

FILE**BEFORE****THE PUBLIC UTILITIES COMMISSION OF OHIO**

In The Matter of the Application of)
Duke Energy Ohio, Inc. for an) Case No. 08-709-EL-AIR
Increase in Electric Distribution Rates)
)
In the Matter of the Application of)
Duke Energy Ohio, Inc. for Tariff Approval) Case No. 08-710-EL-ALT
)
In the Matter of the Application of)
Duke Energy Ohio, Inc. for Approval) Case No. 08-711-EL-AAM
to Change Accounting Methods)

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SUPPLEMENTAL DIRECT TESTIMONY OF
WILLIAM DON WATHEN JR.
ON BEHALF OF
DUKE ENERGY OHIO, INC.

-
- Management policies, practices, and organization
- Operating income
- Rate Base
- Allocations
- Rate of return
- Rates and tariffs
- Other

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BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In The Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Electric Distribution Rates)	Case No. 08-709-EL-AIR
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In the Matter of the Application of Duke Energy Ohio, Inc. for Tariff Approval)	Case No. 08-710-EL-ALT
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SUPPLEMENTAL DIRECT TESTIMONY OF
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ON BEHALF OF
DUKE ENERGY OHIO, INC.

INDEX

Supplemental Direct Testimony addressing the determination of revenue requirements, and various rate base and operating income items; other requested regulatory relief.

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SUPPLEMENTAL ATTACHMENTS

Supplemental WDW-1 Revised Schedule A-1

Supplemental WDW-2 Summary of DEBS Labor

Supplemental WDW-3 DEBS Labor Allocated to DE-Ohio Inc

Supplemental WDW-4 Examples of DEBS Employees

Supplemental WDW-5 Summary of Towers Expense Adjustments

Supplemental WDW-6 Corrected Staff Adjustment for Uncollectible Expense

1 shows the calculation of the Company's proposed update to the Staff's
2 Uncollectible Expense Ratio.

II. OBJECTION NO. 1

3 Q. **PLEASE EXPLAIN THE COMPANY'S OBJECTION NO. 1.**

4 A. The Company's first objection to the Staff Report is that its proposed revenue
5 increase understates the revenue increase for which the Company is entitled. The
6 Company fully supported its case for an increase in revenue in its initial
7 Application with expert testimony and supporting schedules. As will be discussed
8 further in my Supplemental Testimony and in the Supplemental Testimony of
9 other Company witnesses, DE-Ohio is willing to accept a number of the
10 adjustments proposed by the Staff; however, Staff's overall revenue requirement
11 calculation significantly understates the costs incurred by the Company to
12 continue providing safe and reliable electric distribution service to its customers.

III. OBJECTION NO. 4

13 Q. **PLEASE EXPLAIN THE COMPANY'S OBJECTION NO. 4.**

14 A. The Company objects to the Staff's proposal to eliminate all working capital from
15 rate base. The only rationale the Staff offers for this adjustment, on page 6, is that
16 "*[a]pplicant did not perform a lead lag study for this case, and Staff does not*
17 *recommend a working capital allowance.*" The Staff makes two significant errors
18 in its adjustment for working capital. First, it confuses cash and other forms of
19 working capital ignoring what seems to be plain language in the Ohio
20 Administrative Code ("O.A.C.") rules under Chapter 4901-7-01, Appendix A.
21 Second, it proposes to move the adjustment for Customer Deposits from one

1 schedule to another, again, in conflict with what seems to be unambiguous rules
2 in Chapter 4901-7-01, Appendix A.

3 **Q. IN WHAT WAY DO YOU BELIEVE THE STAFF IS CONFUSING CASH**
4 **WITH OTHER FORMS OF WORKING CAPITAL?**

5 A. The rules applicable to DE-Ohio for setting rates in Ohio leave little doubt that the
6 intention was to treat cash and other forms of working capital separately. In this
7 proceeding, the non-cash working capital investment DE-Ohio seeks to include in
8 rate base is an average balance of materials and supplies. The relevant language
9 on this topic in Chapter 4901-7-01, Appendix A, clearly distinguishes between
10 cash and materials and supplies. The text of the rule in “Section B Instructions,
11 Rate Base” reads as follows:

12 “(E) Working Capital

13 (l) Allowance for working capital (Schedule B-5)

14 Provide a summary schedule showing the calculation of working
15 capital included in the proposed rate base. Show each individual
16 component (cash, materials and supplies, etc.) and describe the
17 methodology used to calculate each component.” (Emphasis added.)

18 Insofar as a lead/lag study is an exercise used only to compute the *cash*
19 working capital, Staff overreaches when it assumes that *all* working capital should
20 be \$0 because a lead/lag study was not performed. The fundamental objective of
21 a lead/lag study is to measure the difference between how long it takes the
22 Company to receive revenue and how soon it has to pay its own bills. Its
23 investment in materials and supplies is meaningfully different. There is physical
24 inventory associated with materials and supplies, and that inventory represents

1 cash that has actually been deployed by the Company to meet its obligations of
2 providing safe and reliable service to its customers.

3 By commingling cash and non-cash working capital in the manner being
4 proposed by Staff, it not only conflicts with the plain language of the
5 Commission's rules, it also deprives the Company from earning a fair return on its
6 legitimate investment in actual physical inventory.

7 **Q. DO YOU HAVE ANY OTHER REASONS AS TO WHY THE**
8 **COMPANY'S ORIGINAL PROPOSAL IS FAIR?**

9 A. As I indicated in my direct testimony, a lead/lag study is only one of several ways
10 to estimate cash working capital. Another common option is to assume that cash
11 working capital is needed to cover approximately forty-five (45) days of
12 expenses. This method is commonly known as the "one-eighth O&M" method.
13 Simply due to the underlying assumptions and math, this method will always
14 produce an estimate of cash working capital greater than \$0. Another alternative
15 is just to assume that cash working capital is \$0, which is what the Company
16 proposed in this case.

17 Undoubtedly, different sides will argue the merits of one method or
18 another to compute cash working capital depending on their interests. However, it
19 is confusing to the Company when the Staff has recommended, in other
20 proceedings, the use of a methodology that would result in more cash working
21 capital than DE-Ohio has requested but objects to even a \$0 balance of cash
22 working capital in this proceeding.

1 **Q. WHAT OTHER PROCEEDING ARE YOU REFERRING TO?**

2 A. I included as an attachment to my direct testimony an excerpt of the Staff's
3 Report in a recent proceeding involving Suburban Natural Gas, Case No. 07-689-
4 GA-AIR. The Staff Report reads:

5 "The working capital allowance is based upon the formula approach,
6 which has been approved by the Commission in previous cases. Under this
7 method, the revenue/expense lag dollars of working capital represents one-
8 eighth of adjusted operation and maintenance expense." (*See Attachment*
9 *WDW-1, to my direct testimony.*)

10 Considering that the utility in this report is subject to exactly the same rules that
11 apply to DE-Ohio, it is difficult to understand how the Staff can justify the
12 inequitable treatment it recommends for the calculation of cash working capital
13 between the two utilities, especially since the Staff did not include an explanation
14 for this disparity in its Staff Report.

15 **Q. DESCRIBE THE COMPANY'S CONCERN OVER THE STAFF'S
16 ADJUSTMENT FOR CUSTOMER DEPOSITS.**

17 A. Again, refer to the Commission's under O.A.C. 4901-7-01, Appendix A.
18 Customer Deposits are represented in Schedule B-5.1 as one component of
19 Miscellaneous Working Capital. The Staff made no adjustment to the balance of
20 Customer Deposits; however, without any explanation, it moved the balance from
21 Schedule B-5.1, as filed by the Company, to Schedule B-6, Other Rate Base
22 Items.

1 **Q. DOES IT MATTER ON WHAT SCHEDULE CUSTOMER DEPOSITS**
2 **ARE INCLUDED?**

3 A. Inasmuch as customer deposits represent funds provided to the utility from
4 customers, the balance is treated as an offset to rate base - just as the Company
5 has reflected in its Application. Whether the Company included it on Schedule B-
6 5.1 or Schedule B-6 would not make a material difference. The choice to include
7 this item in Schedule B-5.1 was simply a function of following the Commission's
8 rules. Because of the manner in which the Staff imposed its adjustment for cash
9 working capital, its choice to ignore the Commission's rules and include this
10 adjustment on Schedule B-6 rather Schedule B-5.1 does impact the Company's
11 overall rate base and, consequently, its overall revenue requirement.

12 **Q. WILL YOU EXPLAIN HOW THE STAFF'S ADJUSTMENTS IMPACT**
13 **THE OVERALL RATE BASE?**

14 A. Although I do not concede that the Staff's recommendation to eliminate all
15 working capital on Schedule B-5.1 is appropriate, the impact on DE-Ohio would
16 be reduced if it kept all of the items on Schedule B-5.1 that Commission's rules
17 provide for. In this case, if it had included Customer Deposits on Schedule B-5.1
18 instead of B-6, and then made the adjustment to exclude the net remaining
19 balance of all cash and non-cash working capital on Schedule B-5.1, it would only
20 have reduced DE-Ohio's rate base by the net of materials and supplies, and
21 customer deposits, \$1,606,271. Instead, the Staff's recommendation reduces rate
22 base by the entire amount of materials and supplies, \$5,158,078. The adjustment
23 ultimately reduces the revenue requirement by \$663,724.

1 Therefore, even if the Staff's recommendation to eliminate all cash and
2 non-cash working capital is accepted, it should only be done after customer
3 deposits are returned to the correct Schedule B-5.1. The resulting \$1,606,271
4 reduction in rate base would then only reduce revenue requirements by \$206,690.

IV. OBJECTION NO. 5

5 **Q. DESCRIBE THE COMPANY'S OBJECTION NO. 5.**

6 A. The Company objects to the Staff's recommended adjustment to regulatory asset
7 amortization. On page 12 of the Staff Report the Staff made an adjustment to
8 reduce regulatory asset amortization by adjusting tower space rental expense by
9 \$59,834, "to be consistent with the Commission's Order in Case No. 99-29-EL-
10 AEC." The Staff's proposed adjustment appears to simply mirror the same
11 adjustment it made in the most recent DE-Ohio electric distribution case, Case
12 No. 05-0059-EL-AIR.

13 **Q. DID THE COMPANY ALREADY ADJUST FOR THE TOWERS
14 EXPENSE AMORTIZATION?**

15 A. No. The Company did not make a similar adjustment to its test year expenses.
16 However, in response to Staff-DR-001 the Company provided a calculation of the
17 adjustment that should have been made to test year expense.

18 **Q. WAS THE STAFF'S ADJUSTMENT CONSISTENT WITH THE RESULT
19 OF THE COMPANY'S RESPONSE TO THE DATA REQUEST?**

20 A. No. Inexplicably, the Staff ignored the response to the data request and used the
21 result of a calculation it made in the prior case. I have included as Supplemental
22 Attachment WDW-5 an excerpt from the Staff Report in the prior electric case

1 which shows the derivation of the \$59,834 adjustment being proposed by the Staff
2 and an excerpt from the Company's Application in Case No. 99-29-EL-AEC that
3 was the source of the data in that adjustment. For reasons that are not apparent,
4 the Staff ignored the fact that the underlying data in its adjustment has changed
5 since the time of that last case. This underlying data was updated in the
6 Company's response to Staff-DR-55-001 but the Staff did not use the updated
7 information.

8 **Q. WOULD THE COMPANY OBJECT IF THE STAFF MADE THE SAME
9 ADJUSTMENT BUT WITH ACCURATE AND UPDATED
10 INFORMATION?**

11 A. The Company accepts the Staff's proposal to adjust test year expenses for this
12 item if it is corrected for updated information. This change results in an increase
13 in test year expense of \$96,122 rather than the Staff's proposed \$59,834 decrease.

V. **OBJECTION NO. 6**

14 **Q. PLEASE EXPLAIN THE COMPANY'S OBJECTION NO. 6.**

15 A. The Company objects to the Staff's proposed adjustment for uncollectible
16 expenses. Although the Staff's proposal to use a three-year average to calculate
17 uncollectible expense is not objectionable to the Company, the fact that Staff's
18 adjustment excludes a significant portion of the Company's test year uncollectible
19 expense is an error that should be corrected before the Company will accept this
20 adjustment.

21 Using data from the Company's FERC Form 1's for 2005, 2006, and
22 2007, the Staff calculated an uncollectible ratio by comparing expenses included

1 in Account 904 to total retail revenue for the same period. The Staff then applied
2 this average to test year revenue to estimate an adjustment to test year
3 uncollectible expense. Unfortunately, the Staff's adjustment ignores a significant
4 cost the Company incurs that should be included in its revenue requirement
5 calculation.

6 **Q. WHAT IS MISSING IN THE STAFF'S ADJUSTMENT FOR**
7 **UNCOLLECTIBLE EXPENSES?**

8 A. As in the Company's most recent rate proceedings, the uncollectible expense
9 adjustment, shown in Schedule C-3.16 in the Application, normalizes the fees
10 associated with the sale of receivables DE-Ohio makes to its affiliate, Cinergy
11 Receivables. A significant portion of the fees are included in Account 904;
12 however, Account 426520 is also used to record a portion of the fee paid to the
13 receivables company. Because the Staff did not include this Account in its three-
14 year average, it significantly understates the amount that should be included in
15 test year revenue requirement.

16 Correcting the Staff's adjustment for this mistake and still using the three-
17 year average actually increases the Company's overall revenue requirement by
18 \$477,236. However, the Company is proposing to keep the adjustment at the
19 level included in the initial filing rather than adjusting for the three-year average
20 including both Account 904 and Account 426520.

1 **Q. DO YOU HAVE ANY OTHER ISSUES WITH THE STAFF REPORT**
2 **REGARDING UNCOLLECTIBLE EXPENSE?**

3 A. Yes. The Company included a proposal in its initial Application that would allow
4 it to track uncollectible expenses as part of its proposed Distribution Rider (“Rider
5 DR”). Because the Staff Report recommended against the proposed Rider DR, it
6 leaves the Company without any ability to recover incremental bad debt expense
7 which is becoming a rapidly growing problem as the current dire economic
8 conditions persist or even worsen. The Company’s bad debt expense has been
9 increasing due to changes in the economy and because of the moratorium
10 requested by the Governor of Ohio. It will also increase due to recent changes in
11 the Percentage of Income Payment Plan. Also, it is worth noting that a similar
12 tracker for uncollectible expense was agreed to by the Commission Staff as part
13 of the Stipulation entered in the FirstEnergy Companies Standard Service Offer
14 Case No. 08-935-EL-SSO.

15 **Q. ARE THERE ALTERNATIVE MEANS OF RECOVERY THAT SHOULD**
16 **BE CONSIDERED?**

17 A. The Commission is already very familiar with the concept of using trackers for
18 recovering incremental bad debt expense. Many Ohio investor-owned gas
19 utilities have been filing for tracker recovery of their incremental bad debt
20 expense for the last several years. DE-Ohio recommends that the Commission
21 consider adopting similar mechanisms for electric utilities. The rider can be
22 limited to just the distribution business or, if acceptable to the Commission, to all

1 retail services provided by the Ohio electric utilities including production,
2 transmission, and distribution.

3 **VI. OBJECTION NO. 7**

4 **Q. DESCRIBE THE COMPANY'S OBJECTION NO. 7.**

5 A. The Company objects to the Staff's proposed adjustment to test year labor
6 expense. The Staff made a number of errors in developing its labor expense
7 adjustment.

8 Without any explanation, the Staff arbitrarily eliminated \$13.3 million of
9 test year costs for "Human Resources, Governance, and Shared Services" in the
10 Company's test year labor. The \$13.3 million represents annualized labor costs
11 allocated to DE-Ohio's electric distribution business for services performed on
12 behalf of DE-Ohio by DEBS. Because adjustments to labor costs generally result
13 in changes in fringe benefits, the impact of this adjustment also reduces benefits
14 expense and payroll taxes by another \$5.5 million. Combined, the Staff's
15 adjustment reduced labor expense by \$18.8 million.

16 **Q. WHY DOES THE COMPANY BELIEVE THE STAFF ERRED IN
17 EXCLUDING THE HUMAN RESOURCE, GOVERNANCE, AND
18 SHARED SERVICES COSTS ALLOCATED FROM DUKE ENERGY
19 BUSINESS SERVICES?**

20 A. Because the Staff declined to provide an explanation for its adjustment, it is
21 difficult to glean any insight into its rationale. Nevertheless, the costs at issue in
22 this adjustment include DE-Ohio's electric distribution share of costs allocated
23 from such organizations in the Company as Chief Executive Officer, Chief

1 Financial Officer, the Chief Operating Officer, and a number of other departments
2 in Duke Energy Corp. that provide required services to DE-Ohio. Typically, the
3 Staff or another intervening party may dispute the magnitude of the dollar amount
4 allocated for such activities; however, Staff's recommendation to exclude *all* of
5 this cost is not only arbitrary but is patently unfair.

6 **Q. HAVE YOU PREPARED ANY ATTACHMENTS TO SUPPORT THE**
7 **INCLUSION OF THIS EXPENSE IN TEST YEAR REVENUE**
8 **REQUIREMENT?**

9 A. Yes, I have. In the Company's accounting system, the designation of an
10 Operating Unit is the critical element in establishing how costs get allocated
11 throughout the organization. An employee working for Duke Energy Business
12 Services may record his or her time by indicating the appropriate Operating Unit
13 for which his or her service was performed. In Supplemental Attachment WDW-
14 2, I have included a list of all Operating Units that can be charged by employees
15 of Duke Energy Business Services. Working across the columns in the
16 attachment, the first column indicates the ending day of the month for which this
17 labor document was created. The second column indicates the Resource Type
18 and only three are included in this attachment – direct labor (11000), overtime
19 (12000), and unproductive labor such as vacation, sick time, etc. (14000). The
20 next column is the company identifier (Company 110 is Duke Energy Business
21 Services). The next column lists codes for the Operating Units followed by a
22 description. The next three columns, in order, indicate the number of employees
23 that charge at least a portion of their time to that Operating Unit, the number of

1 hours that were charged, and the dollar amount of the charge. Finally, the last two
2 columns are the most important for this case. These two columns show the
3 percent of time allocated to each Operating Unit that goes to DE-Ohio electric
4 distribution and the resulting dollar amount.

5 Based on the descriptions, not all of these Operating Units relate to any
6 activity for DE-Ohio's electric distribution business. On Supplemental
7 Attachment WDW-3, I show only those Operating Units from WDW-2 that
8 allocate labor dollars to DE-Ohio's electric distribution business. Even a cursory
9 review of the Operating Units listed on Supplemental Attachment WDW-3 sheds
10 some light on the relevance of the services provided to DE-Ohio by employees of
11 DEBS.

12 Taking it one step further, I have included Supplemental Attachment
13 WDW-4 which is a representative list of some of Duke Energy Corp.'s senior
14 executives who happen to be employed by DEBS. Included in that list are Duke
15 Energy Corp.'s Chief Executive Officer, Jim Rogers, a number of his direct
16 reports, and a few other representative DEBS employees who are significant
17 contributors to the business operations of DE-Ohio and its affiliates.
18 Supplemental Attachment WDW-4 shows the Operating Unit to which each of
19 these employees' time is charged. As expected, many of the Operating Units
20 listed on this attachment are the same ones identified on Supplemental
21 Attachment WDW-3 which allocate to DE-Ohio electric distribution.

22 **Q. DO THESE ATTACHMENTS JUSTIFY THE INCLUSION OF THE**
23 **HUMAN RESOURCES, GOVERNANCE, AND SHARED SERVICES**

1 **EXPENSES ALLOCATED FROM DUKE ENERGY BUSINESS**
2 **SERVICES INCLUDED IN THE COMPANY'S APPLICATION?**

3 A. Yes. Although the data shown in Supplemental Attachment WDW-4 is only labor
4 charged during the month of May 2008, when annualized (*i.e.*, multiplied by 12
5 months) it amounts to \$11,172,072 just for the labor expense (fringe and payroll
6 taxes would also be added). The Company originally estimated \$13,289,985
7 using the twelve months of actual costs allocated to DE-Ohio's electric
8 distribution through March 31, 2008. The difference in the two figures is
9 attributable to the timing of when the estimate was made. In any event, the
10 amount of labor expense allocated to DE-Ohio's electric distribution business is
11 undeniably greater than the \$0 being proposed by the Staff. Consequently, the
12 Commission should reject the Staff's recommendation to exclude all labor costs
13 allocated from DEBS.

14 Q. **EXPLAIN WHY YOU BELIEVE THE STAFF ERRED IN DOUBLE**
15 **COUNTING INCENTIVES, BONUS, AND SEVERANCE IN ITS**
16 **CALCULATION OF DIRECT LABOR COSTS.**

17 A. In its calculation of direct labor cost, Staff included a three-year average of actual
18 incentives, bonus, and severance cost in its calculation of annualized direct labor.
19 This step is not necessary because the Company has already included an estimate
20 for these items in its test year revenue requirement calculation. Although the
21 Company is not proposing to update its labor expense to use the Staff's estimated
22 incentive, bonus, and severance costs, it would only be necessary for the Staff to

1 adjust labor expense for the *net* difference in its estimated incentive, bonus and
2 severance costs and the amount included in the Company's initial Application.

1 Q. DID THE COMPANY ACCEPT ANY PART OF THE STAFF'S LABOR
2 ADJUSTMENT?

3 A. Yes. The Company accepts the Staff's proposal to update the employee
4 headcounts to reflect the average annual number of employees as of November
5 30, 2008, and to update the average hourly rates to reflect the latest known wage
6 rates as of November 2008. This change will also impact the pension and benefits
7 adjustment discussed below.

VII. OBJECTION NO. 8

8 Q. DESCRIBE THE COMPANY'S OBJECTION NO. 8.

9 A. The Company objects to the Staff's proposed adjustment to test year pension and
10 benefits expense. Because both Company and Staff estimate test year pension
11 and benefits by applying a loading rate to the test year labor expense, the Staff
12 errors, identified in Objection No. 7, are compounded. The overall impact of the
13 Staff's pension and benefits expense is to inappropriately reduce the Company's
14 test year pension and benefits expense.

15 For any change in labor expense there is a corresponding change in
16 pension, benefits, and payroll taxes. Combined, this "loading" of labor means
17 that for each dollar increase (decrease) in labor expense there is a corresponding
18 change in pension, benefits, and payroll taxes. Because the Staff Report
19 recommends a net reduction in the Company's filed labor expense adjustment of
20 \$4,135,829, there is a corresponding reduction in test year expense for "Pensions
21 & Benefits" of \$1,426,861 and "FICA" of \$205,750. The Staff made no specific
22 recommendation with regard to these items; however, because the Staff's

1 recommendations for labor expense are objectionable, its proposed changes to
2 pension, benefits, and payroll taxes, are also in error.

VIII. OBJECTION NO. 10

3 **Q. DESCRIBE THE COMPANY'S OBJECTION NO. 10.**

4 A. The Company objects to the Staff's recommended adjustment to test year expense
5 related to membership in the Edison Electric Institute ("EEI"). In the original
6 Application and as described on page 15 of my Direct Testimony, an adjustment
7 was made to test year expenses to certain dues associated with membership in the
8 EEI. An additional adjustment was made to increase EEI expense to include a
9 portion of the dues in test year expense that had inappropriately been allocated to
10 gas. The Staff apparently agreed with the first part of the EEI adjustment
11 reducing the expense to the extent it relates to activities that have previously been
12 disallowed by the Commission. However, without any explanation, the Staff
13 ignored the second adjustment made by the Company to include misallocated
14 costs in the test year. The Staff's error negatively impacts the Company's test
15 year revenue requirement by \$98,985.

IX. OBJECTION NO. 11

16 **Q. DESCRIBE THE COMPANY'S OBJECTION NO. 11.**

17 A. The Company objects to the Staff's recommended adjustment to the test year
18 expense for Commercial Activities Tax ("CAT"). The Staff applied the reduced
19 first quarter 2008 CAT rate in its calculation of test year expense although the full
20 CAT rate will be effective when the revised electric distribution rates are put into
21 effect. It is a general ratemaking principle to include known and measurable

1 changes in test year expense when setting rates. That the CAT rate will change
2 after 2008 certainly qualifies as a known and measurable change and should be
3 included as an adjustment to test year expense. The Staff's error negatively
4 impacts the Company's test year revenue requirement by \$41,994.

5 **X. CONCLUSION**

6 **Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL TESTIMONY?**

7 **A. Yes.**

SUPPLEMENTAL ATTACHMENT WDW-1
PAGE 1 OF 1

DUKE ENERGY OHIO, INC.
CASE NO. 08-709-EL-AIR
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE A-1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
W. D. WATHEN

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	PROPOSED TEST YEAR
1	Rate Base	B-1	976,894,139
2	Current Operating Income	C-1	34,649,913
3	Earned Rate of Return (Line 2 / Line 1)		3.55%
4	Requested Rate of Return ^(A)	D-1A	9.18%
5	Required Operating Income (Line 1 x Line 4)		89,678,882
6	Operating Income Deficiency (Line 5 - Line 2)		55,028,969
7	Gross Revenue Conversion Factor	C-10	1.5764490
8	Revenue Deficiency (Line 6 x Line 7)		86,750,363
9	Revenue Increase Requested	C-1	86,750,363
10	Adjusted Operating Revenues	C-1	317,217,845
11	Revenue Requirements (Line 9 + Line 10)		403,968,208

^(A) Reflects 11.14% ROE in Supplemental Testimony of Dr. Roger A. Morin.

DE-Ohio (Summary of DEBS Labor for May 2008)

FMIS									
Period	FMIS Resource Type	Company	Operating Unit	FMIS Operating Unit Description	Employee Count	Hours	Amount	% Alloc to DEO Dist	% Alloc to DEO Dist
5/31/2008	11000	110	0021	Strategy & Planning - FE&G	19	2,816.82	123,438.40	0.00%	0
5/31/2008	11000	110	0193	DE Carolinas Other Misc	9	258	10,346.66	0.00%	0
5/31/2008	11000	110	0316	Legal - FE&G	18	2,110.97	115,207.11	0.00%	0
5/31/2008	12000	110	0316	Legal - FE&G	1	1.5	55.46	0.00%	0
5/31/2008	11000	110	0602	Rates & Regulatory Affairs - FE&G	18	2,704.68	135,433.12	0.00%	0
5/31/2008	11000	110	0613	Public Affairs & Comm - FE&G	6	981.36	38,393.82	0.00%	0
5/31/2008	11000	110	0616	Government Affairs - FE&G	1	1.44	2,996.64	0.00%	0
5/31/2008	11000	110	0785	Analytical Laboratory	29	3,733.90	124,173.67	0.00%	0
5/31/2008	12000	110	0785	Analytical Laboratory	9	60.5	2,377.04	0.00%	0
5/31/2008	11000	110	0830	Duke Energy Carolinas	26	2,768.56	123,264.17	0.00%	0
5/31/2008	12000	110	0830	Duke Energy Carolinas	1	4	129.84	0.00%	0
5/31/2008	11000	110	0944	Finance - FE&G	38	5,153.34	204,298.78	0.00%	0
5/31/2008	11000	110	1303	Nuclear Misc Studies	1	40	2,000.16	0.00%	0
5/31/2008	11000	110	1414	Duke Flour Daniel	2	95.34	5,628.06	0.00%	0
5/31/2008	11000	110	1416	Duke Net Comm, Inc	97	9,321.57	386,710.37	0.00%	0
5/31/2008	12000	110	1416	Duke Net Comm, Inc	43	708.25	33,898.10	0.00%	0
5/31/2008	11000	110	1934	EB5 / Corp Costs	26	1,036.50	39,575.04	0.00%	0
5/31/2008	12000	110	1934	EB5 / Corp Costs	11	96.5	4,837.98	0.00%	0
5/31/2008	11000	110	4022	PD Field Ops Car Other--20017	166	22,947.66	661,256.60	0.00%	0
5/31/2008	12000	110	4022	PD Field Ops Car Other--20017	43	425	15,513.92	0.00%	0
5/31/2008	11000	110	4330	Trans Eng Contract	10	477.5	21,180.42	0.00%	0
5/31/2008	11000	110	4563	Carolina's Portfolio Mgt	1	60	3,054.88	0.00%	0
5/31/2008	11000	110	4772	PD Program Management	3	28	964.76	0.00%	0
5/31/2008	11000	110	4901	PD IT Distribution	1	37	1,942.97	0.00%	0
5/31/2008	11000	110	4902	PD IT Projects	32	1,053.23	41,689.45	0.00%	0
5/31/2008	12000	110	4902	PD IT Projects	3	51.5	2,694.06	0.00%	0
5/31/2008	11000	110	4903	PD IT Meter Svcs	7	375.42	12,659.14	0.00%	0
5/31/2008	11000	110	4904	PD IT Transmission	40	3,394.40	147,858.33	0.00%	0
5/31/2008	11000	110	5003	NCS/C Substation O&M - C	54	2,033.36	75,884.28	0.00%	0
5/31/2008	12000	110	5003	NCS/C Substation O&M - C	2	18.5	566.47	0.00%	0
5/31/2008	11000	110	5216	PD-Lewisville Ops Center	2	10	288.1	0.00%	0
5/31/2008	12000	110	5216	PD-Lewisville Ops Center	1	5	182.03	0.00%	0
5/31/2008	11000	110	5220	PD-Salisbury Ops Center	1	40	1,538.40	0.00%	0
5/31/2008	11000	110	5222	PD-Mooresville Ops Center	1	10	384.8	0.00%	0
5/31/2008	11000	110	5223	PD-Kannapolis Ops Center	1	34	1,307.64	0.00%	0
5/31/2008	11000	110	5230	PD-Hickory Ops Center	2	38	1,578.28	0.00%	0
5/31/2008	11000	110	5240	PD-NC/SC C&M Northwest Staff	1	168	7,174.56	0.00%	0
5/31/2008	11000	110	5244	PD-Kemersville Ops Center	3	5.5	152.74	0.00%	0
5/31/2008	12000	110	5244	PD-Kemersville Ops Center	3	24.5	1,033.63	0.00%	0
5/31/2008	11000	110	5248	PD-NC/SC C&M Ctr West Staff	2	12	345.72	0.00%	0
5/31/2008	11000	110	5312	PD-High Point Ops Center	1	1	43.29	0.00%	0
5/31/2008	12000	110	5312	PD-High Point Ops Center	1	1	7,446.53	0.00%	0
5/31/2008	11000	110	5313	PD-Greensboro	8	245	1,059.57	0.00%	0
5/31/2008	12000	110	5313	PD-Matthews Ops Center	4	26	1,538.41	0.00%	0
5/31/2008	11000	110	5330	PD-Matthews Ops Center	1	40	317.15	0.00%	0
5/31/2008	12000	110	5331	PD-Newell Ops Center	2	8	1,384.56	0.00%	0
5/31/2008	11000	110	5332	PD-Marshallsville Ops Center	1	36	307.68	0.00%	0
5/31/2008	11000	110	5341	PD-Durham	5	41	1,100.17	0.00%	0
5/31/2008	12000	110	5341	PD-Durham	6	36.5	1,515.53	0.00%	0
5/31/2008	11000	110	5342	PD-Burlington Ops Center	1	8	344.56	0.00%	0
5/31/2008	11000	110	5418	PD-NC/SC C&M South Staff	2	122	3,740.68	0.00%	0

FMIS Resource	Period	Type	Company	FMIS Operating Unit	Description	Employee Count	Hours	Amount	% Alloc to DEO Dist	Amount Alloc to DEO Dist
5/31/2008	11000	110	5435	PD-Little Rock Ops Center		2	36	1,511.59	0.00%	0
5/31/2008	12000	110	5436	PD-Little Rock Ops Center		2	9	359.18	0.00%	0
5/31/2008	11000	110	5437	PD-Fort Mill Ops Center (NC)		1	8	344.58	0.00%	0
5/31/2008	12000	110	5437	PD-Fort Mill Ops Center (NC)		2	10.5	393.75	0.00%	0
5/31/2008	11000	110	5443	PD-Gaston Ops Center		1	8	344.56	0.00%	0
5/31/2008	11000	110	5510	PD-NC/SC/M Southwest Staff		1	70	2,715.62	0.00%	0
5/31/2008	11000	110	5513	PD-Travels Rest Ops Center		2	5	144.06	0.00%	0
5/31/2008	11000	110	5521	PD-Wenwood Ops Center		2	17	717.93	0.00%	0
5/31/2008	12000	110	5521	PD-Yenwood Ops Center		2	18	777.87	0.00%	0
5/31/2008	11000	110	5530	PD-Hendersonville (NC)		2	32	1,275.63	0.00%	0
5/31/2008	12000	110	5530	PD-Hendersonville (NC)		1	3.5	127.42	0.00%	0
5/31/2008	11000	110	5531	PD-Spindale Ops Center		3	45	1,426.25	0.00%	0
5/31/2008	12000	110	5531	PD-Spindale Ops Center		3	52	2,199.52	0.00%	0
5/31/2008	11000	110	5543	PD-Anderson Ops Center		1	1.5	37.25	0.00%	0
5/31/2008	12000	110	5543	PD-Anderson Ops Center		1	5.5	206.25	0.00%	0
5/31/2008	11000	110	5548	PD-Spartanburg Ops Center (SC)		2	6	172.86	0.00%	0
5/31/2008	11000	110	5604	PD-Power Delivery Other		12	788	23,950.65	0.00%	0
5/31/2008	12000	110	5604	PD-Power Delivery Other		1	31	1,128.56	0.00%	0
5/31/2008	11000	110	5703	NCSC Substation O&M - NPL		14	492	17,459.28	0.00%	0
5/31/2008	12000	110	5703	NCSC Substation O&M - NPL		1	14	605	0.00%	0
5/31/2008	11000	110	5704	PD-Power Delivery Other - NPL		1	8	389.32	0.00%	0
5/31/2008	11000	110	5710	PD-Nantahala Staff		1	120	5,971.63	0.00%	0
5/31/2008	11000	110	5713	PD-Indirect Function Alloc-NPL		2	121	3,460.64	0.00%	0
5/31/2008	12000	110	5713	PD-Indirect Function Alloc-NPL		1	2	79.59	0.00%	0
5/31/2008	11000	110	5723	PD Field Ops Car Other-NPL		1	8	200	0.00%	0
5/31/2008	12000	110	5723	PD Field Ops Car Other-NPL		1	2	75	0.00%	0
5/31/2008	11000	110	6335	STC & EMS Engr		8	508.36	18,624.47	0.00%	0
5/31/2008	11000	110	6355	Monitor and Control Trans Sys		1	173.34	7,355.76	0.00%	0
5/31/2008	11000	110	6592	NCSC Substation O&M - N		38	1,528.68	57,030.49	0.00%	0
5/31/2008	12000	110	6592	NCSC Substation O&M - N		1	1	43.22	0.00%	0
5/31/2008	11000	110	6603	NCSC Substation O&M - S		34	1,149.66	40,216.47	0.00%	0
5/31/2008	11000	110	6703	PD-Environmental		14	586	25,217.71	0.00%	0
5/31/2008	11000	110	6715	PD-Car-Meter Lab		12	1,678.18	49,413.18	0.00%	0
5/31/2008	11000	110	6740	PD-Car - Meter Sys Engr Supl		1	8	230.48	0.00%	0
5/31/2008	11000	110	6742	System Administration		4	560	9,944.91	0.00%	0
5/31/2008	11000	110	6744	PD-System Resources		1	4	123.23	0.00%	0
5/31/2008	11000	110	6750	PD-Car-Meter Reading Central		14	396	19,833.87	0.00%	0
5/31/2008	11000	110	7851	SOC		4	613.36	29,124.90	0.00%	0
5/31/2008	11000	110	8048	PD-Indirect Function Alloc		119	11,921.99	438,071.75	0.00%	0
5/31/2008	12000	110	8048	PD-Indirect Function Alloc		13	56.5	1,2019.68	0.00%	0
5/31/2008	11000	110	8097	Lake Management Alloc		4	104	5,895.37	0.00%	0
5/31/2008	11000	110	8310	President DE Carolina		2	22	994.47	0.00%	0
5/31/2008	11000	110	8415	Duke Power - DCS		2	70.5	2,397.13	0.00%	0
5/31/2008	11000	110	8884	Environmental Proj Staff		41	3,255.89	133,165.64	0.00%	0
5/31/2008	12000	110	8984	Environmental Proj Staff		1	5	151.05	0.00%	0
5/31/2008	13000	110	8984	Environmental Proj Staff		5	181	7,792.89	0.00%	0
5/31/2008	11000	110	9814	DukeNet Communication Svcs, LLC		11	1,071.54	38,528.81	0.00%	0
5/31/2008	12000	110	A633	DETM, LLC		4	346.78	15,712.64	0.00%	0
5/31/2008	13000	110	A500	Allen Common		71	3,606.08	168,333.62	0.00%	0
5/31/2008	11000	110	AS00	Allen Common		5	20.75	887.82	0.00%	0
5/31/2008	11000	110	AS01	Allen Unit 1		13	474	16,369.31	0.00%	0
5/31/2008	12000	110	AS01	Allen Unit 1		6	63.5	2,529.43	0.00%	0
5/31/2008	13000	110	AS01	Allen Unit 1		1	2	84.07	0.00%	0
5/31/2008	11000	110	AS02	Allen Unit 2		2	7	315.09	0.00%	0

FMIS Resource	Type	Company	Operating Unit	FMIS Operating Unit Description	Employee Count	Hours	Amount	% Alloc to DEO	Amount Alloc to DEO Dist
5/31/2008	110000	110	ASD03	Allen Unit 3	16	243	7,941.44	0.00%	0
5/31/2008	120000	110	ASD03	Allen Unit 3	5	44	1,687.17	0.00%	0
5/31/2008	130000	110	ASD03	Allen Unit 3	5	85	3,176.75	0.00%	0
5/31/2008	110000	110	ASD04	Allen Unit 4	7	85	2,806.81	0.00%	0
5/31/2008	110000	110	ASD05	Allen Unit 5	12	233.75	9,205.86	0.00%	0
5/31/2008	130000	110	ASD05	Allen Unit 5	4	79	2,930.23	0.00%	0
5/31/2008	110000	110	BA00	Bad Creek Unit Common	15	548	16,761.41	0.00%	0
5/31/2008	120000	110	BA00	Bad Creek Unit Common	4	81.5	2,542.14	0.00%	0
5/31/2008	110000	110	BA04	Bad Creek Unit 4	10	235	7,233.65	0.00%	0
5/31/2008	120000	110	BA04	Bad Creek Unit 4	5	6	279.92	0.00%	0
5/31/2008	130000	110	BA04	Bad Creek Unit 4	1	6	236.11	0.00%	0
5/31/2008	110000	110	BC00	Bellews Creek Common	68	2,983.65	120,949.95	0.00%	0
5/31/2008	120000	110	BC00	Bellews Creek Common	9	32	1,302.98	0.00%	0
5/31/2008	130000	110	BC00	Bellews Creek Common	1	64.5	2,597.59	0.00%	0
5/31/2008	110000	110	BC01	Bellews Creek Unit 1	14	469.5	20,238.69	0.00%	0
5/31/2008	110000	110	BC02	Bellews Creek Unit 2	16	361.5	13,854.20	0.00%	0
5/31/2008	120000	110	BC02	Bellews Creek Unit 2	7	87.5	4,065.44	0.00%	0
5/31/2008	130000	110	BC02	Bellews Creek Unit 2	8	221.5	8,500.84	0.00%	0
5/31/2008	110000	110	BK00	Buck Common	24	451.06	17,560.52	0.00%	0
5/31/2008	110000	110	BK03	Buck Unit 3	2	42	1,342.34	0.00%	0
5/31/2008	110000	110	BK04	Buck Unit 4	1	33	1,134.57	0.00%	0
5/31/2008	110000	110	BK05	Buck Unit 5	11	240.5	10,598.11	0.00%	0
5/31/2008	130000	110	BK05	Buck Unit 5	4	92	4,389.02	0.00%	0
5/31/2008	110000	110	BK06	Buck Unit 6	7	186	8,066.17	0.00%	0
5/31/2008	110000	110	BKCC0	Buck CC Common	1	8	160.4	0.00%	0
5/31/2008	110000	110	BP00	Bulk Power Marketing	22	655.82	35,936.93	0.00%	0
5/31/2008	110000	110	BR00	BULLDOGST CT COMMON	26	2,970.58	145,254.94	0.00%	0
5/31/2008	110000	110	BRED	BUSINESS RELATIONS & ECONOMIC DEV	3	70	2,666.17	0.00%	0
5/31/2008	110000	110	BW00	Bridgewater Common	6	386.68	21,349.34	0.00%	0
5/31/2008	110000	110	BW01	Bridgewater Util 1	13	759.18	36,413.62	0.00%	0
5/31/2008	110000	110	CAT	Catawba Switchyard & Gsu	1	20	1,543.85	0.00%	0
5/31/2008	110000	110	CAT	Catawba Switchyard & Gsu	13	429	13,736.96	0.00%	0
5/31/2008	120000	110	CAT	Catawba Switchyard & Gsu	6	97.5	4,447.36	0.00%	0
5/31/2008	130000	110	CAT	Catawba Switchyard & Gsu	1	39	1,439.20	0.00%	0
5/31/2008	110000	110	CC00	Cedar Creek Common	1	5	228.27	0.00%	0
5/31/2008	110000	110	CC02	Cedar Creek Unit 2	3	30	921	0.00%	0
5/31/2008	110000	110	CCTA	CTA - Capital	79	7,605.10	325,871.56	6.29%	20,497
5/31/2008	120000	110	CCTA	CTA - Capital	1	1	49.28	6.29%	3
5/31/2008	110000	110	CF00	Cowans Ford Common	21	207	7,563.60	0.00%	0
5/31/2008	120000	110	CF00	Cowans Ford Common	1	2.5	107.75	0.00%	0
5/31/2008	110000	110	CF01	Cowans Ford Unit 1	1	2	61.86	0.00%	0
5/31/2008	110000	110	CGAC	Accounting Gvnce	145	20,988.59	1,013,638.58	6.29%	63,758
5/31/2008	120000	110	CGCD	Corp Dvpmt Gvnce	4	63.25	1,959.07	6.28%	123
5/31/2008	110000	110	GEA	Envir Affrs Gvnce	2	346.58	20,807.52	6.29%	1,309
5/31/2008	110000	110	GEX	Exec Gvnenace	5	824.7	46,614.36	6.29%	2,932
5/31/2008	110000	110	GAV	Transp Aviation Gvnce	7	115	4,411.66	6.29%	17,827
5/31/2008	120000	110	GCA	CTA - Governance	10	279.84	12,164.46	0.00%	277
5/31/2008	110000	110	GCD	Corp Dvpmt Gvnce	1	1	0	0	0
5/31/2008	110000	110	GGEA	Envir Affrs Gvnce	5	824.7	46,614.36	6.29%	1,622
5/31/2008	110000	110	GJF	Financial Svcs Gvnce	50	8,016.89	44,282.79	6.29%	27,945
5/31/2008	110000	110	GHR	HR Svcs Gvnce	34	5,380.84	248,471.24	9.07%	22,536
5/31/2008	120000	110	GHR	HR Svcs Gvnce	3	62	1,674.26	9.07%	152
5/31/2008	110000	110	CGIA	Internal Audit Gvnce	34	5,814.57	258,912.22	6.29%	16,286
5/31/2008	120000	110	CGIA	Internal Audit Gvnce	1	3	103.55	6.29%	7

FMIS Resource Type	Company	FMIS Operating Unit	FMIS Operating Unit Description	Employee Count	Hours	Amount	% Alloc to DEO Dist	Amount Alloc to DEO Dist
Period								
5/31/2008	11000	110	CGIR	Investor Rel Gvance	15	2,338.38	62,994.52	6.29%
5/31/2008	12000	110	CGIR	Investor Rel Gvance	4	22.75	702.9	6.29%
5/31/2008	11000	110	CGPA	Pub Affs Gvance	20	3,174.44	163,604.98	6.29%
5/31/2008	12000	110	CGPA	Pub Affs Gvance	2	35.5	1,145.28	6.29%
5/31/2008	11000	110	CGPP	Public Policy Gvance	3	488.68	25,992.62	6.29%
5/31/2008	11000	110	CGPS	Planning Svcs Gvance	28	4,359.93	217,253.77	6.29%
5/31/2008	12000	110	CGPS	Planning Svcs Gvance	2	42.5	1,777.94	6.29%
5/31/2008	11000	110	CN00	Catawba Common	107	4,772.94	163,841.45	0.00%
5/31/2008	12000	110	CN00	Catawba Common	28	298.25	12,531.25	0.00%
5/31/2008	13000	110	CN00	Catawba Common	1	4	147.61	0.00%
5/31/2008	11000	110	CN01	Catawba Unit 1	79	6,631.50	216,210.78	0.00%
5/31/2008	12000	110	CN01	Catawba Unit 1	61	2,678.26	123,472.20	0.00%
5/31/2008	13000	110	CN01	Catawba Unit 1	10	322	12,647.74	0.00%
5/31/2008	12000	110	CN02	Catawba Unit 2	1	20	927.9	0.00%
5/31/2008	11000	110	CS00	CliffsSide 1-4 Common	22	552.74	21,968.49	0.00%
5/31/2008	12000	110	CS00	CliffsSide 1-4 Common	2	15	851.45	0.00%
5/31/2008	13000	110	CS00	CliffsSide 1-4 Common	1	24	877.29	0.00%
5/31/2008	11000	110	CS02	CliffsSide Unit 2	1	8	388.22	0.00%
5/31/2008	12000	110	CS03	CliffsSide Unit 3	3	22	709.47	0.00%
5/31/2008	13000	110	CS03	CliffsSide Unit 3	1	11	432.87	0.00%
5/31/2008	11000	110	CS04	CliffsSide Unit 4	1	5	227.17	0.00%
5/31/2008	13000	110	CS04	CliffsSide Unit 4	1	11	432.87	0.00%
5/31/2008	11000	110	CS05	CliffsSide Unit 5	65	2,479.88	107,955.24	0.00%
5/31/2008	12000	110	CS05	CliffsSide Unit 5	8	27.75	1,136.95	0.00%
5/31/2008	13000	110	CS05	CliffsSide Unit 5	4	139	5,279.68	0.00%
5/31/2008	11000	110	CS06	CliffsSide Unit 6	42	2,132.87	124,795.86	0.00%
5/31/2008	12000	110	CS06	CliffsSide Unit 6	4	14.25	745.05	0.00%
5/31/2008	11000	110	CS67	CliffsSide Com Unit 6 & 7	2	20	1,021.83	0.00%
5/31/2008	12000	110	CUS	Customer Service DP	207	22,922.50	564,191.30	0.00%
5/31/2008	13000	110	CUS	Customer Service DP	28	232	6,853.07	0.00%
5/31/2008	11000	110	CY02	Cayuga Unit 2	2	80	1,915.60	0.00%
5/31/2008	12000	110	CY02	Cayuga Unit 2	2	14	513.52	0.00%
5/31/2008	11000	110	CY04	Cayuga CT Unit 4	1	18	713.04	0.00%
5/31/2008	12000	110	D102	DENA CFO Staff	1	3.2	135.23	0.00%
5/31/2008	11000	110	D106	DENA IM Charge Back	1	14	344.79	0.00%
5/31/2008	12000	110	D221	DE Royal-DENA	4	618.88	36,178.22	0.00%
5/31/2008	11000	110	D287	Duke Energy Royal LLC	2	43.32	2,293.56	0.00%
5/31/2008	12000	110	D700	DE Murray Operating	1	3	140.63	0.00%
5/31/2008	11000	110	DE02	Desbarom Unit 2	1	16	448.84	0.00%
5/31/2008	12000	110	D100	Dillsboro Hydro	9	265	10,592.60	0.00%
5/31/2008	12000	110	DR00	Dan River Common	4	26.5	1,099.85	0.00%
5/31/2008	11000	110	DR01	Dan River Unit 1	4	71	2,315.18	0.00%
5/31/2008	12000	110	DR01	Dan River Unit 1	2	6	234.55	0.00%
5/31/2008	11000	110	DR02	Dan River Unit 2	6	99.26	3,218.30	0.00%
5/31/2008	12000	110	DR02	Dan River Unit 2	4	18	647.28	0.00%
5/31/2008	11000	110	DR03	Dan River Unit 3	6	87.25	2,898.14	0.00%
5/31/2008	12000	110	DRCC	Dan River Unit CC Common	7	126.69	9,398.62	0.00%
5/31/2008	11000	110	EB02	East Bend Unit 2	3	67.25	2,929.34	0.00%
5/31/2008	11000	110	ED00	Edwardsport Coal	2	31	1,661.63	0.00%
5/31/2008	11000	110	ENAV	Transp Aviation Svcs Ent	2	346.68	11,488.36	6.68%

FMIS Resource	Period	Type	Company	FMIS Operating Unit	Description	Employee Count	Hours	Amount	% Alloc to DEO Dist	Amount Alloc to DEO Dist
5/31/2008	11000	110	ENEA	Enviro Affairs Svcs Ent		87	4,604.42	211,719.30	6.88%	14,143
5/31/2008	12000	110	ENEA	Enviro Affairs Svcs Ent		2	3.5	142.48	6.68%	10
5/31/2008	11000	110	ENEX	Exec Services Enterprise		6	998.7	85,484.38	6.68%	5,710
5/31/2008	11000	110	ENFI	Financial Svcs Enterprise		27	4,173.13	202,583.86	6.68%	13,539
5/31/2008	11000	110	ENFI	Financial Svcs Enterprise		2	13.25	432.67	6.68%	29
5/31/2008	12000	110	ENHD	Helpdesk Services		15	2,044.00	67,983.85	9.57%	6,507
5/31/2008	11000	110	ENHD	Helpdesk Services		8	57.75	2,587.98	9.57%	248
5/31/2008	12000	110	ENHR	HR Services Enterprise		166	26,894.39	1,178,263.45	9.57%	112,760
5/31/2008	11000	110	ENHR	HR Services Enterprise		12	134	4,304.58	9.57%	412
5/31/2008	12000	110	ENIE	Legal Governance		34	5,101.37	280,151.70	6.28%	17,622
5/31/2008	11000	110	ENIE	Legal Governance		5	22.75	976.79	6.28%	61
5/31/2008	12000	110	ENMA	ITSM Mgt & Apps Svcs Ent		646	33,484.29	1,568,817.45	6.68%	104,787
5/31/2008	11000	110	ENMA	ITSM Mgt & Apps Svcs Ent		7	16.75	676.73	6.68%	45
5/31/2008	12000	110	ENMF	Mainframe Svcs Ent		40	3,741.75	146,938.58	7.30%	10,727
5/31/2008	11000	110	ENMF	Mainframe Svcs Ent		10	75	3,257.76	7.30%	238
5/31/2008	12000	110	ENPA	Public Affairs Services Ent		52	7,790.49	243,768.41	0.00%	0
5/31/2008	11000	110	ENPA	Public Affairs Services Ent		2	13	486.35	0.00%	0
5/31/2008	12000	110	ENRE	RE Facility Services Ent		58	6,842.92	288,573.84	12.32%	38,415
5/31/2008	11000	110	ENRE	RE Facility Services Ent		3	34	1,247.80	12.32%	154
5/31/2008	12000	110	ENSC	Matis Mgmt Sply Chain Ent		74	11,934.91	436,553.97	5.15%	22,482
5/31/2008	11000	110	ENSC	Matis Mgmt Sply Chain Ent		15	101.25	2,637.01	5.15%	138
5/31/2008	12000	110	ENSS	Server Svcs Enterprise		118	12,547.08	490,740.49	8.38%	41,026
5/31/2008	11000	110	ENSS	Server Svcs Enterprise		14	191.5	8,590.75	8.38%	718
5/31/2008	12000	110	ENTS	Telecom Svcs Enterprise		98	7,860.44	279,875.47	9.57%	26,794
5/31/2008	11000	110	ENTS	Telecom Svcs Enterprise		40	516.5	24,285.73	9.57%	2,324
5/31/2008	12000	110	ENWS	Worksite Svcs Enterprise		77	7,261.17	256,342.97	6.88%	17,558
5/31/2008	11000	110	ENWS	Worksite Svcs Enterprise		15	115	4,957.26	6.88%	340
5/31/2008	12000	110	FC00	Fishing Creek Common		1	8	423.23	0.00%	0
5/31/2008	11000	110	FCHL	Charlotte Garage		31	4,473.68	126,107.13	0.00%	0
5/31/2008	12000	110	FCHL	Charlotte Garage		6	56.5	2,160.95	0.00%	0
5/31/2008	11000	110	FCNS	Catawba Garage		14	2,111.09	57,945.52	0.00%	0
5/31/2008	12000	110	FCNS	Catawba Garage		11	328.75	12,428.07	0.00%	0
5/31/2008	11000	110	FGBO	Greensboro Garage		25	3,466.18	96,843.81	0.00%	0
5/31/2008	12000	110	FGBO	Greensboro Garage		7	35.75	1,443.47	0.00%	0
5/31/2008	11000	110	FGVL	Greenville Garage		23	3,047.8	94,980.31	0.00%	0
5/31/2008	12000	110	FGVL	Greenville Garage		8	14.75	632.83	0.00%	0
5/31/2008	11000	110	FHCT	Fos/Hydro/Cv/Other		63	7,387.79	262,203.59	0.00%	0
5/31/2008	12000	110	FHCT	Fos/Hydro/Cv/Other		14	203.5	8,398.65	0.00%	0
5/31/2008	11000	110	FHDP	Fossil Hydro DP Indirects		98	4,556.80	172,555.01	0.00%	0
5/31/2008	12000	110	FHDP	Fossil Hydro DP Indirects		4	34.5	1,089.16	0.00%	0
5/31/2008	11000	110	FLESE	Leases, Tags, Licenses		1	1	25	0.00%	0
5/31/2008	12000	110	FLESE	Leases, Tags, Licenses		1	1	37.5	0.00%	0
5/31/2008	11000	110	FMNS	Moguire Garage		16	2,221.84	59,406.87	0.00%	0
5/31/2008	12000	110	FMNS	Moguire Garage		4	12.5	508.75	0.00%	0
5/31/2008	11000	110	FMNT	Fossil Maintenance Support		4	30	1,010.83	0.00%	0
5/31/2008	12000	110	FMNT	Fossil Maintenance Support		16	2,295.09	61,098.71	0.00%	0
5/31/2008	11000	110	FONS	Oconee Garage		5	85.5	3,708.55	0.00%	0
5/31/2008	12000	110	FOPR	Fossil Operating Support		65	3,171.25	135,035.89	0.00%	0
5/31/2008	11000	110	FOPR	Fossil Operating Support		1	5	164.25	0.00%	0
5/31/2008	12000	110	POPR	Fossil Operating Support		14	244.5	8,692.19	0.00%	0
5/31/2008	11000	110	FSGO	Strategic Business Svcs		9	708.68	29,304.23	0.00%	0
5/31/2008	12000	110	FSGO	Strategic Business Svcs		1	5	122.63	0.00%	0
5/31/2008	11000	110	FSIT	Computer Related Charges		1	40	1,084.55	0.00%	0
5/31/2008	11000	110	FUEL	FUEL		1	26	770.21	0.00%	0

FMIS Resource Period	Type	Company	Operating Unit	FMIS Operating Unit Description	Employee Count	Hours	Amount	% Alloc to DEO	Amount Alloc to DEO Dist
5/31/2008	11000	110	GB00	Gibson Common	2	343.84	18,776.95	0.00%	0
5/31/2008	11000	110	GB04	Gibson Unit 4	1	40	1,602.90	0.00%	0
5/31/2008	11000	110	GB05	Gibson Unit 5	1	160	6,411.62	0.00%	0
5/31/2008	13000	110	GB05	Gibson Unit 5	1	171	6,852.41	0.00%	0
5/31/2008	11000	110	GF00	Great Falls Common	2	8	355.86	0.00%	0
5/31/2008	13000	110	GG13	Gallagher Unit 3	1	105	4,207.01	0.00%	0
5/31/2008	11000	110	GOAG	NUCLEAR GO AG	13	468.45	14,397.38	0.00%	0
5/31/2008	12000	110	GOAG	NUCLEAR GO AG	4	29.75	1,052.30	0.00%	0
5/31/2008	11000	110	GOCA	NUCLEAR GO CAPITAL	2	1,347.50	56,187.54	0.00%	0
5/31/2008	11000	110	GORE	RE Facility Svcs CLT GO	2	186.34	10,086.80	5.46%	551
5/31/2008	11000	110	HJKW	Happy Jack Windpower	2	46	3,130.03	0.00%	0
5/31/2008	11000	110	HY1M	Fixed Dist Hydro Maint	8	281.85	14,034.24	0.00%	0
5/31/2008	11000	110	HY10	Fd All Hydro Oper	9	193.27	10,598.04	0.00%	0
5/31/2008	11000	110	J000	Jocassee Common	12	243	8,343.92	0.00%	0
5/31/2008	12000	110	J000	Jocassee Common	1	40.5	1,625.39	0.00%	0
5/31/2008	11000	110	J001	Jocassee Unit 1	1	4	203.9	0.00%	0
5/31/2008	11000	110	KE00	KEOWEE COMMON	3	52	1,368.28	0.00%	0
5/31/2008	12000	110	KE00	KEOWEE COMMON	2	6	231.48	0.00%	0
5/31/2008	11000	110	LC05	Lincoln Ct Unit 5	1	10	465.72	0.00%	0
5/31/2008	11000	110	LC06	Lincoln Ct Unit 6	1	92	4,284.57	0.00%	0
5/31/2008	13000	110	LC06	Lincoln Ct Unit 6	1	10	354.93	0.00%	0
5/31/2008	11000	110	LCC0	LINCOLN CT COMMON	13	303.75	10,904.76	0.00%	0
5/31/2008	13000	110	LCC0	LINCOLN CT COMMON	1	10	364.93	0.00%	0
5/31/2008	11000	110	LK00	Lookout Shoals Common	2	6	164.92	0.00%	0
5/31/2008	11000	110	LN00	Lee Common	42	1,703.60	81,435.48	0.00%	0
5/31/2008	12000	110	LN00	Lee Common	4	24.5	1,003.57	0.00%	0
5/31/2008	11000	110	LS00	LEE COMMON	27	804.64	32,674.54	0.00%	0
5/31/2008	12000	110	LS00	LEE COMMON	3	38.5	1,583.91	0.00%	0
5/31/2008	11000	110	LS01	LEE UNIT 1	6	57	2,213.78	0.00%	0
5/31/2008	11000	110	LS02	LEE UNIT 2	3	17	608.84	0.00%	0
5/31/2008	11000	110	LS03	LEE UNIT 3	6	151	5,873.94	0.00%	0
5/31/2008	12000	110	LS03	LEE UNIT 3	1	9.5	242.32	0.00%	0
5/31/2008	11000	110	LC00	LEE CT COMMON	2	22	620.18	0.00%	0
5/31/2008	11000	110	MC00	Micquine Common	85	3,737.70	120,377.18	0.00%	0
5/31/2008	12000	110	MC00	Micquine Common	24	189.25	7,499.90	0.00%	0
5/31/2008	11000	110	MC01	McQuire Unit 1	2	2	10	259.52	0.00%
5/31/2008	12000	110	MC01	McQuire Unit 1	1	3	112.5	0.00%	0
5/31/2008	11000	110	MC02	McQuire Unit 2	12	312	10,596.07	0.00%	0
5/31/2008	12000	110	MC02	McQuire Unit 2	1	1	46.4	0.00%	0
5/31/2008	13000	110	MC02	McQuire Unit 2	1	28	1,126.87	0.00%	0
5/31/2008	11000	110	MCG	McQuire Switchyard & Gsu	6	131	4,282.83	0.00%	0
5/31/2008	12000	110	MCG	McQuire Switchyard & Gsu	1	3	125.37	0.00%	0
5/31/2008	13000	110	MCG	McQuire Switchyard & Gsu	1	1	332.12	0.00%	0
5/31/2008	11000	110	MDC0	Madison CT Common	1	2	110.9	0.00%	0
5/31/2008	11000	110	MIO0	Mt. Island Common	3	16	617.07	0.00%	0
5/31/2008	11000	110	MIO1	Mt. Island Unit 1	1	1	43.69	0.00%	0
5/31/2008	11000	110	MK01	Mill Creek Unit 1	3	55	2,092.19	0.00%	0
5/31/2008	13000	110	MK01	Mill Creek Unit 1	1	20	709.86	0.00%	0
5/31/2008	11000	110	MK02	Mill Creek Unit 2	3	55	2,092.19	0.00%	0
5/31/2008	11000	110	MKCD0	Mill Creek Common	14	374.25	13,622.91	0.00%	0
5/31/2008	11000	110	MLO0	Markland Hydro Common	1	14	648.84	0.00%	0
5/31/2008	11000	110	MS00	Marshall Common	69	1,770.15	75,893.80	0.00%	0
5/31/2008	12000	110	MS00	Marshall Common	9	51	2,219.19	0.00%	0
5/31/2008	13000	110	MS00	Marshall Common	2	29	1,275.37	0.00%	0

FMIS Resource	Period	Type	Company	Operating Unit	FMIS Operating Unit Description	Employee Count	Hours	Amount	% Alloc Dist	Amount Alloc to DEO Dist
5/31/2008	11000	110	MS01	Marshall Unit 1	9	114.5	3,861.04	0.00%	0	0
5/31/2008	12000	110	MS01	Marshall Unit 1	3	12	450	0.00%	0	0
5/31/2008	11000	110	MS02	Marshall Unit 2	14	567.5	27,063.98	0.00%	0	0
5/31/2008	12000	110	MS02	Marshall Unit 2	2	10.5	487.96	0.00%	0	0
5/31/2008	13000	110	MS02	Marshall Unit 2	5	197.5	8,765.90	0.00%	0	0
5/31/2008	11000	110	MS03	Marshall Unit 3	20	1,039.58	54,105.98	0.00%	0	0
5/31/2008	12000	110	MS03	Marshall Unit 3	2	12.5	572.18	0.00%	0	0
5/31/2008	11000	110	MS04	Marshall Unit 4	17	236.5	8,660.20	0.00%	0	0
5/31/2008	12000	110	MS04	Marshall Unit 4	2	9.5	356.25	0.00%	0	0
5/31/2008	13000	110	MS04	Marshall Unit 4	4	132.5	5,434.31	0.00%	0	0
5/31/2008	11000	110	NA00	Nantahala Hydro	4	59	2,954.93	0.00%	0	0
5/31/2008	11000	110	NET	Customer Strategy P&S	43	2,947.30	153,626.34	11.22%	17,237	17,237
5/31/2008	11000	110	NETC	Net DE-Carolinas	34	3,120.14	134,609.97	0.00%	0	0
5/31/2008	12000	110	NETC	Net DE-Carolinas	2	18.25	592.61	0.00%	0	0
5/31/2008	11000	110	NETN	Net DE-North Carolina	2	113.4	7,472.55	0.00%	0	0
5/31/2008	11000	110	NETS	Net DE-South Carolina	3	55.6	3,544.51	0.00%	0	0
5/31/2008	11000	110	NG00	Contingency	3	139.34	8,075.76	0.00%	0	0
5/31/2008	11000	110	NGIM	NUCL GO IM FIXED DISTRIBUTION	61	5,732.97	249,178.44	0.00%	0	0
5/31/2008	11000	110	NMFD	NUCLEAR GO MAINT FIXED DIST	34	694.47	30,314.52	0.00%	0	0
5/31/2008	13000	110	NMFD	NUCLEAR GO MAINT FIXED DIST	2	33	1,388.48	0.00%	0	0
5/31/2008	11000	110	NOFD	NUCLEAR GO OPER FIXED DIST	31	2,133.40	122,063.11	0.00%	0	0
5/31/2008	12000	110	NOFD	NUCLEAR GO OPER FIXED DIST	2	4	141.65	0.00%	0	0
5/31/2008	11000	110	NPCL	All NPAI Hydro Station	6	127	4,984.08	0.00%	0	0
5/31/2008	11000	110	NPLR	Customer Service NP&L	12	1,145.59	32,490.75	0.00%	0	0
5/31/2008	12000	110	NPLR	Customer Service NP&L	3	13.5	44.24	0.00%	0	0
5/31/2008	11000	110	NRPO	Pw/Pt/Ops Pw Ops Non Reg	4	76	3,819.55	0.00%	0	0
5/31/2008	11000	110	NTRW	Northress Windpower	3	70	4,330.06	0.00%	0	0
5/31/2008	11000	110	O230	Oconee 230KV Switchyard	7	366	11,466.75	0.00%	0	0
5/31/2008	12000	110	O230	Oconee 230KV Switchyard	3	43	1,654.17	0.00%	0	0
5/31/2008	11000	110	OC0	Oconee 525 KV Switchyard & Gsu	6	64	2,002.47	0.00%	0	0
5/31/2008	12000	110	OC0	Oconee 525 KV Switchyard & Gsu	1	10	463.95	0.00%	0	0
5/31/2008	11000	110	OCTW	Ocotilla Windpower	3	136	7,576.51	0.00%	0	0
5/31/2008	11000	110	ON00	Oconee Common	81	4,138.13	158,655.03	0.00%	0	0
5/31/2008	12000	110	ON00	Oconee Common	18	86.75	3,406.08	0.00%	0	0
5/31/2008	11000	110	ON01	Oconee Unit 1	65	4,443.00	137,998.90	0.00%	0	0
5/31/2008	12000	110	ON01	Oconee Unit 1	48	1,402.50	63,940.28	0.00%	0	0
5/31/2008	11000	110	ON01	Oconee Unit 1	11	674	26,948.10	0.00%	0	0
5/31/2008	12000	110	ON02	Oconee Unit 2	4	111	4,148.81	0.00%	0	0
5/31/2008	11000	110	ON02	Oconee Unit 2	1	43.5	2,018.18	0.00%	0	0
5/31/2008	12000	110	ON02	Oconee Unit 2	2	44	1,860.38	0.00%	0	0
5/31/2008	11000	110	ONLE	LEE CT CHARGES	1	5	20.71	0.00%	0	0
5/31/2008	13000	110	OX02	Oxford Unit 2	1	6	218.84	0.00%	0	0
5/31/2008	11000	110	ROB3	Generation Capacity CE&G	8	138.48	6,225.87	0.00%	0	0
5/31/2008	11000	110	ROB5	Generation Capacity ULHP	7	12.26	545.2	0.00%	0	0
5/31/2008	11000	110	ROB6	Generation Capacity PSI	7	71.09	3,162.58	0.00%	0	0
5/31/2008	11000	110	R200	DEGS Wind I	6	86	3,842.29	0.00%	0	0
5/31/2008	11000	110	R300	Services - General	4	417.7	19,212.95	0.00%	0	0
5/31/2008	11000	110	R303	Services - Indirect	1	138.68	12,160.00	0.00%	0	0
5/31/2008	11000	110	R305	Allocate to CGE & Subs	1	173.34	27,168.00	0.00%	0	0
5/31/2008	11000	110	R327	Allocate to CGE & Subs	1	8	397.7	0.00%	0	0
5/31/2008	11000	110	R332	Miami Fort Station	1	24	910.32	0.00%	0	0
5/31/2008	11000	110	R333	Zimmer	1	24	610.32	0.00%	0	0
5/31/2008	11000	110	R334	Beckford Station	3	20	702.01	0.00%	0	0
5/31/2008	11000	110	R340	Electric Transmission & Dist	7	72.85	2,914.38	0.00%	0	0

FMIS Resource	Period	Company	Operating Unit	FMIS Operating Unit Description	Employee Count	Hours	Amount	% Alloc to DEO Dist	Amount Alloc to DEO Dist
5/31/2008	12000	110	R340	Electric Transmission & Dist	1	1	37.5	0.00%	0
5/31/2008	11000	110	R341	General Electric Operations	4	135.2	11,816.34	0.00%	0
5/31/2008	11000	110	R342	Gas Operations	3	44.2	2,618.18	0.00%	0
5/31/2008	11000	110	R349	CG&E NR Gen Services	2	124.5	5,847.18	0.00%	0
5/31/2008	11000	110	R360	Electric Transmission & Dist	6	19.75	657.69	0.00%	0
5/31/2008	12000	110	R360	Electric Transmission & Dist	1	1	37.5	0.00%	0
5/31/2008	11000	110	R361	General Electric Operations	6	42.1	3,289.86	0.00%	0
5/31/2008	11000	110	R362	Gas Operations	2	4.49	412.8	0.00%	0
5/31/2008	11000	110	R370	Electric Transmission & Dist	7	306.24	12,884.18	0.00%	0
5/31/2008	11000	110	R371	General Electric Operations	10	544.98	35,335.92	0.00%	0
5/31/2008	11000	110	R377	Cayuga CT	2	3	148.71	0.00%	0
5/31/2008	11000	110	R394	Elec Dist PSI - ED5	2	6.5	162.5	0.00%	0
5/31/2008	12000	110	R394	Elec Dist PSI - ED5	3	10.5	393.75	0.00%	0
5/31/2008	11000	110	R433	Cinergy Solutions Inc	8	1,117.36	83,135.83	0.00%	0
5/31/2008	12000	110	R433	Cinergy Solutions Inc	1	23.5	1,101.57	0.00%	0
5/31/2008	11000	110	R434	CSGP of Southeast Texas LLC	1	18	791.63	0.00%	0
5/31/2008	11000	110	R440	CINERGY SOLUTIONS HDNG CO INC	8	172.48	6,902.10	0.00%	0
5/31/2008	11000	110	R467	Cinergy Solutions Utility Inc	1	-17.87	-1,084.35	0.00%	0
5/31/2008	11000	110	R477	Cinergy Ventures LLC	4	268.65	12,690.38	0.00%	0
5/31/2008	11000	110	R478	Cherry One Inc	2	13	322.3	0.00%	0
5/31/2008	11000	110	R501	Duke Energy Fayette LLC	1	5	307.22	0.00%	0
5/31/2008	11000	110	R503	Duke Energy Washington LLC	1	5	307.22	0.00%	0
5/31/2008	11000	110	R505	Duke Energy Hanging Rock, LLC	4	73	3,726.70	0.00%	0
5/31/2008	11000	110	R511	Miami Fort Unit 8	1	134.5	4,615.97	0.00%	0
5/31/2008	11000	110	R537	Beckford Unit 6	2	102	4,684.19	0.00%	0
5/31/2008	11000	110	R539	Gibson Unit 5	3	88	3,722.83	0.00%	0
5/31/2008	11000	110	R900	PSI Customer Service - Svcs	1	63.32	4,248.46	0.00%	0
5/31/2008	11000	110	R905	CGE Elec Cust Svrcs - Svcs	1	56.5	3,790.24	0.00%	0
5/31/2008	11000	110	R907	CGE Gas Cust Service - Svcs	2	58.86	3,429.23	0.00%	0
5/31/2008	11000	110	R909	CGE Electric Other - Services	2	303.34	20,693.24	0.00%	0
5/31/2008	11000	110	R913	ULHP Elec Cust Service - Svcs	1	10.94	733.86	0.00%	0
5/31/2008	11000	110	R915	ULHP Gas Cust Services - Svcs	1	7.72	518.68	0.00%	0
5/31/2008	11000	110	R917	ULHP Electric Other - Services	1	43.34	3,552.50	0.00%	0
5/31/2008	11000	110	R921	Beckford Unit 8	1	173.34	11,372.00	0.00%	0
5/31/2008	11000	110	R800	Riverbend Common	28	668.74	26,773.00	0.00%	0
5/31/2008	12000	110	RB00	Riverband Common	2	6	225	0.00%	0
5/31/2008	11000	110	RB04	Riverband Unit 4	1	3	157.58	0.00%	0
5/31/2008	12000	110	RB04	Riverband Unit 4	1	5.5	194.62	0.00%	0
5/31/2008	11000	110	RB05	Riverband Unit 5	1	3	157.58	0.00%	0
5/31/2008	11000	110	RB06	Riverband Unit 6	2	25	1,019.10	0.00%	0
5/31/2008	12000	110	RB06	Riverband Unit 6	1	10	463.95	0.00%	0
5/31/2008	11000	110	RB07	Riverband Unit 7	1	8	188.72	0.00%	0
5/31/2008	12000	110	RB07	Riverband Unit 7	1	1.5	53.08	0.00%	0
5/31/2008	11000	110	RC00	Rocky Creek Common	1	9	375.32	0.00%	0
5/31/2008	11000	110	RCGH	Net Product Gas CGE	5	200.05	6,465.92	0.00%	0
5/31/2008	12000	110	RCGH	Net Product Gas CGE	2	4.5	145.55	0.00%	0
5/31/2008	11000	110	REPO	Pwr Png & Ops Pwr Ops Reg	26	2,054.82	104,058.67	0.00%	0
5/31/2008	12000	110	REPO	Pwr Png & Ops Pwr Ops Reg	1	3.5	113.36	0.00%	0
5/31/2008	11000	110	RH00	Rhodhiss Common	1	8	238.6	0.00%	0
5/31/2008	11000	110	RK00	Rockingham Common	7	169	6,858.18	0.00%	0
5/31/2008	11000	110	RPEN	Net Product Electric - PSI	4	44.7	1,052.66	0.00%	0
5/31/2008	12000	110	RPEN	Net Product Electric - PSI	2	1.5	48.85	0.00%	0
5/31/2008	11000	110	RUEN	Net Product Electric ULHP	5	82.95	2,658.62	0.00%	0
5/31/2008	12000	110	RUEN	Net Product Electric ULHP	2	0.75	23.35	0.00%	0

FMIS Resource Type	Company	Operating Unit	FMIS Operating Unit Description	Employee Count	Hours	Amount	% Alloc to DEO Dist	Amount Alloc to DEO Dist
5/31/2008	11000	110	STD Standard Services	47	3,181.04	136,792.86	11.22%	15,348
5/31/2008	12000	110	STD Standard Services	3	20.25	768.4	11.22%	86
5/31/2008	11000	110	STD DE - Carolinas	29	1,377.01	63,740.10	0.00%	0
5/31/2008	11000	110	Energy Marketing & Management	1	0.72	30.43	0.00%	0
5/31/2008	11000	110	DUKE ENERGY INTERNATIONAL	30	4,901.05	280,063.53	0.00%	0
5/31/2008	12000	110	Duke Energy International	2	13	569.89	0.00%	0
5/31/2008	14000	110	Unproductive	1,922.00	46,035.50	1,730,151.65	69,206	69,206
5/31/2008	11000	110	Acctg Svcs Utility	25	4,035.37	168,633.72	6.54%	11,029
5/31/2008	11000	110	ESS Elec Dist Utility	13	2,175.40	108,755.34	9.70%	10,549
5/31/2008	12000	110	ESS Elec Dist Utility	3	76	2,850.00	9.70%	276
5/31/2008	11000	110	Pwr Plng&Ops Dist Plng Util	14	2,306.76	102,124.65	10.04%	10,253
5/31/2008	11000	110	Enviro Affairs Svcs Utility	39	2,091.42	98,808.85	10.85%	10,504
5/31/2008	11000	110	Eng & Constr Pwr Prod Util	6	118.04	6,371.40	0.00%	0
5/31/2008	11000	110	Eng & Constr ED Utility	59	9,648.72	42,717.57	13.38%	56,299
5/31/2008	11000	110	Eng & Constr ET Utility	2	87.22	5,284.60	13.12%	691
5/31/2008	11000	110	Exec Services Utility	6	1,040.04	115,629.00	6.54%	7,582
5/31/2008	11000	110	Financial Services Utility	19	3,002.76	137,544.94	6.54%	8,985
5/31/2008	11000	110	Fuels Utility	7	1,040.84	44,387.76	0.00%	0
5/31/2008	11000	110	Pwr Plng&Ops Gen Plng Util	23	2,765.09	105,848.77	0.00%	0
5/31/2008	11000	110	Mats Mgmt Inventory Util	7	1,213.38	42,913.22	17.33%	7,437
5/31/2008	11000	110	Legal Services Utility	6	893.7	81,572.83	6.54%	5,335
5/31/2008	12000	110	LTLE Legal Services Utility	1	5	192.52	6.54%	13
5/31/2008	11000	110	UTMA ITSMgt & Apps Utility	44	3,668.53	155,756.82	6.54%	10,186
5/31/2008	11000	110	UTMR M&CR Mfr Rdg&Pmt Proc Util	103	14,991.57	530,652.90	0.00%	0
5/31/2008	12000	110	UTMR M&CR Mfr Rdg&Pmt Proc Util	7	15.75	482.27	0.00%	0
5/31/2008	11000	110	UTMS Meter Svcs Utility	2	208	10,389.76	8.24%	857
5/31/2008	11000	110	UTPO Pwr Plng & Ops Pwr Ops Util	114	7,983.42	337,486.54	0.00%	0
5/31/2008	11000	110	UTPS Planning Svcs Utility	17	2,478.91	129,316.46	6.54%	8,457
5/31/2008	11000	110	UTRA Rates Utility	1	173.34	7,894.60	11.22%	866
5/31/2008	11000	110	UTSC Mats Mgmt Sply Chn Util	5	832.36	33,366.61	5.80%	1,935
5/31/2008	11000	110	UTSD M&CR Sales & Demand Util	7	1,126.71	58,918.42	11.22%	6,511
5/31/2008	11000	110	UTTO Pwr Plng&Ops Trans Ops Util	12	1,883.40	90,576.30	0.00%	0
5/31/2008	11000	110	UTTP Pwr Plng&Ops Trans Plng Util	4	693.36	45,045.22	10.38%	4,678
5/31/2008	11000	110	UTTR ESS Elec Tran Util	5	868.7	38,793.60	6.70%	2,699
5/31/2008	11000	110	UTVE Transp Vehicles Utility	14	2,076.58	83,098.26	10.48%	8,717
5/31/2008	11000	110	UTWH Pwr Plng&Ops Whistle Ops Util	6	789.72	44,177.74	0.00%	0
5/31/2008	11000	110	WA03 Waterres Unit 3	2	5	192.73	0.00%	0
5/31/2008	11000	110	WY00 Wyle Common	3	23	883.73	0.00%	0
5/31/2008	16000	110		176	-5,467.48	-202,795.50	0.00%	0
			9,041.00	561,648.02	23,152,361.29		926,285	11,115,420

DE-Ohio (Summary of DEBS Labor for May 2008)
Allocation to DE-Ohio

FMIS Resource	Type	Company	Operating Unit	FMIS Operating Unit Description	Employee Count	Hours	Amount	Amount	
								% Alloc to DEO Dist	Alloc to DEO Dist
5/31/2008	11000	110	CCIA	CTA - Capital	79	7,605.10	325,871.56	6.29%	20,497
5/31/2008	11000	110	CGAC	Accounting Svcs	145	20,989.59	1,013,638.58	6.29%	63,758
5/31/2008	11000	110	CGAV	Transp Aviation Svcs	21	3,467.51	133,945.64	6.29%	8,425
5/31/2008	11000	110	CGCD	Corp Dvlpmnt Svcs	2	348.68	20,807.52	6.29%	1,309
5/31/2008	11000	110	CGEA	Envir Affrs Svcs	5	824.7	46,614.36	6.29%	2,932
5/31/2008	11000	110	CGEX	Exec Governance	12	1,980.06	283,423.30	6.29%	17,827
5/31/2008	11000	110	CGFI	Financial Svcs Svcs	50	8,016.89	444,282.79	6.29%	27,945
5/31/2008	11000	110	CGHR	HR Svcs Svcs	34	5,380.84	248,471.24	9.07%	22,536
5/31/2008	11000	110	CGIA	Internal Audit Svcs	34	5,814.57	258,912.22	6.29%	16,286
5/31/2008	11000	110	CGIR	Investor Rel Svcs	15	2,338.38	82,984.62	6.29%	5,220
5/31/2008	11000	110	CGPA	Pub Affrs Svcs	20	3,174.44	163,604.98	6.29%	10,291
5/31/2008	11000	110	CGPP	Public Policy Svcs	3	488.68	25,992.62	6.29%	1,635
5/31/2008	11000	110	CGPS	Planning Svcs Svcs	28	4,359.93	217,253.77	6.29%	13,665
5/31/2008	11000	110	DRE	RE Fac Svcs DP Field Lcs	33	1,500.16	63,232.15	2.07%	1,309
5/31/2008	11000	110	ENAV	Transp Aviation Svcs Ent	2	346.68	11,488.36	6.68%	767
5/31/2008	11000	110	ENEA	Enviro Affairs Svcs Ent	87	4,604.42	211,719.30	6.68%	14,143
5/31/2008	11000	110	ENE	Exec Services Enterprise	6	998.7	85,484.38	6.68%	5,710
5/31/2008	11000	110	ENFI	Financial Svcs Enterprise	27	4,173.13	202,683.86	6.68%	13,539
5/31/2008	11000	110	ENHD	Helpdesk Services	15	2,044.00	67,993.85	9.57%	6,507
5/31/2008	11000	110	ENHR	HR Services Enterprise	166	26,894.39	1,178,263.45	9.57%	112,760
5/31/2008	11000	110	ENLE	Legal Governance	34	5,101.37	280,151.70	6.29%	17,622
5/31/2008	11000	110	ENMA	ITS Mgt & Apps Svcs Ent	646	33,484.29	1,568,817.45	6.68%	104,797
5/31/2008	11000	110	ENMF	Mainframe Svcs Ent	40	3,741.75	146,938.58	7.30%	10,727
5/31/2008	11000	110	ENRE	RE Facility Services Ent	58	6,642.92	295,573.84	12.32%	36,415
5/31/2008	11000	110	ENSC	Matis Mgmt Svcs Chain Ent	74	11,934.91	436,553.07	5.15%	22,482
5/31/2008	11000	110	ENT	Server Svcs Enterprise	118	12,547.06	490,740.49	8.36%	41,026
5/31/2008	11000	110	ENTS	Telecom Svcs Enterprise	96	7,860.44	279,975.47	9.57%	26,794
5/31/2008	11000	110	ENWS	Worksta Svcs Enterprise	77	7,261.17	256,342.97	6.85%	17,559
5/31/2008	11000	110	GORE	RE Facility Svcs CLT GO	2	185.34	10,096.80	5.46%	551
5/31/2008	11000	110	NET	Customer Strategy P&S	43	2,947.30	153,626.34	11.22%	17,237
5/31/2008	11000	110	STD	Standard Services	47	3,181.04	136,792.86	11.22%	15,348
5/31/2008	11000	110	UTAC	Acctg Svcs Utility	25	4,035.97	168,633.72	6.54%	11,029
5/31/2008	11000	110	UTDI	ESS Elec Dist Utility	13	2,175.40	108,755.34	9.70%	10,549
5/31/2008	11000	110	UTDP	Pwr Plng&Ops Dist Plng Util	14	2,306.76	102,124.65	10.04%	10,253
5/31/2008	11000	110	UTEA	Enviro Affairs Svcs Utility	39	2,091.42	96,808.85	10.85%	10,504
5/31/2008	11000	110	UTED	Eng & Constr ED Utility	59	9,649.72	421,717.57	13.35%	56,299
5/31/2008	11000	110	UTET	Eng & Constr ET Utility	2	87.22	5,264.50	13.12%	691

FMIS Resource	Type	Company	FMIS Operating Unit	FMIS Operating Unit Description	Employee Count	Hours	Amount	Amount		
								% Alloc to DEO	DEO Dist	Dist
5/31/2008	11000	110	UTEX	Exec Services Utility	6	1,040.04	115,629.00	6.54%	7,562	
5/31/2008	11000	110	UTFI	Financial Services Utility	19	3,002.76	137,544.94	6.54%	8,995	
5/31/2008	11000	110	UTIN	Matis Mgmt Inventory Util	7	1,213.38	42,913.22	17.33%	7,437	
5/31/2008	11000	110	UTLE	Legal Services Utility	6	893.7	81,572.83	6.54%	5,335	
5/31/2008	11000	110	UTMA	ITS Mgt & Apps Utility	44	3,688.53	155,756.82	6.54%	10,186	
5/31/2008	11000	110	UTMS	Meter Svcs Utility	2	208	10,399.76	8.24%	857	
5/31/2008	11000	110	UTPS	Planning Svcs Utility	17	2,479.91	129,316.46	6.54%	8,457	
5/31/2008	11000	110	UTRA	Rates Utility	1	173.34	7,894.60	11.22%	886	
5/31/2008	11000	110	UTSC	Matis Mgmt Sply Chn Util	5	832.36	33,366.61	5.80%	1,935	
5/31/2008	11000	110	UTSD	M&CR Sales & Demand Util	7	1,126.71	58,919.42	11.22%	6,611	
5/31/2008	11000	110	UTTP	Pwr Plng&Ops Trans Plng Util	4	693.36	45,045.22	10.38%	4,676	
5/31/2008	11000	110	UTTR	ESS Elec Tran Utility	5	866.7	38,793.60	6.70%	2,599	
5/31/2008	11000	110	UTVE	Transp Vehicles Utility	14	2,076.58	83,098.26	10.49%	8,717	
							\$10,985,833			\$851,197
				Total Resource Code 11000						
5/31/2008	12000	110	CCTA	CTA - Capital Accounting Gvrnce	1	1	49.29	6.29%	3	
5/31/2008	12000	110	CGAC	Transp Aviation Gvrnce	4	63.25	1,959.07	6.29%	123	
5/31/2008	12000	110	CGAV	HR Svcs Gvrnce	7	115	4,411.66	6.29%	277	
5/31/2008	12000	110	CGHR	Internal Audit Gvrnce	3	62	1,674.26	9.07%	152	
5/31/2008	12000	110	CGIA	Investor Rel Gvrnce	1	3	103.55	6.29%	7	
5/31/2008	12000	110	CGIR	Pub Affrs Gvrnce	4	22.75	702.9	6.29%	44	
5/31/2008	12000	110	CGPA	Planning Svcs Gvrnce	2	35.5	1,145.28	6.29%	72	
5/31/2008	12000	110	CGPS	RE Fac Svcs DP Field Locs	2	42.5	1,777.94	6.29%	112	
5/31/2008	12000	110	DPRE	Enviro Affairs Svcs Ent	1	3	103.5	2.07%	2	
5/31/2008	12000	110	ENEA	Financial Svcs Enterprise	2	3.5	142.48	6.68%	10	
5/31/2008	12000	110	ENFI	Helpdesk Services	2	13.25	432.67	6.68%	29	
5/31/2008	12000	110	ENHD	HR Services Enterprise	8	57.75	2,587.89	9.57%	248	
5/31/2008	12000	110	ENHR	Legal Governance	12	134	4,304.59	9.57%	412	
5/31/2008	12000	110	ENLE	ITS Mgt & Apps Svcs Ent	5	22.75	976.79	6.29%	61	
5/31/2008	12000	110	ENMA	Mainframe Svcs Ent	7	16.75	676.73	6.68%	45	
5/31/2008	12000	110	ENMF	RE Facility Services Ent	10	75	3,257.76	7.30%	238	
5/31/2008	12000	110	ENRE	Matis Mgmt Sply Chain Ent	3	34	1,247.80	12.32%	154	
5/31/2008	12000	110	ENSC	Server Svcs Enterprise	15	101.25	2,637.01	5.15%	136	
5/31/2008	12000	110	ENSS	Telecom Svcs Enterprise	14	191.5	8,590.75	8.36%	718	
5/31/2008	12000	110	ENTS	Worksta Svcs Enterprise	40	516.5	24,285.73	9.57%	2,324	
5/31/2008	12000	110	ENWS	Standard Services	15	115	4,957.26	6.85%	340	
5/31/2008	12000	110	STD	ESS Elec Dist Utility	3	20.25	768.4	11.22%	86	
5/31/2008	12000	110	UTDI	Legal Services Utility	3	76	2,850.00	9.70%	276	
5/31/2008	12000	110	UTLE		1	5	192.52	6.54%	13	
							\$69,836			\$5,882
				Total Resource Code 12000						

<u>FMIS Resource Type</u>	<u>Company</u>	<u>FMIS Operating Unit</u>	<u>FMIS Operating Unit Description</u>	<u>Employee Count</u>	<u>Hours</u>	<u>Amount</u>	<u>% Alloc to DEO Dist</u>	<u>Amount Alloc to DEO Dist</u>
5/31/2008	14000	110	UNPC Unproductive	1922	46035.5	1,730,151.65	4.00%	69,206
			Total Resource Code 14000			\$1,730,152		\$69,206
			Total Corp 110 Costs allocated to DE-Ohio			\$12,785,821	7.24%	\$926,285
				x	12			
			Annualized Total Labor from Corp 110 Allocated to DE-Ohio Distribution					
						\$11,115,420		

Duke Energy Ohio

Example of Governance Costs included in Test Year

Duke Energy Corp Officer	Operating Unit Time Is Allocated to:			DE-Ohio Share (%)
	Code	Description	Percent	
Jim Rogers Chief Executive Officer	CGEX	Executive Governance	100%	6.28%
Jim Turner Group Executive, President & COO - FE&G	CGEX UTEX	Executive Governance Exec Services Utility Sub-Total (DE-Ohio)	50% 50%	3.15% 3.27% 6.42%
David Hauser Group Executive & Chief Financial Officer	CGEX	Exec Governance	100%	6.29%
Myron Caldwell SVP Rates & Regulatory Accounting	0602 GDKY RRB1 RRB2 RRB3 GDOH	Rates & Regulat Affairs - FE&G DE-Kentucky Gas Other Fr Elec General - DE-Ohio Fr Elec General - DE-Indiana Fr Elec General - DE-Kentucky DE-Ohio Gas Other Sub-Total (DE-Ohio)	50% 2% 22% 22% 2% 2%	0.00% 0.00% 18.70% 0.00% 0.00% 0.00% 18.70%
Steve Young Senior VP & Controller	CGAC	Accounting Governance	100%	6.28%
Marc Manly Group Executive & Chief Legal Officer	ENLE	Legal Governance	100%	6.29%
Chris Rolfe Group Executive & Chief Administrative Officer	CGEX	Executive Governance	100%	6.29%
Theopolis Holeman SVP - Power Delivery	UTEX	Exec Services Utility	100%	6.54%
Jennifer Weber SVP & Chief Human Resources Officer	CGHR	HR Services Governance	100%	9.07%
Steven De May VP & Treasurer	CGFI	Financial Svcs Gvrnce	100%	6.29%

RECEIVED-DOCKETING DIV
BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO MAR -3 AM 9:00

PUCO

In the Matter of the Application of)
The Cincinnati Gas & Electric)
Company to Enter a Contract)
with its Non-Regulated Affiliate,)
Cinergy Communications, Inc.,)
to Transfer Certain Communications)
Towers and Lease Space on)
those Communications Towers.)

99
Case No. 98-28-GA-AEC ✓

99
Case No. 98-29-EL-AEC

**Second Amended Application of the Cincinnati Gas & Electric
Company to Enter a Contract to Transfer Communications Towers
to Cinergy Communications, Inc., and Lease Space on those
Communications Towers**

The Cincinnati Gas & Electric Company (CG&E) is an Electric Light company and a Natural Gas Company subject to the jurisdiction of the Public Utilities Commission of Ohio (Commission) pursuant to R.C. 4905.03. Cinergy Communications, Inc., (CCI) is an affiliate of CG&E under 15 U.S.C. 79b and is not subject to the Commission's jurisdiction because it is not a Public Utility pursuant to R.C. 4905.03.

CG&E and CCI intend to enter a contract (Exhibit 1), effective when signed and approved by the Commission, to transfer to CCI CG&E's Communications Towers listed therein. CG&E seeks the Commission's approval for this transaction pursuant to the Ohio Joint Stipulation and Agreement (Joint Stipulation) CG&E signed with the Commission and the Office of the Consumers' Counsel (OCC), as an

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**Communication Tower Sale
Effects on CG&E Customers
(In Millions)**

Before transaction

Return on communication towers	\$ 0.477	\$ 0.448	\$ 0.419	\$ 0.390	\$ 0.361	\$ 0.333	\$ 0.304	\$ 0.275	\$ 0.246	\$ 0.217
Ongoing tower maintenance	\$ 0.100	\$ 0.103	\$ 0.106	\$ 0.109	\$ 0.113	\$ 0.116	\$ 0.119	\$ 0.123	\$ 0.127	\$ 0.130
Tower property taxes	0.205	0.211	0.218	0.224	0.231	0.238	0.245	0.252	0.260	0.268
Tower depreciation	0.178	0.178	0.178	0.178	0.178	0.178	0.178	0.178	0.178	0.178
Revenues from third-parties	(0.182)	(0.191)	(0.201)	(0.211)	(0.221)	(0.232)	(0.244)	(0.256)	(0.269)	(0.282)
Existing regulatory asset recovery	<u>2.923</u>	<u>2.481</u>	<u>2.298</u>	<u>2.136</u>	<u>1.974</u>	<u>1.812</u>	<u>1.849</u>	<u>1.487</u>	<u>1.325</u>	<u>1.182</u>
Costs to customer	\$ 3.402	\$ 3.210	\$ 3.019	\$ 2.828	\$ 2.638	\$ 2.444	\$ 2.252	\$ 2.059	\$ 1.886	\$ 1.673

Balance Sheet

Communication tower net plant	\$ 2.761	\$ 2.583	\$ 2.405	\$ 2.227	\$ 2.049	\$ 1.871	\$ 1.693	\$ 1.515	\$ 1.337	\$ 1.159
Existing regulatory asset	\$ 9,000	\$ 8,900	\$ 7,000	\$ 6,000	\$ 5,000	\$ 4,000	\$ 3,000	\$ 2,000	\$ 1,000	\$ -

After transaction

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>	<u>Year 8</u>	<u>Year 9</u>	<u>Year 10</u>
Operating lease to Lattice	\$ 1,127	\$ 1,183	\$ 1,242	\$ 1,304	\$ 1,370	\$ 1,438	\$ 1,510	\$ 1,586	\$ 1,665	\$ 1,748
CG&E land lease income	(0.107)	(0.112)	(0.118)	(0.124)	(0.130)	(0.137)	(0.143)	(0.151)	(0.158)	(0.166)
Existing regulatory asset recovery	<u>0.783</u>	<u>0.708</u>	<u>0.680</u>	<u>0.613</u>	<u>0.567</u>	<u>0.520</u>	<u>0.473</u>	<u>0.427</u>	<u>0.380</u>	<u>0.334</u>
Costs to customer	\$ 1,773	\$ 1,777	\$ 1,784	\$ 1,794	\$ 1,806	\$ 1,821	\$ 1,840	\$ 1,862	\$ 1,887	\$ 1,916

Customer savings
from the transaction:

Present value of savings:

Balance Sheet
Communication tower net plant
Existing regulatory asset

SCHEDULE C-3.13a

THE CINCINNATI GAS & ELECTRIC COMPANY
Case No. 05-0059-EL-AIR
Lattice Towers Adjustment - Lease Expense

(1) Year 5 Annual Tower Lease Expense Cap (a)	\$ 1,370,000
(2) Year 6 Annual Tower Lease Expense Cap (a)	<u>1,438,000</u>
(3) Test Year Annual Tower Lease Expense Cap [(1) x 11/12]+[(2) x 1/12]	1,375,667
(4) Test Year Tower Lease Expense (b)	<u>1,545,477</u>
(5) Total Adjustment Required (3) - (4)	(169,810)
(6) Jurisdictional Allocation (c)	<u>35.236%</u>
(7) Jurisdictional Tower Lease Expense Adjustment (5) x (6)	\$ <u>(59,834)</u>

- (a) Revised Exhibit 2, Case Nos. 99-28-CA-AEC and 99-29-EL-AEC
(b) Staff's Data Request 38
(c) Applicant's Schedule B-7

Attachment Staff-DR-55-001

DUKE ENERGY OHIO, INC.
Case No. 05-0059-EL-AIR
Lattice Towers Adjustment - Lease Expense

	Total	Jurisdictional Percent (c)	Jurisdictional Amount
(1) Year 8 Annual Tower Lease Expense Cap (a)	\$ 1,686,000		
(2) Year 9 Annual Tower Lease Expense Cap (a)	<u>1,665,000</u>		
(3) Test Year Annual Tower Lease Expense Cap [(1) x 5/12]+[(2) x 7/12]	1,632,083	51%	832,362
(4) Test Year Tower Lease Expense	<u>1,437,213</u> (b)	51%	<u>736,240</u>
(5) Tower Lease Expense Adjustment (3) - (4)	<u>\$ 194,870</u>		<u>\$ 96,122</u>

- (a) Revised Exhibit 2, Case Nos. 99-28-GA-AEC and 99-29-EL-AEC
(b) Represents lease expense for 12 months ended June 30, 2008.
(c) Based on allocations used in the company's accounting system.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 08-709-EL-AIR
ADJUST UNCOLLECTIBLE EXPENSE
12 MONTHS ENDING DECEMBER 31, 2008

SCHEDULE WPC-3.15b
02/20/09

	Uncollectible Acct. 904 (a)	Revenue (b)	Ratio % (c)
2005	\$ 19,544,603	\$ 1,267,747,966	1.5417%
2006	19,413,930	1,550,409,662	1.2522%
2007	<u>19,417,641</u> ⁽¹⁾	<u>1,760,473,247</u>	<u>1.1060%</u>
Total	\$ 58,430,174	\$ 4,578,630,875	1.2761%

Company Rebuttal Position

	Uncollectible Acct. 904 (a)	Acct. 426 (b)	Total (c)	Revenue (b)	Ratio % (c)
2005	\$ 19,544,603	\$ 6,261,598	\$ 25,806,201	\$ 1,267,747,966	2.0356%
2006	19,413,930	8,231,960	\$ 27,645,890	1,550,409,662	1.7831%
2007	<u>19,417,641</u>	<u>9,303,654</u>	<u>28,721,295</u>	<u>1,760,473,247</u>	<u>1.6315%</u>
Total	\$ 58,376,174	\$ 23,797,212	\$ 82,173,386	\$ 4,578,630,875	1.7947%

Note: (1) Staff's figure for 2007 included a transposition error which is corrected below.