

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Annual Application of)
Duke Energy Ohio, Inc., for an Adjustment to) Case No. 12-3028-GA-RDR
Rider AMRP Rates.)

In the Matter of the Application of Duke)
Energy Ohio, Inc., for Tariff Approval.) Case No. 12-3029-GA-ATA

DIRECT TESTIMONY OF

PEGGY A. LAUB

ON BEHALF OF

DUKE ENERGY OHIO, INC.

February 27, 2013

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I. INTRODUCTION AND PURPOSE

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

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

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

5 A. I am employed by the Duke Energy Business Services LLC., an affiliate service
6 company of Duke Energy Ohio, Inc., (Duke Energy Ohio or Company) as
7 Manager of Accounting.

8 **Q. PLEASE SUMMARIZE YOUR EDUCATION AND PROFESSIONAL
9 QUALIFICATIONS.**

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

1 **Q. PLEASE SUMMARIZE YOUR DUTIES AS MANAGER OF**
2 **ACCOUNTING.**

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

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

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

10 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

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

15 **Q. PLEASE EXPLAIN HOW YOUR PENDING CASE NO. 12-1685-GA-AIR**
16 **IMPACTS THIS CASE?**

17 A. In our filing in Case No. 12-1685-GA-AIR we have asked that the AMRP
18 investment as of the date certain, March 31, 2012, be included in base rates. The
19 Staff of the Commission issued its Staff Report of Investigation in this
20 proceedings on January 4, 2013 and found no issue with the capital investment
21 under the AMRP program. For this filing we assume that the AMRP investment
22 as of March 31, 2012 will be included in our base rates and therefore, have not
23 included any investment prior to this date in our application. This filing is

1 contingent about the Commission's ultimate approval of the AMRP investment as
2 of March 31st in base rates.

3 **II. EXPLANATION OF SCHEDULES**

4 **Q. PLEASE EXPLAIN SCHEDULES 1 AND 2.**

5 A. Schedules 1 and 2 provide the annualized revenue requirement for Duke Energy
6 Ohio's revised Rider AMRP rates based on the Net Rate Base of the AMRP
7 (Schedule 1) and the RRP (Schedule 2) at December 31, 2012, sixmonths' actual
8 data for April 2012 through September 2012, and actual data for the fourth quarter
9 of 2012. The information on these schedules is supported by various schedules from
10 Schedules 3 through 26.

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

12 A. Schedules 3-A, 3-B, 4-A and 4-B provide actual plant additions by month from
13 April 2012 through December 2012 to calculate the balance at December 31, 2012.
14 Schedules 3-A and 3-B provide information for the AMRP and Schedules 4-A and
15 4-B provide information for the RRP.

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

17 A. Schedules 5-A and 5-B provide the AMRP actual cost of removal by month from
18 April 2012 through December 2012 to calculate the balance at December 31, 2012.

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

20 A. Schedules 6-A and 6-B provide the AMRP actual original cost retired by month
21 from April 2012 through December 2012 to calculate the balance at December 31,
22 2012.

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

2 A. Schedules 7-A, 7-B, 8-A and 8-B provide actual provision for depreciation from
3 April 2012 through December 2012 to calculate the balance at December 31,
4 2012. Schedules 7-A and 7-B provide information for the AMRP and Schedules
5 8-A and 8-B provide information for the RRP.

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

7 A. Schedules 9-A, 9-B, 11-A, and 11-B provide the PISCC activity by month from
8 April 2012 through December 2012 to calculate the balance at December 31,
9 2012. These schedules also provide the actual PISCC amortization from April
10 2012 through December 2012 to calculate the balance at December 31, 2012.
11 Additionally, the Net PISCC Regulatory Asset for the periods is provided.
12 Schedules 9-A and 9-B provide information for the AMRP and Schedules 11-A
13 and 11-B provide information for the RRP.

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

15 A. Schedules 10-A, 10-B, 12-A and 12-B provide the actual PISCC net deferred tax
16 activity and balance from April 2012 through December 2012. Schedules 10-A
17 and 10-B provide information for the AMRP and Schedules 12-A and 12-B
18 provide information for the RRP.

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

20 A. Schedules 13-A, 13-B, 14-A and 14-B provide the calculation of deferred taxes on
21 liberalized depreciation for actual deferred taxes for vintage 2012 to calculate the
22 balance at December 31, 2012. These deferred taxes are calculated only on the
23 plant in-service added through the AMRP and the RRP since the date certain in

1 the Company's last gas base rate case. Schedules 13-A and 13-B provide
2 information for the AMRP.

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

4 A. Schedules 15-A, 15-B, 16-A and 16-B provide the calculation by month of the
5 annualized depreciation expense associated with additions, based on actual
6 AMRP and RRP additions from the date certain of the Company's pending gas
7 base rate case through 2012. Schedules 15-A and 15-B provide information for
8 the AMRP and Schedules 16-A and 16-B provide information for the RRP.

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

10 A. Schedules 17-A and 17-B provide the calculation by month of the annualized
11 reduction in depreciation expense associated with retirements based on actual
12 AMRP retirements from the date certain of the Company's pending gas base rate
13 case through 2012.

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

15 A. Schedules 18-A, 18-B, 19-A and 19-B provide a calculation of the annualized
16 amortization of the PISCC accrued from the date certain of the Company's
17 pending gas base rate case through 2012. The PISCC Regulatory Assets by
18 account are in agreement with those provided on Schedules 9-A, 9-B, 11-A, and
19 11-B. Schedules 18-A and 18-B provide information for the AMRP and
20 Schedules 19-A and 19-B provide information for the RRP.

21 **Q. PLEASE EXPLAIN SCHEDULE 20.**

22 A. Schedule 20 provides actual meter relocation expenses by month for the nine
23 months ended December 31, 2012.

1 **Q. PLEASE EXPLAIN SCHEDULE 21.**

2 A. Schedule 21 demonstrates that there is \$617,138 of savings included in our
3 pending Case No. 12-1685-GA-AIR as compared to our expenses in Case No. 07-
4 589-GA-AIR. As shown on this schedule, the difference between the guaranteed
5 amount of \$619,573 and the \$617,138 is included in this rider. To explain it a
6 little differently, in Case No. 10-2788-GA-RDR, the Company committed to
7 savings for year 2012 of \$619,573. Schedule 21 shows the calculated savings of
8 \$617,138 when comparing the last rate case, Case No. 07-589-GA-ARI to the
9 current rate case, Case No. 12-1685-GA-AIR. As a result, only the difference of
10 \$2,435 is shown on Schedule 21 and on the revenue requirement page, Schedule 1
11 for this Application. This schedule does not include any expenses for the
12 Integrity Management Program.

13 **Q. PLEASE EXPLAIN SCHEDULES 22 AND 23.**

14 A. Schedules 22 and 23 provide the calculation of the annualized property tax
15 expense based on actual additions and retirements to plant in-service from the
16 date certain of the Company's pending gas base rate case through 2012. This
17 calculation follows the process used in Duke Energy Ohio's Annual Report to the
18 Ohio Department of Taxation to determine the Net Property Valuation and uses
19 the latest known average property tax rate per \$1,000 of valuation. Schedule 22
20 provides information for the AMRP and Schedule 23 provides information for the
21 RRP.

1 **Q. PLEASE EXPLAIN SCHEDULE 24.**

2 A. Schedule 24 provides the Rider AMRP charge by rate class using the allocation
3 percentages for the AMRP and the RRP included in the Stipulation and
4 Recommendation approved by the Commission in Case No. 07-589-GA-AIR; the
5 number of customer bills for the twelve months ended December 31, 2012; Mcf
6 Sales to Interruptible Transportation customers for the twelve months ended
7 December 31, 2012; and the annualized AMRP and RRP revenue requirement as
8 calculated on Schedules 1 and 2. The Rider AMRP Rate Cap for 2013 for
9 Residential customers in accordance with the Stipulation and Recommendation is
10 \$7.20 per month.

11 **Q. PLEASE EXPLAIN SCHEDULE 25.**

12 A. Schedule 25 provides the aged survivors of mains and services as of December
13 31, 2012.

14 **Q. PLEASE EXPLAIN SCHEDULE 26.**

15 A. Schedule 26 provides a reconciliation of the Accumulated Depreciation Balance
16 for all mains and services by account from April 30, 2012, to December 31,
17 2012. The information is provided for AMRP plant and non-AMRP plant and the
18 activity is segregated between Depreciation Expense and Adjustments Due to
19 Retirement or Replacement.

20 **Q. WHAT EFFORTS HAS THE COMPANY MADE TO OBTAIN FEDERAL**
21 **STIMULUS FUNDING FOR AMRP AND RRP PROGRAMS?**

1 A. The Company contacted the Department of Energy as well as the Ohio Recovery
2 Office and determined that there were no funds that were applicable to these
3 projects.

4 **III. REASONABLENESS OF REQUESTED INCREASE**

5 **Q. ARE YOU FAMILIAR WITH THE STIPULATION AND**
6 **RECOMMENDATION FILED WITH THE COMMISSION ON**
7 **FEBRUARY 28, 2008, AND APPROVED BY THE COMMISSION IN ITS**
8 **OPINION AND ORDER ON MAY 28, 2008, IN CASE NO. 07-589-GA-AIR?**

9 A. Yes.

10

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

12 A. Yes. The Company is under the cumulative cap of \$7.20 agreed to in the stipulation
13 in Case No. 07-589-GA-AIR. In our previous filing in Case NO. 11-5809-GA-RDR
14 the residential rate was set at \$5.73 per month which was \$.47 below the cap of
15 \$6.20.

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

18 A. Yes.

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

22 A. Yes.

1 **Q. PLEASE STATE YOUR OPINION.**

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

IV. CONCLUSION

7 **Q. DOES THIS CONCLUDE YOUR DIRECT PRE-FILED**
8 **TESTIMONY?**

9 A. Yes.

**Duke Energy Ohio
Ohio AMRP Cap Calculation
Annualized Revenue Requirement**

Line No.	Actual Thru March 31, 2012	Activity Thru September 30, 2012	Actual 4th Quarter 2012	Total	
1	Return on Investment				
2	-	29,671,565.31	39,668,853.21	69,340,418.52	Schedule 3-A, 3-B, Ln. 27
3	-	(1,308,714.55)	(3,101,158.42)	(4,409,872.97)	Schedule 6-A, 6-B, Ln. 24
4	-	28,362,850.76	36,567,694.79	64,930,545.55	
5	-	-	-	-	
6	Less: Accumulation Provision for Depreciation				
7	-	139,518.70	219,171.53	358,690.23	Schedule 7-A, 7-B, Ln. 15
8	-	(613,997.24)	(448,159.82)	(1,062,157.06)	Schedule 5-A, 5-B, Ln. 23
9	-	(1,308,714.55)	(3,101,158.42)	(4,409,872.97)	Schedule 6-A, 6-B, Ln. 24
10	-	(1,783,193.09)	(3,330,146.71)	(5,113,339.80)	
11	-	504,026.90	582,264.93	1,086,291.83	Schedule 9-A, 9-B, Ln. 44
12	-	(176,409.41)	(203,792.73)	(380,202.14)	Schedule 10-A, 10-B, Ln. 4
13	-	(6,980,867.27)	(8,533,939.33)	(15,514,806.60)	Schedule 13, Ln. 25
14	-	23,492,794.07	31,742,374.37	55,235,168.44	
15	-	11.67%	11.67%	11.67%	
16	-	-	-	-	
17	-	5.87%	5.87%	5.87%	
18	-	2,741,609.07	3,704,335.09	6,445,944.16	
19	Operating Expenses				
20	Annualized Provision for Depreciation For Additions				
21	-	306,938.42	516,752.62	823,691.04	Schedule 15-A, 15-B, Ln. 18
22	-	86,082.24	164,040.62	250,122.86	Schedule 15-A, 15-B, Ln. 19
23	-	196,661.19	101,333.78	297,994.97	Schedule 15-A, 15-B, Ln. 22
24	-	-	-	-	Schedule 15-A, 15-B, Ln. 23
25	-	137,813.71	69,953.85	207,767.56	Schedule 15-A, 15-B, Ln. 26
26	-	727,495.56	852,080.87	1,579,576.43	
27	Annualized Reduction in Depreciation For Retirements				
28	-	(470.34)	(21,592.33)	(22,062.67)	Schedule 17-A, 17-B, Ln. 16
29	-	(1,058.73)	(17,655.12)	(18,713.85)	Schedule 17-A, 17-B, Ln. 17
30	-	(125.60)	(5,918.61)	(6,044.21)	Schedule 17-A, 17-B, Ln. 18
31	-	(5,103.37)	(2,888.46)	(7,991.83)	Schedule 17-A, 17-B, Ln. 21
32	-	(2,405.40)	(2,859.50)	(5,264.90)	Schedule 17-A, 17-B, Ln. 22
33	-	(33,279.12)	(24,587.09)	(57,866.21)	Schedule 17-A, 17-B, Ln. 23
34	-	(42,442.56)	(75,501.11)	(117,943.67)	
35	-	12,632.10	12,746.12	25,378.22	Schedule 18-A, 18-B, Ln. 28
36	-	106,222.35	24,009.84	130,232.19	Schedule 20, Ln. 2
37	-	676,473.95	881,555.13	1,558,029.08	Schedule 22 Ln. 12
38	-	-	(2,435.00)	(2,435.00)	Schedule 21 Ln. 9
39	-	4,221,990.47	5,396,790.94	9,618,781.41	

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Revenue Requirement

Schedule 2

Line No.	Actual Thru March 31, 2012	Activity Thru September 30, 2012	Actual 4th Quarter 2012	Total	
1					
Return on Investment					
2	-	1,347,279.91	778,922.75	2,126,202.66	Schedule 4-A, 4-B, Ln. 2
3	-	-	-	-	
4	-	-	-	-	
5	-	1,347,279.91	778,922.75	2,126,202.66	
6	-	-	-	-	
Less: Accumulation Provision for Depreciation					
7	-	8,393.86	14,945.98	23,339.84	Schedule 8-A, 8-B, Ln. 4
8	-	-	-	-	
9	-	-	-	-	
10	-	8,393.86	14,945.98	23,339.84	
11	-	30,499.74	20,513.78	51,013.52	Schedule 11-A, 11-B, Ln. 17
12	-	(10,674.91)	(7,179.82)	(17,854.73)	Schedule 12-A, 12-B, Ln. 4
13	-	(241,677.66)	(136,192.07)	(377,869.73)	Schedule 14, Ln.
14	-	1,117,033.22	641,118.66	1,758,151.88	
15	11.67%	11.67%	11.67%	11.67%	
16	-	130,357.78	74,818.55	205,176.31	
Operating Expenses					
17	-	46,346.43	26,794.94	73,141.37	Schedule 16-A, 16-B, Ln. 4
18	-	1,025.07	684.33	1,709.40	Schedule 19-A, 19-B, Ln. 10
19	-	31,882.70	18,432.82	50,315.52	Schedule 23, Ln. 11
20	-	-	-	-	
21	-	209,611.98	120,730.64	330,342.60	

Duke Energy Ohio
Ohio AMRP
Plant Additions By Month

Schedule 3-A

Line No.	Cumulative	Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Actual Thru Sept. 30, 2012
1	Mains								
2	Plastic	0.00	1,044,117.47	3,576,741.86	6,909,343.42	8,580,344.39	10,866,539.78	14,972,605.61	14,972,605.61
3	Steel	0.00	4,351.16	1,182,315.47	3,164,315.57	4,567,350.82	4,877,117.40	4,975,852.18	4,975,852.18
4		0.00	1,048,468.63	4,759,057.33	10,073,658.99	13,147,695.21	15,743,657.18	19,948,457.79	19,948,457.79
5	Main to Curb Services								
6	Plastic	0.00	1,077,129.15	2,264,378.96	2,690,605.77	3,524,202.44	4,429,867.97	5,716,894.98	5,716,894.98
7	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8		0.00	1,077,129.15	2,264,378.96	2,690,605.77	3,524,202.44	4,429,867.97	5,716,894.98	5,716,894.98
9	Curb to Meter Services								
10	Plastic	0.00	507,848.81	1,271,932.04	1,855,154.10	2,463,092.22	3,187,095.22	4,006,212.54	4,006,212.54
11	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12		0.00	507,848.81	1,271,932.04	1,855,154.10	2,463,092.22	3,187,095.22	4,006,212.54	4,006,212.54
13	Total	0.00	2,633,446.59	8,295,368.33	14,619,418.86	19,134,989.87	23,360,620.37	29,671,565.31	29,671,565.31
14	Incremental								
15	Mains								
16	Plastic	0.00	1,044,117.47	2,532,624.39	3,332,601.56	1,671,000.97	2,286,195.39	4,106,065.83	14,972,605.61
17	Steel	0.00	4,351.16	1,177,964.31	1,982,000.10	1,403,035.25	309,766.58	98,734.78	4,975,852.18
18		0.00	1,048,468.63	3,710,588.70	5,314,601.66	3,074,036.22	2,595,961.97	4,204,800.61	19,948,457.79
19	Main to Curb Services								
20	Plastic	0.00	1,077,129.15	1,187,249.81	426,226.81	833,596.67	905,665.53	1,287,027.01	5,716,894.98
21	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22		0.00	1,077,129.15	1,187,249.81	426,226.81	833,596.67	905,665.53	1,287,027.01	5,716,894.98
23	Curb to Meter Services								
24	Plastic	0.00	507,848.81	764,083.23	583,222.06	607,938.12	724,003.00	819,117.32	4,006,212.54
25	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26		0.00	507,848.81	764,083.23	583,222.06	607,938.12	724,003.00	819,117.32	4,006,212.54
27	Total	0.00	2,633,446.59	5,661,921.74	6,324,050.53	4,515,571.01	4,225,630.50	6,310,944.94	29,671,565.31

Duke Energy Ohio
Ohio AMRP
Plant Additions By Month

Schedule 3-B

Line No.	Cumulative	10/31/12	11/30/12	12/31/12	Oct.-Dec. 2012	Final Balance at 12/31/2012
1	Mains					
2	Plastic	15,376,320.36	24,690,980.54	40,180,050.68	25,207,445.07	40,180,050.68
3	Steel	5,039,848.96	9,977,442.88	14,457,968.72	9,482,116.54	14,457,968.72
4		20,416,169.32	34,668,423.42	54,638,019.40	34,689,561.61	54,638,019.40
5	Main to Curb Services					
6	Plastic	6,322,619.19	7,554,280.47	8,662,644.46	2,945,749.48	8,662,644.46
7	Steel	0.00	0.00	0.00	0.00	0.00
8		6,322,619.19	7,554,280.47	8,662,644.46	2,945,749.48	8,662,644.46
9	Curb to Meter Services					
10	Plastic	4,660,305.70	5,340,238.11	6,039,754.66	2,033,542.12	6,039,754.66
11	Steel	0.00	0.00	0.00	0.00	0.00
12		4,660,305.70	5,340,238.11	6,039,754.66	2,033,542.12	6,039,754.66
13	Total	31,399,094.21	47,562,942.00	69,340,418.52	39,668,853.21	69,340,418.52
14	Incremental					
15	Mains					
16	Plastic	403,714.75	9,314,660.18	15,489,070.14	25,207,445.07	40,180,050.68
17	Steel	63,996.78	4,937,593.92	4,480,525.84	9,482,116.54	14,457,968.72
18		467,711.53	14,252,254.10	19,969,595.98	34,689,561.61	54,638,019.40
19	Main to Curb Services					
20	Plastic	605,724.21	1,231,661.28	1,108,363.99	2,945,749.48	8,662,644.46
21	Steel	0.00	0.00	0.00	0.00	0.00
22		605,724.21	1,231,661.28	1,108,363.99	2,945,749.48	8,662,644.46
23	Curb to Meter Services					
24	Plastic	654,093.16	679,932.41	699,516.55	2,033,542.12	6,039,754.66
25	Steel	0.00	0.00	0.00	0.00	0.00
26		654,093.16	679,932.41	699,516.55	2,033,542.12	6,039,754.66
27	Total	1,727,528.90	16,163,847.79	21,777,476.52	39,668,853.21	69,340,418.52

**Duke Energy Ohio
Riser Replacement Cap Calculation
Riser Additions by Month**

Line No.	Actual Balance at 03/31/12	Schedule 4-A							Activity Thru Sept 30, 2012
		04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12		
1 Riser Replacements	-	274,752.47	147,135.87	163,923.65	55,190.66	363,636.12	342,641.14	1,347,279.91	
2 Cumulative	-	274,752.47	421,888.34	585,811.99	641,002.65	1,004,638.77	1,347,279.91	1,347,279.91	

**Duke Energy Ohio
Riser Replacement Cap Calculation
Riser Additions by Month**

Line No.	Schedule 4-B				Actual Balance at 12/31/12
	10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012	
1 Riser Replacements	468,222.04	235,429.82	75,270.89	778,922.75	2,126,202.66
2 Cumulative	1,815,501.95	2,050,931.77	2,126,202.66	778,922.75	2,126,202.66

Duke Energy Ohio
Ohio AMRP
Cost Of Removal By Month

Line No.	Actual Balance at 03/31/12	Schedule 5-A							Actual Thru Sept. 30, 2012
		04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12		
1	Cost of Removal--Total								
2	Mains								
3	Cast Iron & Copper	0.00	287,301.93	421,351.37	478,666.94	525,064.94	581,455.39	581,455.39	
4	Steel	0.00	13,955.53	20,466.91	23,250.98	25,504.74	28,243.87	28,243.87	
5	Plastic	0.00	1,144.63	2,123.67	3,114.53	3,538.19	3,881.16	4,297.98	
6	Total	0.00	163,518.39	303,381.13	444,932.81	505,456.11	554,450.84	613,997.24	
7	Main to Curb Services								
8	Cast Iron & Copper	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	
10	Plastic	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	
12	Total Cost of Removal	0.00	163,518.38	303,381.13	444,932.81	505,456.11	554,450.83	613,997.24	
13	Cost of Removal--Incremental								
14	Mains								
15	Cast Iron & Copper	0.00	132,450.02	134,049.44	57,315.57	46,398.00	56,390.45	581,455.39	
16	Steel	0.00	6,433.68	6,511.38	2,784.07	2,253.76	2,739.13	28,243.87	
17	Plastic	0.00	979.04	990.86	423.66	342.97	416.82	4,297.98	
18	Total	0.00	139,862.74	141,551.68	60,523.30	48,994.73	59,546.40	613,997.24	
19	Main to Curb Services								
20	Cast Iron & Copper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22	Plastic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	Total Cost of Removal	0.00	163,518.39	139,862.74	141,551.68	60,523.30	48,994.73	59,546.40	

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

Duke Energy Ohio
Ohio AMRP
Cost Of Removal By Month

		Schedule 5-B				
						Actual
Line No.		10/31/12	11/30/12	12/31/12	Oct.-Dec. 2012	Balance at 12/31/2012
1	Cost of Removal--Total					
2	Mains					
3	Cast Iron & Copper	702,436.58	895,124.74	1,005,862.74	424,407.35	1,005,862.74
4	Steel	34,120.47	43,480.19	48,859.22	20,615.35	48,859.22
5	Plastic	5,192.25	6,616.55	7,435.10	3,137.12	7,435.10
6	Total	741,749.30	945,221.48	1,062,157.06	448,159.82	1,062,157.06
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	741,749.29	945,221.48	1,062,157.06	448,159.82	1,062,157.06
13	Cost of Removal--Incremental					
14	Mains					
15	Cast Iron & Copper	120,981.19	192,688.16	110,738.00	424,407.35	1,005,862.74
16	Steel	5,876.60	9,359.72	5,379.03	20,615.35	48,859.22
17	Plastic	894.27	1,424.30	818.55	3,137.12	7,435.10
	Total	127,752.06	203,472.18	116,935.58	448,159.82	1,062,157.06
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	127,752.06	203,472.18	116,935.58	448,159.82	1,062,157.06

24 (1) Breakdown based on estimate from

Duke Energy Ohio
Ohio AMRP
Original Cost Retired By Month

		Schedule 6-A							
Line No.		Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Actual Sept. 30, 2012
1	Original Cost Retired--Total								
2	Mains	-	-	-	96.67	18,743.43	19,197.50	19,197.50	19,197.50
3	Cast Iron & Copper	-	-	-	976.94	60,747.11	61,198.29	61,198.29	61,198.29
4	Steel	-	-	-	0.00	5,391.77	6,126.86	6,126.86	6,126.86
5	Plastic	-	-	-	-	-	-	-	-
6	Total	-	-	-	1,073.61	84,882.31	86,522.65	86,522.65	86,522.65
7	Main To Curb Services								
8	Cast Iron & Copper	-	-	-	92,726.49	93,052.43	138,676.37	171,830.65	171,830.65
9	Steel	-	-	-	33,247.32	33,247.32	57,396.62	82,944.86	82,944.86
10	Plastic	-	-	-	573,367.29	573,367.29	737,506.26	967,416.39	967,416.39
11	Total	-	-	-	699,341.10	699,667.04	933,579.25	1,222,191.90	1,222,191.90
12	Total Original Cost Retired	-	-	-	700,414.71	784,549.35	1,020,101.90	1,308,714.55	1,308,714.55
13	Original Cost Retired--Incremental								
14	Mains	-	-	-	-	-	-	-	-
15	Cast Iron & Copper	-	-	-	96.67	18,646.76	454.07	-	19,197.50
16	Steel	-	-	-	976.94	59,770.17	451.18	-	61,198.29
17	Plastic	-	-	-	-	5,391.77	735.09	-	6,126.86
18	Total	-	-	-	1,073.61	83,808.70	1,640.34	-	86,522.65
19	Main To Curb Services								
20	Cast Iron & Copper	-	-	-	92,726.49	325.94	45,623.94	33,154.28	171,830.65
21	Steel	-	-	-	33,247.32	-	24,149.30	25,548.24	82,944.86
22	Plastic	-	-	-	573,367.29	-	164,136.97	229,910.13	967,416.39
23	Total	-	-	-	699,341.10	325.94	233,912.21	288,612.65	1,222,191.90
24	Total Original Cost Retired	-	-	-	700,414.71	84,134.64	235,552.55	288,612.65	1,308,714.55

Duke Energy Ohio
Ohio AMRP
Original Cost Retired By Month

Line No.	Description	Schedule 6-B					Actual Balance at 12/31/2012
		10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012		
1	Original Cost Retired--Total						
2	Mains						
3	Cast Iron & Copper	19,197.50	23,412.19	900,517.14	881,319.64	900,517.14	
4	Steel	61,198.29	76,113.01	1,081,725.52	1,020,527.23	1,081,725.52	
5	Plastic	6,126.86	6,982.48	294,839.56	288,712.70	294,839.56	
6	Total	86,522.65	106,507.68	2,277,082.22	2,190,559.57	2,277,082.22	
7	Main To Curb Services						
8	Cast Iron & Copper	229,511.30	253,839.64	269,085.07	97,254.42	269,085.07	
9	Steel	165,340.82	175,633.93	181,548.20	98,603.34	181,548.20	
10	Plastic	1,468,433.09	1,584,070.96	1,682,157.48	714,741.09	1,682,157.48	
11	Total	1,863,285.21	2,013,544.53	2,132,790.75	910,598.85	2,132,790.75	
12	Total Original Cost Retired	1,949,807.86	2,120,052.21	4,409,872.97	3,101,158.42	4,409,872.97	
13	Original Cost Retired--Incremental						
14	Mains						
15	Cast Iron & Copper	-	4,214.69	877,104.95	881,319.64	900,517.14	
16	Steel	-	14,914.72	1,005,612.51	1,020,527.23	1,081,725.52	
17	Plastic	-	855.62	287,857.08	288,712.70	294,839.56	
18	Total	-	19,985.03	2,170,574.54	2,190,559.57	2,277,082.22	
19	Main To Curb Services						
20	Cast Iron & Copper	57,680.65	24,328.34	15,245.43	97,254.42	269,085.07	
21	Steel	82,395.96	10,293.11	5,914.27	98,603.34	181,548.20	
22	Plastic	501,016.70	115,637.87	98,086.52	714,741.09	1,682,157.48	
23	Total	641,093.31	150,259.32	119,246.22	910,598.85	2,132,790.75	
24	Total Original Cost Retired	641,093.31	170,244.35	2,289,820.76	3,101,158.42	4,409,872.97	

Duke Energy Ohio
Ohio AMRP Cap Calculation
Provision for Depreciation

Line No.	Description	Actual Balance at 03/31/12	Schedule 7-A						Activity Thru Sept. 30, 2012
			04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	
1	Incremental Provision for Depreciation	-	-	-	-	-	-	-	-
2	2761--Main--Cast Iron & Copper	-	-	-	-	-	-	-	-
3	2762--Main--Steel	-	-	-	-	-	-	-	-
4	2763--Main--Plastic	-	-	-	-	-	-	-	-
5	2767--Main--Steel	-	6.27	1,704.50	4,561.89	6,584.60	7,031.18	19,888.44	-
6	2768--Main--Plastic	-	1,783.70	6,110.27	11,803.46	14,658.09	18,563.67	52,919.19	-
7	2769--Main--Feeder	-	-	-	-	-	-	-	-
8	2801--Services--Cl & Copper	-	-	-	-	-	-	-	-
9	2802--Services--Steel	-	-	-	-	-	-	-	-
10	2803--Services--Plastic	-	-	-	-	-	-	-	-
11	2804--Services--Steel	-	-	-	-	-	-	-	-
12	2805--Services--Plastic	-	3,087.77	6,491.22	7,713.07	10,102.71	12,688.95	40,093.72	-
13	Curb to Meter Services--Plastic	-	1,455.83	3,646.21	5,318.11	7,060.86	9,136.34	26,617.35	-
14	Total	-	6,333.57	17,952.20	29,396.53	38,406.26	47,430.14	139,518.70	-
15	Cumulative Provision for Depreciation	-	-	24,285.77	53,682.30	92,088.56	139,518.70	139,518.70	-

Duke Energy Ohio
Ohio AMRP Cap Calculation
Provision for Depreciation

Line No.	Incremental Provision for Depreciation	Schedule 7-B					Actual Balance at 12/31/12
		10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012		
3	2761--Main--Cast Iron & Copper	-	-	-	-	-	-
4	2762--Main--Steel	-	-	-	-	-	-
5	2763--Main--Plastic	-	-	-	-	-	-
6	2767--Main--Steel	7,173.52	7,265.78	14,384.15	28,823.45	48,711.89	48,711.89
7	2768--Main--Plastic	25,578.20	26,267.88	42,180.43	94,026.51	146,945.70	146,945.70
8	2769--Main--Feeder	-	-	-	-	-	-
9	2801--Services--Cl & Copper	-	-	-	-	-	-
10	2802--Services--Steel	-	-	-	-	-	-
11	2803--Services--Plastic	-	-	-	-	-	-
12	2804--Services--Steel	-	-	-	-	-	-
13	2805--Services--Plastic	16,388.43	18,124.84	21,655.60	56,168.87	96,262.59	96,262.59
14	Curb to Meter Services--Plastic	11,484.48	13,359.54	15,308.68	40,152.70	66,770.05	66,770.05
15	Total	60,624.63	65,018.04	93,528.86	219,171.53	358,690.23	358,690.23
16	Cumulative Provision for Depreciation	200,143.33	265,161.37	358,690.23			358,690.23

Duke Energy Ohio
Riser Replacement Cap Calculation
Provision for Depreciation

Line No.	Actual Balance at 03/31/12	Schedule 8-A							Activity Thru Sept. 30, 2012
		04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12		
1 Incremental Provision for Depreciation	-	-	787.62	1,209.41	1,679.33	1,837.54	2,879.96	8,393.86	
3 Riser Replacement	-	-	787.62	1,209.41	1,679.33	1,837.54	2,879.96	8,393.86	
4 Total	-	-	787.62	1,997.03	3,676.36	5,513.90	8,393.86	8,393.86	
5 Cumulative Provision for Depreciation	-	-	787.62	1,997.03	3,676.36	5,513.90	8,393.86	8,393.86	

Duke Energy Ohio
Riser Replacement Cap Calculation
Provision for Depreciation

Line No.	Description	Schedule 8-B					Actual Balance at 12/31/12
		10/31/12	11/30/12	12/31/12	Oct.-Dec. 2012		
1	Incremental Provision for Depreciation						
3	Riser Replacement	3,862.20	5,204.44	5,879.34	14,945.98	23,339.84	
4	Total	3,862.20	5,204.44	5,879.34	14,945.98	23,339.84	
5	Cumulative Provision for Depreciation	12,256.06	17,460.50	23,339.84		23,339.84	

Duke Energy Ohio
Ohio AMRP

Schedule 9-A

Net Regulatory Asset--Post In-Service Carrying Cost

Line No.	Regulatory Asset--Deferrals	Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Activity Thru Sept. 30, 2012
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	-	-	281.07	4,057.04	11,823.19	17,528.44	18,926.40	52,335.07
6	0182125 AMRP 2012 Plastic Carry Costs	-	-	288.11	6,349.93	11,064.66	14,597.55	22,572.98	55,154.30
7	0182126 AMRP 2012 Service Carry Costs	-	17,212.50	23,334.17	28,490.14	35,529.61	41,549.43	50,488.02	196,603.87
8	Total--Regulatory Asset--Deferrals	0.00	230,904.88	23,622.28	38,897.11	58,417.46	73,675.42	91,987.40	517,504.55

9 Cumulative--Regulatory Asset--Deferrals

0.00	230,904.88	254,527.16	293,424.27	351,841.73	425,517.15	517,504.55	517,504.55	517,504.55
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10 Regulatory Asset--Amortization

Line No.	Regulatory Asset--Amortization	Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Activity Thru Sept. 30, 2012
11	Account Description								
12	0182120 AMRP 2011 Steel Carry Costs	-	-	29.75	29.75	29.75	29.75	29.75	148.75
13	0182121 AMRP 2011 Plastic Carry Costs	-	-	1,250.96	1,250.96	1,250.96	1,250.96	1,250.96	6,254.80
14	0182122 AMRP 2011 Service Carry Costs	-	-	1,414.82	1,414.82	1,414.82	1,414.82	1,414.82	7,074.10
15	0182124 AMRP 2012 Steel Carry Costs	-	-	-	-	-	-	-	-
16	0182125 AMRP 2012 Plastic Carry Costs	-	-	-	-	-	-	-	-
17	0182126 AMRP 2012 Service Carry Costs	-	-	-	-	-	-	-	-
18	Total--Regulatory Asset--Amort.	0.00	0.00	2,695.53	2,695.53	2,695.53	2,695.53	2,695.53	13,477.65

19 Cumulative--Regulatory Asset--Amort.

0.00	0.00	2,695.53	5,391.06	8,086.59	10,782.12	13,477.65	13,477.65	13,477.65
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20 Regulatory Asset--Net

Line No.	Regulatory Asset--Net	Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Activity Thru Sept. 30, 2012
21	Account Description								
22	0182120 AMRP 2011 Steel Carry Costs	-	2,754.62	(29.75)	(29.75)	(29.75)	(29.75)	(29.75)	2,605.87
23	0182121 AMRP 2011 Plastic Carry Costs	-	150,181.69	(1,250.96)	(1,250.96)	(1,250.96)	(1,250.96)	(1,250.96)	143,926.89
24	0182122 AMRP 2011 Service Carry Costs	-	60,475.00	(1,414.82)	(1,414.82)	(1,414.82)	(1,414.82)	(1,414.82)	53,400.90
25	0182124 AMRP 2012 Steel Carry Costs	-	-	4,057.04	4,057.04	11,823.19	17,528.44	18,926.40	52,335.07
26	0182125 AMRP 2012 Plastic Carry Costs	-	281.07	288.11	6,349.93	11,064.66	14,597.55	22,572.98	55,154.30
27	0182126 AMRP 2012 Service Carry Costs	-	17,212.50	23,334.17	28,490.14	35,529.61	41,549.43	50,488.02	196,603.87
28	Total--Regulatory Asset--Net	0.00	230,904.88	20,926.75	36,201.58	55,721.93	70,979.89	89,291.87	504,026.90

29 Cumulative--Regulatory Asset--Net.

0.00	230,904.88	251,831.63	288,033.21	343,755.14	414,735.03	504,026.90	504,026.90	504,026.90
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**Duke Energy Ohio
Ohio AMRP**

Net Regulatory Asset--Post In-Service Carrying Cost

		Schedule 9-B				
Line No.	Regulatory Asset--Deferrals	10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012	Actual Balance at 12/31/12
1	Account Description					
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	18,386.24	49,860.58	57,932.33	126,179.15	178,514.22
6	0182125 AMRP 2012 Plastic Carry Costs	51,327.88	143,634.87	89,436.32	284,399.07	339,553.37
7	0182126 AMRP 2012 Service Carry Costs	54,780.22	56,427.27	68,565.81	179,773.30	376,377.17
8	Total--Regulatory Asset--Deferrals	124,494.34	249,922.72	215,934.46	590,351.53	1,107,856.07
9	Cumulative--Regulatory Asset--Deferrals	641,998.89	891,921.61	1,107,856.07	1,107,856.07	
10	Regulatory Asset--Amortization					
11	Account Description					
12	0182120 AMRP 2011 Steel Carry Costs	29.75	29.75	29.75	89.25	238.00
13	0182121 AMRP 2011 Plastic Carry Costs	1,250.96	1,250.96	1,250.96	3,752.88	10,007.68
14	0182122 AMRP 2011 Service Carry Costs	1,414.82	1,414.82	1,414.82	4,244.46	11,318.56
15	0182124 AMRP 2012 Steel Carry Costs	-	-	-	-	0.00
16	0182125 AMRP 2012 Plastic Carry Costs	-	-	-	-	0.00
17	0182126 AMRP 2012 Service Carry Costs	-	-	-	-	0.00
18	Total--Regulatory Asset--Amort.	2,695.53	2,695.53	2,695.53	8,086.59	21,564.24
19	Cumulative--Regulatory Asset--Amort.	16,173.18	18,868.71	21,564.24	21,564.24	
20	Regulatory Asset--Net					
21	Account Description					
22	0182120 AMRP 2011 Steel Carry Costs	(29.75)	(29.75)	(29.75)	(89.25)	2,516.62
23	0182121 AMRP 2011 Plastic Carry Costs	(1,250.96)	(1,250.96)	(1,250.96)	(3,752.88)	140,174.01
24	0182122 AMRP 2011 Service Carry Costs	(1,414.82)	(1,414.82)	(1,414.82)	(4,244.46)	49,156.44
25	0182124 AMRP 2012 Steel Carry Costs	18,386.24	49,860.58	57,932.33	126,179.15	178,514.22
26	0182125 AMRP 2012 Plastic Carry Costs	51,327.88	143,634.87	89,436.32	284,399.07	339,553.37
27	0182126 AMRP 2012 Service Carry Costs	54,780.22	56,427.27	68,565.81	179,773.30	376,377.17
28	Total--Regulatory Asset--Net	121,798.81	247,227.19	213,238.93	582,264.93	1,086,291.83
29	Cumulative--Regulatory Asset--Net.	625,825.71	873,052.90	1,086,291.83	1,086,291.83	

Duke Energy Ohio

Ohio AMRP

Net Deferred Tax Balance--PISCC

Line No.	Description	Schedule 10-A											
		Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Activity Thru Sept. 30, 2012				
1	Net Deferred Tax Balances--PISCC	-	-	80,816.71	88,141.07	100,811.62	120,314.30	145,157.26	176,409.41				
2	Beginning Balance	-	-	80,816.71	88,141.07	100,811.62	120,314.30	145,157.26	176,409.41				
3	Monthly Activity	-	80,816.71	7,324.36	12,670.55	19,502.68	24,842.96	31,252.15	176,409.41				
4	Ending Balance	-	80,816.71	88,141.07	100,811.62	120,314.30	145,157.26	176,409.41	176,409.41				

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

Line No.	Schedule 10-B				Actual Balance at 12/31/12
	10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012	
1	Net Deferred Tax Balances--PISCC				
2	176,409.41	219,038.99	305,568.51		305,568.51
3	42,629.58	86,529.52	74,633.63	203,792.73	74,633.63
4	219,038.99	305,568.51	380,202.14	203,792.73	380,202.14

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

		Schedule 11-A										
Line No.	Regulatory Asset--Deferrals	Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Activity Thru Sept. 30, 2012			
1	Account	-	16,777.11	-	-	-	-	-	16,777.11			
2	0182123 AMRP 2011 Riser Carry Costs	-	880.49	1,606.80	2,145.59	2,739.87	3,543.66	5,056.27	15,972.68			
3	0182127 AMRP 2012 Riser Carry Costs	-	17,657.60	1,606.80	2,145.59	2,739.87	3,543.66	5,056.27	15,972.68			
4	Total--Regulatory Asset--Deferrals	-	17,657.60	1,606.80	2,145.59	2,739.87	3,543.66	5,056.27	32,749.79			
5	Cumulative--Regulatory Asset--Deferrals	-	17,657.60	19,264.40	21,409.99	24,149.86	27,693.52	32,749.79	32,749.79			
6	Regulatory Asset--Amortization											
7	Account	Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Activity Thru Sept. 30, 2012			
8	0182123 AMRP 2011 Riser Carry Costs	-	-	450.01	450.01	450.01	450.01	450.01	450.01	2,250.05		
9	0182127 AMRP 2012 Riser Carry Costs	-	-	-	-	-	-	-	-	-		
10	Total--Regulatory Asset--Amort.	-	-	450.01	450.01	450.01	450.01	450.01	450.01	2,250.05		
11	Cumulative--Regulatory Asset--Amort.	-	-	450.01	900.02	1,350.03	1,800.04	2,250.05	2,250.05	2,250.05		
12	Regulatory Asset--Net											
13	Account	Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Activity Thru Sept. 30, 2012			
14	0182123 AMRP 2011 Riser Carry Costs	-	16,777.11	(450.01)	(450.01)	(450.01)	(450.01)	(450.01)	14,527.06			
15	0182127 AMRP 2012 Riser Carry Costs	-	880.49	1,606.80	2,145.59	2,739.87	3,543.66	5,056.27	15,972.68			
16	Total--Regulatory Asset--Net	-	17,657.60	1,156.79	1,695.58	2,289.86	3,093.65	4,606.26	30,499.74			
17	Cumulative--Regulatory Asset--Net.	-	17,657.60	18,814.39	20,509.97	22,799.83	25,893.48	30,499.74	30,499.74			

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

Line No.		Regulatory Asset--Deferrals		Schedule 11-B				Actual
		10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012	Oct.--Dec. 2012	Balance at 12/31/12	
1	Account							
2	0182123 AMRP 2011 Riser Carry Costs	6,364.28	7,131.67	8,367.85	21,863.81		16,777.11	
3	0182127 AMRP 2012 Riser Carry Costs	6,364.28	7,131.67	8,367.85	21,863.81		37,836.49	
4	Total--Regulatory Asset--Deferrals						54,613.60	
5	Cumulative--Regulatory Asset--Deferrals	39,114.07	46,245.74	54,613.59	54,613.59			
6	Regulatory Asset--Amortization							
7	Account							
8	0182123 AMRP 2011 Riser Carry Costs	450.01	450.01	450.01	1,350.03		3,600.08	
9	0182127 AMRP 2012 Riser Carry Costs	450.01	450.01	450.01	1,350.03		3,600.08	
10	Total--Regulatory Asset--Amort.						3,600.08	
11	Cumulative--Regulatory Asset--Amort.	2,700.06	3,150.07	3,600.08	3,600.08			
12	Regulatory Asset--Net							
13	Account							
14	0182123 AMRP 2011 Riser Carry Costs	(450.01)	(450.01)	(450.01)	(1,350.03)		13,177.03	
15	0182127 AMRP 2012 Riser Carry Costs	6,364.28	7,131.67	8,367.85	21,863.81		37,836.49	
16	Total--Regulatory Asset--Net	5,914.27	6,681.66	7,917.84	20,513.78		51,013.52	
17	Cumulative--Regulatory Asset--Net.	36,414.01	43,095.67	51,013.52	51,013.52			

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

Line No.	Description	Schedule 12-A									
		Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Activity Thru Sept 30, 2012		
1	Net Deferred Tax Balances--PISCC										
2	Beginning Balance	-	-	6,180.16	6,585.04	7,178.49	7,979.94	9,062.72			
3	Monthly Activity	-	6,180.16	404.88	593.45	801.45	1,082.78	1,612.19			
4	Ending Balance	-	6,180.16	6,585.04	7,178.49	7,979.94	9,062.72	10,674.91	10,674.91		

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

Line No.	Schedule 12-B					Actual Balance at 12/31/12
	10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012		
1	Net Deferred Tax Balances--PISCC					
2	10,674.91	12,744.90	15,083.48			15,083.48
3	2,069.99	2,338.58	2,771.25	7,179.82		2,771.25
4	12,744.90	15,083.48	17,854.73	7,179.82		17,854.73

**Duke Energy Ohio
Ohio AMRP**

Schedule 13

Deferred Taxes on Liberalized Depreciation

Line No.	Plant In-Service -	Tax Year 2012			Total Deferred Tax Balance
		Apr - Sep, 2012	Oct - Dec 2012	Total Vintage 2012	
1	Mains - Plastic	14,972,605.61	25,207,445.07	40,180,050.68	
2	Mains - Steel	4,975,852.18	9,482,116.54	14,457,968.72	
3	Main to Curb Services - Plastic	5,716,894.98	2,945,749.48	8,662,644.46	
4	Main to Curb Services - Steel	-	-	-	
5	Curb to Meter Services	4,006,212.54	2,033,542.12	6,039,754.66	
6	Total Plant In-Service	29,671,565.31	39,668,853.21	69,340,418.52	
7	Book to Tax Basis Adjustments:	(126,297.15)	(285,630.11)	(411,927.26)	
8	Tax Base In-Service subject to:				
9	Bonus Depreciation - 50%	19,227,157.66	29,839,704.39	49,066,862.05	
10	Bonus Depreciation - 100%	10,318,110.50	9,543,518.71	19,861,629.21	
11	MACRS on Balance	-	-	-	
12	Total Tax Depreciation Base	29,545,268.16	39,383,223.10	68,928,491.26	
13	Tax Depreciation -				
14	Bonus Depreciation - 50%	9,613,578.83	14,919,852.20	24,533,431.03	
15	Bonus Depreciation - 100%	10,318,110.50	9,543,518.71	19,861,629.21	
16	MACRS on Balance	216,897.35	289,410.21	506,307.56	
17	Total Tax Depreciation	20,148,586.68	24,752,781.12	44,901,367.80	
18	Book Depreciation				
19	Mains - Plastic	52,919.19	94,026.51	146,945.70	
20	Mains - Steel	19,888.44	28,823.45	48,711.89	
21	Main to Curb Services - Plastic	40,093.72	56,168.87	96,262.59	
22	Main to Curb Services - Steel	-	-	-	
23	Curb to Meter Services	26,617.35	40,152.70	66,770.05	
24	Total Book Depreciation	139,518.70	219,171.53	358,690.23	
25	Less: Book Depr on AFUDC Equity	1,395.19	1,862.81	3,258.00	
26	Plus: Originating Dif. Exclusive of AFUDC Equity	65,128.11	152,788.59	217,916.70	
27	Net Book Depreciation	203,251.62	370,097.31	573,348.93	
28	Tax Depreciation in Excess of Book Depreciation	19,945,335.06	24,382,683.81	44,328,018.87	
29	Federal Deferred Taxes @ 35.00%	6,980,867.27	8,533,939.33	15,514,806.60	
30	Deferred Tax Balance			15,514,806.60	
	Federal Deferral Rate			35%	

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

Line No.	Tax Year 2012			Total	Total Deferred Tax Balance
	Apr - Sep 2012	Oct - Dec 2012	Vintage 2012		
1	1,347,279.91	778,922.75	2,126,202.66		
2	1,347,279.91	778,922.75	2,126,202.66		
3	-	-	-		
4	1,347,279.91	778,922.75	2,126,202.66		
5	-	-	-		
6	-	-	-		
7	1,347,279.91	778,922.75	2,126,202.66		
8	1,347,279.91	778,922.75	2,126,202.66		
9	-	-	-		
10	673,639.96	389,461.38	1,063,101.33		
11	-	-	-		
12	25,261.50	14,604.80	28,487.98		
13	698,901.45	404,066.18	1,091,589.31		
14	-	-	-		
15	8,393.86	14,945.98	23,339.84		
16	8,393.86	14,945.98	23,339.84		
17	-	-	-		
18	-	-	-		
19	8,393.86	14,945.98	23,339.84		
20	690,507.59	389,120.20	1,068,249.47		
21	241,677.66	136,192.07	377,869.73		
22			377,869.73		
					35.00%

Duke Energy Ohio
Ohio AMRP
Annualized Depreciation Associated With Additions

Line No.	Description	Actual Balance at 03/31/12	Schedule 15-A					Actual Sept. 30, 2012
			04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	
1	Plant Basis							
2	Mains	-	1,044,117.47	3,576,741.86	6,909,343.42	8,580,344.39	10,866,539.78	14,972,605.61
3	Plastic	-	4,351.16	1,182,315.47	3,164,315.57	4,567,350.82	4,877,117.40	4,975,852.18
4	Steel	-	1,048,468.63	4,759,057.33	10,073,658.99	13,147,695.21	15,743,657.18	19,948,457.79
5								
6	Main to Curb Services							
7	Plastic	-	1,077,129.15	2,264,378.96	2,690,605.77	3,524,202.44	4,429,867.97	5,716,894.98
8	Steel	-	-	-	-	-	-	-
9								
10	Curb to Meter Services							
11	Plastic	-	507,848.81	1,271,932.04	1,855,154.10	2,463,092.22	3,187,095.22	4,006,212.54
12	Steel	-	-	-	-	-	-	-
13								
14	Total	-	2,633,446.59	8,295,368.33	14,619,418.86	19,134,989.87	23,360,620.37	29,671,565.31
15	Annualized							
16	Depreciation Expense							
17	Mains							
18	Plastic 2.05%	-	21,404.41	73,323.21	141,641.54	175,897.06	222,764.07	306,938.42
19	Steel 1.73%	-	75.28	20,454.06	54,742.66	79,015.17	84,374.13	86,082.24
20		-	21,479.69	93,777.27	196,384.20	254,912.23	307,138.20	393,020.66
21	Main to Curb Services							
22	Plastic 3.44%	-	37,053.24	77,894.64	92,556.84	121,232.56	152,387.46	196,661.19
23	Steel 2.90%	-	-	-	-	-	-	-
24		-	37,053.24	77,894.64	92,556.84	121,232.56	152,387.46	196,661.19
25	Curb to Meter Services							
26	Plastic 3.44%	-	17,470.00	43,754.46	63,817.30	84,730.37	109,636.08	137,813.71
27	Steel 2.80%	-	-	-	-	-	-	-
28		-	17,470.00	43,754.46	63,817.30	84,730.37	109,636.08	137,813.71
29	Total	-	76,002.93	215,426.37	352,758.34	460,875.16	569,161.74	727,495.56

Duke Energy Ohio
Ohio AMRP

Annualized Depreciation Associated With Additions

Line No.	Description	Schedule 15-B				Final Balance at 12/31/2012
		10/31/12	11/30/12	12/31/12	Oct--Dec. 2012	
1	Plant Basis					
2	Mains					
3	Plastic	15,376,320.36	24,690,980.54	40,180,050.68	25,207,445.07	40,180,050.68
4	Steel	5,039,848.96	9,977,442.88	14,457,968.72	9,482,116.54	14,457,968.72
5		20,416,169.32	34,668,423.42	54,638,019.40	34,689,561.61	54,638,019.40
6	Main to Curb Services					
7	Plastic	6,322,619.19	7,554,280.47	8,662,644.46	2,945,749.48	8,662,644.46
8	Steel					
9		6,322,619.19	7,554,280.47	8,662,644.46	2,945,749.48	8,662,644.46
10	Curb to Meter Services					
11	Plastic	4,660,305.70	5,340,238.11	6,039,754.66	2,033,542.12	6,039,754.66
12	Steel					
13		4,660,305.70	5,340,238.11	6,039,754.66	2,033,542.12	6,039,754.66
14	Total	31,399,094.21	47,562,942.00	69,340,418.52	39,668,853.21	69,340,418.52
15	Annualized					
16	Depreciation Expense					
17	Mains					
18	Plastic 2.05%	315,214.57	506,165.10	823,691.04	516,752.62	823,691.04
19	Steel 1.73%	87,189.39	172,609.76	250,122.86	164,040.62	250,122.86
20		402,403.96	678,774.86	1,073,813.90	680,793.24	1,073,813.90
21	Main to Curb Services					
22	Plastic 3.44%	217,498.10	259,867.25	297,994.97	101,333.78	297,994.97
23	Steel 2.90%					
24		217,498.10	259,867.25	297,994.97	101,333.78	297,994.97
25	Curb to Meter Services					
26	Plastic 3.44%	160,314.52	183,704.19	207,767.56	69,953.85	207,767.56
27	Steel 2.90%					
28		160,314.52	183,704.19	207,767.56	69,953.85	207,767.56
29	Total	780,216.58	1,122,346.30	1,579,576.43	852,080.87	1,579,576.43

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

Line No.	Plant Basis	Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Actual Sept 30, 2012	Schedule 16-A
1	Riser Replacements	-	274,752.47	421,888.34	585,811.99	641,002.65	1,004,638.77	1,347,279.91	1,347,279.91	1,347,279.91
2	Annualized									
3	Depreciation Expense									
4	Riser Replacements	3.44%	9,451.48	14,512.96	20,151.93	22,050.49	34,559.57	46,346.43	46,346.43	46,346.43

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

Line No.	Plant Basis	10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012	Schedule 16-B Actual Balance at 12/31/2012
1	Riser Replacements	1,815,501.95	2,050,931.77	2,126,202.66	778,922.75	2,126,202.66
2	Annualized					
3	Depreciation Expense					
4	Riser Replacements	3.44%	62,453.27	70,552.05	73,141.37	26,794.94
						73,141.37

Duke Energy Ohio
Ohio AMRP
Annualized Reduction in Depreciation For Retirements

Line No.	Description	Schedule 17-A						Actual Sept. 30, 2012
		Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	
1	Plant Basis							
2	Mains							
3	Cast Iron & Copper	-	-	-	96.67	18,743.43	19,197.50	19,197.50
4	Steel	-	-	-	976.94	60,747.11	61,198.29	61,198.29
5	Plastic	-	-	-	-	5,391.77	6,126.86	6,126.86
6		-	-	-	1,073.61	84,882.31	86,522.65	86,522.65
7	Main To Curb Services							
8	Cast Iron & Copper	-	-	-	92,726.49	93,052.43	138,676.37	171,830.65
9	Steel	-	-	-	33,247.32	33,247.32	57,396.62	82,944.86
10	Plastic	-	-	-	573,367.29	573,367.29	737,506.26	967,416.39
11		-	-	-	699,341.10	699,667.04	933,579.25	1,222,191.90
12	Total	-	-	-	700,414.71	784,549.35	1,020,101.90	1,308,714.55
13	Annualized Reduction In							
14	Depreciation Expense							
15	Mains							
16	Cast Iron & Copper	-	-	-	(2.37)	(459.21)	(470.34)	(470.34)
17	Steel	-	-	-	(16.90)	(1,050.93)	(1,058.73)	(1,058.73)
18	Plastic	-	-	-	-	(110.53)	(125.60)	(125.60)
19		-	-	-	(19.27)	(1,620.67)	(1,654.67)	(1,654.67)
20	Main To Curb Services							
21	Cast Iron & Copper	-	-	-	(2,753.98)	(2,763.66)	(4,118.69)	(5,103.37)
22	Steel	-	-	-	(964.17)	(964.17)	(1,664.50)	(2,405.40)
23	Plastic	-	-	-	(19,723.83)	(19,723.83)	(25,370.22)	(33,279.12)
24		-	-	-	(23,441.98)	(23,451.66)	(31,153.41)	(40,787.89)
25	Total	-	-	-	(23,461.25)	(25,072.33)	(32,808.08)	(42,442.56)

Duke Energy Ohio
Ohio AMRP
Annualized Reduction in Depreciation For Retirements

Line No.	Schedule 17-B	Schedule 17-B					Actual Balance at 12/31/2012
		10/31/12	11/30/12	12/31/12	Oct--Dec. 2012		
1	Plant Basis						
2	Mains						
3	Cast Iron & Copper	19,197.50	23,412.19	900,517.14	881,319.64	900,517.14	
4	Steel	61,198.29	76,113.01	1,081,725.52	1,020,527.23	1,081,725.52	
5	Plastic	6,126.86	6,982.48	294,839.56	288,712.70	294,839.56	
6		86,522.65	106,507.68	2,277,082.22	2,190,559.57	2,277,082.22	
7	Main To Curb Services						
8	Cast Iron & Copper	229,511.30	253,839.64	269,085.07	97,254.42	269,085.07	
9	Steel	165,340.82	175,633.93	181,548.20	98,603.34	181,548.20	
10	Plastic	1,468,433.09	1,584,070.96	1,682,157.48	714,741.09	1,682,157.48	
11		1,863,285.21	2,013,544.53	2,132,790.75	910,598.85	2,132,790.75	
12	Total	1,949,807.86	2,120,052.21	4,409,872.97	3,101,158.42	4,409,872.97	
13	Annualized Reduction In						
14	Depreciation Expense						
15	Mains						
16	Cast Iron & Copper	(470.34)	(573.60)	(22,062.67)	(21,592.33)	(22,062.67)	
17	Steel	(1,058.73)	(1,316.76)	(18,713.85)	(17,655.12)	(18,713.85)	
18	Plastic	(125.60)	(143.14)	(6,044.21)	(5,918.61)	(6,044.21)	
19		(1,654.67)	(2,033.50)	(46,820.73)	(45,166.06)	(46,820.73)	
20	Main To Curb Services						
21	Cast Iron & Copper	(6,816.49)	(7,539.04)	(7,991.83)	(2,888.46)	(7,991.83)	
22	Steel	(4,794.88)	(5,093.36)	(5,264.90)	(2,859.50)	(5,264.90)	
23	Plastic	(50,514.10)	(54,492.04)	(57,866.22)	(24,587.09)	(57,866.21)	
24		(62,125.47)	(67,124.46)	(71,122.95)	(30,335.05)	(71,122.94)	
25	Total	(63,780.14)	(69,157.96)	(117,943.68)	(75,501.11)	(117,943.67)	

Duke Energy Ohio
Ohio AMRP
Annualized Amortization of PISCC

Line No.	Regulatory Asset--Deferrals	Account	Description	Schedule 18-B				Actual Balance at 12/31/12
				10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012	
1		0182120	AMRP 2011 Steel Carry Costs	-	-	-	-	2,754.62
2		0182121	AMRP 2011 Plastic Carry Costs	-	-	-	-	150,181.69
3		0182122	AMRP 2011 Service Carry Costs	-	-	-	-	60,475.00
4		0182124	AMRP 2012 Steel Carry Costs	18,386.24	49,860.58	57,932.33	126,179.14	178,514.21
5		0182125	AMRP 2012 Plastic Carry Costs	51,327.88	143,634.87	89,436.32	284,399.06	339,553.36
6		0182126	AMRP 2012 Service Carry Costs	54,780.22	56,427.27	68,565.81	179,773.29	376,377.16
8			Total--PISCC	124,494.34	249,922.72	215,934.46	590,351.50	1,107,856.05
9			Cumulative Total--PISCC	641,998.89	891,921.61	1,107,856.07		1,107,856.05

Line No.	Annualized Amortization of PISCC	Description	Schedule 18-B				Actual Balance at 12/31/12
			10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012	
11		AMRP 2011 Steel Carry Costs	1.54%	-	-	-	42.42
12		AMRP 2011 Plastic Carry Costs	1.82%	-	-	-	2,733.31
13		AMRP 2011 Service Carry Costs	3.13%	-	-	-	1,892.87
14		AMRP 2012 Steel Carry Costs	1.54%	283.15	767.85	892.16	2,749.13
15		AMRP 2012 Plastic Carry Costs	1.82%	934.17	2,614.15	1,627.74	5,176.06
16		AMRP 2012 Service Carry Costs	3.13%	1,714.62	1,766.17	2,146.11	5,626.90
17		Total--Annualized Amortization PISCC		2,931.94	5,148.17	4,666.01	11,780.61
18						12,746.12	25,378.22

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Amortization of PISCC

Line No.		Regulatory Asset--Deferrals	Schedule 19-A									
		Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Actual Sept. 30, 2012			
1	Account											
2	0182123 AMRP 2011 Riser Carry Costs	-	16,777.11	-	-	-	-	-	16,777.11			
3	0182127 AMRP 2012 Riser Carry Costs	-	880.49	1,606.80	2,145.59	2,739.87	3,543.66	5,056.27	15,972.68			
4	Total--PISCC	-	17,657.60	1,606.80	2,145.59	2,739.87	3,543.66	5,056.27	32,749.79			
5	Cumulative Total--PISCC	-	17,657.60	19,264.40	21,409.99	24,149.86	27,693.52	32,749.79	32,749.79			
6	Annualized Amortization of PISCC											
7	Account											
8	0182123 AMRP 2011 Riser Carry Costs	-	525.12	-	-	-	-	-	525.12			
9	0182127 AMRP 2012 Riser Carry Costs	-	27.56	50.29	67.16	85.76	110.92	158.26	499.95			
10	Total--Annualized Amortization PISCC	-	552.68	50.29	67.16	85.76	110.92	158.26	1,025.07			

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Amortization of PISCC

Line Regulatory Asset--Deferrals		Schedule 19-B					Actual
No.	Account Description	10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012	Balance at 12/31/12	
1	0182123 AMRP 2011 Riser Carry Costs	-	-	-	-	16,777.11	
2	0182127 AMRP 2012 Riser Carry Costs	6,364.28	7,131.67	8,367.85	21,863.81	37,836.49	
3	Total--PISCC	6,364.28	7,131.67	8,367.85	21,863.81	54,613.60	
4							
5	Cumulative Total--PISCC	39,114.07	46,245.74	54,613.59		54,613.60	
6	Annualized Amortization of PISCC						
7	Account Description	10/31/12	11/30/12	12/31/12	Oct.--Dec. 2012	Balance at 12/31/12	
8	0182123 AMRP 2011 Riser Carry Costs	-	-	-	-	525.12	
9	0182127 AMRP 2012 Riser Carry Costs	199.20	223.22	261.91	684.33	1,184.28	
10	Total--Annualized Amortization PISCC	199.20	223.22	261.91	684.33	1,709.40	

**Duke Energy Ohio
Ohio AMRP Cap Calculation
Meter Relocation Expenses**

Schedule 20

Line No.	Actual Balance at 03/31/12	04/30/12	05/31/12	06/30/12	07/31/12	08/31/12	09/30/12	Activity Thru Sept. 30, 2012	10/31/12	11/30/12	12/31/12	Oct.-Dec. 2012	Actual Balance at 12/31/12
1	0.00	22,305.12	28,968.11	12,174.53	17,745.15	16,170.78	8,858.66	106,222.35	11,608.40	9,912.97	2,488.47	24,009.84	130,232.19
2	-	22,305.12	51,273.23	63,447.76	81,192.91	97,363.69	106,222.35	106,222.35	117,830.75	127,743.72	130,232.19	24,009.84	130,232.19

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

Description	Included in Pending Rate Case No. 12-1685												Total	
	Estimated													
	Jan 2012 (Actual)	Feb 2012 (Actual)	Mar 2012 (Actual)	Apr 2012 (Budget)	May 2012 (Budget)	Jun 2012 (Budget)	Jul 2012 (Budget)	Aug 2012 (Budget)	Sep 2012 (Budget)	Oct 2012 (Budget)	Nov 2012 (Budget)	Dec-12 (Budget)	Budget Oct.-Dec 2012	
Maintenance Supervision/Eng	17,610.00	16,667.00	16,820.00	15,373.00	15,476.00	20,115.00	15,301.00	15,311.00	17,158.00	15,357.00	20,139.00	15,133.00	50,629.00	200,460.00
Maintenance of Mains	281,528.00	277,776.00	362,848.00	229,373.00	250,968.00	319,990.00	294,280.00	229,142.00	221,118.00	216,573.00	202,556.00	332,461.00	751,590.00	3,218,613.00
Maintenance of Services	23,543.00	16,426.00	13,606.00	19,856.00	16,986.00	26,263.00	20,860.00	13,563.00	13,961.00	17,866.00	22,203.00	36,876.00	76,945.00	242,029.00
Total	322,681.00	310,869.00	393,274.00	284,602.00	283,430.00	366,368.00	330,461.00	258,016.00	252,237.00	249,796.00	244,898.00	384,470.00	879,164.00	3,661,102.00

Amount included in 2007 Case No. 07-589

Savings included in Pending base rate case
2012 Guaranteed Savings per Case No. 10-2788-GA-RDR

4,278,240.00
-617,138
-619,573

Savings to be included in rder

-2,435

Schedule 22

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

Line No.	Actual 3/31/2012	Actual Sept. 30, 2012	Actual Activity 10/31/2012	Actual Activity 11/30/2012	Actual Activity 12/31/2012	Actual Oct.--Dec. 2012	Actual Total 2012
1							
<u>Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)</u>							
2	-	29,671,565.31	1,727,528.90	16,163,847.79	21,777,476.52	39,668,853.21	69,340,418.52
3	-	(157,987.46)	(136,852.62)	(76,666.34)	(280,112.98)	(493,631.94)	(651,619.40)
4	-	(128,741.40)	(9,793.86)	(10,896.55)	(9,432.15)	(30,122.56)	(158,863.96)
5	-	29,384,836.45	1,580,882.42	16,076,284.90	21,487,931.39	39,145,098.71	68,529,935.16
6	98.3%	98.3%	98.3%	98.3%	98.3%	98.3%	
7	-	28,885,294.23	1,554,007.42	15,802,988.06	21,122,636.56	38,479,632.04	67,364,926.27
8	25%	25%	25%	25%	25%	25%	
9	-	7,221,323.56	388,501.86	3,950,747.02	5,280,659.14	9,619,908.02	16,841,231.58
10	-	(196,307.18)	(96,164.00)	(25,536.65)	(343,473.11)	(465,173.76)	(661,480.93)
11	-	7,025,016.38	292,337.86	3,925,210.37	4,937,186.03	9,154,734.26	16,179,750.65
12	-	676,473.95	28,150.67	377,978.13	475,426.33	881,555.13	1,558,029.08

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

Line No.	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)	Actual Total 3/31/2012	Actual Sept. 30, 2012	Actual Activity 10/31/2012	Actual Activity 11/30/2012	Actual Activity 12/31/2012	Actual Oct.--Dec. 2012	Actual Total 2012
1	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)	-	1,347,279.91	468,222.04	235,429.82	75,270.89	778,922.75	2,126,202.66
2	Current Year Investment	-	-	-	-	-	-	-
3	Less: AFUDC In-Service	-	-	-	-	-	-	-
4	Net Cost of Taxable Property	-	1,347,279.91	468,222.04	235,429.82	75,270.89	778,922.75	2,126,202.66
5	Percent Good (a)	98.3%	98.3%	98.3%	98.3%	98.3%	98.3%	98.3%
6	True Value of Taxable Property (excluding PISCC)	-	1,324,376.15	460,262.27	231,427.51	73,991.28	765,681.06	2,090,057.21
7	Gas Valuation Percent	25%	25%	25%	25%	25%	25%	25%
8	Total Taxable Value	-	331,094.04	115,065.57	57,856.88	18,497.82	191,420.27	522,514.31
9	Retired Net Taxable Main End of Year (@ 15%)	-	-	-	-	-	-	-
10	Net Property Tax Valuation	-	331,094.04	115,065.57	57,856.88	18,497.82	191,420.27	522,514.31
11	Property Tax @ \$96.295 per \$1,000 of Valuation	-	31,882.70	11,080.24	5,571.33	1,781.25	18,432.82	50,315.52

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

Rate Class	Allocated AMRP Revenue Requirement (1)	Allocated Riser Revenue Requirement (2)	Total Allocated Revenue Requirement	Billing Determinates		Calculated AMRP Charge
				# of Bills	Sales (Mcf's)	
Total Residential	5,290,329.78	303,915.19	5,594,244.97	4,675,126	N/A	\$1.20
Total General Service & Firm Transportation	3,558,949.12	26,427.41	3,585,376.53	342,523	N/A	\$10.47
Interruptible Transportation	769,502.51	-	769,502.51	N/A	20,221,060	\$0.04
Total Revenue	9,618,781.41	330,342.60	9,949,124.01			

Revenue Requirement to be Allocated 9,618,781.41 330,342.60 9,949,124.01

- (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
Ohio AMRP
Aged Survivors of Mains and Services
As of December 31, 2012
All Accounts
All Types

Schedule 25

Type (Multiple Items)

Sum of Total Utility Account	Vintage Year	Total
27601	1910	451,852.90
	1911	13,668.47
	1912	1,071.95
	1914	2.62
	1916	19.97
	1917	14,450.53
	1918	4,829.70
	1920	41.64
	1921	3.30
	1922	8.98
	1923	452.33
	1925	174.37
	1926	237.38
	1927	479.81
	1928	517.27
	1929	1,978.52
	1930	7,878.05
	1931	11,004.23
	1932	8,609.31
	1933	5,734.87
	1934	7,265.77
	1935	40,703.24
	1936	5,294.28
	1937	24,749.69
	1938	86,397.07
	1939	25,520.35
	1940	14,701.04
	1941	38,666.88
	1942	47,499.79
	1943	20,277.10
	1944	4,994.27
	1945	2,043.36
	1946	9,225.33
	1947	704.16
	1948	32,179.96
	1949	75,376.91
	1950	21,649.26
	1951	40,033.11
	1952	117,836.58
	1953	124,503.87
	1954	202,453.80
	1955	90,455.41

Schedule 25

1956	204,898.82
1957	611,432.53
1958	385,917.64
1959	106,270.90
1960	462,660.67
1961	65,269.78
1962	117,142.40
1963	213,065.80
1964	97,098.35
1965	229,951.46
1966	152,486.51
1967	45,843.24
1968	54,723.49
1969	59,277.75
1970	50,319.91
1971	38,619.69
1972	25,861.65
1973	22,343.46
1974	84,737.75
1975	22,398.77
1976	27,156.11
1977	35,778.27
1978	68,137.30
1979	63,527.64
1980	142,908.01
1981	64,867.68
1982	146,848.12
1983	261,425.97
1984	82,254.58
1985	108,378.20
1986	200,993.04
1987	158,458.04
1988	122,685.73
1989	230,096.85
1990	195,607.17
1991	218,890.50
1992	59,904.40
1993	57,893.29
1994	138,156.01
1995	111,056.99
1996	51,689.46
1997	31,334.85
1998	36,237.08
1999	36,736.04
2001	25,194.38
2003	1,865.95
2005	2,238.18
27601 Total	7,286,187.84
27602 1910	19,074.56
1911	2,345.43
1913	676.20
1914	586.99
1915	3,469.98
1916	9,238.12
1917	13,321.58

Schedule 25

27602	1918	1,689.58
	1919	3,473.45
	1920	7,587.45
	1921	5,046.76
	1922	1,526.73
	1923	4,264.31
	1924	5,530.99
	1925	14,405.58
	1926	13,428.64
	1927	33,116.63
	1928	95,204.73
	1929	42,610.74
	1930	26,117.36
	1931	8,664.54
	1932	1,360.27
	1933	36.10
	1934	7.26
	1935	3,533.75
	1937	6,093.07
	1938	2,243.63
	1939	726.63
	1940	959.60
	1941	466.45
	1942	10,586.76
	1943	19,574.01
	1944	1,920.06
	1945	1,578.97
	1946	7,213.46
	1947	1,766.09
	1948	19,695.45
	1949	15,580.68
	1950	23,431.20
	1951	25,773.23
	1952	55,790.26
	1953	15,386.89
	1954	59,589.65
	1955	176,272.77
	1956	232,420.28
	1957	662,259.21
	1958	817,333.89
	1959	1,419,740.55
	1960	2,153,089.17
	1961	2,338,435.61
	1962	1,515,361.91
	1963	1,622,527.11
	1964	1,510,783.41
	1965	1,771,099.01
	1966	1,962,219.17
	1967	1,603,628.41
	1968	2,782,867.28
	1969	2,723,462.69
	1970	2,825,794.10
	1971	2,563,049.57
	1972	1,619,575.79
	1973	1,175,069.85

Schedule 25

1974	1,065,748.60
1975	820,371.81
1976	755,244.93
1977	660,719.86
1978	1,403,595.30
1979	1,778,556.06
1980	5,066,579.84
1981	4,308,909.46
1982	3,839,083.34
1983	4,274,941.49
1984	3,860,978.26
1985	5,197,162.41
1986	8,351,787.84
1987	12,553,061.87
1988	17,407,046.75
1989	20,255,851.25
1990	19,259,594.30
1991	23,224,021.78
1992	6,727,915.58
1993	5,010,923.28
1994	3,504,402.09
1995	2,071,307.50
1996	1,342,714.86
1997	1,693,473.41
1998	1,325,601.51
1999	1,949,717.33
2000	2,683,988.36
2001	6,038,202.84
2002	15,607,548.22
2003	20,066,196.16
2004	10,644,172.27
2005	4,908,059.46
2006	6,272,799.94
2007	1,624,183.22
2008	513,550.23
2009	355,231.40
2010	746,582.40
2011	715,945.07
2012	1,115,996.87
27602 Total	261,061,450.75
27603 1966	17,163.40
1969	114,628.44
1970	200,376.92
1971	581,172.78
1972	566,790.40
1973	457,380.99
1974	116,107.03
1975	137,565.60
1976	106,440.80
1977	126,358.97
1978	60,427.20
1979	302,944.58
1980	829,374.12
1981	214,467.55
1982	1,318.25

Schedule 25

1983	32,749.10
1984	31,873.02
1985	56,208.75
1986	40,069.74
1987	155,214.96
1988	279,240.12
1989	245,562.07
1990	565,669.13
1991	920,469.86
1992	4,562,050.40
1993	9,756,304.67
1994	12,200,621.25
1995	9,746,931.79
1996	8,048,129.13
1997	14,304,542.17
1998	13,207,552.86
1999	4,207,057.59
2000	9,772,244.39
2001	19,440,488.43
2002	30,293,429.49
2003	35,575,696.17
2004	35,094,955.18
2005	42,243,086.31
2006	47,398,797.23
2007	10,325,805.02
2008	6,195,021.80
2009	3,491,334.94
2010	5,494,813.09
2011	7,187,224.36
2012	8,908,053.37
27603 Total	343,613,713.42
27605 1910	4,028.32
1924	8,627.00
1925	4,147.08
1928	960.77
1929	540.54
1932	527.31
1935	59.83
1939	288.13
1940	1,280.11
1942	2,099.97
1943	202.28
1944	64.68
1945	282.56
1946	650.99
1947	2,247.66
1948	362,527.10
1949	78,191.66
1950	199,879.24
1951	1,037,364.22
1952	134,082.24
1953	71,444.68
1954	114,805.50
1955	345,545.36
1956	328,664.63

Schedule 25

1957	830,042.96
1958	417,882.35
1959	434,544.22
1960	1,460,953.11
1961	1,254,088.36
1962	595,958.99
1963	412,919.42
1964	105,013.98
1965	1,309,919.93
1966	638,109.57
1967	576,076.23
1968	1,263,896.58
1969	998,908.28
1970	369,311.06
1971	810,016.59
1972	311,368.02
1973	975,619.43
1974	74,653.34
1975	1,003,186.87
1976	268,341.28
1977	182,137.37
1978	429,208.91
1979	676,379.48
1980	80,356.56
1981	515,577.31
1982	233,620.33
1983	71,756.37
1984	155,922.04
1985	303,784.14
1986	1,946,692.05
1987	893,166.65
1988	6,539,462.97
1989	2,327,127.46
1990	4,007,543.20
1991	1,556,906.16
1992	2,185,518.37
1993	1,059,079.79
1994	1,033,382.06
1995	2,062,072.55
1996	257,688.66
1997	1,778,371.84
1998	1,207,387.43
1999	1,597,117.47
2000	446,390.31
2001	2,476,950.73
2002	2,787,815.25
2003	12,515,610.30
2004	5,008,637.69
2005	2,393,564.36
2006	1,294,846.35
2007	2,974,822.79
2008	16,941,082.08
2009	1,218,808.77
2010	110,861.30
2011	1,982,829.36

Schedule 25

	27605	2012	3,530,132.55
27605 Total			101,591,933.44
	27607	2007	1,692,379.91
		2008	5,547,602.44
		2009	2,312,256.73
		2010	1,894,592.37
		2011	2,530,604.57
		2012	14,462,792.09
27607 Total			28,440,228.11
	27608	2007	44,319,135.74
		2008	23,087,161.75
		2009	65,996,848.36
		2010	46,575,246.40
		2011	46,313,741.08
		2012	42,051,773.41
27608 Total			268,343,906.74
	28001	1930	0.01
		1933	0.01
		1934	94.51
		1935	1,111.57
		1936	2,446.63
		1937	2,163.85
		1938	1,236.96
		1939	1,163.99
		1940	2,099.57
		1941	623.56
		1942	293.45
		1943	303.48
		1944	792.95
		1945	1,563.81
		1946	4,268.24
		1947	6,110.17
		1948	10,818.26
		1949	14,856.23
		1950	25,970.94
		1951	12,272.97
		1952	10,923.40
		1953	27,547.33
		1954	55,222.10
		1955	19,223.49
		1956	65,815.46
		1957	74,023.94
		1958	84,291.32
		1959	171,933.94
		1960	285,601.33
		1961	483,406.71
		1962	550,320.07
		1963	355,004.78
		1964	545,488.16
		1965	438,589.97
		1966	458,803.39
		1967	466,643.35
		1968	613,141.63
		1969	398,484.42
		1970	479,212.92

Schedule 25

1971	433,872.20
1972	206,730.01
1973	127,869.58
1974	57,635.18
1975	6,024.22
1976	18,375.37
1977	4,641.41
1978	5,352.37
1979	19,954.25
1980	25,009.41
1981	28,908.28
1982	31,984.00
1983	27,225.78
1984	23,600.79
1985	25,178.64
1986	52,430.41
1987	25,005.37
1988	18,978.88
1989	193,948.97
1990	53,884.55
1992	1,248.42
1993	509.29
1995	3,093.72
2000	620.86
2007	26,587.13
2008	12,131.74
2010	3,626.30
28001 Total	7,106,296.00
28002 1921	0.01
1923	2,048.25
1926	96.64
1927	465.13
1928	1,401.42
1929	2,612.86
1930	21,338.31
1931	413.33
1932	441.52
1933	235.14
1934	141.42
1935	100.77
1936	563.97
1937	842.94
1938	5,288.12
1939	1,961.21
1940	2,416.25
1941	4,885.21
1942	4,262.66
1943	1,760.76
1944	2,487.63
1945	2,294.43
1946	4,591.04
1947	6,940.89
1948	8,510.68
1949	6,476.09
1950	6,007.31

Schedule 25

1951	15,481.67
1952	14,327.18
1953	22,897.69
1954	15,962.10
1955	39,552.74
1956	42,743.10
1957	32,416.47
1958	102,687.58
1959	113,251.11
1960	85,027.84
1961	78,359.56
1962	50,735.02
1963	38,981.41
1964	71,609.41
1965	43,114.39
1966	107,500.34
1967	95,805.68
1968	260,327.96
1969	107,325.85
1970	126,408.18
1971	147,236.40
1972	152,125.83
1973	74,640.85
1974	16,388.43
1975	13,547.63
1976	16,066.16
1977	18,509.45
1978	37,464.29
1979	119,403.43
1980	404,899.57
1981	365,479.34
1982	308,691.40
1983	260,981.80
1984	331,768.50
1985	509,948.15
1986	427,033.05
1987	691,267.32
1988	706,498.13
1989	977,818.21
1990	1,283,116.70
1991	998,772.25
1992	622,774.64
1993	604,063.06
1994	791,468.86
1995	503,422.79
1996	643,552.92
1997	849,786.06
1998	329,974.99
1999	241,846.02
2000	705,692.22
2001	77,061.17
2002	13,137.48
2003	21,896.39
2005	1,616.98
2006	2,435,637.60

Schedule 25

	2007	51,434.01
	2008	157,365.24
	2009	211,138.04
	2010	186,218.97
	2011	140,069.15
	2012	169,693.44
28002 Total		18,172,606.19
28003	1966	406.42
	1968	49,100.18
	1969	150,102.92
	1970	330,754.43
	1971	547,094.40
	1972	889,716.05
	1973	860,713.59
	1974	414,104.84
	1975	423,296.74
	1976	409,937.45
	1977	512,133.37
	1978	513,726.15
	1979	1,020,015.52
	1980	1,904,767.56
	1981	1,506,842.71
	1982	1,479,244.36
	1983	1,180,750.41
	1984	1,525,511.77
	1985	1,735,138.11
	1986	2,223,328.70
	1987	3,833,388.02
	1988	4,966,695.37
	1989	5,812,488.34
	1990	7,335,225.77
	1991	7,763,665.05
	1992	7,432,319.17
	1993	6,962,325.03
	1994	7,250,827.88
	1995	6,378,865.29
	1996	5,466,169.51
	1997	7,622,452.16
	1998	7,990,760.77
	1999	5,689,086.05
	2000	5,425,360.60
	2001	2,933,360.66
	2002	4,987,722.62
	2003	5,863,005.03
	2004	8,636,438.53
	2005	8,522,168.50
	2006	59,650,576.85
	2007	13,082,186.75
	2008	4,509,755.78
	2009	20,828,331.56
	2010	2,083,812.50
	2011	2,252,492.68
	2012	2,679,159.10
28003 Total		243,635,325.25
28005	2008	15,513,368.14

Schedule 25

	28005	2009	8,663,799.23
		2010	8,917,861.84
		2011	10,075,838.48
		2012	10,761,863.52
28005 Total			53,932,731.21
	28006	2008	3,860,603.00
		2009	3,069,528.19
		2010	5,524,685.89
		2011	6,355,876.43
		2012	5,834,341.73
28006 Total			24,645,035.24
	28007	2008	6,481,720.09
		2009	21,272,228.73
		2010	21,547,902.66
		2011	11,815,681.87
		2012	10,393,122.13
28007 Total			71,510,655.48
	28008	2009	2,000.43
28008 Total			2,000.43
Grand Total			1,429,342,070.10

The Cincinnati Gas & Electric Company
Annual AMRP Rider Filing
12/31/2012

Calculation of Depreciation Expense and Accumulated Depreciation -

Depreciable Plant in Service	Depreciation Rate	Beginning Accumulated Depreciation Balance 3/31/2012		Activity April through December 31, 2012		Adjustments Due to Retirement or Replacement		Ending Accumulated Depreciation Balance 12/31/2012		
		AMRP	Other	Depreciation Expense	Other	AMRP	Other	AMRP	Other	
Mains - Cast Iron / Copper 2761	2.45%	0.00	0.00	113,016.30	0.00	900,517.14	14,326.80	(900,517.14)	98,689.50	
Mains - Steel 2762	1.73%	0.00	0.00	3,402,585.98	0.00	1,081,725.52	464,250.58	(1,081,725.52)	2,938,335.40	
2767	1.73%	0.00	0.00	0.00	243,941.87	0.00	0.00	243,941.87	0.00	
Mains - Plastic 2763	2.05%	0.00	0.00	5,263,307.71	0.00	294,839.56	264,425.37	(294,839.56)	4,998,882.34	
2768	2.05%	0.00	0.00	0.00	3,717,156.27	0.00	43.25	3,717,156.27	(43.25)	
Services - Cast Iron / Copper 2801	2.97%	0.00	0.00	256.22	0.00	269,085.07	79,313.88	(269,085.07)	(79,057.66)	
Services -Steel 2802	2.90%	0.00	0.00	396,998.31	0.00	181,548.20	26,923.75	(181,548.20)	370,074.56	
2804	2.90%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2808	2.90%	0.00	0.00	43.47	0.00	0.00	0.00	0.00	43.47	
Services - Plastic 2803	3.44%	0.00	0.00	6,240,598.24	0.00	1,682,157.48	771,336.90	(1,682,157.48)	5,469,261.34	
2805	3.44%	0.00	0.00	0.00	1,264,230.84	0.00	0.00	1,264,230.84	0.00	
Services - C-M Plastic 2806	3.44%	0.00	0.00	572,941.92	0.00	0.00	180,527.73	0.00	392,414.19	
2807	3.44%	0.00	0.00	0.00	1,724,403.11	0.00	0.00	1,724,403.11	0.00	
Totals		0.00	0.00	15,989,748.15	6,949,732.09	4,409,872.97	1,801,148.26	2,539,859.12	14,188,599.89	
				108 Retirement Work in Progress -- AMRP				(1,062,157.06)		Not Available
				Total Accumulated Provision for Depreciation				1,477,702.06		14,188,599.89