

LARGE FILING SEPARATOR SHEET

CASE NUMBER: 12-1685-GA-AIR,
12-1686-GA-ATA, 12-1687-GA-ALT
12-1688-GA-AAM

FILE DATE:
07/09/12

SECTION: Vol 9 part 1 of 1

NUMBER OF PAGES: 164

DESCRIPTION OF DOCUMENT:
APPLICATION

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BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of	)	
Duke Energy Ohio, Inc., for an	)	Case No. 12-1685-GA-AIR
Increase in Gas Rates.	)	
In the Matter of the Application of	)	
Duke Energy Ohio, Inc., for Tariff	)	Case No. 12-1686-GA-ATA
Approval.	)	
In the Matter of the Application of	)	
Duke Energy Ohio, Inc., for	)	Case No. 12-1687-GA-ALT
Approval of an Alternative Rate Plan	)	
for Gas Distribution Service.	)	
In the Matter of the Application of	)	
Duke Energy Ohio, Inc., for	)	Case No. 12-1688-GA-AAM
Approval to Change Accounting	)	
Methods.	)	

VOLUME 9

SCHEDULES (A) – (D)

July 9, 2012

Duke Energy Ohio, Inc.
Case No. 12-1685-GA-AIR, et al.
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14	B	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(b)	Schedule Alt A-Reg B	Justify any proposal to deviate from traditional ROR regulation
14	C	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(c)	Schedule Alt A Reg C	If severing of costs and rates proposed, applicant shall compare how its proposed ARP would have impacted actual performance measures during the most recent 5 calendar years
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SECTION A

REVENUE REQUIREMENTS

DUKE ENERGY OHIO

Case No. 12-1685-GA-AIR

Test Year: Twelve Months Ended December 31, 2012

Date Certain: March 31, 2012

Schedules	Description
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A-2	Computation of gross revenue conversion factor
A-3	Mirrored CWIP revenue

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE A-1
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WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	JURISDICTIONAL PROPOSED TEST YEAR
1	Rate Base	B-1	891,013,614
2	Current Operating Income	C-1	43,639,349
3	Earned Rate of Return (Line 2 / Line 1)		4.90%
4	Requested Rate of Return	D-1A	8.13%
5	Required Operating Income (Line 1 x Line 4)		72,439,407
6	Operating Income Deficiency (Line 5 - Line 2)		28,800,058
7	Gross Revenue Conversion Factor	A-2	1.5488809
8	Revenue Deficiency (Line 6 x Line 7)		44,607,860
9	Revenue Increase Requested	E-4	44,607,929
10	Adjusted Operating Revenues	C-1	246,539,382
11	Revenue Requirements (Line 9 + Line 10)		291,147,311

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
COMPUTATION of GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPA-2a thru WPA-2e

SCHEDULE A-2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	PERCENT OF INCREMENTAL GROSS REVENUE
1	Operating Revenues	100.00000%
2		
3		
4	Less: Uncollectible Accounts Expenses	0.5425%
5	PUCO Maintenance Assessment	0.1069%
6	Consumers' Counsel Assessment	0.0233%
7		<u>0.67270%</u>
8	Income before Federal Income Tax (Line 1 - Line 6)	99.32730%
9		
10	Federal Income Tax (35% x 99.327%)	<u>34.76456%</u>
11		
12	Operating Income Percentage (Line 8 - Line 10)	<u>64.56275%</u>
13		
14	Gross Revenue Conversion Factor (100% / 64.563%)	<u><u>1.5488809</u></u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
CALCULATION OF MIRRORED CWIP REVENUE SUR-CREDIT RIDER
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE A-3
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	SCHEDULE REFERENCE	TEST YEAR JURISDICTION
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The Company has no mirrored CWIP.

SECTION B

RATE BASE

DUKE ENERGY OHIO

Case No. 12-1685-GA-AIR

Test Year: Twelve Months Ended December 31, 2012

Date Certain: March 31, 2012

Schedules	Description
B-1	Jurisdictional rate base summary
B-2	Plant in service summary by major property groupings
B-2.1	Plant in service by accounts and subaccounts
B-2.2	Adjustments to plant in service
B-2.3	Gross additions, retirements, and transfers
B-2.4	Leased property
B-2.5	Property excluded from rate base
B-3	Accumulated depreciation and amortization
B-3.1	Adjustments to accumulated depreciation and amortization
B-3.2	Depreciation accrual rates and jurisdictional reserve balances by account
B-3.3	Depreciation reserve accruals, retirements, and transfers
B-3.4	Depreciation reserve and expense for leased property
B-4	Construction work in progress
B-4.1	Construction work in progress - percent complete (time)
B-4.2	Construction work in progress - percent complete (dollars)
B-5	Allowance for working capital
B-5.1	Miscellaneous working capital items
B-6	Other rate base items summary
B-6.1	Adjustments to other rate base items
B-6.2	Contributions in aid of construction by accounts and subaccounts
B-7	Jurisdictional allocation factors
B-7.1	Jurisdictional allocation statistics
B-7.2	Explanation of changes in allocation procedures
B-8	Gas Data
B-9	Mirrored CWIP allowances

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
JURISDICTIONAL RATE BASE SUMMARY
AS OF MARCH 31, 2012

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

SCHEDULE B-1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	COMPANY PROPOSED AMOUNT
1	Plant In Service	B-2	\$ 1,629,640,883
2	Reserve for Accumulated Depreciation	B-3	<u>(450,909,840)</u>
3	Net Plant In Service (Line 1+ Line 2)		1,178,731,043
4	Construction Work in Progress	B-4	0
5	Cash Working Capital Allowance	B-5	0
6	Material and Supplies	B-5	6,139,137
7	Other Items:		
8	Customer Advances for Construction	B-6	(3,597,473)
9	Customer Service Deposits	B-6	(8,453,180)
10	Contributions in Aid of Construction (a)	B-6	0
11	Postretirement Benefits	B-6	(14,645,755)
12	Investment Tax Credits	B-6	(6,554)
13	Deferred Income Taxes	B-6	(282,950,314)
14	Other Rate Base Adjustments	B-6	<u>15,796,710</u>
15	Jurisdictional Rate Base (Line 3 thru Line 14)		<u>\$ 891,013,614</u>

(a) Contributions in aid of construction are already
netted against gross plant per FPC Order No. 490.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
PLANT IN SERVICE SUMMARY BY MAJOR PROPERTY GROUPINGS
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	MAJOR PROPERTY GROUPINGS	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		\$		\$	\$	\$
1	Production	11,408,389	100.00	11,408,389	0	11,408,389
2	Distribution	1,506,169,486	100.00	1,506,169,486	0	1,506,169,486
3	General	51,239,806	100.00	51,239,806	0	51,239,806
4	Common (Allocated to Gas)	61,160,507	100.00	61,160,507	(337,305)	60,823,202
5	Other (specify)					
6	TOTAL	1,629,978,188		1,629,978,188	(337,305)	1,629,640,883

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2012

MANUFACTURED GAS PRODUCTION PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.1
PAGE 1 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
				\$		\$	\$	\$
1	304	2040	Land and Land Rights	424,642	100.00	424,642		424,642
2	304	2041	Rights of Way	4,147	100.00	4,147		4,147
3	305	2050	Structures & Improvements	3,793,937	100.00	3,793,937		3,793,937
4	311	2110	Liquefied Petroleum Gas Equipment	7,155,568	100.00	7,155,568		7,155,568
5	320	2200	Other Equipment	30,095	100.00	30,095		30,095
6			Total Manufactured Gas Production Plant	11,408,389		11,408,389		11,408,389

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2012

DISTRIBUTION PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.1
PAGE 2 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
				\$		\$	\$	\$
1	374	2740	Land and Land Rights	133,008	100.00	133,008		133,008
2	374	2741	Rights of Way	8,980,609	100.00	8,980,609		8,980,609
3	374	2742	City Gate Check Station	3,663	100.00	3,663		3,663
4	375	2750	Structures & Improvements	1,534,497	100.00	1,534,497		1,534,497
5	376	2761, 2764	Mains - Cast Iron & Copper	8,243,290	100.00	8,243,290		8,243,290
6	376	2762, 65, 67, 69	Mains - Steel	374,815,983	100.00	374,815,983		374,815,983
7	376	2763, 2768	Mains - Plastic	567,049,597	100.00	567,049,597		567,049,597
8	378	2780	System Meas. & Reg. Station Equipment	17,649,106	100.00	17,649,106		17,649,106
9	378	2781	System Meas. & Reg. Station Equip-Electronic	3,815,789	100.00	3,815,789		3,815,789
10	378	2782	District Regulating Equipment	4,571,843	100.00	4,571,843		4,571,843
11	379	2790	Meas. & Reg.- City Gate	263,232	100.00	263,232		263,232
12	380	2801	Services- Cast Iron & Copper	7,454,696	100.00	7,454,696		7,454,696
13	380	2802, 2804, 2808	Services-Steel	18,245,672	100.00	18,245,672		18,245,672
14	380	2803, 05, 06, 07	Services-Plastic	369,234,614	100.00	369,234,614		369,234,614
15	381	2810, 2811	Meters	46,704,706	100.00	46,704,706		46,704,706
16	381	2812	Utility of the Future Meters	0	100.00	0		0
17	382	2820, 2821	Meter Installations	28,277,340	100.00	28,277,340		28,277,340
18	383	2830, 2831	House Regulators	22,670,684	100.00	22,670,684		22,670,684
19	384	2840, 2841	House Regulator Installations	17,296,036	100.00	17,296,036		17,296,036
20	385	2850	Large Industrial Meas. & Reg. Equipment	2,802,485	100.00	2,802,485		2,802,485
21	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	728,946	100.00	728,946		728,946
22	387	2870	Other Equipment - Other	210,891	100.00	210,891		210,891
23	387	2871	Street Lighting Equipment	737,757	100.00	737,757		737,757
24	388		Gas ARO	4,745,042	100.00	4,745,042		4,745,042
25			Total Distribution Plant	1,506,169,486		1,506,169,486		1,506,169,486

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2012

GENERAL PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.1
PAGE 3 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
				\$		\$	\$	\$
1	000	2030	Miscellaneous Intangible Plant	14,539,717	100.00	14,539,717		14,539,717
2	389	2890	Land	0	100.00	0		0
3	390	2900	Structures & Improvements	2,065,248	100.00	2,065,248		2,065,248
4	391	2910	Office Furniture & Equipment	596,371	100.00	596,371		596,371
5	391	2911	Electronic Data Processing Equipment	1,311,766	100.00	1,311,766		1,311,766
6	392	2920	Transportation Equipment	24,590	100.00	24,590		24,590
7	392	2921	Trailers	644,188	100.00	644,188		644,188
8	394	2940	Tools, Shop & Garage Equipment	8,167,347	100.00	8,167,347		8,167,347
9	395	2950	Laboratory Equipment	234,056	100.00	234,056		234,056
10	396	2960	Power Operated Equipment	219,039	100.00	219,039		219,039
11	397	2970	Communication Equipment	23,437,484	100.00	23,437,484		23,437,484
12			Total General Plant	51,239,806		51,239,806		51,239,806
13			Total Gas Plant	1,568,817,681		1,568,817,681		1,568,817,681

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2012

COMMON PLANT - EXCLUDING SMARTGRID

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.1
PAGE 4 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
				\$		\$	\$	\$
1		1030	Miscellaneous Intangible Plant	121,520,890	100.00	121,520,890		121,520,890
2		1890	Land and Land Rights	2,121,647	100.00	2,121,647		2,121,647
3		1891	Rights of Way	37,969	100.00	37,969		37,969
4		1900	Structures & Improvements	129,745,708	100.00	129,745,708	(1,968,452)	127,777,256
5		1910	Office Furniture & Equipment	4,220,949	100.00	4,220,949	(6,594)	4,214,355
6		1911	Electronic Data Processing - Non SmartGrid	693,843	100.00	693,843		693,843
7		1920	Transportation Equipment	85,311	100.00	85,311		85,311
8		1921	Trailers	474,273	100.00	474,273		474,273
9		1930	Stores Equipment	189,750	100.00	189,750		189,750
10		1940	Tools, Shop & Garage Equipment	1,829,999	100.00	1,829,999	(52,910)	1,777,089
11		1950	Laboratory Equipment	23,250	100.00	23,250		23,250
12		1960	Power Operated Equipment	153,899	100.00	153,899		153,899
13		1970	Communication Equipment - Non SmartGrid	27,931,369	100.00	27,931,369	(8,238)	27,923,131
14		1980	Miscellaneous Equipment	429,603	100.00	429,603	(8,081)	421,522
15		1990, 1991	ARO Common General plant	99,735	100.00	99,735		99,735
16			Total Common Plant	289,558,195		289,558,195	(2,044,275)	287,513,920
17		16.50%	Common Plant Allocated to Gas (excluding SG)	47,777,102		47,777,102	(337,305)	47,439,797

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2012

COMMON PLANT - SMARTGRID

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.1
PAGE 5 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ADJUSTED ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
				\$				\$
1		1911	Electronic Data Processing - SmartGrid	113,194	100.00	113,194	0	113,194
2		1970	Communication Equipment - SmartGrid	27,261,331	100.00	27,261,331	0	27,261,331
3			Total Common Plant - SmartGrid	27,374,525		27,374,525	0	27,374,525
4	(1)		Common Plant Allocated to Gas - SmartGrid	13,383,405		13,383,405	0	13,383,405
5			Total Common Plant	316,932,720		316,932,720	(2,044,275)	314,888,445
6			Total Common plant allocated to Gas	61,160,507		61,160,507	(337,305)	60,823,202
7			Total Gas Plant Including Allocated Common	1,629,978,188		1,629,978,188	(337,305)	1,629,640,883

(1) Allocation of Common Plant / SmartGrid to gas determined by SmartGrid filings

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ADJUSTMENTS TO PLANT IN SERVICE
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	ALLOCATION %	JURISDICTIONAL ADJUSTMENT
1	COMMON PLANT			\$		\$
2		1900	Structures & Improvements	(1,968,452)	100.00	(1,968,452)
3		1910	Office Furniture & Equipment	(6,594)	100.00	(6,594)
4		1940	Tools, Shop & Garage Equipment	(52,910)	100.00	(52,910)
5		1970	Communication Equipment	(8,238)	100.00	(8,238)
6		1980	Miscellaneous Equipment	(8,081)	100.00	(8,081)
7			Total Common Plant	<u>(2,044,275)</u>		<u>(2,044,275)</u>
8		16.50%	Common Allocated to Gas	<u>(337,305)</u>		<u>(337,305)</u>

Description and Purpose of Adjustment:
To eliminate from rate base the Hartwell Recreation Facilities
not used by the company.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM APRIL 1, 2007 TO MARCH 31, 2012
MANUFACTURED GAS PRODUCTION PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-2.3a through WPB-2.3n

SCHEDULE B-2.3
PAGE 1 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE
							AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	
				\$	\$	\$	\$			\$
1	304	2040	Land	427,814	0	0	(3,172)			424,642
2	304	2041	Rights of Way	4,147	0	0	0			4,147
3	305	2050	Structures & Improvements	3,705,660	401,417	45,413	(267,727)			3,793,937
4	311	2110	Liquefied Petroleum Gas Equipment	5,401,370	1,879,881	35,433	(90,250)			7,155,568
5	320	2200	Other Equipment	30,095	0	0	0			30,095
6			Total Manufactured Gas Production Plant	9,569,086	2,281,298	80,846	(361,149)			11,408,389

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM APRIL 1, 2007 TO MARCH 31, 2012

DISTRIBUTION PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-2.3a through WPB-2.3n

SCHEDULE B-2.3
PAGE 2 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

F.E.R.C. COMPANY			ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS		RETIREMENTS		AMOUNT	EXPLANATION OTHER ACCTS.		ENDING BALANCE
LINE NO.	ACCT. NO.	COMPANY ACCT. NO.			\$	\$	\$	\$		OF TRANSFER	INVOLVED	
1	374	2740	Land	133,008					0			\$ 133,008
2	374	2741	Rights of Way	6,817,468		0			0			8,980,609
3	374	2742	City Gate Check Station		2,163,141				0			3,663
4	375	2750	Structures & Improvements	3,663					0			
5	376	2761-2769	Mains	1,132,021	392,198				10,278			1,534,497
6	378	2780	System Meas. & Reg. Station Equipment - General	659,031,786	302,493,360				11,511,707			950,108,870
7	378	2781	System Meas. & Reg. Station Equipment - Electronic	14,431,019	3,232,070				13,983			17,649,106
8	378	2782	District Regulating Equipment	2,839,555	1,054,811				78,577			3,815,789
9	379	2790	Meas. & Reg - City Gate	3,240,252	1,565,803				234,212			4,571,843
10	380	2801-2807	Services	263,232		0			0			263,232
11	381	2810, 2811	Meters	247,744,783	167,695,456				20,498,334	(6,923)		394,934,982
12	381	2812	Utility of the Future Meters	35,629,895	9,427,377				2,907,426	4,554,860		46,704,706
13	382	2820, 2821	Meter Installations	0	26,687,708					(26,687,708)		0
14	383	2830, 2831	House Regulators	24,898,581	4,853,525				1,474,766			28,277,340
15	384	2840, 2841	House Regulator Installations	17,660,726	6,127,473				1,117,515			22,670,684
16	385	2850	Large Industrial Meas. & Reg. Equipment	12,496,753	4,799,283				0			17,296,036
17	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	2,749,951	58,537				6,003			2,802,485
18	387	2870	Other Equipment - Other	726,303	2,643				0			728,946
19	387	2871	Street Lighting Equipment	76,252	134,639				0			210,891
20	388		Gas ARO	765,241		0			27,484			737,757
				6,305,213	(2,186,872)				(626,701)			4,745,042
21			Total Distribution Plant	1,036,945,702	528,501,152				37,243,306	(22,034,062)		1,506,169,486

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM APRIL 1, 2007 TO MARCH 31, 2012

GENERAL PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-2.3a through WPB-2.3n

SCHEDULE B-2.3
PAGE 3 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE
							AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	
				\$	\$	\$	\$			\$
1	000	2030	Miscellaneous Intangible Plant	4,848,934	9,690,783	0	0			14,539,717
2	389	2890	Land	0	0	0	0			0
3	390	2900	Structures & Improvements	1,823,808	254,984	13,544	0			2,065,248
4	391	2910	Office Furniture & Equipment	679,592	27,946	111,167	0			596,371
5	391	2911	Electronic Data Processing Equipment	0	1,311,766	0	0			1,311,766
6	392	2920	Transportation Equipment	76,251	232,303	51,661	(232,303)			24,590
7	392	2921	Trailers	512,304	0	0	131,884			644,188
8	394	2940	Tools, Shop & Garage Equipment	7,451,609	1,023,648	307,910	0			8,167,347
9	395	2950	Laboratory Equipment	234,056	0	0	0			234,056
10	396	2960	Power Operated Equipment	118,620	0	0	100,419			219,039
11	397	2970	Communication Equipment	118,431	620,038	0	22,699,015			23,437,484
12			Total General Plant	15,863,605	13,161,468	484,282	22,699,015			51,239,806
13			Total Gas Plant	1,062,378,393	543,943,918	37,808,434	303,804			1,568,817,681

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM APRIL 1, 2007 TO MARCH 31, 2012
COMMON PLANT - EXCLUDING SMARTGRID

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB 2.3a through WPB 2.3n

SCHEDULE B-2.3
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WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
							EXPLANATION OF TRANSFER	AMOUNT	
				\$	\$	\$		\$	\$
1	1030		Miscellaneous Intangible Plant	97,231,124	24,289,766	0		0	121,520,890
2	1890		Land and Land Rights	2,121,647	0	0		0	2,121,647
3	1891		Rights of Way	37,969	0	0		0	37,969
4	1900		Structures & Improvements	91,476,285	41,712,332	5,033,316		1,590,407	129,745,708
5	1910		Office Furniture & Equipment	15,135,376	783,551	11,687,700		(10,278)	4,220,949
6	1911		Electronic Data Processing - Non SmartGrid	0	693,943	0		0	693,943
7	1920		Transportation Equipment	85,311	0	0		0	85,311
8	1921		Trailers	389,753	89,025	6,899		1,794	474,273
9	1930		Stores Equipment	663,957	48,961	577,341		54,133	189,750
10	1940		Tools, Shop & Garage Equipment	1,209,959	738,897	118,857		0	1,829,999
11	1950		Laboratory Equipment	9,888	23,250	9,888		0	23,250
12	1960		Power Operated Equipment	42,046	160,881	0		(49,028)	153,899
13	1970		Communication Equipment - Non SmartGrid	15,313,973	12,878,200	58,187		(202,617)	27,931,369
14	1980		Miscellaneous Equipment	317,531	153,049	40,977		0	429,603
15	1990, 1991		ARO Common General plant	0	529,967	430,232		0	99,735
16			Total Common Plant (Excluding Organization & SG)	224,034,859	82,102,322	17,963,397		1,384,411	289,558,195
17	16.50%		Common Plant Allocated to Gas (excluding SG)	36,965,752	13,546,883	2,963,961		228,428	47,777,102

DUKE ENERGY OHIO, INC.
CASE NO. 12-1885-GA-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM APRIL 1, 2007 TO MARCH 31, 2012

COMMON PLANT - SMARTGRID

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-2.3a through WPB-2.3n

SCHEDULE B-2.3
PAGE 5 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	AMOUNT	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
								EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	
1		1911	Electronic Data Processing - SmartGrid	-	113,194	-	-			113,194
2		1970	Communication Equipment - SmartGrid	-	27,261,331	-	-			27,261,331
3			Total Common Plant - SmartGrid Only	-	27,374,525	-	-			27,374,525
4		(1)	Common Plant Allocated to Gas - SmartGrid Only	-	13,383,405	-	-			13,383,405
5			Total Common Plant	224,034,859	109,476,847	17,963,397	1,384,411			316,932,720
6			Total Common plant allocated to Gas	36,965,752	26,930,288	2,963,961	228,428			61,160,507
7			Total Gas Plant Including Allocated Common	1,099,344,145	570,874,206	40,772,395	532,232			1,629,978,188
(1)			Allocation of Common Plant / SmartGrid to gas determined by SmartGrid filings							

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
LEASED PROPERTY
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
C. J. COUNCIL

IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSOR	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLAIN METHOD OF CAPITALIZATION	INCLUDED IN RATE BASE (YES/NO)
2811 & 2821	Meters & Meter Installations	Bank of America	Monthly	\$ 181,678	\$ 17,770,514	Per Regulatory and GAAP Guidelines	Yes
2831 & 2841	Regulators & Regulator Installations	Bank of America	Monthly	\$ 203,663	\$ 19,920,908		Yes
1900	Fourth & Walnut (Clapay) (1)	Merrill Lynch Mortgage Trust CMPTC			\$ 5,408,568		Yes
1900	Atrium II (1)	OTR c/o State Teachers Retirement Board			\$ 961,419		Yes
1900	Envision Center (1)	CIVFI - KY1MO1 - KY1MO6 -KY1W1, LLC			\$ 1,726,080		Yes
1900	Holiday Park (1)	Cincy Office Properties, Inc			\$ 303,876		Yes
3900	Atrium II (1)	OTR c/o State Teachers Retirement Board			\$ 49,779		Yes

(1) These expenditures are capitalized as Leasehold Improvements and are amortized over the life of the lease

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2 5
PAGE 1 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	COMPANY ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCU. DEP.	NET ORIGINAL COST	TEST YEAR			REASON FOR EXCLUSION
							REVENUE & EXPENSES			
							AMOUNT	NO.	DESCRIP.	
1	1900	Structures & Improvements	1944	5,857	2,676	3,181				Hartwell Recreation Facilities
2			1948	730	314	416				
3			1949	41,064	17,379	23,685				
4			1950	2,069	870	1,219				
5			1951	174,973	71,691	103,282				
6			1952	5,459	2,200	3,259				
7			1953	5,774	2,288	3,486				
8			1954	874	340	534				
9			1955	701	268	433				
10			1957	291,203	107,530	183,673				
11			1960	11,628	4,058	7,570				
12			1961	4,663	1,596	3,067				
13			1962	1,565	525	1,040				
14			1965	783	247	536				
15			1966	87,744	27,074	60,670				
16			1972	1,765	473	1,292				
17			1974	4,382	1,116	3,266				
18			1975	4,990	1,237	3,753				
19			1976	3,610	870	2,740				
20			1978	491	112	379				
21			1980	5,637	1,207	4,430				
22			1981	3,018	626	2,392				
23			1982	27,381	5,454	21,887				
24			1983	16,375	3,175	13,200				
25			1984	1,683	315	1,368				
26			1985	8,727	1,574	7,153				
27			1986	7,578	1,316	6,262				
28			1988	18,636	2,985	15,651				
29			1989	70,136	10,761	59,375				
30			1990	1,727	253	1,474				
31			1991	29,559	4,137	25,422				
32			1992	44,047	5,867	38,180				
33			1994	101,176	12,112	89,064				
34			1995	4,931	557	4,374				
35			1998	132,006	12,242	119,764				
36			1999	253,156	21,769	231,387				
37			2000	51,576	4,087	47,489				
38			2001	70,482	5,110	65,372				
39			2002	48,954	3,219	45,735				
40			2003	33,161	1,957	31,204				
41			2005	17,609	802	16,807				
42			2006	60,849	2,360	58,489				
43			2008	124,449	3,148	121,301				
44			2009	135,502	2,513	132,989				
45			2010	49,752	587	49,165				
46		Total		1,968,452	351,037	1,617,415				

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.5
PAGE 2 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	COMPANY ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUM. DEPRE.	NET ORIGINAL COST	TEST YEAR		REASON FOR EXCLUSION
							REVENUE & EXPENSES	ACCT. NO.	
1	1910	Office Furniture & Equipment	1992	2,507	(1,556)	4,063	AMOUNT		
2			2008	4,087	(482)	4,569	DESCRIP.		
3		Total		6,594	(2,038)	8,632			Hartwell Recreation Facilities

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
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WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	COMPANY ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUM. DEPRE.	NET ORIGINAL COST	TEST YEAR			REASON FOR EXCLUSION
							REVENUE & EXPENSES			
							AMOUNT	ACCT. NO.	DESCRIP.	
1	1940	Tools, Shop & Garage	1988	1,276	917	359				Hartwell Recreation Facilities
2		Equipment	1989	11,754	8,096	3,658				
3			1990	4,809	3,166	1,643				
4			1991	18,522	11,635	6,887				
5			1993	16,549	9,394	7,155				
6		Total		52,910	33,208	19,702				

DUKE ENERGY OHIO, INC.
CASE NO. 12-1885-GA-AIR
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
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PAGE 4 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	COMPANY ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUM. DEPRE.	NET ORIGINAL COST	TEST YEAR			REASON FOR EXCLUSION
							REVENUE & EXPENSES			
							AMOUNT	NO.	ACCT.	
1	1970	Communication Equipment	2009	8,238	1,232	7,006				Hartwell Recreation Facilities
2		Total		8,238	1,232	7,006				

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
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WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	COMPANY ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUM. DEPRE.	NET ORIGINAL COST	TEST YEAR			REASON FOR EXCLUSION
							REVENUE	EXPENSES	ACCT.	
							AMOUNT	NO.	DESCRIP.	
1	1980	Miscellaneous Equipment	1993	5,259	5,179	80				Hartwell Recreation Facilities
2			2011	2,822	111	2,711				
3		Total		8,081	5,290	2,791				
4		Grand Total - Hartwell Recreation Facilities		2,044,275	388,729	1,655,546				
5							0	408	Prop Tax	Expenses related to Hartwell Recreation Facilities
6							0	920	O & M	
7							0	921	O & M	
8							0	926	O & M	
9							0	935	O & M	
10										Total
							0			

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MARCH 31, 2012

MANUFACTURED GAS PRODUCTION PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
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PAGE 1 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY PLANT INVESTMENT		TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
				\$		\$		\$	\$	\$
1	304	2040	Land and Land Rights	424,642		(2,080)	100.00	(2,080)		(2,080)
2	304	2041	Rights of Way	4,147		4,116	100.00	4,116		4,116
3	305	2050	Structures & Improvements	3,793,937		3,232,676	100.00	3,232,676		3,232,676
4	311	2110	Liquefied Petroleum Gas Equipment	7,155,588		5,116,220	100.00	5,116,220		5,116,220
5		2200	Other Equipment	30,095		34,582	100.00	34,582		34,582
6		108	Retirement Work in Progress			(1)	100.00	(1)		(1)
7			Total Manufactured Gas Production Plant	11,408,389		8,385,513		8,385,513		8,385,513

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MARCH 31, 2012

DISTRIBUTION PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
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WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY		ALLOCATION %	ALLOCATED TOTAL		ADJUSTMENTS	ADJUSTED JURISDICTION
				INVESTMENT	COMPANY					
				\$	\$		\$	\$		\$
1	374	2740	Land and Land Rights	133,008	3,536	100.00	3,536			3,536
2	374	2741	Rights of Way	8,980,609	1,076,651	100.00	1,076,651			1,076,651
3	374	2742	City Gate Check Station	3,663	0	100.00	0			0
4	375	2750	Structures & Improvements	1,534,497	612,865	100.00	612,865			612,865
5	376	2761, 2764	Mains - Cast Iron & Copper	8,243,290	8,025,798	100.00	8,025,798			8,025,798
6	376	2762, 65, 67, 69	Mains - Steel	374,815,983	156,968,786	100.00	156,968,786			156,968,786
7	376	2763, 2766, 2768	Mains - Plastic	567,049,597	90,312,806	100.00	90,312,806			90,312,806
8	378	2780	System Meas. & Reg. Station Equipment	17,649,106	4,803,790	100.00	4,803,790			4,803,790
9	378	2781	System Meas. & Reg. Station Equipment-Elec	3,815,789	3,022,752	100.00	3,022,752			3,022,752
10	378	2782	District Regulating Equipment	4,571,843	2,077,514	100.00	2,077,514			2,077,514
11	379	2790	Meas. & Reg.- City Gate Station	263,232	263,232	100.00	263,232			263,232
12	380	2801	Services- Cast Iron & Copper	7,454,696	9,138,628	100.00	9,138,628			9,138,628
13	380	2802, 2804, 2804	Services-Steel	18,245,672	8,537,968	100.00	8,537,968			8,537,968
14	380	2803, 05, 06, 07	Services-Plastic	389,234,614	88,323,713	100.00	88,323,713			88,323,713
15	381	2810, 2811	Meters	46,704,706	10,617,689	100.00	10,617,689			10,617,689
16	381	2812	Utility of the Future Meters	0	0	100.00	0			0
17	382	2820, 2821	Meter Installations	28,277,340	9,684,673	100.00	9,684,673			9,684,673
18	383	2830, 2831	House Regulators	22,670,684	3,894,571	100.00	3,894,571			3,894,571
19	384	2840, 2841	House Regulator Installations	17,296,036	3,759,582	100.00	3,759,582			3,759,582
20	385	2850	Large Industrial Meas. & Reg. Equipment	2,802,485	1,481,083	100.00	1,481,083			1,481,083
21	385	2851	Large Industrial Meas. & Reg. Equipment - Comr	728,948	420,035	100.00	420,035			420,035
22	387	2870	Other Equipment - Other	210,891	125,955	100.00	125,955			125,955
23	387	2871	Street Lighting Equipment	737,757	518,504	100.00	518,504			518,504
24		108	Retirement Work in Progress		(5,630,083)	100.00	(5,630,083)			(5,630,083)
25	388		Gas ARO	4,745,042	3,504,391	100.00	3,504,391			3,504,391
26			Total Distribution Plant	1,506,169,486	401,544,439		401,544,439			401,544,439

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MARCH 31, 2012

GENERAL PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
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SCHEDULE B-3
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WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY		ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS		ADJUSTED JURISDICTION
				INVESTMENT	COMPANY			TOTAL		
				\$	\$		\$	\$	\$	\$
1	000	2030	Miscellaneous Intangible Plant	14,539,717	8,977,114	100.00	8,977,114			8,977,114
2	389	2890	Land	0	0	100.00	0			0
3	390	2900	Structures & Improvements	2,065,248	670,246	100.00	670,246			670,246
4	391	2910	Office Furniture & Equipment	596,371	256,143	100.00	256,143			256,143
5	391	2911	Electronic Data Processing Equipment	1,311,766	211,602	100.00	211,602			211,602
6	392	2920	Transportation Equipment	24,590	24,590	100.00	24,590			24,590
7	392	2921	Trailers	644,188	445,198	100.00	445,198			445,198
8	394	2940	Tools, Shop & Garage Equipment	8,167,347	3,906,925	100.00	3,906,925			3,906,925
9	395	2950	Laboratory Equipment	234,056	165,130	100.00	165,130			165,130
10	396	2960	Power Operated Equipment	219,039	107,839	100.00	107,839			107,839
11	397	2970	Communication Equipment	23,437,484	1,095,412	100.00	1,095,412			1,095,412
12		108	Retirement Work in Progress		212,586	100.00	212,586			212,586
13			Total General Plant	51,239,806	16,072,785		16,072,785			16,072,785
14			Total Gas Plant	1,568,817,681	426,002,737		426,002,737			426,002,737

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MARCH 31, 2012

COMMON PLANT - EXCLUDING SMARTGRID

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

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WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY		ALLOCATION %	ALLOCATED TOTAL		ADJUSTMENTS		ADJUSTED JURISDICTION
				INVESTMENT	PLANT		\$	\$	\$	\$	
1		1030	Miscellaneous Intangible Plant	121,520,890		100.00	107,949,729				\$
2		1890	Land and Land Rights	2,121,647		100.00	106,907				107,949,729
3		1891	Rights of Way	37,969	0	100.00	0				106,907
4		1900	Structures & Improvements	129,745,708		100.00	26,647,207		(351,037)		0
5		1910	Office Furniture & Equipment	4,220,949	(1,746,218)	100.00	(1,746,218)		2,038		26,296,170
6		1911	Electronic Data Processing - Non SmartGrid	693,843	274,745	100.00	274,745				(1,744,180)
7		1920	Transportation Equipment	85,311	85,311	100.00	85,311				274,745
8		1921	Trailers	474,273	234,543	100.00	234,543				85,311
9		1930	Stores Equipment	189,750	(151,381)	100.00	(151,381)		(33,208)		234,543
10		1940	Tools, Shop & Garage Equipment	1,829,999	555,791	100.00	555,791				(151,381)
11		1950	Laboratory Equipment	23,250	1,293	100.00	1,293				522,583
12		1960	Power Operated Equipment	153,899	62,759	100.00	62,759				1,293
13		1970	Communication Equipment - Non SmartGrid	27,931,369	12,183,687	100.00	12,183,687		(1,232)		62,759
14		1980	Miscellaneous Equipment	429,603	131,815	100.00	131,815		(5,290)		12,182,455
15		1990, 1991	Retirement Work in Progress - ARO	99,735	117,273	100.00	117,273				126,525
16		108	Retirement Work in Progress		(869,369)	100.00	(869,369)				117,273
											(869,369)
17			Total Common Plant (excluding SmartGrid)	289,558,195	145,584,092		145,584,092		(388,728)		145,195,363
18		16.50%	Common Plant Allocated to Gas (excluding SG)								
19		16.50%	Original Cost Reserve	47,777,102		100.00	24,021,375		(64,140)		23,957,235

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MARCH 31, 2012

COMMON PLANT - SMARTGRID

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3
PAGE 5 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY PLANT INVESTMENT		TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL		ADJUSTMENTS	ADJUSTED JURISDICTION
				\$	\$	\$		\$	\$		
1		1911	Electronic Data Processing - SmartGrid	113,194		34,024	100.00	34,024			34,024
2		1970	Communication Equipment - SmartGrid	27,261,331		1,908,843	100.00	1,908,843			1,908,843
3			Total Common Plant - SmartGrid	27,374,525		1,942,867		1,942,867		0	1,942,867
4		(1)	Common Plant Allocated to Gas (SG)								
5		(1)	Original Cost Reserve	13,383,405		949,868	100.00	949,868		0	949,868
6			Total Common Plant	316,932,720		147,526,959		147,526,959		(388,729)	147,138,230
7			Total Common plant allocated to Gas	61,160,507		24,971,243		24,971,243		(64,140)	24,907,103
8			Total Gas Plant Including Allocated Common	1,629,978,188		450,973,980		450,973,980		(64,140)	450,909,840

(1) Allocation of Common Plant / SmartGrid to gas determined by SmartGrid filings

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	ALLOCATION %	JURISDICTIONAL ADJUSTMENT
				\$		\$
			Common Plant			
1		1900	Structures & Improvements	351,037	100.00	351,037
2		1910	Office Furniture & Equipment	(2,038)	100.00	(2,038)
3		1940	Tools, Shop & Garage Equipment	33,208	100.00	33,208
4		1970	Communication Equipment	1,232	100.00	1,232
5		1980	Miscellaneous Equipment	5,290	100.00	5,290
6			Total	388,729		388,729
7		16.50%	Common Allocated to Gas	64,140		64,140

Description and Purpose of Adjustment:
To eliminate from rate base the portion of Hartwell Recreation Facilities not used for providing gas distribution service.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNT'S FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2012

MANUFACTURED GAS PRODUCTION PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.2
PAGE 1 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO. (A)	F.E.R.C. ACCT. NO. (B-1)	COMPANY ACCT. NO. (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	PROPOSED ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
				\$	\$	%	\$			
1	304	2040	Land and Land Rights	424,642	(2,080)			Perpetual Life		SO
2	304	2041	Rights of Way	4,147	4,116	1.00	41	0	50	
3	305	2050	Structures & Improvements	3,793,937	3,232,676	2.00	75,879	-10.00%	55	R2
4	311	2110	Liquefied Petroleum Gas Equipment	7,155,568	5,116,220	2.33	166,725	-5.00%	45	R1.5
5	320	2200	Other Equipment	30,095	34,582	0.00	0	0.00%	14	L1
6		108	Retirement Work in Progress		(1)					
7			Total Manufactured Gas Production Plant	11,408,389	8,385,513		242,645			

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2012

DISTRIBUTION PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.2
PAGE 2 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO. (A)	F.E.C. ACCT. NO. (B-1)	COMPANY ACCT. NO. (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	PROPOSED ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF) (H)	% NET SALVAGE (I)	AVERAGE SERVICE LIFE (J)	CURVE FORM (K)
				\$	\$	%	\$			
1	374	2740	Land and Land Rights	133,008	3,536	0.00	0	Perpetual Life	65	R3
2	374	2741	Rights of Way	8,980,609	1,076,651	1.54	138,301	0		
3	374	2742	City Gate Check Station	3,563	0	0.00	0	Perpetual Life	55	R1.5
4	375	2750	Structures & Improvements	1,534,497	612,865	2.09	32,071	-15.00%	46	R2.5
5	376	2761, 2764	Mains - Cast Iron & Copper	8,243,290	8,025,798	2.38	196,190	-25.00%	67	R2.5
6	376	2762, 65, 67, 69	Mains - Steel	374,815,983	158,968,786	1.86	6,971,577	-25.00%	60	R3
7	376	2763, 2766, 2768	Mains - Plastic	567,049,597	90,312,806	2.09	11,851,337	-15.00%	15	L2
8	378	2780	System Meas. & Reg. Station Equipment	17,649,106	4,803,790	2.35	414,754	-5.00%	49	R1
9	378	2781	System Meas. & Reg. Station Equipment-Elec	3,815,789	3,022,752	6.88	262,526	-15.00%	48	R1.5
10	378	2782	District Regulating Equipment	4,571,843	2,077,514	2.39	109,267	0.00%	15	L0
11	379	2790	Meas. & Reg. - City Gate	263,232	263,232	6.67	17,558	-15.00%	37	R1.5
12	380	2801	Services- Cast Iron & Copper	7,454,896	9,136,628	3.10	231,096	-15.00%	40	S0
13	380	2802, 2804, 2804	Services-Steel	18,245,672	8,537,968	2.87	523,651	-15.00%	32	R2
14	380	2803, 05, 06, 07	Services-Plastic	369,234,614	86,323,713	3.59	13,256,523	0.00%	45	R2
15	381	2810, 2811	Meters	46,704,706	10,617,689	2.22	1,036,844	0.00%	20	R2
16	381	2812	Utility of the Future Meters	0	0	5.00	0	0.00%	50	R2.5
17	382	2820, 2821	Meter Installations	28,277,340	9,684,673	2.00	565,547	0.00%	50	R2.5
18	383	2830	House Regulators	22,670,684	3,894,571	2.00	453,414	0.00%	50	R2
19	384	2840	House Regulator Installations	17,296,036	3,759,582	2.00	345,921	0.00%	40	R1
20	385	2850	Large Industrial Meas. & Reg. Equipment - Comm	2,802,485	1,481,083	2.63	73,705	-5.00%	25	S1
21	385	2851	Large Industrial Meas. & Reg. Equipment - Other	728,946	420,035	4.20	30,616	0.00%	45	R2
22	387	2870	Other Equipment - Other	210,891	125,955	6.67	14,066	0.00%		
23	387	2871	Street Lighting Equipment	737,757	518,504	2.66	19,624	-20.00%		
24			Retirement Work In Progress		(5,630,083)		0			
25		108	Gas ARQ	4,745,042	3,504,391					
26			Total Distribution Plant	1,506,169,486	401,544,439		36,543,588			

DUKE ENERGY OHIO, INC.
CASE NO. 12-1885-GA-AIR
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2012

GENERAL PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
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SCHEDULE B-3.2
PAGE 3 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO. (A)	F.E.R.C. ACCT. NO. (B-1)	COMPANY ACCT. NO. (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	PROPOSED ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=D*F)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
				\$	\$	%	\$			
1	000	2030	Miscellaneous Intangible Plant	14,539,717	8,977,114	Various	1,969,345	0	Perpetual Life	5
2	389	2890	Land	0	0		86,773	0		SQ
3	390	2900	Structures & Improvements	2,065,248	670,246	3.33	29,819	0		SQ
4	391	2910	Office Furniture & Equipment	596,371	256,143	5.00	262,353	0		SQ
5	392	2920	Electronic Data Processing Equipment	1,311,766	211,602	20.00			Depr. Charged to Transp. Exp.	5
6	392	2920	Transportation Equipment	24,590	24,590	9.00			Depr. Charged to Transp. Exp.	5
7	392	2921	Trailers	644,188	445,198	5.00	326,694	0		SQ
8	394	2940	Tools, Shop & Garage Equipment	8,167,347	3,906,925	4.00	15,612	0		SQ
9	395	2950	Laboratory Equipment	234,056	165,130	6.67			Depr. Charged to Transp. Exp.	15
10	396	2960	Power Operated Power Equipment	219,039	107,839	6.36			Depr. Charged to Transp. Exp.	15
11	397	2970	Communication Equipment	23,437,484	1,095,412	6.66	1,560,936	0		SQ
12		108	Retirement Work in Progress		212,586		0			
13			Total General Plant	51,239,806	16,072,785		4,233,532			
14			Total Gas Plant	1,568,817,881	426,002,737		41,019,785			

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2012

COMMON PLANT - EXCLUDING SMARTGRID

DATA: "X" ACTUAL ESTIMATED
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WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO. (A)	F.E.R.C. ACCT. NO. (B-1)	COMPANY ACCT. NO. (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	PROPOSED ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
				\$	\$	%	\$			
1		1030	Miscellaneous Intangible Plant	121,520,890	107,949,729	Various	6,991,107	0	Perpetual Life	
2		1890	Land and Land Rights	2,121,647	106,907		0	0	Perpetual Life	
3		1891	Rights of Way	37,969	0		0	0	Perpetual Life	
4		1900	Structures & Improvements	119,377,314	19,501,281	3.47	4,142,393	0	Fully amortized in 2012	R1 / R3
5		1900	Structures & Improvements - Althum II	961,419	681,977		222,837	0		SQ
6		1900	Structures & Improvements - Envision Center	1,726,080	65,035		55,710	0		SQ
7		1900	Structures & Improvements - Clopay Bldg - 3rd Floor	366,797	700,921		22,118	0		SQ
8		1900	Structures & Improvements - Clopay Bldg - 4th / 5th / 6th Floor	820,728	4,108,518		20,774	5		SQ
9		1900	Structures & Improvements - Clopay Bldg - Bld & Access Ramp	4,221,044	277,019		30,388	0		SQ
10		1900	Structures & Improvements - Holiday Park	303,876	(1,744,180)		210,718	0		SQ
11		1910	Office Furniture & Equipment	4,214,355	274,745	5.00	136,687	0.00%	20	SQ
12		1911	Electronic Data Processing - Non SmartGrid	893,843	85,311	19.70		0.00%	5	SQ
13		1920	Transportation Equipment	85,311	234,543	8.33		Depr. Charged to Transp. Exp.		
14		1921	Trailers	474,273	(151,381)	4.28	9,488	0.00%	20	SQ
15		1930	Stores Equipment	189,750	522,583	5.00	71,084	0.00%	25	SQ
16		1940	Tools, Shop & Garage Equipment	1,777,089	1,293	4.00	1,551	0.00%	15	SQ
17		1950	Laboratory Equipment	23,250	62,759	6.67		Depr. Charged to Transp. Exp.		
18		1960	Power Operated Equipment	153,899	12,182,455	5.56	1,625,126	0.00%	15	SQ
19		1970	Communication Equipment - Non SmartGrid	27,923,131	126,525	5.82	21,076	0.00%	15	SQ
20		1980	Miscellaneous Equipment	421,522	117,273	5.00		0.00%		
21		1990, 1991	Retirement Work in Progress - ARO	99,735	(869,369)					
22		108	Retirement Work in Progress							
23			Total Common Plant (excluding SmartGrid)	287,513,920	145,195,363		13,561,057			
24		16.50%	Common Plant Allocated to Gas (Excluding SmartGrid)							
25		16.50%	Original Cost	47,439,797						
26		16.50%	Reserve		23,957,235					
			Annual Provision				2,237,574			

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
DEPRECIATION ACCRUAL RATES AND
AS OF MARCH 31, 2012

COMMON PLANT - SMART GRID

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
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WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO. (A)	F.E.R.C. ACCT. NO. (B-1)	COMPANY ACCT. NO. (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	5 ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G-DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
				\$	\$	%	\$			
1		1911	Electronic Data Processing - SmartGrid	113,194	34,024	19.70	22,299	0.00%	5	SQ
2		1970	Communication Equipment - SmartGrid	27,261,331	1,908,843	5.82	1,586,609	0.00%	15	SQ
3			Total Common Plant (SmartGrid)	27,374,525	1,942,867		1,608,908			
4		(2)	Common Plant Allocated to Gas - SmartGrid							
5		(2)	Original Cost	13,383,405						
6		(2)	Reserve		949,868		778,460			
		(2)	Annual Provision							
7			Total Common Plant	314,888,445	147,138,230		15,169,965			
8			Common Plant Allocated to Gas							
9			Original Cost	60,823,202						
10			Reserve		24,907,103		3,016,034			
			Annual Provision							
11			Total Gas Plant Including Allocated Common	1,629,640,883	450,909,840		44,035,799			

(1) Fully Amortized
(2) Common Plant / SmartGrid allocated to Gas determined by SmartGrid Filings
(3) Assets are depreciated individually by lease period

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2012

MANUFACTURED GAS PRODUCTION PLANT

SCHEDULE B-3.2a
PAGE 1 OF 5
WITNESS RESPONSIBLE:
C. J. GOUNCIL

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

LINE NO. (A)	F.E.R.C. ACCT. NO. (B-1)	COMPANY ACCT. NO. (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	CURRENT ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
				\$	\$	%	\$			
1	304	2040	Land and Land Rights	424,642	(2,080)			Perpetual Life		SQ
2	304	2041	Rights of Way	4,147	4,116	2.00	83	0	50	
3	305	2050	Structures & Improvements	3,793,937	3,232,676	2.05	77,776	-5.00%	50	R2.5
4	311	2110	Liquefied Petroleum Gas Equipment	7,155,568	5,116,220	2.57	183,898	-5.00%	40	R1.5
5	320	2200	Other Equipment	30,095	34,582	7.14	2,149	0.00%	14	L0.5
6		108	Retirement Work in Progress		(1)					
7			Total Manufactured Gas Production Plant	11,408,389	8,385,513		263,906			

DUKE ENERGY OHIO, INC.
CASE NO. 12-1686-GA-AIR
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2012

DISTRIBUTION PLANT

DATA: "X" ACTUAL ESTIMATED
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SCHEDULE B-3.2a
PAGE 2 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO. (A)	F.E.C. ACCT. NO. (B-1)	COMPANY ACCT. NO. (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	CURRENT ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
				\$	\$	%	\$			
1	374	2740	Land and Land Rights	133,008	3,536	0.00	0	Perpetual Life	0	R3
2	374	2741	Rights of Way	8,980,609	1,076,651	1.54	138,301	0	Perpetual Life	65
3	374	2742	City Gate Check Station	3,663	0	0.00	0	Perpetual Life	0	R1.5
4	375	2750	Structures & Improvements	1,534,497	612,865	2.15	32,992	-15.00%	50	R2.5
5	376	2761, 2764	Mains - Cast Iron & Copper	8,243,290	8,025,798	2.45	201,961	-25.00%	46	R2
6	376	2762, 65, 67, 69	Mains - Steel	374,815,983	156,968,786	1.73	6,484,317	-25.00%	65	R3
7	376	2763, 2766, 2768	Mains - Plastic	567,049,597	90,312,806	2.05	11,624,517	-25.00%	55	R0.5
8	378	2780	System Meas. & Reg. Station Equipment	17,649,106	4,803,790	2.33	411,224	-10.00%	45	L2
9	378	2781	System Meas. & Reg. Station Equipment-Elec	3,815,789	3,022,752	6.84	261,000	-5.00%	15	L2
10	378	2782	District Regulating Equipment	4,571,843	2,077,514	2.15	98,295	-15.00%	50	R1.5
11	379	2790	Meas. & Reg. - City Gate	263,232	263,232	10.00	26,323	0.00%	37	R1.5
12	380	2801	Services- Cast Iron & Copper	7,454,696	9,138,628	2.97	221,404	-20.00%	38	S0
13	380	2802, 2804, 2804	Services-Steel	18,245,672	8,537,968	2.90	529,124	-20.00%	32	R2
14	380	2803, 05, 06, 07	Services-Plastic	369,234,514	88,323,713	3.44	12,701,671	-20.00%	45	R2
15	381	2810, 2811	Meters	46,704,706	10,617,689	2.22	1,036,844	0.00%	20	R2
16	381	2812	Utility of the Future Meters	0	0	2.22	0	0.00%	46	R2.5
17	382	2820, 2821	Meter Installations	28,277,340	9,684,673	2.17	613,618	0.00%	50	R1
18	383	2830	House Regulators	22,670,684	3,894,571	2.00	453,414	0.00%	35	R1
19	384	2840	House Regulator Installations	17,296,036	3,759,582	2.22	383,972	-10.00%	35	R1
20	385	2850	Large Industrial Meas. & Reg. Equipment	2,802,485	1,481,083	3.00	84,075	-10.00%	35	R1
21	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	728,946	420,035	3.00	21,868	-10.00%	13	S1
22	387	2870	Other Equipment - Other	210,891	125,955	7.69	16,218	0.00%	45	R2
23	387	2871	Street Lighting Equipment	737,757	518,504	2.62	19,329	-20.00%	0	
24		108	Retirement Work in Progress		(5,630,083)					
25			Gas ARO	4,745,042	3,504,391					
26			Total Distribution Plant	1,506,169,486	401,544,439		35,360,467			

DUKE ENERGY OHIO, INC.
CASE NO. 12-1885-GA-AIR
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2012

GENERAL PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

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WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO. (A)	F.E.R.C. ACCT. NO. (B-1)	COMPANY ACCT. NO. (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	CURRENT ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
				\$	\$	%	\$			
1	000	2030	Miscellaneous Intangible Plant	14,539,717	8,977,114	Various	1,969,345	0	Perpetual Life	5
2	389	2890	Land	0	0		68,773	0		SQ.5
3	390	2900	Structures & Improvements	2,065,248	670,246	3.33	29,819	0		SQ
4	391	2910	Office Furniture & Equipment	596,371	256,143	5.00	262,353	0		SQ
5	391	2911	Electronic Data Processing Equipment	1,311,766	211,602	20.00				
6	392	2920	Transportation Equipment	24,590	24,590	0.00			Depr. Charged to Transp. Exp.	5
7	392	2921	Trailers	644,188	445,198	0.00			Depr. Charged to Transp. Exp.	25
8	394	2940	Tools, Shop & Garage Equipment	8,167,347	3,906,925	4.00	326,694	0		SQ
9	395	2950	Laboratory Equipment	234,056	165,130	6.67	15,612	0		SQ
10	396	2960	Power Operated Power Equipment	219,039	107,839	0.00			Depr. Charged to Transp. Exp.	15
11	397	2970	Communication Equipment	23,437,484	1,095,412	6.66	1,560,936	0		SQ
12		108	Retirement Work in Progress		212,585					
13			Total General Plant	51,239,806	16,072,785		4,233,532			
14			Total Gas Plant	1,568,817,681	426,002,737		39,857,905			

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF MARCH 31, 2012

COMMON PLANT - EXCLUDING SMARTGRID

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.2a
PAGE 4 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO. (A)	F.E.R.C. ACCT. NO. (B-1)	COMPANY ACCT. NO. (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	CURRENT ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
				\$	\$	%	\$			
1		1030	Miscellaneous Intangible Plant	121,520,890	107,949,729	Various	6,991,107	0	Perpetual Life	
2		1890	Land and Land Rights	2,121,847	106,907		0	0	Perpetual Life	
3		1891	Rights of Way	37,969	0		0	0	Perpetual Life	
4		1900	Structures & Improvements	119,377,314	19,501,281	3.05	3,641,008	0	Fully amortized in 2012	R1 / R3
5		1900	Structures & Improvements - Arrium II	961,419	681,977		222,837	0		SQ
6		1900	Structures & Improvements - Envision Center	1,726,080	66,035		55,710	0		SQ
7		1900	Structures & Improvements - Clopay Bldg - 3rd Floor	366,797	700,921		22,118	0		SQ
8		1900	Structures & Improvements - Clopay Bldg - 4th / 5th / 6th Floor	820,726	4,108,518		20,774	5		SQ
9		1900	Structures & Improvements - Clopay Bldg - Bld & Access Ramp	4,221,044	277,019		30,388	0		SQ
10		1900	Structures & Improvements - Holiday Park	303,876	(1,744,180)	5.00	210,718	0.00%	20	SQ
11		1910	Office Furniture & Equipment	4,214,355	274,745	20.00	138,769	0.00%	5	SQ
12		1911	Electronic Data Processing - Non SmartGrid	693,843	85,311	8.33	274,745	0.00%	Depr. Charged to Transp. Exp.	
13		1920	Transportation Equipment	85,311	234,543	4.50	9,488	0.00%	Depr. Charged to Transp. Exp.	
14		1921	Trailers	474,273	(151,381)	5.00	71,084	0.00%	20	SQ
15		1930	Stores Equipment	1,777,089	522,583	4.00	1,551	0.00%	25	SQ
16		1940	Tools, Shop & Garage Equipment	23,250	1,293	6.67	1,551	0.00%	15	SQ
17		1950	Laboratory Equipment	153,899	62,759	5.88	1,862,473	0.00%	Depr. Charged to Transp. Exp.	
18		1960	Power Operated Equipment	27,923,131	12,132,455	6.67	21,076	0.00%	15	SQ
19		1970	Communication Equipment - Non SmartGrid	421,522	126,525	5.00		0.00%	15	SQ
20		1980	Miscellaneous Equipment	99,735	(899,369)					
21		1990, 1991	Retirement Work in Progress - ARO							
22		108	Retirement Work in Progress							
23			Total Common Plant (excluding SmartGrid)	287,513,920	145,195,363		13,299,101			
24		16.50%	Common Plant Allocated to Gas (Excluding SmartGrid)							
25		16.50%	Original Cost	47,439,797						
26		16.50%	Reserve		23,957,235					
			Annual Provision				2,194,352			

DUKE ENERGY OHIO, INC.
CASE NO. 12-1885-GA-AIR
DEPRECIATION ACCRUAL RATES AND
AS OF MARCH 31, 2012

COMMON PLANT - SMARTGRID

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.2a
PAGE 5 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO. (A)	F.E.R.C. ACCT. NO. (B-1)	COMPANY ACCT. NO. (B-2)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		CURRENT ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
				PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)					
				\$	\$	%	\$			
1		1911	Electronic Data Processing - SmartGrid	113,194	34,024	20.00	22,639	0.00%	5	SQ
2		1970	Communication Equipment - SmartGrid	27,261,331	1,908,843	6.67	1,818,331	0.00%	15	SQ
3			Total Common Plant (SmartGrid)	27,374,525	1,942,867		1,840,970			
4		(2)	Common Plant Allocated to Gas - SmartGrid							
5		(2)	Original Cost	13,383,405	949,868					
6		(2)	Reserve				900,050			
			Annual Provision							
7			Total Common Plant	314,868,445	147,138,230		15,140,071			
8			Common Plant Allocated to Gas							
9			Original Cost	60,823,202	24,907,103					
10			Reserve				3,094,402			
			Annual Provision							
11			Total Gas Plant Including Allocated Common	1,629,640,883	450,909,840		42,952,307			

- (1) Fully Amortized
(2) Common Plant / SmartGrid allocated to Gas determined by SmartGrid Filings
(3) Assets are depreciated individually by lease period

DUKE ENERGY OHIO, INC.
CASE NO 12-1685-GA-AIR
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM APRIL 1, 2007 TO MARCH 31, 2012

MANUFACTURED GAS PRODUCTION PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-3.3a through WPB-3.3n

SCHEDULE B-3.3
PAGE 1 OF 4
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUAL	SALVAGE	RETIREMENTS	COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE
									EXPLANATION OF TRANSFER	AMOUNT	OTHER ACCTS. INVOLVED	
1	304	2040	Land	\$ (2,113)	\$ 0	\$ 0	\$ 0	\$ 0		\$ 33		\$ (2,080)
2	304	2041	Rights of Way	3,701	415	0	0	0		0		4,116
3	305	2050	Structures & Improvements	3,219,660	355,053	0	45,413	195		(296,629)		3,232,678
4	311	2110	Liquefied Petroleum Gas Equipment	4,436,325	807,922	0	35,433	11,448		(81,146)		5,116,220
5	320	2200	Other Equipment	34,582	0	0	0	0		0		34,582
6	108	108	Retirement Work in Progress	(2,537)	0	0	(2,536)	0		0		(1)
7			Total Manufactured Gas Production Plant	7,689,818	1,163,390	0	79,310	11,643		(377,742)		8,385,513

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM APRIL 1, 2007 TO MARCH 31, 2012

DISTRIBUTION PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-3.3a through WPB-3.3n

SCHEDULE B-3.3
PAGE 2 OF 4
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUAL	SALVAGE	RETIREMENTS	COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE
									AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	
1	374	2740	Land	\$ 3,536	0	0	0	0	\$ 0	0	0	\$ 3,536
2	374	2741	Rights of Way	462,864	613,987	0	0	0	0	0	0	1,076,851
3	374	2742	City Gate Check Station	0	0	0	0	0	0	0	0	0
4	375	2750	Structures & Improvements	459,669	153,208	0	12	0	0	0	0	612,865
5	376	2761-2769	Mains	186,073,991	83,692,601	19,014	11,511,707	2,860,892	(105,617)	0	0	285,307,390
6	378	2780	System Meas. & Reg. Station Equipment - General	2,775,057	2,086,385	(1,018)	50,323	6,311	0	0	0	4,803,790
7	378	2781	System Meas. & Reg. Station Equipment - Electric	1,953,265	1,150,678	0	78,577	2,614	0	0	0	3,022,752
8	378	2782	District Regulating Equipment	1,815,416	497,212	0	234,212	902	0	0	0	2,077,514
9	379	2790	Meas. & Reg - City Gate	249,150	14,082	0	0	0	0	0	0	263,232
10	380	2801-2807	Services	76,595,504	50,995,639	(22)	20,498,334	1,000,120	(82,358)	0	0	106,000,309
11	381	2810, 2811	Meters	9,191,415	4,166,979	0	2,907,426	0	166,721	0	0	10,617,688
12	381	2812	Utility of the Future Meters	0	921,931	0	0	0	(921,931)	0	0	0
13	382	2820, 2821	Meter Installations	8,128,150	3,001,289	0	1,474,766	0	0	0	0	9,604,873
14	383	2830, 2831	House Regulators	3,124,308	2,006,444	0	1,117,515	118,666	0	0	0	3,994,571
15	384	2840, 2841	House Regulator Installations	2,101,903	1,657,679	0	0	0	0	0	0	3,759,582
16	385	2850	Large Industrial Meas. & Reg. Equipment	1,048,947	438,139	0	6,003	0	0	0	0	1,481,083
17	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	305,119	114,916	0	0	0	0	0	0	420,035
18	387	2870	Other Equipment - Other	55,025	70,930	0	0	0	0	0	0	125,955
19	387	2871	Street Lighting Equipment	441,116	104,872	0	27,484	0	0	0	0	518,504
20	387	108	Retirement Work in Progress	(3,012,488)	0	0	2,617,595	0	0	0	0	(5,630,083)
21	388		Gas ARO	2,820,401	19,666	0	(620,417)	0	243,907	0	0	3,504,391
22			Total Distribution Plant	294,382,148	151,736,637	17,974	39,903,525	3,989,517	(899,278)			401,544,439

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM APRIL 1, 2007 TO MARCH 31, 2012

GENERAL PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-3 3a through WPB-3.3n

SCHEDULE B-3.3
PAGE 3 OF 4
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUAL	SALVAGE	RETIREMENTS	COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE
									EXPLANATION OF TRANSFER	AMOUNT	OTHER ACCTS. INVOLVED	
				\$	\$	\$	\$	\$		\$		\$
1	000	2030	Miscellaneous Intangible Plant	3,483,408	5,493,706	0	0	0		0		8,977,114
2	389	2890	Land	0	0	0	0	0		0		0
3	390	2900	Structures & Improvements	333,503	350,287	0	13,544	0		0		670,246
4	391	2910	Office Furniture & Equipment	202,658	164,652	0	111,167	0		0		256,143
5	391	2911	Electronic Data Processing Equipment	(31,916)	243,518	0	0	0		0		211,602
6	392	2920	Transportation Equipment	92,865	7,375	0	51,661	0		(23,789)		24,590
7	392	2921	Trailers	310,918	122,840	0	0	0		11,440		445,198
8	394	2940	Tools, Shop & Garage Equipment	2,642,014	1,568,945	0	307,910	(3,876)		0		3,906,925
9	395	2950	Laboratory Equipment	87,070	78,060	0	0	0		0		165,130
10	396	2960	Power Operated Equipment	56,099	38,391	0	0	0		12,348		107,838
11	397	2970	Communication Equipment	56,887	213,809	0	0	0		824,916		1,095,412
12		108	Retirement Work in Progress	185,172	0	0	(27,414)	0		0		212,566
13			Total General Plant	7,418,278	8,282,683	0	456,868	(3,876)		824,916		16,072,785
14			Total Gas Plant	309,490,244	161,192,610	17,974	40,438,703	3,957,284		(252,104)		426,002,737

DUKE ENERGY OHIO, INC.
CASE NO. 12-1885-GA-AIR
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM APRIL 1, 2007 TO MARCH 31, 2012

COMMON PLANT

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-3.3a through WPB-3.3n

SCHEDULE B-3.3
PAGE 4 OF 4
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	F.E.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUAL	SALVAGE	RETIREMENTS	COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE
									EXPLANATION OF TRANSFER	AMOUNT	OTHER ACCTS. INVOLVED	
				\$	\$	\$	\$	\$		\$		\$
1		1030	Miscellaneous Intangible Plant	61,176,514	46,659,744	0	0	0		113,471		107,949,729
2		1890	Land and Land Rights	106,907	0	0	0	0		0		106,907
3		1891	Rights of Way	0	0	0	0	0		0		0
4		1900	Structures & Improvements	15,763,016	16,077,974	0	5,033,316	239,584		79,117		26,647,207
5		1910	Office Furniture & Equipment	7,626,533	2,315,149	0	11,687,700	200		0		(1,746,218)
6		1911	Electronic Data Processing - Non SmartGrid	0	274,745	0	0	0		0		274,745
7		1911	Electronic Data Processing - SmartGrid	0	34,024	0	0	0		0		34,024
8		1920	Transportation Equipment	85,282	29	0	0	0		0		85,311
9		1921	Trailers	108,603	126,029	0	6,899	0		6,810		234,543
10		1930	Stores Equipment	304,137	110,365	0	577,341	0		11,438		(151,381)
11		1940	Tools, Shop & Garage Equipment	390,341	284,307	0	118,857	0		0		555,791
12		1950	Laboratory Equipment	7,266	3,915	0	9,888	0		0		1,293
13		1960	Power Operated Equipment	42,046	32,062	0	0	0		(11,349)		62,759
14		1970	Communication Equipment - Non SmartGrid	4,954,138	7,312,589	0	58,187	2,855		(21,996)		12,183,887
15		1970	Communication Equipment - SmartGrid	0	1,908,843	0	0	0		0		1,908,843
16		1980	Miscellaneous Equipment	87,351	85,441	0	40,977	0		0		131,815
17		1990, 1991	Refinement Work in Progress - ARO	0	(3,869,945)	0	0	0		3,987,215		117,273
18		108	Refinement Work in Progress	(334,971)	0	0	534,398	0		0		(869,369)
19			Total Common Plant	90,317,161	71,355,291	0	18,087,563	242,639		4,164,709		147,526,959

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
DEPRECIATION RESERVE AND EXPENSE FOR LEASED PROPERTY
(TOTAL COMPANY)
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
C. J. COUNCIL

IDENTIFICATION OR REFERENCE NUMBER	ACCT. NO.	ACCOUNT TITLE	DOLLAR VALUE OF PLANT INVESTMENT	ACCUMULATED DEPRECIATION/ AMORTIZATION RESERVE		ACCRUAL RATE/ AMORTIZATION PERIOD	DEPRECIATION/ AMORTIZATION EXPENSE	EXPLAIN METHOD OF DEPRECIATION/AMORTIZATION	INCLUDED IN RATE BASE (YES/NO)
				\$	\$				
						%	\$		
2811		Meters	10,083,753	1,124,279		2.2000	221,843	Per Regulatory and	Yes
2821		Meter Installations	9,124,974	422,446		2.1700	198,012	GAAP Guidelines	Yes
2831		Regulators	11,317,769	1,046,238		2.0000	226,355		Yes
2841		Regulator Installations	8,824,727	1,065,036		2.2200	195,909		Yes
1900		Structures & Improvements							
		Fourth & Walnut (Clipay) (1)	366,797	65,035		15.1900%	55,710		Yes
		Fourth & Walnut (Clipay) (1)	820,726	700,921		2.6800%	22,118		Yes
		Fourth & Walnut (Clipay) (1)	4,221,044	4,108,518		0.4900%	20,774		Yes
		Atrium II (1)	961,419	961,419		0.0000%	0		Yes
		Envision Center (1)	1,726,080	681,977		12.9100%	222,837		Yes
		Holiday Park (1)	303,876	227,019		10.0000%	30,388		Yes
3900		Structures & Improvements							
		Atrium II (1)	49,779	49,779		0.0000%	0		Yes

(1) These expenditures are capitalized as Leasehold Improvements and are amortized over the life of the lease

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
CONSTRUCTION WORK IN PROGRESS
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
C. J. COUNCIL

Line No. (A)	Project No. (B)	Description of Project (C)	Construction Dollars (D)	Accumulated Costs AFUDC Capitalized (E)	Total Cost (F=D+E)	Allocation % (G)	Total Jurisdictional Cost at Date Certain (H)	Estimated Physical Percent Completion (I)
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Pollution Control Projects:

1 The Company has not included any Construction Work in Progress in this Rate Case.

Other Projects:

2 The Company has not included any Construction Work in Progress in this Rate Case

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (TIME)
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
C. J. COUNCIL

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Elapsed Days:		Date Certain % Completion (G)=(E)/(F)	Date Certain % of Total Expenditures (H)
				Beginning to Estimated Completion (F)	Beginning to Date Certain (E)		

The Company has not included any Construction Work in Progress in this Rate Case.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (DOLLARS)
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
C. J. COUNCIL

Line No. (A)	Project No. (B)	Construction Dollars (C)	Most Recent Budget Estimate		Project Expenditures As of Date Certain		Date Certain % Completion	
			AFUDC (D)	Total (E)=(C)+(D)	Construction Dollars (G)	Construction Dollars Trended (H)	Construction Dollars (I)=(G)/(C)	Construction Dollars Trended (J)=(H)/(F)

The Company has not included any Construction Work in Progress in this Rate Case.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ALLOWANCE FOR WORKING CAPITAL
AS OF MARCH 31, 2012

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

SCHEDULE B-5
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION of METHODOLOGY USED to DETERMINE JURISDICTIONAL REQUIREMENT	WORK PAPER REFERENCE NUMBER	JURISDICTION (A)
1	Cash Working Capital	None Requested		<u>0</u>
2				
3				
4				
5	Material and Supplies:			
6				
7	Gas Enricher Liquids	13 month average balance	SCH B-5.1, WPB-5.1b	1,981,454
8				
9	Other	13 month average balance	SCH B-5.1,	4,157,683
10		less allowance for new	WPB-5.1c	
11		construction based on		
12		withdrawals		
13				
14				
15	Gas Stored - Current (B)	13 month average balance		0
16				
17	Prepayments for Gas - Undelivered	13 month average balance		<u>0</u>
18				
19	Total Material and Supplies			<u>6,139,137</u>
20				
21				
22				
23	PIPP Uncollectibles - Balance	13 month average balance		<u>0</u>

(A) Total Utility is 100% Jurisdictional.

(B) Excluded per Order approved in Case No. 07-589-GA-AIR.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
MISCELLANEOUS WORKING CAPITAL ITEMS
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-5.1b through WPB-5.1d

SCHEDULE B-5.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	13 MONTH AVERAGE	DATE CERTAIN BALANCE
		JURISDICTIONAL (A)	JURISDICTIONAL (A)
1	Cash Working Capital	<u>0</u>	<u>0</u>
2			
3			
4	Material and Supplies		
5	Gas Enricher Liquids	<u>1,981,454</u>	<u>1,976,247</u>
6			
7	Plant Materials and Operating Supplies:		
8	Total Material and Supplies	<u>4,636,649</u>	<u>4,252,660</u>
9	Less: Amount Allocated to New Construction	<u>478,966</u>	<u>439,300</u>
10	Total Material and Supplies Held for Normal Operations	<u>4,157,683</u>	<u>3,813,360</u>
11			
12			
13	Gas Stored - Current (B)	<u>0</u>	<u>0</u>
14			
15	Prepayments for Gas - Undelivered	<u>0</u>	<u>0</u>
16			
17	Total Material and Supplies	<u>6,139,137</u>	<u>5,789,607</u>
18			
19			
20	PIPP Uncollectibles - Balance	<u>0</u>	<u>0</u>

(A) Total Utility is 100% Jurisdictional.

(B) Excluded per Order approved in Case No. 07-589-GA-AIR.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OTHER RATE BASE ITEMS SUMMARY
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCH B-6.1 WPB-6.1a through WPB-6.1e

SCHEDULE B-6
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB / K. G. BUTLER

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	TOTAL COMPANY (A)	ADJUSTMENTS	ADJUSTED JURISDICTION
1	252	Customers' Advances for Construction	(3,597,473)	0	(3,597,473)
2					
3	235	Customer Service Deposits	(8,453,180)	0	(8,453,180)
4					
5	271	Contributions in Aid of Construction	0	0	0
6					
7		Post Retirement Benefits	0	(14,645,755)	(14,645,755)
8					
9	255	Investment Tax Credits: (B)			
10					
11		Pre-1971 3% Credit	0	0	0
12		1971 4% Credit	(6,554)	0	(6,554)
13		1975 6% Credit	0	0	0
14		1981 10% Credit	(2,845,131)	2,845,131	0
15		Total Investment Tax Credits	(2,851,685)	2,845,131	(6,554)
16					
17		Deferred Income Taxes:			
18					
19	190	401(k) Incentive Plan	2,918	0	2,918
20	190	ARO Cumulative Effect	5,443,894	0	5,443,894
21	190	Environmental Reserve	8,903,184	0	8,903,184
22	190	FAS 106 OPEB	3,590,411	0	3,590,411
23	190	FAS 87 Non-Qualified Pension	351,343	0	351,343
24	190	FAS 87 Qualified Pension	(4,146,062)	0	(4,146,062)
25	190	Federal Deferred Tax Receivable	12,418,562	0	12,418,562
26	190	Gas Meters	(3,456,610)	0	(3,456,610)
27	190	Gas Supplier Refund	435,728	0	435,728
28	190	Incentive Plan	241,214	0	241,214
29	190	Misc	37,456	0	37,456
30	190	Natural Gas in Transit	96,538	0	96,538
31	190	Offsite Gas Storage	762,972	0	762,972
32	190	Post Retirement Benefits - SFAS 112	530,912	0	530,912
33	190	Property Tax	8,254,533	(8,254,533)	0
34	190	Property Tax on Propane	536,061	0	536,061
35	190	ITC FAS 109	(467,584)	467,584	0
36	190	Unamortized Debt Premium	(1,647,565)	0	(1,647,565)
37	190	Unbilled Revenue - Fuel	1,060,050	(1,060,050)	0
38	190	Uncollectible Accounts	76,777	0	76,777
39	190	Uncollectible Accounts PIP	(1,104,646)	0	(1,104,646)
40	190	Vacation Pay Accruals	1,138,153	0	1,138,153
41		Total Account 190	33,058,239	(8,846,999)	24,211,240

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OTHER RATE BASE ITEMS SUMMARY
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCH B-6.1 WPB-6.1a through WPB-6.1e

SCHEDULE B-6
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB / K. G. BUTLER

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	TOTAL COMPANY (A)	ADJUSTMENTS	ADJUSTED JURISDICTION
1	282	Deferred Income Taxes (Con't)			
2	282	AFUDC Debt	(1,172,089)		(1,172,089)
3	282	CIAC	715,729		715,729
4	282	Cwip Differences	(461,822)		(461,822)
5	282	FAS109	(15,444,583)	15,444,583	0
6	282	Leased Meters	(19,600,264)		(19,600,264)
7	282	Miscellaneous	(8,683,344)		(8,683,344)
8	282	Non-Cash Overheads	4,970,661		4,970,661
9	282	Tax Depreciation	(234,290,149)		(234,290,149)
10	282	Tax Interest Capitalized	2,730,405		2,730,405
11		Total Account 282	<u>(271,235,455)</u>	<u>15,444,583</u>	<u>(255,790,873)</u>
12	283	ARO Cumulative Effect	(5,007,186)	0	(5,007,186)
13	283	Deferred Fuel	6,585,303	(6,585,303)	0
14	283	Deferred Smart Grid Costs	584,718	0	584,718
15	283	Environmental Reserve	(24,745,199)	(849,819)	(25,595,018)
16	283	FAS 106 OPEB	(1,660,920)	0	(1,660,920)
17	283	FAS 87 Non-Qualified Pension	(19,464)	0	(19,464)
18	283	FAS 87 Qualified Pension	(8,699,583)	0	(8,699,583)
19	283	Loss on Reacquired Debt	(694,232)	0	(694,232)
20	283	Merger Costs	102,753	(102,753)	0
21	283	Post In-Service Carrying Costs	(5,982,648)	0	(5,982,648)
22	283	Rate Case	(50,834)	0	(50,834)
23	283	Smart Grid	(5,264,619)	0	(5,264,619)
24	283	Uncollectible Accounts	1,705,185	0	1,705,185
25	283	Vacation Pay Accruals	(686,080)	0	(686,080)
26		Total Account 283	<u>(43,832,806)</u>	<u>(7,537,875)</u>	<u>(51,370,681)</u>
27					
28		Total Deferred Income Taxes	<u>(282,010,022)</u>	<u>(940,291)</u>	<u>(282,950,314)</u>
29					
30		Other:			
31		AMRP and Smart Grid Post-in-Service Carrying Costs	0	15,796,710	15,796,710
32		Total Other	<u>0</u>	<u>15,796,710</u>	<u>15,796,710</u>

(A) Total Company is 100% Jurisdictional.

(B) The company elected the immediate flow through option under Section 46(e)(3) in regards to the 1971 election and the ratable flow through option provided under Section 46(f)(2) in regards to the 1975 election.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ADJUSTMENTS TO OTHER RATE BASE ITEMS
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-6.1c through WPB-6.1e

SCHEDULE B-6.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	WORK PAPER REFERENCE	JURISDICTIONAL ADJUSTMENT
1		Adjustments to Other Rate Base Items:		
2				
3				
4				
5	253	Post Retirement Benefits	WPB-6.1c,d	<u>(14,645,755)</u>
6				
7	255	Investment Tax Credits		
8		6% Credit	WPB-6.1e	0
9		10% Credit	WPB-6.1e	2,845,131
10		Total		<u>2,845,131</u>
11				
12				
13		Deferred Income Taxes:		
14	190	Property Tax		(8,254,533)
15	190	ITC FAS 109		467,584
16	190	Unbilled Revenue - Fuel		(1,060,050)
17	282	Plant FAS 109		15,444,583
18	283	Deferred Fuel		(6,585,303)
19	283	Environmental Reserve		(849,819)
20	283	Merger Costs		(102,753)
21		Total		<u>(940,291)</u>
22				
23		Other		
24		AMRP and Smart Grid Post-in-Service Carrying Costs		<u>15,796,710</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
CONTRIBUTIONS IN AID OF CONSTRUCTION BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2012

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-6.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
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Netted against gross plant per FPC Order No. 490.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
JURISDICTIONAL ALLOCATION FACTORS
RATE BASE AND OPERATING INCOME

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

SCHEDULE B-7
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	ALLOCATION FACTOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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Not Applicable - 100% Jurisdictional

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
JURISDICTIONAL ALLOCATION STATISTICS

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

SCHEDULE B-7.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ALLOCATION FACTOR	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR
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Not Applicable - 100% Jurisdictional

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
EXPLANATION OF CHANGES IN ALLOCATION PROCEDURES

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

SCHEDULE B-7.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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Refer to the direct testimony of P.A. Laub for discussion of jurisdictional allocation factors.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
GAS DATA
FOR THE TWELVE MONTHS ENDED MARCH 31, 2012

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

SCHEDULE B-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	MCF's as Measured	MCF's at Standard Temp. and Pressure
1	Gas received (purchased, produced, etc.)	65,859,779 (A)	65,859,779 (A)
2	Sales and other deliveries	66,654,032 (A)	66,654,032 (A)
3	Company use	41,670	41,670
4	Unaccounted for gas (Line 1 - Line 2 - Line 3)	(835,923)	(835,923)
5	Unaccounted for gas percentage (Line 4 / Line 1)	-1.3%	-1.3%

(A) Includes transportation of customer owned gas, excludes unbilled sales.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
MIRRORED CWIP ALLOWANCES

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-9
PAGE 1 OF 1
WITNESS RESPONSIBLE:
C. J. COUNCIL

LINE NO. (A)	PROJECT NUMBER (B)	DESCRIPTION OF PROJECT (C)	PRIOR CASE REFERENCES (D)	EFFECTIVE DATE OF RATES INCL. CWIP (E)	IN SERVICE DATE OF PROJECT (F)	ALLOWANCE INCLUDED IN RATES (G)
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The Company has no mirrored Construction Work in Progress Allowances.

SECTION C

OPERATING INCOME

DUKE ENERGY OHIO

Case No. 12-1685-GA-AIR

Test Year: Twelve Months Ended December 31, 2012

Date Certain: March 31, 2012

Schedules	Description
C-1	Jurisdictional proforma income statement
C-2	Adjusted test year operating income
C-2.1	Operating revenue and expenses by accounts - jurisdictional allocation
C-3	Summary of jurisdictional adjustments to operating income
C-3.1 thru C-3.28	Detailed adjustments
C-4	Adjusted jurisdictional federal income taxes
C-4.1	Development of jurisdictional federal income taxes
C-5	Social and service club dues
C-6	Charitable contributions
C-7	Customer service and informational, sales, and general advertising expense
C-8	Rate case expense (jurisdiction)
C-9	Operation and maintenance payroll costs
C-9.1	Total company payroll analysis by employee classifications / payroll distributions
C-10.1	Comparative balance sheet for most recent 5 calendar years
C-10.2	Comparative income statement for most recent 5 calendar years
C-11.1	Revenue statistics - total company
C-11.2	Revenue statistics - jurisdictional
C-11.3	Sales statistics - total company
C-11.4	Sales statistics - jurisdictional
C-12	Analysis of reserve for uncollectible accounts

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
JURISDICTIONAL PRO FORMA INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-1a

SCHEDULE C-1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	ADJUSTED REVENUE & EXPENSES	PROPOSED INCREASE	PROFORMA REVENUE & EXPENSES
		(A)	(B)	(C)
1	Operating Revenues	\$ 246,539,382	\$ 44,607,929	\$ 291,147,311
2				
3	Operating Expenses			
4	Operation & Maintenance	121,247,083	300,078	121,547,161
5	Depreciation	44,035,799	0	44,035,799
6	Taxes - Other	25,192,243	0	25,192,243
7	Operating Expenses before Income Taxes	190,475,125	300,078	190,775,203
8				
9	Federal Income Taxes	12,424,908	15,507,748	27,932,656
10				
11	Total Operating Expenses	202,900,033	15,807,826	218,707,859
12				
13	Net Operating Income	\$ 43,639,349	\$ 28,800,103	\$ 72,439,452
14				
15	Rate Base	\$ 891,013,614		\$ 891,013,614
16				
17	Rate of Return	4.90%		8.13%

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ADJUSTED TEST YEAR OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCH. C-2.1, SCH. C-3, WPC-2a through WPC-2h

SCHEDULE C-2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	UNADJUSTED REVENUE & EXPENSES	ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES
1	OPERATING REVENUES			
2	Base Revenue and Riders	\$ 267,343,927	\$ (25,445,982)	\$ 241,897,945
3	Gas Costs Revenue	151,105,778	(151,105,778)	0
4	Other Operating Revenue	2,733,651	1,907,786	4,641,437
5	Total Operating Revenues	421,183,356	(174,643,974)	246,539,382
6				
7	OPERATING EXPENSES			
8	Operation and Maintenance Expenses			
9	Production Expenses			
10	Liquefied Petroleum Gas	61,954	0	61,954
11	Other	1,214,314	0	1,214,314
12	Total Production Expense	1,276,268	0	1,276,268
13				
14	Other Gas Supply Expenses			
15	Purchased Gas	143,959,346	(144,021,300)	(61,954)
16	Other	1,814,319	0	1,814,319
17	Total Other Gas Supply Expense	145,773,665	(144,021,300)	1,752,365
18				
19	Transmission Expense	0	0	0
20	Distribution Expense	23,114,442	599,950	23,714,392
21	Customer Accounts Expense	30,317,499	(9,022,391)	21,295,108
22	Customer Service & Information Expense	8,053,632	0	8,053,632
23	Sales Expense	178,483	(178,452)	31
24	Administrative & General Expense	37,074,246	(325,164)	36,749,082
25	Amortization of Deferred Expense	3,136,489	25,269,716	28,406,205
26	Total Operation and Maintenance Expense	248,924,724	(127,677,641)	121,247,083
27				
28	Depreciation Expense	41,322,736	2,713,063	44,035,799
29				
30	Taxes Other Than Income Taxes			
31	Other Federal Taxes	2,484,354	(280,264)	2,204,090
32	State and Other Taxes	50,670,721	(27,682,568)	22,988,153
33	Total Taxes Other Than Income Taxes	53,155,075	(27,962,832)	25,192,243
34				
35	Federal Income Taxes			
36	Normal and Surcharge	(12,554,963)	(7,729,971)	(20,284,934)
37	Provision for Deferred Income Taxes	33,479,991	(770,149)	32,709,842
38	Total Federal Income Tax Expense	20,925,028	(8,500,120)	12,424,908
39				
40	Total Operating Expenses and Taxes	364,327,563	(161,427,530)	202,900,033
41				
42	Net Operating Income	\$ 56,855,793	\$ (13,216,444)	\$ 43,639,349

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8), SCH C-4

SCHEDULE C-2.1
PAGE 1 OF 7
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
			(A)
1		REVENUE	(\$)
2		Retail Revenue	
4	480000	Residential Sales-Gas	213,839,896
5	480990	Gas Residential Sales-Unbilled	(1,088,337)
6	481000	Industrial Sales-Gas	10,209,337
7	481090	Gas Industrial Sales Unbilled	118,577
8	481200	Gas Commercial Sales	69,439,273
9	481290	Gas Commercial Sales Unbilled	142,188
10	482000	Other Sales to Public Auth-Gas	3,994,792
11	482090	Gas OPA Unbilled	96,730
12	482200	Gas Public St Hwy Ltrng	42,851
15		Total	<u>296,795,307</u>
16			
67			
68	484000	Inter Departmental Sales	535,244
69		Total Retail Revenue	<u>297,330,551</u>

(A) Total Utility is 100% Jurisdictional.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 2 OF 7
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
			(A)
			(\$)
1		REVENUE (Continued)	
2		Other Revenue	
4	488000	Miscellaneous Service Revenue	254,490
5	488000	Reconnection Charges	0
6	488000	Customer Diversion	0
7	488000	Bad Check Charges	0
8	488000	Misc. Rev - Field Coll. Charge	0
9	489000	Transportation of Gas of Others	14,965,334
10	489010	Transportation of Gas - I/C	22,315
11	489012	Residential Gas Transportation	65,880,318
12	489015	Residential Gas Transportation - Unbilled	(1,634,156)
13	489020	Commercial Gas Transportation	32,558,718
14	489025	Commercial Gas Transportation - Unbilled	(357,921)
15	489030	Industrial Gas Transportation	5,888,111
16	489035	Industrial Gas Transportation - Unbilled	(35,162)
17	489040	OPA Gas Transportation	3,963,019
18	489045	OPA Gas Transportation - Unbilled	(63,934)
19	489200	Transportation Fees	6,828
20	489350	SL Gas Transportation	46,504
21	493000	Rent From Gas Properties	58,233
22	493010	Rent From Gas Properties - I/C	2,298,738
23	495031	Gas Losses Damaged Lines	1,370
24		Total Other Revenue	123,852,805
25		Total Revenue	421,183,356

(A) Total Utility is 100% Jurisdictional.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 3 OF 7
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
			(A)
1		OPERATING EXPENSES	(\$)
2		Production Expenses	
3		Manufactured Expenses	
4		Operation	
5	711000	Steam Expenses	5,893
6	712000	Other Power Expenses	389,614
7	717000	Liquified Petroleum Expense	324,245
8	Various	Liquified Petroleum Gas	61,954
9	735000	Miscellaneous Production Expense	86,221
10	Various	Rents	228,519
11		Total Operation	1,096,446
12		Maintenance	
13	742000	Maintenance of Production Equipment	179,822
14		Total Maintenance	179,822
15		Total Production Expense	1,276,268
16			
17		Other Gas Supply Expense	
18		Purchased Gas Expense	
19	801000	Natural Gas Field Line Purchases	140,870,706
20	801001	Natural Gas Field Line Purchases	150,174
21	805000	Unrecovered Purchase Gas Cost Adj.	9,791,982
22	805200	Purchased Gas Costs - Unbilled Rev	(969,737)
23	806000	Other Gas Supply - Exchange Gas	(5,883,779)
24	807000	Gas Purchased Expense	1,814,319
25		Total Other Gas Supply Expense	145,773,665
26			
27		Transmission Expenses	
28		Operation	
30	859000	Other Expense -Transmission System Equipment	0
		Total Operation	0
		Total Transmission Expense	0

(A) Total Utility is 100% Jurisdictional.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 4 OF 7
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
			(A)
1		Distribution Expenses	(\$)
2		Operation	
3	870000	Supervision and Engineering	112,044
4	871000	Load Dispatching	578,736
5	874000	Mains and Services	8,041,008
6	875000	Measuring and Reg. Stations - General	45,960
7	876000	Measuring and Reg. Stations - Industrial	296,829
8	878000	Meters and House Regulators	(124,459)
9	879000	Customer Installations	5,861,177
10	880000	Other Expenses	2,564,297
12		Total Operation	17,375,592
13		Maintenance	
14	885000	Supervision and Engineering	200,460
15	887000	Mains	4,232,771
16	889000	Measuring and Regulating Stations - General	76,080
17	890000	Measuring and Regulating Stations - Industrial	10,731
18	892000	Services	242,029
19	893000	Meters and House Regulators	820,198
20	894000	Other	156,581
21		Total Maintenance	5,738,850
22		Total Distribution Expense	23,114,442
23			
24		Customer Accounts Expense	
25		Operation	
26	901000	Supervision and Engineering	449
27	902000	Meter Reading Expense	3,213,299
28	903	Customer Records and Collections	14,760,666
	904001	Bad Debt Expense	10,686,747
30	Various	Cust Acctg-Loss On Sale-A/R	1,656,338
32		Total Customer Accounts Expense	30,317,499

(A) Total Utility is 100% Jurisdictional.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 5 OF 7
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
			(A)
1		Customer Service and Information Expense	(\$)
2		Operation	
3	908	Customer Assistance	684,119
4	909650	Information and Instructional Advertising	6,954
5	910	Miscellaneous Customer Service and Information Expense	7,362,559
6		Total Customer Service and Information Expense	8,053,632
7		Sales Expense	
8		Operation	
9	912000	Demonstrating and Selling Expense	31
10	913001	Advertising Expense	178,452
11		Total Sales Expense	178,483
12		Administrative and General Expenses	
13		Operation	
14	426891	Sale of Accounts Receivable Fees	159,274
15	920000	Administrative & General Salaries	8,097,127
16	921	Office Supplies & Expenses	5,269,868
17	922000	Administrative Expenses Transferred - Credit	42
18	923	Outside Services Employed	3,412,840
19	924	Property Insurance	1,172,844
20	925	Injuries & Damages	577,432
21	926	Employee Pension & Benefits	9,512,268
22	928	State Reg. Commission Expense	1,029,678
23	929	Duplicate Charges-Credit	63,769
24	930.1	General Advertising Expenses	13,566
25	930.2	Miscellaneous General Expenses	2,879,480
26	931	Rents	4,342,824
27		Total Operation	36,531,012
28		Maintenance	
29	932	Maintenance of General Equipment	87,365
30	935	Maintenance of Equipment	455,869
31		Total Maintenance	543,234
32			
33		Total Administrative and General Expense	37,074,246
34		Other Expense	
35	407110	Amort Exp Post in Service Carrying Costs	171,603
36	407260	Deferred Depreciation Expense	35,934
37	407312	Regulatory Debits	2,791,755
38	407409	Smart Grid Deferral Gas	2,055,444
39	407907	Regulatory Asset - Deferral Act	(1,918,247)
40		Total Other Expense	3,136,489
41			
42		Total Operating Expense	248,924,724

(A) Total Utility is 100% Jurisdictional.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 6 OF 7
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
			(A)
			(\$)
1		Depreciation Expense	
2	Various	Depreciation Gas Plant In Service	40,243,809
4	Various	Amortization Expense	1,078,927
5		Total Depreciation Expense	<u>41,322,736</u>
6			
7			
8		Taxes Other Than Income Taxes	
9		Other Federal	
10	Various	Insurance Contribution	294,321
11	408151	Unemployment Compensation	4,161
12	408960	Allocated Payroll Taxes	2,185,872
13		Total Other Federal	<u>2,484,354</u>
14			
15		Other State and Local	
16	Various	Unemployment Compensation	6,145
17	408470	Excise	19,992,607
18	Various	Highway Use	335
19	408121	Property Tax	23,254,515
20	408102	Mcf Tax	7,417,119
21		Total Other State and Local	<u>50,670,721</u>
22		Total Taxes Other Than Income Taxes	<u>53,155,075</u>

(A) Total Utility is 100% Jurisdictional.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): Supplemental Information (C)(8)

SCHEDULE C-2.1
PAGE 7 OF 7
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
			(A)
			(\$)
1		Federal Income Tax Expense	
2	409	Normal and Surtax	(12,554,963)
3		Total Federal Income Tax Expense	<u>(12,554,963)</u>
4			
5		Provision for Deferred Income Taxes	
6	410/411	Deferred Income Taxes	33,699,037
7	411	Amortization of Investment Credit	<u>(219,046)</u>
8		Total Provision for Deferred Income Taxes	<u>33,479,991</u>
9			
10		Total Federal Income Tax Expense	<u>20,925,028</u>
11			
12		Total Operating Expense	<u>364,327,563</u>
13			
14		Net Operating Income	<u>56,855,793</u>

(A) Total Utility is 100% Jurisdictional.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-3
PAGE 1 OF 5
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	TITLE OF ACCOUNT	TOTAL SCHEDULE C-3	ANNUALIZE / NORMALIZE REV & EXP C-3.1	MGP EXPENSE C-3.2	RATE CASE EXPENSE C-3.3	ANNUALIZED TEST YEAR WAGES C-3.4	ANNUALIZE DEPRECIATION C-3.5
	ELEMENT of OPERATING INCOME						
1	OPERATING REVENUE						
2	Base	(25,445,982)	7,551,803				
3	Gas Costs	(151,105,778)	(151,105,778)				
4	Other	1,907,786	1,907,786				
5	Total Revenue	(174,643,974)	(141,646,189)	0	0	0	0
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expenses						
10	Liquified Petroleum Gas	0					
11	Other	0					
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas	(144,021,300)	(144,021,300)				
16	Other	0					
17	Total Other Gas Supply Expense	(144,021,300)	(144,021,300)	0	0	0	0
18							
19	Transmission Expense	0					
20	Distribution Expense	599,950					
21	Customer Accounts Expense	(9,022,391)					
22	Customer Serv & Info Expense	0					
23	Sales Expense	(178,452)					
24	Administrative & General Expense	(325,164)			(15,998)	538,902	
25	Amortization of Deferred Expense	25,269,716		21,777,806			
26	Total Operation and Maintenance Expenses	(127,677,641)	(144,021,300)	21,777,806	(15,998)	538,902	0
27							
28	Depreciation Expense	2,713,063	0	0	0	0	2,713,063
29							
30	Taxes Other Than Income Taxes						
31	Other Federal Taxes	(280,264)					
32	State and Other Taxes	(27,682,568)					
33	Total Taxes Other Than Income Tax	(27,962,832)	0	0	0	0	0
34							
35	Federal Income Taxes						
36	Normal and Surtax	(7,729,971)	831,288	(7,622,232)	5,599	(188,616)	0
37	Prov Deferred Inc Tax (Deferrals)	(770,149)					(949,572)
38	Prov Deferred Inc Tax (Whitebacks)	0					
39	Total Federal Inc Tax Expense	(8,500,120)	831,288	(7,622,232)	5,599	(188,616)	(949,572)
40							
41	Total Oper. Expenses and Tax	(161,427,530)	(143,190,012)	14,155,574	(10,399)	350,286	1,763,491
42							
43	Net Operating Income	(13,216,444)	1,543,823	(14,155,574)	10,399	(350,286)	(1,763,491)

DUKE ENERGY OHIO, INC
CASE NO. 12-1685-GA-AIR
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-3
PAGE 2 OF 5
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO	TITLE OF ACCOUNT	CUSTOMER SERVICE DEPOSITS	OHIO EXCISE TAX	ANNUALIZE PROPERTY TAX	ELIMINATE PIPP REVENUE AND EXPENSE	INTEREST EXPENSE DEDUCTIBLE	ELIMINATE SMART GRID O&M AMORTIZATION
	ELEMENT of OPERATING INCOME	C-3.6	C-3.7	C-3.8	C-3.9	C-3.10	C-3.11
1	OPERATING REVENUE						
2	Base		(16,428,538)		(10,674,058)		
3	Gas Costs						
4	Other						
5	Total Revenue	0	(16,428,538)	0	(10,674,058)	0	0
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expenses						
10	Liquified Petroleum Gas						
11	Other						
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas						
16	Other						
17	Total Other Gas Supply Expense	0	0	0	0	0	0
18							
19	Transmission Expense						
20	Distribution Expense						
21	Customer Accounts Expense	253,595			(10,612,499)		
22	Customer Serv & Info Expense						
23	Sales Expense						
24	Administrative & General Expense						
25	Amortization of Deferred Expense						(2,827,689)
26	Total Operation and Maintenance Expenses	253,595	0	0	(10,612,499)	0	(2,827,689)
27							
28	Depreciation Expense	0	0	0	0	0	0
29							
30	Taxes Other Than Income Taxes						
31	Other Federal Taxes						
32	State and Other Taxes		(19,992,607)	(272,842)			
33	Total Taxes Other Than Income Tax	0	(19,992,607)	(272,842)	0	0	0
34							
35	Federal Income Taxes						
36	Normal and Surtax	(88,758)	1,247,425	95,495	(21,546)	(1,185,413)	989,691
37	Prov Deferred Inc Tax (Deferrals)					286,091	
38	Prov Deferred Inc Tax (Writebacks)						
39	Total Federal Inc Tax Expense	(88,758)	1,247,425	95,495	(21,546)	(899,322)	989,691
40							
41	Total Oper Expenses and Tax	164,837	(18,745,182)	(177,347)	(10,634,045)	(899,322)	(1,837,998)
42							
43	Net Operating Income	(164,837)	2,316,546	177,347	(40,013)	899,322	1,837,998

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-A/R
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-3
PAGE 3 OF 5
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	TITLE OF ACCOUNT	STATE TAX RIDER	RESERVED FOR FUTURE USE	ELIMINATE NON JURIS. EXPENSES	ADJUST PUCO/OCC ASSESSMENTS	UNCOLLECTIBLE REVENUE & EXPENSE	ANNUALIZE PENSION & BENEFIT EXP
	ELEMENT of OPERATING INCOME	C-3.12	C-3.13	C-3.14	C-3.15	C-3.16	C-3.17
1	OPERATING REVENUE						
2	Base	(7,631,139)				1,735,948	
3	Gas Costs						
4	Other						
5	Total Revenue	(7,631,139)	0	0	0	1,735,948	0
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expenses						
10	Liquified Petroleum Gas						
11	Other						
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas						
16	Other						
17	Total Other Gas Supply Expense	0	0	0	0	0	0
18							
19	Transmission Expense						
20	Distribution Expense			(50)			
21	Customer Accounts Expense					497,582	
22	Customer Serv & Info Expense						
23	Sales Expense			(178,452)			
24	Administrative & General Expense			(173,782)	(151,994)		(729,777)
25	Amortization of Deferred Expense					1,918,247	
26	Total Operation and Maintenance Expenses	0	0	(352,284)	(151,994)	2,415,809	(729,777)
27							
28	Depreciation Expense	0	0	0	0	0	0
29							
30	Taxes Other Than Income Taxes						
31	Other Federal Taxes						
32	State and Other Taxes	(7,417,119)					
33	Total Taxes Other Than Income Tax	(7,417,119)	0	0	0	0	0
34							
35	Federal Income Taxes						
36	Normal and Surtax	(74,907)	0	123,299	53,198	(237,951)	255,422
37	Prov Deferred Inc Tax (Deferrals)						
38	Prov Deferred Inc Tax (Writebacks)						
39	Total Federal Inc Tax Expense	(74,907)	0	123,299	53,198	(237,951)	255,422
40							
41	Total Oper. Expenses and Tax	(7,492,026)	0	(228,985)	(98,796)	2,177,858	(474,355)
42							
43	Net Operating Income	(139,113)	0	228,985	98,796	(441,910)	474,355

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-3
PAGE 4 OF 5
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	TITLE OF ACCOUNT	ANNUALIZE PAYROLL TAXES C-3.18	RESERVED FOR FUTURE USE C-3.19	ANNUALIZE AMORT OF PISCC C-3.20	RESERVED FOR FUTURE USE C-3.21	AMORTIZE CAMERA WORK C-3.22	ELIMINATE MERGER COSTS C-3.23
1	OPERATING REVENUE						
2	Base						
3	Gas Costs						
4	Other						
5	Total Revenue	0	0	0	0	0	0
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expenses						
10	Liquified Petroleum Gas						
11	Other						
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas						
16	Other						
17	Total Other Gas Supply Expense	0	0	0	0	0	0
18							
19	Transmission Expense						
20	Distribution Expense						
21	Customer Accounts Expense						
22	Customer Serv & Info Expense						
23	Sales Expense						
24	Administrative & General Expense						(168,997)
25	Amortization of Deferred Expense			304,766		1,666,667	
26	Total Operation and Maintenance Expenses	0	0	304,766	0	1,666,667	(168,997)
27							
28	Depreciation Expense	0	0	0	0	0	0
29							
30	Taxes Other Than Income Taxes						
31	Other Federal Taxes	(280,264)					
32	State and Other Taxes						
33	Total Taxes Other Than Income Tax	(280,264)	0	0	0	0	0
34							
35	Federal Income Taxes						
36	Normal and Surtax	98,092	0	0	0	(583,333)	59,149
37	Prov Deferred Inc Tax (Deferrals)			(106,668)			
38	Prov Deferred Inc Tax (Whitebacks)						
39	Total Federal Inc Tax Expense	98,092	0	(106,668)	0	(583,333)	59,149
40							
41	Total Oper. Expenses and Tax	(182,172)	0	198,098	0	1,083,334	(109,848)
42							
43	Net Operating Income	182,172	0	(198,098)	0	(1,083,334)	109,848

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-3
PAGE 5 OF 5
WITNESS RESPONSIBLE
P. A. LAUB

LINE NO.	TITLE OF ACCOUNT	ADDITIONAL CAMERA WORK EXP C-3.24	AMORTIZE 2011 SMART GRID DEF O&M C-3.25	SMART GRID ADJUSTMENT SAVING C-3.26	MEDICAL COSTS C-3.27	AMORTIZE GAS FURNACE C-3.28	RESERVED FOR FUTURE USE C-3.29
	ELEMENT of OPERATING INCOME						
1	OPERATING REVENUE						
2	Base						
3	Gas Costs						
4	Other						
5	Total Revenue	0	0	0	0	0	0
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expenses						
10	Liquified Petroleum Gas						
11	Other						
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas						
16	Other						
17	Total Other Gas Supply Expense	0	0	0	0	0	0
18							
19	Transmission Expense						
20	Distribution Expense	600,000					
21	Customer Accounts Expense			838,951			
22	Customer Serv & Info Expense						
23	Sales Expense						
24	Administrative & General Expense				376,482		0
25	Amortization of Deferred Expense		1,399,532			1,030,387	
26	Total Operation and Maintenance Expenses	600,000	1,399,532	838,951	376,482	1,030,387	0
27							
28	Depreciation Expense	0	0	0	0	0	0
29							
30	Taxes Other Than Income Taxes						
31	Other Federal Taxes						
32	State and Other Taxes						
33	Total Taxes Other Than Income Tax	0	0	0	0	0	0
34							
35	Federal Income Taxes						
36	Normal and Surtax	(210,000)	(489,836)	(293,633)	(131,769)	(360,635)	0
37	Prov Deferred Inc Tax (Deferrals)						
38	Prov Deferred Inc Tax (Writebacks)						
39	Total Federal Inc Tax Expense	(210,000)	(489,836)	(293,633)	(131,769)	(360,635)	0
40							
41	Total Oper. Expenses and Tax	390,000	909,696	545,318	244,713	669,752	0
42							
43	Net Operating Income	(390,000)	(909,696)	(545,318)	(244,713)	(669,752)	0

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ANNUALIZED REVENUE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.1a, WPC-3.1b

SCHEDULE C-3.1
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect adjustments to operating revenues to reclassify and annualize base and gas cost recovery revenue, to eliminate unbilled revenues and to adjust other operating revenues.	
Base Revenue	To Sch C-3 Summary <--- \$ 7,551,803
Gas Cost Revenue	To Sch C-3 Summary <--- (151,105,778)
Other Revenue	To Sch C-3 Summary <--- <u>1,907,786</u>
Total	\$ (141,646,189)
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	<u>\$ (141,646,189)</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ANNUALIZED GAS COST
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.1a, WPC-3.1b

SCHEDULE C-3.1
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
<i>PURPOSE and DESCRIPTION:</i> To reflect the change in purchased gas cost which would result from the annualization of purchased gas cost and the elimination of gas costs associated with unbilled revenues.	
Gas Cost Expense Adjustment	\$ (144,021,300)
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ (144,021,300)</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
AMORTIZE MGP EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.2a

SCHEDULE C-3.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB / J. L. BEDNARCIK

PURPOSE and DESCRIPTION		AMOUNT
PURPOSE and DESCRIPTION: To amortize over 3 years costs related to clean up of the Manufactured Gas Plant sites		
MGP Expense		\$ (65,333,417)
Amortization of Expense Over 3 Years		<u>21,777,806</u>
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 21,777,806</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE C-8, WPC-3.3a

SCHEDULE C-3.3
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
-------------------------	--------

PURPOSE and DESCRIPTION: To adjust test year expenses to reflect the estimated cost of presenting this case as reflected on Schedule C-8.

Total	\$ (15,998)
-------	-------------

Jurisdictional allocation percentage	<u>100%</u>
--------------------------------------	-------------

Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ (15,998)</u>
-----------------------	-------------------------	--------------------

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ANNUALIZED WAGE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.4a through WPC-3.4d

SCHEDULE C-3.4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
<i>PURPOSE and DESCRIPTION: To annualize test year payroll costs using 12 months actual ending April 2012</i>	
Total	\$ 538,902
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ 538,902</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ANNUALIZED DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.5a

SCHEDULE C-3.5
PAGE 1 OF 2
WITNESS RESPONSIBLE:
C. J. COUNCIL

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect the adjustment to annualize depreciation expense as calculated on Schedule B-3.2 based on plant at March 31, 2012.	
Total	\$ 2,713,063
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ 2,713,063</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ANNUALIZED DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.5a

SCHEDULE C-3.5
PAGE 2 OF 2
WITNESS RESPONSIBLE:
C. J. COUNCIL

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: To reflect the adjustment to
deferred income taxes as a result of the annualization of
book depreciation based on plant at March 31, 2012.

Total \$ (949,572)

Jurisdictional allocation percentage 100%

Jurisdictional amount To Sch C-3 Summary <--- \$ (949,572)

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
INTEREST ON CUSTOMER SERVICE DEPOSITS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPB-6.1a

SCHEDULE C-3.6
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
PURPOSE and DESCRIPTION: To reflect the interest on Customer Service Deposits as an operating expense.		
Total	WPB-6.1a	\$ 253,595
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 253,595</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OHIO EXCISE TAX
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.7a

SCHEDULE C-3.7
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION		AMOUNT
PURPOSE and DESCRIPTION: To eliminate Ohio Excise Tax revenue and expense.		
Ohio Excise Tax Revenue		\$ (16,428,536)
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ (16,428,536)</u>
Ohio Excise Tax Expense		\$ (19,992,607)
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ (19,992,607)</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
PROPERTY TAX ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.8a through WPC-3.8c

SCHEDULE C-3.8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect the change in expense if property taxes were calculated based on plant in service as of March 31, 2012.	
Total	\$ (272,842)
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ (272,842)</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ELIMINATE PIPP REVENUE AND EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.9a

SCHEDULE C-3.9
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION		AMOUNT
PURPOSE and DESCRIPTION: To eliminate PIPP revenue and expense.		
PIPP Uncollectible Revenue		\$ (10,674,058)
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ (10,674,058)</u>
PIPP Uncollectible expense		\$ (10,612,499)
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ (10,612,499)</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
INTEREST EXPENSE DEDUCTIBLE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.10a, SCHEDULE B-1, SCHEDULE D-1

SCHEDULE C-3.10
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: To reflect federal income taxes at 35% due to interest deductible for tax purposes being based on rate base at March 31, 2012 as shown on Schedule B-1 and the weighted cost of debt of 2.48% as shown on Schedule D-1.

Total \$ (1,185,413)

Jurisdictional allocation percentage 100%

Jurisdictional amount To Sch C-3 Summary <-- \$ (1,185,413)

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
INTEREST EXPENSE DEDUCTIBLE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.10a, SCHEDULE B-1, SCHEDULE D-1

SCHEDULE C-3.10
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	TOTAL AMOUNT
PURPOSE and DESCRIPTION: To reflect the elimination of federal deferred tax expenses related to Allowance for Funds Used During Construction and Capitalized Interest.	
Deferrals:	
Capitalized Interest	\$ 453,031
AFUDC - Debt	<u>(166,940)</u>
Total Adjustment	\$ 286,091
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ 286,091</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
SMART GRID AMORTIZATION ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.11a

SCHEDULE C-3.11
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To eliminate amortization in test period for O&M related to Smart Grid.	
Total	(2,827,689)
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ (2,827,689)</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
STATE TAX RIDER
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.12a

SCHEDULE C-3.12
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION		AMOUNT
PURPOSE and DESCRIPTION: To eliminate the State Tax Rider revenue and expense.		
Revenue		\$ (7,631,139)
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ (7,631,139)</u>
Taxes Other Than Income Taxes		\$ (7,417,119)
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ (7,417,119)</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
RESERVED FOR FUTURE USE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-3.13
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: Reserved for future use.

Total		\$	-
Jurisdictional allocation percentage			<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	\$	<u>-</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ELIMINATE NON-JURISDICTIONAL EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.14a

SCHEDULE C-3.14
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: To eliminate non-jurisdictional operating expenses.

Distribution Expense	\$	(50)
Sales Expense		(178,452)
Administrative & General Expense		<u>(173,782)</u>
Total Adjustment	\$	(352,284)
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <—	<u><u>\$ (352,284)</u></u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ANNUALIZATION OF PUCO AND OCC ASSESSMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.15a, WPC-3.15b

SCHEDULE C-3.15
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To annualize the level of PUCO, OCC, and Division of Forecasting assessments to the latest known level, and to recover refunds of assessment never collected from customer.	
Annualize PUCO, OCC and Division of Forecasting Assessments	\$ (174,863)
Amortize OCC Assessment per Case No. 11-5384-AU-UNC	<u>22,869</u>
Total	(151,994)
Jurisdictional allocation percentage	<u>100.000%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u><u>\$ (151,994)</u></u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ADJUST UNCOLLECTIBLE EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.16a

SCHEDULE C-3.16
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION		AMOUNT
PURPOSE AND DESCRIPTION: To eliminate Rider UE-G revenues and annualize uncollectible expense not being recovered via Rider UE-G.		
Eliminate Rider Revenue		1,735,948
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 1,735,948</u>
Annualize Uncollectible Expense (A)		\$ 497,562
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 497,562</u>
Eliminate Regulatory Asset Deferral Accounting		1,918,247
Jurisdictional allocation percentage		<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 1,918,247</u>

(A) Expenses not being recovered via Rider UE-G.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ANNUALIZE PENSION AND BENEFITS EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.17a

SCHEDULE C-3.17
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To annualize pension and benefits	
Total	\$ (729,777)
Jurisdictional allocation percentage	100%
Jurisdictional amount	To Sch C-3 Summary <--- \$ (729,777)

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ANNUALIZE PAYROLL TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.18a

SCHEDULE C-3.18
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: To annualize payroll taxes.

Total \$ (280,264)

Jurisdictional allocation percentage 100%

Jurisdictional amount To Sch C-3 Summary <--- \$ (280,264)

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
RESERVED FOR FUTURE USE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-3.19
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: Reserved for future use.

Total		\$	-
Jurisdictional allocation percentage			<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <---	\$	<u>-</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ANNUALIZE AMORTIZATION OF PISCC
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.20a, WPC-3.20b

SCHEDULE C-3.20
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect the adjustment to annualize amortization of Post In Service Carrying Costs accrued as of March 31, 2012.	
Total	\$ 304,766
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <— <u>\$ 304,766</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ANNUALIZE AMORTIZATION OF PISCC
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.20a, WPC-3.20b

SCHEDULE C-3.20
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reflect the adjustment to <i>current and deferred income taxes as a result of the annualization</i> of amortization of PISCC accrued as of March 31, 2012.	
Deferred Income Tax	\$ (106,668)
Jurisdictional allocation percentage	100%
Jurisdictional amount	To Sch C-3 Summary <---
	To Sch C-4, Line 16 <--- \$ (106,668)

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
RESERVED FOR FUTURE USE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-3.21
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: Reserved for future use.

Total

\$ -

Jurisdictional allocation percentage

100%

Jurisdictional amount

To Sch C-3 Summary <---

\$ -

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
AMORTIZE CAMERA WORK
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.22a

SCHEDULE C-3.22
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION		AMOUNT
PURPOSE and DESCRIPTION: To amortize the estimated balance in account 0182385, Camera Costs AMRP-Reg Asset, as of December 31, 2012, over a period of three years.		
Total		\$ 1,666,667
Jurisdictional allocation percentage		100%
Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 1,666,667</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ELIMINATE MERGER COSTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.23a

SCHEDULE C-3.23
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION

AMOUNT

PURPOSE and DESCRIPTION: To eliminate the costs to achieve the merger
with Progress Energy included in the test year.

Total \$ (168,997)

Jurisdictional allocation percentage 100%

Jurisdictional amount To Sch C-3 Summary <— \$ (168,997)

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ADDITIONAL CAMERA WORK EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.24a

SCHEDULE C-3.24
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To annualize ongoing camera work expense.	
Total	\$ 600,000
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ 600,000</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
AMORTIZE 2011 SMART GRID DEFERRED O&M
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.25a

SCHEDULE C-3.25
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
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PURPOSE and DESCRIPTION: To amortize the estimated balance in accounts 0182304, 0182338, 0182377, and 0182379 Smart Grid Deferrals, as of March 31, 2012, over a period of three years.

Total	\$ 1,399,532
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Jurisdictional allocation percentage	<u>100%</u>
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Jurisdictional amount	To Sch C-3 Summary <---	<u>\$ 1,399,532</u>
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DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
SMART GRID SAVINGS ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.26a

SCHEDULE C-3.26
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To adjust revenue requirement to eliminate double count of savings guaranteed for the gas Smart Grid program per the Stipulation in Case No. 10-2326-GE-RDR.	
Net Savings	\$ 838,951
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ 838,951</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
INCREASED MEDICAL COSTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.27a

SCHEDULE C-3.27
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	TOTAL AMOUNT
PURPOSE and DESCRIPTION: To adjust expenses for increased medical costs.	
Medical Costs Adjustment	\$ 376,482
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ 376,482</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
AMORTIZE GAS FURNACE PROGRAM
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-3.28a

SCHEDULE C-3.28
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

PURPOSE and DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To amortize the estimated balance in accounts 0182364 Gas Furnace Program, as of March 31, 2012, over a period of three years.	
Total	\$ 1,030,387
Jurisdictional allocation percentage	<u>100%</u>
Jurisdictional amount	To Sch C-3 Summary <--- <u>\$ 1,030,387</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ADJUSTED JURISDICTIONAL FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCHEDULE C-4.1, WPC-4.1a

SCHEDULE C-4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
K. G. BUTLER

LINE NO.	DESCRIPTION	AT CURRENT RATES			AT PROPOSED RATES	
		SCHEDULE C-3			PROFORMA	
		UNADJUSTED	ADJUSTMENTS	ADJUSTED	ADJUSTMENTS	PROFORMA
		(1)	(2)	(3)	(4)	(5)
		(\$)	(\$)	(\$)	(\$)	(\$)
1	Operating Income before Federal					
2	Income Taxes	77,780,821	(21,716,564)	56,064,257	44,307,851	100,372,108
3						
4	Reconciling Items:					
5	Interest Charges	(19,527,647)	(2,569,491)	(22,097,138)	0	(22,097,138)
6	Net Interest Charges	(19,527,647)	(2,569,491)	(22,097,138)	0	(22,097,138)
7						
8	Tax Depreciation	(111,690,697)	0	(111,690,697)	0	(111,690,697)
9	Book Depreciation	43,361,628	2,713,063	46,074,691	0	46,074,691
10	Excess of Tax over Book Depreciation	(68,329,069)	2,713,063	(65,616,006)	0	(65,616,006)
11						
12	Other Reconciling Items:					
13	Permanent Differences	99,672	0	99,672	0	99,672
14	Temporary Differences	(25,895,100)	(512,638)	(26,407,738)	0	(26,407,738)
15	Total Other Reconciling Items	(25,795,428)	(512,638)	(26,308,066)	0	(26,308,066)
16	Total Reconciling Items	(113,652,144)	(369,066)	(114,021,210)	0	(114,021,210)
17	Federal Taxable Income	(35,871,323)	(22,085,630)	(57,956,953)	44,307,851	(13,649,102)
18						
19	Federal Income Taxes:					
20	First \$50,000 50,000 @ 15%	7,500		7,500		7,500
21	Next \$25,000 25,000 @ 25%	6,250		6,250		6,250
22	Next \$25,000 25,000 @ 34%	8,500		8,500		8,500
23	Next \$235,000 235,000 @ 39%	91,650		91,650		91,650
24	Next \$9,665,000 9,665,000 @ 34%	3,286,100		3,286,100		3,286,100
25	Next \$5,000,000 5,000,000 @ 35%	1,750,000		1,750,000		1,750,000
26	Next \$3,333,333 3,333,333 @ 38%	1,266,667		1,266,667		1,266,667
27	Over \$18,333,333 (A) (54,204,656) @ 35%	(18,971,630)	(7,729,971)	(26,701,601)	15,507,748	(11,193,853)
28	Federal Income Taxes	(12,554,963)	(7,729,971)	(20,284,934)	15,507,748	(4,777,186)
29						
30	Deferred Income Taxes:					
31	Deferred Income Tax on Depreciation	24,039,299	(949,572)	23,089,727		23,089,727
32	Other Deferred Income Taxes - Net	9,063,285	179,423	9,242,708		9,242,708
33	Deferred Income Tax Adjustment - ARAM	4,128		4,128		4,128
34	Deferred Income Tax Adjustment - Flow-Through	592,325		592,325		592,325
35	Amortization of Investment Tax Credit	(219,046)	0	(219,046)		(219,046)
36	Total Deferred Income Taxes	33,479,991	(770,149)	32,709,842	0	32,709,842
37						
38	Total Federal Income Taxes	20,925,028	(8,500,120)	12,424,908	15,507,748	27,932,656

(A) Calculation may be different due to rounding

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
DEVELOPMENT OF JURISDICTIONAL FEDERAL INCOME TAXES BEFORE ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): WPC-4.1a, SUPPLEMENTAL (C)(15)

SCHEDULE C-4.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
K. G. BUTLER

LINE NO.	DESCRIPTION	UNADJUSTED JURISDICTION
		(\$)
1	Operating Income before Federal	
2	Income Taxes	77,780,821
3		
4	Reconciling Items:	
5	Interest Charges	(19,527,647)
6	Net Interest Charges	(19,527,647)
7		
8	Tax Depreciation	(111,690,697)
9	Book Depreciation	43,361,628
10	Excess of Tax over Book Depreciation	(68,329,069)
11		
12	Other Reconciling Items:	
13	Permanent Differences	99,672
14	Temporary Differences	(25,895,100)
15	Total Other Reconciling Items	(25,795,428)
16	Total Reconciling Items	(113,652,144)
17	Federal Taxable Income	(35,871,323)
18		
19	Federal Income Taxes:	
20	First \$50,000 50,000 @ 15%	7,500
21	Next \$25,000 25,000 @ 25%	6,250
22	Next \$25,000 25,000 @ 34%	8,500
23	Next \$235,000 235,000 @ 39%	91,650
24	Next \$9,665,000 9,665,000 @ 34%	3,286,100
25	Next \$5,000,000 5,000,000 @ 35%	1,750,000
26	Next \$3,333,333 3,333,333 @ 38%	1,266,667
27	Over \$18,333,333 (54,204,656) @ 35%	(18,971,630) (A)
28	Federal Income Taxes (35,871,323)	(12,554,963)
29		
30	Deferred Income Taxes:	
31	Tax Depreciation	(111,690,697)
32	Tax S/L Depreciation	43,006,987 (B)
33	Excess of Tax over S/L	(68,683,710)
34		
35	Deferred Income Tax on Depreciation (Line 33 * 35%)	24,039,299
36	Other Deferred Income Taxes - Net (Line 14 * 35%)	9,063,285
37	Deferred Income Tax Adjustment - ARAM	4,128
38	Deferred Income Tax Adjustment - Flow-Through	592,325
39	Amortization of Investment Tax Credit	(219,046)
40	Total Deferred Income Taxes	33,479,991
41		
42	Total Federal Income Tax Expense	20,925,028

(A) Calculation may be different due to rounding

(B) Book Depreciation less Depreciation on AFUDC Equity

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
SOCIAL AND SERVICE CLUB DUES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-5
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCOUNT NO.	SOCIAL ORGANIZATION/ SERVICE CLUB	TOTAL UTILITY	GAS DEPARTMENT	ALLOCATION %	JURISDICTION
			(\$)	(\$)		(\$)

No Social and/or Service Club dues are included in the test year operating expenses.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
CHARITABLE CONTRIBUTIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-6
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCOUNT NO.	CHARITABLE CONTRIBUTIONS	TOTAL UTILITY	GAS DEPARTMENT	ALLOCATION %	JURISDICTION
			(\$)	(\$)		(\$)

No Charitable Contributions are included in the test year operating expenses.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
CUSTOMER SERVICE and INFORMATIONAL, SALES EXPENSES, and
GENERAL ADVERTISING EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SUPPLEMENTAL INFORMATION (C)(8)

SCHEDULE C-7
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	ACCOUNT NO.	DESCRIPTION of EXPENSES	LABOR	NON LABOR	TOTAL UNADJUSTED JURISDICTION (A)
			(\$)	(\$)	(\$)
1		CUSTOMER SERVICE and INFORMATIONAL EXPENSE:			
2					
3	908	Customer Assistance - Energy Conservation	458,461	227,658	684,119
4					
5	909	General & Miscellaneous Media Expenses	0	6,954	6,954
6					
7	910	Miscellaneous Customer Service and Informational Expense	1,980,159	5,382,400	7,362,559
8					
9		Total Customer Service and Informational Expense	2,436,620	5,617,012	8,053,632
10					
11		SALES EXPENSES:			
12					
13	912	Demonstration & Selling	0		31
14					
15	913	Media-Regional & National	60,873	117,579	178,452
16					
17		Total Sales Expense	60,873	117,579	178,483
18					
19		GENERAL ADVERTISING EXPENSES:			
20					
21	930.1	General & Miscellaneous Media Expense	3,425	10,141	13,566
22					
23		Total General Advertising Expense	3,425	10,141	13,566

(A) Total Utility is 100% Jurisdictional.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

Comparison Of Projected Expenses Associated With The Current Case To Prior Rate Cases

ITEM of EXPENSE	<u>12-1685-GA-AIR</u>		<u>07-0589-GA-AIR</u>		<u>01-1228-GA-AIR</u>		Justify Significant Change
	Estimate	Actual	Estimate	Actual	Estimate		
Legal	35,000	19,260					
Accounting							
Consultants	25,000	288,878	325,000	638,967	615,000		
Rate of Return Studies	50,000	54,442	90,000	40,000	10,000		
Publish Legal Notice	260,000	127,897	10,000	7,339	40,000		
Transportation, Lodging, Meals	15,000	22,571	15,000	8,146	50,000		
Transcript Expenses	10,000	12,534	10,000	6,574	30,000		
Miscellaneous	10,000	2,419	35,000	29,628	20,000		
Total	<u>405,000</u>	<u>528,001</u>	<u>485,000</u>	<u>730,654</u>	<u>765,000</u>		

Schedule Of Rate Case Expense Amortization

Item of Expense	Total Expense To Be Amortized	Opinion / Order Date	Authorized Amortization Period	Amount Amort/Exp To Date	Expenses Included In Unadjusted Test Year Expense
Current Case	405,000	-	3 YEAR		0
07-0589-GA-AIR	528,001	5/28/2008	5 YEAR	528,001	96,998
01-1228-GA-AIR	730,654	5/30/2002	3 YEAR	730,654	0
Gas Cost Hearings					0
Total per Books			To WPC-3.3a <-----		<u>96,998</u>

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
OPERATION AND MAINTENANCE PAYROLL COSTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): SCH C-3.4, SCH C-3.14, SCH C-3.17, SCH C-3.18

SCHEDULE C-9
PAGE 1 OF 1
WITNESSES RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	OPERATION AND MAINTENANCE EXPENSE			
		TOTAL COMPANY UNADJUSTED	ALLOCATION % (A)	JURISDICTIONAL UNADJUSTED	JURISDICTIONAL ADJUSTED
1	Payroll Costs				
2	Labor	28,184,827		28,184,827	538,902
3					28,723,729
4	Employee Benefits				
5	Pension	3,078,170		3,078,170	(235,183)
6	Injuries and Damages	855,153		855,153	(65,337)
7	Employee Incentive Thrift Plan				789,816
8	Deferred Compensation and				
9	Investment Plan	1,185,229		1,185,229	(90,556)
10	Group Insurance and				1,094,673
11	Hospital Plan	4,329,984		4,329,984	45,656
12	Other	63,732		63,732	(4,868)
13	Total Benefits	9,512,268		9,512,268	(350,288)
14					9,161,980
15	Payroll Taxes				
16	F.I.C.A.	294,321		294,321	(33,121)
17	Federal Unemployment	4,161		4,161	(468)
18	State Unemployment	6,145		6,145	(692)
19	Other Payroll Taxes	2,185,872		2,185,872	(258,853)
20	Total Payroll Taxes	2,490,499		2,490,499	(293,134)
21	Total Payroll Costs	40,187,594		40,187,594	(104,520)
					40,083,074

(A) Total Utility is 100% Allocation.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
TOTAL COMPANY PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
2007-2011 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-9.1
PAGE 1 OF 3
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR (A)
		2007	2008	2009	2010	2011	
1	MANHOURS						
2	STRAIGHT TIME HOURS	3,963,344	3,909,491	3,658,008	3,521,169	3,348,317	781,294
3	OVERTIME HOURS	427,303	527,194	418,880	340,822	412,611	79,749
4	TOTAL MANHOURS	<u>4,390,647</u>	<u>4,436,685</u>	<u>4,076,888</u>	<u>3,861,991</u>	<u>3,760,928</u>	<u>861,043</u>
5							
6	PERCENTAGE OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS (%)	10.78	13.48	11.45	9.69	12.32	10.21
8							
9	LABOR DOLLARS						
11	STRAIGHT TIME DOLLARS	193,671,796	216,019,238	229,137,323	229,501,391	211,751,251	212,235,230
12	OVERTIME DOLLARS	17,712,523	24,395,087	20,216,872	17,386,423	20,440,088	12,185,244
13	TOTAL LABOR DOLLARS	<u>211,384,309</u>	<u>240,414,325</u>	<u>249,354,195</u>	<u>246,887,814</u>	<u>232,191,339</u>	<u>224,420,474</u>
14							
15	PERCENTAGE OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS (%)	9.15	11.29	8.82	7.58	9.65	5.74
17							
18	O & M LABOR DOLLARS	149,498,585	108,094,413	100,649,987	95,198,248	90,901,119	88,160,219
19	PERCENTAGE OF O & M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS (%)	70.72	44.96	40.36	38.56	39.15	39.28
21							
22	TOTAL EMPLOYEE BENEFITS	88,781,410	100,974,017	104,728,762	103,692,882	97,520,363	83,910,815
23	EMPLOYEE BENEFITS EXPENSE	62,789,406	45,399,654	42,272,995	39,983,265	38,178,470	32,963,106
24	PERCENTAGE OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS (%)	70.72	44.96	40.36	38.56	39.15	39.28
26							
27	TOTAL PAYROLL TAXES	16,170,899	18,391,696	19,075,596	18,886,917	17,762,638	17,168,166
28	PAYROLL TAXES EXPENSED	11,436,642	8,269,223	7,699,724	7,282,666	6,953,935	6,744,256
29	PERCENTAGE OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES (%)	70.72	44.96	40.36	38.56	39.15	39.28
31							
32	AVERAGE EMPLOYEE LEVELS				1,688	1,613	1,504
33	YEAR END EMPLOYEE LEVELS				1,698	1,674	0
34	EMPLOYEE LEVELS BY MONTHS	JAN			1,647	1,585	
35	(TEST YEAR AND TWO MOST	FEB.			1,621	1,815	
36	RECENT CALENDAR YEARS)	MAR			1,639	1,583	
37		APR.			1,630	1,647	
38		MAY			1,707	1,569	
39		JUN.			1,552	1,522	
40		JUL.			2,037	1,969	
41		AUG.			1,612	1,474	
42		SEP.			1,583	1,457	
43		OCT.			1,741	1,576	
44		NOV.			1,588	1,467	
45		DEC.			1,698	1,674	

(A) Manhours in test year are for 3 months actual only. The Company does not budget at a labor hour detail.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
UNION PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
2007-2011 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-9.1
PAGE 2 OF 3
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR (A)
		2007	2008	2009	2010	2011	
1	MANHOURS						
2	STRAIGHT TIME HOURS	2,642,449	2,417,364	2,413,972	2,291,394	2,207,358	498,913
3	OVERTIME HOURS	365,423	429,914	345,947	283,333	364,418	72,400
4	TOTAL MANHOURS	<u>3,007,872</u>	<u>2,847,278</u>	<u>2,759,919</u>	<u>2,574,727</u>	<u>2,571,776</u>	<u>571,313</u>
5							
6	PERCENTAGE OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS (%)	13.83	17.78	14.33	12.37	16.51	14.51
8							
9	LABOR DOLLARS						
11	STRAIGHT TIME DOLLARS	103,027,665	98,509,692	94,596,224	93,449,796	91,435,159	86,194,795
12	OVERTIME DOLLARS	15,030,183	19,855,850	16,967,740	14,364,484	18,184,262	10,485,080
13	TOTAL LABOR DOLLARS	<u>118,057,848</u>	<u>118,365,542</u>	<u>111,563,964</u>	<u>107,814,280</u>	<u>109,619,421</u>	<u>96,679,875</u>
14							
15	PERCENTAGE OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS (%)	14.59	20.16	17.94	15.37	19.89	12.16
17							
18	O & M LABOR DOLLARS	78,154,838	37,298,033	34,766,873	33,656,675	34,307,257	33,034,056
19	PERCENTAGE OF O & M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS (%)	66.20	31.51	31.16	31.22	31.30	34.17
21							
22	TOTAL EMPLOYEE BENEFITS	49,584,296	49,713,528	46,856,865	45,281,998	46,040,157	36,148,605
23	EMPLOYEE BENEFITS EXPENSE	32,825,032	15,665,174	14,602,087	14,135,804	14,409,048	12,351,434
24	PERCENTAGE OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS (%)	66.20	31.51	31.16	31.22	31.30	34.17
26							
27	TOTAL PAYROLL TAXES	9,031,425	9,054,964	8,534,643	8,247,792	8,385,886	7,396,010
28	PAYROLL TAXES EXPENSED	5,978,845	2,853,300	2,659,666	2,574,736	2,624,505	2,527,105
29	PERCENTAGE OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES (%)	66.20	31.51	31.16	31.22	31.30	34.17
31							
32	AVERAGE EMPLOYEE LEVELS				1,097	1,064	961
33	YEAR END EMPLOYEE LEVELS				1,225	1,240	0
34	EMPLOYEE LEVELS BY MONTHS	JAN.			1,022	965	
35	(TEST YEAR AND TWO MOST	FEB.			1,123	1,136	
36	RECENT CALENDAR YEARS)	MAR.			1,037	997	
37		APR.			1,055	1,063	
38		MAY			1,105	1,024	
39		JUN.			974	968	
40		JUL.			1,442	1,475	
41		AUG.			1,027	936	
42		SEP.			1,005	938	
43		OCT.			1,103	1,024	
44		NOV.			1,049	977	
45		DEC.			1,225	1,240	

(A) Manhours in test year are for 3 months actual only. The Company does not budget at a labor hour detail.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
NON-UNION PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
2007-2011 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-9.1
PAGE 3 OF 3
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR (A)
		2007	2008	2009	2010	2011	
1	MANHOURS						
2	STRAIGHT TIME HOURS	1,320,895	1,492,127	1,244,036	1,229,775	1,140,959	282,381
3	OVERTIME HOURS	61,880	97,280	72,933	57,489	48,193	7,349
4	TOTAL MANHOURS	<u>1,382,775</u>	<u>1,589,407</u>	<u>1,316,969</u>	<u>1,287,264</u>	<u>1,189,152</u>	<u>289,730</u>
5							
6	PERCENTAGE OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS (%)	4.68	6.52	5.86	4.67	4.22	2.60
8							
9	LABOR DOLLARS						
11	STRAIGHT TIME DOLLARS	90,644,121	117,509,546	134,541,099	136,051,595	120,315,092	126,040,435
12	OVERTIME DOLLARS	2,682,340	4,539,237	3,249,132	3,021,939	2,255,826	1,700,164
13	TOTAL LABOR DOLLARS	<u>93,326,461</u>	<u>122,048,783</u>	<u>137,790,231</u>	<u>139,073,534</u>	<u>122,571,918</u>	<u>127,740,599</u>
14							
15	PERCENTAGE OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS (%)	2.96	3.86	2.41	2.22	1.87	1.35
17							
18	O & M LABOR DOLLARS	71,343,747	70,796,380	65,883,114	61,541,573	56,593,862	55,126,163
19	PERCENTAGE OF O & M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS (%)	76.45	58.01	47.81	44.25	46.17	43.15
21							
22	TOTAL EMPLOYEE BENEFITS	39,197,114	51,260,489	57,871,897	58,410,884	51,480,205	47,752,210
23	EMPLOYEE BENEFITS EXPENSE	29,964,374	29,734,480	27,670,908	25,847,461	23,769,422	20,611,672
24	PERCENTAGE OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS (%)	76.45	58.01	47.81	44.25	46.17	43.15
26							
27	TOTAL PAYROLL TAXES	7,139,474	9,336,732	10,540,953	10,639,125	9,376,752	9,772,156
28	PAYROLL TAXES EXPENSED	5,457,797	5,415,923	5,040,058	4,707,930	4,329,430	4,217,151
29	PERCENTAGE OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES (%)	76.45	58.01	47.81	44.25	46.17	43.15
31							
32	AVERAGE EMPLOYEE LEVELS				591	550	543
33	YEAR END EMPLOYEE LEVELS				473	434	0
34	EMPLOYEE LEVELS BY MONTHS	JAN			625	620	
35	(TEST YEAR AND TWO MOST	FEB.			698	679	
36	RECENT CALENDAR YEARS)	MAR.			602	586	
37		APR.			575	564	
38		MAY			602	545	
39		JUN			578	554	
40		JUL.			595	514	
41		AUG.			585	538	
42		SEP.			578	519	
43		OCT.			638	552	
44		NOV.			539	490	
45		DEC.			473	434	

(A) Manhours in test year are for 3 months actual only. The Company does not budget at a labor hour detail.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA AIR
COMPARATIVE BALANCE SHEETS
AS OF DECEMBER 31, 2012 AND DECEMBER 31, 2007-2011

SCHEDULE C-10.1
PAGE 2 OF 2
WITNESS RESPONSIBLE:
D. J. REILLY

TYPE OF FILING "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	DATE CERTAIN	MOST RECENT FIVE CALENDAR YEARS				
			2011	2010	2009	2008	2007
1	LIABILITIES AND NET WORTH						
2	PROPRIETARY CAPITAL						
3	COMMON STOCK ISSUED		762,136,231	762,136,231	762,136,231	762,136,231	762,136,231
4	PREFERRED STOCK ISSUED		0	0	0	0	0
5	PREMIUM ON CAPITAL STOCK		0	0	0	0	0
6	OTHER PAID-IN CAPITAL		5,057,288,337	5,084,933,157	5,569,933,157	5,569,933,157	5,569,933,157
7	CAPITAL STOCK EXPENSE		0	0	0	0	0
8	RETAINED EARNINGS		(890,813,135)	(878,336,894)	(954,517,016)	(472,488,197)	193,271,061
9	UNAPPROPRIATED UNDISTRIBUTED SUB EARNINGS		313,048,788	226,201,754	108,049,782	66,588,985	33,600,045
10	ACCUMULATED OTHER COMPREHENSIVE INCOME		(27,404,914)	(27,759,807)	(21,663,377)	(28,472,983)	(24,853,793)
11	TOTAL PROPRIETARY CAPITAL		5,214,255,307	5,167,174,441	5,463,938,777	5,897,687,153	6,534,086,701
12	LONG TERM DEBT						
13	BONDS		1,008,700,000	1,008,700,000	914,700,000	924,811,419	226,800,000
14	OTHER LONG TERM DEBT		1,203,384,618	1,203,929,742	1,298,556,271	1,291,270,887	1,391,270,887
15	UNAMORTIZED PREMIUM ON LONG TERM DEBT		6,455,478	6,583,540	8,995,792	7,426,164	7,858,138
16	UNAMORTIZED DISCOUNT ON LONG TERM DEBT - DEBIT		(39,297,062)	(39,854,349)	(42,083,497)	(44,312,418)	(46,301,622)
17	TOTAL LONG TERM DEBT		2,178,243,034	2,179,338,933	2,179,168,566	2,179,196,052	1,479,627,403
18	OTHER NONCURRENT LIABILITIES						
19	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT		24,840,915	26,053,109	32,937,945	33,936,952	31,734,146
20	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES		0	(46)	(724)	0	0
21	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS		105,412,775	107,656,531	135,031,446	57,113,932	65,352,051
22	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS		24,520,000	27,600,000	48,979,948	19,940,000	9,437,961
23	LONG-TERM PORTION OF DERIVATIVE INSTRUMENT LIABILITIES		87,023	1,001,033	4,969,483	8,645,264	8,000,013
24	ASSET RETIREMENT OBLIGATIONS		21,245,767	20,973,979	21,015,831	29,096,002	26,779,048
25	TOTAL OTHER NONCURRENT LIABILITIES		176,108,480	183,284,606	242,633,929	154,385,544	141,303,219
26	CURRENT AND ACCRUED LIABILITIES						
27	NOTES PAYABLE		0	0	0	0	0
28	ACCOUNTS PAYABLE		206,066,072	278,246,331	318,377,585	257,092,083	320,506,223
29	NOTES PAYABLE TO ASSOCIATED COMPANIES		0	0	0	0	161,207,999
30	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES		149,573,240	73,650,211	84,249,380	186,699,515	234,282,462
31	CUSTOMER DEPOSITS		25,619,838	25,874,079	26,000,982	25,615,935	19,993,785
32	TAXES ACCRUED		114,212,715	171,471,861	150,282,779	130,521,323	153,942,350
33	INTEREST ACCRUED		31,531,705	22,912,777	25,761,415	27,873,581	28,124,144
34	DIVIDENDS DECLARED		0	0	0	0	0
35	TAX COLLECTIONS PAYABLE		126,904	86,710	192,050	946,881	405,838
36	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES		35,542,128	44,349,498	42,986,157	85,436,627	41,599,181
37	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT		6,769,036	6,924,836	6,965,033	6,464,513	5,529,270
38	DERIVATIVE INSTRUMENT LIABILITIES		5,463,426	5,196,303	21,142,725	16,225,020	20,580,718
39	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES		0	0	0	0	12,203,106
40	TOTAL CURRENT AND ACCRUED LIABILITIES		574,905,084	628,712,806	675,978,106	686,101,550	996,365,076
41	DEFERRED CREDITS						
42	CUSTOMER ADVANCES FOR CONSTRUCTION		3,597,473	3,494,675	3,781,225	4,073,159	4,191,422
43	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS		5,568,493	5,802,252	6,621,413	7,981,173	10,723,686
44	OTHER DEFERRED CREDITS		120,235,318	117,540,202	46,784,810	170,986,661	197,090,434
45	OTHER REGULATORY LIABILITIES		15,601,755	20,205,545	24,322,267	24,471,362	34,096,939
46	UNAMORTIZED GAIN ON REACQUIRED DEBT		477,066	487,437	528,921	570,405	653,373
47	ACCUMULATED DEFERRED INCOME TAXES		1,614,652,710	1,580,744,289	1,537,887,995	1,449,031,873	1,301,311,593
48	TOTAL DEFERRED CREDITS		1,760,132,815	1,738,274,400	1,622,126,631	1,657,062,682	1,548,066,429
49							
50							
51							
52	TOTAL LIABILITIES		9,904,642,700	9,896,784,986	10,183,846,009	10,576,443,021	10,885,301,513

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
COMPARATIVE INCOME STATEMENTS
2007-2011 AND THE TWELVE MONTHS ENDING MARCH 31, 2012

SCHEDULE C-10.2
PAGE 1 OF 1
WITNESS RESPONSIBLE.
D. J. REILLY

TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	TEST YEAR	MOST RECENT FIVE CALENDAR YEARS				
			2011	2010	2009	2008	2007
1	UTILITY OPERATING INCOME						
2	TOTAL OPERATING REVENUES	2,100,184,648	2,339,788,426	2,875,281,245	3,005,024,438	3,187,351,988	3,416,395,891
3	OPERATING EXPENSES						
4	OPERATION EXPENSES	1,300,532,679	1,399,387,733	1,589,562,074	1,745,684,119	1,949,584,778	2,190,995,693
5	MAINTENANCE EXPENSES	164,786,574	184,467,944	191,919,151	137,895,227	154,348,502	144,325,247
6	DEPRECIATION EXPENSE	172,780,688	184,043,461	224,152,839	228,300,220	206,512,276	204,208,347
7	DEPRECIATION ASSET RETIREMENT COST	288,992	310,923	435,434	4,532	93,977	94,042
8	AMORT. & DEPL. OF UTILITY PLANT	25,519,050	24,680,950	32,756,690	27,000,873	25,770,289	28,586,955
9	AMORT. OF UTILITY PLANT ACQ. ADJ.	19,026,569	19,201,855	20,043,144	21,734,144	22,737,144	20,727,144
10	AMORT. OF PROPERTY LOSSES UNRECOVERED	0	0	0	0	0	0
11	PLANT AND REGULATORY STUDY COSTS	0	0	0	0	0	0
12	REGULATORY DEBITS	18,037,951	23,136,680	77,126,038	71,707,728	123,240,603	104,331,753
13	(LESS) REGULATORY CREDITS	(5,724,315)	(4,402,072)	(4,132,237)	(3,807,419)	(1,478,124)	(1,478,095)
14	TAXES OTHER THAN INCOME TAXES	235,006,736	242,309,718	244,423,009	245,817,571	229,804,294	234,034,879
15	INCOME TAXES - FEDERAL	(160,342,537)	(103,794,844)	133,413,791	77,515,948	113,379,574	131,288,158
16	INCOME TAXES - OTHER	(2,983,613)	(2,068,318)	4,737,259	10,778,383	8,170,101	16,283,886
17	PROVISION FOR DEFERRED INCOME TAXES	475,795,465	455,643,165	376,388,090	367,261,999	387,868,920	62,410,832
18	(LESS) PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(306,832,108)	(309,354,681)	(313,108,613)	(277,488,235)	(287,669,526)	(57,643,453)
19	INVESTMENT TAX CREDIT ADJ. - NET	(998,129)	(1,019,161)	(1,159,760)	(1,309,508)	(1,432,987)	(1,540,921)
20	(LESS) GAINS FROM DISP. OF UTILITY PLANT	0	0	0	0	0	0
21	(LESS) GAINS FROM DISPOSITION OF ALLOWANCES	(1,348,361)	(3,009,418)	(3,499,469)	(12,039,811)	(58,206,021)	7,097,497
22	LOSSES FROM DISPOSITION OF ALLOWANCES	0	0	0	0	0	0
23	ACCRETION EXPENSE	59,406	368,561	(277,118)	151,134	428,013	414,062
24	TOTAL UTILITY OPERATING EXPENSES	1,933,807,047	2,109,902,495	2,572,782,322	2,637,204,905	2,873,151,913	3,085,146,045
25	NET UTILITY OPERATING INCOME	166,377,601	229,886,931	302,498,923	367,819,533	314,200,075	331,249,845
26	OTHER INCOME AND DEDUCTIONS						
27	OTHER INCOME						
28	NONUTILITY OPERATING INCOME	(4,330,048)	954,797	7,869,982	42,878,302	88,855,714	1,239,564
29	EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES	188,824,515	118,151,972	41,460,797	26,490,542	36,498,298	32,191,994
30	INTEREST AND DIVIDEND INCOME	8,205,831	10,472,454	15,530,032	7,203,937	23,440,469	25,330,355
31	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	4,152,529	4,038,651	4,026,530	(2,261,420)	6,604,895	3,389,364
32	MISCELLANEOUS NONOPERATING INCOME	(101,801,787)	(136,017,628)	80,874,345	(17,276,915)	96,281,850	(857,587,568)
33	GAIN ON DISPOSITION OF PROPERTY	1,253,868	1,253,868	0	253,605	1,004,839	0
34	TOTAL OTHER INCOME	96,305,008	(1,145,886)	149,763,696	57,288,151	253,665,865	(795,436,291)
35	OTHER INCOME DEDUCTIONS						
36	LOSS ON DISPOSITION OF PROPERTY	262,992	266,164	4,048	1,904	62	836,768
37	MISCELLANEOUS INCOME DEDUCTIONS	2,474,643	(34,312,099)	892,361,516	761,758,641	255,937,883	(790,983,599)
38	TOTAL OTHER INCOME DEDUCTIONS	2,737,635	(34,045,935)	892,365,564	761,760,545	255,937,745	(790,146,831)
39	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS						
40	TAXES OTHER THAN INCOME TAXES	819,388	775,023	1,777,483	655,051	860,582	1,522,336
41	INCOME TAXES - FEDERAL	(34,556,985)	(37,546,861)	(42,851,202)	(2,625,421)	(789,782)	(10,942,676)
42	- OTHER	231,177	(2,108,875)	(185,151)	(5,351,574)	858,092	(5,530,597)
43	PROVISION FOR DEFERRED INCOME TAXES	11,637,374	20,948,952	(7,174,059)	44,750	(25,400,805)	1,393,135
44	(LESS) PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(1,954,625)	(2,092,785)	(40,564,842)	(2,164,602)	(42,683,471)	(4,763,867)
45	INVESTMENT TAX CREDIT ADJ. - NET	0	0	0	0	0	0
46	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(23,823,671)	(20,026,546)	(89,397,771)	(9,441,796)	(67,154,394)	(16,321,869)
47	NET OTHER INCOME AND DEDUCTIONS	117,381,044	62,926,595	(653,204,097)	(695,030,586)	64,882,504	11,032,209
48	INTEREST CHARGES						
49	INTEREST ON LONG TERM DEBT	95,178,778	95,013,265	94,544,300	85,451,496	83,447,424	87,601,716
50	AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	3,421,608	3,329,045	3,429,637	3,397,414	2,531,022	3,190,827
51	AMORTIZATION OF LOSS ON REACQUIRED DEBT	523,645	523,645	509,984	533,614	564,075	877,127
52	(LESS) AMORTIZATION OF PREMIUM ON DEBT - CREDIT	(484,106)	(473,735)	(430,373)	(431,974)	(431,974)	(1,999,931)
53	(LESS) AMORTIZATION OF GAIN ON REACQUIRED DEBT - CREDIT	10,371	0	(41,484)	(41,484)	(41,484)	(41,484)
54	INTEREST ON DEBT TO ASSOC. COMPANIES	0	0	0	345,651	2,547,207	10,344,219
55	OTHER INTEREST EXPENSE	560,305	(598,833)	(386,067)	6,942,072	3,854,247	9,449,705
56	(LESS) ALLOWANCE FOR BWD FUNDS USED DUR CONST - CR	(10,719,696)	(9,311,955)	(7,763,149)	2,944,915	(20,261,145)	(30,683,688)
57	NET INTEREST CHARGES	88,490,905	88,481,432	89,862,848	99,141,716	72,209,769	78,738,491
58	NET INCOME	195,277,740	194,332,094	(440,568,022)	(426,352,781)	286,872,811	263,543,563

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
REVENUE STATISTICS-TOTAL COMPANY
GAS REVENUES

2007-2017 AND THE TWELVE MONTHS ENDING DECEMBER 31, 2012

SCHEDULE C-11.1
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB / P. W. MULLINS

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

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR	FIVE PROJECTED CALENDAR YEARS				
		2007	2008	2009	2010	2011		2013	2014	2015	2016	2017
1	REVENUE BY CUSTOMER											
2	CLASS-S (A)											
3	REGULATED -											
4	RESIDENTIAL	351,935,806	372,162,166	310,442,879	260,665,040	232,326,132	213,839,896	235,758,000	248,175,000	268,923,000	266,761,000	268,089,000
5	COMMERCIAL	132,651,872	139,389,986	106,157,197	86,702,034	74,077,109	69,439,273	76,514,000	80,464,000	84,354,000	87,406,000	87,545,000
6	INDUSTRIAL	19,894,126	21,425,060	14,216,159	10,179,569	8,172,420	10,209,337	11,393,000	12,374,000	13,035,000	13,255,000	13,016,000
7	OTHER	12,768,254	14,015,936	9,013,770	6,328,765	5,253,781	4,572,887	4,607,000	5,074,000	5,568,000	5,868,000	5,901,000
8	TOTAL RETAIL	517,250,058	546,993,148	439,830,005	363,875,408	319,829,442	298,061,393	328,272,000	346,087,000	361,890,000	373,290,000	374,551,000
9	TRANSPORTATION -											
10	RESIDENTIAL	24,546,677	49,476,918	52,346,933	61,418,982	71,274,840	65,880,318	63,810,000	66,683,000	68,762,000	70,008,000	70,427,000
11	COMMERCIAL	16,323,906	22,254,437	25,574,990	29,686,562	34,023,929	32,568,718	35,547,000	37,024,000	38,572,000	39,617,000	39,875,000
12	INDUSTRIAL	4,944,079	5,579,564	5,299,646	5,845,217	6,692,530	5,888,111	6,928,000	7,269,000	7,455,000	7,410,000	7,293,000
13	OTHER	14,759,158	15,652,556	17,025,635	18,566,700	19,080,141	18,974,857	20,832,000	22,429,000	23,812,000	24,542,000	24,554,000
14	TOTAL TRANSPORTATION	60,573,820	92,963,475	100,247,204	115,517,461	131,071,440	123,302,004	127,117,000	133,405,000	138,601,000	141,577,000	141,949,000
15												
16	TOTAL RETAIL SALES (REV)	577,823,878	639,956,623	540,077,209	479,392,869	450,900,882	421,363,397	455,389,000	479,492,000	500,491,000	514,867,000	516,500,000
17												
18	NO. OF CUSTOMERS BY											
19	CLASS (YEAR END)											
20	REGULATED -											
21	RESIDENTIAL	317,265	298,408	279,142	265,342	248,887	236,226	249,252	252,106	255,074	257,822	260,315
22	COMMERCIAL	28,924	26,840	24,378	22,509	21,322	19,592	20,293	20,391	20,462	20,497	20,527
23	INDUSTRIAL	1,081	975	897	787	756	743	732	740	747	749	746
24	OTHER	824	758	643	601	549	539	536	566	590	595	596
25	TOTAL RETAIL	348,094	326,981	305,060	289,239	271,514	257,100	270,813	273,803	276,873	279,663	282,184
26	TRANSPORTATION -											
27	RESIDENTIAL	68,125	85,163	103,634	117,147	133,377	147,980	137,093	136,353	139,663	140,877	141,977
28	COMMERCIAL	8,520	10,211	12,247	13,660	14,619	15,289	14,819	14,878	14,921	14,943	14,961
29	INDUSTRIAL	489	556	623	694	713	704	741	748	754	755	753
30	OTHER	769	824	947	935	971	842	955	995	1,026	1,033	1,034
31	TOTAL TRANSPORTATION	77,903	96,754	117,451	132,436	149,680	164,815	153,608	154,974	156,384	157,608	158,725
32												
33	TOTAL RETAIL CUSTOMERS	425,997	423,735	422,511	421,675	421,194	421,915	424,421	428,777	433,237	437,271	440,909

(A) Contains Billed Sales

DUKE ENERGY OHIO, INC.
CASE NO. 12-1665-GA-AIR
REVENUE STATISTICS-TOTAL COMPANY
GAS REVENUES
2007-2017 AND THE TWELVE MONTHS ENDING DECEMBER 31, 2012

SCHEDULE C-11.1
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB / P. W. MULLINS

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

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR	FIVE PROJECTED CALENDAR YEARS				
		2007	2008	2009	2010	2011		2013	2014	2015	2016	2017
1	NO. OF CUSTOMERS BY CLASS (AVERAGE)											
2	REGULATED -											
3	RESIDENTIAL	321,989	298,794	288,646	267,776	251,806	237,918	251,229	253,857	256,768	259,737	262,471
4	COMMERCIAL	28,921	26,815	24,937	22,228	20,642	19,938	20,324	20,388	20,454	20,517	20,548
5	INDUSTRIAL	1,102	1,006	918	781	730	731	736	742	750	754	753
6	OTHER	834	811	667	615	559	541	536	563	591	605	607
7	TOTAL RETAIL	352,846	327,426	315,168	291,400	273,737	259,129	272,825	275,550	278,563	281,613	284,373
8	TRANSPORTATION -											
9	RESIDENTIAL	61,459	85,612	92,650	112,047	127,721	145,142	131,803	132,905	134,124	135,366	136,510
10	COMMERCIAL	8,052	9,943	11,107	13,078	14,332	15,117	14,457	14,497	14,535	14,572	14,590
11	INDUSTRIAL	459	545	589	673	707	694	728	733	740	744	743
12	OTHER	758	780	921	939	961	841	934	968	1,004	1,022	1,025
13	TOTAL TRANSPORTATION	70,728	96,860	105,257	126,737	143,721	161,795	147,922	149,103	150,403	151,704	152,868
14	TOTAL RETAIL CUSTOMERS	423,574	424,306	420,435	418,137	417,458	420,924	420,747	424,653	428,966	433,317	437,247
15	AVERAGE REVENUE PER CUSTOMER											
16	REGULATED -											
17	RESIDENTIAL	1,093	1,246	1,076	973	923	899	938	978	1,008	1,027	1,021
18	COMMERCIAL	4,587	5,198	4,257	3,901	3,589	3,483	3,765	3,947	4,124	4,260	4,261
19	INDUSTRIAL	18,053	21,297	15,486	13,034	11,195	13,961	15,480	16,677	17,360	17,560	17,286
20	TRANSPORTATION -											
21	RESIDENTIAL	399	578	565	548	558	454	484	502	513	517	516
22	COMMERCIAL	2,027	2,238	2,303	2,270	2,374	2,154	2,459	2,554	2,654	2,719	2,719
23	INDUSTRIAL	10,771	10,238	8,998	8,685	9,466	8,482	9,516	9,917	10,074	9,960	9,816

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
REVENUE STATISTICS-JURISDICTIONAL
GAS REVENUES
2007-2017 AND THE TWELVE MONTHS ENDING DECEMBER 31, 2012

SCHEDULE C-11.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB / P. W. MULLINS

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

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					FIVE PROJECTED CALENDAR YEARS					
		2007	2008	2009	2010	2011	TEST YEAR	2013	2014	2015	2016	2017
1	REVENUE BY CUSTOMER											
2	CLASS \$											
3												
4												
5												
6												
7												

SAME AS SCHEDULE C-11.1

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
SALES STATISTICS-TOTAL COMPANY
GAS SALES

2007-2017 AND THE TWELVE MONTHS ENDING DECEMBER 31, 2012

SCHEDULE C-11.3
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB / P. W. MULLINS

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

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR	FIVE PROJECTED CALENDAR YEARS				
		2007	2008	2009	2010	2011		2013	2014	2015	2016	2017
1	SALES BY CUSTOMER											
2	CLASS-Mcf (A)											
3	REGULATED -											
4	RESIDENTIAL	25,703,802	24,592,470	22,889,701	21,459,676	19,629,945	18,662,967	19,408,831	19,493,885	19,591,905	19,575,897	19,614,231
5	COMMERCIAL	10,133,406	9,803,377	8,544,539	7,902,788	6,956,714	6,522,870	7,013,365	7,039,100	7,081,737	7,053,823	7,066,582
6	INDUSTRIAL	1,847,921	1,619,274	1,261,135	1,036,591	872,909	847,302	1,213,980	1,274,589	1,297,192	1,273,100	1,248,999
7	OTHER	1,053,864	1,048,998	796,632	664,588	588,953	506,874	490,474	518,711	547,624	557,362	560,839
8	TOTAL RETAIL	38,538,993	37,064,119	33,492,007	31,063,643	28,048,531	26,540,013	28,124,630	28,326,265	28,498,458	28,460,182	28,488,661
9	TRANSPORTATION -											
10	RESIDENTIAL	4,609,640	7,380,881	7,818,527	9,589,080	10,670,832	11,945,567	10,764,504	10,809,273	10,859,790	10,847,089	10,864,884
11	COMMERCIAL	5,894,481	7,300,791	7,787,509	8,752,069	9,338,044	9,736,620	9,258,747	9,292,361	9,321,626	9,310,633	9,327,227
12	INDUSTRIAL	2,425,595	2,593,884	2,504,274	2,805,464	3,114,053	3,225,240	3,641,167	3,822,003	3,888,451	3,815,545	3,737,402
13	OTHER	18,717,843	18,148,361	18,272,035	20,439,654	20,440,053	21,614,871	20,580,348	21,138,051	21,610,739	21,646,863	21,637,190
14	TOTAL TRANSPORTATION	31,647,559	35,423,717	36,382,345	41,586,267	43,582,782	46,522,298	44,244,764	45,061,688	45,680,685	45,620,140	45,566,703
15												
16	TOTAL RETAIL SALES (MCF)	70,186,552	72,487,836	69,874,352	72,629,910	71,611,313	73,062,311	72,369,394	73,387,953	74,179,124	74,080,322	74,055,364
17												
18	NO. OF CUSTOMERS BY											
19	CLASS (YEAR END)											
20	REGULATED -											
21	RESIDENTIAL	317,265	298,408	279,142	265,342	248,887	236,226	249,252	252,106	255,074	257,822	260,315
22	COMMERCIAL	28,924	26,840	24,378	22,509	21,322	19,592	20,293	20,391	20,462	20,497	20,527
23	INDUSTRIAL	1,061	975	897	787	756	743	732	740	747	749	746
24	OTHER	824	758	643	601	549	539	536	566	590	595	596
25	TOTAL RETAIL	348,094	326,981	305,060	289,239	271,514	257,100	270,813	273,803	276,873	279,663	282,184
26	TRANSPORTATION -											
27	RESIDENTIAL	68,125	85,163	103,634	117,147	133,377	147,880	137,093	138,353	139,663	140,877	141,977
28	COMMERCIAL	8,520	10,211	12,247	13,660	14,619	15,289	14,819	14,878	14,921	14,943	14,961
29	INDUSTRIAL	489	556	623	694	713	704	741	748	754	755	753
30	OTHER	769	824	947	935	971	842	955	995	1,026	1,033	1,034
31	TOTAL TRANSPORTATION	77,903	96,754	117,451	132,436	148,680	164,815	153,608	154,974	156,384	157,608	158,725
32												
33	TOTAL RETAIL CUSTOMERS	425,997	423,735	422,511	421,675	421,194	421,915	424,421	428,777	433,237	437,271	440,909

(A) Contains Billed Sales

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
SALES STATISTICS-TOTAL COMPANY
GAS SALES

2007-2017 AND THE TWELVE MONTHS ENDING DECEMBER 31, 2012

SCHEDULE C-11.3

PAGE 2 OF 2

WITNESS RESPONSIBLE:

P. A. LAUB / P. W. MULLINS

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

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR	FIVE PROJECTED CALENDAR YEARS				
		2007	2008	2009	2010	2011		2013	2014	2015	2016	2017
1	NO. OF CUSTOMERS BY											
2	CLASS (AVERAGE)											
3	REGULATED -											
4	RESIDENTIAL	321,989	298,794	288,846	267,776	251,806	237,918	251,229	253,857	256,768	259,737	262,471
5	COMMERCIAL	28,921	26,815	24,937	22,228	20,642	19,938	20,324	20,388	20,454	20,517	20,548
6	INDUSTRIAL	1,102	1,006	918	781	730	731	736	742	750	754	753
7	OTHER	834	811	667	615	559	541	536	563	591	605	607
8	TOTAL RETAIL	<u>352,846</u>	<u>327,426</u>	<u>315,168</u>	<u>291,400</u>	<u>273,737</u>	<u>259,129</u>	<u>272,825</u>	<u>275,550</u>	<u>278,563</u>	<u>281,613</u>	<u>284,379</u>
9	TRANSPORTATION -											
10	RESIDENTIAL	81,459	85,612	92,850	112,047	127,721	145,142	131,803	132,905	134,124	135,366	136,510
11	COMMERCIAL	8,052	9,943	11,107	13,078	14,332	15,117	14,457	14,497	14,535	14,572	14,590
12	INDUSTRIAL	459	545	589	673	707	694	728	733	740	744	743
13	OTHER	758	780	921	939	961	841	934	968	1,004	1,022	1,025
14	TOTAL TRANSPORTATION	<u>70,728</u>	<u>96,890</u>	<u>105,267</u>	<u>128,737</u>	<u>143,721</u>	<u>161,795</u>	<u>147,922</u>	<u>149,103</u>	<u>150,403</u>	<u>151,704</u>	<u>152,868</u>
15	AVERAGE SALES PER											
16	CUSTOMER											
17	REGULATED -											
18	RESIDENTIAL	80	82	79	80	78	78	77	77	76	75	75
19	COMMERCIAL	350	366	343	356	337	327	345	345	345	344	344
20	INDUSTRIAL	1,495	1,610	1,374	1,327	1,196	1,159	1,649	1,718	1,730	1,688	1,656
21	TRANSPORTATION -											
22	RESIDENTIAL	75	86	84	85	84	82	82	81	81	80	80
23	COMMERCIAL	732	734	701	669	652	644	640	641	641	639	639
24	INDUSTRIAL	5,285	4,759	4,252	4,169	4,405	4,646	5,002	5,214	5,255	5,128	5,030

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
SALES STATISTICS-JURISDICTIONAL
GAS SALES

2007-2017 AND THE TWELVE MONTHS ENDING DECEMBER 31, 2012

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

SCHEDULE C-11.4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB / P. W. MULLINS

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					FIVE PROJECTED CALENDAR YEARS					
		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>TEST YEAR</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
1	SALES BY CUSTOMER											
2	CLASS: Mkt. _____											
3												
4												
5												
6												
7												

SAME AS SCHEDULE C-11.3

SAME AS SCHEDULE C-11.3

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
ANALYSIS OF RESERVE FOR UNCOLLECTIBLE ACCOUNTS
2009-2011 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2012

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

SCHEDULE C-12
PAGE 1 OF 1
WITNESSES RESPONSIBLE:
P. A. LAUB

LINE NO.	DESCRIPTION	<u>Most Recent Three Calendar Years</u>			Test Year * Ending Dec 31, 2012
		2009	2010	2011	
1	Reserve at Beginning of Year	0	0	0	0
2	Current Year's Provision	0	0	0	0
3	Recoveries	0	0	0	0
4	Amount Charged Against Reserve	0	0	0	0
5	Reserve at End of Year	0	0	0	0
6	Net Write Off Ratio (Line 4 - Line 3) / Line 5	0%	0%	0%	0%
7	Uncollectible Expense/Provision Ratio (Line 2 / Line 5)	0%	0%	0%	0%

Notes:

(a) All retail account receivables are sold to Cinergy Receivables LLC therefore transferring the risk of uncollectibility to the purchaser and eliminating the need for a future provision.

SECTION D

RATE OF RETURN

DUKE ENERGY OHIO

Case No. 12-1685-GA-AIR

Test Year: Twelve Months Ended December 31, 2012

Date Certain: March 31, 2012

Schedules	Description
D-1A	Rate of return summary corporate
D-1B	Rate of return summary consolidated
D-2A	Embedded cost of short-term debt corporate
D-2B	Embedded cost of short-term debt consolidated
D-3A	Embedded cost of long-term debt corporate
D-3B	Embedded cost of long-term debt consolidated
D-4A	Embedded cost of preferred stock corporate
D-4B	Embedded cost of preferred stock consolidated
D-5A	Comparative Financial Data corporate
D-5B	Comparative Financial Data consolidated

DUKE ENERGY OHIO
CASE NO. 12-1685-GA-AIR
RATE of RETURN SUMMARY
AS OF MARCH 31, 2012

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-1A
PAGE 1 OF 1
WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO.	CLASS of CAPITAL	REFERENCE	AMOUNT (\$)	% of TOTAL	COST	WEIGHTED COST
1	Long-term debt	D-3A	2,532,502,631	46.70%	5.32%	2.48%
2						
3	Preferred stock	D-4A	0	0.00%	0.00%	0.00%
4						
5	Common equity	WPD-1a	2,890,889,857	53.30%	10.60%	5.65%
6						
7	Total capital		<u>5,423,392,488</u>	<u>100.00%</u>		<u>8.13%</u>
8						
9	Accumulated deferred investment					
10	tax credit - Acct 255 (A)		<u>7,152,980</u>			
11						
12	Accumulated deferred income					
13	taxes - Acct 281 (accel amort) (A)		<u>41,710,039</u>			
14						
15	Accumulated deferred income					
16	taxes - Acct 282 (A)		<u>1,697,372,232</u>			
17						
18	Accumulated deferred income					
19	taxes - Acct 283 (A)		<u>253,773,640</u>			

Note: Long-term debt and common equity have been adjusted to remove the impact of purchase accounting and to eliminate the impact of the generation assets contributed to DE-Ohio by Duke Energy North America ("DENA").

(A) Source: Duke Energy Ohio Consolidated Financial Statements.

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1685-GA-AIR
RATE of RETURN SUMMARY
AS OF MARCH 31, 2012

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-1B
PAGE 1 OF 1
WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO.	CLASS of CAPITAL	REFERENCE	AMOUNT (\$)	% of TOTAL	COST	WEIGHTED COST
1	Long-term debt	D-3B	18,753,432,481	44.76%	5.12%	2.29%
2						
3	Preferred stock	D-4B	0	0.00%	0.00%	0.00%
4						
5	Common equity		<u>23,146,372,135</u>	<u>55.24%</u>	10.60%	<u>5.86%</u>
6						
7	Total capital		<u>41,899,804,616</u>	<u>100.00%</u>		<u>8.15%</u>
8						
9	Accumulated deferred investment					
10	tax credit - Acct 255		<u>381,112,443</u>			
11						
12	Accumulated deferred income					
13	taxes - Acct 281 (accel amort)		<u>108,697,305</u>			
14						
15	Accumulated deferred income					
16	taxes - Acct 282		<u>8,307,997,852</u>			
17						
18	Accumulated deferred income					
19	taxes - Acct 283		<u>2,552,361,416</u>			

Note: The capital structure has not been adjusted to remove the impact of purchase accounting.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
EMBEDDED COST OF SHORT-TERM DEBT

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-2A
PAGE 1 OF 1
WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING		INTEREST RATE (C)	INTEREST REQUIREMENT (D)
		Notes Payable & Commercial Paper (B)	Current Maturities of LTD		
		(\$)		(%)	(\$)
1	Duke Energy Ohio				
2	Money Pool	-	-	N/A	-
3	Capitalized Leases	-	6,769,035	4.6715%	316,219
4	Other long-term debt	-	500,000,000	5.7000%	28,500,000
5	Unamortized (discount) or premium	-	(1,608,267)		(1,608,267)
6	Total Ohio	-	505,160,768		27,207,952
7	Duke Energy Kentucky (A)				
8	Money Pool	-	-	N/A	-
9	Capital Leases	-	2,009,395	4.7977%	96,405
10	Other long-term debt	-	-	N/A	-
11	Unamortized (discount) or premium	-	(90,427)		(90,427)
12	Total Kentucky	-	1,918,968		5,978
13	Total Ohio Consolidated	-	507,079,736		27,213,930
14	Total Short-term Debt / Weighted Average Cost		507,079,736	5.37%	

(A) Duke Energy Kentucky is a wholly owned subsidiary of Duke Energy Ohio.

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1685-GA-AIR
EMBEDDED COST OF SHORT-TERM DEBT

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-2B
PAGE 1 OF 2
WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING		INTEREST RATE (C)	INTEREST REQUIREMENT (D)
		Notes Payable & Commercial Paper (B)	Current Maturities of LTD		
		(\$)		(%)	(\$)
1	Duke Energy Ohio				
2	Money Pool	-	-	3.4000%	-
3	Capitalized Leases	-	6,769,035	4.6715%	316,219
4	Other long-term debt	-	500,000,000	5.7000%	28,500,000
5	Unamortized (discount) or premium	-	(1,608,267)		(1,608,267)
6	Total Ohio	-	505,160,768		27,207,952
7	Duke Energy Kentucky				
8	Money Pool	-	-	3.4000%	-
9	Capitalized Leases	-	2,009,395	4.7977%	96,405
10	Other long-term debt	-	-	6.5000%	-
11	Unamortized (discount) or premium	-	(90,427)		(90,427)
12	Total Kentucky	-	1,918,968		5,978
13	Total Ohio Consolidated	-	507,079,736		27,213,930
14	Duke Energy Indiana				
15	Money Pool	177,920,000	-	0.2891%	514,367
16	Capitalized Leases	-	4,109,026	4.8523%	199,384
17	First Mortgage Bond	-	-	6.4000%	-
18	First Mortgage Bond	-	-	6.3700%	-
19	First Mortgage Bond	-	-	6.3700%	-
20	First Mortgage Bond	-	-	6.3800%	-
21	First Mortgage Bond	-	-	6.3800%	-
22	First Mortgage Bond	-	-	6.3800%	-
23	Unsecured	-	-	6.5200%	-
24	Other long-term debt	-	1,752,881	6.0000%	105,173
25	Unamortized (discount) or premium	-	(777,450)		(777,450)
26	Total Indiana	177,920,000	5,084,457		41,474
27	Cinergy Global Resources, Inc.				
28	Global Greece Holdings - Attiki	-	-	5.9250%	-
29	Other long-term debt	-	-	6.2000%	-
30	Unamortized (discount) or premium	-	-		-
31	Duke Energy Shared Services, Inc.				
32	Money Pool	936,321,000	-	0.1700%	1,595,146
33	Cinergy Corp.				
34	Intercompany loan from Duke Energy Corp	750,770,000	-	0.1700%	1,276,309
35	Money Pool elimination	(1,116,241,000)	-	0.1890%	(2,109,513)
36	Other long-term debt	-	-	0.0000%	-
37	Unamortized (discount) or premium	-	-		-
38	Cinergy Investments				
39	Delta Township	-	4,591,545	13.1507%	603,822
40	CinCap V	-	11,269,690	9.2300%	1,040,192
41	Catamount	-	9,192,018	2.0800%	191,194
42	Green Frontier	-	20,995,589	3.2400%	680,257
43	Top of the World	-	9,505,276	3.1150%	296,089
44	TX Solar	-	160,946	7.2500%	11,689
45	RE Bagdad Solar	-	18,642,867	6.8500%	1,277,036
46	Total Cinergy Consolidated	750,770,000	586,522,124		32,117,605

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1685-GA-AIR
EMBEDDED COST OF SHORT-TERM DEBT

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-2B
PAGE 2 OF 2
WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING		INTEREST RATE (C)	INTEREST REQUIREMENT (D)
		Notes Payable & Commercial Paper (B)	Current Maturities of LTD		
		(\$)		(%)	(\$)
47	Duke Energy Carolinas				
48	Capital Leases	-	2,261,712	14.0704%	318,231
49	FMB	-	20,380,588	0.4517%	92,063
50	Sr Unsecured	-	400,000,000	5.6250%	22,500,000
51	Sr Unsecured	-	1,533,333	7.4500%	114,233
52	Sr Unsecured	-	2,333,333	6.9000%	161,000
53	Fair Value Hedge	-	2,205,228	-	2,205,228
54	Unamortized (discount) or premium	-	(1,296,660)		(1,296,660)
55	Total Carolinas	-	427,417,534		24,094,095
56	Duke Energy International				
57	Capital Leases:				
58	Aguaytia Capital Lease	-	447,624	7.5795%	33,928
59	Egenor Capital Leases	-	14,872,744	7.3861%	1,098,516
60	Other:				
61	Paranapanema Bond Fixed	-	34,268,152	14.2180%	4,872,247
62	Total Duke Energy International	-	49,588,520		6,004,691
63	DukeNet				
64	Capitalized Leases	-	-	0.0000%	-
65	Duke Energy Corp.				
66	Capitalized Leases	-	4,655,998	7.7500%	360,840
67	Unamortized (discount) or premium	-	(755,873)		(755,873)
68	Other				
69	Commercial Paper	55,000,000	-	0.1700%	93,500
70	Intercompany loan to Cinergy	(750,770,000)	-	0.1700%	(1,276,309)
71	Restricted Liabilities of VIEs	274,999,997	-	0.9600%	2,640,000
72	Premier Notes	126,443,704		1.5810%	1,999,075
73	Total Duke Energy Consolidated	456,443,701	1,067,428,303		65,277,624
74	Total Short-term Debt / Weighted Average Cost		1,523,872,004	4.28%	

LINE NO.	DEBT ISSUE TYPE	COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) OR PREMIUM (E)	UNAMORT DEBIT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E+F-G)	ANNUAL INTEREST COST (*) (I)	ANNUAL INTEREST COST (J)
1 Duke Energy Ohio												
2 Capital Leases:												
3	Meter Leases	4.672%	20-Dec-03	31-Dec-19	56,994,138	31,609,949				31,609,949		1,508,704
4 Other Long-Term Debt:												
5	Series	6.900%	1-Jun-95	1-Jun-25	150,000,000	150,000,000				150,000,000		10,350,000
6	Series	5.700%	15-Sep-02	15-Sep-12	500,000,000	500,000,000				500,000,000		28,500,000
7	Series	5.400%	16-Jun-03	15-Jun-33	200,000,000	200,000,000				200,000,000		10,800,000
8	Series	5.375%	16-Jun-03	15-Jun-33	200,000,000	200,000,000				200,000,000		10,750,000
9	First Mortgage Bond	5.450%	18-Mar-09	1-Apr-19	450,000,000	450,000,000				450,000,000		24,525,000
10	First Mortgage Bond	2.100%	14-Dec-09	15-Jun-13	250,000,000	250,000,000				250,000,000		5,250,000
11	Other	0.000%	31-Mar-10	15-Jun-13	6,113,731	6,113,731				6,113,731		-
12	Other	4.770%	31-Jul-07	31-Jul-27	7,270,887	7,270,887				7,270,887		354,505
13	Loss on Reacquisition of Debt								4,927,140	(4,927,140)		484,355
14	Gain on Reacquisition of Debt								(477,066)	477,066		(41,484)
15	Unamortized discount, premium, and debt expense						(32,684,565)	6,738,617		(39,423,182)		280,270
16	Current Maturities					(506,769,035)	1,608,267	-	-	(505,160,768)		(27,207,952)
17	Total Ohio Excl. Pollution Control Bonds				1,820,378,756	1,288,225,552	(31,076,299)	6,738,617	4,450,074	1,245,960,543		65,553,398
18 Duke Energy Kentucky (A)												
19 Capital Leases:												
20	Meter Leases	4.799%	20-Dec-03	31-Dec-19	16,022,342	8,999,172				8,999,172		441,373
21	Enlarger Lease	8.634%	1-Oct-05	30-Sep-20	2,100,000	1,513,578				1,513,578		135,980
22 Other Long-Term Debt:												
23	Series	5.000%	15-Dec-04	15-Dec-14	40,000,000	40,000,000				40,000,000		2,000,000
24	Series	4.650%	22-Sep-09	1-Oct-19	100,000,000	100,000,000				100,000,000		4,650,000
25	"	5.750%	10-Mar-06	10-Mar-16	50,000,000	50,000,000				50,000,000		2,875,000
26	Series	6.200%	10-Mar-06	10-Mar-36	65,000,000	65,000,000				65,000,000		4,030,000
27	Series	4.770%	31-Jul-07	31-Jul-27	851,494	851,494				851,494		41,516
28	Loss on Reacquisition of Debt								2,504,149	(2,504,149)		267,578
29	Unamortized discount, premium, and debt expense						(696,180)	1,711,322		(2,407,502)		188,918
30	Current Maturities					(2,008,385)	90,427	-	-	(1,918,968)		(5,977)
31	Total Kentucky Excl. Pollution Control Bonds				273,973,836	284,354,849	(605,753)	1,711,322	2,504,149	259,933,625		14,624,386
32	Total Ohio Consolidated Excl. Pollution Control Bonds				2,094,352,592	1,552,580,361	(31,682,051)	8,449,939	6,954,223	1,505,494,168		80,177,794
33	Purchase Accounting Adjustment						(5,938,322)	(3,493,933)		(2,445,389)		(1,705)
34	Total Ohio Consolidated Excl. Purchase Accounting and Pollution Control Bonds				2,088,414,270	1,552,580,361	(25,742,729)	11,943,872	6,954,223	1,507,939,557		80,179,489
35	Embedded Cost of Long-Term Debt - Excl. Pollution Control Bonds (1 / H)											5.32%

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
EMBEDDED COST OF LONG-TERM DEBT

DATE OF LONG TERM DEBT: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-3A
PAGE 2 OF 2
WITNESS RESPONSIBLE
S. G. DE MAY

LINE NO.	DEBT ISSUE TYPE	COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT OR PREMIUM) (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST (I)	ANNUAL INTEREST COST (J)
36	Ohio Pollution Control Bonds											
37	PCB	0.430%	1-Sep-95	1-Sep-30	42,000,000	42,000,000				42,000,000	180,600	
38	PCB	0.280%	1-Sep-95	1-Sep-30	42,000,000	42,000,000				42,000,000	117,500	
39	PCB	0.486%	1-Sep-02	1-Sep-37	42,000,000	42,000,000				42,000,000	204,120	
40	PCB	0.483%	1-Sep-02	1-Sep-37	42,000,000	42,000,000				42,000,000	202,860	
41	PCB	0.484%	10-Nov-04	1-Nov-39	47,000,000	47,000,000				47,000,000	227,480	
42	PCB	0.484%	10-Nov-04	1-Nov-39	47,000,000	47,000,000				47,000,000	227,480	
43	PCB	0.482%	29-Nov-07	1-Dec-41	70,000,000	70,000,000				70,000,000	337,400	
44	PCB	0.482%	29-Nov-07	1-Dec-41	70,000,000	70,000,000				70,000,000	337,400	
45	PCB	0.480%	11-Oct-07	1-Jan-24	21,400,000	21,400,000				21,400,000	102,720	
46	PCB	0.480%	11-Oct-07	1-Jan-24	25,300,000	25,300,000				25,300,000	121,440	
47	Loss on Reacquisition of Debt								795,200	(795,200)	54,860	
48	Unamortized discount, premium, and debt expense						(157,019)	5,957,058		(6,114,077)	237,063	
49	Kentucky Pollution Control Bonds											
50	PCB	1.027%	2-Aug-06	1-Aug-27	50,000,000	50,000,000				50,000,000	513,500	
51	PCB	0.170%	2-Aug-06	1-Aug-27	26,720,000	26,720,000				26,720,000	45,424	
52	Unamortized discount, premium, and debt expense						8,525	1,035,910		(1,027,385)	138,189	
53	Total Ohio Consolidated				2,619,772,592	2,078,000,381	(25,891,223)	18,936,840	7,749,423	2,025,422,895	83,228,235	

(A) Duke Energy Kentucky is a wholly owned subsidiary of Duke Energy Ohio.

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1685-GA-AIR
EMBEDDED COST OF LONG-TERM DEBT

DATE OF LONG TERM DEBT: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL, UPDATED, REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-3B
PAGE 1 OF 6
WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO.	DEBT ISSUE TYPE	COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) OR PREMIUM (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST (I)
1	Duke Energy Ohio										
2	Capital Leases:										
3	Meter Leases	4.672%	20-Dec-03	31-Dec-19	56,994,138	31,609,949				31,609,949	1,508,704
4	Other Long-Term Debt:										
5	Series	5.900%	1-Jun-95	1-Jun-25	150,000,000	150,000,000				150,000,000	10,350,000
6	Series	5.700%	15-Sep-02	15-Sep-12	500,000,000	500,000,000				500,000,000	28,500,000
7	Series	5.400%	16-Jun-03	15-Jun-33	200,000,000	200,000,000				200,000,000	10,800,000
8	Series	5.375%	16-Jun-03	15-Jun-33	200,000,000	200,000,000				200,000,000	10,750,000
9	First Mortgage	5.450%	18-Mar-09	1-Apr-19	450,000,000	450,000,000				450,000,000	24,525,000
10	First Mortgage	2.100%	14-Dec-09	15-Jun-13	250,000,000	250,000,000				250,000,000	5,250,000
11	Other	0.000%	31-Mar-10	15-Jun-13	5,113,731	5,113,731				5,113,731	-
12	Other	4.770%	31-Jul-07	31-Jul-27	7,270,887	7,270,887				7,270,887	354,505
13	Loss on Reacquisition of Debt								4,927,140	(4,927,140)	484,355
14	Gain on Reacquisition of Debt								(477,066)	477,066	(41,484)
15	Unamortized discount, premium, and debt expense						(32,684,565)	6,738,617		(39,423,182)	280,270
16	Current Maturities					(506,769,036)	1,608,267	-	-	(505,160,768)	(27,207,952)
17	Total Ohio Excl. Pollution Control Bonds				1,820,378,756	1,288,225,532	(31,076,298)	6,738,617	4,450,074	1,245,960,543	65,553,398
18	Duke Energy Kentucky										
19	Capital Leases:										
20	Meter Leases	4.798%	20-Dec-03	31-Dec-19	16,022,342	8,999,172				8,999,172	441,373
21	Erlanger Lease	8.634%	1-Oct-05	30-Sep-20	2,100,000	1,513,578				1,513,578	136,980
22	Other Long-Term Debt:										
23	Series	5.000%	15-Dec-04	15-Dec-14	40,000,000	40,000,000				40,000,000	2,000,000
24	Series	4.650%	22-Sep-09	1-Oct-19	100,000,000	100,000,000				100,000,000	4,650,000
25	Series	5.750%	10-Mar-06	10-Mar-16	50,000,000	50,000,000				50,000,000	2,875,000
26	Series	6.200%	10-Mar-06	10-Mar-36	65,000,000	65,000,000				65,000,000	4,030,000
27	Series	4.770%	31-Jul-07	31-Jul-27	851,494	851,494				851,494	41,516
28	Other	0.000%			-	-				-	-
29	Loss on Reacquisition of Debt								2,504,149	(2,504,149)	267,576
30	Unamortized discount, premium, and debt expense					(696,180)		1,711,322		(2,407,502)	188,918
31	Current Maturities				(2,009,395)	90,427	-	-	-	(1,918,968)	(5,977)
32	Total Kentucky Excl. Pollution Control Bonds				273,973,836	284,354,849	(605,753)	1,711,322	2,504,149	259,533,625	14,624,386
33	Total Ohio Consolidated Excl. Pollution Control Bonds				2,094,352,592	1,552,580,381	(31,682,051)	8,449,939	6,954,223	1,505,494,168	80,177,784

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1685-GA-AIR
EMBEDDED COST OF LONG-TERM DEBT

DATE OF LONG TERM DEBT: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

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PAGE 2 OF 6
WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO.	DEBT ISSUE TYPE	COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) or PREMIUM (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST (I)
34	Ohio Pollution Control Bonds										
35	PCB	0.430%	1-Sep-95	1-Sep-30	42,000,000	42,000,000				42,000,000	180,600
36	PCB	0.280%	1-Sep-95	1-Sep-30	42,000,000	42,000,000				42,000,000	117,600
37	PCB	0.486%	1-Sep-02	1-Sep-37	42,000,000	42,000,000				42,000,000	204,120
38	PCB	0.483%	1-Sep-02	1-Sep-37	42,000,000	42,000,000				42,000,000	202,860
39	PCB	0.484%	10-Nov-04	1-Nov-39	47,000,000	47,000,000				47,000,000	227,480
40	PCB	0.484%	10-Nov-04	1-Nov-39	47,000,000	47,000,000				47,000,000	227,480
41	PCB	0.482%	29-Nov-07	1-Dec-41	70,000,000	70,000,000				70,000,000	337,400
42	PCB	0.482%	29-Nov-07	1-Dec-41	70,000,000	70,000,000				70,000,000	337,400
43	PCB	0.480%	11-Oct-07	1-Jan-24	21,400,000	21,400,000				21,400,000	102,720
44	PCB	0.480%	11-Oct-07	1-Jan-24	25,300,000	25,300,000				25,300,000	121,440
45	Loss on Reacquisition of Debt						(157,019)	5,957,058	795,200	(795,200)	54,860
46	Unamortized discount, premium, and debt expense									(6,114,077)	237,663
47	Kentucky Pollution Control Bonds										
48	PCB	1.027%	2-Aug-06	1-Aug-27	50,000,000	50,000,000				50,000,000	513,500
49	PCB	0.170%	2-Aug-06	1-Aug-27	26,720,000	26,720,000				26,720,000	45,424
50	Unamortized discount, premium, and debt expense						8,525	1,035,910		(1,027,385)	138,199
51	Total Ohio Consolidated				2,619,772,592	2,078,000,381	(31,830,545)	15,442,907	7,749,423	2,022,977,506	83,226,530

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1885-GA-AIR
EMBEDDED COST OF LONG-TERM DEBT

DATE OF LONG TERM DEBT: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

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WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO	DEBT ISSUE TYPE	COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) or PREMIUM (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. DEBT ON REACQUIRED (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST (I)
52	Duke Energy Indiana										
53	Capital Leases:										
54	Meiers Leases	4.852%	20-Dec-03	31-Dec-19	32,120,543	16,484,174				16,484,174	817,900
55	Other	11.864%	10-Apr-10	9-Apr-47	10,300,000	9,906,147				9,906,147	1,241,326
56	Bonds:										
57	1st Mlge. Series CCC	8.850%	30-Apr-99	15-Jan-22	60,055,000	53,055,000				53,055,000	4,695,368
58	1st Mlge. Series DDD	8.310%	30-Apr-99	1-Sep-32	38,000,000	38,000,000				38,000,000	3,157,800
59	1st Mlge. Series LLL	6.350%	21-Aug-08	15-Aug-38	500,000,000	500,000,000				500,000,000	31,750,000
60	1st Mlge. Series MMM	6.450%	23-Mar-09	1-Apr-39	450,000,000	450,000,000				450,000,000	29,025,000
61	1st Mlge. Series PPP	3.750%	9-Jul-10	15-Jul-20	500,000,000	500,000,000				500,000,000	18,750,000
62	1st Mlge. Series UUU	4.200%	12-Mar-12	15-Mar-42	250,000,000	250,000,000				250,000,000	10,500,000
63	Secured Medium-term Notes (multiple issues)	8.214%	1-Aug-92	1-Aug-22	28,000,000	28,000,000				28,000,000	2,299,900
64	Other Long-Term Debt:										
65	Series	7.250%	15-Mar-98	15-Mar-28	100,000,000	2,658,000				2,658,000	192,705
66	Series	6.000%	1-Jun-98	31-Dec-32	86,395,500	70,102,498				70,102,498	4,206,150
67	Series	6.050%	6-Jun-06	15-Jun-16	325,000,000	325,000,000				325,000,000	19,662,500
68	Series	5.000%	18-Sep-03	15-Sep-13	400,000,000	400,000,000				400,000,000	20,000,000
69	Series	6.120%	18-Oct-05	15-Oct-35	350,000,000	350,000,000				350,000,000	21,420,000
70	Commercial Paper Long-Term Debt	0.450%	30-Sep-09	28-Nov-16	150,000,000	150,000,000				150,000,000	675,000
71	Pollution Control Bonds:										
72	Fixed Rate Series	3.375%	23-Sep-10	1-Mar-19	59,600,000	59,600,000				59,600,000	2,011,500
73	Fixed Rate Series	3.750%	23-Sep-10	1-Apr-22	10,000,000	10,000,000				10,000,000	375,000
74	Fixed Rate Series	4.500%	28-Jul-05	1-Jul-35	47,200,000	47,200,000				47,200,000	2,124,000
75	Fixed Rate Series	6.000%	30-Jun-09	1-Aug-39	55,000,000	55,000,000				55,000,000	3,300,000
76	Fixed Rate Series	4.950%	23-Sep-09	1-Oct-40	50,000,000	50,000,000				50,000,000	2,475,000
77	5 Year Put Bond	0.933%	1-Dec-11	1-Mar-31	23,000,000	23,000,000				23,000,000	214,590
78	Variable Rate Series	0.480%	1-Dec-11	1-May-35	44,025,000	44,025,000				44,025,000	410,753
79	Variable Rate Series	0.480%	12-Dec-03	1-Dec-38	40,250,000	40,250,000				40,250,000	193,200
80	Variable Rate Series	0.450%	12-Dec-03	1-Dec-38	40,250,000	40,250,000				40,250,000	181,125
81	Variable Rate Series	0.210%	7-Dec-04	1-Dec-39	77,125,000	77,125,000				77,125,000	161,962
82	Variable Rate Series	0.160%	7-Dec-04	1-Dec-39	77,125,000	77,125,000				77,125,000	123,400
83	Variable Rate Series	0.160%	1-Feb-12	1-Oct-40	50,000,000	50,000,000				50,000,000	80,000
84		0.000%									
85	Loss on Reacquisition of Debt								18,044,190	(18,044,190)	1,995,773
86	Gain on Reacquisition of Debt								(490,752)	490,752	(41,472)
87	Unamortized discount, premium, and debt expense						(9,340,638)	25,140,081		(34,480,719)	1,589,336
88	Current Maturities					(5,961,907)	777,450	-	-	(5,084,457)	(41,474)
89	Total Indiana				3,853,446,043	3,710,918,912	(8,563,188)	25,140,081	17,553,438	3,659,662,205	183,546,342

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1685-GA-AIR
EMBEDDED COST OF LONG-TERM DEBT

DATE OF LONG TERM DEBT: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

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PAGE 4 OF 6
WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO.	DEBT ISSUE TYPE	COUPON RATE	DATE ISSUED (DAY/MO/YR) (A)	MATURITY DATE (DAY/MO/YR) (B)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) OR PREMIUM (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST (I)
90	Cinergy Investments										
91	Cinacp IV LLC - Structured Transaction	9.23%	11-Feb-99	5-Nov-16	107,323,312	68,961,943				68,961,943	6,385,187
92	GreenFrontier Windpower	3.24%	24-May-10	21-May-25	325,000,000	306,226,435				306,226,435	9,921,736
93	Top of the World Windpower	3.12%	2-Dec-10	2-Dec-28	193,018,850	184,171,230				184,171,230	5,736,934
94	Rav Solar	6.85%	26-Aug-11	30-Sep-35	14,424,900	8,951,047				8,951,047	613,147
95	RE Bagdad Solar	6.85%	26-Aug-11	30-Sep-35	50,433,840	50,433,840				50,433,840	3,454,718
96	Delta Township Utilities - Senior Debenture	7.27%	6-Sep-01	10-Sep-17	9,832,000	4,876,664				4,876,664	354,533
97	Delta Township Utilities II - Senior Debenture	13.65%	30-Jun-10	10-Nov-20	80,149,951	59,267,925				59,267,925	8,087,108
98	TX Solar	7.25%	28-May-10	30-Jun-35	44,722,800	27,203,207				27,203,207	1,972,233
99	Catanamount Corp	2.08%	24-May-07	30-Sep-14	24,699,452	22,247,181				22,247,181	462,741
100	Unamortized discount, premium, and debt expense							24,998,162		(24,998,162)	2,083,180
101	Current Maturities					(74,357,930)				(74,357,930)	(3,267,055)
102	Total Cinergy Investments				829,605,105	657,981,542	-	24,998,162	-	632,983,380	35,784,462
103	Total Cinergy Consolidated				7,302,823,740	6,446,900,835	(40,393,733)	65,561,150	25,302,861	6,315,623,091	302,557,534

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1665-GA-AIR
EMBEDDED COST OF LONG-TERM DEBT

DATE OF LONG TERM DEBT: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

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PAGE 5 OF 6
WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO.	DEBT ISSUE TYPE	COUPON RATE	DATE ISSUED (DAY/MO/YR) (A)	MATURITY DATE (DAY/MO/YR) (B)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT OR PREMIUM) (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=DE-F-G)	ANNUAL INTEREST COST (I)
Duke Energy Carolinas											
104	Capital Lease - Pipeline	13.900%	1-Nov-10	30-Nov-30	26,770,193	26,770,193				26,770,193	3,967,515
105	Capital Lease - Pipeline	14.714%	19-Dec-11	30-Nov-41	7,085,865	7,085,865				7,085,865	1,115,862
106	Bonds:										
107	1st. Mgt.	8.95%	1-Jun-91	1-Jun-27	15,994,025	12,507,392				12,507,392	1,119,412
108	1st. Mgt.	5.10%	14-Apr-08	15-Apr-18	300,000,000	300,000,000				300,000,000	15,300,000
109	1st. Mgt.	6.05%	14-Apr-08	15-Apr-38	600,000,000	600,000,000				600,000,000	36,300,000
110	1st. Mgt.	5.75%	17-Nov-08	15-Nov-13	400,000,000	400,000,000				400,000,000	23,000,000
111	1st. Mgt.	7.00%	17-Nov-08	15-Nov-18	500,000,000	500,000,000				500,000,000	35,000,000
112	1st. Mgt.	5.30%	19-Nov-08	15-Feb-40	750,000,000	750,000,000				750,000,000	39,750,000
113	1st. Mgt.	4.30%	2-Jun-10	15-Jun-20	450,000,000	450,000,000				450,000,000	19,350,000
114	1st. Mgt.	3.90%	19-May-11	15-Jun-21	500,000,000	500,000,000				500,000,000	19,500,000
115	1st. Mgt.	1.75%	8-Dec-11	15-Dec-16	350,000,000	350,000,000				350,000,000	6,125,000
116	1st. Mgt.	4.25%	8-Dec-01	15-Dec-41	650,000,000	650,000,000				650,000,000	27,625,000
117	1st. Mgt.	5.30%	23-Sep-03	1-Oct-15	500,000,000	500,000,000				500,000,000	26,500,000
118	1st. Mgt.	5.25%	10-Jan-08	15-Jan-18	400,000,000	400,000,000				400,000,000	21,000,000
119	1st. Mgt.	6.00%	10-Jan-08	15-Jan-38	500,000,000	500,000,000				500,000,000	30,000,000
Pollution Control Bonds:											
120	Fixed Rate	3.600%	1-Sep-09	1-Feb-17	77,000,000	77,000,000				77,000,000	2,772,000
121	Fixed Rate	4.625%	1-Sep-10	1-Nov-40	50,000,000	50,000,000				50,000,000	2,312,500
122	Fixed Rate	4.625%	1-Sep-10	1-Nov-40	50,000,000	50,000,000				50,000,000	2,312,500
123	Fixed Rate	4.375%	1-Sep-10	1-Oct-31	71,595,000	71,595,000				71,595,000	3,132,281
124	Fixed Rate	4.375%	1-Sep-10	1-Oct-31	71,605,000	71,605,000				71,605,000	3,132,719
125	Variable Rate	0.40%	3-Jan-12	1-Aug-14	40,000,000	40,000,000				40,000,000	160,000
126	Variable Rate	0.29%	28-Oct-99	1-Feb-17	10,000,000	10,000,000				10,000,000	29,000
127	Variable Rate	0.27%	28-Oct-99	1-Feb-17	25,000,000	25,000,000				25,000,000	67,500
128	Variable Rate	0.29%	28-Oct-99	1-Oct-12	20,000,000	20,000,000				20,000,000	58,000
Other Long-Term Debt:											
130	Commercial Paper Long Term	0.450%	30-Sep-09	28-Nov-16	300,000,000	300,000,000				300,000,000	1,352,788
131	Private Placement NP&L	7.450%	3-Aug-98	30-Nov-12	23,000,000	1,533,333				1,533,333	114,233
132	Private Placement NP&L	6.900%	30-Jun-98	30-Dec-16	6,000,000	5,000,000				5,000,000	346,000
133	Private Placement NP&L	6.900%	30-Jun-98	30-Dec-16	3,000,000	1,666,667				1,666,667	115,000
134	Private Placement NP&L	6.900%	30-Jun-98	30-Dec-16	3,000,000	1,666,667				1,666,667	115,000
135	Private Placement NP&L	6.900%	30-Jun-98	30-Dec-16	500,000	1,000,000				1,000,000	89,000
136	Private Placement NP&L	6.900%	30-Jun-98	30-Dec-16	500,000	1,000,000				1,000,000	89,000
137	Private Placement NP&L	6.900%	30-Jun-98	30-Dec-16	500,000	1,000,000				1,000,000	89,000
138	Private Placement NP&L	6.900%	30-Jun-98	30-Dec-16	500,000	1,000,000				1,000,000	89,000
139	Private Placement NP&L	6.900%	30-Jun-98	30-Dec-16	15,000,000	2,666,667				2,666,667	184,000
140	Securitized Receivable	1.055%	5-Sep-03	30-Aug-13	300,000,000	166,667				166,667	11,500
141	Senior Unsecured Notes - Fixed	6.000%	4-Dec-98	1-Dec-28	300,000,000	300,000,000				300,000,000	3,192,466
142	Senior Unsecured Notes - Fixed	6.450%	8-Oct-02	15-Oct-32	350,000,000	350,000,000				350,000,000	22,575,000
143	Senior Unsecured Notes - Fixed	5.625%	20-Nov-12	30-Nov-12	400,000,000	400,000,000				400,000,000	22,500,000
144	Senior Unsecured Notes - Fixed	6.100%	5-Jun-07	1-Jun-37	500,000,000	500,000,000				500,000,000	30,500,000
145		0.000%									
146	Fair Value Hedge				11,991,895	11,991,895				11,991,895	(5,248,507)
147	Loss on Reacquisition of Debt								117,876,264	(117,876,264)	11,057,800
148	Unamortized discount, premium, and debt expense				(19,638,595)	47,437,096				(61,075,691)	3,849,936
149	Current Maturities				(428,714,194)					(427,417,534)	(24,094,095)
150	Total Carolinas				8,571,050,083	8,108,041,152	(12,341,905)	47,437,096	117,876,264	7,930,385,887	404,232,930

181 Embedded Cost of Long-Term Debt (I / H)

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
EMBEDDED COST OF PREFERRED STOCK

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-4A
PAGE 1 OF 1
WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO.	DIVIDEND RATE, TYPE, PAR VALUE	DATE ISSUED (A)	AMOUNT OUTSTANDING (B)	PREMIUM OR DISCOUNT (C)	ISSUE EXPENSE (D)	GAIN OR LOSS ON REACQUIRED STOCK (E)	NET PROCEEDS (F=B+C-D+E)	COST RATE AT ISSUE (G)	ANNUALIZED DIVIDENDS (H=G*B)
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Duke Energy Ohio does not have any preferred stock outstanding.

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1685-GA-AIR
EMBEDDED COST OF PREFERRED STOCK

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-4B
PAGE 1 OF 1
WITNESS RESPONSIBLE:
S. G. DE MAY

LINE NO.	DIVIDEND RATE, TYPE, PAR VALUE	DATE ISSUED (A)	AMOUNT OUTSTANDING (B)	PREMIUM OR DISCOUNT (C)	ISSUE EXPENSE (D)	GAIN OR LOSS ON REACQUIRED STOCK (E)	NET PROCEEDS (F=B+C-D+E)	COST RATE AT ISSUE (G)	ANNUALIZED DIVIDENDS (H=G*B)
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Duke Energy does not have any preferred stock outstanding.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
COMPARATIVE FINANCIAL DATA

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL, UPDATED, REVISED
WORK PAPER REFERENCE NO(S) See Below

SCHEDULE D-5A
PAGE 1 OF 5
WITNESS RESPONSIBLE:
C. J. COUNCIL

Line No.	Description	Test Year	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
1	PLANT DATA (\$000 omitted): (a)											
2	Gas Plant											
3	Intangible	14,540	16,903	10,554	4,849	4,849	4,849	4,684	4,105	4,105	2,434	2,435
4	Production-Mfg. Gas	11,408	11,300	11,066	10,152	9,754	9,347	9,559	9,532	9,394	8,728	8,781
5	Underground Storage	-	-	-	-	-	-	-	-	-	-	-
6	Storage-Local	-	-	-	-	-	-	-	-	-	-	-
7	Transmission	-	-	-	-	-	-	-	-	-	-	-
8	Distribution	1,528,869	1,509,713	1,407,748	1,303,155	1,207,713	1,101,968	1,026,155	953,899	884,736	809,089	731,835
9	General	14,001	14,006	13,067	12,378	11,394	11,211	10,811	10,689	10,476	9,063	10,565
10	Total Gas Plant-Gross	1,563,818	1,551,922	1,442,435	1,330,534	1,233,710	1,127,375	1,051,209	978,225	908,711	825,314	753,616
11	Less: Accum. Provision for Depr. and Amort.	428,003	419,719	392,081	365,248	344,655	323,167	302,614	283,291	266,694	254,613	242,687
12	Gas Plant In Service-Net	1,142,815	1,132,203	1,050,344	965,286	889,055	804,208	748,595	694,934	642,017	574,701	510,929
13												
14	Electric Plant (b)											
15	Intangible	78,405	78,533	76,063	59,996	57,328	58,313	55,995	50,693	40,665	24,170	15,600
16	Production Plant-Steam	3,362,259	3,356,226	3,330,170	3,601,552	3,020,146	3,015,459	2,750,945	3,202,024	3,151,564	2,983,229	2,925,710
17	Production Plant-Hydro	-	-	-	-	-	-	-	-	-	-	-
18	Production Plant-Other	23,001	21,735	21,943	39,550	74,153	69,698	71,690	332,404	327,718	327,193	328,599
19	Transmission	616,403	608,828	596,970	593,086	569,801	540,776	523,803	494,969	478,575	462,275	462,036
20	Distribution	1,956,178	1,925,552	1,844,561	1,765,233	1,693,327	1,627,977	1,537,989	1,499,074	1,457,510	1,392,412	1,328,920
21	General	105,058	91,537	82,794	64,537	37,845	35,901	34,089	37,261	38,439	37,657	39,737
22	Electric Production/Transmission Plant - DENA Plants	234	234	1,791,089	1,765,680	1,760,873	1,770,344	1,768,433	6,616,475	5,492,471	5,226,936	5,100,802
23	Total Electric Plant-Gross	6,141,548	6,082,686	7,743,390	7,889,634	7,213,473	7,118,468	6,742,844	2,392,150	2,300,944	2,215,341	2,188,680
24	Less: Accum. Provision for Depr. and Amort	2,211,752	2,185,679	2,594,639	2,641,278	2,596,917	2,469,655	2,349,604	2,392,150	2,300,944	2,215,341	2,188,680
25	Electric Plant In Service-Net	3,929,796	3,897,007	5,148,751	5,248,356	4,616,556	4,648,813	4,393,240	3,224,325	3,191,527	3,011,595	2,911,922
26												
27	Common Plant											
28	Common Plant	315,994	298,250	284,364	247,604	223,892	225,191	222,995	217,590	204,897	232,592	217,259
29	Less: Accum. Provision for Depr. and Amort	147,527	144,172	130,712	113,967	106,137	100,307	86,585	74,774	64,535	81,647	72,327
30	Common Plant In Service-Net	169,467	154,078	153,652	134,037	117,755	124,884	136,309	142,816	140,362	150,945	144,932
31												
32	Plant Held for Future Use (c)	4,582	4,582	4,619	4,619	4,619	4,619	4,619	1,750	1,750	1,750	1,750
33												
34	Acquisition Adjustments (c)	151,236	155,993	175,195	191,989	227,493	250,231	270,958	-	-	-	-
35												
36	Construction Work in Progress	193,109	205,967	146,632	154,009	776,478	543,991	523,748	257,430	117,331	243,593	225,685
37												
38	Net Utility Plant	5,591,005	5,549,830	6,679,193	6,658,296	6,631,956	6,376,746	6,077,469	4,321,255	4,092,987	3,982,584	3,795,198
39												
40	Composite depreciation rates											
41	Duke Energy Ohio - Gas (%)	N/A	2.34%	2.34%	2.33%	2.35%	2.80%	2.80%	3.00%	2.70%	2.60%	2.80%
42	Duke Energy Ohio - Electric (%)	N/A	2.30%	2.52%	2.44%	2.40%	2.50%	2.70%	2.30%	2.30%	2.50%	2.90%
43	Duke Energy Ohio - Common (%)	N/A	4.62%	4.06%	3.74%	4.10%	3.70%	3.90%	2.40%	2.40%	2.30%	2.30%

(a) Completed Construction Not Classified is included with Plant in Service by function.

(b) Beginning with the first quarter of 2001, Cinergy Corp. reported DEO Electric production assets as non-regulated property, plant & equipment.

(c) Net of accumulated provision for depreciation and amortization.

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
COMPARATIVE FINANCIAL DATA

DATE OF CAPITAL STRUCTURE MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL, UPDATED, REVISED
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-5A
PAGE 2 OF 5
WITNESS RESPONSIBLE:
D. J. REILLY

Line No.	Description	Test Year	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
1	CAPITAL STRUCTURE:											
2	Total debt (\$000)	2,532,503	2,532,090	2,534,482	2,549,181	1,833,655	1,786,932	1,994,129	1,894,744	1,944,512	1,758,075	1,908,786
3	Preferred stock (\$000)	-	-	-	-	-	-	-	20,485	20,485	20,485	20,485
4	Common equity (\$000)	5,214,255	5,167,174	5,463,939	5,997,697	6,670,426	6,534,087	6,379,243	1,975,729	1,918,713	1,930,708	1,810,334
5	CONDENSED INCOME STATEMENT DATA: (b)											
6	Operating revenues (\$000,000)	2,100.2	2,339.8	2,875.3	3,005.0	3,167.4	3,416.4	8,413.3	11,237.2	9,283.1	7,000.0	4,714.7
7	Operating expenses (excluding FIT and SIT) (\$000,000)	1,929.0	2,070.5	2,372.5	2,460.4	2,652.8	2,934.3	8,051.6	10,669.8	8,871.6	6,515.1	4,286.6
8	Operating income (\$000,000)	171.2	269.3	502.8	544.6	514.6	482.1	361.7	567.4	411.5	148.9	428.1
9	Total income taxes (\$000,000)	4.8	39.4	200.3	176.8	220.3	150.8	109.7	157.2	116.0	163.6	132.8
10	AFUDC - Debt and Equity (\$000,000)	(8.6)	(5.3)	(3.7)	0.7	(13.7)	(27.3)	(19.5)	(7.2)	(5.4)	(7.1)	(9.4)
11	Other income - net (\$000,000) (a)	113.2	48.9	(657.2)	(682.8)	58.3	7.6	11.5	(9.2)	50.8	85.3	56.6
12	Extraordinary item (\$000,000)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(3.0)	0.0	30.9	0.0
13	Net income (\$000,000)	195.3	194.3	(440.6)	(426.4)	286.9	263.5	172.5	301.0	256.8	300.1	263.7
14	Net income applicable to Common Stock (\$000,000)	195.3	194.3	(440.6)	(426.4)	286.9	263.5	172.5	301.0	256.8	300.1	263.7
15	INCOME AVAILABLE FOR FIXED CHARGES: (b)											
16	Interest charges (\$000)	88,491	88,481	89,863	99,142	72,210	78,738	93,153	100,427	89,948	109,079	69,811
17	Net income before preferred dividend requirements	195,278	194,332	(440,568)	(426,353)	286,873	263,544	172,619	300,956	256,842	300,112	263,696
18	Preferred dividend requirements of subsidiaries (\$000)	-	-	-	-	-	-	-	846	846	846	846
19	Cost of reacquisition of Preferred Stock (\$000)	-	-	-	-	-	-	-	-	-	-	-
20	Earnings available for common equity (\$000)	195,278	194,332	(440,568)	(426,353)	286,873	263,544	172,619	300,110	255,996	299,266	262,850
21	AFUDC - % of net income before preferred dividend requirements of subsidiaries	(3.36)	(2.73)	0.84	(0.16)	(4.78)	(10.36)	(8.98)	(2.39)	(2.10)	(2.37)	(3.56)
22	AFUDC - % of net income before preferred dividend requirements of subsidiaries	(3.36)	(2.73)	0.84	(0.16)	(4.78)	(10.36)	(8.98)	(2.40)	(2.11)	(2.37)	(3.58)
23	COST OF CAPITAL:											
24	AFUDC - % of earnings available for common equity	5.32%	5.17%	5.16%	5.18%	5.57%	5.85%	5.42%	6.12%	5.91%	6.12%	6.21%
25	Embedded cost of long-term debt (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.27%	4.27%	4.27%	4.27%
26	Embedded cost of preferred stock (%)											

(a) Net of interest and other charges. Includes deferred income taxes.

(b) Financial information from 2003 10-K. 2002 has been restated for EITF 02-3 and Discontinued Operations to conform to 2003 presentation

DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
COMPARATIVE FINANCIAL DATA

DATE OF CAPITAL STRUCTURE MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-5A
PAGE 3 OF 5
WITNESS RESPONSIBLE:
S. G. DE MAY

Line No.	Description	Test Year	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
1	STOCK AND BOND RATINGS:											
2												
3	FIXED CHARGE COVERAGE:											
4	Pre-tax interest coverage (A)	3.07	3.40	-	-	4.60	3.80	3.33	4.83	4.61	4.29	5.00
5	Pre-tax interest coverage (excluding AFUDC) (A)	2.97	3.20	-	-	4.11	3.28	3.15	4.76	4.55	4.20	4.91
6	After tax interest coverage (A)	2.30	2.51	-	-	3.28	2.72	2.48	3.62	3.47	3.38	3.53
7	Indenture provision coverage (A)	-	-	-	-	-	-	-	-	-	-	-
8	Fixed charge coverage (A)	3.07	3.40	-	-	4.60	3.80	3.33	4.83	4.61	4.29	5.00
9												
10	Percentage of Construction Expenditures	100	100	100	100	100	100	77	100	69	100	100
11	Financed Internally											

NOT APPLICABLE

(A) 2010 and 2009 not meaningful due to goodwill impairment

Line No.	Description	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
1	COMMON STOCK RELATED DATA:										
2	Shares outstanding - year end (000)										
3	Shares outstanding - weighted average (monthly) (000)										
4	Earnings per share - weighted average (\$)										
5	Earnings per share - weighted average - assuming dilution (\$)										
6	Dividends paid per share (\$)										
7	Dividends declared per share (\$)										
8	Dividend pay out ratio (declared basis) (%)										
9	Market price - High-Low (\$)										
10	1st quarter - High - Low										
11	2nd quarter - High - Low										
12	3rd quarter - High - Low										
13	4th quarter - High - Low										
14	Book value per share (year-end) (\$)										
15											
16											
17											
18											
19											
20											
21											
22	RATE OF RETURN MEASURES:										
23	Return on common equity (average) (%)	3.76	(7.76)	(6.79)	4.35	4.08	4.13	15.46	13.34	16.04	14.87
24	Return on total capital (average) (%)	2.53	(5.36)	(5.03)	3.41	3.16	2.82	7.75	6.76	8.05	7.16
25	Return on net plant in service (average) - Total Company %	3.16	5.86	7.29	6.40	6.10	5.40	10.21	7.69	8.80	8.44
26	- Gas %	0.77	1.08	8.57	5.91	4.28	0.27	4.25	8.08	6.74	5.44
27	- Electric %	3.71	5.97	7.06	5.92	6.42	6.37	11.46	7.61	9.18	8.95

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): See Below

Line No.	Description
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[illegible]

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1695-GA-AIR
COMPARATIVE FINANCIAL DATA

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL, UPDATED, REVISED
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-5B
PAGE 1 OF 6
WITNESS RESPONSIBLE:
C. J. COUNCIL

Line No	Description	Test Year	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
1	PLANT DATA (\$000 omitted): (a)(d)											
2	Gas Plant											
3	Intangible	17,285	19,847	12,608	5,313	5,313	5,313	5,101	4,363	4,363	3,315	3,303
4	Production-Mfg. Gas	17,746	17,529	17,138	16,180	15,638	15,415	15,405	14,957	14,735	13,501	13,157
5	Underground Storage (b)	144	144	144	144	144	144	144	144	144	123	171
6	Storage-Local	-	-	-	-	-	-	-	-	-	-	-
7	Transmission	16,855	16,855	16,774	16,774	16,821	16,824	16,587	14,798	14,242	14,148	14,148
8	Distribution	1,925,017	1,903,529	1,791,895	1,671,797	1,544,329	1,329,538	1,315,809	1,223,182	1,133,882	1,062,713	960,184
9	General	17,203	17,208	16,225	15,378	13,494	12,988	12,785	12,831	12,398	10,996	12,859
10	Total Gas Plant-Gross	1,964,260	1,974,914	1,854,783	1,725,588	1,555,540	1,380,022	1,365,831	1,270,075	1,179,764	1,104,796	1,003,868
11	Less: Accum. Provision for Depr. and Amort.	561,553	552,848	516,541	483,491	457,248	415,157	406,612	384,938	366,310	351,806	334,767
12	Gas Plant in Service-Net	1,432,697	1,422,066	1,338,242	1,242,094	1,138,292	964,865	959,219	885,139	813,454	752,991	669,101
13												
14	Electric Plant											
15	Intangible	703,303	681,106	629,292	550,087	484,960	397,143	463,781	178,176	156,364	105,717	93,207
16	Production Plant-Steam	13,693,820	13,915,351	13,906,448	13,411,269	12,084,596	9,543,643	9,462,873	6,102,502	5,805,881	5,552,544	5,346,202
17	Production Plant-Hydro	2,024,466	2,022,316	1,944,532	1,787,533	1,777,320	1,763,709	1,716,428	25,170	25,019	25,072	25,122
18	Production Plant-Other	2,900,889	2,824,669	3,852,485	3,811,488	3,829,245	4,219,143	4,149,313	1,782,533	1,678,923	1,683,765	1,457,904
19	Production Plant-Nuclear	5,886,091	5,882,872	5,354,923	5,090,549	5,519,652	5,128,805	5,113,008	N/A	N/A	N/A	N/A
20	Transmission	4,432,346	4,376,549	4,253,596	4,068,713	3,903,085	3,681,233	3,651,676	1,315,155	1,270,967	1,232,589	1,191,719
21	Distribution	13,680,352	13,531,100	13,145,446	12,696,968	12,198,424	11,450,048	11,016,927	3,638,905	3,514,022	3,361,037	3,234,370
22	General	1,106,321	1,075,791	933,810	879,551	823,134	918,310	809,334	220,435	214,253	218,338	217,287
23	Total Electric Plant-Gross	44,327,588	44,108,755	43,920,532	43,295,148	40,620,417	37,102,034	36,283,340	13,262,876	12,665,429	12,179,062	11,565,811
24	Less: Accum. Provision for Depr. and Amort.	19,215,667	18,083,889	18,922,032	18,215,020	17,392,835	14,957,283	15,443,074	5,444,074	5,166,582	4,812,507	4,654,159
25	Electric Plant in Service-Net	25,111,921	25,025,866	24,998,500	25,080,129	23,227,582	22,144,751	20,840,266	7,818,802	7,498,847	7,366,555	6,911,652
26												
27	Common Plant											
28	Common Plant	358,350	339,394	325,484	279,921	252,603	246,774	245,592	244,278	228,481	267,298	248,938
29	Less: Accum. Provision for Depr. and Amort.	176,871	172,709	154,925	132,804	122,580	102,162	97,992	85,962	74,165	94,476	88,065
30	Common Plant in Service-Net	181,680	166,685	170,559	147,118	130,023	144,612	147,600	158,316	154,316	167,822	160,873
31												
32	Plant Held for Future Use (c)	7,799	7,859	7,899	7,899	8,147	8,463	8,432	1,902	1,902	1,903	2,210
33	Acquisition Adjustments (c)	155,135	159,936	179,311	156,277	231,954	97,992	101,928	4,835	4,988	-	-
34	Construction Work in Progress	6,903,804	6,988,931	6,235,416	4,653,597	3,783,296	1,854,532	1,833,298	702,294	414,498	453,408	628,479
35												
36	Net Utility Plant	33,793,035	33,751,343	32,929,926	31,327,114	28,519,294	25,225,315	23,890,743	9,571,258	8,868,015	8,742,679	8,370,315
37												
38	Composite depreciation rates											
39	Gas (%)	N/A	2.3%	2.3%	2.3%	2.3%	2.7%	2.7%	3.0%	3.0%	2.8%	2.8%
40	Electric Duke Energy Ohio and Subsidiary Cos. (%)	N/A	2.3%	2.5%	2.5%	2.4%	2.7%	2.7%	2.3%	2.4%	2.6%	2.9%
41	Electric Duke Energy Indiana (%)	N/A	4.0%	3.9%	3.9%	3.7%	3.8%	3.8%	4.1%	3.7%	3.1%	3.0%
42	Electric Duke Energy Carolinas (%)	N/A	2.9%	2.8%	2.8%	3.3%	3.3%	4.1%	N/A	N/A	N/A	N/A
43	Common Duke Energy Ohio and Subsidiary Cos. (%)	N/A	5.0%	4.4%	4.1%	4.4%	4.1%	4.0%	2.5%	5.6%	2.5%	2.5%
44												
45												

(a) Completed Construction Not Classified is included with Plant in Service by function
(b) FERC Account: 117
(c) Net of provision for depreciation and amortization
(d) The Duke Energy merger became effective on April 1, 2006. Years 2002 - 2005 are Energy Corp

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1685-GA-AIR
COMPARATIVE FINANCIAL DATA

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL, UPDATED, REVISED
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-5B
PAGE 2 OF 5
WITNESS RESPONSIBLE:
D. J. REILLY

Line No.	Description	Test Year	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
1	CAPITAL STRUCTURE: (c)											
2	Total debt (\$000)	18,753,432	21,000,000	18,425,000	17,015,000	14,439,000	11,786,000	20,173,000	6,005,734	5,471,379	5,377,452	4,983,054
3	Preferred trust securities (\$000)	-	-	-	-	-	-	-	-	-	-	308,187
4	Preferred stock (\$000)	-	-	-	-	-	-	-	31,743	62,818	62,818	62,828
5	Common equity (\$000)	23,146,372	22,772,000	22,522,000	21,750,000	20,988,000	21,199,000	26,102,000	4,577,395	4,115,922	3,700,682	3,293,476
6	CONDENSED INCOME STATEMENT DATA: (b)											
7	Operating revenues (\$000,000)	N/A	14,529.0	14,272.0	12,731.0	13,207.0	12,720.0	15,184.0	5,409.8	4,587.9	4,415.9	4,059.4
8	Operating expenses (excluding FIT and SIT) (\$000,000)	N/A	11,760.0	11,864.0	10,518.0	10,765.0	10,222.0	12,483.0	4,622.9	3,949.6	3,607.3	3,259.8
9	Operating income (\$000,000)	N/A	2,769.0	2,408.0	2,213.0	2,442.0	2,498.0	2,691.0	786.9	738.3	808.6	799.6
10	Total income taxes (\$000,000)	N/A	752.0	890.0	756.0	616.0	712.0	843.0	95.6	103.8	143.5	160.3
11	AFUDC - Debt and Equity (\$000,000)	N/A	379.5	348.6	234.2	211.3	108.2	0.0	19.1	19.1	20.9	30.2
12	Other income - net (\$000,000) (a)	N/A	547.0	589.0	333.0	121.0	428.0	1,008.0	(339.6)	(339.6)	(344.5)	(391.9)
13	Extraordinary item (\$000,000)	N/A	0.0	0.0	0.0	67.0	0.0	0.0	0.0	0.0	35.3	(36.1)
14	Net income (\$000,000)	N/A	1,714.0	1,323.0	1,085.0	1,291.0	1,502.0	1,863.0	489.7	400.9	469.8	360.6
15	Net income applicable to Common Stock (\$000,000)	N/A	1,714.0	1,323.0	1,085.0	1,291.0	1,502.0	1,863.0	489.7	400.9	469.8	360.6
16	INCOME AVAILABLE FOR FIXED CHARGES: (b)											
17	Interest charges (\$000)	N/A	859,000	840,000	751,000	741,000	685,000	1,314,000	283,353	275,238	288,602	243,099
18	Net income before preferred dividend requirements of subsidiaries (\$000)	N/A	1,714,000	1,323,000	1,085,000	1,291,000	1,502,000	1,863,000	492,296	404,300	473,205	364,009
19	Preferred dividend requirements of subsidiaries (\$000)	N/A	-	-	-	-	-	-	2,643	3,432	3,433	3,433
20	Cost of reacquisition of Preferred Stock (\$000)	N/A	-	-	-	-	-	-	-	-	-	-
21	Earnings available for common equity (\$000)	N/A	1,714,000	1,323,000	1,085,000	1,291,000	1,502,000	1,863,000	489,653	400,868	469,772	360,576
22	AFUDC - % of net income before preferred dividend requirements of subsidiaries	N/A	22.14	26.35	21.59	16.37	7.20	-	3.88	4.72	4.42	8.30
23	AFUDC - % of earnings available for common equity	N/A	22.14	26.35	21.59	16.37	7.20	-	3.90	4.76	4.45	8.38
24	COST OF CAPITAL:											
25	AFUDC - % of long-term debt (%)	5.12%	5.00%	5.29%	5.15%	5.65%	6.40%	6.28%	6.42%	5.28%	6.39%	6.72%
26	Embedded cost of preferred stock (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.21%	5.58%	5.58%	5.58%

(a) Net of interest and other charges. Includes deferred income taxes.

(b) Financial information from 2003-10-K. 2002 has been restated for EITF 02-3 and discontinued operations to conform to 2003 presentation.

(c) Per Energy's Annual Report on Form 10-K filed with the Securities and Exchange Commission. Total Debt includes Capital Leases.

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1685-GA-AIR
COMPARATIVE FINANCIAL DATA

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-5B
PAGE 3 OF 5
WITNESS RESPONSIBLE:
S. G. DE MAY

Line No.	Description	Test Year	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
1	STOCK AND BOND RATINGS:											
2	Duke Energy Corp.											
3	Moody's Corporate Credit	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Not Applicable	Not Applicable	Not Applicable	Not Applicable
4	Moody's Commercial Paper	P-2	P-2	P-2	P-2	P-2	P-2	P-2	Not Rated	Not Rated	Not Rated	Not Rated
5	S&P's Corporate Credit	A-	A-	A-	A-	A-	A-	BBB	Not Applicable	Not Applicable	Not Applicable	Not Applicable
6	S&P's Commercial Paper	A-2	A-2	A-2	A-2	A-2	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated
7	Cinergy Corp.											
8	Moody's Corporate Credit	Not Rated	Not Rated	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2
9	Moody's Commercial Paper	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	P-2	P-2	P-2	P-2	P-2
10	S&P's Senior Unsecured Debt	A-	A-	A-	A-	A-	A-	BBB	BBB	BBB	BBB	BBB
11	S&P's Commercial Paper	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2
12	Duke Energy Ohio											
13	Moody's Secured Debt	A2	A2	A3	A3	A3	A3	Not Rated	Not Rated	Not Rated	A3	A3
14	Moody's Senior Unsecured Debt	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1
15	Moody's Junior Unsecured Debt	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Baa2	Baa2	Baa2	Baa2	Baa2
16	Moody's Preferred Stock	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Baa3	Baa3	Baa3	Baa3	Baa3
17	Moody's Commercial Paper	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	P-2	P-2	P-2	P-2	P-2
18	S&P's Secured Debt (1990-94 1st Mort Bonds Ratings)	A	A	A	A	A	A	BBB+	A-	A-	A-	A-
19	S&P's Senior Unsecured Debt	A-	A-	A-	A-	A-	A-	BBB	BBB	BBB	BBB	BBB
20	S&P's Preferred Stock	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	BBB-	BBB-	BBB-	BBB-	BBB-
21	Duke Energy Indiana											
22	Moody's Secured Debt	A3	A2	A3	A3	A3	A3	A3	A3	A3	A3	A3
23	Moody's Senior Unsecured Debt	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1
24	Moody's Junior Unsecured Debt	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Baa2	Baa2	Baa2	Baa2	Baa2
25	Moody's Preferred Stock	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Baa3	Baa3	Baa3	Baa3	Baa3
26	Moody's Commercial Paper	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	P-2	P-2	P-2	P-2	P-2
27	S&P's Secured Debt	A	A	A	A	A	A	BBB+	A-	A-	A-	A-
28	S&P's Senior Unsecured Debt	A-	A-	A-	A-	A-	A-	BBB	BBB	BBB	BBB	BBB
29	S&P's Preferred Stock	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	BBB-	BBB-	BBB-	BBB-	BBB-
30	Duke Energy Kentucky											
31	Moody's Unsecured Debt	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1
32	S&P's Secured Debt	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	Not Rated	A-	A-	A-	A-	A-
33	S&P's Unsecured Debt	A-	A-	A-	A-	A-	A-	BBB	BBB	BBB	BBB	BBB
34	FIXED CHARGE COVERAGE:											
35	Pre-tax interest coverage	N/A	3.20	3.00	3.00	3.40	3.70	3.19	2.69	2.53	2.69	2.74
36	Pre-tax interest coverage (excluding AFUDC)	N/A	3.00	2.54	2.55	3.05	3.40	3.11	2.64	2.48	2.54	2.64
37	After tax interest coverage	N/A	2.05	1.92	1.93	2.19	2.41	3.00	2.42	2.21	2.27	2.25
38	Indenture provision coverage	N/A	-	-	-	-	-	-	-	-	-	-
39	Fixed charge coverage	N/A	3.20	3.00	3.00	3.40	3.70	3.19	2.69	2.53	2.69	2.74
40	Percentage of Construction Expenditures Financed Internally	N/A	82	93	78	73	100	67	38	71	89	77

DUKE ENERGY (CONSOLIDATED)
CASE NO 12-1885-GA-AIR
COMPARATIVE FINANCIAL DATA

DATE OF CAPITAL STRUCTURE, MARCH 31, 2012
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WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-5B
PAGE 4 OF 5
WITNESS RESPONSIBLE:
D. J. REILLY

Line No.	Description	Test Year	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
1	COMMON STOCK RELATED DATA: (a)											
2	Shares outstanding - year end (000)	*	1,335,563	1,328,837	1,305,062	1,272,400	1,262,459	1,257,000	198,199	187,625	176,337	158,663
3	Shares outstanding - weighted average (monthly) (000)	*	1,331,781	1,317,663	1,293,068	1,264,727	1,259,730	1,170,000	187,524	180,965	176,535	167,047
4	Earnings per share - weighted average (\$)	*	1.29	1.00	0.84	1.02	1.19	1.59	2.61	2.22	2.66	2.16
5	Earnings per share - weighted average - assuming dilution (\$)	*	1.28	1.00	0.83	1.01	1.19	1.48	2.47	2.14	2.63	2.13
6	Dividends paid per share (\$)	*	0.99	0.97	0.94	0.90	0.86	1.26	1.52	1.84	1.84	1.80
7	Dividends declared per share (\$)	*	0.99	0.97	0.94	0.90	0.86	1.26	1.52	1.84	1.84	1.80
8	Dividend pay out ratio (declared basis) (%)	*	76.7	97.0	111.9	88.2	72.3	73.3	73.6	82.9	69.2	83.3
9	Market price - High-Low (\$)											
10	1st quarter - High	22.11	18.48	17.29	15.96	20.60	20.62	29.77	41.70	41.10	35.87	35.75
11	1st quarter - Low	20.67	17.36	16.02	11.72	17.00	18.40	27.38	39.05	37.17	29.77	31.00
12	2nd quarter - High	*	19.50	17.14	14.83	19.20	21.30	28.85	46.30	41.04	38.75	37.19
13	2nd quarter - Low	*	17.95	15.47	13.31	17.02	18.08	26.94	38.75	34.92	33.25	34.25
14	3rd quarter - High	*	20.21	18.08	16.02	19.10	19.90	30.98	45.95	40.75	36.99	36.21
15	3rd quarter - Low	*	16.87	15.87	14.10	16.77	16.91	28.84	41.41	36.95	33.14	25.40
16	4th quarter - High	*	22.12	18.60	17.94	17.99	20.78	34.50	44.60	42.63	38.86	34.19
17	4th quarter - Low	*	19.17	17.19	15.33	13.50	18.25	29.82	38.19	36.08	35.19	28.25
18	Book value per share (year-end) (\$)		17.05	16.95	16.61	16.49	16.79	20.77	23.09	21.94	20.75	19.53
19												
20												
21	RATE OF RETURN MEASURES: (a)											
22	Return on common equity (average) (%)	N/A	7.57	5.98	5.08	6.12	6.35	12.14	11.27	10.26	13.43	11.57
23	Return on total capital (average) (%)	N/A	4.05	3.32	2.92	3.78	3.79	6.55	4.83	4.27	5.38	4.43
24	Return on net plant in service (average) - Total Company %	N/A	11.37	8.11	8.37	11.33	7.90	9.94	6.54	7.23	7.26	8.43
25	" " " " - Gas %	N/A	1.47	6.47	7.48	5.58	4.55	0.64	6.94	7.17	6.56	5.47
26	" " " " - Electric %	N/A	12.07	8.22	8.43	11.67	8.05	10.54	6.49	7.24	7.33	8.72
27												

* Not required until eight month filing as provided by Section 1.5.

(a) The Duke Energy merger became effective on April 1, 2006. Years 2002 - 2005 are Cinergy Corp.

DUKE ENERGY (CONSOLIDATED)
CASE NO. 12-1685-GA-AIR
COMPARATIVE FINANCIAL DATA

DATE OF CAPITAL STRUCTURE: MARCH 31, 2012
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
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SCHEDULE D-58
PAGE 5 OF 5
WITNESS RESPONSIBLE:
P. A. LAUB

Line No.	Description	Test Year	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
1	Other Financial and Operating Data:											
2	Mix of Sales (\$000)											
3	Gas revenues	N/A	696,749	762,655	824,609	1,267,629	1,066,240	431,613	816,781	783,316	835,507	590,471
4	Electric revenues	N/A	12,519,640	12,301,376	10,897,928	9,761,739	9,096,083	9,893,417	4,053,905	3,511,185	3,383,132	3,338,068
5	Total	N/A	13,216,389	13,064,031	11,722,537	11,029,368	10,162,323	10,325,030	4,880,686	4,294,501	4,218,639	3,928,539
6	Mix of Sales (%)											
7	Gas	N/A	5.3	5.8	7.0	11.5	10.5	4.2	16.7	18.2	19.8	15.0
8	Electric	N/A	94.7	94.2	93.0	88.5	89.5	95.8	83.3	81.8	80.2	85.0
9	Total	N/A	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
10	Mix of Fuel (\$000)											
11	Gas	N/A	212,650	271,975	333,197	485,234	431,564	1,828,793	513,590	426,087	503,834	309,983
12	Electric	N/A	3,677,661	2,019,344	3,155,903	3,380,081	2,735,276	3,402,822	1,085,914	961,688	1,158,196	989,599
13	Total	N/A	3,890,311	2,291,319	3,489,100	3,865,315	3,166,840	5,231,615	1,599,504	1,387,775	1,662,030	1,299,582
14	Mix of Fuel (%)											
15	Gas	N/A	5.5	11.9	9.5	12.6	13.6	35.0	32.1	30.8	30.3	23.9
16	Electric	N/A	94.5	88.1	90.5	87.4	86.4	65.0	67.9	69.2	69.7	76.1
17	Total	N/A	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Note: The Duke Energy merger became effective on April 1, 2006. Years 2002 - 2005 are Cinergy Corp.