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VIA ELECTRONIC FILING

May 13, 2013

Ms. Barcy F. McNeal
Public Utilities Commission of Ohio
11th Floor
180 East Broad Street
Columbus, OH 43215

Re: Case No. 12-1685-GA-AIR, *et al.*

Dear Ms. McNeal:

Pursuant to the requirements set forth in the Standard Filing Requirements set forth in 4901-1-07, O.A.C., Duke Energy Ohio hereby submits an updated rate case expense analysis.

Please let me know if you have any questions and thank you for your assistance in this matter.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Elizabeth H. Watts' with a stylized flourish at the end.

Elizabeth H. Watts
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DUKE ENERGY OHIO, INC.
CASE NO. 12-1685-GA-AIR
RATE CASE EXPENSE
FOR THE PERIOD ENDED APRIL 30, 2013

DATA: ACTUAL & PROJECTED
TYPE OF FILING: ORIGINAL "X" UPDATED REVISD
WORK PAPER REFERENCE NO(S):

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

Comparison of Projected Expenses Associated with the Current Case to Original Estimate

12-1685-GA-AIR

ITEM of EXPENSE	Actual plus Projected	Original Estimate
Legal	68,534	35,000
Accounting	0	
Consultants	157,782	25,000
Financial Audit	0	0
Rate of Return Studies	33,145	50,000
Publish Legal Notice	336,964	260,000
Transportation, Lodging, Meals	10,896	15,000
Transcript Expenses	11,141	10,000
Miscellaneous	0	10,000
Total	<u>618,462</u>	<u>405,000</u>

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in

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

Summary: Report Rate Case Expense Analysis