Duke Energy Ohio
Ohio AMRP Cap Calculation
Annualized Revenue Requirement

Line No.		Actual Thru March 31, 2007 (1)	Activity Thru September 30, 2007	Estimated 4th Quarter 2007	Total	
1	**Return on Investment**					
2	Plant In-Service					
3	Additions	-	29,430,258.83	22,217,133.45	51,647,392.28	Schedule 2-A, 2-B, Ln.19
4	Original Cost Retired	-	(1,924,749.83)	(5,308,649.86)	(7,233,399.69)	Schedule 4-A, 4-B, Ln. 24
5	Total Plant In-Service	-	27,505,509.00	16,908,483.59	44,413,992.59	
6	Less: Accumulation Provision for Depreciation					
7	Depreciation Expense	-	132,137.31	255,643.66	387,780.97	Schedule 5-A, 5-B, Ln. 14
8	Cost of Removal	-	(310,152.76)	(213,744.09)	(523,896.85)	Schedule 3-A, 3-B, Ln. 23
9	Original Cost Retired	-	(1,924,749.83)	(5,308,649.86)	(7,233,399.69)	Schedule 4-A, 4-B, Ln. 24
10	Total Accumulated Provision for Depreciation	-	(2,102,765.28)	(5,266,750.29)	(7,369,515.57)	
11	Net Regulatory Asset--Post In-Service Carrying Cost	-	450,307.89	437,952.06	888,259.95	Schedule 6-A, 6-B, Ln. 25
12	Net Deferred Tax Balance--PISCC	-	(157,607.76)	(153,283.23)	(310,890.99)	Schedule 7-A, 7-B, Ln. 4
13	Deferred Taxes on Liberalized Depreciation	-	(399,188.10)	(299,324.55)	(698,512.65)	Schedule 8, Ln. 23
14	Net Rate Base	-	29,501,786.31	22,160,578.16	51,662,364.47	
15	Approved Pre-tax Rate of Return	12.23%	12.23%	12.23%		
16	Annualized Return on Rate Base	-	3,608,068.47	2,710,238.71	6,318,307.18	
17	**Operating Expenses**					
18	Annualized Provision for Depreciation For Additions					
19	Mains--Plastic		513,070.10	312,375.52	825,445.62	Schedule 9-A, 9-B, Ln. 14
20	Mains--Steel		30,716.17	92,228.06	122,944.23	Schedule 9-A, 9-B, Ln. 15
21	Services--Plastic		200,621.30	140,541.17	341,162.47	Schedule 9-A, 9-B, Ln. 18
22	Services--Steel		-	-	-	Schedule 9-A, 9-B, Ln. 19
23	Current Year Provision		744,407.57	545,144.75	1,289,552.32	
24	Annualized Reduction in Depreciation For Retirements					
25	Mains--Cast Iron & Copper		(1,183.47)	(52,290.05)	(53,473.52)	Schedule 10-A, 10-B, Ln. 16
26	Mains--Steel		(989.96)	(7,413.29)	(8,403.25)	Schedule 10-A, 10-B, Ln. 17
27	Mains--Plastic		(201.64)	(1,205.73)	(1,407.37)	Schedule 10-A, 10-B, Ln. 18
28	Services--Cast Iron & Copper		(8,548.11)	(14,060.59)	(22,608.70)	Schedule 10-A, 10-B, Ln. 21
29	Services--Steel		(5,900.11)	(8,803.93)	(14,704.04)	Schedule 10-A, 10-B, Ln. 22
30	Services--Plastic		(51,189.60)	(70,831.99)	(122,021.59)	Schedule 10-A, 10-B, Ln. 23
31	Total		(68,012.89)	(154,605.58)	(222,618.47)	
32	Annualized Amortization of PISCC		8,952.14	8,855.00	17,807.14	Schedule 11-A, 11-B, Ln. 16
33	Annualized Property Tax Expense		592,583.37	404,880.77	997,464.14	Schedule 12 Ln. 12
34	**Annualized Revenue Requirement**	-	4,885,998.66	3,514,513.65	8,400,512.31	

35 (1) Included in Gas Base Rate Case No. 07-589-GA-AIR.

Duke Energy Ohio
Ohio AMRP
Plant Additions By Month

Schedule 2-A

Line No.	Cumulative	Balance at 03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Actual Thru Sept. 30, 2007
1	[redacted]								
2	Plastic	0.00	947,499.15	3,779,378.52	5,017,491.26	8,271,073.82	17,222,368.49	22,503,074.42	22,503,074.42
3	Steel	0.00	182,362.36	247,043.98	1,477,142.29	1,589,024.75	1,609,909.55	1,591,511.45	1,591,511.45
4		0.00	1,129,861.51	4,026,422.50	6,494,633.55	9,860,098.57	18,832,278.04	24,094,585.87	24,094,585.87
5	[redacted]								
6	Plastic	0.00	918,230.26	1,725,899.03	2,517,735.24	3,611,765.17	4,678,595.21	5,335,672.96	5,335,672.96
7	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8		0.00	918,230.26	1,725,899.03	2,517,735.24	3,611,765.17	4,678,595.21	5,335,672.96	5,335,672.96
9	Total	0.00	2,048,091.77	5,752,321.53	9,012,368.79	13,471,863.74	23,510,873.25	29,430,258.83	29,430,258.83

Line No.	Incremental	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Actual Thru Sept. 30, 2007
10									
11	[redacted]								
12	Plastic	0.00	947,499.15	2,831,879.37	1,238,112.74	3,253,582.56	8,951,294.67	5,280,705.93	22,503,074.42
13	Steel	0.00	182,362.36	64,681.62	1,230,098.31	111,882.46	20,884.80	(18,398.10)	1,591,511.45
14		0.00	1,129,861.51	2,896,560.99	2,468,211.05	3,365,465.02	8,972,179.47	5,262,307.83	24,094,585.87
15	[redacted]								
16	Plastic	0.00	918,230.26	807,668.77	791,836.21	1,094,029.93	1,066,830.04	657,077.75	5,335,672.96
17	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18		0.00	918,230.26	807,668.77	791,836.21	1,094,029.93	1,066,830.04	657,077.75	5,335,672.96
19	Total	0.00	2,048,091.77	3,704,229.76	3,260,047.26	4,459,494.95	10,039,009.51	5,919,385.58	29,430,258.83

Duke Energy Ohio

Schedule 2-B

Ohio AMRP
Plant Additions By Month

Line No.	Cumulative	10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/2007
1	[redacted]					
2	Plastic	24,476,109.86	30,339,932.52	36,203,755.18	13,700,680.76	36,203,755.18
3	Steel	1,580,002.19	3,975,084.68	6,370,167.17	4,778,655.72	6,370,167.17
4		26,056,112.05	34,315,017.20	42,573,922.35	18,479,336.48	42,573,922.35
5	[redacted]					
6	Plastic	6,158,562.23	7,616,016.08	9,073,469.93	3,737,796.97	9,073,469.93
7	Steel	0.00	0.00	0.00	0.00	0.00
8		6,158,562.23	7,616,016.08	9,073,469.93	3,737,796.97	9,073,469.93
9	Total	32,214,674.28	41,931,033.28	51,647,392.28	22,217,133.45	51,647,392.28

Line No.	Incremental	10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/2007
10	Incremental	10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/2007
11	[redacted]					
12	Plastic	1,973,035.44	5,863,822.66	5,863,822.66	13,700,680.76	36,203,755.18
13	Steel	(11,509.26)	2,395,082.49	2,395,082.49	4,778,655.72	6,370,167.17
14		1,961,526.18	8,258,905.15	8,258,905.15	18,479,336.48	42,573,922.35
15	[redacted]					
16	Plastic	822,889.27	1,457,453.85	1,457,453.85	3,737,796.97	9,073,469.93
17	Steel	0.00	0.00	0.00	0.00	0.00
18		822,889.27	1,457,453.85	1,457,453.85	3,737,796.97	9,073,469.93
19	Total	2,784,415.45	9,716,359.00	9,716,359.00	22,217,133.45	51,647,392.28

Duke Energy Ohio
Ohio AMRP
Cost Of Removal By Month

Schedule 3-A

Line No.		Actual Balance at 03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Actual Thru Sept. 30, 2007
1	**Cost of Removal--Total**								
2	Mains								
3	Cast Iron & Copper	0.00	25,553.57	55,861.12	133,545.18	172,332.27	229,627.61	293,714.66	293,714.66
4	Steel	0.00	1,241.25	2,713.42	6,486.88	8,370.94	11,154.03	14,267.03	14,267.03
5	Plastic	0.00	188.89	412.91	987.14	1,273.84	1,697.36	2,171.07	2,171.07
6	Total	0.00	26,983.71	58,987.45	141,019.20	181,977.05	242,479.00	310,152.76	310,152.76
7	Services								
8	Cast Iron & Copper	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
10	Plastic	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
12	Total Cost of Removal	0.00	26,983.71	58,987.45	141,019.20	181,977.05	242,479.00	310,152.76	310,152.76

Line No.	**Cost of Removal--Incremental**	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Actual Thru Sept. 30, 2007
13	Mains								
14	Cast Iron & Copper	0.00	25,553.57	30,307.55	77,684.06	38,787.09	57,295.34	64,087.05	293,714.66
15	Steel	0.00	1,241.25	1,472.17	3,773.46	1,884.06	2,783.09	3,113.00	14,267.03
16	Plastic	0.00	188.89	224.02	574.23	286.70	423.52	473.71	2,171.07
17	Total	0.00	26,983.71	32,003.74	82,031.75	40,957.85	60,501.95	67,673.76	310,152.76
18	Services								
19	Cast Iron & Copper	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
21	Plastic	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
23	Total Cost of Removal	0.00	26,983.71	32,003.74	82,031.75	40,957.85	60,501.95	67,673.76	310,152.76

Duke Energy Ohio
Ohio AMRP
Cost Of Removal By Month

Schedule 3-B

Line No.		10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/2007
1	**Cost of Removal--Total**					
2	Mains					
3	Cast Iron & Copper	329,935.60	413,032.96	496,130.32	202,415.66	496,130.32
4	Steel	16,026.44	20,062.85	24,099.26	9,832.23	24,099.26
5	Plastic	2,438.81	3,053.04	3,667.27	1,496.20	3,667.27
6	Total	348,400.85	436,148.85	523,896.85	213,744.09	523,896.85
7	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	348,400.85	436,148.85	523,896.85	213,744.09	523,896.85

Line No.	**Cost of Removal--Incremental**	10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/2007
13	Mains					
14	Cast Iron & Copper	36,220.94	83,097.36	83,097.36	202,415.66	496,130.32
15	Steel	1,759.41	4,036.41	4,036.41	9,832.23	24,099.26
16	Plastic	267.74	614.23	614.23	1,496.20	3,667.27
17	Total	38,248.09	87,748.00	87,748.00	213,744.09	523,896.85
18	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	38,248.09	87,748.00	87,748.00	213,744.09	523,896.85

Duke Energy Ohio
Ohio AMRP
Original Cost Retired By Month

Schedule 4-A

Line No.		Balance at 03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Actual Sept. 30, 2007
1	**Original Cost Retired--Total**								
2	Mains								
3	Cast Iron & Copper	0.00	0.00	44.20	3,150.53	3,150.53	13,061.53	51,455.10	51,455.10
4	Steel	0.00	0.00	50.56	8,079.71	8,079.71	37,849.15	51,293.48	51,293.48
5	Plastic	0.00	0.00	0.00	0.00	0.00	2,230.54	8,843.86	8,843.86
6	Total	0.00	0.00	94.76	11,230.24	11,230.24	53,141.22	111,592.44	111,592.44
7	Services								
8	Cast Iron & Copper	0.00	0.00	175,065.37	198,710.81	221,841.17	251,061.29	263,830.48	263,830.48
9	Steel	0.00	0.00	117,567.46	132,981.72	154,994.40	184,570.53	187,901.44	187,901.44
10	Plastic	0.00	0.00	975,958.90	983,356.74	1,143,820.06	1,329,580.60	1,361,425.47	1,361,425.47
11	Total	0.00	0.00	1,268,591.73	1,315,049.27	1,520,655.63	1,765,212.42	1,813,157.39	1,813,157.39
12	Total Original Cost Retired	0.00	0.00	1,268,686.49	1,326,279.51	1,531,885.87	1,818,353.64	1,924,749.83	1,924,749.83

Line No.		03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Actual Sept. 30, 2007
13	**Original Cost Retired--Incremental**								
14	Mains								
15	Cast Iron & Copper	0.00	0.00	44.20	3,106.33	0.00	9,911.00	38,393.57	51,455.10
16	Steel	0.00	0.00	50.56	8,029.15	0.00	29,769.44	13,444.33	51,293.48
17	Plastic	0.00	0.00	0.00	0.00	0.00	2,230.54	6,613.32	8,843.86
18	Total	0.00	0.00	94.76	11,135.48	0.00	41,910.98	58,451.22	111,592.44
19	Services								
20	Cast Iron & Copper	0.00	0.00	175,065.37	23,645.44	23,130.36	29,220.12	12,769.19	263,830.48
21	Steel	0.00	0.00	117,567.46	15,414.26	22,012.68	29,576.13	3,330.91	187,901.44
22	Plastic	0.00	0.00	975,958.90	7,397.84	160,463.32	185,760.54	31,844.87	1,361,425.47
23	Total	0.00	0.00	1,268,591.73	46,457.54	205,606.36	244,556.79	47,944.97	1,813,157.39
24	Total Original Cost Retired	0.00	0.00	1,268,686.49	57,593.02	205,606.36	286,467.77	106,396.19	1,924,749.83

Duke Energy Ohio
Ohio AMRP
Original Cost Retired By Month

Schedule 4-B

Line No.		10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/2007
1	**Original Cost Retired--Total**					
2	Mains					
3	Cast Iron & Copper	100,385.57	1,212,660.45	2,324,935.33	2,273,480.23	2,324,935.33
4	Steel	95,176.31	265,288.94	435,401.57	384,108.09	435,401.57
5	Plastic	9,384.54	35,555.71	61,726.88	52,883.02	61,726.88
6	Total	204,946.42	1,513,505.10	2,822,063.78	2,710,471.34	2,822,063.78
7	Services					
8	Cast Iron & Copper	287,113.29	492,456.34	697,799.39	433,968.91	697,799.39
9	Steel	202,543.42	335,412.46	468,281.50	280,380.06	468,281.50
10	Plastic	1,505,878.56	2,375,566.79	3,245,255.02	1,883,829.55	3,245,255.02
11	Total	1,995,535.27	3,203,435.59	4,411,335.91	2,598,178.52	4,411,335.91
12	Total Original Cost Retired	2,200,481.69	4,716,940.69	7,233,399.69	5,308,649.86	7,233,399.69

Line No.		10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/2007
13	**Original Cost Retired--Incremental**					
14	Mains					
15	Cast Iron & Copper	48,930.47	1,112,274.88	1,112,274.88	2,273,480.23	2,324,935.33
16	Steel	43,882.83	170,112.63	170,112.63	384,108.09	435,401.57
17	Plastic	540.68	26,171.17	26,171.17	52,883.02	61,726.88
18	Total	93,353.98	1,308,558.68	1,308,558.68	2,710,471.34	2,822,063.78
19	Services					
20	Cast Iron & Copper	23,282.81	205,343.05	205,343.05	433,968.91	697,799.39
21	Steel	14,641.98	132,869.04	132,869.04	280,380.06	468,281.50
22	Plastic	144,453.09	869,688.23	869,688.23	1,883,829.55	3,245,255.02
23	Total	182,377.88	1,207,900.32	1,207,900.32	2,598,178.52	4,411,335.91
24	Total Original Cost Retired	275,731.86	2,516,459.00	2,516,459.00	5,308,649.86	7,233,399.69

Duke Energy Ohio

Schedule 5-A

Ohio AMRP Cap Calculation
Provision for Depreciation

Line No.		Actual Balance at 03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Activity Thru Sept. 30, 2007
1	[redacted]								
2									
3	2761--Main--Cast Iron & Copper	-	-	-	-	-	-	-	-
4	2762--Main--Steel	-	-	-	-	-	-	-	-
5	2763--Main--Plastic	-	-	-	-	-	-	-	-
6	2767--Main--Steel	-	-	379.92	514.67	3,077.38	3,310.47	3,353.98	10,636.42
7	2768--Main--Plastic	-	-	2,368.75	9,448.45	12,543.73	20,677.68	43,055.92	88,094.53
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	-	-	2,280.27	4,285.98	6,252.38	8,969.22	11,618.51	33,406.36
14	Total	-	-	5,028.94	14,249.10	21,873.49	32,957.37	58,028.41	132,137.31
15	**Cumulative Provision for Depreciation**	-	-	5,028.94	19,278.04	41,151.53	74,108.90	132,137.31	132,137.31

Duke Energy Ohio
Ohio AMRP Cap Calculation
Provision for Depreciation

Line No.		10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/07
1	[redacted]					
2						
3	2761--Main--Cast Iron & Copper	-	-	-	-	-
4	2762--Main--Steel	-	-	-	-	-
5	2763--Main--Plastic	-	-	-	-	-
6	2767--Main--Steel	3,315.65	3,291.67	8,281.43	14,888.75	25,525.17
7	2768--Main--Plastic	56,257.69	61,190.27	75,849.83	193,297.79	281,392.32
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	13,250.25	15,293.76	18,913.11	47,457.12	80,863.48
14	Total	72,823.59	79,775.70	103,044.37	255,643.66	387,780.97
15	**Cumulative Provision for Depreciation**	204,960.90	284,736.60	387,780.97		387,780.97

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

Schedule 6-A

Line No.	Regulatory Asset--Deferrals		Actual Balance at 03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Activity Thru Sept. 30, 2007
1	Account	Description								
2	182071	AMRP 2006 Steel Carry Costs	-	17,537.21	-	-	-	-	-	17,537.21
3	182072	AMRP 2006 Plastic Carry Costs	-	172,542.39	-	-	-	-	-	172,542.39
4	182081	AMRP 2007 Steel Carry Costs	-	-	-	7,184.97	8,451.61	8,752.60	8,955.92	33,345.10
5	182082	AMRP 2007 Plastic Carry Costs	-	-	24,916.51	26,329.27	26,632.03	41,730.40	42,372.65	161,980.86
6	182083	AMRP 2007 Services Carry Costs	-	6,691.03	4,763.39	8,377.77	11,622.35	15,448.68	19,558.76	66,461.98
7		Total--Regulatory Asset--Deferrals	0.00	196,770.63	29,679.90	41,892.01	46,705.99	65,931.68	70,887.33	451,867.54
8		Cumulative--Regulatory Asset--Deferrals	0.00	196,770.63	226,450.53	268,342.54	315,048.53	380,980.21	451,867.54	451,867.54

Line No.	Regulatory Asset--Amortization		Actual Balance at 03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Activity Thru Sept. 30, 2007
9	Regulatory Asset--Amortization									
10	Account	Description								
11	182071	AMRP 2006 Steel Carry Costs	-	-	24.36	24.36	24.36	24.36	24.36	121.80
12	182072	AMRP 2006 Plastic Carry Costs	-	-	287.57	287.57	287.57	287.57	287.57	1,437.85
13	182081	AMRP 2007 Steel Carry Costs	-	-	-	-	-	-	-	-
14	182082	AMRP 2007 Plastic Carry Costs	-	-	-	-	-	-	-	-
15	182083	AMRP 2007 Services Carry Costs	-	-	-	-	-	-	-	-
16		Total--Regulatory Asset--Amort.	0.00	0.00	311.93	311.93	311.93	311.93	311.93	1,559.65
17		Cumulative--Regulatory Asset--Amort.	0.00	0.00	311.93	623.86	935.79	1,247.72	1,559.65	1,559.65

Line No.	Regulatory Asset--Net		Actual Balance at 03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Activity Thru Sept. 30, 2007
18	Regulatory Asset--Net									
19		Description								
20	182071	AMRP 2006 Steel Carry Costs	-	17,537.21	(24.36)	(24.36)	(24.36)	(24.36)	(24.36)	17,415.41
21	182072	AMRP 2006 Plastic Carry Costs	-	172,542.39	(287.57)	(287.57)	(287.57)	(287.57)	(287.57)	171,104.54
22	182081	AMRP 2007 Steel Carry Costs	-	0.00	0.00	7,184.97	8,451.61	8,752.60	8,955.92	33,345.10
23	182082	AMRP 2007 Plastic Carry Costs	-	0.00	24,916.51	26,329.27	26,632.03	41,730.40	42,372.65	161,980.86
24	182083	AMRP 2007 Services Carry Costs	-	6,691.03	4,763.39	8,377.77	11,622.35	15,448.68	19,558.76	66,461.98
25		Total--Regulatory Asset--Net	0.00	196,770.63	29,367.97	41,580.08	46,394.06	65,619.75	70,575.40	450,307.89
26		Cumulative--Regulatory Asset--Net.	0.00	196,770.63	226,138.60	267,718.68	314,112.74	379,732.49	450,307.89	450,307.89

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

Schedule 6-B

Line No.	Regulatory Asset--Deferrals		10/31/07	Estimated 11/30/07	Estimated 12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/07
1	Account	Description					
2	182071	AMRP 2006 Steel Carry Costs	-	-	-	-	17,537.21
3	182072	AMRP 2006 Plastic Carry Costs	-	-	-	-	172,542.39
4	182081	AMRP 2007 Steel Carry Costs	7,254.50	7,689.77	8,151.16	23,095.43	56,440.53
5	182082	AMRP 2007 Plastic Carry Costs	108,259.35	114,754.91	121,640.20	344,654.46	506,635.32
6	182083	AMRP 2007 Services Carry Costs	22,345.13	23,685.84	25,106.99	71,137.96	137,599.94
7		Total--Regulatory Asset--Deferrals	137,858.98	146,130.52	154,898.35	438,887.85	890,755.39
8		Cumulative--Regulatory Asset--Deferrals	589,726.52	735,857.04	890,755.39	890,755.39	

Line No.	Regulatory Asset--Amortization		10/31/07	Estimated 11/30/07	Estimated 12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/07
9	Regulatory Asset--Amortization						
10	Account	Description					
11	182071	AMRP 2006 Steel Carry Costs	24.36	24.36	24.36	73.08	194.88
12	182072	AMRP 2006 Plastic Carry Costs	287.57	287.57	287.57	862.71	2,300.56
13	182081	AMRP 2007 Steel Carry Costs	-	-	-	-	-
14	182082	AMRP 2007 Plastic Carry Costs	-	-	-	-	-
15	182083	AMRP 2007 Services Carry Costs	-	-	-	-	-
16		Total--Regulatory Asset--Amort.	311.93	311.93	311.93	935.79	2,495.44
17		Cumulative--Regulatory Asset--Amort.	1,871.58	2,183.51	2,495.44	2,495.44	

Line No.	Regulatory Asset--Net		10/31/07	Estimated 11/30/07	Estimated 12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/07
18	Regulatory Asset--Net						
19		Description					
20	182071	AMRP 2006 Steel Carry Costs	(24.36)	(24.36)	(24.36)	(73.08)	17,342.33
21	182072	AMRP 2006 Plastic Carry Costs	(287.57)	(287.57)	(287.57)	(862.71)	170,241.83
22	182081	AMRP 2007 Steel Carry Costs	7,254.50	7,689.77	8,151.16	23,095.43	56,440.53
23	182082	AMRP 2007 Plastic Carry Costs	108,259.35	114,754.91	121,640.20	344,654.46	506,635.32
24	182083	AMRP 2007 Services Carry Costs	22,345.13	23,685.84	25,106.99	71,137.96	137,599.94
25		Total--Regulatory Asset--Net	137,547.05	145,818.59	154,586.42	437,952.06	888,259.95
26		Cumulative--Regulatory Asset--Net.	587,854.94	733,673.53	888,259.95	888,259.95	

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

Line No.		Actual Balance at 03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Activity Thru Sept. 30, 2007
1	**Net Deferred Tax Balances--PISCC**								
2	Beginning Balance	-	-	68,869.72	79,148.51	93,701.54	109,939.46	132,906.37	
3	Monthly Activity	-	68,869.72	10,278.79	14,553.03	16,237.92	22,966.91	24,701.39	157,607.76
4	Ending Balance	-	68,869.72	79,148.51	93,701.54	109,939.46	132,906.37	157,607.76	157,607.76

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

Line No.		10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/07
1	**Net Deferred Tax Balances--PISCC**					
2	Beginning Balance	157,607.76	205,749.23	256,785.74		256,785.74
3	Monthly Activity	48,141.47	51,036.51	54,105.25	153,283.23	54,105.25
4	Ending Balance	205,749.23	256,785.74	310,890.99	153,283.23	310,890.99

Duke Energy Ohio
Ohio AMRP
Deferred Taxes on Liberalized Depreciation

Schedule 8

Line No.		Tax Year 2007 Vintage 2007 Through Sept. 30, 2007	Estimated Oct.--Dec. 2007	Total Vintage 2007
	Plant In-Service -			
1	Mains - Plastic	22,503,074.42	13,700,680.76	36,203,755.18
2	Mains - Steel	1,591,511.45	4,778,655.72	6,370,167.17
3	Services - Plastic	5,335,672.96	3,737,796.97	9,073,469.93
4	Services - Steel	-	-	-
5	Total Plant In-Service	29,430,258.83	22,217,133.45	51,647,392.28
6	Book to Tax Basis Adjustments:	(10,248.27)	-	(10,248.27)
7	Tax Base In-Service subject to:			
8	MACRS on Balance	29,420,010.56	22,217,133.45	51,637,144.01
9	Total Tax Depreciation Base	29,420,010.56	22,217,133.45	51,637,144.01
10	Tax Depreciation -			
11	MACRS on Balance	1,471,000.53	1,110,856.67	2,581,857.20
12	Total Tax Depreciation	1,471,000.53	1,110,856.67	2,581,857.20
13	Book Depreciation			
14	Mains - Plastic	88,094.53	193,297.79	281,392.32
15	Mains - Steel	10,636.42	14,888.75	25,525.17
16	Services - Plastic	33,406.36	47,457.12	80,863.48
17	Services - Steel	-	-	0.00
18	Total Book Depreciation	132,137.31	255,643.66	387,780.97
19	Less: Book Depr on AFUDC Equity	940.69	-	940.69
20	Plus: Originating Dif. Exclusive of AFUDC Equity	199,266.49	-	199,266.49
21	Net Book Depreciation	330,463.11	255,643.66	586,106.77
22	Tax Depreciation in Excess of Book Depreciation	1,140,537.42	855,213.01	1,995,750.43
23	Federal Deferred Taxes @ 35.00%	399,188.10	299,324.55	698,512.65
24	Deferred Tax Balance			698,512.65
	Federal Deferral Rate			35.00%

Duke Energy Ohio
Ohio AMRP
Annualized Depreciation Associated With Additions

Schedule 9-A

Line No.			Balance at 03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Actual Sept. 30, 2007
1	**Plant Basis**									
2	[redacted]									
3	Plastic		-	947,499.15	3,779,378.52	5,017,491.26	8,271,073.82	17,222,368.49	22,503,074.42	22,503,074.42
4	Steel		-	182,362.36	247,043.98	1,477,142.29	1,589,024.75	1,609,909.55	1,591,511.45	1,591,511.45
5			-	1,129,861.51	4,026,422.50	6,494,633.55	9,860,098.57	18,832,278.04	24,094,585.87	24,094,585.87
6	[redacted]									
7	Plastic		-	918,230.26	1,725,899.03	2,517,735.24	3,611,765.17	4,678,595.21	5,335,672.96	5,335,672.96
8	Steel		-	-	-	-	-	-	-	-
9			-	918,230.26	1,725,899.03	2,517,735.24	3,611,765.17	4,678,595.21	5,335,672.96	5,335,672.96
10	Total		-	2,048,091.77	5,752,321.53	9,012,368.79	13,471,863.74	23,510,873.25	29,430,258.83	29,430,258.83
11	**Annualized**									
12	**Depreciation Expense**									
13	[redacted]									
14	Plastic	2.28%	-	21,602.98	86,169.83	114,398.80	188,580.48	392,670.00	513,070.10	513,070.10
15	Steel	1.93%	-	3,519.59	4,767.95	28,508.85	30,668.18	31,071.25	30,716.17	30,716.17
16			-	25,122.57	90,937.78	142,907.65	219,248.66	423,741.25	543,786.27	543,786.27
17	[redacted]									
18	Plastic	3.76%	-	34,525.46	64,893.80	94,666.85	135,802.37	175,915.18	200,621.30	200,621.30
19	Steel	3.14%	-	-	-	-	-	-	-	-
20			-	34,525.46	64,893.80	94,666.85	135,802.37	175,915.18	200,621.30	200,621.30
21	Total		-	59,648.03	155,831.58	237,574.50	355,051.03	599,656.43	744,407.57	744,407.57

Duke Energy Ohio
Ohio AMRP
Annualized Depreciation Associated With Additions

Schedule 9-B

Line No.			10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/2007
1	**Plant Basis**						
2	[redacted]						
3	Plastic		24,476,109.86	30,339,932.52	36,203,755.18	13,700,680.76	36,203,755.18
4	Steel		1,580,002.19	3,975,084.68	6,370,167.17	4,778,655.72	6,370,167.17
5			26,056,112.05	34,315,017.20	42,573,922.35	18,479,336.48	42,573,922.35
6	[redacted]						
7	Plastic		6,158,562.23	7,616,016.08	9,073,469.93	3,737,796.97	9,073,469.93
8	Steel		-	-	-	-	-
9			6,158,562.23	7,616,016.08	9,073,469.93	3,737,796.97	9,073,469.93
10	Total		32,214,674.28	41,931,033.28	51,647,392.28	22,217,133.45	51,647,392.28
11	**Annualized**						
12	**Depreciation Expense**						
13	[redacted]						
14	Plastic	2.28%	558,055.30	691,750.46	825,445.62	312,375.52	825,445.62
15	Steel	1.93%	30,494.04	76,719.13	122,944.23	92,228.06	122,944.23
16			588,549.34	768,469.59	948,389.85	404,603.58	948,389.85
17	[redacted]						
18	Plastic	3.76%	231,561.94	286,362.20	341,162.47	140,541.17	341,162.47
19	Steel	3.14%	-	-	-	-	-
20			231,561.94	286,362.20	341,162.47	140,541.17	341,162.47
21	Total		820,111.28	1,054,831.79	1,289,552.32	545,144.75	1,289,552.32

Duke Energy Ohio
Ohio AMRP
Annualized Reduction in Depreciation For Retirements

Schedule 10-A

Line No.			Actual Balance at 03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Actual Sept. 30, 2007
1	**Plant Basis**									
2	[redacted]									
3	Cast Iron & Copper		-	-	44.20	3,150.53	3,150.53	13,061.53	51,455.10	51,455.10
4	Steel		-	-	50.56	8,079.71	8,079.71	37,849.15	51,293.48	51,293.48
5	Plastic		-	-	-	-	-	2,230.54	8,843.86	8,843.86
6			-	-	94.76	11,230.24	11,230.24	53,141.22	111,592.44	111,592.44
7	[redacted]									
8	Cast Iron & Copper		-	-	175,065.37	198,710.81	221,841.17	251,061.29	263,830.48	263,830.48
9	Steel		-	-	117,567.46	132,981.72	154,994.40	184,570.53	187,901.44	187,901.44
10	Plastic		-	-	975,958.90	983,356.74	1,143,820.06	1,329,580.60	1,361,425.47	1,361,425.47
11			-	-	1,268,591.73	1,315,049.27	1,520,655.63	1,765,212.42	1,813,157.39	1,813,157.39
12	Total		-	-	1,268,686.49	1,326,279.51	1,531,885.87	1,818,353.64	1,924,749.83	1,924,749.83
13	**Annualized Reduction In**									
14	**Depreciation Expense**									
15	[redacted]									
16	Cast Iron & Copper	2.30%	-	-	(1.02)	(72.46)	(72.46)	(300.42)	(1,183.47)	(1,183.47)
17	Steel	1.93%	-	-	(0.98)	(155.94)	(155.94)	(730.49)	(989.96)	(989.96)
18	Plastic	2.28%	-	-	-	-	-	(50.86)	(201.64)	(201.64)
19			-	-	(2.00)	(228.40)	(228.40)	(1,081.77)	(2,375.07)	(2,375.07)
20	[redacted]									
21	Cast Iron & Copper	3.24%	-	-	(5,672.12)	(6,438.23)	(7,187.65)	(8,134.39)	(8,548.11)	(8,548.11)
22	Steel	3.14%	-	-	(3,691.62)	(4,175.63)	(4,866.82)	(5,795.51)	(5,900.11)	(5,900.11)
23	Plastic	3.76%	-	-	(36,696.05)	(36,974.21)	(43,007.63)	(49,992.23)	(51,189.60)	(51,189.60)
24			-	-	(46,059.79)	(47,588.07)	(55,062.10)	(63,922.13)	(65,637.82)	(65,637.82)
25	Total		-	-	(46,061.79)	(47,816.47)	(55,290.50)	(65,003.90)	(68,012.89)	(68,012.89)

Duke Energy Ohio
Ohio AMRP
Annualized Reduction in Depreciation For Retirements

Line No.			10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/2007
1	**Plant Basis**						
2	[redacted]						
3	Cast Iron & Copper		100,385.57	1,212,660.45	2,324,935.33	2,273,480.23	2,324,935.33
4	Steel		95,176.31	265,288.94	435,401.57	384,108.09	435,401.57
5	Plastic		9,384.54	35,555.71	61,726.88	52,883.02	61,726.88
6			204,946.42	1,513,505.10	2,822,063.78	2,710,471.34	2,822,063.78
7	[redacted]						
8	Cast Iron & Copper		287,113.29	492,456.34	697,799.39	433,968.91	697,799.39
9	Steel		202,543.42	335,412.46	468,281.50	280,380.06	468,281.50
10	Plastic		1,505,878.56	2,375,566.79	3,245,255.02	1,883,829.55	3,245,255.02
11			1,995,535.27	3,203,435.59	4,411,335.91	2,598,178.52	4,411,335.91
12	Total		2,200,481.69	4,716,940.69	7,233,399.69	5,308,649.86	7,233,399.69
13	**Annualized Reduction In**						
14	**Depreciation Expense**						
15	[redacted]						
16	Cast Iron & Copper	2.30%	(2,308.87)	(27,891.19)	(53,473.51)	(52,290.05)	(53,473.52)
17	Steel	1.93%	(1,836.90)	(5,120.08)	(8,403.25)	(7,413.29)	(8,403.25)
18	Plastic	2.28%	(213.97)	(810.67)	(1,407.37)	(1,205.73)	(1,407.37)
19			(4,359.74)	(33,821.94)	(63,284.13)	(60,909.07)	(63,284.14)
20	[redacted]						
21	Cast Iron & Copper	3.24%	(9,302.47)	(15,955.59)	(22,608.70)	(14,060.59)	(22,608.70)
22	Steel	3.14%	(6,359.86)	(10,531.95)	(14,704.04)	(8,803.93)	(14,704.04)
23	Plastic	3.76%	(56,621.03)	(89,321.31)	(122,021.59)	(70,831.99)	(122,021.59)
24			(72,283.36)	(115,808.85)	(159,334.33)	(93,696.51)	(159,334.33)
25	Total		(76,643.10)	(149,630.79)	(222,618.46)	(154,605.58)	(222,618.47)

Duke Energy Ohio
Ohio AMRP
Annualized Amortization of PISCC

Line No.	Regulatory Asset--Deferrals		Actual Balance at							Actual
1	Account	Description	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Sept. 30, 2007
2	182071	AMRP 2006 Steel Carry Costs	-	17,537.21	-	-	-	-	-	17,537.21
3	182072	AMRP 2006 Plastic Carry Costs	-	172,542.39	-	-	-	-	-	172,542.39
4	182081	AMRP 2007 Steel Carry Costs	-	-	-	7,184.97	8,451.61	8,752.60	8,955.92	33,345.10
5	182082	AMRP 2007 Plastic Carry Costs	-	-	24,916.51	26,329.27	26,632.03	41,730.40	42,372.65	161,980.86
6	182083	AMRP 2007 Services Carry Costs	-	6,691.03	4,763.39	8,377.77	11,622.35	15,448.68	19,558.76	66,461.98
7		Total--PISCC	-	196,770.63	29,679.90	41,892.01	46,705.99	65,931.68	70,887.33	451,867.54
8		Cumulative Total--PISCC	-	196,770.63	226,450.53	268,342.54	315,048.53	380,980.21	451,867.54	451,867.54

Line No.	Annualized Amortization of PISCC		Actual Balance at							Actual
10	Description		03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07	09/30/07	Sept. 30, 2007
11	AMRP 2006 Steel Carry Costs	1.54%	-	270.07	-	-	-	-	-	270.07
12	AMRP 2006 Plastic Carry Costs	1.82%	-	3,140.27	-	-	-	-	-	3,140.27
13	AMRP 2007 Steel Carry Costs	1.54%	-	-	-	110.65	130.15	134.79	137.92	513.51
14	AMRP 2007 Plastic Carry Costs	1.82%	-	-	453.48	479.19	484.70	759.49	771.18	2,948.04
15	AMRP 2007 Services Carry Costs	3.13%	-	209.43	149.09	262.22	363.78	483.54	612.19	2,080.25
16	Total--Annualized Amortization PISCC		-	3,619.77	602.57	852.06	978.63	1,377.82	1,521.29	8,952.14

Duke Energy Ohio
Ohio AMRP
Annualized Amortization of PISCC

Schedule 11-B

Line No.	Regulatory Asset--Deferrals		10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/07
1	Account	Description					
2	182071	AMRP 2006 Steel Carry Costs	-	-	-	-	17,537.21
3	182072	AMRP 2006 Plastic Carry Costs	-	-	-	-	172,542.39
4	182081	AMRP 2007 Steel Carry Costs	7,254.50	7,689.77	8,151.16	23,095.43	56,440.53
5	182082	AMRP 2007 Plastic Carry Costs	108,259.35	114,754.91	121,640.20	344,654.46	506,635.32
6	182083	AMRP 2007 Services Carry Costs	22,345.13	23,685.84	25,106.99	71,137.96	137,599.94
7		Total--PISCC	137,858.98	146,130.52	154,898.35	438,887.85	890,755.39
8		Cumulative Total--PISCC	589,726.52	735,857.04	890,755.39		890,755.39

Line No.	Annualized Amortization of PISCC		10/31/07	11/30/07	12/31/07	Estimated Oct.--Dec. 2007	Estimated Balance at 12/31/07
9	Annualized Amortization of PISCC						
10	Description						
11	AMRP 2006 Steel Carry Costs	1.54%	-	-	-	-	270.07
12	AMRP 2006 Plastic Carry Costs	1.82%	-	-	-	-	3,140.27
13	AMRP 2007 Steel Carry Costs	1.54%	111.72	118.42	125.53	355.67	869.18
14	AMRP 2007 Plastic Carry Costs	1.82%	1,970.32	2,088.54	2,213.85	6,272.71	9,220.75
15	AMRP 2007 Services Carry Costs	3.13%	699.40	741.37	785.85	2,226.62	4,306.87
16	Total--Annualized Amortization PISCC		2,781.44	2,948.33	3,125.23	8,855.00	17,807.14

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

Schedule 12

Line No.		Actual 3/31/2007	Actual Sept. 30, 2007	Estimated Activity 10/31/2007	Estimated Activity 11/30/2007	Estimated Activity 12/31/2007	Estimated Oct.--Dec. 2007	Estimated Total 2007
1	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)							
2	Current Year Investment	-	29,430,258.83	2,784,415.45	9,716,359.00	9,716,359.00	22,217,133.45	51,647,392.28
3	Less: AFUDC In-Service	-	(280,781.54)	(31,197.95)	(31,197.95)	(31,197.95)	(93,593.85)	(374,375.39)
4	Drawing Costs In-Service	-	(401,833.24)	(11,828.39)	(16,195.00)	(16,195.00)	(44,218.39)	(446,051.63)
5	Net Cost of Taxable Property	-	28,747,644.05	2,741,389.11	9,668,966.05	9,668,966.05	22,079,321.21	50,826,965.26
6	Percent Good (a)	98.3%	98.3%	98.3%	98.3%	98.3%		
7	True Value of Taxable Property (excluding PISCC)	-	28,258,934.10	2,694,785.50	9,504,593.63	9,504,593.63	21,703,972.76	49,962,906.86
8	Gas Valuation Percent	25%	25%	25%	25%	25%		
9	Total Taxable Value	-	7,064,733.53	673,696.38	2,376,148.41	2,376,148.41	5,425,993.20	12,490,726.73
10	Retired Net Taxable Main End of Year (@ 15%)	-	(288,712.47)	(41,359.78)	(377,468.85)	(377,468.85)	(796,297.48)	(1,085,009.95)
11	Net Property Tax Valuation	-	6,776,021.06	632,336.60	1,998,679.56	1,998,679.56	4,629,695.72	11,405,716.78
12	Property Tax @ $87.453 per $1,000 of Valuation	-	592,583.37	55,299.73	174,790.52	174,790.52	404,880.77	997,464.14

13 Ohio Property Tax Calculation:
14 Average Property Tax Rate per $1,000 of Valuation (1) $ 87.453

15 (a) From Schedule C - 30 Year Class Life (Distribution Plant) - Natural Gas
16 Company Annual Report.

17 (1) Prior Year Property Tax Rate Used, Current Year Rate Not
18 Available at Time of Filing.

Duke Energy Ohio

Schedule 13

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

Rate Class	Adjusted Base Revenues (1)	Allocation Percentage	Allocated Revenue Requirement	Billing Determinates # of Bills	Billing Determinates Sales (Mcf's)	Calculated AMRP Charge
Residential Service (RS)	92,896,076			4,068,807		
Residential--Firm Transportation (RFT)	15,009,651			639,280		
Total Residential	107,905,727	64.71%	5,435,971.51	4,708,087	N/A	$ 1.15
General Service (GS)	28,270,964			275,514		
Firm Transportation (FT)	19,214,167			89,877		
Total (GS) & (FT)	47,485,131	28.48%	2,392,465.91	365,391	N/A	$ 6.55
Interruptible Transportation (IT)	11,355,063	6.81%	572,074.89	N/A	16,924,988	$ 0.03
Total Revenue	166,745,921	100.00%	8,400,512.31			

Revenue Requirement to be Allocated	8,400,512.31

(1) Reflects Base Revenues Less Gas Costs and AMRP Rider Revenues.

Duke Energy Ohio

Schedule 14

Ohio AMRP
Aged Survivors of Mains and Services
As of September 30, 2007

Account No. / Description	Vintage Year	Balance $
2761 - Gas Mains - Dist Lines/Cast Iron	**1910 Total**	1,749,294.36
	1911 Total	67,690.59
	1912 Total	25,849.60
	1913 Total	3,631.99
	1914 Total	1,125.40
	1915 Total	89.53
	1917 Total	18,173.86
	1918 Total	9,895.50
	1920 Total	58.65
	1921 Total	1,044.84
	1922 Total	533.61
	1923 Total	4,035.03
	1925 Total	190.05
	1928 Total	437.97
	1929 Total	148,297.61
	1930 Total	162,834.63
	1931 Total	72,814.18
	1932 Total	104,947.05
	1933 Total	11,475.71
	1934 Total	25,850.95
	1935 Total	74,308.94
	1936 Total	18,597.05
	1937 Total	75,101.56
	1938 Total	126,676.28
	1939 Total	114,638.50
	1940 Total	58,056.89
	1941 Total	96,893.40
	1942 Total	209,501.34
	1943 Total	58,150.41
	1944 Total	6,006.15
	1945 Total	17,541.31
	1946 Total	66,497.75
	1947 Total	13,783.48
	1948 Total	159,970.47
	1949 Total	190,925.00
	1950 Total	43,611.15
	1951 Total	162,934.15
	1952 Total	228,864.27
	1953 Total	235,287.37
	1954 Total	319,742.90
	1955 Total	100,516.23
	1956 Total	339,640.14
	1957 Total	874,996.95
	1958 Total	677,454.28
	1959 Total	140,662.86
	1960 Total	676,864.30
	1961 Total	92,490.27
	1962 Total	198,085.43

Duke Energy Ohio

Schedule 14

Ohio AMRP
Aged Survivors of Mains and Services
As of September 30, 2007

Account No. / Description	Vintage Year	Balance $
2761 - Gas Mains - Dist Lines/Cast Iron	**1963 Total**	389,525.38
	1964 Total	146,869.16
	1965 Total	270,774.18
	1966 Total	160,653.88
	1967 Total	34,107.06
	1968 Total	18,146.18
	1969 Total	10,415.25
	1971 Total	464.20
	1972 Total	863.66
	1974 Total	53,814.76
	1985 Total	188.72
	2007 Total	79,862.05
2761 - Gas Mains - Dist Lines/Cast Iron	**Grand Total**	8,951,754.42

(1) Work order C9876 used the wrong utility account. The correct utility account should have been 2
This error will be corrected in the PowerPlant system.

Account No. / Description	Vintage Year	Balance $
2762 - Gas Mains - Dist Lines/Steel	**1910 Total**	30,684.31
	1911 Total	3,048.44
	1912 Total	240.97
	1913 Total	1,248.67
	1914 Total	6,315.64
	1915 Total	10,400.70
	1916 Total	17,144.21
	1917 Total	17,845.71
	1918 Total	2,930.67
	1919 Total	6,516.84
	1920 Total	14,905.75
	1921 Total	12,160.94
	1922 Total	16,484.42
	1923 Total	23,840.11
	1924 Total	36,357.83
	1925 Total	30,495.09
	1926 Total	28,411.97
	1927 Total	77,686.12
	1928 Total	196,479.51
	1929 Total	68,332.03
	1930 Total	43,090.44
	1931 Total	10,213.91
	1932 Total	1,916.75
	1933 Total	61.86
	1934 Total	29.06
	1935 Total	4,178.36
	1937 Total	6,887.55
	1938 Total	2,926.15
	1939 Total	991.87
	1940 Total	1,186.82

Duke Energy Ohio

Ohio AMRP
Aged Survivors of Mains and Services
As of September 30, 2007

Account No. / Description	Vintage Year	Balance $
2762 - Gas Mains - Dist Lines/Steel	1941 Total	511.28
	1942 Total	16,465.34
	1943 Total	31,575.74
	1944 Total	2,063.46
	1945 Total	1,578.97
	1946 Total	12,949.85
	1947 Total	2,965.74
	1948 Total	26,771.48
	1949 Total	19,606.50
	1950 Total	26,876.08
	1951 Total	28,995.45
	1952 Total	61,757.10
	1953 Total	16,172.47
	1954 Total	65,802.30
	1955 Total	190,869.39
	1956 Total	258,992.04
	1957 Total	701,824.70
	1958 Total	873,194.03
	1959 Total	1,521,531.37
	1960 Total	2,275,260.84
	1961 Total	2,451,805.97
	1962 Total	1,593,683.88
	1963 Total	1,706,513.27
	1964 Total	1,589,008.21
	1965 Total	1,842,554.45
	1966 Total	2,033,856.14
	1967 Total	1,673,788.44
	1968 Total	2,888,045.82
	1969 Total	2,823,080.33
	1970 Total	2,939,350.00
	1971 Total	2,680,202.26
	1972 Total	1,690,660.64
	1973 Total	1,236,784.63
	1974 Total	1,136,604.13
	1975 Total	859,166.13
	1976 Total	789,056.39
	1977 Total	714,209.81
	1978 Total	1,479,665.89
	1979 Total	1,878,778.55
	1980 Total	5,204,838.78
	1981 Total	4,429,903.90
	1982 Total	3,993,134.58
	1983 Total	4,394,442.22
	1984 Total	4,021,769.46
	1985 Total	5,310,924.86
	1986 Total	8,636,195.32
	1987 Total	12,789,071.77
	1988 Total	17,717,314.43

Duke Energy Ohio

Schedule 14

Ohio AMRP
Aged Survivors of Mains and Services
As of September 30, 2007

Account No. / Description	Vintage Year	Balance $
2762 - Gas Mains - Dist Lines/Steel	**1989 Total**	20,601,965.83
	1990 Total	19,633,640.55
	1991 Total	23,677,926.41
	1992 Total	6,861,342.03
	1993 Total	5,130,731.50
	1994 Total	3,553,263.60
	1995 Total	2,107,672.36
	1996 Total	1,372,123.23
	1997 Total	1,713,614.39
	1998 Total	1,335,491.00
	1999 Total	2,723,983.13
	2000 Total	2,088,420.39
	2001 Total	3,250,030.56
	2002 Total	547,570.12
	2003 Total	770,291.15
	2004 Total	123,510.84
	2005 Total	390,004.76
	2006 Total	906,996.77
	2007 Total	481,885.84
2762 - Gas Mains - Dist Lines/Steel	**Grand Total**	204,583,651.55

Account No. / Description	Vintage Year	Balance $
2763 - Gas Mains - Dist Lines/Plastic	**1966 Total**	17,469.32
	1969 Total	115,978.97
	1970 Total	203,819.78
	1971 Total	588,268.47
	1972 Total	582,762.63
	1973 Total	464,615.96
	1974 Total	128,250.63
	1975 Total	142,436.49
	1976 Total	112,067.53
	1977 Total	129,255.03
	1978 Total	63,497.72
	1979 Total	325,214.75
	1980 Total	835,707.33
	1981 Total	215,836.40
	1982 Total	1,318.25
	1983 Total	32,901.81
	1984 Total	32,437.52
	1985 Total	56,476.23
	1986 Total	40,210.83
	1987 Total	159,967.94
	1988 Total	280,341.50
	1989 Total	246,480.96
	1990 Total	573,882.19
	1991 Total	925,824.39
	1992 Total	4,589,727.94

Duke Energy Ohio

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Ohio AMRP
Aged Survivors of Mains and Services
As of September 30, 2007

Account No. / Description	Vintage Year	Balance $
2763 - Gas Mains - Dist Lines/Plastic	1993 Total	9,847,841.37
	1994 Total	12,336,419.26
	1995 Total	9,869,592.83
	1996 Total	8,112,155.82
	1997 Total	4,689,338.59
	1998 Total	13,343,404.13
	1999 Total	14,281,118.44
	2000 Total	11,076,263.54
	2001 Total	8,445,275.56
	2002 Total	6,813,760.43
	2003 Total	8,174,883.52
	2004 Total	7,103,526.30
	2005 Total	8,767,610.01
	2006 Total	11,500,488.95
	2007 Total	5,010,493.67
2763 - Gas Mains - Dist Lines/Plastic	Grand Total	150,236,922.99

Account No. / Description	Vintage Year	Balance $
2765 - Gas Mains - Feeder Lines/Steel	1910 Total	3,778.55
	1924 Total	8,627.00
	1925 Total	1,661.84
	1928 Total	960.77
	1929 Total	540.54
	1932 Total	527.31
	1935 Total	59.83
	1939 Total	288.13
	1940 Total	1,073.34
	1942 Total	2,099.97
	1943 Total	202.28
	1944 Total	64.68
	1945 Total	282.56
	1946 Total	108.61
	1947 Total	1,572.65
	1948 Total	357,485.62
	1949 Total	78,972.54
	1950 Total	188,075.83
	1951 Total	1,058,164.99
	1952 Total	128,631.33
	1953 Total	68,166.84
	1954 Total	102,233.76
	1955 Total	327,853.46
	1956 Total	322,363.37
	1957 Total	812,309.06
	1958 Total	400,747.24
	1959 Total	421,647.92
	1960 Total	1,449,507.57
	1961 Total	1,239,150.55

Duke Energy Ohio

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Ohio AMRP
Aged Survivors of Mains and Services
As of September 30, 2007

Account No. / Description	Vintage Year	Balance $
2765 - Gas Mains - Feeder Lines/Steel	1962 Total	568,800.83
	1963 Total	411,358.96
	1964 Total	104,832.09
	1965 Total	1,306,682.86
	1966 Total	622,024.09
	1967 Total	573,660.13
	1968 Total	1,165,118.94
	1969 Total	980,511.28
	1970 Total	362,666.06
	1971 Total	804,531.34
	1972 Total	302,020.52
	1973 Total	955,507.90
	1974 Total	65,765.53
	1975 Total	982,185.16
	1976 Total	229,000.65
	1977 Total	145,397.93
	1978 Total	419,183.84
	1979 Total	608,481.17
	1980 Total	80,356.56
	1981 Total	504,836.21
	1982 Total	192,560.26
	1983 Total	9,246.36
	1984 Total	127,120.69
	1985 Total	280,550.95
	1986 Total	1,936,621.70
	1987 Total	866,250.28
	1988 Total	6,372,819.32
	1989 Total	2,291,160.55
	1990 Total	3,950,451.31
	1991 Total	1,496,854.19
	1992 Total	2,173,259.28
	1993 Total	1,052,867.10
	1994 Total	1,007,761.37
	1995 Total	2,077,328.27
	1996 Total	257,724.40
	1997 Total	1,794,306.09
	1998 Total	1,202,056.98
	1999 Total	1,732,143.07
	2000 Total	2,802,272.66
	2001 Total	1,266,252.68
	2002 Total	1,920,391.90
	2003 Total	12,548,811.38
	2004 Total	4,526,113.84
	2005 Total	2,140,615.89
	2006 Total	1,289,486.32
	2007 Total	654,609.50
2765 - Gas Mains - Feeder Lines/Steel	Grand Total	74,139,716.53

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Ohio AMRP

Aged Survivors of Mains and Services

As of September 30, 2007

Account No. / Description	Vintage Year	Balance $
2767 - Capex Gas Mains - Dist Lines/Steel	2001 Total	1,906,711.35
	2002 Total	15,086,613.61
	2003 Total	18,424,391.42
	2004 Total	9,692,649.71
	2005 Total	4,345,539.98
	2006 Total	2,262,036.15
	2007 Total	1,900,222.03
2767 - Capex Gas Mains - Dist Lines/Steel	Grand Total	53,618,164.25

Account No. / Description	Vintage Year	Balance $
2768 - Capex Gas Mains - Dist Lines/Plastic	2001 Total	14,354,970.65
	2002 Total	21,992,736.60
	2003 Total	27,893,356.01
	2004 Total	28,036,424.12
	2005 Total	34,365,334.56
	2006 Total	40,032,072.37
	2007 Total	22,826,445.28
2768 - Capex Gas Mains - Dist Lines/Plastic	Grand Total	189,501,339.59

Account No. / Description	Vintage Year	Balance $
2801 - Services - M-C Cast Iron & Copper	1930 Total	0.01
	1933 Total	46.36
	1934 Total	4,285.02
	1935 Total	9,652.91
	1936 Total	28,068.64
	1937 Total	25,452.70
	1938 Total	15,140.35
	1939 Total	16,527.58
	1940 Total	27,869.75
	1941 Total	9,490.71
	1942 Total	3,969.42
	1943 Total	2,819.85
	1944 Total	2,857.54
	1945 Total	5,098.62
	1946 Total	12,709.01
	1947 Total	20,118.99
	1948 Total	33,707.01
	1949 Total	42,939.26
	1950 Total	65,498.67
	1951 Total	27,651.51
	1952 Total	31,474.03
	1953 Total	60,140.23
	1954 Total	119,290.32
	1955 Total	47,166.74
	1956 Total	98,270.54
	1957 Total	130,012.27

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Ohio AMRP
Aged Survivors of Mains and Services
As of September 30, 2007

Account No. / Description	Vintage Year	Balance $
2801 - Services - M-C Cast Iron & Copper	1958 Total	135,979.91
	1959 Total	243,938.82
	1960 Total	377,624.13
	1961 Total	624,259.92
	1962 Total	708,496.73
	1963 Total	602,984.70
	1964 Total	710,176.30
	1965 Total	593,090.33
	1966 Total	597,581.63
	1967 Total	621,748.13
	1968 Total	766,956.86
	1969 Total	484,215.59
	1970 Total	579,917.81
	1971 Total	503,648.04
	1972 Total	244,855.04
	1973 Total	156,642.17
	1974 Total	75,708.49
	1975 Total	10,760.13
	1976 Total	22,414.36
	1977 Total	6,384.83
	1978 Total	6,884.85
	1979 Total	22,111.96
	1980 Total	31,959.68
	1981 Total	35,734.25
	1982 Total	43,600.23
	1983 Total	35,192.53
	1984 Total	27,950.51
	1985 Total	36,270.12
	1986 Total	59,997.19
	1987 Total	27,118.83
	1988 Total	22,626.15
	1989 Total	211,818.02
	1990 Total	64,095.91
	1992 Total	2,496.85
	1993 Total	1,018.59
	1995 Total	3,093.72
	2000 Total	620.86
2801 - Services - M-C Cast Iron & Copper	Grand Total	9,540,232.21

Account No. / Description	Vintage Year	Balance $
2802 - Services - M-C Steel	1921 Total	0.01
	1923 Total	2,670.78
	1926 Total	165.65
	1927 Total	998.05
	1928 Total	3,667.69
	1929 Total	6,744.29
	1930 Total	89,536.51

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Account No. / Description	Vintage Year	Balance $
2802 - Services - M-C Steel	1931 Total	5,356.09
	1932 Total	3,662.94
	1933 Total	2,173.17
	1934 Total	2,619.84
	1935 Total	2,501.79
	1936 Total	5,763.89
	1937 Total	8,142.74
	1938 Total	20,385.58
	1939 Total	9,221.84
	1940 Total	10,465.21
	1941 Total	18,949.80
	1942 Total	12,517.39
	1943 Total	5,122.79
	1944 Total	4,905.77
	1945 Total	5,776.97
	1946 Total	12,495.16
	1947 Total	15,576.17
	1948 Total	17,354.14
	1949 Total	14,821.64
	1950 Total	12,739.20
	1951 Total	29,172.48
	1952 Total	29,939.04
	1953 Total	39,785.60
	1954 Total	30,317.48
	1955 Total	75,434.04
	1956 Total	75,685.95
	1957 Total	66,406.50
	1958 Total	155,358.38
	1959 Total	180,466.20
	1960 Total	122,142.07
	1961 Total	101,436.62
	1962 Total	68,403.46
	1963 Total	58,573.99
	1964 Total	83,530.61
	1965 Total	52,972.22
	1966 Total	140,293.77
	1967 Total	123,593.26
	1968 Total	278,432.04
	1969 Total	128,717.02
	1970 Total	143,376.67
	1971 Total	157,031.05
	1972 Total	159,914.67
	1973 Total	85,757.18
	1974 Total	18,177.95
	1975 Total	15,431.65
	1976 Total	16,066.16
	1977 Total	23,043.75
	1978 Total	48,666.22

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Ohio AMRP
Aged Survivors of Mains and Services
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Account No. / Description	Vintage Year	Balance $
2802 - Services - M-C Steel	1979 Total	144,553.53
	1980 Total	445,140.88
	1981 Total	393,661.13
	1982 Total	345,021.37
	1983 Total	274,675.96
	1984 Total	360,255.40
	1985 Total	539,812.41
	1986 Total	456,668.82
	1987 Total	753,388.40
	1988 Total	777,980.77
	1989 Total	1,058,235.56
	1990 Total	1,360,949.43
	1991 Total	1,064,843.18
	1992 Total	642,671.57
	1993 Total	642,230.33
	1994 Total	805,073.82
	1995 Total	513,635.69
	1996 Total	654,450.04
	1997 Total	876,963.88
	1998 Total	343,061.01
	1999 Total	289,744.48
	2000 Total	680,444.78
	2001 Total	483,862.29
	2002 Total	360,915.56
	2003 Total	436,446.21
	2004 Total	350,733.73
	2005 Total	376,040.28
	2006 Total	27,765.57
	2007 Total	6,314.62
2802 - Services - M-C Steel	Grand Total	18,268,001.83

Account No. / Description	Vintage Year	Balance $
2803 - Services - M-C Plastic	1966 Total	1,354.73
	1967 Total	1,122.12
	1968 Total	74,116.53
	1969 Total	178,662.84
	1970 Total	390,702.97
	1971 Total	610,327.06
	1972 Total	1,017,093.92
	1973 Total	994,287.92
	1974 Total	621,836.16
	1975 Total	644,213.03
	1976 Total	592,064.72
	1977 Total	759,456.82
	1978 Total	730,752.83
	1979 Total	1,356,827.80
	1980 Total	2,297,934.37

Duke Energy Ohio

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Ohio AMRP
Aged Survivors of Mains and Services
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Account No. / Description	Vintage Year	Balance $
2803 - Services - M-C Plastic	1981 Total	1,884,448.96
	1982 Total	1,859,288.13
	1983 Total	1,493,993.72
	1984 Total	1,815,632.10
	1985 Total	2,056,754.87
	1986 Total	2,605,874.46
	1987 Total	4,396,260.76
	1988 Total	5,607,282.13
	1989 Total	6,665,654.29
	1990 Total	8,592,853.09
	1991 Total	8,496,036.09
	1992 Total	8,040,721.65
	1993 Total	7,443,972.20
	1994 Total	7,936,061.92
	1995 Total	6,819,754.04
	1996 Total	5,782,042.85
	1997 Total	8,114,439.98
	1998 Total	8,508,527.21
	1999 Total	7,145,935.09
	2000 Total	10,207,838.94
	2001 Total	12,324,170.99
	2002 Total	7,607,305.22
	2003 Total	7,374,526.71
	2004 Total	8,413,533.23
	2005 Total	7,910,179.02
	2006 Total	6,453,148.16
	2007 Total	6,017,639.74
2803 - Services - M-C Plastic	Grand Total	181,844,629.37

Account No. / Description	Vintage Year	Balance $
2804 - Capex Services - M-C Steel	2002 Total	24,317.22
	2003 Total	13,432.68
	2004 Total	27,340.37
	2005 Total	19,104.99
2804 - Capex Services - M-C Steel	Grand Total	84,195.26

Account No. / Description	Vintage Year	Balance $
2805 - Capex Services - M-C Plastic	2001 Total	2,949,955.45
	2002 Total	4,960,416.15
	2003 Total	5,849,425.80
	2004 Total	8,581,790.49
	2005 Total	8,491,408.32
	2006 Total	8,119,679.19
	2007 Total	6,367,010.50
2805 - Capex Services - M-C Plastic	Grand Total	45,319,685.90

Duke Energy Ohio
Ohio AMRP
Calculation of Depreciation Expense and Accumulated Depreciation

Schedule 15

Depreciable Plant in Service	Depreciation Rate	Beginning Accumulated Depreciation Balance 4/1/2007		Activity through September 30, 2007				Ending Accumulated Depreciation Balance 9/30/2007	
				Depreciation Expense		Adjustments Due to Retirement or Replacement			
		AMRP	Other	AMRP	Other	AMRP	Other	AMRP	Other
Mains - Cast Iron / Copper									
2761	2.59%	0.00	13,408,156.62	0.00	160,587.42	51,455.10	24,843.54	(51,455.10)	13,543,900.50
Mains - Steel									
2762	2.50%	0.00	94,549,032.08	0.00	2,561,345.78	51,293.48	265,349.84	(51,293.48)	96,845,028.02
2767	2.50%	0.00	4,123,558.56	8,211.32	653,207.36	0.00	0.00	8,211.32	4,776,765.92
Mains - Plastic									
2763	3.00%	0.00	32,064,366.81	0.00	2,240,590.54	8,843.86	161,366.41	(8,843.86)	34,143,590.94
2768	3.00%	0.00	11,965,210.89	66,951.84	2,548,202.85	0.00	0.00	66,951.84	14,513,413.74
Services - Cast Iron / Copper									
2801	2.72%	0.00	11,099,245.91	0.00	132,775.82	263,830.48	130,994.87	(263,830.48)	11,101,026.86
Services -Steel									
2802	3.13%	0.00	7,877,839.54	0.00	288,817.08	187,901.44	139,336.10	(187,901.44)	8,027,320.52
2804	3.13%	0.00	6,585.75	0.00	1,317.66	0.00	0.00	0.00	7,903.41
Services - Plastic									
2803	2.98%	0.00	54,536,365.62	0.00	2,684,700.56	1,361,425.47	351,335.57	(1,361,425.47)	56,869,730.61
2805	2.98%	0.00	3,065,467.49	42,150.30	587,017.87	0.00	0.00	42,150.30	3,652,485.36
Totals		0.00	232,695,829.27	117,313.46	11,858,562.94	1,924,749.83	1,073,226.33	(1,807,436.37)	243,481,165.88
108 Retirement Work in Progress -- AMRP								(310,152.76)	Not Available
Total Accumulated Provision for Depreciation								(2,117,589.13)	243,481,165.88