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July 20, 2015

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

Re:

In the Matter of the Application of Duke Energy Ohio, Inc., to Adjust Rider DR-IM and

Rider-AU for 2014 Grid Modernization Costs

Case No. 15-0883-GE-RDR

Dear Ms. McNeal:

On June 4, 2015, Duke Energy Ohio, Inc. (Duke Energy Ohio), submitted the direct testimony of Peggy A. Laub in the above-referenced case. Subsequent to the filing, upon further review of Ms. Laub's direct testimony Ms. Laub has determined that several numbers in her testimony and attachments PAL-1 and PAL-2 were incorrect. References to the incorrect numbers in Ms. Laub's testimony are:

Page /Line	Incorrect Number	Correct Number
p. 10/line 1	\$6.14	\$6.31
p. 10/line 1	\$9.15	\$9.39
p.14/line 23	\$1.22	\$1.30
p. 15/line 1	\$1.06	\$1.14

Please docket the attached Revised Direct Testimony of Peggy A. Laub and Revised Attachments PAL-1 and PAL-2.

Should you have any questions, please call me at 513-287-4337.

Very truly yours,

Dianne Kuhnell

Senior Paralegal

cc: Parties of Record

Duke Energy Ohio	Exhibit
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BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke)	
Energy Ohio, Inc. to Adjust Rider DR-IM)	Case No. 15-883-GE-RDR
and Rider AU for 2014 SmartGrid Costs.)	

REVISED

DIRECT TESTIMONY OF

PEGGY A. LAUB

ON BEHALF OF

DUKE ENERGY OHIO, INC.

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Attachments:

Revised Rider DR-IM Revenue Requirement Calculation Revised Rider AU Revenue Requirement Calculation PAL-1

PAL-2

I. <u>INTRODUCTION</u>

- 1 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
- 2 A. My name is Peggy A. Laub. My business address is 139 East Fourth Street,
- 3 Cincinnati, Ohio 45202
- 4 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?
- 5 A. I am employed by Duke Energy Business Services LLC, an affiliate of Duke
- 6 Energy Ohio, Inc. (Duke Energy Ohio, or Company) as Director Rates &
- 7 Regulatory Planning.
- 8 Q. PLEASE SUMMARIZE YOUR EDUCATION AND PROFESSIONAL
- 9 **QUALIFICATIONS.**
- 10 A. I received a Bachelor of Business Administration Degree with a major in
- accounting from the University of Cincinnati. I began my career with The
- 12 Cincinnati Gas & Electric Company, the predecessor of Duke Energy Ohio, Inc.,
- in the Accounting Department in 1981. I worked in various departments including
- Tax, Regulated Business Unit's financial group and Fixed Assets. In May 2006,
- following the merger with Duke Energy Corporation, I transferred to the Midwest
- US Franchised Electric & Gas accounting group. In November 2008, I transferred
- to the Midwest wholesale accounting group as Manager of Wholesale and Bulk
- Power Marketing accounting. In May 2010, I transferred to the Rate Department
- and to my current position now titled Director Rates & Regulatory Planning.
- 20 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC
- 21 UTILITIES COMMISSION OF OHIO (COMMISSION)?

- 1 A. Yes. I previously testified in a number of cases before this and other regulatory commissions.
- 3 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS
- 4 PROCEEDING?
- 5 A. My testimony is divided into two parts. The first part addresses the electric Rider
- 6 DR-IM (Distribution Reliability Infrastructure Modernization) and the second
- 7 part addresses the natural gas Rider AU (Advanced Utility). In both parts, I
- 8 provide an overview of the revenue requirement calculation for the respective
- 9 riders and then describe each schedule supporting the revenue requirement
- calculation. I will be sponsoring Attachment PAL-1 and Attachment PAL-2 to
- support the proposed charges for Rider DR-IM and for Rider AU.

II. REVENUE REQUIREMENT CALCULATIONS

- 12 Q. PLEASE DESCRIBE THE COMPONENTS OF THE REVENUE
- 13 REQUIREMENTS INCLUDED IN RIDER DR-IM AND RIDER AU.
- 14 A. The revenue requirement for both riders includes the following components:
- a return on the rate base;
- depreciation and property taxes; and
- incremental expenses.
- 18 Q. HOW IS RATE BASE CALCULATED?
- 19 A. Rate base is calculated in a manner consistent with the traditional rate base
- calculation for a general retail rate cases. One component is net plant, or gross
- 21 plant minus accumulated depreciation. Another common component is
- accumulated deferred income taxes associated with accelerated tax depreciation.

1	The stipulations approved by the Commission in its Opinion and Order in Case
2	No. 08-920-EL-SSO, et al., and its Opinion and Order in Case No. 09-543-GE-
3	RDR, allow an additional component of rate base in the form of post-in-service
4	carrying costs (PISCC). Because there are deferred income taxes associated with
5	this item, an additional adjustment is made to offset rate base for accumulated
6	deferred income taxes on this item.

7 Q. ARE THERE COSTS THAT ARE SHARED BETWEEN THE ELECTRIC

8 AND GAS DISTRIBUTION BUSINESSES?

Α.

Yes. The fact that Duke Energy Ohio is a combination electric and gas utility allows the Company to maximize the potential benefits of the SmartGrid project for both electric and gas customers. For much of the SmartGrid equipment, it is a simple exercise to assign costs directly to electric or to gas. The cost of some equipment and some expenses, however, is incurred for both electric and gas services.

The costs for "common" equipment are allocated between gas and electric service based on appropriate allocation factors. The development of these allocation factors is based on the Company's determination of the extent to which each type of plant (e.g., communication boxes, information technology costs (IT), etc.) contributes to the gas or electric SmartGrid function.

Q. DESCRIBE THE COMPUTATION FOR DEPRECIATION AND
PROPERTY TAX EXPENSES INCLUDED IN THE RIDER DR-IM AND
RIDER AU REVENUE REQUIREMENT.

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- the depreciable gross plant for each plant type as of December 31, 2014.
- 3 Similarly, property tax expense is annualized by applying the latest average
- 4 property tax rates to the calculated property tax valuation as of December 31,
- 5 2014.
- 6 Q. WHAT INCREMENTAL EXPENSES ARE INCLUDED IN THE
- 7 REVENUE REQUIREMENT CALCULATIONS?
- 8 A. The only incremental expenses included in the Rider DR-IM and Rider AU
- 9 revenue requirement calculations are specifically identifiable costs associated
- with the implementation of the SmartGrid project for gas and electric. Such costs
- include Information Technology costs, system support, data transfer fees, and any
- other costs that can be directly attributed to the SmartGrid program.
- 13 Q. DO THE REVENUE REQUIREMENT CALCULATIONS REFLECT THE
- 14 SAVINGS THAT DISTRIBUTION AUTOMATION AND SMARTGRID
- 15 **PROJECTS WILL GENERATE?**
- 16 A. Yes. In the Order in Case No. 10-2326-GE-RDR, the Commission approved a
- stipulation that included an agreement by Duke Energy Ohio to establish an
- amount of savings to include in both Rider DR-IM and Rider AU. These savings
- are reflected in Schedule 12 of my attachments.
- 20 Q. DOES THE REVENUE REQUIREMENT CALCULATIONS REFLECT
- 21 ANY UNINSTALLED GAS MODULES?
- 22 A. No.

III. CHANGES FROM PRIOR FILING

1 Q. HAVE YOU MADE ANY CHANGES IN THE RI
--

- 2 REQUIREMENT CALCULATIONS SINCE THE COMPANY'S LAST
- 3 SMARTGRID COST RECOVERY FILING?
- 4 A. No.
- 5 Q. PLEASE EXPLAIN THE CREDIT FOR THE COMPANY'S GAS-ONLY
- 6 **CUSTOMERS.**
- 7 A. The Company has customers in Adams County, Georgetown, and Lebanon, Ohio,
- 8 to whom it provides only gas service. These customers are located in an area
- 9 outside of Duke Energy Ohio's electric service territory. Duke Energy Ohio
- agreed to only include the costs of SmartGrid gas deployment in the monthly
- Rider AU charge to these customers. The overall Rider AU revenue requirement
- includes the gas portion of "common" costs and allocable project management
- organization (PMO) costs. A monthly credit amount has been calculated to
- eliminate these costs from the rider for these gas-only customers.
- 15 Q. HOW HAS THIS ADJUSTMENT BEEN SHOWN IN THE SCHEDULES
- 16 USED TO CALCULATE THE RIDER AU REVENUE REQUIREMENT?
- 17 A. At the bottom of each supporting schedule in Attachment PAL-2, the costs related
- to "common" and PMO costs have been detailed. These costs are summarized at
- the bottom of Schedule 1A as a credit revenue requirement amount. On Schedule
- 20 13, this credit amount is divided by the total number of gas bills to calculate the
- 21 monthly credit for the 8,870 gas-only customers.

1 Q. ARE THE REMAINING CALCULATIONS THE SAME FOR RIDER DR-

- 2 **IM AND RIDER AU?**
- 3 A. Yes. The remainder of my testimony describes the schedules used for the revenue
- 4 requirement calculations for both riders. Other than the two items discussed
- 5 above, the methodology is essentially the same for both riders.

IV. RIDER DR-IM

6 Q. PLEASE PROVIDE A GENERAL OVERVIEW OF THE SCHEDULES

- 7 **FOR RIDER DR-IM.**
- 8 A. The schedules provide extensive detail of the revenue requirement calculations for
- 9 Rider DR-IM, starting with support for the rate base component and the pre-tax rate
- of return, followed by details for the expenses to be included. Finally, the schedules
- show the calculation of the proposed monthly rates for Rider DR-IM applicable to
- the rate classes.

13 Q. PLEASE EXPLAIN SCHEDULE 1 FOR ELECTRIC.

- 14 A. Schedule 1 summarizes the annualized revenue requirement for Duke Energy Ohio's
- Rider DR-IM rates. The underlying rate base reflects the net balance of the
- 16 Company's investment in SmartGrid including distribution automation equipment as
- of December 31, 2014. The rate base shown is incremental to amounts in current
- rates as of the date certain used in the Company's most recently approved electric
- distribution rate case. The information on this schedule is supported in Schedules 2
- through 12.

1 Q. PLEASE EXPLAIN SCHEDULE 2 FOR ELECTRIC.

- 2 A. Schedule 2 provides the adjusted balance of plant additions at December 31, 2013,
- and actual plant additions by month from January 1, 2014, through December 31,
- 4 2014. The beginning balance as of December 31, 2013, agrees with the amounts
- 5 approved in the prior Rider DR-IM filing in Case No. 14-1051-GE-RDR.

6 Q. PLEASE EXPLAIN SCHEDULE 3 FOR ELECTRIC.

- 7 A. Schedule 3 provides the adjusted balance of accumulated provision for
- depreciation at December 31, 2013, and actual provision for depreciation by
- 9 month from January 1, 2014, through December 31, 2014, to arrive at the balance as
- of December 31, 2014.

11 Q. PLEASE EXPLAIN SCHEDULE 4 FOR ELECTRIC.

- 12 A. Schedule 4 provides the adjusted balance of the PISCC regulatory asset at
- December 31, 2013, and the PISCC activity by month from January 1, 2014,
- through December 31, 2014, to arrive at the balance as of December 31, 2014. This
- schedule also provides the balance of PISCC amortization at December 31, 2013,
- and actual PISCC amortization by month from January 1, 2014, through December
- 31, 2014, to calculate the estimated balance at December 31, 2014. The net
- electric PISCC Regulatory Asset for the periods is also provided.

19 Q. PLEASE EXPLAIN SCHEDULE 5 FOR ELECTRIC.

- 20 A. Schedule 5 provides the net deferred tax balance of electric PISCC and electric
- O&M at December 31, 2013, and December 31, 2014.

1 Q. PLEASE EXPLAIN SCHEDULE 6 FOR ELECTRIC.

- 2 A. Schedule 6 provides the calculation of the deferred taxes on liberalized
- depreciation for plant placed in service during vintage years 2008 through 2014.
- These deferred taxes are calculated on the electric-related SmartGrid plant in
- service since the program's inception.

6 Q. PLEASE EXPLAIN SCHEDULE 7 FOR ELECTRIC.

- 7 A. Schedule 7 provides the calculation of the pre-tax weighted average cost of capital
- for the return component of the Rider DR-IM revenue requirement calculation.
- The capital structure and the capital cost rates are from the most recently
- approved electric distribution rate case, Case No. 12-1682-EL-AIR.

11 Q. PLEASE EXPLAIN SCHEDULE 8 FOR ELECTRIC.

- 12 A. Schedule 8 provides the calculation of the annualized depreciation expense
- associated with additions, based on actual SmartGrid plant additions from the
- beginning of the program through December 31, 2014, using currently approved
- depreciation accrual rates.

16

Q. PLEASE EXPLAIN SCHEDULE 9 FOR ELECTRIC.

- 17 A. Schedule 9 provides a calculation of the annualized amortization of the electric
- PISCC accrued from the beginning of the program through December 31, 2014.
- The electric-related PISCC Regulatory Assets by account are in agreement with
- 20 those provided on Schedule 4 and the amortization calculations use the currently
- 21 approved average service lives.

Q. PLEASE EXPLAIN SCHEDULE 10 FOR ELECTRIC.

1

- A. Schedule 10 is a schedule providing the calculation of the regulatory asset associated with the deferral of O&M and depreciation costs pursuant to the stipulation approved in the ESP Case.
- 5 O. PLEASE EXPLAIN SCHEDULE 11 FOR ELECTRIC.
- A. Schedule 11 provides the calculation of the annualized property tax expense based on actual additions to electric-related SmartGrid plant in service from the beginning of the program through December 31, 2014. This calculation follows the process used in Duke Energy Ohio's Annual Report to the Ohio Department of Taxation to determine the Net Property Valuation and uses the latest known average electric property tax rate per \$1,000 of valuation.

12 Q. PLEASE EXPLAIN SCHEDULE 12 FOR ELECTRIC.

13 A. Schedule 12 provides for the savings and reduction agreed to in the Order in Case
14 No. 10-2326-GE-RDR. In the Order the Company agreed to include \$10.67
15 million in savings in the 2014 revenue requirement along with a \$4.43 million
16 increase in the revenue requirement for deferred recovery.

17 Q. PLEASE EXPLAIN SCHEDULE 13 FOR ELECTRIC.

A. Schedule 13 provides a calculation of the new Rider DR-IM monthly charge by rate class. Pursuant to the Stipulation approved in Case No. 08-920-EL-SSO, et al., 85% of the revenue requirement is allocable to residential customers and the remaining 15% is allocable to non-residential customers. The allocated revenue requirement is then divided by the number of bills (i.e., customers x 12) for the residential and non-residential rate classes. The result is a per bill charge of

- \$6.31 for all residential customers and a per bill charge of \$9.39 for all non-
- 2 residential customers. The Company excluded all lighting customers from Rider
- 3 DR-IM.
- 4 Q. PLEASE EXPLAIN SCHEDULE 14 FOR ELECTRIC.
- 5 A. Schedule 14 provides a cumulative total of the stimulus funding that has been
- 6 invoiced thru December 2014.
- 7 Q. PLEASE EXPLAIN SCHEDULE 15 FOR ELECTRIC.
- 8 A. The approval for the calendar year 2013 recovery was not approved until April 8,
- 9 2015. The new rates were implemented on that day but the Company had already
- billed the first 4 (four) billing cycles in April at the old rates. This schedule
- calculates the under recovery due to the delay in the implementation of the rates.
- 12 Q. ARE THERE ANY PROVISIONS OF THE STIPULATION REACHED IN
- 13 CASE NO. 13-1141-GE-RDR THAT ARE RELEVANT TO THE RIDER
- 14 DR-IM RATE CALCULATION?
- 15 A. Yes. The parties in this proceeding agreed to impose caps on the Rider DR-IM
- charge for residential customers for filings made in calendar years 2014 and 2015.
- 17 The cap represents the maximum monthly per meter rate that can be charged to
- residential customers for a given year. The agreed-to caps for residential Rider
- DR-IM charges are \$6.75 for the filing made in calendar year 2014 and \$7.00 for
- the filing made in calendar year 2015. Per Schedule 13 of this filing the Company
- is under the \$7.00 cap for this year.

- 1 Q. DO YOU HAVE AN OPINION REGARDING WHETHER DUKE
- 2 ENERGY OHIO'S REQUEST FOR NEW RIDER DR-IM RATES IS
- 3 **REASONABLE?**
- 4 A. Yes.
- 5 Q. PLEASE STATE YOUR OPINION.
- 6 A. Duke Energy Ohio's rate request is fair and reasonable. I believe that the costs of
- service are properly allocated to customer classes and the rate design was properly
- 8 performed in accordance with the terms and conditions of the Stipulation
- approved in Case No. 08-920-EL-SSO, et al. The proposed Rider DR-IM rates are
- within the rate caps established in the Stipulation in Case No. 13-1141-GE-RDR.

V. RIDER AU

- 11 Q. PLEASE PROVIDE A GENERAL OVERVIEW OF THE REVENUE
- 12 **REQUIREMENT CALCULATION FOR RIDER AU.**
- 13 A. The schedules provide extensive detail of the revenue requirement calculations for
- Rider AU starting with support for the rate base component and pre-tax rate of
- return, followed by details for expenses to be included. As discussed earlier in my
- testimony, many of the schedules provide support for the credit revenue requirement
- applicable to the Company's gas-only customers and that calculation is summarized
- on Schedule 1A. Finally, the schedules show the calculation of the proposed
- monthly rates for Rider AU applicable to the rate classes and the monthly credit for
- the gas-only customers.

1 Q. PLEASE EXPLAIN SCHEDULE 1 FOR GAS.

- 2 A. Schedule 1, summarizes the annualized revenue requirement for Duke Energy
- Ohio's Rider AU rates. The underlying rate base reflects the net balance of the
- 4 Company's investment in SmartGrid allocable to its gas distribution business as of
- 5 December 31, 2014. The rate base shown is incremental to amounts in current rates.
- The information on this schedule is supported in Schedules 2 through 13. Schedule
- 7 1A summarizes the credit to the annualized revenue requirement for the Company's
- gas only customers.

9 Q. PLEASE EXPLAIN SCHEDULE 2 FOR GAS.

- 10 A. Schedule 2 provides the adjusted balance of plant additions at December 31, 2013,
- and the actual plant additions by month from January 1, 20143, through December
- 12 31, 2014 to arrive at the balance as of December 31,2014..

13 Q. PLEASE EXPLAIN SCHEDULE 3 FOR GAS.

- 14 A. Schedule 3 provides the adjusted balance of the accumulated provision for
- depreciation at December 31, 2013 and the actual provision for depreciation by
- month from January 1, 2014, through December 31, 2014, to arrive at the balance
- 17 as of December 31, 2014.

18 Q. PLEASE EXPLAIN SCHEDULE 4 FOR GAS.

- 19 A. Schedule 4 provides the adjusted balance of the PISCC regulatory asset not
- included in base rates at December 31, 2013, and the PISCC activity by month
- from January, 2014, through December 31, 2014, to arrive at the balance as of
- December 31, 2014. This schedule also provides actual PISCC amortization by
- 23 month from January 1, 2014, through December 31, 2014, to calculate the balance

- at December 31, 2014. The net gas PISCC regulatory asset for the periods is also
- 2 provided.
- 3 Q. PLEASE EXPLAIN SCHEDULE 5 FOR GAS.
- 4 A. Schedule 5 provides the balance of gas PISCC and electric O&M net deferred tax
- balance at December 31, 2013, and December 31, 2014.
- 6 Q. PLEASE EXPLAIN SCHEDULE 6 FOR GAS.
- 7 A. Schedule 6 provides the calculation of the deferred taxes on liberalized
- 8 depreciation for plant placed into service after March 31, 2012.
- 9 Q. PLEASE EXPLAIN SCHEDULE 7 FOR GAS.
- 10 A. Schedule 7 provides the calculation of the pre-tax weighted average cost of capital
- for the return component of the Rider AU revenue requirement calculation. The
- capital structure and the capital cost rates are from the most recently approved gas
- distribution rate case, Case No. 12-1685-GA-AIR, et al.
- 14 Q. PLEASE EXPLAIN SCHEDULE 8 FOR GAS.
- 15 A. Schedule 8 provides the calculation of the annualized depreciation expense
- associated with additions, based on actual gas-related SmartGrid plant additions
- from April 1, 2012 through December 31, 2014, using currently approved
- depreciation accrual rates.
- 19 Q. PLEASE EXPLAIN SCHEDULE 9 FOR GAS.
- 20 A. Schedule 9 provides a calculation of the annualized amortization of the PISCC
- accrued from April 1, 2012 through December 31, 2014. The gas-related PISCC
- 22 Regulatory Assets by account are in agreement with those provided on Schedule 4
- and the amortization calculations use the currently approved average service lives.

1 O. PLEASE EXPLAIN SCHEDULE 10 FOR GAS.

- A. Schedule 10 is a schedule providing the calculation of the regulatory asset associated with the deferral of O&M and depreciation costs pursuant to the Stipulation approved in the prior filing, Case No. 09-543-GE-RDR.
- 5 Q. PLEASE EXPLAIN SCHEDULE 11 FOR GAS.
- A. Schedule 11 provides the calculation of the annualized property tax expense based on actual additions to gas-related SmartGrid plant in service from April 1, 2012 through December 31, 2014. This calculation follows the process used in Duke Energy Ohio's Annual Report to the Ohio Department of Taxation to determine the Net Property Valuation and uses the latest known average gas property tax rate per \$1,000 of valuation.

12 Q. PLEASE EXPLAIN SCHEDULE 12 FOR GAS.

13 A. Schedule 12 provides for the savings and reduction agreed to in our Order in Case
14 No.10-2326-GE-RDR. In the Order the Company agreed to a \$4,544,000 in
15 savings in the 2014 revenue requirements. We have netted this amount with the
16 amount of \$2,026,000 in our base rates in Case No. 12-1685-GA-AIR, resulting in
17 a \$2,518,000 savings reduction in this filing.

18 Q. PLEASE EXPLAIN SCHEDULE 13 FOR GAS.

19 A. Schedule 13 provides the new Rider AU monthly charge per customer. Because
20 the Company is proposing to allocate the Rider AU revenue requirement based on
21 number of bills (*i.e.*, customers x 12), the Rider AU monthly rate shown on
22 Schedule 13 is for all customers. The allocated revenue requirement is divided by
23 the total number of bills. The result is a per bill charge of \$1.30 for Rider AU for

- all customers. The per bill credit amount of \$1.14 for the Company's gas only customers is also calculated on this schedule.
- 3 Q. PLEASE EXPLAIN SCHEDULE 14 FOR GAS.
- 4 A. The approval for the calendar year 2013 recovery was not approved until April 8.
- 5 2015. The new rates were implemented on that day but the Company had already
- billed the first 4 (four) billing cycles in April at the old rates. This schedule
- 7 calculates the under recovery due to the delay in the implementation of the rates.
- 8 Q. DO YOU HAVE AN OPINION REGARDING WHETHER DUKE
- 9 ENERGY OHIO'S REQUEST FOR NEW RIDER AU RATES IS
- 10 **REASONABLE?**
- 11 A. Yes.
- 12 Q. PLEASE STATE YOUR OPINION.
- 13 A. Duke Energy Ohio's rate request is fair and reasonable. The methodology is
- essentially consistent with the methodology for electric Rider DR-IM, which
- follows the terms and conditions of the Stipulation approved in Case No. 08-920-
- 16 EL-SSO, et al.

VI. OTHER ISSUES

- 17 Q. HOW WILL FUTURE RATE CASES IMPACT THE FILINGS OF RIDER
- 18 DR-IM AND RIDER AU?
- 19 A. Both riders will continue until full deployment. Per our Order in Case No. 10-2326-
- 20 GE-RDR, the Company committed to maintain Rider DR-IM as the means to
- recover electric SmartGrid investment through the year in which full deployment (as
- determined by the Public Utilities Staff,) occurs. In the same Order the Company

- agreed to a guaranteed level of savings related to the gas portion of SmartGrid in our next base case. In Case No 12-1685-GA-AIR the Company rolled in the gas SmartGrid investment in base rates as of the date certain of March 31, 2012, and then continued Rider AU for investment after the date certain similar to our process
 - VII. CONCLUSION
- Q. WERE ATTACHMENTS REVISED PAL-1 AND PAL-2 PREPARED BY
 YOU OR UNDER YOUR SUPERVISION?
- 8 A. Yes.

5

- 9 Q. IS THE INFORMATION CONTAINED IN ATTACHMENTS REVISED
- 10 PAL-1 AND PAL-2 TRUE AND ACCURATE TO THE BEST OF YOUR
- 11 KNOWLEDGE AND BELIEF?

for Rider AMRP.

- 12 A. Yes.
- 13 Q. DOES THIS CONCLUDE YOUR REVISED PRE-FILED DIRECT
- 14 **TESTIMONY?**
- 15 A. Yes.

Duke Energy Ohio Calculation of Rider DR-IM Case No. 15-0883 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 2013 Revenue Requirement

Duke Energy Ohio Calculation of Rider DR-IM

Calculation of Rider DR-IM Revenue Requirement

F 5		Balance 12/31/13	Adjustment	Adjusted Balance 12/31/13	Activity 2014	Cumulative thru 12/31/14	Reference
-	Return on Investment Plant In-Service Additional	000000					-
- 8	Audutoris Total Plant In-Service	268,336,263	0 23	\$268,336,263 268,336,263	\$24,815,068 24,815,068	\$293,151,331 293,151,331	Schedule 2
	Less: Accumulation Provision for Depreciation						
ω 4	Depreciation Expense Total Accumulated Provision for Depreciation	28,982,376 28,982,376	0 0	28,982,376 28,982,376	17,533,869	46,516,245	Schedule 3
S	Net Regulatory AssetPost In-Service Carrying Cost	23,328,821	0	23,328,821	5,996,344	29,325,165	Schedule 4
စ	Net Deferred Tax Balance—PISCC, Deferred Depreciation & CC and Deferred O&M & CC	(16,414,620)	0 (07	(16,414,620)	(1,179,604)	(17,594,224)	Schedule 5
7	Deferred Taxes on Liberalized Depreciation	(60,366,230)	00	(60,366,230)	(4,164,467)	(64,530,697)	Schedule 6
80	Net Rate Base	185,901,858	93	185,901,858	7,933,472	193,835,330	
6	Approved Pre-tax Rate of Return			I	10.68%	10.68%	Schedule 7
9	Annualuzed Return on Rate Base				847,295	20,701,613	
;	Operating Expenses						
12	Amualized Amortization of PISCC				18,490,490	18,490,490	Schedule 8
13	Deferred O&M Expense and Carrying Costs				8,285,223	8.285,223	Schedule 10
4 4	Annualized Property Tax Expense				11,851,295	11,851,295	Schedule 11
2	Reduction in Operation & Maintenance Expense			1	(6,240,000)	(6,240,000)	Schedule 12
16	Annualized Revenue Requirement - Subtotal				35,082,365	54,936,683	
17	Commerical Activity Tax Gross Up	0.26068%			91,452	143,208	
8	Annualized Revenue Requirement			1	\$35,173,817	\$55,079,891	

Schedule 2 Electric

Cakculation of Rider DR-IM Plant Additions by Month

Adjustment 5	Line	Plant	Belance at		Balance at													
Communication Communicatio		Account	12/31/2013	Adjustment	12/31/2013	1/31/2014	2/28/2014	3/31/2014	4/30/2014	6/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	
	Cumulative Investment																	
Part	Station Equipment	36200	\$30,923,113	\$	\$30,923,113	\$30,842,914	\$30,870,004	\$30,862,904	\$30,868,364	\$30,869,821	\$30,869,480	\$30,869,650	\$30,869,275	\$30,869,275	\$30,869,275	\$30,869,275	\$30,869,275	
Comparison Com	Major Equipment	36202	3,624,290	0	3,624,290	\$3,620,134	\$3,620,134	\$3,620,134	\$3,620,176	\$3,620,176	\$3,620,176	\$3,620,176	\$3,620,114	\$3,620,114	\$3,620,114	\$3,620,114	\$3,620,114	
Part	Distribution Station Equipment	36305	942,658	0	942,658	\$940,657	\$940,657	\$940,657	\$940,588	\$940,726	\$940,709	\$940,709	\$940,646	\$940,646	\$940,646	\$940,646	\$940,646	
Distriction Communication	Poles, Towers and Fixtures	36400	3,357,656	0	3,357,656	\$3,378,502	\$3,434,950	\$3,448,347	\$3,493,657	\$3,557,040	\$3,553,553	\$3,554,443	\$3,559,240	\$3,559,624	\$3,558,976	\$3,561,290	\$3,565,604	
Lance Control Contro	Distribution OH Conduct & Devises	36500	27,618,658	0	27,618,658	\$27,696,220	\$27,848,264	\$27,904,688	\$27,877,747	\$27,978,262	\$28,020,411	\$28,039,179	\$28,064,368	\$28,104,404	\$28.263.724	\$28,285,976	\$28,460,140	
Decrepancy Care Decrepancy	Leased Meters	37002	65,535,997	0	65,535,997	\$65,411,293	\$65,575,888	\$65,706,085	\$65,416,242	\$65,462,366	\$65,552,215	\$65,561,035	\$65,557,841	\$65,549,680	\$65,549,680	\$65,549,680	\$65,147,603	
Communication Equipment Equipment Equipment Equipment Equipment Communication Equipment Equipment Equipment Equipment Equipment Communication Equipm	Electronic Data Processing Equip	39101	1,459,802	0	1,459,802	\$1,459,939	\$1,624,270	\$1,625,493	\$1,625,618		\$1,682,800	\$1,782,610	\$1,870,796	\$1,869,465	\$1,868,000	\$1.868.387	\$1,868,070	
Thing but blacks Thing Thing but blacks Thi	Communication Equipment Electric	39700	89,980,023	٥	89,980,023	\$89,980,023	\$93,784,650	\$96,181,271	\$96,181,271		\$99,723,601	\$99,471,989	\$99,526,468	٠.	\$102.036,328	\$102,036,328	\$102,036,328	
This columnication of the co	Intangible Electric	30300	5,887,901	0	5,887,901	\$5,888,160	\$9,538,167	\$9,565,772	\$9,568,559			\$10,994,591	\$10,988,296		\$11.341.149	\$11,619,644	\$11.910.778	
Particular Communication Captain Communication Captain Capta	Leased AMI Meters	17001	10.026,620	0	10.026,620	\$10,252,944	\$7,959,063	\$10.072.211	\$10,243,589	_		\$10.905.591	\$10.986.534		\$11.574.304	\$11 721 289	\$11 140 571	
Electric Discription 19 11 11 11 11 11 11 1	Communication Equipment Common	19700	28,918,100	0	28,918,100	\$28,962,378	\$31,061,863	\$29,113,870	\$29 400 093			\$32.471.486	\$32 740 621		\$32 945 030	832 926 300	£33 £30 757	
Truch the processing characteristic control of the processing characteristic char	Electronic Data Processing Common	19101	61,445	0	61.445		\$61,445	\$61,445	\$61.445	\$61.445	\$61.445	\$61.445	\$61.445			\$61 445	\$61 445	
Second columnitaries and col	Total		\$268,336,263	O\$	\$268,336,263		11				Ш	\$288,272,904	\$288,785,644	Ш	н	\$283,060,354	\$293,151,331	
																		Total
State Equipment State St	ncremental Investment	00000						į	:	;	į	į	į	;	1			Activity
Control Control <t< td=""><td>Station Equipment</td><td>36200</td><td></td><td></td><td></td><td>(\$40,199)</td><td>080'778</td><td>(\$7,100)</td><td>\$5,460</td><td>\$1,457</td><td>(\$341)</td><td>\$170</td><td>(\$375)</td><td>G '</td><td>3</td><td>S</td><td>S</td><td>(\$53,83</td></t<>	Station Equipment	36200				(\$40,199)	080'778	(\$7,100)	\$5,460	\$1,457	(\$341)	\$170	(\$375)	G '	3	S	S	(\$53,83
Communication Edipment	wajor Equipment	30202				(001,4)	> (9 (74.5	9	o !	0 ((62)	0	0	0	0	(4,17
Carticological Cart	Date: Tours and Educati	30303				(100,2)	0 07	0 60	(69)	138	25	0 8	(63)	9	0 0	0	0 ;	(2,01
Communication Equipment Data Processing Eq	Distriction Old Conduct a Designati	36500				20,040	20,440	195,51	010,040	00,000	(3,407)	200	4,787	400	(949)	2,314	4,314	507
Electronic Data Processing Eqq. Storation Storat	Change Mater	32002				700'11	102,044	10,424	(146,02)	000,001	42,143	10,708	25,189	40,036	028,8CT	767,22	1/4,164	841,48
Communication Explaned September of the control of the c	Electronic Data Drocessing Equin	30104				(40/,04)	104,030	130,137	(203,043)	40,124	2 C C C	070'0	(2,134)	(0,101)	0 99 87	9	(+UZ,U/1)	98(985)
Total Learner Common 1970 Learner Common 197	Communication Forthment Flechic	39700				2	3 804 627	2 106 621	9	870'8C	3 542 330	751.812)	54.470	(166,1)	(1,403)	Š	(10)	400,20
Total Tota	Intanaible Electric	30300				528	3 650 007	27 605	2 787	1 065 352	335 141	25.539	(6.295)	267 620	55 233	278.405	201124	8 020 87
Communication Equipment Common 1910 1370 13	Leased AMI Meters	17001				226,324	(2,293,881)	2.113.148	171.378	247,191	181.476	233,335	80.943	224 546	363,224	146.965	(580 698)	1 113 95
Fig. 24 Fig.	Communication Equipment Common	19700				44,278	2,099,485	(1,947,993)	286,223	159,564	2,818,810	93,019	269,135	(85,296)	259,705	11.270	604.457	4.612.65
Total Tota	Electronic Data Processing Common	19101			,	0	0	0	0	0	0	0	•		•	•	•	
36200 \$0 (\$128) (\$486)	Total				. 1	\$158,346	\$7,824,746	\$2,783,522	\$194,472	\$1,743,553	\$7,003,263	\$228,739	\$512,740	\$2,966,155	\$846,872	\$461,683	\$90,977	\$24,815,06
35200 \$6 \$6128 \$6651 \$6651 \$6651 \$6651 \$6661 \$6					1													
36200 \$6 (\$128) (\$486) (\$486) (\$480)	Depreciation on current Year Additions																	
36222 (7) (8) </td <td>Station Equipment</td> <td>36200</td> <td></td> <td></td> <td></td> <td>\$</td> <td>(\$128)</td> <td>(\$85)</td> <td>(\$6\$)</td> <td>(\$88)</td> <td>(\$82)</td> <td>(\$8\$)</td> <td>(\$8\$)</td> <td>(\$8\$)</td> <td>(\$86)</td> <td>(\$86)</td> <td>(\$86)</td> <td>66\$)</td>	Station Equipment	36200				\$	(\$128)	(\$85)	(\$6\$)	(\$88)	(\$82)	(\$8\$)	(\$8\$)	(\$8\$)	(\$86)	(\$86)	(\$86)	66\$)
36305 (8) (8) (9) (9) (9) (9) (8) </td <td>Major Equipment</td> <td>36202</td> <td></td> <td></td> <td></td> <td>0</td> <td>9</td> <td>6</td> <td>E</td> <td>6</td> <td>6</td> <td>9</td> <td>9</td> <td>6</td> <td>E</td> <td>E</td> <td>6</td> <td>2)</td>	Major Equipment	36202				0	9	6	E	6	6	9	9	6	E	E	6	2)
38400 42 155 181 272 389 382 384 403 404 403 407 407 407 305 407 407 305 389 382 384 403 404 407 <td>Distribution Station Equipment</td> <td>36305</td> <td></td> <td></td> <td></td> <td>0</td> <td>8)</td> <td>9</td> <td>(8)</td> <td>6)</td> <td>9</td> <td>©</td> <td>8)</td> <td>®</td> <td>(8)</td> <td>9</td> <td>8)</td> <td>8)</td>	Distribution Station Equipment	36305				0	8)	9	(8)	6)	9	©	8)	®	(8)	9	8)	8)
39500 10 181 536 667 6695 639 937 981 1,040 1,133 1,657 1,657 1,657 3,677 1,657	Poles, Towers and Fixtures	36400				0	24	155	181	272	388	382	394	403	\$	403	407	3,45
37002 0 (693) 222 945 (666) (403) 90 139 121 76 76 39101 0 2 2,741 2,762 2,761 3,340 6,840 6,843 6,810 <td>Distribution OH Conduct & Devises</td> <td>36500</td> <td></td> <td></td> <td></td> <td>0</td> <td>181</td> <td>536</td> <td>299</td> <td>909</td> <td>639</td> <td>937</td> <td>981</td> <td>96,</td> <td>1,133</td> <td>1,505</td> <td>1,557</td> <td>86'8</td>	Distribution OH Conduct & Devises	36500				0	181	536	299	909	639	937	981	96,	1,133	1,505	1,557	86'8
39101 2 2,741 2,782 2,784 3,781 5,380 6,828 6,828 6,810 6,81	Leased Meters	37002				•	(693)	22	945	(999)	(409)	8	139	121	92	76	92	8
39700 0 0 21;147 34,469 34,469 54,158 52,760 55,062 66,949 67,013 67,013 57,013 30300 50,003	Electronic Data Processing Equip	39101				0	7	2,741	2,762	2,764	3,761	3,717	5,380	6,850	6,828	6,803	6,810	48,41
30300 64 66,338 61,246 79,100 64,686 65,112 65,007 69,687 95,528 7001 7001 7001 7001 7001 7001 7001 700	Communication Equipment Electric	39700				0	0	21,147	34,469	34,469	34,469	54,158	52,760	53,062	66,949	67,013	67,013	485,50
17001 1254 (11,492) 1255 1,206 2,580 4,886 5,336 6,584 8,673 9,419 17001 1259 (11,492) 1200 1,080 2,679 3,566 19,247 20,773 22,279 19100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Intangible Electric	30300				0	*	60,838	61,298	61,344	79,100	84,686	85,112	85,007	89,967	90,887	95,529	783,77
19700 22,279 2,566 19,234 19,51 21,247 20,773 22,279 2,279 3,566 19,234 19,551 21,247 20,773 22,279 22,279 20,00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Leased AMI Meters	17001				0	1,258	(11,492)	253	1,206	2,580	3,589	4,886	5,336	6,584	8,603	9,419	32,22
0 0 0 0 0 0 0 0 0	Communication Equipment Common	19700				0	246	11,916	1,088	2,679	3,566	19,234	19,751	21,247	20,773	22,216	22,279	144,99
	Electronic Data Processing Common	19101			'	0	0	٥	0	0	0	0	0	0	0	0	0	_

Schedule 3 Electric

Duke Energy Ohio Calculation of Rider DR-4M Accumulated Provision for Depreciation

		o de la composição de l	10		Adjusted													
		Account	12/31/2013	Adjustments 1	12/31/2013	1/31/2014	2/28/2014	3/31/2014	4/30/2014	5/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	
•	Cumulative Station Community	00000	64 557 400		107 124 74	000 000	0.000											
- 1	Signon Equipment	30200	674 / 00 14		1 33/ 423	\$1,606,900	\$1,656,249	\$1,705,641	\$1,755,022	\$1,804,411	\$1,853,803	\$1,903,194	\$1,952,585	\$2,001,976	\$2,051,367	\$2,100,758	\$2,150,149	
N	Major Equipment	36202	189,304		189,304	\$195,103	200,895	206,687	212,479	218,271	224,063	229,855	235,647	241,439	247,231	253,023	258,815	
က	Distribution Station Equipment	36305	53,705		53,705	\$57,633	61,552	65,471	69,390	73,309	77,229	81,149	85,069	88,988	92,907	96.826	100,745	
4	Poles, Towers and Fixtures	36400	79,223		79,223	\$85,938	92,695	89,565	106,462	113,449	120,563	127,670	134,779	141.897	149,016	156,134	163,257	
ıo	Distribution OH Conduct & Devises	36500	1,281,087		1,281,087	\$1,345,531	1,410,156	1,475,135	1,540,246	1 605 294	1,670,577	1,735,958	1,801,383	1,866,867	1.932,444	1,998,393	2.064,394	
9	Leased Meters	37002	8,502,840		8,502,840	\$8,867,111	9,230,689	9,595,182	9,960,398	10,324,003	10,687,865	11,052,226	11.416,636	11,781,028	12,145,375	12.509.722	12.874.069	
7	Electronic Data Processing Equip	39101	653,287		653,287	\$677,617	701,949	729,020	756,112	783,206	811,297	838,344	869,054	900,234	931,392	962,525	983,665	
60	Communication Equipment Electric	39700	11,667,769		11,667,769	\$12,167,908	12,668,047	13,189,333	13,723,941	14,258,549	14,793,157	15,347,454	15,900,352	16,453,553	17,020,641	17,587,793	18,154,945	
o	Intangible Electric	30300	1,100,775		1,100,775	\$1,198,907	1,297,043	1,456,012	1,615,442	1,774,918	1,952,150	2,134,968	2,318,211	2,501,349	2,689,448	2,878,467	3,072,128	
9	Leased AMI Meters	17001	371,193		371,193	\$426,924	483,913	528,152	584,137	641,074	699,385	758,705	819,322	880,389	942,704	1,007,038	1,072,189	
=	Communication Equipment Common	19700	3,484,374		3,484,374	\$3,645,110	3,806,093	3,978,745	4,140,570	4,303,986	4,468,288	4,648,258	4,828,745	5,010,728	5,192,237	5,375,190	5,558,205	
12	Electronic Data Processing Common	19101	41,396		41,396	\$42,420	43,444	44,468	45,482	46,516	47,540	48,564	49,588	50,612	51,636	52,660	53,684	
13	Total		\$28,982,376	3 OS	\$28,982,376	530,317,102	\$31,652,725	\$33,073,411	\$34,509,691	\$35,946,986	\$37,405,917	\$38,907,345	\$40,411,371	\$41,919,060	\$43,446,398	\$44,978,529	\$46,516,245	
																		Total
	Incremental																	Activity
≠	Station Equipment	36200				48,477	49,349	49,392	49,381	49,389	49,392	49,391	49,391	49,391	49,391	49,391	49,391	\$592,726
ŧ	Major Equipment	36202				5,799	5,792	5,792	5,782	5,792	5,782	5,792	5,792	5,792	5,792	5,792	5,792	\$69,511
9	Distribution Station Equipment	36305				3,928	3,919	3,919	3,919	3,919	3,920	3,920	3,920	3,919	3,919	3,919	3,919	\$47,040
17	Poles, Towers and Fixtures	36400				6,715	6,757	6,870	6,897	6,987	7,114	7,107	7,109	7,118	7,119	7,118	7,123	\$84,034
18	Distribution OH Conduct & Devises	36500				64,444	64,625	64,979	65,111	65,048	65,283	65,381	65,425	65,484	65,577	65,949	66,001	\$783,307
19	Leased Meters	37002				364,271	363,578	364,493	365,216	363,605	363,862	364,361	364,410	364,392	364,347	364,347	364,347	\$4,371,229
50	Electronic Data Processing Equip	39101				24,330	24,332	27,071	27,092	27,094	28,091	28,047	29,710	31,180	31,158	31,133	31,140	\$340,378
7	Communication Equipment Electric	39700				500,139	500,139	521,286	534,608	534,608	534,608	554,297	552,898	553,201	567,088	567,152	567,152	\$6,487,176
Ħ	Intangible Electric	30300				98,132	98,136	158,969	159,430	159,476	177,232	182,818	183,243	183,138	188,099	189,019	193,661	\$1,971,353
23	Leased AMI Meters	17001				55,731	56,989	44,239	55,985	56,937	58,311	59,320	60,617	61,067	62,315	64,334	65,151	\$700,996
75	Communication Equipment Common	19700				160,736	160,983	172,652	161,825	163,418	164,302	179,970	180,487	181,983	181,509	182,953	183,015	\$2,073,831
52	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	\$12,288
8	Total					\$1,334,726	\$1,335,623	\$1,420,686	\$1,436,280	\$1,437,295	\$1,458,931	\$1,501,428	\$1,504,026	\$1,507,689	\$1,527,338	\$1,532,131	\$1,537,716	\$17,533,869

Schedule 4 Electric

Duke Energy Ohio Calculation of Rider DR-IM

Net Regulatory Asset - Post In-Service Carrying Cost

					Adjusted													
를	Account	Account Description	Balance at 12/31/2013	Adjustment	Balance at 12/31/2013	1/31/2014	2/28/2014	3/31/2014	4/30/2014	6/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	Balance at 12/31/2014
	Requisitory	Serulatory Acced. Deferrate																
-	18236x	Station Equipment	\$2.877.485		\$2,877,485	\$73.782	\$73.986	\$74.350	\$55,658	\$55 914	\$56.158	\$58 401	\$56 B44	656 880	467 136	4K7 383	467 £34	#2 600 44E
7	18236x	Major Equipment	\$347,711		\$347,711	\$8,170	\$8,197	\$8,232	\$4.844	\$4.865	\$4,886	2, 807	\$4.928	24 949	54 971	24 992	\$5.014	\$416 BEE
ო	18236x	Distribution Station Equipment	\$286,901		\$286,901	(\$5,020)	(\$5,048)	(\$5.068)	(\$14,452)	(\$14.515)	(\$14.577)	(\$14 640)	(\$14.704)	(\$14.768)	(\$14.832)	(\$14.896)	(\$14 960)	£110 421
4	18236x	Poles, Towers and Fixtures	\$174,336		\$174,336	\$11.346	\$11.562	\$11.763	\$11.906	\$12.193	\$12.375	\$12.423	\$12.489	\$12.555	\$12 608	\$12,667	\$12.736	4320 050
ъ	18236x	Distribution OH Conduct & Devises	\$2,301,587		\$2,301,587	\$82,145	\$82,997	\$83,808	\$49,398	\$49.771	\$50,296	\$50,645	\$50.959	\$51,321	\$51.975	\$52.593	\$53.246	\$3 010 741
ø	18236x	Leased Meters	\$6,804,359		\$6,804,359	\$151,312	\$152,053	\$153,350	\$79,241	\$79,056	\$79,693	\$80,251	\$80,611	\$80,935	\$81.268	\$81,620	\$81,103	\$7.984.852
7	18236x	Electronic Data Processing Equip	\$139,595		\$139,595	\$2,440	\$2,807	\$3,177	\$2,529	\$2,670	\$2,805	\$3,027	\$3.447	\$3,650	\$3,660	\$3,673	\$3,690	\$177.170
∞	18236x	Communication Equipment Electric	\$7,604,865		\$7,604,865	\$270,685	\$280,091	\$294,725	\$169,486	\$170,220	\$178,623	\$186,519	\$186,900	\$193,234	\$199,503	\$200,391	\$201,259	\$10,136,501
6	18236x	Intangible Electric	\$731,034		\$731,034	\$3,440	\$11,356	\$19,365	\$16,179	\$18,561	\$21,672	\$22,547	\$22,686	\$23,415	\$24,280	\$25,107	\$26.449	\$966.091
2	18236x	Leased AMI Meters	\$337,718		\$337,718	\$45,355	\$41,076	\$40,863	\$40,657	\$41,739	\$42,847	\$43,931	\$44,801	\$45,656	\$47,126	\$48,434	\$47,705	\$867,908
Ξ	18236x	Communication Equipment Common	2,442,284		\$2,442,284	\$80,503	\$85,492	\$86,190	\$50,901	\$52,086	\$58,758	\$65,315	\$66,381	\$67,066	\$67,734	\$68,614	\$70.244	3.261.568
2	18236x	Electronic Data Processing Common	7,716		\$7,716	\$33	£3	\$3	55	\$34	\$34	\$34	\$3	\$35	\$35	\$35	\$35	8.127
5		Total	\$24,055,591	\$0	\$24,055,591	\$724,191	\$744,605	\$770,789	\$466,381	\$472,594	\$493,570	\$511,360	\$515,176	\$524,937	\$535,463	\$540,612	\$544,152	\$30,899,421
3	Regulatory	Regulatory Asset—Amortization	600 001		600 000		,	,		,		,						
<u>t</u> 45	18236x	Major Equipment	\$22,037		\$2,03, \$1.31	717.16	11/14	\$1,717 \$775	42,914	\$2,814 \$277	\$2,814	\$18,24 6377	\$18,24	\$2,914 6277	\$2,914 \$277	\$2,814	\$2,913	\$53,413
6	18236x	Distribution Station Equipment	\$10.200		\$10,200	\$715	\$715	\$715	\$1.396	\$1.396	\$1.396	\$1.396	\$1.396	\$1.396	21.396	\$1.396	\$1.397	\$24 910
11	18236x	Poles, Towers and Fixtures	\$396		\$396	ī	Ī	ž	\$139	\$139	\$139	\$139	\$139	\$139	\$139	\$139	\$138	\$1.778
82	18236x	Distribution OH Conduct & Devises	\$15,081		\$15,081	\$1,139	\$1,139	\$1,139	\$2,234	\$2,234	\$2,234	\$2,234	\$2,234	\$2,234	\$2,234	\$2,234	\$2,237	\$38,607
19	18236x	Leased Meters	\$206,828		\$206,828	\$11,369	\$11,369	\$11,369	\$23,683	\$23,683	\$23,683	\$23,683	\$23,683	\$23,683	\$23,683	\$23,683	\$23,682	\$454,081
8	18236x	Electronic Data Processing Equip	\$10,518		\$10,518	\$361	\$961	\$961	\$1,880	\$1,880	\$1,880	\$1,880	\$1,880	\$1,880	\$1,880	\$1,880	\$1,878	\$30,319
21	18236x	Communication Equipment Electric	\$308,877		\$308,877	\$13,955	\$13,955	\$13,955	\$26,536	\$26,536	\$26,536	\$26,536	\$26,536	\$26,536	\$26,536	\$26,538	\$26,536	\$589,566
ន	18236x	Intangible Electric	\$82,440		\$82,440	\$7,117	\$7,117	\$7,117	\$12,002	\$12,002	\$12,002	\$12,002	\$12,002	\$12,002	\$12,002	\$12,002	\$12,002	\$211,809
8	18236x	Leased AMI Meters	8		\$	\$	S	S	3	3	7	3	3	3	\$	ž	\$45	\$394
75	18236x	Communication Equipment Common	\$65,825		\$65,825	\$4,240	\$4,240	\$4,240	\$9,025	\$9,025	\$9,025	\$9,025	\$9,025	\$8,025	\$9,025	\$9,025	\$9,023	\$159,768
22	18236x	Electronic Data Processing Common	\$437		\$437	\$32	\$32	\$32	-83 -83	\$81	\$81	\$81	\$81	\$81	\$81	\$81	\$80	\$1,261
8		Total	\$726,770	0 5	\$726,770	\$41,564	\$41,564	\$41,564	\$80,311	\$80,311	\$80,311	\$80,311	\$80,311	\$80,311	\$80,311	\$80,311	\$80,306	\$1,574,256

Electric	\$3,556,002	\$408,316	\$114,513	\$319.181	\$2,972,134	\$7,530,771	\$146,851	\$9.546,935	\$754,282	\$867,514	\$3,101,800	\$6,866	\$29,325,165														
	\$54,718	\$4,636	(\$16,357)	\$12,598	\$51,009	\$57.421	\$1,812	\$174.723	\$14,447	\$47,663	\$61.221	(\$45)	\$463,846														
	\$54,468	\$4,615	(\$16,292)	\$12,528	\$50,359	\$57,937	\$1,793	\$173,855	\$13,105	\$48,390	\$59,589	(\$46)	\$460,301														
	\$54,221	\$4,594	(\$16,228)	\$12,469	\$49,741	\$57,585	\$1,780	\$172,967	\$12,278	\$47,082	\$58,709	(\$46)	\$455,152														
	\$53,975	\$4,572	(\$16,164)	\$12,416	\$49,087	\$57,252	\$1,770	\$166,698	\$11,413	\$45,612	\$58,041	(\$46)	\$444,626	2													
	\$53,730	\$4,551	(\$16,100)	\$12,350	\$48,725	\$56,928	\$1,567	\$160,364	\$10,684	\$44,757	\$57,356	(\$47)	\$434,865														
	\$53,487	\$4,530	(\$16,036)	\$12,284	\$48,411	\$56,568	\$1,147	\$159,983	\$10,545	\$43,887	\$56,290	(\$47)	\$431,049														
	\$53,244	\$4,509	(\$15,973)	\$12,236	\$48,062	\$56,010	\$925	\$152,087	\$9,670	\$42,803	\$49,733	(\$47)	\$413,259														
	\$53,000	\$4,488	(\$15,911)	\$12,054	\$47,537	\$55,373	\$790	1143,684	\$6,559	\$41,695	\$43,061	(\$47)	\$392,283														
	\$52,744	\$4,467	(\$15,848)	\$11,767	\$47,164	\$55,558	\$649	142,950	54,177	\$40,613	\$41,876	(\$47)	020,086														
	\$72,633	\$7,957	(\$5,783)	\$11,719	\$82,669	1141,981	\$2,216	5280,770	\$12,248	\$40,863	\$81,950	\$	1729,225														
	\$72,269	\$7,922	(\$5,761)	\$11,518	\$81,858	140,684	\$1,846	5266,136	\$4,239	\$41,076	\$81,252	\$2	1703,041		2012	107,609	873,492	551.045	1929,538	.030,143	516,600	189,379	478,280	594,841	,230,621	520,192,709	561,445
	\$72,065	\$7,895	(\$5,735)	\$11,302	\$81,006	139,943	\$1,479	256,730	(\$3,677)	\$45,355	\$76,263	\$1	682,627							••				\$5,824,324 \$8		12,785,265 \$20	_
	2,855,448	\$343,580	\$276,701	\$173,940	\$2,286,506	\$6,597,531	\$129,077	\$7,295,988	\$648,594	\$337,718	12,376,459	\$7,278	\$23,328,821		2010	•		_	_	-	-	_				**	2ZG'81\$
	S,	**	u	₩	\$2,	9	•	\$7.	*	**	\$2,				₹d	\$8	\$1.	51		98	45			3		7	•
													0\$		2009	\$2,399,623	\$956,938	\$640,421		\$1,669,379	\$8,859,836		\$11,946,495			\$2,202,634	\$78,522
	\$2,855,448	\$343,580	\$276,701	\$173,940	\$2,286,506	\$6,597,531	\$129,077	\$7,295,988	\$648,594	\$337,718	\$2,376,459	\$7,279	\$23,328,821	Jan - Dec 5.32%	2008						\$6,575,444		\$12,016,987			\$1,036,040	22c'81\$
Regulatory Asset-Net	Station Equipment	Major Equipment	Distribution Station Equipment	Poles, Towers and Fixtures	Distribution OH Conduct & Devises	Leased Meters	Electronic Data Processing Equip	Communication Equipment Electric	Intangible Electric	Leased AMI Meters	Communication Equipment Common	Electronic Data Processing Common	Total	PISCC Rate used in 2014	Dollars Approved in Previous Filings (cumulative)	Station Equipment	Major Equipment	Distribution Station Equipment	Poles, Towers and Fixtures	Distribution OH Conduct & Devises	Leased Meters	Electronic Data Processing Equip	Communication Equipment Electric	Intangible Electric	Leased AMI Meters	Communication Equipment Common	Electronic Data Processing Common
Regulatory	18236x	18236x	18236x	18236x	18236x	18236x	18236x	18236x	18236x	18236x	18236x	18236x			Dollars App	18236x	18236x	18236x	18236x	18236x	18236x	18236x	18236x	18236x	18236x	18236x	18236X
	27	88	8	8	3	33	8	Ŕ	8	8	37	ස	39			\$	#	42	5	‡	45	4	47	4	49	ය :	ö

\$19,647,993 \$28,694,848 \$65,608,138 \$125,173,801 \$197,755,702

Total

Duke Energy Ohio Calculation of Rider DR-IM

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

Schedule 5 Electric

12/31/2014	\$29,325,165	35.00%	(\$10,263,808)		\$4,239,769	35.00%	(\$1,483,919)	\$16,704,276	35.00%	(\$5,846,497)	(\$17,594,224)
											Total
Balance at 12/31/2013	\$23,328,821	35.00%	(\$8,165,087)	Net Deferred Tax Balance - Deferred Depreciation and Carrying Costs	\$4,044,615	35.00%	(\$1,415,615)	rd O&M and Carrying Costs \$19,525,481	35.00%	(\$6,833,918)	(\$16,414,620)
	Net Deferred Tax Balance - PISCC Ending Balance Per Sch 4	Tax Rate	Cumulative ADIT @ 35%	Net Deferred Tax Balance - Deferre	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 \$19,525,481	Tax Rate	Cumulative ADIT @ 35%	Total
Ling No.	~	N	ю		4	ις.	9	7	æ	6	

Duke Energy Ohio Calculation of Rider DR-IM Deferred Taxes on Liberalized Depreciation

Line		3	Tax Years	Tax Years 2008-2012 (By tax year total)	er total)	
결		Totai Tax Yea <u>r 2008</u>	Total Tax Year 2009	Total Tax Year 2010	Total Tax Year 2011	Total Tax Year 2012
-	Total Plant In-Service	\$19,647,993	\$28,694,847	\$65,608,139	\$125,173,802	\$197,755,704
8	Book to Tax Basis Adjustments:	O	0	0	0	0
64 At 10	Tax Base In-Service subject to: Bonus Deprectation - 50% Bonus Deprectation - 100% MARPS:	19,647,993	28,694,847	54,087,031 11,521,108	56,746,496 68,427,305	129,328,398 68,427,305
φ	Total Tax Depreciation Base	19,647,993	28,694,847	65,608,139	125,173,801	197,755,703
≻ ∞ o	Tax Depreciation - MACRS Tax Depreciation - Bonus - 50% Tax Depreciation - Bonus - 100%	1,179,950 9,823,997 0	2,432,339 4,523,427 0	4,158,340 13,022,840 11,521,108	4,798,205 1,329,733 56 906 197	7,546,322 36,290,951
5	Total Tax Depreciation Book Depreciation	11,003,947	6,955,766	28,702,288	63,034,135	43,837,273
± 52 52	Total Book Depreciation Less: Book Depr on AFUDC Equity	225,398	1,239,916	2,580,160	5,305,586	0,880,980
#	Net Book Depreciation	225,398	1,239,916	2,580,160	5,305,586	8,880,980
5	Tax Depreciation in Excess of Book Depreciation	10,778,549	5,715,850	26,122,128	57,728,549	34,956,293
9	Federal Deferred Taxes @ 35.00%	(\$3,772,492)	(\$2,000,548)	(\$9,142,745)	(\$20,204,992)	(\$12,234,703)
17	Federal Deferral Rate	35.00%	35.00%	35.00%	35.00%	35.00%

Duke Energy Ohio Calculation of Rider DR-IM

Deferred Taxes on Liberalized Depreciation

Ë				Тах	Tax Year 2013 (By Vintage)	tage)		
<u>8</u>		Total Vintage 2008	Total Vintage 2009	Total Vintage 2010	Total Vintage 2011	Total Vintage 2012	Total Vintage 2013	
-	Total Plant In-Service	\$19,647,993	\$10,736,164	\$32,816,053	\$59,565,663	\$72,581,902	\$72,988,490	•
N	Book to Tax Basis Adjustments:	0	¢	0	٥	0	٥	
ω ∢ ι	Tax Base In-Service subject to: Bonus Depreciation - 50% Bonus Depreciation - 100%	19,647,983	10,736,164	21,284,945 11,521,108	3,112,767 56,452,897	72,581,902	72,988,490	
ဂ ဖာ	MACRS Total Tax Depreciation Base	19,647,993	10,736,164	32,816,053	59,565,664	72,581,902	72,988,490	
~ 80 €	Tax Depreciation - MACRS Tax Depreciation - Bonus - 56% Tax Depreciation - Bonus - 100%	870,658	470,242	1,131,650	217,879	7,091,613	4,055,548 36,484,245	
2	Total Tax Depredation	870,658	470,242	1,131,650	217,879	7,091,613	40,549,793	1 11
± 54 £	Book Depreciation Total Book Depreciation Less: Book Depr on AFUDC Equity	1,278,714	408,475	2,006,038	3,601,406	4,140,806	1,722,825	
#	Net Book Depreciation	1,278,714	408,475	2,006,038	3,601,406	4,140,806	1,722,825	
15	Tax Depreciation in Excess of Book Depreciation	(408,056)	61,767	(874,388)	(3,383,528)	2,950,807	38,826,968	
16	Federal Deferred Taxes @ 35.00%	\$142,820	(\$21,619)	\$306,036	\$1,184,235	(\$1,032,782)	(\$13,589,439)	10
17	Federal Deferral Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	

200,362,261 87,874,005 0 268,335,266 13,87,590 38,484,245 50,331,835

13,158,265

13,158,265 37,173,570

(\$13,010,750)

Duke Energy Ohio Calculation of Rider DR-IM

Deferred Taxes on Liberalized Depreciation

9		SAMPLE SAMPLES	Vintage 2008	44550050000000000000000000000000000000	THE NAME OF PERSONS ASSOCIATED IN	Vintage 2009	ente Particolistico
		7-Year MACRS	10-Year MACRS	Total Vintage 2008	7-Year MACRS	10-Year MACRS	Total 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	۰
	Tax Base In-Service subject to: Bonus Depredation - 50% Bonus Depredation - 100% MACRS	13,053,027	6,594,866	19,647,993 0 0	1,159,563	9,576,601	10,736,164 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 Tax Depreciation - Bonus - 50% Tax Depreciation - Bonus - 100%	582,491 0	288,200	870,691 0	51,745	418,450	470,185
•	Total Tax Depreciation	582,491	288,200	870,691	51,745	418,450	470,195
	Book Uepredation Total Book Depredation Less: Book Depr on AFUDC Equity	870,637 0 0	438,582	1,309,219	77,343	348.971	426,314
	Net Book Depreciation	870,637	438,582	1,309,219	77,343	348,971	426,314
5	Tax Depreciation in Excess of Book Depreciation	(288,146)	(150,382)	(438,528)	(25,598)	69,479	43,881
õ	Federal Deferred Taxes @ 35.00%	\$100,851	\$52,634	\$153,485	\$8,959	(\$24,318)	(\$15,359)
11	Federal Deferral Rate			35.00%			35.00%

Schedule 6 Electric

Total Vintage 2011

20-Year MACRS

Vintage 2011
7-Year 10-Year
MACRS MACRS

7-Year MACRS

5-Year MACRS

3-Year MACRS

Total Vintage 2010

10-Year MACRS

MACRS

5-Year MACRS

3-Year MACRS

Tax Year 2014 (part 2 of 4)

\$850,085 \$59,565,663

\$462,402 \$26,611,153 \$29,803,123

\$1,838,900

\$32,816,053

\$670,020

\$2,088,921

Duke Energy Ohio Calculation of Rider DR-IM

Deferred Taxes on Liberalized Depreciation

Line No.

Total Plant In-Service	Book to Tax Basis Adjustments:	Tax Base in-Service subject to: Bonus Depredation - 50% Bonus Depredation - 100% MACRS	Total Tex Depreciation Base	Tax Depreciation - MACRS Tax Depreciation - Bonus - 50% Tax Depreciation - Bonus - 50% Total Tax Depreciation Book Depreciation Total Book Depreciation Less: Book Depreciation Net Book Depreciation
-	2	ω 4 τυ	ø	7 8 8 9 8 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

16

Tax Depreciation in Excess of Book Depreciation

Federal Deferred Taxes @ 35.00%

Federal Deferral Rate

136,947

1,050

59,749 0 0 59,749

17,579 0 17,579

58,569 0 0 58,569

855,105 0

313,040 0 0 313,040

38,593

855,105

3,691,302

22,113

1,433,965

92,480 0

367,780 0

2,068,498

467,893

137,908

417,784

38,593

467,893 (154,854)

137,908

417,784 (417,784)

22,113 3,691,302 (21,063) (3,554,355)

1,433,965

92,480 1,774,964 1,774,964

367,780

2,068,498

\$7,372 \$1,244,024

(74,902) (1,774,964) (1,374,216) \$28,216 \$621,237 \$480,975

(309,211) \$108,224

(541,440) (1,213,393)

(99,315)

\$424,687

\$189,504

\$54,199

\$34,760

\$146,224

136,947

3,112,767 56,452,897 850,086 59,565,664

34,003 816,083

1,192,125 28,610,999

26,611,153

305,185 157,216

1,581,454 257,446 0 1,838,900

21,294,945

11,521,109 11,521,108 23,042,217 503,472 0 503,472 1,044,912 1,044,912

7,014,895 0

670,020

2,088,921

7,014,895

670,020

2,088,921 00

29,803,124

Duke Energy Ohio Calculation of Rider DR-IM

Deferred Taxes on Liberalized Depreciation

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Tax Base In-Service subject to:
Bonus Depreciation - 50%
Bonus Depreciation - 100%
MACRS
Total Tax Depreciation Base Book to Tax Basis Adjustments: Total Plant in-Service

72,988,490

2,428,118

35,361,826 0

33,227,134

270,423 0

1,700,989

72,581,902 0

8,155

34,383,425

37,832,351

088,880 088,880

259,091 259,091

72,581,902

34,383,425

37,832,351 3,308,817

Total Vintage 2013

20-Year MACRS

Vinatos 2013
7-Year 10-Year
MACRS MACRS

5-Year MACRS

3-Year MACRS

Total Vintage 2012

20-Year MACRS

Virtage 2012
7-Year 10-Year
MACRS MACRS

5-Year MACRS

3-Year MACRS

\$34,383,425

\$37,832,351

\$98,880

\$259,091

Tax Year 2014 (part 3 of 4)

\$35,361,826

\$33,227,134

\$270,423

7,030,802

2,453,227

4,068,663

4,367,171

58,275 0

2,216,250 1,698,363

340,198

4,154,201

8 0 8

2,523,418 1,568,893

19,776

51,818 0

7,030,802

87,643 87,643

2,453,227

4,068,663

43,268 43,268 54,085 54,085

378,002 0

5,365,365

272

2,027,591

378,002

5,365,365

272

2,027,591

3,308,817

9,492

19,192 19,192

35,361,826

33,227,134

270,423

4,367,171

1,698,363 754,864 (\$264,202)

2,216,250 1,852,413

340,198 37,804

4,154,201 1,211,164

> ۲ (\$27)

468,598

(10,284)

(32,626)

(\$274,890) 785,399

\$3,599

\$11,419

(10,817)

(\$932,270)

2,663,631

29,368 (\$10,279)

r a a c c

Tax Depreciation - MACRS
Tax Depreciation - Bonus - 50%
Tax Depreciation - Bonus - 100%
Total Tax Depreciation
Book Depreciation
Total Book Depreciation
Less: Book Depreciation **5554** 5

Tax Depreciation in Excess of Book Depreciation 16

Federal Deferral Rate

Federal Deferred Taxes @ 35.00%

35.00%

(\$648,344)

\$3,786

(\$13,231)

(\$423,908)

Duke Energy Ohio Calculation of Rider DR-IM Deferred Taxes on Liberalized Depreciation

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윒		20分点が10分では10分では20分	STATE OF THE PROPERTY.	Vintage 2014	2014 FEST TREATMENT	Ago (Britishtte)	\$2000000000000000000000000000000000000	
		3-Year	5-Year	7-Year	10-Year	20-Year	Total	Total Tax
		MACRS	MACRS	MACRS	MACRS	MACRS	Vintage 2014	Year 2014
-	Total Plant in-Service	\$6,022,877	\$408,268	\$16,668,962	\$1,507,013	\$207,948	\$24,815,068	\$293,151,333
8	Book to Tax Basis Adjustments:	0	0	0	0		0	0
w 4 €	Tay Base In-Service subject to: Bonus Depreciation - 50% Bonus Depreciation - 100%	6,022,877	408,268	16,668,962 0	1,507,013	207,948	24,815,068	225,177,329 67,974,005
φ	Total Tax Depreciation Base	6,022,877	408,268	16,668,962	1,507,013	207,948	24,815,068	293,151,334
~ 60 6	Tax Depreciation - MACRS Tax Depreciation - Bonus - 50% Tax Depreciation - Bonus - 100%	1,003,803	40,827	1,190,664 8,334,481	56,513 753,507	3,899 103,974	2,295,706	17,024,812 12,407,534
5	Total Tax Depreciation	4,015,242	244,961	9,525,145	810,020	107,873	14,703,240	29,432,346
± 2 5	Book Depreciation Total Book Depreciation Less: Book Depr on AFUDC Equity	793,772 0	48,418	630,504	41,016	3,452	1,517,162	17,533,867
2 #	Net Boak Depreciation	793,772	48,418	630,504	41,016	3,452	1,517,162	17,533,867
5	Tax Depredation in Excess of Book Depredation	3,221,470	196,543	8,894,641	769,004	104,421	13,186,078	11,898,479
16	Federal Deferred Taxes @ 35.00%	(\$1,127,514)	(\$68,790)	(\$3,113,124)	(\$269,151)	(\$36,547)	(\$4,615,126)	(\$4,164,467)
17	Federal Deferral Rate						35.00%	

(\$64,530,697) Total Deferred Tax Balance

PUCO Case No. 15-883-GE-RDR PAL-1 Revised Attachment Page 14 of 30

Schedule 7 Electric

Approved Rate of Return (a)

	≊
ergy Ohio	f Rider DR-
Duke End	Calculation o

Line No.		Balance at 3/31/2013	Percent of Total ^(a)	Rate	Weighted Cost	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%
7	Common equity	2,890,859,857	53.30%	9.84%	5.25%	1.5608740	8.19%
က	Total Capitalization	\$5,423,362,488	100.00%	"	7.73%		10.68%
4	Operating Revenues			100.000%			
ပ ပ	Less: Uncollectible Accounts City of Cincinnati Franchise Tax	·	0.5425% 0.1100%	0.6525%			
7	Income before Income Tax			99.348%	1.0065679	Debt Gross Up	
œ	State and Municipal Income Tax		I	0.783%			
တ	Income before Federal Income Tax			98.565%			
10	Federal Income Tax (35% x 98.304%)		-	34.498%			
=	Operating Income Percentage		11	64.067%			
12	Gross Revenue Conversion Factor (100%/63	%63.898%)	Ĭ	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.

Schedule 8 Electric

Duke Energy Ohio Calculation of Rider DR-IM

Annualized Depreciation Expense onf Plant in Service at Year End

Line No.		Plant Account	Balance at 12/31/2014	Depreciation Rates	Annualized Depreciation
	Depreciable Plant Basis				
_	Intangible Electric	30300	\$11,910,778	20.00%	\$2,382,156
7	Station Equipment	36200	\$30,869,275	1.92%	\$592,690
က	Major Equipment	36202	3,620,114	1.92%	\$69,506
4	Distribution Station Equipment	36305	940,646	2.00%	\$47,032
2	Distribution OH Conduct & Devises	36500	28,460,140	2.80%	\$796,884
9	Poles, Towers and Fixtures	36400	3,565,604	2.40%	\$85,574
7	Leased Meters	37002	65,147,603	%299	\$4,345,345
8	Electronic Data Processing Equip	39101	1,868,070	20.00%	\$373,614
თ	Communication Equipment Electric	39700	102,036,328	%29	\$6,805,823
10	Leased AMI Meters	17001	11,140,571	%29	\$743,076
-	Electronic Data Processing Common	19101	61,445	20.00%	\$12,289
12	Communication Equipment Common	19700	33,530,757	9.67%	\$2,236,501
13	Total		\$293,151,331		\$18,490,490

Schedule 9 Electric

Ц 01160

Annualized Amortization of PISCC

Annualized Amortization		: A	\$6,833	\$6,971	\$6,162	\$54,494	\$532,590	\$35,434	\$676,105	\$193,218	\$57,889	\$217,547	\$1,625	\$1,848,062
Amortization Rate		1.64%	1.64%	2.00%	1.92%	1.81%	%29	20.00%	%299	20.00%	%29	%299	20.00%	
Balance at 12/31/2014		\$3,609,415	\$416,666	\$139,423	\$320,959	\$3,010,741	\$7,984,852	\$177,170	\$10,136,501	\$966,091	\$867,908	\$3,261,568	\$8,127	\$30,899,421
	Regulatory Asset Deferrals	Maior Equipment	iviajor Equipment	Distribution Station Equipment	Poles, Towers and Fixtures	Distribution OH Conduct & Devises	Leased Meters	Electronic Data Processing Equip	Communication Equipment Electric	Intangible Electric	Leased AMI Meters	Communication Equipment Common	Electronic Data Processing Common	Total
Line No.	4	- c	7	က	4	2	9	7	∞	თ	9	7	12	13

PUCO Case No. 15-883-CE-RDR PAL-1 Revised Attachment Page 17 of 30 Schedule 10 Electric

Duke Energy Ohio Calculation of Rider DR-IM

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

No.	Account Description	Balance at 12/31/2013	Adjustment (1)	Adjusted Balance 12/31/2013	1/31/2014	2/26/2014	3/31/2014	4/30/2014	6/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	Balance at 12/31/2014
- 2	Regulatory Asset-Deferred O&M Expenses 182362 Misc. Expenses 18236X Book Depreciation- Current Year Additions	\$30,396,275	\$291,787	\$30,688,062	\$1,734,297	(\$345,649)	\$188,483	\$1,470,742	\$131,719	\$279,735	\$277,357	\$270,774	\$443,777	\$481,172	\$261,601	2493,997	\$36,386,067
e	Total	37,513,411	291,787	37,805,198	1,734,297	(344,752)	274,446	1,572,294	234,288	403,940	444,059	440,076	616,742	683,785	459,006	696,969	45,020,365
	Cumulative—Regulatory Asset-Deferrals	\$37,513,411		\$37,805,198													45,020,365
→ ư	Regulatory Asset-Amortization 407XXX Misc. Material, Labor & Expenses 407XXX Rook Dranscalation	\$13,407,200	08	\$13,407,200	\$566,422	\$566,422	\$566,414	\$860,570	\$860,570	\$860,570	\$860,570	\$860,570	\$860,570	\$860,570	\$860,570	\$860,570	\$22,851,588
9	Total	16,973,251	0	16,973,251	678,833	678,833	678,825	986,087	180,087	780,089	190'986	780,388	780,386	16,621	986,087	986,087	27,884,525
	Cumulative-Regulatory Asset-Amortization	\$16,973,251		\$16,973,251													27,884,525
~ ∞	Regulatory Assel-Deferred O&M Expenses Carrying Cost 182362 Miss. Material, Labor & Expenses 18236X Book Depresation	\$2,536,406	<u>0</u> , 0	\$2,536,406	\$73,384	\$76,462	\$76,114	\$37,953 8,639	\$41,506 9.091	\$42,418	\$43,652	\$44,867	\$46,451	\$48,524 12,553	\$50,193	\$51,867	\$3,169,797
on.	Total	3,029,936	0	3,029,936		91,170	91,015	46,592	50,597	52,012	53,891	55,850	58,193	61,077	63,610	66,172	3,808,205
	CumulativeRegulatory AssetDeferrals	\$3,029,936		\$3,029,936	\$3,118,026	\$3,209,196	\$3,300,211	\$3,346,803	\$3,397,400	\$3,448,412	\$3,503,303	\$3,559,153	\$3,617,346	\$3,678,423	\$3,742,033	\$3,808,205	
5 =	Regulatory Asset-Total RD3262 Nate: Expenses 18236X Book Denearation-Current Year Additions	\$19,525,481 4,044,615	\$291,787	\$19,817,268	\$1,241,259	(\$835,609)	(\$301,817)	\$648,125	(\$687,345)	(\$538,417)	(\$539,561)	(\$544,929)	(\$370,342)	(\$320,874)	(\$548,776)	(\$314,706)	\$16,704,276
. 52	Total	23,570,096	291,787	23,861,883	1,143,554	(932,415)	(313,364)	632,799	(701,202)	(530,135)	(488,137)	(490,161)	(311,152)	(241,225)	(463,471)	(222,929)	20,944,045
13	Cumulative-Regulatory Asset-Total	\$23,570,096		\$23,861,883	\$25,005,437	\$24,073,022	\$23,759,658	\$24,392,457	\$23,691,255 \$23,161,120		\$22,672,983 \$22,182,822	- 1	\$21,871,670	\$21,630,445	\$21,166,974	\$20,944,045	
	Carrying Cost Rate for 2014	JAN - DEC	6.32%													\$8,285,223	
	182362 Misc Material Lahor & Evnenses	RV VEAR	O&M Carrying Costs	18236X - Book Depreciation	noticine	X VEA	ð										
	2008 2009 2010 2011 2012 2012	N 80 N - 60 E	1,350 47,972 173,473 619,580 889,586 804,336		2008 2008 2010 2011 2012	\$226,938 \$1,238,376 \$985,758 \$1,348,927 \$1,506,202	5	2014	787	(!) - Severance accrued in previous yrs but not included in 2012 filling.	accrued in previ	ous yrs but not l	nctuded in 2012	filing.			
		\$30,052,954	2,536,406		' 	7,117,136		I	635,108 ((2) - Included in O&M costs BUT excluded from Carrying Costs calculations	O&M costs BUT	excluded from	Carrying Costs	calculations			

Duke Energy Ohio Calculation of Rider DR-IM

Annualized Property Taxes

Schedule 11 Electric

No.	OHIO PROPERTY TAX	YEAR 2008		YEAR 2009	1 1	YEAR	YEAR 2010
	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)	15-Year <u>General Plant</u>	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant
٠ ,	Current Year Investment	\$13,072,549	\$6,575,444	\$1,159,563	\$9,576,601	\$7,684,915	\$23,042,217
9 10	Less. Ar O.C. III-Service Net Cost of Taxable Property	13,072,308	6,547,339	1,159,563	9,576,601	7,684,915	23,042,217
4	Percent Good (a)	56.7%	74.0%	63.3%	78.0%	70.0%	82.0%
ı,	True Value of Taxable Property	7,411,999	4,845,031	734,003	7,469,749	5,379,441	18,894,618
9	Valuation Percent	24%	85%	24%	85%	24%	85%
~ ∞	Total Taxable Value Retired Net Taxable Plant End of Year (@ 15%)	1,778,880	4,118,276	176,161	6,349,287	1,291,066	16,060,425
თ	Net Property Tax Valuation	1,778,880	4,118,276	176,161	6,349,287	1,291,066	16,060,425
10	Ohio Property Tax	\$165,498	\$383,140	\$16,389	\$590,700	\$120,113	\$1,494,166
1 2	Ohio Property Tax Calculation: Average Property Tax Rate per \$1,000 of Valuation	\$93.0340		\$93.0340		\$93.0340	
£ 4 £	(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

- 1					Annu	Annualized Property Taxes	88	Schedule 11 Electric
<u> </u>	OHIO PROPERTY TAX	YEA	YEAR 2011	YEA	YEAR 2012	YEAR	YEAR 2013	YEA
	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)	16-Year General Plant	26-Year Distribution Plant	16-Year General Plant	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant	15-Year General Plant
	Current Year Investment	\$27,073,556	\$30,653,207	\$39,161,852	\$33,160,959	\$42,293,556	\$28,993,945	\$18,191,181
	Less: Ar UDC 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	18,191,181
	Percent Good (a)	76.7%	%0'98	83.3%	%0.0%	%0.06	94.0%	%2'96
	True Value of Taxable Property	20,765,417	26,361,758	32,621,823	29,844,863	38,064,200	27,254,308	17,590,872
	Valuation Percent	24%	85%	24%	85%	24%	85%	24%
	Total Taxable Value Retired Net Tavable Dlant End of Vasr / @ 15%\	4,983,700	22,407,494	7,829,238	25,368,134	9,135,408	23,166,162	4,221,809
	Net Property Tax Valuation	4,983,700	22,407,494	7,829,238	25,368,134	9,135,408	23,166,162	4,221,809
	Ohio Property Tax	\$463,654	\$2,084,659	\$728,385	\$2,360,099	\$849,904	\$2,155,241	\$392,772
	Ohio Property Tax Calculation: Average Property Tax Rate per \$1,000 of Valuation	\$93.0340		\$93.0340		\$93.0340		\$93.0340
	(a) From Electric Company Annual Report - Schedule C - 15 Year Class Life (General Plant) Schedule C - 25 Year Class Life (Distribution Plant)							

<u>t</u> 4 t

R 2014 Total	Distribution Plant	\$601,010 \$281,240,555		601,010	88.0%	588,990	85%	500,642 0	500,642	\$46,577 \$11,851,295		
OHIO PROPERTY TAX Demosty Tay Evaluate Evolute Date in Coming County		Current Year Investment	Less: AFUDC In-Service	Net Cost of Taxable Property	Percent Good (a)	True Value of Taxable Property	Valuation Percent	Total Taxable Value Retired Net Taxable Plant End of Year (@ 15%)	Net Property Tax Valuation	Ohio Property Tax	Ohio Property Tax Calculation: Average Property Tax Rate per \$1,000 of Valuation	(a) From Electric Company Annual Report - Schedule C - 15 Year Class Life (General Plant) Schedule C - 25 Year Class Life (Distribution Plant)
S		-	7	ო	4	2	ဖ	7 8	6	5	+ 2	£ 4 £

PUCO Case No. 15-883-GE-RDR PAL-1 Revised Attachment Page 21 of 30

> Schedule 12 Electric

Duke Energy Ohio Calculation of Rider DR-IM

Incremental Operation & Maintenance Expenses/(Savings)

Line			
<u>No.</u>			
4	Cavings not Stimustian in Case No. 10 2226 CE DDD	(\$40,670,000)	
1	Savings per Stipuation in Case No. 10-2326-GE-RDR	(\$10,670,000)	
2	Deferral of O&M costs to future years per Stipulation	\$4,430,000	
3	,		
3			
4	Total	(\$6,240,000)	

PUCO Case No. 15-883-GE-RDR PAL-1 Revised Attachment Page 22 of 30

Schedule 13 Electric

Duke Energy Ohio Calculation of Rider DR-IM

Charge Per Bill

Line No.		Total	Residential (a)	Non-Residential	Source
-	2014 Rider DR-IM Revenue Requirement	\$55,079,891	\$46,817,907	\$8,261,984	Schedule 1
2	2013 Undercollection	\$169,634	\$144,189	\$25,445	Schedule 15
က	Total Rider DR-IM Revenue Requirement	\$55,249,525	\$46,962,096	\$8,287,429	
4	Customer Bills (b)		7,444,188	882,192	Internal Company Data
Ŋ	Rider DR-IM Charge - Per Bill		\$6.31	\$9.39	Line 1 + Line 2
9	Rider DR-IM Charge - Subject to CAP (c)		\$5.67	N/A	Line 1(adjusted for deferred savings and 2012 severance costs) + Line 2
7	Cap per Stipulation - 2015		\$7.00	N/A	Stipulation in Case No. 13-1141-GE-RDR
1					

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

Schedule 14

Duke Energy Ohio Stimulus Money By Project

	Total To Date	566,801.15	170,058.21	253,128.64	1,574.99	558,932.49	255,109.73	600 760 69	120 330 12	390.925.72	227,687.51	886,410.72	397,018.67	599,699.83	113,271.93	557,729.83	247,656.26	7,090.06	504,508.95	-57 055 66	678.786.65	331,822,85	-1,886.28	299,518.96	129,125.00	622,080.23	449,416.71	70.450.10	238,061.25	172,832.85	29,179.35	262,951.06	1,074,639.60	41 473 99	59,542.82	69,974.61	61,882.37	76,206.69	78.944.70	85,181.22	71,401.09	58,842.20	1.149.36	13,470.63	71,942.86	9,738.48	3 208 89	103,134.96	46,155.37	60,688.03	44,998.58	35,833.75	78,257.41	55,041.85	3,073.55	1,776.05
	YEAR	0.00	0.00	0.00	0.00	0.00	8.6	8 8	8 8	0.00	0.00	0.00	0.00	0000	0.00	0.00	0.00	0.00	3 6	8.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	65,695.25	262,951.06	0.00	800	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	000	0.00	0.00	0.00	000	0.00	0.00	0.00	9 6	0.00	0.00	0.00	0.00	0.00
	DEC																														-90.34	-8,241.16																								
	NOV																														462.83	42,224.49																								
	00																														-33,212.88	43,795.74																								
	SEP																														•	30,039.40																								
	AUG																														·	7 10,436.99																								
	'n																														•	12 24,062.67																								
	NOI																														•	30 64,076.12																								
	MAY																															.51 26,093.30																								
	APR																															0.00 30,463.51																								
	MAR																														167,8	0.00																								
	FEB																														-30,2	0.00																								
	JAN	_		_	_			_	_	_	_					_							_																																	
Recorded as In- Service After	2013 Filing	0.00	0.00		0.00	8.6	0.00	00.0	0.00	0.00		886,41	0.00		113,2	9.0	0.00		0.00	-57,955.66	0.00		-1,86	0.00	0.00	0.00	9.0	0.0	0.00	0.00	-36,51		8.0	0.00	00:00	0.00	0.00	0.00			0.00	800	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	000	0.00	0.00	00.0	0.00	0.00
	2013 Schedule 14	566,801.15	170,058.21	253,128.64	1,574.99	255,100,73	2,098,083.72	89.769.68	120,330.12	390,925.72	227,687.51	0.00	397,018.67	599,699.83	0.00	357,729.83	97'929'75	609.508.95	504,013.81	0.00	678,786.65	331,822.85	0.00	299,518.96	129,125.00	622,080.23	449,41b./1	70,450.10	238,061.25	172,832.85	0.00	0.00	1,074,639.00	41,423.99	59,542.82	69,974.61	61,882.37	78,508.63	78,944.70	85,181.22	71,401.09	12,501.00	1,149.36	13,470.63	71,942.86	36.024.95	3,208.89	103,134.96	46,155.37	60,688.03	39.478.07	35,833.75	78,257.41	55,041.85	3,073.55	1,776.05
	In-Service Date	7/31/2011	12/31/2012	11/30/2013	2/31/2011	11/30/05/11	10/31/2011	4/30/2013	11/30/2013	11/30/2011	5/31/2013	6/30/2014	12/31/2011	7/31/2013	6/30/2014	3/31/2012	6/30/2013	5/31/2012	8/30/2013	6/30/2014	7/31/2012	9/30/2013	6/30/2014	8/31/2012	9/30/2013	5/30/2012	11/30/2013	10/31/2013	12/31/2012	10/31/2013	6/30/2014	Blanket	7/24/2009	10/8/2009	12/11/2009	11/13/2009	10/12/2009	8/26/2009	4/21/2010	12/23/2009	12/7/2009	8/21/2009	7/23/2009	8/12/2009	12/11/2009	1/8/2010	5/7/2010	3/4/2010	1/15/2010	12/30/2009	10/12/2009	10/8/2009	1/22/2010	3/19/2010	1/5/2010	5/7/2010
	Project ID CB	CMND0111	CMND0112	CMINDUITS	CMMD0211	CMND0213A	CMND0311	CMND0312	CMND0313	CMND0411	CMND0412	CMND0413	CMND0511	CMND0512	CMND0513	CHANDOLL	CMMND0612	CMND0711	CMND0712	CMND0713	CMND0811	CMND0812	CMND0813	CMND0911	CMND0912	Changiaia	CMND1111	CMND1112	CMND1211	CMND1212	CMNDFINAL	SOH Soh	E4372	£4373	E4374	£4375	£4376	E4378	E4379	E4380	E4381	E4550 E4412	E4413	E4414	E4415	E4415	E4418	E4419	E4420	£4493	E4560	E4561	£4562	E4563 F6844	£7065	E7066

Schedule 14

	Project
nergy Ohio	Money By
Duke En	Stimulus

	Total To Date	10,788.60	9,553.24	4,784.82	66,231.99	71,228.27	64,221.42	64,829.97	5,944.73	54,359.75	2,861,014.31	1,747,621,44	559,943.62	1,881,338.58	1,735,922.28	1,138,273.34	1,081,300.21	1,245,599.35	615,686.16	1,590,956.16	798,210.61	2,202,416.00	131,722.69	1,744,756.78	412.194.72	1,496,407.69	1,123,570.01	1,582.57	1,080,856.77	1,701,408.88	1,257,165.62	853,534.25	1,327,156.60	59,555.83	77,209.27	55,311.98	63,149.57	22,563.90	44,021.66	51,810.40	60,788.32	50,819.01	40,591.91	53,957.38 98,204.97	48,760.93 95,379.63
	YEAR	0.00	0.00	0.00	-118.94	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	-240,471.26	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEC				0.00																													0.00											
	NOV				0.00																													0.00											
	ن ا 0				0.00																													-11,502.68											
	SEP				0.00																													-16,388.63											
	AUG				0.00																													-69,194.32											
	IN				0.00																													7 -27,174.82											
	NOT				0.00 00.00																													13 -95,456.57											
	MAY				0.00																													.28 40,114.83											
	APR				0.00																													1.18 161,469.28											
	MAR				0.00																													4.54 -68,831.18											
	8				-118.94																													2.63 -104,034.54											
	NAL 0						0									٥.	- 0	•	6 C					0.6			0.5							49,472.63											
Recorded as In- Service After	2013 Filing 5 0.00	0.00		0.00		2 0.00		0.00			0.00	1,747,62		0.00			3 0.00		615,686.16		798,2	0.00	131,7;	0.00	412,19		0.00			0.00		0.00		300,02	0.00		0.00		0.00		0.00		00.00		00.00
	2013 Schedule 14 566,801.15	10,788.60	9,553.24	4,784.82 19,599.46	66,350.93	68,573.12	64,221.42	64,829.97	1,273,671.45	54,359.75	2,861,014.31	0.00	559,943.62	1,861,336.38	1,735,922.28	1,138,273.34	1,114,791.83	1,245,599.35	0.00	1,480,263.11	0.00	2,202,416.00	0:00	1,744,756.78	0.00	1,496,407.69	1,123,570.01	1,635,019.50	1,080,856.77	1,701,408.88	1,257,165.62	853,534.25	650,109.85	0.00	77,209.27	55,311.98	101,001.95	22,563.90	44,021.66 56.670.05	51,810.40	50,788.32 70 177 74	50,819.01	40,591.91	98,204.97	48,760.93 95,379.63
	In-Service Date 7/31/2011	1/14/2010	12/31/2009	1/29/2010 4/21/2010	10/24/2013	4/16/2010	4/20/2010	6/18/2010	6/18/2010	11/15/2010	7/31/2011	2/28/2014	8/31/2011	3/31/2014	9/30/2011	2/28/2013	11/30/2011	4/30/2013	6/30/2014	6/30/2013	6/30/2014	3/31/2012 8/31/2013	6/30/2014	5/31/2012	6/30/2014	6/30/2012	9/30/2013	7/31/2012	10/31/2013	9/30/2012	10/31/2012	11/30/2013	12/31/2013	6/30/2014	1/14/2011	12/31/2010	6/24/2010	12/10/2010	12/10/2010	9/24/2010	7/14/2010	5/24/2010	6/15/2010	6/18/2010	10/4/2010 10/18/2010
	Project to CB CMND0111	E7284	E7286	E/28/	E9585	E9587	E9588	ECSDC11	ECSPH1	ECSPH1B	ELND0111 FLND0112	ELND0113	ELND0211	ELND0213	£LND0311	ELND0312	ELNDO411	ELND0412	ELNDO413	ELND0512	ELND0513	ELNDO611	ELND0613	ELND0711	ELND0713	ELND0811	FINDO812	ELND0911	ELND0912	ELND1012	ELND1111	ELND1112 ELND1211	ELND1212	ELNDFINAL	F0306	F0307	F0309	F0311	F0312 F0313	F0314	F0316	F0317	F0318	F0320	F0321 F0322

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Schedule 14		Total To Date	566,801.15	131,145.40	19,676.47	14.79	8 435 28	15,028.75	8,447.49	12,145.90	10,264.82	1,463.53	18,661.93	77,349.27	50,811.16	5 534 90	8,671.51	6,044.57	16,592.71	115,600.46	82,408,22	44,503.53	131,653.65	86,383.88	162 834 92	158,006.31	107,602.59	37,891.76	31.962.12	72,442.13	86,032.87	62,344.80	55,664.82	135,698.82	-1,775.29	-160.86	67,580.44	68,181.70	94.577.49	1,695.36	71,975.09	34,/12.48	47,897.70	69,829.40	68,801.64	4,312.82	6,391.36	12,364.33	10,569.53	45,874.80	46,745.93	1,996.19	39,313.55
		YEAR	0.00	0.00	0.00	900	800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.0	0.00	0.00	0.00	00:0	8.8	0.00	0.00	0.00	000	0.00	0.00	00:0	8.6	0.00	-1,775.29	160.86	0.00	0.00	800	0.00	0.00	800	0.00	0.00	0.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	Recorded as In- Service After	2013 Filing	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	9 00	0.00	0.00	0.00	0.0	0.00	8.6	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	8.6	0.00	0.00	0.00	8.0	0.00
Thru 2013		2013 Schedule 14	566,801.15	131,145.40	14.79	99.76	8,435.28	15,028.75	8,447.49	12,145.90	10,264.82	13.262.85	18,661.93	77,349.27	10.811.16 10.899.67	5,534.90	8,671.51	6,044.57	16,592./1	115,690.46	82,408.22	44,503.53	131,653.65	86,383.88	162,834.92	158,006.31	107,602.59	35,202,94	31,962.12	72,442.13	86,032.87	62,344.80	67,222.36	135,698.82	0.00	0.00	67,580.44	68,181.70	94,577.49	1,695.36	71,975.09	62,082.53	47,897.70	69,829.40	68,801.64	11,019.92	6,391.36	12,364.33	15,170.77	45,874.80	46,745.93	89,332.03	39,313.55
1		In-Service Date	7/31/2011	12/15/2010	11/8/2012	11/29/2012	12/5/2012	12/9/2010	10/18/2010	12/20/2010	8/2//2010	9/17/2010	6/8/2010	8/18/2011	5/10/2012	8/9/2010	12/22/2010	11/1/2010	1/34/2010	9/21/2011	10/25/2011	7/8/2011	3/1/2011	5/9/2011	11/29/2011	7/8/2011	6/30/2011	4/10/2012	1/22/2011	3/2/2011	2/18/2011	2/18/2011	3/14/2011	9/27/2011	10/28/2011	7/15/2011	4/1/2011	11/30/2011	9/30/2011	10/18/2010	7/29/2011	12/22/2011	11/11/2011	10/3/2011	11/5/2011	6/3/2011	8/2/2011	1102/21/8	8/12/2011	12/16/2012	10/31/2011	8/16/2013	4/16/2012
		Project ID CB	CMND0111	F0884	F2060	F2065	F2551	F6004	F6005	F6006	F6008	F6009	F6066	F6344	F7524	F7544	F7564	F7584	F7845	F9145	F9164	F9166	F9168	F91/1 F9173	F9364	F9365	F9444	G0105	G0284	G0304	60394	60464	G0619	G0704	60739	G0744	60777	60798	G0844	G0925	86600	G1000	G1001	G1038	G1122 G1143	61262	61263	61298	G1300	G1519	61804	62733	62735

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Schedule 14

Thru 2013

Duke Energy Ohio Stimulus Money By Project

	Total To Date	566,801.15	15,142.01	6.424.46	33,799.45	8,867.50	35,757.49	102,183.24	663,856.69	75,724.18	25,258.00	270 911 00	112.368.09	30,705,50	259,946.11	18,915.99	22.37	7,333.59	13,960.80	84,551.37	0.00	5,804,282.79	8,417.03	3,055,011.71	248,959.22	2,165,616.69	92,767.32	117,509.39	22,854.78	-8,597.87	86,506.15	56 962 27	35,810.78	124,362.18	61,634.79	69,789.19	63,915.76	26,258,90	162,734.91	109,355.37	68,067.39	57.764.10	67,444.29	117,417.50	15,038.37	87 472 12	46,848.33	63,280.11	21,196.07	60,471.95	37,803.20	52,631.95	81,720.88	23,301.19	321,071.20
	YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.36	75,724.18	07,330,70	67.750,501	41.803.29	0.00	0.00	00:00	0.00	0.00	0.00	0.00	402 005 71	1,294,475.21	0.00	111,402.83	0.00	107,854.08	47,878.79	70.953.23	0.00	-8,597.87	0.00	0.00	0.00	0.00	0.00	0:00	0.00 -7 46	-2.48	-60.91	0.00	00.0	000	0.00	2,221.41	00:0	000	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00
	DEC								-6.32	-3,267.14	C1.0-	0,470.31	3.105.16							8	-11 988 28	-18,465.45		-7,390.57		-1,562.76	-381.39	969.06		2,085.05							8	0.00	0.00					0.00											
	NOV								32.36	16,739.43	32 170 96	-34,443.00	-15,909.53							8	61 423 01	94,609.39		37,866.22		8,006.99	1,934.03	4.965.03		-10,682.92							900	0.00	0.00					00:00											
	50								0.00	11,813.43	400 47	71.001	2,146.62							8	11 907 30	38,383.17		2,208.38	100	1,204.73	1,322.92	4.265.82		00.00							8	0.00	00.00					0.00											
	dis.								0.17	13,145.20	4 567 71	11:100%	3,166.03							71 007 5	52.457.67	19,349.24		2,986.52		5,846.26	3 124 15	4,800.90	,	0.00							9	0.00	0.00					0.00											
	AUG								0.00	26,503.98	11 060 16	27,000,77	3,347.10							1 211 30	26.354.46	43,732.47		2,527.31	200	1,347.70	183 66	6,470.84		0.00							90	0.00	0.00					0.00											
*	ᄗ								0.00	1,085,08	53 112 38		34,062.26							2 520 76	27.649.65	37,702.35		3,908.87	0 101	8,155.23	6 738 41	7,593.13		0.00							0	0.00	0.00					0.00											
	NO							;	0.00	4 514 97	17 105 49		3,359.24							51 03	26.095.73	56,463.89		6,896.91	CE 300 01	10,396.23	10.380.02	7,539.03		00.00							000	0.00	00.0					0.00											
	MAY								0.00	96.7	15 408 20		2,590.24							000	-21.200.01	104,036.60		-20,999.17	0 444	3,441.58	6 960 93	6,249.39		0.00							000	0.00	0.00					0.00											
	APR								0.00	8 6	-58.311.30		2,164.24							0	-630,382,54	659,079.64		6,586.54	41 770 10	4 325 34	3.016.93	7,103.76		0.00							0.00	0.00	0.00					1,002.58											
	MAR								0.00	000	39.966.53		1,965.12							000	41,106.07	-42,784.40		11,012.66	15 404 33	6 376 30	16,234,06	7,363.49		0.00							0.00	0.00	0.00					0.00											
	FEB								8 6	18.836.86	28,026.50		298.27							000	6,954,36	108,541.37		14,185.02	11 260 63	2 536 01	13.429.09	7,649.42		0.00							0.00	0.00	0.00					0.00											
	NAL								14.15	000	78.121.09		1,508.54							0.00	7,526.87	193,826.94		51,614.14	14 465 10	0 578 13	41.003.18	7,921.48	•	00.00							-7.46	-2.48	-60.91					1,218.83											
Recorded as In- Service After	2013 Filing	0.00	0:00	0.00	0.00	0.00	0.00	0.00	9.5	-78.10	101.383.03	0.00	70,564.80	0.00	0.00	0:00	0.00	90.0	0.00	0.00	0.00	0.00	0.00	0.00	8.5	8.5	000	46,556.16	0.00	0.00	9 6	0.0	0.00	0.00	0.00	0.00	0.0	0.00	0.00	90.0	000	0.00	0.00	0.00	8.0	0.00	0.00	0.00	800	0.00	0.00	0.00	0.00	0.00	0.00
Reco		566,801.15	132,234.50	6,424.46	33,799.45	8,867.50	64.767,00	102,183.24	003,816.33	0.00	0.00	270,911.00	0.00	30,705.50	259,946.11	18,915.99	722.37	12 050 00	13,360.80	0.00	313,916.90	4,509,807.58	8,417.03	2,943,608.88	246,959.22	44 888 53	4.427.408.54	0.00	22,854.78	0.00	86,506.15 47 664 32	56,962.27	35,810.78	124,362.18	61,634.79	69,789.19	43,422.90	26,261.38	162,795.82	109,355.37	68,251.51	52,264.10	67,444.29	115,196.09	15,038.37	87,472.12	46,848.33	63,280.11	42,509.41	60,471.95	37,803.20	52,631.95	73,018.00	23,301.19	321,071.20
	In-Service Date	7/31/2011	12/31/2011	5/31/2012	6/15/2012	11/30/2012	2,000/00/2	5102/67/1	11/12/2013	5/19/2014	5/19/2014	6/18/2010	6/23/2014	5/31/2011	5/31/2011	12/10/2010	5/31/2011	010/2017	4/12/2013	11/1/2014	Blanket	Blanket	10/4/2011	Blanket	Blanket	Rlanket	Bianket	10/31/2014	7/22/2011	9/30/2014	8/31/2009	6/30/2011	8/22/2012	2/28/2010	9/30/2010	8/2/2011	3/27/2013	5/7/2013	5/29/2013	3/3/2010	10/8/2010	6/8/2011	1/4/2013	11/12/2013	11/2/2013	9/1/2011	11/30/2012	11/18/2010	5/31/2012	10/8/2010	10/31/2011	6/28/2012	12/22/2011	8/3/2012	12/2/2010
	Project ID CB	SGITREMTR	SGITRNSL	SGITRNSLH	SGITRNSLO	SGITRSCAO	CONTRACTOR	SCHEDENE	SGMDMMM2S	SGMDMMMH	SGMDMMMS	SGMDMS	SGMDMUHBS	SGMWSCADH	SGMWSCADS	SGNDENSW	SGNDLBTE	CGNNTABCL	SGNNT4355	SGNT1021A	SGOGPCMEQ	SGOGPEMTR	SGOHAMSVR	SCOUNTER	SCOHDLIS	SGOHDLREG	SGOHDLSEC	SGOHIVVC	SGOHNSVR	SGOIPV6ML	SGSHT110	SGSHT111	SGSHT112	SGSHT209	SGSHT210	SGSHT211 SGSHT212	SGSHT28	SGSHT29	SGSHT30	SGSH1309	SGSHT310	SGSHT311	SGSHT312	SGSHT32	SGSHT410	SGSHT411	SGSHT412	SGSHT510	SGSHT512	SGSHT610	SGSHT611	SGSHT612	SGSHT711	SGSHT712	SGSTRGC

Schedule 14		Fotal To Date	566,801.15	241,818.09	64,390.38	5,726.97	169,830.28	7,205.09	13,486.21	8.819.96	26.810.691.42	3,148,218.00	117,660,859.56	1,738,004.53		119,398,864.09
		YEAR Tota	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				,		115
		DEC									000		40,494.92 2,	ed thru rvice		invoiced
		NOV									0.00		07,479.43	Stimuts funds invoiced thru 2014 but not in service		Total stimulus funds invoiced thru December 2014
		D0									0.00		88,387.15 207,479.43 -40,494.92 2,535,040.70	Stir	1	Tota
i		SEP									8,160.69		1			
		AUG									6,712.38		419,033.79 260,377.15 74,936.75 212,204.73 109,234.80 129,061.79			
2014		'n									26,205.11		212,204.73			
		NOI									-574.37		74,936.75			
		MAY									-39,357.52		260,377.15			
		APR									46,926.96		419,033.79			
		MAR									47,283.33		297,280.92			
		FEB									25,193.48		158,931.46			
		NAL									137,501.87		618,607.65			
	Recorded as In- Service After	2013 Filing	0.00	90.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,431,869.97			6
Thru 2013			566,801.15	641,016.09	64,390.38	2,726.97	169,830.28	7,205.09	13,486.21	8,819.96	26,552,639.49	3,148,218.00	106,693,948.89 8,431,869.97	632,110.93		115,757,929.79
ı		In-Service Date	1/31/2011	3/4/2010	0102/52/11	11/11/2010	5/13/2011	5/13/2011	Blanket	12/17/2010	Blanket	Blanket	ı	iced thru 2012 but ervice	I molecularies	er 2012
		Project ID CB	CMNDUIII	SCENEDAL	Sestinas	SESTEDISO	SGSYEDP2	SGSYEDP20	SGTLPLC	SGUSGHUBO	Z3010	23016		Stimuls funds invoiced thru 2012 but not in service	Total etimedia funda incopad then	December 2012

Duke Energy Ohio Calculation of Rider DR-IM

Schedule 15

Undercollection of 2013 Revenue Requirement

Line No	Description	Amount
1	2013 Revenue Requirement Per Settlement	52,485,550
2	2012 Revenue Requirement Per Settlement	41,798,618
3	Net Increase	10,686,932
4	Undercollection First 4 billing cycles in April 2015.	169,634

Note: There are 21 billing cylces in a month.

Duke Energy Ohio Calculation of Rider AU Case No. 15-883-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	Calculation of Rider AU Charges
14	Undercollection of 2013 Revenue Requirement

Duke Energy Ohio Calculation of Rider AU Case No. 15-883-GE-RDR Revenue Requirement

Line No		Balance 12/31/2013	Adjustment	Adjusted Balance	Activity 2014	Cumulative thru	Doforco
-	Return on Investment Total Rider AU Revenue Requirement Additions	434 766 288	990 6009	120 031 304	640		
- 21	Total Plant In-Service	34,766,288	983,966	35,750,254	5,033,648	40,783,902	Schedule 2
ო	Less: Accumulation Provision for Depreciation Depreciation Expense	1,848,685	0	1.848.685	2.728.682	4.577.367	Schedule 3
4	Total Accumulated Provision for Depreciation	1,848,685	0	1,848,685	2,728,682	4,577,367	
S	Net Regulatory Asset-Post In-Service Carrying Cost	1,630,535	0	1,630,535	1,650,544	3,281,079	Schedule 4
9	Net Deferred Tax Balance-PISCC, Deferred Depreciation & CC and Deferred O&M & CC	(2,003,805)	0	(2,003,805)	(1,201,483)	(3,205,288)	Schedule 5
7	Deferred Taxes on Liberalized Depreciation	(6,750,337)	0	(6,750,337)	(1,512,821)	(8,263,158)	Schedule 6
80	Net Rate Base	25,793,996	983,966	26,777,962	1,241,206	28,019,168	
თ	Approved Pre-tax Rate of Return				·	10.60%	Schedule 7
9	Amualized Return on Rate Base					2,970,032	
Ξ 9	Operating Expenses Annualized Provision for Depreciation For Additions				2,926,709	2,926,709	Schedule 8
13 5	Annualized Amortization of PISCC Deferred O&M Expense and Carrying Costs				231,391 1,959,135	231,391 1,959,135	Schedule 9 Schedule 10
4	Annualized Property Tax Expense				862,953	862,953	Schedule 11
15	Reduction in Operation & Maintenance Expense			ı	(2,518,000)	(2,518,000)	Schedule 12
16	Annualized Revenue Requirement - Smart Grid				3,462,188	6,432,220	

Schedule 1A Gas Summary

> Duke Energy Ohio Calculation of Rider AU Gas Only Customer Credit Case No. 15-883-GE-RDR Revenue Requirement (Credit)

Ling Ro.		Adjusted Balance 12/31/2013	Activity 2014	Cumulative thru 12/31/14	Reference
-	<u>Return on Investment</u> Total Rider AU Revenue Requirement Additions	\$24,394,805	\$4,578,530	\$28,973,335	Schedule 2
7	Total Plant In-Service	24,394,805	4,578,530	28,973,335	
er.	Less: Accumulation Provision for Depreciation	1 154 811	1 016 310	9 074 094	c objection
4	Total Accumulated Provision for Depreciation	1,154,811	1,916,210	3,071,021	og leddie o
9	Net Regulatory Asset-Post In-Service Carrying Cost	994,412	1,192,815	2,187,227	Schedule 4
9	Net Deferred Tax Balance-PISCC, Deferred Depreciation & CC and Deferred O&M & CC	(1,579,894)	(616,389)	(2,196,283)	Schedule 5
7	Deferred Taxes on Liberalized Depreciation	(4,688,724)	(1,106,888)	(5,795,612)	Schedule 6
ω	Net Rate Base	17,965,788	2,131,858	20,097,646	
O	Approved Pre-tax Rate of Return		·	10.60%	Schedule 7
10	Annualized Return on Rate Base			2,130,350	
± 27 £ 2 £ 5 £ 5	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 Credit	188	2,129,965 157,370 568,298 611,319 0	2,129,965 157,370 568,298 611,319 0	Schedule 8 Schedule 9 Schedule 10 Schedule 11 Schedule 12
	•				

Duke Energy Ohlo Calculation of Rider AU Case No. 16-883-GE-RDR

Particular Par	PROMOTER PROGRESS PROGRESS PROGRESS PROGRESS PROGRESS PROGRESS	13.550.58 13.550.90 13.67.18 13.05.18 13.05.18 13.550.90 13.67.18	67 968 4.1 866 60.377 6.1 6.2 84 6.0 0 0 0 0 Activity 202.777 1.5 96 6.1 37.7 1.5 £5.4 (101.647) 15.4 60.05 7.444 87.372 1.100.05 1.1 440 4.0 4.0 1.0 4.0 1.0 4.0 1.0 4.0 1.3 5.2 4.0 1.100.07 1.2 5.2 5.5 5.6 1.5 1.1 2 2.0 1.7 5 8.0 86 182.2 2.2 34.382 1.100.07 1.2 5.2 5.5 5.6 1.2 5.4 5.7 5 8.0 86 1.0 8.0 8.5 5.2 5.2 2.1 0.8 1.8 5.7 5.5 5.6 3.5 6.0 5.4 5.2 3.5 6.0 5.6 84 3.5 6.0 5.6 84	1,388,475 1,407,374 1,352,875 1,400,309 1,411,022 1,438,744 1,343,000 1,405,708 1,421,616 1,448,422 1,421,328 1,318,679 1,473,74 1,445,188 1,445,402 1,421,328 1,318,679 1,473,74 1,445,188 1,435,400 8, 138,678 1,438,778 1,438,188 1,435,400 8, 138,678 1,845,189 1,845,189 1,852,789 1,852,	Total Activity A	Total Tota
Second Paint Balance at	4040004	0 13.419,587 1,202,836 69,385 6,136,033 14,211,969 \$38,039,830	138,649 648,851 36,408 149,839 86,723 81,070,570	0 1,356,442 1,202,938 0 8,136,033 14,211,869 \$25,907,400 \$3	77,438 648,851 0 149,839 86,723 8877,852	
Plant Balance at Adjustment (1) 1231/12014 1311/2014 131	400000	0 13,367,968 563,965 32,877 8,882,310 13,941,767 \$36,779,007	0 (25,072) 0 0 1.280,872 (1.180,810) 875,040 \$	0 1,319,283 563,885 0 8,882,310 13,941,767 1	0 (163,427) 0 0 1,280,622 (1,180,810) (\$83,315)	0 5,044 0 0 (6,966) 7,723 8,5301
Plant Balance at		12,538,191 653,865 32,877 8,981,864 13,849,837 \$35,868,884		0 1,003,838 563,885 0 8,891,884 13,848,837 13,848,837	11	22 7.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1
Plant Balance at		8 8		1,163,049 653,885 0 0 8,854,674 13,823,685 \$24,394,865		
		 = 2 2				
	Plant	uouuu	Cammon Ges on	Contron		

Calculation of Rider AU Case No. 15-883-GE-RDR Provision for Depreciation

를	•	FERC	Balance at 12/31/2013	Adjustment 1:	Adjusted Balance at 12/31/2013	1/31/2014	2/28/2014	3/31/2014	4/30/2014	5/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	
- U & 4 4 8 P L	Total Rider AU Revenue Requirement Cumulative Bectivore Date Processing Equip Common Communication Equipment Gas Intangible Gas Electroric Date Processing Equip Gas Leased AMI Meters Communication Equipment Common Total	19101 29700 20300 29101 17001	737,089 130,001 6,412 308,601 696,572 \$1,648,685	0\$	0 737,089 130,001 6,412 308,601 666,572 51,848,685	0 806,488 139,234 6,862 357,818 743,405 \$2,053,917	0 876,189 148,467 7,512 407,798 820,388	0 850,632 157,700 8,062 450,049 904,444 \$2,470,887	0 1,024,836 166,833 6,612 489,420 981,837 22,681,838	0 1,088,756 176,166 9,162 549,388 1,090,394 \$2,883,846	0 1,173,347 196,215 10,318 600,149 1,139,389 \$3,118,438	0 1,248,315 219,643 11,452 651,542 1,227,833	0 1,323,517 243,337 12,564 703,721 1,316,687 \$3,569,646	0 1,389,054 286,979 13,707 756,172 1,406,400 \$3,842,312	0 1,475,044 280,668 14,830 800,380 1,495,625 \$4,095,747	0 1,551,288 312,863 15,853 863,812 1,586,812 \$4,328,811	0 1,627,884 337,225 17,076 918,739 1,676,463	
89011254	Instante II Bectoric Data Processing Equip Common Communication Equipment Gas Intraction Cara Processing Equip Casa Electronic Data Processing Equip Gas Communication Equipment Common Total	19101 29700 20300 29101 17001 19700				0 69,399 9,233 550 49,217 76,833 \$205,232	0 68,691 9,233 550 48,980 76,983 76,983 \$206,437	74,443 9,233 9,233 550 42,251 84,056 8210,533	0 74,304 9,233 550 49,371 77,493 \$210,951	73,620 9,233 9,233 550 48,948 78,457 \$212,008	74,591 20,049 1,156 50,781 78,995 \$225,572					76,214 21,985 1,123 54,432 90,300 \$244,064	78,606 24,662 1,123 54,827 54,827 90,338 \$247,556	Total Activity \$880,765 \$207,224 \$10,684 \$610,138 \$12,728,682
51 92 52 54 55 55 55 55 55 55 55 55 55 55 55 55	Provision for Depreciation Associated with PMO and Common Datur. Communication Cost Processing Equip Common Communication Edupment Gas Electronic Data Processing Equip Common Communication Edupment Gas Electronic Data Processing Equip Gas Communication Equipment Common Total	19101 28700 20300 28101 17001		ΓΊ	48,637 134,001 308,601 866,572	66,102 139,234 367,818 743,405 51,296,589	61,682 148,467 0 407,798 820,388 \$1,438,335	69,823 157,700 450,049 904,444 \$1,582,116	77,256 166,833 0 489,420 881,837 \$1,725,546	84,385 176,166 548,388 1,080,394 51,870,283	0 01,905 190,215 000,149 1,139,389 \$2,007,668	99,628 219,643 051,542 1277,881 27,186,684	0 107.451 243,337 0 703,721 1,316,687 \$2,377,198	114,871 286,879 0 756,172 1,406,400	0 122,754 290,689 00 899,390 1,485,825	130,587 312,683 683,812 \$2,689,187	138,594 337,725 918,730 1,676,463	
8488888	Incremental Biestronic Data Processing Equip Common Communication Equipment Gas Intropible Gas Biestronic Data Processing Equip Gas Lassed AMI Meters Communication Equipment Common Total	19101 29700 20300 29101 17001 18700				0 6,485 9,233 0 49,217 76,833 \$141,748	5,580 9,233 9,233 0,49,980 78,883 \$141,776	8,241 9,233 0,233 42,251 84,056 \$143,781	7,333 8,233 0,233 0 49,371 77,483 \$143,430	7,108 9,233 0,48,948 78,457 \$144,747	7,540 20,049 0 50,781 78,995 \$157,365	7,723 23,428 0 51,393 88,482 88,482	7,823 23,694 0 52,179 88,806	7,520 23,642 0 52,451 88,713	0 7,783 23,689 63,208 89,425 \$174,105	7,843 21,995 54,432 80,300 \$174,570	7,887 24,562 0 54,927 80,338 \$177,824	Total Activity 88,967 \$207,224 0 610,138 1,009,891 \$1,916,210
****	Electroric Data Processing Equip Common Communication Equipment Ges Intrangles of Processing Equip Gas Electroric Data Processing Equip Gas Communication Equipment Common	19101 29700 20300 29401 17001 19700	Depreciation Percent JAN - DEC 20.00% 6.67% 70.00% 50.00% 6.67% 6.67%	#														

Duke Energy Ohlo Calculation of Rider All Case No. 15-883-0E-RDR Net Regulatory Asset – Post In-Service Carrying Cost

No.	Account	Account Description	Balance at 12/31/2013	Adjustment	Adjusted Bajance at 12/31/2013	1/31/2014	2/28/2014	3/31/2014	4/30/2014	5/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	Balance at
	0186367	Y Flectionic Data Processing Foliain Common	c			2	8	Ş	2	•	•	•				;	1	
٠,	019636v		678 164		876 164	667 799	900	901 252	627 424	\$0.0	200	0,000	2	2000	3	3	3	0
1 (7)	018636x		39,651		39 65	22.570	\$23,233 \$2,584	201,332	437,134	\$37,400	\$30,010	830,410	\$36,6U0	1939,281	\$39.714	24U 126	138,987	1,201,751
4	018636x	_	1,959		1 959	\$151	\$152	\$153	\$105	\$184	1928	\$259	\$258	8258	8259	\$284	6963	4 522
S	018636x		296,183		296,183	\$39,909	\$37,369	\$37,294	\$36,703	\$37,411	\$38,135	\$38,845	\$39,425	\$39,997	\$40.941	\$41,787	\$41,399	765.398
9	018636x	0	616,568		616,568	\$62,564	\$65,647	\$66,130	\$40,293	\$41,052	\$45,138	\$49,153	\$49,841	\$50,298	\$50,745	\$51,320	\$52,350	1,241,099
7		Total	\$1,630,535	05	\$1,630,535	\$162,282	\$165,048	\$167,521	\$115,071	\$118,297	\$125,648	\$131,264	\$132,966	\$134,490	\$136,121	\$138,089	\$137,922	\$3,295,254
ø		Cumulative-Regulatory Asset-Deferrats				\$1,792,817	\$1,957,865	\$2,125,386	\$2.240.457	\$2,358,754	\$2 484 402	\$2,615,666	\$2 748 632	\$2 883 122	\$3 019 243	\$3 157 330	\$3.295.254	
								[-		100	1000	
	Regulatory	Ž																
o	018636x		0		0	o	o	0	0	0	0	0	0	0	0	0	0	0
2	018636x	_	0		0	0	0	0	759	759	759	759	759	759	759	759	759	6.831
£	018636x		0		0	0	0	0	162	162	162	1	162	類	162	162	5	1.458
12	018636x	x Electronic Data Processing Equip Gas	0		0	o	0	0	7	7	7	7	7	7	7		7	8
13	018636x	_	0		0	0	0	0	24	54	77	24	24	24	24	24	24	216
7.	018636x	x Communication Equipment Common	0		0	0	0	0	623	623	623	623	83	623	623	823	623	5 807
15		Total	0 \$	S	QS.	0\$	0\$	\$0	\$1,575	\$1,575	\$1,575	\$1,575	\$1,575	\$1,575	\$1,575	\$1,575	\$1,575	\$14,175
16		Cumulative-Regulatory Asset-Amort.				S	0\$	0\$	\$1,575	\$3,150	\$4,725	\$6,300	\$7,875	\$9,450	\$11,025	\$12,600	\$14,175	
	Regulatory	₹																
4	018636x		0	0	0	0	0	0	0	0	0		0	0	0	0	0	0
82	018636x	x Communication Equipment Gas	676,164	0	676,164	57,088	59,299	61,352	36,375	36,647	37,257	37,659	38,047	38,522	38,955	39,367	38,188	1.194.920
5	018636x		39,661	0	39,661	2,570	2,581	2,592	674	2,082	3,936	4,427	4,474	4,494	4,300	4,433	4,802	81,026
8	018636x	_	1,959	0	1,958	151	152	153	86	171	254	262	25	582	252	252	526	4,459
7	018636x	_	296, 183	0	296,183	39,909	37,369	37,294	36,679	37,387	38,111	38,821	39,401	39,973	40,917	41,763	41,375	765,182
ឧ	018636x	 Communication Equipment Common 	616,568	0	616,568	62,564	65,647	66,130	39,670	40,429	44,515	48,530	49,218	49,675	50.122	50,697	51,727	1 235 492
R		Total	\$1,630,535	S.	\$1,630,535	\$162,282	\$165,048	\$167,521	\$113,496	\$116,722	\$124,073	\$129,689	\$131,391	\$132,915	\$134,546	\$136,514	\$136,347	\$3,281,079
54		Cumulative-Regulatory Asset-Net.				\$1,792,817	\$1,957,865	\$2,125,386	\$2,238,882	\$2,355,604	\$2,479,677	\$2,609,366	\$2,740,757	\$2,873,672	\$3,008,218	\$3,144,732	\$3,281,079	

ice Carrying Cos	
sset - Post in-Service MO and Common P	
Net Regulatory Asse Associated with PMC	

0 105,554 82,484 0 765,388 1,241,099 \$2,194,535	•	27 1,458 0	216 5,607 \$7,308	ć	105,527	765,182 1,235,492 \$2,187,227	
5,365 4,964 0 41,399 52,350	\$2,194,535	0 & 23 0	24 623 \$812	\$7,308	5,362 6,802	41,375 51,727 \$103,266	\$2,187,227
0 5,488 4,595 0 81,787 51,320	\$2,090,457	0 62 0	24 623 \$812	\$6,496	5,485	41,763 50,697 \$102,378	\$2,083,961
5,382 4,462 0 0 40,941 50,745	\$1,987,267	2 E 2 G	24 623 \$812	\$5,684	5,379 4,300	40,917 50,122 \$100,718	\$1,981,583
5,234 4,656 0 39,997 50,288 \$100,185	\$1,885,737	3 E 29 O	24 623 \$812	\$4,872	5,231 4,494	39,973 49,675 \$99,373	\$1,880,865
0 5,226 4,636 39,425 49,841 \$99,128	\$1,785,552	3 162 0	24 623 \$812	\$4,080	5,223 4,474	39,401 49,218 \$98,316	\$1,781,492
0 5,282 4,589 0 38,845 49,153 \$97,869	\$1,686,424	2 £ 82 O	24 623 \$812	\$3,248	5,279	38,821 48,530 \$97,057	\$1,683,176
0 5,150 4,098 0 38,135 45,138 \$92,521	\$1,588,555	5 t t t	24 623 \$812	\$2,436	5,147 3,936	38,111 44,515 \$91,709	\$1,586,119
0 4,890 2,244 0 37,411 41,052 \$85,597	\$1,496,034	၁၈႘ှာဝ	24 623 \$812	\$1,624	4,887 2,082	37,387 40,429 \$84,785	\$1,494,410
4,788 836 836 0 36,703 40,293 \$82,620	\$1,410,437	. 6 <u>.</u> 0	24 623 \$812	\$812	4.785	36,679 39,670 \$81,808	\$1,409,625
6,292 2,592 2,592 37,294 66,130	\$1,327,817	000	0 0 0	0	6,292 2,582	37,294 66,130 \$112,308	\$1,327,817
5,585 2,581 0 37,369 65,647 \$111,182	\$1,215,509	000	000	3	5,585 2,581	37,369 65,647 \$111,182	\$1,215,509
4,872 2,570 0 39,909 62,564 \$109,915	\$1,104,327	000	0 0 0	<u>g</u> -	4,872 2,570	39,909 62,564 \$109,915	\$1,104,327
0 42,000 39,661 0 296,183 616,568 \$994,412	c	000	0 0 0	c	42,000 39,661	296,183 616,568 \$994,412	•
000000	c	000	0 0 0	c		000	
0 42,000 39,661 0 296,183 616,568 \$994,412	c	0000	0 0 0	c	39,661	296,183 616,568 \$994,412	
Electronic Data Processing Equip Common Communication Equipment Gas Intangible Gas Electronic Data Processing Equip Gas Leased AMI Meters Communication Equipment Common Total	Cumulative-Regulatory Asset-Deferrals Regulatory Asset-Amortzation 11983/8v Flactronic Data Processing Faulio Common		Leased AMI Meters Communication Equipment Common Total	Cumulative—Regulatory Asset—Amort. Regulatory Asset—Net D18638c Electronic Data Processino Frain Common		Leased AMI Meters Communication Equipment Common Total	Cumulative—Regulatory Asset—Net.
018636x 018636x 018636x 018636x 018636x 018636x	Regulatory 018636x	018636x 018636x 018636x	018636x 018636x	Regulatory 018636x	018636x 018636x 018636x	018636x 018636x	
	8 8	888	~ m m	4 t	444	46	84

5.32%

PISCC Rate January thru December

9

Schedule 8 Gas

> Duke Energy Ohio Cakculation of Rider AU Case No. 16-883-GE-RDR Nat Deferred Tax Balance — PISCC and O&M

ı				4												
Line No.	Net Deferred Tax Balance - PISCC	Balance at 12/31/2013	Adjustment	Balance at 12/31/2013	1/31/2014	2/28/2014	3/31/2014	4/30/2014	6/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014 #
•	Total Rider AU Revenue Requirement															
	Ending Balance per Schedule 4 Tax Rate Cumulative ADIT @ 35%	\$1,630,535 35.00% (\$570,687)													1 1	\$3,281,079 35.00% (\$1,148,378)
	Wet Deferred Tax Balance - Deferred Depreciation and Carrying Cost \$1,019,955 Monthly Activity	1 Carrying Cost \$1,019,955	S.	\$1,019,955	\$1,019,955 4,049	\$1,024,004	\$1,029,261	\$1,038,628 8,524	\$1,047,152 9,609	\$1,056,761 23,234	\$1,079,995 37,198	\$1,117,193 38,950	\$1,156,143 40,564	\$1,196,707	\$1,238,408	\$1,280,909
-	Ending Balance Tax Rate Cumulative AD/T @ 35%	\$1,019,955 35.00% (\$356,984)	0\$	\$1,019,955	\$1,024,004	\$1,029,261	\$1,038,628	\$1,047,152	\$1,056,761	\$1,079,995	\$1,117,193	\$1,156,143	\$1,196,707	\$1,238,408	\$1,280,909	\$1,327,083 35.00% (\$464,479)
_	Net Deferred Tax Balance - Deferred O&M and Carring Cost Beginning Balance Monthly Activity	g Cost 3,074,668		\$3,074,668	3,074,668	3,124,586 505,389	3,629,975	3,713,820 89,656	3,813,476	3,887,377	3,961,381	4,088,190	4,161,930	4,240,838	4,356,143 115,504	4,471,647
-	Ending Balance Tax Rete Cumulative ADIT @ 35%	3,074,668 35.00% (\$1,076,134)	\$0 35.00% \$0	\$3,074,668	3,124,586	3,629,975	3,713,820	3,813,476	3,887,377	3,961,381	4,088,190	4,161,930	4,240,838	4,356,143	4,471,647	4,549,804 35.00% (\$1,592,431)
	Net Deferred Tax Batance PISCC Associated with PMO and Common Plant															
_	Ending Balance per Schedule 4 Tax Rate Cumulative ADIT @ 35%	\$994,412 35.00% (\$348,044)													1 1	\$2,187,227 35.00% (\$765,529)
	Net Deferred Tax Balance - Deferred Depreciation. and Carring Cost Associated with PMO and. Carmon Plant Beginning Balance Monthly Activity		'		\$594,629 2,419	\$597,048 3,333	\$600,381 2,680	\$603,061	\$605,648 4,135	\$609,783	\$626,143 29,941	\$656,084 31,435	\$687,519 32,693	\$720,212 33,348	\$753,560 33,891	\$787,451 37,138
_	Ending Balance Tax Rate Cumulative ADIT @ 35%	\$594,629 35.00% (\$208,120)	•	\$594,629 35.00% (\$208,120)	\$597,048	\$600,381	\$603,061	\$605,648	\$609,783	\$626,143	\$656,084	\$687,519	\$720,212	\$753,560	\$787,451	\$824,589 35.00% (\$288,606)
	Net Defetred Tax Belance - Deferred C&M and Carning Cost Associated with DNO and Common. Excented Beginning Balance Monthly Activity Anothly Activity Tax Rate ADIT @ 35% Curmulative ADIT	\$2,924,942 35.00% (\$1,023,730) (\$1,579,894)	11	2,924,942	2,924,942 12,935 2,937,877	2,937,877 14,449 2,952,326	2,952,326 15,995 2,968,321	2,968,321 21,849 2,990,170	2,990,170 20,077 3,010,247	3,010,247 22,311 3,032,558	3,022,558 30,055 3,082,613	3,062,613 23,070 3,085,683	3,085,683 23,173 3,108,856	3,108,856 60,079 3,168,935	3,168,935 61,354 3,230,289	3,230,289 32,991 3,283,280 35,00% (\$1,142,148)

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

Schedule 6 Gas

Duke Energy Ohio Calculation of Rider AU Case No. 15-883-GE-RDR Deferred Taxes on Liberalized Depreciation

		President Tex Vees	200>)	Tax Veer 2044 fresh 4 of 2	6 %	
		2012	2013			Vintage 2012		
S S	Total Rider AU Revenue Requirement	TOTAL	TOTAL	3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	Total Vintage 2012
-	Total Plant In-Service	\$12,416,689	\$34,766,288	\$408,219	\$11,176	\$11,131,130	\$866,164	\$12,416,689
~ ~	Book to Tax Basis Adjustments:	0	0	0	0	0	0	0
o.44 ro	Tax Base In-Service subject to: Bonus Depreciation - 100% Bonus Depreciation - 50%	0 12,416,689	0 34,766,288	0 408.219	11,176	0 11,131,130	0 886.164	0 12.416.689
9 ~	MACRS Total Tax Depreciation Base	0 12,416,689	34,786,288	0 408,219	11,176	11,131,130	0 886,164	0 12,416,689
00	Tax Depreciation - MACRS	896,732	2,855,487	30,239	1,073	973,529	51,078	1,055,919
e 5	i ax Depreciation - 100% Bonus Tax Depreciation - 50% Bonus Total Tax Depreciation	6,208,345 7,105,077	11,174,800	30 239	1073	0 0	0 0 51 078	1.055.919
	Book Depreciation							
1 2	Total Book Deprectation Less: Book Depr on AFUDC Equity	289,845	1,558,840	81,643	2,235	742,446	57,773 0	884,098
5 4	Plus: Originating Dif. Exclusive of AFUDC Equity Net Book Depreciation	289,845	1,558,840	81,843	2,235	742,446	57,773	0 0 884,098
15	Tax Depreciation in Excess of Book Depreciation	6,815,232	12,471,447	(51,404)	(1,162)	231,083	(969'9)	171,821
1 7	Federal Deferred Taxes @ 35.00%	(\$2,385,331)	(\$4,365,006)	\$17,991	\$407	(\$80,879)	\$2,343	(\$60,137)
18	Federal Deferral Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
			;		:			
		Previous Tax Years	x Years		Tax Y	Tax Year 2014 (part 1 of 2)	1 of 2)	
	Deferred Taxes on Liberalized Depreciation Associated with PMO and Common Plant	2012	2013			Vintage 2012		
6	Total Plant In-Service	TOTAL	TOTAL	3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	Total Vintage 2012
20	Book to Tax Basis Adjustments:	\$7,057,294	\$24,394,805	\$408,219	\$	\$5,782,911	\$866,164	\$7,057,294
2 2	Tax Base In-Service subject to: Bonus Depreciation - 100% Ronus Depreciation - 50%.	0	o	0	0	0	0	9
22	MACRS Total Tax Depreciation Base	0 7,057,294	0 24,394,805	0 408,219	00	0 5,782,911	0 866,164	0 7,057,294
24	Tax Depreciation - MACRS	7,057,294	24,394,805	408,219	00	0 5,782,911	966,164	7,057,294
52	i ax Depreciation - 100% Bonus Tax Depreciation - 50% Bonus	513,590	1,840,173	30,239	00	505,773	51,078	587,090
2 2	Book Depreciation Total Book Depreciation	3,528,647	8,668,756 10,508,929	30,239	000	505,773	51,078	000,788
888	Less: Book Depr on AFUDC Equity Plus: Originating Dif. Exclusive of AFUDC Equity Net Book Depreciation	151,319 0	1,003,492	81,643	00	385,720 0	57,773 0	525,136 0

Duke Energy Ohio Calculation of Rider AU Case No. 15-883-GE-RDR Deferred Taxes on Liberalized Depreciation

						Tax Year 2014 (part 2 of 2)	art 2 of 2)					
į	•	200		Vintage 2013	200	1				Vintage 2014	П	
S S	Total Rider AU Revenue Requirement	A-Year MACRS	AACRS	7-Year MACRS	10-Year MACRS	Total Vintage 2013	3-Year	5-Year MACRS	7-Year MACRS	10-Year MACRS	Total Vintage 2014	Total Tax <u>Year 2014</u>
-	Total Plant In-Service	\$145,786	\$21,801	\$14,193,522	\$7,988,510	\$22,349,599	\$927,213	\$34,382	\$4,380,777	\$675,242	\$6,017,614	\$40,783,902
0.6	Book to Tax Basis Adjustments:	0	0	0	0	0	0	0	0	0	0	0
ა4. ო. ი	Tax Base In-Service subject to: Bonus Deprectation - 100% Bonus Deprectation - 50% MACRS	0 145,766 0	0 21,801 0	0 14,193,522 0	0 7,988,510 0	22,349,599 0	0 927,213 927,213	34,382 34,382	4,380,777	0 675,242	0 6,017,614 961,595	0 40,783,902 981,595
7	Total Tax Depreciation Base	145,788	21,801	14,193,522	7,988,510	22,349,599	1,854,428	68,764	4,380,777	675,242	6,979,209	41,745,497
8 62	Tax Depreciation - MACRS Tax Depreciation - 100% Bonus Tax Depreciation - 50% Bonus Total Tax Depreciation	32,393 0 0 32,393	3,488 0 0,3,488	1,737,997 0 0 1,737,997	554,203 0 0 554,203	2,328,081 0 0 2,328,081	309,040 0 463,607 772,647	6,876 0 17,191 24,067	312,919 0 2,190,389 2,503,308	25,322 0 337,621 362,943	654,157 0 3,008,807 3,662,964	4,038,157 0 3,008,807 7,046,964
t 5 t t	Book Deprectation Total Book Deprectation Less: Book Depr on AFUDC Equity Plus: Originating Dif. Exclusive of AFUDC Equity Net Book Deprectation	29,153 0 0 29,153	4,363	946,708 0 0 946,708	532,834 0 0 532,834	1,513,058 0 0 1,513,058	96,427 0 0 96,427	0 0	211,504 0 0 211,504	19,533 0 0 19,533	327,464 0 0 327,484	2,724,619 0 0 2,724,619
15	Tax Depreciation in Excess of Book Depreciation	3,240	(875)	791,289	21,369	815,023	676,220	24,067	2,291,804	343,410	3,335,500	4,322,345
12	Federal Deferred Taxes @ 35.00%	(\$1,134)	\$306	(\$276,951)	(\$7,479)	(\$285,258)	(\$236,677)	(\$8,423)	(\$802,131)	(\$120,194)	(\$1,167,425)	(\$1,512,821)
8	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%
										Total Deferre	Total Deferred Tax Balance	(\$8,263,158)
		3-Year	5-Year	7-Year	10-Year	Total	3-Year	5-Year	7-Year	10-Year	Total	Total Tax
	Deferred Taxes on Liberalized Depreciation Associated with PMO and Common Plant	MACRS	MACRS	MACRS	MACRS	Vintage 2013	MACRS	MACRS	MACRS	MACRS	Vintage 2014	Year 2014
19	Total Plant In-Service	\$145,766	80	\$9,203,235	\$7,988,510	\$17,337,511	\$927,213	0\$	\$2,976,075	\$675,242	\$4,578,530	\$28,973,335
20	Book to Tax Basis Adjustments:	0	0	0	o	0\$	0	0	0	0	0\$	٥
2 228	Tax Base In-Service subject to: Bonus Depreciation - 100% Bonus Depreciation - 50% MACRS Total Tax Depreciation Base	0 145,766 0 145,766	0000	0 9,203,235 0 0 9,203,235	0 7,988,510 0 7,988,510	0 17,337,511 0 17,337,511	0 927,213 927,213 1,854,428	0000	0 2,976,075 0 2,976,075	0 675,242 0 675,242	0 4,578,530 927,213 5,505,743	0 28,973,335 927,213 29,900,548
24 26 26	Tax Depreciation - MACRS Tax Depreciation - 100% Bonus Tax Depreciation - 50% Bonus Total Tax Depreciation Total Tax Depreciation	32,393 0 0 32,393	0000	1,126,936 0 0 1,126,936	554,203 0 0 554,203	1,713,532 0 0 1,713,532	154,534 0 463,607 618,141	0000	212,581 0 1,488,038 1,700,619	25,322 0 337,621 362,943	392,437 0 2,289,265 2,681,702	2,893,059 0 2,289,265 4,982,324
24 28 30 30	Total Book Depreciation Less: Book Depreciation Less: Book Depreciation Plus: Originating Dif. Exclusive of AFUDC Equity Net Book Depreciation	29,153 0 0 29,153	0000	613,856 0 0 613,856	532,834 0 0 532,834	1,175,843 0 0 1,175,843	0000	0000	99,274 0 0 0 99,274	19,533 0 0 19,533	118,807 0 0 118,807	1,819,786 0 0 1,819,786

Duke Energy Ohlo Calculation of Rider AU Case No. 15-883-GE-RDR Deferred Taxes on Liberalized Depreciation

	1.1	ı, pı	~1	۰
0	525,136	61,954	(\$21,684)	35.00%
0	57,773	(6,695)	\$2,343	35.00%
0	385,720	120,053	(\$42,018)	35.00%
0	o	0	98	35.00%
0	81,643	(51,404)	\$17,991	35.00%
0	1,003,492	9,505,437	(\$3,326,903)	35.00%
0	151,319	3,890,918	(\$1,361,821)	35.00%
	Tax Depreciation in Excess of Book Depreciation	Federal Deferred Taxes @ 35.00%	Federal Deferral Rate	
	33	32	33	

Duke Energy Ohio Calculation of Rider AU Case No. 15-883-GE-RDR Deferred Taxes on Liberalized Depreciation

33	31 Tax Depreciation in Excess of Book Depreciation	3,240	٥	513,080	21,369	537,669	618,141	٥	1,601,345	343,410	2,562,895	3,162,538	
32	32 Federal Deferred Taxes @ 35.00%	(\$1,134)	\$0	(\$179,578)	(\$7,479)	(\$188,191)	(\$216,349)	\$0	(\$560,471)	(\$120,193)	(\$897,013)	(\$1,106,888)	
33	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%	
										Total Deferred Tax Balar	Tax Balance	(\$5,795,812)	

Duke Energy Ohio Calculation of Rider AU Case No. 15-883-GE-RDR Approved Rate of Return (a)

Pre-Tax Rate of Return	2.48%	8.12%	10.60%
Tax Gross Up Factor	1.000000	1.546853	
Weighted Cost	2.48%	5.25%	7.73%
Rate	5.32%	9.84%	I
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	0.000%
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

Schedule 8

Duke Energy Ohio Calculation of Rider AU Case No. 15-883-GE-RDR Annualized Depreciation Expense on Plant in Service at Year End

Line No.	Depreciable Plant Basis	Plant Account	Balance at 12/31/2014	Depreciation Rate	Annualized Depreciation
	Total Rider AU Revenue Requirement				
Ψ-	Electronic Data Processing Equip Common	19101	0	20.00%	0
7	Intangible Gas	20300	1,481,198	20.00%	296,240
က	Electronic Data Processing Equip Gas	29101	62,359	20.00%	13,472
4	Communication Equipment Gas	29700	13,086,288	6.67%	872,855
5	Leased AMI Meters	17001	9,529,916	9.67%	635,645
ဖ	Communication Equipment Common	19700	16,619,141	6.67%	1.108.497
7	Total		\$40,783,902		\$2,926,709
	Annualized Depreciation Associated with PMO and				
	Common Plant Additions				
œ	Electronic Data Processing Equip Common	19101	0	20.00%	0
တ	Intangible Gas	20300	1,481,198	20.00%	296,240
9	Electronic Data Processing Equip Gas	29101	0	20.00%	0
7	Communication Equipment Gas	29700	1,343,080	%299	89,583
12	Leased AMI Meters	17001	9,529,916	% 29'9	635,645
1 3	Communication Equipment Common	19700	16,619,141	%29'9	1,108,497
4	Total		\$28,973,335		\$2,129,965

Schedule 9 Gas

> Duke Energy Ohio Calculation of Rider AU Case No. 15-883-GE-RDR Annualized Amortization of PISCC

No.		Regulatory Asset Deferrals	Balance at 12/31/2014	Amortization Rate	Annualized Amortization
- 0 m 4 m 0 r	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	0 82,484 4,522 1,201,751 765,398 1,241,099 \$3,295,254	20.00% 20.00% 20.00% 6.67% 6.67%	16,497 904 80,157 51,052 82,781 \$231,391
	Annualized Amortizat Common Plant	Amortization of PISCC Associated with PMO and ant			
ω	Total Rider / 018636x	Total Rider AU Revenue Requirement 018636x Electronic Data Processing Equip Common	0	20.00%	0
თ 🤅	018636x	Intangible Gas	82,484	20.00%	16,497
2 ==	018636x 018636x	Electronic Data Processing Equip Gas Communication Equipment Gas	0 105,554	20.00% 6.67%	7.040
12	018636x	Leased AMI Meters	765,398	6.67%	51,052
6 4	018636x	Communication Equipment Common	1,241,099	%299	82,781
<u>‡</u>		- Otal	\$2,134,535		0/5,/51\$

Schedule 10 Gas

Dulae Energy Ohio Caclustion of Nider AU Case No. 15-833-0E-RDR Regulatory Asset – Deferred O&M Expenses, Carrying Cost and Amoritzation

1	Account Description	12/31/2013	Adl (1)	12/31/2013	1/31/2014	212812014	217472014	APPROPRIA	E7112014	4710704 A	719419044	B/94/2014 4	019019044	40004	**********		Balance at
				2001000	110 1160 14		9107/1C/C	413015014	#102/16/0	50.3U(2014	1/31/2014	8/37/2014	W30/2014	10/31/2014	11/30/2014	12/31/2014	12/31/2014
Rei	Regulatory Asset-Deferred O&M Expenses	4			!												
- 0	102302 Common ORM - Mater Communication & Info Tech	233U,623	\$1/6,8/1	\$707,696	\$35,407	\$488,204	\$63,890	\$74,110	\$49,852	\$47,505	\$92,257	\$45,866	\$50,717	\$49,985	\$48,690	\$39,511	\$1,793,690
. 17		1.007.848	0	1.007.848	1.456	277.0	3,822	15 085	7 488	11,940	16,041	6,620	4,186	39,669	45,087	9,195	7,912,074
	18236x Book Depreciation	887.665	0	997,685		283	2044	4 806	4 421	2,700	3,470	285	6,707	7 484	8//8	7,100	1,115,360
5	18238x Book Depreciation - Common	1,012,519	0	1,012,519		912	257	814	2,355	14.542	28,029	20,000	30,712	31,103	31 444	34 544	1,008,712
9	Total	\$11,319,491	\$176,871	\$11,496,362	\$36,863	\$492,370	\$73,681	\$95,960	· \$70,920	\$84,303	\$150,552	\$98,681	\$105,013	\$142,000	\$142,368	\$108,139	\$13,097,212
7	Cumulative—Regulatory Asset-Deferrals	\$11,319,491		\$11,496,362	\$11,533,225	\$12,025,595	\$12,099,278	\$12,185,238	\$12,266,156	\$12,350,459			\$12,704,705	\$12,848,705	\$12,889,073	\$13.097.212	
eo c	407xxx Deferred O&M Costs	\$160,406		\$160,408	\$13,141	\$13,141	\$13,141	\$11,711	\$11,711	\$11,711	\$11,711	\$11,711	\$11,711	\$11,711	\$11,711	\$11,711	\$305,228
	407xxx Detected Com - Common and PMC Costs 407xxx Rock Denastishon	5,926,533		5,826,533	210,488	210,488	210,488	130,651	130,651	130,651	130,851	130,651	130,651	130,651	130,851	\$130,651	7,733,856
=		420,901		420,901	22,141	22,141	22.141	14,003	14.003	14,003	14,183	14,183	14,183	14,183	14,183	\$14,193	789,654
72	Total	\$7,081,328	\$0	\$7,081,326	\$275,247	\$275,247	\$275,247	\$170,558	\$170,558	\$170,558	\$170,558	\$170,558	\$170,558	\$170,558	\$170,558	\$170,558	\$9,442,089
13	Cumulative-Regulatory Asset-Amortization	\$7,081,326		\$7,081,328	\$7,356,573	\$7,631,620	\$7,907,067	\$8,077,625	\$8,248,183	\$8,418,741	\$8,569,299	\$8,759,857	\$8,830,415	\$9,100,973	\$9,271,531	\$9,442,089	
_	- 2																
4 4	182362 Deferred O&M Costs 182382 Deferred O&M Costs	\$35,387	9	\$35,367	1,576	2,736	3,960	3,697	3,972	4,188	4,497	4,804	5,018	5,241	5,480	5,855	86,171
		97,178	•	801,734	1,478	11,486	11,303	5,718	0,000	9,00,4	4 6	6,035	6,110	6,267	6,508	888	1,041,115
•		75,212	0	75,212	2.419	2.421	2.423	1,036	1,780	1818	1,102	2 040	27.7	2,159	7447	7 504	112,433
8	Tobal	\$1,159,625	S.	\$1,159,625	\$17,104	\$18,278	\$19,531	\$12,220	\$12,590	\$12,935	\$13,455	\$14,009	\$14,459	\$15,006	\$15,637	\$16,192	\$1,341,039
6	Cumulative—Regulatory Asset-Deferrabs	\$1,159,625		\$1,159,625	\$1,178,729	\$1,195,005	\$1,214,536	\$1,228,758	\$1,239,346	\$1,252,281	\$1,265,736	\$1,279,745	\$1,284,204	\$1,309,210	\$1,324,847	\$1,341,039	
d	Development Secure Total																
	guanary Assess—I dua 182362 Deferred O&M Costs	\$405,786	\$176,871	\$582,657	\$23,842	\$477,799	\$54,709	\$66,096	\$42,113	\$38,982	\$85,043	\$38,959	\$44,024	\$43,515	\$42,438	\$33,455	\$1,574,633
	182382 Deferred O&M - Common and PMO Costs 182382 Book Developing	3,803,683	٥٥	3,803,683	(197,553)	(196,039)	(194,493)	(103,897)	(110,574)	(108,340)	(100,598)	(107,581)	(107,478)	(70,572)	(69,297)	(97,860)	2,334,898
123		666,830		666,830	(18,722)	(18,808)	(19,461)	(11,418)	(8,718) (9,868)	2,357	(6,936) 15,938	(6,6/8)	(6,322) 18,690	19.345	(5,583)	(5,157)	382,491
74	Total	\$5,397,790	\$176,871	\$5,574,661	(\$221,280)	\$235,389	(\$182,035)	(\$57,473)	(\$87,048)	(\$73,320)	(\$6,551)	(\$57,868)	(\$51,086)	(\$13,552)	(\$12,553)	(\$46,227)	\$4,996,162
25	Cumulative-Regulatory Asset-Total	\$5,397,790		\$5,574,861	\$5,353,381	\$5,588,780	\$5,408,745	\$5,349,272	\$5,262,224	\$5,188,904	\$5,182,353	\$5,124,485	\$5,073,389	\$5,059,847	\$5,047,294	\$5,001,087	
7	_	2008 \$38,462	2008 \$0	2010 50	2011 \$154.863	\$128.347	2013 \$208.353	Total \$530.825		Ø	Severance Costs By Year 2013 \$209	353	11) - Severance	account in previou	(1) - Severance account in previous we but not included in 2002 (line	uded in 2012 filing	
≠ :		\$	\$1,037,092	\$2,884,359	\$2,268,582			\$8,778,482			2014						
	18236x Book Depreciation 18236x Book Debreciation - Common	\$24,222	\$78,368	\$193,158	\$334,158	\$142,756	\$249,319	\$1,021,981									
•		\$72,895	\$1,178,767	\$3,218,609	\$3,009,774	1	1	\$11,343,607			1	386.224	(2) - Included in t	O&M costs BUT 6	(2) - Incholed in O&M costs BUT excholed from Certain Costs calculations	rvina Costs calcul	ations
(1) Severan	(1) Severance accrued in 2012 but not paid until 2014						ı										

Dute Energy Ohio
Caclusation of Rides AU
Case No. 16-83-GE-RDR
Regulatory Asset – Deferred O&M Expenses, Carrying Cost and Amortization

% So.		Account Description	Balance at 12/31/2013	Adj (1)	Adjusted Balance at 12/31/2013	1/31/2014	2/28/2014	3/31/2014	4/30/2014	6/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	Balance at 12/31/2014
	Reculato Amortizat	Regulatory Asset - Defetred O&M Expenses, Carrying Cost and Amortization Associated with PMO and Common Expenses																
8 5 8 8	Regulatory 182362 182362 18236x	Regulatory Asset-Deferred O&M Expenses 182392 Common O&M - Meter. Communication, & trio Tech 182392 PMO O&M 4M - Meter. Communication, & trio Tech 182392. PMO O&M 4M - Modern Common 182398.			\$7,770,634 1,007,848 1,012,519	\$0 1,456 0	\$182 2,779 912	\$688 3,822 257	\$166 15,965 814	\$7,108 7,188 2,355	\$11,940 4,517 14,542	\$16,641 7,470 28,029	\$8,620 10,415 29,395	\$4,186 12,877 30,521	\$39,869 14,143 31,039	\$45,067 9,779 31,444	\$9,195 17,108 34,544	\$7,812,074 1,115,385 1,218,371
87 08		rousi Cumulative—Regulatory Asset—Deferrals			\$9,791,001	\$1,456	\$3,873	\$8.601.077	\$16,945	\$9.834,669	\$9,965,668	\$52,140		\$47,584	\$84,851	\$86,290	\$60,847	\$10,243,810
2 2 2	Regulatory 407xxx 407xxx	Populatory Asset-Amortzzaion 407xxx Deferred O&M - Common and PMO Costs 407xxx Book Degreciation - Common Total			\$5,926,533 420,901 6,347,434	\$210,488 22,141 232,629	\$210,488 22,141 232,629	\$210,488 22,141 232,629	\$130,651 14,003 144,654	\$130,651 14,003 144,654	\$130,651 14,003 144,654	\$130,651 14,003 144,654	1 1	\$130,651 14,003 14,654	\$130,651 14,003 144,654	\$130,851	\$130,651	\$7,733,856 \$613,351 \$8,347,207
ੜ		Cumulative-Regulatory Asset-Amortzation			\$6,347,434	\$6,580,063	\$6,812,692	\$7,045,321	\$7,189,975	\$7,334,629	\$7,479,283	\$7,623,937	\$7,768,581	\$7,913,245	\$8,057,899	\$8,202,553	\$8,347,207	
38 34	Regulatory 182362 182368	Sepulatory Asset-Deferred O&M Expenses Cerrying Cost 182362 Deferred O&M. Common and PAIO Costs 182368 Book Deprediation - PAIO and Common Total			\$951,734 75,212 \$1,026,946	\$11,479 2,419 \$13,898	\$11,488 2,421 \$13,909	\$11,505 2,423 \$13,928	\$5,718 1,773 \$7,491	\$5,785 1,780 \$7,565	\$5,854 1,818 \$7,672	\$5,944 1,912 \$7,856	\$8,035 2,040 \$8,075	\$6,110 2,172 \$6,262	\$6,287 2,309 \$8,576	\$8,508 2,447 \$8,955	\$6,688 2,594 \$9,282	1,041,115 101,320 \$1,142,435
8		Cumulative-Regulatory Asset-Deferrals			\$1,026,946	\$1,040,844	\$1,054,753	\$1,068,681	\$1,076,172	\$1,083,737	\$1,091,409	\$1,089,265	\$1,107,340	\$1,115,622	\$1,124,198	\$1,133,153	\$1,142,435	
8 4 4	Regulatory 182362 18236x	Regulatory Assat-Total 182362 Deferred O&M - Common and PMO Costs 18236x. Book Degreciation - PMO and Common Total			\$3,803,683 696,830 \$4,470,513	(\$197,553) (19,722) (\$217,275)	(\$196,039) (18,808) (\$214,847)	(\$194,493) (19,461) (\$213,954)	(\$108,802) (11,416) (\$120,218)	(\$110,574) (8,868) (\$120,442)	(\$108,340) 2,357 (\$105,983)	(\$100,596) 15,938 (\$84,658)	(\$107,581) 17,432 (\$90,149)	(\$107,478) 18,690 (\$88,788)	(\$70,572) 19,345 (\$51,227)	(\$69,297) 19,888 (\$49,409)	(\$97,000) 23,135 (\$74,525)	\$2,334,898 704,340 \$3,039,038
42		Cumulative-Regulatory Asset-Total		-	\$4,470,513	\$4,253,238	\$4,038,391	\$3,824,437	\$3,704,219	\$3,583,777	\$3,477,794	\$3,393,136	\$3,302,987	\$3,214,199	\$3,162,972	\$3,113,563	\$3,039,038	

Carrying Cost Rate - Jan thru December

6.32%

Staff Recommendation Schedule 11 Gas

> Duke Energy Ohlo Calculation of Rider AU Case No. 16-883-GE-RDR Annualized Property Taxes

		Vintage	Vintage Year 2012	Vintage	Vintage Year 2013	Vintage Year 2014	ear 2014	
No.	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs) Total Rider AU Revenue Requirement	15-Year <u>General Plant</u>	30-Year Distribution Plant	15-Year <u>General Plant</u>	30-Year Distribution Plant	15-Year General Plant	30-Year Distribution Plant	Total
7 2	Current Year Investment Less: AFUDC In-Service	\$11,142,306 0	\$866,164 0	\$15,199,289 0	\$7,988,510 0	\$3,431,193 0	\$675,242	\$39,302,704
ო	Net Cost of Taxable Property	11,142,306	866,164	15,199,289	7,988,510	3,431,193	675,242	
4	Percent Good (a)	83.3%	91.7%	%0.06	95.0%	%2'96	98.3%	
ဟ ဖ	True Value of Taxable Property (excluding PISCC) Valuation Percent	9,281,541	794,272 25%	13,679,360 25%	7,589,085	3,317,964 25%	663,763 25%	
7 8	Total Taxable Value Retired Net Taxable Plant End of Year (@ 15%)	2,320,385	198,568	3,419,840	1,897,271	829,491	165,941	
O	Net Property Tax Valuation	2,320,385	198,568	3,419,840	1,897,271	829,491	165,941	
6	Property Tax Expense	\$226,732	\$19,403	\$334,163	\$185,388	\$81,052	\$16,215	\$862,953
	Annualized Property Taxes Associated with PMO and Common Plant							
12 13	Current Year Investment Less: AFUDC In-Service Net Cost of Taxable Property	\$5,782,911 0 5,782,911	\$866,164 0 866,164	\$9,203,235 0 9,203,235	\$7,988,510 0 7,988,510	\$2,976,075 0 2,976,075	\$675,242 0 675,242	\$27,492,137
4	Percent Good (4)	83.3%	91.7%	%0'06	95.0%	96.7%	98.3%	
2 9	True Value of Taxable Property (excluding PISCC) Valuation Percent	4,817,165 25%	794,272 25%	8,282,912	7,589,085	2,877,865	663,763 25%	
t 19 19	Total Taxable Value Retired Net Taxable Plant End of Year (@ 15%) Net Property Tax Valuation	1,204,291	198,568 198,568	2,070,728	1,897,271	719,466 - 719,466	165,941 - 165,941	
20	Property Tax Expense	\$117,675	\$19,403	\$202,337	\$185,388	\$70,301	\$16,215	\$611,319
22 23	Ohio Property Tax Calculation: Average Property Tax Rate per \$1,000 of Valuation	\$97.713		\$97.713		\$97.713		

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

Scbedule 12 Gas

Duke Frency Ohio

İ	Duke Energy Onlo Calculation of Rider AU Case No. 15-883-GE-RDR Incremental O&M Savings	
Line No.	Inci (S)	Incremental (Savings)
~	Amount Per Stipulation in Case No.10-2326-GE-RDR Amount included in base rates per Case No. 12-1685-GA-AIR	4,544,000
	Net	-2,518,000

Schedule 13 Gas

> Duke Energy Ohio Calculation of Rider AU Case No. 15-883-GE-RDR Charge Per Bill

Source	Internal Company Data Internal Company Data	Schedule 1 Schedule 14	Schedule 1A Schedule 14	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	4,952,508 106,440 5,058,948	\$6,432,220 \$3,170 \$6,435,390	\$5,597,302 \$50,531 \$5,647,833	\$787,557	\$0.16 \$1.14 \$1.30	\$6,418,450 \$16,605 \$6,435,055
	Count Breakdown of Customer Bills Combo Accounts - Gas & Electric Gas Only Total	Revenue Requirement Breakdown 2014 Rider AU Revenue Requirement - Smart Grid 2013 Rider AU Revenue Requirement - Undercollection (4 billing days) Total Rider AU Revenue Requirement	Rider AU Revenue Requirement - Combo Account Customers 2013 Rider AU Revenue Requirement - Undercollection (4 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
No.	- 0 G	4 ന 0	≻ ∞ o	10	12 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	4 6 6

Schedule 14 Gas

Duke Energy Ohio Calculation of Rider AU

Undercollection of 2013 Revenue Requirement

	Line No	Description	Amount
All Customers			
	1	2013 Revenue Requirement Per Settlement	7,183,668
	2	2012 Revenue Requirement After Rate Case (O&M and gas furnace costs)	6,983,943
	3	Net Increase	199,725
	4	Undercollection - First 4 billing cycles in April	3,170
PMO & Common Plant			
	5	2013 Revenue Requirement Per Settlement	6,272,314
	6	2012 Revenue Requirement Per Settlement	3,088,867
	7	Net Increase	3,183,447
	8	Undercollection - First 4 billing cycles in April	50,531

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Case No(s). 15-0883-GE-RDR

Summary: Testimony Revised Direct Testimony of Peggy A. Laub and Revised Attachments PAL-1 and PAL-2 electronically filed by Dianne Kuhnell on behalf of Duke Energy Ohio, Inc. and Spiller, Amy B. and Watts, Elizabeth H.