

October 27, 2015

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

Re: Case No. 15-795-EL-RDR

Dear Ms. McNeal:

Pursuant to the Public Utilities Commission of Ohio's (Commission) Opinion and Order in Case No. 14-841-EL-SSO, Duke Energy Ohio, Inc., submits herein the required schedules and tariff pages related to the update of its Distribution Capital Investment Rider (Rider DCI).¹

As part of the approval of Rider DCI, the Commission ordered that quarterly filings be made, with such filings automatically approved. The Commission further ordered that Rider DCI be audited annually, with the August quarterly filing. Consistent therewith, this update to Rider DCI rate will be implemented with the first billing cycle of January 2015. The proposed Rider DCI rate is based on investment data from the FERC Form 3Q and Form 1, for the third quarter of 2015 and is supported by two attachments. Attachment A is the proposed tariff sheet reflecting the revised Rider DCI rate and Attachment B contains the schedules and workpapers supporting the calculation of the proposed Rider DCI rate. The attached schedules demonstrate that the revenue requirement is below the permitted cap for 2015 for the third quarter.

Should you have any questions please feel free to contact me.

Respectfully submitted,

Elizabeth N. Watt/BK

Deputy General Counsel

Elizabeth H. Watts

Associate General Counsel

Duke Energy Ohio, Inc.

139 E. Fourth Street

Cincinnati, Ohio 45201-0960

(614) 222-1330

¹ In the Matter of the Application of Duke Energy Ohio, Inc., for Authority to Establish a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan, Accounting Modifications, and Tariffs for Generation Service, Case No. 14-841-EL-SSO, et al., Opinion and Order, at pp. 70-72 (April 2, 2015).

PUCO Case No. 15-795-EL-RDR Attachment A Page 1 of 1

Duke Energy Ohio 139 East Fourth Street Cincinnati, Ohio 45202 P.U.C.O. Electric No. 19 Sheet No. 103.2 Cancels and Supersedes Sheet No. 103.1 Page 1 of 1

RIDER DCI DISTRIBUTION CAPITAL INVESTMENT RIDER

Applicable to all retail jurisdictional customers in the Company's electric service areas including those customers taking generation service from a Competitive Retail Electric Service Providers. This tariff does not apply to customers taking service under Rate TS, service at transmission voltage.

All retail jurisdictional customers shall be assessed a charge of 6.801% of the customer's applicable base distribution charges (*i.e.*, customer charge plus base distribution charge) to recover the revenue requirement associated with incremental distribution capital costs incurred by the Company. This Rider shall be adjusted periodically to recover amounts authorized by the Commission.

Filed pursuant to an Order dated April 2, 2015 in Case No.14-841-EL-SSO before the Public Utilities Commission of Ohio.

Issued: October 27, 2015 Effective: January 4, 2016

Duke Energy Ohio Revenue Requirement for Rider DCI

Line	Description	March 31, 2012	September 30, 2015	Reference
1	Gross Distribution Plant	\$1,878,034,210	\$2,068,469,640	Pages 2 & 3
2	Accumulated Depreciation on Distribution Plant	646,781,562	705,522,848	<u> </u>
3	Net Distribution Plant in Service	\$1,231,252,648	\$1,362,946,792	rages 4 & 3
3	Net distribution Flant in Service	\$1,231,232,040	\$1,302,340,732	
4	Accum Def Income Taxes on Distr Plant	(\$249,112,366)	(\$288,995,029)	Pages 6 & 7
5	Distribution Rate Base for Rider DCI	\$982,140,282	\$1,073,951,763	Line (3) + Line (4)
6	Return on Rate Base (Pre-Tax %)	10.68%	10.68%	Per Stipulation
7	Return on Rate Base (Pre-Tax)	\$104,892,582	\$114,698,048	Line (5) * Line (6)
8	Depreciation Expense	\$49,047,161	\$54,552,577	Page 8
9	Property Tax Expense (Excludes M&S)	\$65,218,326	\$77,338,948	Page 9
10	Revenue Requirement Before CAT	\$219,158,069	\$246,589,574	Line (7) + Line (8) +Line (9)
11	Change in Revenue Requirement		\$27,431,505	Line (10) _{current} - Line (10) _{base}
12	Incremental Commercial Activities Tax		\$71,508	{1/(1-CAT) * Line (11)}
13	Total Rider DCI Revenue Requirement (1)		\$27,503,013	Line (11) + Line (12)
14	Annual Base Distribution Revenue (2)		\$404,401,058	ı
15	DEO Percentage of Base Distribution Revenue		6.801%	Line (16) ÷ Line (17)

Notes: (1) See Revenue schedule for amount collected year to date 2015.
The Company will be under the \$17 million cap as ordered in
Case No. 14-841-EL-SSO.

(2) From Stipulation Attachment 1 as filed and approved in Case No. 12-1682-EL-AIR, et al. This number represents total retail distribution revenue excluding transmission customers and miscellaneous revenues.

Duke Energy Ohio, Inc. Plant in Service Summary by Major Property Groupings (As of September 30, 2015)

	Accoun	Account Number				Adjusted
Line No.	FERC	Company	Account Title	Per Books	Adjustments (a)	Total Company
		õ	Distribution Accounts			
Н	360	3600	Land and Land Rights	\$13,797,714		\$13,797,714
2	360	3601	Rights of Way	26,243,855		26,243,855
က	361	3610	Structures and Improvements	18,589,365		18,589,365
4	362	3620	Station Equipment	203,878,527	(31,603,630)	172,274,897
5	362	3622	Major Equipment	111,769,943	(3,606,452)	108,163,491
9	363	3635	Station Equipment Electronic	0	(22,539)	(22,539)
7	364	3640	Poles, Towers & Fixtures	290,503,165	(3,581,655)	286,921,510
∞	365	3650, 3651	Overhead Conductors and Devices	523,231,487	(28,765,883)	494,465,604
6	366	3660	Underground Conduit	106,163,813		106,163,813
10	367	3670	Underground Conductors and Devices	322,428,539		322,428,539
11	368	3680, 3681	Line Transformers	335,214,128		335,214,128
12	368	3682	Customer Transformer Installations	3,755,297		3,755,297
13	369	3691	Services - Underground	5,911,878		5,911,878
14	369	3692	Services - Overhead	76,681,311		76,681,311
15	370	3700	Meters	7,535,851		7,535,851
16	370	3700	Meter Instrument Transformers	7,409,920		7,409,920
17	370	3701	Leased Meters	9,230,873		9,230,873
18	370	3701	Leased Meter Instrument Transformers	5,983,622		5,983,622
19	370	3702	Utility of the Future Meters	65,188,887	(65,447,240)	(258,353)
20	371	3710	Installations on Customers' Premises	4,658,802		4,658,802
21	371	3712	Company Owned Outdoor Light	1,018,479	(1,018,479)	0
22	372	3720	Leased Property on Customers' Premises	102,503		102,503
23	373	3730, 3731	Street Lighting	20,579,639		20,579,639
24	373	3732	Street Lighting - Boulevard	27,587,764		27,587,764
25	373	3733	Light Security OL POL Flood	15,050,158		15,050,158
56	373	3734	Light Choice OLE - Public	7,543,512	(7,543,512)	0
27				\$2,210,059,029	(\$141,589,389)	\$2,068,469,640
/7				\$2,210,059,029		(\$141,589,389)

Duke Energy Ohio, Inc. Plant in Service Summary by Major Property Groupings (As of March 31, 2012)

Vo. FERC Company Account Title Per Books Adjustments (*) T 360 3600 Land and Land Rights \$13,109,977 Adjustments (*) \$11,009,977 360 3601 Rights of Way \$317,815 \$6,110,943 \$6,110,943 361 3601 Station Equipment 182,040,569 \$17,100,300) \$182,040,569 \$17,100,300) 362 3820 Station Equipment Electronic 2,620,440 \$2,103,326) \$1,162,056) 362 3835 Station Equipment Electronic 2,620,440 \$2,719,820) \$1,162,056) 362 3640 Poles, Towers & Fixtures \$243,486,355 \$1,162,056) \$366,069,778 \$1,162,056) 365 3650 Underground Conductors and Devices \$8,227,723 \$1,2365,335) \$36,069,778 \$1,2365,335) 366 3660 Underground Conductors and Devices \$28,234,887 \$1,2365,335 \$36,069,778 \$1,2365,335 \$36,069,788 \$1,2365,335 \$36,069,778 \$1,2365,335 \$36,069,788 \$1,200,000 \$1,200,000		Accoun	Account Number		ē.		Adjusted
360 Bolstribution Accounts \$13,109,977 360 Jand and Land Rights \$6,110,943 360 3601 Rights of Way 361 Structures and Improvements 26,110,943 362 3620 Station Equipment 362 3620 Station Equipment 362 3620 Station Equipment 362 3630 Station Equipment 364 3640 Poles, Towners & Fixtures 365 3650, 3651 Overhead Conductors and Devices 366,969,778 366 3660 Underground Conduit 28,235,871 367 Underground Conduit 38,235,272 368 3680, 3681 Line Transformer Installations 367,228,972 368 3680 Line Transformer Installations 5,272,832 369 3691 Services - Underground 36,2336,772 369 3692 Services - Underground 3,391,901 370 Utility of the Future Meters 41,968,49 370 Utility of the Future Meters 17,699,18	Line No.	FERC	Company	Account Title	Per Books	Adjustments (a)	Total Company
360 Land and Land Rights \$13,109,977 360 Land and Land Rights \$513,109,977 360 3601 Rights of Way 26,110,943 361 Structures and Improvements 26,110,943 362 3620 Station Equipment 103,229,213 (17,100,300) 362 3635 Station Equipment 2,620,440 (2,719,820) 364 3640 Poles, Towers & Fixtures 243,486,355 (1,162,056) 365 3650, 3651 Overlead Conductors and Devices 282,336,712 (1,162,056) 366 3660 Underground Conductors and Devices 288,227,723 (1,162,056) 367 360 Underground Conductors and Devices 282,336,71 (1,162,056) 367 368 3680, 3681 Line Transformer Installations 386,227,723 (1,162,056) 368 3680, 3681 Line Transformer Installations 5,272,832 361,228,323 368 3680, 3681 Line Transformer Installations 3,281,301 3,391,301 369 3691 Servic				Distribution Accounts			
360 3601 Rights of Way 26,110,943 361 3610 Structures and Improvements 8,317,815 362 3620 Station Equipment 182,040,569 (17,100,300) 362 3622 Major Equipment 103,229,313 (2,103,326) 362 3635 Station Equipment 2,620,440 (2,719,820) 364 3640 Poles, Towers & Fixtures 243,486,325 (1,162,065) 365 3650 Underground Conductors and Devices 366,969,778 (12,365,335) 366 Underground Conductors and Devices 386,277,723 (1,162,065) 367 Underground Conductors and Devices 282,336,871 (1,162,065) 368 3680 3681 Line Transformer Installations 5,272,832 368 3681 Loustomer Transformer Installations 5,272,832 (1,2,365,335) 369 3691 Levices - Underground 64,385,178 (1,2,404,385,742) 370 Meters 370 Meters 41,968,249 (714,040) 370	Н	360	3600	Land and Land Rights	\$13,109,977		\$13,109,977
361 3610 Structures and Improvements 8,317,815 362 3620 Station Equipment 182,040,569 (17,100,300) 362 3620 Station Equipment 2,620,440 (2,719,320) 364 3640 Poles, Towers & Fixtures 243,486,355 (1,162,056) 365 3650 Underground Conduit 88,227,723 (1,162,056) 366 Underground Conduit 88,227,723 (1,162,056) 367 Underground Conduit 88,227,723 (1,162,056) 368 3680 Underground Conduit 88,227,723 (1,162,056) 368 3680 Underground Conduit 367,228,972 (1,162,056) 368 3680 Services - Overhead 35,223,382 367,228,972 369 369 Services - Overhead 64,385,178 41,968,49 370 Meters 17,699,187 41,968,49 370 Meters 17,699,187 40,433,742 371 Installations on Customers' Premises 17,699,187 40,433,742	7	360	3601	Rights of Way	26,110,943		26,110,943
362 3620 Station Equipment 182,040,569 (17,100,300) 362 3622 Major Equipment 103,229,213 (2,103,326) 364 3650 3640 Poles, Towers & Fixtures 2,620,440 (2,719,820) 365 3650 John Cequipment Electronic 2,620,440 (2,719,820) 365 3650 Overhead Conductors and Devices 366,969,778 (1,162,056) 366 Underground Conduit 88,227,723 (11,62,056) 368 3680 Underground Conduit 382,227,723 (12,365,335) 368 3681 Line Transformer Installations 382,227,723 (12,365,335) 368 3680 Customer Transformer Installations 5,272,832 (11,365,335) 369 3681 Services - Underground 386,335,378 (12,365,335) 370 Meters 11,689,49 (14,968,249) 370 Leased Meters 11,699,187 (14,043,742) 371 3710 Leased Meters 241,968 (180,809) 372	ო	361	3610	Structures and Improvements	8,317,815		8,317,815
362 Major Equipment 103,229,213 (2,103,326) 362 3635 Station Equipment Electronic 2,620,440 (2,719,820) 364 Poles, Towers & Fixtures 243,486,355 (1,162,056) 365 3650, 3651 Overhead Conductors and Devices 36,969,778 (1,162,056) 366 3660 Underground Conductors and Devices 28,234,885 (1,162,056) 368 3680 3681 Line Transformer 367,228,972 (12,365,335) 368 3681 Line Transformer Installations 5,272,832 5,272,832 369 3691 Services - Underground 64,385,178 44,968,249 370 Untility of the Future Meters 17,699,187 40,433,742) 370 Utility of the Future Meters 241,968,249 714,040) 371 370 Utility of the Future Meters 241,569,187 (10,433,742) 371 371 Leased Property on Customers' Premises 21,127,345 (180,809) 373 1373 Street Lighting 21,127,345 (180,406)	4	362	3620	Station Equipment	182,040,569	(17,100,300)	164,940,269
362 3635 Station Equipment Electronic 2,620,440 (2,719,820) 364 3640 Poles, Towers & Fixtures 243,486,355 (1,162,056) 365 3650, 3651 Overhead Conductors and Devices 396,969,778 (12,365,335) 366 Underground Conductors and Devices 28,217,723 (12,365,335) 368 3680, 3681 Line Transformer Installations 367,228,972 368 3680, 3681 Line Transformer Installations 5,272,832 369 3691 Services - Underground 64,385,178 369 3692 Services - Overhead 64,385,178 370 Meters 17,699,187 370 Utility of the Future Meters 17,699,187 370 Utility of the Future Meters 17,699,187 371 3710 Installations on Customers' Premises 241,509 371 372 Company Owned Outdoor Light 714,040 373 3730 Street Lighting 28,103,634 373 3732 Street Lighting 28,103,634	2	362	3622	Major Equipment	103,229,213	(2,103,326)	101,125,887
364 Poles, Towers & Fixtures 243,486,355 (1,162,056) 365 3650,3651 Overhead Conductors and Devices 396,969,778 (12,365,335) 366 Underground Conductors and Devices 88,227,723 (12,365,335) 368 3660 Underground Conductors and Devices 282,336,871 (12,365,335) 368 3680 Underground Conductors and Devices 282,336,871 (12,365,335) 368 3680 Underground Conductors and Devices 282,336,871 (12,365,335) 368 3680 Services - Underground 3,391,901 41,381,319 370 Meters 41,968,249 41,968,249 370 Meters 17,699,187 40,433,742 370 Utility of the Future Meters 40,433,742 40,433,742 371 3710 Installations on Customers' Premises 241,509 714,040 371 3720 Leased Property on Customers' Premises 21,204 (180,809) 373 3730 Street Lighting 28,103,634 17,4040 373	9	362	3635	Station Equipment Electronic	2,620,440	(2,719,820)	(99,380)
365 (3650) 3651 Overhead Conductors and Devices 396,969,778 (12,365,335) 360 (1) Underground Conduit 88,227,723 (12,365,335) 360 (1) Underground Conductors and Devices 282,336,871 (12,365,335) 368 (2) 3681 Line Transformers 367,228,972 367,228,972 368 (368) Exervices - Underground 3,391,901 3,391,901 369 (369) Evrices - Underground 41,368,249 41,968,249 370 (370) Meters 17,699,187 40,433,742 370 (370) Litility of the Future Meters 41,968,249 41,968,249 371 (371) Installations on Customers' Premises 241,509 (714,040) 371 (371) Company Owned Outdoor Light 714,040 (714,040) 372 (373) Street Lighting 28,103,634 102,503 373 (373) Street Lighting 28,103,634 17,694,862 373 (373) Street Lighting 28,103,634 (1,364,763) 373 (373) Street Lighting 28,103,634 (1,364,763) 373 (374) Street Lighting 1,364,763 (1,364,763) 373 (374) Street Lighting 1,364,763 (1,364,763)	7	364	3640	Poles, Towers & Fixtures	243,486,355	(1,162,056)	242,324,299
366 Jack Underground Conduit 88,227,723 367 Jonderground Conductors and Devices 282,336,871 368 3680, 3681 Line Transformers 367,228,972 368 3682 Customer Transformer Installations 5,272,832 369 3691 Services - Underground 64,385,178 370 Arcices - Overhead 41,968,249 370 Meters 41,968,249 370 Utility of the Future Meters 17,699,187 370 Utility of the Future Meters 40,433,742 371 3710 Installations on Customers' Premises 241,509 371 3710 Leased Property on Customers' Premises 102,503 372 Street Lighting Boulevard 28,103,634 373 Street Lighting 28,103,634 373 Street Lighting 28,103,634 373 Light Choice OLE - Public 1,364,763 373 3734 Light Choice OLE - Public 1,364,763 373 3734 Light Choice OLE - Public 1,364	∞	365	3650, 3651	Overhead Conductors and Devices	396,969,778	(12,365,335)	384,604,443
367 3670 Underground Conductors and Devices 282,336,871 368 3680, 3681 Line Transformers 367,228,972 368 3681 Line Transformer Installations 5,272,832 369 3691 Services - Underground 64,385,178 370 3700 Meters 41,968,249 370 170 Iteased Meters 40,433,742 370 170 Installations on Customers' Premises 241,509 371 3710 Installations on Customers' Premises 714,040 371 372 Leased Property on Customers' Premises 241,509 372 3730 Leased Property on Customers' Premises 102,503 373 3730 Street Lighting 28,103,634 373 3732 Street Lighting 28,103,634 373 3733 Light Choice OLE - Public 13,64,763 373 3734 Light Choice OLE - Public 1364,763 373 3734 Light Choice OLE - Public 1364,763	6	366	3660	Underground Conduit	88,227,723		88,227,723
368 3680, 3681 Line Transformers 367,228,972 368 3682 Customer Transformer Installations 5,272,832 369 3691 Services - Underground 3,391,901 369 3692 Services - Overhead 64,385,178 370 Meters 41,968,249 370 Leased Meters 17,699,187 370 Utility of the Future Meters 40,433,742 371 3710 Installations on Customers' Premises 241,509 371 372 Leased Property on Customers' Premises 102,503 373 373 Street Lighting 8,103,634 373 3730, 3731 Street Lighting Boulevard 28,103,634 373 3732 Street Lighting - Boulevard 17,694,862 373 3734 Light Choice OLE - Public 1,364,763 373 3734 Light Choice OLE - Public 1,364,763	10	367	3670	Underground Conductors and Devices	282,336,871		282,336,871
368 3682 Customer Transformer Installations 5,272,832 369 3691 Services - Underground 3,391,901 369 3692 Services - Overhead 64,385,178 370 Meters 41,968,249 370 Leased Meters 17,699,187 370 Utility of the Future Meters 40,433,742 371 3710 Installations on Customers' Premises 241,509 371 371 Company Owned Outdoor Light 714,040 372 Leased Property on Customers' Premises 102,503 373 3730, 3731 Street Lighting 21,127,345 373 373 Street Lighting - Boulevard 28,103,634 373 373 Light Choice OLE - Public 1,364,763 373 3734 Light Choice OLE - Public 1,364,763	11	368	3680, 3681	Line Transformers	367,228,972		367,228,972
369 3691 Services - Underground 3,391,901 369 3692 Services - Overhead 64,385,178 370 Meters 41,968,249 370 Julily of the Future Meters 17,699,187 371 3710 Installations on Customers' Premises 241,509 371 3712 Company Owned Outdoor Light 714,040 (714,040) 372 3730 Leased Property on Customers' Premises 102,503 102,503 373 3730 Street Lighting 28,103,634 (180,809) 373 3732 Street Lighting - Boulevard 28,103,634 (1364,763) 373 3733 Light Choice OLE - Public 1,364,763 (1,364,763) 51.356.178.401 (578.144.191)	12	368	3682	Customer Transformer Installations	5,272,832		5,272,832
369 3692 Services - Overhead 64,385,178 370 Meters 41,968,249 370 Leased Meters 17,699,187 370 Utility of the Future Meters 40,433,742 371 3710 Installations on Customers' Premises 241,509 371 3720 Leased Property on Customers' Premises 102,503 373 3730 Street Lighting 28,103,634 373 Street Lighting Boulevard 28,103,634 373 Light Security OL POL Flood 17,694,862 373 Light Choice OLE - Public 1,364,763 51,556,178,401 (578,144,191)	13	369	3691	Services - Underground	3,391,901		3,391,901
370 Meters 41,968,249 370 3701 Leased Meters 17,699,187 370 Utility of the Future Meters 40,433,742 (40,433,742) 371 Utility of the Future Meters 241,509 (40,433,742) 371 10 Installations on Customers' Premises 714,040 (714,040) 372 10 Leased Property on Customers' Premises 102,503 (180,809) 373 3730, 3731 Street Lighting 28,103,634 (180,809) 373 3732 Street Lighting - Boulevard 28,103,634 (1,364,763) 373 3733 Light Choice OLE - Public 1,364,763 (1,364,763) 373 3734 Light Choice OLE - Public 1,364,763 (1,364,763)	14	369	3692	Services - Overhead	64,385,178		64,385,178
370 3701 Leased Meters 17,699,187 370 Utility of the Future Meters 40,433,742 (40,433,742) 371 10 Installations on Customers' Premises 241,509 (714,040) 371 372 Company Owned Outdoor Light 102,503 (714,040) 372 122 Leased Property on Customers' Premises 102,503 (180,809) 373 3730, 3731 Street Lighting - Boulevard 28,103,634 (180,809) 373 3732 Street Lighting - Boulevard 17,694,862 (1,364,763) 373 3734 Light Choice OLE - Public 1,364,763 (1,364,763) 533 Light Choice OLE - Public 2,366,178,401 (578,144,191)	15	370	3700	Meters	41,968,249		41,968,249
370 3702 Utility of the Future Meters 40,433,742 (40,433,742) 371 3710 Installations on Customers' Premises 241,509 (714,040) 371 3720 Leased Property on Customers' Premises 102,503 (180,809) 373 3730, 3731 Street Lighting 28,103,634 (180,809) 373 3732 Street Lighting - Boulevard 17,694,862 (1,364,763) 373 3734 Light Choice OLE - Public (1,364,763) 51,356,178,401 (578,144,191)	16	370	3701	Leased Meters	17,699,187		17,699,187
371 3710 Installations on Customers' Premises 241,509 371 372 Company Owned Outdoor Light 714,040 (714,040) 372 3720 Leased Property on Customers' Premises 102,503 (180,809) 373 3731 Street Lighting Boulevard 28,103,634 373 3733 Light Security OL POL Flood 17,694,862 373 3734 Light Choice OLE - Public (1,364,763) 51.956.178,401 (578,144,191)	17	370	3702	Utility of the Future Meters	40,433,742	(40,433,742)	0
371 3712 Company Owned Outdoor Light 714,040 (714,040) 372 3720 Leased Property on Customers' Premises 102,503 102,503 373 3731 Street Lighting 21,127,345 (180,809) 373 3732 Street Lighting - Boulevard 28,103,634 17,694,862 373 1ight Security OL POL Flood 1,364,763 (1,364,763) 373 1ight Choice OLE - Public 51,956,178,401 (578,144,191)	18	371	3710	Installations on Customers' Premises	241,509		241,509
372 3720 Leased Property on Customers' Premises 102,503 373 3730, 3731 Street Lighting 21,127,345 (180,809) 373 3732 Street Lighting - Boulevard 28,103,634 373 Light Security OL POL Flood 17,694,862 373 Light Choice OLE - Public (1,364,763) \$1.956,178,401 (578,144,191)	19	371	3712	Company Owned Outdoor Light	714,040	(714,040)	0
373 3730, 3731 Street Lighting - Boulevard 21,127,345 (180,809) 373 3732 Street Lighting - Boulevard 28,103,634 373 Light Security OL POL Flood 17,694,862 373 Light Choice OLE - Public 1,364,763 51.956.178,401 (578,144,191)	70	372	3720	Leased Property on Customers' Premises	102,503		102,503
373 Street Lighting - Boulevard 28,103,634 373 Jight Security OL POL Flood 17,694,862 373 Light Choice OLE - Public 1,364,763 373 Light Choice OLE - Public (1,364,763)	21	373	3730, 3731	Street Lighting	21,127,345	(180,809)	20,946,536
373 3734 Light Choice OLE - Public 17,694,862 (1,364,763) (1,364,763) (1,364,763) (2,364,763) (2,364,763)	22	373	3732	Street Lighting - Boulevard	28,103,634		28,103,634
373 3734 Light Choice OLE - Public (1,364,763 (1,364,763) (1,364,763) (2,364,763)	23	373	3733	Light Security OL POL Flood	17,694,862		17,694,862
\$1.956.178.401 (\$78.144.191)	24	373	3734	Light Choice OLE - Public	1,364,763	(1,364,763)	0
	25				\$1,956,178,401	(\$78,144,191)	\$1,878,034,210

Duke Energy Ohio, Inc. Accumulated Depreciation by Major Property Groupings (As of September 30, 2015)

Dis 3600 3601 3601 3620 3620 3622 3635 3640 3650, 3651 3660 3670 3680, 3681	Distribution Accounts Land and Land Rights Rights of Way Structures and Improvements Station Equipment Major Equipment Dist Station Equip Elec Poles, Towers & Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Line Transformers Customer Transformer Installations	\$2,765 3,739,329 4,303,385 74,502,383 42,569,233 (13,210) 120,028,880 114,162,431 41,958,741	Adjustments (a) (2,595,589) (310,847) (130,006) (227,671) (2,667,094)	\$2,765 3,739,329 4,303,385 71,906,794 42,258,386 (143,216) 119,801,209 1111,495,337 41,958,741
	Land and Land Rights Land and Land Rights Rights of Way Structures and Improvements Station Equipment Major Equipment Dist Station Equip Elec Poles, Towers & Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Line Transformers Customer Transformer Installations	\$2,765 3,739,329 4,303,385 74,502,383 42,569,233 (13,210) 120,028,880 114,162,431 41,958,741	(2,595,589) (310,847) (130,006) (227,671) (2,667,094)	\$2,765 3,739,329 4,303,385 71,906,794 42,258,386 (143,216 111,495,337 41,958,741
	Land and Land Rights Rights of Way Structures and Improvements Station Equipment Major Equipment Dist Station Equip Elec Poles, Towers & Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Line Transformers Customer Transformer Installations	\$2,765 3,739,329 4,303,385 74,502,383 42,569,233 (13,210) 120,028,880 114,162,431 41,958,741	(2,595,589) (310,847) (130,006) (227,671) (2,667,094)	\$2,765 3,739,329 4,303,385 71,906,794 42,258,386 (143,216 111,495,337 41,958,741
	Rights of Way Structures and Improvements Station Equipment Major Equipment Dist Station Equip Elec Poles, Towers & Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Line Transformers Customer Transformer Installations	3,739,329 4,303,385 74,502,383 42,569,233 (13,210) 120,028,880 114,162,431 41,958,741	(2,595,589) (310,847) (130,006) (227,671) (2,667,094)	3,739,329 4,303,385 71,906,794 42,258,386 (143,216 111,495,337 41,958,741
	Structures and Improvements Station Equipment Major Equipment Dist Station Equip Elec Poles, Towers & Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Line Transformers Customer Transformer Installations	4,303,385 74,502,383 42,569,233 (13,210) 120,028,880 114,162,431 41,958,741	(2,595,589) (310,847) (130,006) (227,671) (2,667,094)	4,303,385 71,906,794 42,258,386 (143,216 119,801,209 111,495,337 41,958,741
	Station Equipment Major Equipment Dist Station Equip Elec Poles, Towers & Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Line Transformers Customer Transformer Installations	74,502,383 42,569,233 (13,210) 120,028,880 114,162,431 41,958,741	(2,595,589) (310,847) (130,006) (227,671) (2,667,094)	71,906,794 42,258,386 (143,216 119,801,209 111,495,337 41,958,741
	Major Equipment Dist Station Equip Elec Poles, Towers & Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Line Transformers Customer Transformer Installations	42,569,233 (13,210) 120,028,880 114,162,431 41,958,741	(310,847) (130,006) (227,671) (2,667,094)	42,258,386 (143,216 119,801,209 111,495,337 41,958,741
	Dist Station Equip Elec Poles, Towers & Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Line Transformers Customer Transformer Installations	(13,210) 120,028,880 114,162,431 41,958,741	(130,006) (227,671) (2,667,094)	(143,216 119,801,209 111,495,337 41,958,741
	Poles, Towers & Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Line Transformers Customer Transformer Installations	120,028,880 114,162,431 41,958,741	(227,671) (2,667,094)	119,801,209 111,495,337 41,958,741
	Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Line Transformers Customer Transformer Installations	114,162,431 41,958,741	(2,667,094)	111,495,337 41,958,741
	Underground Conduit Underground Conductors and Devices Line Transformers Customer Transformer Installations	41,958,741		41,958,741
	Underground Conductors and Devices Line Transformers Customer Transformer Installations	00000		89 03A 272
	Line Transformers Customer Transformer Installations	89,024,373		C1C1+701C0
	Customer Transformer Installations	153,493,338		153,493,338
		2,575,126		2,575,126
	Services - Underground	2,505,216		2,505,216
	Services - Overhead	44,530,842		44,530,842
	Meters	(4,341,761)		(4,341,761)
	Meter Instrument Transformers	2,046,686		2,046,686
	Leased Meters	6,697,993		6,697,993
	Leased Meter Instrument Transformers	1,180,770		1,180,770
	Utility of the Future Meters	16,023,099	(16,148,740)	(125,641)
	Installations on Customers' Premises	460,280		460,280
	Company Owned Outdoor Light	(841,607)	841,607	0
	Leased Property on Customers' Premises	(61,465)		(61,465)
	Street Lighting - Overhead	10,125,152		10,125,152
	Street Lighting - Boulevard	8,180,289		8,180,289
	Light Security OL POL Flood	7,687,895		7,687,895
	Light Choice OLE - Public	(385,640)	385,640	0
	Retirement Work in Progress	(13,778,974)		(13,778,974)
		\$726,375,548	(\$20,852,700)	\$705,522,848
I			Installations on Customers' Premises Company Owned Outdoor Light Leased Property on Customers' Premises Street Lighting - Overhead Street Lighting - Boulevard Light Security OL POL Flood Light Choice OLE - Public Retirement Work in Progress (13	Installations on Customers' Premises Company Owned Outdoor Light Leased Property on Customers' Premises Street Lighting - Overhead Street Lighting - Boulevard Street Light Security OL POL Flood Light Choice OLE - Public Retirement Work in Progress \$7,687,895 (13,778,974)

Duke Energy Ohio, Inc. Accumulated Depreciation by Major Property Groupings (As of March 31, 2012)

No. FERC Company Account Title 1 360 1 and and Land Rights 2 360 1 and and Land Rights 3 361 3610 Rights of Way 4 362 3620 Station Equipment 5 362 3620 Station Equipment 6 363 3620 Station Equipment 7 364 3620 Station Equipment 8 362 3635 Dist Station Equipment 9 363 3635 Dist Station Equipment 10 364 Poles, Towers & Fixtures 8 365 Overhead Conductors and Devices 9 366 Underground Conduit 10 367 Second 12 368 3690 Services - Overhead 13 369 3691 Services - Overhead 14 369 3691 Services - Overhead 15 370 Natility of the Future Meters 16 370	Account Number	Number				שמממשנ
Distributic 360 Land at a second and a second a second a second a second a second and a second a second a second a second a second a secon	FERC	Company	Account Title	Per Books	Adjustments ^(a)	Total Company
360 1and a 360 1and a 360 1and a 360 3601 Rights 362 3620 Anjor 362 3620 Anjor 363 3622 Major 364 3635 Dist St. 363 3635 Dist St. 364 3640 Poles, 365 360 Underg 367 360 Underg 368 3680, 3681 Line Tr 369 3691 Service 370 370 Neters 370 370 Neters 370 370 Leased 370 370 Utility 371 371 Compa 372 373 Street 373 373 Light C 373 373 Light C 373 373 Light C 373 373 1ght C		Õ	Distribution Accounts			
360 3601 Rights 361 3610 Structt 362 3620 Station 363 3622 Major 363 3635 Dist Str 364 3650 3650 Overhe 365 3650 3650 Underg 367 368 3680 Ouderg 368 3680 Service 369 3691 Service 370 370 Utility 370 370 Utility 371 371 Compa 372 373 Street 373 373 Light C	360	3600	Land and Land Rights	\$1,539		\$1,539
361 3610 Struct 362 3620 Station 363 3622 Major 364 3635 Dist St. 365 3650, 3651 Overhe 366 3660 Underg 367 3680 Underg 368 3680, 3681 Line Tr 369 3691 Service 369 3691 Service 370 3700 Meters 370 3701 Leased 371 371 Utility 372 371 Installa 373 372 Compa 373 373 Street 373 373 Light C 373 373 Light C 373 373 Light C 373 373 Light C	360	3601	Rights of Way	2,520,994		2,520,994
362 3620 Station 362 3622 Major 363 3635 Dist St. 364 3640 Poles, 365 3650, 3651 Overhe 366 360 Underg 367 360 Underg 368 360 Underg 369 3691 Service 369 3691 Service 370 3700 Meters 370 3701 Leased 371 371 Initity 371 371 Compa 372 373 Street 373 373 Light C	361	3610	Structures and Improvements	4,004,656		4,004,656
362 3622 Major 363 3635 Dist St. 364 3650, 3651 Overhe 365 3660 Underg 367 3670 Underg 368 3680, 3681 Line Tr 369 3691 Service 369 3692 Service 370 3700 Meters 370 3701 Leased 371 371 Installa 371 371 Compa 372 373 Street 373 3730, 3731 Street 373 373 Light S 373 373 Light C 373 373 Light C 373 373 Light C 373 373 Light C	362	3620	Station Equipment	70,648,575	(452,294)	70,196,281
363 3635 Dist St. 364 3640 Poles, 3650, 3651 Overhe 366 366 360 Undergraden 3670 Undergraden 368 Undergraden 368 Undergraden 368 Undergraden 368 Undergraden 368 Service 369 Service 369 Service 370 Netergraden 370 Netergraden 370 Utility 370	362	3622	Major Equipment	36,923,264	(86,536)	36,836,728
364 3640 Poles, 365 3650, 3651 Overhe 366 360 Underg 368 3680 Underg 368 3680, 3681 Line Tr 368 3691 Service 369 3691 Service 370 3700 Meters 370 3701 Leased 371 371 Utility 371 371 Compa 372 372 Compa 373 3730, 3731 Street 373 3730, 3731 Street 373 373 Light S 373 373 Light S 373 3734 Light C	363		Dist Station Equip Elec	209,328	(178,269)	31,059
365 3650, 3651 Overher 366 3660 Underg 368 3680 Underg 368 3680 Line Tr 368 3681 Line Tr 368 3682 Custon 369 3691 Service 369 3692 Service 370 3700 Meters 370 3701 Leased 371 371 Utility 372 371 Compa 373 372 Compa 373 373 Street 373 373 Light S 373 373 Light C 373 373 Light C	364		Poles, Towers & Fixtures	108,050,272	(13,609)	108,036,663
366 3660 Undergrade 367 3670 Undergrade 368 3680, 3681 Line Transcription 369 3692 Service 369 3692 Service 370 3700 Meters 370 3701 Leased 371 371 Initity 371 371 Compa 372 373 Street 373 3730, 3731 Street 373 373 Light Sand 373 373 Light Cansor 373 373 Light Cansor 373 373 Light Cansor 373 108 Retirer	365		Overhead Conductors and Devices	99,685,733	(367,470)	99,318,263
367 3670 Undergram 368 3680,3681 Line Tr 369 3692 Service 370 370 Meters 370 3701 Leased 370 3702 Utility 371 371 Compa 372 372 Leased 373 373 Street 373 3730, 3731 Street 373 373 Light S 373 373 Light S 373 373 Light C 373 108 Retirer	366		Underground Conduit	35,969,974		35,969,974
368 3680, 3681 Line Tr 368 3682 Custon 369 3691 Service 370 370 Meters 370 3701 Leased 370 3702 Utility 371 3710 Installa 371 371 Compa 372 373 Street 373 3730, 3731 Street 373 373 Light S 373 373 Light C 373 373 Light C	367		Underground Conductors and Devices	73,293,965		73,293,965
368 3682 Custon 369 3691 Service 369 3692 Service 370 3700 Meters 370 3701 Leased 371 3710 Installantalla	368		Line Transformers	143,569,293		143,569,293
369 3691 Service 369 3692 Service 370 3700 Meters 370 3701 Leased 371 3710 Inistalle 371 3712 Compa 372 3720 Leased 373 3730, 3731 Street 373 3730, 3731 Street 373 373 Light S 373 3734 Light S 373 108 Retirer	368		Customer Transformer Installations	2,628,003		2,628,003
369 3692 Service 370 Meters 370 3701 Leased 370 3702 Utility 371 3710 Installs 372 372 Compa 372 372 Leased 373 3730, 3731 Street 373 3732 Street 373 3733 Light S 373 3734 Light C 108 Retirer	369		Services - Underground	2,248,643		2,248,643
370 3700 Meters 370 3701 Leased 371 3710 Utility 371 3712 Compa 372 3720 Leased 373 3730, 3731 Street 373 3732 Street 373 3732 Light S 373 3734 Light C 108 Retirer	369		Services - Overhead	36,808,118		36,808,118
370 3701 Leased 370 3702 Utility 371 3710 Installa 371 3712 Compa 372 3720 Leased 373 3730, 3731 Street 373 3732 Street 373 3732 Light S 373 3734 Light C 108 Retirer	370		Meters	12,697,346		12,697,346
370 3702 Utility 371 3710 Installa 372 3712 Compa 372 3720 Leased 373 3730, 3731 Street 373 3732 Street 373 3733 Light S 373 3734 Light C 108 Retirer	370		Leased Meters	4,187,966		4,187,966
371 3710 Installa 371 3712 Compa 372 3720 Leased 373 3730, 3731 Street 373 3732 Street 373 Light S 373 3734 Light C 108 Retirer	370		Utility of the Future Meters	2,853,005	(2,853,005)	0
371 3712 Compa 372 3720 Leased 373 3730, 3731 Street 373 3732 Street 373 3733 Light S 373 134 Light C	371		Installations on Customers' Premises	2,770		2,770
372 3720 Leased 373 3730, 3731 Street 373 3732 Street 373 3733 Light S 373 134 Light C	371	3712	Company Owned Outdoor Light	(244,226)	244,226	0
373 3730,3731 3 373 3733 1 373 3733 1 373 3734 1	372	3720	Leased Property on Customers' Premises	(280'92)		(280'92)
373 3732 9 373 3733 1 373 3734 1	373	3730, 3731	Street Lighting - Overhead	8,989,199	1,748,866	10,738,065
373 3733 1 373 3734 1 108 F	373	3732	Street Lighting - Boulevard	5,929,055		5,929,055
373 3734 L 108 F	373	3733	Light Security OL POL Flood	5,507,955		5,507,955
108	373	3734	Light Choice OLE - Public	(375,920)	375,920	0
		108	Retirement Work in progress	(2,669,689)		(7,669,689)
26				\$648,363,733	(\$1,582,171)	\$646,781,562

Duke Energy Ohio, Inc.

Plant Related Accumulated Deferred Income Taxes - Excluding Grid Modernization (September 30, 2015)

Tine	Accour	Account Number					Adjusted
No.	FERC	Company	Account Title	Per Books	Adjustments	-	Total Company
		•	Account 282				
1	282	282.XXX	263A	\$ (39,520,287)	0\$		(\$39,520,287)
2	282	282.XXX	AFUDC Debt	(1,937,269)	0		(1,937,269)
က	282	282.XXX	Casualty Loss	(13,444,647)	0		(13,444,647)
4	282	282.XXX	CIAC	15,691,879	0		15,691,879
5	282	282.XXX	CWIP Differences	1,123,616	0		1,123,616
9	282	282.XXX	FAS109	(34,134,680)	34,134,680		0
7	282	282.XXX	Miscellaneous	3,215,867	0		3,215,867
∞	282	282.XXX	Non-Cash Overheads	20,225,088	0		20,225,088
6	282	282.XXX	Section 174	(271,218)	271,218		0
10	282	282.XXX	Software	0	0		0
11	282	282.XXX	Tax Depreciation	(342,276,684)	64,052,871	(a)	(278,223,813)
12	282	282.XXX	TIC	3,874,538	0		3,874,538
13		Total Plant-Rela	Total Plant-Related Accumulated Deferred Income Tax	\$ (387,453,797) \$	\$ 98,458,768	⋄	(288,995,029)

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Duke Energy Ohio, Inc.

Plant Related Accumulated Deferred Income Taxes - Excluding Grid Modernization (March 31, 2012)

Adjusted	nts Total Company		\$0 (\$40,129,780)	0 (3,102,204)	0 (11,111,200)	0 12,346,140	0 (2,544,571)	65,351,370	0 (13,021,764)	0 17,228,108	905,958	0 (2,621,760)	35,925,450 (a) (211,419,957)	5,264,622	(\$249,112,366)
	Adjustments							65,35			06		35,92		\$102,182,778
	Per Books		(\$40,129,780)	(3,102,204)	(11,111,200)	12,346,140	(2,544,571)	(65,351,370)	(13,021,764)	17,228,108	(905,958)	(2,621,760)	(247,345,407)	5,264,622	(\$351,295,144)
	Account Title	Account 282	263A	AFUDC Debt	Casualty Loss	CIAC	CWIP Differences	FAS109	Miscellaneous	Non-Cash Overheads	Section 174	Software	Tax Depreciation	TIC	Total Plant-Related Accumulated Deferred Income Tax
Account Number	Company		282.XXX	282.XXX	282.XXX	282.XXX	282.XXX	282.XXX	282.XXX	282.XXX	282.XXX	282.XXX	282.XXX	282.XXX	Total Plant-Relat
Accoun	FERC		282	282	282	282	282	282	282	282	282	282	282	282	
	Line No.		Н	2	3	4	2	9	7	∞	6	10	11	12	13

Notes: (a) Grid Mod additions

Duke Energy Ohio, Inc. Depreciation Expense by Major Property Groupings

			Gross P.	Gross Plant Balance	Depreciation	Depreciation Expense	n Expense
			Base Case	Sep-15	Rate (%)	Base Case	Sep-15
		Distribution Accounts					
1 360	3600	Land and Land Rights	\$13,109,977	\$13,797,714		0\$	80
2 360	3601	Rights of Way	\$26,110,943	\$26,243,855	1.33	\$347,276	\$349,043
3 361	3610	Structures and Improvements	\$8,317,815	\$18,589,365	1.69	140,571	314.160
4 362	3620	Station Equipment	\$164,940,269	\$172,274,897	1.92	3,166,853	3,307,678
5 362	3622	Major Equipment	\$101,125,887	\$108,163,491	1.92	1,941,617	2,076,739
6 362	3635	Station Equipment Electronic	(\$99,380)	(\$22,539)	2.00	(4,969)	(1.127)
	3640	Poles, Towers & Fixtures	\$242,324,299	\$286,921,510	2.40	5,815,783	6.886.116
	3650, 3651	Overhead Conductors and Devices	\$384,604,443	\$494,465,604	2.80	10,768,924	13,845,037
	3660	Underground Conduit	\$88,227,723	\$106,163,813	2.00	1,764,554	2,123,276
_	3670	Underground Conductors and Devices	\$282,336,871	\$322,428,539	2.16	6,098,476	6,964,456
	3680, 3681	Line Transformers	\$367,228,972	\$335,214,128	2.50	9,180,724	8,380,353
	3682	Customer Transformer Installations	\$5,272,832	\$3,755,297	2.22	117,057	83,368
13 369	3691	Services - Underground	\$3,391,901	\$5,911,878	2.00	67,838	118,238
	3692	Services - Overhead	\$64,385,178	\$76,681,311	3.26	2,098,957	2,499,811
15 370	3700	Meters	\$32,936,648	\$14,945,770	Amortization	3,508,121	3,508,121
	3701	Leased Meters	\$17,699,187	\$9,230,873	Amortization	1,570,224	1,570,224
	3701	Leased Meter Instrument Transformers	\$9,031,601	\$5,983,622	2.86	258,304	171,132
	3702	Utility of the Future Meters	0\$	(\$258,353)	6.67	0	(17,232)
	3710	Installations on Customers' Premises	\$241,509	\$4,658,802	6.67	16,109	310,742
	3712	Company Owned Outdoor Lighting	80	\$0	6.67		
	3720	Leased Property on Customers' Premises	\$102,503	\$102,503	4.00	4,100	4.100
22 373	3730, 3731	Street Lighting - Overhead	\$20,946,536	\$20,579,639	3.93	823,199	808,780
	3732	Street Lighting - Boulevard	\$28,103,634	\$27,587,764	2.44	685,729	673,141
	3733	Light Security OL POL Flood	\$17,694,862	\$15,050,158	3.83	677,713	576,421
25 373	3734	Light Choice OLE - Public			4.20	-	
26		Total	\$1,878,034,210	\$2,068,469,640		\$49,047,161	\$54,552,577

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Attachment B

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DUKE ENERGY OHIO, INC. PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION

	Property Taxes	
Personal ⁽¹⁾	Real (2)	Total

Distribution 1

\$76,749,702

\$589,247

\$77,338,948

Notes: ⁽¹⁾ See page 9. ⁽²⁾ See page 10.

48.29%

DUKE ENERGY OHIO, INC. PERSONAL PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION

Line	Description	Distribution
1 2	Jurisdictional Plant in Service Jurisdictional Real Property	\$2,068,469,640 58,630,934
3	Net Cost of Taxable Personal Property	\$2,009,838,706
4	True Value Percentage (1)	48.29%
5	True Value of Taxable Personal Property	\$970,551,111
6	Assessment Percentage	85.0%
7	Assessment Value	\$824,968,444
8	Personal Property Tax Rate	9.3034%
9	Personal Property Tax	\$76,749,702
(1) Perce	entage based on 2014 Valuation of Dec 2013 property	
	ed Value ant in Service per 2013 Form 1 (Excludes real Property)	1,015,548,9 6 2 2,103,224,765

DUKE ENERGY OHIO, INC. REAL PROPERTY TAXES ALLOCABLE TO ELECTRIC DISTRIBUTION

Line	Description	Distribution
1	Real Property associated with electric distribution	\$58,630,934
2	Assessment Percentage (1)	14.631%
3	Assessment Value	\$8,578,292
4	Real Property Tax Rate	6.86904%
5	Real Property Tax	\$589,247
-		
(1)	DEO 2014 property taxes paid in 2015	
	Electric Distribution Real Property cost per return Assessed Value	\$27,759,878 \$4,061,606
	Assessment Percentage	14.631%

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DUKE ENERGY OHIO, INC. Revenue Collected Rider DCI Calendar Year 2015

June, 2015	\$ 137.68
July, 2015	1,745,462.61
August, 2015	1,789,751.80
September, 2015	1,719,503.26
October, 2015	
November, 2015	
December, 2015	
Unbilled Balance	949,000.00

Total

Note: Cap for calendar year 2015 is \$17 million

\$ 6,203,855.35

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10/27/2015 1:27:28 PM

in

Case No(s). 15-0795-EL-RDR

Summary: Correspondence Correspondence enclosing quarterly Rider DCI schedules and tariff filings electronically filed by Dianne Kuhnell on behalf of Duke Energy Ohio, Inc. and Watts, Elizabeth H. and Spiller, Amy B.