LARGE FILING SEPARATOR SHEET

CASE NUMBER: 12-1682-EL-AIR,
12-1683-EL-ATA, 12-1684-EL-AAM

FILE DATE:
07/09/12

SECTION: Volume 7 1of1

NUMBER OF PAGES: 203

DESCRIPTION OF DOCUMENT:
APPLICATION

BEFORE THE

PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates.	)))	Case No. 12-1682-EL-AIR
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)))	Case No. 12-1683-EL-ATA
In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods.	)))	Case No. 12-1684-EL-AAM

VOLUME 7

SUPPLEMENTAL INFORMATION (C)(7) – (C)(19)

July 9, 2012

Duke Energy Ohio, Inc. Case No. 12-1682-EL-AIR, *et al.* Standard Filing Requirements Table of Contents				
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Duke Energy Ohio, Inc.
Case No. 12-1682-EL-AIR, *et al.*
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DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(7)

Working papers supporting the schedules and/or as requested in the schedule instructions, as specified in paragraph (A)(8) in Chapter II of this appendix.

Response: See Attached.

Sponsoring Witness: Various

SUPPLEMENTAL(C)(7)
WITNESS RESPONSIBLE:
P. A. LAUB

DUKE ENERGY OHIO, INC.

CASE NO. 12-1682-EL-AIR

Description of Electronic Worksheet Files

File Name	Description
PUCO Electric SFRs-2012.xlsm	Contains the majority of the interrelated PC generated schedules and work papers which are included on Schedules A, B, C and D
DEO 2012 COSS - Distribution Model.xlsm	Includes Cost of Service Studies for all Rate Classes (Schedule E-3.2 through Schedule E-3.2b) and the related workpapers
DE Ohio ELEC SCH E-4 3 2012.xlsm	Contains schedules and work papers related to Schedules E-4 and E4.1

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
UNCOLLECTIBLE ACCOUNTS EXPENSE
AVERAGE DISCOUNT RATE

WPA-2a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE		2011									2012			
NO.	DESCRIPTION	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE
1	Collection Costs	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
2	Time Value	0.5358%	0.5326%	0.5356%	0.5267%	0.5352%	0.5328%	0.5359%	0.5404%	0.5455%	0.3681%	0.3618%	0.3593%	0.4925%
3														
4	Total Discount Rate	0.5858%	0.5826%	0.5856%	0.5767%	0.5852%	0.5828%	0.5859%	0.5904%	0.5955%	0.4181%	0.4118%	0.4093%	0.5425%
5														
6														
7														
8		Rate												
9														
10	Collection Costs	0.0500%												
11	Time Value	0.4925%												
12														
13	Total Discount Rate	0.5425%												
14														
15														
16														
17	Composite Discount Rate		Source		Amount	Rate								
18														
19	Distribution Revenue		WPC-3.16a		$487,775,111									
20														
21	Uncollectible Expense		WPC-3.16a		$2,646,180									
22														
23	Uncollectible Expense Factor					0.5425000%								

To Sch A-2

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
PUCO MAINTENANCE TAX RATE

WPA-2b
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT ($)	FACTOR (%)
1	2011 Assessment for the			
2	Maintenance of the Public			
3	Utilities Commission of Ohio	WPA-2c	2,160,116	
4				
5				
6				
7	Intrastate Gross			
8	Receipts as Reported	WPA-2c	2,021,601,206	
9				
10				
11				
12	Tax Rate (Line 3 / Line 8)		To Sch A-2 ←	0.1069%

Ohio | Public Utilities Commission

John R. Kasich, Governor
Todd A. Snitchler, Chairman

Duke Energy Ohio
Mr. Don Wathen, Vice President, Rates
139 East Fourth Street
Cincinnati, OH 45202

2011 Assessment for the Maintenance of the PUCO

September 28, 2011

In accordance with Section 4905.10, Ohio Revised Code, the 2011 Assessment for the Maintenance of the Public Utilities Commission of Ohio based on reported Intrastate Gross Revenues of: $2,021,601,206

Due from the above listed firm (PUCO) File #641 is $2,160,115.98

Less Spring Assessment Paid: $1,458,101.10

Net Amount Due: $702,014.88

Please make checks payable to: PUBLIC UTILITIES COMMISSION OF OIDO

And mail to: Public Utilities Commission of Ohio
Attn: Fiscal Office
180 East Broad Street
Columbus, OH 43215-3793

Due Date: October 26, 2011

Questions concerning this assessment should be addressed to the Fiscal Division at the address below or you may call Tina Watkins at (614) 387-1010.

Please detach and return with check

Duke Energy Ohio
139 East Fourth Street
Cincinnati, OH 45202
PUCO File #641

AMOUNT DUE $702,014.88
Check Number__________

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
OCC MAINTENANCE TAX RATE

WPA-2d
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT ($)	FACTOR (%)
1	2011 Assessment for the			
2	Maintenance of the Office			
3	of the Consumers' Counsel	WPA-2e	471,187	
4				
5				
6				
7	Intrastate Gross			
8	Receipts as Reported	WPA-2c	2,021,601,206	
9				
10				
11				
12	Tax Rate (Line 3 / Line 8)		To Sch A-2 ←	0.0233%

WPA-2e
WITNESS RESPONSIBLE
P.A. LAUB
06/27/12

Office of the Ohio Consumers' Counsel

Your Residential Utility Consumer Advocate

Janine L. Migden-Ostrander
Consumers' Counsel

September 30, 2011

Duke Energy Ohio
dba/Care of:
Attn: Don Wathen
139 East Fourth St.
Cincinnati, OH 45202

*****INVOICE*****

In accordance with Section 4911.18, Ohio Revised Code, your 2011 assessment for the maintenance of the Office of the Ohio Consumers' Counsel (OCC) due from the above listed firm is as follows:

Total2011 Assessment Due: $471,186.89
Initial Payment Already Received: $390,606.15
Remaining Amount Due: $80,580.74
Date Due: October 30, 2011

Based on reported 2010 Intrastate Gross Revenues of: $2,021,601,206.00

Section 131.02 of the Ohio Revised Code requires the Office of the Ohio Consumers' Counsel to forward delinquent claims to the Ohio Attorney General's Office for amounts not paid within 45 days of the due date.

Please make checks payable to: **Office of the Ohio Consumers' Counsel** and mail to:

Office of the Ohio Consumers' Counsel
Attention: Justine Wasmus
10 W. Broad Street, Suite 1800
Columbus, OH 43215-3485

Please return a copy of this invoice along with your check. In addition, please also record the OCC record number that appears at the bottom of this invoice on the check, and list the name of the company or companies on whose behalf the payment is being made so that we may credit the appropriate company.

Questions concerning this assessment should be addressed to Lindsey Lewis at (614) 466-9495 or Lewis({\.occ.state.oh.us. This is the only invoice you will receive. Unpaid invoices are submitted to the Attorney General's Office for collection

Record No: 209

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 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
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3600		7,357,843						
	4/1/08-12/31/08		592,562	0	0			7,950,405
	Year 2009		1,914,311	10,772	0			9,853,944
	Year 2010		675	0	0			9,854,619
	Year 2011		3,188,808	7,884	73,135			13,108,678
	1/1/12-3/31/12		1,299	0	0			13,109,977
	Total		5,697,655	18,656	73,135			13,109,977
3601		26,615,889						
	4/1/08-12/31/08		(135,579)	0	0			26,480,310
	Year 2009		(296,584)	0	0			26,183,726
	Year 2010		(77,470)	0	0			26,106,256
	Year 2011		4,687	0	0			26,110,943
	1/1/12-3/31/12		0	0	0			26,110,943
	Total		(504,946)	0	0			26,110,943
3610		6,434,309						
	4/1/08-12/31/08		637,501	0	115,515			7,187,325
	Year 2009		216,691	0	0			7,404,016
	Year 2010		203,915	38,780	0			7,569,151
	Year 2011		645,365	0	0			8,214,516
	1/1/12-3/31/12		103,299	0	0			8,317,815
	Total		1,806,771	38,780	115,515			8,317,815
3620		141,741,440						
	4/1/08-12/31/08		4,290,357	21,691	0			146,010,106
	Year 2009		9,640,692	74,566	(228,303)			155,347,929
	Year 2010		9,214,135	602,402	(80,796)			163,878,866
	Year 2011		12,093,232	214,518	5,129,159			180,886,739
	1/1/12-3/31/12		1,153,830	0	0			182,040,569
	Total		36,392,246	913,177	4,820,060			182,040,569

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 to March 31, 2012

Distribution Plant

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

WPB-2.3b
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3622		89,943,898						
	4/1/08-12/31/08		3,364,881	0	0			93,308,779
	Year 2009		6,313,195	48,008	237,176			99,811,142
	Year 2010		2,779,243	1,532,896	(148,459)			100,909,030
	Year 2011		1,816,063	221,965	391,774			102,894,902
	1/1/12-3/31/12		334,311	0	0			103,229,213
	Total		14,607,693	1,802,869	480,491			103,229,213
3635		3,192,964						
	4/1/08-12/31/08		492,231	0	0			3,685,195
	Year 2009		1,213,580	0	0			4,898,775
	Year 2010		1,334,378	0	0			6,233,153
	Year 2011		1,192,075	0	(5,129,159)			2,296,069
	1/1/12-3/31/12		324,371	0	0			2,620,440
	Total		4,556,635	0	(5,129,159)			2,620,440
3640		291,748,818						
	4/1/08-12/31/08		10,364,413	1,200,044	(72,266,516)			228,646,671
	Year 2009		12,068,069	2,234,420	0			238,480,320
	Year 2010		300,797	1,498,765	(7,761)			237,274,591
	Year 2011		4,253,710	1,626,524	(345)			239,901,432
	1/1/12-3/31/12		4,060,863	475,940	0			243,486,355
	Total		31,047,852	7,035,693	(72,274,622)			243,486,355
3650, 3651		284,492,593						
	4/1/08-12/31/08		7,340,071	1,933,802	11,539,460			301,438,322
	Year 2009		23,290,896	4,772,442	0			319,956,776
	Year 2010		52,585,427	3,229,520	0			369,312,683
	Year 2011		19,995,333	4,137,918	3,749,419			388,919,517
	1/1/12-3/31/12		11,661,084	3,610,823	0			396,969,778
	Total		114,872,811	17,684,505	15,288,879			396,969,778

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 to March 31, 2012

Distribution Plant

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

WPB-2.3c
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3660		95,798,652						
	4/1/08-12/31/08		1,535,170	253,526	1,889,821			98,970,117
	Year 2009		3,394,505	91,182	0			102,273,440
	Year 2010		(21,224,296)	23,276	0			81,025,868
	Year 2011		6,487,791	4,359	0			87,509,300
	1/1/12-3/31/12		719,830	1,407	0			88,227,723
	Total		(9,087,000)	373,750	1,889,821			88,227,723
3670		220,809,934						
	4/1/08-12/31/08		5,729,790	685,393	55,707,171			281,561,502
	Year 2009		14,497,196	1,539,525	0			294,519,173
	Year 2010		(32,441,272)	1,093,226	0			260,984,675
	Year 2011		17,896,115	1,378,595	(587,478)			276,914,717
	1/1/12-3/31/12		5,675,061	252,907	0			282,336,871
	Total		11,356,890	4,949,646	55,119,693			282,336,871
3680, 3681		314,560,686						
	4/1/08-12/31/08		11,007,477	1,139,525	(5,202,180)			319,226,458
	Year 2009		14,421,150	7,940,883	(658,687)			325,048,038
	Year 2010		31,082,452	1,728,656	0			354,401,834
	Year 2011		16,107,361	3,312,937	(4,312,934)			362,883,324
	1/1/12-3/31/12		4,392,178	46,530	0			367,228,972
	Total		77,010,618	14,168,531	(10,173,801)			367,228,972
3682		4,669,193						
	4/1/08-12/31/08		0	0	0			4,669,193
	Year 2009		592,831	0	0			5,262,024
	Year 2010		10,808	0	0			5,272,832
	Year 2011		0	0	0			5,272,832
	1/1/12-3/31/12		0	0	0			5,272,832
	Total		603,639	0	0			5,272,832

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 to March 31, 2012

Distribution Plant

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

WPB-2.3d
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3691		2,126,612						
	4/1/08-12/31/08		556,558	0	6,771,318			9,454,488
	Year 2009		(512,193)	623	0			8,941,672
	Year 2010		(6,602,286)	0	0			2,339,386
	Year 2011		1,028,492	1,285	0			3,366,593
	1/1/12-3/31/12		25,308	0	0			3,391,901
	Total		(5,504,121)	1,908	6,771,318			3,391,901
3692		47,684,729						
	4/1/08-12/31/08		1,145,123	663,886	(3,682,166)			44,483,800
	Year 2009		913,214	763,488	0			44,633,526
	Year 2010		15,659,373	120,509	0			60,172,390
	Year 2011		1,919,609	113,875	0			61,978,124
	1/1/12-3/31/12		2,420,994	13,940	0			64,385,178
	Total		22,058,313	1,675,698	(3,682,166)			64,385,178
3700		54,161,209						
	4/1/08-12/31/08		0	1,860,789	118,833			52,419,253
	Year 2009		388,000	1,697,118	(159,560)			50,950,575
	Year 2010		0	2,590,313	(1,514,895)			46,845,367
	Year 2011		0	13,429,740	8,203,961			41,619,588
	1/1/12-3/31/12		348,661	0	0			41,968,249
	Total		736,661	19,577,960	6,648,339			41,968,249
3701		23,527,697						
	4/1/08-12/31/08		2,124,639	247,653	471,964			25,876,647
	Year 2009		893,696	714,926	(978,456)			25,076,961
	Year 2010		960,436	0	150,016			26,187,413
	Year 2011		1,121,235	194,200	(9,589,072)			17,525,376
	1/1/12-3/31/12		173,811	0	0			17,699,187
	Total		5,273,817	1,156,779	(9,945,548)			17,699,187
3702		0						
	4/1/08-12/31/08		6,426,519	0	0			6,426,519
	Year 2009		1,801,165	0	0			8,227,684
	Year 2010		12,064,548	0	194,594			20,486,826
	Year 2011		16,684,082	0	0			37,170,908
	1/1/12-3/31/12		3,262,834	0	0			40,433,742
	Total		40,239,148	0	194,594			40,433,742

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 to March 31, 2012

Distribution Plant

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

WPB-2.3e
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3710		32,968						
	4/1/08-12/31/08		(19,391)	0	0			13,577
	Year 2009		(15,539)	0	0			(1,962)
	Year 2010		1,962	0	0			0
	Year 2011		18,164	0	0			18,164
	1/1/12-3/31/12		223,345	0	0			241,509
	Total		208,541	0	0			241,509
3712		64,064						
	4/1/08-12/31/08		59,096	135	0			123,025
	Year 2009		(75,776)	0	0			47,249
	Year 2010		801,833	29,137	0			819,945
	Year 2011		111,431	154,394	0			776,982
	1/1/12-3/31/12		13,040	75,982	0			714,040
	Total		909,624	259,648	0			714,040
3720		102,503						
	4/1/08-12/31/08		0	0	0			102,503
	Year 2009		0	0	0			102,503
	Year 2010		0	0	0			102,503
	Year 2011		0	0	0			102,503
	1/1/12-3/31/12		0	0	0			102,503
	Total		0	0	0			102,503
3730 - Combined with 3731		0						
	4/1/08-12/31/08		0	0	0			0
	Year 2009		0	0	0			0
	Year 2010		0	0	0			0
	Year 2011		0	0	0			0
	1/1/12-3/31/12		0	0	0			0
	Total		0	0	0			0
3730, 3731		7,839,727						
	4/1/08-12/31/08		672,652	138,532	3,151,686			11,525,533
	Year 2009		3,596,429	80,949	0			15,041,013
	Year 2010		4,331,236	45,669	0			19,326,580
	Year 2011		1,647,142	50,481	0			20,923,241
	1/1/12-3/31/12		208,054	4,124	174			21,127,345
	Total		10,455,513	319,755	3,151,860			21,127,345
3732		14,878,096						
	4/1/08-12/31/08		86,078	95,454	1,189,600			16,058,320
	Year 2009		63,778	150,000	0			15,972,098
	Year 2010		11,980,992	103,181	0			27,849,909
	Year 2011		414,719	161,556	345			28,103,417
	1/1/12-3/31/12		16,327	16,110	0			28,103,634
	Total		12,561,894	526,301	1,189,945			28,103,634

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 to March 31, 2012

Distribution Plant

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

WPB-2.3f
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3733		6,917,165						
	4/1/08-12/31/08		761,596	48,855	0			7,629,906
	Year 2009		(417,142)	69,286	0			7,143,478
	Year 2010		7,886,085	33,713	0			14,995,850
	Year 2011		2,677,909	25,627	0			17,648,132
	1/1/12-3/31/12		46,730	0	0			17,694,862
	Total		10,955,178	177,481	0			17,694,862
3734		44,679						
	4/1/08-12/31/08		34,256	0	0			78,935
	Year 2009		(19,298)	640	0			58,997
	Year 2010		2,436,213	83,589	0			2,411,621
	Year 2011		(784,004)	181,735	0			1,445,882
	1/1/12-3/31/12		21,219	102,338	0			1,364,763
	Total		1,688,386	368,302	0			1,364,763
3030		18,594,459						
	4/1/08-12/31/08		14,238	0	0			18,608,697
	Year 2009		4,148,198	0	0			22,756,895
	Year 2010		2,854,490	0	0			25,611,385
	Year 2011		9,384,908	0	0			34,996,293
	1/1/12-3/31/12		(220,252)	0	0			34,776,041
	Total		16,181,582	0	0			34,776,041
3890		949,213						
	4/1/08-12/31/08		0	0	0			949,213
	Year 2009		0	0	0			949,213
	Year 2010		0	0	0			949,213
	Year 2011		0	0	0			949,213
	1/1/12-3/31/12		0	0	0			949,213
	Total		0	0	0			949,213
3900		15,698,344						
	4/1/08-12/31/08		1,404,565	8,115	0			17,094,794
	Year 2009		7,058,109	0	0			24,152,903
	Year 2010		701,248	0	0			24,854,151
	Year 2011		1,607,176	0	(1,590,407)			24,870,920
	1/1/12-3/31/12		425,137	0	(266,165)			25,029,892
	Total		11,196,235	8,115	(1,856,572)			25,029,892

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 to March 31, 2012

General Plant

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

WPB-2.3g
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3910		379,451						
	4/1/08-12/31/08		0	27,551	0			351,900
	Year 2009		39,276	48,592	0			342,584
	Year 2010		176,997	0	0			519,581
	Year 2011		66,985	95,772	0			490,794
	1/1/12-3/31/12		12,150	0	0			502,944
	Total		295,408	171,915	0			502,944
3911		403,117						
	4/1/08-12/31/08		(38,548)	0	0			364,569
	Year 2009		180,365	284,072	0			260,862
	Year 2010		78,714	0	0			339,576
	Year 2011		2,041,599	80,497	0			2,300,678
	1/1/12-3/31/12		103,063	0	0			2,403,741
	Total		2,365,193	364,569	0			2,403,741
3920		1,218,529						
	4/1/08-12/31/08		0	0	0			1,218,529
	Year 2009		0	0	0			1,218,529
	Year 2010		0	0	0			1,218,529
	Year 2011		0	0	0			1,218,529
	1/1/12-3/31/12		83,739	0	0			1,302,268
	Total		83,739	0	0			1,302,268
3921		2,811,828						
	4/1/08-12/31/08		0	0	0			2,811,828
	Year 2009		17,666	0	0			2,829,494
	Year 2010		(6,865)	0	0			2,822,629
	Year 2011		107,112	0	(7,086)			2,922,655
	1/1/12-3/31/12		17,619	0	134			2,940,408
	Total		135,532	0	(6,952)			2,940,408

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 to March 31, 2012

General Plant

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

WPB-2.3h
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3930		0						
	4/1/08-12/31/08		0	0	0			0
	Year 2009		0	0	0			0
	Year 2010		0	0	0			0
	Year 2011		0	0	0			0
	1/1/12-3/31/12		1,090,920	0	0			1,090,920
	Total		1,090,920	0	0			1,090,920
3940		9,081,223						
	4/1/08-12/31/08		1,235,415	60,018	0			10,256,620
	Year 2009		1,244,465	104,254	0			11,396,831
	Year 2010		1,304,753	0	0			12,701,584
	Year 2011		1,510,268	234,583	0			13,977,269
	1/1/12-3/31/12		553,126	0	266,165			14,796,560
	Total		5,848,027	398,855	266,165			14,796,560
3950		759,560						
	4/1/08-12/31/08		0	181,370	0			578,190
	Year 2009		0	332,697	0			245,493
	Year 2010		0	0	0			245,493
	Year 2011		0	120,383	0			125,110
	1/1/12-3/31/12		0	0	0			125,110
	Total		0	634,450	0			125,110
3960		1,088,310						
	4/1/08-12/31/08		0	0	0			1,088,310
	Year 2009		0	0	0			1,088,310
	Year 2010		0	0	0			1,088,310
	Year 2011		0	0	0			1,088,310
	1/1/12-3/31/12		467,409	0	0			1,555,719
	Total		467,409	0	0			1,555,719

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 to March 31, 2012

General Plant

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

WPB-2.3i
Witness Responsible:
C. J. Council
6/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3970		3,283,401						
	4/1/08-12/31/08		(539,884)	0	0			2,743,517
	Year 2009		18,591,893	0	0			21,335,410
	Year 2010		15,065,962	0	0			36,401,372
	Year 2011		5,522,163	0	0			41,923,535
	1/1/12-3/31/12		12,057,313	0	(34,263)			53,946,585
	Total		50,697,447	0	(34,263)			53,946,585
3980		74,215						
	4/1/08-12/31/08		0	18,400	0			55,815
	Year 2009		330,444	0	0			386,259
	Year 2010		(330,444)	0	0			55,815
	Year 2011		15,932	0	0			71,747
	1/1/12-3/31/12		12,051	0	0			83,798
	Total		27,983	18,400	0			83,798
1030		97,613,897						
	4/1/08-12/31/08		2,064,425	0	0			99,678,322
	Year 2009		232,127	0	0			99,910,449
	Year 2010		16,431,825	0	0			116,342,274
	Year 2011		5,182,948	0	0			121,525,222
	1/1/12-3/31/12		(4,332)	0	0			121,520,890
	Total		23,906,993	0	0			121,520,890
1890		2,121,647						
	4/1/08-12/31/08		0	0	0			2,121,647
	Year 2009		0	0	0			2,121,647
	Year 2010		0	0	0			2,121,647
	Year 2011		0	0	0			2,121,647
	1/1/12-3/31/12		0	0	0			2,121,647
	Total		0	0	0			2,121,647

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 to March 31, 2012

General Plant

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

WPB-2.3j
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
1891		37,969						
	4/1/08-12/31/08		0	0	0			37,969
	Year 2009		0	0	0			37,969
	Year 2010		0	0	0			37,969
	Year 2011		0	0	0			37,969
	1/1/12-3/31/12		0	0	0			37,969
	Total		0	0	0			37,969
1900		92,535,462						
	4/1/08-12/31/08		3,336,859	98,832	0			95,773,489
	Year 2009		17,799,003	1,015,723	0			112,556,769
	Year 2010		3,821,022	72,932	0			116,304,859
	Year 2011		551,504	3,633,884	1,590,407			114,812,886
	1/1/12-3/31/12		14,932,823	0	0			129,745,709
	Total		40,441,211	4,821,371	1,590,407			129,745,709
1910		14,757,606						
	4/1/08-12/31/08		126,997	7,363,013	0			7,521,590
	Year 2009		164,881	1,392,918	0			6,293,553
	Year 2010		85,166	0	0			6,378,719
	Year 2011		99,954	2,540,683	0			3,937,990
	1/1/12-3/31/12		293,238	0	(10,278)			4,220,950
	Total		770,236	11,296,614	(10,278)			4,220,950
1911		0						
	4/1/08-12/31/08		0	0	0			0
	Year 2009		546,471	0	0			546,471
	Year 2010		56,654	0	0			603,125
	Year 2011		174,600	0	0			777,725
	1/1/12-3/31/12		29,312	0	0			807,037
	Total		807,037	0	0			807,037
1920		85,311						
	4/1/08-12/31/08		0	0	0			85,311
	Year 2009		0	0	0			85,311
	Year 2010		0	0	0			85,311
	Year 2011		0	0	0			85,311
	1/1/12-3/31/12		0	0	0			85,311
	Total		0	0	0			85,311

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 to March 31, 2012

Common Plant

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

WPB-2.3k
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
1921		389,753						
	4/1/08-12/31/08		0	0	0			389,753
	Year 2009		0	0	0			389,753
	Year 2010		0	0	0			389,753
	Year 2011		89,625	6,899	1,794			474,273
	1/1/12-3/31/12		0	0	0			474,273
	Total		89,625	6,899	1,794			474,273
1930		532,487						
	4/1/08-12/31/08		0	132,879	0			399,608
	Year 2009		0	50,032	0			349,576
	Year 2010		0	0	0			349,576
	Year 2011		29,285	262,920	54,133			170,074
	1/1/12-3/31/12		19,676	0	0			189,750
	Total		48,961	445,831	54,133			189,750
1940		1,215,972						
	4/1/08-12/31/08		165,397	28,551	0			1,352,818
	Year 2009		63,739	23,504	0			1,393,053
	Year 2010		137,133	0	0			1,530,186
	Year 2011		85,589	32,247	0			1,583,528
	1/1/12-3/31/12		246,471	0	0			1,829,999
	Total		698,329	84,302	0			1,829,999
1950		9,888						
	4/1/08-12/31/08		0	0	0			9,888
	Year 2009		0	0	0			9,888
	Year 2010		0	0	0			9,888
	Year 2011		23,250	9,888	0			23,250
	1/1/12-3/31/12		0	0	0			23,250
	Total		23,250	9,888	0			23,250

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2008 to March 31, 2012

Common Plant

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

WPB-2.3l
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
1960		42,046						
	4/1/08-12/31/08		0	0	0			42,046
	Year 2009		0	0	0			42,046
	Year 2010		0	0	0			42,046
	Year 2011		160,881	0	(49,028)			153,899
	1/1/12-3/31/12		0	0	0			153,899
	Total		160,881	0	(49,028)			153,899
1970		15,313,973						
	4/1/08-12/31/08		827,643	40,596	0			16,101,020
	Year 2009		6,970,241	9,217	0			23,062,044
	Year 2010		17,017,687	0	0			40,079,731
	Year 2011		11,884,753	8,374	0			51,956,110
	1/1/12-3/31/12		3,236,590	0	0			55,192,700
	Total		39,936,914	58,187	0			55,192,700
1980		317,531						
	4/1/08-12/31/08		0	0	0			317,531
	Year 2009		0	2,838	0			314,693
	Year 2010		(39,363)	0	0			275,330
	Year 2011		192,412	38,139	0			429,603
	1/1/12-3/31/12		0	0	0			429,603
	Total		153,049	40,977	0			429,603
1990, Combined with 1991		0						
	4/1/08-12/31/08		0	0	0			0
	Year 2009		0	0	0			0
	Year 2010		0	0	0			0
	Year 2011		0	0	0			0
	1/1/12-3/31/12		0	0	0			0
	Total		0	0	0			0
1990, 1991		0						
	4/1/08-12/31/08		0	0	0			0
	Year 2009		430,232	0	0			430,232
	Year 2010		(247,033)	430,232	0			(247,033)
	Year 2011		346,768	0	0			99,735
	1/1/12-3/31/12		0	0	0			99,735
	Total		529,967	430,232	0			99,735

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2008 to March 31, 2012

Distribution Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3a
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3600		0								
	4/1/08-12/31/08		0	0	0	0	0			0
	Year 2009		0	0	10,772	0	10,772			0
	Year 2010		0	0	0	0	0			0
	Year 2011		0	11,753	7,884	0	(2,330)			1,539
	1/1/12-3/31/12		0	0	0	0	0			1,539
	Total		0	11,753	18,656	0	8,442			1,539
3601		1,091,710								
	4/1/08-12/31/08		285,584	0	0	0	0			1,377,294
	Year 2009		361,066	0	0	0	0			1,738,360
	Year 2010		348,577	0	0	0	0			2,086,937
	Year 2011		347,238	0	0	0	0			2,434,175
	1/1/12-3/31/12		86,819	0	0	0	0			2,520,994
	Total		1,429,284	0	0	0	0			2,520,994
3610		3,563,772								
	4/1/08-12/31/08		82,662	0	0	0	18,245			3,664,679
	Year 2009		135,320	0	0	0	0			3,799,999
	Year 2010		138,090	0	38,780	80,242	0			3,819,067
	Year 2011		147,132	0	0	0	0			3,966,199
	1/1/12-3/31/12		38,457	0	0	0	0			4,004,656
	Total		541,661	0	38,780	80,242	18,245			4,004,656
3620		57,816,648								
	4/1/08-12/31/08		2,387,068	0	21,691	3,384	0			60,178,641
	Year 2009		3,143,091	0	74,566	26,576	(88,625)			63,131,965
	Year 2010		3,212,177	23,247	602,402	123,967	(36,189)			65,604,831
	Year 2011		3,423,764	20,847	214,518	164,242	1,054,639			69,725,321
	1/1/12-3/31/12		923,463	0	0	209	0			70,648,575
	Total		13,089,563	44,094	913,177	318,378	929,825			70,648,575

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2008 to March 31, 2012

Distribution Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3b
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3622		30,247,250								
	4/1/08-12/31/08		1,329,128	0	0	0	0			31,576,378
	Year 2009		2,011,872	0	48,008	33,170	92,819			33,599,891
	Year 2010		2,208,451	(17)	1,532,896	(7,527)	(11,298)			34,271,658
	Year 2011		2,226,325	0	221,965	16,874	103,090			36,362,234
	1/1/12-3/31/12		561,030	0	0	0	0			36,923,264
	Total		8,336,806	(17)	1,802,869	42,517	184,611			36,923,264
3635		281,694								
	4/1/08-12/31/08		176,233	0	0	0	0			457,927
	Year 2009		250,382	0	0	0	0			708,309
	Year 2010		292,534	0	0	0	0			1,000,843
	Year 2011		234,222	0	0	0	(1,054,639)			180,426
	1/1/12-3/31/12		28,902	0	0	0	0			209,328
	Total		982,273	0	0	0	(1,054,639)			209,328
3640		101,390,209								
	4/1/08-12/31/08		9,097,503	0	1,200,044	197,610	(7,366,230)			101,723,828
	Year 2009		5,322,637	(7,883)	2,234,420	1,584,652	0			103,219,510
	Year 2010		5,031,650	(171)	1,498,765	2,458,844	(1,263)			104,292,117
	Year 2011		4,999,835	6,101	1,626,524	383,917	(35)			107,287,577
	1/1/12-3/31/12		1,257,586	0	475,940	18,951	0			108,050,272
	Total		25,709,211	(1,953)	7,035,693	4,643,974	(7,367,528)			108,050,272
3650, 3651		91,100,326								
	4/1/08-12/31/08		5,067,874	0	1,933,802	605,026	1,318,954			94,948,326
	Year 2009		8,111,983	234,412	4,772,442	2,456,700	0			96,065,579
	Year 2010		8,137,373	(1,082)	3,229,520	6,247,300	0			94,725,050
	Year 2011		9,438,666	(3,674)	4,137,918	870,357	1,739,635			100,891,402
	1/1/12-3/31/12		2,462,626	0	3,610,823	57,472	0			99,585,733
	Total		33,218,522	229,656	17,684,505	10,236,855	3,058,589			99,585,733

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2008 to March 31, 2012

Distribution Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3c
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3660		29,364,180								
	4/1/08-12/31/08		1,143,418	0	253,526	0	257,571			30,511,643
	Year 2009		1,873,667	(11)	91,182	1,382	0			32,292,735
	Year 2010		1,926,094	0	23,276	193,800	0			34,001,753
	Year 2011		1,590,973	(146)	4,359	23,141	0			35,565,080
	1/1/12-3/31/12		406,301	0	1,407	0	0			35,969,974
	Total		6,940,453	(157)	373,750	218,323	257,571			35,969,974
3670		58,598,191								
	4/1/08-12/31/08		732,330	0	685,393	6,082	4,891,255			63,530,301
	Year 2009		5,609,218	(2,399)	1,539,525	316,903	0			67,280,692
	Year 2010		5,680,135	(238)	1,093,226	2,859,781	0			69,007,582
	Year 2011		5,098,876	(655)	1,378,595	476,321	(82,416)			72,168,471
	1/1/12-3/31/12		1,330,002	0	252,907	(48,399)	0			73,293,965
	Total		18,450,561	(3,292)	4,949,646	3,610,688	4,808,839			73,293,965
3680, 3681		127,338,075								
	4/1/08-12/31/08		6,651,948	0	1,139,525	42,185	(304,490)			132,503,823
	Year 2009		8,820,279	7,315	7,940,883	334,236	(569)			133,055,729
	Year 2010		8,714,221	(34)	1,728,656	3,051,061	0			136,990,199
	Year 2011		9,400,232	(141)	3,312,937	98,914	(1,747,329)			141,231,110
	1/1/12-3/31/12		2,396,553	0	46,530	11,840	0			143,569,293
	Total		35,983,233	7,140	14,168,531	3,538,236	(2,052,388)			143,569,293
3681 - Combined with 3680		0								
	4/1/08-12/31/08		0	0	0	0	0			0
	Year 2009		0	0	0	0	0			0
	Year 2010		0	0	0	0	0			0
	Year 2011		0	0	0	0	0			0
	1/1/12-3/31/12		0	0	0	0	0			0
	Total		0	0	0	0	0			0
3682		2,124,838								
	4/1/08-12/31/08		87,547	0	0	0	0			2,212,385
	Year 2009		119,067	0	0	0	0			2,331,452
	Year 2010		131,775	0	0	0	0			2,463,227
	Year 2011		131,821	0	0	0	0			2,595,048
	1/1/12-3/31/12		32,955	0	0	0	0			2,628,003
	Total		503,165	0	0	0	0			2,628,003

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2008 to March 31, 2012

Distribution Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3d
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3691		1,521,305								
	4/1/08-12/31/08		(315,481)	0	0	0	625,831			1,831,655
	Year 2009		180,415	0	623	595	0			2,010,852
	Year 2010		189,007	0	8,178	0	0			2,191,681
	Year 2011		45,103	0	1,285	219	0			2,235,280
	1/1/12-3/31/12		13,363	0	0	0	0			2,248,643
	Total		112,407	0	10,086	814	625,831			2,248,643
3692		33,426,954								
	4/1/08-12/31/08		1,221,111	0	663,886	2,392	(260,779)			33,721,008
	Year 2009		1,432,456	(1,110)	763,488	204,645	0			34,184,221
	Year 2010		1,407,909	0	120,509	803,679	0			34,667,942
	Year 2011		1,886,644	0	113,875	101,818	0			36,338,893
	1/1/12-3/31/12		483,165	0	13,940	0	0			36,808,118
	Total		6,431,285	(1,110)	1,675,698	1,112,534	(260,779)			36,808,118
3700		19,092,950								
	4/1/08-12/31/08		1,161,734	0	1,860,789	0	33,377			18,427,272
	Year 2009		2,673,210	12,061	1,697,118	117,255	(111,214)			19,186,956
	Year 2010		3,506,826	0	2,590,313	(7,861)	(408,087)			19,703,243
	Year 2011		3,506,826	0	13,429,740	78,256	2,118,566			11,820,639
	1/1/12-3/31/12		876,707	0	0	0	0			12,697,346
	Total		11,725,303	12,061	19,577,960	187,650	1,632,642			12,697,346
3701		715,997								
	4/1/08-12/31/08		462,632	0	247,653	0	99,044			1,030,020
	Year 2009		1,577,584	5,569	714,926	54,146	(89,032)			1,755,069
	Year 2010		2,281,170	0	0	0	21,452			4,057,691
	Year 2011		2,281,170	0	194,200	10,203	(2,516,785)			3,617,673
	1/1/12-3/31/12		570,293	0	0	0	0			4,187,966
	Total		7,172,849	5,569	1,156,779	64,349	(2,485,321)			4,187,966
3702		0								
	4/1/08-12/31/08		0	0	0	0	0			0
	Year 2009		287,289	0	0	0	0			287,289
	Year 2010		602,788	0	0	0	16,784			906,861
	Year 2011		1,464,685	0	0	0	0			2,371,546
	1/1/12-3/31/12		481,459	0	0	0	0			2,853,005
	Total		2,836,221	0	0	0	16,784			2,853,005

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2008 to March 31, 2012

Distribution Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3e
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3710		0								
	4/1/08-12/31/08		0	0	0	0	0			0
	Year 2009		96	0	0	0	0			96
	Year 2010		(131)	0	0	0	0			(35)
	Year 2011		834	0	0	0	0			799
	1/1/12-3/31/12		1,971	0	0	0	0			2,770
	Total		2,770	0	0	0	0			2,770
3712		(219)								
	4/1/08-12/31/08		0	0	135	0	0			(354)
	Year 2009		2,996	0	0	0	0			2,642
	Year 2010		4,405	0	29,137	59,311	0			(81,401)
	Year 2011		55,532	0	154,394	361	0			(180,624)
	1/1/12-3/31/12		12,380	0	75,982	0	0			(244,226)
	Total		75,313	0	259,648	59,672	0			(244,226)
3720		(92,485)								
	4/1/08-12/31/08		3,075	0	0	0	0			(89,410)
	Year 2009		4,100	0	0	0	0			(85,310)
	Year 2010		4,100	0	0	0	0			(81,210)
	Year 2011		4,100	0	0	0	0			(77,110)
	1/1/12-3/31/12		1,025	0	0	0	0			(76,085)
	Total		16,400	0	0	0	0			(76,085)
3730 - Combined with 3731		0								
	4/1/08-12/31/08		0	0	0	0	0			0
	Year 2009		0	0	0	0	0			0
	Year 2010		0	0	0	0	0			0
	Year 2011		0	0	0	0	0			0
	1/1/12-3/31/12		0	0	0	0	0			0
	Total		0	0	0	0	0			0
3730, 3731		9,042,150								
	4/1/08-12/31/08		190,961	0	138,532	164	337,991			9,432,406
	Year 2009		415,507	(22)	80,949	(19,193)	0			9,786,135
	Year 2010		467,879	0	45,669	2,087,248	0			8,121,097
	Year 2011		731,768	0	50,481	9,487	0			8,792,897
	1/1/12-3/31/12		200,426	0	4,124	0	0			8,989,199
	Total		2,006,541	(22)	319,755	2,077,706	337,991			8,989,199
3732		4,589,862								
	4/1/08-12/31/08		51,165	0	95,454	3,611	160,327			4,702,289
	Year 2009		408,666	(4)	150,000	(2,762)	0			4,963,713
	Year 2010		402,839	0	103,181	26,694	0			5,236,677
	Year 2011		699,046	0	161,556	4,658	35			5,769,544
	1/1/12-3/31/12		175,621	0	16,110	0	0			5,929,055
	Total		1,737,337	(4)	526,301	32,201	160,362			5,929,055

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From April 1, 2008 to March 31, 2012

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Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3f
Witness Responsible:
C. J. Council
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Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3733		4,222,100								
	4/1/08-12/31/08		188,144	0	48,855	2,508	0			4,358,881
	Year 2009		261,077	(76)	69,286	19,166	0			4,531,430
	Year 2010		280,963	(10)	33,713	9,024	0			4,769,646
	Year 2011		609,052	0	25,627	10,587	0			5,342,484
	1/1/12-3/31/12		165,491	0	0	20	0			5,507,955
	Total		1,504,727	(86)	177,481	41,305	0			5,507,955
3734		0								
	4/1/08-12/31/08		0	0	0	0	0			0
	Year 2009		0	0	640	0	0			(640)
	Year 2010		0	0	83,589	29	0			(84,258)
	Year 2011		0	0	181,735	7,589	0			(273,582)
	1/1/12-3/31/12		0	0	102,338	0	0			(375,920)
	Total		0	0	368,302	7,618	0			(375,920)
108		(15,890,072)								
	4/1/08-12/31/08		0	0	2,395,744	0	0			(18,285,816)
	Year 2009		0	0	531,981	0	0			(18,817,797)
	Year 2010		0	0	(14,033,129)	0	0			(4,784,668)
	Year 2011		0	0	2,015,052	0	0			(6,799,720)
	1/1/12-3/31/12		0	0	869,969	0	0			(7,669,689)
	Total		0	0	(8,220,383)	0	0			(7,669,689)
3030		12,685,376								
	4/1/08-12/31/08		1,784,435	0	0	0	0			14,469,811
	Year 2009		2,853,272	0	0	0	2,884,122			20,207,205
	Year 2010		4,133,251	0	0	0	0			24,340,456
	Year 2011		2,936,657	0	0	0	0			27,277,113
	1/1/12-3/31/12		1,106,678	0	0	0	0			28,383,791
	Total		12,814,293	0	0	0	2,884,122			28,383,791
3890		0								
	4/1/08-12/31/08		0	0	0	0	0			0
	Year 2009		0	0	0	0	0			0
	Year 2010		0	0	0	0	0			0
	Year 2011		0	0	0	0	0			0
	1/1/12-3/31/12		0	0	0	0	0			0
	Total		0	0	0	0	0			0

DUKE ENERGY OHIO, INC.
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From April 1, 2008 to March 31, 2012

Distribution Plant

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Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3g
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3900		8,654,029								
	4/1/08-12/31/08		260,030	0	8,115	1,532	0			8,904,412
	Year 2009		602,565	0	0	0	404			9,507,381
	Year 2010		605,359	0	0	0	0			10,112,740
	Year 2011		662,959	0	0	8,134	(115,762)			10,651,803
	1/1/12-3/31/12		153,780	0	0	0	(19,444)			10,786,139
	Total		2,284,693	0	8,115	9,666	(134,802)			10,786,139
3910		135,464								
	4/1/08-12/31/08		14,229	0	27,551	0	0			122,142
	Year 2009		17,595	0	48,592	0	0			91,145
	Year 2010		17,978	0	0	0	0			109,123
	Year 2011		25,799	0	95,772	420	0			38,730
	1/1/12-3/31/12		6,186	0	0	0	0			44,916
	Total		81,787	0	171,915	420	0			44,916
3911		181,883								
	4/1/08-12/31/08		55,970	0	0	0	0			237,853
	Year 2009		89,130	0	284,072	0	0			42,911
	Year 2010		65,863	0	0	0	0			108,774
	Year 2011		270,311	0	80,497	0	0			298,588
	1/1/12-3/31/12		142,836	0	0	0	0			441,424
	Total		624,110	0	364,569	0	0			441,424
3920		1,240,112								
	4/1/08-12/31/08		0	0	0	0	0			1,240,112
	Year 2009		(21,583)	0	0	0	0			1,218,529
	Year 2010		0	0	0	0	0			1,218,529
	Year 2011		(4,205)	1,454	0	(2,751)	0			1,218,529
	1/1/12-3/31/12		0	0	0	0	0			1,218,529
	Total		(25,788)	1,454	0	(2,751)	0			1,218,529

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From April 1, 2008 to March 31, 2012

General Plant

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Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3h
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3921		985,230								
	4/1/08-12/31/08		113,196	0	0	0	0			1,098,426
	Year 2009		154,106	0	0	0	0			1,252,532
	Year 2010		156,723	0	0	0	0			1,409,255
	Year 2011		153,744	2,660	0	0	(6,899)			1,558,760
	1/1/12-3/31/12		62,394	0	0	0	0			1,621,154
	Total		640,163	2,660	0	0	(6,899)			1,621,154
3930		(597)								
	4/1/08-12/31/08		0	0	0	0	0			(597)
	Year 2009		0	0	0	0	0			(597)
	Year 2010		0	0	0	0	0			(597)
	Year 2011		0	0	0	0	0			(597)
	1/1/12-3/31/12		0	0	0	0	0			(597)
	Total		0	0	0	0	0			(597)
3940		2,427,046								
	4/1/08-12/31/08		287,562	0	60,018	0	0			2,654,590
	Year 2009		421,824	0	104,254	0	0			2,972,160
	Year 2010		468,692	0	0	0	0			3,440,852
	Year 2011		542,721	5,680	234,583	(3,279)	0			3,757,949
	1/1/12-3/31/12		142,691	0	0	0	19,444			3,920,084
	Total		1,863,490	5,680	398,855	(3,279)	19,444			3,920,084
3950		(553,918)								
	4/1/08-12/31/08		37,997	0	181,370	0	0			(697,291)
	Year 2009		38,565	0	332,697	0	0			(991,423)
	Year 2010		16,374	0	0	0	0			(975,049)
	Year 2011		12,360	0	120,383	0	0			(1,083,072)
	1/1/12-3/31/12		2,086	0	0	0	0			(1,080,986)
	Total		107,382	0	634,450	0	0			(1,080,986)

DUKE ENERGY OHIO, INC.
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From April 1, 2008 to March 31, 2012

General Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3i
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3960		1,067,249								
	4/1/08-12/31/08		8,935	0	0	0	0			1,076,184
	Year 2009		7,378	0	0	0	0			1,083,562
	Year 2010		3,666	0	0	0	0			1,087,228
	Year 2011		(5,082)	0	0	(6,164)	0			1,088,310
	1/1/12-3/31/12		0	0	0	0	0			1,088,310
	Total		14,897	0	0	(6,164)	0			1,088,310
3970		1,037,983								
	4/1/08-12/31/08		159,688	0	0	0	0			1,197,671
	Year 2009		1,223,523	0	0	0	0			2,421,194
	Year 2010		1,739,626	0	0	0	0			4,160,820
	Year 2011		2,532,878	0	0	115	0			6,693,583
	1/1/12-3/31/12		778,976	0	0	0	0			7,472,559
	Total		6,434,691	0	0	115	0			7,472,559
3980		8,359								
	4/1/08-12/31/08		2,783	0	18,400	0	0			(7,258)
	Year 2009		3,942	0	0	0	0			(3,316)
	Year 2010		9,396	0	0	0	0			6,080
	Year 2011		3,285	0	0	0	0			9,365
	1/1/12-3/31/12		1,047	0	0	0	0			10,412
	Total		20,453	0	18,400	0	0			10,412
108		1,339,594								
	4/1/08-12/31/08		0	0	456,408	0	0			883,186
	Year 2009		0	0	(411,689)	0	0			1,294,875
	Year 2010		0	0	(108,452)	0	0			1,403,327
	Year 2011		0	0	(172,848)	0	0			1,576,175
	1/1/12-3/31/12		0	0	(95,006)	0	0			1,671,181
	Total		0	0	(331,587)	0	0			1,671,181

DUKE ENERGY OHIO, INC.
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General Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3j
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation of Transfer	Transfers/Reclassifications Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
1030		70,662,033								
	4/1/08-12/31/08		6,722,667	0	0	0	68,814			77,453,514
	Year 2009		8,615,441	0	0	0	0			86,068,955
	Year 2010		12,049,843	0	0	0	0			98,118,798
	Year 2011		8,068,818	0	0	0	0			106,187,616
	1/1/12-3/31/12		1,762,112	0	0	0	0			107,949,728
	Total		37,218,881	0	0	0	68,814			107,949,728
1890		106,907								
	4/1/08-12/31/08		0	0	0	0	0			106,907
	Year 2009		0	0	0	0	0			106,907
	Year 2010		0	0	0	0	0			106,907
	Year 2011		0	0	0	0	0			106,907
	1/1/12-3/31/12		0	0	0	0	0			106,907
	Total		0	0	0	0	0			106,907
1891		0								
	4/1/08-12/31/08		0	0	0	0	0			0
	Year 2009		0	0	0	0	0			0
	Year 2010		0	0	0	0	0			0
	Year 2011		0	0	0	0	0			0
	1/1/12-3/31/12		0	0	0	0	0			0
	Total		0	0	0	0	0			0
1900		18,220,642								
	4/1/08-12/31/08		2,034,993	0	98,832	1,060	(36,645)			20,119,098
	Year 2009		3,200,448	0	1,015,723	46,640	0			22,257,183
	Year 2010		3,303,071	0	72,932	20,640	0			25,466,682
	Year 2011		3,916,349	0	3,633,884	106,810	115,762			25,758,099
	1/1/12-3/31/12		889,108	0	0	0	0			26,647,207
	Total		13,343,969	0	4,821,371	175,150	79,117			26,647,207

DUKE ENERGY OHIO, INC.
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From April 1, 2008 to March 31, 2012

General Plant

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Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3k
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
1910		7,987,549								
	4/1/08-12/31/08		553,350	0	7,363,013	0	0			1,177,886
	Year 2009		382,067	0	1,392,918	0	0			167,035
	Year 2010		316,526	0	0	0	0			483,561
	Year 2011		258,951	0	2,540,683	200	0			(1,798,371)
	1/1/12-3/31/12		52,153	0	0	0	0			(1,746,218)
	Total		1,563,047	0	11,296,614	200	0			(1,746,218)
1911		0								
	4/1/08-12/31/08		0	0	0	0	0			0
	Year 2009		0	0	0	0	0			0
	Year 2010		0	0	0	0	0			0
	Year 2011		269,883	0	0	0	0			269,883
	1/1/12-3/31/12		38,886	0	0	0	0			308,769
	Total		308,769	0	0	0	0			308,769
1920		85,282								
	4/1/08-12/31/08		0	0	0	0	0			85,282
	Year 2009		29	0	0	0	0			85,311
	Year 2010		0	0	0	0	0			85,311
	Year 2011		0	0	0	0	0			85,311
	1/1/12-3/31/12		0	0	0	0	0			85,311
	Total		29	0	0	0	0			85,311
1921		128,633								
	4/1/08-12/31/08		15,022	0	0	0	0			143,655
	Year 2009		20,156	0	0	0	0			163,811
	Year 2010		20,333	0	0	0	0			184,144
	Year 2011		44,642	0	6,899	0	6,810			228,697
	1/1/12-3/31/12		5,846	0	0	0	0			234,543
	Total		105,999	0	6,899	0	6,810			234,543
1930		204,183								
	4/1/08-12/31/08		19,968	0	132,879	0	0			91,272
	Year 2009		19,980	0	50,032	0	0			61,220
	Year 2010		17,479	0	0	0	0			78,699
	Year 2011		19,276	0	262,920	0	11,438			(153,507)
	1/1/12-3/31/12		2,126	0	0	0	0			(151,381)
	Total		78,829	0	445,831	0	11,438			(151,381)

DUKE ENERGY OHIO, INC.
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Common Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3l
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
1940		404,379								
	4/1/08-12/31/08		39,236	0	28,551	0	0			415,064
	Year 2009		54,113	0	23,504	0	0			445,673
	Year 2010		58,637	0	0	0	0			504,310
	Year 2011		67,859	0	32,247	0	0			539,922
	1/1/12-3/31/12		15,869	0	0	0	0			555,791
	Total		235,714	0	84,302	0	0			555,791
1950		7,926								
	4/1/08-12/31/08		495	0	0	0	0			8,421
	Year 2009		660	0	0	0	0			9,081
	Year 2010		660	0	0	0	0			9,741
	Year 2011		1,052	0	9,888	0	0			905
	1/1/12-3/31/12		388	0	0	0	0			1,293
	Total		3,255	0	9,888	0	0			1,293
1960		42,046								
	4/1/08-12/31/08		0	0	0	0	0			42,046
	Year 2009		0	0	0	0	0			42,046
	Year 2010		0	0	0	0	0			42,046
	Year 2011		30,509	0	0	0	(11,349)			61,206
	1/1/12-3/31/12		1,553	0	0	0	0			62,759
	Total		32,062	0	0	0	(11,349)			62,759
1970		5,973,471								
	4/1/08-12/31/08		804,887	0	40,596	0	(15,415)			6,722,347
	Year 2009		1,560,359	0	9,217	0	0			8,273,489
	Year 2010		1,989,552	0	0	0	0			10,263,041
	Year 2011		2,927,848	0	8,374	2,855	0			13,179,660
	1/1/12-3/31/12		912,870	0	0	0	0			14,092,530
	Total		8,195,516	0	58,187	2,855	(15,415)			14,092,530

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2008 to March 31, 2012

Common Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3m
Witness Responsible:
C. J. Council
06/28/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
1980		103,228								
	4/1/08-12/31/08		15,001	0	0	0	0			118,229
	Year 2009		18,086	0	2,838	0	0			133,477
	Year 2010		14,751	0	0	0	0			148,228
	Year 2011		15,666	0	38,139	0	0			125,755
	1/1/12-3/31/12		6,061	0	0	0	0			131,816
	Total		69,565	0	40,977	0	0			131,816
1990, 1991		0								
	4/1/08-12/31/08		0	0	0	0	0			0
	Year 2009		(3,869,884)	0	0	0	0			(3,869,884)
	Year 2010		466	0	0	0	4,057,494			188,076
	Year 2011		(10,449)	0	0	0	(70,276)			107,351
	1/1/12-3/31/12		9,922	0	0	0	0			117,273
	Total		(3,869,945)	0	0	0	3,987,218			117,273
108		(295,198)								
	4/1/08-12/31/08		0	0	51,425	0	0			(346,623)
	Year 2009		0	0	30,556	0	0			(377,179)
	Year 2010		0	0	(5,451)	0	0			(371,728)
	Year 2011		0	0	156,085	0	0			(527,813)
	1/1/12-3/31/12		0	0	341,556	0	0			(869,369)
	Total		0	0	574,171	0	0			(869,369)

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
SUMMARY OF MATERIAL AND SUPPLIES
THIRTEEN MONTHS ENDED MARCH 31, 2012

WPB-5.1b
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	ACCOUNT NO. and DESCRIPTION		TOTAL COMPANY (A) ($)	ALLOCATED TO ELECTRIC DEPT %	ALLOCATED TO ELECTRIC DEPT AMOUNT ($)	ALLOCATED TO NEW CONSTRUCTION (A) %	ALLOCATED TO NEW CONSTRUCTION (A) AMOUNT $
1	Thirteen Month Average Balance						
2							
3		Materials & Supplies					
4	154100	Materials and Supplies Inventory	55,623,978	100.00%	55,623,978	9.06%	5,039,532
5	154102	Common M&S	0	100.00%	0	9.06%	0
6	154140	Miscellaneous Inventory	197	100.00%	197	9.06%	18
7	154410	Working Stock	(34,782)	100.00%	(34,782)	9.06%	(3,151)
8			55,589,393		55,589,393		5,036,399
9							
10		Stores Expense					
11	163110	Stores Expense	(1,327,677)	100.00%	(1,327,677)	9.06%	(120,288)
12			(1,327,677)		(1,327,677)		(120,288)
13	Total		54,261,716		54,261,716		4,916,111

Source:
(A) Supplemental (C)(13)(c).

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
SUMMARY OF MATERIAL AND SUPPLIES
AS OF MARCH 31, 2012

WPB-5.1b
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	ACCOUNT NO. and DESCRIPTION		TOTAL COMPANY (A) ($)	ALLOCATED TO ELECTRIC DEPT %	ALLOCATED TO ELECTRIC DEPT AMOUNT ($)	ALLOCATED TO NEW CONSTRUCTION (A) %	ALLOCATED TO NEW CONSTRUCTION (A) AMOUNT $
1	Date Certain Balance						
2							
3		Materials & Supplies					
4	154100	Materials and Supplies Inventory	71,807,642	100.00%	71,807,642	9.06%	6,505,772
5	154102	Common M&S	0	100.00%	0	9.06%	0
6	154140	Miscellaneous Inventory	0	100.00%	0	9.06%	0
7	154410	Working Stock	2,473	100.00%	2,473	9.06%	224
8			71,810,115		71,810,115		6,505,996
9							
10		Stores Expense					
11	163110	Stores Expense - Non Production	1,266,379	100.00%	1,266,379	9.06%	114,734
12			1,266,379		1,266,379		114,734
13	Total		73,076,494		73,076,494		6,620,730

Source:
(A) Supplemental (C)(13)(c).

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
DETAIL OF MATERIAL & SUPPLIES
THIRTEEN MONTHS ENDED MARCH 31, 2012

WPB-5.1c
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	MONTH	ACCOUNT 154100 (A)	154102 (A)	154140 (A)	154410 (A)	163110 (A)	
1	March 2011	$ 34,916,654	$ -	$ -	$ (268,252)	$ (2,677,422)	
2	April	39,167,256	0	0	(129,342)	(2,809,691)	
3	May	46,645,278	0	0	(32,236)	(2,857,916)	
4	June	45,885,611	0	0	(32,236)	(3,040,518)	
5	July	48,311,964	0	0	1	(3,195,005)	
6	August	51,586,311	0	2,561	1	(2,576,558)	
7	September	51,788,418	0	0	1	(2,354,789)	
8	October	57,093,629	0	0	1	(1,820,505)	
9	November	60,523,804	0	0	1	(1,638,794)	
10	December	64,802,271	0	0	2,473	1,225,867	
11	January 2012	75,904,718	0	0	2,473	1,706,256	
12	February	74,678,163	0	0	2,473	1,512,895	
13	March	71,807,642	0	0	2,473	1,266,379	→ To WPB-5.1b
14	Total	723,111,719	0	2,561	(452,169)	(17,259,801)	
15							
16	13 Month Avg. Balance	$ 55,623,978	$ -	$ 197	$ (34,782)	$ (1,327,677)	
		↓ To WPB-5.1b	↓ To WPB-5.1b	↓ To WPB-5.1b	↓ To WPB-5.1b	↓ To WPB-5.1b	

(A) Source: Company's General Ledger

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
CUSTOMER SERVICE DEPOSITS - RETAIL
THIRTEEN MONTHS ENDED MARCH 31, 2012

WPB-6.1a
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	MONTH		BALANCE ACCT. 0235140 (1)		ALLOCATION TO DEPARTMENT (2) GAS	ELECTRIC	TOTAL
1	March 2011		24,626,678				
2	April		24,566,756				
3	May		24,522,426				
4	June		23,677,255				
5	July		23,833,151				
6	August		23,868,934				
7	September		23,792,271				
8	October		24,137,691				
9	November		24,180,294				
10	December		24,357,781				
11	January 2012		24,439,127				
12	February		24,547,920				
13	March		24,021,540				
14	Total		314,571,824				
15							
16							
17	Average		24,197,833		8,515,217	15,682,616	24,197,833
18							
19	Interest @	3.0%	725,935		255,457	470,478	725,935
20							
21							
22							
23	Date Certain Balance		24,021,540	To Sch B-6 ←	8,453,180	15,568,360	24,021,540
24							
25	Interest @	3.0%	720,646	To Sch C-3.6 ← (Adjustment)	253,595	467,051	720,646

(1) Source: Company General Ledger - Split between Retail & Transmission provided by Revenue Group
(2) Allocated on Ratio of Residential Customers at March 31, 2012. See WPB-6.1b.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
CUSTOMER SERVICE DEPOSITS - TRANSMISSION SERVICE
THIRTEEN MONTHS ENDED MARCH 31, 2012

WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	MONTH		BALANCE ACCT. 0235140 (1)		ALLOCATION TO DEPARTMENT GAS	ELECTRIC	TOTAL
1	March 2011		1,427,578				
2	April		1,445,578				
3	May		1,445,678				
4	June		1,456,950				
5	July		1,457,517				
6	August		1,506,680				
7	September		1,506,580				
8	October		1,456,580				
9	November		1,534,298				
10	December		1,516,298				
11	January 2012		1,516,298				
12	February		1,598,432				
13	March		1,598,298				
14	Total		19,466,765				
15							
16							
17	Average		1,497,443		0	1,497,443	1,497,443
18							
19	Interest @	3.25%	48,667		0	48,667	48,667
20							
21							
22							
23	Date Certain Balance		1,598,298	To Sch B-6 ←	0	1,598,298	1,598,298
24							
25	Interest @	3.25%	51,945	To Sch C-3.6 ← (Adjustment)	0	51,945	51,945

(1) Source: Company General Ledger - Split between Retail & Transmission provided by Revenue Group

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
WORKING CAPITAL ALLOCATION FACTORS

WPB-6.1b
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	DESCRIPTION	AMOUNT	PERCENT
1	Retail Customers as of March 31, 2012		
2	Gas	264,934	35.05%
3	Electric	490,839	64.95%
4	Total	755,773	100.00%
5			
6	Residential Customers as of March 31, 2012		
7	Gas	242,718	35.19%
8	Electric	447,059	64.81%
9	Total	689,777	100.00%
10			
11	Distribution Revenue Allocation Factor (D595)		
12	Distribution Revenue (A)	465,688,426	54.07%
13	Total Electric Retail Revenue	861,357,393	

(A) Excludes revenue from riders where CAT is already being recovered.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
INCREMENTAL FASB106 EXPENSE RECOVERED IN RATES

WPB-6.1c
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

	Recovered in Electric Rates				
Year	Rate Case No.	Eff. Date	Work Paper Reference	Full Month (Rounded)	Amount
Life Insurance					$
1992				12	0
1993 (Through 8/93)				8	0
1993 (9/93 - 12/93)	92-1464-EL-AIR	8/26/93	WPC-3.18	4	36,065
1994	92-1464-EL-AIR	8/26/93	WPC-3.18	12	105,475
1995	92-1464-EL-AIR	8/26/93	WPC-3.18	12	90,319
1996	92-1464-EL-AIR	8/26/93	WPC-3.18	12	88,696
1997	92-1464-EL-AIR	8/26/93	WPC-3.18	12	96,490
1998	92-1464-EL-AIR	8/26/93	WPC-3.18	12	91,375
1999	92-1464-EL-AIR	8/26/93	WPC-3.18	12	94,524
2000	92-1464-EL-AIR	8/26/93	WPC-3.18	12	94,435
2001	92-1464-EL-AIR	8/26/93	WPC-3.18	12	93,961
2002	92-1464-EL-AIR	8/26/93	WPC-3.18	12	104,187
2003	92-1464-EL-AIR	8/26/93	WPC-3.18	12	105,015
2004	92-1464-EL-AIR	8/26/93	WPC-3.18	12	151,688
2005	92-1464-EL-AIR	8/26/93	WPC-3.18	12	121,526
2006	05-059-EL-AIR	1/01/06	WPC-3.17a	12	519,429
2007	05-059-EL-AIR	1/01/06	WPC-3.17a	12	519,429
2008	05-059-EL-AIR	1/01/06	WPC-3.17a	12	499,451
2009 Jan. - Jun.	05-059-EL-AIR	1/01/06	WPC-3.17a	6	249,726
2009 July - Dec.	08-709-EL-AIR	7/13/09	WPC-3.17a	6	7,265
2010	08-709-EL-AIR	7/13/09	WPC-3.17a	12	14,530
2011	08-709-EL-AIR	7/13/09	WPC-3.17a	12	14,530
Total Life Insurance					3,098,116
Health Care					
1993 (Through 8/93)					
1993 (9/93 - 12/93)	92-1464-EL-AIR	8/26/93	WPC-3.18	4	254,290
1994	92-1464-EL-AIR	8/26/93	WPC-3.18	12	762,870
1995	92-1464-EL-AIR	8/26/93	WPC-3.18	12	743,681
1996	92-1464-EL-AIR	8/26/93	WPC-3.18	12	636,819
1997	92-1464-EL-AIR	8/26/93	WPC-3.18	12	625,376
1998	92-1464-EL-AIR	8/26/93	WPC-3.18	12	680,328
1999	92-1464-EL-AIR	8/26/93	WPC-3.18	12	644,263
2000	92-1464-EL-AIR	8/26/93	WPC-3.18	12	666,471
2001	92-1464-EL-AIR	8/26/93	WPC-3.18	12	665,842
2002	92-1464-EL-AIR	8/26/93	WPC-3.18	12	662,497
2003	92-1464-EL-AIR	8/26/93	WPC-3.18	12	734,602
2004	92-1464-EL-AIR	8/26/93	WPC-3.18	12	740,436
2005	92-1464-EL-AIR	8/26/93	WPC-3.18	12	1,069,522
2006	05-059-EL-AIR	1/01/06	WPC-3.17a	12	2,796,926
2007	05-059-EL-AIR	1/01/06	WPC-3.17a	12	2,796,926
2008	05-059-EL-AIR	1/01/06	WPC-3.17a	12	2,796,926
2009 Jan. - Jun.	05-059-EL-AIR	1/01/06	WPC-3.17a	6	1,398,463
2009 July - Dec.	08-709-EL-AIR	7/13/09	WPC-3.17a	6	19,374
2010	08-709-EL-AIR	7/13/09	WPC-3.17a	12	38,747
2011	08-709-EL-AIR	7/13/09	WPC-3.17a	12	38,747
Total Health Care					18,773,106
Total Incremental Post Retirement Benefits Expense (FAS 106) recovered in Rates					21,871,222
Total DE-Ohio Electric O&M FAS 106 Payments (WPB-6.1d)					29,141,999
Net Post Retirement Balance Funded by Customers					(7,270,777)

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ESTIMATED RETIREE BENEFITS PAID *
YEARS 1993 - 2011

WPB-6.1d
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line					O & M (A)			Total	Total	Total O & M
No.	Year	Health	Life	Total	Elec. Distr.	Elec-Other	Gas	O & M	Capital	and Capital
1	2011	2,364,844	2,104,240	4,469,084	1,427,694	1,417,324	612,265	3,457,283	1,011,801	4,469,084
2	2010	2,143,703	2,035,912	4,179,615	1,174,179	1,550,094	573,443	3,297,716	881,899	4,179,615
3	2009	2,454,440	1,959,330	4,413,770	1,334,106	1,642,099	544,659	3,520,864	892,906	4,413,770
4	2008	2,448,938	1,912,507	4,361,445	1,443,420	1,497,067	511,597	3,452,084	909,361	4,361,445
5	2007	5,374,000	1,655,000	7,029,000	2,132,107	1,648,089	1,511,938	5,292,134	1,736,866	7,029,000
6	2006	4,624,000	1,766,000	6,390,000	1,889,523	1,939,365	876,069	4,704,957	1,685,043	6,390,000
7	2005	5,026,000	1,838,000	6,864,000	1,737,965					
8	2004	5,108,250	2,065,000	7,173,250	1,783,987					
9	2003	4,867,000	2,095,000	6,962,000	1,883,221					
10	2002	3,691,000	2,127,000	5,818,000	1,490,572					
11	2001	4,267,000	2,256,000	6,523,000	1,728,595					
12	2000	2,900,000	2,000,000	4,900,000	1,297,520					
13	1999	2,700,000	1,900,000	4,600,000	1,211,640					
14	1998	3,730,000	1,800,000	5,530,000	1,615,313					
15	1997	3,657,000	1,675,000	5,332,000	1,569,741					
16	1996	2,215,000	1,640,000	3,855,000	1,639,531					
17	1995	2,703,000	1,591,000	4,294,000	1,462,966					
18	1994	1,985,000	1,518,000	3,503,000	1,246,718					
19	1993	1,730,000	1,288,000	3,018,000	1,073,201					
20										
21	Total DE-Ohio Electric O&M FAS 106 Payments				$29,141,999					

* Expected benefit payments provided by Company

(A) FAS106 allocated using information from annual Form 1, Distribution of Salaries and Wages, pages 354-355.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
INVESTMENT TAX CREDIT
ACTIVITY THROUGH MARCH 31, 2012

WPB-6.1e
PAGE 1 OF 1
WITNESS RESPONSIBLE:
K. G. BUTLER
06/28/12

Line No.	GAS	3%	4%	6%	10% Post-1980 Leased & Owned	TOTAL
1	Balance 12/31/11		(1,324)		(2,189,087)	(2,190,411)
2	Amortization through March, 2012		141		142,868	143,009
3	Balance 3/31/12	0	(1,183)	0	(2,046,219)	(2,047,402)

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
COMMON, GENERAL PLANT & OPERATING INCOME ALLOCATION FACTORS

WPB-7a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Description	Common Plant Total Labor [1]	Common Plant %		General Plant T&D Labor [1]	General Plant %		Operating Expenses T&D Operating Labor [1]	Operating Expenses %	
1	Prod Plant	26,201,905	25.159%							
2	Energy Related	27,346,140	26.258%							
3	Trans Plant	3,917,534	3.762%		3,917,534	7.743%		3,917,534	12.681%	
4	Dist Plant	26,975,862			26,975,862			26,975,862		
5	Customer Acctg	16,474,197			16,474,197					
6	Cust Service & Info	3,228,785			3,228,785					
7	Sales	0			0					
8										
9	Distribution Only	46,678,844	44.821%	[2]	46,678,844	92.257%	[2]	26,975,862	87.319%	[3]
10										
11	Total O&M excl A&G	104,144,423	100.000%		50,596,378	100.000%		30,893,396	100.000%	

[1] Source: 2011 FERC Form 1, Distribution of Salaries and Wages, pages 354-355.
[2] To Sch. B-2.1, Sch. B-2.2, Sch. B-3 and Sch. B-3.1.
[3] To Sch. C.-2.1.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
TO REFLECT AMOUNT OF REQUESTED INCREASE

WPC-1a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	JUSTIFIED INCREASE
1	Operating Revenues	SCH. E-4	$ 86,581,974
2			
3	Operating Expenses		
4	Operation & Maintenance		
5	Uncollectible Accounts @ 0.543%	SCH. A-2	469,707
6	City of Cincinnati Franchise Tax @ 0.110%	SCH. A-2	95,240
7	Commercial Activities Tax @ 0.260%	SCH. A-2	225,113
8	PUCO Maintenance Assessment @ 0.107%	SCH. A-2	92,556
9	OCC Maintenance Assessment @ 0.023%	SCH. A-2	20,174
10	Total Operation & Maintenance		902,790
11			
12	Operating Expenses Before Income Taxes		902,790
13			
14	Operating Income Before Income Taxes		85,679,184
15			
16	State & Municipal Income Taxes @ 0.791%	SCH. A-2	677,380
17			
18	Federal Income Taxes @ 35%	SCH. A-2	29,750,631
19			
20	Total Operating Expenses		31,330,801
21			
22	Increase in Net Operating Income		$ 55,251,173

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
ELECTRIC DEPARTMENT
SUMMARY OF JURISDICTIONAL ELECTRIC REVENUES
12 MONTHS ENDING DECEMBER 31, 2012

WPC-2a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	TITLE of ACCOUNT	Bundled Base	Distribution	EE \Decoupling Rider	Infrastructure Modernization	Save-a-Watt	Economic Competiveness	Ohio Excise	Storm Recovery	Uncollectible Expense	Unbilled	OTHER (A)	TOTAL OPERATING REVENUES	ALLOCATION CODE	ALLOCATION PERCENT	UNADJUSTED JURISDICTION
1	Revenues from Electric Service															
2																
3	Retail Revenues:															
4	Residential	303,698	119,966,694	6,915,004	8,273,829	1,180,217	44	19,092,013	1,808,844	2,418,004	13,882,249		173,840,596	DALL	100.000%	173,840,596
5	Commercial	135,966	20,890,728	1,058,876	362,362	560,483	(48)	4,349,737	1,177,096	413,214	3,357,013		32,305,427	DALL	100.000%	32,305,427
6	Industrial	144,941	2,478,091	372,507	66,705	77,080	22	719,140	39,447	93,553	582,232		4,573,718	DALL	100.000%	4,573,718
7	Public St. & Hwy. Lighting	158	3,490,391	93,260	15,581	34	0	349,649	526	25,179	0		3,974,778	DALL	100.000%	3,974,778
8	Other Sales to Public Auth.	3,681	1,699,322	132,105	26,040	62,717	0	319,042	34,314	35,308	106,224		2,418,753	DALL	100.000%	2,418,753
9	Total Retail Revenue	588,444	148,525,226	8,571,752	8,744,517	1,880,531	18	24,829,581	3,060,227	2,985,258	17,927,718		217,113,272			217,113,272
10																
11	Transportation Revenues:															
12	Residential	3,895	76,154,921	5,549,829	6,063,373	550,419	(1)	13,336,957	773,444	1,434,255	233,324		104,100,416	DALL	100.000%	104,100,416
13	Commercial	(19,020)	87,081,047	5,606,705	1,061,965	2,064,087	52	19,531,374	1,197,924	1,452,030	1,582,630		119,558,794	DALL	100.000%	119,558,794
14	Industrial	(28,173)	25,613,102	4,680,037	784,580	889,993	214	8,255,631	179,963	1,131,610	689,602		42,196,559	DALL	100.000%	42,196,559
15	Public St. & Hwy. Lighting	2	911,199	7,346	1,256	53	5	68,720	458	4,750	0		993,789	DALL	100.000%	993,789
16	Other Sales to Public Auth.	(35,073)	13,325,042	1,176,088	209,080	404,003	27	3,498,961	151,885	293,628	290,953		19,314,594	DALL	100.000%	19,314,594
17	Total Transportation Revenue	(78,369)	203,085,311	17,020,005	8,120,254	3,908,555	297	44,691,643	2,303,674	4,316,273	2,796,509		286,164,152			286,164,152
18																
19	Total Retail Revenue															
20	Residential	307,593	196,121,615	12,464,833	14,337,202	1,730,636	43	32,428,970	2,582,288	3,852,259	14,115,573	0	277,941,012			277,941,012
21	Commercial	116,946	107,971,775	6,665,581	1,424,327	2,624,570	4	23,881,111	2,375,020	1,865,244	4,939,643	0	151,864,221			151,864,221
22	Industrial	116,768	28,091,193	5,052,544	851,285	967,073	236	8,974,771	219,410	1,225,163	1,271,834	0	46,770,277			46,770,277
23	Public St. & Hwy. Lighting	160	4,401,590	100,606	16,837	87	5	418,369	984	29,929	0	0	4,968,567			4,968,567
24	Other Sales to Public Auth.	(31,392)	15,024,364	1,308,193	235,120	466,720	27	3,818,003	186,199	328,936	397,177	0	21,733,347			21,733,347
25	Total Retail Revenue	510,075	351,610,537	25,591,757	16,864,771	5,789,086	315	69,521,224	5,363,901	7,301,531	20,724,227	0	503,277,424			503,277,424
26																
27	Other:															
28	Interdepartmental Sales-Elec											275,197	275,197	DALL	100.000%	275,197
29	Late Pmt and Forf Disc											0	0	DALL	100.000%	0
30	Misc Service Revenue											3,283,825	3,283,825	DALL	100.000%	3,283,825
31	Fixed Payment Termination Fee											0	0	DALL	100.000%	0
32	IC Other Elec Rents											2,771,052	2,771,052	DALL	100.000%	2,771,052
33	Pole & Line Attachments											1,563,439	1,563,439	DALL	100.000%	1,563,439
34	Tower Lease Revenues											5,035	5,035	DALL	100.000%	5,035
35	Other Electric Rents											833,552	833,552	DALL	100.000%	833,552
36	Sales Use Tax Coll Fee											35	35	DALL	100.000%	35
37	Data Processing Service											171,265	171,265	DALL	100.000%	171,265
38	Gross Up - CIAC											110,981	110,981	DALL	100.000%	110,981
39	Deferred DSM Costs											3,105,570	3,105,570	DALL	100.000%	3,105,570
40	Total Miscellaneous Revenue											12,119,951	12,119,951			12,119,951
41																
42	Total Revenues											12,119,951	515,397,375			515,397,375

To Sch C-2

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
DETAILED REVENUE ADJUSTMENTS
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.1a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	DESCRIPTION	BASE	OPERATING REVENUES FUEL	OTHER	TOTAL
		($)	($)	($)	($)
1	Adjustments To Eliminate Unbilled Revenue: (A)				
2					
3	Retail Revenue	(17,927,718)			(17,927,718)
4	Transportation Revenue	(2,796,509)			(2,796,509)
5	Total Unbilled Revenue Adjustment	(20,724,227)	0	0	(20,724,227)
6					
7					
8	Adjustments To Billed Revenue:				
9					
10	Retail Revenue Adjustments (B)	(746,218)			(746,218)
11	Rider ECF (A)	(315)			(315)
12					
13	Other Revenue Adjustments:				
14	Special Contracts (C)	(21,889)		21,889	0
15					
16	Total Billed Revenue Adjustment	(768,422)	0	21,889	(746,533)
17					
18	Total Revenue Adjustment	(21,492,649)	0	21,889	(21,470,760)

To SCH C-3.1, Pg. 1

(A) Source: WPC-2a.
(B) Source: Schedule E-4, page 2. Represents the amount necessary to reconcile base revenue on Schedule C-2 to current annualized revenue on Schedule E-4.
(C) Represents two customers with special contracts negotiated with the Company.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ELIMINATE DSM / EE REVENUE & EXPENSE
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.2a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	DESCRIPTION	SOURCE	AMOUNT ($)	
1	Annualized SAW/EE/Decoupling Revenue	WPC-2a	(31,380,843)	→ To Sch C-3.2
2	Deferred DSM Costs	SCH. C-2.1	(3,105,570)	→ To Sch C-3.2
3	Other Expense			
4	DSM - Deferral Electric	SCH. C-2.1	19,906,515	→ To Sch C-3.2

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
RATE CASE EXPENSE
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.3a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE		AMOUNT $
1	Estimated Rate Case Expense	Sch C-8		387,000
2				
3	Test Year Amortization (Line 1 / 3 years)			
4	(Based on 3 Year Amortization)			129,000
5				
6	Included in Test Year Expense	Sch C-8		75,676
7				
8	Rate Case Expense Adjustment		To Sch C-3.3 ←	53,324

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ANNUALIZE TEST YEAR WAGES
TOTAL O&M LABOR EXPENSE
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.4a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Description	SCHEDULE/ WORK PAPER REFERENCE	Amount
1	Labor	WPC-3.4c	$ 26,290,319
2	Labor-Union	WPC-3.4c	$ 18,173,575
3	Overtime	WPC-3.4c	$ 316,742
4	Overtime-Union	WPC-3.4c	$ 5,638,655
5	Unproductive Labor Allocated-Union	WPC-3.4c	$ 5,614,596
6	Unproductive Labor Allocated	WPC-3.4c	$ 4,361,753
7	Annualized Test Year Electric T&D O&M Labor Expense		$ 60,395,641
8	Less: Test Year Electric T&D O&M Labor Expense	WPC-3.4d	$ 57,025,886
9	Pro Forma Adjustment	To Sch C-3.4 ←	$ 3,369,755

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ANNUALIZE TEST YEAR WAGES
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.4b
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
1	Labor	$ 2,180,584	$ 2,224,923	$ 2,105,637	$ 2,134,890	$ 2,096,055	$ 2,283,387	$ 2,022,175	$ 1,842,165	$ 2,081,936	$ 2,239,750	$ 2,262,610	$ 2,179,863	$ 25,653,974
2	Labor-Union	$ 1,527,571	$ 1,470,683	$ 2,187,595	$ 1,464,229	$ 1,411,018	$ 1,365,597	$ 1,350,774	$ 1,757,793	$ 1,226,790	$ 1,457,105	$ 1,363,972	$ 1,289,338	$ 17,872,464
3	Overtime	$ 17,167	$ 95,100	$ 29,805	$ 20,124	$ 23,370	$ 24,808	$ 21,180	$ 29,486	$ 16,793	$ 10,915	$ 9,214	$ 10,118	$ 308,080
4	Overtime-Union	$ 426,521	$ 850,002	$ 769,950	$ 562,856	$ 674,296	$ 310,230	$ 277,475	$ 499,916	$ 283,159	$ 198,890	$ 456,519	$ 231,174	$ 5,540,989
5	Unproduct Labor Alloc-Union	$ 366,462	$ 543,870	$ 827,315	$ 373,556	$ 453,999	$ 283,749	$ 220,073	$ 965,102	$ 907,228	$ 157,285	$ 237,080	$ 179,491	$ 5,515,211
6	Unproductive Labor Allocated	$ 312,989	$ 299,510	$ 466,495	$ 275,660	$ 354,173	$ 239,466	$ 464,368	$ 830,520	$ 294,650	$ 137,889	$ 206,575	$ 369,188	$ 4,251,482
7	Total Labor (a)	$ 4,831,294	$ 5,484,087	$ 6,386,797	$ 4,831,314	$ 5,012,910	$ 4,507,238	$ 4,356,046	$ 5,924,982	$ 4,810,556	$ 4,201,833	$ 4,535,969	$ 4,259,173	$ 59,142,200

(a) Actual 12 Months Ended April 2012

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ANNUALIZE TEST YEAR WAGES
12 MONTHS ENDING DECEMBER 31, 2012
WAGE ADJUSTMENT WITH AVERAGE WAGE INCREASE (a)

WPC-3.4c
WITNESS RESPONSIBLE:
P. A. LAUB
41088.57416

Line No.	Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
1	Labor (b)	$ 2,246,002	$ 2,291,670	$ 2,168,806	$ 2,198,937	$ 2,158,936	$ 2,351,889	$ 2,082,841	$ 1,897,430	$ 2,144,394	$ 2,306,942	$ 2,262,610	$ 2,179,863	$ 26,290,319
2	Labor-Union (c)	$ 1,527,571	$ 1,500,096	$ 2,231,346	$ 1,493,513	$ 1,439,238	$ 1,392,909	$ 1,377,789	$ 1,792,948	$ 1,251,326	$ 1,486,247	$ 1,391,251	$ 1,289,338	$ 18,173,575
3	Overtime (b)	$ 17,682	$ 97,953	$ 30,699	$ 20,727	$ 24,071	$ 25,552	$ 21,815	$ 30,371	$ 17,297	$ 11,243	$ 9,214	$ 10,118	$ 316,742
4	Overtime-Union (c)	$ 426,521	$ 867,002	$ 785,349	$ 574,113	$ 687,782	$ 316,435	$ 283,025	$ 509,915	$ 288,822	$ 202,868	$ 465,650	$ 231,174	$ 5,638,655
5	Unproduct Labor Alloc-Union (c)	$ 366,462	$ 554,747	$ 843,862	$ 381,027	$ 463,079	$ 289,424	$ 224,475	$ 984,404	$ 925,373	$ 160,430	$ 241,822	$ 179,491	$ 5,614,596
6	Unproductive Labor Allocated (b)	$ 322,378	$ 308,496	$ 480,490	$ 283,929	$ 364,798	$ 246,650	$ 478,299	$ 855,435	$ 303,489	$ 142,026	$ 206,575	$ 369,188	$ 4,361,753
7	Total Labor	$ 4,906,616	$ 5,619,964	$ 6,540,553	$ 4,952,247	$ 5,137,905	$ 4,622,859	$ 4,468,244	$ 6,070,503	$ 4,930,700	$ 4,309,756	$ 4,577,121	$ 4,259,173	$ 60,395,641

(a) Apply wage increase to labor expense from WPC 3.4b
(b) Non Union Average Wage Increase of 3% - May 11 - Feb 12
(c) Union Wage Increase of 2.0% - June 11 - March 12

↓
To WPC-3.4a

Account	Code	FERC	Description	Total	Actual Jan12	Actual Feb12	Actual Mar12	Budget Apr12	Budget May12	Budget Jun12
581004	DO	581	Load Dispatch - Dist of Elec	2,321,121	260,363	246,727	264,055	171,932	171,932	173,226
582100	DO	582	Station Expenses - Other - Dist	562,866	65,255	47,011	42,978	40,668	40,668	61,473
583100	DO	583	Overhead Line Expenses - Other Dist	696,123	37,536	30,515	28,171	47,716	53,783	81,300
584000	DO	584	Underground Line Expenses	377,711	26,292	28,926	33,895	22,389	25,591	38,686
586000	DO	586	Meter Expenses	782,122	67,056	52,240	53,958	61,057	61,057	90,734
587000	DO	587	Customer Installations Expense	3,172,783	343,366	268,351	324,772	223,116	223,116	337,241
588100	DO	588	Misc Distribution Exp - Other	3,144,122	331,787	306,446	244,135	231,897	230,161	322,628
591000	DM	591	Maintenance of Structures - Dist	182,294	24,551	21,902	12,711	12,284	12,284	18,571
592100	DM	592	Maint Station Equip - Other - Dist	1,048,800	140,608	77,261	77,792	71,042	73,090	110,487
592200	DM	592	Cir Brkrs Trnsf mters Rely - Dist	2,095	0	0	0	209	209	316
593000	DM	593	Maintenance of Overhead Lines - Other - Dist	5,329,168	555,587	325,616	645,376	376,716	379,160	561,976
594000	DM	594	Maintenance of Underground Lines - Dist	1,016,395	82,832	35,130	35,152	81,149	83,640	126,426
595100	DM	595	Maint Lines Transfrs - Other - Dist	348,460	42,566	34,990	40,356	23,903	23,903	32,443
596000	DM	596	Maint of Street Lighting & Signals - Dist	387,163	1,239	2,268	1,161	38,161	38,161	57,684
597000	DM	597	Maintenance of Meters - Dist	600,573	40,581	35,065	43,529	48,106	48,106	72,328
902000	CAO	902	Meter Reading Expense	2,815,652	235,572	195,533	184,143	220,110	220,110	329,817
903000	CAO	903	Cust Records & Collection Exp	11,909,879	799,790	818,682	763,909	1,010,296	1,014,492	1,204,964
903100	CAO	903	Cust Contracts & Orders-Local	88,240	5,204	6,376	4,624	8,004	8,004	8,004
903200	CAO	903	Cust Billing & Acct	86,028	4,922	6,032	6,926	7,572	7,572	7,572
903250	CAO	903	Customer Billing-Common	0	0	0	0			
903300	CAO	903	Cust Collecting-Local	655,702	3,938	4,825	5,500	71,271	71,271	71,271
910000	*CSO*	*910*	*Misc Cust Serv/Inform Exp*	2,055,974	190,219	162,170	167,678	169,757	169,757	173,784
910100	CSO	910	Exp-Rs Reg Prod/Svces-CstAccts	789,211	61,569	54,337	65,019	66,938	66,938	66,938
913001	SLO	913	Advertising Expense	56,530	4,670	4,686	4,505	4,741	4,741	4,741
920000	AGO	920	A & G Salaries	18,308,421	1,456,632	1,418,917	1,469,678	1,535,610	1,535,310	1,611,789
921200	AGO	921	*Office Expenses*	1,106	307	393	406	0	0	0
925200	AGO	925	Injuries And Damages-Other	41,239	2,366	2,453	2,679	3,749	3,749	3,749
930150	AGO	930	Miscellaneous Advertising Exp	6,174	462	475	485	528	528	528
930200	AGO	930	Misc General Expenses	16,955	24	613	19	1,811	1,811	1,811
935100	AGM	935	Maint General Plant-Elec	101,661	22,546	11,137	9,991	5,785	5,785	8,746
935200	AGM	935	Cust Infor & Computer Control	121,318	2,288	2,419	2,360	12,316	12,316	14,019
			Total O&M Labor Expense	57,025,886	4,810,128	4,201,496	4,535,963	4,568,833	4,587,245	5,593,252

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To WPC-3.4a

DUKE ENERGY OHIO
CASE NO. 12-1682-EL-AIR
MONTHLY O & M LABOR EXPENSE

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

				Budget	Budget	Budget	Budget	Budget	Budget
Account	Code	FERC	Description	Jul12	Aug12	Sep12	Oct12	Nov12	Dec12
581004	DO	581	Load Dispatch - Dist of Elec	171,932	171,932	171,932	171,932	173,226	171,932
582100	DO	582	Station Expenses - Other - Dist	40,668	40,668	40,668	40,668	61,473	40,668
583100	DO	583	Overhead Line Expenses - Other Dist	59,851	59,851	65,919	65,919	99,643	65,919
584000	DO	584	Underground Line Expenses	28,793	28,793	31,994	31,994	48,364	31,994
586000	DO	586	Meter Expenses	61,057	61,057	61,057	61,057	90,734	61,058
587000	DO	587	Customer Installations Expense	223,116	223,116	223,116	223,116	337,241	223,116
588100	DO	588	Misc Distribution Exp - Other	229,300	230,335	231,897	232,285	324,158	229,093
591000	DM	591	Maintenance of Structures - Dist	12,284	12,284	12,284	12,284	18,571	12,284
592100	DM	592	Maint Station Equip - Other - Dist	75,139	75,139	77,187	77,187	116,681	77,187
592200	DM	592	Cir Brkrs Trnsf mters Rely - Dist	209	209	209	209	316	209
593000	DM	593	Maintenance of Overhead Lines - Other - Dist	381,606	381,606	384,052	384,052	569,369	384,052
594000	DM	594	Maintenance of Underground Lines - Dist	86,129	86,129	88,618	88,618	133,954	88,618
595100	DM	595	Maint Lines Transfrs - Other - Dist	23,518	23,518	23,649	23,563	32,488	23,563
596000	DM	596	Maint of Street Lighting & Signals - Dist	38,161	38,161	38,161	38,161	57,684	38,161
597000	DM	597	Maintenance of Meters - Dist	48,106	48,106	48,106	48,106	72,328	48,106
902000	CAO	902	Meter Reading Expense	220,110	220,110	220,110	220,110	329,817	220,110
903000	CAO	903	Cust Records & Collection Exp	1,048,676	1,018,835	1,017,559	1,008,686	1,179,307	1,024,683
903100	CAO	903	Cust Contracts & Orders-Local	8,004	8,004	8,004	8,004	8,004	8,004
903200	CAO	903	Cust Billing & Acct	7,572	7,572	7,572	7,572	7,572	7,572
903250	CAO	903	Customer Billing-Common						
903300	CAO	903	Cust Collecting-Local	71,271	71,271	71,271	71,271	71,271	71,271
910000	CSO	910	Misc Cust Serv/Inform Exp	169,757	169,757	169,765	169,757	173,734	169,839
910100	CSO	910	Exp-Rs Reg Prod/Svces-CstAccts	67,912	67,912	67,912	67,912	67,912	67,912
913001	SLO	913	Advertising Expense	4,741	4,741	4,741	4,741	4,741	4,741
920000	AGO	920	A & G Salaries	1,536,062	1,536,294	1,533,210	1,534,833	1,608,237	1,531,849
921200	AGO	921	Office Expenses	0	0	0	0	0	0
925200	AGO	925	Injuries And Damages-Other	3,749	3,749	3,749	3,749	3,749	3,749
930150	AGO	930	Miscellaneous Advertising Exp	528	528	528	528	528	528
930200	AGO	930	Misc General Expenses	1,811	1,811	1,811	1,811	1,811	1,811
935100	AGM	935	Maint General Plant-Elec	5,785	5,785	5,785	5,785	8,746	5,785
935200	AGM	935	Cust Infor & Computer Control	12,316	12,316	12,316	12,316	14,019	12,317
			Total O&M Labor Expense	4,638,163	4,609,589	4,623,182	4,616,226	5,615,678	4,626,131

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ANNUALIZATION OF DEPRECIATION EXPENSE
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.5a
WITNESS RESPONSIBLE:
C. J. COUNCIL
06/28/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	TOTAL ($)	
1	Depreciation Expense - Annualized	Sch B-3.2	65,241,700	
2	Depreciation Expense - Test Year	Sch C-2.1	64,054,092	
3	Annualized Depreciation Adjustment		1,187,608	⟶ To Sch C-3.5

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ELIMINATE HURRICANE IKE REVENUE AND EXPENSE
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.7a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Description	SOURCE	Amount	
1	Base Revenue:			
2	Rider DR-IKE Revenue	WPC-2a	(5,363,901)	<-- To Sch C-3.7
3	Other Expense:			
4	Hurricane Ike Amortization	SCH. C-2.1	(5,354,385)	<-- To Sch C-3.7

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
SCHEDULE OF PROPERTY TAXES
BASED ON PLANT AT MARCH 31, 2012

WPC-3.8a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	DISTRIBUTION	GENERAL	COMMON	TOTAL
1	Ohio Property Tax					
2						
3	Original Cost @ 3-31-12	Sch B-2	$ 1,880,293,822	$ 85,837,915	$ 107,603,623	$ 2,073,735,360
4	Allocation of Common Plant (C)		107,603,623	0	(107,603,623)	0
5	Ohio Materials & Supplies	Sch B-5.1	46,947,409	0	0	46,947,409
6	Ohio Fuel Stock		0	0	0	0
7			2,034,844,854	85,837,915	0	2,120,682,769
8						
9	Estimated Valuation Percent (A)	WPC-3.8b	38.427%	11.838%		
10	Property Valuation		781,929,832	10,161,492		
11	Average Tax Rate Per $1,000 Valuation (B)	WPC-3.8c	$89.058	$89.058		
12	Total Property Taxes - Electric Operations		$ 69,637,107	$ 904,962		70,542,069
13						
14	Less:					
15	Test Year Property Tax Expense	Sch C-2.1				66,593,800
16						
17						
18	Annualization Adjustment to Property Tax					$ 3,948,269

To Sch C-3.8

(A) 2011 Ohio Valuation is a percentage of Original Cost @ 12/31/10 and varies by function.
(B) Ohio Average Distributable Rate for 2011.
(C) Allocated based on 2011 FERC Form 1.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
CALCULATION OF VALUATION PERCENTAGE
BASED ON PLANT AT MARCH 31, 2012

WPC-3.8b
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	DECRIPTION	SCHEDULE/ WORK PAPER REFERENCE	PRODUCTION	TRANSMISSION	DISTRIBUTION	GENERAL	TOTAL ($)
1	Taxable Property						
2							
3	Assessed Value [1]						
4	Gross Plant		161,862,060	181,958,138	708,732,768	21,360,818	1,073,913,784
5	Fuel Stock		15,316,487	0	0	0	15,316,487
6	Other M&S		16,960,587	0	0	0	16,960,587
7	Total Assessed Value		194,139,134	181,958,138	708,732,768	21,360,818	1,106,190,858
8							
9	Gross Plant in Service @ 12-31-10	2010 Form 1	5,047,479,619	671,111,058	1,844,361,344	180,438,606	7,743,390,627
10							
11	Estimated Valuation Percent		3.846%	27.113%	38.427%	11.838%	

[1] 2011 Valuation Notice. See Supplemental Information (C)(10).

County	Taxing District	2011 T&D Value	11 Pay 12 Tax Rate	11 Pay 12 T&D Tax
ADAMS	01-0030	15,310	4.760%	728.76
ADAMS	01-0070	820	5.410%	44.36
ADAMS	01-0080	22,020	4.820%	1,061.36
ADAMS	01-0120	16,910	4.925%	832.82
ADAMS	01-0140	39,650	4.980%	1,974.57
ADAMS	01-0145	2,723,890	4.536%	123,555.65
ADAMS	01-0160	28,840	5.190%	1,496.80
ADAMS	01-0170	1,640	4.926%	80.79
ADAMS	01-0193	12,000,990	4.256%	510,762.13
ADAMS	01-0198	240	5.316%	12.76
ADAMS	01-0200	33,400	4.830%	1,613.22
ADAMS	01-0220	20,050	5.400%	1,082.70
BROWN	08-0010	39,530	6.170%	2,439.00
BROWN	08-0020	7,610	5.665%	431.11
BROWN	08-0030	826,050	4.170%	34,446.29
BROWN	08-0040	82,330	5.526%	4,549.56
BROWN	08-0050	13,030	4.935%	643.03
BROWN	08-0060	30,330	4.400%	1,334.52
BROWN	08-0070	73,650	5.810%	4,279.07
BROWN	08-0080	644,070	5.715%	36,808.60
BROWN	08-0090	237,610	4.785%	11,369.64
BROWN	08-0100	804,340	4.160%	33,460.54
BROWN	08-0110	734,490	4.610%	33,859.99
BROWN	08-0120	111,230	5.495%	6,112.09
BROWN	08-0130	48,880	6.000%	2,932.80
BROWN	08-0150	390	5.515%	21.51
BROWN	08-0160	4,026,840	5.620%	226,308.41
BROWN	08-0170	335,920	5.730%	19,248.22
BROWN	08-0180	399,220	7.340%	29,302.75
BROWN	08-0190	274,780	4.035%	11,087.37
BROWN	08-0200	319,320	5.190%	16,572.71
BROWN	08-0210	1,427,560	4.800%	68,522.88
BROWN	08-0220	187,390	6.185%	11,590.07
BROWN	08-0230	1,306,390	6.105%	79,755.11
BROWN	08-0240	11,160	5.280%	589.25
BROWN	08-0250	58,200	5.330%	3,102.06
BROWN	08-0260	4,200	4.235%	177.87
BROWN	08-0270	262,880	7.465%	19,623.99
BROWN	08-0280	72,210	6.105%	4,408.42
BROWN	08-0290	741,250	4.160%	30,836.00
BROWN	08-0300	208,370	4.560%	9,501.67
BROWN	08-0310	650,690	4.685%	30,484.83

County	Taxing District	2011 T&D Value	11 Pay 12 Tax Rate	11 Pay 12 T&D Tax
BROWN	08-0320	175,590	5.075%	8,911.19
BROWN	08-0330	199,000	4.865%	9,681.35
BROWN	08-0340	389,170	4.110%	15,994.89
BROWN	08-0350	169,430	4.875%	8,259.71
BROWN	08-0360	9,710	5.805%	563.67
BROWN	08-0370	662,310	4.360%	28,876.72
BROWN	08-0375	281,480	4.760%	13,398.45
BROWN	08-0380	29,300	6.906%	2,023.46
BROWN	08-0390	814,130	5.075%	41,317.10
BROWN	08-0400	7,500	4.650%	348.75
BROWN	08-0410	190,170	5.725%	10,887.23
BROWN	08-0420	396,110	5.775%	22,875.35
BROWN	08-0430	510	6.255%	31.90
BUTLER	09-0010	19,960	8.319%	1,660.47
BUTLER	09-0020	4,520,430	8.819%	398,656.72
BUTLER	09-0040	14,220	7.356%	1,046.02
BUTLER	09-0050	11,750	6.982%	820.39
BUTLER	09-0060	19,147,020	8.194%	1,568,906.82
BUTLER	09-0075	150	7.231%	10.85
BUTLER	09-0080	1,078,030	7.350%	79,235.21
BUTLER	09-0090	20,400	7.350%	1,499.40
BUTLER	09-0100	13,110	6.781%	888.92
BUTLER	09-0110	226,500	6.886%	15,596.79
BUTLER	09-0120	369,900	6.710%	24,820.29
BUTLER	09-0130	319,580	6.835%	21,843.29
BUTLER	09-0140	2,594,540	6.678%	173,268.57
BUTLER	09-0150	13,042,330	6.436%	839,365.23
BUTLER	09-0160	8,996,800	9.033%	812,680.94
BUTLER	09-0170	1,540	8.733%	134.49
BUTLER	09-0180	4,978,040	6.760%	336,490.61
BUTLER	09-0190	2,251,650	5.770%	129,920.21
BUTLER	09-0200	1,011,010	7.677%	77,615.24
BUTLER	09-0210	980	7.677%	75.23
BUTLER	09-0240	497,990	6.960%	34,660.10
BUTLER	09-0270	596,610	7.862%	46,905.48
BUTLER	09-0280	130,360	7.862%	10,248.90
BUTLER	09-0290	25,870	5.191%	1,342.91
BUTLER	09-0300	170,300	6.396%	10,892.39
BUTLER	09-0310	5,382,180	7.292%	392,468.57

County	Taxing District	2011 T&D Value	11 Pay 12 Tax Rate	11 Pay 12 T&D Tax
BUTLER	09-0320	580	7.292%	42.29
BUTLER	09-0330	351,340	7.642%	26,849.40
BUTLER	09-0340	1,664,830	6.935%	115,455.96
BUTLER	09-0350	119,570	6.835%	8,172.61
BUTLER	09-0360	1,115,390	6.781%	75,629.02
BUTLER	09-0370	813,520	4.694%	38,186.63
BUTLER	09-0380	133,220	6.710%	8,939.06
BUTLER	09-0390	635,150	5.178%	32,888.07
BUTLER	09-0400	104,400	6.658%	6,950.43
BUTLER	09-0410	33,750,120	9.333%	3,149,898.70
BUTLER	09-0415	135,010	8.468%	11,432.65
BUTLER	09-0420	14,620	11.096%	1,622.24
BUTLER	09-0430	1,294,400	7.834%	101,403.30
BUTLER	09-0440	351,720	6.823%	23,996.10
BUTLER	09-0450	67,760	6.823%	4,622.93
BUTLER	09-0460	3,050	4.089%	124.71
BUTLER	09-0470	5,740	6.585%	377.95
BUTLER	09-0480	174,500	6.658%	11,617.34
BUTLER	09-0490	1,918,830	7.120%	136,620.70
BUTLER	09-0500	470	7.584%	35.64
BUTLER	09-0520	18,780,270	6.596%	1,238,784.17
BUTLER	09-0530	5,035,930	6.658%	335,267.04
CLARK	12-0160	10,650	6.734%	717.17
CLERMONT	13-0010	3,386,740	7.630%	258,408.26
CLERMONT	13-0020	405,130	5.970%	24,186.26
CLERMONT	13-0030	2,354,170	8.206%	193,183.19
CLERMONT	13-0040	350	7.636%	26.73
CLERMONT	13-0050	499,200	8.826%	44,059.39
CLERMONT	13-0060	2,226,050	7.540%	167,844.17
CLERMONT	13-0070	18,710	6.686%	1,250.95
CLERMONT	13-0080	1,402,460	6.160%	86,391.54
CLERMONT	13-0090	38,780	6.290%	2,439.26
CLERMONT	13-0100	159,470	7.240%	11,545.63
CLERMONT	13-0110	7,421,320	6.315%	468,656.36
CLERMONT	13-0120	17,290	9.259%	1,600.88
CLERMONT	13-0130	53,320	11.143%	5,941.45
CLERMONT	13-0140	732,370	5.830%	42,697.17
CLERMONT	13-0150	99,170	7.496%	7,433.78
CLERMONT	13-0160	135,140	6.756%	9,130.06
CLERMONT	13-0170	1,951,900	11.584%	226,108.10

County	Taxing District	2011 T&D Value	11 Pay 12 Tax Rate	11 Pay 12 T&D Tax
CLERMONT	13-0180	9,900,570	11.371%	1,125,793.81
CLERMONT	13-0190	1,182,490	7.391%	87,397.84
CLERMONT	13-0200	598,110	9.973%	59,649.51
CLERMONT	13-0210	4,505,980	10.120%	456,005.18
CLERMONT	13-0220	1,944,600	6.390%	124,259.94
CLERMONT	13-0230	754,060	8.636%	65,120.62
CLERMONT	13-0240	498,790	5.640%	28,131.76
CLERMONT	13-0250	150,920	7.886%	11,901.55
CLERMONT	13-0260	1,300,970	6.760%	87,945.57
CLERMONT	13-0270	13,240,700	6.960%	921,552.72
CLERMONT	13-0280	2,817,100	9.206%	259,342.23
CLERMONT	13-0290	458,930	8.836%	40,551.05
CLERMONT	13-0300	712,500	6.710%	47,808.75
CLERMONT	13-0310	1,853,810	6.150%	114,009.32
CLERMONT	13-0320	435,350	7.100%	30,909.85
CLERMONT	13-0330	2,645,470	6.546%	173,172.47
CLERMONT	13-0340	15,830	6.020%	952.97
CLERMONT	13-0360	22,940	6.060%	1,390.16
CLERMONT	13-0370	184,110	7.176%	13,211.73
CLERMONT	13-0380	32,310	8.885%	2,870.74
CLERMONT	13-0390	60	9.812%	5.89
CLERMONT	13-0400	641,810	11.205%	71,914.81
CLERMONT	13-0410	178,370	7.225%	12,887.23
CLERMONT	13-0420	20,470,520	9.461%	1,936,715.90
CLERMONT	13-0430	12,810	5.986%	766.81
CLERMONT	13-0440	2,770,890	5.460%	151,290.59
CLERMONT	13-0450	4,865,220	5.500%	267,587.10
CLERMONT	13-0460	88,710	5.680%	5,038.73
CLERMONT	13-0470	48,310	5.540%	2,676.37
CLERMONT	13-0480	412,800	5.945%	24,540.96
CLERMONT	13-0490	30,750	5.425%	1,668.19
CLERMONT	13-0500	776,300	6.060%	47,043.78
CLERMONT	13-0510	116,780	6.200%	7,240.36
CLERMONT	13-0520	7,280	7.320%	532.90
CLERMONT	13-0530	2,394,330	7.326%	175,408.62
CLERMONT	13-0540	798,540	7.866%	62,813.16
CLINTON	14-0010	3,460	5.125%	177.33
CLINTON	14-0030	6,160	5.155%	317.55
CLINTON	14-0070	20	4.805%	0.96
CLINTON	14-0140	2,450	4.580%	112.21
CLINTON	14-0150	390	6.350%	24.77

County	Taxing District	2011 T&D Value	11 Pay 12 Tax Rate	11 Pay 12 T&D Tax
CLINTON	14-0160	262,410	5.610%	14,721.20
CLINTON	14-0170	108,970	6.340%	6,908.70
CLINTON	14-0180	640	5.155%	32.99
CLINTON	14-0190	5,760	4.900%	282.24
CLINTON	14-0210	1,619,380	5.955%	96,434.08
CLINTON	14-0220	246,000	6.515%	16,026.90
CLINTON	14-0270	27,240	5.150%	1,402.86
CLINTON	14-0320	7,410	5.665%	419.78
CLINTON	14-0330	16,110	4.975%	801.47
COSHOCTON	16-0100	4,166,320	4.845%	201,858.20
COSHOCTON	16-0320	16,730	5.545%	927.68
COSHOCTON	16-0410	23,640	5.055%	1,195.00
COSHOCTON	16-0430	15,120	4.960%	749.95
DELAWARE	21-0010	14,750	5.730%	845.18
DELAWARE	21-0040	1,250	9.472%	118.40
DELAWARE	21-0050	22,270	9.570%	2,131.24
DELAWARE	21-0240	14,670	9.907%	1,453.36
DELAWARE	21-0400	1,590	5.770%	91.74
DELAWARE	21-0410	16,140	5.975%	964.37
FAIRFIELD	23-0200	4,950	6.214%	307.59
FAIRFIELD	23-0220	23,530	10.917%	2,568.77
FAIRFIELD	23-0360	10,170	11.165%	1,135.48
FAIRFIELD	23-0370	29,980	10.453%	3,133.81
FRANKLIN	25-0010	21,560	9.986%	2,152.98
FRANKLIN	25-0170	12,110	11.632%	1,408.64
FRANKLIN	25-0360	38,910	9.552%	3,716.68
FRANKLIN	25-0400	249,900	11.282%	28,193.72
FRANKLIN	25-0450	19,200	10.209%	1,960.13
FRANKLIN	25-0460	11,520	12.380%	1,426.18
FRANKLIN	25-0490	2,510	12.520%	314.25
FRANKLIN	25-0500	334,070	10.289%	34,372.46
FRANKLIN	25-0620	29,330	10.837%	3,178.49
FRANKLIN	25-0650	32,130	11.382%	3,657.04
FRANKLIN	25-0660	3,340	8.932%	298.33
GREENE	29-0030	227,930	8.195%	18,678.86
GREENE	29-0050	15,310	6.700%	1,025.77
GREENE	29-0080	20,470	6.810%	1,394.01
GREENE	29-0100	5,860	6.742%	395.08
GREENE	29-0170	990	6.410%	63.46
GREENE	29-0220	2,560	5.655%	144.77
GREENE	29-0240	5,050	6.422%	324.31

County	Taxing District	2011 T&D Value	11 Pay 12 Tax Rate	11 Pay 12 T&D Tax
GREENE	29-0280	30,790	7.490%	2,306.17
GREENE	29-0320	5,440	10.525%	572.56
GREENE	29-0360	36,360	7.240%	2,632.46
HAMILTON	31-0010	836,320	9.882%	82,645.14
HAMILTON	31-0020	160,440	10.867%	17,435.01
HAMILTON	31-0030	12,532,450	10.226%	1,281,568.34
HAMILTON	31-0040	435,540	8.387%	36,528.74
HAMILTON	31-0050	83,080	7.767%	6,452.82
HAMILTON	31-0060	12,066,940	9.329%	1,125,724.83
HAMILTON	31-0070	3,272,810	11.195%	366,391.08
HAMILTON	31-0080	15,041,670	9.547%	1,436,028.23
HAMILTON	31-0090	1,152,580	11.776%	135,727.82
HAMILTON	31-0120	37,900	14.774%	5,599.35
HAMILTON	31-0150	72,090	12.088%	8,714.24
HAMILTON	31-0160	18,580	9.869%	1,833.66
HAMILTON	31-0180	1,890	15.979%	302.00
HAMILTON	31-0190	927,390	15.979%	148,187.65
HAMILTON	31-0200	1,910	9.869%	188.50
HAMILTON	31-0210	336,770	12.088%	40,708.76
HAMILTON	31-0215	6,080	9.869%	600.04
HAMILTON	31-0220	534,890	11.560%	61,833.28
HAMILTON	31-0230	202,280	11.553%	23,369.41
HAMILTON	31-0240	2,858,810	10.669%	305,006.44
HAMILTON	31-0250	2,757,010	14.560%	401,420.66
HAMILTON	31-0260	3,480	11.061%	384.92
HAMILTON	31-0270	100	14.253%	14.25
HAMILTON	31-0280	1,400,210	13.034%	182,503.37
HAMILTON	31-0300	534,440	14.207%	75,927.89
HAMILTON	31-0310	1,852,370	8.043%	148,986.12
HAMILTON	31-0320	3,295,920	11.924%	393,005.50
HAMILTON	31-0330	7,675,530	9.612%	737,771.94
HAMILTON	31-0340	226,210	11.816%	26,728.97
HAMILTON	31-0350	3,200,270	10.022%	320,731.06
HAMILTON	31-0360	5,655,530	7.459%	421,845.98
HAMILTON	31-0370	8,730	7.235%	631.62
HAMILTON	31-0380	51,760	9.021%	4,669.27
HAMILTON	31-0400	6,149,950	12.384%	761,609.81
HAMILTON	31-0410	291,370	8.829%	25,725.06
HAMILTON	31-0420	839,770	9.467%	79,501.03
HAMILTON	31-0430	1,575,060	10.353%	163,065.96
HAMILTON	31-0440	5,775,250	8.892%	513,535.23
HAMILTON	31-0450	12,948,000	8.149%	1,055,132.52

County	Taxing District	2011 T&D Value	11 Pay 12 Tax Rate	11 Pay 12 T&D Tax
HAMILTON	31-0460	919,100	14.466%	132,957.01
HAMILTON	31-0470	2,577,340	7.318%	188,609.74
HAMILTON	31-0480	3,190,710	8.250%	263,233.58
HAMILTON	31-0490	1,193,170	7.059%	84,225.87
HAMILTON	31-0500	5,250	12.599%	661.45
HAMILTON	31-0510	1,021,280	11.532%	117,774.01
HAMILTON	31-0520	3,363,410	7.987%	268,635.56
HAMILTON	31-0525	2,351,420	11.175%	262,771.19
HAMILTON	31-0527	194,680	10.049%	19,563.39
HAMILTON	31-0530	2,727,440	13.253%	361,467.62
HAMILTON	31-0540	8,060	7.713%	621.67
HAMILTON	31-0555	1,102,550	14.510%	159,980.01
HAMILTON	31-0560	13,157,700	8.354%	1,099,194.26
HAMILTON	31-0570	555,800	8.190%	45,520.02
HAMILTON	31-0580	758,600	8.440%	64,025.84
HAMILTON	31-0590	392,680	8.565%	33,633.04
HAMILTON	31-0595	2,899,800	11.061%	320,746.88
HAMILTON	31-0600	1,680,800	9.983%	167,794.26
HAMILTON	31-0610	2,770,980	9.781%	271,029.55
HAMILTON	31-0620	8,380,820	9.425%	789,892.29
HAMILTON	31-0630	4,247,060	9.795%	415,999.53
HAMILTON	31-0650	1,972,330	9.372%	184,846.77
HAMILTON	31-0660	20	9.021%	1.80
HAMILTON	31-0670	7,894,790	7.459%	588,872.39
HAMILTON	31-0680	1,953,570	10.637%	207,801.24
HAMILTON	31-0690	70,330	11.694%	8,224.39
HAMILTON	31-0710	5,589,840	7.767%	434,162.87
HAMILTON	31-0720	147,840	9.739%	14,398.14
HAMILTON	31-0740	3,620,760	14.146%	512,192.71
HAMILTON	31-0770	2,086,960	13.388%	279,402.20
HAMILTON	31-0790	1,051,160	10.001%	105,126.51
HAMILTON	31-0800	445,960	11.263%	50,228.47
HAMILTON	31-0830	2,636,070	12.230%	322,391.36
HAMILTON	31-0850	1,760,850	11.462%	201,828.63
HAMILTON	31-0910	67,600	10.318%	6,974.97
HAMILTON	31-0940	3,325,110	7.838%	260,622.12
HAMILTON	31-0960	16,316,100	8.334%	1,359,783.77
HAMILTON	31-0970	1,044,190	9.896%	103,333.04
HAMILTON	31-0980	331,290	10.057%	33,317.84
HAMILTON	31-0990	1,762,930	11.114%	195,932.04
HAMILTON	31-1010	3,768,830	10.026%	377,862.90
HAMILTON	31-1020	3,061,880	8.413%	257,595.96

County	Taxing District	2011 T&D Value	11 Pay 12 Tax Rate	11 Pay 12 T&D Tax
HAMILTON	31-1030	1,072,350	11.590%	124,285.37
HAMILTON	31-1040	4,820,140	10.471%	504,716.86
HAMILTON	31-1070	4,904,460	8.163%	400,351.07
HAMILTON	31-1080	2,387,460	7.967%	190,208.94
HAMILTON	31-1090	1,781,470	12.234%	217,945.04
HAMILTON	31-1100	820	10.182%	83.49
HAMILTON	31-1110	180,998,710	10.232%	18,519,788.01
HAMILTON	31-1120	2,650	13.546%	358.97
HAMILTON	31-1130	960	12.684%	121.77
HAMILTON	31-1140	990	7.791%	77.13
HAMILTON	31-1150	3,760	9.477%	356.34
HIGHLAND	36-0010	23,370	4.895%	1,143.96
HIGHLAND	36-0020	8,870	4.990%	442.61
HIGHLAND	36-0050	258,430	4.155%	10,737.77
HIGHLAND	36-0090	24,690	4.488%	1,108.09
HIGHLAND	36-0210	14,740	4.635%	683.20
HIGHLAND	36-0280	1,480	4.835%	71.56
HIGHLAND	36-0300	35,220	4.810%	1,694.08
HIGHLAND	36-0320	2,600	4.265%	110.89
HIGHLAND	36-0350	9,010	4.715%	424.82
HIGHLAND	36-0380	29,110	4.508%	1,312.28
HIGHLAND	36-0390	1,800	6.378%	114.80
HIGHLAND	36-0450	15,070	4.680%	705.28
LAWRENCE	44-0080	3,327,490	3.270%	108,808.92
LICKING	45-0010	17,190	6.455%	1,109.61
LICKING	45-0050	15,020	7.396%	1,110.88
LICKING	45-0060	17,300	6.155%	1,064.82
LICKING	45-0080	5,450	5.544%	302.15
LICKING	45-0090	8,670	6.907%	598.84
LICKING	45-0100	19,220	6.312%	1,213.17
LICKING	45-0140	2,480	4.930%	122.26
LICKING	45-0150	14,380	6.507%	935.71
LICKING	45-0160	1,360	7.536%	102.49
LICKING	45-0220	18,410	5.439%	1,001.32
LICKING	45-0250	16,710	6.672%	1,114.89
LICKING	45-0270	16,650	6.935%	1,154.68
LICKING	45-0310	20,700	5.489%	1,136.22
LICKING	45-0350	7,360	7.403%	544.86
LICKING	45-0355	1,360	7.953%	108.16
LICKING	45-0370	14,960	6.274%	938.59
LICKING	45-0410	12,570	7.306%	918.36
LICKING	45-0660	1,000	6.832%	68.32
LICKING	45-0680	6,270	7.530%	472.13
LICKING	45-0720	17,400	5.522%	960.83

County	Taxing District	2011 T&D Value	11 Pay 12 Tax Rate	11 Pay 12 T&D Tax
LICKING	45-0730	4,060	7.436%	301.90
LICKING	45-0750	17,330	5.499%	952.98
MADISON	49-0070	9,390	6.655%	624.90
MADISON	49-0130	17,050	6.940%	1,183.27
MADISON	49-0140	22,710	7.280%	1,653.29
MADISON	49-0210	1,460	7.085%	103.44
MONTGOMERY	57-0100	48,170	7.458%	3,592.52
MONTGOMERY	57-0410	56,980	10.529%	5,999.42
MONTGOMERY	57-0425	60,580	7.550%	4,573.79
MONTGOMERY	57-0450	153,460	8.837%	13,561.26
MONTGOMERY	57-0460	38,590	7.475%	2,884.60
MONTGOMERY	57-0600	8,140	11.399%	927.88
MUSKINGUM	60-0060	39,780	6.440%	2,561.83
MUSKINGUM	60-0190	620	7.080%	43.90
MUSKINGUM	60-0210	80	6.605%	5.28
MUSKINGUM	60-0230	16,920	6.740%	1,140.41
MUSKINGUM	60-0250	2,440	6.515%	158.97
PICKAWAY	65-0060	25,110	5.850%	1,468.94
PICKAWAY	65-0090	3,420	5.730%	195.97
PICKAWAY	65-0100	22,730	5.935%	1,349.03
PICKAWAY	65-0170	38,450	5.720%	2,199.34
PICKAWAY	65-0180	23,580	5.540%	1,306.33
PICKAWAY	65-0200	26,550	5.570%	1,478.84
PICKAWAY	65-0270	20,390	5.335%	1,087.81
PIKE	66-0040	24,720	5.180%	1,280.50
PIKE	66-0110	27,880	5.050%	1,407.94
PIKE	66-0120	22,890	6.315%	1,445.39
PIKE	66-0180	256,020	4.780%	12,237.76
PREBLE	68-0050	1,050	7.045%	73.97
PREBLE	68-0070	88,090	4.386%	3,863.63
PREBLE	68-0100	31,620	4.136%	1,307.80
PREBLE	68-0160	32,600	4.358%	1,420.71
PREBLE	68-0170	82,360	6.368%	5,244.68
PREBLE	68-0180	7,860	5.586%	439.06
ROSS	71-0020	24,480	4.960%	1,214.21
ROSS	71-0060	25,900	5.830%	1,509.97
ROSS	71-0090	23,240	6.210%	1,443.20
ROSS	71-0170	23,010	5.400%	1,242.54
ROSS	71-0210	19,750	6.030%	1,190.93
ROSS	71-0220	4,450	6.140%	273.23
ROSS	71-0300	15,490	5.740%	889.13
ROSS	71-0310	10,590	6.160%	652.34
ROSS	71-0320	11,680	5.920%	691.46

County	Taxing District	2011 T&D Value	11 Pay 12 Tax Rate	11 Pay 12 T&D Tax
SCIOTO	73-0130	4,500	4.707%	211.82
SCIOTO	73-0180	23,510	5.417%	1,273.54
WARREN	83-0010	3,499,870	9.197%	321,883.04
WARREN	83-0020	555,700	9.337%	51,885.71
WARREN	83-0030	40,350	8.288%	3,344.21
WARREN	83-0050	4,193,570	8.447%	354,230.86
WARREN	83-0055	717,030	8.431%	60,452.80
WARREN	83-0060	5,853,320	10.878%	636,724.15
WARREN	83-0070	6,416,140	9.786%	627,883.46
WARREN	83-0080	156,250	7.616%	11,900.00
WARREN	83-0085	10,650	8.347%	888.96
WARREN	83-0090	9,390,570	10.350%	971,924.00
WARREN	83-0095	299,680	9.256%	27,738.38
WARREN	83-0100	924,680	6.404%	59,218.36
WARREN	83-0110	831,060	6.224%	51,725.17
WARREN	83-0120	201,100	8.067%	16,222.74
WARREN	83-0130	1,671,510	7.923%	132,433.74
WARREN	83-0140	21,570	8.012%	1,728.19
WARREN	83-0150	2,834,180	6.224%	176,399.36
WARREN	83-0170	9,013,950	8.204%	739,504.46
WARREN	83-0180	10,560	6.327%	668.13
WARREN	83-0185	562,580	6.312%	35,511.17
WARREN	83-0187	320,100	7.944%	25,428.74
WARREN	83-0190	7,143,010	8.212%	586,583.98
WARREN	83-0200	76,290	10.142%	7,737.33
WARREN	83-0210	696,570	9.631%	67,086.66
WARREN	83-0220	13,090	5.268%	689.58
WARREN	83-0230	115,970	9.969%	11,561.05
WARREN	83-0240	47,510	9.231%	4,385.65
WARREN	83-0250	156,260	7.854%	12,272.66
WARREN	83-0260	677,330	8.004%	54,213.49
WARREN	83-0270	2,014,810	5.730%	115,448.61
WARREN	83-0280	360,690	5.060%	18,250.91
WARREN	83-0290	590	5.245%	30.95
WARREN	83-0300	74,030	8.004%	5,925.36
WARREN	83-0310	78,460	5.071%	3,978.71
WARREN	83-0320	8,470	5.128%	434.34
WARREN	83-0350	1,294,600	8.264%	106,985.74
WARREN	83-0360	19,870	8.772%	1,743.00
WARREN	83-0370	581,710	8.264%	48,072.51
WARREN	83-0373	84,620	6.312%	5,341.38
WARREN	83-0375	8,230	8.170%	672.39
WARREN	83-0380	5,644,580	8.552%	482,724.48

County	Taxing District	2011 T&D Value	11 Pay 12 Tax Rate	11 Pay 12 T&D Tax
WARREN	83-0390	6,460	10.555%	681.85
WARREN	83-0400	61,730	6.749%	4,166.28
WARREN	83-0410	3,760	8.044%	302.45
WARREN	83-0420	62,110	8.412%	5,224.69
WARREN	83-0430	356,300	6.152%	21,918.51
WARREN	83-0440	154,650	6.252%	9,668.25
WARREN	83-0450	34,340	8.472%	2,909.28
WARREN	83-0455	140,080	9.331%	13,070.86
WARREN	83-0460	306,000	8.560%	26,193.60
WARREN	83-0470	77,340	8.052%	6,227.42
WARREN	83-0480	88,280	10.563%	9,325.02
WARREN	83-0490	532,190	9.471%	50,403.71
WARREN	83-0510	738,490	9.471%	69,942.39
WARREN	83-0520	264,090	7.560%	19,965.20
WARREN	83-0530	24,660	4.801%	1,183.93
WARREN	83-0540	50,070	8.068%	4,039.65
WARREN	83-0550	342,950	7.271%	24,935.89
WARREN	83-0560	7,780	5.053%	393.12
WARREN	83-0570	31,900	8.320%	2,654.08
WARREN	83-0590	26,970	8.818%	2,378.21
WASHINGTON	84-0350	1,470,640	5.957%	87,606.02
Total Value & Tax Paid		759,623,980		67,650,873
		Average Rate		**89.058**

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
SMART GRID SAVINGS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC-3.9a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.		Account	Amount ($)	CPI	Adjusted Amount ($)	Amount ($)
1	Benefit 1 Electric Meter reading Test year	902000,926600			3,493,296	
2	Meter Reading expensed in Case 08-709	902000,926600	4,437,587	104.50%	4,637,278	
3	Savings included in this case					1,143,982
4	Benefit 2 Electric Meter Order Test year	586000,902000, 903000,926600			2,020,223	
5	Meter Order expensed in Case 08-709	587000,902000, 903000,926110	3,293,597	104.50%	3,441,809	
6	Savings included in this case					1,421,586
7	Total Adjustment					2,565,568

To Sch C-3.9

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
TO REFLECT FEDERAL & STATE INCOME TAX ON INTEREST
DEDUCTION AND THE ELIMINATION OF DEFERRALS
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.10a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT ($)	TOTAL AMOUNT ($)	
1	Rate Base	Sch B-1		1,116,672,916	
2					
3	Weighted Cost of Long-Term Debt	Sch D-1A		2.48%	
4					
5	Adjusted Annualized Interest Deduction (Line 1 x Line 3)			27,693,488	
6					
7	Adjusted Annualized Interest Deduction			(27,693,488)	
8					
9	Interest Deductions per Books:				
10	Interest Charges	WPC-4.1a, Line 3	27,539,174		
11	Tax Interest Capitalized	WPC-4.1a, Line 32	(1,354,658)		
12	AFUDC - Debt	WPC-4.1a, Line 27	478,357		
13	Total			26,662,873	
14					
15	Elimination of Schedule "M":				
16	Amort of Loss on Reaquired Debt	WPC-4.1a, Line 10		(221,019)	
17					
18	Total Interest Deduction Adjustment (Line 7 + Line 13 + Line 16)			(1,251,634)	
19					
20	Municipal Income Tax Effect @ 0.3895% & State Income Tax Effect @ 0.4011%			(9,895)	--> To Sch C-3.10
21					
22	Federal Income Tax Effect @ 35.00% (A)			(434,609)	--> To Sch C-3.10
23					
24	Elimination of State Income Tax Deferrals:				
25					
26	Tax Interest Capitalized (Deferral)	Line 11 * 0.6476%	8,773		--> To Sch C-3.10, page 2
27	AFUDC - Debt (Deferral)	Line 12 * 0.6476%	(3,098)		--> To Sch C-3.10, page 2
28	Loss on Reacquired Debt (Writeback)	Line 16 * 0.6476%	1,431		--> To Sch C-3.10, page 2
29					
30	Total Federal Income Tax Deferral Adjustment		7,106		
31					
32	Elimination of Federal Income Tax Deferrals:				
33					
34	Tax Interest Capitalized (Deferral)	Line 11 * 34.77%	471,015		--> To Sch C-3.10, page 2
35	AFUDC - Debt (Deferral)	Line 12 * 34.77%	(166,325)		--> To Sch C-3.10, page 2
36	Loss on Reacquired Debt (Writeback)	Line 16 * 34.77%	76,848		--> To Sch C-3.10, page 2
37					
38	Total Federal Income Tax Deferral Adjustment		381,538		

(A) Source: Schedule A-2

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
EEI EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC-3.11a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Description	Invoiced Amount	Exclusion Percentage	Total Exclusion
1	EEI Dues - Duke Energy Corp.	$ 2,060,404		
2	Percent Allocated to Duke Energy Ohio	14.890%		
3	Duke Energy Ohio Share of EEI Dues (1) x (2)	$ 306,794		
4	Percent Allocated Directly to Duke Energy Ohio Electric	66.219%		
5	Duke Energy Ohio Electric Share of EEI Dues Alloc (3) x (4)	$ 203,156		
6	Excluded Items:			
7	Legislative Advocacy & Policy Research		21.30%	(43,272)
8	Public Relations		1.60%	(3,250)
9	Advertising & Marketing		1.80%	(3,657)
10	Total Electric Distribution to be Excluded (7) Through (9)			$ (50,179)

To Sch C-3.11

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
EEI EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC-3.11b
WITNESS RESPONSIBLE:
P. A. LAUB
06/29/12

Line No.	Description	Invoiced Amount	Exclusion Percentage	Total
1	EEI Dues - Duke Energy Corp.	$ 2,060,404		
2	Percent Allocated to Duke Energy Ohio	14.890%		
3	Duke Energy Ohio Share of EEI Dues (1) x (2)	$ 306,794		
4	Additional Percent Allocated indirectly to Duke Energy Ohio Electric	33.781% (1)		
5	Additional Duke Energy Ohio Electric Share of EEI Dues Alloc (3) x (4)	$ 103,638		
6	Excluded Items:			
7	Legislative Advocacy & Policy Research		21.30%	(22,075)
8	Public Relations		1.60%	(1,658)
9	Advertising & Marketing		1.80%	(1,865)
10	Total Electric Distribution to be Excluded (7) Through (9)			$ (25,598)
11	Additional EEI Dues to be Allocated to Test Year Expense (5) + (10)			$ 78,040

(1) Represents additional percentage of EEI Dues that should have been allocated to Duke Energy Ohio electric distribution but was inadvertently charged to gas operations.
Eliminated in Case No. 12-1685-GA-AIR on Sch. C-3.14, nonjursidictional adjustment.

To Sch C-3.11

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
OHIO EXCISE TAX RIDER
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.12a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	DESCRIPTION	SOURCE	AMOUNT ($)	
1	Annualized Ohio Excise Tax Revenue	WPC-2a	(69,521,224)	<-- To Sch C-3.12
2	Taxes Other than Income Taxes:			
3	Ohio Excise Tax Expense	SCH. C-2.1	(69,888,878)	<-- To Sch C-3.12

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ELIMINATE NON-JURISDICTIONAL EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC-3.14a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Account	Description	Amount $	Allocation Code	Allocation %	Distribution Amount $
1	588100	Misc Distribution Exp - Other	1,760	DALL	100.000%	1,760
2	910000	Misc Cust Serv/Inform Exp	48,640	DALL	100.000%	48,640
3	913001	Advertising Expense	347,962	DALL	100.000%	347,962
4	920000	A & G Salaries	23,248	DLAB	87.319%	20,300
5	921100	Employee Expenses	73,899	DLAB	87.319%	64,528
6	921200	Office Expenses	10,098	DLAB	87.319%	8,817
7	923000	Outside Services Employed	107,418	DLAB	87.319%	93,796
8	926000	Empl Pensions and Benefits	975	DLAB	87.319%	851
9	926600	Employee Benefits-Transferred	5,429	DLAB	87.319%	4,741
10	930150	Miscellaneous Advertising Exp	23,033	DLAB	87.319%	20,112
11	931001	Rents-A&G	7,500	DLAB	87.319%	6,549
12						
13	Total Expense to be Eliminated		649,962			618,056

To Sch C-3.14

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ANNUALIZE PUCO AND OCC ASSESSMENTS
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.15a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Description		Amount $
1	PUCO Maintenance Assessment (a)		2,160,116
2	OCC Fund Assessment (b)		471,187
3	Total (Line 1 + Line 2)		2,631,303
4	Electric Ratio (c)		71.96%
5	Electric Assessment		1,893,486
6	Division of Forecasting		106,341
7	Total Electric Assessment		1,999,827
8	Less: Test Year Expenses (d)		878,718
9	Regulatory Fees Adjustment	To Sch. C-3.15 ←	1,014,768
10	OCC Assessment per Case No. 11-5384-AU-UNC		244,680
11	Electric Ratio (c)		71.96%
12	Electric Assessment		176,072
13	Amortize over 3 years		3
14	Electric Assessment of OCC True Up	To Sch. C-3.15 ←	58,691

(a) Latest known assessment, WPA-2c.

(b) Latest known assessment, WPA-2e.

(c) Statement of Intrastate Gross Earnings, December 31, 2011.

	Amount	Percent
Electric Operating Revenue	1,136,448,130	71.96%
Gas Operating Revenue	442,804,306	28.04%
Total Operating Revenue	1,579,252,436	100.00%

(d) Source: WPC-3.15b.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
PUCO & OCC ASSESSMENTS INCLUDED
IN TEST YEAR EXPENSE (ACCOUNT 928)

WPC-3.15b
WINTESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Month	PUCO	OCC	Sub-Total	DOF	Total
1	January 2008	52,036	17,245	69,281	3,335	72,616
2	February	52,036	17,245	69,281	3,335	72,616
3	March	48,744	16,154	64,898	3,335	68,233
4	April	57,329	13,635	70,964	2,953	73,917
5	May	57,329	13,635	70,964	2,953	73,917
6	June	57,329	13,635	70,964	2,953	73,917
7	July	57,329	13,635	70,964	2,953	73,917
8	August	57,329	13,635	70,964	2,953	73,917
9	September	57,329	13,635	70,964	2,953	73,917
10	October	57,329	13,635	70,964	2,953	73,917
11	November	57,329	13,635	70,964	2,953	73,917
12	December	57,329	13,635	70,964	2,953	73,917
13	Total	668,777	173,359	842,136	36,582	878,718

To WPC-3.15a

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ADJUST UNCOLLECTIBLE EXPENSE
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.16a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Description	Source	Amount	
			($)	
1	Uncollectible Electric Rider Revenue (Rider UE-ED)	WPC-2a	(7,301,531)	⟶ To Sch. C-3.16
2	Distribution Base Revenue	Sch. E-4	490,821,360	
3	Interdepartmental Revenues	Sch. C-2.1	275,197	
4	Intercompany Rents	Sch. C-2.1	2,771,052	
5	Revenue Subject to Uncollectible Ratio (1)-(2)-(3)		487,775,111	
6	Uncollectible Expense Factor (B)	WPA-2a	0.5425%	
7	Annualized Uncollectible Expense (5) * (6)		2,646,180	
8	Test Year Uncollectible Expense (A)		5,615,948	
9	Adjustment to Uncollectible Expense (7) - (8)		(2,969,768)	⟶ To Sch. C-3.16

(A) Includes Accounts 904891, 904003 and 426891 for all retail sales.
(B) Costs not recovered in Rider UE-ED.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ANNUALIZE PENSION AND BENEFITS EXPENSE
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.17a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Description	Source	DE-Ohio	DE-Business Services	Total Amount	Allocation Code	Allocation Percent	Jurisdictional Amount
1	Annualized Electric O&M Labor	Sch. C-3.4	$ 13,776,246	$ 46,619,395	$ 60,395,641	DALL	100.000%	$ 60,395,641
2								
3	Loading Rate	Budget	37.39%	24.65%				
4								
5	Annualized O&M Pension and Benefits Expense		5,150,938	11,491,681	16,642,619			16,642,619
6								
7	Allocated Executive Benefits in Test Year				995,586	DLAB	87.319%	869,336
8								
9	Total Annualized O&M Pension and Benefits Expense				17,638,205			17,511,955
10								
11	Test Year O&M Pension and Benefits Expense	Sch. C-2.1			17,314,818	DLAB	87.319%	15,119,126
12								
13	Adjustment (Line 9 - Line 11)				$ 323,387			$ 2,392,829

To Sch. C-3.17

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ANNUALIZE PAYROLL TAXES
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.18a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Description	Source	Total
1	Adjusted O&M Labor Expense	WPC-3.4c	$ 60,395,641
2			
3	Loading Payroll Tax Rate		7.65%
4			
5	Annualized Payroll Taxes (Line 1 x Line 3)		$ 4,620,267
6			
7	Less: Test Year Payroll Taxes (A)	Sch. C-2.1	$ 4,054,165
8			
9	Pro Forma Adjustment (Line 5 - Line 7)	To Sch. C-3.18 -->	$ 566,102

(A) Includes Accounts 408150, 408151, 408152, 408700, and 408960

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ANNUALIZE COMMERCIAL ACTIVITIES TAX
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.19a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Description	Source	Amount
			$
1	Total Adjusted Operating Revenues	Sch. C-2	360,388,775
2			
3	Rider revenues eliminated in rate case		
4	subject to Commercial Activity Tax:		
5	EE/Decoupling	WPC-2a	25,591,757
6	Save-a-Watt	WPC-2a	5,789,086
7	Economic Competiveness	WPC-2a	315
8	Ohio Excise	WPC-2a	69,521,224
9	Storm Recovery	WPC-2a	5,363,901
10	Uncollectible Expense	WPC-2a	7,301,531
11			
12	Distribution Base Revenue		473,956,589
13			
14	Commercial Activities Tax Rate		0.2600%
15			
16	Annualized Commercial Activities Tax (1) * (2)		1,232,287
17			
18	Test Year Commercial Activities Tax	Sch. C-2.1	1,278,376
19			
20	Adjustment to Commercial Activities Tax (3) - (4)		(46,089)

To Sch. C-3.19

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
VEGETATION MANAGEMENT
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.21a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	Description	Amount
1	Anticipated Costs - 2013 Budget	$ 11,000,000
2	Test Year Expenses	10,300,000
3	Increase in Vegetation Management Costs	$ 700,000

To Sch. C-3.21

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ELIMINATE MERGER COSTS
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.23a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Account	Description	Amount ($)	Allocation Code	Allocation %	Distribution Amount ($)
1	903000	Cust Records & Collection Exp	10	DALL	100.000%	10
2	920000	A & G Salaries	12,012	DLAB	87.319%	10,489
3	921100	Employee Expenses	6,161	DLAB	87.319%	5,380
4	921200	Office Expenses	33,153	DLAB	87.319%	28,949
5	921400	Computer Services Expenses	71,220	DLAB	87.319%	62,189
6	923000	Outside Services Employed	182,231	DLAB	87.319%	159,122
7	930250	Buy\Sell Transfer Employee Homes	196	DLAB	87.319%	171
8		Total Merger Costs	304,983			266,310

To Sch. C-3.23

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
ELIMINATE SMART GRID REVENUE & EXPENSE
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.26a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	ACCOUNT	DESCRIPTION	SOURCE	AMOUNT ($)	
1		Base Revenue			
2		Rider DR-IM Revenue	WPC-2a	(16,864,771)	→ To Sch C-3.2
3		Other Expense			
4	407260	Deferred Depreciation Expense	SCH. C-2.1	(271,325)	
5	407312	Regulatory Debits	SCH. C-2.1	(8,091,810)	
6	407408	Smart Grid Deferral Electric	SCH. C-2.1	(3,094,122)	
				(11,457,257)	→ To Sch C-3.2

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
INCREASED MEDICAL COSTS
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.27a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

Line No.	Description	Source	Total Amount	Allocation Code	Allocation Percent	Jurisdictional Amount
1	Annualized Electric O&M Labor	Sch. C-3.4	$ 60,395,641	DALL	100.000%	$ 60,395,641
2						
3	Medical portion of Loading Rate		15.42%			
4	Increase over budget		8.50%			
5	Adjusted Medical Loading Rate		16.73%			
6						
7	Annualized Medical Costs (Line 1 x Line 3)		9,313,008	DALL	100.000%	$ 9,313,008
8						
9	Annualized Increased Medical Costs (Line 1 x Line 5)		10,104,613	DALL	100.000%	$ 10,104,613
10						
11	Adjustment (Line 9 - Line 7)		$ 791,606	DALL	100.000%	$ 791,606

To Sch. C-3.27

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
STREET LIGHT AUDITS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC-3.28a
WITNESS RESPONSIBLE:
P. A. LAUB
06/28/12

LINE NO.	Description	Amount
1	Anticipated Costs - 2013 Budget	$ 286,165
2	Test Year Expenses	0
3	Increase in Street Light Audit Costs	$ 286,165

To Sch. C-3.28

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
ELECTRIC DEPARTMENT
COMPUTATION OF FEDERAL INCOME TAX LIABILITY
12 MONTHS ENDING DECEMBER 31, 2012

WPC-4.1a
WITNESS RESPONSIBLE:
K. G. BUTLER
06/28/12

LINE NO.	DESCRIPTION	ACTUAL 3 MOS END 3/12	BUDGET 9 MOS END 12/12	3 MOS ACT 9 MOS EST 12 MOS END 12/12
		(1)	(2)	(3)=(1+2)
1	Operating Income Before Federal & State Income Tax	34,095,311	81,570,870	115,666,181
2				
3	Interest Expense	(5,070,620)	(22,468,554)	(27,539,174)
4				
5				
6	Meals and Entertainment	31,481	94,442	125,923
7	Smart Grid	2,398,084	(18,665,886)	(16,267,802)
8	Save-A-Watt	(3,105,570)	(16,800,945)	(19,906,515)
9	ARO Cumulative Effect	665	1,995	2,660
10	Electric Meters	(849,798)	(2,813,758)	(3,663,556)
11	Unamortized Debt Premium	84,808	(476,206)	(391,398)
12	*Miscellaneous*	(38,600)	(115,800)	(154,400)
13	Environmental Reserve	(41,231)	41,231	0
14	FAS 87 Qualified Pension	(244,354)	(4,262,471)	(4,506,825)
15	FAS 87 Non-Qualified Pension	(25,347)	(76,042)	(101,389)
16	FAS 106 OPEB	(195,490)	(7,139,537)	(7,335,027)
17	Post Retirement Benefits - SFAS 112	(20,003)	598,548	578,545
18	Uncollectible Accounts	264,665	793,994	1,058,659
19	Vacation Pay Accruals	(9,543)	(730,902)	(740,445)
20	Incentive Plan	(936,560)	314,138	(622,422)
21	*401(k) Incentive Plan*	*(53,453)*	*(3,064)*	*(56,517)*
22	Hurricane Ike Storm Damage	1,191,422	4,090,844	5,282,266
23	T&D Repairs	(6,659,285)	(19,977,847)	(26,637,132)
24	Loss on Reacquired Debt	55,255	165,764	221,019
25	Deferred Smart Grid Costs	1,837,952	2,696,039	4,533,991
26	ESP Deferrals	*(8,060,383)*	*0*	*(8,060,383)*
27	AFUDC Interest	(219,607)	(258,750)	(478,357)
28	263A Adjustment	(368,460)	(1,105,380)	(1,473,840)
29	Book Depreciation/Amortization	18,520,729	42,964,997	61,485,726
30	Non-Cash Overhead	516,096	3,145,240	3,661,336
31	Tax Depreciation/Amortization	(45,649,049)	(74,942,720)	(120,591,769)
32	Tax Interest Calculated	524,288	830,370	1,354,658
33				
34	Federal Taxable Income Adjustments - Net	(41,051,288)	(91,631,706)	(132,682,994)
35				
36	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	(12,026,597)	(32,529,390)	(44,555,987)
37				
38	Unallowable Bonus Depreciation			0
39	Ohio Taxable Income Adj			0
40				
41	State Taxable Income Before Tax Credits	(12,026,597)	(32,529,390)	(44,555,987)
42				
43	State Income Tax @ 0.4011%	(48,239)	(130,475)	(178,714)
44	Municipal Income Tax @ 0.3895%	(46,844)	(126,702)	(173,546)
45				
46	State & Municipal Income Tax Deducted in FIT Calculation	(95,083)	(257,177)	(352,260)
47				
48	Federal Taxable Income - Ordinary (Line 36 - Line 46)	(11,931,514)	(32,272,213)	(44,203,727)
49				
50	Federal Income Tax Payable	(4,176,029)	(11,295,275)	(15,471,304)

DUKE ENERGY OHIO, INC.
DUKE ENERGY OHIO CONSOLIDATED CAPITAL STRUCTURE
MARCH 31, 2012
DOLLARS IN THOUSANDS

WPD-1a
WITNESS RESPONSIBLE:
S. G. DE MAY
06/28/12

Line No.		Actual 03/31/12		Purchase Accounting	Goodwill Impairments	Other Asset Impairment Charges		Adjusted 03/31/12	Midwest DENA Equity	Capital Structure without Purchase accounting and Midwest DENA	
1	Current Maturities of Long-Term Debt	$ 507,079,736						$ 507,079,736		$ 507,079,736	
2	Non-Current Liabilities										
3	Long-Term Debt	$ 2,046,169,836		$ 5,939,322				$ 2,052,109,158		$ 2,052,109,158	
4	Deferred Debt Expense	(15,460,297)		$ (3,476,543)				(18,936,840)		(18,936,840)	
5	Unamortized Loss on Debt	(8,226,489)						(8,226,489)		(8,226,489)	
6	*Unamortized Gain-Debt*	477,066						477,066		477,066	
7	Total Long-term debt (Excluding current maturities)	$ 2,022,960,116	28%	$ 2,462,779	$ -	$ -		$ 2,025,422,895	$ -	$ 2,025,422,895	41.20%
9											
10	**Total Long-Term Debt**	**$ 2,530,039,852**	33%	**$ 2,462,779**	**$ -**	**$ -**		**$ 2,532,502,631**	**$ -**	**$ 2,532,502,631**	**46.70%**
11	Common Stock Equity										
12	0201000 Common Stock Issued	$ 762,136,231		$ -				$ 762,136,231	$ -	$ 762,136,231	
13											
14	207001 Premium on capital stock	0		362,457,437				362,457,437		362,457,437	
15	0208000 Donations From Stockholder	28,950,000		197,206,819				226,156,819		226,156,819	
16	0208001 Donations From Duke	1,462,336,840		0				1,462,336,840	(1,462,336,840)	0	
17	0208010 Donat Recvd From Stkhld Tax	15,641,578		68,538,328				84,179,906		84,179,906	
18	210020 Gain on Redemption of Capital	0		147,685				147,685		147,685	
19	0211003 Misc Paid In Capital	(43,609,682)						(43,609,682)	(1,127,729,452)	(1,171,339,134)	
20	0211004 Misc Paid In Capital Purch Acctg	1,139,745,010		(2,879,949,148)				(1,740,204,138)	(15,964,862)	(1,756,169,000)	
21	0211008 Misc Paid in Capital Pushdown Adj RE	1,756,169,000						1,756,169,000		1,756,169,000	
22	0211005 Misc Paid in Capital Premerger Equity	557,581,098		(603,514,486)				(45,933,388)		(45,933,388)	
23	0211007 Misc PIC Premerg RE for Div	140,474,493		(625,474,493)				(485,000,000)		(485,000,000)	
24	211110 PIC - Sharesaver	0		(3,350,836)				(3,350,836)		(3,350,836)	
25	214010 Common stock equity inter-company	0		(21,750,868)				(21,750,868)		(21,750,868)	
26											
27	0216000/0216100 Unappropriated RE/Undistr Subsid Earnings	(652,135,141)		920,891,800 (1)	1,403,452,846	118,289,256	(1)	1,790,498,761	(238,861,854)	1,551,636,907	
28	0216100 Unappropriated RE/Undistr Subsid Earnings - Equitization	0		0				0	1,698,860,655	1,698,860,655	
29	0438000 Dividends Declared on Common Stock	0						0		0	
30	Current Year Net Income	74,370,793		6,830,157 (2)			(2)	81,200,950	(75,682,230)	5,518,720	
31	Accum other comprehensive income (loss)	(27,404,914)		(45,455,363)				(72,860,277)	0	(72,860,277)	
32	**Total Common Stock Equity**	**$ 5,214,256,306**	72%	**$ (2,623,422,968)**	**$ 1,403,452,846**	**$ 118,289,256**		**$ 4,112,574,440**	**$ (1,221,714,583)**	**$ 2,890,859,857**	58.80%
33											53.30%
34	**TOTAL CAPITALIZATION (excluding current maturities)**	**$ 7,237,216,422**		**$ (2,620,960,189)**	**$ 1,403,452,846**	**$ 118,289,256**		**$ 6,137,997,335**	**$ (1,221,714,583)**	**$ 4,916,282,752**	
35	**TOTAL CAPITALIZATION (including current maturities)**	**$ 7,744,296,158**		**$ (2,620,960,189)**	**$ 1,403,452,846**	**$ 118,289,256**		**$ 6,645,077,071**	**$ (1,221,714,583)**	**$ 5,423,362,488**	

Notes:
(1) Purchase Accounting & Other Asset Impairment Charges income statement impacts are adjusted in prior year retained earnings balances net of tax at an assumed tax rate of 38% - 2006, 33.5% - 2007, 37.4% - 2008, and 35.4% - 2009.
(2) Purchase Accounting & Other Asset Impairment Charges income statement impacts are adjusted in current year retained earnings balances net of tax at an assumed tax rate of 35.4%.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF KW ALLOCATION FACTORS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, p. 1 of 6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	RATE GROUP	2011 AVERAGE CLASS GROUP COINCIDENT PEAK KW DEMAND(a)	ALLOC **K201 (c)**	2011 AVERAGE CLASS GROUP COINCIDENT PEAK KW DEMAND(b)	ALLOC **K202 (c)**	2011 MAXIMUM NON-COINCIDENT KW DEMAND(b)	ALLOC **K203 (c)**
1		(1)	(2)	(3)	(4)	(5)	(6)
2							
3	Residential	1,474,360	48.166%	1,474,360	42.024%	3,905,559	65.646%
4	Dist Lrg-Secondary DS	1,084,986	35.445%	1,084,986	30.926%	1,683,524	28.297%
5	Dist Lrg-Secondary EH	16,382	0.535%	16,382	0.467%	53,786	0.904%
6	Dist Sml-Secondary DM	106,390	3.476%	106,390	3.033%	249,060	4.186%
7	Dist Sml-Secondary GSFL	5,857	0.191%	5,857	0.167%	13,669	0.230%
8	DS Primary Volt. DP	362,159	11.831%	362,159	10.323%	0	0.000%
9	Transmission	0	0.000%	447,313	12.750%	0	0.000%
10	Lighting	10,888	0.356%	10,888	0.310%	43,876	0.737%
11	Total Distribution	3,061,021	100.000%	3,508,333	100.000%	5,949,474	100.000%

(a) Source: WPE-3.2b, page 1, excluding transmission.
(b) Source: WPE-3.2b, page 1.
(c) To Sch. E-3.2, page 19.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF AVERAGE CUSTOMER ALLOCATION & DISTRIBUTION ENERGY
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, p. 2 of 6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	RATE GROUP	2011 AVERAGE CUSTOMERS(a)	ALLOC **K403 (c)**	2011 AVERAGE CUSTOMERS(a)	ALLOC **K404 (c)**	2011 ENERGY kWh (b)	ALLOC **K303 (c)**
1		(1)	(2)	(1)	(2)	(3)	(4)
2							
3	Residential	623,583	90.920%	623,583	90.962%	7,435,362,406	43.888%
4	Dist Lrg-Secondary DS	19,378	2.825%	19,378	2.827%	6,500,721,633	38.371%
5	Dist Lrg-Secondary EH	581	0.085%	581	0.085%	79,094,611	0.467%
6	Dist Sml-Secondary DM	38,277	5.581%	38,277	5.583%	539,654,987	3.185%
7	Dist Sml-Secondary GSFL	351	0.051%	351	0.051%	29,798,198	0.176%
8	DS Primary Volt. DP	280	0.041%	0	0.000%	2,352,814,541	13.888%
9	Transmission	33	0.005%	0	0.000%	0	0.000%
10	Lighting	3,376	0.492%	3,376	0.492%	4,200,135	0.025%
11	Total Distribution	685,859	100.000%	685,546	100.000%	16,941,646,511	100.000%

(a) Source: WPE-3.2d, page 1.
(b) Source: WPE-3.2d, page 3.
(c) To Sch. E-3.2, page 19.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF "WEIGHTED" DISTRIBUTION LINE ALLOCATION FACTORS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, p. 3 of 6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	RATE GROUP	2011 AVERAGE CLASS GROUP COINCIDENT PEAK KW DEMAND(a)		PRIMARY LINE WEIGHTING 74% (b)		ALLOC **K205 (d)**	SECONDARY LINE WEIGHTING 26% (b) (c)		ALLOC **K206 (d)**
1		(1)		(2)		(3)	(4)		(5)
2									
3	Residential	1,474,360		1,091,026		46.250%	383,333		54.630%
4	Dist Lrg-Secondary DS	1,084,986		802,890		34.030%	282,096		40.200%
5	Dist Lrg-Secondary EH	16,382		12,123		0.510%	4,259		0.610%
6	Dist Sml-Secondary DM	106,390		78,729		3.340%	27,662		3.940%
7	Dist Sml-Secondary GSFL	5,857		4,334		0.180%	1,523		0.220%
8	DS Primary Volt. DP	362,159		362,159		15.350%	-		0.000%
9	Transmission	-		-		0.000%	-		0.000%
10	Lighting	10,888		8,057		0.340%	2,831		0.400%
11	Total Distribution	3,061,021		2,359,318		100.000%	701,704		100.000%
12									
13									
14									
15	Gross Plant								
16	Poles, Towers & Fixtures	268,435,242	(e)	198,642,079	(g)		69,793,163	(g)	
17	Conductors	755,169,037	(e)	558,825,087	(g)		196,343,950	(g)	
18									
19	Accumulated Depreciation								
20	Poles, Towers & Fixtures	110,557,657	(f)	81,812,666	(h)		28,744,991	(h)	
21	Conductors	208,582,202	(f)	154,350,829	(h)		54,231,373	(h)	

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF "WEIGHTED" CUSTOMER ALLOCATION FACTORS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, p. 4 of 6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	RATE GROUP	2011 AVERAGE CUSTOMERS(a)	ELEC METERS WGT FACTORS(b)	WGT'D CUSTS (1) * (2) (c)	ALLOC **K405 (c)**
1		(1)	(2)	(3)	(4)
2					
3	Residential	623,583	1	623,583	54.369%
4	Dist Lrg-Secondary DS	19,378	17	329,426	28.722%
5	Dist Lrg-Secondary EH	581	17	9,877	0.861%
6	Dist Sml-Secondary DM	38,277	4	153,108	13.349%
7	Dist Sml-Secondary GSFL	351	0	0	0.000%
8	DS Primary Volt. DP	280	97	27,160	2.368%
9	Transmission	33	115	3,795	0.331%
10	Lighting	3,376	0	0	0.000%
11	Total Distribution	685,859		1,146,949	100.000%

(a) Source: WPE-3.2d page 1.
(b) Source: WPE-3.2d page 8.
(c) To Sch. E-3.2, page 18.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF "WEIGHTED" SERVICE ALLOCATION FACTORS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, p. 5 of 6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	RATE GROUP	2011 MAXIMUM NON-COINCIDENT KW DEMAND(a)	2011 AVERAGE CUSTOMERS(b)	AVERAGE DEMAND (1) / (2)	WEIGHTING FACTOR (c)	WEIGHTED CUSTOMER SERVICE (2) * (4) (d)	ALLOC **K409 (d)**
1		(1)	(2)	(3)	(4)	(5)	(6)
2							
3	Residential	3,905,559	623,583	6	1	623,583	88.388%
4	Dist Lrg-Secondary DS	1,683,524	19,378	87	2	38,756	5.493%
5	Dist Lrg-Secondary EH	53,786	581	93	2	1,162	0.165%
6	Dist Sml-Secondary DM	249,060	38,277	7	1	38,277	5.425%
7	Dist Sml-Secondary GSFL	13,669	351	39	1	351	0.050%
8	DS Primary Volt. DP	0	280	0	0	-	0.000%
9	Transmission	0	33	0	0	-	0.000%
10	Lighting	43,876	3,376	13	1	3,376	0.479%
11	Total Distribution	5,949,474	685,859			705,505	100.000%

(a) WPE-3.2b page 5.
(b) WPE-3.2d, page 1.
(c) WPE-3.2d, page 5.

Average Demand	Weighting
1 - 25	1
26 - 50	1
51 - 100	2
101 - 150	4
151 - 300 & up	7

(d) To Sch. E-3.2, page 18.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF "UNCOLLECTIBLE ACCOUNT" ALLOCATION FACTORS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, p. 6 of 6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	RATE GROUP	UNCOLLECTIBLE EXPENSE (a)	ALLOC **K406 (b)**
1		(1)	(2)
2	**Distribution Service:**		
3	Residential	$ 3,434,705	91.651%
4	Dist Lrg-Secondary DS	208,463	5.563%
5	Dist Lrg-Secondary EH	2,449	0.065%
6	Dist Sml-Secondary DM	38,800	1.035%
7	Dist Sml-Secondary GSFL	1,172	0.031%
8	DS Primary Volt. DP	44,185	1.179%
9	Transmission	2,036	0.054%
10	Lighting	15,823	0.422%
11	Total Distribution	$ 3,747,633	100.000%

(a) Source: WPE-3.2d, page 10.
(b) To Sch. E-3.2, page 18.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
RATE GROUP ADJUSTED COINCIDENT KW DEMANDS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 1 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

Line No.	Month	SYSTEM PEAK DAYS (1)	SYSTEM PEAK HOUR (2)	Residential (3)	Dist Large Secondary DS (4)	Dist Large Secondary EH (5)	Dist Small Secondary DM (7)	Dist Small Secondary GSFL (8)	Dist Primary DP (6)	Transmission TS (7)	Lighting (8)	Total (9)
1					******************	SYSTEM PEAK COINCIDENT KW DEMANDS				******************		
2												
3	January	21	1900	1,454,599	931,895	29,515	93,816	4,505	304,558	440,322	19,791	3,279,000
4	February	10	800	1,543,042	1,078,400	43,301	112,573	6,183	277,128	378,160	26,213	3,465,000
5	March	10	2000	1,080,710	841,016	25,656	78,510	4,536	359,904	467,893	25,775	2,884,000
6	April	1	700	881,882	912,327	22,808	79,683	5,112	335,574	430,613	0	2,668,000
7	May	31	1600	1,739,227	1,248,464	20,645	125,741	7,888	424,142	447,894	0	4,014,000
8	June	8	1600	1,754,938	1,282,240	0	123,711	6,519	389,705	514,886	0	4,072,000
9	July	21	1600	2,139,989	1,347,832	0	134,399	6,406	434,236	491,138	0	4,554,000
10	August	2	1600	1,929,147	1,306,504	0	140,361	6,247	430,817	488,924	0	4,302,000
11	September	2	1600	1,974,253	1,324,319	0	144,041	7,538	398,195	431,654	0	4,280,000
12	October	10	1600	875,304	984,273	14,800	83,801	5,500	347,608	424,714	0	2,736,000
13	November	29	1900	1,038,678	861,177	17,707	78,876	5,170	323,771	444,601	22,021	2,792,000
14	December	12	800	1,280,545	901,385	22,152	81,172	4,676	320,264	406,954	36,851	3,054,000
15	Total			17,692,315	13,019,832	196,583	1,276,685	70,280	4,345,902	5,367,753	130,651	42,100,000
16												
17	**12 Months Average**			1,474,360	1,084,986	16,382	106,390	5,857	362,159	447,313	10,888	3,508,333
18	**6 Months Average**			1,539,653	1,120,915	9,110	110,442	5,923	375,815	447,998	9,812	3,619,667
19	**1 CP**			2,139,989	1,347,832	-	134,399	6,406	434,236	491,138	-	4,554,000
20												
21												
22	January			44.361%	28.420%	0.900%	2.861%	0.137%	9.288%	13.429%	0.604%	100.000%
23	February			44.532%	31.123%	1.250%	3.249%	0.178%	7.998%	10.914%	0.757%	100.000%
24	March			37.473%	29.161%	0.890%	2.722%	0.157%	12.479%	16.224%	0.894%	100.000%
25	April			33.054%	34.195%	0.855%	2.987%	0.192%	12.578%	16.140%	0.000%	100.000%
26	May			43.329%	31.103%	0.514%	3.133%	0.197%	10.567%	11.158%	0.000%	100.000%
27	June			43.098%	31.489%	0.000%	3.038%	0.160%	9.570%	12.645%	0.000%	100.000%
28	July			46.991%	29.597%	0.000%	2.951%	0.141%	9.535%	10.785%	0.000%	100.000%
29	August			44.843%	30.370%	0.000%	3.263%	0.145%	10.014%	11.365%	0.000%	100.000%
30	September			46.127%	30.942%	0.000%	3.365%	0.176%	9.304%	10.085%	0.000%	100.000%
31	October			31.992%	35.975%	0.541%	3.063%	0.201%	12.705%	15.523%	0.000%	100.000%
32	November			37.202%	30.844%	0.634%	2.825%	0.185%	11.596%	15.924%	0.789%	100.000%
33	December			41.930%	29.515%	0.725%	2.658%	0.153%	10.487%	13.325%	1.207%	100.000%
34	Total			42.025%	30.926%	0.467%	3.033%	0.167%	10.323%	12.750%	0.310%	100.000%
35												
36	**12 Months Average**			42.025%	30.926%	0.467%	3.033%	0.167%	10.323%	12.750%	0.310%	100.000%
37	**6 Months Average**			42.536%	30.967%	0.252%	3.051%	0.164%	10.383%	12.377%	0.271%	100.000%
38	**1 CP**			46.991%	29.597%	0.000%	2.951%	0.141%	9.535%	10.785%	0.000%	100.000%

Source: WPE-3.2b, pages 2 and 3.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
RECONCILIATION OF RATE GROUP SYSTEM PEAK
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 2 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

Line No.	Month	SYSTEM PEAK Day (1)	SYSTEM PEAK Hour (2)	Residential (3)	Dist Large Secondary DS (4)	Dist Large Secondary EH (5)	Dist Small Secondary DM (6)	Dist Small Secondary GSFL (7)	Dist Primary DP (8)	Transmission TS (9)	Lighting (10)	Total (11)
1	**JANUARY**											
2	Calculated Peaks (a)	1/21/2011	1900	1,695,522	1,086,243	34,403	109,355	5,251	304,558	440,322	23,069	3,698,723
3	Peak - WPE-3.2b, p. 18 of 18											3,279,000
4	Adjustment to match system peak			(240,923)	(154,348)	(4,888)	(15,539)	(746)			(3,278)	(419,723)
5	Adjusted Peaks			1,454,599	931,895	29,515	93,816	4,505	304,558	440,322	19,791	3,279,000
6												
7	**FEBRUARY**											
8	Calculated Peaks (a)	2/10/2011	800	1,622,953	1,134,248	45,543	118,403	6,503	277,128	378,160	27,571	3,610,509
9	Peak - WPE-3.2b, p. 18 of 18											3,465,000
10	Adjustment to match system peak			(79,911)	(55,848)	(2,242)	(5,830)	(320)			(1,358)	(145,509)
11	Adjusted Peaks			1,543,042	1,078,400	43,301	112,573	6,183	277,128	378,160	26,213	3,465,000
12												
13	**MARCH**	3/10/2011	2000									
14	Calculated Peaks (a)			1,271,735	989,672	30,191	92,387	5,338	359,904	467,893	30,331	3,247,451
15	Peak - WPE-3.2b, p. 18 of 18											2,884,000
16	Adjustment to match system peak			(191,025)	(148,656)	(4,535)	(13,877)	(802)			(4,556)	(363,451)
17	Adjusted Peaks			1,080,710	841,016	25,656	78,510	4,536	359,904	467,893	25,775	2,884,000
18												
19	**APRIL**											
20	Calculated Peaks (a)	4/1/2011	700	1,013,250	1,048,230	26,206	91,553	5,873	335,574	430,613	-	2,951,299
21	Peak - WPE-3.2b, p. 18 of 18											2,668,000
22	Adjustment to match system peak			(131,368)	(135,903)	(3,398)	(11,870)	(761)			-	(283,299)
23	Adjusted Peaks			881,882	912,327	22,808	79,683	5,112	335,574	430,613	-	2,668,000
24												
25	**MAY**											
26	Calculated Peaks (a)	5/31/2011	1600	1,898,312	1,362,660	22,533	137,242	8,609	424,142	447,894	-	4,301,392
27	Peak - WPE-3.2b, p. 18 of 18											4,014,000
28	Adjustment to match system peak			(159,085)	(114,196)	(1,888)	(11,501)	(721)			-	(287,392)
29	Adjusted Peaks			1,739,227	1,248,464	20,645	125,741	7,888	424,142	447,894	-	4,014,000
30												
31	**JUNE**											
32	Calculated Peaks (a)	6/8/2011	1600	1,907,717	1,393,868	-	134,481	7,087	389,705	514,886	-	4,347,744
33	Peak - WPE-3.2b, p. 18 of 18											4,072,000
34	Adjustment to match system peak			(152,779)	(111,628)	-	(10,770)	(568)			-	(275,744)
35	Adjusted Peaks			1,754,938	1,282,240	-	123,711	6,519	389,705	514,886	-	4,072,000

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
RECONCILIATION OF RATE GROUP SYSTEM PEAK
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

Line No.	Month	SYSTEM PEAK Day (1)	SYSTEM PEAK Hour (2)	Residential (3)	Dist Large Secondary DS (4)	Dist Large Secondary EH (5)	Dist Small Secondary DM (6)	Dist Small Secondary GSFL (7)	Dist Primary DP (8)	Transmission TS (9)	Lighting (10)	Total (11)
36	**JULY**											
37	Calculated Peaks (a)	7/21/2011	1600	2,266,273	1,427,369	-	142,330	6,784	434,236	491,138	-	4,768,130
38	Peak - WPE-3.2b, p. 18 of 18											4,554,000
39	Adjustment to match system peak			(126,284)	(79,537)	-	(7,931)	(378)			-	(214,130)
40	Adjusted Peaks			2,139,989	1,347,832	-	134,399	6,406	434,236	491,138	-	4,554,000
41												
42	**AUGUST**											
43	Calculated Peaks (a)	8/2/2011	1600	2,124,803	1,439,011	-	154,597	6,881	430,817	488,924	-	4,645,033
44	Peak - WPE-3.2b, p. 18 of 18											4,302,000
45	Adjustment to match system peak			(195,656)	(132,507)	-	(14,236)	(634)			-	(343,033)
46	Adjusted Peaks			1,929,147	1,306,504	-	140,361	6,247	430,817	488,924	-	4,302,000
47												
48	**SEPTEMBER**											
49	Calculated Peaks (a)	9/2/2011	1600	2,131,408	1,429,738	-	155,507	8,138	398,195	431,654	-	4,554,640
50	Peak - WPE-3.2b, p. 18 of 18											4,280,000
51	Adjustment to match system peak			(157,155)	(105,419)	-	(11,466)	(600)			-	(274,640)
52	Adjusted Peaks			1,974,253	1,324,319	-	144,041	7,538	398,195	431,654	-	4,280,000
53												
54	**OCTOBER**											
55	Calculated Peaks (a)	10/10/2011	1600	977,389	1,099,067	16,526	93,575	6,141	347,608	424,714	-	2,965,020
56	Peak - WPE-3.2b, p. 18 of 18											2,736,000
57	Adjustment to match system peak			(102,085)	(114,794)	(1,726)	(9,774)	(641)			-	(229,020)
58	Adjusted Peaks			875,304	984,273	14,800	83,801	5,500	347,608	424,714	-	2,736,000
59												
60	**NOVEMBER**											
61	Calculated Peaks (a)	11/29/2011	1900	1,208,647	1,002,099	20,604	91,783	6,016	323,771	444,601	25,624	3,123,145
62	Peak - WPE-3.2b, p. 18 of 18											2,792,000
63	Adjustment to match system peak			(169,969)	(140,922)	(2,897)	(12,907)	(846)			(3,603)	(331,145)
64	Adjusted Peaks			1,038,678	861,177	17,707	78,876	5,170	323,771	444,601	22,021	2,792,000
65												
66	**DECEMBER**											
67	Calculated Peaks (a)	12/12/2011	800	1,451,364	1,021,626	25,107	92,000	5,300	320,264	406,954	41,767	3,364,382
68	Peak (Switched and Non Switched) (b)											3,054,000
69	Adjustment to match system peak			(170,819)	(120,241)	(2,955)	(10,828)	(624)			(4,916)	(310,382)
70	Adjusted Peaks			1,280,545	901,385	22,152	81,172	4,676	320,264	406,954	36,851	3,054,000
71												
72	System Total Peaks			19,569,373	14,433,831	221,113	1,413,213	77,921	4,345,902	5,367,753	148,362	45,577,468
73	Peak - WPE-3.2b, p. 18 of 18											42,100,000
74	Adjustment to match system peak			(1,877,058)	(1,413,999)	(24,530)	(136,528)	(7,641)	-	-	(17,711)	(3,477,468)
75	Adjusted Peaks			17,692,315	13,019,832	196,583	1,276,685	70,280	4,345,902	5,367,753	130,651	42,100,000

(a) Source: WPE-3.2b, pages 4 - 11.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: RESIDENTIAL - TOTAL
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 4 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	MONTH	HOURS (1)	TOTAL KWH (a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT (b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT (b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST.LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	789,081,851	1,060,594	28.730%	3,691,591	66.080%	1,605,015	1.05639	1,695,522
2	Feb	672	646,185,027	961,585	26.250%	3,663,181	62.730%	1,532,895	1.05875	1,622,953
3	Mar	744	582,165,799	782,481	22.890%	3,418,440	64.690%	1,209,586	1.05138	1,271,735
4	Apr	720	422,021,284	586,141	18.460%	3,175,195	60.670%	966,113	1.04879	1,013,250
5	May	744	533,137,515	716,583	18.870%	3,797,472	40.250%	1,780,330	1.06627	1,898,312
6	Jun	720	638,632,751	886,990	25.380%	3,494,838	49.610%	1,787,926	1.06700	1,907,717
7	Jul	744	946,688,430	1,272,431	32.580%	3,905,559	60.290%	2,110,517	1.07380	2,266,273
8	Aug	744	774,643,413	1,041,187	28.090%	3,706,611	52.440%	1,985,482	1.07017	2,124,803
9	Sep	720	508,593,206	706,379	20.130%	3,509,086	35.460%	1,992,045	1.06996	2,131,408
10	Oct	744	433,985,528	583,314	19.190%	3,039,677	62.650%	931,068	1.04975	977,389
11	Nov	720	491,518,626	682,665	20.770%	3,286,784	59.320%	1,150,818	1.05025	1,208,647
12	Dec	744	668,708,976	898,802	24.200%	3,714,058	65.240%	1,377,685	1.05348	1,451,364
13		8,760	7,435,362,406		**maximum**	**3,905,559**			**average**	**1,630,781**

To WPE-3.2a, p. 5 of 6

To WPE-3.2b, pages 2-3

(a) Source: WPE-3.2d, page 2, Twelve Months Ending December 31, 2011.
(b) Source: Load Research - RS Rate Group. WPE-3.2b, page 12.
(c) Source: WPE-3.2c, page 1.

RECONCILE TOTAL TO KWH SALES AND STATISTICS

total kwh above	20,238,171,557	total NCP above	7,015,524	total ave above	3,798,123
2009 kwh sales and stat	19,633,387,668	billed + unbilled to get calendar month (load factors based on calendar month)			
	604,783,889				
total kwh above (excl tra	17,065,416,397				

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: DISTRIBUTION - SECONDARY VOLTAGE - RATE DS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 5 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT(b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT(b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST.LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	553,112,765	743,431	54.950%	1,352,923	72.300%	1,028,259	1.05639	1,086,243
2	Feb	672	505,023,537	751,523	53.660%	1,400,527	70.150%	1,071,309	1.05875	1,134,248
3	Mar	744	492,053,702	661,363	51.830%	1,276,024	70.260%	941,308	1.05138	989,672
4	Apr	720	484,804,510	673,340	48.660%	1,383,765	67.370%	999,466	1.04879	1,048,230
5	May	744	532,738,365	716,046	46.050%	1,554,932	56.030%	1,277,969	1.06627	1,362,660
6	Jun	720	590,769,832	820,514	50.400%	1,628,004	62.810%	1,306,343	1.06700	1,393,868
7	Jul	744	657,471,429	883,698	53.310%	1,657,659	66.480%	1,329,269	1.07380	1,427,369
8	Aug	744	654,077,351	879,136	52.220%	1,683,524	65.380%	1,344,656	1.07017	1,439,011
9	Sep	720	549,072,191	762,600	46.000%	1,657,826	57.070%	1,336,254	1.06996	1,429,738
10	Oct	744	507,176,602	681,689	48.850%	1,395,474	65.110%	1,046,980	1.04975	1,099,067
11	Nov	720	471,893,924	655,408	50.140%	1,307,156	68.690%	954,153	1.05025	1,002,099
12	Dec	744	502,527,427	675,440	51.540%	1,310,516	69.650%	969,763	1.05348	1,021,626
13			6,500,721,633		**maximum**	**1,683,524**			**average**	**1,202,819**
14										
15						To WPE-3.2a, p. 5 of 6				To WPE-3.2b, pages 2-3
16										

17 (a) Source: WPE-3.2d, page 2, Twelve Months Ending December 31, 2011.
18 (b) Source: Load Research - DS Rate Group. WPE-3.2b, page 13.
19 (c) Source: WPE-3.2c, page 1.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: DISTRIBUTION - SECONDARY VOLTAGE - RATE EH
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 6 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT(b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT(b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST.LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	15,565,313	20,921	45.960%	45,520	64.240%	32,567	1.05639	34,403
2	Feb	672	14,493,954	21,568	40.100%	53,786	50.140%	43,016	1.05875	45,543
3	Mar	744	10,829,519	14,556	36.190%	40,221	50.690%	28,716	1.05138	30,191
4	Apr	720	8,408,838	11,679	30.560%	38,217	46.740%	24,987	1.04879	26,206
5	May	744	7,726,188	10,385	31.680%	32,781	49.140%	21,133	1.06627	22,533
6	Jun	720	24,193	34	0.000%	0	0.000%	0	1.06700	-
7	Jul	744	6,669	9	0.000%	0	0.000%	0	1.07380	-
8	Aug	744	240	0	0.000%	0	0.000%	0	1.07017	-
9	Sep	720	16,893	23	0.000%	0	0.000%	0	1.06996	-
10	Oct	744	6,452,371	8,673	32.310%	26,843	55.090%	15,743	1.04975	16,526
11	Nov	720	6,839,302	9,499	33.890%	28,029	48.420%	19,618	1.05025	20,604
12	Dec	744	8,731,131	11,735	36.580%	32,080	49.240%	23,832	1.05348	25,107
13			79,094,611		maximum	53,786			average	18,426
14										
15						To WPE-3.2a, p. 5 of 6			To WPE-3.2b, pages 2-3	
16										

17 (a) Source: WPE-3.2d, page 2, Twelve Months Ending December 31, 2011.
18 (b) Source: Load Research - EH Rate Group. WPE-3.2b, page 14.
19 (c) Source: WPE-3.2c, page 1.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: DISTRIBUTION - SMALL - SECONDARY VOLTAGE - RATE DM
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 7 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT(b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT(b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST.LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	50,415,468	67,763	34.480%	196,528	65.460%	103,518	1.05639	109,355
2	Feb	672	45,887,750	68,285	32.450%	210,431	61.060%	111,833	1.05875	118,403
3	Mar	744	41,448,980	55,711	31.000%	179,713	63.400%	87,872	1.05138	92,387
4	Apr	720	38,251,150	53,127	27.690%	191,863	60.860%	87,294	1.04879	91,553
5	May	744	42,020,376	56,479	25.920%	217,897	43.880%	128,712	1.06627	137,242
6	Jun	720	47,188,080	65,539	30.450%	215,235	52.000%	126,037	1.06700	134,481
7	Jul	744	54,692,272	73,511	36.420%	201,842	55.460%	132,548	1.07380	142,330
8	Aug	744	57,232,546	76,925	34.160%	225,190	53.250%	144,460	1.07017	154,597
9	Sep	720	44,275,264	61,493	24.690%	249,060	42.310%	145,339	1.06996	155,507
10	Oct	744	38,485,265	51,728	27.270%	189,688	58.030%	89,140	1.04975	93,575
11	Nov	720	37,174,137	51,631	27.400%	188,434	59.080%	87,392	1.05025	91,783
12	Dec	744	42,583,699	57,236	30.020%	190,660	65.540%	87,330	1.05348	92,000
13			539,654,987		**maximum**	**249,060**			**average**	**117,768**
14										
15						To WPE-3.2a, p. 5 of 6				To WPE-3.2b, pages 2-3
16										

17 (a) Source: WPE-3.2d, page 2, Twelve Months Ending December 31, 2011.
18 (b) Source: Load Research - DM Rate Group. WPE-3.2b, page 15.
19 (c) Source: WPE-3.2c, page 1.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: DISTRIBUTION - SECONDARY VOLTAGE - RATE GSFL
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 8 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT(b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT(b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST.LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	2,420,805	3,254	34.480%	9,437	65.460%	4,971	1.05639	5,251
2	Feb	672	2,520,273	3,750	32.450%	11,556	61.060%	6,142	1.05875	6,503
3	Mar	744	2,395,247	3,219	31.000%	10,384	63.400%	5,077	1.05138	5,338
4	Apr	720	2,454,013	3,408	27.690%	12,308	60.860%	5,600	1.04879	5,873
5	May	744	2,635,827	3,543	25.920%	13,669	43.880%	8,074	1.06627	8,609
6	Jun	720	2,486,685	3,454	30.450%	11,343	52.000%	6,642	1.06700	7,087
7	Jul	744	2,606,724	3,504	36.420%	9,621	55.460%	6,318	1.07380	6,784
8	Aug	744	2,547,129	3,424	34.160%	10,023	53.250%	6,430	1.07017	6,881
9	Sep	720	2,316,716	3,218	24.690%	13,034	42.310%	7,606	1.06996	8,138
10	Oct	744	2,525,613	3,395	27.270%	12,450	58.030%	5,850	1.04975	6,141
11	Nov	720	2,436,359	3,384	27.400%	12,350	59.080%	5,728	1.05025	6,016
12	Dec	744	2,452,808	3,297	30.020%	10,983	65.540%	5,031	1.05348	5,300
13			29,798,198		**maximum**	**13,669**			**average**	**6,493**
14										
15						To WPE-3.2a, p. 5 of 6			To WPE-3.2b, pages 2-3	
16										

17 (a) Source: WPE-3.2d, page 2, Twelve Months Ending December 31, 2011.
18 (b) Source: Load Research - DM Rate Group. WPE-3.2b, page 15.
19 (c) Source: WPE-3.2c, page 1.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: DISTRIBUTION - PRIMARY VOLTAGE
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 9 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT(b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT(b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST.LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	177,431,530	238,483	69.000%	345,628	82.720%	288,301	1.05639	304,558
2	Feb	672	147,612,134	219,661	68.090%	322,604	83.920%	261,750	1.05875	277,128
3	Mar	744	205,834,688	276,660	63.930%	432,755	80.820%	342,316	1.05138	359,904
4	Apr	720	182,893,514	254,019	62.760%	404,747	79.390%	319,963	1.04879	335,574
5	May	744	212,876,372	286,124	60.010%	476,794	71.930%	397,781	1.06627	424,142
6	Jun	720	208,455,267	289,521	66.960%	432,379	79.270%	365,234	1.06700	389,705
7	Jul	744	243,131,006	326,789	68.860%	474,570	80.810%	404,392	1.07380	434,236
8	Aug	744	236,644,204	318,070	66.250%	480,106	79.010%	402,569	1.07017	430,817
9	Sep	720	199,706,494	277,370	60.770%	456,426	74.530%	372,159	1.06996	398,195
10	Oct	744	195,588,059	262,887	64.760%	405,940	79.390%	331,134	1.04975	347,608
11	Nov	720	170,133,508	236,297	64.030%	369,041	76.650%	308,280	1.05025	323,771
12	Dec	744	172,507,767	231,865	63.020%	367,923	76.270%	304,006	1.05348	320,264
13			2,352,814,541		**maximum**	**480,106**			**average**	**362,159**
14										
15						To WPE-3.2a, p. 5 of 6				To WPE-3.2b, pages 2-3
16										

17 (a) Source: WPE-3.2d, page 2, Twelve Months Ending December 31, 2011.
18 (b) Source: Load Research - DP Rate Group. WPE-3.2b, page 16.
19 (c) Source: WPE-3.2c, page 1.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: TRANSMISSION
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (3)	AVERAGE HRLY KW (3) / (1) (4)	NON-COIN PEAK LOAD FACT.(b) (5)	NON-COIN KW DMD. (4) / (5) (6)	GRP COIN PEAK LOAD FACT (b) (7)	GRP COIN PEAK DMD (4) / (7) (8)
1	Jan	744	265,191,780	356,441	70.450%	505,949	80.950%	440,322
2	Feb	672	220,807,736	328,583	73.550%	446,748	86.890%	378,160
3	Mar	744	292,310,209	392,890	73.470%	534,762	83.970%	467,893
4	Apr	720	263,411,276	365,849	71.770%	509,752	84.960%	430,613
5	May	744	278,282,635	374,036	70.270%	532,284	83.510%	447,894
6	Jun	720	284,600,430	395,278	67.460%	585,944	76.770%	514,886
7	Jul	744	289,182,816	388,687	67.050%	579,697	79.140%	491,138
8	Aug	744	298,610,427	401,358	72.420%	554,209	82.090%	488,924
9	Sep	720	251,273,964	348,992	66.730%	522,991	80.850%	431,654
10	Oct	744	251,588,938	338,157	63.470%	532,782	79.620%	424,714
11	Nov	720	246,902,794	342,921	63.510%	539,948	77.130%	444,601
12	Dec	744	230,592,155	309,936	68.520%	452,329	76.160%	406,954
13			3,172,755,160		**maximum**	**585,944**	**average**	**447,313**
14							To WPE-3.2b, pages 2-3	
15						To WPE-3.2a, p. 5 of 6		
16								

17 (a) Source: WPE-3.2d, page 2, Twelve Months Ending December 31, 2011.
18 (b) Source: Load Research - TS Rate Group. WPE-3.2b, page 17.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: LIGHTING
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE	MONTH	TOTAL KWH(a)	BURN HOURS(b)	AVERAGE KW DMD. (2) / (3)	NON-COIN KW DMD. COL(4)	GRP COIN PEAK DMD COL(5)	DIST.LOSS FACTORS TO SOURCE (c)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (f) (6)*(7)	STREET LIGHTS ON AT SYSTEM PEAK?	COINCIDENT PEAK DATE-TIME (e)	PEAK DAY(d) SUNRISE	PEAK DAY(d) SUNSET
1	Jan	9,434,023	432	21,838	21,838	21,838	1.05639	23,069	yes	01/21/2011 - 1900	7:53	17:46
2	Feb	9,426,972	362	26,041	26,041	26,041	1.05875	27,571	yes	02/10/2011 - 800	7:36	18:09
3	Mar	10,472,232	363	28,849	28,849	28,849	1.05138	30,331	yes	03/10/2011 - 2000	6:58	18:40
4	Apr	9,734,487	313	31,101	31,101	31,101	1.04879	-	no	04/01/2011 - 700	6:08	19:11
5	May	10,787,907	287	37,589	37,589	37,589	1.06627	-	no	05/31/2011 - 1600	5:14	19:57
6	Jun	9,979,300	259	38,530	38,530	38,530	1.06700	-	no	06/08/2011 - 1600	5:12	20:02
7	Jul	10,189,835	275	37,054	37,054	37,054	1.07380	-	no	07/21/2011 - 1600	5:29	20:00
8	Aug	10,664,777	305	34,966	34,966	34,966	1.07017	-	no	08/02/2011 - 1600	5:39	19:49
9	Sep	3,042,417	333	9,136	9,136	9,136	1.06996	-	no	09/02/2011 - 1600	6:07	19:07
10	Oct	16,848,378	384	43,876	43,876	43,876	1.04975	-	no	10/10/2011 - 1600	6:42	18:07
11	Nov	9,905,486	406	24,398	24,398	24,398	1.05025	25,624	yes	11/29/2011 - 1900	7:36	17:16
12	Dec	17,484,207	441	39,647	39,647	39,647	1.05348	41,767	yes	12/12/2011 - 800	7:48	17:16
13		127,970,020	4,160	**maximum**	**43,876**		**average**	**12,364**				

To WPE-3.2a, p. 5 of 6

To WPE-3.2b, pages 2-3

(a) Source: WPE-3.2d, page 2, Twelve Months Ending December 31, 2011.
(b) Street Lights Burn from Dawn until Dusk, a total of 4,160 hours per year. 4,160
(c) Source: WPE-3.2c, page 1.
(d) Source: Navy Sun Rise table for 2011
(e) Source: FORM 1 Page 401b

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
MONTHLY STATISTICS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 12 of 17
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

RESIDENTIAL - RS RATE GROUP

DATE	NUMBER OF CUSTOMERS		SAMPLE AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	SAMPLE	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	280	632,381	1,229	5.749	2.499	01/22/11-10:00	2.495	01/22/11-09:00	28.73	66.08	66.19
February	282	633,893	991	5.616	2.350	02/09/11-19:00	2.345	02/10/11-08:00	26.25	62.73	62.86
March	281	629,284	883	5.185	1.834	03/10/11-20:00	1.834	03/10/11-20:00	22.89	64.69	64.69
April	279	633,468	688	5.173	1.574	04/10/11-21:00	1.522	04/01/11-07:00	18.46	60.67	62.74
May	278	633,019	838	5.968	2.798	05/31/11-18:00	2.778	05/31/11-17:00	18.87	40.25	40.54
June	281	632,214	1,020	5.583	2.856	06/08/11-18:00	2.800	06/08/11-17:00	25.38	49.61	50.60
July	280	632,060	1,486	6.132	3.313	07/21/11-18:00	3.313	07/21/11-18:00	32.58	60.29	60.29
August	278	631,834	1,216	5.819	3.117	08/01/11-18:00	3.038	08/02/11-17:00	28.09	52.44	53.81
September	276	631,853	785	5.418	3.076	09/03/11-17:00	2.991	09/02/11-17:00	20.13	35.46	36.46
October	276	631,736	727	5.090	1.559	10/20/11-19:00	1.559	10/20/11-19:00	19.19	62.65	62.65
November	275	632,152	789	5.275	1.847	11/30/11-20:00	1.785	11/30/11-21:00	20.77	59.32	61.37
December	275	625,927	1,058	5.879	2.181	12/11/11-21:00	2.181	12/11/11-21:00	24.20	65.24	65.24

To WPE-3.2b page 4

Note: All hours are in EST

DISTRIBUTION SECONDARY - DS RATE GROUP

DATE	NUMBER OF CUSTOMERS		SAMPLE AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	3,617	19,103	28,078	68.7	52.2	01/13/11-11:00	38.3	01/22/11-09:00	54.95	72.30	98.62
February	3,653	19,375	24,724	68.6	52.4	02/09/11-11:00	48.2	02/10/11-08:00	53.66	70.15	76.28
March	3,672	19,307	26,457	68.6	50.6	03/23/11-13:00	39.8	03/10/11-20:00	51.83	70.26	89.38
April	3,705	19,220	24,914	71.1	51.4	04/27/11-13:00	41.2	04/01/11-07:00	48.66	67.37	84.01
May	3,738	19,227	27,503	80.3	66.0	05/31/11-13:00	56.7	05/31/11-17:00	46.05	56.03	65.15
June	3,845	19,656	29,991	82.6	66.3	06/08/11-13:00	57.6	06/08/11-17:00	50.40	62.81	72.33
July	3,880	19,544	33,861	85.4	68.5	07/21/11-13:00	57.7	07/21/11-18:00	53.31	66.48	78.81
August	3,907	19,627	32,681	84.1	67.2	08/02/11-13:00	58.9	08/02/11-17:00	52.22	65.38	74.53
September	3,949	19,653	27,106	81.8	66.0	09/02/11-14:00	57.0	09/02/11-17:00	46.00	57.07	66.07
October	3,898	19,216	25,983	71.5	53.6	10/11/11-13:00	37.5	10/20/11-19:00	48.85	65.11	93.06
November	3,917	19,215	24,576	68.1	49.7	11/08/11-14:00	36.9	11/30/11-21:00	50.14	68.69	92.40
December	3,924	19,160	25,817	67.3	49.8	12/12/11-11:00	31.5	12/11/11-21:00	51.54	69.65	110.08

To WPE-3.2b page 5

Note: All hours are in EST

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
MONTHLY STATISTICS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 14 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

OPTIONAL RATE FOR ELECTRIC SPACE HEATING - EH RATE GROUP

DATE	NUMBER OF CUSTOMERS		SAMPLE AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	162	815	16,809	49.2	35.2	01/10/11-09:00	31.3	01/22/11-09:00	45.96	64.24	72.12
February	166	804	13,136	48.8	39.0	02/10/11-08:00	39.0	02/10/11-08:00	40.10	50.14	50.14
March	166	829	11,213	41.6	29.7	03/07/11-09:00	19.6	03/10/11-20:00	36.19	50.69	76.85
April	167	827	7,701	35.0	22.9	04/01/11-07:00	22.9	04/01/11-07:00	30.56	46.74	46.74
May	167	825	8,300	35.2	22.7	05/31/11-12:00	16.6	05/31/11-17:00	31.68	49.14	67.32
June											
July											
August											
September											
October	171	820	7,425	30.9	18.1	10/28/11-08:00	13.6	10/20/11-19:00	32.31	55.09	73.26
November	171	824	7,704	31.6	22.1	11/18/11-08:00	14.2	11/30/11-21:00	33.89	48.42	75.43
December	171	808	10,456	38.4	28.5	12/12/11-09:00	15.5	12/11/11-21:00	36.58	49.24	90.59

To WPE-3.2b page 6

Note: EH is only for winter months Jan-May and Oct-Dec.
All hours are in EST.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
MONTHLY STATISTICS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 15 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

DISTRIBUTION SMALL - DM RATE GROUP

DATE	NUMBER OF CUSTOMERS		SAMPLE AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	SAMPLE	POPULATON	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	195	38,758	1,288	5.020	2.644	01/24/11-12:00	1.582	01/22/11-09:00	34.48	65.46	109.43
February	194	38,749	1,102	5.052	2.685	02/09/11-12:00	1.991	02/10/11-08:00	32.45	61.06	82.37
March	195	38,474	1,112	4.820	2.357	03/28/11-11:00	1.664	03/10/11-20:00	31.00	63.40	89.78
April	195	39,020	935	4.691	2.134	04/01/11-10:00	1.483	04/01/11-07:00	27.69	60.86	87.57
May	193	38,996	1,066	5.526	3.265	05/31/11-14:00	2.590	05/31/11-17:00	25.92	43.88	55.31
June	195	38,996	1,252	5.709	3.343	06/08/11-14:00	2.847	06/08/11-17:00	30.45	52.00	61.06
July	195	38,903	1,551	5.722	3.758	07/22/11-14:00	2.872	07/21/11-18:00	36.42	55.46	72.55
August	194	38,770	1,350	5.312	3.407	08/01/11-14:00	2.712	08/02/11-17:00	34.16	53.25	66.90
September	193	38,648	1,001	5.630	3.286	09/02/11-14:00	2.627	09/02/11-17:00	24.69	42.31	52.92
October	192	38,714	990	4.879	2.293	10/20/11-10:00	1.406	10/20/11-19:00	27.27	58.03	94.63
November	193	38,771	994	5.040	2.337	11/28/11-11:00	1.448	11/30/11-21:00	27.40	59.08	95.37
December	192	38,898	1,144	5.121	2.346	12/05/11-11:00	1.549	12/11/11-21:00	30.02	65.54	99.28

To WPE-3.2b pages 7 & 8

Note: All hours are in EST

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
MONTHLY STATISTICS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 16 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

DISTRIBUTION PRIMARY - DP RATE GROUP

DATE	NUMBER OF CUSTOMERS		SAMPLE AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR
	SAMPLE	POPULATON	KWH	KW	KW	DATE-TIME	KW	DATE-TIME		
January	273	284	618,126	1,204	1,004	01/24/11-14:00	843	01/22/11-09:00	69.00	82.72
February	272	284	613,487	1,341	1,088	02/09/11-13:00	1,053	02/10/11-08:00	68.09	83.92
March	274	280	663,098	1,394	1,103	03/23/11-13:00	931	03/10/11-20:00	63.93	80.82
April	271	278	668,741	1,480	1,170	04/27/11-13:00	989	04/01/11-07:00	62.76	79.39
May	271	280	736,413	1,649	1,376	05/25/11-13:00	1,251	05/31/11-17:00	60.01	71.93
June	273	278	787,267	1,633	1,379	06/21/11-14:00	1,260	06/08/11-17:00	66.96	79.27
July	271	279	873,834	1,706	1,453	07/21/11-10:00	1,318	07/21/11-18:00	68.86	80.81
August	271	277	849,283	1,723	1,445	08/08/11-13:00	1,271	08/02/11-17:00	66.25	79.01
September	272	276	730,147	1,669	1,361	09/01/11-14:00	1,233	09/02/11-17:00	60.77	74.53
October	273	277	682,468	1,416	1,155	10/06/11-13:00	926	10/20/11-19:00	64.76	79.39
November	272	275	629,798	1,366	1,141	11/14/11-14:00	890	11/30/11-21:00	64.03	76.65
December	273	276	610,472	1,302	1,076	12/15/11-13:00	748	12/11/11-21:00	63.02	76.27

To WPE-3.2b page 9

Note: All hours are in EST

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
MONTHLY STATISTICS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 17 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

TRANSMISSION - TS RATE GROUP

DATE	NUMBER OF CUSTOMERS	AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
		KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	32	8,479,724	16,177	14,079	01/27/11-14:00	12518.2	01/22/11-09:00	70.45	80.95	91.05
February	32	7,811,915	15,805	13,379	02/17/11-13:00	12279.8	02/10/11-08:00	73.55	86.89	94.67
March	32	8,660,360	15,844	13,863	03/18/11-14:00	11181.5	03/10/11-20:00	73.47	83.97	104.10
April	32	8,434,924	16,322	13,790	04/15/11-14:00	12578.3	04/01/11-07:00	71.77	84.96	93.14
May	32	8,234,351	15,750	13,253	05/23/11-12:00	11670.9	05/31/11-17:00	70.27	83.51	94.83
June	32	8,749,732	18,015	16,340	06/30/11-10:00	12699.6	06/08/11-17:00	67.46	76.77	95.69
July	32	8,982,881	18,007	15,256	07/19/11-14:00	13866	07/21/11-18:00	67.05	79.14	87.07
August	32	8,960,387	16,630	14,671	08/18/11-14:00	11411.8	08/02/11-17:00	72.42	82.09	105.54
September	32	8,286,229	17,246	14,234	09/02/11-11:00	13209.8	09/02/11-17:00	66.73	80.85	87.12
October	32	8,069,714	17,088	13,622	10/06/11-17:00	10155.7	10/20/11-19:00	63.47	79.62	106.80
November	32	7,272,929	15,904	13,097	11/18/11-13:00	9693.1	11/30/11-21:00	63.51	77.13	104.21
December	32	7,507,148	14,727	13,248	12/15/11-13:00	10154.6	12/11/11-21:00	68.52	76.16	99.37

To WPE-3.2b page 10

Note: All hours are in EST

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
SYSTEM PEAK
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, p. 18 of 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

Date (a)	Hour (a)	FINAL CUSTOMER CHOICE LOAD (a) mWh	SYSTEM INPUT LOAD mWh (b)	TOTAL mWh
1/21/2011	1900	1887	1,392	3,279
2/10/2011	800	2060	1,405	3,465
3/10/2011	2000	1773	1,111	2,884
4/1/2011	700	1777	891	2,668
5/31/2011	1600	2417	1,597	4,014
6/8/2011	1600	2445	1,627	4,072
7/21/2011	1600	2753	1,801	4,554
8/2/2011	1600	2602	1,700	4,302
9/2/2011	1600	2624	1,656	4,280
10/10/2011	1600	1861	875	2,736
11/29/2011	1900	1791	1,001	2,792
12/12/2011	800	1961	1,093	3,054

to WPE-3.2c, pp. 1,2,3

(a) Source: CAO Accounting
(b) FERC Form 1 page 401b, Col. (d).

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DEVELOPMENT OF DISTRIBUTION " MONTHLY " LOSS RATIOS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2c, p. 1 of 5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

			TRANSMISSION		DISTRIBUTION	
LINE NO.	MONTH	SYSTEM PEAK KW (a)	LOSSES TO SOURCE(b)	% OF PEAK MO.(c)	TO TRANS.(d) 4.1606% * (3)	TO SOURCE ((2)+(2x4))+(4)
1		(1)	(2)	(3)	(4)	(5)
2						
3	Jan	3,279,000	2.3710%	76.731%	3.1920%	5.6390%
4	Feb	3,465,000	2.4690%	79.903%	3.3240%	5.8750%
5	Mar	2,884,000	2.1630%	70.000%	2.9120%	5.1380%
6	Apr	2,668,000	2.0550%	66.505%	2.7670%	4.8790%
7	May	4,014,000	2.7800%	89.968%	3.7430%	6.6270%
8	Jun	4,072,000	2.8100%	90.939%	3.7840%	6.7000%
9	Jul	4,554,000	3.0900%	100.000%	4.1610%	7.3800%
10	Aug	4,302,000	2.9410%	95.178%	3.9600%	7.0170%
11	Sep	4,280,000	2.9320%	94.887%	3.9480%	6.9960%
12	Oct	2,736,000	2.0950%	67.799%	2.8210%	4.9750%
13	Nov	2,792,000	2.1160%	68.479%	2.8490%	5.0250%
14	Dec	3,054,000	2.2500%	72.816%	3.0300%	5.3480%
15						
16	**Peak Month:**	Jul				To WPE-3.2b pg 4-9, 11

(a) Source: WPE 3.2b, p. 18
(b) Source: WPE 3.2c, p. 2 of 5
(c) Percentages of monthly losses to peak month loss(Jul).
(d) The peak month (Jul) Dist. Kw Loss Factor of 4.161%
is computed on WPE 3.2c, p. 3 of 5; losses for the other months are derived by multiplying this peak month loss factor by percentages in Col(3).

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DEVELOPMENT OF TRANSMISSION " MONTHLY " LOSS RATIOS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2c, p. 2 of 5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	MONTH	SYSTEM PEAK KW (e)	KW SQUARED RATIO(a)	TRANS. LOSSES(b)	TRANS. PORTION CO. USE KW(c)		TOTAL AVAIL. KW FOR FIRM DELIVERY (1)-(3)-(4)	TRANS. MONTHLY LOSSES & CO. USE (1) / (5)
1		(1)	(2)	(3)	(4)		(5)	(6)
2								
3	Jan	3,279,000	0.51844	75,522	428		3,203,050	1.02371
4	Feb	3,465,000	0.57892	83,136	339		3,381,525	1.02469
5	Mar	2,884,000	0.40106	60,746	319		2,822,935	1.02163
6	Apr	2,668,000	0.34323	53,467	259		2,614,274	1.02055
7	May	4,014,000	0.77691	108,058	505		3,905,437	1.02780
8	Jun	4,072,000	0.79952	110,905	397		3,960,698	1.02810
9	Jul	4,554,000	1.00000	136,141	365		4,417,494	1.03090
10	Aug	4,302,000	0.89239	122,595	299		4,179,106	1.02941
11	Sep	4,280,000	0.88329	121,449	476		4,158,075	1.02932
12	Oct	2,736,000	0.36095	55,697	443		2,679,860	1.02095
13	Nov	2,792,000	0.37588	57,576	281		2,734,143	1.02116
14	Dec	3,054,000	0.44973	66,873	343		2,986,784	1.02250
15								
16		Peak Month:	Jul					To WPE-3.2c page 1 of 5
17								
18		Transmission "Variable" Losses:			125,880	(d)		
19		Transmission "Fixed" Losses:			10,261	(d)		
20		Total			136,141			

(a) The square of the current month Kw divided by the square of the peak month Kw.
(b) Losses computed by applying ratios of demands squared (Col. 2) times the "variable" losses and adding the "fixed" losses.
(c) Source: WPE-3.2c, p. 4 of 5, Col. 6.
(d) Midwest Transmission Planning
(e) Includes system peaks from FERC Form 1 page 401b plus customer choice kwh.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DEVELOPMENT OF FACTORS FOR " KW " DEMAND LOSSES & COMPANY USE
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2c, p. 3 of 5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	DESCRIPTION		%	SOURCE	KW
1	Total Maximum System Demand			WPE-3.2c p 1 of 5	4,554,000
2	Less: Total Coin. KW Demand for Transmission			WPE-3.2b, p. 7 of 14	514,886
3	Transmission Demand Losses			WPE-3.2c, p. 2 of 5	136,141
4	Distribution Demand Losses			Midwest Transmission Planning	153,932
5	Company Use Kw Demand at System Peak			WPE-3.2c, p. 4 of 5	2,318
6	Total Distribution KW Demand				3,746,723
7					
8					
9					
10					
11	Transmission Demand Losses			(Line 3)	136,141
12	Plus: Allocated Company Use			WPE-3.2c, p. 4 of 5	365
13	Total Transmission Losses & Company Use				136,506
14					
15					
16					
17	Distribution Demand Losses			(Line 4)	153,932
18	Plus: Allocated Company Use			WPE-3.2c, p. 4 of 5	1,953
19	Total Distribution Losses & Company Use				155,885
20					
21					
22					
23	Load on Transmission			(Line 1) - (Line 13)	4,417,494
24					
25	Load on Distribution			(Line 6)	3,746,723
26					
27					
28	KW DEMAND LOSS FACTOR RATIOS:		%		% TO SOURCE
29					
30	Trans Loss Factor **(TLF)**	(Line 13 /Line 23)	3.0901%	**to WPE-3.2c, p. 1 of 5 -->**	3.0901%
31					
32					
33	Dist Loss Factor **(DLF)**	(Line 21 / Line 25)	4.1606%	(TLF + (TLF * DLF) + DLF)	7.3793%

to WPE-3.2c, p. 1 of 5 **to WPE-3.2c, p. 1 of 5**

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
ESTIMATED MONTHLY COINCIDENT KW FOR COMPANY USE
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2c, p. 4 of 5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

							ALLOC ON FIRM SALES (d)		
LINE NO.	MONTH	HOURS IN MONTH	CO. USE KWH (a)	AVERAGE KW (b) (1) / (2)	COINCIDENT SYS. LOAD FACTOR (c)	COIN. KW DEMAND (3) / (4)	TRANS. @ 15.749%	DIST. @ 84.251%	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1	Jan	744	1,711,471	2,300	84.680%	2,716	428	2,288	
2	Feb	672	1,354,425	2,016	93.700%	2,152	339	1,813	
3	Mar	744	1,359,187	1,827	90.070%	2,028	319	1,709	
4	Apr	720	1,170,269	1,625	98.660%	1,647	259	1,388	
5	May	744	1,470,401	1,976	61.590%	3,208	505	2,703	
6	Jun	720	1,202,851	1,671	66.270%	2,522	397	2,125	
7	Jul	744	1,302,490	1,751	75.540%	2,318	365	1,953	
8	Aug	744	957,217	1,287	67.830%	$\boxed{1,897}$	$\boxed{299}$	$\boxed{1,598}$	→ to WPE-3.2c, p. 3 of 5
9	Sep	720	1,518,228	2,109	69.760%	3,023	476	2,547	
10	Oct	744	1,291,601	1,736	61.670%	2,815	443	2,372	
11	Nov	720	1,149,965	1,597	89.510%	1,784	281	1,503	
12	Dec	744	1,324,124	1,780	81.630%	2,181	343	1,838	
			15,812,229						

(a) Duke Energy Ohio - Electric Loss Analysis.
(b) Monthly Usage divided by Number of Hours in Month.
(c) Load Research - Distribution Secondary.
(d) Allocation Factors Developed on WPE 3.2c, p. 5 of 5.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DEVELOPMENT OF FACTORS FOR " KWH " LOSSES & COMPANY USE
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2c, p. 5 of 5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	DESCRIPTION	SOURCE		SOURCE	KWH	
1	Total kWh Available for Delivery			FERC Form 1 p.401a, line 20	38,927,479,247	
2	Less: Sales (Purchases) to Other Utilities			FERC Form 1 p.401a, line 24	18,504,501,000	
3	Inter-Company sales to Duke Energy Indiana			(Fin. Stat.)	-	
4	Inter-Company sales to Duke Energy Kentucky			(Fin. Stat.)	-	
5						
6	Total Available for Firm Deliveries				20,422,978,247	
7						
8	Distribution and Transmission Losses			FERC Form 1 p.401a, line 27	168,995,000	
9	Total Energy Losses			Line 8	168,995,000	
10						
11	Company Use			WPE-3.2c, p. 4 of 5	15,812,229	
12						
13	Total Firm Billed Sales			(Line 6) - (Line 9) - (Line 11)	20,238,171,018	(a)
14						
15	Transmission Billed Sales	Company Billing Data	3,187,383,202	(Line 15) / (Line 17)	15.749%	to WPE-3.2c page 4 of 5
16	Firm Distribution Billed Sales	(Line 17) - (Line 15)	17,050,787,816	(Line 16) / (Line 17)	84.251%	to WPE-3.2c page 4 of 5
17	Total Firm Billed Sales	(Line 13)	20,238,171,018		100.0000%	

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
ELECTRIC CUSTOMERS BY RATE GROUP
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, p. 1 of 10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

	Jan 2011	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 2011	Total	Average Customers
RS (includes CUR)	622,201	607,694	629,582	626,419	624,415	624,569	620,153	624,031	622,359	625,129	624,965	628,867	7,480,384	623,365
ORH	195	169	203	201	199	200	199	200	199	199	196	197	2,357	196
TD	22	20	23	22	23	22	22	23	23	23	23	23	269	22
DP	288	264	283	281	283	281	282	280	279	280	278	279	3,358	280
DS (includes WS)	19,157	18,768	19,377	19,293	19,292	19,757	19,644	19,727	19,750	19,279	19,276	19,218	232,538	19,378
GSFL (includes SFL-ADPL)	351	351	351	351	351	351	351	351	351	351	351	351	4,212	351
EH	862	840	878	878	872	17	5	1	6	872	876	859	6,966	581
DM	38,042	37,299	38,505	38,231	38,314	38,677	38,212	38,538	38,466	38,256	38,311	38,467	459,318	38,277
TS	34	26	34	34	34	33	34	34	34	34	33	33	397	33
LT	3,358	3,355	3,369	3,362	3,377	3,377	3,372	3,384	3,384	3,386	3,387	3,402	40,513	3,376
TOTAL	684,510	668,786	692,605	689,072	687,160	687,284	682,274	686,569	684,851	687,809	687,696	691,696	8,230,312	685,859

Source: Customer Billing Records

To WPE-3.2a, p. 4

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
kWh SALES - TOTAL (BILLED + UNBILLED)
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, p. 2 of 10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

RATE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
RS	787,898,464	645,337,992	581,423,905	421,492,749	532,715,367	638,141,591	946,134,339	774,062,798	508,135,696	433,611,491	491,039,951	668,015,559	7,428,009,902
ORH	1,116,786	800,417	700,896	498,227	393,577	456,507	513,201	535,045	422,691	349,364	460,698	656,129	6,893,538
TD	66,601	46,618	40,998	30,308	28,571	34,653	40,890	45,570	34,819	24,673	27,977	37,288	458,966
CUR	0	0	0	0	0	0	0	0	0	0	0	0	0
DS	552,597,325	504,639,658	491,016,610	484,380,053	531,353,466	590,399,826	657,104,941	653,925,338	548,561,602	506,808,234	471,560,224	502,118,648	6,494,465,924
EH	15,565,313	14,493,954	10,829,519	8,408,838	7,726,188	24,193	6,669	240	16,893	6,452,371	6,839,302	8,731,131	79,094,611
GSFL	2,420,805	2,520,273	2,395,247	2,454,013	2,635,827	2,486,685	2,606,724	2,547,129	2,316,716	2,525,613	2,436,359	2,452,808	29,798,198
SFL-ADPL	0	0	0	0	0	0	0	0	0	0	0	0	0
DM	50,415,468	45,887,750	41,448,980	38,251,150	42,020,376	47,188,080	54,692,272	57,232,546	44,275,264	38,485,265	37,174,137	42,583,699	539,654,987
DP	177,431,530	147,612,134	205,834,688	182,893,514	212,876,372	208,455,267	243,131,006	236,644,204	199,706,494	195,588,059	170,133,508	172,507,767	2,352,814,541
Lighting	9,434,023	9,426,972	10,472,232	9,734,487	10,787,907	9,979,300	10,189,835	10,664,777	3,042,417	16,848,378	9,905,486	17,484,207	127,970,020
Interdepartmental Sales	446,592	329,941	415,491	335,363	388,926	325,966	338,306	128,857	486,944	341,389	304,796	357,564	4,200,135
WS	68,848	53,938	621,601	89,094	995,973	44,040	28,182	23,156	23,646	26,978	28,904	51,215	2,055,574
TS	265,191,780	220,807,736	292,310,209	263,411,276	278,282,635	284,600,430	289,182,816	298,610,427	251,273,964	251,588,938	246,902,794	230,592,155	3,172,755,160
Total	1,862,653,534	1,591,957,383	1,637,510,377	1,411,979,070	1,620,205,184	1,782,136,538	2,203,969,180	2,034,420,087	1,558,297,144	1,452,650,754	1,436,804,136	1,645,588,170	20,238,171,556

Source: Company Billing Records

To WPE-3.2b p. 1 -8

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
SUPPORT FOR PRIMARY AND SECONDARY LINE ALLOCATION
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, p. 3 of 10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

	Conductors and Devices				
	Overhead	Underground	Total	%	
Secondary Circuit Miles	3,531	790	4,321	26%	} To WPE-3.2a pg 3
Primary Circuit Miles	8,385	3,997	12,382	74%	}
	11,916	4,787	16,703	100%	

Source: Circuit Miles Report

Size in KVA	Overhead Cost (a)	Overhead Service Weighting	Underground Cost (a)	Underground Service Weighting	Weighted Service Cost	Weighting Factor	
25	$ 896	96.02%	$ 1,465	3.98%	$ 918	1 }	
50	1,316	96.02%	1,836	3.98%	1,337	1 }	
100	2,236	96.02%	2,440	3.98%	2,244	2 }	To WPE-3.2a pg 5
150	3,627	96.02%	6,552	3.98%	3,744	4 }	
300	5,897	96.02%	7,898	4.20%	5,994	7 }	

Services	Net Plant	Percent	Source
Overhead	27,577,060	96.02%	Sch B 2.1 & B 3
Underground	1,143,258	3.98%	Sch B 2.1 & B 3
Total	28,720,318	100.00%	

Source: (a) WPE-3.2d, p. 6

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
SERVICE COST BY TRANSFORMER SIZE
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, p. 5 of 10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

Transformer Size (kVa)	Underground Network 120/240 Volt	Underground Network 120/208 Volt	Overhead 120/240 Volt	Overhead 270/480 Volt
25	$ 1,465		$ 896	
50	$ 1,836		$ 1,316	
100	$ 2,440		$ 2,236	
150		$ 6,552		$ 3,627
300		$ 7,898		$ 5,897

to WPE-3.2d, pg 4

Source: Engineering Standards. Includes Labor + Material.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
LINE TRANSFORMERS MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, p. 6 of 10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	78.955%	21.045%	
2	Gross Plant	Line 1 * Line 21	$ 294,110,498	$ 78,391,306	$ 372,501,804
3					
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	78.955%	21.045%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 115,430,742	$ 30,766,554	$ 146,197,296
9					
10			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
11					
12					
13	Demand / Customer %	See note (a) below	78.955%	21.045%	
14	Maint Line Transformers	Line 13 * Line 27 ; note (c)	$ 398,976	$ 106,342	$ 505,318
			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	

	Source:	
(a) Customer Percentage:		
Customer portion of FERC 368 Line Transformers	WPE 3.2d, p. 8 of 11	$ 78,391,306
Total Gross Plant FERC 368 Line Transformers	Schedule B-2.1	$ 372,501,804
Customer Allocation %		21.045%
Demand Allocation %	(100% - Cust %)	78.955%
(b) Depreciation Reserve FERC 368 Line Transformers	Schedule B 3	$ 146,197,296
(c) Maint Line Transformers FERC 595 Line Transformers	Schedule C-2.1	$ 505,318

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
TRANSFORMERS MINIMUM SIZE STUDY TO DETERMINE DEMAND/CUSTOMER
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, p. 7 of 10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

MINIMUM SIZE STUDY - FERC 368 LINE TRANSFORMERS

Line No.				
1	15kVa Cost	$	1,113	(a)
2	Cost Year		2011	
3	Handy Whitman at Cost Year	$	640	(b)
4				

Line No.	YEAR	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost			
6		(1)	(2)	(3)	(4)			
7				(Col(2) / $640 * $1,113	(1) * (3)			
8								
9	1910	3	48	$83	$250			
10	1911	1	48	$83	$83			
11	1912	-	48	$83	$0			
12	1913	-	48	$83	$0			
13	1914		48	$83	$0			
14	1915	1	48	$83	$83			
15	1916	1	48	$83	$83			
16	1917	4	51	$89	$355			
17	1918	1	69	$120	$120			
18	1919		72	$125	$0			
19	1920	2	77	$134	$268			
20	1921	2	79	$137	$275			
21	1922	3	69	$120	$360			
22	1923	2	67	$117	$233			
23	1924	2	69	$120	$240			
24	1925	5	68	$118	$591			
25	1926	6	63	$110	$657			
26	1927	4	59	$103	$410			
27	1928	8	58	$101	$807			
28	1929	9	62	$108	$970			
29	1930	15	61	$106	$1,591			
30	1931	10	59	$103	$1,028			
31	1932	4	57	$99	$397			
32	1933	4	59	$103	$410			
33	1934	7	61	$106	$743			
34	1935	10	62	$108	$1,078			
35	1936	24	62	$108	$2,588			
36	1937	25	66	$115	$2,869			
37	1938	11	67	$117	$1,282			
38	1939	16	67	$117	$1,864			
39	1940	19	67	$117	$2,214			
40	1941	42	69	$120	$5,040			
41	1942	8	68	$118	$946			
42	1943	4	64	$111	$445			
43	1944	1	64	$111	$111			
44	1945	21	64	$111	$2,337			
45	1946	30	72	$125	$3,756			
46	1947	111	90	$157	$17,373			
47	1948	110	93	$162	$17,791			
48	1949	94	96	$167	$15,693			
49	1950	115	100	$174	$19,999			
50	1951	139	113	$197	$27,315			
51	1952	292	113	$197	$57,382			
52	1953	294	121	$210	$61,665			
53	1954	371	123	$214	$79,359			
54	1955	773	123	$214	$165,348			
55	1956	1,144	127	$221	$252,665			
56	1957	525	135	$235	$123,256			
57	1958	690	130	$226	$155,994			
58	1959	796	125	$217	$173,037			
59	1960	1,199	122	$212	$254,367			
60	1961	1,113	118	$205	$228,398			
61	1962	1,207	107	$186	$224,598			
62	1963	1,059	100	$174	$184,167			
63	1964	1,406	100	$174	$244,512			
64	1965	1,377	101	$176	$241,864			
65	1966	2,393	101	$176	$420,319			
66	1967	1,679	105	$183	$306,588			
67	1968	2,322	109	$190	$440,153			
68	1969	3,451	106	$184	$636,159			
69	1970	4,261	105	$183	$778,065			
70	1971	5,069	104	$181	$916,792			
71	1972	5,303	100	$174	$922,225			
72	1973	6,303	100	$174	$1,096,131			
73	1974	6,845	110	$191	$1,309,427			
74	1975	2,781	133	$231	$643,232			
75	1976	2,256	136	$237	$533,572			
76	1977	3,720	147	$256	$950,969			
77	1978	3,633	158	$275	$1,022,151			
78	1979	4,361	166	$289	$1,048,790			
79	1980	4,278	165	$287	$1,227,552			
80	1981	4,158	194	$337	$1,402,818			
81	1982	2,314	208	$362	$837,032			
82	1983	3,850	210	$365	$1,406,032			
83	1984	3,004	211	$367	$1,102,294			
84	1985	2,658	212	$369	$979,955			
85	1986	3,264	213	$370	$1,209,052			
86	1987	3,004	211	$367	$1,102,294			
87	1988	4,930	212	$369	$1,817,599			
88	1989	5,217	221	$384	$2,005,064			
89	1990	4,080	224	$390	$1,589,364			
90	1991	4,144	222	$386	$1,599,882			
91	1992	3,510	223	$388	$1,361,216			
92	1993	4,332	226	$393	$1,702,598			
93	1994	7,172	230	$400	$2,868,686			
94	1995	2,647	225	$391	$1,035,742			
95	1996	4,458	219	$381	$1,697,850			
96	1997	5,101	206	$358	$1,827,417	1/1/2008	7/1/2008	
97	1998	4,313	208.5	$363	$1,563,870	206	209	
98	1999	4,298	211	$367	$1,581,706	214	208	
99	2000		208	$362	$0	206	208	
100	2001		214	$372	$0	211	217	
101	2002	8,992	222.5	$387	$3,479,377	221	224	
102	2003		226	$393	$0	223	229	
103	2004	11,381	228.5	$397	$4,522,534	217	240	
104	2005	3,985	254	$442	$1,760,262	250	256	
105	2006	4,006	322	$560	$2,243,272	299	345	
106	2007	3,689	401	$697	$2,572,576	397	405	
107	2008	4,214	560	$974	$4,103,909	615	505	
108	2009	2,527	547	$951	$2,403,852	534	560	
109	2010	3,533	602.5	$1,048	$3,701,825	588	617	
110	2011	9,076	640	$1,113	$10,101,586	630	650	
111		199,590		$	78,391,308	Customer Component of FERC 368 Transformers		

to WPE-3.2d, pg7

(a) Fully loaded installed cost of 15kVa minimum size overhead transformer. Source: Engineering Standards.
(b) Handy Whitman index for Utility Plant Materials/Line Transformers. $640 is Handy Whitman at Cost Year 2011.
(c) Asset Accounting. Includes all Overhead and Pad-mounted Transformers.
(d) Handy Whitman index for Utility Plant Materials/Line Transformers
Handy Whitman index unavailable for years 1910 and 1911 so used the index for 1912 for those years.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
METER COST ANALYSIS
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, p. 8 of 10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

RATE GROUP	AVERAGE NUMBER OF CUSTOMERS (a)	EM Group Cost (b)	Transformers Cost (c)	Other Cost (d)	TOTAL COST	RATE GROUP RATIO TO TOTAL COST	AVERAGE COST	Weighted Cost Factor
RS	623,583	$ 41,253,713		$ 1,325,819	$ 42,579,532	55%	$ 68.28	1
DS, EH	19,959	$ 15,866,352	$ 7,070,258	$ 509,916	$ 23,446,526	30%	$ 1,174.73	17
DM	38,277	$ 8,875,214		$ 285,233	$ 9,160,447	12%	$ 239.32	4
DP	280	$ 707,066	$ 1,132,509	$ 22,724	$ 1,862,299	2%	$ 6,651.07	97
TS	33	$ 174,182	$ 80,071	$ 5,598	$ 259,851	0%	$ 7,874.28	115
	682,132	$ 66,876,528	$ 8,282,839	$ 2,149,289	$77,308,656	100%	$ 113.33	

to WPE-3.2a, pg 4

(a) From WPE 3.2a, page 4 of 6, average customers. Excludes lighting and GSFL customers.
(b) From Asset Accounting, includes Account 3700 (owned) and Account 3701 (leased) meters. Asset Accounting data is divided into 6 different EM (electric meter) groups. EM groups were allocated to rate class based on the number of meters in each rate class per EM group (as per CMS query).
(c) Asset Accounting. Includes current and potential transformers. Direct assigned to rate group based on transformer size.
(d) "Other" includes meter costs not specifically identified to an EM group. Since it is less than 3% of total, allocated to rate code based on EM Group cost.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
UNCOLLECTIBLE EXPENSE ALLOCATION FACTOR
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, p.9 of 10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

Line No.	Rate Class	Test Yr. Distribution Revenue (a)	Revenue Ratio	Test Year Uncollectible Expense (b)	Allocation Factor (K406)
1		(1)	(2)	(3)	(4)
2				(1) * (2)	
3					
4	Residential (RS)	$ 198,522,719		$ 3,434,705	91.651%
5					
6	DS	$ 102,395,120	66.617%	$ 208,463	5.563%
7	EH	1,202,853	0.783%	2,449	0.065%
8	DM	19,058,213	12.399%	38,800	1.035%
9	GSFL	575,543	0.374%	1,172	0.031%
10	DP	21,703,289	14.120%	44,185	1.179%
11	TS	1,000,000	0.651%	2,036	0.054%
12	Lighting	7,772,168	5.057%	15,823	0.422%
13	Sub Total Non Residential	$ 153,707,186	100.000%	$ 312,927	8.349%
14					
15	Total Distribution	$ 352,229,905		$ 3,747,632	100.000%
16					
17					
18					
19					
20					
21				To WPE-3.2a, pg 6	
22					
23					

Line No.	Residential / Non Residential	Electric Charge Offs 12 Months Ended December 2011 (c)	Electric Retail Revenue 12 Months Ended December 2011 (d)	Electric Charge Offs as % of Electric Retail Revenues	Current Distribution Revenue (a)	Distribution Charge Offs 12 Months Ended December 2011	Ratio
24							
25		(1)	(2)	(3)	(4)	(5)	(6)
26				(1) / (2)		(3) * (4)	
27							
28	Residential	$ 15,485,752	$ 704,907,425	2.197%	$ 198,522,719	$ 4,361,147	91.650%
29	Non Residential	$ 1,068,918	$ 413,673,638	0.258%	$ 153,707,186	$ 397,179	8.350%
30		$ 16,554,669	$ 1,118,581,063	1.480%	$ 352,229,905	$ 4,758,326	100.000%

(a) Source: Schedule E4
(b) Source for Line 4 Residential (RS) is Line 31, Column 5:
(c) WPE 3.2d pg 10. Line 31 Residential is Sum Class "R". Line 32 Non Residential is Sum Class "N".
(d) Customer billing records

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
CHARGE-OFF DATA - ELECTRIC SERVICE
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, p.10 of 10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

Sum of Electric Charge Off Adjusted				
Class	Mo	RCL	Total	
N	JAN	2	$56,723.67	
		16	$0.00	
	JAN Total		$56,723.67	
	FEB	2	$108,186.36	
		16	$0.00	
		4	$3,106.56	
		62	$0.00	
	FEB Total		$111,292.92	
	MAR	2	$71,341.27	
		16	$2.14	
		4	$2,043.58	
		62	$2,974.41	
		40	$0.00	
	MAR Total		$76,361.40	
	APR	2	$37,884.81	
		4	$17,816.52	
		40	$0.00	
	APR Total		$55,701.33	
	MAY	2	$152,302.55	
		16	$1,605.73	
		4	$574.59	
		62	$66,392.13	
	MAY Total		$220,875.00	
	JUN	2	$70,217.76	
		16	$178.55	
		4	$15,022.03	
		62	$1,838.53	
		18	$0.00	
	JUN Total		$87,256.87	
	JUL	2	$65,847.67	
		16	$399.77	
		4	$218.80	
	JUL Total		$66,466.24	
	AUG	2	$34,634.65	
		16	$786.25	
		4	$6,584.97	
		64	$3,724.75	
	AUG Total		$45,730.62	
	SEP	2	$40,803.12	
		4	$638.41	
		15	$1,007.58	
	SEP Total		$42,449.11	
	OCT	2	$39,283.53	
		16	$16.82	
		4	$557.90	
		62	$17,453.84	
	OCT Total		$57,312.09	
	NOV	2	$55,658.89	
		16	$0.00	
		4	$4,064.90	
		18	$8.99	
	NOV Total		$59,732.78	
	DEC	2	$91,626.88	
		4	$821.67	
		62	$96,567.26	
	DEC Total		$189,015.81	
N Total			$1,068,917.84	To WPE 3.2d, pg 9 of 11
R	JAN	0	$2,044,846.17	
		1	$14,118.63	
	JAN Total		$2,058,964.80	
	FEB	0	$1,796,303.01	
		1	$2,675.30	
	FEB Total		$1,798,978.31	
	MAR	(blank)	$0.00	
		0	$1,111,580.28	
		1	$16,170.87	
	MAR Total		$1,127,751.15	
	APR	(blank)	$3.45	
		0	$674,225.56	
		1	$4,938.61	
	APR Total		$679,167.62	
	MAY	(blank)	$0.00	
		0	$1,056,961.37	
		1	$10,932.68	
	MAY Total		$1,067,894.05	
	JUN	0	$1,159,790.14	
		1	$4,945.87	
	JUN Total		$1,164,736.01	
	JUL	0	$1,047,063.48	
		1	$14,448.66	
	JUL Total		$1,061,512.14	
	AUG	0	$1,163,956.54	
		1	$4,401.76	
	AUG Total		$1,168,358.30	
	SEP	0	$1,208,476.85	
		1	$3,891.44	
	SEP Total		$1,212,368.29	
	OCT	0	$1,114,521.97	
		1	$2,266.82	
	OCT Total		$1,116,788.79	
	NOV	0	$1,332,625.43	
		1	$3,341.83	
	NOV Total		$1,335,967.26	
	DEC	(blank)	$0.00	
		0	$1,683,387.32	
		1	$9,877.61	
	DEC Total		$1,693,264.93	
R Total			$15,485,751.65	To WPE 3.2d, pg 9 of 11
Grand Total			$16,554,669.49	

Source: Manager Payment and Controls

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
TRANSMISSION AND DISTRIBUTION DEMAND LOSSES
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2e, p. 1 of 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

	kW Demand Losses July 21,2011: 3-4 p.m.	
Transmisson Losses		
Fixed	10,261	→ to WPE-3.2c pg 2 of 5
Variable	125,880	→ to WPE-3.2c pg 2 of 5
Total	136,141	→ to WPE-3.2c pg 2 & 3 of 5
Distribution Losses		
Fixed	55,467	
Variable	98,465	
Total	153,932	→ to WPE-3.2c pg 3 of 5
Total Demand Losses at System Peak	290,073	

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
ELECTRIC PAYROLL EXPENSES BY FUNCTION
TWELVE MONTHS ENDING DECEMBER 31, 2011
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2f, p. 1 of 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

	Operation (a)	Maintenance (a)	Total Operation and Maintenance
Production	27,346,140	26,201,905	53,548,045
Transmission	2,093,537	1,823,997	3,917,534
Distribution	13,640,548	13,335,314	26,975,862
Customer Accounts	16,474,197	-	16,474,197
Customer Service	3,228,785	-	3,228,785
Sales	-	-	-
A & G	45,455,424	123,867	45,579,291
Total	108,238,631	41,485,083	149,723,714

(a) Source: FERC Form 1 page 354.

DUKE ENERGY OHIO, INC.
CASE NO: 12-1682-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF THE RATE INCREASE AMOUNT BY RATE CLASS
TWELVE MONTHS ENDING DECEMBER 31, 2011

WORK PAPER REFERENCE:
WPE-3.2g, p. 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

Line No.	Rate Class	Distribution Rate Base (A)	Present Distribution Revenues (B)	Net Operating Income (C)	Present ROR (D)	Present Revenues At Average ROR (E)	Inter Class Subsidization Overcollected (Undercollected) (F)	Inter Class Subsidization times 15% (G)	Rate Increase (allocated to class based on Rate Base) (H)	Proposed Revenues 85% Interclass Subsidization (I)	Proposed Percent Increase (J)	ROR At Proposed Rates (K)	Proposed Increase Less (Subsidy) Excess (L)
		E-3.2, page 1	E-3.2, page 17	WPE-3.2h	(C) / (A)	((((A) * (D) Line 9) - (C)) / (A) Line 14) + (B)	(B) - (E)	(F) * 15%	(H) Line 27 * ((A) / (A) Line 9)	(B) - (G) + (H)	((H) - (G)) / (B)	((((H) - (G))*(A) Line 14) + (C)) / (A)	(H) - (G)
1	Rate RS	$ 585,274,309	$ 198,522,719	$ 12,227,039	2.0891%	$ 207,970,246	$ (9,447,527)	$ (1,417,129)	$ 45,379,631	$ 245,319,479	23.57%	7.245226%	$ 46,796,760
2	Rate DS	340,912,696	102,395,120	19,667,968	5.7692%	88,442,657	13,952,463	2,092,869	26,432,892	126,735,143	23.77%	10.373302%	24,340,023
3	Rate EH	6,134,834	1,202,853	(18,602)	-0.3032%	1,529,470	(326,617)	(48,993)	475,668	1,727,514	43.62%	5.211738%	524,661
4	Rate DM	45,186,337	19,058,213	4,270,408	9.4507%	14,629,235	4,428,978	664,347	3,503,553	21,897,419	14.90%	13.502536%	2,839,206
5	Rate GSFL	1,905,320	575,543	102,326	5.3705%	509,343	66,200	9,930	147,730	713,343	23.94%	10.034423%	137,800
6	Rate DP	91,167,104	21,703,289	(911,312)	-0.9996%	27,541,511	(5,838,222)	(875,733)	7,068,702	29,647,724	36.60%	4.619808%	7,944,435
7	Rate TS	168,493	122,600	57,378	34.0536%	41,801	80,799	12,120	13,064	123,544	0.77%	34.414931%	944
8	Lighting	45,923,824	7,772,168	(443,047)	-0.9647%	10,688,242	(2,916,074)	(437,411)	3,560,734	11,770,313	51.44%	4.649441%	3,998,145
9	Total	$ 1,116,672,917	$ 351,352,505	$ 34,952,158	3.1300%	$ 351,352,505	$ -	$ -	$ 86,581,974	$ 437,934,479	24.64%	8.130000%	$ 86,581,974
10													
11	Other Operating Revenue		9,036,270							9,036,270			
12	Total		$ 360,388,775							$ 446,970,749			
13													
14	Tax Complemer	64.48611%											

DUKE ENERGY OHIO, INC.
COST OF SERVICE STUDY - COMPUTATION OF PRESENT TOTAL RETURN EARNED (PRESENT NOI)
TWELVE MONTHS ENDING DECEMBER 31, 2011
CASE NO: 12-1682-EL-AIR
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WORK PAPER REFERENCE:
WPE-3.2h, p. 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
06/13/12

LINE NO.	SUMMARY OF RESULTS	ITEM		TOTAL DISTRIBUTION	RESIDENTIAL	SECONDARY DIST LARGE	SECONDARY DIST LARGE EH	SECONDARY DIST SMALL DM	SECONDARY DIST SMALL GSFL	PRIMARY DISTRIBUTION	TRANSMISSION	LIGHTING	TOTAL DISTRIBUTION	ALL OTHER
				2	3	4	5	6	7	8	9	10	11	12
1	NET INCOME COMPUTATION													
2	GROSS ELECTRIC PLANT IN SERVICE	GP11	E-3.2, P. 2	$2,073,735,361	$1,119,247,526	$615,057,393	$11,064,038	$82,260,945	$3,524,471	$165,017,549	$204,995	$77,368,444	$2,073,735,361	$0
3	TOTAL DEPRECIATION RESERVE	DR11	E-3.2, P. 3	(744,499,616)	(418,034,426)	(212,686,440)	(3,894,742)	(29,883,657)	(1,244,084)	(55,782,147)	(59,769)	(22,914,351)	(744,499,616)	0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	E-3.2, P. 8	(212,562,828)	(115,936,791)	(61,458,257)	(1,034,462)	(7,190,951)	(375,067)	(18,068,298)	23,267	(8,520,269)	(212,562,828)	0
5	TOTAL RATE BASE	RB91		1,116,672,917	585,274,309	340,912,696	6,134,834	45,186,337	1,905,320	91,167,104	168,493	45,923,824	1,116,672,917	0
6														
7	OPERATING EXPENSES													
8	TOTAL O&M EXPENSE	OM31	E-3.2, P. 11	174,417,274	114,109,631	35,220,368	585,769	7,533,757	208,413	13,127,492	19,964	3,611,880	174,417,274	0
9	TOTAL DEPRECIATION EXPENSE	DE41	E-3.2, P. 12	65,241,700	35,143,676	19,290,819	341,297	2,585,866	109,953	5,290,028	6,505	2,473,556	65,241,700	0
10	TOTAL OTHER TAX & MISC EXPENSE	L591	E-3.2, P. 13	78,782,139	41,553,572	23,801,434	418,751	3,162,134	134,942	6,439,928	9,562	3,261,816	78,782,139	0
11	TOTAL OP EXP EXC INC & R TAX	OP61		318,441,113	190,806,879	78,312,621	1,345,817	13,281,757	453,308	24,857,448	36,031	9,347,252	318,441,113	0
12	NET FED INCOME TAX ALLOWABLE	I879	E-3.2, P. 14	37,135,712	18,576,760	11,264,468	202,899	1,518,730	62,706	3,011,640	6,086	1,490,423	37,135,712	0
13	NET STATE INCOME TAX ALLOWABLE	J979	E-3.2, P. 15	608,419	358,787	155,298	2,726	26,455	868	46,726	115	17,444	608,419	0
14	TOTAL REVENUE TAX	L033	E-3.2, P. 16	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL OPERATING EXPENSE	OPEX		356,185,244	210,744,426	89,732,387	1,551,442	14,826,942	516,882	27,915,814	42,232	10,855,119	356,185,244	0
16														
17	RETURN ON RATE BASE	R751	E-3.2, P. 8	90,785,508	47,582,801	27,716,202	498,762	3,673,649	154,903	7,411,886	13,698	3,733,607	90,785,508	0
18	TOTAL OTHER OPERATING REVENUES		E-3.2, P. 16	(9,036,270)	(4,977,566)	(2,572,899)	(45,064)	(367,785)	(14,710)	(717,449)	(1,066)	(339,731)	(9,036,270)	0
19	TOTAL ELECTRIC COST OF SERVICE	CS05		437,934,482	253,349,661	114,875,690	2,005,140	18,132,806	657,075	34,610,251	54,864	14,248,995	437,934,482	0
20	ADJUSTMENT FOR INTERCLASS SUBSIDIZATION		0%	0	0	0	0	0	0	0	0	0	0	0
21	REQUESTED REVENUES		Line 19 + Line 20	437,934,482	253,349,661	114,875,690	2,005,140	18,132,806	657,075	34,610,251	54,864	14,248,995	437,934,482	0
22	PROPOSED REVENUES	R602	SET EQUAL TO PRESENT REV	351,352,505	198,522,719	102,395,120	1,202,853	19,058,213	575,543	21,703,289	122,600	7,772,168	351,352,505	0
23	DIFFERENCE (REQUESTED LESS PROPOSED)	XREV	Line 21 - Line 22	86,581,977	54,826,942	12,480,570	802,287	(925,407)	81,532	12,906,962	(67,736)	6,476,827	86,581,977	0
24														
25	TOTAL RETURN EARNED	RETE	TO SCHEDULE E-3.2, pg 17	34,952,159	12,227,039	19,667,968	(18,602)	4,270,408	102,326	(911,312)	57,378	(443,047)	34,952,159	0
26	RATE OF RETURN EARNED	RORE		0.03130	0.02089	0.05769	(0.00303)	0.09451	0.05371	(0.01000)	0.34054	(0.00965)	0.03130	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.08130	0.08130	0.08130	0.08130	0.08130	0.08130	0.08130	0.08130	0.08130	0.08130	0.00000
28	RETURN EARNED ON COMMON EQUITY	REOE		0.01219	(0.00733)	0.06171	(0.05221)	0.13077	0.05423	(0.06528)	0.59233	(0.06462)	0.01219	0.00000
29	ALLOWED RETURN ON COMMON EQUITY	AROE		0.10600	0.10600	0.10600	0.10600	0.10600	0.10600	0.10600	0.10600	0.10600		0.10600
30														
31	PRESENT REVENUES													
32	PRESENT REVENUES	R600	E-3.2, P. 19	351,352,505	198,522,719	102,395,120	1,202,853	19,058,213	575,543	21,703,289	122,600	7,772,168	351,352,505	0
33	REVENUE INCREASE JUSTIFIED	RIJD	Line 19 - Line 32	86,581,977	54,826,942	12,480,570	802,287	(925,407)	81,532	12,906,962	(67,736)	6,476,827	86,581,977	0
34	REVENUE INCREASE REQUESTED	RIRD	Line 22 - Line 48	0	0	0	0	0	0	0	0	0	0	0
35														
36	PROPOSED REVENUES = CURRENT REVENUES		Logic from E-3.2, page 16, Lines 33 - 38											
37	PROPOSED REVENUES	R602	E-3.2, P. 19	351,352,505	198,522,719	102,395,120	1,202,853	19,058,213	575,543	21,703,289	122,600	7,772,168	351,352,505	0
38	TOTAL ELECTRIC COST OF SERVICE	CS05	Line 19	(437,934,482)	(253,349,661)	(114,875,690)	(2,005,140)	(18,132,806)	(657,075)	(34,610,251)	(54,864)	(14,248,995)	(437,934,482)	0
39	DIFFERENCE	XREV		(86,581,977)	(54,826,942)	(12,480,570)	(802,287)	925,407	(81,532)	(12,906,962)	67,736	(6,476,827)	(86,581,977)	0
40	TIMES COMPOSITE TAX RATE	CTAX		0.355138900	0.355138900	0.355138900	0.355138900	0.355138900	0.355138900	0.355138900	0.355138900	0.355138900	0.355138900	0.000000000
41	EXCESS TAX	XTAX		(30,748,628)	(19,471,180)	(4,432,336)	(284,923)	328,648	(28,955)	(4,583,764)	24,056	(2,300,173)	(30,748,628)	0
42	EXCESS RETURN	XRET		(55,833,349)	(35,355,762)	(8,048,234)	(517,364)	596,759	(52,577)	(8,323,198)	43,680	(4,176,654)	(55,833,349)	0

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(8)

Worksheet showing, by FERC, FCC, NARUC, or PUCO account, monthly test year data and totals which shall agree with Schedule C-2.1, Column 1. Taxes other than income taxes should be itemized and totaled. A worksheet shall be provided for both the original and two month update filing.

Response: See Attached.

Sponsoring Witness: Peggy A. Laub

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

BUDGET

					Actual			Budget								
Account	Code	FERC	Description	Total	Jan12	Feb12	Mar12	Apr12	May12	Jun12	Jul12	Aug12	Sep12	Oct12	Nov12	Dec12
403400	DEPR	403	Depr of Distribution Plant	43,168,355	3,621,903	3,478,873	4,943,989	3,390,510	3,405,510	3,422,510	3,440,510	3,461,510	3,477,510	3,492,510	3,508,510	3,524,510
403500	DEPR	403	Depr of General Plant	9,337,909	494,947	464,935	513,027	826,000	831,000	836,000	878,000	884,000	890,000	897,000	907,000	916,000
404000	DEPR	404	Amortization Expense	4,743	1,581	1,581	1,581	0	0	0	0	0	0	0	0	0
404200	DEPR	404	Amort of Elec Plt - Software	11,543,085	856,510	594,572	916,003	1,047,000	1,047,000	1,044,000	1,027,000	1,027,000	996,000	996,000	996,000	996,000
407260	AMORT	407	Deferred Depreciation Expense	271,325	64,673	103,326	103,326	0	0	0	0	0	0	0	0	0
407303	AMORT	407	Hurricane Ike Amortization	5,354,385	471,732	452,943	468,206	440,555	439,397	439,788	439,819	439,677	439,710	440,219	440,826	441,513
407312	AMORT	407	Regulatory Debits	8,091,810	393,735	393,735	393,735	767,845	767,845	767,845	767,845	767,845	767,845	767,845	767,845	767,845
407354	AMORT	407	DSM Deferral - Electric	(19,906,515)	0	0	0	0	0	0	0	0	0	(18,639,440)	(896,625)	(370,450)
407408	AMORT	407	Smart Grid Deferral Electric	3,094,122	397,417	397,417	397,417	211,319	211,319	211,319	211,319	211,319	211,319	211,319	211,319	211,319
407907	AMORT	407	Regulatory Asset - Deferral Act	155,101	130,505	(56,696)	81,292	0	0	0	0	0	0	0	0	0
408100	OTHTX	408	Franchise Tax - Electric	2,066,562	95,763	89,390	85,409	177,000	169,000	210,000	236,000	238,000	209,000	185,000	185,000	185,000
408101	OTHTX	408	Ohio Kilowatt Tax	69,888,878	6,254,201	5,739,498	5,739,035	5,186,460	5,084,598	5,751,762	6,644,861	6,847,650	6,377,958	5,182,268	4,961,241	6,119,346
408121	OTHTX	408	Taxes Property-Operating	84,295,949	6,610,772	6,610,772	7,140,772	7,103,737	7,103,737	7,103,737	7,103,737	7,103,737	7,103,737	7,103,737	7,103,737	7,103,737
408150	OTHTX	408	State Unemployment Tax	9,193	15,240	4,939	(10,986)	0	0	0	0	0	0	0	0	0
408151	OTHTX	408	Federal Unemployment Tax	6,225	11,940	1,784	(7,499)	0	0	0	0	0	0	0	0	0
408152	OTHTX	408	Employer FICA Tax	435,394	166,955	137,116	131,323	0	0	0	0	0	0	0	0	0
408153	OTHTX	408	Employer Local Tax	(4)	(4)	0	0	0	0	0	0	0	0	0	0	0
408191	OTHTX	408	Commercial Activity Tax	2,364,299	206,333	191,767	190,000	173,317	166,242	188,517	217,430	225,251	209,682	221,253	169,225	205,262
408205	OTHTX	408	Highway Use Tax	554	554	0	0	0	0	0	0	0	0	0	0	0
408700	OTHTX	408	Fed Social Security Tax-Elec	8,038	3,014	7,024	(2,000)	0	0	0	0	0	0	0	0	0
408800	OTHTX	408	Federal Highway Use Tax-Elec	50	25	25	0	0	0	0	0	0	0	0	0	0
408960	OTHTX	408	Allocated Payroll Taxes	4,184,085	333,286	240,740	150,659	360,327	361,897	451,093	365,308	364,169	366,966	366,018	456,535	367,087
426891	CAO	426	IC Sale of AR Fees VIE	938,141	82,665	104,068	74,936	63,220	82,510	67,900	75,080	73,530	67,930	84,510	75,920	105,870
440000	REV	440	Residential	400,493,738	28,434,068	39,888,455	35,057,948	28,723,549	26,358,124	32,011,411	39,254,586	41,731,339	37,016,084	28,162,754	26,950,062	36,905,358
440000	REV	440	Production Revenues	(224,882,722)	(10,018,585)	(22,410,399)	(19,777,754)	(16,401,001)	(14,895,110)	(18,539,153)	(23,215,210)	(24,831,932)	(21,775,793)	(16,053,984)	(15,266,174)	(21,697,627)
440000	REV	440	Transmission Revenues	(15,652,669)	(1,943,045)	(1,631,631)	(1,382,266)	(1,015,895)	(922,618)	(1,148,334)	(1,437,974)	(1,538,115)	(1,348,815)	(994,400)	(945,603)	(1,343,973)
440005	REV	440	Residential-Transp Only	114,139,019	8,617,801	7,357,497	6,456,677	8,982,315	8,295,861	9,905,728	11,963,621	12,654,602	11,326,970	8,813,079	8,471,449	11,293,419
440005	REV	440	Production Revenues	228,614	50,342	96,159	82,113	0	0	0	0	0	0	0	0	0
440005	REV	440	Transmission Revenues	(10,500,541)	(422,141)	(806,888)	(687,355)	(815,336)	(740,474)	(921,629)	(1,154,087)	(1,234,458)	(1,082,529)	(798,082)	(758,919)	(1,078,643)
440990	REV	440	Residential - Unbilled	13,882,249	13,256,710	(4,055,859)	(1,717,584)	(3,196,220)	1,880,378	1,738,092	5,257,619	370,695	(6,289,119)	(1,185,581)	3,228,981	4,594,137
440995	REV	440	Residential-Transp Unbilled	233,324	(797,000)	(395,352)	(308,538)	(316,394)	492,934	308,716	1,008,978	24,528	(1,094,553)	(129,444)	675,177	764,272
442100	REV	442	General Service	95,292,892	6,528,412	11,470,324	10,333,228	6,817,969	6,952,934	7,562,068	8,248,179	8,111,407	8,019,780	6,960,583	6,794,883	7,493,125
442100	REV	442	Production Revenues	(63,138,408)	(3,044,915)	(7,284,546)	(6,515,136)	(4,660,784)	(4,773,027)	(5,256,778)	(5,799,777)	(5,680,577)	(5,578,180)	(4,763,594)	(4,613,977)	(5,167,115)
442100	REV	442	Transmission Revenues	(3,206,070)	(346,871)	(377,457)	(342,465)	(215,379)	(220,566)	(242,920)	(268,013)	(262,504)	(257,772)	(220,130)	(213,216)	(238,777)
442105	REV	442	General Svc Transp Only	135,330,410	9,816,187	10,705,337	10,897,306	10,813,192	10,942,610	11,593,260	12,360,150	12,266,459	12,329,142	11,016,433	10,921,390	11,668,944
442105	REV	442	Production Revenues	(3,357,658)	(363,410)	(1,448,044)	(1,546,204)	0	0	0	0	0	0	0	0	0
442105	REV	442	Transmission Revenues	(13,996,588)	(521,534)	(1,066,600)	(1,081,083)	(1,140,419)	(1,167,885)	(1,286,255)	(1,419,116)	(1,389,948)	(1,364,892)	(1,165,574)	(1,128,970)	(1,264,312)
442190	REV	442	General Service - Unbilled	3,357,013	3,549,332	(479,541)	258,928	(441,754)	494,657	2,097	371,713	669,671	(941,350)	(420,016)	(9,289)	302,565
442195	REV	442	General Svc Transp - Unbilled	1,582,630	161,000	420,175	675,896	36,090	526,426	13,557	209,740	683,364	(623,518)	132,185	(130,812)	(521,473)
442200	REV	442	Industrial Service	24,145,167	739,932	1,864,235	1,882,092	2,110,885	2,112,529	2,187,175	2,291,632	2,328,562	2,257,095	2,143,670	2,082,722	2,144,438
442200	REV	442	Production Revenues	(19,162,302)	(368,711)	(1,212,484)	(1,294,007)	(1,745,774)	(1,756,033)	(1,818,049)	(1,902,408)	(1,938,308)	(1,872,579)	(1,770,652)	(1,721,310)	(1,761,987)
442200	REV	442	Transmission Revenues	(991,379)	(52,100)	(100,376)	(86,262)	(80,674)	(81,148)	(84,014)	(87,912)	(89,571)	(86,533)	(81,823)	(79,543)	(81,423)
442205	REV	442	Industrial Svc Transp Only	49,907,266	2,454,357	2,657,084	2,539,999	4,588,813	4,528,723	4,626,897	4,878,274	4,878,438	4,789,476	4,660,051	4,505,386	4,799,768
442205	REV	442	Production Revenues	3,364,061	1,138,706	999,326	1,226,029	0	0	0	0	0	0	0	0	0
442205	REV	442	Transmission Revenues	(11,764,370)	(589,010)	(856,309)	(863,148)	(1,013,552)	(1,019,501)	(1,055,518)	(1,104,501)	(1,125,349)	(1,087,189)	(1,027,890)	(999,337)	(1,022,966)
442290	REV	442	Industrial Svc - Unbilled	582,232	403,218	57,728	5,290	(4,512)	39,591	(14,019)	76,927	80,618	(22,256)	(48,295)	(38,522)	46,464
442295	REV	442	Industrial Svc Transp - Unbilled	689,602	159,000	101,794	217,422	132,990	105,602	(74,267)	76,290	162,857	(134,859)	73,650	(78,338)	(52,539)
444000	REV	444	Public St & Highway Lighting	9,010,913	320,131	479,650	476,940	865,615	869,555	857,587	833,929	870,766	862,626	870,235	846,337	857,542
444000	REV	444	Production Revenues	(4,836,795)	(155,820)	(287,035)	(284,894)	(450,186)	(467,708)	(454,580)	(442,582)	(467,946)	(459,867)	(458,798)	(451,967)	(455,412)
444000	REV	444	Transmission Revenues	(199,340)	(6,654)	(12,574)	(12,486)	(18,364)	(19,079)	(18,543)	(18,054)	(19,088)	(18,759)	(18,715)	(18,437)	(18,577)
444005	REV	444	Pblc St & Hghwy Lghtng Transp	1,042,169	268,204	243,866	244,280	32,753	31,671	31,784	30,861	31,783	31,764	32,417	31,076	31,710
444005	REV	444	Production Revenues	(9,876)	(146)	(4,888)	(4,842)	0	0	0	0	0	0	0	0	0
444005	REV	444	Transmission Revenues	(38,504)	(12,299)	(6,490)	(6,513)	(1,447)	(1,502)	(1,461)	(1,422)	(1,505)	(1,478)	(1,473)	(1,451)	(1,463)
445000	REV	445	Other Sales to Public Auth	9,508,010	351,505	776,605	773,848	807,026	845,476	854,295	877,563	892,083	943,555	841,378	766,936	777,740
445000	REV	445	Production Revenues	(6,809,761)	(183,623)	(472,679)	(378,030)	(600,474)	(630,363)	(651,822)	(672,454)	(691,554)	(721,383)	(630,481)	(570,115)	(606,783)
445000	REV	445	Transmission Revenues	(385,720)	(18,327)	(39,383)	(61,122)	(27,748)	(29,130)	(30,121)	(31,075)	(31,957)	(33,336)	(29,135)	(26,346)	(28,040)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

BUDGET

					Actual			Budget								
Account	Code	FERC	Description	Total	Jan12	Feb12	Mar12	Apr12	May12	Jun12	Jul12	Aug12	Sep12	Oct12	Nov12	Dec12
445005	REV	445	OPA Transp Only	22,487,809	1,864,785	2,022,166	1,890,662	1,886,221	1,968,056	1,845,399	1,853,867	1,831,181	2,037,933	1,926,683	1,792,135	1,568,721
445005	REV	445	Production Revenues	(444,803)	(11,335)	(223,344)	(210,124)	0	0	0	0	0	0	0	0	0
445005	REV	445	Transmission Revenues	(3,019,365)	(154,095)	(255,961)	(233,296)	(247,034)	(259,320)	(268,154)	(276,659)	(284,513)	(296,780)	(259,380)	(234,549)	(249,624)
445090	REV	445	OPA - Unbilled	106,224	249,600	(34,536)	(8,773)	(39,191)	44,906	(56,555)	(15,103)	21,491	(36,880)	(15,023)	44,376	(48,088)
445095	REV	445	OPA Transp - Unbilled	290,953	50,000	88,170	109,345	79,658	85,183	(53,624)	(19,898)	64,232	(2,816)	68,423	(67,481)	(110,239)
448000	REV	448	Interdepartmental Sales-Elec	275,197	9,634	8,325	8,604	26,081	27,633	24,739	28,173	32,147	26,462	24,400	21,326	37,473
450100	REV	450	Late Pmt and Forf Disc	0	0	0	0	0	0	0	0	0	0	0	0	0
451100	REV	451	Misc Service Revenue	3,283,825	160,234	225,737	498,472	266,598	266,598	266,598	266,598	266,598	266,598	266,598	266,598	266,598
451101	REV	451	Fixed Payment Termination Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
454105	REV	454	IC Other Elec Rents	2,771,052	259,667	259,667	259,667	221,339	221,339	221,339	221,339	221,339	221,339	221,339	221,339	221,339
454200	REV	454	Pole & Line Attachments	1,563,439	40,582	194,621	60,289	140,883	140,883	140,883	140,883	140,883	140,883	140,883	140,883	140,883
454300	REV	454	Tower Lease Revenues	5,035	2,178	2,178	679	0	0	0	0	0	0	0	0	0
454400	REV	454	Other Electric Rents	833,552	53,108	59,281	53,390	74,197	74,197	74,197	74,197	74,197	74,197	74,197	74,197	74,197
456040	REV	456	Sales Use Tax Coll Fee	35	18	14	3	0	0	0	0	0	0	0	0	0
456075	REV	456	Data Processing Service	171,265	29,432	32,145	43,016	7,408	7,408	7,408	7,408	7,408	7,408	7,408	7,408	7,408
456830	REV	456	Gross Up - CIAC	110,981	15,857	48,783	46,341	0	0	0	0	0	0	0	0	0
456640	REV	456	Deferred DSM Costs - Nc	3,105,570	826,987	541,845	1,736,738	0	0	0	0	0	0	0	0	0
580000	DO	580	Operation Supervision & Engineering	9,360	0	0	0	0	0	0	0	9,360	0	0	0	0
581004	DO	581	Load Dispatch - Dist of Elec	3,129,430	360,728	322,712	341,895	233,421	233,421	235,074	233,421	233,421	233,421	233,421	235,074	233,421
582100	DO	582	Station Expenses - Other - Dist	917,159	105,161	83,851	74,808	66,347	65,533	95,611	64,764	65,893	66,566	66,333	96,490	65,802
583100	DO	583	Overhead Line Expenses - Other Dist	786,724	31,614	(23,219)	(77,043)	61,542	72,524	112,238	83,302	85,187	98,549	98,121	146,765	97,144
583200	DO	583	Transf Set Rem Reset Test - Dist	120,259	9,259	0	0	11,100	11,100	16,650	11,100	11,100	11,100	11,100	16,650	11,100
584000	DO	584	Underground Line Expenses	1,394,262	179,350	95,566	75,467	101,172	105,284	123,380	109,370	111,444	118,247	117,801	140,386	116,785
585000	DO	585	Street Lighting & Signal System	7,378	(3,003)	0	10,381	0	0	0	0	0	0	0	0	0
586000	DO	586	Meter Expenses	1,177,985	79,050	89,113	80,267	88,783	87,594	138,300	86,469	88,120	90,353	122,363	138,327	89,246
587000	DO	587	Customer Installations Expense	5,355,070	458,960	485,354	543,497	396,190	391,728	553,290	387,508	393,703	397,391	396,115	558,110	393,204
588100	DO	588	Misc Distribution Exp - Other	9,806,318	938,886	609,737	640,435	721,306	668,506	937,046	859,722	821,664	825,203	870,505	1,091,876	821,432
591000	DM	591	Maintenance of Structures - Dist	308,663	38,433	42,652	27,594	20,451	20,205	28,763	19,973	20,314	20,517	20,447	29,028	20,286
592100	DM	592	Maint Station Equip - Other - Dist	2,028,131	251,933	159,913	196,832	137,875	140,603	194,293	143,330	145,416	150,857	150,416	207,254	149,409
592200	DM	592	Cir Brkrs Trnsf mters Rely - Dist	3,437	0	0	0	350	345	500	342	347	351	350	505	347
593000	DM	593	Maintenance of Overhead Lines - Other - Dist	24,055,781	1,652,838	1,740,758	2,721,615	1,884,450	1,880,590	2,308,908	2,134,667	2,231,611	2,156,424	1,896,526	1,899,573	1,547,821
594000	DM	594	Maintenance of Underground Lines - Dist	2,038,318	180,031	107,443	157,046	155,842	158,328	218,833	160,603	163,195	168,788	168,261	232,603	167,125
595100	DM	595	Maint Lines Transfrs - Other - Dist	505,318	(83,684)	(3,166)	231,492	37,976	37,981	48,665	37,421	37,425	37,592	37,451	48,684	37,481
596000	DM	596	Maint of Street Lighting & Signals - Dist	1,307,647	101,278	134,704	82,531	104,282	103,417	130,827	102,598	103,800	104,515	104,267	131,725	103,703
597000	DM	597	Maintenance of Meters - Dist	1,131,949	75,922	65,485	85,230	91,225	90,256	134,297	89,339	90,685	92,386	91,209	134,438	91,477
598100	DM	598	Maint of Misc Distribution Plant	(358,644)	(358,644)	0	0	0	0	0	0	0	0	0	0	0
901000	CAO	901	Supervision-Cust Accts	736	246	0	490	0	0	0	0	0	0	0	0	0
902000	CAO	902	Meter Reading Expense	5,273,505	206,424	368,011	345,106	451,688	446,995	602,810	442,555	449,072	452,953	451,610	607,733	448,548
903000	CAO	903	Cust Records & Collection Exp	24,431,091	1,715,042	2,015,455	1,807,054	2,151,135	2,021,158	2,298,960	2,205,323	1,934,781	1,982,119	2,148,858	2,147,277	2,003,929
903100	CAO	903	Cust Contracts & Orders-Local	991,613	18,395	18,055	9,230	105,062	105,062	105,349	105,062	105,062	105,062	105,062	105,349	105,063
903200	CAO	903	Cust Billing & Acct	977,081	28,332	29,113	24,646	99,383	99,383	99,654	99,383	99,383	99,383	99,383	99,654	99,384
903250	CAO	903	Customer Billing-Common	1,721,992	37,804	75,139	0	178,735	178,735	178,952	178,735	178,735	178,735	178,735	178,952	178,735
903300	CAO	903	Cust Collecting-Local	204,152	0	0	95,576	12,064	12,064	12,064	12,064	12,064	12,064	12,064	12,064	12,064
903400	CAO	903	Cust Receiv & Collect Exp-Edp	2,124			2,124									
904001	CAO	904	BAD DEBT EXPENSE	631,745	124,769	29,539	252,437	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
904003	CAO	904	Cust Acctg-Loss On Sale-A/R	3,587,846	644,138	811,586	591,852	128,922	153,728	114,858	213,944	(22,056)	(75,388)	181,750	359,435	484,077
904891	CAO	904	IC Loss on Sale of AR VIE	1,083,961	149,929	4,086	28,596	230,640	163,360	213,780	144,520	219,670	197,570	11,370	(38,190)	(235,370)
905000	CAO	905	Misc Customer Accts Expenses	1,027	18	1,009	0	0	0	0	0	0	0	0	0	0
908140	CSO	908	Economic Development	34,510	736	1,955	2,209	3,290	3,290	3,290	3,290	3,290	3,290	3,290	3,290	3,290
909650	CSO	909	Misc Advertising Expenses	83,180	0	16,724	0	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384
910000	CSO	910	Misc Cust Serv/Inform Exp	6,629,991	511,249	520,842	743,121	504,811	528,401	605,089	514,964	581,548	519,227	521,430	534,430	544,879
910100	CSO	910	Exp-Rs Reg Prod/Svces-CstAccts	3,325,666	98,164	362,496	211,051	298,595	259,750	259,753	488,973	267,400	285,185	276,076	258,430	259,791
912000	SLO	912	Demonstrating & Selling Exp	55	0	55	0	0	0	0	0	0	0	0	0	0
913001	SLO	913	Advertising Expense	347,962	9,639	37,045	77,358	24,880	24,880	24,880	24,880	24,880	24,880	24,880	24,880	24,880
920000	AGO	920	A & G Salaries	15,680,013	1,614,592	1,144,485	786,215	1,487,230	1,604,573	765,936	1,534,555	1,554,452	1,342,871	1,604,292	811,005	1,429,807
921100	AGO	921	Employee Expenses	1,268,701	107,025	137,164	144,792	96,589	97,331	109,777	84,834	95,397	106,455	90,709	95,176	103,452
921110	AGO	921	Relocation Expenses	21			21									
921200	AGO	921	Office Expenses	2,488,153	171,707	309,890	244,380	165,984	281,991	161,096	141,372	261,605	146,101	149,511	271,107	183,209
921300	AGO	921	Telephone And Telegraph Exp	41,917			41,917									
921400	AGO	921	Computer Services Expenses	736,607	104,077	20,405	56,808	64,614	52,657	80,429	65,877	57,426	55,373	57,477	66,009	55,455
921540	AGO	921	Computer Rent (Go Only)	186,230	26,500	29,617	32,254	17,824	9,190	9,616	8,940	11,756	8,940	9,444	9,731	12,418
921600	AGO	921	Other	(15,619)	37,062	(6,864)	(6,982)	(4,315)	(4,315)	(4,315)	(4,315)	(4,315)	(4,315)	(4,315)	(4,315)	(4,315)
921980	AGO	921	Office Supplies & Expenses	5,019,615	472,127	502,413	481,225	396,569	396,740	392,509	397,285	397,441	397,738	396,219	392,000	397,349
922000	AGO	922	Admin Exp Transfer	75	75	0	0	0	0	0	0	0	0	0	0	0
923000	AGO	923	Outside Services Employed	7,174,087	436,519	352,594	1,140,232	518,559	552,331	598,304	496,967	484,875	670,484	473,042	462,517	987,663
923980	AGO	923	Outside Services Employee &	67,107	27,494	16,331	23,282	0	0	0	0	0	0	0	0	0
924000	AGO	924	Property Insurance	1,528,652	1,282	1,282	(1,605)	169,468	169,468	169,468	171,949	169,468	169,468	169,468	169,468	169,468

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

SUPPLEMENTAL (C)(8)
WITNESS RESPONSIBLE:
P.A. LAUB

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

BUDGET

					Actual			Budget								
Account	Code	FERC	Description	Total	Jan12	Feb12	Mar12	Apr12	May12	Jun12	Jul12	Aug12	Sep12	Oct12	Nov12	Dec12
924050	AGO	924	Intercompany Property Insurance Exp	44,217	14,739	14,739	14,739	0	0	0	0	0	0	0	0	0
924980	AGO	924	Property Insurance For Corp.	376,990	29,222	29,222	29,222	32,147	32,147	32,147	32,147	32,147	32,147	32,147	32,147	32,148
925000	AGO	925	Injuries & Damages	1,017,189	85,994	109,133	65,998	80,846	80,846	80,846	80,846	80,846	80,846	80,846	80,846	109,296
925051	AGO	925	Intercompany Gen Liab Expense	239,523	79,841	79,841	79,841	0	0	0	0	0	0	0	0	0
925200	AGO	925	Injuries And Damages-Other	52,231	2,992	3,150	3,663	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714
925980	AGO	925	Injuries And Damages For Corp.	143,190	6,441	6,441	6,441	13,763	13,763	13,763	13,763	13,763	13,763	13,763	13,763	13,763
926000	AGO	926	Empl Pensions and Benefits	11,693,624	1,056,179	899,044	863,106	1,105,339	1,224,910	385,195	1,154,933	1,224,910	1,014,981	1,224,910	455,171	1,084,946
926420	AGO	926	Employees' Tuition Refund	(30)			(30)									
926430	AGO	926	Employees'Recreation Expense	71	32	25	14	0	0	0	0	0	0	0	0	0
926490	AGO	926	0Ther Employee Benefits	7,561			7,561									
926600	AGO	926	Employee Benefits-Transferred	5,613,592	517,452	615,445	583,059	358,797	327,025	490,938	365,248	442,533	426,964	462,338	616,233	407,560
928006	AGO	928	State Reg Comm Proceeding	954,394	84,258	84,258	79,875	85,560	85,560	85,560	79,738	73,917	73,917	73,917	73,917	73,917
928055	AGO	928	Fed Energy Reg Com Proceed	34,513	34,513	0	0	0	0	0	0	0	0	0	0	0
929000	AGO	929	Duplicate Chrgs-Enrgy To Exp	776,457	(109,097)	(99,223)	(100,223)	110,000	135,000	115,000	125,000	115,000	115,000	110,000	125,000	135,000
929500	AGO	929	Admin Exp Transf	(251,663)	(14,234)	(33,703)	(123,266)	(8,940)	(8,940)	(8,940)	(8,940)	(8,940)	(8,940)	(8,940)	(8,940)	(8,940)
930150	AGO	930	Miscellaneous Advertising Exp	23,033	3,167	996	618	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028
930200	AGO	930	Misc General Expenses	10,866,797	699,355	772,784	814,575	945,493	940,375	1,008,430	933,882	928,556	924,451	950,554	1,017,965	930,377
930210	AGO	930	Industry Association Dues	203,183	203,156	0	0	3	3	3	3	3	3	3	3	3
930220	AGO	930	Exp Of Servicing Securities	22,332	3,827	18,413	92	0	0	0	0	0	0	0	0	0
930240	AGO	930	Director'S Expenses	19,411	519	2,263	16,629	0	0	0	0	0	0	0	0	0
930250	AGO	930	Buy\Sell Transf Employee Homes	(11,825)	1,313	710	(13,848)	0	0	0	0	0	0	0	0	0
930940	AGO	930	General Expenses	2,415	803	868	744	0	0	0	0	0	0	0	0	0
931001	AGO	931	Rents-A&G	3,503,408	113,947	112,415	122,895	359,440	352,743	353,506	344,592	344,245	353,308	344,264	344,245	357,808
931008	AGO	931	A&G Rents-IC	1,464,141	474,317	476,618	513,206	0	0	0	0	0	0	0	0	0
935100	AGM	935	Maint General Plant-Elec	(110,119)	793,243	(4,127,524)	2,694,774	56,400	57,694	65,303	56,739	57,541	58,029	57,244	64,207	56,231
935200	AGM	935	Cust Infor & Computer Control	500,334	30,297	35,209	27,243	44,944	44,944	46,475	44,944	44,844	44,968	44,944	46,451	44,971
	REV	PPN	Revenues	515,397,375	60,801,366	37,138,789	39,033,510	34,181,444	40,329,810	42,297,434	52,466,282	48,829,323	35,220,076	36,363,996	40,488,305	48,247,040
			OperatingExpenses													
	Fuel		Fuel Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
	PP		Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
			Operation													
	PO		Production	0	0	0	0	0	0	0	0	0	0	0	0	0
	TO		Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
	DO		Distribution	22,703,945	2,160,025	1,663,114	1,689,707	1,679,861	1,635,700	2,211,589	1,835,656	1,819,892	1,840,830	1,915,759	2,423,678	1,828,134
	CAO		Customer Accounts	39,851,214	3,007,762	3,456,061	3,232,049	3,446,849	3,267,995	3,719,327	3,501,666	3,075,241	3,045,428	3,298,342	3,573,194	3,227,300
	CSO		Customer Service & Info	10,073,347	610,149	902,017	956,381	814,080	798,825	875,516	1,014,611	859,622	815,086	808,182	803,534	815,344
	SLO		Sales	348,017	9,639	37,100	77,358	24,880	24,880	24,880	24,880	24,880	24,880	24,880	24,880	24,880
	AGO		A&G	70,970,313	6,287,196	5,600,756	5,907,450	6,001,712	6,350,140	4,846,010	6,025,418	6,282,027	5,926,297	6,236,391	5,029,790	6,477,126
	OTH		Other	0	0	0	0	0	0	0	0	0	0	0	0	0
			Maintenance													
	PM		Production	0	0	0	0	0	0	0	0	0	0	0	0	0
	TM		Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
	DM		Distribution	31,020,600	1,858,107	2,247,789	3,502,340	2,432,451	2,431,725	3,065,086	2,688,473	2,792,793	2,731,430	2,468,947	2,683,810	2,117,649
	AGM		A&G	390,215	823,540	(4,092,315)	2,722,017	101,344	102,638	111,778	101,683	102,485	102,997	102,188	110,658	101,202
			Operation & Maintenance Expense	175,357,651	14,756,418	9,814,522	18,087,302	14,501,177	14,611,903	14,854,186	15,192,387	14,956,940	14,486,948	14,854,689	14,649,544	14,591,635
	DEPR		Depreciation Expense	64,054,092	4,974,941	4,539,961	6,374,600	5,263,510	5,283,510	5,302,510	5,345,510	5,372,510	5,363,510	5,385,510	5,411,510	5,436,510
	AMORT		Amortization of Deferred Expenses	(2,939,772)	1,458,062	1,290,725	1,443,976	1,419,719	1,418,561	1,418,952	1,418,983	1,418,841	1,418,874	(17,220,057)	523,365	1,050,227
	OTHTX		Taxes Other Than Income Taxes	163,259,223	13,698,079	13,023,055	13,416,713	13,000,841	12,885,474	13,705,109	14,569,336	14,778,807	14,267,343	13,058,276	12,875,738	13,980,452
	FIT		Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
			Earnings Before Interest Expense and Income Taxes	115,666,181	25,913,866	8,470,526	(289,081)	(3,803)	6,130,362	7,016,677	15,940,066	12,302,225	(316,599)	20,285,578	7,028,148	13,188,216

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(9)

For CWIP included in the authorized rate base of prior case, incorporate by reference that data which is already provided on Schedule B-9:

(a) List the project number and dollars.

(b) Completion date or in service date (whichever was first) for projects listed in (c)(9)(a) in Chapter II of this appendix.

(c) Date the authorized rates in prior case went into effect.

(d) AFUDC calculations for CWIP in (a) and the date the utility stopped accruing AFUDC.

(e) List for each project in (a) its estimated completion date and budget estimate as provided on Schedules B-4.1 and B-4.2 of the prior case's updated filing. In addition, list the actual completion date and the actual cost for each project. If actual cost is not available, provide the most recent cost estimate. If not yet completed, list the most recent completion date and budget estimates. Briefly explain the causes for any differences between the prior estimate and the actual data or the most recent estimate.

(f) If mirroring of a CWIP project begun in a prior case was completed since the date certain of the company's last rate case, provide for each project the calculation of mirrored CWIP carrying charges. Supporting documentation shall include the project number, start and end dates for accrual, the carrying charge rate(s) used, and the mirrored CWIP amount.

(g) If mirroring of a CWIP project begun in a prior case is not completed as of the first day of the test year in this case, provide for each project the following:

(1) Mirrored revenue offset amount from (effective date of sur-credit rider) to (first day of test year).

(2) Estimated test year mirrored revenue offset.

(3) Estimated mirrored revenue offset from (last day of test year) to (estimated completion date).

Response: See Attached.

Sponsoring Witness: Carl J. Council, Jr.

DUKE ENERGY OHIO
Case No. 12-1682-EL-AIR
CWIP in Prior Case
As of March 31, 2012

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: X Original __ Updated __ Revised
Reference:

Witness Responsible
C. J. Council

Line No. (A)	Project No. (B)	Total (C)	Completion or In-Service Date (D)	Date of Authorization Rate (E)	AFUDC (F)	Date of Final AFUDC Calculation (G)	Est. Completion Date (H)	Budget (I)	Actual Completion Date (J)	Actual Cost (K)	Difference (L)
		$			$						
1	There was no CWIP included in the prior rate case, 08-709-EL-AIR										

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(10)

Copy of latest certificate of valuation from department of taxation. A copy of any updated certificates on valuation shall be provided to the staff when available.

Response: See Attached.

Sponsoring Witness: Keith G. Butler

2011 VALUATION NOTICE

NAME: DUKE ENERGY OHIO, INC.
FEIN: 31-0240030
CLASS: ELECTRIC COMPANY

Taxable Property	True Value
Production Plant (Placed in Service on or before 10/4/99)	643,824,254
Production Plant (Placed in Service after 10/4/99)	30,600,984
Transmission Plant	214,068,403
Distribution Plant	833,803,254
General Plant	61,897,162
Account 104 - Electric Plant Leased to Others	
Account 105 - Electric Plant Held for Future Use	91,232
Account 114 - Plant Acquisition Adjustment	
Account 116 - Other Electric Plant Adjustments	
Account 118 - Other Utility Plant	
Account 120.6 - Nuclear Fuel	
Account 121 - Nonutility Property	1,765,734
Account 151 - Fuel Stock	63,818,711
Account 154 - Plant Materials and Operating Supplies	70,669,121
154- Plant Materials and Supplies-Common	
General Plant-Common	27,106,247
Total True Value:	**1,947,645,101**

	True Value		Taxable Value
True Value of all Production Plant Property	674,425,238	24%	161,862,060
True Value of General Plant & Account 104 - 156 Property	225,348,207	24%	54,083,570
True Value of Transmission & Distribution Plant	1,047,871,657	85%	890,690,910
Total General, T & D and all Other Property:	**1,273,219,864**		**944,774,480**
Total Taxable Value of Property			**1,106,636,540**
(Penalty if applicable)	**Percent:**		
Total Taxable Value / with Penalty			**1,106,636,540**

Agent: **KEITH L. SMITH** **Date:** **9/22/2011**

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(11)

Copy of monthly sales (kWh, ccf) for the test year by rate schedule classification and/or customer classes. Data provided shall be consistent with the information contained in the operating income schedule, Schedule C-2.1, under both the original and the two month update filings.

Response: See Attached.

Sponsoring Witness: Jim Riddle

Duke Energy-Ohio
Case No. 12-1682-EL-AIR
Monthly Detail of Actual/Budget kWh Volumes
By Rate Schedule (3 Months Actual–9 Months Budget)

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Reference: Chap. II (C)(11)

Supplemental (C)(11)
Witness Responsible:
Jim Riddle

	Residential						
	Rate RS kWh (Col. A)	Rate RS3P kWh (Col. B)	Rate RSLI kWh (Col. C)	Rate ORH kWh (Col. D)	Rate TD kWh (Col. E)	Rate TD-2012 kWh (Col. F)	Rate CUR kWh (Col. G)
	RS	RS3P	RSLI	ORH	TD	TD-2012	CUR (RS01)
Jan-12	697,205,681	424,749	7,319,516	868,606	43,556	160,326	9,364,505
Feb-12	620,384,386	319,585	6,447,185	737,217	44,555	158,352	8,534,383
Mar-12	526,705,282	317,943	5,246,981	538,332	34,713	126,875	7,824,024
Apr-12	489,819,717	295,544	6,288,449	512,770	31,193	35,283	7,260,277
May-12	428,686,618	287,326	4,784,374	379,931	27,580	67,104	6,682,381
Jun-12	552,400,801	341,934	5,785,763	410,273	31,143	140,564	6,569,277
Jul-12	693,429,593	418,740	7,204,644	474,545	37,810	186,591	6,437,747
Aug-12	723,646,900	403,457	7,477,373	458,270	39,031	219,936	6,676,775
Sep-12	643,426,795	376,218	6,460,853	433,055	35,673	174,659	6,581,438
Oct-12	471,805,192	316,333	5,097,327	392,396	27,712	115,720	6,375,719
Nov-12	451,949,317	288,013	4,989,788	451,660	28,037	120,869	6,922,894
Dec-12	643,951,337	387,091	6,886,435	716,838	40,738	152,932	8,869,164
Total	6,943,211,619	4,176,933	73,988,686	6,373,893	421,741	1,661,211	88,118,584

	Distribution						Transmission
	Rate DS (1) kWh (Col. H)	Rate GSFL kWh (Col. I)	Rate SFL-ADPL kWh (Col. J)	Rate EH kWh (Col. K)	Rate DM kWh (Col. L)	Rate DP (1) kWh (Col. M)	Rate TS (1) kWh (Col. N)
	DS	GSFL	SFL2	EH	DM	DP	TS
Jan-12	527,954,890	2,497,498	43,352	11,745,159	47,928,800	175,402,635	250,260,223
Feb-12	494,258,513	2,497,461	43,356	10,897,912	44,377,048	177,560,682	244,906,696
Mar-12	486,411,945	2,497,356	43,314	8,664,524	41,167,422	189,144,976	258,753,346
Apr-12	485,365,225	2,470,731	44,626	8,365,314	38,451,465	182,416,822	261,923,851
May-12	491,670,593	2,434,437	42,998	7,166,413	38,800,098	191,918,458	259,070,196
Jun-12	566,215,532	2,391,618	42,030	-	45,274,481	204,836,801	276,162,315
Jul-12	598,004,410	2,356,063	41,152	-	49,435,993	222,724,211	272,287,137
Aug-12	598,753,932	2,321,457	40,473	-	52,068,365	217,591,651	283,656,612
Sep-12	587,548,394	2,523,842	43,056	-	47,326,810	214,355,382	274,267,842
Oct-12	513,875,088	2,546,723	44,153	6,605,526	38,902,455	193,039,245	256,887,312
Nov-12	482,602,100	2,481,747	43,272	8,593,160	37,738,428	181,102,470	250,738,704
Dec-12	535,509,917	2,643,431	46,064	8,403,295	45,844,389	181,816,297	248,893,678
Total	6,368,170,537	29,662,384	517,846	69,443,303	527,335,774	2,331,909,630	3,137,807,912

	Lighting			Special		
	Rate SL kWh (Col. O)	Rate OL kWh (Col. P)	Other Ltg kWh (Col. Q)	Contract kWh (Col. R)	Interdept kWh (Col. S)	Total Sales kWh (Col. T)
	SL	OL		WS01	Interdept	
Jan-12	3,148,333	1,727,259	5,150,442	71,977	400,490	1,741,717,997
Feb-12	3,148,340	1,709,874	5,051,065	55,132	346,048	1,621,477,810
Mar-12	3,148,338	1,702,090	5,060,298	53,547	365,963	1,537,807,269
Apr-12	3,359,328	1,730,382	5,278,915	87,993	349,000	1,494,066,865
May-12	3,225,369	1,712,590	5,368,153	927,990	334,000	1,443,588,609
Jun-12	3,346,952	1,663,774	5,354,875	39,763	311,000	1,671,318,696
Jul-12	3,399,565	1,625,183	5,205,527	25,946	299,000	1,863,595,877
Aug-12	3,138,709	1,601,729	5,513,650	20,486	91,000	1,903,738,026
Sep-12	3,214,764	1,718,522	5,344,913	22,769	509,000	1,794,363,965
Oct-12	3,289,337	1,801,597	5,342,138	28,196	329,000	1,506,631,167
Nov-12	3,211,981	1,706,529	5,387,500	26,133	322,000	1,436,704,602
Dec-12	3,368,784	1,818,062	5,309,705	56,027	348,000	1,696,082,184
Total	39,007,820	20,517,591	63,367,401	1,415,959	4,004,501	19,711,113,307

(1) Includes RTP Customers Sales Volumes

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(12)

Copy of a written summary explaining the forecasting method used by the utility as related to test year data.

Response:

The Company's 2012 Budget Guidelines are attached.

Sponsoring Witness: Patricia W. Mullins

2012 BUDGET GUIDELINES AND ASSUMPTIONS

July 25, 2011

Revision Number: 3

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1.0 General Guidelines for the 2012 Budget

These guidelines pertain to standalone Duke Energy only.

1.1 Document Structure

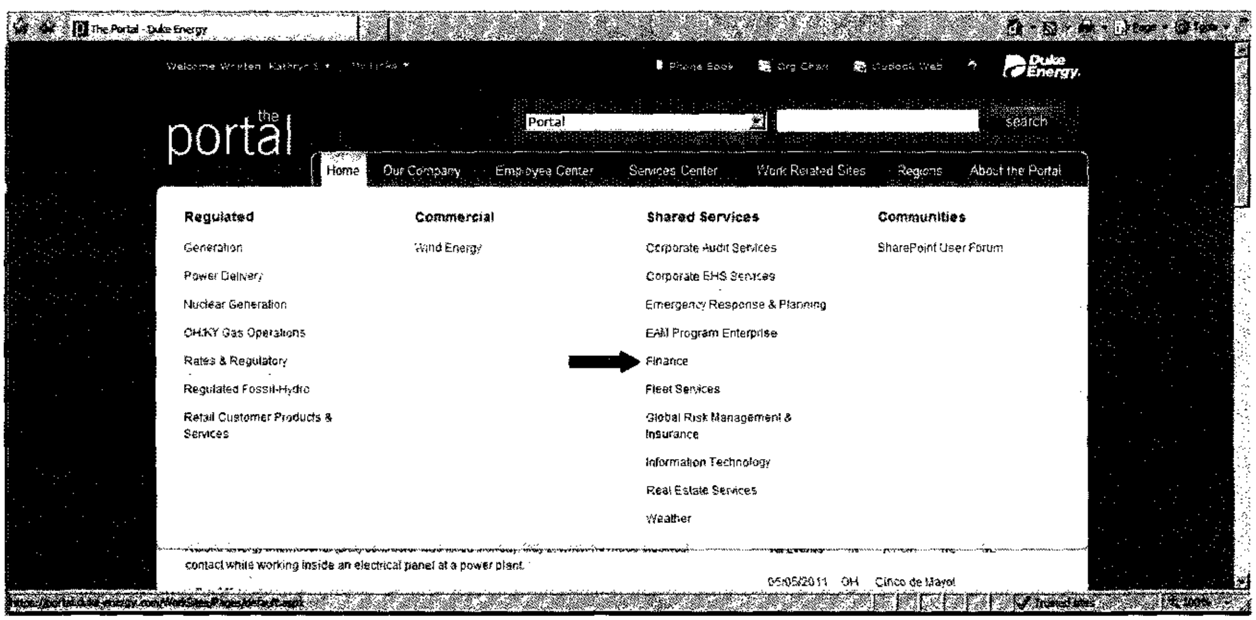
This document is organized into two sections:

- Planning and budgeting assumptions and guidelines applicable to the entire company;
- An Appendix with relevant reference material.

1.2 Reference Material

A Budgeting Finance Quick Link will be established on the Finance Portal which will house various budgeting reference materials. Below are some screen shots to illustrate how to navigate to this information.

1. From the main page of the Portal, navigate to ***Work Related Sites → Finance.***
2. In the ***Finance Quick Links*** section on the right, click on ***Reference Materials*** then on ***Budgeting*** to access the 2012 Budget Guidelines and Assumptions and other budget related documents.



1.3 Requirements

For the 2012 plan year, you are required to prepare a one-year detailed departmental O&M and Capital expense budget. Forecasts for 2013 thru 2016 will be developed jointly with the forecasting and the budgeting teams.

1.4 Budget Development

Budgets should be prepared on an accrual basis. **This should include an increased focus on accurate budgeting by month. The goal is to reduce actual versus budget timing variances for 2012 reporting by placing budget dollars in the months they are expected to be spent or accrued.**

1.5 Level of Budget Detail

All O&M and Capital budgets must be associated with a responsibility center. From a responsibility center perspective, it is strongly encouraged that budgets be entered at a higher level. However, this is a determination to be made based on the facts and circumstances surrounding each area of the business (for example, Fossil/Hydro, Power Delivery, Non-Regulated Generation, etc.). The level of accountability for managing actual versus budget variances should be considered when determining the level of budget detail. The recommended approach is to budget no lower than the group VP minus two level.

See Appendix – Section A for a high level list of Resource Types. Please contact your Financial Coordinator with any questions. See Appendix – Section B for a detailed contact listing.

1.6 Budget Systems

With the exception of the International group, all O&M budgets will be entered via the Budget Entry Tool (BET). Capital budgets will be entered via PowerPlant for Midwest and the BET for the Carolinas, consistent with the 2011 process.

If you do not have access to the BET, the appropriate electronic form needs to be completed and approved (call SPOC option 4). Please make sure you submit these requests as soon as possible to avoid delays. For more detailed instructions for both PowerPlant and BET access the portal page at the following path.

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting

Both Carolinas and Midwest O&M and Capital budgets will reside in the FIHUB, which is where aggregated reporting should be performed if applicable. For access to the FIHUB, please contact your Financial Coordinator.

1.7 Budgeting Process Data Flow

(1) The BET is the O&M and Southeast Capital budget input tool (**open daily from 6am until 5pm**).

(2) All data entered in the BET is fed to PeopleSoft. Budget allocations are scheduled to run every Tuesday, Thursday, and Saturday except during month-end close. **(If there is a deviation from this schedule, a message will be posted to the Finance Top Stories and Announcements section of the Finance Portal.)** After data flows through PeopleSoft, users can view their fully allocated/cost assigned data the following day.

(3) PowerPlant is the Midwest Capital budget input tool. **PowerPlant is open daily from 6am until 3pm (Daily uploads occur at 3pm).** PowerPlant opened for work / scenario planning on May 1, 2011. The budget version 2012_Budget_1 is set up for the 2012 Budget and 2012-2016 Capital Forecast. You can begin associating your Funding Projects with this version beginning May 1 if they need to be included.

1.8 Key Changes for 2012 Budgeting

Key changes for the 2012 budgeting process are outlined as follows:

- Operating Unit (To view) Budgets will be compared to 2012 Target Guidance in mid-August.
- Updated Contingent Workforce accounting guidelines; see section 4.2 for more details.

2.0 Budget Timeline

Below is a summary of the key dates for the 2012 budgeting process. Please note that the deadlines indicated are for final signoffs. Any internal department reviews must be completed prior to these final signoff dates.

Milestone	Completion Date
2012 Budget tool opens	05/02/2011
2012 Budget tool closes for input	08/15/2011

3.0 Workforce Budgeting

3.1 Purpose

Headcount budgeting for Duke Energy is intended to achieve the following goals and objectives:

- Forecast realistic internal headcount needs which provide the basis for calculating accurate benefit rates for each business segment.
- Improve accuracy of O&M and Capital budgets which align headcount estimates between Finance and HR by standardizing headcount and the labor rate calculation, formalizing the review process and providing a communication plan between HR and Finance to align assumptions.
- Provide management with a more meaningful tracking tool in the HR Labor Costs and Counts report through realistic internal headcount needs.

3.2 Headcount Budgeting

Headcount budgeting information for the enterprise will be distributed on 05/31/2011 with a requested completion date of 06/13/2011.

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting > Headcount Budget Tool Instructions 2012.pdf

09/29/2011 – Key date to validate headcount numbers to O&M and Capital budgeted salary dollars.

See Appendix – Section D for a list of workforce planning contacts by function.

3.3 Labor Inflation Rates and Labor Loading Rates

The table below contains the preliminary labor inflation and loading rates that will be used to begin the 2012 budgeting process. These rates will be adjusted throughout the budgeting process as deemed necessary. It should be noted that these labor inflation rates are assumed for planning purposes only and are not meant to be interpreted as the labor rate increase for 2012. Please be sure to budget the effects of labor inflation in the appropriate periods.

Category	2012 Rate
Labor Inflation Non Union employees Represented (Union) employees	3.0% ***(Total compensation including merit, promotion, etc.)***
Fringe Benefits	
Duke Energy Carolinas	27%
Duke Energy - CG&E	43%
Duke Energy - ULH&P	32%
Duke Energy - PSI	40%
Duke Energy Business Services	24%

DEGS	34%
DEI	14%
DECE	27%
Payroll Tax	7.65%
Incentive	*Department specific load rates*

Union Employees Union Rates *(Legacy Cinergy)*	Labor Inflation Rate	Date of Increase
IUOE 399	TBD - Negotiations in 2011	November 15
UWUA, IUU Local 600-Clerical	TBD	April
UWUA, IUU, Local 600-Manual & Technical	TBD	April
IBEW 1347	3.00%	April
IBEW 1347--Matl Spec C, Meter Repairer and Manual Techs	No increase	n/a
IBEW 1393	2.00%	May 1
ERA	TBD	October
IBEW 352	2.00%	February 5
USW 12049	2.25%	May 15
USW 5541	2.25%	May 15

Note: Employees in the IBEW 1347, IBEW 1393, IBEW 352, UWUA, and USW 12049 and 5541-06 unions receive one week of prepaid sick time in the month of January. Please be sure to calculate this amount and add it to January labor budgets if applicable.

3.4 Incentives

STPP and Discretionary Pool plans will be budgeted through incentive loading rates, which are calculated at target performance. All other stock based incentives, including EIP and CEIP, will be budgeted from a Human Resources responsibility center (RC 8937) and allocated to operating units as appropriate. Quarterly incentive plans (i.e. Call Center and DEGS plants) should continue to be budgeted at the responsibility center level.

3.5 Budgeting for Managers

Budgeters need to decide if a manager's costs will be budgeted and charged to the responsibility center with his/her direct reports or to a staff responsibility center with other managers. Consistency is needed within each department and function so that budget omissions and variances to actuals are avoided. Function owners should ensure that departmental practices reflect such consistency.

3.6 Budgeting for Bi-Weekly Employees

When budgeting for bi-weekly employees, please note that the months of June and November include three pay periods. All other months will have two pay periods.

3.7 Transition Pool and Union Redeployment Pools

Costs for transition pool will be managed at the business unit level. Estimates should be captured and budgeted appropriately for these costs.

3.8 Commercial Associate Program

The Corporate Development function will budget most costs for the Commercial Associate Program in 2012. However, if a Commercial Associate is currently assigned to your area or if you anticipate having one work in your area next year, you should budget for any expenses that are not related to labor or IT while the Commercial Associate is working in your area (for example, travel expenses, training costs, etc).

If you have any questions regarding the Commercial Associate program, including the availability of Commercial Associate employees, timing of rotational assignments, or costs of the program, please contact Eric Myers at (704)382-7891.

3.9 Military Leave Pay

All responsibility centers with employees incurring military pay should budget for those employees at 100% pay for 156 weeks.

3.10 Education Reimbursement (Tuition Refund) Expenses

All education reimbursement will be budgeted within the employee benefit rates. No tuition refund expenses should be budgeted within the business unit budgets UNLESS the business unit plans to exceed established limits on graduate education reimbursement.

3.11 Dependent Care and Short Term Disability Accruals

Based upon new audit requirements as well as changes to programs, accruals will be established at the enterprise level as appropriate and as directed by the Accounting Research Group. These will be calculated and provided to the business units to the extent they are required.

3.12 Service and Retirement Awards

All service and retirement award gifts will be budgeted by HR and included in the employee benefits load rate.

4.0 Non-Labor Budgeting

4.1 Rate Case Support

Duke Energy utilizes the budget to file rate cases in certain jurisdictions. As a result, for the 2012 budget process attention to the details of common data requests is needed so that Duke can provide the level of detail required in support of our rate requests. When preparing your 2012 budget, please consider the following;

- Budget to the Accounts where actual charges will occur.
- Budget social club dues, professional dues, charitable contributions, advertising, professional services and civic/political expenses to the accounts provided below.
- Budget to the appropriate Gas vs. Electric accounts that will be charged for actual reporting.

Also, when budgeting for the specific expenses listed below, please be sure to use the appropriate account:

Expense Type	Account
Social Club Dues	0926430
Professional Dues	0930210
Charitable Contributions	0426100
Advertising	See List
Professional Services *	0923000
Civic/Political Expenses	0426400

* Certain project reporting may dictate the use of more detailed accounting. Please contact your financial support person for more specific direction.

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting > Advertising Acctg.pdf

4.2 Contract Labor

Effective Jan 1, 2012, HR has requested the ability to track Contingent Workforce Headcount. Beginning with development of the 2012 Budget, we will classify contract workers in one of the following categories:

- Staff Augmentation (Replacement worker, project work, seasonal jobs, peak work)
- Contract Services – Baseload (Contracted vendors who perform specific work activities, functions or services)
- Contract Services – Other (bid and turnkey contract services, does not track individual headcount)

Finance has realigned and updated the contractor resource types to reflect this structure for the 2012 budget. Resource type code block has been activated effective May 1, 2011 in order to allow for 2012 budgeting. Please use the appropriate resource types listed in Appendix A to ensure that contingent worker headcount and dollars are aligned.

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting > Contractor Resource Type Descriptions.xlsx

4.3 Non-Labor Inflation Rates and Non-Labor Loading Rates

The table below contains the non-labor loading rates that will be used to begin the 2012 budgeting process. These rates will be adjusted throughout the budgeting process as deemed necessary.

Category	Carolinas Rates	Midwest Rates
Stores, Freight & Handling		
Fossil/Hydro	24.0%	24.0% (IN) 12.0% (KY)
Power Delivery	11.0%	11.0%
Gas Operations	11.0%	11.0%
Nuclear - Catawba	12.0%	
Nuclear - McGuire	15.0%	
Nuclear - Oconee	15.0%	

Each department is responsible for projecting their respective contractor costs including inflation rates, along with increases in material costs, etc. which are not listed in the table above.

4.4 Print Services Costs

The Print Management Services team has begun the process of implementing a Managed Print Services (MPS) program that will centralize and manage all printing costs over the next four years. Print Services will charge business units high level business unit accounting (i.e. General Counsel, Commercial Business, etc.) according to the actual or allocated usage based on deployment of the MPS program. This includes leased or purchased printers, leased copiers, fax machines, as well as associated maintenance and supplies (i.e. toner, etc.) for these devices. Print Management Services will provide the annual 2012 budget amount for each Business Unit to the Business Unit Business Support. This will ensure that the Enterprise will achieve the $11M savings by 2015. If you have questions about the 2012 budget please contact Michelle Cary.

Centralizing paper cost will be excluded for 2012 budget cycle and reexamined later. Departments should continue to budget for paper in 2012.

Large format and specialty devices are not part of this program for 2012 and should be budgeted the same as in 2011.

4.5 Facility Costs

Charlotte / Cincinnati Corporate Offices
Budgeting for 2012 will continue with the budgeting responsibility for renovations to corporate office space to Real Estate Services (RES). Consolidation of offices into 526 S Church St (formerly the Energy Center), South Tryon and the Duke Energy Center (formerly 550 South Tryon) will trigger this transfer of responsibility as groups are relocated to their new space. Cincinnati's 4th & Main/Annex downtown office renovation will be budgeted within RES except in the non-regulated renovation area that will be budgeted within that business unit.

RES will sponsor the overall funding for the consolidation project(s). Renovations in the Charlotte corporate offices will be strongly discouraged in 2012 given the pending consolidation project(s) expenditures and the Progress merger.

Facility Maintenance / Additions / Changes
Real Estate Services (RES) Facilities Management (FM) will budget all building **maintenance costs** (i.e., janitorial services, cleaning supplies, lease payments, parking, utilities, grounds maintenance) for the corporate offices and electric/gas distribution facilities (excludes operational costs such as tools, equipment used by customer, etc). FM will budget for facility infrastructure replacements (i.e. roof, air conditioning, paving, carpet). For FM questions contact Martha Purser (SE) or Chris Arbuckle (MW).

Additions or changes to facilities and grounds will be budgeted by the requesting department (i.e. expansion of outside storage areas, addition of access control, office renovations, furniture replacement, and new facilities) with the exception of Charlotte Corporate Offices mentioned above. For pricing estimates in order to budget additions or changes contact Karen Mather at 704 382-0425. ***Note: Power Delivery office changes should be budgeted through Roger Hagy.***

Personnel moves that involve the movement of boxes and computers will be budgeted by FM. Personnel moves by a department or group as part of a customer requested renovation should be budgeted within the department's budget. Customers requesting moves that involve reconfiguration of furniture, cubicles, keyboard trays, etc should be budgeted within the department's budget. ***Note: Power Delivery office changes should be budgeted through Roger Hagy.***

Substation landscaping and bare ground spraying will be budgeted by FM for the Midwest but not in the Carolinas (exception: predefined Cincinnati locations that are maintained by Substation Operations). Substation control house facility maintenance (i.e. plumbing, roof, air conditioning) will be budgeted by FM for all locations except substations in Ohio/Kentucky.

Lease Administration
Real Estate Services (RES) is responsible for the budgeting and administration of all facility and land leases. This includes both Payable and Receivable leases. Leases are budgeted and paid internally by RES using **RES's Responsibility Center** and charged to the **Operating Unit and other accounting provided by the Business Unit** where the facility resides. Contact Randy Rhymer (704 382-7613) for leasing or lease administration questions.

4.6 Transportation Costs

A direct charging process is being used for costs associated with all assigned vehicles and equipment. This enables Fleet Services' customers to (1) see actual costs associated with owning their vehicle and to more appropriately show the costs associated with how a particular vehicle or piece of equipment is used in their daily work, (2) create awareness of the total costs to the company for owning and operating vehicles and equipment, and (3) provide an effective management tool to use in the decision making process regarding vehicle and equipment purchases.

For 2012 budgeting purposes, all assigned vehicles and equipment should be budgeted to Resource Type 50000 in the appropriate business unit budgets. This can be at a departmental level or as low as each individual responsibility center. Fleet Services' personnel will assist their customer departments to determine the budgeted amounts for 2012.

4.7 Parking Costs for Company Owned Vehicles

According to the Parking Policy, each Business Unit will be responsible for budgeting the monthly parking costs for their **company owned vehicles**. The cost will be at the full market rate as outlined below.

Location	Street Address	Market Rate
Charlotte		
Mint Street	410 S. Mint St.	$90
College Street	401 S. College St.	$140
526 S. Church	526 S. Church St.	$125
Duke Energy Center - Zone A	550 S. Tryon St.	$140
Duke Energy Center - Zone B	550 S. Tryon St.	$130
400 S. Tryon	400 S. Tryon St.	$140
Cincinnati		
3rd and Main	120 E. 3rd St.	$150
4th and Main	315 Main St.	$135
4th and Walnut	104 E. 4th St.	$200
Atrium II	221 E. 4th St.	$175
6th and Plum	605 Plum St.	$55

4.8 Travel Costs

Business travel expenses will remain on an upward trend throughout 2011 and into 2012. For budgeting purposes, increase amounts by the following:

- Air 3-7%
- Hotel 3-5%
- Car/Rental Car 0-3%

Please note, regardless of this guidance budgets must align with targets.

5.0 Information Technology (IT) Budgeting

5.1 IT Guidelines

The budgeting guidelines provided by the Information Technology group are linked below, followed by a high level summary. Please review the full IT guidelines for additional information.

See Appendix – Section E for a list of key IT Contacts.

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting > 2012 IT Planning Assumptions for Bus Unit IT Budgets.docx

6.0 Capital Budgeting

6.1 Capitalization Guidelines

If you have questions regarding the capitalization policies, please contact the following lead person:

- Mike McGee for power production at (704) 382-8625
- Jared Titzer for power delivery at (980) 373-3214
- Jim Dean as back up to Mike and Jared or any other questions concerning capitalization at (704) 382-9907

Below is a link to the complete Duke Energy capitalization guidelines:

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting > Duke Energy Capitalization Guidelines.docx

6.2 Fossil Hydro Capital Budgets

Capital budgets for Fossil/Hydro/CT will be loaded by PROMET /PowerPlant in all jurisdictions.

- Carolinas
- Indiana
- Ohio
- Kentucky

Detail responsibility center budgets representing labor, materials, contracts, legal and employee expenses to Fossil/Hydro/CT capital projects should be charged to the following code block:

Code Block Element	Carolinas	Ohio	Kentucky	Indiana
Operating Unit	FHCT	OHOH	OHKY	OHIN
Project ID	CAPBUDGET	CAPBUDO	CAPBUDK	CAPBUDI

7.0 Service Company Guidelines

7.1 Service Companies

The service company is Duke Energy Business Services (DEBS). The operating unit used with the service company transaction will distinguish whether it is a governance, enterprise, or utility charge.

7.2 Definitions

Allocations – Allocations are the process by which governance and shared services costs are spread across the enterprise. Allocations also include the process by which certain costs are spread between reporting segments (for example, across FE&G).

Allocation Basis – An allocation basis is an approved methodology for how costs can be charged out from the service company.

Governance – Activities performed, and related costs incurred, that support the entire Duke Energy enterprise. Activities generally cannot be performed on a "per unit" basis and are considered "corporate" in nature. Examples include filing the Duke Energy tax return or communicating with Duke Energy's shareholders.

Shared Services – Activities performed specifically on behalf of more than one business unit/operation. Activities can generally be performed on a "per unit" basis. Examples include use of computers, use of office space, and payroll check processing.

Service Company Agreements – These agreements outline 23 different functions that can be performed by the service company. These functions include but are not limited to:

- Information Systems
- Meters
- Transportation
- Electric System Maintenance
- Marketing & Customer Relations
- Electric Transmission & Distribution Engineering & Construction
- Power Engineering & Construction
- Human Resources
- Materials Management
- Facilities
- Accounting
- Power Planning & Operations
- Public Affairs
- Legal
- Rates
- Finance
- Rights of Way
- Internal Audit
- Environmental, Health, & Safety
- Fuels
- Investor Relations
- Planning
- Executive

Specific methodologies have been approved in the service company agreements for allocating costs to the appropriate legal entities and business units, including:

- Three-Factor Formula (1/3 gross margin, 1/3 labor, 1/3 property, plant, and equipment)
- Sales Ratio
- Electric Peak Load Ratio
- Number of Customers Ratio
- Number of Employees Ratio
- Construction Expenditures Ratio
- Circuit Miles of Electric Distribution Lines Ratio

- Circuit Miles of Electric Transmission Lines Ratio
- Number of Central Processing Unit Seconds Ratio
- Revenues Ratio
- Number of Personal Computer Workstations Ratio
- Labor Dollars Ratio
- Electric Peak Load Ratio
- Number of Customers Ratio
- Generating Unit MW Capability Ratio
- Total Property, Plant, and Equipment Ratio
- Inventory Ratio
- Procurement Spending Ratio
- Square Footage Ratio

7.3 Charging Guidance

Costs should be directly charged to the legal entity (Duke Energy Carolinas, Duke Energy Ohio, etc.) benefiting from the services to the extent it is feasible. Otherwise, the service company allocations should be utilized. If you have questions, please contact your financial coordinator.

There are three types of service company allocation pools:

- Governance – Corporate departments with accountability for the management of the overall function and respective issues within Duke Energy; responsible for the governance, compliance, oversight, control, audit, and strategic program design of corporate-wide activities. These costs are charged to Other segment EBIT instead of functional EBIT.
- Enterprise – Support departments implementing the policies set forth, providing day-to-day services to all lines of business (e.g., IT, Corporate Facilities, Accounts Payable, HR Services); the execution of the governance process which benefits all business units. These are costs which are driven by and support the business, but for simplification are allocated by the service company. These costs are charged to functional EBIT.
- Utility – Expenses associated with work processes which support utilities only. The execution of the governance process which only benefits the regulated utilities. These are costs which are driven by and support the utility businesses, but for simplification are allocated by the service company. These costs are charged to functional EBIT.

Appendix

A. Resource Types

This is a summary list of the most commonly used resource types.

Expense Type	Resource Type	Description
Labor	11000	Used for straight time labor
	12000	Overtime
Direct Purchases	30000	Office supplies/equipment, advertising, corporate association and industry dues, postage, subscriptions, etc.
Employee Expenses	40000	**Travel Expenses** – Transportation & lodging costs (airfare, car rental, taxi fares, parking fees, etc); Meals/entertainment costs for group meetings for the benefit of employees (in the absence of customers); professional fees, employee meals and expenses associated with moving.
	41000	**Meals & Entertainment** – employee meals incurred when traveling or attending approved seminars, conferences, etc. Meals & entertainment expenses incurred entertaining external or prospective customers or company guests.
	42000	**Mileage** – expenses for using an employee's personal vehicle for business purposes.
Vehicles	50000	**Vehicle charges** – expenses for assigned vehicles.
Audit Fees	60005	• Typically accounting audit fees but may also be used for compliance review services and fees
Contract Svcs Baseload Ctrct Emp Exp-50% Deduct	60006	• Primarily Contractor meal expenses when overnight lodging is incurred • Contractor meals incurred while attending approved seminars, conventions, formal meetings and conferences • Must be itemized separately and include contractor's name and tax ID
Rent	60007	• Facility Rent
Contract Svcs Baseload Vendor Emp Exp-Per Diem	60008	• Used to record the set dollar amounts paid for each night of approved overnight accommodations incurred by a contractor for Duke
Contract Svcs Baseload Vndr Emp Exp - 100% Deduct	60009	• Includes mileage, air travel, car rental, taxi fares, lodging (when claiming actual expenses), seminar/training reimbursements
Contract Retention	62000	• Pre-payments and good faith expenses associated with procuring and maintaining contract services
Contract/Outside Services NLBR	63000	• Typically maintenance and support contracts but may also include materials and supplies
Electric	66000	• Expenses incurred related to electric service provided by other companies and intercompany billing of Duke Energy provided Electric service
Telephone/Communications	66001	• Expenses incurred related to cellular phones, bills, etc.
Other Utilities	66002	• Expenses incurred related to utilities provided by other companies including water, gas, etc.
Staff Aug Replacement Labor	69000	• Person/People providing consulting services or replacement work beyond the capability or availability of Duke Energy Employees • Provides a distinct scope of work • Generally work side-by-side with Duke Energy employees performing similar tasks
Staff Aug Ctrct Emp Exp-50% Deduct	69010	• Primarily Contractor meal expenses when overnight lodging is incurred • Contractor meals incurred while attending approved seminars, conventions, formal meetings and conferences • Must be itemized separately and include contractor's name and tax ID
Staff Aug Vendor Emp Exp-Per Diem	69020	• Used to record the set dollar amounts paid for each night of approved overnight accommodations incurred by a contractor for Duke

Staff Aug Vndr Emp Exp - 100% Deduct	69030	• Includes mileage, air travel, car rental, taxi fares, lodging (when claiming actual expenses), seminar/training reimbursements
Contract Svcs Baseload Labor	69100	• Routine work that is on-going in nature • Routine work that was bid by contractors
Staff Aug Peak/Unplanned	69200	• Complementary or supplemental labor for specific periods of time or spikes in work that would not be deemed as routine • Nature of work is generally short term (Some contracts might span years) • Generally work side-by-side with Duke Energy employees performing similar tasks
Contractor: Compl/Regulatory	69300	• Contract expenses for regulatory and compliance activities
Turnkey Service Contract Labor	69400	• May include Materials & Supplies • Single unit price or priced by a specific set of deliverables • Typically Service has a beginning and ending defined period • Typically Non-routine Work • Typically contract employees not integrated into existing Duke Power workforce
Other Contracts	69500	• Other contracts
Construction Restoration	69600	• Construction contracts including both labor and supplies

B. Financial Coordinator List

If you have a question that is not answered in these guidelines, please call your Financial Coordinator.

Organization **Contact Number**

Fossil Hydro [redacted]

Midwest O&M – [redacted] .... [redacted]

Carolinas O&M – [redacted] .... [redacted]

Capital – [redacted] .... [redacted]

Power Delivery [redacted]

[redacted] .... [redacted]

[redacted] .... [redacted]

[redacted] .... [redacted]

[redacted] .... [redacted]

[redacted] .... [redacted]

[redacted] .... [redacted]

Gas Operations [redacted]

[redacted] .... [redacted]

Retail Customer Products & Services [redacted] .... [redacted]

EHS [redacted] .... [redacted]

Construction & Major Projects [redacted]

[redacted] .... [redacted]

Supply Chain [redacted]

[redacted] .... [redacted]

DE Indiana [redacted]

[redacted] .... [redacted]

DE Ohio/Kentucky [redacted]		
[redacted]	....	[redacted]
Rates & Regulatory [redacted])		
[redacted]	....	[redacted]
Federal Govt & Reg Affairs [redacted]		
[redacted]	....	[redacted]
Nuclear ([redacted]		
Oconee – [redacted]	....	[redacted]
McGuire - [redacted]	....	[redacted]
Catawba – [redacted]	....	[redacted]
Nuclear Support – [redacted]	....	[redacted]
Lee Nuclear – [redacted]	....	[redacted]
DE-Remaining FE&G [redacted]		
DE Carolinas – [redacted]	....	[redacted]
DE Midwest – [redacted]	....	[redacted]
Commercial Businesses [redacted]		
Operations & Maintenance – [redacted]	....	[redacted]
Capital - [redacted]	....	[redacted]
A&G – [redacted]	....	[redacted]
Corporate Center [redacted]		
Chief Executive Officer – [redacted]	....	[redacted]
Chief Financial Officer – [redacted]	....	[redacted]
Chief Legal Officer		
IT [redacted]	....	[redacted]
EOS – [redacted]	....	[redacted]
Legal – [redacted]	....	[redacted]
Group Exec, HR & Corp Relations [redacted]	....	[redacted]
Chief Sustainability Officer – [redacted]	....	[redacted]
Duke Energy One [redacted]		
[redacted]	....	[redacted]
Consolidation [redacted]	....	[redacted]
Operations & Maintenance		
[redacted]	....	[redacted]
[redacted]	....	[redacted]
Capital		
[redacted]	....	[redacted]
[redacted]	....	[redacted]

C. Financial Contacts for Key Initiatives

Below is a listing of financial contacts for key company initiatives and projects:

Energy Efficiency	-	[redacted]	[redacted]
SmartGrid	-		

D. Workforce Planning Contacts

Organization	Contact	Phone
Finance	[redacted]	[redacted]
Office of General Counsel	[redacted]	[redacted]
Human Resources and Corporate Relations	[redacted]	[redacted]
Sustainability	[redacted]	[redacted]
Commercial Businesses	[redacted]	[redacted]
Customer	[redacted]	[redacted]
Generation	[redacted]	[redacted]

E. Key Information Technology Contacts

The following IT personnel have been assigned to work with you to determine what IT costs will need to be included in your budgets.

CAROLINAS CONTACTS	IT Contact	Phone
Cellular Services	[redacted]	[redacted]
Commercial Businesses	[redacted]	[redacted]
Corporate HR	[redacted]	[redacted]
Customer Service & Call Centers	[redacted]	[redacted]
Duke Energy NC	[redacted]	[redacted]
Duke Energy SC	[redacted]	[redacted]
Enterprise Asset Mgt	[redacted]	[redacted]
Enterprise Ops Services	[redacted]	[redacted]
Finance	[redacted]	[redacted]
Financial Apps Integration	[redacted]	[redacted]
Fossil-Hydro Generation	[redacted]	[redacted]
General Counsel	[redacted]	[redacted]
HR & Corp Apps	[redacted]	[redacted]
HR Business Support	[redacted]	[redacted]
IT Operations Applications	[redacted]	[redacted]
IT Ops	[redacted]	[redacted]
Nuclear *(Contact your NIT consultant)*	[redacted]	[redacted]
Plan Architecture & Info Management	[redacted]	[redacted]
Power Delivery	[redacted]	[redacted]
Retail Customer Services	[redacted]	[redacted]
Strategy, Policy & Reg	[redacted]	[redacted]
Supply Chain	[redacted]	[redacted]
Supply Chain & Work Mgmt Apps	[redacted]	[redacted]
Trading & Marketing Apps	[redacted]	[redacted]
Wholesale Cust & Reg Commodity	[redacted]	[redacted]

MIDWEST CONTACTS		
Cellular Services	[redacted]	[redacted]
Commercial Asset Management (NANRG)	[redacted]	[redacted]
Customer Applications	[redacted]	[redacted]
Fossil Hydro Generation (FE&G)	[redacted]	[redacted]
HR and Corporate Apps	[redacted]	[redacted]
Phone Systems	[redacted]	[redacted]
Power Delivery and Gas Operations	[redacted]	[redacted]

Server Hardware/Software	[redacted]	[redacted]
Workstations - Indiana	[redacted]	[redacted]
Workstations – Ohio, Kentucky	[redacted]	[redacted]

RATE RFT

RESIDENTIAL FIRM TRANSPORTATION SERVICE

AVAILABILITY

Firm transportation service for residential purposes, which is provided from the Company's city gate receipt points to the outlet side of Company's meter. Service is available to all residential customers, except for those customers whose utility service accounts are past due at the time customer desires to utilize this service. The Company may terminate a customer's supplier contract for non-payment and return the customer to the Company's sales service only if: (1) the Supplier has made an affirmative request for the Company to act as its agent to terminate customer contracts for non-payment; and (2) the Supplier has included, in its customer contracts, a notice that the Company can terminate such contracts for non-payment. Where the Supplier is performing its own billing of the gas supply, termination of the agreement will be at the discretion of the Supplier, as specified in the Supplier contracts for service. In either case, the Supplier or the Company shall give no less than 30 days written notice that the customer will be switched from the Supplier and revert to the Company unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to the Company and will remain with the Supplier. If the Company provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. A customer must enter into an agreement with a Supplier who meets the Company's requirements for participation in this pooling program pursuant to Rate FRAS, Sheet No. 44.

Gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served. Any gas provided hereunder shall be provided by displacement.

Residential customers who are enrolled in income payment plans pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code (PIPP ~~Customers~~customers), shall be provided their alternative gas supply service exclusively through their own supply pool, for which gas is provided by a willing Supplier whose bid has been approved by the Public Utilities Commission of Ohio.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers who elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by the Company in order to return a customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

TRANSFER OF SERVICE

Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a $4.00 switching fee. If the Company's firm transportation program terminates, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without paying the switching fee.

~~After the Company installs additional information system capability on or before September 1, 2007,~~ A~~a~~ customer participating in a governmental aggregation will not be subject to the switching fee, regardless of whether the customer returns to the Company's sales service from the governmental aggregation or the governmental aggregator chooses to switch its aggregation to a different Supplier.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All delivered gas is billed in units of 100 cubic feet (CCF).

~~**The following charges are effective June 4, 2008 through September 30, 2008:**~~

~~Fixed Delivery Service Charge per month~~	~~$15.00~~

~~Plus the applicable charge per month as set forth on Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program and Sheet No. 88, Rider AU, Advanced Utility Rider.~~

~~Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer at:~~

~~First 400 CCF~~	~~$0.401134 per CCF~~
~~Additional CCF~~	~~$0.465634 per CCF~~

Filed pursuant to an Order dated ~~November 18, 2009~~ __________ in Case No. ~~09-773-GA-UEX~~12-1685-GA-AIR before the Public Utilities Commission of Ohio.

Issued: ~~November 23, 2009~~__________ Effective: ~~December 1, 2009~~__________

Issued by Julie Janson, President

~~NET MONTHLY BILL (Cont'd)~~

~~The following charges are effective with the October 2008 billing cycles through May 2009 billing cycles on a bills rendered basis:~~

~~Fixed Delivery Service Charge per month~~	~~$20.25~~

~~Plus the applicable charge per month as set forth on Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program and Sheet No. 88, Rider AU, Advanced Utility Rider.~~

~~Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer at:~~

~~First 400 CCF~~	~~$0.107044 per CCF~~
~~Additional CCF~~	~~$0.171544 per CCF~~

~~The following charges are effective with the June 2009 billing cycles on a bills rendered basis:~~

~~Fixed Delivery Service Charge per month~~	~~$25.33~~

~~Plus the applicable charge per month as set forth on Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program and Sheet No. 88, Rider AU, Advanced Utility Rider.~~

~~Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer at:~~

~~First 400 CCF~~	~~$0.040828 per CCF~~
~~Additional CCF~~	~~$0.105378 per CCF~~

~~The following charges are effective with the December 2009 billing cycles on a bills rendered basis:~~

Fixed Delivery Service Charge per month	$~~25.33~~33.03

~~Plus the applicable charge per month as set forth on Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program, and Sheet No. 88, Rider AU, Advanced Utility Rider, and Sheet No. 89, Rider ASRP, Accelerated Service Replacement Program Rider.~~

~~**NET MONTHLY BILL (Cont'd)**~~

Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer at:

First 400 CCF	$0.~~032728~~130477 per CCF
Additional CCF	$0.~~097278~~389097 per CCF

Plus the applicable charge per month as set forth on:
Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program,
Sheet No. 88, Rider AU, Advanced Utility Rider
Sheet No. 89, Rider ASRP, Accelerated Service Replacement Program Rider.

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:
Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider
Sheet No. 61, Rider ED, Economic Development Incentive Rider
Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan~~.~~
Sheet No. 66, Rider GSR, Gas Surcredit Rider
Sheet No. 67, Rider UE-G, Uncollectible Expense Rider
Sheet No. 68, Rider STR, State Tax Rider~~.~~
Sheet No. 69, Rider FRT, Facility Relocation – Mass Transportation
Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

NET MONTHLY BILL (Cont'd.)

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Suppliers shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

MINIMUM BILL

The monthly minimum bill shall be the Fixed Delivery Service Charge and applicable charge under Rider AMRP, ~~and~~ Rider AU, and Rider ASRP shown above plus the percentage specified in Rider ETR, Sheet No. 64, the Ohio Excise Tax Liability Rider.

GENERAL TERMS AND CONDITIONS

1. Approved Supplier List

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers who sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by Company's requirements for, its pooling program. This list shall be available to any customer upon request.

~~**GENERAL TERMS AND CONDITIONS**~~

2. Applications and Service Date

A customer who desires service under this tariff shall apply through its chosen Supplier. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the date the Company receives the transfer request from the Supplier. The Company shall notify the Supplier of the actual transfer date.

A customer may request termination of service under this tariff and return to the Company's sales service by notifying the Company, and the request will become effective on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the receipt of such notification. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with all notice requirements of the Suppliers' Code of Conduct set forth in Rate FRAS, Sheet No. 44.

3. Delivery Pressure and Gas Composition

Gas service under this tariff shall be at the pressure that is currently available at customer's premises.

During severe weather periods, Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on Company's system. While Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so.

GENERAL TERMS AND CONDITIONS (Cont'd)

4. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to Company's system.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to:

(1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code;~~.~~

(2) the unpaid account balances of those customers being back-billed in accordance with Section 4933.28 Ohio Revised Code;~~-and~~

~~**LATE PAYMENT CHARGE (Cont'd)**~~

(3) the unpaid account balances of those customers on other Commission-approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid; and~~.~~

(4) the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

At a residential customer's request, the Company will waive a late payment charge where the current charge is the only late payment charge levied in the most recent twelve-~~-~~month period.

SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of the Public Utilities Commission of Ohio.

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(13)

For the materials and supplies component listed on Schedule B-5.1 provide the following:

(a) Explanation of computation for percentage of materials and supplies used for construction, additions and extensions.

(b) Electric and gas utilities shall list the monthly balances.

(c) Electric, gas, waterworks, telephone, and sewer utilities shall list the monthly withdrawals.

Response:

(a) See Attachment.

(b) See Attachment.

(c) See Attachment.

Sponsoring Witness: Peggy A. Laub

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
MATERIAL AND SUPPLIES BALANCES
EXPLANATION OF PERCENTAGE OF M&S USED FOR
CONSTRUCTION, ADDITIONS AND EXTENSIONS

SUPPLEMENTAL (C)(13)(a)
WITNESS RESPONSIBLE:
P. A. LAUB

The computation of the percentage of materials and supplies used for construction, additions and extensions is shown on Supplemental (C)(13)(c).

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
MATERIAL AND SUPPLIES BALANCES, BY MONTH
12 MONTHS ENDED MARCH 31, 2012

WITNESS RESPONSIBLE:
P. A. LAUB

			Electric M&S	M&S By Function		
Month	Electric M&S	New Construction (A)	Less New Construction	Production (A)	Transmission (A)	Distribution (A)
		9.06%		0.01%	4.85%	95.14%
March 2011	31,970,980	2,896,571	29,074,409	2,907	1,410,109	27,661,393
April	36,228,223	3,282,277	32,945,946	3,295	1,597,878	31,344,773
May	43,755,126	3,964,214	39,790,912	3,979	1,929,859	37,857,074
June	42,812,857	3,878,845	38,934,012	3,893	1,888,300	37,041,819
July	45,116,960	4,087,597	41,029,363	4,103	1,989,924	39,035,336
August	49,012,315	4,440,516	44,571,799	4,457	2,161,732	42,405,610
September	49,433,630	4,478,687	44,954,943	4,495	2,180,315	42,770,133
October	55,273,125	5,007,745	50,265,380	5,027	2,437,871	47,822,482
November	58,885,011	5,334,982	53,550,029	5,355	2,597,176	50,947,498
December	66,030,611	5,982,373	60,048,238	6,005	2,912,340	57,129,893
January 2012	77,613,447	7,031,778	70,581,669	7,058	3,423,211	67,151,400
February	76,193,531	6,903,134	69,290,397	6,929	3,360,584	65,922,884
March	73,076,494	6,620,730	66,455,764	6,646	3,223,105	63,226,013
Total	705,402,310	63,909,449	641,492,861	64,149	31,112,404	610,316,308
13 Month Avg. Bal.	54,261,716	4,916,111	49,345,605	4,935	2,393,262	46,947,408
Date Certain Bal.	73,076,494	6,620,730	66,455,764	6,646	3,223,105	63,226,013

(A) Source: Supplemental (C)(13)(c)

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
DETAIL OF MATERIAL & SUPPLIES
12 MONTHS ENDED MARCH 31, 2012

WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	MONTH	ACCOUNT 154100 (A)	ACCOUNT 154102 (A)	ACCOUNT 154140 (A)	ACCOUNT 154410 (A)	ACCOUNT 163110 (A)	TOTAL
1	March 2011	$ 34,916,654	$ -	$ -	$ (268,252)	$ (2,677,422)	$ 31,970,980
2	April	39,167,256	0	0	(129,342)	(2,809,691)	36,228,223
3	May	46,645,278	0	0	(32,236)	(2,857,916)	43,755,127
4	June	45,885,611	0	0	(32,236)	(3,040,518)	42,812,858
5	July	48,311,964	0	0	1	(3,195,005)	45,116,959
6	August	51,586,311	0	2,561	1	(2,576,558)	49,012,315
7	September	51,788,418	0	0	1	(2,354,789)	49,433,629
8	October	57,093,629	0	0	1	(1,820,505)	55,273,124
9	November	60,523,804	0	0	1	(1,638,794)	58,885,011
10	December	64,802,271	0	0	2,473	1,225,867	66,030,610
11	January 2012	75,904,718	0	0	2,473	1,706,256	77,613,447
12	February	74,678,163	0	0	2,473	1,512,895	76,193,530
13	March	71,807,642	0	0	2,473	1,266,379	73,076,494
14	Total	723,111,719	0	2,561	(452,173)	(17,259,800)	705,402,307
15							
16	13 Month Avg. Balance	$ 55,623,978	$ -	$ 197	$ (34,783)	$ (1,327,677)	$ 54,261,716
		To WPB-5.1b	To WPB-5.1b			To WPB-5.1b	To WPB-5.1b

(A) Company Records

DUKE ENERGY OHIO, INC.
GAS DEPARTMENT
CASE NO. 12-1682-EL-AIR
ALLOCATION OF MATERIALS & SUPPLIES TO ELECTRIC DEPARTMENT
12 MONTHS ENDED MARCH 31, 2012

WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	MONTH	ACCOUNT 154100 (A)	ACCOUNT 154102 (A)	ACCOUNT 154140 (A)	ACCOUNT 154410 (A)	ACCOUNT 163110 (A)	TOTAL
	Allocation to Electric	100.00%	100.00%	100.00%	100.00%	100.00%	
1	March 2011	$ 34,916,654	$ -	$ -	$ (268,252)	$ (2,677,422)	$ 31,970,980
2	April	39,167,256	0	0	(129,342)	(2,809,691)	36,228,223
3	May	46,645,278	0	0	(32,236)	(2,857,916)	43,755,126
4	June	45,885,611	0	0	(32,236)	(3,040,518)	42,812,857
5	July	48,311,964	0	0	1	(3,195,005)	45,116,960
6	August	51,586,311	0	2,561	1	(2,576,558)	49,012,315
7	September	51,788,418	0	0	1	(2,354,789)	49,433,630
8	October	57,093,629	0	0	1	(1,820,505)	55,273,125
9	November	60,523,804	0	0	1	(1,638,794)	58,885,011
10	December	64,802,271	0	0	2,473	1,225,867	66,030,611
11	January 2012	75,904,718	0	0	2,473	1,706,256	77,613,447
12	February	74,678,163	0	0	2,473	1,512,895	76,193,531
13	March	71,807,642	0	0	2,473	1,266,379	73,076,494
14	Total	723,111,719	0	2,561	(452,169)	(17,259,801)	705,402,310
15							
16	13 Month Avg. Balance	$ 55,623,978	$ -	$ 197	$ (34,782)	$ (1,327,677)	$ 54,261,716

(A) Company Records

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 12-1682-EL-AIR
MATERIAL AND SUPPLIES WITHDRAWALS, BY MONTH
12 MONTHS ENDED MARCH 31, 2012

SUPPLEMENTAL (C)(13)(c)
WITNESS RESPONSIBLE:
P. A. LAUB

				Construction			
Month	Production	Transmission	Distribution	New	Other	Other	Total
April 2011	0.00	1,200.10	180,498.60	638,450.70	7,326,419.97	3,987,267.86	12,133,837.23
May	0.00	20,411.63	74,055.39	977,158.37	7,752,216.64	7,607,321.35	16,431,163.38
June	0.00	10,843.61	158,981.53	777,953.22	11,457,404.03	(648,889.78)	11,756,292.61
July	0.00	7,995.70	173,676.87	721,790.37	9,918,080.03	2,728,373.74	13,549,916.71
August	0.00	11,787.37	598,503.97	1,453,618.42	10,640,477.16	3,558,075.27	16,262,462.19
September	0.00	17,623.50	107,457.24	1,158,165.78	7,330,814.85	2,119,092.67	10,733,154.04
October	0.00	6,487.69	208,607.52	923,757.98	10,832,642.03	3,291,810.25	15,263,305.47
November	0.00	14,820.27	406,579.36	1,582,794.49	6,775,787.73	5,199,059.88	13,979,041.73
December	38.00	16,338.37	231,305.61	1,367,881.63	5,712,830.07	5,207,530.37	12,535,924.05
January 2012	0.00	5,924.38	(183,608.56)	2,194,563.17	3,471,872.70	11,310,789.99	16,799,541.68
February	118.46	11,437.55	214,965.16	1,339,194.29	9,142,775.38	(767,201.42)	9,941,289.42
March	0.00	6,053.52	395,024.64	1,041,452.37	7,952,341.71	(2,368,032.09)	7,026,840.15
Total	156.46	130,923.69	2,566,047.33	14,176,780.79	98,313,662.30	41,225,198.09	156,412,768.66
Percentage	0.00%	0.08%	1.64%	9.06%	62.86%	26.36%	100.00%
Functional %	0.01%	4.85%	95.14%				

To (C)(13)(b)
Page 1 of 3

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(14)

Where depreciation expense related to specific plant accounts or subaccounts is charged to clearing accounts or allocated and charged to other accounts, provide the following:

(a) The related plant accounts and/or subaccounts.

(b) The test year ratios.

(c) The clearing accounts used, a description of the methodology (including the basis of the calculation) used to allocate costs out of the clearing accounts and the accounts these costs are ultimately charged to:

(d) If clearing accounts are not used, a description of the methodology (including the basis of the calculation) used to allocate the costs and the accounts these costs are charged to.

Response: See Attached.

Sponsoring Witness: Carl J. Council, Jr.

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Depreciation Expenses Related to Specific Plant Accounts
As of March 31, 2012

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Reference: Chap. II (C) (14)

Witness Responsible
C. J. Council

Line No.	F.E.R.C. Acct. No.	Company Acct. No.	Account Title	Test Year Ratio	Clearing Acct. No.	Methodology	Ultimate Acct. No.
1	392	3920	Transportation	(1)	184	(1)	(1)
2	392	3921	Trailers	(1)	184	(1)	(1)
3	396	3960	Power Operated Equipment	(1)	184	(1)	(1)
4	-	1920	Transportation	(1)	184	(1)	(1)
5	-	1921	Trailers	(1)	184	(1)	(1)
6	-	1960	Power Operated Equipment	(1)	184	(1)	(1)

(1) Depreciation on Transportation Equipment is charged to Account 184- Clearing Accounts and cleared to expense or capital based on dollar rates per vehicle hour of use.

The following federal tax information:

(a) If the taxes included in test year operating income were not calculated in a manner consistent with Schedule C-4, provide an additional schedule showing the methodology used.

(b) A description of and detailed information on each "other reconciling item."

(c) Calculation of "other tax deferrals." These calculations should also show the normalization of excess deferred income taxes included in the tax deferrals.

(d) Case numbers in which the commission granted the utility authorization to normalize any of the tax deferrals reflected in Schedule C-4 (*i.e.*, depreciation, investment tax credit, *etc.*).

(e) The calculation of test year straight line depreciation at date certain.

(f) The calculation of test year tax accelerated depreciation at date certain.

(g) The amortization period for investment tax credit.

(h) The ITC option elected in 1971 and 1975 under section 46(f) of the 1954 internal revenue code.

Response:

(a) The taxes are calculated in a manner consistent with Schedule C-4.

(b) See attached schedule.

(c) "Other tax deferrals" were calculated by multiplying temporary reconciling items by the effective federal income tax rate (34.77%).

In addition, a summary calculation of ARAM activity and excess deferred income tax activity is on the schedule attached. The detail supporting these amounts is high in volume. The detail schedules will be made available to the PUCO Staff during their audit review.

(d) Normalization of federal income taxes for liberalized depreciation was initially approved in Case No. 79-11-EL-AIR. Normalization for payroll taxes was initially approved in Case No. 81-67-GA-AIR. Normalization for property tax was initially approved in Case No. 82-485-EL-AIR. In subsequent cases numerous other timing differences were normalized by the Company without

Commission objection. In Case No. 90-390-GA-AIR, the Commission authorized prospective normalization on all non-previously normalized "other timing differences."

(e) Test year straight-line depreciation was calculated as follows:

Book Depreciation	$ 61,485,726
Book Depreciation on Equity AFUDC	(724,542)
Straight-Line Tax Depreciation	$ 60,761,184

(f) A summary calculation of Tax Depreciation is presented below. The detail supporting this amount is high in volume. The detail schedules will be made available to the PUCO Staff during their audit review.

Tax Depreciation booked thru March 2012	$45,649,049
Tax Depreciation – 9 Months Budget	74,942,720 [(1)]
Total Test Year Tax Depreciation	$120,591,769

[(1)] See WPC-4.1a.

(g) The weighted-average amortization period for investment tax credit is 33 years.

(h) The ITC option elected in 1971 under Section 46 of the 1954 Internal Revenue Code was immediate flow through provided under Section 46(e)(3) and the option elected in 1975 was the special rule for ratable flow through provided under Section 46(f)(2) with respect to the additional investment tax credit allowable by reason of the Tax Reduction Act of 1975 for property described in Section 46(a)(6)(D).

Sponsoring Witness: Keith G. Butler

- **Meals and Entertainment**
  For book purposes, the entire amount is deducted as it is incurred. Tax laws only allow one half of the amount to be deducted. Therefore for tax purposes 50% of the expense is added back.

- **Smart Grid**
  Costs and Income that are being deferred for Regulatory purposes in accordance with generally accepted accounting principles for books are being allowed as incurred/earned for tax purposes.

- **Save-A-Watt**
  Costs and Income that are being deferred for Regulatory purposes in accordance with generally accepted accounting principles for books are being allowed as incurred/earned for tax purposes.

- **ARO Cumulative Effect**
  For Book purposes, in 2003 DE Ohio implemented SFAS 143, Asset Retirement Obligations, resulting in additional entries related to the decommissioning obligation. With the implementation, companies were required to recognize the entire liability when incurred, which is essentially when the asset is placed in service. This cost is to be capitalized and depreciated over the life of the plant, and the liability, which is initially recorded at its discounted value, is increased over the same period through charges to operating ("accretion") expense. The statement also indicated recognition of the fact regulated entities may have timing differences in period costs for financial reporting and regulatory reporting, and that these companies may recognize a regulatory asset or liability to reflect these differences.

- **Electric Meters**
  Gas & Electric meters are leased by Duke Energy. On the books it is treated as a capital lease; the company records the meters as an asset and depreciates them. For tax purposes, the depreciation is reversed and the payments are deducted as an operating lease.

- **Unamortized Debt Premium**
  Book amortization of Debt Premium/Discount is reversed for tax purposes.

- **Environmental Reserve**
  For book a reserve is set up and accrued based upon the expected environmental issues/claims. Tax reverses the accrual and deducts only when payments are made.

- **FAS 87 Qualified Pension**
  For book purposes, the qualified and non-qualified pension liability is calculated in accordance with generally accepted accounting principles and the expense is accrued. For tax purposes, a deduction is allowed only when a cash payment is made to a retiree or a contribution is made to a qualified pension plan.

- **FAS 87 Non-Qualified Pension**
  For book purposes, the qualified and non-qualified pension liability is calculated in accordance with generally accepted accounting principles and the expense is accrued. For tax purposes, a deduction is allowed only when a cash payment is made to a retiree or a contribution is made to a qualified pension plan.

- **FAS 106 OPEB**
  The deduction for FAS 106 Other Post-Employment Benefits is not allowed until the benefits are paid. For tax purposes, the book accrued expense is reversed and a deduction is taken for payments made to the plan.

- **Post Retirement Benefits – SFAS 112**
  The deduction for FAS 112 Medical Expense is not allowed until the benefits are paid. For tax purposes, the book accrued expense is reversed and a deduction is taken for payments made to the plan.

- **Uncollectible Accounts**
  For tax purposes bad debts are deducted by specific charge off method which is based on actual worthlessness. For book purposes bad debts are deducted when reserved in allowance for doubtful accounts.

- **Vacation Pay Accruals**
  For book purposes these costs are deducted as they are accrued, for tax purposes not deducted until they are paid.

- **Incentive Plan**
  For tax purposes, book expense is reversed and the fixed and determinable payments as of 12/31 that are to be paid by 3/15 of the following year are deductible. The prior year subjective payments are deductible and the prior year fixed and determinable payments are reversed.

- **401(k) Incentive Plan**
  Book accrues a liability. Tax reverses the liability and deducts only actual payments made.

- **Hurricane Ike Storm Damage**
  Costs and Income that are being deferred for Regulatory purposes in accordance with generally accepted accounting principles for books are being allowed as incurred/earned for tax purposes.

- **T&D Repairs**
  For book purposes repairs are capitalized. For tax purposes a study is performed to determine which project costs are required to be capitalized and which can be expensed as repairs.

- **Loss on Reacquired Debt**
  Losses occurring as a result of the early extinguishment of debt are treated differently for book and tax purposes. For book purposes, the losses are deferred and amortized over the shorter of the remaining life of the original debt or the life of the newly issued debt. For tax purposes, the original issue debt premiums or discounts are recognized as incurred at the time of the extinguishment of original debt.

- **Deferred Smart Grid Costs**
  Costs and Income that are being deferred in accordance with generally accepted accounting principles for books are being allowed as incurred/earned for tax purposes.

- **ESP Deferrals**
  Costs and Income that are being deferred for Regulatory purposes in accordance with generally accepted accounting principles for books are being allowed as incurred/earned for tax purposes.

- **AFUDC Interest**
  For book purposes, Allowance For Funds Used During Construction (AFUDC), which represents the estimated debt and equity costs of capital funds necessary to finance the construction of new regulated facilities, consists of two components, an equity component and an interest component. The equity component is a non-cash item. AFUDC is capitalized as a component of property, plant and equipment cost, with offset to income. After construction is completed, Duke is permitted to recover these costs through inclusion in the rate base and in the depreciation provision. For tax purposes AFUDC is not used to decrease interest charges nor is it capitalized to construction costs.

- **263A Adjustment**
  Certain overhead and indirect costs that are required to be capitalized for book purposes are deducted as incurred for tax purposes.

- **Book Depreciation/Amortization**
  This M simply adds back the book depreciation expense for the year.

- **Tax Depreciaiton/Amortization**
  This M simply deducts the tax depreciation expense calculated for the year.

- **Non-Cash Overhead**
  Book/Tax basis adjustment for Fixed Assets. Certain Pension and Benefit expenses are capitalized for Book Purposes when accrued, but capitalized for Tax when paid.

- **Tax Interest Capitalized (TIC)**
  For tax purposes, "Avoided Cost Method" is used, which requires the capitalization of the traced debt amount that equals the total interest incurred on the traced debt and capitalization of the accumulated production expenditures in excess of traced debt.

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(16)

For other rate base items listed on Schedule B-6, provide the following:

(a) A description of and detailed information on each individual item.

(b) Case numbers in which the commission granted the utility authorization to defer each individual item reflected on Schedule B-6.

Response:

(a) 1. Customer Service Deposits-Deposits made by customers as security for payment of their utility bill.

2. Post Retirement Benefits-The amount of post retirement benefits included in rate base is the difference between the FAS 106 accrual costs and the actual payments made for the post retirement life insurance and medical benefits.

3. Deferred Income Taxes- See Supplemental (C)(15) for descriptions.

(b) Not Applicable

Sponsoring Witness: Peggy A. Laub

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(17)

At the time of the filing of the two month update a copy of all advertisements whose costs were charged to advertising expense in the actual months of the test year. Indicate on the copy of the ad the cost of the ad and the account charged. In addition, the utility shall provide the best estimate of the cost of those ads that may be included in the budgeted portion of the test year.

Response:

The attached invoices for various bill inserts were charged to Account 909650. The amount of the invoices charged to electric distribution operations in the actual months of the test year was $16,724. The estimated amount included in the budgeted months of the test year for similar items is $66,456. Accounts 913001 and 930150 have been eliminated in their entirety by an adjustment on Schedule C-3.14. Therefore copies of these advertisements have not been included.

Sponsoring Witness: Julia S. Janson

Remit To:
Classic Graphics, Inc.
PO Box 480127
Charlotte, NC 28269
Telephone #: 704-597-9015
Fax #: 704-599-9853
Tax Id. #: 56-1418668

Customer Code: DUKEN
Invoice: 129694
Invoice Date: 2/21/2012
Job: 141388
Salesperson: Kevin Kidd
Purchase Order: 17631

Bill To: Duke Energy
Attn: Becky Maree
Mail Code ST31A
P.O. Box 1007
Charlotte NC 28201

Quantity	Description	Unit Price	Units	Amount
541,425	3/12C Environmental Disclosure (OH) **FSC Mix**			5,981.00
			Net Sales:	5,981.00
			Freight - Non-Taxable:	512.04
			Invoice Total:	6,493.04

Terms: Due in 30 days

BU 75025
OU ELØ1
RC 3525
Proc BINSERT
Acct 909650
Prod No Prod.

COC# SW-COC-003402

FSC
www.fsc.org
FSC® C017921
The mark of responsible forestry

RAINFOREST ALLIANCE CERTIFIED

Only those products indicated as FSC are FSC Certified

For more information

For more information, visit www.duke-energy.com and select the Environment & Sustainability tab at the top of the page or contact us at 1-800-544-6900.

You may also visit the Public Utilities Commission of Ohio at www.puco.ohio.gov or call 1-800-686-PUCO with additional questions.

Duke Energy

3/12C

Environmental Disclosure

2011 Year End Report

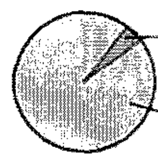
Duke Energy and other Ohio electric utilities are required by the Public Utilities Commission of Ohio to provide environmental information on the mix of fuels used to produce electricity and the environmental characteristics resulting from this production. This disclosure compares projected fuel mix percentages and emission rates for 2011 to actual results for the period January - December 2011.

Duke Energy

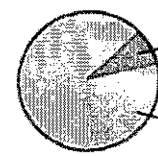
Environmental Disclosure – Quarterly Comparisons
The Duke Energy Projected Data for the 2011 Calendar year vs. Actual Data for the Period January 1, 2011 - December 31, 2011

Generation Resource Mix – A comparison between the sources of generation projected to be used to generate this product and the actual resources used during this period.

Duke Energy's Projected Product



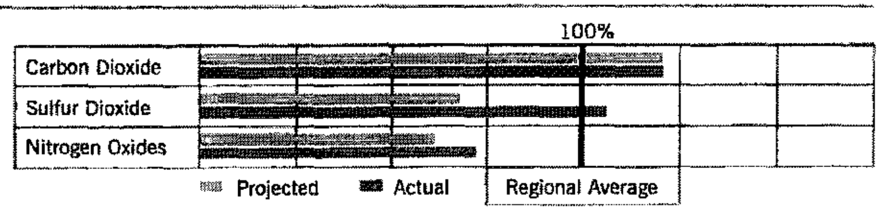
Duke Energy's Actual Product



Environmental Characteristics – A description of the characteristics associated with each possible generation resource.

Biomass Power	Air Emissions and Solid Waste
Coal Power	Air Emissions and Solid Waste
Hydro Power	Wildlife Impacts
Natural Gas Power	Air Emissions and Solid Waste
Nuclear Power	Radioactive Waste
Oil Power	Air Emissions and Solid Waste
Other Sources	Unknown Impacts
Solar Power	No Significant Impacts
Unspecified Purchase Resources	Unknown Impacts
Wind Power	Wildlife Impacts

Air Emissions – Product-specific projected and actual air emissions for this period compared to the regional average air emissions.



Radioactive Waste – Product-specific projected and actual radioactive waste for this period.

Type:	Quantity:	
High-Level Radioactive Waste	0	Lbs. / 1,000 kWh
Low-Level Radioactive Waste	0	

Note: The generation of this product used 7.2 percent of Unspecified Purchased Resources. The air emissions and radioactive waste associated with these unspecified resources are not included in these charts.

Remit To:
Classic Graphics, Inc.
PO Box 480127
Charlotte, NC 28269
Telephone #: 704-597-9015
Fax #: 704-599-9853
Tax Id. #: 56-1418668

Customer Code: DUKEN
Invoice: 129688
Invoice Date: 2/21/2012
Job: 141308
Salesperson: Kevin Kidd
Purchase Order: 17619

Bill To: Duke Energy
Attn: Becky Maree
Mail Code ST31A
P.O. Box 1007
Charlotte NC 28201

Quantity	Description	Unit Price	Units	Amount
3,902,925	3/12 A PowerLine Safety (All) Bill Insert **FSC Mix**			21,154.00
			Net Sales:	21,154.00
			Freight - Non-Taxable:	983.36
			Invoice Total:	22,137.36

Terms: Due in 30 days

BU 20013
OU UTPA
RC 7101
PROC ADV HS
Acct 0909650
PROD No Prod.

COC# SW-COC-002402

FSC
www.fsc.org
FSC® C017621
The mark of responsible forestry

RAINFOREST ALLIANCE CERTIFIED

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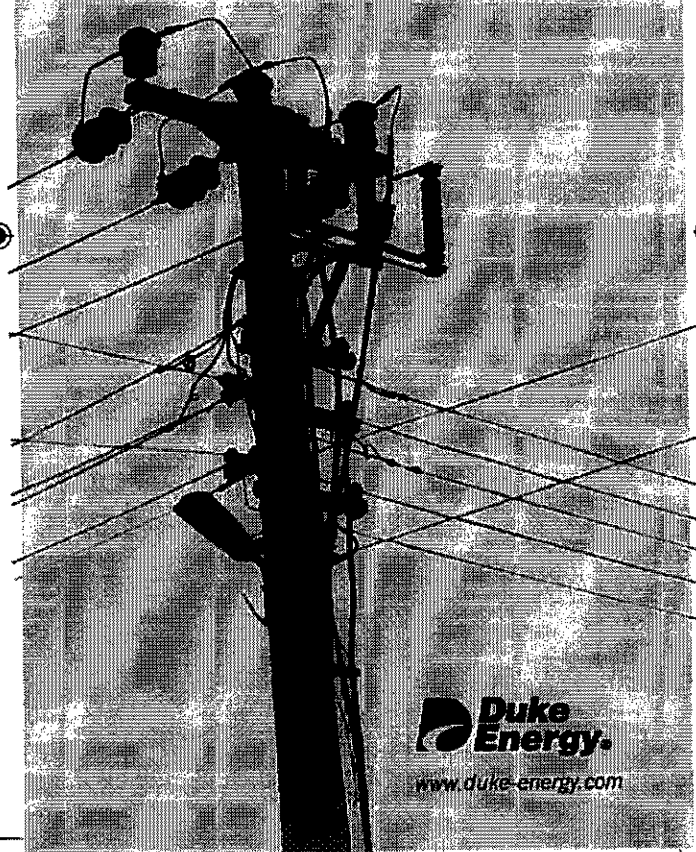
STAY SAFE

Be Aware of Power Lines

Duke Energy reminds you to stay away from Power Lines.
It can save your life.



Duke Energy
www.duke-energy.com

TIPS TO HELP YOU STAY SAFE.

Power lines are not insulated and carry thousands of volts of electricity that can cause serious injury or death. **Do not** touch power lines, and always stay a safe distance away.

Always assume that a power line lying on the ground, on your car after an accident, or touching anything else is energized and dangerous.

Report downed or sagging power lines to Duke Energy immediately. Stay away from the power lines or anything that is in contact with the power lines.

Do not attempt to cut limbs or trees that are growing near or that are in contact with overhead power lines, call Duke Energy for assistance.

Indiana: 800-343-3525
North Carolina: 800-769-3766
South Carolina: 800-769-3766
Ohio / Kentucky: 800-544-6900

Never climb utility poles, transmission towers or substation fences.

Keep ladders and other equipment at least 10 feet away from all overhead power lines, including any service lines from a utility pole to your home.

Call Duke Energy if a power line is located within 10 feet of your work location.

Fly kites, model planes and other toys in open areas away from power lines, using nonmetallic strings or cords.

Do not try to remove any object caught in power lines. Call Duke Energy for safe removal.

Look up for power lines before making roof repairs, installing antennas and satellite dishes, or using other long tools. Metal and wet objects conduct electricity.

If a power line is in contact with any part of your vehicle, **stay in the vehicle** until a Duke Energy representative advises it is safe to leave. If fire or other danger forces you out, jump clear, keeping both feet together, and **do not** touch the ground and the vehicle at the same time. Shuffle away with small steps, keeping your feet close together and on the ground.

Mixed Sources
FSC

03/12A

Remit To:
Classic Graphics, Inc.
PO Box 480127
Charlotte, NC 28269
Telephone #: 704-597-9015
Fax #: 704-599-9853
Tax Id. #: 56-1418668

Customer Code: DUKEN
Invoice: 129889
Invoice Date: 2/21/2012
Job: 141313
Salesperson: Kevin Kidd
Purchase Order: 17620

Bill To: Duke Energy
Attn: Becky Maree
Mail Code ST31A
P.O. Box 1007
Charlotte NC 28201

Quantity	Description	Unit Price	Units	Amount
1,201,925	3/12B Life Suppport (OH/KY/IN) Bill Insert **FSC Mix**			6,514.00
			Net Sales:	6,514.00
			Freight - Non-Taxable:	497.80
			Invoice Total:	7,011.80

Terms: Due in 30 days

BU 75025
OU EL01
RC 9569
Proc BINSERT
Acct 0909650
PROD No Prod.

COC# SW-COC-002402

FSC
www.fsc.org
FSC® C017821
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RAINFOREST ALLIANCE CERTIFIED

Only those products indicated as FSC are FSC Certified

LIFE
SUPPORT
PROGRAM

Electrically powered life support equipment

Do you or any members of your household require electrical powered life support equipment? If so, our Life Support Program for residential customers may be of assistance. This program provides valuable information in helping us identify customers with special electrical needs. To request detailed Life Support Program information including how to apply, visit www.duke-energy.com and go to Special Assistance.
* Call toll-free in Indiana: 1-800-521-2232
* Ohio & Kentucky: 1-800-544-6900

After you have applied, we will verify with your doctor that you qualify for the program.

Duke Energy.

Once you are enrolled in our Life Support Program, we will attempt to provide you with advance notice when we have a scheduled power outage. Although we cannot guarantee uninterrupted power due to storms or other incidents beyond our control, we will restore your service as soon as possible.

Customers enrolled in our Life Support Program will still want to have a back-up power source or alternative plan in the event of a power outage.

Please note that participation in our Life Support Program does not prevent disconnection of electrical service for non-payment of monthly billings.

Duke Energy®

www.duke-energy.com

03/12B

128-LifeSupport-Draft.indd 2 2/7/2012 10:58:31 AM

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(18)

The utility shall provide a breakdown in the same general format as Schedule B-2.3 which shows plant in service data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

Response:

See Attachment.

Sponsoring Witness: Carl J. Council, Jr.

DUKE ENERGY OHIO
Case No. 12-1682-EL-AIR
Plant In-Service from the Last Date Certain thru
the Date Certain in this Case
As of March 31, 2012

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Reference: Chap. II (C)(18)

Supplemental (C) (18)

Witness Responsible:
C. J. Council

Line No.	F.E.R.C. Acct. No.	Old Company Acct. No.	New Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
					$	$	$	$			$
1	See Workpaper WPB-2.3a through WPB-2.3l.										

DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-AIR
Supplemental Information (C)(19)

If the depreciation reserve on Schedule B-3 was allocated to accounts based on a theoretical reserve study, the utility shall provide a copy of such study. If the study is the same as that contained in the applicant's latest depreciation study, reference is sufficient.

Response:

See Attachment.

Sponsoring Witness: Carl J. Council, Jr.

DUKE ENERGY OHIO
Case No. 12-1682-EL-AIR
Depreciation Reserve Study
As of March 31, 2012

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Reference: Chap. II (C)(19)

Supplemental (C) (19)
Page 1 of 1
Witness Responsible
C. J. Council

Line No.	F.E.R.C. Acct. No.	Old Company Acct. No.	New Company Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances Total Company	Allocation %	Allocation Total	Adjustments	Adjusted Jurisdiction
					$	$		$	$	$
1	The depreciation reserve filed on Schedule B-3 was not allocated to									
2	accounts on a theoretical reserve study. See depreciation study prepared									
3	by Duke Energy Ohio's depreciation consultant Ganett Flemming, Inc..									