

THE PUBLIC UTILITIES COMMISSION OF OHIO

DIRECT TESTIMONY OF

ON BEHALF OF

DUKE ENERGY OHIO, INC.

May 29, 2014

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Attachments:

- MEH-1: Current Duke Energy Ohio Corporate Separation Plan
- MEH-2: Duke Energy Ohio Corporate Separation Plan, as proposed in Case No.
14-0689-EL-UNC

I. INTRODUCTION

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Mark E. Hollis, and my business address is 550 South Tryon Street,
3 Charlotte, North Carolina 28202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Duke Energy Business Services LLC (DEBS) as Manager
6 Compliance. DEBS provides various administrative and other services to Duke
7 Energy Ohio, Inc., (Duke Energy Ohio or Company) and other affiliated
8 companies of Duke Energy Corporation (Duke Energy).

9 **Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATION AND**
10 **PROFESSIONAL EXPERIENCE.**

11 A. I have a Bachelor of Science in Aviation Management/Flight Technology from
12 the Florida Institute of Technology. My nine years with Duke Energy have
13 included eighteen months in Internal Audit and the remainder of my time in
14 Regulatory Compliance.

15 **Q. PLEASE SUMMARIZE YOUR RESPONSIBILITIES AS MANAGER**
16 **COMPLIANCE.**

17 A. As Manager Compliance, I am responsible for working with key stakeholders
18 and business owners to ensure that the appropriate processes and procedures are
19 established in order to meet applicable state regulatory requirements, including
20 those requirements in the area of corporate separation. This is accomplished by
21 partnering and collaborating with Duke Energy's Office of General Counsel and
22 the business owners to develop training (both classroom and online),

1 communications, and documentation (manuals and/or guidelines) to educate
2 employees and contractors concerning the importance and details of compliance
3 with all applicable laws, rules, and regulations. Regulatory Compliance is a
4 primary resource for employees and contractors who have compliance-related
5 questions and/or concerns.

6 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC**
7 **UTILITIES COMMISSION OF OHIO?**

8 A. No.

9 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THESE**
10 **PROCEEDINGS?**

11 A. The purpose of my testimony is to discuss Duke Energy Ohio's current Corporate
12 Separation Plan (CSP), adopted pursuant to R.C. 4928.17, including, but not
13 limited to, the current status of the CSP, a list of all waivers previously issued by
14 the Public Utilities Commission of Ohio (Commission) regarding the CSP, and a
15 timeline of anticipated revisions or amendments to the current CSP on file with
16 the Commission. In this regard, my testimony satisfies the filing requirements set
17 forth in O.A.C. 4901:1-35-03(C)(4) and 4901:1-35-03(F).

18 **Q. WHAT ARE THE ATTACHMENTS FOR WHICH YOU ARE**
19 **RESPONSIBLE?**

20 A. I am sponsoring Attachment MEH-1, which is the current CSP of Duke Energy
21 Ohio, as well as Attachment MEH-2, which is the CSP of Duke Energy Ohio that
22 is under consideration by the Commission in Case No. 14-0689-EL-UNC, marked
23 to show changes from the current CSP.

II. DISCUSSION

1 **Q. WHAT IS A CORPORATE SEPARATION PLAN?**

2 A. On advice of counsel, it is my understanding that R.C. 4928.17 provides that no
3 electric utility may engage, either directly or through an affiliate, in the businesses
4 of supplying both a noncompetitive retail electric service (such as distribution)
5 and a competitive retail electric service (such as generation) or in the businesses
6 of supplying both a noncompetitive retail electric service (such as distribution)
7 and a product or service other than retail electric service, unless it does so under
8 the terms of a corporate separation plan approved by the Commission. Such a
9 plan is required to be consistent with state policy, as set forth in R.C. 4928.02, and
10 must achieve all of the requirements set forth in R.C. 4928.17. The rules
11 addressing corporate separation plans are codified as O.A.C. Chapter 4901:1-37.
12 O.A.C. 4901:1-37-04 includes an additional series of requirements that apply to
13 corporate separation plans.

14 The CSP of Duke Energy Ohio is consistent with state policy and achieves
15 all of the requirements set forth in R.C. 4928.37 and O.A.C. Chapter 4928:1-37.

16 **Q. PLEASE SUMMARIZE THE TERMS OF DUKE ENERGY OHIO'S CSP.**

17 A. The current CSP, a copy of which is attached hereto as Attachment MEH-1,
18 follows the requirements set forth in O.A.C. Rule 4901:1-37-04. Thus, the CSP
19 includes provisions to maintain structural safeguards and separate accounting, a
20 list identifying financial arrangements and transactions, a list of affiliates and their
21 products and services, a code of conduct, a description of joint advertising and
22 marketing activities, provisions to maintain the cost allocation manual, a

1 description and timeline of training and education, a copy of the policy statement
2 signed by employees with access to nonpublic electric utility information, a
3 description of the internal compliance monitoring procedures and methods for
4 corrective action for compliance, a designation of Duke Energy Ohio's
5 compliance officer, a detailed description outlining how Duke Energy Ohio and
6 its affiliates will comply with O.A.C. Rule 4901:1-37-05, a detailed listing of
7 Duke Energy Ohio's electric services and its transmission and distribution
8 affiliates' electric services, and a complaint procedure to address issues
9 concerning compliance with O.A.C. Rule 4901:1-37-05.

10 **Q. PLEASE DESCRIBE THE CURRENT STATUS OF THE CSP.**

11 A. Duke Energy Ohio's corporate separation plan was, in previous versions,
12 approved by the Commission in Case Nos. 99-1658-EL-ETP, 03-93-EL-ATA, *et*
13 *al.*, 08-920-EL-SSO, *et al.*, and 11-3549-EL-SSO, *et al.* On April 16, 2014, Duke
14 Energy Ohio filed an application for approval of a Fourth Amended Corporate
15 Separation Plan (2014 Plan). The 2014 Plan is currently under consideration by
16 the Commission in Case No. 14-0689-EL-UNC.

17 **Q. HAS THE COMMISSION GRANTED ANY WAIVERS OF THE PLAN OR**
18 **THE PREVIOUS VERSIONS OF THE DUKE ENERGY OHIO CSP?**

19 A. No.

1 **Q. IF DUKE ENERGY OHIO ANTICIPATES REVISING OR AMENDING**
2 **THE CSP, PLEASE PROVIDE A TIMELINE OF SUCH REVISIONS OR**
3 **AMENDMENTS.**

4 A. As I previously testified, on April 16, 2014, Duke Energy Ohio filed an
5 application to amend its CSP. That application is currently under consideration
6 by the Commission. In addition, after Duke Energy Ohio completes the transfer
7 of its legacy generating assets, it will file an amended CSP.

8 **Q. IS THE CURRENT CSP OF DUKE ENERGY OHIO IN COMPLIANCE**
9 **WITH R.C. 4928.17 AND O.A.C. CHAPTER 4901:1-37?**

10 A. Yes, in my opinion it is.

11 **Q. HAS DUKE ENERGY OHIO'S CSP EVER BEEN AUDITED BY AN**
12 **INDEPENDENT AUDITOR?**

13 A. Yes, it has. On June 11, 2009, Duke Energy Ohio applied for approval of its
14 Second Amended Corporate Separation Plan (2009 Plan), incorporating
15 modifications to comply with new administrative rules promulgated as O.A.C.
16 Chapter 4901:1-1-37.¹ On August 26, 2009, the Commission issued an entry in
17 that proceeding, indicating that it was issuing a request for proposals for
18 consulting services, in order to assist with evaluation of the 2009 Plan.
19 Silverpoint-Vantage Consulting was selected to determine whether the
20 methodologies used to allocate costs to Duke Energy Ohio were appropriate and
21 to ascertain whether the then-existing plan was in compliance with administrative
22 rules and had been implemented as approved. The resultant audit report was

¹ *In the Matter of the Application of Duke Energy Ohio for Approval of the Second Amended Corporate Separation Plan Under Section 4928.17, Revised Code, and Chapter 4901:1-37, Ohio Administrative Code, Case No. 09-495-EL-UNC.*

1 docketed on March 29, 2010. On April 5, 2011, the Commission addressed the
2 auditor's recommendations and concluded that the 2009 Plan was in compliance
3 with applicable law and administrative rules.²

4 **Q. IS THE PLAN CONSISTENT WITH STATE POLICY, AS SET FORTH IN**
5 **DIVISIONS (A) THROUGH (N) OF R.C. 4928.02?**

6 A. To the extent that divisions (A) through (N) of R.C. 4928.02 have relevance to a
7 corporate separation plan or corporate separation in general, and on advice of
8 counsel, the current corporate separation plan of Duke Energy Ohio is consistent
9 with those enumerated state policies.

10 **Q. PLEASE EXPLAIN.**

11 A. The current corporate separation plan is consistent with state policies set forth in
12 divisions (H) and (I) of R.C. 4928.02, as those policies have been explained to me
13 by counsel. As division (H) provides:

14 It is the policy of this state to do the following throughout this
15 state:

16 (H) Ensure effective competition in the provision of retail electric
17 service by avoiding anticompetitive subsidies flowing from a
18 noncompetitive retail electric service to a competitive retail electric
19 service or to a product or service other than retail electric service,
20 and vice versa, including by prohibiting the recovery of any
21 generation-related costs through distribution or transmission rates.

22 This division highlights the important state policy of avoiding anticompetitive
23 subsidies. Specifically, the policy references subsidies that might flow from a
24 noncompetitive retail electric service to either a competitive retail electric service
25 or a product or service other than retail electric service or in the alternative, the
26 other direction. As an example of such a subsidy, it would be outside of the

² Id., Opinion and Order (April 5, 2011).

1 state's policy to allow a regulated public utility to use revenues from its
2 distribution business to subsidize an affiliated competitive retail electric service
3 (CRES) provider. In compliance with state law, such subsidies are prohibited
4 under the Duke Energy Ohio CSP. Hence, the CSP is consistent with this state
5 policy. Division (I) of R.C. 4928.02 states that:

6 It is the policy of this state to do the following throughout this
7 state:

8 (I) Ensure retail electric service consumers protection against
9 unreasonable sales practices, market deficiencies, and market
10 power.

11 In this division, the Ohio legislature made it clear that the state opposes the use of
12 unreasonable sales practices in the competitive market, as well as market
13 deficiencies and market power. The CSP does not in any way obviate compliance
14 with the Commission's comprehensive consumer protection rules that apply to
15 both distribution utilities and CRES providers. Duke Energy Ohio will continue
16 to comply with those rules. In addition, as discussed in more detail in the direct
17 testimony of Duke Energy Ohio witness Robert J. Lee, Duke Energy Ohio's
18 membership in a regional transmission organization (RTO) also ensures against
19 market power, as the RTO takes actions to mitigate the abuse of such power.
20 Duke Energy Ohio will continue to be subject to the Commission's rules and
21 jurisdiction, and will continue to be a member of an RTO approved by the Federal
22 Energy Regulatory Commission.

III. CONCLUSION

1 **Q. WERE ATTACHMENTS MEH-1 AND MEH-2 PREPARED BY YOU OR**
2 **UNDER YOUR SUPERVISION?**

3 **A. Yes.**

4 **Q. IS THE INFORMATION CONTAINED IN ATTACHMENTS MEH-1 AND**
5 **MEH-2 TRUE AND ACCURATE TO THE BEST OF YOUR**
6 **KNOWLEDGE AND BELIEF?**

7 **A. Yes.**

8 **Q. DOES THIS CONCLUDE YOUR PRE-FILED DIRECT TESTIMONY?**

9 **A. Yes.**

DUKE ENERGY OHIO, INC.

Third Amended Corporate Separation Plan

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THIRD AMENDED CORPORATE SEPARATION PLAN

I. OVERVIEW.

This Third Amended Corporate Separation Plan (Amended Plan) describes the processes and controls that Duke Energy Ohio, Inc. (Duke Energy Ohio or the Company) has implemented, consistent with Ohio Administrative Code (O.A.C.) Chapter 4901:1-37 and Ohio Revised Code (R.C.) Section 4928.17. Duke Energy Ohio's initial Corporate Separation Plan was approved in Case No. 99-1658-EL-ETP. Duke Energy Ohio filed its Amended Corporate Separation Plan as part of its application to establish an Electric Security Plan (ESP) in Case No. 08-920-EL-UNC *et al.* The Public Utilities Commission of Ohio (Commission) approved Duke Energy Ohio's ESP and Amended Corporate Separation Plan by order dated December 17, 2008. Duke Energy Ohio's Second Amended Corporate Separation Plan was filed in Case No. 09-495-EL-UNC and was approved by the Commission on April 5, 2011.

This Amended Plan is designed to comply with the regulations set forth in O.A.C. Chapter 4901:1-37. This Amended Plan governs the corporate separation of noncompetitive retail electric service from competitive retail electric service as well as the products and services offered by certain affiliates of Duke Energy Ohio and is intended to be complementary to Duke Energy Ohio's Cost Allocation Manual (CAM). Duke Energy Ohio's CAM generally describes how costs are allocated between and among Duke Energy Ohio and its affiliates.

II. PROVISIONS THAT MAINTAIN STRUCTURAL SAFEGUARDS.

O.A.C. 4901:1-37-4(A) sets forth required structural safeguards. Specifically, the provision provides:

- (1) Each electric utility and its affiliates that provide services to customers within the electric utility's service territory shall function independently of each other.
- (2) Each electric utility and its affiliates that provide services to customers within the electric utility's service territory shall not share facilities and services if such sharing in any way violates paragraph (D) of this rule.
- (3) Cross-subsidies between an electric utility and its affiliates are prohibited. An electric utility's operating employees and those of its affiliates shall function independently of each other.
- (4) An electric utility may not share employees and/or facilities with any affiliate, if the sharing, in any way, violates paragraph (D) of this rule.
- (5) An electric utility shall ensure that all shared employees appropriately record and charge their time based on fully allocated costs.
- (6) Transactions made in accordance with rules, regulations, or service agreements approved by the federal energy regulatory commission, securities and exchange commission, and the commission, which rules the electric utility shall maintain in its cost allocation manual (CAM) and file with the commission, shall provide a rebuttable presumption of compliance with the costing principles contained in this chapter.

Except as permitted by the Commission's rules and Title 49, Ohio Revised Code (R.C.), Duke Energy Ohio and its affiliates that provide services to customers within Duke Energy Ohio's service territory function independently of each other.

In December 2005, as a condition of the merger between Duke Energy Corporation (Duke Energy) and Cinergy Corp., the companies agreed to enter into several service agreements

that address, among other things, cost allocation, provision of services, and pricing of transactions between and among Duke Energy holding company affiliates, including Duke Energy Ohio. A summary of the various agreements and the services and pricing for transactions permitted therein is included in Section IV of this document. Copies of the agreements are included in and are more fully described in Duke Energy Ohio's CAM. Duke Energy monitors compliance with these agreements as part of its utility operations in Ohio, Indiana, Kentucky, North Carolina, and South Carolina.

In addition to the general separation of books and records between Duke Energy Ohio and its affiliates, Duke Energy Ohio has implemented various safeguards to ensure compliance with the affiliate transaction rules and regulations. The Company has physically separated its regulated distribution business from its competitive retail electric service employees. Employee access to regulated and non-regulated areas is electronically monitored to ensure there is complete separation. All employees receive annual training regarding types of information that cannot be communicated between regulated and non-regulated businesses.

To achieve operating efficiencies, Duke Energy Business Services LLC (DEBS), an affiliated service company, provides support functions across Duke Energy. These services include accounting, treasury, human resources, communications, and legal functions. In general, DEBS employees are permitted to have greater access to information across the regulated and non-regulated businesses, but are prohibited from sharing such information with an employee who is not permitted to access the information directly. Costs related to DEBS employees are allocated pursuant to the Service Company/Utility Service Agreement and the Service Company/Nonutility Service Agreement described in Section IV of this document.

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III. PROVISIONS THAT MAINTAIN SEPARATE ACCOUNTING.

Duke Energy Ohio maintains separate books and records from its affiliates in accordance with the Federal Energy Regulatory Commission's (FERC) Uniform System of Accounts (USoA). The FERC USoA designates specific accounts where regulated and non-regulated transactions are to be recorded. Duke Energy Ohio and its affiliates have cost accounting procedures and systems in place and in operation that assure that each business unit and affiliate properly records the costs associated with that unit's or company's own activities and operations. These accounting procedures and systems are more fully set forth in the Company's CAM.

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IV. A LIST IDENTIFYING FINANCIAL ARRANGEMENTS AND TRANSACTIONS.

Financial arrangements between Duke Energy Ohio and its affiliates, except as the Commission may approve, are subject to the following restrictions: (i) any indebtedness incurred by an affiliate shall be without recourse to the electric utility; (ii) Duke Energy Ohio shall not enter into any agreement with terms under which the electric utility is obligated to commit funds to maintain the financial viability of an affiliate; (iii) Duke Energy Ohio shall not make any investment in an affiliate under any circumstances in which the electric utility would be liable for the debts and/or liabilities of the affiliate incurred as a result of actions or omissions of an affiliate; (iv) Duke Energy Ohio shall not issue any security for the purpose of financing the acquisition, ownership, or operation of an affiliate; (v) Duke Energy Ohio shall not assume any obligation or liability as a guarantor, endorser, surety, or otherwise with respect to any security of an affiliate; and (vi) Duke Energy Ohio shall not pledge, mortgage, or use as collateral any assets of the electric utility for the benefit of an affiliate.

Duke Energy Ohio and its utility and non-utility affiliates operate pursuant to the terms and conditions of various service agreements. The terms and conditions of these agreements set forth the cost allocations for the transactions that are permitted to occur pursuant to the various Agreements. Duke Energy Ohio maintains copies of the current agreements in its CAM. Many of these agreements were approved by the Public Utilities Commission of Ohio in Case No. 05-732-EL-MER as part of the merger between Duke Energy and Cinergy Corp.¹ In general, there are three primary cost allocations that affect Duke Energy Ohio and its affiliates: (1) cost

¹ Duke Energy Ohio is a party to other agreements with its utility affiliates that were not approved as part of the Duke-Cinergy merger. These agreements include but are not limited to the Miami Fort Operations Agreement, and Affiliate Inventory Asset Transfer Agreement, and the Natural Gas and Propane Services Agreement. These agreements allow Duke Energy Ohio to provide and receive services and goods at cost or otherwise according to FERC pricing regulations.

allocations from DEBS, the subsidiary service company of Duke Energy; (2) cost allocations between Duke Energy Ohio and its wholly owned subsidiary Duke Energy Kentucky, Inc., for common costs; and (3) administrative and general (A&G) cost allocations between its gas and electric operations for both capital and expense accounts. The agreements of which Duke Energy Ohio is a party include the following:

- **Service Company/Utility Service Agreement** – This agreement governs transactions between DEBS (the service company) and utility affiliates, including Duke Energy Ohio. This agreement was entered into as part of merger between Duke Energy and Cinergy Corp. In its Opinion and Order dated December 21, 2005, the Commission approved this agreement in Case No. 05-732-EL-MER et al.² DEBS provides its services at cost, except that, solely for the purpose of Internal Revenue Code Section 482, Duke Energy Ohio shall pay DEBS the market value of services. However, notwithstanding the Section 482 exception, for rate making purposes, services are rendered to Duke Energy Ohio at cost.
- **Operating Companies Service Agreement (Operating Company Agreement)** – This agreement governs transactions between Duke Energy Ohio and its utility affiliates. As compensation for any services rendered pursuant to the Operating Company Agreement, the company receiving services (Client Company) shall pay the service provider the fully embedded cost thereof (i.e., the sum of (i) direct costs, (ii) indirect costs and (iii) costs of capital), except to the extent otherwise required by Section 482 of the Internal Revenue Code. Services provided to or by

² *In the Matter of the Joint Application of Cinergy Corp., on Behalf of The Cincinnati Gas & Electric Company, and Duke Energy Holding Corp. for Consent and Approval of a Change of Control of The Cincinnati Gas & Electric Company*, 05-732-EL-MER et al. (Finding and Order)(Dec. 21, 2005, at 14).

Duke Energy Carolinas shall be priced in accordance with Duke Energy Carolinas's North Carolina Code of Conduct, approved by the North Carolina Utilities Commission. In accordance with FERC regulations, generation services provided by the regulated utilities to Duke Energy Ohio "Generation" and vice versa, are subject to asymmetrical pricing.

- Operating Company/Non-utility Companies Service Agreement (Affiliate Services Agreement) – This agreement governs transactions between Duke Energy Ohio and certain of its non-utility affiliates. As compensation for any services rendered pursuant to the Affiliate Services Agreement, the client company shall pay the service provider the fully embedded costs thereof, except as required by 482 of the Internal Revenue Code.
- Joint Transmission System Planning and Operating Agreement – This agreement addresses the allocation of transmission costs and revenues for the Duke Energy (Duke Energy Ohio and Duke Energy Indiana, Inc., [Duke Energy Indiana]) transmission system.
- Utility Money Pool Agreement – This agreement allows Duke Energy, DEBS, and Duke Energy's utility operating companies (including Duke Energy Ohio) to participate in a money pool arrangement, in order to better manage cash and working capital requirements. Under this arrangement, those companies with surplus short-term funds may contribute those funds into a money pool which is provided for short-term loans to affiliates (other than Duke Energy) participating under this arrangement. This surplus cash may be from internal or external sources. Each party receiving a loan pursuant to the agreement must repay the

principal amount plus interest either on demand or within 365 days of receiving the loan. Interest incomes from the loans are allocated among the parties in proportion to their respective contribution to the funds.

- Tax Sharing Agreement – This agreement, between Duke Energy and its subsidiaries, provides for a consolidated federal income tax return and the allocation of consolidated federal income tax liabilities and benefits among the parties to the agreement.
- Miami Fort Unit 6 Operation Agreement – This agreement allows for Duke Energy Ohio to operate and maintain Duke Energy Kentucky's Miami Fort Unit 6 Generating Station. Duke Energy Ohio is required to provide material, fuel, equipment, and services to Duke Energy Kentucky in accordance with good utility practice.
- Gas and Propane Services Agreement – This agreement allows for Duke Energy Ohio to provide certain necessary services for the operation of Duke Energy Kentucky's Woodsdale Generating Station, which was formerly owned by Duke Energy Ohio.
- Agreement for Gypsum and FGD Waste Material Disposal Services – This agreement allows Duke Energy Kentucky to perform scrubber and FGD waste disposal services for Duke Energy Ohio.
- Inter-Company Asset Transfer Agreement – This Agreement permits asset transfer agreements for inventory items between Duke Energy Ohio and its affiliated regulated utility operating companies (Duke Energy Kentucky, Duke Energy Indiana, and Duke Energy Carolinas). The transfers are priced at the

transferring party's fully embedded costs or through in-kind replacements, providing the transfers do not jeopardize the transferring party's ability to provide service. The pricing under this agreement is consistent with Ohio's affiliate transaction pricing rules. The agreement was entered into as a result of affiliate pricing rules in other jurisdictions that would otherwise require such transactions to be priced according to stricter asymmetrical pricing rules. Duke Energy Ohio "Generation" and regulated utilities use FERC's asymmetrical pricing for transfers among themselves.

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V. A LIST OF ALL CURRENT AFFILIATES IDENTIFYING EACH AFFILIATE'S PRODUCT(S) AND OR SERVICE(S).

Duke Energy has many subsidiaries within its family of companies. Duke Energy's Corporate Secretary maintains a list of all affiliates in the Duke Energy corporate holding company structure, which list will be made available to the Commission upon request. The following list includes the list of affiliates within Duke Energy as of June 1, 2011.

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Name	Jurisdiction of Formation	Formation Date	Nature of Business
Actividades A y D, S.A.	Guatemala	2/8/2008	Formed to be a special proposed vehicle for a project in development.
ADAGE Hamilton LLC	Delaware	5/6/2009	Pursuant to the ADAGE joint venture, this special purpose vehicle will be the owner of the 50mw biomass power plant currently under development in Hamilton County, FL.
ADAGE LLC	Delaware	9/9/2008	Identify, evaluate, develop, and pursue Biomass opportunities in the US.
ADAGE Mason LLC	Delaware	12/17/1009	This special purpose vehicle will be the owner of the 55 MW biomass power plant currently under development in Mason County, Washington.
Advance SC LLC	South Carolina	7/9/2004	Distribute a portion of bulk power marketing revenues of Duke Power Company for certain South Carolina public assistance programs, education programs, economic development funding and manufacturing competitiveness funding. FERC Form 1: Grant making
Aguaytia Energy del Peru S.R.L. Ltda.	Peru	10/1/1996	Peruvian limited liability company which provides thermal electric generation in the Peruvian Amazon Basin, and is dedicated to operations in connection to natural gas and derivatives.
Aguaytia Energy, LLC	Delaware	10/24/1995	Delaware limited liability holding company which owns 97.2238% of Aguaytia Energy del Peru SRL Ltda.
APOG, LLC	Delaware	6/22/2007	To provide technical, engineering and procurement support services to and for the benefit of Member-owned or operated nuclear facilities.
Attiki Denmark ApS	Denmark	10/1/2000	Danish entity which holds 49% interest in Attiki Gas Supply Company SA. This entity is a partnership with Shell Gas BV.
Attiki Gas Supply Company S.A.	Greece	11/2/2001	Greek entity which supplies and sells natural gas to consumers located within the geographical area of Attiki, which includes Athens, Greece.
Ball Hill Windpark, LLC	Delaware	9/29/2006	Developing a wind power generation project known as the "Ball Hill Windpark Project" in Villanova and Hanover Townships in Chautauqua County in New York State.
Barmoor Wind Power Limited	England and Wales	9/10/2010	Special purpose company to hold assets of the Barmoor Wind Project in England and to facilitate the sale of the Barmoor Wind Project.
Bison Insurance Company Limited	Bermuda	12/11/1968	Bison Insurance Company Limited is a captive insurance company that insures the risks of Duke Energy Corporation and many of its subsidiaries and affiliates. Duke insures all or part of its risks with Bison and Bison in turn retains a portion of its reinsurance premiums, claim costs and expenses and invests its cash just as any other insurance company would do. (per Keith Bone 4.29.09)

Brownsville Power I, L.L.C.	Delaware	7/13/1998	A natural gas-fired generation facility located in Haywood County, Tennessee.
Caldwell Power Company	North Carolina	7/28/1921	The purpose of this entity is to generate, transmit and distribute electric power and preserve property rights.
Carolinas Virginia Nuclear Power Associates, Inc.	North Carolina	10/4/1956	The Duke Power nuclear program began in 1956 with the formation of the Carolinas Virginia Nuclear Power Associates, Inc. (CVNPA), consisting of Duke Power, Carolina Power & Light, Virginia Electric Power Company, and South Carolina Electric & Gas. CVNPA sponsored the construction and operation of the demonstration Carolinas-Virginia Tube Reactor (CVTR) at the Parr site, north of Columbia, SC. The CVTR began its demonstration mission in 1964 with a generating capacity of 17 Mwc, and completed its mission in January, 1967. Decommissioning of the plant was delayed until 2001; it currently is on-going. (Non-profit)
Catalytic Solutions, Inc.	California	1/31/1996	Formed to develop alternative emissions control technology.
Catamount Celtic Energy Limited	Scotland	6/8/2007	Developing windpower generation in the United Kingdom
Catamount Energy Corporation	Vermont	6/23/1992	Owns non-regulated power generation companies in the USA and United Kingdom
Catamount Energy Limited	England and Wales	8/15/2002	Developing windpower generation in the United Kingdom
Catamount Energy SC 1	Scotland	10/8/2002	Limited partnership that owns a Scottish limited company for wind power development
Catamount Energy SC 2	Scotland	10/8/2002	Limited partnership that owns a Scottish limited company for wind power development
Catamount Energy SC 3	Scotland	10/8/2002	Limited partnership that owns a Scottish limited company for wind power development
Catamount Rumford Corporation	Vermont	4/11/1989	Limited Partner in a cogeneration plant in Maine
Catamount Sweetwater 1 LLC	Vermont	12/12/2003	Member of a Limited Liability Company that owns wind power assets in Texas
Catamount Sweetwater 2 LLC	Vermont	5/5/2004	Member of a Limited Liability Company that owns wind power assets in Texas
Catamount Sweetwater 3 LLC	Vermont	6/3/2004	Member of a Limited Liability Company that owns wind power assets in Texas
Catamount Sweetwater 4-5 LLC	Vermont	3/8/2005	Member of a Limited Liability Company that owns wind power assets in Texas
Catamount Sweetwater 6 LLC	Vermont	9/7/2005	Member of a Limited Liability Company that is developing a wind facility in Texas
Catamount Sweetwater Corporation	Vermont	6/17/2003	Member of three Limited Liability Companies

Catamount Sweetwater Holdings LLC	Vermont	6/20/2005	Holding company that owns LLCs with interests in wind power assets in Texas
Catawba Manufacturing and Electric Power Company	North Carolina		The purpose of this entity is to generate, transmit and distribute electric power and preserves property rights.
CEC UK1 Holding Corp.	Vermont	9/11/2002	General Partner in Scottish limited partnerships
CEC UK2 Holding Corp.	Vermont	9/11/2002	Limited Partner in Scottish limited partnerships
CEC Wind Development LLC	Vermont	1/12/2007	Owns assets in windpower projects being developed in various states
Centra Gas Toluca S.R.L. de C.V.	Mexico	2/10/1997	Mexican entity which previously provided payroll services to all DEI Mexican employees. Since the transfer of the Campeche platform to Pemex in August 2007, this company is now dormant.
CGP Global Greece Holdings, SA	Greece	8/10/2001	Greek company which holds 51% (ownership of Attiki Denmark ApS) interest in the Attiki Gas Project, and debt for the project.
CinCap IV, LLC	Delaware	12/3/1997	Markets electricity at wholesale.
CinCap V, LLC	Delaware	7/21/1998	Markets electricity at wholesale.
Cinergy Climate Change Investments, LLC	Delaware	6/9/2003	Formed to facilitate investments by Cinergy or its subsidiaries, and other energy companies in forestation projects in the Lower Mississippi River Valley, and possibly other sites, as a means for removing carbon dioxide (Co2) from the atmosphere.
Cinergy Corp.	Delaware	6/30/1993	The parent holding company of Duke Energy Indiana, Inc., Duke Energy Ohio, Inc., and Cinergy Investments, Inc.
Cinergy General Holdings, LLC	Delaware	12/14/2001	Serves as the general partner of Cinergy Marketing & Trading, L.P.
Cinergy Global (Cayman) Holdings, Inc.	Cayman Islands	9/4/1997	Cayman holding entity. Formed to be utilized in connection with future EWG or FUCO acquisitions by Cinergy Corp.
Cinergy Global Hellas S.A.	Greece	6/13/2003	Greek company which holds the Asset Services Agreement for the Attiki Gas Project in Greece.
Cinergy Global Holdings, Inc.	Delaware	12/18/1998	Delaware holding company which holds 100% of Cinergy Holdings B.V. and 1 share in CGP Global Holdings, SA.
Cinergy Global Power Africa (Proprietary) Limited	South Africa	8/3/1999	South African entity is currently in process for dissolution.
Cinergy Global Power, Inc.	Delaware	9/4/1997	To engage in any lawful act or activity for which a corporation may be organized under the General Corporation Law of the State of Delaware, as set forth in Title 8 of the Delaware Code (the "GCL").

Cinergy Global Resources, Inc.	Delaware	5/15/1998	The U.S. holding company created for Cinergy's international, non-regulated investments, as well as its domestic initiatives in renewable generation. Through its subsidiaries, Cinergy Global Resources, Inc. holds interests in power generation, transmission and distribution projects worldwide and is also active in European gas and electricity markets. Assets in operation/development are located in various countries, including the Czech Republic, Denmark, Greece, Kenya, Spain, South Africa, England and Wales, Cayman Islands, the Netherlands, Poland, the U.S. and the Republic of Zambia.
Cinergy Global Tsavo Power	Cayman Islands	9/4/1997	Holds 48% interest in IPS-Cinergy Power Limited, a Kenyan entity, through its joint venture with Industrial Promotion Services (Kenya) Limited which holds the other 51.8% in IPS-Cinergy Power Limited.
Cinergy Investments, Inc.	Delaware	10/24/1994	A non-utility subsidiary holding company that holds the majority of Cinergy's domestic non-utility businesses.
Cinergy Limited Holdings, LLC	Delaware	12/14/2001	Holds an interest in Cinergy marketing & Trading, L.P.
Cinergy Origination & Trade, LLC	Delaware	10/19/2001	The company may carry on any lawful business purpose or activity.
Cinergy Power Generation Services, LLC	Delaware	11/22/2000	Provides generation services, such as operation and maintenance services, to owners of electric generating facilities.
Cinergy Receivables Company LLC	Delaware	1/10/2002	Intended to and shall operate and function as a Qualified Special Purpose Entity ("QSPE") as that term is defined in the Statement of Financial Accounting Standards No. 140 ("FASB 140"). For detailed purpose, please refer to Section 7 of the A&R LLC Agreement dated 3.31.2002.
			Cinergy Receivables Company LLC was formed for the purpose of purchasing the accounts receivables and related rights of Duke Energy Indiana, Inc., Duke Energy Kentucky, Inc., and Duke Energy Ohio, Inc., and then securitizing such receivables through a loan agreement with certain commercial banks.
Cinergy Retail Power General, Inc.	Texas	8/7/2001	Formed to serve as the general partner of Cinergy Retail Power, L.P.
Cinergy Solutions - Utility, Inc.	Delaware	9/27/2004	To provide engineering, construction, operation and maintenance services with respect to electric and natural gas systems and infrastructure.
Cinergy Solutions Partners, LLC	Delaware	9/12/2000	The Company may carry on any lawful business purpose or activity.
Cinergy Technology, Inc.	Indiana	12/12/1991	Manages Cinergy's existing non-regulated, technology-related investments, assess the market potential for non-regulated product and service development opportunities, and form key alliances for non-regulated product development.
Cinergy Wholesale Energy, Inc.	Ohio	11/27/2000	Cinergy Wholesale Energy, Inc. is a holding company for non-utility energy services businesses.

Cinergy-Centrus Communications, Inc.	Delaware	7/17/1998	Inactive and being held open for tax purposes.
Cinergy-Centrus, Inc.	Delaware	4/23/1998	Inactive and is being held open for tax purposes.
CinFuel Resources, Inc.	Delaware	1/10/2002	Holding company that owns, through direct or indirect investment, and/or operates, projects capable of producing synthetic fuel, such as L111, LLC.
CinPower I, LLC	Delaware	6/12/1998	A company that optimizes the economic benefits in connection with the restructured wholesale power purchase agreement involving certain non-affiliates.
Clalborne Energy Services, Inc.	Louisiana	3/1/1990	Is the general partner of Clean Energy Partners Limited Partnership, a limited partnership which was formed to develop, own and operate a coal gasification electric power facility. Own and operate a uranium enrichment facility.
Comercializadora Duke Energy de Centro America, Limitada	Guatemala	9/22/2000	Guatemalan company used as a trading and marketing vehicle. It was originally formed to buy excess electricity from El Salvador and sell it in the open market. It also buys power from DEI Guatemala y Cia SCA (Planta Arizona and Planta Las Palmas) under a PPA with that entity.
Conterra Ultra Broadband Holdings, Inc.	North Carolina	7/28/2006	Conterra is a facilities-based, FCC common carrier that provides high quality, high capacity backhaul and wide area network services for mobile carriers, school districts and government entities throughout the country.
CSCC Holdings Limited Partnership	Canada (British Columbia)	5/17/2002	Canadian entity holding 50% ownership interests in Compania de Servicios de Compresion de Campeche S.A. de C.V. Since the transfer of the Campeche platform to Pemex in August 2007, this company is now dormant and on hold for liquidation.
CSGP General, LLC	Texas	4/5/2001	Company created to act as the sole general partner of CSGP Services, L.P.
CSGP Limited, LLC	Delaware	4/5/2001	Company created to act as the sole limited partner of CSGP Services L.P.
CST General, LLC	Texas	5/22/2001	To transact any and all lawful business for which limited liability companies may be organized under the Texas Limited Liability Company Act.
CST Green Power, L.P.	Delaware	5/23/2001	Purpose is to be the project company that will partially own and manage a long-term co-generation project located in Texas.
CST Limited, LLC	Delaware	5/18/2001	The company may carry on any lawful business, purpose or activity.
CTE Petrochemicals Company	Cayman Islands	1/27/1981	Cayman partnership 50% owned by Texas Eastern Arabian Ltd. (Duke entity) and 50% owned by sub of Duke's partner. Celanese Corporation. CTE is the holding company for 50% interest in National Methanol Company, a methanol project in Saudi Arabia and JV with SABIC.
CURRENT Group, LLC	Delaware	10/24/2000	CURRENT provides electric utilities a Smart Grid solution that increases the efficiency and reliability of the electric grid while reducing the environmental impact of electric usage.
D/FD Holdings, LLC	Delaware	12/15/2005	Holding company for previous D/FD companies
D/FD International Services Brasil Ltda.	Brazil		Formed to be the contracting entity for the DI Project (and possibly other projects) in Brazil.
D/FD Operating Services LLC	Delaware	3/7/1996	Operation of electric generating plant

DE Marketing Canada Ltd.	British Columbia	12/18/2009	Holding Company/General Partner.
DE Nuclear Engineering, Inc.	North Carolina	3/17/1969	Nuclear Engineering Services
DEB - Pequenas Centrais Hidrelétricas Ltda.	Brazil	12/22/2003	Power generation and sale in Brazil.
DEGS Biomass, LLC	Delaware	9/22/2008	Acquiring, holding and funding 50% ownership interest in Adage, LLC.
DEGS NC Solar	Delaware	2/25/2010	To serve as a holding company for multiple solar projects.
DEGS O&M, LLC	Delaware	8/30/2004	To operate and maintain several facilities owned by subsidiaries of KGen, LLC.
DEGS of Boca Raton, LLC	Delaware	9/4/1998	Develops, constructs, finances, operates and maintains certain thermal energy facilities located in Boca Raton, Florida and sells associated thermal and other, energy-related products and services.
DEGS of Cincinnati, LLC	Ohio	7/29/1997	Owns and operates a district cooling business in downtown Cincinnati, Ohio.
DEGS of Delta Township, LLC	Delaware	12/15/2004	To perform the construction and operating services for GM for the Delta Township assembly facilities.
DEGS of Lansing, LLC	Delaware	6/25/2002	Cinergy Solutions Operating Services of Lansing, LLC performs oversight, management, operation and maintenance of energy/utility service facilities at a General Motors vehicle assembly plant in Lansing, Michigan.
DEGS of Monaca, LLC	Delaware	12/16/2003	To operate, maintain and manage Horsehead Industries, Inc. dba Zinc Corporation of America's G. F. Weaton Station located in Monaca, PA.
DEGS of Narrows, LLC	Delaware	3/17/2003	Formed for the purpose of operating, maintaining and managing the existing utility system at the Celanese acetate manufacturing facility located in Narrows, Virginia.
DEGS of Philadelphia, LLC	Delaware	5/11/2001	Provides various utility services and distribution system O&M to the Philadelphia Navy Yard, which is now the location of an industrial park that contains several commercial businesses and is managed by the Philadelphia Industrial Development Corp.
DEGS of San Diego, Inc.	Delaware	1/9/2004	Purpose is to supervise the construction of, operate and maintain, an energy facility at Children's Hospital and Health Center in San Diego, California.
DEGS of Shreveport, LLC	Delaware	6/28/2002	Cinergy Solutions Operating Services of Shreveport, LLC performs oversight, management, operation and maintenance of energy/utility service facilities at a General Motors vehicle assembly plant in Shreveport, Louisiana.
DEGS of South Charleston, LLC	Delaware	8/24/2004	To design, build, own, operate, and maintain certain steam generating equipment and ancillary water treatment equipment to be located at the UCC Technical Center in South Charleston, West Virginia.
DEGS of St. Bernard, LLC	Delaware	1/6/2003	Operate, maintain and manage the existing utility system and to design, develop, construct and own system improvements at Proctor & Gamble's chemical manufacturing facility located in St. Bernard, Ohio.

DEGS of St. Paul, LLC	Delaware	8/13/1998	Own St. Paul Cogeneration LLC.
DEGS of Tuscola, Inc.	Delaware	10/13/1998	Oversees the operations and staffing of a qualifying facility (QF) located in Tuscola, Illinois.
DEGS Solar, LLC	Delaware	5/13/2010	To serve as a holding company to hold all solar projects of Duke Energy Generation Services, Inc., other than those in North Carolina.
DEGS Wind I, LLC	Delaware	5/23/2007	Holding Company for project companies which will develop wind assets.
DEGS Wind Supply II, LLC	Delaware	8/26/2008	To procure wind turbine generators from General Electric for projects under development by DEGS Wind I, LLC and its affiliates.
DEGS Wind Supply, LLC	Delaware	12/11/2007	The purpose of the company is to engage in any activity for which limited liability companies may be organized in the State of Delaware.
Delta Township Utilities II, LLC	Delaware	3/25/2004	Formed to provide new assets to service General Motors' new assembly plant located in Delta Township, Michigan, including the design, construction, ownership, operations and maintenance of such new assets.
Delta Township Utilities, LLC	Delaware	7/5/2001	Constructs, owns, operates and maintains energy-related facilities for a General Motors metal stamping facility located in Michigan.
DENA Partners Holding, LLC	Delaware	11/30/2001	Payroll company
DETMI Management, Inc.	Colorado	6/21/1994	Holding company.
Diamond Acquisition Corporation	North Carolina	1/6/2011	This entity was formed to serve as the Merger Sub of Duke Energy Corporation for the Duke Energy Corporation/Progress Energy, Inc. Merger
Dixilyn-Field (Nigeria) Limited	Nigeria	11/14/1977	Inactive, but still on the books
Dixilyn-Field Drilling Company	Delaware	1/31/1977	Inactive, but still on the books
Dixilyn-Field International Drilling Company, S.A.	Panama	6/10/1970	Inactive, but still on the books
DTMSI Management Ltd.	British Columbia	9/17/2009	Holding Company
Duke Broadband, LLC	Delaware	9/22/2003	The purpose of the Company is to engage in any activity for which limited liability companies may be organized in the State of Delaware.
Duke Capital Partners, LLC	Delaware	3/14/2000	To provide lending, investment banking and asset management services to the wholesale and commercial energy market.
Duke Communications Holdings, Inc.	Delaware	9/20/1996	Provides telecommunications services, information services, selling or leasing of long-haul optic fiber capacity and energy management services.

Duke Energy Americas, LLC	Delaware	7/2/2004	Holding Company
Duke Energy Business Services LLC	Delaware	11/18/1998	Management Services
Duke Energy Carolinas Plant Operations, LLC	Delaware	5/29/2001	Performs the operations and maintenance and provides other plant services for power generation and energy facilities.
Duke Energy Carolinas, LLC	North Carolina	11/27/1963	The production, transmission, distribution, and sale of electricity in North and South Carolina
Duke Energy Cerros Colorados, S.A.	Argentina	5/31/1993	Argentine entity which serves as the operator of both generation facilities in Argentina: Alto Valle and Planicia Banderita.
Duke Energy China Corp.	Delaware	8/13/1976	Corporate staff operations; General Partner (1%) in PanEnergy Services Limited Partnership.
Duke Energy Commercial Asset Management, Inc.	Ohio	12/5/2000	Formed to hold the assets of divested or other non-regulated power plants.
Duke Energy Commercial Enterprises, Inc.	Indiana	10/8/1992	Duke Energy Commercial Enterprises, Inc. (f/k/a Cinery Capital & Trading, Inc.) is engaged in the business of marketing energy commodities at wholesale.
Duke Energy Corporate Services, Inc.	Delaware	6/26/2008	Serves as the holding company to Duke Energy Business Services LLC
Duke Energy Corporation	Delaware	5/3/2005	Holding Company.
Duke Energy Development Pty Ltd	Australia	6/1/1998	Australian company slated for dissolution.
Duke Energy Egenor S. en C. por A.	Peru	12/31/1996	Peruvian joint stock company which owns 2 central hydroelectric plants: 263 MW Canon del Pato and 95 MW Carhuaquero. Also owns 6 thermoelectric plants in the north of Peru: 43 MW in Piura; 63 MW in Chimbote; 21 MW in Trujillo; 24 MW in Chiclayo; 9 MW in Paita; and 10 MW in Sullana.
Duke Energy Electroquil Partners	Delaware	12/5/1997	Delaware general partnership holding 99.75% in Duke Energy International del Ecuador Cia. Ltda. in connection with the Electroquil facility in Guayaquil, Ecuador.
Duke Energy Engineering, Inc.	Ohio	3/28/1997	Markets various utility-related engineering services.
Duke Energy Fayette II, LLC	Delaware	10/14/2010	
Duke Energy Fossil-Hydro California, Inc.	Delaware	8/1/2001	Performs operation and maintenance and other plant services for power generation and energy facilities.
Duke Energy Fossil-Hydro, LLC	Delaware	7/6/2001	To provide operation and maintenance services to fossil-fired and hydro-powered electric generation facilities.

Duke Energy Generating S.A.	Argentina	3/11/1992	Argentine holding company for Duke's 90.87% interest in Duke Energy Cerros S.A., an Argentine company which serves as the operator for both facilities in Argentina: Alto Valle and Palencia Bandeira.
Duke Energy Generation Services Holding Company, Inc.	Delaware	2/11/1997	Markets an array of energy-related products and services and develops, owns and operates certain energy-related projects.
Duke Energy Generation Services, Inc.	Delaware	6/2/2000	Develops, acquires, owns and operates certain energy-related businesses, formerly conducted by Cnergy Solutions Holding Company, Inc.
Duke Energy Group Holdings, LLC	Delaware	4/29/2005	Delaware limited liability company which holds the 100% ownership interest in Duke Energy Group, LLC.
Duke Energy Group, LLC	Delaware	12/22/1987	Delaware limited liability company with interests in Duke's international companies involved with electric power projects and marketing of electric power.
Duke Energy Hanging Rock II, LLC	Delaware	10/14/2010	
Duke Energy Indiana, Inc.	Indiana	9/6/1941	The production, transmission, distribution, and sale of electricity in North Central, Central, and Southern Indiana.
Duke Energy Industrial Sales, LLC	Delaware	6/6/2006	The purpose of this entity is to engage in the sale of coal and other supplies to industrial companies.
Duke Energy International (Europe) Holdings ApS	Denmark	8/11/2000	Danish holding company slated for dissolution pending dissolutions of its UK subsidiaries.
Duke Energy International (Europe) Limited	United Kingdom	6/24/1999	UK company in process of voluntary dissolution.
Duke Energy International Argentina Holdings	Cayman Islands	7/27/1999	Cayman entity slated for dissolution.
Duke Energy International Argentina Marketing/Trading (Bermuda) Ltd.	Bermuda	2/3/1999	Bermuda entity slated for dissolution.
Duke Energy International Asia Pacific Ltd.	Bermuda	8/24/2001	Bermuda holding company slated for dissolution pending liquidation of its subsidiaries.
Duke Energy International Brasil Commercial, Ltda.	Brazil	5/29/2002	Brazilian entity which holds 99.99% in Duke Trading do Brasil Ltda.
Duke Energy International Brasil Holdings, LLC	Delaware	5/10/2001	Delaware entity which holds the minority interest in Duke Energy International Brasil Ltda.
Duke Energy International Brasil Holdings Ltd.	Bermuda	10/22/2001	Bermuda holding company for Duke Energy International's assets in Brazil.
Duke Energy International Chile C.P.A.	Chile	6/12/2009	Project company for potential Chilean project.

Duke Energy International Chile Holding I B.V.	Netherlands	6/3/2009	Holding company for potential Chilean project.
Duke Energy International Chile Holding II B.V.	Netherlands	6/3/2009	Holding company for potential Chile project.
Duke Energy International Comercializadora de El Salvador, S.A. de C.V.	El Salvador	12/12/2002	Salvadoran entity used for energy trading and marketing throughout the Central American region; import, export and domestic electric energy transactions.
Duke Energy International del Ecuador Cia. Ltda.	Ecuador	12/15/1997	Ecuadorian company which owns 82.7482% in Electroquil S.A, an electric power generation company located in Guayaquil, Ecuador.
Duke Energy International El Salvador Investments No. 1 Ltd	Bermuda	2/24/1999	Bermuda holding entity for Duke Energy International's assets in El Salvador.
Duke Energy International El Salvador Investments No. 1 y Cia. S. en . De C.V.	El Salvador	6/25/1999	Salvadoran holding entity for Duke Energy International's assets in El Salvador..
Duke Energy International El Salvador, S en C de CV	El Salvador	7/3/1998	Salvadoran operating company - a thermal electric generation plant.
Duke Energy International Electroquil Holdings, LLC	Delaware	5/10/2001	Delaware holding entity which owns 0.25% interest in Duke Energy International del Ecuador Cia, Ltda.
Duke Energy International Espana Holdings, S.L.U.	Spain	10/22/2003	Spanish holding entity which holds ownership interests in Argentina and Ecuador.
Duke Energy International Group Cooperatie U.A.	Netherlands	5/14/2009	Dutch holding company used for various financial transactions within Duke Energy International.
Duke Energy International Group, Ltd.	Bermuda	11/30/2007	Bermuda holding company for all of Duke Energy International's interests in Latin America.
Duke Energy International Guatemala Holdings No. 1, Ltd.	Bermuda	3/15/1999	Bermuda holding company which holds ownership interest in Guatemalan entities which generate, sell, supply, transmit, trade in, purchase and market electricity, natural gas, and hydro carbon products.
Duke Energy International Guatemala Holdings No. 2, Ltd.	Bermuda	3/15/1999	Bermuda holding entity slated for dissolution.
Duke Energy International Guatemala Holdings No. 3	Cayman Islands	5/20/1997	Cayman Island holding entity slated for dissolution.
Duke Energy International Guatemala Limitada	Guatemala	8/21/2001	Guatemalan limited liability entity which holds 99% interest in Duke Energy International Operaciones Guatemala Limitada and 99% of Duke Energy International Transmission Guatemala Limitada. Slated for dissolution.

Duke Energy International Guatemala y Compania Sociedad en Comandita por Acciones	Guatemala	7/23/1998	Guatemalan joint stock entity which owns and operates with Duke Energy International Transmision Guatemala Ltda an 235 MW electric generation facility in Guatemala which is comprised of the 150 MW Arizona plant and the 85 MW Las Palmas plant.
Duke Energy International Holding, Ltd.	Bermuda	11/30/2007	Holding company
Duke Energy International Holdings B.V.	Netherlands	5/20/2009	Dutch holding company used for various transactions within Duke Energy International
Duke Energy International Investments No. 2 Ltd.	Bermuda	8/4/1999	Bermuda holding company which holds a minority interest in Duke Energy Generating S.A. and Duke Energy International Southern Cone SRL.
Duke Energy International Latin America, Ltd.	Bermuda	8/4/1999	Bermuda holding company for all of Duke Energy International's interests in Latin America.
Duke Energy International Mexico Holding Company I.S. de R.L. de C.V.	Mexico	6/2/2009	Mexican holding company used for various transaction within Duke Energy International.
Duke Energy International Mexico, S.A. de C.V.	Mexico	9/2/1996	Mexican company which previously managed the Campeche platform in Mexico. Since the transfer of the Campeche platform to Pemex in August 2007, this company is now dormant.
Duke Energy International Netherlands Financial Services B.V.	Netherlands	4/20/2000	Dutch entity used for various financial transactions within DEI.
Duke Energy International Operaciones Guatemala Limitada	Guatemala	10/3/2001	Guatemalan entity which owns the land that Planta Arizona is located on.
Duke Energy International Peru Inversiones No. 1, S.R.L.	Peru	5/16/1996	Peruvian entity in process of dissolution.
Duke Energy International Peru Investments No. 1, Ltd.	Bermuda	8/9/1999	Bermuda holding entity for the Peruvian companies.
Duke Energy International PJP Holdings, Ltd.	Bermuda	2/24/1999	Bermuda entity slated for dissolution.
Duke Energy International Southern Cone SRL	Argentina	2/8/1999	Argentine limited liability entity set up for trade & marketing.
Duke Energy International Trading and Marketing (UK) Limited	United Kingdom	1/6/2000	Business Activity 4010 - As of October 25, 2006, Company is in process of voluntary dissolution.

Duke Energy International Transmission Guatemala Limitada	Guatemala	10/1/2001	Guatemalan entity that owns and operates a 230 kv electric transmission line facility in Guatemala.
Duke Energy International Uruguay Holdings, LLC	Delaware	11/6/2003	Delaware holding entity which holds a minority ownership interest in Duke Energy International Uruguay Investments, SRL.
Duke Energy International Uruguay Investments, S.R.L.	Uruguay	10/16/2003	Uruguayan limited liability holding entity for Duke's assets in Argentina and Ecuador.
Duke Energy International, Brasil Ltda.	Brazil	2/4/1998	Brazilian company set up for the participation at bidding procedures and/or auctions for the transfer of ownership interests in electricity companies in Brazil.
Duke Energy International, Geracao Parapanema S.A.	Brazil	2/4/1999	Brazilian entity which owns and operates 8 hydroelectric generating facilities in the Parapanema River in Sao Paulo, Brazil.
Duke Energy International, LLC	Delaware	9/18/1997	Delaware parent/holding company for all of the DEI subsidiaries.
Duke Energy Kentucky, Inc.	Kentucky	3/20/1901	The transmission, distribution, and sale of electricity energy and the sale and transportation of natural gas in northern Kentucky.
Duke Energy Lee II, LLC	Delaware	10/14/2010	
Duke Energy Marketing America, LLC	Delaware	1/3/2001	Energy marketing and energy management for unregulated merchant energy facilities of Duke Energy North America, LLC.
Duke Energy Marketing Corp.	Nevada	11/7/1994	Was formed to engage in the marketing of electric power.
Duke Energy Marketing Limited Partnership	Canada (Alberta)	8/1/1996	Engage in the business of purchasing, selling and marketing natural gas, electric power and other energy products and services in Canada.
Duke Energy Merchants, LLC	Delaware	4/23/1999	Provides financial, risk management and asset management services to producers, transporters and users of global energy commodities and derivative products such as crude oil, refined products, LPGs, residual fuels, coal, and fertilizer.
Duke Energy Moapa, LLC	Delaware	4/11/2000	Transact any and all lawful business for which limited liability companies may be organized under the act.
Duke Energy Murray Operating, LLC	Delaware	8/7/2001	To own and operate merchant power plant.
Duke Energy North America, LLC	Delaware	9/18/1997	Development, ownership, and operation of energy facilities.
Duke Energy Ohio, Inc.	Ohio	04/03/1837	Engaged in the production, transmission, distribution and sale of electricity and the sale and transportation of natural gas in the southwestern portion of Ohio.

Duke Energy One, Inc.	Delaware	9/5/2000	<p>Entry has two different businesses - one for residential customers and one for commercial/industrial customers.</p> <p>On the residential side, Michael Goldenberg directs DE One's strikstop and underground protection offerings. Strikestop is a whole-house surge protector that DE One sells to residential customers. Underground protection is an offering under which DE One repairs underground customer-owned electric.</p> <p>On the commercial/industrial side, Bruce Modlin directs DE One's customer-owned substation construction and maintenance activities. Evidently, there are large customers with their own transformers/substations. DE One builds these and repairs/maintains these.</p>
Duke Energy Peru Holdings S.R.L.	Peru	6/9/2000	Peruvian limited liability holding company.
Duke Energy Receivables Finance Company, LLC	Delaware	7/16/2003	Receivables finance company
Duke Energy Registration Services, Inc.	Delaware	11/18/1998	Manages the brand protection of Duke energy Corporation.
Duke Energy Retail Sales, LLC	Delaware	12/9/2003	To provide retail gas and electric services.
Duke Energy Royal, LLC	Delaware	3/13/2002	Holding Company
Duke Energy Services Canada ULC	British Columbia	9/17/2009	Purchasing, selling and marketing natural gas, electric power and other energy products
Duke Energy Services, Inc.	Delaware	6/8/1959	a holding company.
Duke Energy Trading and Marketing, L.L.C.	Delaware	7/10/1996	Market natural gas, electricity and other energy related commodities. Member companies are DETM Management, Inc., 60% and Mobil Natural Gas, Inc., 40%.
Duke Energy Transmission Holding Company, LLC	Delaware	7/16/2008	Holding company for transmission joint venture.
Duke Energy Vermillion II, LLC	Delaware	10/14/2010	
Duke Energy Washington II, LLC	Delaware	10/14/2010	
Duke Engineering & Services (Europe) Inc.	Delaware	10/13/1993	Subsidiary of DE&S, is engaged in engineering and related services in Europe.
Duke Engineering & Services International, Inc.	Cayman Islands	5/8/1996	Investment company. Partner in a joint venture in Argentina.
Duke Investments, LLC	Delaware	7/25/2000	The Company may carry on any lawful business, purpose or activity.
Duke Project Services, Inc.	North Carolina	7/1/1966	Engaged in engineering activities for coal projects.
Duke Supply Network,	Delaware	8/10/2000	The Company may carry on any lawful business, purpose or activity.

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Duke Technologies, Inc.	Delaware	7/26/2000		A holding company for various Cinergy investments and initiatives.
Duke Trading Do Brasil Ltda.	Brazil	1/17/2000		Brazilian entity used to purchase and sell electric power.
Duke Ventures II, LLC	Delaware	9/1/2000		The Company may carry on any lawful business, purpose or activity
Duke Ventures Real Estate LLC	Delaware	6/9/20090		Holder/owner of real property currently owned by Duke Ventures, LLC
Duke Ventures, LLC	Nevada	12/19/2000		Holding company
Duke/Fluor Daniel	North Carolina	9/1/1997		Engineering activities to coal fired plants.
Duke/Fluor Daniel Caribbean, S.E.	Puerto Rico	12/6/1996		Execution of an engineering, procurement and construction services agreement between the partnership and AES Puerto Rico, L.P.
Duke/Fluor Daniel El Salvador S.A. de C.V.	El Salvador			Per Skip Weiss: Entity apparently set up as a contracting entity for El Salvador, but is apparently dormant.
Duke/Fluor Daniel International	Nevada	9/1/1994		Provides engineering, construction and operation services inside the U.S. to coal fired electric plants outside the U.S.
Duke/Fluor Daniel International Services	Nevada	9/1/1994		Coal Fired Generating Plant Services
Duke/Fluor Daniel International Services (Trinidad) Ltd.	Trinidad and Tobago	12/3/1998		Execution of an engineering, procurement and construction services agreement between Duke/Fluor Daniel International Services (partnership) and InCOGEN Limited.
Duke/Louis Dreyfus L.L.C.	Nevada	3/1/1995		A limited liability company formed to engage in the marketing of power. It sells both natural gas and electricity throughout the US.
Duke-American Transmission Company, LLC	Delaware	4/11/2011		
Duke-Cadence, Inc.	Indiana	12/27/1989		To engage in the construction, operation, development or ownership of cogeneration facilities or power production facilities. To enter into joint ventures and partnership agreements.
DukeNet Communications, LLC	Delaware	5/18/2010		Holding Company
DukeNet Communications, LLC	Delaware	5/18/2010		Telecommunication Services
DukeNet VentureCo, Inc.	Delaware	5/18/2010		Holding Company
DukeNet/TCG LLC	North Carolina	12/12/1997		Wholesale provider of fiber-optic services
Duke-Reliant Resources, Inc.	Delaware	1/14/1998		Hold's Cinergy's investment in Reliant Services, LLC.
DukeTec I, LLC	Delaware	11/16/2000		The Company may carry on any lawful business, purpose or activity.

DukeTee II, LLC	Delaware	12/23/2003	To invest in energy/power generation and telecommunications technology opportunities.
DukeTee, LLC	Delaware	11/16/2000	Invests in project management software with utility industry applications.
Eastman Whipstock do Brasil Ltda.	Brazil	5/21/1979	Dormant entity
Eastman Whipstock, S.A.	Argentina	10/14/1981	Dormant. Oil and gas field services
Eastover Land Company	Kentucky	6/30/1970	Entity created for purposes of holding the land for Eastover Mining.
Eastover Mining Company	Kentucky	7/15/1970	Mining company (NOT a payroll entity)
Electroquil, S.A.	Guayaquil, Ecuador	2/6/1992	Ecuadorian entity which owns and operates 4 diesel-fired turbines of 180 MW near Guayaquil, Ecuador.
Energy Equipment Leasing LLC	Delaware	11/12/1998	Leases, sells or finances energy-related equipment.
Energy Pipelines International Company	Delaware	4/28/1975	Engineering & Management Services. Currently Inactive.
Environmental Wood Supply, LLC	Minnesota	8/10/2000	Handles all fuel and fuel procurement-related costs for St. Paul Cogeneration LLC.
Equinox Vermont Corporation	Vermont	5/1/1990	Non-regulated ownership of biomass and cogeneration facilities in Vermont and Maine
Etenorte S.R.L.	Peru	11/1/2006	Peruvian entity engaged in activities related to electricity transmission.
Eteselva S. R. L.	Peru		Peruvian limited liability company, and subsidiary of Aguaytia Energy, LLC which owns and operates transmission lines from Aguaytia, Peru to Paramanga, Peru and transmits electricity to customers in Peru.
eVent Resources Holdings LLC	Delaware	12/13/2000	Holds an equity interest in Triple Point Technology, Inc., a Connecticut-based technology company that develops and markets a suite of risk scenarios and effectively trades and manages transactions. This company also potentially conducts other authorized transactions consistent with ETC status.
eVent Resources I LLC	Delaware	11/17/2000	Acquires, owns, holds, controls, manages, finance, builds, operates and liquidates a network of companies engaged primarily in businesses that take advantage of investment opportunities arising from the deregulation of the electric utility industry, including investments in power generation, new energy technology and telecommunications, whether through 100% ownership or a smaller percentage ownership.
Gas Integral S.R.L.	Peru	1/8/2004	Peruvian limited liability which gathers gas in connection with the Aguaytia asset.

Generadora del Pacifico, Limitada	Guatemala	4/9/2008	Guatemalan limited liability entity slated for dissolution.
Generadora La Laguna Duke Energy International Guatemala y Cia., S.C.A.	Guatemala	6/10/2004	Guatemalan joint stock company which owns 60 MW electric generation facility in Guatemala.
Green Frontier Windpower Holdings, LLC	Delaware	2/22/2010	Holding company formed for the purpose of financing a portfolio of wind energy project companies.
Green Frontier Windpower, LLC	Delaware	5/13/2010	To serve as a holding company to hold certain wind power project companies that would be financed by Duke on a portfolio basis.
Greenville Gas and Electric Light and Power Company	South Carolina	01/28/1861	This corporation shall have for its object the manufacture of gas, and the generating of electricity to be sold for lighting, heating, and all other purposes for which gas and electricity or either of them may be used. The corporation also preserves property rights.
Happy Jack Windpower, LLC	Delaware	10/27/2006	Owner of all the assets that comprise the 29.4 MW Happy Jack Windpower Project being developed in Cheyenne, Wyoming.
IGC Aguaytia Partners, LLC	Cayman Islands	2/8/2002	Cayman company with ownership interests in the Aguaytia project in Peru.
INDU Solar Holdings, LLC	Delaware	10/14/2010	To serve as a holding company for project companies related to the Commercial Rooftop Solar Program. To acquire, invest in, develop, improve, own, operate, finance, maintain, sell, lease, or otherwise dispose of, Project LLCs or, if not owned by a Project LLC, Energy Assets in accordance with Applicable Law and, to the extent applicable, the Master Development Agreement.
Inver Energy Holdings I	Cayman Islands	12/22/2008	Cayman Holding company establish for the San Cristobal Project in Guatemala.
Inver Energy Holdings II	Cayman Islands	12/22/2008	Cayman Holding company establish for the San Cristobal Project in Guatemala.
Inver-Energy y Cia. SCA	Guatemala	2/12/2007	Guatemalan operating company establish for the San Cristobal Project in Guatemala.
IPS-Cinergy Power Limited	Kenya	4/28/1999	Holds a joint venture in Tsavo Power Company in Kenya.
Ironwood Windpower Holdings, LLC	Delaware	12/1/2010	Serve as a holding company for the project company that will hold the assets of the Ironwood Windpower project.
Ironwood Windpower, LLC	Delaware	12/8/2010	Project Company that will hold the assets of the Ironwood Windpower project.
Kit Carson Windpower, LLC	Delaware	6/23/2009	To develop, construct, own and operate a 51 MW wind farm facility located in Kit Carson County, Colorado, near Burlington.
KO Transmission Company	Kentucky	4/11/1994	Engaged in the transportation of natural gas in interstate commerce between Kentucky and Ohio.
Laurel Hill Wind Energy, LLC	Pennsylvania	12/14/2004	Limited Liability Company that owns and is developing and operating a wind powered electricity generation facility in Pennsylvania.

LHI, LLC	Delaware	1/10/2002	Formed for the purpose of being the project company that will own a facility capable of producing synthetic fuel, qualifying for tax credits under IRS 29(c). The Company will produce synthetic fuel from coal by applying a latex or asphalt binder in order to induce a chemical change, with such change being a requirement for tax credit eligibility. The facility is located at a Mirant generating station in Newburg, Maryland.
Los Vientos Windpower I Holdings, LLC	Delaware	1/27/2011	Serve as a holding company for the project company that will hold Phase I of the Los Vientos Windpower project.
Los Vientos Windpower I, LLC	Delaware	1/27/2011	Special purpose entity to hold Phase I of the Los Vientos Windpower project
Louisiana Energy Services, LLC	Delaware	4/9/1990	A limited partnership formed to design, license, construct, own and operate a centrifuge uranium enrichment plant to be located in the U.S., and sell and provide enrichment services and products on a profitable basis therefrom.
Martins Creek Solar NC, LLC	North Carolina	4/8/2010	Project company developing a 998 kilowatt (DC) solar photovoltaic ("PV") electric generation facility located in Murphy Township, Cherokee County, North Carolina
MCP, LLC	South Carolina	8/18/2000	Owner of record of the land on which the Mill Creek Combustion Turbine Station sits in Cherokee County, South Carolina.
Miami Power Corporation	Indiana	3/25/1930	Owns an electric transmission line in Indiana.
Murphy Farm Power, LLC	North Carolina	1/27/2010	Owns and is developing and constructing a 998 kilowatt (DC) solar PV electric generation facility located on a site in Culberson, NC.
National Methanol Company (IBN SINA)	Saudi Arabia	5/23/1981	A joint venture with SABIC for the operation of a methanol production plant in Saudi Arabia. 50% held by SABIC and 50% held by CTE Petrochemicals Company (Duke's partnership with Cclanese).
North Allegheny Wind, LLC	Delaware	5/31/2006	Single purpose entity which owns and operates a 70 MW wind generating facility in Blair and Cambria Counties, Pennsylvania
NorthSouth Insurance Company Limited	Bermuda	12/2/2002	
Notrees Windpower, LP	Delaware	9/30/2005	Owner of all the assets that comprise that Notrees Windpower Project being developed in Ector and Winkler Counties, Texas.

NuStart Energy Development, LLC	Delaware	4/19/2004	NuStart Energy is a limited liability corporation comprised of ten power companies, created in 2004 for the dual purposes of: 1) obtaining a Construction and Operating License (COL) from the Nuclear Regulatory Commission (NRC), using the never before used, streamlined licensing process developed in 1992 and 2) completing the design engineering for the selected reactor technologies.
Oak Mountain Products, LLC	Delaware	7/9/2001	Project company that owns a facility capable of producing synthetic fuel, from coal by applying a latex or asphalt binder in order to induce a chemical change.
Ocotillo Windpower, LP	Delaware	12/22/2004	Owner of all the assets that comprise the 58.8 MW Ocotillo Windpower Project being developed near Big Spring, Texas.
Ohio River Valley Propane, LLC	Delaware	10/18/2001	Engaged in the business of marketing propane in the United States and owning and operating a propane storage cavern.
Ohio Valley Electric Corporation	Ohio	10/1/1952	Formed for the purpose of providing the large electric power requirement projected for a major DOE uranium enrichment complex. OVEC has in turn a subsidiary called Indiana Kentucky Electric Corporation which provides similar services.
			Owens an electric generating facility and sells electricity to a government facility that makes weapons. It also provides the large electric power requirement for a major Department of Energy uranium enrichment complex.
Oklahoma Arcadian Utilities, LLC	Delaware	12/5/2000	Constructs, owns, operates and maintains energy-related facilities located at a General Motor vehicle assembly plant in Oklahoma City, Oklahoma.
Owings Mills Energy Equipment Leasing LLC	Delaware	10/20/1999	
P.I.D.C. Aguaytia, L.L.C.	Delaware	11/17/1995	Delaware limited liability company with ownership interest in the Aguaytia project in Peru.
Pacific Power Holdings No. I, B.V.	Netherlands	3/27/2008	Danish Holding company for potential projects in Central America.
PanEnergy Corp	Delaware	1/26/1981	Parent Company
Peru Energy Holdings, LLC	Delaware	10/26/1995	Delaware holding company which holds 99% in Gas Integral SRL (Peru) with regard to the Aguaytia project in Peru.
Piedmont Venture Partners Limited Partnership	North Carolina	10/3/1996	Venture capital firm created to invest in high-technology and biotechnology (including clean energy) private start-up companies in the research triangle (Raleigh, Durham and Chapel Hill) of NC and the Southeast. Currently in bankruptcy proceedings.
Pioneer Transmission, LLC	Indiana	7/31/2008	
Proyecto de Autoabastecimiento La Silla, S. de R.L. de C.V.	Mexico	6/2/2009	Mexican holding company used for various transactions within Duke Energy International.

RP - Orlando LLC	Delaware	3/5/2010	Project company that has been developing two solarphotovoltaic ("PV") electric generation projects (Stanton project) and (Jetport project) to be located on property owned by the Orlando Utilities Commission in Orlando, FL
Ryegate Associates	Utah	4/30/1990	Owns a biomass facility in Vermont
Sandy River Timber, LLC	South Carolina	10/26/2007	Assemblage of land for future generation project use
Seahorse do Brasil Servicos Maritimos Ltda.	Brazil	3/30/1979	Has been dormant for many years. Dissolution under review.
Searchlight Wind Energy LLC	Nevada	1/17/2008	Developing a windpower project in Nevada
SEC Bellefonte SD SolarOne, LLC	Delaware	3/4/2010	Develop and own certain solar PV rooftop projects serving the Bellefonte SD in PA
SEC BESD Solar One, LLC	Delaware	12/7/2009	Develop and own certain solar PV rooftop projects serving the Bald Eagle SD in PA
Shreveport Red River Utilities, LLC	Delaware	10/16/2000	The purpose of the company is to develop, design and construct the improvements; to own, operate and maintain the Central Utilities Complex; to obtain financing for such activities; and to take all actions incident thereto (the "Purpose").
Silver Sage Windpower, LLC	Delaware	4/16/2007	Holds a lease for some property in Laramie County, Wyoming.
Solar Star North Carolina I, LLC	Delaware	11/7/2008	Special purpose company devoted to developing, constructing, owning, operating and selling the electricity and associated renewable energy credits from its 1 megawatt (AC) solar electric generating facility in Shelby, NC (currently under construction).
Solar Star North Carolina II, LLC	Delaware	12/16/2009	Special purpose company devoted to developing, constructing, owning, operating and selling the electricity and associated renewable energy credits from its 5 one-megawatt (AC) solar photovoltaic electric generating facilities in Murfreesboro, Hertford County, NC (currently under development).
South Construction Company, Inc.	Indiana	5/31/1934	Holds legal title to real estate and interests in real estate which are either not used and useful in the conduct of Duke Energy Indiana, Inc.'s business or which has some defect in title which is unacceptable to Duke Energy Indiana Inc.
Southern Power Company	North Carolina	12/30/1927	The purpose of this entity is to generate, transmit and distribute electric power and preserve property rights.
Spruce Mountain Investments, LLC	Delaware	11/8/2006	Holding company - Owns all the membership interests in Spruce Mountain Products, LLC, a coal-based synthetic fuel productivity facility.
Spruce Mountain Products, LLC	Delaware	10/27/2006	A coal-based synthetic fuel production facility.
St. Paul Cogeneration, LLC	Minnesota	12/18/1998	Develops, constructs, operates and maintains a qualifying facility (QF) in downtown St. Paul, Minnesota.

SUEZ/VWNA/DEGS of Lansing, LLC	Delaware	11/3/1999	Develops, constructs and operates certain energy facilities located at a General Motors facility in Lansing, Michigan
SUEZ-DEGS of Ashtabula, LLC	Delaware	4/21/1999	Develops, constructs, operates and maintains a qualifying facility (QF) located in Ashtabula, Ohio and provides other energy-related products and services.
SUEZ-DEGS of Lansing, LLC	Delaware	11/3/1999	Provides management services for Trigen/Cinergy-USFOS of Lansing LLC.
SUEZ-DEGS of Orlando, LLC	Delaware	6/12/1998	Develops, constructs, operates and maintains a district cooling business in Orlando, Florida.
SUEZ-DEGS of Owings Mills, LLC	Delaware	9/20/1999	Develops, constructs, operates and maintains a cogeneration facility located at the Sweetheart Cup Corporation in Owings Mills, Maryland.
SUEZ-DEGS of Rochester, LLC	Delaware	10/20/1999	Provides energy-related services to Kodak Park in Rochester, New York.
SUEZ-DEGS of Silver Grove, LLC	Delaware	3/18/1999	Provides energy-related services to the Lafarge gypsum manufacturing plant in Silver Grove, Kentucky. These services include the design, installation and operation of a combined heat and power system.
SUEZ-DEGS of Tuscola, LLC	Delaware	8/21/1998	Develops, constructs, operates and maintains a qualifying facility (QF) in Tuscola, Illinois and provides other energy-related products and services.
SUEZ-DEGS, LLC	Delaware	2/18/1997	Engages in the preliminary development of cogeneration and/or thermal energy facilities. Specific projects are developed and held by special purpose affiliates.
Sugartree Timber, LLC	Delaware	7/24/2008	Hold land for future generation project use.
Sweetwater 4-5 Holdings LLC	Delaware	4/18/2007	Holding company that owns LLCs with interests in wind power assets in Texas
Sweetwater Development LLC	Texas	11/5/2002	Developing a windpower project in Texas
Sweetwater Wind 1 LLC	Delaware	6/24/2003	Owms wind generation facility in Texas
Sweetwater Wind 2 LLC	Delaware	4/19/2004	Owms wind generation facility in Texas
Sweetwater Wind 3 LLC	Delaware	4/29/2004	Owms wind generation facility in Texas
Sweetwater Wind 4 LLC	Delaware	4/29/2004	Owms wind generation facility in Texas
Sweetwater Wind 5 LLC	Delaware	4/29/2004	Owms wind generation facility in Texas
Sweetwater Wind 6 LLC	Delaware	4/29/2004	Owms assets of windpower project being developed in Texas
Sweetwater Wind Power L.L.C.	Texas	11/5/2002	Owms wind generation assets in Texas
SYNCAP II, LLC	Delaware	10/13/2000	Formed to commercialize new technologies for converting high-sulfur coal to low-sulfur coal.
Taylorville Solar, LLC	Delaware	4/29/2010	To develop a 1 MW solar PV project in Alexander County, Taylorsville, North Carolina
TBP Properties, LLC	South Carolina	12/11/2006	Hold land for future project use

TE Notrees, LLC	Delaware	9/30/2005	Holding company.
TE Ocotillo, LLC	Delaware	12/21/2004	Holding company.
Teak Mountain Products, LLC	Delaware	5/1/2007	Coal-based synthetic fuel production business.
TEC Aguaytia, Ltd.	Bermuda	12/17/1996	Bermuda holding entity with indirect ownership interest in the Aguaytia project in Peru.
Termoselva S. R. L.	Peru		Peruvian limited liability company that owns and operates facility generating electricity in the Peruvian Amazon Basin.
Texas Eastern (Bermuda) Ltd.		11/24/1972	Bermuda holding company with investments in international ventures.
Texas Eastern Arabian Ltd.	Bermuda	7/25/1974	Investments in Texas Eastern International Venturers, Ltd. and National Methanol Company
The Duke Energy Foundation	North Carolina	6/5/1984	To receive, administer, and make donation of funds for educational, scientific, and charitable purposes.
Three Buttes Windpower, LLC	Delaware	8/26/2008	Develop, construct, own and operate the Campbell Hill Windpower project near Casper, Wyoming
Top of the World Wind Energy Holdings LLC	Delaware	11/15/2010	To act as the holding company of the project company that owns the Top of the World wind farm, and to pledge that ownership interest as security for a project financing arrangement upon the project.
Top of the World Wind Energy LLC	Delaware	3/13/2008	Developing windpower project in Wyoming
TRES Timber, LLC	South Carolina	12/11/2006	Hold land for future project use
Tri-State Improvement Company	Ohio	1/14/1964	Acquiring and holding property in Ohio, Kentucky, and Indiana for substations, electric and gas rights of way, office space, and other uses in connection with the utility business of Duke Energy Ohio, Inc. and its utility subsidiaries.
Tsavo Power Company Limited	Kenya	1/22/1998	Power plant at the Port of Mombasa, Kenya's main seaport. The facility sells power to Kenya Power and Lighting Corporation through a Purchased Power Agreement.
TX Solar I LLC	Delaware	5/27/2009	Special purpose company devoted to developing, constructing, owning, operating and selling the electricity and associated renewable energy credits from its 14 megawatt (AC) solar electric generating facility in San Antonio, TX (currently under construction)
Wateree Power Company	South Carolina	2/26/1909	The purpose of this entity is to generate, transmit and distribute electric power and preserve property rights.
Western Carolina Power Company	North Carolina	2/26/1909	The purpose of this entity is to generate, transmit and distribute electric power and preserve property rights.
Willow Creek Wind Energy	Delaware	6/18/2007	Developing windpower project in Colorado

LLC				
Willow Mountain Products, LLC	Delaware	5/1/2007	Coal-based synthetic fuel production business.	

VI. A CODE OF CONDUCT POLICY THAT COMPLIES WITH O.A.C. 4901:1-37-04 AND THAT EMPLOYEES OF THE UTILITY AND AFFILIATES MUST FOLLOW.

**Duke Energy Ohio
Affiliate Code of Conduct**

A. Introduction

This Affiliate Code of Conduct governs the actions of Duke Energy Ohio and its affiliates. It is intended to ensure that no competitive advantage flows from Duke Energy Ohio to an affiliate and vice versa. Compliance with this Code of Conduct shall be mandatory for all employees, consultants, and independent contractors of Duke Energy Ohio and its affiliates.

B. The Code of Conduct

1. Duke Energy Ohio shall not release any proprietary customer information (e.g., individual customer load profiles or billing histories) to an affiliate, or otherwise, without the prior authorization of the customer, except as required by a regulatory agency or court of law.
2. Duke Energy Ohio shall make customer lists, which include name, address, and telephone number, available on a nondiscriminatory basis to all nonaffiliated and affiliated certified retail electric service providers transacting business in its service territory, unless otherwise directed by the customer. This paragraph does not apply to customer-specific information, obtained with proper authorization, necessary to fulfill the terms of a contract, or information relating to the provision of general and administrative support services. This information shall not be used by the certified retail electric service providers for any other purpose than the marketing of electric service to the customer.
3. Employees of Duke Energy Ohio's affiliates shall not have access to any information about Duke Energy Ohio's transmission or distribution systems (e.g., system operations,

capability, price, curtailments, and ancillary services) that is not contemporaneously available, readily accessible, and in the same form and manner available to nonaffiliated competitors providing retail electric service.

4. Duke Energy Ohio shall treat as confidential all information obtained from a competitive retail electric service provider, both affiliated and nonaffiliated, and shall not release such information unless a competitive retail electric service provider provides authorization to do so or unless the information was or thereafter becomes available to the public other than as a result of disclosure by the electric utility.
5. Duke Energy Ohio shall not tie (nor allow an affiliate to tie), as defined by state and federal antitrust laws, or otherwise condition the provision of Duke Energy Ohio's regulated services, discounts, rebates, fee waivers, or any other waivers of ordinary terms and conditions of service, including but not limited to tariff provisions, to the taking of any goods and/or services from Duke Energy Ohio's affiliates.
6. Duke Energy Ohio shall ensure effective competition in the provision of retail electric service by avoiding anticompetitive subsidies flowing from a noncompetitive retail electric service to a competitive retail electric service or to a product or service other than retail electric service, and vice versa.
7. Duke Energy Ohio, upon request from a customer, shall provide a complete list of all competitive retail electric service providers operating on the system, but shall not endorse any competitive retail electric service providers, indicate that an electric services company is an affiliate, or indicate that any competitive retail electric service provider will receive preference because of an affiliate relationship.

8. Duke Energy Ohio shall use reasonable efforts to ensure retail electric service consumers protection against unreasonable sales practices, market deficiencies, and market power and Duke Energy Ohio's compliance officer shall promptly report any such unreasonable sales practices, market deficiencies, and market power to the director of the utilities department (or a designee).
9. Employees of Duke Energy Ohio or persons representing Duke Energy Ohio shall not indicate a preference for an affiliated electric services company.
10. Duke Energy Ohio shall provide comparable access to products and services related to tariffed products and services and specifically comply with the following:
 - a) Duke Energy Ohio shall be prohibited from unduly discriminating in the offering of its products and/or services;
 - b) Duke Energy Ohio shall apply all tariff provisions in the same manner to the same or similarly situated entities, regardless of any affiliation or non-affiliation;
 - c) Duke Energy Ohio shall not, through a tariff provision, a contract, or otherwise, give its affiliates or customers of affiliates preferential treatment or advantages over nonaffiliated competitors of retail electric service or their customers in matters relating to any product and/or service;
 - d) Duke Energy Ohio shall strictly follow all tariff provisions;
 - e) Except to the extent allowed by state law, Duke Energy Ohio shall not provide discounts, rebates, or fee waivers for any state regulated monopoly service.
11. Shared representatives or shared employees of Duke Energy Ohio and its affiliated electric services company shall clearly disclose upon whose behalf their public

representations are being made when such representations concern the entity's provision of electric services.

C. Limited Exception

Notwithstanding the foregoing, in a declared emergency situation, Duke Energy Ohio may take actions necessary to ensure public safety and system reliability. Duke Energy Ohio shall maintain a log of all such actions that do not comply with the Code of Conduct, which log shall be subject to review by the Public Utilities Commission of Ohio and its staff.

D. Violations

Violations of this Code of Conduct may subject the violating employee, consultant, or independent contractor to disciplinary action up to and including discharge from employment.

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VII. A DESCRIPTION OF ANY JOINT ADVERTISING AND/OR JOINT MARKETING ACTIVITIES BETWEEN THE UTILITY AND AFFILIATES.

In order to ensure compliance with corporate separation rules and regulations, Duke Energy Ohio does not plan to advertise or market jointly with its non-regulated affiliates. If that position changes, Duke Energy Ohio will advise the Commission Staff. Duke Energy Retail Sales, LLC, (DER) is a certified competitive retail electric service provider in the State of Ohio. It is a subsidiary of Duke Energy Corporation and an affiliate of Duke Energy Ohio. Duke Energy Ohio will not engage in joint marketing with DER. However, for purposes of clarification, when DER solicits business or enters into contracts with customers, it is occasionally necessary for it to reference the identity of the local utility. In such circumstances, or circumstances similar in nature to those described, the reference by DER to Duke Energy Ohio shall not be deemed joint marketing or advertising.

Duke Energy Corporation has in place several policies to protect its company brand. To best position the company for future growth and create value for all stakeholders, its franchised electric and gas utilities will use a single company name – Duke Energy. Some employees and executives who interact with state regulatory commissions and other official agencies will identify their businesses as Duke Energy Carolinas, Duke Energy Indiana, Duke Energy Ohio and Duke Energy Kentucky. Signs at facilities, logos on vehicles, uniforms and hard hats, language on our Web sites and other communications will simply use “Duke Energy.”

The geographic identifiers (*e.g.* Duke Energy Ohio) or other corporate identifiers, where appropriate, are to be used in the following applications:

- Regulatory filings in the franchised jurisdictions and in other public documents (press releases, fact sheets, etc.) referring to those filings, and on reports specific

to the utility that are presented to regulators and for limited internal uses.

Examples are financial reports, customer data, etc.

- Business cards, stationery of large customer/regulator/legislator-facing employees in the respective organizations.

Other, non-regulatory-driven communications, publications, brochures, and reports should refer to Duke Energy only and use the Duke Energy logo. Such communications may describe regional operations: for example, an economic development brochure might refer to “doing business in the Carolinas” or a regulatory report might refer to the company’s “Indiana operations.” Geographic identifiers should be avoided in these uses. Geographic identifier logos should not be used on hard hats, vehicles, signage, or logo merchandise.

Marketing Communications researches trademarks and reviews and approves all new names and logos. Logos are based on the common, not legal, name of the business unit.

- All energy-related business units use the corporate name and logo as their primary identifiers, with the business unit name as a secondary identifier.
- Subsidiaries of energy-related business units use the corporate name and logo as their primary identifiers, with the subsidiary name as the secondary identifier.
- Energy-related business formed from joint ventures use the corporate name and logo only when the business’s practices, policies and approaches mirror those of Duke Energy.
- Newly formed businesses use names and logos established on a case-by-case basis.

VIII. PROVISIONS TO MAINTAIN THE COST ALLOCATION MANUAL.

Duke Energy Ohio maintains its CAM in accordance with O.A.C. Rule 4901:1-37-08.

The CAM is organized according to the aforementioned provision and includes the following information:

1. An organization chart of the holding company, depicting all affiliates, as well as a description of activities in which the affiliates are involved.
2. A description of all assets, services, and products provided to and from the electric utility and its affiliates.
3. All documentation including written agreements, accounting bulletins, procedures, work order manuals, or related documents, which govern how costs are allocated between affiliates.
4. A copy of the job description of each shared employee.
5. A list of names and job summaries for shared consultants and shared independent contractors.
6. A copy of all transferred employees' (from the electric utility to an affiliate or vice versa) previous and new job descriptions.
7. A log detailing each instance in which the electric utility exercised discretion in the application of its tariff provisions.
8. A log of all complaints brought to the electric utility regarding this chapter.
9. A copy of the minutes of each board of directors meeting, where it shall be maintained for a minimum of three years.

Duke Energy Ohio has established a CAM team comprised of representation from Duke Energy's various departments, including Rates, Regulatory Accounting, Corporate Accounting,

Human Resources, Compliance, and Legal. After initial development of the CAM, this team meets periodically to review changes to Duke Energy Ohio's and its affiliates' business and business practices, and will make the necessary modifications to the CAM. Duke Energy Ohio will send to the director of the Commission's utilities department, in accordance with O.A.C. Rule 4901:1-37-08(H), a summary of any significant changes in the CAM every twelve months, as applicable.

Duke Energy Ohio will keep CAM filed with its corporate entity records, located in the Legal Department, 139 East Main Street, Cincinnati, Ohio.

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IX. A DESCRIPTION AND TIMELINE OF ALL PLANNED TRAINING AND EDUCATION.

Duke Energy maintains a Ethics & Compliance Department (Regulatory Compliance) as part of its Office of General Counsel. Regulatory Compliance is responsible for ensuring that employees and contractors receive required training in areas such as FERC Standards of Conduct and Affiliate Restrictions, Duke Energy's Code of Business Ethics, and various states' codes of conduct. This training is maintained on the Duke Energy portal, an internal website for all employees in the Duke Energy Corporate holding company structure. FERC Standards of Conduct and Affiliate Restrictions training is required for applicable new employees and contractors, and those employees and contractors receive the FERC training on an annual basis thereafter. Code of Business Ethics training occurs upon the hiring of a new employee and thereafter on a periodic basis, and when standards are revised. A separate version of the training for the Code of Business Ethics is provided to appropriate contractors, when engaged.

The Ohio Corporate Separation/Code of Conduct Training includes specific information and guidance for employees pursuant to the Plan. Mandatory training is deployed annually by Regulatory Compliance to impacted employees and contractors via computer-based training pursuant to a training protocol (e.g., individuals are provided 60 days to complete the training and a formalized follow-up process is followed to track completion). Annual training was deployed on January 1, 2011, and will continue to be a part of the overall Regulatory Compliance training curriculum.

Supplemental, scenario-based Code of Conduct training was deployed in May 2011 (computer-based) to the Retail Customer Products and Services department to address specific requirements in the Ohio Corporate Separation Plan that address promoting non-regulated

product and service offerings. This training is expected to be further enhanced, following initial deployment. In response to the department's request, this training will be deployed semi-annually. Further, a document detailing requirements of the Ohio Corporate Separation Plan has been provided to the Retail Customer Products and Services department.

Regulatory Compliance also provides a mailbox (compliancereporting@duke-energy.com) as a resource to employees to encourage them to submit questions and/or concerns. These inquiries are used to identify compliance trends and/or areas that need follow-up. :

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X. A COPY OF THE POLICY STATEMENT TO BE SIGNED BY ELECTRIC UTILITY AND AFFILIATE EMPLOYEES WHO HAVE ACCESS TO ANY NONPUBLIC ELECTRIC UTILITY INFORMATION.

Policy Statement

Each employee who has access to any nonpublic electric utility information will be required to electronically sign or acknowledge the Corporate Separation Policy Statement attached below. This will be administered during the computer-based training sessions to ensure that all affected employees electronically sign this agreement.

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DUKE ENERGY OHIO CORPORATE SEPARATION

POLICY STATEMENT

I hereby acknowledge that I am aware of, have read and will adhere to all policies and procedures regarding limitation on the use of nonpublic electric utility information. I also hereby acknowledge that failure to observe these limitations will result in appropriate disciplinary action.

I have also been made aware of Duke Energy Ohio's Cost Allocation Manual (CAM), including the appropriate costs and expenses which must be reported to the person in charge of Duke Energy Ohio's CAM. I have been given the opportunity to ask questions regarding Duke Energy Ohio's Corporate Separation Plan, Affiliate Code of Conduct and CAM and understand the compliance program included therein, including the appropriate method in which complaints are to be handled and the appropriate persons to whom possible violations should be reported. I have attended one or more training sessions offered by Duke Energy Ohio with regard to the implementation and operation of Duke Energy Ohio's Corporate Separation Plan.

XI. A DESCRIPTION OF TRAINING, INTERNAL COMPLIANCE MONITORING PROCEDURES, AND METHODS FOR CORRECTIVE ACTION FOR NON-COMPLIANCE.

The Corporate Separation/Code of Conduct Training plan has been designed to ensure that all appropriate employees and contractors throughout the Duke Energy Corporation holding company structure know and can implement the policies and procedures of Corporate Separation.

A. Training Goal:

The goal of the Corporate Separation/Code of Conduct Training is to ensure that those employees and contractors who may currently or in the future be affected by the Commission's rules thoroughly understand the policies and are provided with the resources they need, in order to follow the Corporate Separation and Code of Conduct procedures.

The training will be provided not only to currently affected employees and contractors but, on an on-going basis, also to new employees and contractors or those employees or contractors who have become affected through changes in job responsibilities.

B. Target Audience:

Generally, the Corporate Separation/Code of Conduct Training will be administered to all employees and contractors within the Duke Energy Corporation holding company structure who will be affected by compliance with the Commission's rules. Specifically, these employees and contractors include but are not limited to:

- Those employees and contractors having decision-making authority for approving transactions between Duke Energy Ohio and any of its affiliates;

- Those employees and contractors who have access to nonpublic Ohio electric utility information;
- Service company employees and contractors who are located in Ohio.
- Employees and contractors who are directly employed by affiliates that do business in Ohio.

C. Curriculum:

The Corporate Separation/Code of Conduct Training curriculum generally will consist of the following:

- Present Overview of Corporate Separation/Code of Conduct;
- Explain Accounting Treatment of Affiliate Transactions, including Review of SEC-Approved Service Agreements;
- Identify Restrictions on Financial Arrangements;
- Discuss Duke Energy Ohio's Affiliate Code of Conduct;
- Explain Corporate Separation Complaint Procedures;
- Describe Cost Allocation Manual (CAM) and Associated Procedures;
- Explain Internal Compliance Monitoring, including Reporting of Possible Violations.

D. Internal Compliance Monitoring:

To ensure that Duke Energy Ohio's Corporate Separation Plan and Affiliate Code of Conduct are properly implemented within the Duke Energy Corporation holding company structure, the following internal compliance monitoring process will be followed:

1. Duke Energy's Office of General Counsel, via Regulatory Compliance encompassed therein, will ensure that all affected employees and contractors receive the Corporate

Separation/Code of Conduct Training. Employees and contractors are allowed a 60-day period during which to complete each required training module, with period reminders during that period and overdue notices to management if the training is not completed.

2. After receiving the training described above, each employee will be required to attest to the Policy Statement contained in Section X of this document.
3. Duke Energy's Office of General Counsel will continue to provide a method for employees to ask questions regarding the Corporate Separation/Code of Conduct, as well as the method to report possible violations of the Corporate Separation and Code of Conduct Rules through posting of Compliance personnel contact information on the Duke Energy Portal, through the "ComplianceReporting" mailbox, and through the "EthicsLine" (anonymous reporting).
4. Possible violations reported to Duke Energy's Office of General Counsel will be investigated and documented. Upon completing the investigation, Duke Energy's Office of General Counsel will, if appropriate, recommend to senior management a course of action, including refresher training, to correct repeat violations.
5. Senior management, upon reviewing the investigative report, will determine whether disciplinary action is required.

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XII. DESIGNATION OF THE ELECTRIC UTILITY'S COMPLIANCE OFFICER.

Duke Energy Corporation maintains an Ethics and Compliance department within its Office of General Counsel. For purposes of this requirement, Duke Energy Ohio has designated an individual to act as a contact for the Commission Staff when seeking data regarding affiliate transactions, personnel transfers, and sharing of employees. This individual is:

Elizabeth H. Watts
Duke Energy Ohio
155 East Broad Street, 21st Floor
Columbus, Ohio 43215

Telephone: (614) 222-1331
Fax: (614) 222-1337
E-mail: Elizabeth.Watts@duke-energy.com

XIII. A DETAILED DESCRIPTION OUTLINING HOW THE ELECTRIC UTILITY AND ITS AFFILIATES WILL COMPLY WITH O.A.C. CHAPTER 4901:1-37.

Pursuant to the Commission's approval of the Stipulation and Recommendation in Case No. 08-920-EL-SSO, Duke Energy Ohio's corporate separation plan is subject to annual audit, only through 2011. . Such an audit will enable the Commission to confirm Duke Energy Ohio's compliance with its internal Plan and the rules pursuant to which that Plan was developed.

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XIV. A DETAILED LISTING OF THE ELECTRIC UTILITY'S ELECTRIC SERVICES AND THE ELECTRIC UTILITY'S TRANSMISSION AND DISTRIBUTION AFFILIATES' ELECTRIC SERVICES.

Duke Energy Ohio is an Ohio corporation engaged in the business of supplying electric generation, transmission, and distribution service to approximately 690,000 customers in southwestern Ohio, and is a public utility as defined by R.C. 4905.02 and R.C. 4905.03.

A. Generation:

In a Stipulation reached in Case No. 08-920-EL-SSO, establishing Duke Energy Ohio's Electric Security Plan (ESP) price through 2011,³ Duke Energy Ohio agreed to continue to own and dedicate its "legacy Cinergy" generation assets to its Ohio customers and not transfer those assets to an exempt wholesale generation (EWG). Duke Energy has functionally separated the operation and maintenance of its generating portfolio from its regulated distribution service. As such, Duke Energy Ohio, as a regulated electric distribution company, treats its generation as a non-regulated affiliate and abides by both the FERC Standards of Conduct and Ohio's code of conduct.

B. Transmission:

Control of Duke Energy Ohio's transmission assets reside with a FERC-approved regional transmission organization (RTO). The RTO controls Duke Energy Ohio's transmission assets and does not have control of any generation assets. The RTO shall operate in the public interest by preventing any transmission owner or competitive retail electric market participant from gaining an unfair competitive advantage within its control area and by preventing the abuse of market power.

³ A subsequent plan for establishing the price of generation services is under consideration by the Public Utilities Commission of Ohio.

The RTO shall operate in the public interest by implementing efficient operating practices and procedures that prevent pancaking, by improving transmission reliability, by encouraging an open generation market, eliminating barriers to entry in the generation market and by eliminating market control over bottlenecked transmission. The RTO shall be large in scale to increase supply options for consumers and shall maintain a Board of Directors independent of transmission users. The RTO shall operate in a manner designed to satisfy the requirements of its customers and shall maintain real-time reliability of the transmission system that it operates.

C. Distribution:

Duke Energy Ohio operates its distribution system under the governance and rate authority of the Commission. Duke Energy Ohio offers all customers safe and reliable distribution service on a non-discriminatory basis. Duke Energy Ohio's tariffs define rates for its distribution services and products. Duke Energy Ohio provides and operates new distribution facilities, or the extension of distribution facilities, pursuant to such tariffs.

XV. A COMPLAINT PROCEDURE TO ADDRESS ISSUES CONCERNING COMPLIANCE WITH O.A.C. 4901:1-37-05.

Duke Energy Ohio has adopted the complaint procedure set forth below. This complaint procedure is to be used to address complaints related to compliance with Duke Energy Ohio's Corporate Separation Plan. A copy of this complaint procedure will be made available upon request to:

Deputy General Counsel – Regulatory Section, Legal Department
Duke Energy Ohio, Inc
139 East Fourth Street
P. O. Box 960
Cincinnati, OH 45202

A. Complaint Procedure

The following complaint procedure is to be used to address complaints related to compliance with Duke Energy Ohio's Corporate Separation Plan.

1. All complaints, whether written or verbal, shall be referred to the compliance officer designated by Duke Energy Ohio or such officer's designee.
2. The compliance officer, or the designee, shall orally acknowledge the complaint within five working days of its receipt.
3. The compliance officer or the designee shall prepare a written statement of the complaint that shall contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and the specific claim.
4. The compliance officer or designee shall communicate the results of the preliminary investigation to the complainant in writing within thirty days after the complaint was received, including a description of any course of action that was taken.

5. All written statements of complaints and required investigations shall keep a file in the CAM, in accordance with paragraph (B)(14)(e) of O.A.C. 4901:1-37-05, of all such complaint statements for a period of not less than three years.
6. This complaint procedure shall not in any way limit the rights of a party to file a complaint with the commission.

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DUKE ENERGY OHIO, INC.

Fourth Amended Corporate Separation Plan

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FOURTH AMENDED CORPORATE SEPARATION PLAN

I. OVERVIEW.

This Fourth Amended Corporate Separation Plan (Amended Plan) describes the processes and controls that Duke Energy Ohio, Inc., (Duke Energy Ohio or the Company) has implemented, consistent with Ohio Administrative Code (O.A.C.) Chapter 4901:1-37 and Ohio Revised Code (R.C.) Section 4928.17. Duke Energy Ohio's initial Corporate Separation Plan was approved in Case No. 99-1658-EL-ETP. Duke Energy Ohio filed its Amended Corporate Separation Plan as part of its application to establish an Electric Security Plan (ESP) in Case No. 08-920-EL-UNC *et al.* The Public Utilities Commission of Ohio (Commission) approved Duke Energy Ohio's ESP and Amended Corporate Separation Plan by order dated December 17, 2008. Duke Energy Ohio's Second Amended Corporate Separation Plan was filed in Case No. 09-495-EL-UNC and was approved by the Commission on April 5, 2011. Duke Energy Ohio's Third Amended Separation Plan was filed in Case No. 11-3549-EL-SSO, *et al.*, and was approved by the Commission on November 22, 2011.

This Amended Plan is designed to comply with the regulations set forth in O.A.C. Chapter 4901:1-37. This Amended Plan governs the corporate separation of noncompetitive retail electric service from competitive retail electric service as well as the products and services offered by certain affiliates of Duke Energy Ohio and is intended to be complementary to Duke Energy Ohio's Cost Allocation Manual (CAM). Duke Energy Ohio's CAM generally describes how costs are allocated between and among Duke Energy Ohio and its affiliates.

II. PROVISIONS THAT MAINTAIN STRUCTURAL SAFEGUARDS.

O.A.C. 4901:1-37-4(A) sets forth required structural safeguards. Specifically, the provision provides:

- (1) Each electric utility and its affiliates that provide services to customers within the electric utility's service territory shall function independently of each other.
- (2) Each electric utility and its affiliates that provide services to customers within the electric utility's service territory shall not share facilities and services if such sharing in any way violates paragraph (D) of this rule.
- (3) Cross-subsidies between an electric utility and its affiliates are prohibited. An electric utility's operating employees and those of its affiliates shall function independently of each other.
- (4) An electric utility may not share employees and/or facilities with any affiliate, if the sharing, in any way, violates paragraph (D) of this rule.
- (5) An electric utility shall ensure that all shared employees appropriately record and charge their time based on fully allocated costs.
- (6) Transactions made in accordance with rules, regulations, or service agreements approved by the federal energy regulatory commission, securities and exchange commission, and the commission, which rules the electric utility shall maintain in its cost allocation manual (CAM) and file with the commission, shall provide a rebuttable presumption of compliance with the costing principles contained in this chapter.

Except as permitted by the Commission's rules and Title 49, Ohio Revised Code (R.C.), Duke Energy Ohio and its affiliates that provide services to customers within Duke Energy Ohio's service territory function independently of each other.

In December 2005, as a condition of the merger between Duke Energy Corporation (Duke Energy) and Cinergy Corp., the companies agreed to enter into several service agreements

that address, among other things, cost allocation, provision of services, and pricing of transactions between and among Duke Energy holding company affiliates, including Duke Energy Ohio. A summary of the various agreements and the services and pricing for transactions permitted therein is included in Section IV of this document, some of which agreements were amended following the merger with Progress Energy, Inc. Copies of the agreements are included in and are more fully described in Duke Energy Ohio's CAM. Duke Energy monitors compliance with these agreements as part of its utility operations in Ohio, Indiana, Kentucky, North Carolina, South Carolina, and Florida.

In addition to the general separation of books and records between Duke Energy Ohio and its affiliates, Duke Energy Ohio has implemented various safeguards to ensure compliance with the affiliate transaction rules and regulations. The Company has physically separated its regulated distribution business from its competitive retail electric service employees. Employee access to regulated and non-regulated areas is electronically monitored to ensure there is complete separation. All employees receive annual training regarding types of information that cannot be communicated between regulated and non-regulated businesses.

To achieve operating efficiencies, Duke Energy Business Services LLC (DEBS), an affiliated service company, provides support functions. These services include accounting, treasury, human resources, communications, and legal functions. In general, DEBS employees are permitted to have greater access to information across the regulated and non-regulated businesses, but are prohibited from sharing such information with an employee who is not permitted to access the information directly. Costs related to DEBS employees are allocated pursuant to the Service Company/Utility Service Agreement and the Service Company/Nonutility Service Agreement described in Section IV of this document.

III. PROVISIONS THAT MAINTAIN SEPARATE ACCOUNTING.

Duke Energy Ohio maintains separate books and records from its affiliates in accordance with the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts (USoA). The FERC USoA designates specific accounts where regulated and non-regulated transactions are to be recorded. Duke Energy Ohio and its affiliates have cost accounting procedures and systems in place and in operation that assure that each business unit and affiliate properly records the costs associated with that unit's or company's own activities and operations. These accounting procedures and systems are more fully set forth in the Company's CAM.

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IV. A LIST IDENTIFYING FINANCIAL ARRANGEMENTS AND TRANSACTIONS.

Financial arrangements between Duke Energy Ohio and its affiliates, except as the Commission may approve, are subject to the following restrictions: (i) any indebtedness incurred by an affiliate shall be without recourse to the electric utility; (ii) Duke Energy Ohio shall not enter into any agreement with terms under which the electric utility is obligated to commit funds to maintain the financial viability of an affiliate; (iii) Duke Energy Ohio shall not make any investment in an affiliate under any circumstances in which the electric utility would be liable for the debts and/or liabilities of the affiliate incurred as a result of actions or omissions of an affiliate; (iv) Duke Energy Ohio shall not issue any security for the purpose of financing the acquisition, ownership, or operation of an affiliate; (v) Duke Energy Ohio shall not assume any obligation or liability as a guarantor, endorser, surety, or otherwise with respect to any security of an affiliate; and (vi) Duke Energy Ohio shall not pledge, mortgage, or use as collateral any assets of the electric utility for the benefit of an affiliate.

Duke Energy Ohio and its utility and non-utility affiliates operate pursuant to the terms and conditions of various service agreements. The terms and conditions of these agreements set forth the cost allocations for the transactions that are permitted to occur pursuant to the various Agreements. Duke Energy Ohio maintains copies of the current agreements in its CAM. Many of these agreements were approved by the Commission in Case No. 05-732-EL-MER, *et al.*, as part of the merger between Duke Energy and Cinergy Corp.¹ In general, there are three primary cost allocations that affect Duke Energy Ohio and its affiliates: (1) cost allocations from DEBS,

¹ Duke Energy Ohio is a party to other agreements with its utility affiliates that were not approved as part of the Duke-Cinergy merger. These agreements include but are not limited to the Miami Fort Operations Agreement, and Affiliate Inventory Asset Transfer Agreement, and the Natural Gas and Propane Services Agreement. These agreements allow Duke Energy Ohio to provide and receive services and goods at cost or otherwise according to FERC pricing regulations.

the subsidiary service company of Duke Energy; (2) cost allocations between Duke Energy Ohio and its wholly owned subsidiary Duke Energy Kentucky, Inc., for common costs; and (3) administrative and general (A&G) cost allocations between its gas and electric operations for both capital and expense accounts. The agreements of which Duke Energy Ohio is a party include the following:

- Service Company/Utility Service Agreement – This agreement governs transactions between DEBS (the service company) and utility affiliates, including Duke Energy Ohio. This agreement was entered into as part of merger between Duke Energy and Cinergy Corp. In its Opinion and Order dated December 21, 2005, the Commission approved this agreement in Case No. 05-732-EL-MER, *et al.*² DEBS provides its services at cost, except that, solely for the purpose of Internal Revenue Code Section 482, Duke Energy Ohio shall pay DEBS the market value of services. However, notwithstanding the Section 482 exception, for rate making purposes, services are rendered to Duke Energy Ohio at cost.
- Operating Companies Service Agreement (Operating Company Agreement) – This agreement governs transactions between Duke Energy Ohio and its utility affiliates. As compensation for any services rendered pursuant to the Operating Company Agreement, the company receiving services (Client Company) shall pay the service provider the fully embedded cost thereof (*i.e.*, the sum of (i) direct costs, (ii) indirect costs and (iii) costs of capital), except to the extent otherwise required by Section 482 of the Internal Revenue Code. Services provided to or by Duke Energy Carolinas or Duke Energy Progress shall be priced in accordance

² *In the Matter of the Joint Application of Cinergy Corp., on Behalf of The Cincinnati Gas & Electric Company, and Duke Energy Holding Corp. for Consent and Approval of a Change of Control of The Cincinnati Gas & Electric Company*, 05-732-EL-MER, *et al.*, Finding and Order, at pg. 14 (Dec. 21, 2005).

with the applicable state Code of Conduct. In accordance with FERC regulations, generation services provided by the regulated utilities to Duke Energy Ohio “Generation,” and vice versa, are subject to asymmetrical pricing. Duke Energy Carolinas and Duke Energy Progress may also provide and receive services under this agreement (and their Code of Conduct) at their fully embedded costs.

- Operating Company/Non-utility Companies Service Agreement (Affiliate Services Agreement) – This agreement governs transactions between Duke Energy Ohio and certain of its non-utility affiliates. As compensation for any services rendered pursuant to the Affiliate Services Agreement, the client company shall pay the service provider the fully embedded costs thereof, except as required by 482 of the Internal Revenue Code.
- Utility Money Pool Agreement – This agreement allows Duke Energy, DEBS, and Duke Energy’s utility operating companies (including Duke Energy Ohio) to participate in a money pool arrangement, in order to better manage cash and working capital requirements. Under this arrangement, those companies with surplus short-term funds may contribute those funds into a money pool that is provided for short-term loans to affiliates (other than Duke Energy) participating under this arrangement. This surplus cash may be from internal or external sources. Each party receiving a loan pursuant to the agreement must repay the principal amount plus interest either on demand or within 365 days of receiving the loan. Interest incomes from the loans are allocated among the parties in proportion to their respective contribution to the funds.

- Tax Sharing Agreement – This agreement, between Duke Energy and its subsidiaries, provides for a consolidated federal income tax return and the allocation of consolidated federal income tax liabilities and benefits among the parties to the agreement.
- Miami Fort Unit 6 Operation Agreement – This agreement allows for Duke Energy Ohio to operate and maintain Duke Energy Kentucky’s Miami Fort Unit 6 Generating Station. Duke Energy Ohio is required to provide material, fuel, equipment, and services to Duke Energy Kentucky in accordance with good utility practice.
- Gas and Propane Services Agreement – This agreement allows for Duke Energy Ohio to provide certain necessary services for the operation of Duke Energy Kentucky’s Woodsdale Generating Station, which was formerly owned by Duke Energy Ohio.
- Agreement for Gypsum and FGD Waste Material Disposal Services – This agreement allows Duke Energy Kentucky to perform scrubber and FGD waste disposal services for Duke Energy Ohio.
- Inter-Company Asset Transfer Agreement – This Agreement permits asset transfer agreements for inventory items between Duke Energy Ohio and its affiliated regulated utility operating companies. The transfers among the regulated utilities are priced at the transferring party’s ”Cost” or through in-kind replacements, providing the transfers do not jeopardize the transferring party’s ability to provide service. Under Section 1.2 of this agreement, ”Cost” means (i) for inventory items accounted for in the FERC Uniform System of Accounts,

account 154, the average unit price of such inventory item as recorded on the books for the transferor, plus stores, freight, handling, and other applicable costs and (ii) for assets other than inventory items, net book value. The pricing under this agreement is consistent with Ohio's affiliate transaction pricing rules. Duke Energy Ohio "Generation/Non-regulated" and regulated utilities use FERC's asymmetrical pricing for transfers among themselves.

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V. A LIST OF ALL CURRENT AFFILIATES IDENTIFYING EACH AFFILIATE'S PRODUCT(S) AND OR SERVICE(S).

Duke Energy has many subsidiaries within its family of companies. Duke Energy's Corporate Secretary maintains a list of all affiliates in the Duke Energy corporate holding company structure, which list will be made available to the Commission upon request. The following list includes the list of affiliates within Duke Energy as of March 1, 2014.

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Name	Jurisdiction of Formation	Formation Date	Nature of Business
ADAGE LLC	United States	9/9/2008	Identify, evaluate, develop, and pursue Biomass opportunities in the US.
Advance SC LLC	United States	7/9/2004	Distribute a portion of bulk power marketing revenues of Duke Power Company for certain South Carolina public assistance programs, education programs, economic development funding and manufacturing competitiveness funding. Grant making.
Aguaytia Energy del Peru S.R.L. Ltda.	Peru	10/1/1996	Peruvian limited liability company which provides thermal electric generation in the Peruvian Amazon Basin, and is dedicated to operations in connection to natural gas and derivatives.
Aguaytia Energy, LLC	United States	10/24/1995	Delaware limited liability holding company which owns 97.2238% of Aguaytia Energy del Peru SRL Ltda.
Andershaw Wind Power Limited	United Kingdom	12/19/2011	Special purpose joint venture UK company formed with Statkraft UK Limited will hold assets of the Andershaw Wind Farm in order to facilitate the sale of the Berry Burn Windfarm.
APOG, LLC	United States	6/22/2007	To provide technical, engineering and procurement support services to and for the benefit of Member-owned or operated nuclear facilities.
Baker House Apartments LLC	United States	1/26/1998	Real Estate Development.
Berkley East Solar LLC	United States	4/9/2012	constructing and developing a 3.0 MW AC photovoltaic power plant to be located in the Town of Berkley, MA.
Bethel Price Solar, LLC	United States	10/11/2013	Development, construction, ownership and operation of solar photovoltaic facility.

Bison Insurance Company Limited	United States	6/15/2012	Bison Insurance Company Limited is a captive insurance company that insures the risks of Duke Energy Corporation and many of its subsidiaries and affiliates. Duke insures part or all of its risks with Bison, and Bison in turn retains a portion of its reinsurance premiums, claim costs and expenses and invests its cash just as any other insurance company would do.
Black Mountain Solar, LLC	United States	5/4/2011	Developing, constructing and thereafter operating and maintaining a 9.87 megawatt "MW" DC solar photovoltaic electric generation facility in Mojave County, AZ, near the city of Kingman.
Caldwell Power Company	United States	7/28/1921	The purpose of this entity is to generate, transmit, and distribute electric power and preserve property rights.
Capitan Corporation	United States	12/28/1931	Real Estate Operations.
Carofund, Inc.	United States	8/15/1995	Investments in Real Estate Rental.
CaroHome, LLC	United States	4/21/1995	Investments in Real Estate Rental.
Carolinas Virginia Nuclear Power Associates, Inc.	United States	10/4/1956	The Duke Power nuclear program began in 1956 with the formation of the Carolinas Virginia Nuclear Power Associates, Inc. (CVNPA), consisting of Duke Power, Carolina Power & Light, Virginia Electric Power Company, and South Carolina Electric & Gas. CVNPA sponsored the construction and operation of the demonstration Carolinas-Virginia Tube Reactor (CVTR) at the Parr site, north of Columbia, SC. The CVTR began its demonstration mission in 1964 with a generating capacity of 17 Mwe, and completed its mission in January, 1967. Decommissioning of the plant was delayed until 2001; it currently is still on-going (Non-profit).
Carousel Capital Partners LP	United States	3/27/1996	Carousel Capital was formed in March 1996 as a venture capital fund that focused on investments in established, strategically positioned mid-sized companies located primarily in the Southeast.

Catamount Celtic Energy Limited	United Kingdom	6/8/2007	Developing windpower generation in the United Kingdom.
Catamount Energy Corporation	United States	6/23/1992	Owns non-regulated power generation companies in the USA and United Kingdom.
Catamount Energy SC 1	United Kingdom	10/8/2002	Limited partnership that owns a Scottish limited company for wind power development.
Catamount Energy SC 2	United Kingdom	10/8/2002	Limited partnership that owns a Scottish limited company for wind power development.
Catamount Energy SC 3	United Kingdom	10/8/2002	Limited partnership that owns a Scottish limited company for wind power development.
Catamount Rumford Corporation	United States	4/11/1989	Limited Partner in a cogeneration plant in Maine.
Catamount Sweetwater 1 LLC	United States	12/12/2003	Member of a Limited Liability Company that owns wind power assets in Texas.
Catamount Sweetwater 2 LLC	United States	5/5/2004	Member of a Limited Liability Company that owns wind power assets in Texas.
Catamount Sweetwater 3 LLC	United States	6/3/2004	Member of a Limited Liability Company that owns wind power assets in Texas.
Catamount Sweetwater 4-5 LLC	United States	3/8/2005	Member of a Limited Liability Company that owns wind power assets in Texas.
Catamount Sweetwater 6 LLC	United States	9/7/2005	Member of a Limited Liability Company that is developing a wind facility in Texas.
Catamount Sweetwater Corporation	United States	6/17/2003	Member of three Limited Liability Companies.
Catamount Sweetwater Holdings LLC	United States	6/20/2005	Holding company that owns LLCs with interests in wind power assets in Texas.
Catawba Mfg. & Electric Power Co.	United States	10/15/1901	The purpose of this entity is to generate, transmit and distribute electric power and preserves property rights.
CEC UK1 Holding Corp.	United States	9/11/2002	General Partner in Scottish limited partnerships.
CEC UK2 Holding Corp.	United States	9/11/2002	Limited Partner in Scottish limited partnerships.

CEC Wind Development LLC	United States	1/12/2007	Owns assets in windpower projects being developed in various states.
Cedar Tree Properties Limited Partnership	United States	7/5/1994	Real Estate Rental.
Century Group Real Estate Holdings, LLC	United States	2/6/2013	Holding company formed to purchase land in South Carolina.
CGP Global Greece Holdings, SA	Greece	8/10/2001	Greek company that holds 51% (ownership of Attiki Denmark ApS) interest in the Attiki Gas Project, and debt for the project.
Cimarron Windpower II, LLC	United States	3/7/2011	Project company that has been developing, constructing, owning and operating an approximately 131.1 megawatt wind-powered electric generation facility located in Gray County, KS.
CinCap V, LLC	United States	7/21/1998	Markets electricity at wholesale.
Cinergy Climate Change Investments, LLC	United States	6/9/2003	Formed to facilitate investments by Cinergy or its subsidiaries, and other energy companies in forestation projects in the Lower Mississippi River Valley, and possibly other sites, as a means for removing carbon dioxide (CO ₂) from the atmosphere.
Cinergy Corp.	United States	6/30/1993	The parent holding company of Duke Energy Indiana, Inc., Duke Energy Ohio, Inc., and Cinergy Investments, Inc.
Cinergy Global (Cayman) Holdings, Inc.	Cayman Islands	9/4/1997	Cayman holding entity. Formed to be utilized in connection with future EWG or FUCO acquisitions by Cinergy Corp.
Cinergy Global Holdings, Inc.	United States	12/18/1998	Delaware holding company which holds 100% of Cinergy Holdings B.V. and 1 share in CGP Global Holdings, SA.
Cinergy Global Power Africa (Proprietary) Limited	South Africa	8/3/1999	South African entity is currently in process for dissolution.

Cinergy Global Power, Inc.	United States	9/4/1997	To engage in any lawful act or activity for which a corporation may be organized under the General Corporation Law of the State of Delaware as set forth in Title 8 of the Delaware Code (the "GCL").
Cinergy Global Resources, Inc.	United States	5/15/1998	The U.S. holding company created for Cinergy's international, non-regulated investments, as well as its domestic initiatives in renewable generation. Through its subsidiaries, Cinergy Global Resources, Inc. holds interests in power generation, transmission and distribution projects worldwide and is also active in European gas and electricity markets. Assets in operation/development are located in various countries, including the Czech Republic, Denmark, Greece, Kenya, Spain, South Africa, England and Wales, Cayman Islands, the Netherlands, Poland, the U.S. and the Republic of Zambia.
Cinergy Global Tsavo Power	Cayman Islands	9/4/1997	Holds 48% interest in IPS-Cinergy Power Limited, a Kenyan entity, through its joint venture with Industrial Promotion Services (Kenya) Limited which holds the other 51.8% in IPS-Cinergy Power Limited.
Cinergy Investments, Inc.	United States	10/24/1994	A non-utility subsidiary holding company that holds the majority of Cinergy's domestic non-utility businesses.
Cinergy Power Generation Services, LLC	United States	11/22/2000	Provides generation services, such as operation and maintenance services, to owners of electric generating facilities.

Cinergy Receivables Company LLC	United States	1/10/2002	Intended to and shall operate and function as a Qualified Special Purpose Entity ("QSPE") as that term is defined in the Statement of Financial Accounting Standards No. 140 ("FASB 140"). For detailed purpose, please refer to Section 7 of the A&R LLC Agreement dated March 31, 2002. Cinergy Receivables Company LLC was formed for the purpose of purchasing the accounts receivables and related rights of Duke Energy Indiana, Inc., Duke Energy Kentucky, Inc and Duke Energy Ohio, Inc. and then securitizing such receivables through a loan agreement with certain commercial banks.
Cinergy Solutions - Utility, Inc.	United States	9/27/2004	To provide engineering, construction, operation and maintenance services with respect to electric and natural gas systems and infrastructure.
Cinergy Solutions Partners, LLC	United States	9/12/2000	The Company may carry on any lawful business, purpose or activity.
Cinergy Technology, Inc.	United States	12/12/1991	Manages Cinergy's existing non-regulated, technology-related investments, assess the market potential for non-regulated product and service development opportunities, and form key alliances for non-regulated product development.
Cinergy Wholesale Energy, Inc.	United States	11/27/2000	Cinergy Wholesale Energy, Inc. is a holding company for non-utility energy services businesses.
Cinergy-Centrus Communications, Inc.	United States	7/17/1998	Inactive.
Cinergy-Centrus, Inc.	United States	4/23/1998	Inactive.
Claiborne Energy Services, Inc.	United States	3/1/1990	Is the general partner of Clean Energy Partners Limited Partnership, a limited partnership which was formed to develop, own and operate a coal gasification electric power facility. Own and operate a uranium enrichment facility.
Clear Skies Solar Holdings, LLC	United States	11/15/2012	Holding company for Clear Skies Solar, LLC.

Clear Skies Solar, LLC	United States	11/15/2012	Parent company that will hold 9 solar project companies.
Comercializadora Duke Energy de Centro America, Limitada	Guatemala	9/22/2000	Guatemalan company used as a trading and marketing vehicle. It was originally formed to buy excess electricity from El Salvador and sell it in the open market. It also buys power from DEI Guatemala y Cia SCA (Planta Arizona and Planta Las Palmas) under a PPA with that entity.
Conterra Ultra Broadband Holdings, Inc.	United States	7/28/2006	Conterra is a facilities-based, FCC common carrier that provides high quality, high capacity backhaul and wide area network services for mobile carriers, school districts and government entities throughout the country.
CS Murphy Point, LLC	United States	1/12/2010	Project company which owns and is developing and constructing a 998 kilowatt (DC) solar PV electric generation facility located on a site in Notla Township, Cherokee County, NC.
CSCC Holdings Limited Partnership	West Indies	5/17/2002	Canadian entity that previously held 50% ownership interests in Compania de Servicios de Compresion de Campeche S.A. de C.V. Since the transfer of the Campeche platform to Pemex in August 2007, this company is now dormant and on hold for liquidation.
CST General, LLC	United States	5/22/2001	To transact of any and all lawful business for which limited liability companies may be organized under the Texas Limited Liability Company Act.
CST Green Power, L.P.	United States	5/23/2001	Purpose is to be the project company that will partially own and manage a long-term co-generation project located in Texas.
CST Limited, LLC	United States	5/18/2001	The Company may carry on any lawful business, purpose or activity.

CTE Petrochemicals Company	Cayman Islands	1/27/1981	Cayman partnership 50% owned by Texas Eastern Arabian Ltd. (Duke entity) and 50% owned by sub of Duke's partner, Celanese Corporation. CTE is the holding company for 50% interest in National Methanol Company, a methanol project in Saudi Arabia and JV with SABIC.
CURRENT Group, LLC	United States	10/24/2000	CURRENT provides electric utilities, a Smart Grid solution that increases the efficiency and reliability of the electric grid while reducing the environmental impact of electric usage.
D/FD Holdings, LLC	United States	12/15/2005	Holding company for previous D/FD companies.
D/FD International Services Brasil Ltda.	Brazil		Formed to be the contracting entity for the DI Project (and possibly other projects) in Brazil.
D/FD Operating Services LLC	United States	3/7/1996	Operation of electric generating plant.
DATC Holdings Path 15, LLC	United States	10/16/2002	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.
DATC Midwest Holdings, LLC	United States	4/11/2012	Holding company for DATC operating companies which will own and operate commercial transmission projects in the Midwest.
DATC Path 15 Transmission, LLC	United States	8/9/2006	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.

DATC Path 15, LLC	United States	10/16/2002	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.
DE Marketing Canada Ltd.	Canada	12/18/2009	Holding Company/General Partner.
DE Nuclear Engineering, Inc.	United States	3/17/1969	Nuclear Engineering Services.
DEB - Pequenas Centrais Hidrelétricas Ltda.	Brazil	12/22/2003	Power generation and sale in Brazil.
DECAM Coal Gen FinCo, LLC	United States	5/31/2012	Holding Company.
DECAM Gas Gen FinCo, LLC	United States	5/31/2012	Holding Company.
DECAM Generation Holdco, LLC	United States	5/31/2012	Holding Company.
DEGS Biomass, LLC	United States	9/22/2008	Acquiring, holding and funding 50% ownership interest in Adage, LLC.
DEGS O&M, LLC	United States	8/30/2004	To operate and maintain several facilities owned by subsidiaries of KGen, LLC.
DEGS of Delta Township, LLC	United States	12/15/2004	To perform the construction and operating services for GM for the Delta Township assembly facilities.
DEGS of Lansing, LLC	United States	6/25/2002	Performs oversight, management, operation and maintenance of energy/utility service facilities at a General Motors vehicle assembly plant in Lansing, Michigan.
DEGS of Narrows, LLC	United States	3/17/2003	Formed for the purpose of operating, maintaining and managing the existing utility system at the Celanese acetate manufacturing facility located in Narrows, Virginia.

DEGS of Shreveport, LLC	United States	6/28/2002	Cinergy Solutions Operating Services of Shreveport, LLC, performs oversight, management, operation and maintenance of energy/utility service facilities at a General Motors vehicle assembly plant in Shreveport, Louisiana.
DEGS of South Charleston, LLC	United States	8/24/2004	To design, build, own, operate, and maintain certain steam generating equipment and ancillary water treatment equipment to be located at the UCC Technical Center in South Charleston, West Virginia.
DEGS of Tuscola, Inc.	United States	10/13/1998	Oversees the operations and staffing of a qualifying facility located in Tuscola, Illinois.
DEGS Wind Supply II, LLC	United States	8/26/2008	To procure wind turbine generators from General Electric for projects under development by DEGS Wind I, LLC, and its affiliates.
DEGS Wind Supply, LLC	United States	12/11/2007	The purpose of the Company is to engage in any activity for which limited liability companies may be organized in the State of Delaware.
DETMi Management, Inc.	United States	6/21/1994	Holding company.
Dixilyn-Field (Nigeria) Limited	Nigeria	11/14/1977	Inactive.
Dixilyn-Field Drilling Company	United States	1/31/1977	Inactive.
Dogwood Solar, LLC	United States	9/12/2012	Project company will hold solar assets for tax credit purposes.
DS Cornerstone LLC	United States	4/5/2012	Joint Venture company formed to engage in developing, constructing, owning, financing, refinancing, selling or otherwise disposing of, operating, maintaining, improving and managing either or both of the Cimarron Windpower II or the Ironwood Windpower Project companies.
DTMSI Management Ltd.	Canada	9/17/2009	Holding Company.
Duke Communications Holdings, Inc.	United States	9/20/1996	Provides telecommunications services, information services, selling or leasing of long-haul optic fiber capacity and energy management services.

Duke Energy Americas, LLC	United States	7/2/2004	Holding Company.
Duke Energy Beckjord Storage LLC	United States	9/4/2013	Own and operate battery storage project.
Duke Energy Beckjord, LLC	United States	5/31/2012	Currently dormant.
Duke Energy Business Services LLC	United States	11/18/1998	Management Services.
Duke Energy Carolinas Plant Operations, LLC	United States	5/29/2001	Performs the operations and maintenance and provides other plant services for power generation and energy facilities.
Duke Energy Carolinas, LLC	United States	11/27/1963	The production, transmission, distribution, and sale of electricity in North and South Carolina.
Duke Energy Cerros Colorados, S.A.	Argentina	5/31/1993	Argentine entity which serves as the operator of both generation facilities in Argentina: Alto Valle and Planicia Banderita.
Duke Energy China Corp.	United States	8/13/1976	Corporate staff operations; General Partner (1%) in PanEnergy Services Limited Partnership.
Duke Energy Commercial Asset Management, Inc.	United States	12/5/2000	Face to the market for wholesale transactions and to perform hedge transactions for non-regulated Duke Energy Corporation affiliates.
Duke Energy Commercial Enterprises, Inc.	United States	10/8/1992	Duke Energy Commercial Enterprises, Inc. (f/k/a Cinergy Capital & Trading, Inc.) is engaged in the business of marketing energy commodities at wholesale.
Duke Energy Conesville, LLC	United States	5/31/2012	Currently dormant.
Duke Energy Corporate Services, Inc.	United States	6/26/2008	Serves as the holding company to Duke Energy Business Services LLC.
Duke Energy Corporation	United States	5/3/2005	Holding Company.
Duke Energy Dicks Creek, LLC	United States	5/31/2012	Currently dormant.

Duke Energy Egenor S. en C. por A.	Peru	12/31/1996	Peruvian joint stock company that owns 2 central hydroelectric plants: 263 MW Canon del Pato and 95 MW Carhuaquero. Also owns 6 thermoelectric plants in the north of Peru: 43 MW in Piura; 63 MW in Chimbote; 21 MW in Trujillo; 24 MW in Chiclayo; 9 MW in Paita; and 10 MW in Sullana.
Duke Energy Electroquil Partners	United States	12/5/1997	Delaware general partnership holding 99.75% in Duke Energy International del Ecuador Cia. Ltda. in connection with the Electroquil facility in Guayaquil, Ecuador.
Duke Energy Fayette II, LLC	United States	10/14/2010	Owns and operates a generation facility.
Duke Energy Florida Receivables LLC	United States	1/27/2014	Receivables Financing Company.
Duke Energy Florida, Inc.	United States	07/18/1899	The production, generation, transmission, distribution, and sale of electricity in Florida.
Duke Energy Generating S.A.	Argentina	3/11/1992	Argentine holding company for Duke's 90.87% interest in Duke Energy Cerros S.A., an Argentine company which serves as the operator for both facilities in Argentina: Alto Valle and Palanicia Banderita.
Duke Energy Generation Services, Inc.	United States	6/2/2000	Develops, acquires, owns and operates certain energy-related businesses, formerly conducted by Cinergy Solutions Holding Company, Inc.
Duke Energy Group Holdings, LLC	United States	4/29/2005	Delaware limited liability company which holds the 100% ownership interest in Duke Energy Group, LLC.
Duke Energy Group, LLC	United States	12/22/1987	Delaware limited liability company with interests in Duke's international companies involved with electric power projects and marketing of electric power.
Duke Energy Guatemala Ltd.	Bermuda	3/15/1999	Bermuda holding company which holds ownership interest in Guatemalan entities which generate, sell, supply, transmit, trade in, purchase and market electricity, natural gas, and hydro carbon products.

Duke Energy Guatemala Transco Limitada	Guatemala	10/1/2001	Guatemalan entity that owns and operates a 230 kv electric transmission line facility in Guatemala.
Duke Energy Guatemala y Compania Sociedad en Comandita por Acciones	Guatemala	7/23/1998	Guatemalan joint stock entity which owns and operates with Duke Energy Transco Ltda an 235 MW electric generation facility in Guatemala which is comprised of the 150 MW Arizona plant and the 85 MW Las Palmas plant.
Duke Energy Hanging Rock II, LLC	United States	10/14/2010	Owens and operates a generation facility.
Duke Energy Indiana, Inc.	United States	9/6/1941	The production, transmission, distribution, and sale of electricity in north central, central, and southern Indiana.
Duke Energy Industrial Sales, LLC	United States	6/6/2006	The purpose of this entity is to engage in the sale of coal and other supplies to industrial companies.
Duke Energy International (Europe) Holdings ApS	Denmark	8/11/2000	Danish holding company slated for dissolution pending dissolutions of its UK subsidiaries.
Duke Energy International (Europe) Limited	United Kingdom	6/24/1999	UK company in process of voluntary dissolution.
Duke Energy International Antilaf Generación SpA	Chile	12/10/2012	SPV 2 Holding Company for Hydro Plants in Chile - Ibener/Duke Energy Duqueco SA.
Duke Energy International Argentina Marketing/Trading (Bermuda) Ltd.	Bermuda	2/3/1999	Bermuda entity slated for dissolution.
Duke Energy International Asia Pacific Ltd.	Bermuda	8/24/2001	Bermuda holding company slated for dissolution pending liquidation of its subsidiaries.
Duke Energy International Brasil Commercial, Ltda.	Brazil	5/29/2002	Brazilian entity which holds 99.99% in Duke Trading do Brasil Ltda.

Duke Energy International Brasil Holdings, LLC	United States	5/10/2001	Delaware entity that holds the minority interest in Duke Energy International Brasil Ltda.
Duke Energy International Brazil Holdings Ltd.	Bermuda	10/22/2001	Bermuda holding company for Duke Energy International's assets in Brazil.
Duke Energy International Chile Holding I B.V.	Netherlands	6/3/2009	Holding company for potential Chilean project.
Duke Energy International Chile Holding II B.V.	Netherlands	6/3/2009	Holding company for potential Chile project.
Duke Energy International Chile Holding II BV Sociedad en Comandita por Acciones	Chile	6/12/2009	Project company for potential Chilean project.
Duke Energy International Comercializadora de El Salvador, S.A. de C.V.	El Salvador	12/12/2002	Salvadorean entity used for energy trading and marketing throughout the Central American region; import, export and domestic electric energy transactions.
Duke Energy International del Ecuador Cia. Ltda.	Ecuador	12/15/1997	Ecuadorean company which owns 82.7482% in Electroquil SA, an electric power generation company located in Guayaquil, Ecuador.
Duke Energy International Duqueco, SpA	Chile	6/11/1996	Operating Company of Hydro Plants in Chile.
Duke Energy International El Salvador Investments No. 1 Ltd	Bermuda	2/24/1999	Bermuda holding entity for Duke Energy International's assets in El Salvador.
Duke Energy International El Salvador Investments No. 1 y Cia. S. en C. de C.V.	El Salvador	6/25/1999	Salvadorean holding entity for Duke Energy International's assets in El Salvador.

Duke Energy International El Salvador, S en C de CV	El Salvador	7/3/1998	Salvadorean operating company - a thermal electric generation plant.
Duke Energy International Electroquil Holdings, LLC	United States	5/10/2001	Delaware holding entity that owns 0.25% interest in Duke Energy International del Ecuador Cia, Ltda.
Duke Energy International Espana Holdings, S.L.U.	Spain	10/22/2003	Spanish holding entity that holds ownership interests in Argentina and Ecuador.
Duke Energy International Group Cooperatie U.A.	Netherlands	5/14/2009	Dutch holding company used for various financial transactions within Duke Energy International.
Duke Energy International Group, Ltd.	Bermuda	11/30/2007	Bermuda holding company for all of Duke Energy International's interests in Latin America.
Duke Energy International Guatemala Holdings No. 2, Ltd.	Bermuda	3/15/1999	Bermuda holding entity.
Duke Energy International Holding, Ltd.	Bermuda	11/30/2007	Holding company.
Duke Energy International Holdings B.V.	Netherlands	5/20/2009	Dutch holding company used for various transactions within Duke Energy International.
Duke Energy International Investments No. 2 Ltd.	Bermuda	8/4/1999	Bermuda holding company which holds a minority interest in Duke Energy Generating S.A. and Duke Energy International Southern Cone SRL.
Duke Energy International Latin America, Ltd.	Bermuda	8/4/1999	Bermuda holding company for all of Duke Energy International's interests in Latin America.
Duke Energy International Mexico Holding Company I, S. de R.L. de C.V.	Mexico	6/2/2009	Mexican holding company used for various transaction within Duke Energy International.

Duke Energy International Nahuén Generación SpA	Chile	12/10/2012	Holding Company for Hydro Plants in Chile - Ibener/Duke Energy Duqueco SA.
Duke Energy International Netherlands Financial Services B.V.	Netherlands	4/20/2000	Dutch entity used for various financial transactions within DEI.
Duke Energy International Peru Inversiones No. 1, S.R.L.	Peru	5/16/1996	Peruvian entity in process of dissolution.
Duke Energy International Peru Investments No. 1, Ltd.	Bermuda	8/9/1999	Bermuda holding entity for the Peruvian companies.
Duke Energy International PJP Holdings, Ltd.	Bermuda	2/24/1999	Bermuda entity.
Duke Energy International Southern Cone SRL	Argentina	2/8/1999	Argentine limited liability entity set up for trade & marketing.
Duke Energy International Trading and Marketing (UK) Limited	United Kingdom	1/6/2000	Business Activity 4010.
Duke Energy International Uruguay Holdings, LLC	United States	11/6/2003	Delaware holding entity which holds a minority ownership interest in Duke Energy International Uruguay Investments, SRL.
Duke Energy International Uruguay Investments, S.R.L.	Uruguay	10/16/2003	Uruguayan limited liability holding entity for Duke Energy's assets in Argentina and Ecuador.
Duke Energy International, Brasil Ltda.	Brazil	2/4/1998	Brazilian company set up for the participation at bidding procedures and/or auctions for the transfer of ownership interests in electricity companies in Brazil.

Duke Energy International, Geracao Paranapanema S.A.	Brazil	2/4/1999	Brazilian entity which owns and operates 8 hydroelectric generating facilities in the Paranapanema River in Sao Paulo, Brazil.
Duke Energy International, LLC	United States	9/18/1997	Delaware parent/holding company for all of the DEI subsidiaries.
Duke Energy Kentucky, Inc.	United States	3/20/1901	The transmission, distribution, and sale of electricity energy and the sale and transportation of natural gas in northern Kentucky.
Duke Energy Killen, LLC	United States	5/31/2012	Currently dormant.
Duke Energy Lee II, LLC	United States	10/14/2010	Currently dormant.
Duke Energy Marketing America, LLC	United States	1/3/2001	Energy marketing and energy management for unregulated merchant energy facilities of Duke Energy North America, LLC.
Duke Energy Marketing Corp.	United States	11/7/1994	Was formed to engage in the marketing of electric power.
Duke Energy Marketing Limited Partnership	West Indies	8/1/1996	Engage in the business of purchasing, selling and marketing natural gas, electric power and other energy products and services in Canada.
Duke Energy Merchants, LLC	United States	4/23/1999	Provides financial, risk management and asset management services to producers, transporters and users of global energy commodities and derivative products such as crude oil, refined products, LPGs, residual fuels, coal, and fertilizer.
Duke Energy Miami Fort, LLC	United States	5/31/2012	Currently dormant.
Duke Energy Moapa, LLC	United States	4/11/2000	Transact any and all lawful business for which limited liability companies may be organized under the act. All assets of the company were sold on 10/13/04. Company retains a title insurance policy which backs up the warranty deed given to Nevada Power and should not be dissolved.
Duke Energy Murray Operating, LLC	United States	8/7/2001	To own and operate merchant power plant.

Duke Energy North America, LLC	United States	9/18/1997	Development, ownership, and operation of energy facilities.
Duke Energy One, Inc.	United States	9/5/2000	Sells electric-related services to customers.
Duke Energy Peru Holdings S.R.L.	Peru	6/9/2000	Peruvian limited liability holding company.
Duke Energy Piketon, LLC	United States	5/31/2012	Dormant.
Duke Energy Progress Receivables LLC	United States	10/16/2013	Receivables financing company.
Duke Energy Progress, Inc.	United States	4/6/1926	The production, transmission, distribution, and sale of electricity in North and South Carolina
Duke Energy Receivables Finance Company, LLC	United States	7/16/2003	Receivables finance company
Duke Energy Registration Services, Inc.	United States	11/18/1998	Manages the brand protection of Duke Energy Corporation.
Duke Energy Renewable Services, LLC	United States	10/22/2012	To acquire and hold the Outland Energy onsite wind operating and maintenance business and to hold other renewable operating and maintenance service businesses as well.
Duke Energy Renewables NC Solar, LLC	United States	2/25/2010	To serve as a holding company for multiple solar project companies.
Duke Energy Renewables Solar, LLC	United States	5/13/2010	To serve as a holding company to hold all solar projects of Duke Energy Generation Services Holding Company, Inc. other than those in North Carolina.
Duke Energy Renewables Wind, LLC	United States	5/23/2007	Holding Company for project companies which will develop wind assets.
Duke Energy Renewables, Inc.	United States	2/11/1997	Markets an array of energy-related products and services and develops, acquires, owns and operates certain energy-related projects.
Duke Energy Retail Sales, LLC	United States	12/9/2003	To provide competitive retail gas and electric services.
Duke Energy Royal, LLC	United States	3/13/2002	Holding Company.

Duke Energy Services Canada ULC	Canada	9/17/2009	Purchasing, selling and marketing natural gas, electric power and other energy products.
Duke Energy Services, Inc.	United States	6/8/1959	A holding company.
Duke Energy Stuart, LLC	United States	5/31/2012	Currently dormant.
Duke Energy Trading and Marketing, L.L.C.	United States	7/10/1996	Market natural gas, electricity and other energy related commodities. Member companies are DETMI Management, Inc., 60%, and Mobil Natural Gas, Inc., 40%.
Duke Energy Transmission Holding Company, LLC	United States	7/16/2008	Holding company for transmission joint venture.
Duke Energy Vermillion II, LLC	United States	10/14/2010	Dormant.
Duke Energy Washington II, LLC	United States	10/14/2010	Owns and operates a generation facility.
Duke Energy Zimmer, LLC	United States	5/31/2012	Currently dormant.
Duke Investments, LLC	United States	7/25/2000	The Company may carry on any lawful business, purpose or activity.
Duke Project Services, Inc.	United States	7/1/1966	Engaged in engineering activities for coal projects.
Duke Supply Network, LLC	United States	8/10/2000	The Company may carry on any lawful business, purpose or activity.
Duke Technologies, Inc.	United States	7/26/2000	A holding company for various Cinergy investments and initiatives.
Duke Trading Do Brasil Ltda.	Brazil	1/17/2000	Brazilian entity used to purchase and sell electric power.
Duke Ventures II, LLC	United States	9/1/2000	The Company may carry on any lawful business, purpose or activity.
Duke Ventures Real Estate, LLC	United States	6/9/2009	Holder/owner of real property currently owned by Duke Ventures, LLC.
Duke Ventures, LLC	United States	12/19/2000	Holding company.
Duke/Fluor Daniel	United States	9/1/1997	Engineering activities to coal fired plants.

Duke/Fluor Daniel Caribbean, S.E.	Puerto Rico	12/6/1996	Execution of an engineering, procurement and construction services agreement between the partnership and AES Puerto Rico, L.P.
Duke/Fluor Daniel El Salvador S.A. de C.V.	El Salvador		Entity apparently set up as a contracting entity for El Salvador, but is apparently dormant.
Duke/Fluor Daniel International	United States	9/1/1994	Provides engineering, construction and operation services inside the U.S. to coal fired electric plants outside the U.S.
Duke/Fluor Daniel International Services	United States	9/1/1994	Coal-fired generating plant services.
Duke/Fluor Daniel International Services (Trinidad) Ltd.	Trinidad and Tobago	12/3/1998	Execution of an engineering, procurement and construction services agreement between Duke/Fluor Daniel International Services (partnership) and InCOGEN Limited.
Duke/Louis Dreyfus L.L.C.	United States	3/1/1995	A limited liability company formed to engage in the marketing of power. It sells both natural gas and electricity throughout the US.
Duke-American Transmission Company, LLC	United States	4/11/2011	The Company is organized for the purpose of evaluating, analyzing and assessing potential Projects transmission facilities to determine whether such potential Projects can be authorized, constructed, owned and operated on a profitable basis, and for any purposes and activities necessary, convenient, or incidental to the conduct, promotion, or attainment of such purpose.
Duke-Cadence, Inc.	United States	12/27/1989	To engage in the construction, operation, development or ownership of cogeneration facilities or power production facilities. To enter into joint ventures and partnership agreements.
DukeNet VentureCo, Inc.	United States	5/18/2010	Holding Company.
Duke-Reliant Resources, Inc.	United States	1/14/1998	Holds Cinergy's investment in Reliant Services, LLC.
Eastman Whipstock do Brasil Ltda.	Brazil	5/21/1979	Dormant entity.

Eastman Whipstock, S.A.	Argentina	10/14/1981	Dormant.
Eastover Land Company	United States	6/30/1970	Entity created for purposes of holding the land for Eastover Mining.
Eastover Mining Company	United States	7/15/1970	Mining company.
Electroquil, S.A.	West Indies	2/6/1992	Ecuadorean entity which owns and operates 4 diesel-fired turbines of 180 MW near Guayaquil, Ecuador.
Energy Pipelines International Company	United States	4/28/1975	Engineering & Management Services.
EP3 L.L.C.	United States	10/10/1997	International marketing alliance for development of power generation projects.
Equinox Vermont Corporation	United States	5/1/1990	Non-regulated ownership of biomass and cogeneration facilities in Vermont and Maine.
ESG Engineering Corp.	United States	12/27/1966	Construction and Engineering Services.
Etenorte S.R.L.	Peru	11/1/2006	Peruvian entity engaged in activities related to electricity transmission.
Eteselva S. R. L.	Peru		Peruvian limited liability company, and subsidiary of Aguaytia Energy, LLC which owns and operates transmission lines from Aguaytia, Peru to Paramanga, Peru and transmits electricity to customers in Peru.
First Partners Corporate Limited Partnership II	United States	12/2/1996	Real Estate Investments.
Florida Progress Corporation	United States	1/21/1982	Holding Company.
Florida Progress Funding Corporation	United States	3/18/1999	Obtains financing for Florida Progress Corporation and its direct and indirect subsidiaries and serves as depositor of statutory business trusts through which securities are issued.
FPC Capital I	United States	3/22/1999	Issues certain 10% cumulative quarterly income preferred securities Series A.
Free State Windpower, LLC	United States	2/1/2012	Serves as a holding company to facilitate the financing of the Ironwood and Cimarron Windpower II wind facilities.

Gas Integral S.R.L.	Peru	1/8/2004	Peruvian limited liability which gathers gas in connection with the Aguaytia asset.
Gato Montes Solar, LLC	United States	1/11/2013	Construct and develop a 6/1 megawatt (DC) solar photovoltaic electric generation project located in the Solar Zone of the Univ of AZ Tech Park in Tucson, AZ.
Green Frontier Windpower Holdings, LLC	United States	2/22/2010	Holding company formed for the purpose of financing a portfolio of wind energy project companies.
Green Frontier Windpower, LLC	United States	5/13/2010	To serve as a holding company to hold certain wind power project companies that would be financed by Duke on a portfolio basis.
Greenville Gas and Electric Light and Power Company	United States	01/28/1861	This corporation shall have for its object the manufacture of gas, and the generating of electricity to be sold for lighting, heating, and all other purposes for which gas and electricity or either of them may be used. The corporation also preserves property rights.
Grove Arcade Restoration LLC	United States	11/29/1999	Restoration of Public Market.
Happy Jack Windpower, LLC	United States	10/27/2006	Owner of all the assets that comprise the 29.4 MW Happy Jack Windpower Project being developed in Cheyenne, Wyoming.
HGA Development, LLC	United States	12/9/1999	Real Estate Investments.
Highlander Solar 1, LLC	United States	9/3/2010	Project company that owns, constructs and is developing a 14.6 MW (DC) (12 MW (ac)) solar PV electric generating facility located near the city of Twentynine Palms, CA.
Highlander Solar 2, LLC	United States	9/3/2010	Project company that owns, constructs and is developing a 11 MW (DC) 9 MW (ac)) solar PV electric generating facility located near the city of Twentynine Palms, CA.
Historic Property Management, LLC	United States	12/9/1999	Real Estate Rental - Holds investment interest in Tax Credit Projects.
IGC Aguaytia Partners, LLC	Cayman Islands	2/8/2002	Cayman company with ownership interests in the Aguaytia project in Peru.

INDU Solar Holdings, LLC	United States	10/14/2010	To serve as a holding company for project companies related to the Commercial Rooftop Solar Program. To acquire, invest in, develop, improve, own, operate, finance, maintain, sell, lease, or otherwise dispose of, Project LLCs or, if not owned by a Project LLC, Energy Assets in accordance with Applicable Law and, to the extent applicable, the Master Development Agreement.
Inflexion Fund, LP	United States	5/8/2002	Real Estate Investments.
Inver Energy Holdings I	Cayman Islands	12/22/2008	Cayman Holding company establish for the San Cristobal Project in Guatemala and the Fuel Oil Supply Agreement with Glencore Ltd.
Inver Energy Holdings II	Cayman Islands	12/22/2008	Cayman Holding company establish for the San Cristobal Project in Guatemala.
IPS-Cinergy Power Limited	Kenya	4/28/1999	Holds a joint venture in Tsavo Power Company in Kenya.
Ironwood Windpower, LLC	United States	12/8/2010	Project Company that will hold the assets of the Ironwood Windpower project.
Ironwood-Cimarron Windpower Holdings, LLC	United States	12/8/2010	Serve as a holding company for the assets of Free State Windpower LLC.
ISH Solar AZ, LLC	United States	12/9/2011	To hold the assets of a solar project generating facility located in Prescott Valley, AZ.
ISH Solar Beach, LLC	United States	11/18/2011	To acquire, own, operate, maintain & manage the solar power generating facility located on property owned by the Union Beach Board of Education in Union Beach, NJ.
ISH Solar CA, LLC	United States	12/9/2011	To hold the assets of 2 project solar generating facilities located in Santa Clara County, CA, and South Bayside Waste Management Agency in San Jose, CA.
ISH Solar Central, LLC	United States	10/10/2011	Owns, operates, maintains and manages the solar power generating facility located on property owned by the Central Regional School District/Board of Education in Bayville, NJ.

ISH Solar Grin, LLC	United States	8/16/2011	Owns, operates maintains and manages the solar power generating facility located on property owned by GRINNELL Enterprises, Inc., in Sparta, NJ.
ISH Solar Hospitals, LLC	United States	12/8/2009	Holds various Kaiser solar projects that are developing and operating photovoltaic solar generating facilities located in Cudahy, Downey, Bellflower, Fontana, Irvine & San Diego, CA
ISH Solar Mouth, LLC	United States	12/9/2011	To acquire, own, operate, maintain and manage the solar power generating facility/facilities located on property owned by the County of Monmouth at various locations in Monmouth County, New Jersey.
Kanawha River Terminals, Inc.	United States	4/3/1986	Operates river docks on the Kanawha River and Ohio River in West Virginia.
Kentucky May Coal Company, Inc.	United States	11/27/1978	Coal mining operation.
Kentucky May Coal Company, LLC	United States	2/28/2008	Coal Mining.
Kinetic Ventures I LLC	United States	4/18/1997	Real Estate Investments.
Kinetic Ventures II LLC	United States	12/15/1999	Real Estate Investments.
Kit Carson Windpower II Holdings, LLC	United States	7/24/2013	Serves as a holding company for the interests of the Kit Carson Windpower II project company.
Kit Carson Windpower II, LLC	United States	7/24/2013	Project company that will develop, construct, commercialize, operate and maintain a 100 MW wind facility located in Kit Carson County, CO.
Kit Carson Windpower, LLC	United States	6/23/2009	To develop, construct, own and operate a 51 MW wind farm facility located in Kit Carson County, Colorado.
KO Transmission Company	United States	4/11/1994	Engaged in the transportation of natural gas in interstate commerce between Kentucky and Ohio.
Laurel Hill Wind Energy, LLC	United States	12/14/2004	Limited Liability Company that owns and is developing and operating a wind powered electricity generation facility in Pennsylvania.

Lehman Housing Tax Credit Fund L.P.	United States	3/21/1995	Investment in affordable housing.
Los Vientos Windpower IA Holdings, LLC	United States	1/27/2011	Serve as a holding company for the project company that will hold Phase I of the Los Vientos Windpower project.
Los Vientos Windpower IA, LLC	United States	1/27/2011	Special purpose entity to hold Phase I of the Los Vientos Windpower project.
Los Vientos Windpower IB Holdings, LLC	United States	8/2/2012	To serve as a holding company for the interests of the Los Vientos Windpower phase IB project company.
Los Vientos Windpower IB, LLC	United States	7/11/2011	To own development rights, and ultimately to construct, own and operate the approximately 200 MW Phase IB of the Los Vientos Windpower project near Harlingen, TX.
Los Vientos Windpower III Holdings, LLC	United States	7/24/2013	Serves as a holding company for the interests of the Los Vientos Windpower III project company.
Los Vientos Windpower III, LLC	United States	7/24/2013	Project company that will develop, construct, commercialize, operate and maintain Phase III of the Los Vientos Windpower project.
Los Vientos Windpower IV Holdings, LLC	United States	7/24/2013	Serves as a holding company for the interests of the Los Vientos Windpower IV project company.
Los Vientos Windpower IV, LLC	United States	7/24/2013	Project company that will develop, construct, commercialize, operate and maintain Phase IV of the Los Vientos Windpower project.
Los Vientos Windpower V Holdings, LLC	United States	7/24/2013	Serves as a holding company for the interests of the Los Vientos Windpower V project company.
Los Vientos Windpower V, LLC	United States	7/24/2013	Project company that will develop, construct, commercialize, operate and maintain Phase V of the Los Vientos Windpower project.
Louisiana Energy Services, LLC	United States	4/9/1990	A limited partnership formed to design, license, construct, own and operate a centrifuge uranium enrichment plant to be located in the U.S., and sell and provide enrichment services and products on a profitable basis therefrom.

Martins Creek Solar NC, LLC	United States	4/8/2010	Project company developing a 998 kilowatt (DC) solar photovoltaic electric generation facility located in Murphy Township, Cherokee County, North Carolina.
Maxey Flats Site IRP LLC	United States	5/5/1995	Real Estate Investments.
McDonald Corporate Tax Credit Fund, L.P.	United States	7/12/1993	Investment in affordable housing.
MCP, LLC	United States	8/18/2000	Owner of record of the land on which the Mill Creek Combustion Turbine Station sits in Cherokee County, South Carolina.
Miami Power Corporation	United States	3/25/1930	Owns an electric transmission line in Indiana...
Murphy Farm Power, LLC	United States	1/27/2010	Owns and is developing and constructing a 998 kilowatt (DC) solar PV electric generation facility located on a site in Culberson, NC.
National Corporate Tax Credit Fund VI, a California Limited Partnership	United States	4/19/1996	Investment in affordable housing.
National Methanol Company (IBN SINA)	Saudi Arabia	5/23/1981	A joint venture with SABIC for the operation of a methanol production plant in Saudi Arabia. 50% held by SABIC and 50% held by CTE Petrochemicals Company (Duke's partnership with Celanese).
North Allegheny Wind, LLC	United States	5/31/2006	Single purpose entity which owns and operates a 70 MW wind generating facility in Blair and Cambria Counties, Pennsylvania.
North Carolina Renewable Properties, LLC	United States	6/3/2010	Solar project company which owns and is developing and constructing a 998 kilowatt (DC) solar PV electric generation facility in Cherokee Cnty, NC, at a site located at 480 Holiness Church Rd, Murphy, NC.
NorthSouth Insurance Company Limited	United States	6/15/2012	A captive insurance company.

Notrees Windpower, LP	United States	9/30/2005	Owner of all the assets that comprise that Notrees Windpower Project being developed in Ector and Winkler Counties, Texas.
NuStart Energy Development, LLC	United States	4/19/2004	NuStart Energy is a limited liability corporation comprised of ten power companies, created in 2004 for the dual purposes of: 1) obtaining a Construction and Operating License from the Nuclear Regulatory Commission, using the never before used, streamlined licensing process developed in 1992 and 2) completing the design engineering for the selected reactor technologies.
Ocotillo Windpower, LP	United States	12/22/2004	Owner of all the assets that comprise the 58.8 MW Ocotillo Windpower Project being developed near Big Spring, Texas.
Ohio Valley Electric Corporation	United States	10/1/1952	Formed for the purpose of providing the large electric power requirement projected for a major DOE uranium enrichment complex. OVEC has in turn a subsidiary called Indiana Kentucky Electric Corporation which provides similar services. Owns an electric generating facility and sells electricity to a government facility that makes weapons. It also provides the large electric power requirement for a major Department of Energy uranium enrichment complex. Minority interest.
Owings Mills Energy Equipment Leasing LLC	United States	10/20/1999	Energy equipment leasing.
P.I.D.C. Aguaytia, L.L.C.	United States	11/17/1995	Delaware limited liability company with ownership interest in the Aguaytia project in Peru.
Pacific Power Holdings No. 1, B.V.	Netherlands	3/27/2008	Danish Holding company for potential projects in Central America.
PanEnergy Corp.	United States	1/26/1981	Parent Company.
Panoche Valley Solar LLC	United States	3/13/2012	Will develop and operate up to a 399 megawatt (ac) solar photovoltaic project to be located in Panoche Valley, CA.

Path 15 Funding KBT, LLC	United States	3/31/2003	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.
Path 15 Funding TV, LLC	United States	11/16/2004	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.
Path 15 Funding, LLC	United States	12/27/2002	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.
Peak Tower, LLC	United States	2/26/2010	Real Estate Rental.
Peru Energy Holdings, LLC	United States	10/26/1995	Delaware holding company which holds 99% in Gas Integral SRL (Peru) with regard to the Aguaytia project in Peru.
Piedmont Venture Partners Limited Partnership	United States	10/3/1996	Venture capital firm created to invest in high-technology and biotechnology (including clean energy) private start-up companies in the research triangle (Raleigh, Durham and Chapel Hill) of NC and the Southeast. Currently in bankruptcy proceedings.
PIH Tax Credit Fund III, Inc.	United States	4/18/2001	Holds Investments in Affordable Housing Fund.
PIH Tax Credit Fund IV, Inc.	United States	4/18/2001	Holds Investments in Affordable Housing Fund.
PIH Tax Credit Fund V, Inc.	United States	4/18/2001	Holds Investments in Affordable Housing Fund.
PIH, Inc.	United States	8/12/1997	Holding Company for investments in affordable housing projects.
Pioneer Transmission, LLC	United States	7/31/2008	Joint Venture company formed to engage in developing, constructing, owning transmission lines.

Powerhouse Square, LLC	United States	1/13/1998	Real Estate Investments.
PRAIRIE, LLC	United States	10/29/1998	Real Estate Investments.
Progress Capital Holdings, Inc.	United States	5/17/1988	Downstream holding company for Florida Progress subsidiaries, except Florida Power Corporation; Provides financing to subsidiaries.
Progress Energy EnviroTree, Inc.	United States	12/22/2003	Formed to hold a 5% interest in Power Tree Carbon Company, LLC, a consortium of utilities with the purpose of generating credits similar to Emission Allowance Credits through tree planting projects designed to reduce carbon dioxide emissions and global warming.
Progress Energy Service Company, LLC	United States	7/12/2000	Management Services.
Progress Energy, Inc.	United States	8/19/1999	Holding Company.
Progress Fuels Corporation	United States	3/30/1976	Procurement and transportation of coal and other bulk cargoes, railcar repair and marine transportation services.
Progress Materials, Inc.	United States	8/18/1986	To commercialize and manufacture Aardelite and operate Progress Environmental Laboratories.
Progress Synfuel Holdings, Inc.	United States	12/7/1999	Holder of membership interests in limited liability companies that own and/or operate synthetic coal plants.
Progress Telecommunications Corporation	United States	10/15/1998	Operate wholesale telecommunication services throughout the state of Florida.
Proyecto de Autoabastecimiento La Silla, S. de R.L. de C.V.	Mexico	6/2/2009	Mexican holding company used for various transactions within Duke Energy International.
PT Attachment Solutions, LLC	United States	2/16/2006	Telecommunication Services.
PT Holding Company LLC	United States	1/17/2006	Wireless Services.
Pumpjack Solar I, LLC	United States	2/9/2012	Develop, finance, construct, own and operate a Solar PV Generating Facility.
Raleigh-CaroHome/WCK, LLC	United States	10/26/1999	Real Estate Investments.

RE Ajo 1 LLC	United States	10/5/2009	Project company that owns, is developing and will operate a 5.0 megawatt (DC) ground-mounted solar photovoltaic plant currently in construction located near Ajo, Pima County, AZ.
RE AZ Holdings LLC	United States	10/11/2010	Commercial Solar Developer that owns 2 project solar companies in AZ: RE Ajo 1 LLC, and RE Bagdad Solar 1 LLC.
RE Bagdad Solar 1 LLC	United States	8/13/2009	Project company that owns, is developing and will operate a 16.6 megawatt (DC) ground-mounted solar photovoltaic plant currently in construction located near Bagdad, AZ.
RE SFCity1 GP, LLC	United States	5/14/2009	General Partner to RE SFCity1 LP, which owns the 5.0 MW (DC) photovoltaic solar generating facility located in San Francisco, CA.
RE SFCity1 Holdco LLC	United States	6/23/2010	Limited Partner to RE SFCity1 LP, and owns all (99%) of the outstanding limited partnership interests. As Sole Member of RE SFCity1 GP, LLC, it owns all (100%) outstanding membership interests in RE SFCity1 GP, LLC.
RE SFCity1, LP	United States	5/14/2009	The Limited Partnership owns the RE SFCity1 project. The project is the 5.0 MW (DC) photovoltaic solar generating facility located in San Francisco, CA.
RP-Orlando, LLC	United States	3/5/2010	Project company that has been developing two solar photovoltaic electric generation projects (Stanton project) and (Jetport project) to be located on property owned by the Orlando Utilities Commission in Orlando, FL.
Ryegate Associates	United States	4/30/1990	Owns a biomass facility in Vermont.
Sandy River Timber, LLC	United States	10/26/2007	Assemblage of land for future generation project use.
SanGroup, LLC	United States	4/28/2008	Joint Venture.
Seahorse do Brasil Servicos Maritimos Ltda.	Brazil	3/30/1979	Dormant.

SEC Bellefonte SD Solar One, LLC	United States	3/4/2010	Develop and own certain solar PV rooftop projects serving the Bellefonte SD in PA.
SEC BESD Solar One, LLC	United States	12/7/2009	Develop and own certain solar PV rooftop projects serving the Bald Eagle SD in PA.
Shirley Wind, LLC	United States	10/20/2006	Project Company which has developed and operates an approximately 20 megawatt wind-powered electric generation facility located in Brown Cnty, WI.
Shreveport Red River Utilities, LLC	United States	10/16/2000	Develop, own, operate and maintain the Central Utilities Complex.
Silver Sage Windpower, LLC	United States	4/16/2007	Holds a lease for some property in Laramie County, Wyoming.
Solar Star North Carolina I, LLC	United States	11/7/2008	Special purpose company devoted to developing, constructing, owning, operating and selling the electricity and associated renewable energy credits from its 1 megawatt (AC) solar electric generating facility in Shelby, NC (currently under construction).
Solar Star North Carolina II, LLC	United States	12/16/2009	Special purpose company devoted to developing, constructing, owning, operating and selling the electricity and associated renewable energy credits from its 5 one-megawatt (AC) solar photovoltaic electric generating facilities in Murfreesboro, Hertford County, NC (currently under development).
South Atlantic Private Equity Fund IV, LP	United States	6/26/1997	This partnership provides equity funds to privately owned emerging growth companies in both technology and in Technology related markets, with an emphasis on investments located in the southeastern United States, Florida and Texas.
South Construction Company, Inc.	United States	5/31/1934	Holds legal title to real estate and interests in real estate which are either not used and useful in the conduct of Duke Energy Indiana, Inc.'s business or which has some defect in title which is unacceptable to Duke Energy Indiana Inc.

Southern Power Company	United States	12/30/1927	The purpose of this entity is to generate, transmit, and distribute electric power and preserve property rights.
Sterling Solar LLC	United States	3/1/2012	constructing and developing a 2.0 MW AC photovoltaic power plant to be located in the town of Sterling, Massachusetts.
Strategic Resource Solutions Corp., A North Carolina Enterprise Corporation	United States	1/22/1996	The Company may carry on any lawful business, purpose or activity.
SUEZ-DEGS of Orlando LLC	United States	6/12/1998	Develops, constructs, operates and maintains a district cooling business in Orlando, Florida.
SUEZ-DEGS of Owings Mills, LLC	United States	9/20/1999	Develops, constructs, operates and maintains a cogeneration facility located at the Sweetheart Cup Corporation in Owings Mills, Maryland.
SUEZ-DEGS, LLC	United States	2/18/1997	Engages in the preliminary development of cogeneration and/or thermal energy facilities. Specific projects are developed and held by special purpose affiliates.
Sweetwater 4-5 Holdings LLC	United States	4/18/2007	Holding company that owns LLCs with interests in wind power assets in Texas.
Sweetwater Development LLC	United States	11/5/2002	Developing a windpower project in Texas.
Sweetwater Wind 1 LLC	United States	6/24/2003	Owens wind generation facility in Texas.
Sweetwater Wind 2 LLC	United States	4/19/2004	Owens wind generation facility in Texas.
Sweetwater Wind 3 LLC	United States	4/29/2004	Owens wind generation facility in Texas.
Sweetwater Wind 4 LLC	United States	4/29/2004	Owens wind generation facility in Texas.
Sweetwater Wind 5 LLC	United States	4/29/2004	Owens wind generation facility in Texas.
Sweetwater Wind 6 LLC	United States	4/29/2004	Owens assets of windpower project being developed in Texas.
Sweetwater Wind Power L.L.C.	United States	11/5/2002	Owens wind generation assets in Texas.

Taylorsville Solar, LLC	United States	4/29/2010	To develop a 1 MW solar PV project in Alexander County, Taylorsville, North Carolina.
TBP Properties, LLC	United States	12/11/2006	Hold land for future project use.
TE Notrees, LLC	United States	9/30/2005	Holding company.
TE Ocotillo, LLC	United States	12/21/2004	Holding company.
TEC Aguaytia, Ltd.	Bermuda	12/17/1996	Bermuda holding entity with indirect ownership interest in the Aguaytia project in Peru.
Termoselva S. R. L.	Peru		Peruvian limited liability company that owns and operates facility generating electricity in the Peruvian Amazon Basin.
Texas Eastern (Bermuda) Ltd.		11/24/1972	Bermuda holding company with investments in international ventures.
Texas Eastern Arabian Ltd.	Bermuda	7/25/1974	Investments in National Methanol Company.
The Duke Energy Foundation	United States	6/5/1984	To receive, administer, and make donation of funds for educational, scientific, and charitable purposes.
Three Buttes Windpower, LLC	United States	8/26/2008	Develop, construct, own and operate the Campbell Hill Windpower project near Casper, Wyoming.
Top of the World Wind Energy Holdings LLC	United States	11/15/2010	To act as the holding company of the project company that owns the Top of the World wind farm, and to pledge that ownership interest as security for a project financing arrangement upon the project.
Top of the World Wind Energy LLC	United States	3/13/2008	Developing windpower project in Wyoming.
TRES Timber, LLC	United States	12/11/2006	Hold land for future project use.
Tri-State Improvement Company	United States	1/14/1964	Acquiring and holding property in Ohio, Kentucky, and Indiana for substations, electric and gas rights of way, office space, and other uses in connection with the utility business of Duke Energy Ohio, Inc., and its utility subsidiaries.
Tsavo Power Company Limited	Kenya	1/22/1998	Power plant at the Port of Mombasa, Kenya's main seaport. The facility sells power to Kenya Power and Lighting Corporation through a Purchased Power Agreement.

TX Solar I LLC	United States	5/27/2009	Special purpose company devoted to developing, constructing, owning, operating and selling the electricity and associated renewable energy credits from its 14 megawatt (AC) solar electric generating facility in San Antonio, TX.
Unidad de Transacciones, S.A. de C.V.	El Salvador	9/18/1998	Administrates the wholesale electricity market in El Salvador, operate the transmission system, maintain safety, quality and security of the entire system, coordinate the dispatch of energy from generating plants and provide market participants timely information and services for the development of their activities.
Washington Airport Solar, LLC	United States	10/16/2013	Development, construction, ownership and operation of solar photovoltaic facility.
Washington Millfield Solar, LLC	United States	5/23/2013	Formed to develop, construct, own and operate a 7.5 megawatt (DC) solar photovoltaic facility located in Beaufort County, North Carolina.
Washington White Post Solar, LLC	United States	9/10/2012	Own, develop, construct, operate and maintain up to a 25 MW (DC) solar photovoltaic power project known as the Washington Solar Farm located in Beaufort County, NC.
Wateree Power Company	United States	2/26/1909	The purpose of this entity is to generate, transmit, and distribute electric power and preserve property rights.
West Texas Angelos Holdings LLC	United States	6/8/2012	Developing, constructing, financing, owning and operating a possible solar photovoltaic project generating facility, with an aggregate capacity of between approximately 40-80 megawatts (AC) that would be sited near the city of Odessa, in Ector County, TX.
Western Carolina Power Company	United States	9/10/1907	The purpose of this entity is to generate, transmit, and distribute electric power and preserve property rights.
White Sands Solar, LLC	United States	9/11/2012	Project company will hold solar assets for tax credit purposes.
Wildwood Solar I, LLC	United States	2/9/2012	Develop, finance, construct, own and operate Solar PV Generating Facility.
Wilrik Hotel Apartments LLC	United States	3/14/1997	Real Estate Development.

Windsor Cooper Hill Solar, LLC	United States	10/11/2013	Development, construction, ownership and operation of solar photovoltaic facility.
WNC Institutional Tax Credit Fund, L.P.	United States	8/12/1994	Real Estate Investments.
Zephyr Power Transmission LLC	United States	12/5/2008	Joint Venture company formed to engage in developing, constructing, owning transmission lines.

VI. A CODE OF CONDUCT POLICY THAT COMPLIES WITH O.A.C. 4901:1-37-04 AND THAT EMPLOYEES OF THE UTILITY AND AFFILIATES MUST FOLLOW.

**Duke Energy Ohio
Affiliate Code of Conduct**

A. Introduction

This Affiliate Code of Conduct governs the actions of Duke Energy Ohio and its affiliates. It is intended to ensure that no competitive advantage flows from Duke Energy Ohio to an affiliate and vice versa. Compliance with this Code of Conduct shall be mandatory for all employees, consultants, and independent contractors of Duke Energy Ohio and its affiliates.

B. The Code of Conduct

1. Duke Energy Ohio shall not release any proprietary customer information (e.g., individual customer load profiles or billing histories) to an affiliate, or otherwise, without the prior authorization of the customer, except as required by a regulatory agency or court of law.
2. Duke Energy Ohio shall make customer lists, which include name, address, and telephone number, available on a nondiscriminatory basis to all nonaffiliated and affiliated certified retail electric service providers transacting business in its service territory, unless otherwise directed by the customer. This paragraph does not apply to customer-specific information, obtained with proper authorization, necessary to fulfill the terms of a contract, or information relating to the provision of general and administrative support services. This information shall not be used by the certified retail electric service providers for any other purpose than the marketing of electric service to the customer.

3. Employees of Duke Energy Ohio's affiliates shall not have access to any information about Duke Energy Ohio's transmission or distribution systems (*e.g.*, system operations, capability, price, curtailments, and ancillary services) that is not contemporaneously available, readily accessible, and in the same form and manner available to nonaffiliated competitors providing retail electric service.
4. Duke Energy Ohio shall treat as confidential all information obtained from a competitive retail electric service provider, both affiliated and nonaffiliated, and shall not release such information unless a competitive retail electric service provider provides authorization to do so or unless the information was or thereafter becomes available to the public other than as a result of disclosure by the electric utility.
5. Duke Energy Ohio shall not tie (nor allow an affiliate to tie), as defined by state and federal antitrust laws, or otherwise condition the provision of Duke Energy Ohio's regulated services, discounts, rebates, fee waivers, or any other waivers of ordinary terms and conditions of service, including but not limited to tariff provisions, to the taking of any goods and/or services from Duke Energy Ohio's affiliates.
6. Duke Energy Ohio shall ensure effective competition in the provision of retail electric service by avoiding anticompetitive subsidies flowing from a noncompetitive retail electric service to a competitive retail electric service or to a product or service other than retail electric service, and vice versa.
7. Duke Energy Ohio, upon request from a customer, shall provide a complete list of all competitive retail electric service providers operating on the system, but shall not endorse any competitive retail electric service providers, indicate that an electric services

company is an affiliate, or indicate that any competitive retail electric service provider will receive preference because of an affiliate relationship.

8. Duke Energy Ohio shall use reasonable efforts to ensure retail electric service consumers protection against unreasonable sales practices, market deficiencies, and market power and Duke Energy Ohio's compliance officer shall promptly report any such unreasonable sales practices, market deficiencies, and market power to the director of the utilities department (or a designee).
9. Employees of Duke Energy Ohio or persons representing Duke Energy Ohio shall not indicate a preference for an affiliated electric services company.
10. Duke Energy Ohio shall provide comparable access to products and services related to tariffed products and services and specifically comply with the following:
 - a) Duke Energy Ohio shall be prohibited from unduly discriminating in the offering of its products and/or services;
 - b) Duke Energy Ohio shall apply all tariff provisions in the same manner to the same or similarly situated entities, regardless of any affiliation or non-affiliation;
 - c) Duke Energy Ohio shall not, through a tariff provision, a contract, or otherwise, give its affiliates or customers of affiliates preferential treatment or advantages over nonaffiliated competitors of retail electric service or their customers in matters relating to any product and/or service;
 - d) Duke Energy Ohio shall strictly follow all tariff provisions;
 - e) Except to the extent allowed by state law, Duke Energy Ohio shall not provide discounts, rebates, or fee waivers for any state regulated monopoly service.

11. Shared representatives or shared employees of Duke Energy Ohio and its affiliated electric services company shall clearly disclose upon whose behalf their public representations are being made when such representations concern the entity's provision of electric services.

C. Limited Exception

Notwithstanding the foregoing, in a declared emergency situation, Duke Energy Ohio may take actions necessary to ensure public safety and system reliability. Duke Energy Ohio shall maintain a log of all such actions that do not comply with the Code of Conduct, which log shall be subject to review by the Public Utilities Commission of Ohio and its staff.

D. Violations

Violations of this Code of Conduct may subject the violating employee, consultant, or independent contractor to disciplinary action up to and including discharge from employment.

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VII. A DESCRIPTION OF ANY JOINT ADVERTISING AND/OR JOINT MARKETING ACTIVITIES BETWEEN THE UTILITY AND AFFILIATES.

In order to ensure compliance with corporate separation rules and regulations, Duke Energy Ohio does not plan to advertise or market jointly with its non-regulated affiliates. If that position changes, Duke Energy Ohio will advise the Commission Staff. Duke Energy Retail Sales, LLC, (DER) is a certified competitive retail electric service provider in the State of Ohio. It is a subsidiary of Duke Energy Corporation and an affiliate of Duke Energy Ohio. Duke Energy Ohio will not engage in joint marketing with DER. However, for purposes of clarification, when DER solicits business or enters into contracts with customers, it is required to reference the identity of the local utility. In such circumstances, or circumstances similar in nature to those described, the reference by DER to Duke Energy Ohio shall not be deemed joint marketing or advertising.

Duke Energy Corporation has in place several policies to protect its company brand. To best position the company for future growth and create value for all stakeholders, its franchised electric and gas utilities (with the exception of Duke Energy Progress) will use a single company name – Duke Energy. Some employees and executives who interact with state regulatory commissions and other official agencies will identify their businesses as Duke Energy Carolinas, Duke Energy Progress, Duke Energy Florida, Duke Energy Indiana, Duke Energy Ohio and Duke Energy Kentucky. Signs at facilities, logos on vehicles, uniforms and hard hats, language on our Web sites and other communications will simply use “Duke Energy.”

The geographic identifiers (*e.g.*, Duke Energy Ohio) or other corporate identifiers, where appropriate, are to be used in the following applications:

- Regulatory filings in the franchised jurisdictions and in other public documents (press releases, fact sheets, etc.) referring to those filings, and on reports specific

to the utility that are presented to regulators and for limited internal uses.

Examples are financial reports, customer data, etc.

- Business cards, stationery of large customer/regulator/legislator-facing employees in the respective organizations.

Other, non-regulatory-driven communications, publications, brochures, and reports should refer to Duke Energy only and use the Duke Energy logo. Such communications may describe regional operations: for example, an economic development brochure might refer to “doing business in the Carolinas” or a regulatory report might refer to the company’s “Indiana operations.” Geographic identifiers should be avoided in these uses. Geographic identifier logos should not be used on hard hats, vehicles, signage, or logo merchandise.

Marketing Communications researches trademarks and reviews and approves all new names and logos. Logos are based on the common, not legal, name of the business unit.

- All energy-related business units use the corporate name and logo as their primary identifiers, with the business unit name as a secondary identifier.
- Subsidiaries of energy-related business units use the corporate name and logo as their primary identifiers, with the subsidiary name as the secondary identifier.
- Energy-related business formed from joint ventures use the corporate name and logo only when the business’s practices, policies and approaches mirror those of Duke Energy.
- Newly formed businesses use names and logos established on a case-by-case basis.

VIII. PROVISIONS TO MAINTAIN THE COST ALLOCATION MANUAL.

Duke Energy Ohio maintains its CAM in accordance with O.A.C. Rule 4901:1-37-08. The CAM is organized according to the aforementioned provision and includes the following information:

1. An organization chart of the holding company, depicting all affiliates, as well as a description of activities in which the affiliates are involved.
2. A description of all assets, services, and products provided to and from the electric utility and its affiliates.
3. All documentation including written agreements, accounting bulletins, procedures, work order manuals, or related documents, which govern how costs are allocated between affiliates.
4. A copy of the job description of each shared employee.
5. A list of names and job summaries for shared consultants and shared independent contractors.
6. A copy of all transferred employees' (from the electric utility to an affiliate or vice versa) previous and new job descriptions.
7. A log detailing each instance in which the electric utility exercised discretion in the application of its tariff provisions.
8. A log of all complaints brought to the electric utility regarding this chapter.
9. A copy of the minutes of each board of directors meeting, where it shall be maintained for a minimum of three years.

Duke Energy Ohio has established a CAM team comprised of representation from Duke Energy's various departments, including Rates, Regulatory Accounting, Corporate Accounting,

Human Resources, Compliance, and Legal. After initial development of the CAM, this team meets periodically to review changes to Duke Energy Ohio's and its affiliates' business and business practices, and will make the necessary modifications to the CAM. Duke Energy Ohio will send to the director of the Commission's utilities department, in accordance with O.A.C. Rule 4901:1-37-08(H), a summary of any significant changes in the CAM every twelve months, as applicable.

Duke Energy Ohio will keep CAM filed with its corporate entity records, located in the Legal Department, 139 East Main Street, Cincinnati, Ohio.

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IX. A DESCRIPTION AND TIMELINE OF ALL PLANNED TRAINING AND EDUCATION.

Duke Energy maintains a Ethics & Compliance Department (Regulatory Compliance) as part of its Office of General Counsel. Regulatory Compliance is responsible for ensuring that employees and contractors receive required training in areas such as FERC Standards of Conduct and Affiliate Restrictions, Duke Energy's Code of Business Ethics, and various states' codes of conduct. Official versions of these training courses are maintained in the enterprise training system, MyTraining. MyTraining also maintains employee training completion records. The training material is also available for review on the Duke Energy portal, an internal website for all employees in the Duke Energy holding company structure. FERC Standards of Conduct and Affiliate Restrictions training is required for applicable new employees and contractors, and those employees and contractors receive the FERC training on an annual basis thereafter. Code of Business Ethics training occurs upon the hiring of a new employee and thereafter on a periodic basis, and when standards are revised. A separate version of the training for the Code of Business Ethics is provided to appropriate contractors, when engaged.

The Ohio Corporate Separation/Code of Conduct Training includes specific information and guidance for employees pursuant to the Amended Plan. Mandatory training is deployed annually by Regulatory Compliance to impacted employees and contractors via computer-based training pursuant to a training protocol (*e.g.*, individuals are provided 60 days to complete the training and a formalized follow-up process is followed to track completion). Annual training was last deployed on November 4, 2013, and will continue to be a part of the overall Regulatory Compliance training curriculum.

Supplemental, scenario-based Code of Conduct training was deployed in May 2011 (computer-based) to the Retail Customer Products and Services department to address specific requirements in the Ohio Corporate Separation Plan that address promoting non-regulated product and service offerings. This training has been further enhanced, following initial deployment. Continued training is provided periodically. Further, a document detailing requirements of the Ohio Corporate Separation Plan has been provided to the Retail Customer Products and Services department and is available on the Portal.

Regulatory Compliance also provides a mailbox (compliancereporting@duke-energy.com) as a resource to employees to encourage them to submit questions and/or concerns. These inquiries are used to identify compliance trends and/or areas that need follow-up.

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X. A COPY OF THE POLICY STATEMENT TO BE SIGNED BY ELECTRIC UTILITY AND AFFILIATE EMPLOYEES WHO HAVE ACCESS TO ANY NONPUBLIC ELECTRIC UTILITY INFORMATION.

Policy Statement

Each employee who has access to any nonpublic electric utility information will be required to electronically sign or acknowledge the Corporate Separation Policy Statement shown below. This will be administered during the computer-based training sessions to ensure that all affected employees electronically sign this agreement.

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DUKE ENERGY OHIO CORPORATE SEPARATION POLICY STATEMENT

I hereby acknowledge that I am aware of, have read and will adhere to all policies and procedures regarding limitation on the use of nonpublic electric utility information. I also hereby acknowledge that failure to observe these limitations will result in appropriate disciplinary action.

I have also been made aware of Duke Energy Ohio's Cost Allocation Manual (CAM), including the appropriate costs and expenses which must be reported to the person in charge of Duke Energy Ohio's CAM. I have been given the opportunity to ask questions regarding Duke Energy Ohio's Corporate Separation Plan, Affiliate Code of Conduct and CAM and understand the compliance program included therein, including the appropriate method in which complaints are to be handled and the appropriate persons to whom possible violations should be reported. I have attended one or more training sessions offered by Duke Energy Ohio with regard to the implementation and operation of Duke Energy Ohio's Corporate Separation Plan.

XI. A DESCRIPTION OF TRAINING, INTERNAL COMPLIANCE MONITORING PROCEDURES, AND METHODS FOR CORRECTIVE ACTION FOR NON-COMPLIANCE.

The Corporate Separation/Code of Conduct Training plan has been designed to ensure that all appropriate employees and contractors throughout the Duke Energy Corporation holding company structure know and can implement the policies and procedures of Corporate Separation.

A. Training Goal:

The goal of the Corporate Separation/Code of Conduct Training is to ensure that those employees and contractors who may currently or in the future be affected by the Commission's rules thoroughly understand the policies and are provided with the resources they need, in order to follow the Corporate Separation and Code of Conduct procedures.

The training will be provided not only to currently affected employees and contractors but, on an on-going basis, also to new employees and contractors or those employees or contractors who have become affected through changes in job responsibilities.

B. Target Audience:

Generally, the Corporate Separation/Code of Conduct Training will be administered to all employees and contractors within the Duke Energy Corporation holding company structure who will be affected by compliance with the Commission's rules. Specifically, these employees and contractors include but are not limited to:

- Those employees and contractors having decision-making authority for approving transactions between Duke Energy Ohio and any of its affiliates;

- Those employees and contractors who have access to nonpublic Ohio electric utility information;
- Service company employees and contractors who are located in Ohio.
- Employees and contractors who are directly employed by affiliates that do business in Ohio.

C. Curriculum:

The Corporate Separation/Code of Conduct Training curriculum generally consists of the following:

- Present Overview of Corporate Separation/Code of Conduct;
- Explain Accounting Treatment of Affiliate Transactions, including Review of SEC-Approved Service Agreements;
- Identify Restrictions on Financial Arrangements;
- Discuss Duke Energy Ohio's Affiliate Code of Conduct;
- Explain Corporate Separation Complaint Procedures;
- Describe Cost Allocation Manual (CAM) and Associated Procedures;
- Explain Internal Compliance Monitoring, including Reporting of Possible Violations.

D. Internal Compliance Monitoring:

To ensure that Duke Energy Ohio's Corporate Separation Plan and Affiliate Code of Conduct are properly implemented within the Duke Energy Corporation holding company structure, the following internal compliance monitoring process will be followed:

1. Duke Energy's Office of General Counsel, via Regulatory Compliance encompassed therein, will ensure that all affected employees and contractors receive the Corporate

Separation/Code of Conduct Training. Employees and contractors are allowed a 60-day period during which to complete each required training module, with periodic reminders during that period and overdue notices to management if the training is not completed.

2. After receiving the training described above, each employee will be required to attest to the Policy Statement contained in Section X of this document.
3. Duke Energy's Office of General Counsel will continue to provide a method for employees to ask questions regarding the Corporate Separation/Code of Conduct, as well as the method to report possible violations of the Corporate Separation and Code of Conduct Rules through posting of Compliance personnel contact information on the Duke Energy Portal, through the "ComplianceReporting" mailbox, and through the "EthicsLine" (anonymous reporting).
4. Possible violations reported to Duke Energy's Office of General Counsel will be investigated and documented. Upon completing the investigation, Duke Energy's Office of General Counsel will, if appropriate, recommend to senior management a course of action, including refresher training, to correct repeat violations.
5. Senior management, upon reviewing the investigative report, will determine whether disciplinary action is required.

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XII. DESIGNATION OF THE ELECTRIC UTILITY'S COMPLIANCE OFFICER.

Duke Energy Corporation maintains an Ethics and Compliance department within its Office of General Counsel. For purposes of this requirement, Duke Energy Ohio has designated an individual to act as a contact for the Commission Staff when seeking data regarding affiliate transactions, personnel transfers, and sharing of employees. This individual is:

Jeanne W. Kingery
Duke Energy Ohio
155 East Broad Street, 21st Floor
Columbus, Ohio 43215

Telephone: (614) 222-1330
Fax: (614) 222-1337
E-mail: jeanne.kingery@duke-energy.com

XIII. A DETAILED DESCRIPTION OUTLINING HOW THE ELECTRIC UTILITY AND ITS AFFILIATES WILL COMPLY WITH O.A.C. CHAPTER 4901:1-37.

Pursuant to the Commission's approval of the Stipulation and Recommendation in Case No. 08-920-EL-SSO, *et al.*, Duke Energy Ohio's corporate separation plan is subject to annual audit, only through 2011. Such an audit will enable the Commission to confirm Duke Energy Ohio's compliance with its Amended Plan and the rules pursuant to which that Amended Plan was developed.

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XIV. A DETAILED LISTING OF THE ELECTRIC UTILITY'S ELECTRIC SERVICES AND THE ELECTRIC UTILITY'S TRANSMISSION AND DISTRIBUTION AFFILIATES' ELECTRIC SERVICES.

Duke Energy Ohio is an Ohio corporation engaged in the business of supplying electric generation, transmission, and distribution service to approximately 690,000 customers in southwestern Ohio, and is a public utility as defined by R.C. 4905.02 and R.C. 4905.03.

A. Generation:

In a Stipulation reached in Case No. 11-3549-EL-SSO, *et al.*, establishing Duke Energy Ohio's Electric Security Plan (ESP) price through May 31, 2015, Duke Energy Ohio agreed to transfer all of its directly owned, legacy generation assets to an affiliate. Such transfer is to occur by no later than December 31, 2014. Pending such transfer, Duke Energy Ohio has functionally separated the operation and maintenance of its generating portfolio from its regulated distribution service. As such, Duke Energy Ohio, as a regulated electric distribution company, treats its generation as a non-regulated affiliate and abides by both the FERC Standards of Conduct and Ohio's code of conduct.

B. Transmission:

Control of Duke Energy Ohio's transmission assets reside with a FERC-approved regional transmission organization (RTO). The RTO has functional and operational control of Duke Energy Ohio's transmission assets and does not have control of any generation assets. The RTO shall operate in the public interest by preventing any transmission owner or competitive retail electric market participant from gaining an unfair competitive advantage within its control area and by preventing the abuse of market power.

The RTO shall operate in the public interest by implementing efficient operating practices and procedures that prevent pancaking, by improving transmission reliability, by encouraging an open generation market, eliminating barriers to entry in the generation market and by eliminating market control over bottlenecked transmission. The RTO shall be large in scale to increase supply options for consumers and shall maintain a Board of Directors independent of transmission users. The RTO shall operate in a manner designed to satisfy the requirements of its customers and shall maintain real-time reliability of the transmission system that it operates.

C. Distribution:

Duke Energy Ohio operates its distribution system under the governance and rate authority of the Commission. Duke Energy Ohio offers all customers safe and reliable distribution service on a non-discriminatory basis. Duke Energy Ohio's tariffs define rates for its distribution services and products. Duke Energy Ohio provides and operates new distribution facilities, or the extension of distribution facilities, pursuant to such tariffs.

Duke Energy Ohio may also offer products and services other than retail electric service, consistent with Ohio policy. Such services will allow additional service options for residential and non-residential customers and will help to ensure customers the ability for an expeditious return from service interruptions, among other benefits. Upon customer request, Duke Energy Ohio may use contractors or employees to provide other utility-related services, programs, maintenance, and repairs related to customer-owned property, equipment, and facilities. In addition, Duke Energy Ohio may provide products and services other than tariffed retail electric service in an effort to advance the State's interests in energy efficiency and peak demand reduction and to comply with the benchmarks set forth in R.C. 4928.66. These programs give

the Company the opportunity to serve customers more completely and to assist in meeting statutory requirements.

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XV. A COMPLAINT PROCEDURE TO ADDRESS ISSUES CONCERNING COMPLIANCE WITH O.A.C. 4901:1-37-05.

Duke Energy Ohio has adopted the complaint procedure set forth below. This complaint procedure is to be used to address complaints related to compliance with Duke Energy Ohio's Corporate Separation Plan. A copy of this complaint procedure will be made available upon request to:

Deputy General Counsel – Regulatory Section, Legal Department
Duke Energy Ohio, Inc
139 East Fourth Street
P. O. Box 960
Cincinnati, OH 45202

A. Complaint Procedure

The following complaint procedure is to be used to address complaints related to compliance with Duke Energy Ohio's Corporate Separation Plan.

1. All complaints, whether written or verbal, shall be referred to the compliance officer designated by Duke Energy Ohio or such officer's designee.
2. The compliance officer, or the designee, shall orally acknowledge the complaint within five working days of its receipt.
3. The compliance officer or the designee shall prepare a written statement of the complaint that shall contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and the specific claim.
4. The compliance officer or designee shall communicate the results of the preliminary investigation to the complainant in writing within thirty days after the complaint was received, including a description of any course of action that was taken.

5. All written statements of complaints and required investigations shall keep a file in the CAM, in accordance with paragraph (B)(14)(e) of O.A.C. 4901:1-37-05, of all such complaint statements for a period of not less than three years.
6. This complaint procedure shall not in any way limit the rights of a party to file a complaint with the commission.

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