

April 9, 2015

The Public Utilities Commission of Ohio Attention: Docketing Division 180 East Broad Street 11th Floor Columbus, OH 43215-3793

RE:	In the Matter of the Application of)	
	Duke Energy Ohio, Inc. For Tariff)	Case No. 14-1051-GE-RDR
	Approval for Rider AU and)	
	Rider DR-IM)	

Docketing Division:

Enclosed for filing in compliance with the Commission's Order dated April 8, 2015 in the above referenced cases are revised calculations.

Very truly yours

Peggy Laub

Director Rates & Regulatory Planning

Enclosures

Duke Energy Ohio Calculation of Rider DR-IM Case No. 14-1051 Attachment PAL-1 Index of Schedules

Schedule No.	Description
1	Revenue Requirement Summary
2	Plant Additions by Month
3	Depreciation Expense Accrued
4	Post In Service Carrying Costs on Plant Additions Accrued as Regulatory Asset
5	Deferred Income Taxes on Post In Service Carrying Costs and Deferred O&M
6	Deferred Taxes on Liberalized Depreciation Associated with Plant Additions
7	Summary of Weighted-Average Cost of Capital from Most Recent Retail Rate Case
8	Annualized Depreciation Expense on Plant in Service at Year End
9	Annualized Amortization of Post In Service Carrying Charges
10	Regulatory Asset for Deferred O&M and Associated Carrying Costs
11	Annualized Property Taxes on Plant in Service at Year End
12	Incremental O&M Savings from SmartGrid Implementation
13	Calculation of Rider DR-IM Charges
14	Use of Stimulus Funds for SmartGrid Projects
15	Undercollection of 2012 Revenue Requirement

Duke Energy Ohio Calculation of Rider DR-IM

Revenue Requirement

Line		Ba 43	Balance	Adisemont	Adjusted Balance	Activity 2013	Cumulative thru	Roference
	O option of the contract of th	1	1 2 2 2	Walling In Co.	1	223		
	Neutri on investment Plant In-Service							
- 1	Additions	69	\$197,755,702	(\$2,407,929)	\$195,347,773	\$72,988,490	\$268,336,263	Schedule 2
7	Total Plant In-Service	-	197,755,702	(2,407,929)	195,347,773	72,988,490	268,336,263	
	Less: Accumulation Provision for Depreciation							
က	Depreciation Expense		18,232,040	(2,407,929)	15,824,111	13,158,265	28,982,376	Schedule 3
4	Total Accumulated Provision for Depreciation		18,232,040	(2,407,929)	15,824,111	13,158,265	28,982,376	
5	Net Regulatory Asset-Post In-Service Carrying Cost		16,042,462	0	16,042,462	7,286,359	23,328,821	Schedule 4
	Net Deferred Tax BalancePISCC, Deferred Depreciation &							
9	CC and Deferred O&M & CC		(14,309,666)	0	(14,309,666)	(2,104,954)	(16,414,620)	Schedule 5
7	Deferred Taxes on Liberalized Depreciation		(47,355,479)	0	(47,355,479)	(13,010,749)	(60,366,228)	Schedule 6
80	Net Rate Base		133,900,979	0	133,900,979	52,000,881	185,901,860	
თ	Approved Pre-tax Rate of Return					10.68%	10.68%	Schedule 7
10	Annualuzed Return on Rate Base					5,553,694	19,854,319	
-	Operating Expenses Annualized Provision for Depreciation For Additions					16.016.710	16,016,710	Schedule 8
12	Annualized Amortization of PISCC					1,434,434	1,434,434	Schedule 9
13	Deferred O&M Expense and Carrying Costs					9,341,658	9,341,658	Schedule 10
14	Annualized Property Tax Expense					11,941,967	11,941,967	Schedule 11
15	Reduction in Operation & Maintenance Expense					(6,240,000)	(6,240,000)	Schedule 12
16	Annualized Revenue Requirement - Subtotal					38,048,463	52,349,088	
17	Commerical Activity Tax Gross Up	0.26068%				99,184	136,462	
18	Annualized Revenue Requirement					\$38,147,647	\$52,485,550	

Calculation of Rider DR-IM Plant Additions by Month

Cumula Station	Sumulative investment Station Equipment Major Equipment Major Equipment Dashrbution Station Equipment Poles, Towars and Faktures Poles, Towars and Faktures Poles, Towars and Faktures Poles, Towars and Eduipment Leased Meters Electronic Data Processing Equip Communication Equipment Electric Intangible Electric Intangible Electric Communication Equipment Equipment Electronic Data Processing Common Total Major Equipment Major Equipment Poles, Towars and Faktures Distribution Station Equipment Poles, Towars and Faktures Distribution Station Equipment Poles, Towars and Faktures	36200 36202 36302 36400 36500 37002 39700 19700 19700 19700 19700 36200 36200 36200 36200 36200 36300 36300 36300 36300 36300	(2) (2) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	2,873,492 2,873,492 4,551,045 19,030,143 54,516,600 1,89,379 65,476,500 6,594,641 (6 1,330,627 20,192,709 11,445 8197,755,702 (4)	\$3,893,206 \$5,093,208) (3,693,208) 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1	2,873,890,815 2,873,839 827,839 19,030,143 54,516,600 4,186,312 1,20,621 20,182,709 61,445 1,20,621 20,182,709 61,445		\$25,120,457 \$2,875,812 \$849,287	\$25,972,144 \$2,994,931 \$938,757 \$1,569,555	\$26,479,509	\$27,502,306					\$29 245 BB0			
	in Equipment Tequipment Dution Station Equipment Dution Station Equipment Dution Station Equipment Dution OH Conduct & Devises At Maters At Maters The Teach of Teach Diple Electric Data Macha The Teach Data Frocessing Common The Teach Dution OH Conduct & Devises Teach Dution OH Conduct & Devises		2					\$25,120,457 \$2,875,812 \$849,287	\$25,972,144 \$2,994,931 \$938,757 \$1,569,555		\$27,502,306					\$29.245 RRD			
	buildon Station Equipment Towers and Flotures Towers and Flotures All Meters Tomic Data Processing Equip Trunication Equipment Electric gible Electric gible Electric Tower and Meters Tower and Floturest Tower and Floturest Tower and Floturest Buildonent Tower and Floturest Stationent Stationent Stationent Stationent Stationent Station Claulent Station Claudent Station Claudent Station Claudent Station Claudent Station Claudent Station Claudent Station Statio		1 2 8 2 8 1					\$2,875,812 \$849,287	\$2,994,931 \$938,757 \$1,569,555	C2 967 883		\$27,782,902	\$28,532,728	\$29,138,371	\$29,041,237	465,610,000	\$30,363,726	\$30,923,113	
	"Towers and Fixtures business shading states and Fixtures busines of Fixtures busines of Meters and Meters on the Cardurd & Devises on the Cardurd on European Electric public Electric Electric Bible Electric Electric Bible Electric Electric Bible Electric Electric Bible Electric Equipment Electric and AAMI Meters on Internation Equipment Common all mental Investment and Electric Equipment at Equipment at Equipment at Towers and Fixtures and Fixtures and Fixtures and Meters and Meters and Meters and Meters		2 818					\$849,287	\$938,757	46,001,000	\$3,210,938	\$3,201,489	\$3,402,205	\$3,421,368	\$3,403,317	\$3,582,599	\$3,599,365	\$3,624,290	
	buildon OH Charts and Hatures buildon OH Charts and Hatures and Meters onic Data Processing Equip trunication Equipment Electric ad AMI Meters and Mal Meters and Mal Meters conic Data Processing Common nonic Data Processing Common al buildon Equipment buildon Station Caules and Fatures and Fatures buildon Ostation Equipment buildon Conduct & Devises and Meters		2 3 3						CCC 800 LA	\$919,050	\$919,069	\$918,500	\$918,687	\$918,740	\$918,744	\$918,738	\$936,225	\$942,658	
	and the control of th		- 2 9 2					610 062 100	620,000,10	\$1,799,003	\$2,072,201	\$2,255,935	\$2,435,069 C24 438 848	\$2,791,495	\$2,910,783	\$3,111,673 e26 708 622	\$3,242,129	33,357,050 637,648,658	
	voir chart processing Equip voir Date Processing Equip libration European Electric glabe Electric and AM Meters runication Equipment Common runication Equipment Common al mental Investment an Equipment action Equipment in Equipment dealion State Openionent in Towers and Fixtures and Fixtures and Meters		5 6 2			1 1		\$57 160 957			\$59 887 686	\$61 083 067	\$61 101 707	\$63,517,455	SSA 927 A15	\$65,039,607	SA4 287 760	285 535 997	
	nunication Equipment Electric place Electric Electric Ad AMI Meters nunication Equipment Common routic Data Processing Common at Equipment Equipme		2 2 318			1 1		\$1 215.121			\$1,244,370	\$1.243.633	\$1.459.806	\$1,459,846	\$1,459,802	\$1.459.802	\$1.459.802	\$1.459.802	
•	jible Ejectric Ald Mielers vunication Equipment Common ronic Data Processing Common al nettal Investment an Equipment Equipment bution Station Equipment Towers and Fixtures and Fixtures and Fixtures bution Ostation Conduct & Devises and Meters					H-		\$68,374,741			\$71,095,734	\$74,413,675	574,414,419	\$77,336,597	\$82,402,796	\$84,791,550	\$88,587,992	\$89,980,023	
	In d AMI Meters runication Equipment Common runic Data Processing Common al mental Investment n Equipment bution Station Equipment i, Towers and Fixtures and Meters and Meters					1 1	\$4,163,103	\$4,163,905			\$4,326,009	\$4,308,481	\$5,810,634	\$5,901,794	\$5,861,005	\$5,907,597	\$5,902,286	\$5,887,901	
	nunication Equipment Common all control and Processing Common all nental investment requipment button Station Equipment button Station Equipment button Station Caldud & Devises and Fatures button OH Conduct & Devises and Meters	19700 19101 36200 36202 36305 36400 37002 39101	20, \$197,			1 1	\$2,137,261	\$2,820,421	\$2,675,732	\$4,392,792	\$5,364,333	\$6,362,205	\$7,648,781	\$8,249,953	\$8,627,960	\$9,206,162	\$9,475,814	\$10,026,620	
	onte Data Processing Common needs investment and Equipment and Equipment beliance Station Equipment beliance Station Equipment Conduct & Devises and Fixtures but on Conduct & Devises and Meters	36200 36202 36202 36305 36400 37002 39101	\$197.			1 1	\$20,215,110	\$20,901,259	\$21,012,606	\$21,464,289	\$21,729,842	\$21,708,453	\$23,326,180	\$24,325,960	\$25,343,742	\$26,938,459	\$29,330,403	\$28,918,100	
	in Eulipment T Equipment Lequipment bulion Station Equipment but Towers and Fixtures but Towers and Fixtures and Fixtures and Meters	36200 36202 36305 36400 36002 37002					11	ш				11	\$233,550,527	Ш	ш	\$257,062,034	\$264,562,661	\$268,336,263	
	Inental Investment T Equipment T Equipment bution Station Equipment S, Towers and Fixtures S, Towers and Fixtures and Meters	36200 36202 36305 36400 36500 37002																	1
Increm	in Equipment Equipment bation Station Equipment i, Towers and Fixtures businon OH Conduct & Devises ed Meters	36200 36202 36305 36400 36500 37002																	Activity
14 Statio	Equipment bution Station Equipment , Towers and Fixtures bution OH Conduct & Devises ed Meters	36202 36305 36400 36500 37002					\$125,730	\$193,912	\$851,687	\$507,365	\$1,022,797	\$280,596	\$749,826	\$605,643	(\$97,134)	\$204,643	\$1,117,846	\$559,387	\$6,122,298
15 Major	bution Station Equipment , Towers and Fixtures bution OH Conduct & Devises ed Meters	36305 36400 36500 37002 39101					(7,061)	9,381	119,119	(27,048)	243,055	(9,449)	200,716	19,163	(18,051)	179,282	16,786	24,925	750,798
	., Towers and Fixtures bution OH Conduct & Devises ed Meters	36400 36500 37002 39101					(3,574)	(4,978)	89,470	(19,707)	19	(895)	187	53	4	(9)	17,487	6,433	84,819
	bution OH Conduct & Devises ed Meters	36500 37002 39101					241,992	149,151	248,874	229,448	273,198	194,735	168,153	356,406	119,288	200,890	130,456	115,527	2,428,118
	ad Meters	3/002					503,660	429,297	736,169	594,852	1,372,865	919,397	852,463	1,059,910	486,469	813,297	417,192	402,944	8,588,515
	Classicania Data December Courie	20.00					4 786	1,85,156,1	(23,635)	22,214	2,163,150	735,381	18,640	2,415,748	1,409,960	281,211	(651,847)	1,146,23/	/85,810,11 FCA 07C
	Communication Equipment Electric	39700					(957)	2.897.418	673	2.720,320	0	3,317,941	744	2.922,178	5,086,199	2,388,754	3,796,442	1,392,031	24,501,743
	Intangible Electric	30300					(23,809)	802	(1,363)	128,923	34,544	(17,528)	1,502,153	91,160	(40,789)	46,592	(5,311)	(14,385)	1,700,989
	Leased AMI Meters	17001					906,640	683,160	(144,689)	1,717,060	971,541	997,872	1,286,576	601,172	378,007	578,202	269,852	550,806	8,795,999
	Communication Equipment Common	19700					22,401	686,149	111,347	451,683	265,553	(21,389)	1,617,727	999,780	1,017,782	1,594,717	2,391,944	(412,303)	8,725,391
26 Total	tolic Data Processing Common					1	\$2,562,798	\$6,916,615	\$1,991,946	\$6,913,019	\$6,348,768	\$6,856,250	\$6,613,358	\$9,071,253	\$8,321,691	\$6,118,563	\$7,500,627	\$3,773,602	\$72,988,490
	ı																		
Notes: (1) Pro	Notes: (1) Projects ECSPH1 & ECSPH1B were Retired in January 2013	Retired in January	2013																
(2) Re	(2) Re-alfocation to plants accounts originally based on unit estimates	ally based on unit	estimates	IS.															
Depre	Depreciation on current Year Additions						į	4			0							4	4
Major	Major Equipment	36200					9	9210	9000 A	31,432	32,000	225,94 540	525	179,0¢	30,94U	30,783	1 135	190,90	85U, 163 6 295
Distric	Distribution Station Equipment	36305					. 0	(15)	(36)	337	255	255	253	254	254	254	254	327	2,392
Poles	Poles, Towers and Fixtures	36400					0	450	727	1,189	1,739	2,285	2,675	3,011	3,724	3,962	4,364	4,625	28,751
Distrit	Distribution OH Conduct & Devises	36500					0	1,049	1,944	3,477	5,283	8,486	10,631	12,620	15,093	16,229	18,126	19,100	112,038
Lease	Leased Meters	37002					0 (3,370	11,239	11,138	17,831	29,854	36,499	36,602	50,030	57,867	58,490	54,867	367,787
Electr	Electronic Data Processing Equip	39701					9 0	8 6	4Z9	500	2882	/16	408	/DC, 4	4,308	4,507	4,507	4,50/	25,249
lotano	Communication Equipment Electric	30300						(397)	(383)	(406)	1.743	2.318	2,000	27.062	28.581	27,902	28 678	28 590	145 714
Lease	Leased AMI Meters	17001					0	3,853	6,757	6,142	17,576	22,977	28,523	35,674	39,016	41,117	44,331	45,830	291,796
Comn	Communication Equipment Common	19700					0	125	3,938	4,557	7,068	8,544	8,425	17,417	22,974	28,631	37,495	50,790	189,964
Electr	Electronic Data Processing Common	19101				I	0 8	0 202	0 0	0	0	0	0 000	0	0 000	0 0	0	0	0
10181							2	101,04	107,1 44	12,54	900,430	277.116	020,4416	4107,074	EDE: 1078	3505,174	240 1 100	9047,140	010,933

Duke Energy Ohio Calcutation of Rider DR-IM

Accumulated Provision for Depreciation

Comparison Com	Comparison Com	Line		Plant	Balance at	Adissembards (4) (2)	Adjusted Balance at	1/34/2043	2/28/2013	1/14/2043	4/30/2041	5/34/2043	6/10/2043	7/34/2043	8/34/2013	6/30/2013	10/31/2013	44/30/2043	42/14/2013	
Comparison Com	State Stat	į		Account	ŀ	(a) (a) component	41021167	203121	2000		2	2	2104000	2104101	2	2	l	ı	21021	
State Comparison State Com	State Comparison Comparis	J	Sumulative																	
			Station Equipment	36200	\$722,027	\$302,425	\$1,024,452	\$1,065,787	\$1,107,331	\$1,149,198	\$1,192,485	\$1,234,852	\$1,278,856	\$1,323,309	\$1,368,961	\$1,415,582	\$1,462,048	\$1,508,841	\$1,557,423	
Public	Publication interpretation 2000 2010		Major Equipment	36202	125,349		125,349	\$130,569	135,776	141,000	146,441	151,190	156,328	161,450	166,894	172,368	177,813	183,545	189,304	
Page	Particular Par		Distribution Station Equipment	36305	310,849	(302,425)	8,424	\$11,998	15,557	19,096	23,007	26,836	30,665	34,492	38,320	42,148	45,976	49,804	53,705	
Part	Part		Poles, Towers and Fixtures	36400	28,690		28,690	\$30,417	32,594	35,048	37,965	41,563	45,707	50,241	55,111	60,694	66,516	72,739	79,223	
Example Processing Engine 2000 478,406 478,406 54,735 578,526	Curron Markers Curr		Distribution OH Conduct & Devises	36500	655,236		655,236	\$694,882	735,577	777,167	820,290	869,976	922,866	977,901	1,034,925	1,094,422	1,155,054	1,217,584	1,281,087	
Extraction Ext	Expension Charles Processing Cappen Processing Charles Processing Cappen Pro		Leased Meters	37002	4,784,098		4,784,098	\$5,015,794	5,250,860	5,493,794	5,736,628	6,057,480	6,390,356	6,729,876	7,069,500	7,422,551	7,783,439	8,144,951	8,502,840	
Committed Expirement	Communication Eightmen Decision Control Communication Eightmen Decision Control Communication Eightmen Decision Control Contro		Electronic Data Processing Fourin	39101	389.162		389.162	\$408.985	428.888	449.140	469.464	490.169	510,909	531,636	555.966	580,297	604.627	628.957	653,287	
Page	Image Effect Ef		Commission Equipment Flaction	39700	6 710 600		6 710 600	\$7 074 550	7 438 495	7 818 545	R 198 598	8 593 772	8 988 946	9 402 562	9 816 182	10 246 045	10 704 067	11 175 367	11 667 769	
Image: Electric Class 1700 1775	Lange Lang		Communication Equipment Electric	00/60	000,017,0	000	0,000	200,410,4	110010	2000	000,000,000	27.000,0	0,000,000	0,402,002	2010,100	20,040,01	200,000	400,000	20,000,1	
	1		Intangible Electric	30300	0,525,610	(2,407,929)	189,/11	\$187,463	255,848	326,246	395,652	467,145	339,240	611,054	888,107	906,261	903,944	1,002,404	6//,001,1	
1970 1970	Particular Par		Leased AMI Meters	100/1	3,730		3,730	28,380	10,003	90,00	41,420	02,040	700'08	620,161	173,039	252,812	700,107	510,525	27.1.133	
Function Chair Processing Common. Function Chair Processing Chair Processing Common. Function Chair Processing	Full		Communication Equipment Common	19700	1,947,555		1,947,555	\$2,059,793	2,172,155	2,288,331	2,405,126	2,524,432	2,645,214	2,765,877	2,895,532	3,030,744	3,1/1,613	3,321,346	3,484,374	
Total SECOND SE	State Stat		Electronic Data Processing Common	19101	29,108		29,108	\$30,132		_		- 1	35,252	- 1		38,324	_	- 1	41,396	
Particular Par	Participation Section Section	13	Total		\$18,232,040	(\$2,407,929)	\$15,824,111	\$16,719,356	- 1				\$21,640,007			\$25,128,831			\$28,982,376	
Participation Participatio	Major Equipment S200 S20 S20																			Total
Station Enginement Station Enginement Station Station	Station Equipment 38200		ncremental																	Activity
Public Edyment 3822 3244 414 4134	Public Equipment SSCIC S		Station Equipment	36200				41,335	41,544	41,867	43,287	42,367	44,004	44,453	45,652	46,621	46,466	46,793	48,582	\$532,97
Designational collection collect	Publication Station Publication Publicatio		Major Equipment	36202				5,220	5,207	5,224	5,441	4,749	5,138	5,122	5,444	5,474	5,445	5,732	5,759	\$63.9
Policy P	Post		Distribution Station Equipment	36305				3.574	3.559	3.539	3 911	3.829	3 829	3 827	3 828	3.828	3 828	3 828	3 901	\$45.7
Particular Par	Publication Condect & Duese 1989 198		Dolor Tourse and Eighten	36400				1 727	2,000	2 454	2017	3 508	4 144	4 534	4 870	5,583	5,020	6,023	6,484	650.5
Exclusion Legislation Percental Communication Recognision Recognision Communication Recognision Communication Recognision Recogn	Particular Par		Distribution OLI Conduct & Designer	36500				30,648	40.605	41 590	43 123	40 F.B.F.	52 890	55,035	57,034	50,497	60,632	62.530	63 503	6525.84
Participation Participatio	Particular Par		Distribution on Colleges a Devises	20000				23,040	40,030	450 545	45,123	230,000	32,030	000000	220,124	25.05	200,000	264 543	267 990	27407
Page 20 Page	Electronic Data Processing Scape 25 mm 2		Leased Meters	37002				080'167	000'057	242,334	242,034	20,026	332,070	026,866	929,024	100,000	200,000	210,100	600,755	1,017,06
Communication Equipment Equation Equipment Communication Equipment Equation Equipment Communication Equipment Communication Equipment Equation Equipment Communication Equipme	Communication Equipment Bending S970 S980 S		Electronic Data Processing Equip	39101				19,823	19,903	20,252	20,324	20,705	20,740	20,727	24,330	24,331	24,330	24,330	24,330	\$264,1
Canacidadia Maters 7000 2000	1370 1380 1381 1382		Communication Equipment Electric	39700				363,950	363,945	380,050	380,053	395,174	395,174	413,616	413,620	429,863	458,022	471,300	492,402	\$4,957,16
Camerication Common Comm	Lased AM Maters 17001 5,200 9,043 11,917 29,617 11,2236 11,12236 11,		Intangible Electric	30300				69,782	69,385	69,398	69,376	71,524	72,100	71,808	96,844	98,363	97,683	98,460	98,371	\$983,0
12.24 12.3	1970 1970		Leased AMI Meters	17001				5,230	9,083	11,987	11,372	24,417	29,817	35,363	42,514	45,856	47,957	51,171	52,670	\$367,4
Total Deprecating Common 19101	Flectronic Data Processing Common 19101 1924 1,024 1		Communication Equipment Common	19700				112,238	112,362	116,176	116,795	119,306	120,782	120,663	129,655	135,212	140,869	149,733	163,028	\$1,536,8
Total Depreciation Percent State Sta	Total Page		Electronic Data Processing Common	19101				1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	\$12,28
Deparcitation Percent	Depreciation Percent	56	Total			ļ		\$895,245	\$903,950	\$936,495	\$940,457	\$1,057,231	\$1,082,518	\$1,115,692	\$1,164,429	\$1,208,703	\$1,252,966	\$1,282,636	\$1,317,943	\$13,158,26
Depreciation Percent	Depreciation Percent																			
Incremental Station Equipment 36200 2,00%	Incremental State Control Co				Depret	lation Percent														
Station Equipment 36200 2.00%	Station Equipment 36200 2.00%	-	C C C C C C C C C C C C C C C C C C C		JA74 - MAIL	MAT - DEC														
Section Sect	State Stat	-	Distinct Confession	00030	2000	1 0 244														
Distribution Capitation Equipment 36305 5.00%	Distribution Station Equipment 36305 5.00%		Maior Englands	36202	2 1884	1 024														
Poles, Towns and Fatures	Poles, Towers and Fatures		Distribution Station Equipment	36305	500%	7,004														
Distribution Of Monday 2 250% Leased Meters 37002 5.50% Leased Meters 37002 5.10% Communication Equipment Electric 39700 6.57% Communication Equipment Common 19700 6.57% Communication Equipment Common 19700 6.57% Electronic Data Processing Common 19700 6.57% Notes: (1) Projects ECSPH1 and ECSPH1B were raited	Distribution Of Leased Meters 36500 2.50% Leased Meters 37002 2.60% Leased Meters 37002 2.60% Communication Equipment Electric 39101 20.00% Intangible Electric 39700 6.57% Intangible Electric 39700 2.00% Communication Equipment Electric 39700 20.00% Communication Equipment Common 19700 6.57% Communication Equipment Common 19700 6.67% Communication Equipment Common 19101 20.00% Objects ECSPH1 and ECSPH1B were relited Projects ECSPH1 and ECSPH1B were relited Adjustment between accounts 36200 and 36305 to agree to Power Plant Balance		Toles Tours and Eightner	36400	792.0	2 4096														
Leased Marter Control of the Control	Leased Maries Communication Express 37002 5.10% Electronic Data Processing Equip 39101 20.00% Intrangible Electric 30300 20.00% Leased AMI Meters 17001 5.10% Communication Equipment Common 19700 6.57% Electronic Data Processing Common 19100 8.67% Notes: (1) Projects ECSPH1 and ECSPH1B were relired. (2) Adjustment between accounts 36200 and 36305 to agree to Power Plant Balance.		Distribution OH Conduct & Davisor	36500	2 5096	APOR C														
Communication Equip 39101 20.00%	Control of the Processing Equip 39101 20.00%		Company of Constant a Devises	32002	5 108	F. 52%														
Communication Electric Syron 6,67% Intangible Electric Electric 39700 6,67% Leased AMI Meters 7000 5,10% Communication Equipment Common 19700 6,67% Electronic Data Processing Common 19700 6,67% Notes: (1) Projects ECSPH1 and ECSPH1B were raited	Communication Equipment Electric 39700 6.67% Intragable Electric 20.00% Leased AMI Meters Communication Equipment Common 19700 6.67% Electronic Data Processing Common 19700 6.67% Electronic Data Processing Common 19700 6.67% Notes: (1) Projects ECSPH1 and ECSPH18 were relited (2) Adjustment between accounts 36200 and 36305 to agree to Power Plant Balance.		Clarifornia Data Departments Courts	30102	20.00	20.00														
Infample leader the control of the c	Infamination and the property of the propert		Commission Coulomest Deading	39700	6.67%	A 6794														
Leased AMI Meters 17001 5.10% Communication Equipment Common 19700 6.57% Electronic Data Processing Common 19101 20.00% Notes: (1) Projects ECSPH1 and ECSPH1B were relited.	Leased AMI Maters Communication Equipment Common 19700 Electronic Data Processing Common 19700 Electronic Data Processing Common 19101 20.00% Notes: (1) Projects ECSPH1 and ECSPH1B were relired. (2) Adjustment between accounts 36200 and 36305 to agree to Power Plant Balance.		Communication Equipment Library	00505	20.000	20.000														
Communication Equipment Common 19700 6.67% Electronic Data Processing Common 19101 20.00% Notes: (1) Projects ECSPH1 and ECSPH1B were raited	Communication Equipment Common 19700 6.67% Electronic Data Processing Common 19700 6.67% Electronic Data Processing Common 19700 6.67% Notes: (1) Projects ECSPH1 and ECSPH1B were relired. (2) Adjustment between accounts 36200 and 36305 to agree to Power Plant Balance.		acend AMI Maters	12001	5 10%	6.57%														
Edutational Data Processing Common 19101 20.00% Notes: (1) Projects ECSPH1 and ECSPH1B ware raifed	Communication Equipment Common 19100 20.00% Electronic Data Processing Common 19101 20.00% Notes: (1) Projects ECSPH1 and ECSPH1B were retired. (2) Adjustment between accounts 36200 and 36305 to agree to Power Plant Balance.		Commission Couldness Common	10700	R R 7%	A 6.00														
Electronic Data Processing Common 19101 20,00% Notes: (1) Projects ECSPH1 and ECSPH1B were relited.	Electrofic Data Processing Common 15101 20,00% Notes: (1) Projects ECSPH1 and ECSPH1B were retired. (2) Adjustment between accounts 36200 and 36305 to agree to Power Plant Balance.		Communication Equipment Common	20/61	6.70.00	2000														
Notes: (1) Projects ECSPH1B were related.	Notes: (1) Projects ESPH1 and ECSPH18 were relired. (2) Adulument between accounts 35200 and 35305 to agree to Power Plant Balance.		Electronic Data Processing Common	LOLGI	20.00%	ZU.00%														
Notes: (1) Projects ECSPH1 and ECSPH1B were relired.	(1) Orbejs: (1) Orbejs: CSPH1 and ECSPH1B were retired. (2) Adulstment between accounts 35200 and 35305 to agree to Power Plant Balance.																			
(1) Project ECENTI and ECENTIFI WHEN CONTROLL AND CONTROL AND CONTROLL AND CONTROLL AND CONTROLL AND CONTROLL AND CONTROLL	(1) Projects ECS-TH and ECS-TH were relifed. (2) Adjustment between accounts 36200 and 36305 to agree to Power Plant Balance.	_ `	votes:																	
	(2) Adjustment between accounts 55200 and 35305 to agree to Power Plant Balance.	-	1) Projects ECSPRI and ECSPRIB Wer	re retired.		1														

Duke Energy Ohio Calculation of Rider DR-IM

Net Regulatory Asset -- Post In-Service Carrying Cost

Line <u>No.</u> <u>Account Description</u>	Regulatory Asset—Deferrals 18236x Station Equipment 2 18236x Major Equipment 3 18236x Distribution Station Equipment	18236x 18236x 18236x	18236x 18236x	18236x 18236x	11 18236x Communication Equipment Common 12 18236x Electronic Data Processing Common 13 Total		Regulatory Asset-Amortization 14 18236x Station Equipment	18236x	17 18236x Poles, Towers and Fixtures 18 18236x Distribution OH Conduct & Devises	18236x 18236x	18236x 18236x		25 18236x Electronic Data Processing Common 26 Total	Regulatory A 18236x	18236x	18236x	32 18236x Leased Meters 33 18236x Electronic Data Processing Equip	18236x 18236x		osa rokal PISCC Rate used in 2012	Dollars Approved in Previous Filings (cumulative) 40 18236x Station Equipment 41 19236x Station Engineers	18236x	43 18236x Poles, Towers and Fixtures 44 18236x Distribution OH Conduct & Devises		18236x 18236x
Balance at 12/31/2012 Adjustment	\$2,018,432 \$263,568 \$334,800 \$84,647	\$1,454,020 \$4,941,764	\$4,771,769	\$719,619	1,622,840 6,650 \$16,336,882 \$0		\$4,605	\$2,793	\$3,597	\$88,547	\$157,395	\$0	\$122 \$294,420 \$0	\$2,013,827	\$332,007	\$1,450,423	\$4,655.71 \$ \$109,531 \$4 874 374	\$707,361	\$1,607,356 \$66,528	May & Affe	2008 2009 \$2,399,623	\$550,421 \$640,421	\$1,669,379	•	\$1,036,040 \$2,202,634
Adjusted Balance at 12/31/2012	\$2,018,432 \$263,568 \$334,800	\$1,454,020	\$110,956	\$719,619	\$1,622,840 \$6,650 \$16,336,882		\$4,605	\$2,793	\$3,597	\$88,547	\$157,395	\$22,484	\$122	\$2,013,827	\$332,007	\$1,450,423	\$109,531	\$707,361	\$1,600,356	B .	\$8,753,332	\$1,327,263	\$6,632,181	\$670,020 \$670,020 \$16,645,029 \$4,496,850	
1/31/2013	\$94,675 \$7,114 (\$712)	\$73,655 \$204,799	\$3,304	\$2,077	\$90,056 \$254 \$769,555		\$659	\$324	\$411	\$5,320	\$8,629	\$1,727	\$19,424	\$94,016	(\$1,036)	\$73,244	\$3,156	\$34	\$245	101,0076	\$16,715,952	\$2,388,256	\$921,383 \$10,982,561 \$37,323,032	\$1,035,769 \$1,035,769 \$35,053,373 \$5,824,324	\$12 785 265
2/28/2013	\$96,004 \$7,158 (\$738)	\$76,476 \$212,774	\$3,389	\$2,028	\$92,376 \$255 \$798,328		\$659	\$324	\$0 \$411	\$5,320	\$8,629	\$1,727	\$19,424	\$95,345	(\$1,062)	\$76,065	\$3,241	(\$15)	\$90,649	**************************************					
3/31/2013	\$99,236 \$7,531 (\$522)	\$79,918 \$218,657	\$3,472 \$298,044	\$2,037	\$94,941 \$256 \$825,757		\$659	\$324	\$0 \$411	\$5,320	\$8,629	\$1,727	\$19,424	\$98,577	(\$846)	\$79,507	\$3,324 \$3,424 \$289.415	(\$6)	\$93,214	000000000000000000000000000000000000000					
4/30/2013	\$61,719 \$6,185 (\$5,883)	\$61,092 \$134,141	\$1,651 \$210,570	(\$4,552) \$18,688	\$54,069 \$39 \$542,249		\$1,717	\$715	\$44 \$1,139	\$11,369	\$13,955	\$0 \$4,240	\$41,564	\$60,002	(\$6,598)	\$59,953	\$690	(\$11,669)	\$49,829	coo'ance					
5/31/2013	\$54,737 \$5,621 = (\$4,945)	\$55,162 \$117,722	\$1,430	(\$3,439) \$21,391	\$46,604 \$32 \$480,516		\$1,717	\$715	\$44	\$11,369	\$13,955	\$0	\$41,564	\$53,020	(\$5,660)	\$54,023	\$469	(\$10,556)	\$42,364	705,0046					
6/30/2013	\$57,795 \$6,151 (\$4,967)	\$60,362 \$125,501	\$1,439 \$189,306	(\$3,417) \$25,746	\$47,334 \$32 \$511,178		\$1,717	\$715	\$44	\$11,369	\$13,955	\$4,240	\$32	\$56,078	(\$5,682)	\$59,223	\$478	(\$10,534)	\$43,094	1000					
7/31/2013	\$60,276 \$6,592 (\$4,989)	\$64,459	\$1,912	(\$218) \$30,802	\$50,994 \$33 \$542,547		\$1,717	\$715	\$44 \$1,139	\$11,369	\$13,955	\$4,240	\$32	\$58,559	(\$5,704)	\$63,320	\$951	(\$7,335)	\$46,754	000,000					
8/31/2013	\$63,470 \$7,096 (\$5,011)	\$68,877	\$2,388 \$204,488	\$3,229	\$56,880 \$33 \$578,839		\$1,717	\$715	\$44 \$1,139	\$11,369	\$13,955	\$0 \$4,240	\$32	\$61,753	(\$5,726)	\$67,738	\$1,427	(\$3,888)	\$52,640	27.20					
9/30/2013	\$64,846 \$7,129 (\$5,032)	\$72,522 \$143,360	\$2,398 \$222,663	\$3,352 \$37,292	\$61,493 \$33 \$618,991		\$1,717	\$715	\$1,139	\$11,369	\$13,955	\$0	\$32	\$63,129	(\$5,747)	\$71,383	\$1,437	(\$3,765)	\$57,253	174,170					
10/31/2013	\$65,359 \$7,509 (\$5,054)	\$75,649 \$147,275	\$2,408 \$239,763	\$3,379 \$39,523	\$67,414 \$33 \$652,925		\$1,717	\$715	\$44	\$11,369	\$13,955	\$0	\$32	\$63,642	(\$5,769)	\$74,510	\$1,447 \$225 BOR	(\$3,738)	\$63,174	100°					
11/30/2013	\$68,505 \$7,966 (\$5,038)	\$78,640	\$2,419 \$254,188	\$3,483	\$76,334 \$33 \$685,229		\$1,717	\$715	\$1,139	\$11,369	\$13,955	\$0 \$4,240	\$32	\$66,788	(\$5,753)	\$77,501	\$1,458	(\$3,634)	\$72,094	600,000					
12/31/2013	\$72,431 \$8,091 (\$5,008)	\$80,755	\$2,429 \$266,518	\$3,456	\$80,949 \$33 \$712,595		\$1,717	\$715	\$1,139	\$11,369	\$13,955	\$0 \$4,240	\$32						\$76,709						
Balance at 12/31/2013	\$2,877,485 \$347,711 \$286,901	\$2,301 \$6,804	\$139 \$7,604	\$337	2,442,284 7,716 \$24,055,591	,	\$22,037	\$10.	\$15	\$206,828	\$308	\$65,825	\$726,770	\$2,855,4	\$276,	\$2,286,	\$129	\$648	\$2,376,459	975,576					

Duke Energy Ohio Calculation of Rider DR-IM

Net Deferred Tax Balance -- PISCC, Deferred Deprec and Deferred O&M

12/31/2013	\$23,328,821	35.00%	(\$8,165,087)		\$4,044,615	35.00%	(\$1,415,615)	\$19,525,481	35.00%	(\$6,833,918)	(\$16,414,620)
											Total
				Costs							
Balance at 12/31/2012	\$16,042,462	35.00%	(\$5,614,862)	Depreciation and Carrying	\$5,665,078	35.00%	(\$1,982,777)	0&M and Carrying Costs \$19,177,221	35.00%	(\$6,712,027)	(\$14,309,666)
	Net Deferred Tax Balance - PISCC Ending Balance Per Sch 4	Tax Rate	Cumulative ADIT @ 35%	Net Deferred Tax Balance - Deferred Depreciation and Carrying Costs	Ending Balance Per Sch 10	Tax Rate	Cumulative ADIT @ 35%	Net Deferred Tax Balance - Deferred O&M and Carrying Costs Ending Balance Per Sch 10 \$19,177,221	Tax Rate	Cumulative ADIT @ 35%	Total
Line No.	-	2	က		4	S.	9	7	ø	6	

Duke Energy Ohio Calculation of Rider DR-IM

Line		Tax Year 2008		Tax Year 2009			Tax Year 2010	2010	
<u>Š</u>		Vintage 2008 Total	Vintage 2008	Vintage 2009	Total Tax Year 2009	Vintage 2008	Vintage 2009	Vintage 2010	Total Tax Year 2010
<u> </u>	Total Plant In-Service	\$19,647,993	\$19,647,993	\$9,046,854	\$28,694,847	\$19,647,993	\$10,736,164	\$35,223,982	\$65,608,139
8	Book to Tax Basis Adjustments:	0	0	0	0	0	0	0	0
ω 4 ro	Tax Base In-Service subject to: Bonus Depreciation - 50% Bonus Depreciation - 100% MACRS	19,647,993 0 0	19,647,993 0 0	9,046,854 0 0	28,694,847 0 0	19,647,993 0 0	10,736,164 0 0	23,702,874 11,521,108 0	54,087,031 11,521,108 0
φ	Total Tax Depreciation Base	19,647,993	19,647,993	9,046,854	28,694,847	19,647,993	10,736,164	35,223,982	65,608,139
7	Tax Depreciation - MACRS	1,179,950	2,055,869	376,470	2,432,339	1,530,523	918,465	1,709,352	4,158,340
œ	Tax Depreciation - Bonus - 50%	9,823,997	0	4,523,427	4,523,427	0	1,171,403	11,851,437	13,022,840
თ	Tax Depreciation - Bonus - 100%	0	0	0	0	0	0	11,521,108	11,521,108
10	Total Tax Depreciation	11,003,947	2,055,869	4,899,897	6,955,766	1,530,523	2,089,868	25,081,897	28,702,288
	Book Depreciation		!						
1	Total Book Depreciation	225,398	1,117,504	122,412	1,239,916	1,117,504	348,044	1,114,612	2,580,160
12	Less: Book Depr on AFUDC Equity	0 0	0 0	0 0	0 0	0 0	0 0	5 C	5 C
5		0 300	1 117 504	122 412	1 220 016	1 117 504	348 044	1 114 612	2 580 160
4	Net Book Depreciation	986,022	1,117,304	122,412	016,662,1	+0C, 111,	440,040	710'+11'1	2,300,100
5	Tax Depreciation in Excess of Book Depreciation	10,778,549	938,365	4,777,485	5,715,850	413,019	1,741,824	23,967,285	26,122,128
16	Federal Deferred Taxes @ 35.00%	(\$3,772,492)	(\$328,428)	(\$1,672,120)	(\$2,000,548)	(\$144,557)	(\$609,638)	(\$8,388,550)	(\$9,142,745)
17	Federal Deferral Rate	35.00%			35.00%				35.00%

Duke Energy Ohio Calculation of Rider DR-IM

Line				Tax Year 2011		
No.		Vintage 2008	Vintage 2009	Vintage 2010	Vintage 2011	Total Tax Year 2011
-	Total Plant In-Service	\$19,647,993	\$10,736,164	\$35,223,982	\$59,565,663	\$125,173,802
2	Book to Tax Basis Adjustments:	0	0	0	0	0
m	Tax Base In-Service subject to: Bonus Depreciation - 50%	19,647,993	10,736,164	23,702,874	2,659,465	56,746,496
4 ro	Bonus Depreciation - 100% MACRS	00	00	11,521,108	56,906,197 0	68,427,305 0
9	Total Tax Depreciation Base	19,647,993	10,736,164	35,223,982	59,565,662	125,173,801
7	Tax Depreciation - MACRS	1,146,028	666,147	2,722,680	263,350	4,798,205
00	Tax Depreciation - Bonus - 50%	0	0	0	1,329,733	1,329,733
0	Tax Depreciation - Bonus - 100%	0	0	0	56,906,197	56,906,197
10	Total Tax Depreciation	1,146,028	666,147	2,722,680	58,499,280	63,034,135
;	Book Depreciation	1			707.0	400
11	I otal Book Depreciation	1,117,504	348,044	7,14,612	2,725,425	2,305,386
13	Less: Book Depr on AFUDC Equity	00	00	0 0	0 0	00
14	Net Book Depreciation	1,117,504	348,044	1,114,612	2,725,426	5,305,586
15	Tax Depreciation in Excess of Book Depreciation	28,524	318,103	1,608,068	55,773,854	57,728,549
16	Federal Deferred Taxes @ 35.00%	(\$8,983)	(\$111,336)	(\$562,824)	(\$19,520,849)	(\$20,204,992)
17	Federal Deferral Rate					35.00%

Duke Energy Ohio Calculation of Rider DR-IM

Line		Vintage 2008	Vintage 2009	Tax Year 2012	r 2012 Vintage 2011	Vintage 2012
						N D D D D D D D D D D D D D D D D D D D
-	Total Plant In-Service	\$19,647,993	\$10,736,164	\$35,223,982	\$59,565,663	\$72,581,902
7	Book to Tax Basis Adjustments:	0	0	0	0	0
er.	Tax Base In-Service subject to: Ronus Demedation - 50%	19 647 993	10 736 164	23 702 874	2 659 465	72 581 902
4	Bonus Depreciation - 100%	0	0	11,521,108	56,906,197	0
S	MACRS	0	0	0	0	0
9	Total Tax Depreciation Base	19,647,993	10,736,164	35,223,982	59,565,662	72,581,902
1	CO W mailtain and car	070 004	207 400	4 605	470.000	000 100 1
- 1	Tax Depreciation - MACRS	169,0/8	552,423	1,095,995	162,286	4,044,962
00	Tax Depreciation - Bonus - 50%	0	0	0	0	36,290,951
ō	Tax Depreciation - Bonus - 100%				0	0
10	Total Tax Depreciation	870,691	552,423	1,695,995	382,251	40,335,913
	Book Depreciation					
7	Total Book Depreciation	1,209,889	384,504	2,302,554	3,319,684	1,664,349
5 5	Less: Book Depr on AFUDC Equity	00	0 0	0	0	0
4	Net Book Depreciation	1,209,889	384,504	2,302,554	3,319,684	1,664,349
15	Tax Depreciation in Excess of Book Depreciation	(339,198)	167,919	(606,559)	(2,937,433)	38,671,564
		2 2 2				1
9	rederal Deferred Taxes @ 35.00%	\$118,719	(\$58,772)	\$212,296	\$1,028,102	(\$13,535,047)
17	Federal Deferral Rate					

129,328,398 68,427,305 197,755,703

\$197,755,704

Total Tax Year 2012

7,546,322

086,088,8

8,880,980

43,837,273

(\$12,234,702) 35.00%

34,956,293

Duke Energy Ohio Calculation of Rider DR-IM

Line No.

			Tax Year 2013 (part 1 of 4)	part 1 of 4)		
		Vintage 2008			Vintage 2009	
	7-Year	10-Year	Total	7-Year	10-Year	Total
	MACRS	MACRS	Vintage 2008	MACRS	MACRS	Vintage 2009
Total Plant In-Service	\$13,053,027	\$6,594,966	\$19,647,993	\$1,159,563	\$9,576,601	\$10,736,164
Book to Tax Basis Adjustments:	0	0	0	0	0	0
Tax Base In-Service subject to:	13 053 027	5 504 066	10,647,003	1 150 563	a 575 601	10 736 164
Bonus Depreciation - 100%	0	0	000,100	000,000	0	0
MACRS	0	0	0	0	0	0
Total Tax Depreciation Base	13,053,027	6,594,966	19,647,993	1,159,563	9,576,601	10,736,164
Tax Depreciation - MACRS	582,491	288.167	870.658	51,745	418,497	470,242
Tax Depreciation - Bonus - 50%	0	0	0		0	0
Tax Depreciation - Bonus - 100%						
Total Tax Depreciation	582,491	288,167	870,658	51,745	418,497	470,242
Book Depreciation		20000	115 000	20 25	204 400	377 907
Total Book Depreciation	159,078	1/0,804	1,2/8,/14	17,343	351,152	408,475
Less: Book Depr on AFUDC Equity	0	0	0	0	0	0
	0	0	0	0	0	0
Net Book Depreciation	870,637	408,077	1,278,714	77,343	331,132	408,475
Tax Depreciation in Excess of Book Depreciation	(288,146)	(119,910)	(408,056)	(25,598)	87,365	61,767
Federal Deferred Taxes @ 35.00%	\$100,851	\$41,969	\$142,820	\$8,959	(\$30,578)	(\$21,619)
Federal Deferral Rate			35.00%			35.00%

7 8 9 0 10

16 17

Calculation of Rider DR-IM **Duke Energy Ohlo**

Tax Depreciation in Excess of Book Depreciation Total Book Depreciation Less: Book Depr on AFUDC Equity Tax Depreciation - MACRS
Tax Depreciation - Bonus - 50%
Tax Depreciation - Bonus - 100%
Total Tax Depreciation Federal Deferred Taxes @ 35.00% Total Tax Depreciation Base Book to Tax Basis Adjustments: Tax Base In-Service subject to: Bonus Depreciation - 50% Bonus Depreciation - 100% Net Book Depreciation Total Plant In-Service **Book Depreciation** MACRS 7 8 9 10 1 2 2 4 5 16 N 6 4 5 9

\$462,402 5-Year MACRS Tax Year 2013 (part 2 of 4) 1,581,454 257,446 117,146 0 0 367,780 0 0 (250,634)\$1,838,900 117,146 938,900 367,780 \$87,722 3-Year MACRS 21,294,945 11,521,108 1,131,650 0 (874,388) \$32,816,053 1,131,650 Vintage 2010 32,816,053 2,006,038 2,006,038 \$306,035 Total 11,521,109 577,438 0 982,452 (405,014) 0 \$23,042,217 982,452 \$141,755 577,438 23,042,217 10-Year MACRS 7,014,895 0 0 438,256 0 467,893 0 (29,638) \$7,014,895 438,256 467,893 014,895 \$10,373 Vintage 2010 MACRS (99,315) 137,908 0 38,593 38,593 \$670,020 670,020 670,020 137,908 \$34,760 5-Year MACRS 417,784 77,363 0 77,363 0 (340,421)2,088,921 417,784 \$119,147 \$2,088,921 2,088,921 3-Year MACRS Federal Deferral Rate 흥림 17

59,565,664 3,112,767 56,452,897

850,086

29,803,124

26,611,153

462,401

34,003 816,083

1,192,125

0 26,611,153 0

305,185 157,216

217,879

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70,300 70,300

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29,298 0

29,298

135

3,601,406

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1,344,591

1,774,964

92,480 0

(3,383,528)

(20,456)21,591

(1,274,291)

(1,774,964)

(63, 183)

1,344,591

1,774,964

92,480

\$1,184,235

\$7,160

\$446,002

\$621,237

\$22,114

3,601,406

\$59,565,663

\$850,085

\$29,803,123

\$26,611,153

0

0

0

Vintage 2011 Total

20-Year MACRS

10-Year MACRS

7-Year MACRS

Vintage 2011

35.00% 35.00%

Duke Energy Ohio Calculation of Rider DR-IM

Line	Š.	

Total Plant In-Service	Tax Base In-Service subject to:	Bonus Depreciation - 100%	MACKS Total Tax Depreciation Base	Tax Depreciation - MACRS	Tax Depreciation - Bonus - 50%	Tax Depreciation - Bonus - 100%	Total Tax Depreciation	Book Depreciation	Total Book Depreciation	Less: Book Depr on AFUDC Equity		Net Book Depreciation	Tax Depreciation in Excess of Book Depreciation
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eferral F
ederal D
17 F

16 Federal Deferred Taxes @ 35.00%

Tax Year 2013 (part 3 of 4)	5-Year 7-Year 10-Year 20-Year Total MACRS MACRS Wintage 2012	\$98,880 \$37,832,351 \$34,383,425 \$8,155 \$72,581,902	0 0 0	98,880 37,832,351 34,383,425 8,155 72,581,902 0 0 0 0 0 0 0 0	37,832,351 34,383,425 8,15	15,821 4,632,571 2,385,350 294 7,091,613		15,821 4,632,571 2,385,350 294 7,091,613	19,776 2,523,418 1,545,603 191 4,140,806 0 0 0	19,776 2,523,418 1,545,603 191 4,140,806	(3,955) 2,109,153 839,747 103 2,950,807	
	3-Year 5-Year MACRS	\$259,091 \$98,	0	259,091 98, 0		57,576 15,	0 0	57,576 15,	51,818 19, 0	51,818 19,	5,758 (3,	

Duke Energy Ohio Calculation of Rider DR-IM

Line				Tax Year 2013 (part 4 of 4)	(part 4 of 4)
No				Vintage 2013	2013
		3-Year	5-Year	7-Year	10-Year
		MACRS	MACRS	MACRS	MACRS
-	Total Plant In-Service	\$1,700,989	\$270,423	\$33,227,134	\$35,361,826
2	Book to Tax Basis Adjustments:	0	0	0	0
ო	Tax Base In-Service subject to: Bonus Depreciation - 50%	1,700,989	270,423	33,227,134	35,361,826
4	Bonus Depreciation - 100%	0	0	0	
പ വ	MACRS Total Tax Depreciation Base	1,700,989	270,423	33,227,134	0 35,361,826
7	Tax Depreciation - MACRS	283,495	27,042	2,373,414	1,326,068
œ	Tax Depreciation - Bonus - 50%	850,495	135,212	16,613,567	17,680,913
6	Tax Depreciation - Bonus - 100%	0	0	0	0
10	Total Tax Depreciation	1,133,990	162,254	18,986,981	19,006,981
Ţ.	Book Depreciation Total Book Depreciation	145,712	26,248	779,733	742,382
2 5	Less: Book Depr on AFUDC Equity	0	0	0	0
5 4	Net Book Depreciation	145,712	26,248	779,733	742,382
15	Tax Depreciation in Excess of Book Depreciation	988,278	136,006	18,207,248	18,264,600
16	Federal Deferred Taxes @ 35.00%	(\$345,897)	(\$47,602)	(\$6,372,537)	(\$6,392,610
17	Federal Deferral Rate				

(\$60,366,228) Total Deferred Tax Balance

35.00%

(\$13,010,749)

(\$13,589,438)

(\$430,792)

(\$6,392,610)

13,158,265 0

1,722,825 0

28,751 0

742,382 0

13,158,265 37,173,569

1,722,825 38,826,967

28,751 1,230,835

742,382 18,264,600

13,837,589 36,494,245

4,055,548 36,494,245

45,527 1,214,059

1,326,068 17,680,913 0

50,331,834

40,549,793

1,259,586

19,006,981

200,362,261 67,974,005

72,988,490

2,428,118

35,361,826

268,336,266

72,988,490

2,428,118

35,361,826

\$268,336,265

\$72,988,490

\$2,428,118

\$35,361,826

Total Tax Year 2013

Total Vintage 2013

20-Year MACRS

Duke Energy Ohio Calculation of Rider DR-IM

Approved Rate of Return (a)

Line No.		Balance at 3/31/2012	Percent of Total ^(a)	Rate	Weighted	Tax Gross Up Factor ^(b)	Pre-Tax Rate of Return
-	Long-term debt	\$2,532,502,631	46.70%	5.32%	2.48%	1.0000000	2.48%
2	Common equity	2,890,859,857	53.30%	9.84%	5.25%	1.5608740	8.19%
ဗ	Total Capitalization	\$5,423,362,488	100.00%	·	7.73%		10.68%
4	Operating Revenues			100.000%			
5 4	Less: Uncollectible Accounts City of Cincinnati Franchise Tax Commercial Activities Tax		0.5425% 0.1100% 0.0000%	0.6535%			
œ	Income before Income Tax			99.347%	1.006578	Debt Gross Up	
6	State and Municipal Income Tax		'	0.783%			
10	Income before Federal Income Tax		202	98.564%			
11	Federal Income Tax (35% x 98.304%)		ı	34.497%			
12	Operating Income Percentage		"	64.067%			
13	Gross Revenue Conversion Factor (100%/63.898%)	%/63.898%)	II	1.5608740			

Notes: (a) Per Stipulation approved in Case No. 12-1682-EL-AIR. (b) Per Schedule A-2 in the Staff Report of Investigation in Case No. 12-1682-EL-AIR.

Duke Energy Ohio Calculation of Rider DR-IM

Annualized Depreciation Expense onf Plant in Service at Year End

Line No.		Plant Account	Balance at 12/31/2013	Depreciation Rates	Annualized Depreciation
	Depreciable Plant Basis				
-	Intangible Electric (1)	30300	\$5,887,901	20.00%	\$1,177,580
7	Station Equipment	36200	\$30,923,113	1.92%	\$593,724
က	Major Equipment	36202	3,624,290	1.92%	\$69,586
4	Distribution Station Equipment	36305	942,658	2.00%	\$47,133
2	Distribution OH Conduct & Devises	36500	27,618,658	2.80%	\$773,322
9	Poles, Towers and Fixtures	36400	3,357,656	2.40%	\$80,584
7	Leased Meters	37002	65,535,997	%29	\$4,371,251
œ	Electronic Data Processing Equip	39101	1,459,802	20.00%	\$291,960
თ	Communication Equipment Electric	39700	89,980,023	%29	\$6,001,668
9	Leased AMI Meters	17001	10,026,620	%29	\$668,776
7	Electronic Data Processing Common	19101	61,445	20.00%	\$12,289
12	Communication Equipment Common	19700	28,918,100	%29:9	\$1,928,837
13	Total		\$268,336,263	' "	\$16,016,710

Duke Energy Ohio Calculation of Rider DR-IM

Annualized Amortization of PISCC

Duke Energy Ohio Calculation of Rider DR-IM

Regulatory Asset – Deferred O&M Expenses, Carrying Cost and Amortization

No.	Account Description	Balance at 12/31/2012	Adjustment (1)	Adjusted Balance 12/31/2012	1/31/2013	2/28/2013	3/31/2013	4/30/2013	5/31/2013	6/30/2013	7/31/2013	8/31/2013	9/30/2013	10/31/2013	11/30/2013	12/31/2013	Balance at 12/31/2013
- 0	Regulatory Asset-Deferred O&M Expenses 182362 Misc. Material, Labor & Expenses 18236X Book Denreciation-Current Year Additions	\$23,804,541	\$343,321	\$24,147,862 5,306,201	\$654,779	\$289,303 8,707	\$519,040 41,251	\$738,005	\$341,582 86,438	\$563,012	\$548,963 144,898	\$112,209		(a) \$1,102,587 282,174	\$276,567	(b) \$703,791 347,149	\$30,396,275
163		29,110,742	343,321	29,454,063	654,779	298,010	560,291	783,216	428,020	674,734	693,861	305,843	1	1,384,761	588,409	1,050,940	37,513,411
	CumulativeRegulatory Asset-Deferrals	\$29,110,742		\$29,454,063													37,513,411
4.0	Regulatory Asset—Amortization 407XXX Miss, Maherial, Labor & Expenses	\$6,359.390	0,5	\$6,359,390	\$650,004	\$650,004	\$650,004	\$566,422	\$568,422	\$566,422	\$566,422	\$566,422	\$586,422	\$566,422	\$566,422	\$586,422	\$13,407,200
0 0	407AAA BOON DEPREDATION	8,675,957	0	8,675,957	729,266	729,266	729,266	678,833	678,833	678,833	678,833	678,833	678,833	678,833	678,833	678,833	16,973,252
	Cumulative-Regulatory Asset-Amortization	\$8,675,957		\$8,675,957					1)							16,973,252
⊢ •	Regulatory Asset-Deferred O&M Expenses Carrying Cost 182927. Miss. Malerial, Labor & Expenses 49295.	\$1,732,070	0,5	\$1,732,070	\$86,244	\$88,781	\$90,953	\$60,573	\$52,354	\$54,359	\$56,824 8.200	\$58,290	\$59,422	\$62,749	\$65,807	\$67,980	\$2,536,406
o on		2,090,947	0	2,090,947	101,590	104,151	106,457	69,059	59,645	62,089	65,123	67,340	69,428	73,908	78,283	81,916	3,029,936
	Currulative-Regulatory Asset-Deferrals	\$2,090,947		\$2,080,947	\$2,192,537	\$2,296,688	\$2,403,145	\$2,472,204	\$2,531,849	\$2,593,938	\$2,659,061	\$2,726,401	\$2,795,829	\$2,869,737	\$2,948,020	\$3,029,936	
5 5	Regulatory Asset-Total 182362 Miss, Maherial Labor & Expenses 18236x Rovy Dissoveriation, Current Your Additions	3.348.512	\$343,321	\$19,520,542	\$91,019	(\$271,920)	(\$40,011)	\$232,156	(\$172,486)	\$50,949	\$39,365	(\$395,923)	(\$108,425)	\$598,914	(\$224,048)	\$205,349	\$19,525,481
12		22,525,732	343,321	22,869,053	27,103	(327,105)	(62,518)	173,442	(191,168)	57,990	80,151	(305,650)	27,079	779,836	(12,141)	454,023	23,570,095
13	CumulativeRegulatory AssetTotal	\$22,525,732		\$22,869,053	\$22,896,156	\$22,569,051	\$22,506,533	\$22,679,975	\$22,488,807	\$22,546,797	\$22,626,948	\$22,321,298	\$22,348,377	\$23,128,213	\$23,116,072	\$23,570,095	
	Carrying Cost Rate for 2013	JAN - APR MAY - DEC	6.45% 5.32%													\$9,341,658	
	182362 Misc. Material, Labor & Expenses	BY YEAR 0	O&M Carrying Costs	18236X - Book Depreciation	spreciation	BY YEAR						(a) im	(a) impact of relocation expense removed per Order	n expense remo	oved per Order		
	2008 2008 2010 2011 2011 2012	\$50,977 \$1,877,658 \$6,157,972 \$6,280,681 \$9,437,253	1,350 47,972 173,473 619,680 889,595		2008 2009 2010 2011 2012	\$226,938 \$1,238,376 \$985,758 \$1,348,927 \$1,506,202						(d) Ei	 (b) impact of duplicate payments removed per Order 	e payments rem	oved per Order		
		\$23,804,541	1,732,070			5,306,201											

(1) Severance accrued in 2012 not included in 2012 filing. This represents amount paid in 2013

Duke Energy Ohio Calculation of Rider DR-IM

Annualized Property Taxes

Line No.	OHIO PROPERTY TAX	YEAR 2008	2008	YEAR 2009	2009	YEAR 2010	2010
		15-Year General Plant	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant
-	Current Year Investment	\$13,072,549	\$6,575,444	\$1,159,563	\$9,576,601	\$7,684,915	\$23,042,217
3.2	Less: AFUDC In-Service Net Cost of Taxable Property	13,072,308	28,105	1,159,563	9,576,601	7,684,915	23,042,217
4	Percent Good (a)	63.3%	78.0%	70.0%	82.0%	76.7%	86.0%
5	True Value of Taxable Property	8,274,771	5,106,924	811,694	7,852,813	5,894,330	19,816,307
9	Valuation Percent	24%	85%	24%	85%	24%	85%
∠ α	Total Taxable Value Retired Net Taxable Plant End of Year (@ 15%)	1,985,945	4,340,885	194,807	6,674,891	1,414,639	16,843,861 0
ာတ	Net Property Tax Valuation	1,985,945	4,340,885	194,807	6,674,891	1,414,639	16,843,861
10	Ohio Property Tax	\$183,505	\$401,106	\$18,001	\$616,773	\$130,715	\$1,556,406
17 2	Ohio Property Tax Calculation: Average Property Tax Rate per \$1,000 of Valuation	\$92.4020		\$92.4020		\$92.4020	
6 4 6	(a) From Electric Company Annual Report - Schedule C - 15 Year Class Life (General Plant) Schedule C - 25 Year Class Life (Distribution Plant)						

Duke Energy Ohio Calculation of Rider DR-IM

Annualized Property Taxes

1								
Š.	OHIO PROPERTY TAX	YEAR	YEAR 2011	YEAF	YEAR 2012	YEAR	YEAR 2013	
	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)	15-Year General Plant	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant	Total
-	Current Year Investment	\$27,073,556	\$30,653,207	\$39,161,852	\$33,160,959	\$42,293,556	\$28,993,945	\$262,448,364
0.60	Less: AFUDC In-Service Net Cost of Taxable Property	27,073,556	30,653,207	39,161,852	33,160,959	42,293,556	28,993,945	
4	Percent Good (a)	83.3%	%0.06	%0.06	94.0%	%2'96	%0.86	
ເດ	True Value of Taxable Property	22,552,272	27,587,886	35,245,667	31,171,301	40,897,869	28,414,066	
9	Valuation Percent	24%	85%	24%	82%	24%	85%	
V 80 60	Total Taxable Value Retired Net Taxable Plant End of Year (@ 15%) Net Property Tax Valuation	5,412,545 0 5,412,545	23,449,703 0 23,449,703	8,458,960 0 8,458,960	26,495,606 0 26,495,606	9,815,489 0 9,815,489	24,151,956 0 24,151,956	
10	Ohio Property Tax	\$500,130	\$2,166,799	\$781,625	\$2,448,247	\$906,971	\$2,231,689	\$11,941,967
11	Ohio Property Tax Calculation: Average Property Tax Rate per \$1,000 of Valuation	\$92.4020		\$92.4020		\$92,4020		
t 4 4 5	(a) From Electric Company Annual Report - Schedule C - 15 Year Class Life (General Plant) Schedule C - 25 Year Class Life (Distribution Plant)							

Duke Energy Ohio Calculation of Rider DR-IM

Incremental Operation & Maintenance Expenses/(Savings)

Line <u>No.</u>		
1	Savings per Stipuation in Case No. 10-2326-GE-RDR	(\$8,000,000)
2 3	Deferral of O&M costs to future years per Stipulation	\$1,760,000
4	Total	(\$6,240,000)

Duke Energy Ohio Calculation of Rider DR-IM

SETTLEMENT VERSION

Charge Per Bill

Source	Schedule 1	Schedule 15		Internal Company Data	Line 1 ÷ Line 2	Line 1(adjusted for deferred savings and 2012 severance costs) + Line 2	Cap per Stipulation - 2013 \$6.75 \$ N/A Stipulation in Case No. 13-1141-GE-RDR
Non-Residential	\$7,872,833	\$47,307	\$7,920,140	878,940	\$9.01	N/A	N/A
Residential (a)	\$44,612,718	\$268,071	\$44,880,789	7,398,324	\$6.07	\$5.75	\$6.75
Total	\$52,485,550	\$315,378	\$52,800,928				
	2013 Rider DR-IM Revenue Requirement	2012 Undercollection	Total Rider DR-IM Revenue Requirement	Customer Bills (b)	Rider DR-IM Charge - Per Bill	Rider DR-IM Charge - Subject to CAP (c)	Cap per Stipulation - 2013
Line No.	-	7	ო	4	ß	ø	7

Note: (a) Per Stipulation in Case No. 08-920-EL-SSO, residential customer class is allocated 85% of Rider DR-IM revenue requirement.
(b) Excludes all lighting customers.
(c) Excludes deferred savings and 2012 severance costs

2013

	Projec
Duke Energy Ohio	Stimulus Money By

Thru 2012

	otal To Date	566,801.15	253,128.64	1,574.99	255,109.73	2,098,083.72	120,330.12	390,925.72	327,687.51	599,699.83	557,729.83	247,656.26	504.013.81	678,786.65	331,822.85	299,518.96	622,080.23	449,416.71	70,450.10	238,061.25	172,832.85	8,215.38	41,423.99	59,542.82	61,882.37	76,206,69	78,944.70	85,181.22	71,401.09	12,501.00	1,149.36	13,470.63	9,738.48	36,024.95	3,206.89	46,155.37	60,688.03	39,478.07	35,833.75	55.041.85	57,418.51	3,073.55	10,788.60	7,185.92	4,784.82	19,599.46	71,228.27	68,573.12	64,829.97	1,273,671.45	54,359.75 2,861,014.31
	YEAR	0.00		0.00	255,109.73	00'0	0.00	0.00	0.00	0.00	0.00	0.00	00.0	00'0	0.00	0.00	0.00	0.00	00.0	0.00	164,166.06	00'0	00.0	000	00.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	00.0	0.00	00.0	0.00	00.0	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00
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	FEB		244,133.66		10,119.97		0.00														0.00																									706.43					
	JAN		8,994.98		0.00		0:00														164,166.06																									533 88	56.236				
Recorded as In-	Service After 2012 Filing	1		6	336,332.43		699,769.68		227,687.51	599,699,83		247,656.26	504 013 81		331,822.85	90 111 001	20,177,177	449,416.71	70.450.10		8,666.79																									537 53	227.25				
RIGHT	2012 Schedule 14	566,801.15	1100000	1,574,99		2,098,083.72		390,925.72	207 018 £7	/D'9TO'/EE	557,729.83		609,508.95	678,786.65		299,518.96	622,080.23		404,811.03	238,061.25	1 074 639 60	8,215.38	41,423.99	59,542.82	61,882.37	76,206,69	78,944.70	85,181.22	71,401.09	12,501.00	1,149.36	13,470.63	9,738.48	36,024.95	3,208.89	46,155.37	60,688.03	39,478.07	35,833.75	78,257.41	57,418.51	3,073.55	10,788.60	7,185.92	9,553.24	19,599.46	71,228.27	68,573.12 64,221.42	64,829.97	1,273,671.45	54,359.75 2,861,014.31
	In-Service Date	7/31/2011	11/30/2013	8/31/2011	11/30/2013	10/31/2011	4/30/2013 11/30/2013	11/30/2011	5/31/2013	7/31/2013	3/31/2012	7/31/2013	5/31/2012	7/31/2012	9/30/2013	8/31/2012	9/30/2012	10/31/2013	11/30/2012	12/31/2012	10/31/2013 Blacket	7/24/2009	10/8/2009	12/11/2009	10/12/2009	3/19/2010	8/25/2009	12/23/2009	12/7/2009	8/21/2009	7/23/2009	8/12/2009	7/31/2009	1/8/2010	3///2010	1/15/2010	12/30/2009	10/12/2009	10/8/2009	1/22/2010	3/19/2010	1/5/2010	1/14/2010	1/25/2010	12/31/2009	4/21/2010	4/16/2010	4/21/2010	6/18/2010	6/18/2010	11/15/2010 7/31/2011
	Project ID CB	CMND0111	CMND0113	CMND0211	CMND0213A	CMND0311	CMND0312 CMND0313	CMND0411	CMND0412	CMND0511	CMND0611	CMND0612	CMND0711	CMND0811	CMND0812	CMND0911	CMND1011	CMND1012	CMND1111	CMND1211	CMND1212	E4372	E4373	E4374 F4375	E4376	E4377	E4378	E4380	E4381	E4412	E4413	E4414	E4416	E4417	E4418 F4419	E4420	£4493	E4550	E4561	E4562 E4563	E6844	E7065 F7066	E7284	£7285	£7285 £7287	E7665	E9585	E9587 E9588	ECSDC11	ECSPH1	ECSPH18 ELND0111

	Project
Duke Energy Ohio	Stimulus Money By

	Total To Date	566,801.15 780,902.53	559,943.62	1,735,922.28	1,138,273.34	1,245,599.35	1,590,956.16	2,202,416.00	1,744,756.78	1,011,319.39	1,123,570.01	1,080,856.77	1,701,408.88 896,504.28	1,257,165.62	1,327,166.60	85,057.84	77,209.27	63,149.57	101,001.95	44,021.66	56,670.05	60,788.32	50,172,74	40,591.91	98,204.97	48,760.93	131,145,40	19,676.47	99.76	15,028.75	8,447.49	12,145.90	1,463.53	18,661.93	77,349.27	10,399.67	5,534.90	8,671.51	16,592.71	50,359.95	115,690.46 82,408.22	44,503.53	131,653.65 86,383.88	164,947.57 162,834.92	158,006.31	37,458,75
		0.00	0.00	0.00	-0.03	-0.03	-0.04	0.00	0.00	-0.03	-0.03	-0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00:0	0.00	0.00	0.00	0.00	19,676.47	99.76	8,435.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00'0	0.00	4,6/3.76	0.00	0.00	4,896.32	0.00	D.V2
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	NOV	0:00	8	8	0.00	0.00	0.00	8	Pi.	0.00	0.00	0.00	0.00	00.0	8	8.5												00.00	000	00:0										6	0.00			0.00	0.00	
	0억	0:00	8	20.5	0.00	00:00	0.00	000	90.5	0.00	0.00	0.00	0.00	000	8	9.50												0.00	00.0	0.00										6	0.00			0.00	0.00	
	SEP	0.00	8	8	0.00	00.00	0.00	000	90.0	0.00	0.00	0.00	0.00	000	8	0.00												0.00	0.00	0.00											00:0			0.00	0.00	
:	AUG	0.00	8	86	0.00	0.00	0.00	8	6.60	0.00	0.00	0.00	0.00	000	8	96.5												0.00	00:0	0.00										0	00:00			0.00	0.00	
	JUL	0.00	8	8	0.00	0.00	0.00	5	8.5	0.00	0.00	0.00	0.00	00.0		9.5												4,802.19	00.0	800										0	0.00			0.00	0.00	
	NOL	0.00	8	8	0.00	0.00	0.00	8	8.0	0.00	0.00	0.00	0.00	00.0	8	8.0												0.00	00.0	94:/4										6	0.0			0.00	0.00	
	MAY	0:00	8	800	0.00	0.00	0.00	000	000	0.00	0.00	0.00	00:00	00.0	5	0.0												00.00	0000	9.0										6	0.00			0.00	0.00	
	APR	0.00	8	8.5	0.00	0.00	0.00	000	no'n	0,00	0.00	0.00	0.00	8		8.5												00.00	0.00	9.0										8	0.00			0.00	0.00	
	MAR	0.00	8	800	0.00	0.00	0.00	9	900	0.00	0.00	00'00	0.00	000	8	0.00												1,117.58	0.00	0.00										1000	4,619.07			4,839.03	4,399,12	
	FEB	-0.02	d	50.0	-0.03	-0.03	-0.04	0.03	cn'n-	-0.03	-0.03	-0.03	-0.02	.00	700	117.												5,923.38	0.00	DO:											94.69			57.29	52.08	
	JAN	0.00	8	800	0.00	0.00	0.00	8	Prin	0.00	0.00	00:00	0.00	000	8	17./95,250												7,833.32	99.76	6,330.34										0	0.00			0:00	0.00	
Recorded as In- Service After	2012 Filing		1 004 100 60	1,001,330,03	1,138,273.37	1,245,599.38	1,480,263.15	1 220 254 95	1,333,334.63	1,011,319.42	1,123,570.04	1,080,856.80	896,504.30	853 534 77	77:17:019	20,723.73																														
Re		566,801.15 780,902.55	559,943.62	1,735,922.28	1,114,791.83		1,590,956.16	2,202,416.00	1,744,756.78	1,496,407.69	03 010 363 1	ייי ייי	1,701,408.88	1,257,165.62	1,327,166.60	85,057.84	77,209.27	63,149.57	101,001.95	44,021.66	56,670.05	60,788.32	70,172.74	40,591.91	98,204.97	48,760.93	131,145.40			15.028.75	8,447.49	12,145.90	1,463.53	18,661.93	77,349.27	10,399,67	5,534.90	8,671.51	5,044.57 16,592.71	50,359.95	82,408.22	44,503.53	131,653.65	160,051.25 162,834.92	158,006.31 103,151.39 27,198,75	21.428/12
t	In-Service Date	7/31/2011 12/31/2012	8/31/2011	9/30/2011	2/28/2013	4/30/2013	6/30/2013	3/31/2012	5/31/2012	9/30/2013 6/30/2012	9/30/2013	10/31/2013	9/30/2012	10/31/2012	11/30/2012	12/10/2013	1/14/2011	8/3/2010	6/24/2010	12/10/2010	10/20/2010	7/16/2010	7/14/2010	6/15/2010	6/18/2010	10/4/2010	12/15/2010	1/18/2013	11/29/2012	12/9/2010	10/18/2010	8/27/2010	4/26/2010	6/8/2010	8/18/2011	5/10/2012	8/9/2010	12/22/2010	11/1/2010	1/26/2011	10/22/2011	7/8/2011	3/1/2011 8/31/2011	5/9/2011 11/29/2011	7/8/2011 6/30/2011	11112011
	Project ID CB	CMND0111 ELND0112	ELND0211	ELND0311	ELND0312 ELND0411	ELND0412	ELNDOS11	ELND0611	ELND0711	ELND0712 ELND0811	ELNDO812	ELND0912	ELND1011	ELND1111	ELND1211	F0305	F0306	F0309	F0310	F0312	F0313	F0315	F0316 F0317	F0318	F0320	F0321	F0884	F2008	F2065	F6004	F6005	F6006 F6007	F6008	F6066	F6344	F7524	F7544	F7564	F7604	F7845	F9145 F9164	F9166	F9168 F9171	F9173 F9364	F9365 F9444 F9684	12061

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		Total To Date	35.202.94	31,962.12	72,442.13	86,032.87	62,344.80	55,664.82	135,698,82	67 580 44	68 181 70	131.877.43	94,577.49	1,695.36	71,975.09	34,712.48	62,082.53	47,897.70	03,023.40	4.312.82	11.019.97	6 391 36	12,364.33	10,569.53	15,170.77	45,874.80	46,745.93	1,996.19	89,332.03	35,515,55	83 667 57	58,057,44	86,866.10	94,461.01	50,656.90	71,928.87	67,753.46	90,182.37 20,000	114 047 55	72 415 20	124 748 89	91,220.13	65,707.01	119,095.20	8.91	-615.45	78,745.55	116,550.05	111,208.20	2,035.10	64.61	75,766.90	85.706.64	57,758.27	-74.38	47.16	71,509.76	65,089.16	124 165 43	41.343.15	14,922.52	3,731.76	5,918.96	5,698.85	1,276.66
		YEAR	00.0	00'0	0.00	0.00	00'0	00.0	00.0	80.0	900	8.234.72	0.00	00:00	00:00	0.00	0.00	80.0	8 5	8 0	0.00	000	0.00	0.00	00'0	50.58	0.00	0.00	89,329.41	800	80.0	00:0	57.53	1,542.58	28,551.27	0.00	00:0	70,269.50 0 40	0.0	459 99	12 518 40	16.963.48	5,413,95	-522.21	8.91	-615.45	00:00	10 000 01	20,251.25	2,035.10	64.61	9,923.57	14.559.11	21,814.80	-74.38	47.16	71,508.15	7,968.65	14 940 97	6.750.04	194.71	0.00	0.00	0.00	0.00
		DEC										0.00														00:00			-25.03				00'0	00:00	-5.81			00.0	n'n	000	000	00.0	0.00	0.00	00:00	00'0		0.00	0.00	0.00	0.00	0.00	0.00	-0.05	00.0	00'0	7,051.49	0.00	0.00	000	0.00				
		NOV										0.00														00.00			0.00				00'0	00'0	00'0			0.00	0.00	00.0	00.0	00.0	00.00	00:00	00:00	00'0		0.00	-111.95	0.00	00:00	0.00	00.0	00.00	00.00	00.00	9,990.23	0.00	0.00	0.00	0.00				
		ᅜ										0.00														0.00			1,941.66				00'0	0.00	00'0			00.00	0.00	00 0	00.0	0.00	0.00	0.00	0.00	0.00		0.00	-2.19	00.00	0.00	00:00	00.0	0.00	0.00	0.00	19,072.17	10.24	0.00	90.0	0.00				
		SEP										0.00														0.00			22,953.37				0.00	00:00	-1,927.12			162.10	90.0	000	000	800	0.00	0.00	0.00	0.00		80.0	-935.56	0.00	0.00	0.00	00.0	0.00	00'0	0.00	19,041.66	0.27	80.0	00.0	0.00				
		AUG										0.00														00'0			0.00				0.00	0.00	0.00			0.00	9.5	000	000	000	00:00	0.00	0.00	0.00		0.00	0.00	00'0	0.00	0.00	000	00:0	00'0	0.00	0.00	0.00	800	00.0	0.00				
2013		IJ										0.00														0.00			23,797.86				0.00	0.00	-12.96			0.00	0.00	000	000	000	0.00	0.00	0.00	0.00	,	0.00	00'0	00:00	0.00	0.00	000	-546.88	0.00	0.00	8,198.42	0.00	0.00	00.0	0.00				
		NOI										0.00														0.00			31,258.89				0.00	00'0	7,660.75		ļ	0.00	8.0	0	000	000	0000	0.00	00'0	0.00	ļ	0.00	20,980.52	0.00	0.00	0.00	00.0	-17,91	0.00	0.00	5,824.32	0000	311.44	0.00	0.00				
		MAY										0.00														0.52			7,792.17				0.00	00'0	12,178.07		!	-47.29	0.00	33 an	0.00	8 6	45.79	0.00	00'0	0.00		0.00	320.43	0.00	0.00	0.00	0.00	00.00	00:0	0.00	1,312.18	000	0.00	0.00	0.00				
		APR										0.00														0.68			830.48				0.00	1,523.12	10,671.00		;	19,462.00	0.00	0.46	12 683 36	000	0.93	0.00	0.00	0.00	;	7,141.22	0.00	-167.17	0.00	9,798.42	14.967.54	9,146.80	-74.38	0.00	420.55	7,856.99	-617.61	0.00	0.00				
		MAR										8 138 37	2													0.00			43.72				0.00	19.46	495.16			685.99	0.00	000	77 771	000	0.00	00.0	00:00	0.00	;	91.22	0.00	0.00	0.00	125.15	278.70	117.01	00:0	00:0	156.45	100.35	193 58	0:00	0.00				
		FEB										96 35														0.80			537.60				0.00	0.00	4.82		į	4.83	90.00	404.04	5.50	800	5.238.98	-381.60	0.00	-1,154.09	1	00.0	000	0.00	0.00	0.00	0.00	631.72	00:0	00:00	318.08	0.80	75.97	0.00	0.00				
		JAN										00.0	3													48.58			198.69				57.53	00.00	-512.64			1.87	0.40	37 50	52.35	16 963 48	128.25	-140.61	8.91	538.64	,	0.00	00.00	2,202.27	64.61	0.00	0,00	12.484.11	00.0	47.16	122.60	0.00	16,899.74	6.750.04	194.71	i			
Recorded as In-	Service After	2012 Filing																											2.62						22,105.63																						1.61								
Thru 2012	Sen		35,707,94	31.962.12	72,442.13	86,032.87	62,344.80	55,664.82	125,422.30	20.0900,001	69,380.44	17 542 71	94 577 49	1,695.36	71,975.09	34,712.48	62,082.53	47,897.70	69,829.40	4 317 87	1101000	30:000 3	12,364.33	10.569.53	15,170.77	45,824.22	46,745.93	1,996.19		39,313.55	35,535.76	58.057.44	86,808.57	92,918.43		71,928.87	67,753.46	75,912.87	58,0/0,85	114,042.33	17.555.17	74 756 65	60.293.06	119,617.41			78,745.55	109,317.61	90,956,95			65,843.33	71 147 53	35.943.47				57,120.51	28,658.34 100 224 46	34.593.11	14,727.81	3,731.76	5,918.96	5,698.85	1,278.88
ı		In-Service Date	1/31/2011	1/22/2011	3/2/2011	2/18/2011	2/18/2011	2/26/2011	3/14/2011	1102/12/6	4/1/2011	10/38/2011	1102/0E/6	10/18/2010	7/29/2011	12/9/2011	12/22/2011	11/11/2011	10/3/2011	11/5/2011	6/3/2011	1,07,70	8/12/2011	4/14/2011	8/12/2011	12/16/2012	10/31/2011	6/1/2012	8/16/2013	4/16/2012	21/31/2012	3/10/2012	6/8/2012	7/23/2012	5/2/2013	5/9/2012	3/20/2012	11/7/2012	2102/21/5	5/9/2012	21/2/21/11	5/15/2012	11/20/2012	8/21/2012	8/22/2012	11/23/2012	9/4/2012	9/28/2012	8/17/2012	12/5/2012	12/5/2012	9/10/2012	10/18/2012	12/21/2012	11/8/2012	11/8/2012	11/5/2013	10/12/2012	2102/2012	17/14/2012	7/9/2012	6/21/2012	6/28/2012	7/9/2012	7/10/2012
		Project ID CB	COLOG	50784	60304	60394	G0464	60577	60619	60/09	20708	60834	50874	60925	86609	66609	07000	61001	61038	61172	5515	21707	61298	61249	61300	61519	61804	62414	62733	62735	65/33	63039	G3047	63215	63216	63226	63278	63580	63581	28650	63574	22/50	63775	G3726	63829	63904	64157	64158	G4159	G4279	G4280	G4863	54865	64873	G5288	65290	G5428	G5486	65487	G5687	G5683	G5685	65686	G5689	65714

	Project
Duke Energy Ohio	Stimulus Money By

	Total To Date 566,801.15	14,866.14 6,108.69	21,215.45 45,812.51	57,727.23	124,640.23 62,358.33	71,800.61	104,607.41	67,765.70	158,266.21	45,777.64	72,877.65	40,134.13	88,744.70	118.786.18	88,501.91	105,469.42	37,750.21	61,782.76	0.00	8,403.88	6,014.31	6,023.32	13,441.08	3,710.15	5,432.02	4,462.40	15,669,70	27,830.49	1,424.35	44,711.76	-35.21	-1.44	-7.83	-1.2/	-7.88	-26.49	-1.33	-22.63	-1.27	247,458.81	226,077.83	00'0	47,835,72	187,660.22	31.13	21,226.12	-7.41	1,735.25	3,110.98 18,212.00	
	YEAR 0.00	0.00	16,770.01	47,220.87	99,547.28	66,992.58	99,162.91	66,364.53	125,726.81	35,055.46	65,149.56	39,259.11	88,292.89	118.022.57	86,925.68	105,310.72	37,377.95	60,984.25	0.00	8,403.88	6,014.31	6,023.32	13,441.08	3,710.15	5,237.24	4,462.40	15,669.70	27,830.49	1,424.35	44,711.76	-199.63	-99.99	-58.84	-56.19	-92.69	-71.52	-61.43	-277.60	-66.19	247,458.81	226,077.83	0.00	18,358.85	187,660.22	00.0	9,237.03	0.00	1,735.25	0.00	
	DEC		0.17	0.15	-36.18	0.16	1.47	0.60	0.76	-11.60	86.66	0.80	ř	0.31	0.34	27,869.10	18.06	33,235.31	00.00	00'0	0.03	90.67	0.10	0.00	51.70	00.00	00'0	00.00	0.00	5,952.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	235.62	26,814.26	0:00	0.00	0.00	Š	0.00		1,318.41	9.5	
	NOV		0.00	0.00	0.00	0.00	145.08	0.00	180,10	0.00	0.00	0.00	0.00	0.00	2.49	19,727.06	8,994.18	2,739.40	00:0	00'0	0.00	813.23	0.00	0.00	0.69	0.00	00:0	00'0	00'0	20,486.84	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	00:0	3,636.78	25,223.84	0.00	0.00	00'0		0.00		18.03	8.0	
	DCT		00:0	00:00	0.00	0.00	-154.26	20.47	-1,051.33	0.00	0.00	0.00	0.00	0.00	28.94	11,364.21	4,544.94	1,950.19	00.0	0.00	0.00	0.00	2,302.78	0.00	0.00	0.00	00:0	0.00	0.00	11,643.08	0.00	00:00	0.00	00.0	0.00	0.00	0.00	0.00	00:0	45,232.65	20,894.24	0.00	0.00	0.00	Ċ	0.00		295.51	9.0	
	SEP		0.00	147.60	313.64	43.06	-325.06	1.81	-75.57	0.00	26,394.88	4,395.07	19,128.21	7.540.90	45,413.71	25,977.38	9,055.04	4,120.97	0.00	1,463.58	4,232.18	293.35	5,063.00	3 086 56	3,545,06	2,129.72	00:0	0.00	0.00	2,135.44	0.00	0.00	0.00	00.0	0.00	0.00	0.00	00:00	00:0	46,055.04	66,154.89	0.00	0.00	-271,030.64	6	0.00		102.26	000	
	AUG		00:0	0.00	00:0	0.00	0.00	8.0	0.00	0.00	00:00	0.00	0.00	00.0	00.00	0.00	0.00	00'0	00:00	00.0	0.00	0.00	0.00	0.00	0.00	00'0	00:0	0.00	0.00	00:0	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	00:0	00.0	0.00	0.00	00:00	00:00	ć	00:00		00.00	000	
2013	701		1,055.60	1.06	1,635.44	-0.25	2,495.69	9.459.89	-93.36	466.97	0.00	12,490.92	22,950.98	62,734.58	19,183.75	362.17	5,702.27	8.49	0.00	5,353.68	1,645.05	1 975.15	2,623.59	1,693.17	13.52	3.55	00.0	0.00	0.00	1,985.26	0.00	0.00	0.00	00.0	00'0	0.00	0.00	00'0	00.0	24,564.96	40,089.71	0.00	0.00	-76,662.35	6	00:00		1.04	000	
	NOr		13.84	0.00	79.61	15,521.08	24,492.48	9,385.92	19,728.17	7,185.25	70.95	10,171.40	17,513.88	75,177,83	1,021.65	8,372.96	3,936.80	2,083.98	0.00	1,114.73	64.11	1,753.88	2,729.79	1,050.89	960.82	1,951,42	5,911.73	0.00	0.00	1,453.95	-57.00	00:0	-11.08	00.0	-11.08	-26.76	0.00	-37.70	00:0	44,514.36	11,853.96	0.00	00'0	-80,241.99	6	896.58		0.00	-542.18	
	MAY		257.64	0.00	896.15	13,642.56	14,846.40	18.063.75	15,779.02	109.51	4,964.52	3,062.21	11,880.15	8 500 55	13,499.53	4,512.72	1,145.14	201.17	0.00	104.11	71.32	1,051.16	92.799	16.65	184.55	156.61	2,000.02	0.00	0.00	551.23	-0.19	00.0	-0.04	0000	-0.04	60'0-	0.00	-0.07	00.0	32,577.90	15,800.25	-0.10	0.00	-68,638.02	1	875.65		0.00	704.38	
	APR		8,846.68	-929.82	16,530.72	11,603.18	23,796.72	2,998.38	26,658.98	1,370.07	17,387.71	399.92	1,716.67	5,900.84 3,840.12	2,302.44	3,060.59	366.26	4,481.17	0.00	362.85	1.62	243.51	53.52	0.00	474.48	180.23	286.82	0.00	0.00	3,614.39	-142.44	-99.99	-47.72	-66.19	-81.57	-57.31	-57.82	-239.83	-66.19	18,064.72	18,031.13	0.10	0.00	-88,135.06		1,424.40		0.00	00.182-	
	MAR		3,356.44	562.92	24,028.48	20,519.30	3,529.39	77.82	36,348.90	7,042.97	11,563.72	618.66	4,614.39	5,792.13	2,791.31	1,934.86	879.27	5,810.59	0,00	4.93	0.00	463.68	0.54	0.00	6.42	40.39	4,386.69	2,242.02	1,424.35	103.01	0.00	00.0	0.00	00.00	0.00	12.64	80.0	0.00	0.00	5,867.69	1,126.40	0.00	0.00	-2,842.37		1,633.19		0.00	461.30	
	FES		3,159.81	16,078.11	30,202.84	3,282.61	26,077.95	1,086.15	19,684.66	18,057.07	150.06	6,329.47	1,139.50	2,246.88	2,382.66	935.00	2,120.19	164.46	0.00	0.00	0.00	5.84	00.0	0.00	0.00	0.48	2,688.15	25,439.25	0.00	81.44	0.00	00:0	0.00	0.00	0.00	0.00	00.0	0.00	0.00	26,162.65	19.79	0.00	0.00	756,860.26		2,224.00		0.00	24:32	
	JAN		44.13	31,360.85	25,896.58	2,380.88	4,547.21	1,158.93	8,566.48	835.22	4,617.64	1,790.66	9,348.73	1,810.36	298.86	1,194.67	2.725.63	6,188.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	396.29	149.22	0.00	43.24	0.00	0.00	0.00	00:00	0.00	0.00	0.00	0.00	0.00	446.44	69.36	0.0	18,358.85	18,350,39		2,183.21		0.00	6,420.75	
2 Recorded as In- Service After	2012 Filing		4,445.44	10,506.36	25,092.95	4,808.03	5,444.50	2,778.20	32,539.40	10,722.18	7,728.09	875.02	451.81	1,039.78	1,576.23	158.70	372.26	798.51							194.78						164.42	98.55	51.01	54.92	84.81	45.03	56.50	254.97	64.92	4										
Thru 2012 Reco		14,866.14 6,108.69	22 010 43																																								29,476.87	11,620.28	31.13	11,989.09	7 377 67		62,389.87 3,110.98 18,212.00	
ı	In-Service Date 7/31/2011	11/19/2012 7/20/2012	3/15/2013	1/18/2013	3/16/2013	4/29/2013	5/23/2013	5/21/2013	5/9/2013	2/4/2013	4/5/2013	11/8/2013	7/2/2013	11/5/2013	7/30/2013	12/23/2013	11/15/2013	11/14/2013	9/20/2013	8///2013 7/10/2013	8/8/2013	10/10/2013	8/22/2013	6/12/2013	8/8/2013	8/15/2013	5/9/2013	2/8/2013	2/8/2013	11/5/2013	12/31/2013	12/31/2013	12/31/2013	12/31/2013	12/31/2013	12/31/2013	12/31/2013	12/31/2013	12/31/2013	12/11/2013	Blanket	Blanket	12/13/2011	12/8/2010 9/23/2013	12/31/2011	12/20/2012 Blanket	5/17/2010	Blanket	12/21/2012 12/21/2012 11/1/2010	
	85 11	G5717 G5719	G6455	67555	67556	G7558	G7559	67560	G7673	G7674	67675	67677	67678	G7680 G7683	G7688	62/689	G7690 G7691	G7692	67721	G7938	G7940	67941	G7943	67945	G7953	67954	68101	G8117	68119	G8133 G8151	G8310	G8311 G8313	G8314	68316	G8325	G8326	G8327 G8328	G8329	68330	G8585	GWCONV	RCLOH	SGAMIDOM	SGARCSRVC	SGBLADESV	SGCAMIHW	SGCSDCI1	SGDLPLC	SGDVINTG SGECHLDA	

	Project
Duke Energy Ohio	Stimulus Money By

		Total To Date	59,544.57	1,807.74	4,845.71	16,142.01	6.474.46	33,799.45	8,867.50	35,757.49	102,183.24	270,911.00	30,705.50	259,946.11	18,915.99	22.37	65.555,1	84.551.37	313,916.90	4,509,807.58	8,417.03	748 959 77	2,057,762.61	44,888.53	4,427,408.54	0.00	0.00	86,506.15	47,664.32	56,962.27	35,810.78 124.362.18	61,634.79	69,789.19	63,915.76	26,261.38	162,795.82	109,355.37	68.251.51	52,264.10	67,444.29	115,196.09	57,830,03	87,472.12	46,848.33	21,196.07	42,509.41	60,471.95	52,631.95	81,720.88	73,018.00	321,071.20	241,818.09	5.726.97	169,830.28	13.486.21	8,819.96	26,552,639.49
		YEAR T	0.00	0.00	0.00	-5,154.72	0.00	0.00	766.53	0.00	-6,964.66	0.00	00'0	0.00	0,00	0.00	00'0	71.954.04	287,131.80	4,343,092.88	0.00	147,023.14	1,266,708.22	44,888.53	1,870,933.97	0.00	000	00:00	0.00	0.00	0.00	00'0	0.00	-78.66	26,132,79	162,761.50	0.00	00.00	00:0	21,020.08	113,915.32	05,019.30	0.00	-2,561.96	0.00	-2,189.31	0.00	00.0	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	5,302,421.30
		DEC				000			00'0	;	0.00	17.151,11					9	00.0	442,296.21	463,107.36		000	20,952.76	30,702.21	111,942.73					6	0.00			0.00	0.01	67.37	20101	D6.T67		205.72	9,442.79	-0,541.70		0.00		0.00				0	8				111.21		13,236.00
		NOV				0.00			00'0	,	0.00	B / 777 /					50	80.0	153,291.89	292,826.48	200	-76.47	192,781.14	3,673.46	202,015.38						0.00			0.00	0.00	371.61		7/0.80		2.89	23,453.58	113.24		0.00		0.00				9	8				18.72		300,220.32
		סכד				0.00			0.00	,	0.00	76'BOD''					0	00.0	35,448.01	297,272.88	14 004 11	77 345	184,102.96	5,122.47	185,173.81						0.00			0.00	000	682.64	1	57.73		0.00	58,455.65	11,874.33		0.00		0.00				8	20.00				0.31		675,213.36
		SEP				0.00			0.00		0.00	90,300.30					0	0.00	6,714.03	771,284.14	60 070 070	143,213.63	331,079.05	3,318.46	355,355.08						0.00			0.00	0.00	489.51		7/1/8///		0.00	21,049.71	8,702.26		0.00		0.00				8	n'n				6.319.30		1,081,026.37
		AUG				0.00			0.00		0.00	9.0					000	0.00	0.00	0.00		0.00	0.00	0.00	0.00						0.00			0000	000	0.00	6	0.00		0.00	0.00	000		0.00		0.00				8	on'n				0.00		0.00
2013		JU.				0.00			0.00		0.00	23,445,00						30.11	-34,077.42	435,269.19		155,554.55	131,334.63	738.08	181,165.62						0.00			0.00	0.00	1,984.82		31,955.32		00'0	375.21	127.88		0.00		0.00				S	8.5				171.52		599,131.99
		NOr				0.00			0.00		0.00	17.7.0					•	17 347 38	-91,965.62	328,476.91		0000	118,768.20	924.60	227,654.25						00'0			0.00	2.001.63	101,189.40	1	12,262.00		0.00	845.11	98.64		0.00		0.00				6	3				4.75		865,052.79
		MAY				0.00			0.00		0.00	TE:T64/C0						0.00	-106,831.56	683,716.95		101,615.28	81,844.23	145.19	176,858.42					ļ	0.00			0.00	7.513.53	48,610.14	1	351.14		0.00	42.82	20.34		-7.42		0.00				0	0.00				0.00		277,166.52
		APR				0.00			0.00		0.00	33,332.20						0.00	-6,219.94	101,470.65		23,004.03	57,492.41	163.52	183,137.69						0.00			0.00	14.231.40	8,325.64		8/4.26		40.71	95.86	464.44		-0.14		0.00				0	0.00				0.00		199,279.56
ļ		MAR				0.00			0.00		-6,964.66	35,235,52						3 165 93	-115,108.67	312,025.80		19,945.79	94.265.92	100.54	99,675.04					1	-2.05			0.00	1.584.31	162.19		68.01		52.26	24.64	76'87		0.00		0.00				0	0.00				0.00		681,588.21
		FEB				00.0			22.50		0.00	88,724.37						0.00	2,246.39	371,261.10		30,982.35	-8.283.62	0.00	142,018.66						-0.02			-312.01	741.49	135.64		548.68		-7,633.43	78.32	104.34		355.20		0.00				0	0.00				0.00		348,171.43
		JAN				-5,154.72			744.03		0.00	36,661.40						367.28	1,338.48	286,381.42		61,665.27	62.370.54	0.00	5,937.29						0.00			233.35	60.47	742.54	į	354.68		28,351.93	51.63	76.62		-2,909 60		-2,189.31					79'911				00:00		262,334.75
	Recorded as In- Service After	2012 Filing									109,147.90	27U,95U.D4						13,356.1/																9	128.59	34.32	;	47.98			1,280.77	19.07															
Thru 2012	Re S.		566,801.15	1,807.74	4,845.71	21,296.73	132,234.50	33 799 45	8,100.97	35,757.49		270 911 00	30,705.50	259,946.11	18,915.99	22.37	7,333.59		26,785.10	166,714.70	8,417.03	2,195,985.74	791.054.39		2,556,474.57	1000	22,854.78	86,506,15	47,664.32	56,962.27	35,812.85	61.634.79	69,789.19	63,994.42			109,355.37	68 251 51	52.264.10	46,424.21		E2 B30 03	87,472.12	49,410.29	21.196.07	44,698.72	60,471.95	37,803.20	81,720.88	73,018.00	321,071.20	241,818.09	64,390.38	169,830,28	7,205.09	8,819.96	21,250,218.19
		In-Service Date	7/31/2011 12/31/2011	6/11/2012	5/31/2012	5/31/2012	5/31/2012	5/31/2012	11/30/2012	12/31/2011	7/29/2013	7/29/2013	5/31/2011	5/31/2011	12/10/2010	5/31/2011	12/10/2010	4/12/2013	Blanket	Blanket	10/4/2011	Blanket	3/1/2012 Blanket	Blanket	Blanket	12/31/2010	7/22/2011	8/31/2009	9/30/2010	6/30/2011	8/22/2012	9/30/2010	8/2/2011	9/24/2012	5/2//2013	5/29/2013	3/3/2010	7/30/2013	6/8/2011	1/4/2013	11/12/2013	9/24/2013	9/1/2011	11/30/2012	11/18/2010	5/31/2012	10/8/2010	10/31/2011	12/20/2010	12/22/2011	8/3/2012	3/4/2010	11/24/2010	5/13/2011	5/13/2011 Rlanket	12/17/2010	Blanket
		Project ID CB	CMND0111 SGFINMOD7	SGGAPEMTR	SGITRCMEQ	SGITREMTR	SGITRNSL	CEITBNSID	SGITRSCAO	SGIVVCPLO	SGMDMFDHW	SGMDMFDSW	SGMWSCADH	SGMWSCADS	SGNDENSW	SGNDLBTE	SGNDSG51	SGNNT435H	SGOGPCMEQ	SGOGPEMTR	SGOHAMSVR	SGOHDLCAP	SGOHDIIS	SGOHDLREG	SGOHDLSEC	SGOHDLSHL	SGOHNSVR	SGSHT109	SGSHT110	SGSHT111	SGSHT112	5G5HT210	SGSHT211	SGSHT212	871HS95	SGSHT30	SGSHT309	SGSHT31	SGSHT311	SGSHT312	SGSHT32	SGSHT33	SGSHT411	SGSHT412	SGSHT510	SGSHT512	SGSHT610	SGSHT611	SGSHT710	SGSHT711	SGSTRGC	SGSYED11	SGSYED15 SGSYED150	SGSYEDP2	SGSYEDP2O	SGUSGHUBO	23010

	Proje
Duke Energy Ohio	Stimulus Money By

	Total To Date	566,801.15 3,148,218.00	0.00 2,992,803.16 1,636,900.49 1,374,099.18 1,259,142.28 19,055,197.62 106,693,948.89	9,063,980.90	115,757,929.79
1	YEAR	0.00	19,055,197.62		
	DEC	!	1,259,142.28	iced thru 2013 service	Is invoiced thru r 2013
	NOV		1,374,099.18	Stimuls funds invoiced thru 2013 but not in service	Total stimulus funds invoiced thru December 2013
	00		1,636,900.49		_
	SEP		2,992,803.16		
	AUG		0.00		
2013	זמר		1,729,357.79		
	NOT		1,845,105.00		
	MAY		1,486,657.86		
	APR		1,109,017.68		
	MAR		1,585,402.60		
	FEB		2,219,272.43		
	JAN		1,817,439.15		
-	Recorded as In- Service After 2012 Filing		6,457,711.44		
Thru 2012	2012 Schedule 14	566,801.15 3,148,218.00	71,181,039,83 16,457,711.44 1,817,439,15 2,219,272.43 1,585,402.60 1,109,017.68 1,486,657.86 1,845,105.00 1,729,357.79	2,345,264.26	89,984,015.53
	In-Service Date	7/31/2011 Blanket	•	ced thru 2012 but grvice	ds invoiced thru is 2012
	Project 10 CB	CMND0111 Z3016		Stimuls funds invoiced thru 2012 but not in service	Total stimulus funds invoiced thru December 2012

Duke Energy Ohio Calculation of Rider DR-IM

Undercollection of 2012 Revenue Requirement

Line	Description	Amount
_	2012 Revenue Requirement Per Settlement	41,798,618
2	2011 Revenue Requirement Per Settlement	25,903,546
က	Net Increase	15,895,072
4	Undercollection First 5 billing cycles in April 2014.	315,378

Note: There are 21 billing cylces in a month.

Duke Energy Ohio Calculation of Rider AU Case No. 14-1051-GE-RDR Attachment PAL-2 Index of Schedules

Schedule No.	Description
1	Revenue Requirement Summary
1A	Revenue Requirement Credit Summary
2	Plant Additions by Month
3	Depreciation Expense Accrued
4	Post In Service Carrying Costs on Plant Additions Accrued as Regulatory Asset
5	Deferred Income Taxes on Post In Service Carrying Costs and Deferred O&M
6	Deferred Taxes on Liberalized Depreciation Associated with Plant Additions
7	Summary of Weighted-Average Cost of Capital from Most Recent Retail Rate Case
8	Annualized Depreciation Expense on Plant in Service at Year End
9	Annualized Amortization of Post In Service Carrying Charges
10	Regulatory Asset for Deferred O&M and Associated Carrying Costs
11	Annualized Property Taxes on Plant in Service at Year End
12	Incremental O&M Savings from SmartGrid Implementation
13	REMOVED - Furnace Program Completed
14	Calculation of Rider AU Charges
15	Undercollection of 2012 Revenue Requirement

Duke Energy Ohio Calculation of Rider AU Case No. 14-1051-GE-RDR Revenue Requirement

Line No.		Balance 12/31/2012	Adjustment	Adjusted Balance 12/31/2012	Activity 2013	Cumulative thru 12/31/13	Reference
- 2	Return on Investment Total Rider AU Revenue Requirement Additions Total Plant In-Service	\$12,416,689	000	\$12,416,689	\$22,349,599 22,349,599	\$34,766,288	Schedule 2
ю 4	Less: Accumulation Provision for Depreciation Depreciation Expense Total Accumulated Provision for Depreciation	289,845	0	289,845 289,845	1,558,840	1,848,685	Schedule 3
ນ	Net Regulatory Asset-Post In-Service Carrying Cost	264,283	0	264,283	1,366,252	1,630,535	Schedule 4
9	Net Deferred Tax Balance-PISCC, Deferred Depreciation & CC and Deferred 0&M & CC	777.6	(724,792)	(715,015)	(1,288,790)	(2,003,805)	Schedule 5
7	Deferred Taxes on Liberalized Depreciation	(2,385,331)	0	(2,385,331)	(4,365,006)	(6,750,337)	Schedule 6
œ	Net Rate Base	10,015,573	(724,792)	9,290,781	16,503,215	25,793,996	
6	Approved Pre-tax Rate of Retum					10.60%	Schedule 7
10	Annualized Return on Rate Base					2,734,164	
11 11 12 14 15	Operating Expenses Annualized Provision for Depreciation For Additions Annualized Amortization of PISCC Deferred O&M Expense and Carrying Costs Annualized Property Tax Expense Reduction in Operation & Maintenance Expense Annualized Revenue Requirement - Smart Grid				2,397,154 114,304 2,525,360 795,686 (1,383,000)	2,397,154 114,304 2,525,380 795,686 (1,383,000)	Schedule 8 Schedule 9 Schedule 10 Schedule 11 Schedule 12

Duke Energy Ohio Calculation of Rider AU Gas Only Customer Credit Case No. 14-1051-GE-RDR Revenue Requirement (Credit)

Line No.		Adjusted Balance 12/31/2012	Activity 2013	Cumulative thru 12/31/13	Reference
7 2	Return on Investment Total Rider AU Revenue Requirement Additions Total Plant In-Service	\$7,057,294	\$17,337,511	\$24,394,805 24,394,805	Schedule 2
ω 4	Less: Accumulation Provision for Depreciation Depreciation Expense Total Accumulated Provision for Depreciation	151,319 151,319	1,003,492	1,154,811	Schedule 3
2	Net Regulatory Asset-Post In-Service Carrying Cost	127,973	866,439	994,412	Schedule 4
9	Net Deferred Tax BalancePISCC, Deferred Depreciation & CC and Deferred O&M & CC	160,781	(1,740,675)	(1,579,894)	Schedule 5
7	Deferred Taxes on Liberalized Depreciation	(1,361,821)	(3,326,903)	(4,688,724)	Schedule 6
œ	Net Rate Base	5,832,908	12,132,880	17,965,788	
6	Approved Pre-tax Rate of Return			10.60%	Schedule 7
10	Annualized Return on Rate Base			1,904,374	
11	Operating Expenses Annualized Provision for Depreciation For Additions Annualized Amortization of PISCC Deferred O&M Expense and Carrying Costs Annualized Property Tax Expense Reduction in Operation & Maintenance Expense Annualized Revenue Requirement - Smart Grid		1,700,980 71,613 2,036,777 558,570 0	1,700,980 71,613 2,036,777 558,570 0	Schedule 8 Schedule 9 Schedule 10 Schedule 11 Schedule 12

Duke Energy Ohio Calculation of Rider AU Case No. 14-1051-0E-RDR Plant Additions by Month

Line <u>No.</u>	Plant Account	Balance at 12/31/2012	Adjustment	Adjusted Balance at 12/31/2012	1/31/2013	2/28/2013	3/31/2013	4/30/2013	5/31/2013	6/30/2013	7/31/2013	8/31/2013	9/30/2013	10/31/2013	11/30/2013	12/31/2013	
Total Rider AU Revenue Requirement Electronic Data Processing Equip Common Communication Equipment Gas Intracpible Gas Electronic Data Processing Equip Gas Leased AMI Meters Communication Equipment Common Total	mmon 19101 29700 20300 5 29101 17001 19700	5.599,936 408,219 11,776 866,164 5.531,194 \$12,416,689	0\$	5,599,936 408,219 11,176 866,164 5,531,194 \$12,416,689	0 6.171,669 408,809 11,176 1,588,665 5,545,633 \$13,725,952	6 938,273 409,330 11,376 2,230,000 6 304,300 815 893 079	0 7,164,665 408,782 11,176 2,331,780 6,302,012 \$16,218,415	0 8,115,981 518,127 32,809 3,437,873 6,996,737 \$19,103,627	0 9,150,940 543,457 32,906 4,444,657 7,233,761 \$21,405,721	0 10,082,562 543,064 32,977 5,251,388 7,164,815 \$23,074,806	0 10,391,773 543,064 32,977 6,298,673 8,643,436 8,643,436	0,458,688 553,965 32,977 6,664,326 9,558,095	0 553,985 32,977 7,363,364 10,461,592 \$29,231,655	0 553,985 32,977 7,895,858 11,874,436 \$31,330,565	0 11,289,516 553,985 32,977 8,237,977 13,804,854 \$33,919,309	0 11,501,555 553,965 32,977 8,854,674 13,823,097 534,766,288	
Incremental 8 Electronic Data Processing Equip Common 9 Communication Equipment Gas 11 Changable Gas 12 Leased AMI Meters 12 Leased AMI Meters 13 Communication Equipment Common 14 Total	19101 29700 20300 20300 5 29101 17001 19700				571,733 590 0 722,501 14,439 \$1,309,263	766,604 521 0 641,335 758,667	226,392 (548) 0 101,780 (2,288)	0 951,316 109,345 21,733 1,106,093 696,725 \$2,885,212	0 1,034,959 25,330 1,006,784 235,024 \$2,302,094	0 (393) 71 805,731 (68,946) \$1,669,085	309,211 0 0 1,047,285 1,478,621 \$2,835,117	67,115 10,921 0,921 365,653 914,659 \$1,356,348	360,849 0 0 699,038 903,497 \$1,963,384	153,570 0 0 532,494 1,412,846 \$2,098,910	316,209 0 0 342,119 1,930,416 \$2,588,744	212,039 0 0 616,697 18,243 \$846,979	Activity 5,801,619 145,766 21,801 7,988,510 8,291,903 8,223,349,599
PMO and Common Plant Additions				1							Adjustments me	Adjustments made to acct 19101 for for JUL thru DEC for Uninstalled Gas Modules per Order	1 for for JUL thr	u DEC for Unins	stalled Gas Mod	lutes per Order	
Electronic Data Processing Equip Common Common Communication Equipment Gas Intrangible Gas Electronic Data Processing Equip Gas Electronic Data Processing Equip Gas Communication Equipment Common Total Total	mmon 19101 29700 20300 2 29101 17001 19700			251,717 406,219 0 866,164 5,531,194 \$7,057,284	262,122 408,809 0 1,588,665 5,545,633 \$7,805,229	293,526 409,330 0 2,230,000 6,304,300 \$9,237,156	311,825 408,782 0 2,331,780 6,302,012 \$9,354,399	350,519 518,127 0 3,437,873 6,988,737 \$11,305,256	770,531 543,457 0 4,444,657 7,233,761 \$12,992,406	883,672 543,064 0 5,251,388 7,164,815 \$13,842,939	833,578 543,064 0 6,298,673 8,643,436 \$16,318,751	0 908,583 553,985 0 6,664,326 9,558,095 \$17,684,989	1,006,712 553,985 0 7,363,364 10,461,592 \$19,385,653	1,167,424 553,985 0 7,885,858 11,874,438	0 1,128,926 553,985 0 8,237,977 13,804,854	0 1,163,049 553,985 0 8,854,674 13,823,097 \$24,394,805	
Incremental Electronic Data Processing Equip Common Electronic Data Processing Equip Communication Equipment Gas Communication Equipment Gas Electronic Data Processing Equip Gas Electronic Data Processing Equip Gas Communication Equipment Common Total Total	19101 29700 20300 2 29101 17001 19700			1 (0 10,405 590 0 722,501 14,439 \$747,935	31,404 521 0 641,335 758.867 \$1,431,927	18,299 (548) 0 101,780 (2,283) \$117,243	38,894 109,345 0 1,106,093 696,725 \$1,950,857	0 420,012 25,330 0 1,006,784 235,024 \$1,687,150	0 (393) (393) 0 806,731 (88,945) \$850,533	(50,094) 0 1,047,285 1,478,621 \$2,475,812	75,005 10,921 0,921 365,653 914,659 \$1,366,238	98,129 0 0 0 699,038 903,497 \$1,700,664	160,712 0 0 532,494 1,412,846 \$2,106,052	(38,498) 0 0 0 342,119 1,930,416 \$2,234,037	34,123 0 0 616,697 18,243 \$669,063	Total Activity \$0 \$911,332 \$145,786 \$0 \$7,988,510 \$8,291,903 \$17,337,511
Depreciation on current year additions Electronic Data Processing Equip Common Communication Equipment Gas Intangible Gas Electronic Data Processing Equip Gas Electronic Data Processing Equip Gas Communication Equipment Common Total	mmon 19101 23700 23300 25101 17001				05	3,178 10 0 3,071 80 86	7,439 19 0 5,796 4,297 \$17,551	8,697 9 0 0 0 6,229 4,284 \$19,219	0 13,985 1,832 362 10,930 8,157 \$35,266	19,738 2,254 2,254 362 15,209 9,463 847,026	24,916 2,247 2,247 363 18,537 9,080 \$55,243	28,835 2,247 2,247 363 23,088 17,299 \$69,632	27,008 2,429 2,429 383 24,543 22,383 \$76,825	29,013 2,429 363 27,513 27,405 586,823	29,867 2,429 363,29,876 29,876 35,258 597,793	31,625 2,428 363,330 31,330 31,335 31,335 31,335	Total Activity \$0 \$222,101 \$18.334 \$2.902 \$196.421 \$183.984

Duke Energy Ohio Cakculation of Rider AU Case No. 14-1051-GE-RDR Provision for Depreciation

Line		FERC	Balance at 12/31/2012	Ac Bal Adjustment 12/	Adjusted Balance at 12/31/2012 1/	1/31/2013 2	2/28/2013	3/31/2013	4/30/2013	5/31/2013	6/30/2013	7/31/2013	8/31/2013	9/30/2013	10/31/2013	11/30/2013	12/31/2013	
1284387	Total Rider AU Revenue Requirement Cumulative Electronic Data Processing Equip Common Communication Equipment Gas Intangible Gas Electronic Data Processing Equip Gas Leased AMI Meters Communication Equipment Common Total	19101 29700 20300 29101 17001				9708900	0404795	245,479 50,461 1,830 23,030 210,557 \$531,357	0 6 4 3 0	330,414 65,909 2,564 52,049 52,049 284,487 8735,423	0 381,278 74,967 3,112 76,754 324,895 \$860,806	0 437,320 84,018 3,662 105,943 364,519 \$995,462	0 495,081 93,089 4,212 140,953 412,562 \$1,145,877	0 553,215 102,302 4,762 177,996 465,689 \$1,303,964	0 613,355 111,535 5,312 218,924 523,838 523,838	0 674,348 120,768 5,862 285,842 589,840 51,653,630	0 737,089 130,001 6,412 308,412 308,572 51,848,685	
8 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Incremental Electronic Deta Processing Equip Common Communication Equipment Gas Intangible Gas Electronic Data Processing Equip Gas Leased AMI Meters Communication Equipment Common Total	19101 29700 20300 29101 17001 19700				0 31,126 6,804 186 3,681 30,744 \$72,541	0 34,304 6,813 186 6,752 30,824 \$78,879	0 38,565 6,822 186 9,478 35,041 \$90,092	0 39.824 6.813 186 9,910 35.029	0 45,111 8,635 548 19,109 38,901 \$112,304	0 50,864 9,058 548 24,705 40,208 \$125,383	56,042 9,051 550 29,189 29,189 39,824 \$134,656	0 57,761 9,051 550 35,010 48,043 \$150,415	0 58,134 9,233 550 37,043 53,127 \$158,087	0 60,140 9,233 550 40,928 58,149 58,149	0 60,993 9,233 43,888 66,002 \$180,666	0 62,751 9,233 550 45,789 76,732 \$195,055	Total Activity \$0 \$595,815 \$899,879 \$5,140 \$305,482 \$552,624
15 17 19 19 20 21	Provision for Depreciation Associated with PMC and Common Plant Cumulative Electronic Data Processing Equip Common Communication Equipment Gas Electronic Data Processing Equip Gas Electronic Data Processing Equip Gas Leased AMI Meters Communication Equipment Common Total	19101 29700 20300 20300 29101 17001			4,230 30,022 0 3,119 113,946 \$151,319	5,629 36,826 0 6,800 144,692 \$193,947	0 7,086 43,639 11,552 175,516 \$239,793	0 8,718 50,461 0 23,030 210.557 \$292,766	0 10,451 57,274 57,274 32,940 245,586 \$346,251	0 12,389 65,909 0 52,049 284,487 \$414,844	16,682 74,967 78,754 0 778,754 324,695 \$493,098	21,594 84,018 84,018 0 105,943 364,519 \$576,074	28,227 93,069 0 140,953 412,562	0 31,277 102,302 0 177,996 465,689	36,873 111,535 0 218,924 523,838	43,362 120,766 0 282,812 599,840 \$1,016,702	49,637 130,001 0 308,601 \$1,154,811	
22 24 25 27 27 28	Incremental Electronic Data Processing Equip Common Communication Equipment Gas Inflangible Gas Electronic Data Processing Equip Gas Laased AM Meters Communication Equipment Common Total	19101 29700 20300 29101 17001 19700				0 1,399 6,804 0 3,681 30,744 \$42,628	0 1,457 6,813 0 6,752 30,824 \$45,846	1,632 6,822 0,478 35,041 \$52,973	1,733 6,813 6,813 0 9,910 35,029 \$53,485	0 1,948 8,635 0 19,109 38,901 \$68,593	4,283 9,056 0 24,705 40,208 \$78,254	4,912 9,051 0,29,189 39,824 \$82,976	4,633 9,051 0,051 35,010 48,043 \$96,737	5,050 9,233 0,233 37,043 53,127	5,596 9,233 0,233 0 40,928 58,149 5113,906	6,489 9,233 0,233 0 43,888 66,002 \$125,612	6,275 9,233 0,233 0 45,789 76,732 \$138,029	Total Activity 45,407 \$99,979 305,482 552,624 \$1,003,492
28 33 33 34 34	Electronic Data Processing Equip Common Communication Equipment Gas Intrangible Gas Electronic Data Processing Equip Gas Leased AMI Meters Communication Equipment Common	19101 29700 20300 29101 17001 19700	Depreciation Percent JAN - NIOV DEC 20.00% 20.0 20.00% 20.0 20.00% 20.0 5.10% 6.6 6.67% 6.6	7 Percent DEC 20.00% 6.67% 20.00% 20.00% 6.67% 6.67% Note:	. Тъе сопитоп	rate changed i	ז May when ek	rommon rate changed in May when electric rates were updated 6.67% Note: The common rate changed in May when electric rates were updated 6.67% Note: The common rate changed in May when electric rates were updated 6.67% Notes.	e updated									

Duke Energy Ohio Calculation of Riefer AU Case No. 14-1051-GE-RDR Net Regulatory Asset – Post In-Service Carrying Cost

				Adjusted													
Line No.	Account	Description	Balance at 12/31/2012 Adjustment	Balance at 12/31/2012	1/31/2013	2/26/2013	3/31/2013 4	4/30/2013 5	5/31/2013 6	6/30/2013	7/31/2013	8/31/2013	9/36/2013 1	10/31/2013	11/30/2013	12/31/2013 1	Balance at 12/31/2013
- 21 55 4 55 9 7	018636x 018636x 018636x 018636x 018636x	Electronic Data Processing Equip Common Communication Equipment Gas Intangible Gas Electronic Data Processing Equip Gas Leased AMI Meters Communication Equipment Common	0 136,522 9,699 3,699 1,590 112,076 \$264,283	136,522 9,699 396 5,590 112,076 \$264,283	\$28,695 \$1,993 \$1,993 \$55 \$5,875 \$26,923 \$63,541	\$0 \$32,020 \$2,005 \$55 \$9,152 \$28,894 \$72,126	\$0 \$34,539 \$2,014 \$56 \$10,966 \$30,833 \$78,408	\$0 \$37,509 \$2,283 \$108 \$13,896 \$32,635 \$86,431	\$0 \$42,420 \$2,615 \$160 \$18,996 \$35,010 \$99,201	\$0 \$47,307 \$2,687 \$161 \$23,407 \$35,572 \$109,134	\$0,489 \$2,699 \$162 \$27,936 \$39,100 \$120,386	\$0 \$51,626 \$2,737 \$163 \$31,435 \$44,988 \$130,949	\$0 \$52,891 \$2,77 \$163 \$34,121 \$49,534 \$139,486	\$0 \$54,369 \$2,790 \$164 \$37,218 \$55,289 \$149,830	\$55,747 \$2,803 \$165 \$39,479 \$63,517 \$161,711	\$52,030 \$2,559 \$151 \$151 \$62,197 \$62,197	0 676,164 39,661 1,959 296,183 616,568 51,630,535
. 60		Cumulative-Regulatory Asset-Deferrals			\$327,824	\$399,950	\$478,358	\$564,789	\$663,990	\$773,124	\$893,510	ll .		ı	\$1,475,486	\$1,630,535	
0 0 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	Regulatory 018636x 018636x 018636x 018636x 018636x	Asset-Amoritzation Electronic Data Processing Equip Common Communication Equipment Gas Intangible Gas Electronic Data Processing Equip Gas Electronic Data Processing Equip Gas Communication Equipment Common	000000000000000000000000000000000000000	000000	000000	000000	000000	000000	0 0 0 0 0 0	000000	000000	000000	0 0 0 0 0 0	000000	0 0 0 0 0 0	000000	000000
9		CumulativeRegulatory Asset-Amort.			\$	\$0	\$0	\$0	80	0\$	0\$	80	20	\$0	\$0	\$0	
17 18 20 22 22 23	Regulatory 018636x 018636x 018636x 018636x 018636x	Asset-Net Electronic Data Processing Equip Common Communication Equipment Gas Intample Gas Electronic Data Processing Equip Gas Lessed AMI Meters Communication Equipment Common Total	0 0 136,522 0 9,689 0 396 0 5,590 0 112,076 0 \$264,283 \$0	0 136,522 9,699 396 5,590 112,076	28,695 1,993 55,875 26,923	0 32,020 2,005 55 9,152 28,694 \$72,126	0 34,539 2,014 56 10,966 30,833 \$78,408	0 37,509 2,283 108 13,896 32,635 \$86,431	0 42,420 2,615 160 18,996 35,010	0 47,307 2,687 161 23,407 35,572 \$109,134	50,489 2,699 162 27,936 39,100 \$120,386	51,626 2,737 163 31,435 44,988 \$130,949	52,891 2,777 163 34,121 49,534 \$139,486	54,369 2,790 164 37,218 55,289 \$149,830	55,747 2,803 165 39,479 63,517 \$161,711	52,030 2,559 151 38,112 62,197 \$155,049	0 676,164 39,661 1,959 296,183 616,568 51,630,535
24		Cumulative-Regulatory Asset-Net			\$327,824	\$399,950	\$478,358	\$564,789	\$663,990	\$773,124	\$893,510	\$1,024,459	\$1,163,945	\$1,313,775	\$1,475,486	\$1,630,535	
	Net Regulal Associated 018536x	Nel Regulatory Asset Post In-Service Carving Cest Associated with PMO and Common Plant 018655x Electronic Dala Processing Equip Common		P	٥	0	o	0	0	0	o	0	0	0	0	0	0
31 32 33 34 34 34 34 34 34 34 34 34 34 34 34	018636x 018636x 018636x 018636x 018636x	Communication Equipment Gas Intangible Gas Electronic Data Processing Equip Gas Leased AMI Meters Communication Equipment Common Total	608 0 9,699 0 0 0 5,590 0 112,076 0 \$127,973 \$0	608 9,699 0 5,590 112,076 \$127,973	1,227 1,993 0 5,875 26,923 \$36,018	1,333 2,005 0 9,152 28,894 \$41,384	1,457 2,014 0 10,966 30,833 \$45,270	1,600 2,283 0 13,896 32,635 \$50,414	2,700 2,615 0 18,996 35,010	3,983 2,687 0 23,407 35,572 \$65,649	4,153 2,699 0 27,936 39,100 \$73,888	4,232 2,737 0 31,435 44,988 \$83,392	4,664 2,777 0 34,121 49,534 \$91,096	5,303 2,790 0 37,218 55,289 \$100,600	5,620 2,803 0 39,479 63,517 \$111,419	5,120 2,559 0 38,112 62,197 \$107,988	42,000 39,661 0 296,183 616,568 \$994,412
32		Cumulative-Regulatory Asset-Deferrals			\$163,991	\$205,375	\$250,645	\$301,059	\$360,380	\$426,029	\$499,917	\$583,309	\$674,405	\$775,005	\$886,424	\$994,412	
33 33 33 33 33 33 33 33 33 33 33 33 33	Regulatory 018636x 018636x 018636x 018636x 018636x 018636x	Asset-Amortization Electronic Data Processing Equip Common Communication Equipment Gas Intangible Gas Electronic Data Processing Equip Gas Leased AAII Meters Communication Equipment Common Total	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 \$	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	00000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	000000	0 0 0 0 0 0 0 0 0 0 0	00000	00000	200000000000000000000000000000000000000	000000	00000
40		Cumulative-Regulatory Asset-Amort.			0\$	S	0\$	\$0	\$0	\$0	0\$	80	80	\$0	\$0	\$0	
200400	Regulatory, 018636x 018636x 018636x 018636x 018636x 018636x 018636x 018636x 018636x	Asset-Net Electronic Data Processing Equip Common Communication Equipment Gas Communication Equipment Gas Electronic Data Processing Equip Gas Leased AMI Meters Communication Equipment Common Total	0 0 608 0 9,699 0 0 5,590 0 112,076 0	0 608 9,699 0 5,590 112,076	0 1,227 1,993 0 5,875 26,923 \$36,018	0 1,333 2,005 0 9,152 28,894 \$41,384	0 1,457 2,014 0 10,966 30,833 \$45,270	0 1,600 2,283 0 13,896 32,635 35,6414	2,700 2,615 0 18,996 35,010	3,983 2,687 0 23,407 35,572 \$65,649	0 4,153 2,699 0 27,936 39,100 \$73,888	0 4,232 2,737 0 31,435 44,988 \$53,392	0 4,664 2,777 0 34,121 49,534 \$91,096	5,303 2,790 0 37,218 55,289 \$100,600	5,620 2,803 0 39,479 63,517	0 5,120 2,559 0 38,112 62,197	0 42,000 39,661 0 296,183 616,568 \$994,412
48		Cumulative-Regulatory Asset-Net		н	\$163,991	\$205,375	\$250,645	\$301,059	\$360,380	\$426,029	\$499,917	\$583,309	\$674,405	\$775,005	\$886,424	\$994,412	
6		PISCC Rate January thru November Monthly Rate	5.87% 0.004765														
		PISCC Rate December Monthly Rate	5.32% 0.004433														

Duke Energy Ohio Calculation of Rider AU Case No. 14-1051-GE-RDR Net Deferred Tax Balance – PISCC and O&M

2013 12/31/2013 #		\$1,630,535 35.00% (\$570,687)	\$797,474 \$901,818 104,344 118,137	\$901,818 \$1,019,955 35.00% (\$356,984)	2,919,100 2,953,876 34,776 120,792	2,953,876 3,074,668 35.00% (\$1,076,134)		\$894,412 35.00% (\$348,044)	\$440,610 \$511,521 70,911 83,108	\$511,521 \$594,629 35,00% (\$206,120)	2,772,013 2,805,405 33,382 119,537 2,865,405
10/31/2013 11/30/2013			\$704,552 \$79 92,922 10	\$797,474 \$90	2,864,402 2,91 254,698 3	2,919,100 2,95			\$380,121 \$44 60,489 7	\$440,610 \$51	2,518,699 2,77 253,314 3 2772,013 2,80
9/30/2013 10/			\$622,027 82,525	\$704,552	2,565,263 2 99,139	2,664,402 2			\$327,886 52,235	\$380,121	2,420,944 2 97,755 2,518,699 2
8/31/2013			\$547,054	\$622,027	2,520,933	2,565,263			\$282,697 45,189	\$327,886	2,377,998 42,946 2,420,944
7/31/2013			\$486,775 60,279	\$547,054	2,303,917	2,520,933			\$250,355 32,342	\$282,697	2,162,366 215,632 2,377,998
6/30/2013			\$433,328 53,447	\$486,775	2,175,516	2,303,917			\$220,500 29,855	\$250,355	2,035,349 127,017 2,162,366
5/31/2013			\$391,885 41,443	\$433,328	2,106,017	2,175,516			\$196,769 23,731	\$220,500	1,967,234 68,115 2,035,349
4/30/2013			\$366,580 25,305	\$391,885	1,915,445	2,106,017			\$183,512 13,257	\$196,769	1,778,046 189,188 1,967,234
3/31/2013			\$343,033 23,547	\$366,580	1,686,611	1,915,445			\$170,716 12,796	\$183,512	1,550,596 227,450 1,778,046
2/28/2013			\$330,756 12,277	\$343,033	1,572,135	1,686,611			\$164,903 5,813	\$170,716	1,437,504
1/31/2013			\$324,834 5,922	\$330,756	1,453,782	1,572,135			\$162,259	\$164,903	1,320,535
Adjusted Batance at 12/31/2012			\$324,834	\$324,B34	\$1,453,782	\$1,453,782			•	\$162,259 35,00% (\$56,791)	1,320,535
Adjustment			O\$	8	\$2,070,834	\$2,070,834 35.00% (\$724,792)					\$749,609) \$2,070,144
Balance at 12/31/2012		\$264,283 35.00% (\$92,499)	and Carrying Cost \$324,834	\$324,834 35.00% (\$113,692)	ітіng Cost (617,052)	(617,052) 35.00% \$215,968	됩	\$127,973 35,00% (\$44,791)		\$162,259 35.00% (\$56,791)	(\$749,609)
Net Deferred Tax Balance - PISCC	Total Rider AU Revenue Requirement	Ending Balance per Schedule 4 Tax Rate Cumulative ADIT @ 35%	Net Deferred Tax Balance - Deferred Depreciation and Carrying Cost 8324,834 Monthly Activity	Ending Balance Tax Rate Cumulative ADIT @ 35%	Net Deferred Tax Balance - Deferred O&M and Carring Cost Beginning Balance Monthly Activity	Ending Balance Tax Rate Cumulative ADIT @ 35%	Net Deferred Tax Balance PISCC Associated with PMO and Common Plant	Ending Balance per Schedule 4 Tax Rate Cumulative ADIT @ 35%	Net Deferred Tax Balance - Deterred Depreciation and Carrying Cost Associated with PMO and Common Tlant Beginning Balance Monthly Activity	Ending Balance Tax Rate Cumulative ADIT @ 35%	Net Deferred Tax Balance - Deferred Q&M and Caring Cost Associated with PMO and Common Septences Beginning Balance Monthly Activity Ending Balance
Line No.		- 0 6	4t rU	9 / 8	9 01	12 22		4 5 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	71	19 20 21	23 22 23

Note: Deferred tax balances as of March 2012 rolled in to base rates.

Duke Energy Ohio Calculation of Rider AU Case No. 14-1051-GE-RDR Deferred Taxes on Liberalized Depreciation

		Total Tax	1013 Year 2013	,599 \$34,766,288	0	0 0 0,599 34,766,288	,599 34,766,288	,886 2,855,487		,686 14,030,287				688,348 1,558,640	,338 12,471,447	(\$4,365,006)	35.00% 35.00%	lance (\$6.750,337)
	13	Total	Vintage 2013	\$22,349,599		22,349,599	22,349,599	1,339,886		12,514,686					11,826,338	(\$4,139,218)		Total Deferred Tax Balance
	Vintage 2013	10-Year	MACRS	\$7,988,510	0	7,988,510	7,988,510	299,569	0 100	4,293,824	261.310		٥	261,310	4,032,514	(\$1,411,380	35.00%	Total Defe
		7-Year	MACRS	\$14,193,522	0	14,193,522	14,193,522	1,013,843	0	8,110,604	405.799	0	٩	405,799	7,704,805	(\$2,696,682) (\$1,411,380)	35.00%	
Tax Year 2013		5-Year	MACRS	\$21,801	0	0 21,801	21,801	2,180	0	13,081	2.908			2,908	10,173	(\$3,560)	35.00%	
Tax Ye		3-Year	MACRS	\$145,766	0	145,766	145,766	24,294	0	97.177	18.331	0	0	18,331	78,846	(\$27,596)	35.00%	
	27	Total	Vintage 2012	\$12,416,689	0	12,416,689	12,416,689	1,515,601	0	1,515,601	870.492	0	0	870,492	645,109	(\$225,788)	35.00%	
		10-Year	MACRS	\$866,164	0	0 866,164	866,164	60,090	0	060'09	44 172	0	O	44,172	15,918	(\$5.571)	35.00%	
	Vintage 2012	7-Year	MACRS	\$11,131,130	0	11,131,130	11,131,130	1,363,007	0	1,363,007	747 440	0	0	742,440	620,567	(\$217,198)	35.00%	
		5-Year	MACRS	\$11,176	0	11,176	11,176	1,788	0	1.788	2 232	1		2,232	(444)	\$155	35.00%	
		3-Year	MACRS	\$408,219	0	408,219	408,219	90,716	0	90.716	81 54R		0	81,648	990'6	(\$3,174)	35.00%	
Tax Year 2012	Vintage 2012	1	TOTAL	\$12,416,689	0	12,416,689	12,416,689	896,732	0	7.105.077	280 845	0	0	289,845	6,815,232	(\$2,385,331)	35.00%	
			Total Rider AU Revenue Requirement	Total Plant In-Service	Book to Tax Basis Adjustments:	Tax Base In-Service subject to: Bonus Depreciation - 100% Banus Depreciation - 50%	Total Tax Depreciation Base	Tax Depreciation - MACRS	Tax Depreciation - 100% Bonus	Tax Depreciation - 50% Bonus Total Tax Depreciation	Book Depredation Total Book Depression	Less: Book Depr on AFUDC Equity	Plus: Originating Dif. Exclusive of AFUDC Equity	Net Book Depreciation	Tax Depreciation in Excess of Book Depreciation	Federal Deferred Taxes @ 35,00%	Federal Deferral Rate	
		Line		-	2 7		^	8		6 01		- 21	13	14		17	18	

Duke Energy Ohio Cakcutation of Rider AU Case No. 14-1051-GE-RDR Deferred Taxes on Liberalized Depreciation

		Tax Year 2012						Tax Year 2013	r 2013				
		Vintage 2012			Vintage 2012						Vintage 2013		
Line No.		TOTAL	3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	Total Vintage 2012	3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	Total Vintage 2013	Total Tax Year 2013
	Deterred Taxes on Liberalized Depreciation Associated with PMQ and Common Plant												
19	Total Plant In-Service	\$7,057,294	\$408,219	80	\$5,782,911	\$866,164	\$7,057,294	\$145,766	80	\$9,203,235	\$7,988,510	\$17,337,511	\$24,394,805
20	Book to Tax Basis Adjustments:	0	0	0	0	P	\$0	0	0	0	0	80	0
21	Tax Base In-Service subject to:					,		,		,	,		
21		7,057,294	408,219	000	5,782,911	966,164	7,057,294	145,766	000	9,203,235	7,988,510	17,337,511	24,394,805
2 2	MACRS Total Tax Depreciation Base	0 7,057,294	408,219	0 0	5,782,911	866,164	7,057,294	145,766	00	9,203,235	7,988,510	17,337,511	24,394,805
24	Tax Depreciation - MACRS	513,590	90,716	0	708,117	60,090	858,923	24,294	0	657,387	299,569	981,250	1,840,173
ž,	Tax Depreciation - 100% Bonus	0 2 4 2 8 6 4 7	00	00	00	00	00	72 883	00	4 601 618	3 004 255	0 8 668 756	0 8 668 756
26	eciation	4,042,237	90,716	0	708,117	060'09	858,923	97,177		5,259,005	4,293,824	9,650,006	10,508,929
27	Book Depreciation Total Book Depreciation	151,319	81,648	0	385,716	44,172	511,536	18,331	0	212,315	261,310	491,956	1,003,492
2 23	Less; Book Depr on AFUDC Equity Plus: Orioinating Dif. Exclusive of AFUDC Equity	00	0 0	0 0	00	0 0	0 0	0 0	00	0 0	00	00	00
8		151,319	81,648	o	385,716	44,172	511,536	18,331	٥	212,315	261,310	491,956	1,003,492
31	Tax Depreciation in Excess of Book Depreciation	3,890,918	9,068	٥	322,401	15,918	347,387	78,846	۰	5,046,690	4,032,514	9,158,050	9,505,437
32	Federal Deferred Taxes @ 35.00%	(\$1,361,821)	(\$3,174)	\$0	(\$112,840)	(\$5,571)	(\$121,585)	(\$27,596)	80	(\$1,766,341) (\$1,411,380)	(\$1,411,380)	(\$3,205,317)	(\$3,326,903)
33	Federal Deferral Rate	35.00%	35 00%	35,00%	35.00%	35.00%	35.00%	35 00%	35.00%	35.00%	35.00%	35.00%	35.00%
											Total Deferre	Total Deferred Tax Balance	(\$4,688,724)

Duke Energy Ohio Calculation of Rider AU Case No. 14-1051-GE-RDR Approved Rate of Return (a)

ross Pre-Tax	1.000000 2.48%	.546853 8.12%	10.60%
Weighted Tax Gross Cost Up Factor	2.48% 1.0	5.25% 1.5	7.73%
Rate	5.32%	9.84%	
Percent of Total	46.70%	53.30%	100.00%
Balance at 3/31/2012	\$2,532,502,631	2,890,889,857	\$5,423,392,488
	Long Term Debt	Common equity	Total Capitalization
Line No.	-	7	ო

Note: (a) Per Stipulation approved in Case No. 12-1685-GA-AIR.

Income before Income Tax	100.000%
Less: Uncollectible accounts Expenses	0.5425%
Less: State Income Tax	%000.0
Income before Federal Income Tax	99.458%
Federal Income Tax (35% x 100%)	34.810%
Operating Income Percentage	64.647%
Gross Revenue Conversion Factor (1/0.6500)	1.546853

Duke Energy Ohio Calculation of Rider AU Case No. 14-1051-GE-RDR Annualized Depreciation Expense on Plant in Service at Year End

Line		Plant	Balance at	Depreciation	Annualized
No.	Depreciable Plant Basis	Account	12/31/2013	Rate	Depreciation
	Total Rider AU Revenue Requirement				
_	Electronic Data Processing Equip Common	19101	0	20.00%	0
7	Intangible Gas	20300	553,985	20.00%	110,797
က	Electronic Data Processing Equip Gas	29101	32,977	20.00%	6,595
4	Communication Equipment Gas	29700	11,501,555	%29.9	767,154
2	Leased AMI Meters	17001	8,854,674	%29:9	290,607
9	Communication Equipment Common	19700	13,823,097	%29.9	922,001
7	Total		\$34,766,288		\$2,397,154
	Annualized Depreciation Associated with PMO and Common Plant Additions				
œ	Electronic Data Processing Equip Common	19101	0	20.00%	0
O	Intangible Gas	20300	553,985	20.00%	110,797
10	Electronic Data Processing Equip Gas	29101	0	20.00%	0
7	Communication Equipment Gas	29700	1,163,049	%29'9	77,575
12	Leased AMI Meters	17001	8,854,674	%29'9	290,607
13	Communication Equipment Common	19700	13,823,097	%29'9	922,001
4	Total		\$24,394,805		\$1,700,980

Duke Energy Ohio Calculation of Rider AU Case No. 14-1051-GE-RDR Annualized Amortization of PISCC

Line No.		Regulatory Asset Deferrals	Balance at 12/31/2013	Amortization Rate	Annualized Amortization
- 7 c 4 c 0 r	Total Rider / 018636x 018636x 018636x 018636x 018636x 018636x 018636x 018636x	Total Rider AU Revenue Requirement 018636x Electronic Data Processing Equip Common 018636x Intangible Gas 018636x Electronic Data Processing Equip Gas 018636x Communication Equipment Gas 018636x Leased AMI Meters 018636x Communication Equipment Common Total	39,661 1,959 676,164 296,183 616,568 \$1,630,535	20.00% 20.00% 20.00% 6.67% 6.67%	7,932 392 45,100 19,755 41,125 \$114,304
	Annualized Am Common Plant	Annualized Amortization of PISCC Associated with PMO and Common Plant			
8 0 0 1 7 2 4	Total Rider / 018636x 018636x 018636x 018636x 018636x 018636x 018636x	Total Rider AU Revenue Requirement 018636x Electronic Data Processing Equip Common 018636x Intangible Gas 018636x Electronic Data Processing Equip Gas 018636x Communication Equipment Gas 018636x Leased AMI Meters 018636x Communication Equipment Common Total	39,661 0 42,000 296,183 616,568	20.00% 20.00% 20.00% 6.67% 6.67%	7,932 0 2,801 19,755 41,125

Duke Energy Ohlo Cakulation of Ridar Au Case No. 14-1051-GE-RDR Regulatory Asset - Deferred O&M Expenses, Carrying Cost and Amoritation

	Account Description 182362 Odah Meter 182362 Common Od 182362 Common Od 182362 Book Depret 18236x Book Depret 18236x Book Depret 18236x Book Depret Cumulativa Cumulativa Cumulativa Oday Asset-Amort 407xxx Deferred Od																	Balance at
STATION CONTINUE CONTINUE STATION CONTINUE	orti		12/31/2012 A	1	1	1			4/30/2013	5/31/2013	6/30/2013	7/31/2013	8/31/2013	9/30/2013	10/31/2013	11/30/2013	12/31/2013	12/31/2013
Part	Soft Free See See	ed O&M Expenses , Communication, & Info Tech	\$321,472	\$209,353	\$530,825	O\$	0\$	S	0\$	0\$	0\$	0\$	0\$	0\$	0\$	OS	0\$	\$530,825
1,000 1,00	rectirection recti	4 - Meter Communication, & Info Tech	6,597,086		6,597,086	72,057	70,994	187,271	150,671	19,749	89,694	164,708	18,058	73,299	227,370	4,141	90,538	7,770,634
Section Color Co	recii bive- ortiz O&N	CO	772 862		777 R62	0,002 0,002	9,842 \$3.178	57 439	SA 607	514.347	\$20,100	\$25,770	3,210	427 771	8,2,5 8,70,378	/88'C	7,584 531 088	1,007,848
59,213,04 50,713 50,713 51,100,40 510,040	tive- ortiz	ation - Common	614,070	0	614,070	05	\$3,161	\$10,112	\$10,522	\$20,919	\$26,926	\$29,964	\$42,634	\$49,454	\$57,447	\$67,563	\$79,747	1,012,519
542/1746 542/1746 542/1746 512/1446	ortiz OSB		\$9,213,884	П	\$9,423,237	\$85,119	\$87,175	\$212,071	\$174,621	\$69,132	\$139,486	\$249,725	\$90,900	\$152,865	\$317,472	\$107,931	\$209,957	\$11,319,491
\$1,000 \$1,000 \$1,000 \$2,000<	Sold Sold	-Regulatory Asset-Deferrals	\$9,213,884					\$9,807,602			\$10,190,841			\$10,684,131	\$11,001,603	\$11,109,534	\$11,319,491	
1, 12, 12, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14	200	zation					į											
247,773 248,777 248,777 248,747 258,477 258,	č	M Common and PMO Costs	3,129,486		3,129,486	300,885	300,885	300.885	\$13,141	\$13,141	\$73,141	\$13,141	\$210,488	\$73,141	\$13,141	\$210,488	\$13,141	5.926.533
\$1,58,544 178,544 14,376	i e	iation	247,713		247,713	20,160	20,160	20,160	\$29,477	\$29,477	\$29,477	\$29,477	\$29,477	\$29,477	\$29,477	\$29,477	\$29,477	573,486
\$18.808 \$2.000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000	jec	iation - Common	178,504		178,504	14,376	14,376	14,376	\$22,141	\$22,141	\$22,141	\$22,141	\$22,141	\$22,141	\$22,141	\$22,141	\$22,141	420,901
\$1997777 \$1,997,777 \$1,999,77 \$1,999				ı			1,1			4		1	4	4.0			4410144	070100
\$18.808 \$0 \$1.084 1.385 2.385 2.386 <th< td=""><td>≩</td><td>e-Regulatory Asset-Amortization</td><td>\$3,587,777</td><td></td><td></td><td></td><td></td><td>\$4,604,103</td><td>\$4,879,350</td><td>\$5,154,597</td><td>\$5,429,844</td><td>\$5,705,091</td><td>\$5,980,338</td><td>\$6,255,585</td><td>\$6,530,832</td><td>\$6,806,079</td><td>\$7,081,326</td><td></td></th<>	≩	e-Regulatory Asset-Amortization	\$3,587,777					\$4,604,103	\$4,879,350	\$5,154,597	\$5,429,844	\$5,705,091	\$5,980,338	\$6,255,585	\$6,530,832	\$6,806,079	\$7,081,326	
Modesta Mode	5 6	red O&M Expenses Carrying Cost LM Costs	\$16,888	0\$	\$18,888	1,384	1,384	1,384	1,384	1,384	1,384	1,384	1,384	1,384	1,384	1,384	1,255	35,367
State Stat	8 8	M - Common and PMO Costs intion	620,129 59.564	00	59,564	3,278	32,256	32,930	33,786	34,249	34,557	21,150	21,678	21,915	3.057	3,203	3 041	951,734
1007 Asset-Deferals	õ	iation - Common	41,291	0	41,291	2,644	2,652	2,684	2,735	2,612	2,929	2,378	2,555	2,781	3,042	3,348	3,361	75,212
Regulationy Asset — Deferrals \$739,872 \$779,026 \$81,800 \$100,01 <th< td=""><td></td><td></td><td>\$739,672</td><td>20</td><td>\$739,872</td><td>\$39,156</td><td>\$39,578</td><td>\$40,310</td><td>\$41,256</td><td>\$41,810</td><td>\$42,362</td><td>\$27,570</td><td>\$28,403</td><td>\$26,999</td><td>\$30,148</td><td>\$31,189</td><td>\$28,972</td><td>\$1,159,625</td></th<>			\$739,672	20	\$739,872	\$39,156	\$39,578	\$40,310	\$41,256	\$41,810	\$42,362	\$27,570	\$28,403	\$26,999	\$30,148	\$31,189	\$28,972	\$1,159,625
M. Control of States \$ \$200,236 \$ \$200,353 \$ \$1,363 \$ \$1,363 \$ \$1,1757 \$ \$11,777 \$ \$11,777 \$ \$11,777 \$ \$11,777	ž.	a-Regulatory Asset-Deterrals	\$739,872		\$739,872	\$779,028	\$818,606	\$858,916	\$900,172	\$941,982	\$984,344	\$1,011,914	\$1,040,317	\$1,069,316	\$1,099,464	\$1,130,653	\$1,159,625	
Page 322	Regulatory Assets—Total	M Costs	38C 89C8	\$200.353	\$507.639	\$1.363	\$1.363	\$1.363	(\$11 757)	(\$11.757)	(\$11.757)	(\$11.757)	(\$11.757)	(\$11.757)	(\$11.757)	(\$11.757)	(\$11,886)	\$405 78B
-Common Belgiti 0 1845 0 1845 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	180	A - Common and PMO Costs	4,996,323	0	4,996,323	(183,916)	(187,793)	(73,435)	(12,603)	(142,373)	(83,471)	5,144	(167,542)	(112,733)	42,828	(177,096)	(90,951)	3,803,683
86.355.879 \$208.352 \$6.555.879 \$208.352 \$6.555.872 \$8.554.165 \$6.052.415 \$8.002.415 \$8.011.742 \$5.847.437 \$5.754.038 \$5.756.086 \$5.800.142 \$5.508.558 \$5.756.085 \$5.408.487 \$5.756.085 \$5.756.085 \$5.508.558 \$5.756.085 \$5.708.412 \$5.847.437 \$5.756.085 \$5.800.142 \$5.508.558 \$5.756.085 \$5.708.487 \$5.756.085 \$5.708.487 \$5.756.085 \$5.708.487 \$5.756.085 \$5.708.487 \$5.756.085 \$5.708.487 \$5.756.085 \$5.756.085 \$5.708.487 \$5.756.085 \$5.708.487 \$5.756.085 \$5.708.487 \$5.756.085 \$5.756.085 \$5.756.085 \$5.756.085 \$5.756.087 \$5.7	1967	ation - Common	584,513 476.857	00	584,513 476 857	(16,882)	(13,696)	(9,409)	(17,429)	(11,755)	(5,885)	(1,540)	23 048	30.094	38348	3,856	5,552	521,491
Secondary Asset			\$6,355,979	П	\$6,565,332	(\$211,167)	(\$208,689)	(\$83,061)	(\$50,673)	(\$164,305)	(\$93,399)	\$2,048	(\$155,944)	(\$93,583)	\$72,373	(\$136,127)	(\$36,318)	\$5,397,790
ts \$38,462 \$10.909 \$20.10 \$20.11 \$20.12 \$10.20 \$10.000	2	e-Regulatory Asset-Total	\$6,355,979					\$6,062,415	\$6.011,742	\$5,847,437	\$5,754,038	\$5,756,086	\$5,600,142	\$5,506,559	\$5,578,932	\$5,442,805	\$5,406,487	
ts \$38,462 \$0 \$154,663 \$175,441 \$0 \$154,663 \$172,347 \$103,002 \$2,884,569 \$1,515,647 \$8 \$193,169 \$1,516,769 \$10,211 \$83,307 \$141,092 \$252,371 \$147,099			2008		;	2011	2012	Total										
\$24,222 \$78,368 \$193,156 \$334,158 \$142,756 \$10,211 \$63,307 \$141,092 \$252,371 \$147,089	റ്റ്	&M Costs &M - Common and PMO Costs		\$1,037,092		\$154,663		\$7,505,680										
	5 5	rciation - Common	\$24,222 \$10,211	\$78,368 \$63,307	\$193,158	\$334,158		\$772,662 \$614,070										

Duke Energy Ohio Cabulation of Riders Au Case No. 14-1051-0E-RDD Regulatory Asset – Deferred O&M Expenses, Carrying Cost and Amortization

No.	Account	B. Account Description 11	Balance at 12/31/2012 A	Adjustment	Adjusted Balance at 12/31/2012	1/31/2013	2/28/2013	3/31/2013	4/30/2013	5/31/2013	6/30/2013	7/31/2013	6/31/2013	9/30/2013	10/31/2013	11/30/2013	12/31/2013	Balance at 12/31/2013
	Requistor	Requiatory Asset — Deferred Q&M Expenses, Carrying Cost, and Amortization Associated with PMO and Common Expenses																
26 27 28 29	Regulator) 182362 182362 18236x	Regulatory Asset-Deferred O&M Expenses 182962 Common O&M - Meter Communication, & Info Tech 182382 PMO O&M 18236X Book Depreciation - PMO and Common Total		11	\$6,597,086 908,594 614,070 \$8,119,750	\$77,057 8,062 0 \$85,119	\$70,994 9,842 3,161 \$83,997	\$187,271 7,249 10,112 \$204,632	\$150,671 4,731 10,522 \$165,924	\$19,749 14,117 20,919 \$54,785	\$89,694 2,766 26,926 \$119,386	\$164,706 29,776 . 29,964 \$224,446	\$18,058 3,210 42,634 \$63,902	\$73,299 2,541 49,454 \$125,294	\$227,370 3,279 57,447 \$288,096	\$4,141 5,997 67,563 \$77,701	\$90,538 7,684 79,747 \$177,969	\$7,770,634 1,007,848 1,012,519 \$9,791,001
30		Cumulative-Regulatory Asset-Deferrals			\$8,119,750	\$8,204,869	\$8,288,866	\$8,493,498	\$8,659,422	\$8,714,207	\$8,833,593	\$9,058,039	\$9,121,941	\$9,247,235	\$9,535,331	\$9,613,032	\$9,791,001	
32 33	Regulatory 407xxx 407xxx	Regulatory Asset-Amerization 407xxx Deferred O&M. Common and PMO Costs 407xxx Book Depreciation - Common Total			\$3,129,486 178,504 3,307,990	\$300,885 14,376 315,261	\$300,885 14,376 315,261	\$300,885 14,376 315,261	\$210,488 22,141 232,629	\$210,488 22,141 232,629	\$210,488 22,141 232,629	\$210,488 22,141 232,629	\$210,488 22,141 232,629	\$210,488 22,141 232,629	\$210,488 22,141 232,629	\$210,488 22,141 232,629	\$210,488 22,141 232,629	\$5,926,533 \$420,901 \$6,347,434
34		Cumulative-Regulatory Asset-Amortization			\$3,307,990	\$3,623,251	\$3,938,512	\$4,253,773	\$4,486,402	\$4,719,031	\$4,951,660	\$5,184,289	\$5,416,918	\$5,649,547	\$5,882,176	\$6,114,805	\$6,347,434	
35 36 37	Regulator 182362 182368	Regulatory Asset–Deferred O&M Expenses Carrying Cost 18736Z Deferred O&M - Common and PMO Costs 18736B Book Depreciation - PMO and Common Total		1 1	\$620,129 41,291 \$661,420	\$31,850 2,644 \$34,494	\$32,256 2,652 \$34,908	\$32,930 2,684 \$35,614	\$33,786 2,735 \$36,521	\$34,249 2,812 \$37,061	\$34,557 2,929 \$37,486	\$21,150 2,378 \$23,528	\$21,878 2,555 \$24,233	\$21,915 2,781 \$24,696	\$22,665 3,042 \$25,707	\$23,254 3,348 \$26,602	\$21,315 3,361 \$24,676	951,734 75,212 \$1,026,946
38		Cumulative-Regulatory Asset-Deferrals			\$661,420	\$695,914	\$730,822	\$766,436	\$802,957	\$840,018	\$877,504	\$901,032	\$925,265	\$949,961	\$975,668	\$1,002,270	\$1,026,946	
39 40 41	Regulator) 182362 18236x	Regulatory Asset-Total 182362 Deferred O&M. Common and PMO Costs 18236x Book Depreciation - PMO and Common Total		11	\$4,996,323 476,857 \$5,473,180	(\$183,916) (11,732) (\$195,648)	(\$187,793) (8,563) (\$196,356)	(\$73,435) (1,580) (\$75,015)	(\$21,300) (8,884) (\$30,184)	(\$142,373) 1,590 (\$140,783)	(\$83,471) 7,714 (\$75,757)	\$5,144 10,201 \$15,345	(\$167,542) 23,048 (\$144,494)	(\$112,733) 30,094 (\$82,639)	\$42,626 38,348 \$81,174	(\$177,096) 48,770 (\$128,326)	(\$90,951) 80,967 (\$29,984)	\$3,803,683 666,830 \$4,470,513
42		Cumulative-Regulatory Asset-Total			\$5,473,180	\$5,277,532	\$5,081,176	\$5,006,161	\$4,975,977	\$4,835,194	\$4,759,437	\$4,774,782	\$4,630,288	\$4,547,649	\$4.628,823	\$4,500,497	\$4,470,513	
		Carrying Cost Rate - Jan thru November	5.87%															
		Carrying Cost Rate - December	5.32%															

Duke Energy Ohio Calculation of Rider AU Case No. 14-1051-GE-RDR Annualized Property Taxes

Line		Vintage 15-Year	Vintage Year 2012	Vintage Year 2013 15-Year	ear 2013 30-Year	Total
	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs) Total Rider All Revenue Requirement	General Plant	Distribution Plant	General Plant	Distribution Plant	
	Current Year Investment less: AFUDC In-Service	\$11,142,306	\$866,164 0	\$14,215,323	\$7,988,510 0	\$34,212,303
	Net Cost of Taxable Property	11,142,306	866,164	14,215,323	7,988,510	
	Percent Good (a)	%0*06	95.0%	96.7%	98.3%	
	True Value of Taxable Property (excluding PISCC)	10,028,075	822,856	13,746,217	7,852,705	
	Valuation Percent	25%	25%	25%	25%	
	Total Taxable Value Reirred Not Tayahle Plant End of Veer (@ 15%)	2,507,019	205,714	3,436,554	1,963,176	
	Net Property Tax Valuation	2,507,019	205,714	3,436,554	1,963,176	
	Property Tax Valuation	\$245,893	\$20,177	\$337,064	\$192,552	\$795,686
	Annualized Property Taxes Associated with PMO and Common Plant					
	Current Year Investment	\$5,782,911	\$866,164	\$9,203,235	\$7,988,510	\$23,840,820
	Less. Ar DO III-sel vice Net Cost of Taxable Property	5,782,911	866,164	9,203,235	7,988,510	
	Percent Good (a)	%0.06	95.0%	%2'96	98.3%	
	True Value of Taxable Property (excluding PISCC)	5,204,620	822,856	8,899,528	7,852,705	
	Valuation Percent	25%	25%	25%	25%	
	Total Taxable Value	1,301,155	205,714	2,224,882	1,963,176	
	Retired Net I axable Plant End of Year (@ 15%) Net Property Tax Valuation	1,301,155	205,714	2,224,882	1,963,176	
	Property Tax of Valuation	\$127,620	\$20,177	\$218,221	\$192,552	\$558,570
	Ohio Property Tax Calculation: Average Property Tax Rate per \$1,000 of Valuation	\$98.082		\$98.082		

⁽a) From Gas Company Annual Report -Schedule C - 15 Year Class Life (General Plant) Schedule C - 30 Year Class Life (Distribution Plant)

Duke Energy Ohio Calculation of Rider AU Case No. 14-1051-GE-RDR Incremental O&M Savings

	Case No. 14-1051-GE-RDR Incremental O&M Savings	
Line No.		Incremental (Savings)
~	Amount Per Stipulation in Case No.10-2326-GE-RDR Amount included in base rates per Case No. 12-1685-GA-AIR	-3,409,000
	Net	-1,383,000

Duke Energy Ohio Calculation of Rider AU Case No. 14-1051-GE-RDR Charge Per Bill- SETTLEMENT VERSION

Source	Internal Company Data Internal Company Data	Schedule 1 Schedule 15	Schedule 1A Schedule 15	line 6 - line 9	GAS ONLY ACCT RATE Credit for Gas Only customers Rider AU Rate for Gas\Elec Customers	Total Rider AU Revenue Requirement
Total	4,922,782 105,300 5,028,082	\$7,183,668 \$20,353 \$7,204,021	\$6,272,314 \$5,899 \$6,278,213	\$925,808	\$0.18 \$1.28 \$1.46	\$7,184,628 \$19,389 \$7,204,017
	Count Breakdown of Customer Bills Combo Accounts - Gas & Electric Gas Only Total	Revenue Requirement Breakdown 2013 Rider AU Revenue Requirement - Smart Grid 2012 Rider AU Revenue Requirement - Undercollection (5 billing days) Total Rider AU Revenue Requirement	Rider AU Revenue Requirement - Combo Account Customers 2012 Rider AU Revenue Requirement - Undercollection (5 billing days) Total Rider AU Revenue Requirement - Combo Account Customers	Rider AU Revenue Requirement - shared by all customers	Rider AU Charges per Bill Portion shared by all accounts (Line 10/Line 3) Portion for Combo Accounts only (Line 9 /Line 1) Total	Verification of Calculation # of Combo Customers x Combo Rate # of Gas Only Customers x Gas Only Rate
Line No.	+ 0 €	4 10 10	7 8 6	10	12 2 5	41 51 61

Duke Energy Ohio Calculation of Rider AU

Undercollection of 2012 Revenue Requirement

Amount		6,983,943	5,958,169	1,025,774	20,353
Description		2012 Revenue Requirement Per Settlement	2011 Revenue Requirement After Rate Case (O&M and gas furnace costs)	Net Increase	Undercollection - First 5 billing cycles in April
Line	All Customers		2	က	4

PMO & Common Plant

3,088,867	ant 2,791,548	297,319	pril 5,899
2012 Revenue Requirement Per Settlement	2011 Revenue Requirement Per Settlement	Net Increase	Undercollection - First 5 billing cycles in April
5	9	7	œ

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Summary: Correspondence Duke Energy Ohio AU and DR-IM Support Docs. 4-15 electronically filed by Mrs. Julie A. Lee on behalf of Duke Energy Ohio and Laub, Peggy Mrs.