/31/2012	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Thru Sept. 30, 2013
1	Mains											
2	Plastic	40,180,050.68	41,162,682.17	42,550,489.05	43,454,151.27	44,755,289.60	46,142,575.15	47,384,070.98	49,158,844.58	51,928,199.59	53,253,114.54	53,253,114.54
3	Steel	14,457,968.72	14,761,345.93	15,039,164.08	15,331,438.17	15,643,426.32	15,966,448.45	16,135,317.91	16,282,201.81	16,318,908.70	23,413,652.26	23,413,652.26
4		54,638,019.40	55,924,028.10	57,589,653.13	58,785,589.44	60,398,715.92	62,109,023.60	63,519,388.89	65,441,046.39	68,247,108.29	76,666,766.80	76,666,766.80
5	Main to Curb Services											
6	Plastic	8,662,644.46	9,076,769.85	9,781,996.63	10,347,640.91	10,837,979.26	11,368,611.06	11,938,120.11	12,716,659.56	13,358,903.63	13,915,749.11	13,915,749.11
7	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8		8,662,644.46	9,076,769.85	9,781,996.63	10,347,640.91	10,837,979.26	11,368,611.06	11,938,120.11	12,716,659.56	13,358,903.63	13,915,749.11	13,915,749.11
9	Curb to Meter Services											
10	Plastic	6,039,754.66	6,421,834.84	6,991,771.60	7,473,971.88	8,228,731.27	8,913,172.04	9,454,967.88	10,033,062.85	10,598,171.14	11,102,357.62	11,102,357.62
11	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12		6,039,754.66	6,421,834.84	6,991,771.60	7,473,971.88	8,228,731.27	8,913,172.04	9,454,967.88	10,033,062.85	10,598,171.14	11,102,357.62	11,102,357.62
13	Total	69,340,418.52	71,422,632.79	74,363,421.36	76,607,202.23	79,465,426.45	82,390,806.70	84,912,476.88	88,190,768.80	92,204,183.06	101,684,873.53	101,684,873.53

Line No.	Incremental	Actual Balance at 12/31/2012	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Thru Sept. 30, 2013
14												
15	Mains											
16	Plastic	40,180,050.68	982,631.49	1,387,806.88	903,662.22	1,301,138.33	1,387,285.55	1,241,495.83	1,774,773.60	2,769,355.01	1,324,914.95	13,073,063.86
17	Steel	14,457,968.72	303,377.21	277,818.15	292,274.09	311,988.15	323,022.13	168,869.46	146,883.90	36,708.89	7,094,743.56	8,955,683.54
18		54,638,019.40	1,286,008.70	1,665,625.03	1,195,936.31	1,613,126.48	1,710,307.68	1,410,365.29	1,921,657.50	2,806,061.90	8,419,658.51	22,028,747.40
19	Main to Curb Services											
20	Plastic	8,662,644.46	414,125.39	705,226.78	565,644.28	490,338.35	530,631.80	569,509.05	778,539.45	642,244.07	556,845.48	5,253,104.65
21	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22		8,662,644.46	414,125.39	705,226.78	565,644.28	490,338.35	530,631.80	569,509.05	778,539.45	642,244.07	556,845.48	5,253,104.65
23	Curb to Meter Services											
24	Plastic	6,039,754.66	382,080.18	569,936.76	482,200.28	754,759.39	684,440.77	541,795.84	578,094.97	565,108.29	504,186.48	5,062,602.96
25	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26		6,039,754.66	382,080.18	569,936.76	482,200.28	754,759.39	684,440.77	541,795.84	578,094.97	565,108.29	504,186.48	5,062,602.96
27	Total	69,340,418.52	2,082,214.27	2,940,788.57	2,243,780.87	2,858,224.22	2,925,380.25	2,521,670.18	3,278,291.92	4,013,414.26	9,480,690.47	32,344,455.01

Duke Energy Ohio
Ohio AMRP
Plant Additions By Month

Schedule 3-B

Line No.	Cumulative	10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/2013
1	Mains					
2	Plastic	63,054,406.07	69,356,743.05	76,711,411.38	23,456,296.84	76,711,411.38
3	Steel	23,451,874.34	27,761,095.95	32,253,529.51	8,839,877.25	32,253,529.51
4		86,506,280.41	97,117,839.00	108,964,940.89	32,298,174.09	108,964,940.89
5	Main to Curb Services					
6	Plastic	14,470,109.73	15,149,415.22	16,005,261.49	2,089,512.38	16,005,261.49
7	Steel	0.00	0.00	0.00	0.00	0.00
8		14,470,109.73	15,149,415.22	16,005,261.49	2,089,512.38	16,005,261.49
9	Curb to Meter Services					
10	Plastic	11,559,552.34	12,390,687.00	13,194,287.27	2,091,929.65	13,194,287.27
11	Steel	0.00	0.00	0.00	0.00	0.00
12		11,559,552.34	12,390,687.00	13,194,287.27	2,091,929.65	13,194,287.27
13	Total	112,535,942.48	124,657,941.22	138,164,489.65	36,479,616.12	138,164,489.65

Line No.	Incremental	10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/2013
14						
15	Mains					
16	Plastic	9,801,291.53	6,302,336.98	7,354,668.33	23,456,296.84	36,531,360.70
17	Steel	38,222.08	4,309,221.61	4,492,433.56	8,839,877.25	17,795,560.79
18		9,839,513.61	10,611,558.59	11,847,101.89	32,298,174.09	54,326,921.49
19	Main to Curb Services					
20	Plastic	554,360.62	679,305.49	855,846.27	2,089,512.38	7,342,617.03
21	Steel	0.00	0.00	0.00	0.00	0.00
22		554,360.62	679,305.49	855,846.27	2,089,512.38	7,342,617.03
23	Curb to Meter Services					
24	Plastic	457,194.72	831,134.66	803,600.27	2,091,929.65	7,154,532.61
25	Steel	0.00	0.00	0.00	0.00	0.00
26		457,194.72	831,134.66	803,600.27	2,091,929.65	7,154,532.61
27	Total	10,851,068.95	12,121,998.74	13,506,548.43	36,479,616.12	68,824,071.13

Duke Energy Ohio
Riser Replacement Cap Calculation
Riser Additions by Month

Schedule 4-A

Line No.		Actual Balance at 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Activity Thru Sept. 30, 2013
1	Riser Replacements	2,126,202.66	-	-	-	-	-	-	-	-	-	-
2	Cumulative	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66

Schedule 4-B

Duke Energy Ohio
Riser Replacement Cap Calculation
Riser Additions by Month

Line No.		10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/13
1	Riser Replacements	-	-	-	-	-
2	Cumulative	2,126,202.66	2,126,202.66	2,126,202.66	-	2,126,202.66

Duke Energy Ohio
Ohio AMRP
Cost Of Removal By Month

Schedule 5-A

Line No.		Actual Balance at 12/31/2012	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Thru Sept. 30, 2013
1	Cost of Removal--Total											
2	Mains											
3	Cast Iron & Copper	1,005,862.74	1,062,105.88	1,132,170.62	1,173,447.75	1,224,768.56	1,343,141.20	1,539,843.89	1,718,481.64	1,863,904.46	2,031,282.36	2,031,282.36
4	Steel	48,859.22	51,591.20	54,994.56	56,999.57	59,492.45	65,242.34	74,797.06	83,474.29	90,538.13	98,668.41	98,668.41
5	Plastic	7,435.10	7,850.84	8,368.74	8,673.85	9,053.20	9,928.18	11,382.16	12,702.61	13,777.54	15,014.76	15,014.76
6	Total	1,062,157.06	1,121,547.92	1,195,533.92	1,239,121.17	1,293,314.21	1,418,311.72	1,626,023.11	1,814,658.54	1,968,220.13	2,144,965.53	2,144,965.53
7	Main to Curb Services											
8	Cast Iron & Copper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Plastic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Total Cost of Removal	1,062,157.06	1,121,547.92	1,195,533.92	1,239,121.17	1,293,314.21	1,418,311.72	1,626,023.11	1,814,658.54	1,968,220.13	2,144,965.53	2,144,965.53

	Cost of Removal--Incremental	Actual Balance at 12/31/2012	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Thru Sept. 30, 2013
13	Mains											
14	Cast Iron & Copper	1,005,862.74	56,243.14	70,064.74	41,277.13	51,320.81	118,372.64	196,702.69	178,637.75	145,422.82	167,377.90	1,025,419.62
15	Steel	48,859.22	2,731.98	3,403.36	2,005.01	2,492.88	5,749.89	9,554.72	8,677.23	7,063.84	8,130.28	49,809.19
16	Plastic	7,435.10	415.74	517.90	305.11	379.35	874.98	1,453.98	1,320.45	1,074.93	1,237.22	7,579.66
17	Total	1,062,157.06	59,390.86	73,986.00	43,587.25	54,193.04	124,997.51	207,711.39	188,635.43	153,561.59	176,745.40	1,082,808.47
18	Main to Curb Services											
19	Cast Iron & Copper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Plastic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Total Cost of Removal	1,062,157.06	59,390.86	73,986.00	43,587.25	54,193.04	124,997.51	207,711.39	188,635.43	153,561.59	176,745.40	1,082,808.47

24 (1) Breakdown based on estimate from Gas Department. Actual data will be provided by Fixed Asset Accounting.

Schedule 5-B

Duke Energy Ohio
Ohio AMRP
Cost Of Removal By Month

Line No.		10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/2013
1	**Cost of Removal--Total**					
2	Mains					
3	Cast Iron & Copper	2,242,599.82	2,331,040.69	2,354,267.10	322,984.74	2,354,267.10
4	Steel	108,933.04	113,229.01	114,357.22	15,688.81	114,357.22
5	Plastic	16,576.77	17,230.50	17,402.19	2,387.43	17,402.19
6	Total	2,368,109.63	2,461,500.20	2,486,026.51	341,060.98	2,486,026.51
7	Main to Curb Services					
8	Cast Iron & Copper	0.00	0.00	0.00	0.00	0.00
9	Steel	0.00	0.00	0.00	0.00	0.00
10	Plastic	0.00	0.00	0.00	0.00	0.00
11	Total	0.00	0.00	0.00	0.00	0.00
12	Total Cost of Removal	2,368,109.63	2,461,500.20	2,486,026.50	341,060.98	2,486,026.51

	Cost of Removal--Incremental	10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/2013
13	Mains					
14	Cast Iron & Copper	211,317.46	88,440.87	23,226.41	322,984.74	1,348,404.36
15	Steel	10,264.63	4,295.97	1,128.21	15,688.81	65,498.00
16	Plastic	1,562.01	653.73	171.69	2,387.43	9,967.09
17	Total	223,144.10	93,390.57	24,526.31	341,060.98	1,423,869.45
18	Main to Curb Services					
19	Cast Iron & Copper	0.00	0.00	0.00	0.00	0.00
20	Steel	0.00	0.00	0.00	0.00	0.00
21	Plastic	0.00	0.00	0.00	0.00	0.00
22	Total	0.00	0.00	0.00	0.00	0.00
23	Total Cost of Removal	223,144.10	93,390.57	24,526.31	341,060.98	1,423,869.45

24 (1) Breakdown based on estimate from

Duke Energy Ohio
Ohio AMRP
Original Cost Retired By Month

Schedule 6-A

Actuals From "Data Sheet" Estimates From "2008 Monthly Estimates"

Line No.		Actual Balance at 12/31/2012	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Sept. 30, 2013
1	Original Cost Retired--Total											
2	Mains											
3	Cast Iron & Copper	900,517.14	900,517.14	900,517.14	900,517.14	900,823.55	900,823.55	900,823.55	900,823.55	900,823.55	900,823.55	900,823.55
4	Steel	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52
5	Plastic	294,839.56	294,839.56	294,839.56	312,357.29	312,700.97	312,700.97	312,700.97	312,700.97	312,700.97	312,700.97	312,700.97
6	Total	2,277,082.22	2,277,082.22	2,277,082.22	2,294,599.95	2,295,250.04	2,295,250.04	2,295,250.04	2,295,250.04	2,295,250.04	2,295,250.04	2,295,250.04
7	Main To Curb Services											
8	Cast Iron & Copper	269,085.07	277,804.74	312,474.89	327,389.39	342,650.29	353,944.98	390,792.96	407,923.82	423,691.77	473,611.22	473,611.22
9	Steel	181,548.20	187,213.64	200,126.53	213,701.09	222,154.92	227,433.88	255,361.96	267,800.37	278,410.33	308,466.29	308,466.29
10	Plastic	1,682,157.48	1,732,733.58	1,906,567.93	1,998,955.50	2,166,325.12	2,209,332.99	2,380,778.21	2,527,549.19	2,650,062.35	2,997,419.40	2,997,419.40
11	Total	2,132,790.75	2,197,751.96	2,419,169.35	2,540,045.98	2,731,130.33	2,790,711.85	3,026,933.13	3,203,273.38	3,352,164.45	3,779,496.91	3,779,496.91
12	Total Original Cost Retired	4,409,872.97	4,474,834.18	4,696,251.57	4,834,645.93	5,026,380.37	5,085,961.89	5,322,183.17	5,498,523.42	5,647,414.49	6,074,746.95	6,074,746.95

Line No.		Actual Balance at 12/31/2012	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Sept. 30, 2013
13	Original Cost Retired--Incremental											
14	Mains											
15	Cast Iron & Copper	900,517.14	-	-	-	306.41	-	-	-	-	-	306.41
16	Steel	1,081,725.52	-	-	-	-	-	-	-	-	-	0.00
17	Plastic	294,839.56	-	-	17,517.73	343.68	-	-	-	-	-	17,861.41
18	Total	2,277,082.22	-	-	17,517.73	650.09	-	-	-	-	-	18,167.82
19	Main To Curb Services											
20	Cast Iron & Copper	269,085.07	8,719.67	34,670.15	14,914.50	15,260.90	11,294.69	36,847.98	17,130.86	15,767.95	49,919.45	204,526.15
21	Steel	181,548.20	5,665.44	12,912.89	13,574.56	8,453.83	5,278.96	27,928.08	12,438.41	10,609.96	30,055.96	126,918.09
22	Plastic	1,682,157.48	50,576.10	173,834.35	92,387.57	167,369.62	43,007.87	171,445.22	146,770.98	122,513.16	347,357.05	1,315,261.92
23	Total	2,132,790.75	64,961.21	221,417.39	120,876.63	191,084.35	59,581.52	236,221.28	176,340.25	148,891.07	427,332.46	1,646,706.16
24	Total Original Cost Retired	4,409,872.97	64,961.21	221,417.39	138,394.36	191,734.44	59,581.52	236,221.28	176,340.25	148,891.07	427,332.46	1,664,873.98

Duke Energy Ohio
Ohio AMRP
Original Cost Retired By Month

Schedule 6-B

Actuals From "Data Sheet" Estimates From "20(

Line No.		10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/2013
1	Original Cost Retired--Total					
2	Mains					
3	Cast Iron & Copper	900,823.55	1,006,395.19	1,713,833.34	813,009 79	1,713,833.34
4	Steel	1,081,725.52	1,144,892.44	1,632,442.03	550,716.51	1,632,442.03
5	Plastic	312,700.97	328,341.86	407,446.18	94,745.21	407,446.18
6	Total	2,295,250.04	2,479,629.49	3,753,721.55	1,458,471.51	3,753,721.55
7	Main To Curb Services					
8	Cast Iron & Copper	493,075.94	494,128.72	537,756.32	64,145.10	537,756.32
9	Steel	313,321.65	313,382.42	338,323.21	29,856.92	338,323.21
10	Plastic	3,098,956.98	3,101,343.43	3,366,800.75	369,381.35	3,366,800.75
11	Total	3,905,354.57	3,908,854.57	4,242,880.28	463,383.37	4,242,880.28
12	Total Original Cost Retired	6,200,604.61	6,388,484.06	7,996,601.83	1,921,854.88	7,996,601.83

						Actual Balance at
13	Original Cost Retired--Incremental	10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	12/31/2013
14	Mains					
15	Cast Iron & Copper	-	105,571.64	707,438.15	813,009.79	813,316.20
16	Steel	-	63,166.92	487,549.59	550,716.51	550,716.51
17	Plastic	-	15,640.89	79,104.32	94,745.21	112,606.62
18	Total	-	184,379.45	1,274,092.06	1,458,471.51	1,476,639.33
19	Main To Curb Services					
20	Cast Iron & Copper	19,464.72	1,052.78	43,627.60	64,145.10	268,671.25
21	Steel	4,855.36	60.77	24,940.79	29,856.92	156,775.01
22	Plastic	101,537.58	2,386.45	265,457.32	369,381.35	1,684,643.27
23	Total	125,857.66	3,500.00	334,025.71	463,383.37	2,110,089.53
24	Total Original Cost Retired	125,857.66	187,879.45	1,608,117.77	1,921,854.88	3,586,728.86

Duke Energy Ohio
Ohio AMRP Cap Calculation
Provision for Depreciation

Schedule 7-A

Line No.		Actual Balance at 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Activity Thru Sept. 30, 2013
1	[redacted]											
2	[redacted]											
3	2761--Main--Cast Iron & Copper	-	-	-	-	-	-	-	-	-	-	-
4	2762--Main--Steel	-	-	-	-	-	-	-	-	-	-	-
5	2763--Main--Plastic	-	-	-	-	-	-	-	-	-	-	-
6	2767--Main--Steel	48,711.89	20,643.57	21,280.94	21,681.46	22,102.62	22,552.61	23,018.30	23,261.75	23,473.51	23,526.43	201,741.39
7	2768--Main--Plastic	146,945.70	68,640.92	70,319.58	72,690.42	74,234.18	76,456.95	78,826.90	80,947.79	83,979.69	88,710.67	694,807.10
8	2769--Main--Feeder	-	-	-	-	-	-	-	-	-	-	-
9	2801--Services--CI & Copper	-	-	-	-	-	-	-	-	-	-	-
10	2802--Services--Steel	-	-	-	-	-	-	-	-	-	-	-
11	2803--Services--Plastic	-	-	-	-	-	-	-	-	-	-	-
12	2804--Services--Steel	-	-	-	-	-	-	-	-	-	-	-
13	2805--Services--Plastic	96,262.59	24,832.91	26,020.07	28,041.72	29,663.24	31,068.87	32,590.02	34,222.61	36,454.42	38,295.52	281,189.38
14	Curb to Meter Services--Plastic	66,770.05	17,313.96	18,409.26	20,043.08	21,425.39	23,589.03	25,551.09	27,104.24	28,761.45	30,381.42	212,578.92
15	Total	358,690.23	131,631.36	136,029.85	142,456.68	147,425.63	153,667.46	159,986.31	165,536.39	172,669.07	180,914.04	1,390,316.79
16	**Cumulative Provision for Depreciation**	358,690.23	490,321.59	626,351.44	768,808.12	916,233.75	1,069,901.21	1,229,887.52	1,395,423.91	1,568,092.98	1,749,007.02	1,749,007.02

Duke Energy Ohio
Ohio AMRP Cap Calculation
Provision for Depreciation

Line No.		10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/13
1	[redacted]					
2	[redacted]					
3	2761--Main--Cast Iron & Copper	-	-	-	-	-
4	2762--Main--Steel	-	-	-	-	-
5	2763--Main--Plastic	-	-	-	-	-
6	2767--Main--Steel	33,754.68	33,809.79	43,261.04	110,825.51	361,278.79
7	2768--Main--Plastic	90,974.07	107,717.94	120,218.35	318,910.36	1,160,663.16
8	2769--Main--Feeder	-	-	-	-	-
9	2801--Services--CI & Copper	-	-	-	-	-
10	2802--Services--Steel	-	-	-	-	-
11	2803--Services--Plastic	-	-	-	-	-
12	2804--Services--Steel	-	-	-	-	-
13	2805--Services--Plastic	39,891.81	41,480.98	45,322.00	126,694.79	504,148.76
14	Curb to Meter Services--Plastic	31,826.76	33,137.38	37,068.81	102,032.95	381,381.92
15	Total	196,447.32	216,146.09	245,870.20	658,463.61	2,407,470.63
16	Cumulative Provision for Depreciation	1,945,454.34	2,161,600.43	2,407,470.63		2,407,470.63

Duke Energy Ohio

Schedule 8-A

Riser Replacement Cap Calculation
Provision for Depreciation

Line No.		Actual Balance at 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Activity Thru Sept. 30, 2013
1	[redacted]											
2	[redacted]											
3	Riser Replacement	23,339.84	6,095.11	6,095.11	6,095.11	6,095.11	6,095.11	6,095.11	6,095.11	6,095.11	6,095.11	54,855.99
4	Total	23,339.84	6,095.11	6,095.11	6,095.11	6,095.11	6,095.11	6,095.11	6,095.11	6,095.11	6,095.11	54,855.99
5	Cumulative Provision for Depreciation	23,339.84	29,434.95	35,530.06	41,625.17	47,720.28	53,815.39	59,910.50	66,005.61	72,100.72	78,195.83	78,195.83

Schedule 8-B

Duke Energy Ohio
Riser Replacement Cap Calculation
Provision for Depreciation

Line No.		10/31/13	11/30/13	12/31/13	Oct.–Dec. 2013	Actual Balance at 12/31/13
1	[redacted]					
2	[redacted]					
3	Riser Replacement	6,095.11	6,095.11	6,360.89	18,551.11	96,746.94
4	Total	6,095.11	6,095.11	6,360.89	18,551.11	96,746.94
5	Cumulative Provision for Depreciation	84,290.94	90,386.05	96,746.94		96,746.94

Duke Energy Ohio

Ohio AMRP

Net Regulatory Asset--Post In-Service Carrying Cost

Schedule 9-A

Line No.	Regulatory Asset--Deferrals		Actual Balance at										Activity Thru
1	Account	Description	12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Sept. 30, 2013
2	0182120	AMRP 2011 Steel Carry Costs	2,754.62	-	-	-	-	-	-	-	-	-	-
3	0182121	AMRP 2011 Plastic Carry Costs	150,181.69	-	-	-	-	-	-	-	-	-	-
4	0182122	AMRP 2011 Service Carry Costs	60,475.00	-	-	-	-	-	-	-	-	-	-
5	0182124	AMRP 2012 Steel Carry Costs	178,514.22	64,211.92	65,825.31	78,482.32	83,265.21	-	-	-	-	-	291,784.76
6	0182125	AMRP 2012 Plastic Carry Costs	339,553.37	180,910.43	186,850.34	225,569.46	240,935.87	-	-	-	-	-	834,266.10
7	0182126	AMRP 2012 Service Carry Costs	376,377.17	94,245.78	95,022.08	111,623.69	116,707.68	-	-	-	-	-	417,599.23
8	0182128	AMRP 2013 Steel Carry Costs	0.00	-	-	-	-	-	-	-	-	-	-
9	0182129	AMRP 2013 Plastic Carry Costs	0.00	-	-	-	-	-	-	-	1,546.18	18,022.51	19,568.69
10	0182130	AMRP 2013 Service Carry Costs	0.00	1,943.42	7,032.21	14,911.25	22,414.65	14,983.97	18,298.36	21,691.04	23,329.19	27,717.70	152,321.79
11		Total--Regulatory Asset--Deferrals	1,107,856.07	341,311.55	354,729.94	430,586.72	463,323.41	14,983.97	18,298.36	21,691.04	24,875.37	45,740.21	1,715,540.57
12		Cumulative--Regulatory Asset--Deferrals		1,449,167.62	1,803,897.56	2,234,484.28	2,697,807.69	2,712,791.66	2,731,090.02	2,752,781.06	2,777,656.43	2,823,396.64	2,823,396.64
13	Regulatory Asset--Amortization		Actual Balance at										Activity Thru
14	Account	Description	12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Sept. 30, 2013
15	0182120	AMRP 2011 Steel Carry Costs	236.00	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53	31.77
16	0182121	AMRP 2011 Plastic Carry Costs	10,007.68	227.55	227.55	227.55	227.55	227.55	227.55	227.55	227.55	227.55	2,047.95
17	0182122	AMRP 2011 Service Carry Costs	11,318.56	157.48	157.48	157.48	157.48	157.48	157.48	157.48	157.48	157.48	1,417.32
18	0182124	AMRP 2012 Steel Carry Costs	0.00	-	-	-	-	602.95	602.95	602.95	602.95	602.95	3,014.75
19	0182125	AMRP 2012 Plastic Carry Costs	0.00	-	-	-	-	1,779.10	1,779.10	1,777.33	1,778.51	1,778.51	8,892.55
20	0182126	AMRP 2012 Service Carry Costs	0.00	-	-	-	-	2,118.91	2,118.91	1,965.13	2,067.65	2,067.65	10,338.25
21	0182128	AMRP 2013 Steel Carry Costs	0.00	-	-	-	-	-	-	-	-	-	-
22	0182129	AMRP 2013 Plastic Carry Costs	0.00	-	-	-	-	-	-	-	-	-	-
23	0182130	AMRP 2013 Service Carry Costs	0.00	-	-	-	-	-	-	-	-	-	-
24		Total--Regulatory Asset--Amort.	21,564.24	388.56	388.56	388.56	388.56	4,889.52	4,889.52	4,733.97	4,837.67	4,837.67	25,742.59
25		Cumulative--Regulatory Asset--Amort.		21,952.80	22,341.36	22,729.92	23,118.48	28,008.00	32,897.52	37,631.49	42,469.16	47,306.83	47,306.83
26	Regulatory Asset--Net		Actual Balance at										Activity Thru
27		Description	12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Sept. 30, 2013
28	0182120	AMRP 2011 Steel Carry Costs	2,518.62	(3.53)	(3.53)	(3.53)	(3.53)	(3.53)	(3.53)	(3.53)	(3.53)	(3.53)	(31.77)
29	0182121	AMRP 2011 Plastic Carry Costs	140,174.01	(227.55)	(227.55)	(227.55)	(227.55)	(227.55)	(227.55)	(227.55)	(227.55)	(227.55)	(2,047.95)
30	0182122	AMRP 2011 Service Carry Costs	49,156.44	(157.48)	(157.48)	(157.48)	(157.48)	(157.48)	(157.48)	(157.48)	(157.48)	(157.48)	(1,417.32)
31	0182124	AMRP 2012 Steel Carry Costs	178,514.22	64,211.92	65,825.31	78,482.32	83,265.21	(602.95)	(602.95)	(602.95)	(602.95)	(602.95)	288,770.01
32	0182125	AMRP 2012 Plastic Carry Costs	339,553.37	180,910.43	186,850.34	225,569.46	240,935.87	(1,779.10)	(1,779.10)	(1,777.33)	(1,778.51)	(1,778.51)	825,373.55
33	0182126	AMRP 2012 Service Carry Costs	376,377.17	94,245.78	95,022.08	111,623.69	116,707.68	(2,118.91)	(2,118.91)	(1,965.13)	(2,067.65)	(2,067.65)	407,260.98
34	0182128	AMRP 2013 Steel Carry Costs	0.00	-	-	-	-	-	-	-	-	-	0.00
35	0182129	AMRP 2013 Plastic Carry Costs	0.00	-	-	-	-	-	-	-	1,546.18	18,022.51	19,568.69
36	0182130	AMRP 2013 Service Carry Costs	0.00	1,943.42	7,032.21	14,911.25	22,414.65	14,983.97	18,298.36	21,691.04	23,329.19	27,717.70	152,321.79
37		Total--Regulatory Asset--Net	1,086,291.83	340,922.99	354,341.38	430,198.16	462,934.85	10,094.45	13,408.84	16,957.07	20,037.70	40,902.54	1,689,797.98
38		Cumulative--Regulatory Asset--Net.		1,427,214.82	1,781,556.20	2,211,754.36	2,674,689.21	2,684,783.66	2,698,192.50	2,715,149.57	2,735,187.27	2,776,089.81	2,776,089.81

Duke Energy Ohio
Ohio AMRP
Net Regulatory Asset--Post In-Service Carrying Cost

Line No.	Regulatory Asset--Deferrals						Actual Balance at
1	Account	Description	10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	12/31/13
2	0182120	AMRP 2011 Steel Carry Costs	-	-	-	-	2,754.62
3	0182121	AMRP 2011 Plastic Carry Costs	-	-	-	-	150,181.69
4	0182122	AMRP 2011 Service Carry Costs	-	-	-	-	60,475.00
5	0182124	AMRP 2012 Steel Carry Costs	-	-	-	-	470,298.98
6	0182125	AMRP 2012 Plastic Carry Costs	-	-	-	-	1,173,819.47
7	0182126	AMRP 2012 Service Carry Costs	-	-	-	-	793,976.40
8	0182128	AMRP 2013 Steel Carry Costs	34,342.05	23,993.53	50,054.58	108,390.16	108,390.16
9	0182129	AMRP 2013 Plastic Carry Costs	20,166.25	43,292.95	82,555.87	146,015.07	165,583.76
10	0182130	AMRP 2013 Service Carry Costs	23,286.42	40,624.54	61,550.42	125,461.38	277,783.17
11		Total--Regulatory Asset--Deferrals	77,794.72	107,911.02	194,160.87	379,866.61	3,203,263.25
12		Cumulative--Regulatory Asset--Deferrals	2,901,191.36	3,009,102.38	3,203,263.25	3,203,263.25	

Line No.	Regulatory Asset--Amortization						Actual Balance at
14	Account	Description	10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	12/31/13
15	0182120	AMRP 2011 Steel Carry Costs	3.53	3.53	3.53	10.59	280.36
16	0182121	AMRP 2011 Plastic Carry Costs	227.55	227.55	227.55	682.65	12,738.28
17	0182122	AMRP 2011 Service Carry Costs	157.48	157.48	157.48	472.44	13,208.32
18	0182124	AMRP 2012 Steel Carry Costs	602.95	602.95	602.95	1,808.85	4,823.60
19	0182125	AMRP 2012 Plastic Carry Costs	1,778.51	1,778.51	1,779.09	5,336.11	14,226.66
20	0182126	AMRP 2012 Service Carry Costs	2,067.65	2,067.65	2,118.91	6,254.21	16,592.46
21	0182128	AMRP 2013 Steel Carry Costs	-	-	-	-	0.00
22	0182129	AMRP 2013 Plastic Carry Costs	-	-	-	-	0.00
23	0182130	AMRP 2013 Service Carry Costs	-	-	-	-	0.00
24		Total--Regulatory Asset--Amort.	4,837.67	4,837.67	4,889.51	14,564.85	61,871.68
25		Cumulative--Regulatory Asset--Amort.	52,144.50	56,982.17	61,871.68	61,871.68	

Line No.	Regulatory Asset--Net						Actual Balance at
27		Description	10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	12/31/13
28	0182120	AMRP 2011 Steel Carry Costs	(3.53)	(3.53)	(3.53)	(10.59)	2,474.26
29	0182121	AMRP 2011 Plastic Carry Costs	(227.55)	(227.55)	(227.55)	(682.65)	137,443.41
30	0182122	AMRP 2011 Service Carry Costs	(157.48)	(157.48)	(157.48)	(472.44)	47,266.68
31	0182124	AMRP 2012 Steel Carry Costs	(602.95)	(602.95)	(602.95)	(1,808.85)	465,475.38
32	0182125	AMRP 2012 Plastic Carry Costs	(1,778.51)	(1,778.51)	(1,779.09)	(5,336.11)	1,159,590.81
33	0182126	AMRP 2012 Service Carry Costs	(2,067.65)	(2,067.65)	(2,118.91)	(6,254.21)	777,383.94
34	0182128	AMRP 2013 Steel Carry Costs	34,342.05	23,993.53	50,054.58	108,390.16	108,390.16
35	0182129	AMRP 2013 Plastic Carry Costs	20,166.25	43,292.95	82,555.87	146,015.07	165,583.76
36	0182130	AMRP 2013 Service Carry Costs	23,286.42	40,624.54	61,550.42	125,461.38	277,783.17
37		Total--Regulatory Asset--Net	72,957.05	103,073.35	189,271.36	365,301.76	3,141,391.57
38		Cumulative--Regulatory Asset--Net.	2,849,046.86	2,952,120.21	3,141,391.57	3,141,391.57	

Duke Energy Ohio Schedule 10-A

Ohio AMRP

Net Deferred Tax Balance--PISCC

Line No.		Actual Balance at 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Activity Thru Sept. 30, 2013
1	Net Deferred Tax Balances--PISCC											
2	Beginning Balance	305,568.51	380,202.14	499,525.19	623,544.67	774,114.03	936,141.23	939,674.29	944,367.38	950,302.35	957,315.55	
3	Monthly Activity	74,633.63	119,323.05	124,019.48	150,569.36	162,027.20	3,533.06	4,693.09	5,934.97	7,013.20	14,315.89	591,429.30
4	Ending Balance	380,202.14	499,525.19	623,544.67	774,114.03	936,141.23	939,674.29	944,367.38	950,302.35	957,315.55	971,631.44	591,429.30

Schedule 10-B

Duke Energy Ohio
Ohio AMRP
Net Deferred Tax Balance--PISCC

Line No.		10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/13
1	Net Deferred Tax Balances--PISCC					
2	Beginning Balance	971,631.44	997,166.41	1,033,242.08		1,033,242.08
3	Monthly Activity	25,534.97	36,075.67	66,244.98	127,855.62	66,244.98
4	Ending Balance	997,166.41	1,033,242.08	1,099,487.06	127,855.62	1,099,487.06

Duke Energy Ohio

Schedule 11-A

Riser Replacement Cap Calculation
Net Regulatory Asset--Post In-Service Carrying Cost

Line No.	Regulatory Asset--Deferrals		Actual Balance at										Activity Thru
1	Account	Description	12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Sept. 30, 2013
2	0182123	AMRP 2011 Riser Carry Costs	16,777.11	-	-	-	-	-	-	-	-	-	-
3	0182127	AMRP 2012 Riser Carry Costs	37,836.49	11,147.15	11,238.97	13,202.56	13,803.88	-	-	-	-	-	49,392.56
4	0182131	AMRP 2013 Riser Carry Costs	-	-	-	-	-	-	-	-	-	-	-
5		Total--Regulatory Asset--Deferrals	54,613.60	11,147.15	11,238.97	13,202.56	13,803.88	-	-	-	-	-	49,392.56
6		Cumulative--Regulatory Asset--Deferrals		65,760.75	76,999.72	90,202.28	104,006.16	104,006.16	104,006.16	104,006.16	104,006.16	104,006.16	104,006.16
7	Regulatory Asset--Amortization		Actual										
8			Balance at										Activity Thru
9	Account	Description	12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Sept. 30, 2013
10	0182123	AMRP 2011 Riser Carry Costs	3,600.08	43.69	43.69	43.69	43.69	43.69	43.69	43.69	43.69	43.69	393.21
11	0182127	AMRP 2012 Riser Carry Costs	-	-	-	-	-	229.34	229.34	222.80	227.16	227.16	1,135.80
	0182131	AMRP 2013 Riser Carry Costs	-	-	-	-	-	-	-	-	-	-	-
12		Total--Regulatory Asset--Amort.	3,600.08	43.69	43.69	43.69	43.69	273.03	273.03	266.49	270.85	270.85	1,529.01
13		Cumulative--Regulatory Asset--Amort.		3,643.77	3,687.46	3,731.15	3,774.84	4,047.87	4,320.90	4,587.39	4,858.24	5,129.09	5,129.09
14	Regulatory Asset--Net		Actual										
15			Balance at										Activity Thru
		Description	12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Sept. 30, 2013
16	0182123	AMRP 2011 Riser Carry Costs	13,177.03	(43.69)	(43.69)	(43.69)	(43.69)	(43.69)	(43.69)	(43.69)	(43.69)	(43.69)	(393.21)
17	0182127	AMRP 2012 Riser Carry Costs	37,836.49	11,147.15	11,238.97	13,202.56	13,803.88	(229.34)	(229.34)	(222.80)	(227.16)	(227.16)	48,256.76
18	0182131	AMRP 2013 Riser Carry Costs	-	-	-	-	-	-	-	-	-	-	-
19		Total--Regulatory Asset--Net	51,013.52	11,103.46	11,195.28	13,158.87	13,760.19	(273.03)	(273.03)	(266.49)	(270.85)	(270.85)	47,863.55
20		Cumulative--Regulatory Asset--Net.	51,013.52	62,116.98	73,312.26	86,471.13	100,231.32	99,958.29	99,685.26	99,418.77	99,147.92	98,877.07	98,877.07

Duke Energy Ohio
Riser Replacement Cap Calculation
Net Regulatory Asset–Post In-Service Carrying Cost

Line No.	Regulatory Asset--Deferrals						Actual Balance at
1	Account	Description	10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	12/31/13
2	0182123	AMRP 2011 Riser Carry Costs	-	-	-	-	16,777.11
3	0182127	AMRP 2012 Riser Carry Costs	-	-	-	-	87,229.05
4	0182131	AMRP 2013 Riser Carry Costs	-	-	-	-	-
5		Total--Regulatory Asset--Deferrals	-	-	-	-	104,006.16
6		Cumulative--Regulatory Asset--Deferrals	104,006.16	104,006.16	104,006.16	104,006.16	
7	Regulatory Asset--Amortization						Actual
8							Balance at
9	Account	Description	10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	12/31/13
10	0182123	AMRP 2011 Riser Carry Costs	43.69	43.69	43.69	131.07	4,124.36
11	0182127	AMRP 2012 Riser Carry Costs	227.16	227.16	229.34	229.34	1,365.14
	0182131	AMRP 2013 Riser Carry Costs	-	-	-	-	-
12		Total--Regulatory Asset--Amort.	270.85	270.85	273.03	360.41	5,489.50
13		Cumulative--Regulatory Asset--Amort.	5,399.94	5,670.79	5,943.82	5,943.82	
14	Regulatory Asset--Net						Actual
15							Balance at
		Description	10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	12/31/13
16	0182123	AMRP 2011 Riser Carry Costs	(43.69)	(43.69)	(43.69)	(131.07)	12,652.75
17	0182127	AMRP 2012 Riser Carry Costs	(227.16)	(227.16)	(229.34)	(683.66)	85,409.59
18	0182131	AMRP 2013 Riser Carry Costs	-	-	-	-	-
19		Total--Regulatory Asset--Net	(270.85)	(270.85)	(273.03)	(814.73)	98,062.34
20		Cumulative--Regulatory Asset--Net.	98,606.22	98,335.37	98,062.34	98,062.34	

Duke Energy Ohio
Riser Replacement Cap Calculation
Net Deferred Tax Balance--PISCC

Schedule 12-A

Line No.		Actual Balance at 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Activity Thru Sept. 30, 2013
1	Net Deferred Tax Balances--PISCC											
2	Beginning Balance	15,083.48	17,854.73	21,740.94	25,659.29	30,264.89	35,080.96	34,985.40	34,889.84	34,796.57	34,701.77	
3	Monthly Activity	2,771.25	3,886.21	3,918.35	4,605.60	4,816.07	(95.56)	(95.56)	(93.27)	(94.80)	(94.80)	16,752.24
4	Ending Balance	17,854.73	21,740.94	25,659.29	30,264.89	35,080.96	34,985.40	34,889.84	34,796.57	34,701.77	34,606.97	16,752.24

Schedule 12-B

Duke Energy Ohio
Riser Replacement Cap Calculation
Net Deferred Tax Balance–PISCC

Line No.		10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/13
1	Net Deferred Tax Balances--PISCC					
2	Beginning Balance	34,606.97	34,512.17	34,417.37		34,417.37
3	Monthly Activity	(94.80)	(94.80)	(95.56)	(285.16)	(95.56)
4	Ending Balance	34,512.17	34,417.37	34,321.81	(285.16)	34,321.81

Duke Energy Ohio
Ohio AMRP
Deferred Taxes on Liberalized Depreciation

Schedule 13

Line No.		Tax Year 2012 Vintage 2012 Total Vintage 2012	Tax Year 2013 Vintage 2012	Tax Year 2013 Vintage 2013 Through Sept. 30, 2013	Tax Year 2013 Vintage 2013 Oct.--Dec. 2013	Tax Year 2013 Vintage 2013 Total Vintage 2013	Tax Year 2013 Total	Total Deferred Tax Balance
	Plant In-Service -							
1	Mains - Plastic	40,180,050.68	40,180,050.68	13,073,063.86	23,458,296.84	36,531,360.70	76,711,411.38	
2	Mains - Steel	14,457,968.72	14,457,968.72	8,955,683.54	8,839,877.25	17,795,560.79	32,253,529.51	
3	Main to Curb Services - Plastic	8,662,644.46	8,662,644.46	5,253,104.65	2,089,512.38	7,342,617.03	16,005,261.49	
4	Main to Curb Services - Steel	-	-	-	0	-	-	
5	Curb to Meter Services	6,039,754.66	6,039,754.66	5,062,602.96	2,091,929.65	7,154,532.61	13,194,287.27	
6	Total Plant In-Service	69,340,418.52	69,340,418.52	32,344,455.01	36,479,616.12	68,824,071.13	138,164,489.65	
7	Book to Tax Basis Adjustments:	(411,927.26)	(411,927.26)	109,158.58	121,004.07	230,162.65	(181,764.61)	
8	Tax Base In-Service subject to:							
9	Bonus Depreciation - 50%	49,066,662.05	49,066,662.05	32,453,613.59	36,600,620.19	69,054,233.78	118,121,095.83	
10	Bonus Depreciation - 100%	19,861,629.21	19,861,629.21				19,861,629.21	
11	MACRS on Balance	-	-					
12	Total Tax Depreciation Base	68,928,491.26	68,928,491.26	32,453,613.59	36,600,620.19	69,054,233.78	137,982,725.04	
13	Tax Depreciation -							
14	Bonus Depreciation - 50%	24,533,431.03		16,226,806.80	18,300,310.09	34,527,116.89	34,527,116.89	
15	Bonus Depreciation - 100%	19,861,629.21						
16	MACRS on Balance	506,307.56	1,802,057.82	608,505.25	686,261.63	1,294,766.88	3,096,824.70	
17	Total Tax Depreciation	44,901,367.80	1,802,057.82	16,835,312.05	18,986,571.72	35,821,883.77	37,623,941.59	
18	Book Depreciation							
19	Mains - Plastic	146,945.70	558,641.66	213,051.86	240,290.03	453,341.890	1,011,983.55	
20	Mains - Steel	48,711.89	185,187.39	58,340.98	65,799.74	124,140.720	309,328.11	
21	Main to Curb Services - Plastic	96,262.59	365,960.30	16,812.53	21,217.66	40,030.190	405,990.49	
22	Main to Curb Services - Steel	-				-	-	
23	Curb to Meter Services	66,770.05	253,838.88	27,832.89	31,391.26	59,224.150	313,063.03	
24	Total Book Depreciation	358,690.23	1,363,628.23	316,038.26	358,698.69	676,736.95	2,040,365.18	
25	Less: Book Depr on AFUDC Equity	3,258.00	12,386.33	440.94	497.31	938.25	13,324.58	
26	Plus: Originating Dif. Exclusive of AFUDC Equity	217,916.70		153,010.21	172,572.20	325,582.41	325,582.41	
27	Net Book Depreciation	573,348.93	1,351,241.90	470,607.53	530,773.58	1,001,381.11	2,352,623.01	
28	Tax Depreciation in Excess of Book Depreciation	44,328,018.87	450,815.92	16,364,704.52	18,455,798.14	34,820,502.66	35,271,318.58	
29	Federal Deferred Taxes @ 35.00%	15,514,806.60	157,785.57	5,727,646.58	6,459,529.35	12,187,175.93	12,344,961.50	27,859,768.10
30	Deferred Tax Balance	15,514,806.60		5,885,432.15	6,459,529.35		27,859,768.10	
	Federal Deferral Rate	35%					35%	

Duke Energy Ohio
Riser Replacement Cap Calculation
Deferred Taxes on Liberalized Depreciation

Schedule 14

Line No.		Tax Year 2012 Vintage 2012	Tax Year 2013 Vintage 2012	Tax Year 2013 Vintage 2013 Through Sept. 30, 2013	Tax Year 2013 Vintage 2013 Oct.–Dec.2013	Tax Year 2013 Total Vintage 2013	Tax Year 2013 Total	Total Deferred Tax Balance
	Plant In-Service -							
1	Riser Replacement	2,126,202.66	2,126,202.66	-	-	-	2,126,202.66	
2	Total Plant In-Service	2,126,202.66	2,126,202.66	-	-	-	2,126,202.66	
3	Book to Tax Basis Adjustments:	-						
4	Tax Base In-Service subject to:							
5	Bonus Depreciation - 50%	2,126,202.66	2,216,202.66				2,216,202.66	
6	Bonus Depreciation - 100%	-						
7	MACRS on Balance	-						
8	Total Tax Depreciation Base	2,126,202.66	2,216,202.66	-	-	-	2,216,202.66	
9	Tax Depreciation -							
10	Bonus Depreciation - 50%	1,063,101.33	-				-	
11	Bonus Depreciation - 100%	-						
12	MACRS on Balance	28,487.98	77,596.61				77,596.61	
13	Total Tax Depreciation	1,091,589.31	77,596.61	-	-	-	77,596.61	
14	Book Depreciation							
15	Riser Replacement	23,339.84	73,141.32				73,141.32	
16	Total Book Depreciation	23,339.84	73,141.32	-	-	-	73,141.32	
17	Less: Book Depr on AFUDC Equity	-						
18	Plus: Originating Dif. Exclusive of AFUDC Equity	-						
19	Net Book Depreciation	23,339.84	73,141.32	-	-	-	73,141.32	
20	Tax Depreciation in Excess of Book Depreciation	1,068,249.47	4,455.29	-	-	-	4,455.29	
21	Federal Deferred Taxes @ 35.00%	377,869.73	1,559.35				1,559.35	379,429.08
22	Deferred Tax Balance	377,869.73		1,559.35			379,429.08	
	Federal Deferral Rate	35.00%					35.00%	

Duke Energy Ohio
Ohio AMRP
Annualized Depreciation Associated With Additions

Schedule 15-A

Line No.	Plant Basis		Final Balance at 12/31/2012	1/31/2013	2/28/2013	3/31/2013	4/30/2013	5/31/2013	6/30/2013	7/31/2013	8/31/2013	9/30/2013	Actual Sept. 30, 2013
2	[redacted]												
3	Plastic		40,180,050.68	41,162,682.17	42,550,489.05	43,454,151.27	44,755,289.60	46,142,575.15	47,384,070.98	49,156,844.58	51,928,199.59	53,253,114.54	53,253,114.54
4	Steel		14,457,968.72	14,761,345.93	15,039,164.08	15,331,438.17	15,643,426.32	15,966,446.45	16,135,317.91	16,282,201.81	16,318,906.70	23,413,652.26	23,413,652.26
5			54,638,019.40	55,924,028.10	57,589,653.13	58,785,589.44	60,398,715.92	62,109,023.60	63,519,388.89	65,441,046.39	68,247,106.29	76,666,766.80	76,666,766.80
6	[redacted]												
7	Plastic		8,662,644.46	9,076,769.85	9,761,996.63	10,347,640.91	10,837,979.26	11,368,611.06	11,938,120.11	12,716,659.56	13,358,903.63	13,915,749.11	13,915,749.11
8	Steel		-	-	-	-	-	-	-	-	-	-	-
9			8,662,644.46	9,076,769.85	9,761,996.63	10,347,640.91	10,837,979.26	11,368,611.06	11,938,120.11	12,716,659.56	13,358,903.63	13,915,749.11	13,915,749.11
10	[redacted]												
11	Plastic		6,039,754.66	6,421,834.84	6,991,771.60	7,473,971.88	8,228,731.27	8,913,172.04	9,454,967.88	10,033,062.85	10,598,171.14	11,102,357.62	11,102,357.62
12	Steel		-	-	-	-	-	-	-	-	-	-	-
13			6,039,754.66	6,421,834.84	6,991,771.60	7,473,971.88	8,228,731.27	8,913,172.04	9,454,967.88	10,033,062.85	10,598,171.14	11,102,357.62	11,102,357.62
14	Total		69,340,418.52	71,422,632.79	74,363,421.36	76,607,202.23	79,465,426.45	82,390,806.70	84,912,476.88	88,190,768.80	92,204,183.06	101,684,873.53	101,684,873.53
15	Annualized												
16	Depreciation Expense												
17	[redacted]												
18	Plastic	2.08%	835,745.06	856,183.79	885,050.17	903,846.35	930,910.02	959,765.56	985,588.68	1,022,503.97	1,080,106.55	1,107,664.78	1,107,664.78
19	Steel	1.87%	270,364.02	276,037.17	281,232.37	286,697.89	292,532.07	298,572.59	301,730.44	304,477.17	305,163.59	437,835.30	437,835.30
20			1,106,109.08	1,132,220.96	1,166,282.54	1,190,544.24	1,223,442.09	1,258,338.15	1,287,319.12	1,326,981.14	1,385,270.14	1,545,500.08	1,545,500.08
21	[redacted]												
22	Plastic	3.59%	310,988.94	325,856.04	351,173.68	371,480.31	389,083.46	408,133.14	428,578.51	456,528.08	479,584.64	499,575.39	499,575.39
23	Steel	2.90%	-	-	-	-	-	-	-	-	-	-	-
24			310,988.94	325,856.04	351,173.68	371,480.31	389,083.46	408,133.14	428,578.51	456,528.08	479,584.64	499,575.39	499,575.39
25	[redacted]												
26	Plastic	3.59%	216,827.19	230,543.87	251,004.60	268,315.59	295,411.45	319,982.88	339,433.35	360,186.96	380,474.34	398,574.64	398,574.64
27	Steel	2.90%	-	-	-	-	-	-	-	-	-	-	-
28			216,827.19	230,543.87	251,004.60	268,315.59	295,411.45	319,982.88	339,433.35	360,186.96	380,474.34	398,574.64	398,574.64
29	Total		1,633,925.21	1,688,620.87	1,768,460.82	1,830,340.14	1,907,937.00	1,986,454.17	2,055,330.98	2,143,696.18	2,245,329.12	2,443,650.11	2,443,650.11

Duke Energy Ohio
Ohio AMRP
Annualized Depreciation Associated With Additions

Line No.			10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/2013
1	Plant Basis						
2	[redacted]						
3	Plastic		63,054,406.07	69,356,743.05	76,711,411.38	23,458,296.84	76,711,411.38
4	Steel		23,451,874.34	27,761,095.95	32,253,529.51	8,839,877.25	32,253,529.51
5			86,506,280.41	97,117,839.00	108,964,940.89	32,298,174.09	108,964,940.89
6	[redacted]						
7	Plastic		14,470,109.73	15,149,415.22	16,005,261.49	2,089,512.38	16,005,261.49
8	Steel		-	-	-	-	-
9			14,470,109.73	15,149,415.22	16,005,261.49	2,089,512.38	16,005,261.49
10	[redacted]						
11	Plastic		11,559,552.34	12,390,687.00	13,194,287.27	2,091,929.65	13,194,287.27
12	Steel		-	-	-	-	-
13			11,559,552.34	12,390,687.00	13,194,287.27	2,091,929.65	13,194,287.27
14	Total		112,535,942.48	124,657,941.22	138,164,489.65	36,479,616.12	138,164,489.65
15	Annualized						
16	Depreciation Expense						
17	[redacted]						
18	Plastic	2.08%	1,311,531.65	1,442,620.26	1,595,597.36	487,932.56	1,595,597.34
19	Steel	1.87%	438,550.05	519,132.49	603,141.00	165,305.70	603,141.00
20			1,750,081.70	1,961,752.75	2,198,738.36	653,238.26	2,198,738.34
21	[redacted]						
22	Plastic	3.59%	519,476.94	543,864.01	574,588.89	75,013.49	574,588.88
23	Steel	2.90%	-	-	-	-	-
24			519,476.94	543,864.01	574,588.89	75,013.49	574,588.88
25	[redacted]						
26	Plastic	3.59%	414,987.93	444,825.66	473,674.91	75,100.27	473,674.91
27	Steel	2.90%	-	-	-	-	-
28			414,987.93	444,825.66	473,674.91	75,100.27	473,674.91
29	Total		2,684,546.57	2,950,442.42	3,247,002.16	803,352.02	3,247,002.13

Duke Energy Ohio **Schedule 16-A**

Riser Replacement Cap Calculation
Annualized Depreciation Associated With Risers

Line No.			Actual Balance at 12/31/2012	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Sept. 30, 2013
1	Plant Basis												
1	Riser Replacements		2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66	2,126,202.66
2	Annualized												
3	Depreciation Expense												
4	Riser Replacements	3.59%	76,330.68	76,330.68	76,330.68	76,330.68	76,330.68	76,330.68	76,330.68	76,330.68	76,330.68	76,330.68	76,330.68

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Depreciation Associated With Risers

Line No.			10/31/13	11/30/13	12/31/13	Oct.–Dec. 2013	Actual Balance at 12/31/2013
1	Plant Basis						
1	Riser Replacements		2,126,202.66	2,126,202.66	2,126,202.66	-	2,126,202.66
2	Annualized						
3	Depreciation Expense						
4	Riser Replacements	3.59%	76,330.68	76,330.68	76,330.68	-	76,330.68

Duke Energy Ohio
Ohio AMRP
Annualized Reduction in Depreciation For Retirements

Schedule 17-A

Line No.			Actual Balance at 12/31/2012	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Sept. 30, 2013
1	Plant Basis												
2	[redacted]												
3	Cast Iron & Copper		900,517.14	900,517.14	900,517.14	900,517.14	900,823.55	900,823.55	900,823.55	900,823.55	900,823.55	900,823.55	900,823.55
4	Steel		1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52	1,081,725.52
5	Plastic		294,839.56	294,839.56	294,839.56	312,357.29	312,700.97	312,700.97	312,700.97	312,700.97	312,700.97	312,700.97	312,700.97
6			2,277,082.22	2,277,082.22	2,277,082.22	2,294,599.95	2,295,250.04	2,295,250.04	2,295,250.04	2,295,250.04	2,295,250.04	2,295,250.04	2,295,250.04
7	[redacted]												
8	Cast Iron & Copper		269,085.07	277,804.74	312,474.89	327,389.39	342,650.29	353,944.98	390,792.96	407,923.82	423,691.77	473,611.22	473,611.22
9	Steel		181,548.20	187,213.64	200,126.53	213,701.09	222,154.92	227,433.88	255,361.96	267,800.37	278,410.33	308,466.29	308,466.29
10	Plastic		1,682,157.48	1,732,733.58	1,906,567.93	1,998,955.50	2,166,325.12	2,209,332.99	2,380,778.21	2,527,549.19	2,650,062.35	2,997,419.40	2,997,419.40
11			2,132,790.75	2,197,751.96	2,419,169.35	2,540,045.98	2,731,130.33	2,790,711.85	3,026,933.13	3,203,273.38	3,352,164.45	3,779,496.91	3,779,496.91
12	Total		4,409,872.97	4,474,834.18	4,696,251.57	4,834,645.93	5,026,380.37	5,085,961.89	5,322,183.17	5,498,523.42	5,647,414.49	6,074,746.95	6,074,746.95
13	Annualized Reduction In												
14	Depreciation Expense												
15	[redacted]												
16	Cast Iron & Copper	2.45%	(22,062.67)	(22,062.67)	(22,062.67)	(22,062.67)	(22,070.18)	(22,070.18)	(22,070.18)	(22,070.18)	(22,070.18)	(22,070.18)	(22,070.18)
17	Steel	1.73%	(18,713.85)	(18,713.85)	(18,713.85)	(18,713.85)	(18,713.85)	(18,713.85)	(18,713.85)	(18,713.85)	(18,713.85)	(18,713.85)	(18,713.85)
18	Plastic	2.05%	(6,044.21)	(6,044.21)	(6,044.21)	(6,403.32)	(6,410.37)	(6,410.37)	(6,410.37)	(6,410.37)	(6,410.37)	(6,410.37)	(6,410.37)
19			(46,820.73)	(46,820.73)	(46,820.73)	(47,179.84)	(47,194.40)	(47,194.40)	(47,194.40)	(47,194.40)	(47,194.40)	(47,194.40)	(47,194.40)
20	[redacted]												
21	Cast Iron & Copper	2.97%	(7,991.83)	(8,250.80)	(9,260.50)	(9,723.46)	(10,176.71)	(10,512.17)	(11,606.55)	(12,115.34)	(12,583.65)	(14,066.25)	(14,066.25)
22	Steel	2.90%	(5,264.90)	(5,429.20)	(5,803.67)	(6,197.33)	(6,442.49)	(6,595.58)	(7,405.50)	(7,766.21)	(8,073.90)	(8,945.52)	(8,945.52)
23	Plastic	3.44%	(57,866.21)	(59,606.04)	(65,585.94)	(68,764.07)	(74,521.58)	(76,001.05)	(81,898.77)	(86,947.69)	(91,162.14)	(103,111.23)	(103,111.23)
24			(71,122.94)	(73,286.04)	(80,670.11)	(84,684.86)	(91,140.78)	(93,108.80)	(100,910.82)	(106,829.24)	(111,819.69)	(126,123.00)	(126,123.00)
25	Total		(117,943.67)	(120,106.77)	(127,490.84)	(131,864.70)	(138,335.18)	(140,303.20)	(148,105.22)	(154,023.64)	(159,014.09)	(173,317.40)	(173,317.40)

Duke Energy Ohio
Ohio AMRP
Annualized Reduction in Depreciation For Retirements

Line No.			10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/2013
1	Plant Basis						
2	[redacted]						
3	Cast Iron & Copper		900,823.55	1,006,395.19	1,713,833.34	813,009.79	1,713,833.34
4	Steel		1,081,725.52	1,144,892.44	1,632,442.03	550,716.51	1,632,442.03
5	Plastic		312,700.97	328,341.86	407,446.18	94,745.21	407,446.18
6			2,295,250.04	2,479,629.49	3,753,721.55	1,458,471.51	3,753,721.55
7	[redacted]						
8	Cast Iron & Copper		493,075.94	494,128.72	537,756.32	64,145.10	537,756.32
9	Steel		313,321.65	313,382.42	338,323.21	29,856.92	338,323.21
10	Plastic		3,098,956.98	3,101,343.43	3,366,800.75	369,381.35	3,366,800.75
11			3,905,354.57	3,908,854.57	4,242,880.28	463,383.37	4,242,880.28
12	Total		6,200,604.61	6,388,484.06	7,996,601.83	1,921,854.88	7,996,601.83
13	Annualized Reduction in						
14	Depreciation Expense						
15	[redacted]						
16	Cast Iron & Copper	2.45%	(22,070.18)	(24,656.68)	(41,988.92)	(19,918.74)	(41,988.92)
17	Steel	1.73%	(18,713.85)	(19,806.64)	(28,241.25)	(9,527.40)	(28,241.25)
18	Plastic	2.05%	(6,410.37)	(6,731.01)	(8,352.65)	(1,942.28)	(8,352.65)
19			(47,194.40)	(51,194.33)	(78,582.82)	(31,388.42)	(78,582.82)
20	[redacted]						
21	Cast Iron & Copper	2.97%	(14,644.36)	(14,675.62)	(15,971.36)	(1,905.11)	(15,971.36)
22	Steel	2.90%	(9,086.33)	(9,088.09)	(9,811.37)	(865.85)	(9,811.37)
23	Plastic	3.44%	(106,604.12)	(106,686.21)	(115,817.95)	(12,706.72)	(115,817.95)
24			(130,334.81)	(130,449.92)	(141,600.68)	(15,477.68)	(141,600.68)
25	Total		(177,529.21)	(181,644.25)	(220,183.50)	(46,866.10)	(220,183.50)

Duke Energy Ohio
Ohio AMRP
Annualized Amortization of PISCC

Schedule 18-A

Line No.	Regulatory Asset--Deferrals		Actual Balance at 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Sept. 30, 2013
1	Account	Description											
2	0182120	AMRP 2011 Steel Carry Costs	2,754.62	-	-	-	-	-	-	-	-	-	2,754.62
3	0182121	AMRP 2011 Plastic Carry Costs	150,181.69	-	-	-	-	-	-	-	-	-	150,181.69
4	0182122	AMRP 2011 Service Carry Costs	60,475.00	-	-	-	-	-	-	-	-	-	60,475.00
5	0182124	AMRP 2012 Steel Carry Costs	178,514.22	64,211.92	65,825.31	78,482.32	83,265.21	-	-	-	-	-	470,298.98
6	0182125	AMRP 2012 Plastic Carry Costs	339,553.37	160,910.43	186,850.34	225,569.46	240,935.87	-	-	-	-	-	1,173,819.47
7	0182126	AMRP 2012 Service Carry Costs	376,377.17	94,245.76	95,022.08	111,623.69	116,707.68	-	-	-	-	-	793,976.40
8	0182128	AMRP 2013 Steel Carry Costs	-	-	-	-	-	-	-	-	-	-	-
9	0182129	AMRP 2013 Plastic Carry Costs	-	-	-	-	-	-	-	-	1,546.18	18,022.51	19,568.69
10	0182130	AMRP 2013 Service Carry Costs	-	1,943.42	7,032.21	14,911.25	22,414.65	14,983.97	18,298.36	21,691.04	23,329.19	27,717.70	152,321.79
11		Total--PISCC	1,107,856.08	341,311.55	354,729.94	430,586.72	463,323.41	14,983.97	18,298.36	21,691.04	24,875.37	45,740.21	2,823,396.64
12		Cumulative Total--PISCC	1,107,856.08	1,449,167.63	1,803,897.57	2,234,484.29	2,697,807.70	2,712,791.67	2,731,090.03	2,752,781.07	2,777,656.44	2,823,396.65	2,823,396.64

Line No.	Annualized Amortization of PISCC		Actual Balance at 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Sept. 30, 2013
14	Description												
15	AMRP 2011 Steel Carry Costs	1.54%	42.42	-	-	-	-	-	-	-	-	-	42.42
16	AMRP 2011 Plastic Carry Costs	1.82%	2,733.31	-	-	-	-	-	-	-	-	-	2,733.31
17	AMRP 2011 Service Carry Costs	3.13%	1,892.87	-	-	-	-	-	-	-	-	-	1,892.87
18	AMRP 2012 Steel Carry Costs	1.54%	2,749.13	988.86	1,013.71	1,208.63	1,282.28	-	-	-	-	-	7,242.61
19	AMRP 2012 Plastic Carry Costs	1.82%	6,179.88	3,292.57	3,400.68	4,105.36	4,385.03	-	-	-	-	-	21,363.52
20	AMRP 2012 Service Carry Costs	3.13%	11,780.61	2,949.89	2,974.19	3,493.82	3,652.95	-	-	-	-	-	24,851.46
21	AMRP 2013 Steel Carry Costs	1.54%	-	-	-	-	-	-	-	-	-	-	-
22	AMRP 2013 Plastic Carry Costs	1.82%	-	-	-	-	-	-	-	-	28.14	328.01	356.15
23	AMRP 2013 Service Carry Costs	3.13%	-	60.83	220.11	466.72	701.58	469.00	572.74	678.93	730.20	667.56	4,767.67
24	Total--Annualized Amortization PISCC		25,378.22	7,292.15	7,608.69	9,274.53	10,021.84	469.00	572.74	678.93	758.34	1,195.57	63,250.01

Duke Energy Ohio
Ohio AMRP
Annualized Amortization of PISCC

Line No.	Regulatory Asset–Deferrals						Actual Balance at
1	Account	Description	10/31/13	11/30/13	12/31/13	Oct.–Dec. 2013	12/31/13
2	0182120	AMRP 2011 Steel Carry Costs	-	-	-	-	2,754.62
3	0182121	AMRP 2011 Plastic Carry Costs	-	-	-	-	150,181.69
4	0182122	AMRP 2011 Service Carry Costs	-	-	-	-	60,475.00
5	0182124	AMRP 2012 Steel Carry Costs	-	-	-	-	470,298.98
6	0182125	AMRP 2012 Plastic Carry Costs	-	-	-	-	1,173,819.47
7	0182126	AMRP 2012 Service Carry Costs	-	-	-	-	793,976.40
8	0182128	AMRP 2013 Steel Carry Costs	34,342.05	23,993.53	50,054.58	108,390.16	108,390.16
9	0182129	AMRP 2013 Plastic Carry Costs	20,166.25	43,292.95	82,555.87	146,015.07	165,583.76
10	0182130	AMRP 2013 Service Carry Costs	23,286.42	40,624.54	61,550.42	125,461.38	277,783.17
11		Total–PISCC	77,794.72	107,911.02	194,160.87	379,866.61	3,203,263.25
12		Cumulative Total–PISCC	2,901,191.36	3,009,102.38	3,203,263.25		3,203,263.25

								Actual Balance at
13	Annualized Amortization of PISCC							
14		Description		10/31/13	11/30/13	12/31/13	Oct.–Dec. 2013	12/31/13
15		AMRP 2011 Steel Carry Costs	1.54%	-	-	-	-	42.42
16		AMRP 2011 Plastic Carry Costs	1.82%	-	-	-	-	2,733.31
17		AMRP 2011 Service Carry Costs	3.13%	-	-	-	-	1,892.87
18		AMRP 2012 Steel Carry Costs	1.54%	-	-	-	-	7,242.61
19		AMRP 2012 Plastic Carry Costs	1.82%	-	-	-	-	21,363.52
20		AMRP 2012 Service Carry Costs	3.13%	-	-	-	-	24,851.46
21		AMRP 2013 Steel Carry Costs	1.54%	528.87	369.50	770.84	1,669.21	1,669.21
22		AMRP 2013 Plastic Carry Costs	1.82%	367.03	787.93	1,502.52	2,657.48	3,013.63
23		AMRP 2013 Service Carry Costs	3.13%	728.86	1,271.55	1,926.53	3,926.94	8,694.61
24		Total–Annualized Amortization PISCC		1,624.76	2,428.98	4,199.89	8,253.63	71,503.64

Duke Energy Ohio

Riser Replacement Cap Calculation

Annualized Amortization of PISCC

Schedule 19-A

Line No.	Regulatory Asset--Deferrals		Actual Balance at 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Sept. 30, 2013
1	Account	Description											
2	0182123	AMRP 2011 Riser Carry Costs	16,777.11	-	-	-	-	-	-	-	-	-	16,777.11
3	0182127	AMRP 2012 Riser Carry Costs	37,836.49	11,147.15	11,238.97	13,202.56	13,803.88	-	-	-	-	-	87,229.05
4	0182131	AMRP 2013 Riser Carry Costs	-	-	-	-	-	-	-	-	-	-	-
5		Total--PISCC	54,613.60	11,147.15	11,238.97	13,202.56	13,803.88	-	-	-	-	-	104,006.16
6		Cumulative Total--PISCC	54,613.60	65,760.75	76,999.72	90,202.28	104,006.16	104,006.16	104,006.16	104,006.16	104,006.16	104,006.16	104,006.16

Line No.	Annualized Amortization of PISCC			Actual Balance at 12/31/12	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Actual Sept. 30, 2013
7														
8	Account	Description												
9	0182123	AMRP 2011 Riser Carry Costs	3.13%	525.12	-	-	-	-	-	-	-	-	-	525.12
10	0182127	AMRP 2012 Riser Carry Costs	3.13%	1,184.28	348.91	351.78	413.24	432.06	-	-	-	-	-	2,730.27
11	0182131	AMRP 2013 Riser Carry Costs	3.13%	-	-	-	-	-	-	-	-	-	-	-
12		Total--Annualized Amortization PISCC		1,709.40	348.91	351.78	413.24	432.06	-	-	-	-	-	3,255.39

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Amortization of PISCC

Line No.	Regulatory Asset--Deferrals						Actual Balance at
1	Account	Description		10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	12/31/13
2	0182123	AMRP 2011 Riser Carry Costs		-	-	-	-	16,777.11
3	0182127	AMRP 2012 Riser Carry Costs		-	-	-	-	87,229.05
4	0182131	AMRP 2013 Riser Carry Costs		-	-	-	-	-
5		Total--PISCC		-	-	-	-	104,006.16
6		Cumulative Total--PISCC		104,006.16	104,006.16	104,006.16		104,006.16
7	Annualized Amortization of PISCC							
8	Account	Description		10/31/13	11/30/13	12/31/13	Oct.--Dec. 2013	Actual Balance at 12/31/13
9	0182123	AMRP 2011 Riser Carry Costs	3.13%	-	-	-	-	525.12
10	0182127	AMRP 2012 Riser Carry Costs	3.13%	-	-	-	-	2,730.27
11	0182131	AMRP 2013 Riser Carry Costs	3.13%	-	-	-	-	-
12		Total--Annualized Amortization PISCC		-	-	-	-	3,255.39

Duke Energy Ohio
Ohio AMRP Cap Calculation
Gas Maintenance Accounts
Savings Calculation

Schedule 20

	Account	Description	Included in Rates: Actual Jan 2012 (Actual)	Feb 2012 (Actual)	Mar 2012 (Actual)	Estimated Apr 2012 (Budget)	May 2012 (Budget)	Jun 2012 (Budget)	Jul 2012 (Budget)	Aug 2012 (Budget)	Sep 2012 (Budget)	Act./Bud. Thru Sept. 30, 2012	Oct 2012 (Budget)	Nov 2012 (Budget)	Dec 2012 (Budget)	Budget Oct.–Dec 2012	Total
1	885000	Maintenance Supervision/Eng	17,810.00	16,667.00	16,820.00	15,373.00	15,476.00	20,115.00	15,301.00	15,311.00	17,158.00	149,831.00	15,367.00	20,139.00	15,133.00	50,629.00	200,460.00
2	887000	Maintenance of Mains	281,528.00	277,776.00	362,846.00	229,373.00	250,968.00	319,990.00	294,280.00	229,142.00	221,118.00	2,467,023.00	216,573.00	202,556.00	332,461.00	751,590.00	3,218,613.00
3	892000	Maintenance of Services	23,543.00	16,426.00	13,606.00	19,856.00	16,986.00	26,263.00	20,880.00	13,563.00	13,961.00	165,084.00	17,866.00	22,203.00	36,876.00	76,945.00	242,029.00
4		Total	322,881.00	310,869.00	393,274.00	264,602.00	283,430.00	366,368.00	330,461.00	258,016.00	252,237.00	2,781,938.00	249,796.00	244,898.00	384,470.00	879,164.00	3,661,102.00

	Account	Description	Actual Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Actual Thru Sept. 30, 2013	Oct 2013	Nov 2013	Dec 2013	Actual Oct.–Dec 2013	Total
5	885000	Maintenance Supervision/Eng	17,902.04	17,670.00	18,497.58	17,809.90	15,239.09	16,265.97	16,465.81	16,499.52	17,580.97	153,950.88	15,114.37	19,523.10	17,779.92	52,417.39	206,368.27
6	887000	Maintenance of Mains	323,204.88	206,807.92	261,311.21	335,998.42	440,653.34	252,265.00	320,047.05	297,302.19	96,169.98	2,533,959.99	260,617.66	330,695.65	221,452.25	812,765.56	3,346,725.55
7	892000	Maintenance of Services	25,522.76	15,312.53	26,124.60	14,829.00	17,758.10	23,486.94	17,251.73	17,898.63	20,308.25	178,492.54	15,475.00	27,560.68	27,260.18	70,295.86	248,788.40
8		Total	366,629.68	239,790.45	305,933.39	368,637.32	473,650.53	292,017.91	353,764.59	331,700.34	134,059.20	2,866,403.41	291,207.03	377,779.43	266,492.35	935,478.81	3,801,882.22
9		2012 Savings Based on Rate Filing	(43,946.68)	71,078.55	87,340.61	(104,035.32)	(190,420.53)	74,350.09	(23,303.59)	(73,684.34)	118,177.80	(84,465.41)	(41,411.03)	(132,881.43)	117,977.65	(56,314.81)	(140,780.22)
10		Guaranteed Amount												2013 Minimum Guaranteed Savings			73,082.00

Guaranteed Savings Calculation

Amount agreed to in Case No. 10-2788-GA-RDR		690,220
Amount reflected in Base Rates		
Cost included in previous Case No. 07-589-GA-AIR	4,278,240	
Cost included in current base rates (Case No 12-1685	3,661,102	-617,138
Savings to be reflected in Rider AMRP		73,082

Duke Energy Ohio
Ohio AMRP Cap Calculation
Camera Work Expenses

Schedule 21

Line No.	01/31/13	02/28/13	03/31/13	04/30/13	05/31/13	06/30/13	07/31/13	08/31/13	09/30/13	Activity Thru Sept. 30, 2013	10/31/13	11/30/13	12/31/13	Oct.-Dec. 2013	Actual Balance at 12/31/13
1 Meter Relocations	7,258.13	784.31	8,900.75	13,731.36	155,050.30	10,321.36	117,168.04	26,226.54	10,120.56	349,561.35	25,547.85	42,878.24	89,768.65	158,194.74	507,756.09
2 Cumulative	7,258.13	8,042.44	16,943.19	30,674.55	185,724.85	196,046.21	313,214.25	339,440.79	349,561.35	349,561.35	375,109.20	417,987.44	507,756.09	158,194.74	507,756.09

Duke Energy Ohio
Ohio AMRP Cap Calculation--Projected
Annualized Property Tax Expense Calculation

Schedule 22

Line No.		Actual Total 2012	Actual Sept. 30, 2013	Actual Activity 10/31/2013	Actual Activity 11/30/2013	Actual Activity 12/31/2013	Oct.--Dec. 2013	Actual Total 2013	Grand Total
1	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)								
2	Current Year Investment	69,340,418.52	32,344,455.01	10,851,068.95	12,121,998.74	13,508,548.43	36,479,616.12	68,824,071.13	138,164,489.65
3	Less: AFUDC In-Service	(651,619.40)	(30,503.80)	(6,819.74)	(39,213.46)	(72,269.87)	(118,303.07)	(148,806.87)	(800,426.27)
4	Drawing Costs In-Service	(158,863.96)	(415,630.01)	(9,831.60)	(11,352.68)	(8,156.31)	(29,340.59)	(444,970.60)	(603,834.56)
5	Net Cost of Taxable Property	68,529,935.16	31,898,321.20	10,834,417.61	12,071,432.60	13,428,122.25	36,331,972.46	68,230,293.66	136,760,228.82
6	Percent Good (a)	95.0%	98.3%	98.3%	98.3%	98.3%			
7	True Value of Taxable Property (excluding PISCC)	65,103,438.40	31,356,049.74	10,650,232.51	11,866,218.25	13,197,878.17	35,714,328.93	67,070,378.67	132,173,817.07
8	Gas Valuation Percent	25%	25%	25%	25%	25%			
9	Total Taxable Value	16,275,859.60	7,839,012.44	2,662,558.13	2,966,554.56	3,299,469.54	8,928,582.23	16,767,594.67	33,043,454.27
10	Retired Net Taxable Main End of Year (@ 15%)	-	(196,307.18)	(18,878.65)	(28,181.92)	(241,217.67)	(288,278.23)	(484,585.40)	(484,585.40)
11	Net Property Tax Valuation	16,275,859.60	7,642,705.26	2,643,679.48	2,938,372.64	3,058,251.87	8,640,304.00	16,283,009.27	32,558,868.87
12	Property Tax @ $96.787 per $1,000 of Valuation	1,575,291.62	739,714.51	255,873.81	284,396.27	295,999.02	836,269.10	1,575,983.61	3,151,275.23

Duke Energy Ohio
Ohio Riser Cap Calculation--Projected
Annualized Property Tax Expense Calculation

Schedule 23

Line No.		Actual Total 2013	Actual Sept. 30, 2012	Actual Activity 10/31/2013	11/30/2013	12/31/2013	Oct.--Dec. 2013	Actual Total 2013	Grand Total
1	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)								
2	Current Year Investment	2,126,202.66	-	-	-	-	-	-	2,126,202.66
3	Less: AFUDC In-Service	-	-	-	-	-	-	-	-
4	Net Cost of Taxable Property	2,126,202.66	-	-	-	-	-	-	2,126,202.66
5	Percent Good (a)	95.0%	98.3%	98.3%	98.3%	98.3%			
6	True Value of Taxable Property (excluding PISCC)	2,019,892.53	-	-	-	-	-	-	2,019,892.53
7	Gas Valuation Percent	25%	25%	25%	25%	25%			
8	Total Taxable Value	504,973.13	-	-	-	-	-	-	504,973.13
9	Retired Net Taxable Main End of Year (@ 15%)	-	-	-	-	-	-	-	-
10	Net Property Tax Valuation	504,973.13	-	-	-	-	-	-	504,973.13
11	Property Tax @ $96.787 per $1,000 of Valuation	48,874.83	-	-	-	-	-	-	48,874.83

Duke Energy Ohio
Ohio AMRP Cap Calculation--Projection
Cap Calculation By Rate Class

Schedule 24

Rate Class	Allocated AMRP Revenue Requirement (1)	Allocated Riser Revenue Requirement (2)	Total Allocated Revenue Requirement	Billing Determinates # of Bills	Billing Determinates Sales (Mcf's)	Calculated AMRP Charge
Total Residential	10,780,737.48	285,310.59	11,066,048.07	4,685,758	N/A	$2.36
Total General Service & Firm Transportation	7,252,496.13	24,809.62	7,277,305.75	341,123	N/A	$21.33
Interruptible Transportation	1,568,107.27	-	1,568,107.27	N/A	19,510,909	$0.08
Total Revenue	19,601,340.88	310,120.21	19,911,461.09			
Revenue Requirement to be Allocated	19,601,340.88	310,120.21	19,911,461.09			

(1) AMRP Revenue Requirement
Allocated on the Following Basis:

Residential	55%
General Service & Firm Transportation	37%
Interruptible Transportation	8%

(2) Riser Revenue Requirement
Allocated on the Following Basis:

Residential	92%
General Service & Firm Transportation	8%
Interruptible Transportation	0%

Duke Energy Ohio **Schedule 25**
Ohio AMRP
Aged Survivors of Mains and Services
As of December 31, 2013
All Accounts
Mains by Vintage Year

Type	(Multiple Items)

Sum of Total		
Utility Account	Vintage Year	Total
27601	1910	252,099.31
	1911	6,031.94
	1912	406.17
	1914	2.62
	1917	6,897.42
	1918	3,361.22
	1922	5.99
	1923	258.96
	1925	62.65
	1929	281.77
	1930	546.55
	1931	3,179.22
	1932	859.17
	1933	2,974.26
	1934	3,666.78
	1935	26,713.82
	1936	1,610.66
	1937	16,620.58
	1938	73,210.74
	1939	17,465.52
	1940	10,163.16
	1941	28,584.69
	1942	27,826.15
	1943	7,465.80
	1944	3,482.86
	1945	1,457.06
	1946	5,965.08
	1947	6.71
	1948	21,547.42
	1949	55,914.72
	1950	13,413.93
	1951	12,416.21
	1952	79,308.12
	1953	94,662.97
	1954	153,678.99
	1955	50,230.99
	1956	146,151.26
	1957	471,938.51
	1958	317,648.77
	1959	68,133.04
	1960	360,677.70
	1961	20,693.68
	1962	51,427.07
	1963	153,667.39
	1964	68,566.00
	1965	144,136.36
	1966	84,043.58

27602	1963	1,608,825.74				
	1964	1,495,490.97				
	1965	1,755,961.34				
	1966	1,947,553.54				
	1967	1,593,030.90				
	1968	2,764,812.35				
	1969	2,689,349.97				
	1970	2,806,339.13				
	1971	2,546,693.51				
	1972	1,604,643.93				
	1973	1,162,741.31				
	1974	1,058,903.55				
	1975	815,028.54				
	1976	751,021.24				
	1977	656,644.73				
	1978	1,395,540.64				
	1979	1,769,429.59				
	1980	5,044,511.05				
	1981	4,290,125.74				
	1982	3,822,145.83				
	1983	4,247,085.03				
	1984	3,848,548.21				
	1985	5,178,166.50				
	1986	8,323,248.04				
	1987	12,515,570.57				
	1988	17,358,471.14				
	1989	20,199,671.95				
	1990	19,206,062.37				
	1991	23,166,581.38				
	1992	6,710,766.12				
	1993	4,998,579.45				
	1994	3,495,961.71				
	1995	2,061,232.79				
	1996	1,340,102.78				
	1997	1,690,108.87				
	1998	1,316,526.42				
	1999	1,946,085.23				
	2000	2,609,615.45				
	2001	5,859,691.64				
	2002	15,464,392.72				
	2003	19,890,258.31				
	2004	10,458,774.68				
	2005	4,858,821.63				
	2006	6,122,655.32				
	2007	1,355,333.17				
	2008	499,227.62				
	2009	204,099.86				
	2010	278,495.94				
	2012	321,584.43				
27602 Total		256,895,066.09	+	571,003.44	=	257,466,069.53
27603	1966	17,074.33				
	1969	114,104.28				
	1970	199,339.85				
	1971	578,947.09				
	1972	563,895.51				
	1973	455,683.54				
	1974	112,515.81				
	1975	136,998.55				
	1976	106,022.10				
	1977	125,793.91				

27605	1957	809,602.45
	1958	400,184.96
	1959	420,780.36
	1960	1,425,128.23
	1961	1,234,007.83
	1962	567,938.98
	1963	409,417.27
	1964	104,253.73
	1965	1,287,083.03
	1966	615,525.41
	1967	561,321.28
	1968	1,157,508.39
	1969	972,914.25
	1970	359,102.60
	1971	800,152.37
	1972	300,905.18
	1973	948,865.80
	1974	65,214.11
	1975	964,620.10
	1976	228,549.94
	1977	144,015.29
	1978	417,977.07
	1979	603,234.92
	1980	80,222.70
	1981	501,085.47
	1982	191,929.84
	1983	9,246.36
	1984	127,120.69
	1985	279,475.48
	1986	1,926,423.93
	1987	861,085.48
	1988	6,356,783.87
	1989	2,258,387.84
	1990	3,826,647.45
	1991	1,490,106.97
	1992	2,165,421.50
	1993	1,050,995.28
	1994	1,004,071.72
	1995	2,047,998.00
	1996	257,190.00
	1997	1,760,749.98
	1998	1,198,465.69
	1999	1,581,596.75
	2000	444,397.29
	2001	2,462,865.53
	2002	2,508,463.14
	2003	12,415,444.07
	2004	4,686,882.66
	2005	2,352,722.02
	2006	1,212,207.67
	2007	1,490,143.87
	2008	16,347,240.82
	2009	399,107.17
	2010	33,995.37
	2011	1,081,789.52
	2012	159,619.18
27605 Total		92,157,615.31
Grand Total		664,038,679.58

Schedule 26

Duke Energy Ohio
Annual AMRP Rider Filing
12/31/2013

Calculation of Depreciation Expense and Accumulated Depreciation

Depreciable Plant in Service	Depreciation Rate	Beginning Accumulated Depreciation Balance 12/31/2012		Activity January through December 31, 2013				Ending Accumulated Depreciation Balance 12/31/2013	
				Depreciation Expense		Adjustments Due to Retirement or Replacement			
		AMRP	Other	AMRP	Other	AMRP	Other	AMRP	Other
Mains - Cast Iron / Copper									
2761	2.45%	(900,517.14)	98,689.50	0.00	135,499.92	813,316.20	61,533.81	(1,713,833.34)	172,655.61
Mains - Steel									
2762	1.73%	(1,081,725.52)	2,938,335.40	0.00	4,575,156.01	550,716.51	(406,435.90)	(1,632,442.03)	7,919,929.31
2767	1.73%	243,941.87	0.00	531,166.78	0.00	0.00	824,850.66	775,108.65	(824,850.66)
Mains - Plastic									
2763	2.05%	(294,839.56)	4,998,882.34	0.00	7,484,719.66	112,606.62	(16,308,003.30)	(407,446.18)	28,791,605.30
2768	2.05%	3,717,156.27	(43.25)	5,300,484.24	0.00	0.00	16,989,850.37	9,017,640.51	(16,989,893.62)
Services - Cast Iron / Copper									
2801	2.97%	(269,085.07)	(79,057.66)	0.00	0.00	268,671.25	154,209.15	(537,756.32)	(233,266.81)
Services -Steel									
2802	2.90%	(181,548.20)	370,074.56	0.00	527,663.69	156,775.01	38,032.60	(338,323.21)	859,705.65
2804	2.90%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2808	2.90%	0.00	43.47	0.00	806.57	0.00	0.00	0.00	850.04
Services - Plastic									
2803	3.44%	(1,682,157.48)	5,469,261.34	0.00	8,683,111.72	1,684,643.27	(5,166,456.94)	(3,366,800.75)	19,318,830.00
2805	3.44%	1,264,230.84	0.00	1,788,489.73	0.00	0.00	6,482,723.32	3,052,720.57	(6,482,723.32)
Services - C-M Plastic									
2806	3.44%	0.00	392,414.19	0.00	1,173,000.85	0.00	(7,394,445.43)	0.00	8,959,860.47
2807	3.44%	1,724,403.11	0.00	2,346,331.87	0.00	0.00	7,750,237.77	4,070,734.98	(7,750,237.77)
Totals		2,539,859.12	14,188,599.89	9,966,472.62	22,579,960.42	3,586,728.86	3,026,096.11	8,919,602.88	33,742,464.20
					108 Retirement Work in Progress -- AMRP			(2,486,026.51)	Not Available
					Total Accumulated Provision for Depreciation			6,433,576.37	33,742,464.20