

Todd A. Snitchler, Chairman

Commissioners

Cheryl Roberto Steven D. Lesser Andre T. Porter Lynn Slaby

June 20, 2012

Amy Spiller, Counsel of Record Duke Energy Ohio, Inc. 139 East Fourth Street 1303-Main P.O. Box 961 Cincinnati, OH 45201-0960

In the Matter of the Application of Duke

Energy Ohio, Inc. for an Increase in Gas

Rates.

In the Matter of the Application of Duke

Energy Ohio, Inc. for Tariff Approval.

In the Matter of the Application of Duke

Energy Ohio, Inc. for Approval of an Alternative Rate Plan for Gas Distribution

Service.

In the Matter of the Application of Duke Energy Ohio, Inc. for Approval to Change

Accounting Methods.

Case No. 12-1685-GA-AIR

Case No. 12-1686-GA-ATA

Case No. 12-1687-GA-AAM

Case No. 12-1688-GA-AAM

Ms. Spiller:

As part of an application to increase rates, the Ohio Administrative Code (OAC), requires that the applicant company include an executive summary of its management policies, practices and organization employed to meet the corporate goals determined by the board of directors and corporate officers. Section 4901-7, App. A, Ch. II (B)(9), OAC. In addition to this summary, the company must also address three staff-identified functional areas of management policies or practices. The staff must file a letter, within ten business days of the pre-filing notice, setting forth the functional areas that the utility must address.

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Staff hereby selects two functional areas that Duke Energy Ohio, Inc. (Duke) must include in the applications to be filed in the above referenced cases. Duke shall provide the Standard Filing Requirements (SFR) information relating to Finance and Accounting, in the areas of accounting systems and financial reporting as provided in Section 4901-7, App. A, Ch. II (B)(9)(b)(ii), with a specific emphasis on the development and use of its cost allocation methodology and factors; and information technology, as provided in Section 4901-7, App. A, Ch. II (B)(9)(f)(ii).

Respectfully submitted,

Doris McCarter, Division Chief

Capital Recovery and Financial Analysis

Public Utilities Commission of Ohio

DDP/klk

cc: Parties of Record

PROOF OF SERVICE

I hereby certify that a true copy of the foregoing letter submitted on behalf of the Staff of the Public Utilities Commission of Ohio, was served via electronic mail upon the following parties of record this 20th day of June, 2012.

Devin D. Parram

Assistant Attorney General

Parties of Record:

Amy Spiller Duke Energy Ohio, Inc. 139 East Fourth Street 1303-Main P.O. Box 961 Cincinnati, OH 45201-0960 John Dosker Stand Energy Corporation 1077 Celestial Street Suite 110 Cincinnati, OH 45202-1629 This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 12-1685-GA-AIR, 12-1686-GA-ATA, 12-1687-GA-ALT, 12-1688-GA-AAM

Summary: Correspondence /Letter to Amy Spiller, Counsel of Record for Duke Energy Ohio, Inc. from Staff selecting two areas that Duke must include in the applications to be filed in these cases electronically filed by Kimberly L Keeton on behalf of Public Utilities Commission of Ohio