

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke)
Energy Ohio, Inc., for Approval to) Case No. 13-2417-GA-UNC
Implement a Capital Expenditure Program.)

In the Matter of the application of Duke)
Energy Ohio, Inc., for Approval to Change) Case No. 13-2418-GA-AAM
Accounting Methods.)

**2015 ANNUAL INFORMATIONAL FILING OF
DUKE ENERGY OHIO, INC.**

On December 20, 2013, Duke Energy Ohio, Inc., (Duke Energy Ohio or Company) filed an Application in the above-captioned cases, seeking approval of a Capital Expenditure Program (CEP). On October 1, 2014, the Public Utilities Commission of Ohio (Commission) issued a Finding and Order (Order), modifying and approving the Application.

In the Order, the Commission required the Company to make annual informational filings regarding its CEP on April 30, beginning in 2015. Such annual filings are required to consist of the following information: the CEP regulatory asset balance at December 31; calculations used to determine monthly deferred amounts, including a breakdown of investments in PISCC, depreciation expense, and property tax for each budget type; a breakdown of rate impact by customer class; capital budget for the calendar year in which the informational filing is made and the succeeding year; estimate of the effect that the deferred amounts would have on residential customer bills, if they were included in rates; schedules showing the calculations and inputs for deferrals; and an explanation of any substantial deviation between the planned, estimated CEP

expenditures and actual expenditures, where such substantial deviation would reasonably impede Staff's ability to monitor or review the filing. With regard to the first annual filing, the Company is not required to include schedules showing the calculations and inputs for deferrals and an explanation of any substantial deviation in estimated and actual CEP expenditures, for the 2013 and 2014 calendar years.¹

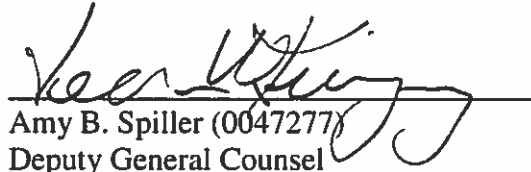
In accordance with the Order, Duke Energy Ohio is making its first annual filing, including the following schedules:

- Exhibit 1: Estimated Capital Budget – 2013 and 2014
- Exhibit 2: Cumulative Estimated Bill Impact – Deferred Amounts
- Exhibit 3: Monthly CEP Investments
- Exhibit 4a: Deferred Depreciation – Distribution Improvement
- Exhibit 4b: Deferred Depreciation – Information Technology
- Exhibit 5: Post In-Service Carrying Costs (PISCC)
- Exhibit 6: Property Tax Deferral
- Exhibit 7: Incremental Revenue Associated with CEP Investments
- Exhibit 8: Actual – Authorized CEP Explanations
- Exhibit 9: Estimated Capital Budget - 2015

The attached exhibits contain the information required by the Order. Duke Energy Ohio respectfully requests that the Commission accept such information in compliance with its requirements, thereby approving ongoing deferral authority under the CEP.

¹ Order, pg. 10.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jeanne W. Kingery", is written over a horizontal line.

Amy B. Spiller (0047277)

Deputy General Counsel

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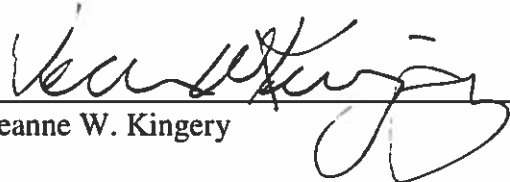
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Attorneys for Duke Energy Ohio, Inc.

CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing was delivered, via electronic mail delivery, facsimile, or regular mail delivery, postage prepaid, on this 30th day of April, 2015, to the persons listed below.


Jeanne W. Kingery

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Counsel for Staff, Public Utilities Commission of Ohio

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2013 AND DECEMBER 31, 2014
(\$ MILLIONS)

Description: Provide approved Capital Budget for the previous year per 13-2417-GA-UNC

Line No. Category	2013	2014
1 Distribution Improvement	[A] \$ 31.6	\$ 45.9
2 Information Technology	2.0	3.6
3 Compliance with Rules, Regulations and Orders	<u>0.2</u>	<u>2.0</u>
4 Total	<u>\$ 33.8</u>	<u>\$ 51.5</u>

[A] Does not include investments recovered through Rider AMRP or Rider AU cost-recovery mechanisms.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CUMULATIVE ESTIMATED BILL IMPACT - DEFERRED AMOUNTS
FOR THE PERIOD ENDED DECEMBER 31, 2014

Description: Estimated bill impacts related to deferrals of depreciation, PISCC, and Property Taxes on CEP Investments.
Represents an estimated rate impact related to deferred activity.

Line No.	Description	Balance at 12/31/2013 (2)	Balance at 12/31/2014	
1	Deferred Depreciation Expense	\$ 246,242	\$ 885,654	Exhibit No. 4a, Line 1 + Exhibit No. 4b, Line 1
2	Deferred PISCC	\$ 394,149	\$ 1,455,644	Exhibit No. 5, Line 3
3	Deferred Property Tax Expense	\$ -	\$ 509,951	Exhibit No. 6, Line 3
4	Incremental Revenue Offset Deferral	\$ (1,043,238)	\$ (1,811,413)	Exhibit No. 7, Line 4
5	Total Deferred CEP Amounts [2]	\$ (402,847)	\$ 1,039,836	Sum of Lines 1 - 4
6	Deferred Taxes - Depreciation		\$ (309,979)	Line 1 x -35%
7	Deferred Taxes - PISCC		\$ (509,475)	Line 2 x -35%
8	Net Cumulative Deferred CEP Amounts		\$ 220,382	Sum of Lines 5 - 7
9	<u>Rate of Return</u>		10.60%	Pre-Tax rate of return approved in Case No. 12-1685-GA-AIR
10	Pre-Tax Return on Deferred CEP Amounts		\$ 23,360	Line 8 x Line 9
11	Amortization of Deferred Depreciation Regulatory Asset		\$ 55,349	Line 1 x 2.72% [1]
12	Amortization of Deferred PISCC Regulatory Asset		\$ 90,970	Line 2 x 2.72% [1]
13	Amortization of Deferred Property Tax Regulatory Asset		\$ 31,869	Line 3 x 2.72% [1]
14	Amortization of Revenue Offset Deferral		\$ (113,204)	Line 4 x 2.72% [1]
15	Total Annual Revenue Requirement		\$ 88,344	Sum of Lines 11 - 14
	<u>Allocation %</u>			
16	Rate RS / RFT / RSLI		72.3475%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
17	Rate GS / FT Small		7.4632%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
18	Rate GS / FT Large		15.6175%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
19	Rate IT		4.5718%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
20	Total Allocation		100.0000%	Sum of Lines 16 - 19
	<u>Annual Revenue Requirement</u>			
21	Rate RS / RFT / RSLI	\$	63,915	Line 15 x Line 16
22	Rate GS / FT Small	\$	6,593	Line 15 x Line 17
23	Rate GS / FT Large	\$	13,797	Line 15 x Line 18
24	Rate IT	\$	4,039	Line 15 x Line 19
25	Total Annual Revenue Requirement	\$	88,344	Sum of Lines 21 - 24
	<u>Annual Bills Issued</u>			
26	Rate RS / RFT / RSLI		4,716,733	Work Paper 7.2
27	Rate GS / FT Small		249,180	Work Paper 7.2
28	Rate GS / FT Large		91,938	Work Paper 7.2
29	Rate IT		1,093	Work Paper 7.2
	<u>Estimated Monthly Rate Impact</u>			
30	Rate RS / RFT / RSLI	\$	0.01	Line 21 / Line 26 (Cap is \$1.50 per month)
31	Rate GS / FT Small	\$	0.03	Line 22 / Line 27
32	Rate GS / FT Large	\$	0.15	Line 23 / Line 28
33	Rate IT	\$	3.70	Line 24 / Line 29

[1] For purposes of this calculation Duke Energy Ohio used a composite depreciation rate calculated using data from 2014 FERC Form 2. It includes carrying costs on the unamortized balance. The actual amortization period will be determined in Duke Energy Ohio's next gas base rate case.

[2] No deferral related to calendar year 2013 since net deferral is less than zero.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAH
MONTHLY CEP INVESTMENTS
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Report on all CEP Investments placed in-service during January 2013-December 2014.
Represents Net Asset Balance eligible for Accounting Authority.

(A) Cumulative Balances
Description: Net Cumulative Asset Balance eligible for Accounting Treatment approved in 13-2417-GA-UNC.
Calculation: Prior Month Asset Balance + Current Month Asset Activity

Line No.	Budget Category	201409	201410	201411	201412	Balance at
1	Distribution Improvement	\$ 34,186,693	\$ 36,439,387	\$ 38,517,594	\$ 40,469,772	
2	Information Technology	\$ -	\$ -	\$ -	\$ 851	
3	Total CEP In-Service	\$ 34,186,693	\$ 36,439,387	\$ 38,517,594	\$ 40,470,623	

(B) Monthly Activity - Net Assets
Description: Monthly activity for all Assets placed in-service and eligible for Accounting Treatment
Calculation: Total Asset Activity [C] + Ineligible Asset Activity [D] + Total Retirement Activity [E] + Ineligible Retirement Activity [F]

Line No.	Budget Category	201409	201410	201411	201412	Activity for Twelve Months Ended	Activity for Twelve Months Ended
4	Distribution Improvement	\$ 975,409	\$ 2,252,695	\$ 2,078,206	\$ 1,952,178	12/31/2013	12/31/2014
5	Information Technology	\$ -	\$ -	\$ -	\$ 851	\$ 17,677,711	\$ 22,792,060
6	Total CEP In-Service Activity - Net Assets	\$ 975,409	\$ 2,252,695	\$ 2,078,206	\$ 1,953,029	\$ 17,677,711	\$ 22,792,911

(C) Monthly Activity - Assets (Total)
Description: Monthly activity for all Assets placed in-service.
Source: WP-3.1

Line No.	Budget Category	201409	201410	201411	201412	Activity for Twelve Months Ended	Activity for Twelve Months Ended
7	Distribution Improvement	\$ 1,285,468	\$ 2,414,766	\$ 2,175,853	\$ 3,220,649	12/31/2013	12/31/2014
8	Information Technology	\$ -	\$ -	\$ -	\$ 851	\$ 21,877,330	\$ 26,307,679
9	Total CEP In-Service Activity - Gross Assets	\$ 1,285,468	\$ 2,414,766	\$ 2,175,853	\$ 3,221,500	\$ 21,877,330	\$ 26,308,530

(D) Monthly Activity - Assets (Excess Above Cap)
Description: Represents the amount of Asset in-service activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

Line No.	Budget Category	201409	201410	201411	201412	Months Ended	Months Ended
10	Distribution Improvement	\$ -	\$ -	\$ -	\$ -	12/31/2013	12/31/2014
11	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Total CEP In-Service Activity - Gross Assets Above Cap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2416-GA-AAM
MONTHLY CEP INVESTMENTS
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Report on all CEP Investments placed in-service during
January 2013-December 2014.
Represents Net Asset Balance eligible for Accounting Authority.

[E] Monthly Activity - Retirements (Total)
Description: Monthly activity for all Retirements processed.
Source: WP-3.2

Budget Category	201409	201410	201411	201412	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014
13 Distribution Improvement	\$ (310,058)	\$ (162,091)	\$ (97,646)	\$ (1,268,471)	\$ (4,199,618)	\$ (3,515,619)
14 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Total CEP In-Service Activity - Retirements	\$ (310,058)	\$ (162,091)	\$ (97,646)	\$ (1,268,471)	\$ (4,199,618)	\$ (3,515,619)

[F] Monthly Activity - Retirements (Excess Above Cap)

Description: Represents the amount of Retirement activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

Budget Category	201409	201410	201411	201412	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014
16 Distribution Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 Total CEP In-Service Activity - Retirements Above Cap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ADDITIONS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201301	201302	201303	201304	201305	201306	201307	201308
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%								
	376	2762, 65, 67, 69	Mains - Steel	1.87%								
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ 58,502	\$ 100,460	\$ 208,535	\$ (10,789)	\$ 140,922	\$ 382,104	\$ 104,969	\$ 83,199
	378	2780	System Meas. & Reg. Station Equipment	2.35%								
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%								
	380	2802,2804, 2804	Services-Steel	2.88%	\$ 22,962	\$ 27,826	\$ 12,657	\$ 7,841	\$ 29,692	\$ 11,162	\$ 38,337	\$ 26,490
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ 1,171,777	\$ 1,313,914	\$ 1,182,727	\$ 1,180,678	\$ 1,484,277	\$ 1,071,410	\$ 1,511,653	\$ 1,182,810
	381	2810,2811	Meters	2.22%	\$ 38,282	\$ 1,465	\$ 53,384	\$ (1,423)	\$ 20,250	\$ 50,544	\$ 2,913	\$ 19,807
	381	2812	Utility of the Future Meters	5.00%								
	382	2820,2821	Meter Installations	2.00%	\$ 9,077	\$ 25,671	\$ 6,870	\$ 5,318	\$ -	\$ -	\$ -	\$ -
	383	2830	House Regulators	2.00%	\$ 100,912	\$ 103,950	\$ 32,894	\$ 132,700	\$ 21,002	\$ 71,223	\$ 117,621	\$ 50,548
	384	2840	House Regulator Installations	2.00%	\$ 18,155	\$ 51,343	\$ 13,740	\$ 10,636	\$ -	\$ -	\$ -	\$ -
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%								
	390	2900	Structures & Improvements	3.33%								
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
Distribution Improvement Sum					\$ 1,419,677	\$ 1,624,629	\$ 1,510,808	\$ 1,326,299	\$ 1,960,684	\$ 2,214,232	\$ 2,023,705	\$ 1,607,371
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Sum		2030	Miscellaneous Intangible Plant	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total CEP Additions					\$ 1,419,677	\$ 1,624,629	\$ 1,510,808	\$ 1,326,299	\$ 1,960,684	\$ 2,214,232	\$ 2,023,705	\$ 1,607,371

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ADDITIONS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201309	201310	201311	201312	201401	201402	201403	201404
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%								
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ 123,115		\$ 55,332	\$ 79,796	\$ 19,165	\$ 69,136	\$ 546,142	\$ 17,993
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ 201,314		\$ 294,289	\$ 787,704	\$ 350,027	\$ 129,175	\$ 485,787	\$ 190,887
	378	2780	System Meas. & Reg. Station Equipment	2.35%			\$ 11,353					
	378	2781	District Regulating Equipment	7.00%								
	378	2782	Meas. & Reg. - City Gate	2.40%			\$ 52,185	\$ 92,164	\$ 766	\$ 1,870		\$ 5,437
	379	2790	Services-Cast Iron & Copper	6.67%								
	380	2801	Services-Steel	3.11%								
	380	2802, 2804, 2804	Services-Plastic	2.88%	\$ 25,118		\$ 17,712	\$ 8,236	\$ 23,623	\$ 6,095	\$ 7,493	\$ 1,126
	380	2803, 05, 06, 07	Meters	3.59%	\$ 974,629		\$ 2,853,315	\$ 1,819,849	\$ 1,163,965	\$ 1,117,205	\$ 1,372,669	\$ 1,071,612
	381	2810, 2811	Utility of the Future Meters	2.22%	\$ 21,101		\$ 102,966	\$ 41,153	\$ 6,151	\$ 117,800	\$ (21,646)	\$ 50,260
	381	2812	Meter Installations	5.00%								
	382	2820, 2821	House Regulators	2.00%								
	383	2830	Large Industrial Meas. & Reg. Equipment	2.00%	\$ 184,190		\$ 188,784	\$ 84,539	\$ 182,677	\$ 82,256	\$ 59,807	\$ 99,029
	384	2840	Other Equipment - Other	2.63%				\$ (18,516)				
	385	2850	Street Lighting Equipment	6.67%								
	385	2851	Structures & Improvements	2.67%								
	387	2870	Tools, Shop & Garage Equipment	4.00%								
	387	2871	Laboratory Equipment	6.67%								
	390	2900	Power Operated Equipment	6.67%	\$ 43,696		\$ 13,368	\$ 111,998	\$ 9		\$ 58,585	\$ 21,934
	394	2940										
	395	2950										
	396	2960										
Distribution Improvement Sum					\$ 1,573,163	\$ -	\$ 3,589,322	\$ 3,025,439	\$ 2,100,575	\$ 1,523,537	\$ 2,508,836	\$ 1,456,278
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		2030	Miscellaneous Intangible Plant	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total CEP Additions					\$ 1,573,163	\$ -	\$ 3,589,322	\$ 3,025,439	\$ 2,100,575	\$ 1,523,537	\$ 2,508,836	\$ 1,456,278

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ADDITIONS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201405	201408	201407	201408	201409	201410	201411	201412
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%								
	376	2762, 65, 67, 69	Mains - Steel	1.87%								
	376	2763, 2766, 2768	Mains - Plastic	2.08%								
	378	2780	System Meas. & Reg. Station Equipment	2.35%								
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services-Cast Iron & Copper	3.11%								
	380	2802, 2804, 2804	Services-Steel	2.86%								
	380	2803, 05, 06, 07	Services-Plastic	3.59%								
	381	2810, 2811	Meters	2.22%								
	381	2812	Utility of the Future Meters	5.00%								
	382	2820, 2821	Meter Installations	2.00%								
	383	2830	House Regulators	2.00%								
	384	2840	House Regulator Installations	2.00%								
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%								
	390	2900	Structures & Improvements	3.33%								
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.96%								
Distribution Improvement Sum					\$ 2,515,952	\$ 2,164,344	\$ 2,735,235	\$ 2,204,167	\$ 1,265,468	\$ 2,414,786	\$ 2,175,853	\$ 3,220,649
Information Technology	391	2911	Electronic Data Processing	20.00%								
Information Technology Sum		2030	Miscellaneous Intangible Plant	0.00%								
Total CEP Additions					\$ 2,515,952	\$ 2,164,344	\$ 2,735,235	\$ 2,204,167	\$ 1,265,468	\$ 2,414,786	\$ 2,175,853	\$ 3,221,500

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ADDITIONS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	Cumulative Total	2013 Totals	2014 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%	\$ -	\$ -	\$ -
	374	2741	Rights of Way	1.54%	\$ -	\$ -	\$ -
	374	2742	City Gate Check Station	0.00%	\$ -	\$ -	\$ -
	375	2750	Structures & Improvements	2.09%	\$ 231,249	\$ -	\$ 231,249
	376	2761, 2764	Mains - Cast Iron & Copper	1.72%	\$ -	\$ -	\$ -
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ 3,679,824	\$ 969,437	\$ 2,710,388
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ 7,725,371	\$ 2,922,728	\$ 4,802,643
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ 124,747	\$ 11,353	\$ 113,394
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%	\$ -	\$ -	\$ -
	378	2782	District Regulating Equipment	2.40%	\$ -	\$ -	\$ -
	379	2790	Meas. & Reg. - City Gate	6.67%	\$ -	\$ -	\$ -
	380	2801	Services- Cast Iron & Copper	3.11%	\$ -	\$ -	\$ -
	380	2802,2804, 2804	Services-Steel	2.88%	\$ 442,104	\$ 226,034	\$ 214,070
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ 30,920,182	\$ 15,757,049	\$ 15,163,133
	381	2810,2811	Meters	2.22%	\$ 518,135	\$ 350,452	\$ 167,683
	381	2812	Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -
	382	2820,2821	Meter Installations	2.00%	\$ 65,453	\$ 65,453	\$ -
	383	2830	House Regulators	2.00%	\$ 2,464,467	\$ 1,088,362	\$ 1,376,105
	384	2840	House Regulator Installations	2.00%	\$ 75,359	\$ 75,359	\$ -
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%	\$ 3,341	\$ -	\$ 3,341
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	\$ -	\$ -	\$ -
	387	2870	Other Equipment - Other	6.67%	\$ -	\$ -	\$ -
	387	2871	Street Lighting Equipment	2.67%	\$ -	\$ -	\$ -
	390	2900	Structures & Improvements	3.33%	\$ -	\$ -	\$ -
	394	2940	Tools, Shop & Garage Equipment	4.00%	\$ 1,226,291	\$ 264,756	\$ 961,536
	395	2950	Laboratory Equipment	6.67%	\$ -	\$ -	\$ -
	396	2960	Power Operated Equipment	6.36%	\$ 336,430	\$ -	\$ 336,430
Distribution Improvement Sum					\$ 48,185,009	\$ 21,877,330	\$ 28,307,678
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ 851	\$ -	\$ 851
Information Technology Sum		2030	Miscellaneous Intangible Plant	0.00%	\$ -	\$ -	\$ -
Total CEP Additions					\$ 48,185,060	\$ 21,877,330	\$ 26,308,530

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-JNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014
SOURCE: POWERPLAN

H8 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201301	201302	201303	201304	201305	201306	201307	201308	
Distribution Improvement	374	2740	Land and Land Rights	0.00%									
	374	2741	Rights of Way	1.54%									
	374	2742	City Gate Check Station	0.00%									
	375	2750	Structures & Improvements	2.09%									
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%									
	376	2762, 65, 67, 69	Mains - Steel	1.87%									
	376	2763, 2766, 2768	Mains - Plastic	2.08%									
	378	2780	System Meas. & Reg. Station Equipment	2.35%									
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%									
	378	2782	District Regulating Equipment	2.40%									
	379	2790	Meas. & Reg. - City Gate	6.67%									
	380	2801	Services- Cast Iron & Copper	3.11%									
	380	2802, 2804, 2804	Services-Steel	2.88%									
	380	2803, 05, 06, 07	Services-Plastic	3.59%									
	381	2810, 2811	Meters	2.22%									
	381	2812	Utility of the Future Meters	5.00%									
	382	2820, 2821	Meter Installations	2.00%									
	383	2830	House Regulators	2.00%									
	384	2840	House Regulator Installations	2.00%									
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%									
	385	2851	Other Industrial Meas. & Reg. Equipment - Comm	4.20%									
	387	2870	Other Equipment - Other	6.67%									
	387	2871	Street Lighting Equipment	2.67%									
	390	2900	Structures & Improvements	3.33%									
	394	2940	Tools, Shop & Garage Equipment	4.00%									
	395	2950	Laboratory Equipment	6.67%									
	396	2960	Power Operated Equipment	6.36%									
	Distribution Improvement Sum					\$ (140,830)	\$ (158,425)	\$ (365,642)	\$ (492,960)	\$ (323,023)	\$ (93,067)	\$ (116,751)	\$ (344,081)
	Information Technology	391	2911	Electronic Data Processing	20.00%								
		0	2030	Miscellaneous Intangible Plant	0.00%								
	Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total CEP Retirements					\$ (140,830)	\$ (158,425)	\$ (365,642)	\$ (492,960)	\$ (323,023)	\$ (93,067)	\$ (116,751)	\$ (344,081)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAAM
RETIREMENTS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201309	201310	201311	201312	201401	201402	201403	201404
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	\$ -	\$ (5,363)	\$ (50,307)	\$ -	\$ 48,538	\$ -	\$ -	\$ (10)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ (61,087)	\$ (545,878)	\$ (33,006)	\$ (35,862)	\$ (31,213)	\$ (116,615)	\$ (17,707)	\$ (8,569)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ (5,176)	\$ (76,972)	\$ (49,348)	\$ (4,058)	\$ (18,935)	\$ (83,373)	\$ (10,248)	\$ (886)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (18,603)	\$ (25,094)	\$ (11,837)	\$ (9,522)	\$ (7,401)	\$ (8,505)	\$ (15,340)	\$ (11,626)
	380	2802, 2804, 2804	Services-Steel	2.88%	\$ (6,001)	\$ (6,402)	\$ (1,305)	\$ (4,167)	\$ (1,013)	\$ (5,652)	\$ (2,369)	\$ (1,996)
	380	2803, 05, 06, 07	Services-Plastic	3.59%	\$ (215,014)	\$ (171,603)	\$ (187,168)	\$ (71,948)	\$ (120,218)	\$ (71,767)	\$ (47,588)	\$ (175,218)
	381	2810, 2811	Meters	2.22%	\$ -	\$ -	\$ -	\$ (354,285)	\$ -	\$ -	\$ -	\$ -
	381	2812	Utility of the Future Meters	5.00%								
	382	2820, 2821	Meter Installations	2.00%	\$ -	\$ -	\$ -	\$ (100,376)	\$ -	\$ -	\$ -	\$ -
	383	2830	House Regulators	2.00%								
	384	2840	House Regulator Installations	2.00%								
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%	\$ (28)	\$ -	\$ -	\$ (109)	\$ (1,571)	\$ -	\$ -	\$ -
	390	2900	Structures & Improvements	3.33%	\$ -	\$ (54,100)	\$ (60,308)	\$ -	\$ -	\$ -	\$ -	\$ -
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
Distribution Improvement Sum					\$ (305,910)	\$ (885,413)	\$ (393,279)	\$ (580,237)	\$ (131,812)	\$ (295,913)	\$ (93,252)	\$ (198,306)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	0	2030	Miscellaneous Intangible Plant	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total CEP Retirements					\$ (305,910)	\$ (885,413)	\$ (393,279)	\$ (580,237)	\$ (131,812)	\$ (295,913)	\$ (93,252)	\$ (198,306)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201405	201406	201407	201408	201409	201410	201411	201412	
Distribution Improvement	374	2740	Land and Land Rights	0.00%									
	374	2741	Rights of Way	1.54%									
	374	2742	City Gate Check Station	0.00%									
	375	2750	Structures & Improvements	2.09%									
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	\$ (1,783)	\$ -	\$ -	\$ (160)	\$ -	\$ -	\$ -	\$ (16)	\$ (48)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ (51,302)	\$ (767)	\$ (82,105)	\$ (113,285)	\$ (79,802)	\$ (44,286)	\$ (2,871)	\$ (191,622)	
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ (10,963)	\$ (570)	\$ (60,249)	\$ (19,129)	\$ (2,081)	\$ (6,591)	\$ (28,938)	\$ (360,923)	
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%									
	378	2782	District Regulating Equipment	2.40%									
	379	2790	Meas. & Reg. - City Gate	6.67%									
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (12,269)	\$ (15,629)	\$ (14,297)	\$ (11,739)	\$ (19,855)	\$ (15,923)	\$ (5,730)	\$ (4,512)	
	380	2802, 2804, 2804	Services-Steel	2.88%	\$ (2,003)	\$ (1,073)	\$ (2,355)	\$ (3,108)	\$ (3,699)	\$ (4,298)	\$ (1,894)	\$ (1,604)	
	380	2803, 05, 06, 07	Services-Plastic	3.59%	\$ (84,207)	\$ (154,032)	\$ (159,656)	\$ (151,856)	\$ (204,621)	\$ (89,197)	\$ (58,198)	\$ (165,822)	
	381	2810, 2811	Meters	2.22%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (443,552)
	381	2812	Utility of the Future Meters	5.00%									
	382	2820, 2821	Meter Installations	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100,088)
	383	2830	House Regulators	2.00%									
	384	2840	House Regulator Installations	2.00%									
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%									
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%									
	387	2870	Other Equipment - Other	6.67%	\$ (5,534)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,796)	\$ -	\$ (303)
	387	2871	Street Lighting Equipment	2.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	390	2900	Structures & Improvements	3.33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	394	2940	Tools, Shop & Garage Equipment	4.00%									
	395	2950	Laboratory Equipment	6.67%									
	396	2960	Power Operated Equipment	6.36%									
	Distribution Improvement Sum					\$ (168,060)	\$ (172,071)	\$ (318,661)	\$ (299,276)	\$ (310,058)	\$ (162,091)	\$ (97,646)	\$ (1,268,471)
	Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0	2030	Miscellaneous Intangible Plant	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total CEP retirements					\$ (168,060)	\$ (172,071)	\$ (318,661)	\$ (299,276)	\$ (310,058)	\$ (162,091)	\$ (97,646)	\$ (1,268,471)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	Cumulative Total	2013 Totals	2014 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%	\$ -	\$ -	\$ -
	374	2741	Rights of Way	1.54%	\$ -	\$ -	\$ -
	374	2742	City Gate Check Station	0.00%	\$ -	\$ -	\$ -
	375	2750	Structures & Improvements	2.09%	\$ -	\$ -	\$ -
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	\$ (12,096)	\$ (58,618)	\$ 46,522
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ (1,687,669)	\$ (947,525)	\$ (740,144)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ (1,291,813)	\$ (678,925)	\$ (612,888)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ (8,065)	\$ (8,065)	\$ -
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%	\$ -	\$ -	\$ -
	378	2782	District Regulating Equipment	2.40%	\$ -	\$ -	\$ -
	379	2790	Meas. & Reg. - City Gate	6.67%	\$ -	\$ -	\$ -
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (297,035)	\$ (154,209)	\$ (142,826)
	380	2802,2804, 2804	Services-Steel	2.88%	\$ (69,095)	\$ (38,033)	\$ (31,062)
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ (3,154,439)	\$ (1,672,059)	\$ (1,482,380)
	381	2810,2811	Meters	2.22%	\$ (797,847)	\$ (354,295)	\$ (443,552)
	381	2812	Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -
	382	2820,2821	Meter Installations	2.00%	\$ (200,462)	\$ (100,376)	\$ (100,086)
	383	2830	House Regulators	2.00%	\$ -	\$ -	\$ -
	384	2840	House Regulator Installations	2.00%	\$ -	\$ -	\$ -
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%	\$ -	\$ -	\$ -
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	\$ -	\$ -	\$ -
	387	2870	Other Equipment - Other	6.67%	\$ -	\$ -	\$ -
	387	2871	Street Lighting Equipment	2.67%	\$ (73,185)	\$ (63,982)	\$ (9,203)
	390	2900	Structures & Improvements	3.33%	\$ (123,531)	\$ (123,531)	\$ -
	394	2940	Tools, Shop & Garage Equipment	4.00%	\$ -	\$ -	\$ -
	395	2950	Laboratory Equipment	6.67%	\$ -	\$ -	\$ -
	396	2960	Power Operated Equipment	6.36%	\$ -	\$ -	\$ -
Distribution Improvement Sum					\$ (7,715,237)	\$ (4,199,618)	\$ (3,515,619)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ -	\$ -
Information Technology Sum	0	2030	Miscellaneous Intangible Plant	0.00%	\$ -	\$ -	\$ -
Total CEP Retirements					\$ (7,715,237)	\$ (4,199,618)	\$ (3,515,619)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-JNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Distribution Improvement.

Line No.	Budget Category	Balance at											
		201212	201301	201302	201303	201304	201305	201306	201307	201308	201309		
1	Distribution Improvement - Deferred Depreciation	\$ -	\$ -	\$ 3,546	\$ 11,119	\$ 21,990	\$ 35,449	\$ 53,486	\$ 76,474	\$ 104,648	\$ 136,308		
(B) Net Plant Additions Eligible for Deferred Depreciation													
Description: Monthly Activity of Net Plant Additions for Distribution Improvement													
Source: Work Paper-3.1 and Work Paper-3.2													
2	Utility Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
3	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
4	Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5	City Gate Check Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
6	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
7	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
8	Mains - Steel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
9	Mains - Plastic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12	District Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
13	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
14	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
15	Services-Steel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
16	Services-Plastic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
17	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
18	Utility of the Future Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
19	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
20	House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
21	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
22	Large Industrial Meas & Reg. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
23	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
24	Other Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
25	Street Lighting Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
26	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
27	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
28	Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
29	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
30	Total Distribution Improvement	\$ -	\$ 1,278,847	\$ 1,466,204	\$ 1,145,166	\$ 835,339	\$ 1,637,662	\$ 2,121,165	\$ 1,906,954	\$ 1,263,290	\$ 1,267,253		

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-JNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Distribution Improvement.

Line No.	Budget Category	Balance at											
		201310	201311	201312	201401	201402	201403	201404	201405	201406	201407		
1	Distribution Improvement - Deferred Depreciation	\$ 171,167	\$ 204,286	\$ 246,242	\$ 294,794	\$ 347,480	\$ 403,620	\$ 465,600	\$ 530,917	\$ 602,056	\$ 678,099		
<p>(A) Cumulative Balance Description: Cumulative Deferred Depreciation Balance for Distribution Improvement Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation</p>													
<p>(B) Net Plant Additions Eligible for Deferred Depreciation Description: Monthly Activity of Net Plant Additions for Distribution Improvement Source: Work Paper-3.1 and Work Paper-3.2</p>													
2	Utility Account												
3	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
4	Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5	City Gate Check Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
6	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
7	Mains - Cast Iron & Copper	\$ (5,363)	\$ (50,307)	\$ 43,934	\$ (12,048)	\$ 48,538	\$ -	\$ (10)	\$ (1,763)	\$ -	\$ -		
8	Mains - Steel	\$ (545,878)	\$ 22,326	\$ 43,934	\$ (12,048)	\$ (47,479)	\$ 528,435	\$ 9,424	\$ 51,407	\$ 236,495	\$ 46,875		
9	Mains - Plastic	\$ (76,972)	\$ 244,941	\$ 783,646	\$ 331,092	\$ 35,801	\$ 475,539	\$ 189,999	\$ 940,239	\$ 320,572	\$ 550,303		
10	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12	District Regulating Equipment	\$ -	\$ 52,185	\$ 92,164	\$ 766	\$ 1,870	\$ -	\$ 5,437	\$ -	\$ 4,465	\$ -		
13	Meas. & Reg. - City Gate	\$ (25,094)	\$ (11,837)	\$ (9,522)	\$ (7,401)	\$ (8,505)	\$ (15,340)	\$ (11,626)	\$ (12,269)	\$ (15,629)	\$ (14,297)		
14	Services- Cast Iron & Copper	\$ (6,402)	\$ 16,407	\$ 4,069	\$ 22,610	\$ 443	\$ 5,124	\$ (870)	\$ 8,124	\$ 12,608	\$ 10,637		
15	Services-Plastic	\$ (171,603)	\$ 2,666,147	\$ 1,748,001	\$ 1,043,767	\$ 1,045,438	\$ 1,325,081	\$ 896,394	\$ 1,386,701	\$ 1,179,255	\$ 1,792,225		
16	Meters	\$ -	\$ 102,966	\$ (313,142)	\$ 6,151	\$ 117,800	\$ (21,646)	\$ 50,260	\$ (70,631)	\$ 73	\$ (3,265)		
17	Utility of the Future Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
18	Meter Installations	\$ -	\$ -	\$ (81,861)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
19	House Regulators	\$ -	\$ 188,784	\$ 84,539	\$ 182,677	\$ 82,256	\$ 59,807	\$ 99,029	\$ 29,133	\$ 236,941	\$ 22,745		
20	House Regulator Installations	\$ -	\$ -	\$ (18,516)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
21	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
22	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
23	Other Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
24	Street Lighting Equipment	\$ -	\$ -	\$ (109)	\$ (1,571)	\$ -	\$ -	\$ -	\$ -	\$ (5,534)	\$ -		
25	Structures & Improvements	\$ (54,100)	\$ (60,308)	\$ 111,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
27	Tools, Shop & Garage Equipment	\$ -	\$ 13,388	\$ -	\$ 9	\$ -	\$ 58,585	\$ 21,934	\$ 22,504	\$ 17,493	\$ 11,351		
28	Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
29	Power Operated Equipment	\$ -	\$ -	\$ -	\$ 354,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
30	Total Distribution Improvement	\$ (895,413)	\$ 3,196,043	\$ 2,445,202	\$ 1,968,762	\$ 1,227,625	\$ 2,415,584	\$ 1,259,972	\$ 2,347,892	\$ 1,992,272	\$ 2,416,573		

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-JNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Distribution Improvement.

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred Depreciation Balance for Distribution Improvement
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	201408	201409	201410	201411	Balance at 201412
1 Distribution Improvement - Deferred Depreciation	\$ 760,590	\$ 847,542	\$ 936,985	\$ 1,031,839	\$ 1,131,896

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Distribution Improvement
Source: Work Paper-3.1 and Work Paper-3.2

Utility Account	201408	201409	201410	201411	201412	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014
2 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 City Gate Check Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Structures & Improvements	\$ 53,969	\$ 121,882	\$ 7,334	\$ 230	\$ 47,835	\$ -	\$ 231,249
6 Mains - Cast Iron & Copper	\$ (160)	\$ -	\$ -	\$ (16)	\$ (48)	\$ (58,618)	\$ 46,522
7 Mains - Steel	\$ 402,316	\$ (32,516)	\$ 515,721	\$ 68,196	\$ 203,417	\$ 21,911	\$ 1,970,244
8 Mains - Plastic	\$ 186,066	\$ 186,449	\$ 318,222	\$ 607,442	\$ 48,031	\$ 2,243,802	\$ 4,189,755
9 System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	\$ 76,430	\$ 38,964	\$ 3,288	\$ 113,394
10 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Distinct Regulating Equipment	\$ 124,221	\$ 2,831	\$ 11,038	\$ 75,836	\$ 1,244	\$ 144,349	\$ 227,706
12 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Services- Cast Iron & Copper	\$ (11,739)	\$ (19,855)	\$ (15,923)	\$ (5,730)	\$ (4,512)	\$ (154,208)	\$ (142,826)
14 Services-Steel	\$ 34,947	\$ 12,480	\$ 11,777	\$ 12,034	\$ 53,095	\$ 190,001	\$ 183,008
15 Services-Plastic	\$ 924,152	\$ 612,881	\$ 1,253,564	\$ 841,086	\$ 1,380,208	\$ 14,084,990	\$ 13,680,753
16 Meters	\$ 21,800	\$ (3,300)	\$ 23,689	\$ 31,741	\$ (428,540)	\$ (3,843)	\$ (275,869)
17 Utility of the Future Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ (100,086)	\$ (34,923)	\$ (100,086)
19 House Regulators	\$ 149,503	\$ 108,037	\$ 111,569	\$ 49,541	\$ 244,867	\$ 1,088,362	\$ 1,376,105
20 House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,359	\$ -
21 Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,341
22 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Other Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Street Lighting Equipment	\$ -	\$ -	\$ (1,796)	\$ -	\$ (303)	\$ (63,982)	\$ (9,203)
25 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (123,531)	\$ -
27 Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,756	\$ 961,536
28 Laboratory Equipment	\$ 16,474	\$ 4,281	\$ 17,502	\$ 321,417	\$ 470,005	\$ -	\$ -
29 Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 Total Distribution Improvement	\$ 1,904,891	\$ 975,409	\$ 2,252,695	\$ 2,078,208	\$ 1,952,178	\$ 17,677,711	\$ 22,792,060

Exhibit No. 3, Line 4

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-JNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Distribution Improvement.

Line	Utility Account	Depreciation Rate ⁽¹⁾	201408	201409	201410	201411	201412	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014
31	Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Rights of Way	1.54%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	City Gate Check Station	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Structures & Improvements	2.09%	\$ -	\$ 94	\$ 306	\$ 319	\$ 319	\$ -	\$ 1,038
35	Mains - Cast Iron & Copper	2.72%	\$ (27)	\$ (27)	\$ (27)	\$ (27)	\$ (27)	\$ (181)	\$ (414)
36	Mains - Steel	1.87%	\$ 1,301	\$ 1,928	\$ 1,878	\$ 2,681	\$ 2,787	\$ 1,984	\$ 14,198
37	Mains - Plastic	2.08%	\$ 8,818	\$ 9,141	\$ 9,464	\$ 10,015	\$ 11,068	\$ 13,153	\$ 87,584
38	System Meas. & Reg. Station Equipment	2.35%	\$ 6	\$ 6	\$ 6	\$ 6	\$ 156	\$ -	\$ 222
39	System Meas. & Reg. Station Equipment-Elec	7.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	District Regulating Equipment	2.40%	\$ 314	\$ 562	\$ 568	\$ 590	\$ 742	\$ 104	\$ 4,867
41	Meas. & Reg. - City Gate	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Services-Cast Iron & Copper	3.11%	\$ (620)	\$ (651)	\$ (702)	\$ (743)	\$ (758)	\$ (2,079)	\$ (6,852)
43	Services-Steel	2.88%	\$ 597	\$ 681	\$ 711	\$ 739	\$ 768	\$ 2,852	\$ 7,131
44	Services-Plastic	3.59%	\$ 68,072	\$ 70,837	\$ 72,670	\$ 76,420	\$ 78,937	\$ 215,203	\$ 732,000
45	Meters	2.22%	\$ 139	\$ 179	\$ 173	\$ 217	\$ 275	\$ 2,980	\$ 1,948
46	Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Meter Installations	2.00%	\$ (58)	\$ (58)	\$ (58)	\$ (58)	\$ (58)	\$ (58)	\$ (686)
48	House Regulators	2.00%	\$ 3,002	\$ 3,251	\$ 3,431	\$ 3,617	\$ 3,699	\$ 9,352	\$ 33,595
49	House Regulator Installations	2.00%	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 1,533	\$ 1,512
50	Large Industrial Meas. & Reg. Equipment	2.63%	\$ -	\$ 7	\$ 7	\$ 7	\$ 7	\$ -	\$ 28
51	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Other Equipment - Other	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	Street Lighting Equipment	2.67%	\$ (158)	\$ (158)	\$ (158)	\$ (162)	\$ (162)	\$ (918)	\$ (1,840)
54	Structures & Improvements	3.33%	\$ (343)	\$ (343)	\$ (343)	\$ (343)	\$ (343)	\$ (643)	\$ (4,116)
55	Tools, Shop & Garage Equipment	4.00%	\$ 1,322	\$ 1,377	\$ 1,391	\$ 1,450	\$ 2,521	\$ 2,290	\$ 15,449
56	Laboratory Equipment	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Power Operated Equipment	6.67%	\$ 1,877	\$ 1,877	\$ 1,783	\$ 1,783	\$ 1,783	\$ -	\$ 20,365
58	Total Distribution Improvement Deferred Depreciation	6.35%	\$ 82,491	\$ 86,952	\$ 89,443	\$ 94,854	\$ 100,057	\$ 246,242	\$ 885,654

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Information Technology

Line No.	Budget Category	201212	201301	201302	201303	201304	201305	201306	201307	201308	201309
1	Information Technology - Deferred Depreciation	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

[A] **Cumulative Balance**
Description: Cumulative Deferred Depreciation Balance for Information Technology
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

[B] **Net Plant Additions Eligible for Deferred Depreciation**
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-3.1 and Work Paper-3.2

Utility Account	201212	201301	201302	201303	201304	201305	201306	201307	201308	201309
2 Electronic Data Processing	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
3 Miscellaneous Intangible Plant	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4 Total Information Technology	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

[C] **Deferred Depreciation Calculation**
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

Utility Account	201301	201302	201303	201304	201305	201306	201307	201308	201309
5 Electronic Data Processing	\$	\$	\$	\$	\$	\$	\$	\$	\$
6 Miscellaneous Intangible Plant	\$	\$	\$	\$	\$	\$	\$	\$	\$
7 Total Information Technology Deferred Depreciation	\$	\$	\$	\$	\$	\$	\$	\$	\$

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAH
DEFERRED DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Information Technology

Line
No.

(A) Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Information Technology
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	201310	201311	201312	201401	201402	201403	201404	201405	201406	201407
Information Technology - Deferred Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(B) Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-3.1 and Work Paper-3.2

Utility Account	201310	201311	201312	201401	201402	201403	201404	201405	201406	201407
Electronic Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(C) Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

Utility Account	201310	201311	201312	201401	201402	201403	201404	201405	201406	201407
Electronic Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Information Technology Deferred Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Information Technology

Line
No.

[A] Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Information Technology
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	201408	201409	201410	201411	201412	Balance at 201412
1 Information Technology - Deferred Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-3.1 and Work Paper-3.2

Utility Account	201408	201409	201410	201411	201412	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014
2 Electronic Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 851
3 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Total Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 851

Exhibit No. 3, Line 5

[C] Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance * Depreciation Rate/12 Months

Utility Account	201408	201409	201410	201411	201412	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014
5 Electronic Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Total Information Technology Deferred Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP Investments
Represents the deferred PISCC on eligible investments

Line
No.

(A) Cumulative Balance

Description: Cumulative Deferred PISCC Balance for eligible CEP Investments
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Budget Category	Balance at 201212	201301	201302	201303	201304	201305	201306
1 Distribution Improvement	\$ -	\$ -	\$ 5,670	\$ 17,824	\$ 35,021	\$ 55,874	\$ 83,927
2 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Total CEP - Deferred PISCC	\$ -	\$ -	\$ 5,670	\$ 17,824	\$ 35,021	\$ 55,874	\$ 83,927

(B) Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Exhibit No. 3

Utility Account	Balance at 201212	201301	201302	201303	201304	201305	201306
4 Distribution Improvement	\$ -	\$ 1,278,847	\$ 2,745,051	\$ 3,890,217	\$ 4,725,556	\$ 6,363,218	\$ 8,484,383
5 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Total CEP In-Service	\$ -	\$ 1,278,847	\$ 2,745,051	\$ 3,890,217	\$ 4,725,556	\$ 6,363,218	\$ 8,484,383

(C) Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Exhibit No. 4a, Exhibit No. 4b

Utility Account	Balance at 201212	201301	201302	201303	201304	201305	201306
7 Distribution Improvement	\$ -	\$ -	\$ (3,546)	\$ (11,119)	\$ (21,950)	\$ (35,449)	\$ (53,486)
8 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Total CEP Accumulated Depreciation	\$ -	\$ -	\$ (3,546)	\$ (11,119)	\$ (21,950)	\$ (35,449)	\$ (53,486)

(D) Deferred PISCC Calculation

Description: Deferred PISCC Calculation by Month
Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month) x PISCC Rate/12 Months

Utility Account	201301	201302	201303	201304	201305	201306
10 Distribution Improvement	\$ -	\$ 5,670	\$ 12,154	\$ 17,197	\$ 20,853	\$ 28,053
11 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Total CEP Deferred PISCC	\$ -	\$ 5,670	\$ 12,154	\$ 17,197	\$ 20,853	\$ 28,053

PISCC Rate
5.32%
5.32%

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP Investments
Represents the deferred PISCC on eligible investments

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred PISCC Balance for eligible CEP Investments
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Budget Category	201307	201308	201309	201310	201311	Balance at 201312	201401	201402
1 Distribution Improvement	\$ 121,304	\$ 167,033	\$ 218,238	\$ 274,921	\$ 327,524	\$ 394,149	\$ 471,429	\$ 557,221
2 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Total CEP - Deferred PISCC	\$ 121,304	\$ 167,033	\$ 218,238	\$ 274,921	\$ 327,524	\$ 394,149	\$ 471,429	\$ 557,221

[B] Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Exhibit No. 3

Utility Account	201307	201308	201309	201310	201311	Balance at 201312	201401	201402
4 Distribution Improvement	\$ 10,391,337	\$ 11,654,627	\$ 12,921,879	\$ 12,036,467	\$ 15,232,510	\$ 17,677,711	\$ 19,646,474	\$ 20,874,098
5 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Total CEP In-Service	\$ 10,391,337	\$ 11,654,627	\$ 12,921,879	\$ 12,036,467	\$ 15,232,510	\$ 17,677,711	\$ 19,646,474	\$ 20,874,098

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Exhibit No. 4a, Exhibit No. 4b

Utility Account	201307	201308	201309	201310	201311	Balance at 201312	201401	201402
7 Distribution Improvement	\$ (76,474)	\$ (104,648)	\$ (136,308)	\$ (171,167)	\$ (204,286)	\$ (246,242)	\$ (294,794)	\$ (347,480)
8 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Total CEP Accumulated Depreciation	\$ (76,474)	\$ (104,648)	\$ (136,308)	\$ (171,167)	\$ (204,286)	\$ (246,242)	\$ (294,794)	\$ (347,480)

[D] Deferred PISCC Calculation

Description: Deferred PISCC Calculation by Month
Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month) x PISCC Rate/12 Months

Utility Account	201307	201308	201309	201310	201311	Balance at 201312	201401	201402
10 Distribution Improvement	\$ 37,377	\$ 45,729	\$ 51,205	\$ 56,683	\$ 52,603	\$ 66,625	\$ 77,280	\$ 85,792
11 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Total CEP Deferred PISCC	\$ 37,377	\$ 45,729	\$ 51,205	\$ 56,683	\$ 52,603	\$ 66,625	\$ 77,280	\$ 85,792

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP Investments
Represents the deferred PISCC on eligible investments

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred PISCC Balance for eligible CEP Investments
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Budget Category	201403	201404	201405	201406	201407	201408	201409	201410
1 Distribution Improvement	\$ 648,222	\$ 749,684	\$ 856,457	\$ 973,349	\$ 1,098,758	\$ 1,234,543	\$ 1,378,408	\$ 1,526,212
2 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Total CEP - Deferred PISCC	\$ 648,222	\$ 749,684	\$ 856,457	\$ 973,349	\$ 1,098,758	\$ 1,234,543	\$ 1,378,408	\$ 1,526,212

[B] Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Exhibit No. 3

Utility Account	201403	201404	201405	201406	201407	201408	201409	201410
4 Distribution Improvement	\$ 23,289,682	\$ 24,549,655	\$ 26,897,547	\$ 28,889,819	\$ 31,306,393	\$ 33,211,283	\$ 34,186,693	\$ 36,439,387
5 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Total CEP In-Service	\$ 23,289,682	\$ 24,549,655	\$ 26,897,547	\$ 28,889,819	\$ 31,306,393	\$ 33,211,283	\$ 34,186,693	\$ 36,439,387

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Exhibit No. 4a, Exhibit No. 4b

Utility Account	201403	201404	201405	201406	201407	201408	201409	201410
7 Distribution Improvement	\$ (403,620)	\$ (465,600)	\$ (530,917)	\$ (602,056)	\$ (678,099)	\$ (760,590)	\$ (847,542)	\$ (936,985)
8 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Total CEP Accumulated Depreciation	\$ (403,620)	\$ (465,600)	\$ (530,917)	\$ (602,056)	\$ (678,099)	\$ (760,590)	\$ (847,542)	\$ (936,985)

[D] Deferred PISCC Calculation

Description: Deferred PISCC Calculation by Month
Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month) x PISCC Rate/12 Months

Utility Account	201403	201404	201405	201406	201407	201408	201409	201410
10 Distribution Improvement	\$ 91,001	\$ 101,462	\$ 106,773	\$ 116,892	\$ 125,409	\$ 135,785	\$ 143,865	\$ 147,804
11 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Total CEP Deferred PISCC	\$ 91,001	\$ 101,462	\$ 106,773	\$ 116,892	\$ 125,409	\$ 135,785	\$ 143,865	\$ 147,804

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP Investments
Represents the deferred PISCC on eligible investments

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred PISCC Balance for eligible CEP Investments
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Budget Category	201411	Balance at 201412
1 Distribution Improvement	\$ 1,683,606	\$ 1,849,793
2 Information Technology	\$ -	\$ -
3 Total CEP - Deferred PISCC	\$ 1,683,606	\$ 1,849,793

[B] Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Exhibit No. 3

Utility Account	201411	Balance at 201412
4 Distribution Improvement	\$ 38,517,594	\$ 40,469,772
5 Information Technology	\$ -	\$ 851
6 Total CEP In-Service	\$ 38,517,594	\$ 40,470,623

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Exhibit No. 4a, Exhibit No. 4b

Utility Account	201411	Balance at 201412
7 Distribution Improvement	\$ (1,031,839)	\$ (1,131,896)
8 Information Technology	\$ -	\$ -
9 Total CEP Accumulated Depreciation	\$ (1,031,839)	\$ (1,131,896)

[D] Deferred PISCC Calculation

Description: Deferred PISCC Calculation by Month
Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month) x PISCC Rate/12 Months

Utility Account	PISCC Rate	201411	201412	Activity for Twelve Months Ended 12/31/2014
10 Distribution Improvement	5.32%	\$ 157,394	\$ 166,187	\$ 1,455,644
11 Information Technology	5.32%	\$ -	\$ -	\$ -
12 Total CEP Deferred PISCC		\$ 157,394	\$ 166,187	\$ 1,455,644

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
PROPERTY TAX DEFERRAL
FOR THE PERIODS ENDED DECEMBER 31, 2013 AND DECEMBER 31, 2014

Description: Provide summary of calculation of deferred property taxes on CEP Investments
Represents the deferred property taxes on eligible investments

Line
No.

- [A] **Cumulative Balance**
Description: Cumulative Deferred Property Tax Balance for eligible CEP Investments
Calculation: Prior Year Deferred Balance + Current Year Deferred Activity

Budget Category	Balance at	
	12/31/2013	12/31/2014
1 Distribution Improvement - Deferred Property Taxes	\$ -	\$ 509,951
2 Information Technology - Deferred Property Taxes	\$ -	\$ -
3 Total CEP - Deferred Property Taxes	\$ -	\$ 509,951

- [B] **Annual Property Tax Deferrals by Investment Year**
Description: Property Tax Deferrals for Annual Period on eligible CEP Investments, by Investment Year
Source: Work Paper 6.1

Utility Account	Activity through		
	12/31/2013	12/31/2014	
4 Distribution Improvement			
5 2013 Investment - Accrued 2014	\$ -	\$ 509,951	Work Paper 6.1
6 Total Distribution Improvement	\$ -	\$ 509,951	
7 Information Technology			
8 2013 Investment - Accrued 2014	\$ -	\$ -	Work Paper 6.1
9 Total Information Technology	\$ -	\$ -	
10 Total CEP Property Tax Activity	\$ -	\$ 509,951	

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2014

Description: Provide detailed calculation of deferred property taxes (incremental) on CEP investments.
Represents the deferred Property Taxes on CEP eligible investments.

Line No.	Year		Year		% Good ⁽¹⁾	Tax Value
	2013	2013 - Exemptions	2013 - Taxable Value	2014		
[A] Distribution Improvement - Additions						
1 Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -	
2 Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -	
3 City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -	
4 Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -	
5 Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -	
6 Mains - Steel	\$ 969,437	\$ -	\$ 969,437	98.3%	\$ 952,956	
7 Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	98.3%	\$ 2,873,941	
8 System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	98.3%	\$ 11,160	
9 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	98.3%	\$ -	
10 District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	98.3%	\$ 141,895	
11 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	98.3%	\$ -	
12 Services- Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -	
13 Services-Steel	\$ 226,034	\$ -	\$ 226,034	98.3%	\$ 224,157	
14 Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	98.3%	\$ 15,469,179	
15 Meters	\$ 350,452	\$ -	\$ 350,452	98.3%	\$ 344,494	
16 Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -	
17 Meter Installations	\$ 65,453	\$ -	\$ 65,453	98.3%	\$ 64,340	
18 House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	98.3%	\$ 1,069,860	
19 House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	98.3%	\$ 74,077	
20 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	98.3%	\$ -	
21 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -	
22 Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -	
23 Street Lighting Equipment	\$ -	\$ -	\$ -	98.3%	\$ -	
24 Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -	
25 Tools, Shop & Garage Equipment	\$ 284,756	\$ -	\$ 284,756	98.3%	\$ 280,255	
26 Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -	
28 Power Operated Equipment	\$ -	\$ -	\$ -	98.3%	\$ -	
[A] Distribution Improvement - Retirements						
29 Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -	
30 Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -	
31 City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -	
32 Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -	
33 Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)	
34 Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)	
35 Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$ (101,836)	
36 System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)	
37 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -	
38 District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	
39 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -	
40 Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)	
41 Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)	
42 Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)	
43 Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)	
44 Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -	
45 Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)	
46 House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -	
47 House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -	
48 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	
49 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -	
50 Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -	
51 Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,597)	
52 Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)	
53 Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	
54 Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	
56 Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -	
57 Net Tax Value Distribution Improvement (Sum of Lines 1 - 56)					\$ 20,675,471	
58 Valuation Percentage (25%) ⁽²⁾					25%	
59 Taxable Value/Assessment (Line 57 x Line 58)					\$ 5,218,868	
60 Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%	
61 Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)					\$ 509,951	
[B] Information Technology - Additions						
62 Electronic Data Processing	\$ -	\$ -	\$ -	98.3%	\$ -	
63 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -	
Information Technology - Retirements						
64 Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -	
65 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -	
66 Net Tax Value of Information Technology (Sum of Lines 62 - 65)					\$ -	
67 Valuation Percentage (25%) ⁽²⁾					25%	
68 Taxable Value/Assessment (Line 66 x Line 67)					\$ -	
69 Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%	
70 Annual Property Tax Expense - Information Technology (Line 68 x Line 69)					\$ -	
71 Total Est. of 2014 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program ⁽³⁾ (Sum of Lines 61 and 70)					\$ 509,951	

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
- (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
- (3) Property tax expense is accrued one year in arrears; therefore, no property tax expense will be deferred in 2013 and property tax expense deferred in 2014 will be based on assets placed in service as of December 31, 2013.
- (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2013 AND DECEMBER 31, 2014

Description: Provide detailed calculation of incremental revenues on CEP Investments.
Represents the incremental revenues associated with CEP Investments, treated as offset to deferred expenses.

Line
No.

[A] Cumulative Balance

Description: Cumulative Incremental Revenue related to CEP Investments
Calculation: Prior Year Incremental Revenue + Current Year Incremental Revenue

Category	12/31/2013	Balance at 12/31/2014
1 Rate RS / RFT / RSLI	\$ (986,239)	\$ (2,797,652)
2 Rate GS / FT Small	\$ (56,999)	\$ (56,999)
3 Rate GS / FT Large	\$ -	\$ -
4 Rate IT	\$ -	\$ -
5 Total Incremental Revenue - (Increase)	\$ (1,043,238)	\$ (2,854,651)

[B] Annual Incremental Revenue by Category

Description: Incremental Revenues for Annual Period related to CEP Investments by Category
Source: Work Paper 7.1, Work Paper 7.1

Category	12/31/2013	Activity Through 12/31/2014
6 Rate RS / RFT / RSLI	\$ (986,239)	\$ (1,811,413)
7 Rate GS / FT Small	\$ (56,999)	\$ -
8 Rate GS / FT Large	\$ -	\$ -
9 Rate IT	\$ -	\$ -
10 Total Incremental Revenue - (Increase)	\$ (1,043,238)	\$ (1,811,413)

Work Paper 7.1 and 7.2
Work Paper 7.1 and 7.2
Work Paper 7.1 and 7.2
Work Paper 7.1 and 7.2

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2013

Description: Provide detailed calculation of incremental revenues related to CEP investments.
Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue							
1	Annual Number of Customer Bills Issued in 2013	4,685,758	257,493	83,628	1,203		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	37,021	735	(9,703)	(541)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 77.55	\$ 185.50	\$ 448.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$ 986,239	\$ 56,999	\$ (1,799,907)	\$ (241,502)		
6	Incremental Revenue Offset - 2013	\$ 986,239	\$ 56,999	\$ -	\$ -	\$ 1,043,238	If Line 5 > 0, Line 5, else 0
[B] Actual Number of Bills							
		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
7	January 2013	392,774	22,220	7,789	101	422,884	
8	February 2013	392,977	22,514	7,586	86	423,163	
9	March 2013	390,041	22,812	6,798	96	419,747	
10	April 2013	392,639	22,454	6,921	94	422,108	
11	May 2013	390,791	21,389	6,854	95	419,129	
12	June 2013	389,042	20,688	6,787	103	416,620	
13	July 2013	387,929	20,290	6,774	99	415,092	
14	August 2013	386,727	20,092	6,751	114	413,684	
15	September 2013	387,746	19,969	6,753	111	414,579	
16	October 2013	388,844	20,329	6,801	113	416,087	
17	November 2013	391,981	21,976	6,861	96	420,914	
18	December 2013	394,267	22,760	6,953	95	424,075	
19	Total Customer Bills	4,685,758	257,493	83,628	1,203	5,028,082	
[C] Baseline Number of Bills							
	Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
20	Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570	

[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2014

Description: Provide detailed calculation of incremental revenues related to CEP Investments.
Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line No.	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A] Incremental Revenue						
1	Annual Number of Customer Bills Issued in 2014	4,716,733	249,180	91,938	1,093	Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744	Line 20
3	Annual Increase/(Decrease) in Customers	67,996	(7,578)	(1,393)	(651)	Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 77.55	\$ 185.50	\$ 446.40	[1]
5	Annual Increase/(Decrease) in Revenue	\$ 1,811,413	\$ (587,674)	\$ (258,402)	\$ (290,606)	
6	Incremental Revenue Offset - 2014	\$ 1,811,413	\$ -	\$ -	\$ -	\$ 1,811,413 if Line 5 > 0, Line 5, else 0
[B] Actual Number of Bills						
		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7	January 2014	395,580	22,808	7,255	105	425,748
8	February 2014	395,791	22,579	7,613	125	426,108
9	March 2014	395,768	22,271	7,657	102	425,798
10	April 2014	395,144	21,655	7,776	104	424,679
11	May 2014	393,039	20,421	7,760	84	421,304
12	June 2014	391,060	19,552	7,758	85	418,455
13	July 2014	390,065	19,160	7,723	79	417,027
14	August 2014	388,774	18,909	7,709	89	415,481
15	September 2014	389,871	19,102	7,490	84	416,547
16	October 2014	391,233	19,561	7,685	76	418,555
17	November 2014	393,817	21,029	7,732	73	422,651
18	December 2014	396,591	22,133	7,780	87	426,591
19	Total Customer Bills	4,716,733	249,180	91,938	1,093	5,058,944
[C] Baseline Number of Bills						
	Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20	Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ACTUAL - AUTHORIZED CEP EXPLANATIONS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2013

Description: Explain the variance between CEP Capital Budget and Actual In-Service Additions.

Line No.	Category	[A] Capital Budget	[B] Actual Additions	[C]=[A]-[B] Total Variance
1	Distribution Improvement	\$ 31,600,000	\$ 21,877,330	\$ 9,722,670 [1]
2	Information Technology	\$ 2,000,000	\$ -	\$ 2,000,000 [2]
3	Compliance with Rules, Regulations and Orders	\$ 200,000	\$ -	\$ 200,000
4	Total CEP Investment	\$ 33,800,000	\$ 21,877,330	\$ 11,922,670

Explanations:

- [1] The variance of \$9.7 million related to Additions [B] is mainly due to a reduction in public improvement relocation projects and projects carried over to 2014.
- [2] The variance of \$2.0 million related to Additions [B] is mainly due to a delay in starting IT projects

Notes:

- [A] Duke Energy Ohio's approved Gas Operations Capital Budget.
- [B] Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2013. There is no Exhibit 3 for compliance.
- [C] Total Variance - (Over)/Under spend on additions.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ACTUAL - AUTHORIZED CEP EXPLANATIONS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2014

Description: Explain the variance between CEP Capital Budget and Actual In-Service Additions.

Line No.	Category	[A] Capital Budget	[B] Actual Additions	[C]=[A]-[B] Total Variance
1	Distribution Improvement	\$ 45,900,000	\$ 26,307,679	\$ 19,592,321 [1]
2	Information Technology	\$ 3,600,000	\$ 851	\$ 3,599,149 [2]
3	Compliance with Rules, Regulations and Orders	\$ 2,000,000	\$ -	\$ 2,000,000 [3]
4	Total CEP Investment	\$ 51,500,000	\$ 26,308,530	\$ 25,191,470

Explanations:

- [1] The variance of \$19.6 million related to Additions [B] is driven mainly by the cancellation and delay of significant projects and various projects carried over to 2015.
- [2] The variance of \$3.6 million related to Additions [B] is mainly driven by planned project carryover into 2015.
- [3] The variance of \$2.0 million related to Additions [B] is mainly due to project timing

Notes:

- [A] Duke Energy Ohio's approved Gas Operations Capital Budget.
- [B] Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2014. There is no Exhibit 3 for compliance.
- [C] Total Variance - (Over)/Under spend on additions.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2015
(\$ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category		2015
1	Distribution Improvement	[A]	\$ 56.8
2	Information Technology		5.4
3	Compliance with Rules, Regulations and Orders		<u>3.0</u>
4	Total		<u>\$ 65.2</u>

[A] Does not include investments recovered through Rider AMRP or Rider AU cost-recovery mechanisms.

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in

Case No(s). 13-2417-GA-UNC, 13-2418-GA-AAM

Summary: Correspondence 2015 Annual Informational Filing of Duke Energy Ohio, Inc. electronically filed by Carys Cochern on behalf of Kingery, Jeanne W Ms.