



Mailing Address:  
139 East Fourth Street  
1212-Main / P.O. Box 960  
Cincinnati, Ohio 45202  
o: 513-287-4356  
f: 513-287-4386

E.Rolfes-Adkins@duke-energy.com  
E. Minna Rolfes-Adkins  
Senior Paralegal

**VIA ELECTRONIC FILING**

July 1, 2016

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

**Re: Case No. 16-1404-EL-RDR  
In the Matter of the Application of Duke Energy Ohio, Inc. to Adjust Rider DR-  
IM for 2015 SmartGrid Costs**

Dear Ms. McNeal:

On June 30, 2016, Duke Energy Ohio, Inc. (Duke Energy Ohio), submitted the Direct Testimony of Peggy A. Laub on behalf of Duke Energy Ohio, Inc. in the above-referenced case.

Attachment PAL-1 was inadvertently filed with the omission of schedules 6 (Deferred Taxes on Liberalized Depreciation Associated with Plant Additions) and 10 (Regulatory Asset for Deferred O&M and Associated Carrying Costs). As such, Duke Energy Ohio is hereby re-filing the complete version of Attachment PAL-1.

Should you have any questions, please call me at 513-287-4356.

Sincerely,

A handwritten signature in blue ink that reads "Minna Rolfes-Adkins".

E. Minna Rolfes-Adkins  
Sr. Paralegal  
[E.Rolfes-Adkins@duke-energy.com](mailto:E.Rolfes-Adkins@duke-energy.com)

Duke Energy Ohio  
Calculation of Rider DR-IM  
Case No. 16-1404-EL-RDR  
Attachment PAL-1  
Index of Schedules

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<u>Schedule No.</u>	<u>Description</u>
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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
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10	Regulatory Asset for Deferred O&M and Associated Carrying Costs
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12	Calculation of Rider DR-IM Charges
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Duke Energy Ohio  
Calculation of Rider DR-IM

Revenue Requirement

Line No.	Balance 12/31/14	Adjustment	Adjusted Balance 12/31/14	Activity 2015	Cumulative thru 12/31/15	Reference
<b>Return on Investment</b>						
Plant In-Service						
1	\$293,151,331	\$0	\$293,151,331	\$477,558	\$293,628,889	Schedule 2
2	293,151,331	0	293,151,331	477,558	293,628,889	
Less: Accumulation Provision for Depreciation						
3	46,516,245	0	46,516,245	18,518,717	65,034,962	Schedule 3
4	46,516,245	0	46,516,245	18,518,717	65,034,962	
5	29,325,165	0	29,325,165	2,665,038	31,990,203	Schedule 4
Net Deferred Tax Balance--PISCC, Deferred Depreciation & CC and Deferred O&M & CC						
6	(17,505,491)	0	(17,505,491)	981,428	(16,524,063)	Schedule 5
7	(64,530,697)	0	(64,530,697)	1,189,429	(63,341,268)	Schedule 6
8	193,924,063	0	193,924,063	(13,205,264)	180,718,799	
9				10.68%	10.68%	Schedule 7
10				(1,410,322)	19,300,768	
<b>Operating Expenses</b>						
11				18,498,491	18,498,491	Schedule 8
12				2,128,278	2,128,278	Schedule 9
13				4,136,909	4,136,909	Schedule 10
14				11,421,343	11,421,343	Schedule 11
15				(12,933,000)	(12,933,000)	Per Stipulation in Case No. 10-2326-GE-RDR
16				21,841,699	42,552,789	
17		0.26068%		56,936	110,926	
18				\$21,898,635	\$42,663,715	

Calculation of Rider DR-IM  
Plant Additions by Month

Line No.	Plant Account	Balance at 12/31/2014	Adjustment	Adjusted Balance at 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015
<u>Cumulative Investment</u>																
1	Station Equipment	36200	\$0	\$30,869,275	\$30,869,275	\$30,851,999	\$30,866,675	\$30,806,871	\$30,737,891	\$30,896,804	\$30,896,804	\$31,626,169	\$31,626,169	\$31,626,169	\$31,626,169	\$31,626,169
2	Major Equipment	36202	0	3,620,114	\$3,620,114	\$3,620,114	\$3,619,140	\$3,614,224	\$3,607,699	\$3,606,452	\$3,606,452	\$3,606,452	\$3,606,452	\$3,606,452	\$3,606,452	\$3,606,452
3	Distribution Station Equipment	36305	0	940,646	\$940,646	\$940,646	\$940,646	\$917,190	\$891,828	\$729,365	\$729,365	\$0	\$0	\$0	\$0	\$0
4	Poles, Towers and Fixtures	36400	0	3,565,604	\$3,568,848	\$3,583,533	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655	\$3,581,655
5	Distribution OH Conduct & Devises	36500	0	28,460,140	\$28,487,525	\$28,757,208	\$28,765,939	\$28,765,940	\$28,765,881	\$28,765,882	\$28,765,882	\$28,765,882	\$28,765,883	\$28,765,883	\$28,765,883	\$28,765,884
6	Leased Meters	37002	0	65,147,603	\$65,420,987	\$65,576,074	\$65,604,329	\$65,607,063	\$65,438,346	\$65,438,346	\$65,456,744	\$65,456,744	\$65,447,240	\$65,447,240	\$65,447,240	\$65,447,240
7	Electronic Data Processing Equip	39101	0	1,868,070	\$1,885,257	\$1,897,111	\$1,899,664	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274	\$1,899,274
8	Communication Equipment Electric	39700	0	102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328	\$102,036,328
9	Intangible Electric	30300	0	11,910,778	\$11,924,959	\$12,077,350	\$11,946,250	\$11,946,289	\$11,946,569	\$11,946,569	\$11,946,569	\$11,946,569	\$11,941,524	\$11,941,524	\$11,941,524	\$11,941,524
10	Leased AMI Meters	17001	0	11,140,571	\$11,140,571	\$11,140,571	\$11,140,571	\$11,140,571	\$11,140,571	\$11,140,571	\$11,146,275	\$11,146,275	\$11,136,417	\$11,136,417	\$11,136,417	\$11,136,417
11	Communication Equipment Common	19700	0	33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,530,757	\$33,526,501	\$33,526,501	\$33,526,501	\$33,526,501
12	Electronic Data Processing Common	19101	0	61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445	\$61,445
13	Total		\$0	\$293,151,331	\$293,486,712	\$294,073,136	\$293,969,943	\$293,900,874	\$293,638,244	\$293,633,448	\$293,657,550	\$293,657,550	\$293,628,888	\$293,628,888	\$293,628,888	\$293,628,889

Line No.	Plant Account	12/31/2015	1/31/2016	2/28/2016	3/31/2016	4/30/2016	5/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016	11/30/2016	12/31/2016	Total Activity
<u>Incremental Investment</u>															
14	Station Equipment	36200	\$0	(\$17,276)	14,676	(\$59,804)	(\$68,980)	\$158,913	\$0	\$729,365	\$0	\$0	\$0	\$0	\$756,894
15	Major Equipment	36202	0	0	(974)	(4,916)	(6,525)	(1,247)	0	0	0	0	0	0	(13,662)
16	Distribution Station Equipment	36305	0	0	(23,456)	(6,733)	(18,629)	(162,463)	0	(729,365)	0	0	0	0	(940,646)
17	Poles, Towers and Fixtures	36400	3,244	14,685	(1,878)	0	0	0	0	0	0	0	0	0	16,051
18	Distribution OH Conduct & Devises	36500	27,385	269,683	8,731	1	(59)	1	0	0	1	0	0	1	305,744
19	Leased Meters	37002	273,384	155,087	28,255	2,734	(168,717)	0	18,398	0	(9,504)	0	0	0	299,637
20	Electronic Data Processing Equip	39101	17,187	11,854	2,553	(390)	0	0	0	0	0	0	0	0	31,204
21	Communication Equipment Electric	39700	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Intangible Electric	30300	14,181	152,391	(131,100)	39	280	0	0	0	(5,045)	0	0	0	30,746
23	Leased AMI Meters	17001	0	0	0	0	0	0	5,704	0	(9,858)	0	0	0	(4,154)
24	Communication Equipment Common	19700	0	0	0	0	0	0	0	0	(4,256)	0	0	0	(4,256)
25	Electronic Data Processing Common	19101	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total		\$335,381	\$586,424	(\$103,193)	(\$69,069)	(\$262,630)	(\$4,796)	\$24,102	\$0	(\$28,662)	\$0	\$0	\$0	\$1

Plant Account	12/31/2015	1/31/2016	2/28/2016	3/31/2016	4/30/2016	5/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016	11/30/2016	12/31/2016	Total
<u>Depreciation on current Year Additions</u>														
Station Equipment	36200	\$0	\$0	(\$28)	(\$4)	(\$100)	(\$210)	\$44	\$44	\$1,211	\$1,211	\$1,211	\$1,211	\$4,590
Major Equipment	36202	0	0	0	(2)	(9)	(20)	(22)	(22)	(22)	(22)	(22)	(22)	(163)
Distribution Station Equipment	36305	0	0	0	(98)	(126)	(203)	(880)	(880)	(3,919)	(3,919)	(3,919)	(3,919)	(17,863)
Poles, Towers and Fixtures	36400	0	6	36	32	32	32	32	32	32	32	32	32	330
Distribution OH Conduct & Devises	36500	0	64	693	714	714	713	713	713	713	713	713	713	7,176
Leased Meters	37002	0	1,520	2,382	2,539	2,554	1,616	1,718	1,718	1,665	1,665	1,665	1,665	20,658
Electronic Data Processing Equip	39101	0	286	484	527	520	520	520	520	520	520	520	520	5,457
Communication Equipment Electric	39700	0	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Electric	30300	0	236	2,776	591	592	597	597	597	597	512	512	512	8,119
Leased AMI Meters	17001	0	0	0	0	0	0	0	32	32	(23)	(23)	(23)	(5)
Communication Equipment Common	19700	0	0	0	0	0	0	0	0	0	(24)	(24)	(24)	(72)
Electronic Data Processing Common	19101	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		\$0	\$2,112	\$6,343	\$4,299	\$4,177	\$3,045	\$2,620	\$2,754	\$882	\$665	\$665	\$665	\$28,227

Duke Energy Ohio  
Calculation of Rider DR-IM

Accumulated Provision for Depreciation

Line No.	Plant Account	Balance at 12/31/2014	Adjustment	Adjusted Balance at 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Total Activity	
<b>Cumulative</b>																		
1	Station Equipment	36200		\$2,150,149	\$2,199,540	\$2,248,931	\$2,298,294	\$2,347,681	\$2,396,972	\$2,446,153	\$2,495,588	\$2,685,781	\$2,736,383	\$2,786,985	\$2,837,587	\$2,877,343		
2	Major Equipment	36202		258,815	258,815	\$264,607	270,399	276,191	281,982	287,765	293,537	299,307	305,077	310,847	316,617	322,387	328,157	
3	Distribution Station Equipment	36305		100,745	100,745	\$104,664	108,583	112,502	116,324	120,118	123,834	126,873	(10,846)	(10,846)	(10,846)	(10,846)	0	
4	Poles, Towers and Fixtures	36400		163,257	163,257	\$170,388	177,526	184,693	191,856	199,019	206,182	213,345	220,508	227,671	234,834	241,997	249,160	
5	Distribution OH Conduct & Devises	36500		2,064,394	2,064,394	\$2,130,801	2,197,272	2,264,372	2,331,493	2,398,614	2,465,734	2,532,854	2,599,974	2,667,094	2,734,214	2,801,334	2,868,454	
6	Leased Meters	37002		12,874,069	12,874,069	\$13,236,181	13,599,813	13,964,307	14,328,958	14,693,624	15,057,352	15,421,080	15,784,910	16,148,740	16,512,518	16,876,296	17,240,074	
7	Electronic Data Processing Equip	39101		993,665	993,665	\$1,024,800	1,056,221	1,087,840	1,119,501	1,151,156	1,182,811	1,214,466	1,246,121	1,277,776	1,309,431	1,341,086	1,372,741	
8	Communication Equipment Electric	39700		18,154,945	18,154,945	\$18,722,097	19,289,249	19,856,401	20,423,553	20,990,705	21,557,857	22,125,009	22,692,161	23,259,313	23,826,465	24,393,617	24,960,769	
9	Intangible Electric	30300		3,072,128	3,072,128	\$3,270,641	3,469,390	3,670,679	3,869,783	4,068,888	4,267,997	4,467,106	4,666,215	4,865,324	5,064,349	5,263,374	5,462,399	
10	Leased AMI Meters	17001		1,072,189	1,072,189	\$1,134,112	1,196,035	1,257,958	1,319,881	1,381,804	1,443,727	1,505,650	1,567,605	1,629,560	1,691,460	1,753,360	1,815,260	
11	Communication Equipment Common	19700		5,558,205	5,558,205	\$5,744,580	5,930,955	6,117,330	6,303,705	6,490,080	6,676,455	6,862,830	7,049,205	7,235,580	7,421,931	7,608,282	7,794,633	
12	Electronic Data Processing Common	19101		53,684	53,684	\$54,708	55,732	56,756	57,780	58,804	59,828	60,852	61,876	62,900	63,924	64,948	65,972	
13	Total		\$0	\$46,516,245	\$48,057,119	\$49,600,106	\$51,147,323	\$52,692,497	\$54,237,549	\$55,781,467	\$57,324,960	\$58,868,587	\$60,410,342	\$61,951,882	\$63,493,422	\$65,034,962		
<b>Incremental</b>																		
14	Station Equipment	36200			49,391	49,391	49,363	49,387	49,291	49,181	49,435	190,193	50,602	50,602	50,602	39,756	\$727,194	
15	Major Equipment	36202			5,792	5,792	5,792	5,791	5,783	5,772	5,770	5,770	5,770	5,770	5,770	5,770	5,770	\$69,342
16	Distribution Station Equipment	36305			3,919	3,919	3,919	3,822	3,794	3,716	3,039	(137,719)	-	-	-	10,846	(\$100,745)	
17	Poles, Towers and Fixtures	36400			7,131	7,138	7,167	7,163	7,163	7,163	7,163	7,163	7,163	7,163	7,163	7,163	7,163	\$85,903
18	Distribution OH Conduct & Devises	36500			66,407	66,471	67,100	67,121	67,121	67,120	67,120	67,120	67,120	67,120	67,120	67,120	67,120	\$804,060
19	Leased Meters	37002			362,112	363,632	364,494	364,651	364,666	363,728	363,728	363,830	363,830	363,778	363,778	363,778	363,778	\$4,366,005
20	Electronic Data Processing Equip	39101			31,135	31,421	31,619	31,661	31,655	31,655	31,655	31,655	31,655	31,655	31,655	31,655	31,655	\$379,076
21	Communication Equipment Electric	39700			567,152	567,152	567,152	567,152	567,152	567,152	567,152	567,152	567,152	567,152	567,152	567,152	567,152	\$6,805,824
22	Intangible Electric	30300			198,513	198,749	201,289	199,104	199,105	199,109	199,109	199,109	199,109	199,109	199,025	199,025	199,025	\$2,390,271
23	Leased AMI Meters	17001			61,923	61,923	61,923	61,923	61,923	61,923	61,923	61,923	61,955	61,955	61,900	61,900	61,900	\$743,071
24	Communication Equipment Common	19700			186,375	186,375	186,375	186,375	186,375	186,375	186,375	186,375	186,375	186,375	186,351	186,351	186,351	\$2,236,428
25	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	1,024	\$12,288
26	Total				\$1,540,874	\$1,542,987	\$1,547,217	\$1,545,174	\$1,545,052	\$1,543,918	\$1,543,493	\$1,543,627	\$1,541,755	\$1,541,540	\$1,541,540	\$1,541,540	\$1,541,540	\$18,518,717

Depreciation Percent

JAN - DEC

<b>Incremental</b>			
27	Station Equipment	36200	1.92%
28	Major Equipment	36202	1.92%
29	Distribution Station Equipment	36305	5.00%
30	Poles, Towers and Fixtures	36400	2.40%
31	Distribution OH Conduct & Devises	36500	2.80%
32	Leased Meters	37002	6.67%
33	Electronic Data Processing Equip	39101	20.00%
34	Communication Equipment Electric	39700	6.67%
35	Intangible Electric	30300	20.00%
36	Leased AMI Meters	17001	6.67%
37	Communication Equipment Common	19700	6.67%
38	Electronic Data Processing Common	19101	20.00%



Regulatory Asset--Net																		
27	18236x	Station Equipment	\$3,556,002	\$3,556,002	\$54,966	\$55,179	\$55,425	\$11,917	\$11,708	\$11,971	\$12,384	\$14,034	\$15,691	\$15,777	\$15,863	\$15,949	\$3,846,866	
28	18236x	Major Equipment	\$408,316	\$408,316	\$4,659	\$4,680	\$4,700	\$1,344	\$1,328	\$1,319	\$1,324	\$1,332	\$1,340	\$1,347	\$1,355	\$1,363	\$434,407	
29	18236x	Distribution Station Equipment	\$114,513	\$114,513	(\$16,421)	(\$16,486)	(\$16,602)	(\$913)	(\$967)	(\$1,358)	(\$1,710)	(\$3,291)	(\$4,879)	(\$4,895)	(\$4,911)	(\$4,927)	\$37,153	
30	18236x	Poles, Towers and Fixtures	\$319,181	\$319,181	\$12,668	\$12,763	\$12,846	\$2,243	\$2,254	\$2,265	\$2,276	\$2,288	\$2,299	\$2,310	\$2,321	\$2,332	\$378,046	
31	18236x	Distribution OH Conduct & Devises	\$2,972,134	\$2,972,134	\$51,678	\$52,555	\$53,394	\$15,205	\$15,286	\$15,368	\$15,449	\$15,531	\$15,614	\$15,696	\$15,780	\$15,863	\$3,269,553	
32	18236x	Leased Meters	\$7,530,771	\$7,530,771	\$57,492	\$58,771	\$59,525	\$1,899	\$1,695	\$1,485	\$1,678	\$1,873	\$2,007	\$2,143	\$2,300	\$2,457	\$7,724,096	
33	18236x	Electronic Data Processing Equip	\$146,851	\$146,851	\$1,862	\$1,941	\$1,989	\$363	\$382	\$393	\$405	\$417	\$429	\$441	\$453	\$465	\$156,391	
34	18236x	Communication Equipment Electric	\$9,546,935	\$9,546,935	\$175,594	\$176,469	\$177,348	\$56,421	\$56,848	\$57,277	\$57,708	\$58,141	\$58,576	\$59,012	\$59,451	\$59,891	\$10,599,671	
35	18236x	Intangible Electric	\$754,282	\$754,282	\$15,222	\$15,701	\$15,867	\$18,574	\$18,708	\$18,842	\$18,976	\$19,111	\$19,236	\$19,361	\$19,497	\$19,635	\$973,012	
36	18236x	Leased AMI Meters	\$867,514	\$867,514	\$46,611	\$46,813	\$47,016	\$7,311	\$7,350	\$7,390	\$7,443	\$7,495	\$7,515	\$7,534	\$7,575	\$7,616	\$1,075,183	
37	18236x	Communication Equipment Common	\$3,101,800	\$3,101,800	\$62,831	\$63,142	\$63,454	\$21,443	\$21,594	\$21,747	\$21,900	\$22,053	\$22,198	\$22,344	\$22,499	\$22,656	\$3,489,661	
38	18236x	Electronic Data Processing Common	\$6,866	\$6,866	(\$46)	(\$46)	(\$46)	(\$63)	(\$63)	(\$63)	(\$63)	(\$63)	(\$63)	(\$62)	(\$62)	(\$62)	\$6,164	
39		Total	\$29,325,165	\$0	\$29,325,165	\$467,116	\$471,482	\$474,916	\$135,744	\$136,123	\$136,636	\$137,770	\$138,921	\$139,963	\$141,008	\$142,121	\$143,238	\$31,990,203

Jan - Dec

PISCC Rate used in 2015

5.32%

Dollars Approved in Previous Filings (cumulative)			2008	2009	2010	2011	2012	2013
40	18236x	Station Equipment		\$2,399,623	\$8,753,332	\$16,715,952	\$21,107,609	\$30,923,113
41	18236x	Major Equipment		\$956,938	\$1,771,237	\$2,082,440	\$2,873,492	\$3,624,290
42	18236x	Distribution Station Equipment		\$640,421	\$1,327,263	\$2,388,256	\$4,551,045	\$942,658
43	18236x	Poles, Towers and Fixtures			\$71,298	\$921,383	\$929,538	\$3,357,656
44	18236x	Distribution OH Conduct & Devises		\$1,669,379	\$6,632,181	\$10,982,561	\$19,030,143	\$27,618,658
45	18236x	Leased Meters	\$6,575,444	\$8,859,836	\$20,638,950	\$37,323,032	\$54,516,600	\$65,535,997
46	18236x	Electronic Data Processing Equip			\$670,020	\$1,035,769	\$1,189,379	\$1,459,802
47	18236x	Communication Equipment Electric	\$12,016,987	\$11,946,495	\$16,645,029	\$35,053,373	\$65,478,280	\$89,980,023
48	18236x	Intangible Electric			\$4,496,850	\$5,824,324	\$6,594,841	\$5,887,901
49	18236x	Leased AMI Meters				\$1,230,621	\$10,026,620	
50	18236x	Communication Equipment Common	\$1,036,040	\$2,202,634	\$4,582,456	\$12,785,265	\$20,192,709	\$28,918,100
51	18236x	Electronic Data Processing Common	\$19,522	\$19,522	\$19,522	\$61,445	\$61,445	\$61,445
		Total	\$19,647,993	\$28,694,848	\$65,608,138	\$125,173,801	\$197,755,702	\$268,336,263

Duke Energy Ohio  
Calculation of Rider DR-IM

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

<u>Line No.</u>		<u>Balance at 12/31/2014</u>	<u>12/31/2015</u>
	Net Deferred Tax Balance - PISCC		
1	Ending Balance Per Sch 4	\$29,325,165	\$31,990,203
2	Tax Rate	35.00%	35.00%
3	Cumulative ADIT @ 35%	(\$10,263,808)	(\$11,196,571)
	Net Deferred Tax Balance - Deferred Depreciation and Carrying Costs		
4	Ending Balance Per Sch 10	\$4,239,769	\$2,638,944
5	Tax Rate	35.00%	35.00%
6	Cumulative ADIT @ 35%	(\$1,483,919)	(\$923,630)
	Net Deferred Tax Balance - Deferred O&M and Carrying Costs		
7	Ending Balance Per Sch 10	\$16,450,753	\$12,582,463
8	Tax Rate	35.00%	35.00%
9	Cumulative ADIT @ 35%	(\$5,757,764)	(\$4,403,862)
	Total	(\$17,505,491)	Total <u><u>(\$16,524,063)</u></u>







Duke Energy Ohio  
Calculation of Rider DR-IM

Deferred Taxes on Liberalized Depreciation

Line No.		Vintage 2008			Tax Year 2015 (part 1 of 4)			Vintage 2010				
		7-Year MACRS	10-Year MACRS	Total Vintage 2008	7-Year MACRS	10-Year MACRS	Total Vintage 2009	3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	Total Vintage 2010
1	Total Plant In-Service	\$13,053,027	\$6,594,966	\$19,647,993	\$1,159,563	\$9,576,601	\$10,736,164	\$2,088,921	\$670,020	\$7,014,895	\$23,042,217	\$32,816,053
2	Book to Tax Basis Adjustments:	0	0	0	0	0	0	0	0	0	0	0
	Tax Base In-Service subject to:											
3	Bonus Depreciation - 50%	13,053,027	6,594,966	19,647,993	1,159,563	9,576,601	10,736,164	2,088,921	670,020	7,014,895	11,521,109	21,294,945
4	Bonus Depreciation - 100%	0	0	0	0	0	0	0	0	0	11,521,108	11,521,108
5	MACRS	0	0	0	0	0	0	0	0	0	0	0
6	Total Tax Depreciation Base	13,053,027	6,594,966	19,647,993	1,159,563	9,576,601	10,736,164	2,088,921	670,020	7,014,895	23,042,217	32,816,053
7	Tax Depreciation - MACRS	291,213	288,167	579,380	51,745	418,497	470,242	0	19,297	313,040	503,415	835,751
8	Tax Depreciation - Bonus - 50%	0	0	0	0	0	0	0	0	0	0	0
9	Tax Depreciation - Bonus - 100%	0	0	0	0	0	0	0	0	0	0	0
10	Total Tax Depreciation	291,213	288,167	579,380	51,745	418,497	470,242	0	19,297	313,040	503,415	835,751
	Book Depreciation											
11	Total Book Depreciation	870,637	438,582	1,309,219	77,343	348,971	426,314	417,784	137,908	467,893	1,044,912	2,068,498
12	Less: Book Depr on AFUDC Equity	0	0	0	0	0	0	0	0	0	0	0
13		0	0	0	0	0	0	0	0	0	0	0
14	Net Book Depreciation	870,637	438,582	1,309,219	77,343	348,971	426,314	417,784	137,908	467,893	1,044,912	2,068,498
15	Tax Depreciation in Excess of Book Depreciation	(579,424)	(150,415)	(729,839)	(25,598)	69,526	43,928	(417,784)	(118,612)	(154,854)	(541,497)	(1,232,747)
16	Federal Deferred Taxes @ 35.00%	\$202,798	\$52,645	\$255,443	\$8,959	(\$24,334)	(\$15,375)	\$146,224	\$41,514	\$54,199	\$189,524	\$431,461
17	Federal Deferral Rate			35.00%			35.00%					35.00%

Duke Energy Ohio  
Calculation of Rider DR-IM

Deferred Taxes on Liberalized Depreciation

Line No.	Tax Year 2015 (part 2 of 4)											
	Vintage 2011						Vintage 2012					
	3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	20-Year MACRS	Total Vintage 2011	3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	20-Year MACRS	Total Vintage 2012
1	\$1,838,900	\$462,402	\$26,611,153	\$29,803,123	\$850,085	\$59,565,663	\$259,091	\$98,880	\$37,832,351	\$34,383,425	\$8,155	\$72,581,902
2	0	0	0	0	0	0	0	0	0	0	0	0
	Tax Base In-Service subject to:											
3	1,581,454	305,185	0	1,192,125	34,003	3,112,767	259,091	98,880	37,832,351	34,383,425	8,155	72,581,902
4	257,446	157,216	26,611,153	28,610,999	816,083	56,452,897	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0	0	0	0
6	1,838,900	462,401	26,611,153	29,803,124	850,086	59,565,664	259,091	98,880	37,832,351	34,383,425	8,155	72,581,902
7	0	17,579	0	52,096	971	70,646	9,595	5,695	2,363,576	1,723,297	252	4,102,416
8	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0
10	0	17,579	0	52,096	971	70,646	9,595	5,695	2,363,576	1,723,297	252	4,102,416
	Book Depreciation											
11	367,780	92,480	1,774,964	1,433,965	22,113	3,691,302	51,818	19,776	2,523,418	1,558,993	196	4,154,201
12	0	0	0	0	0	0	0	0	0	0	0	0
13												
14	367,780	92,480	1,774,964	1,433,965	22,113	3,691,302	51,818	19,776	2,523,418	1,558,993	196	4,154,201
15	(367,780)	(74,902)	(1,774,964)	(1,381,869)	(21,142)	(3,620,657)	(42,223)	(14,081)	(159,842)	164,304	56	(51,785)
16	\$128,723	\$26,216	\$621,237	\$483,654	\$7,400	\$1,267,230	\$14,778	\$4,928	\$55,945	(\$57,506)	(\$20)	\$18,125
17							35.00%					35.00%

Duke Energy Ohio  
Calculation of Rider DR-IM

Deferred Taxes on Liberalized Depreciation

Line No.		Tax Year 2015 (part 3 of 4)											
		Vintage 2013					Vintage 2014						
		3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	20-Year MACRS	Total Vintage 2013	3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	20-Year MACRS	Total Vintage 2014
1	Total Plant In-Service	\$1,700,989	\$270,423	\$33,227,134	\$35,361,826	\$2,428,118	\$72,988,490	\$6,022,877	\$408,268	\$16,668,962	\$1,507,013	\$207,948	\$24,815,068
2	Book to Tax Basis Adjustments:	0	0	0	0	0	0	0	0	0	0	0	0
	Tax Base In-Service subject to:												
3	Bonus Depreciation - 50%	1,700,989	270,423	33,227,134	35,361,826	2,428,118	72,988,490	6,022,877	408,268	16,668,962	1,507,013	207,948	24,815,068
4	Bonus Depreciation - 100%	0	0	0	0	0	0	0	0	0	0	0	0
5	MACRS	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Tax Depreciation Base	1,700,989	270,423	33,227,134	35,361,826	2,428,118	72,988,490						
7	Tax Depreciation - MACRS	126,001	25,961	2,906,045	2,085,287	81,063	5,224,356	1,338,434	65,323	2,041,114	104,549	7,506	3,556,926
8	Tax Depreciation - Bonus - 50%	0	0	0	0	0	0	0	0	0	0	0	0
9	Tax Depreciation - Bonus - 100%	0	0	0	0	0	0	0	0	0	0	0	0
10	Total Tax Depreciation	126,001	25,961	2,906,045	2,085,287	81,063	5,224,356	1,338,434	65,323	2,041,114	104,549	7,506	3,556,926
	Book Depreciation												
11	Total Book Depreciation	340,198	54,085	2,216,250	1,698,370	58,275	4,367,178	1,204,572	81,657	1,111,819	70,739	4,991	2,473,778
12	Less: Book Depr on AFUDC Equity	0	0	0	0	0	0	0	0	0	0	0	0
13													
14	Net Book Depreciation	340,198	54,085	2,216,250	1,698,370	58,275	4,367,178	1,204,572	81,657	1,111,819	70,739	4,991	2,473,778
15	Tax Depreciation in Excess of Book Depreciation	(214,197)	(28,124)	689,795	386,917	22,788	857,178	133,862	(16,334)	929,295	33,810	2,515	1,083,148
16	Federal Deferred Taxes @ 35.00%	\$74,969	\$9,844	(\$241,428)	(\$135,421)	(\$7,976)	(\$300,012)	(\$46,852)	\$5,717	(\$325,253)	(\$11,834)	(\$880)	(\$379,102)
17	Federal Deferral Rate						35.00%						35.00%

Duke Energy Ohio  
Calculation of Rider DR-IM

Deferred Taxes on Liberalized Depreciation

Line No.		Tax Year 2015 (part 4 of 4)						Total Tax Year 2015	
		Vintage 2015							
		3-Year MACRS	5-Year MACRS	5-Year SG Meter MACRS	7-Year MACRS	10-Year MACRS	20-Year MACRS	Total Vintage 2015	
1	Total Plant In-Service	\$30,746	\$31,204	\$295,483	(\$4,256)	\$108,330	\$16,051	\$477,558	\$293,628,891
2	Book to Tax Basis Adjustments:	0	0	0	0	0	0	0	0
	Tax Base In-Service subject to:								
3	Bonus Depreciation - 50%	30,746	31,204	295,483	(4,256)	108,330	16,051	477,558	225,654,887
4	Bonus Depreciation - 100%	0	0	0	0	0	0	0	67,974,005
5	MACRS	0	0	0	0	0	0	0	0
6	Total Tax Depreciation Base	30,746	31,204	295,483	(4,256)	108,330	16,051	477,558	293,628,892
7	Tax Depreciation - MACRS	5,124	3,120	29,548	(304)	4,062	301	41,851	14,881,568
8	Tax Depreciation - Bonus - 50%	15,373	15,602	147,742	(2,128)	54,165	8,026	238,779	238,779
9	Tax Depreciation - Bonus - 100%	0	0	0	0	0	0	0	0
10	Total Tax Depreciation	20,497	18,722	177,290	(2,432)	58,227	8,327	280,630	15,120,347
	Book Depreciation								
11	Total Book Depreciation	8,119	5,457	20,653	(72)	(6,260)	330	28,227	18,518,717
12	Less: Book Depr on AFUDC Equity	0	0	0	0	0	0	0	0
13									0
14	Net Book Depreciation	8,119	5,457	20,653	(72)	(6,260)	330	28,227	18,518,717
15	Tax Depreciation in Excess of Book Depreciation	12,378	13,265	156,637	(2,360)	64,487	7,997	252,403	(3,398,369)
16	Federal Deferred Taxes @ 35.00%	(\$4,332)	(\$4,643)	(\$54,823)	\$826	(\$22,570)	(\$2,799)	(\$88,341)	\$1,189,429
17	Federal Deferral Rate						35.00%		
	<b>Total Deferred Tax Balance</b>								<b>(\$63,341,268)</b>

Duke Energy Ohio  
Calculation of Rider DR-IM

Approved Rate of Return <sup>(a)</sup>

Line No.		Balance at 3/31/2013	Percent of Total <sup>(a)</sup>	Rate	Weighted Cost	Tax Gross Up Factor <sup>(b)</sup>	Pre-Tax Rate of Return
1	Long-term debt	\$2,532,502,631	46.70%	5.32%	2.48%	1.0000000	2.48%
2	Common equity	2,890,859,857	53.30%	9.84%	5.25%	1.5608740	8.19%
3	Total Capitalization	<u>\$5,423,362,488</u>	<u>100.00%</u>		<u>7.73%</u>		<u>10.68%</u>
4	Operating Revenues			100.000%			
5	Less: Uncollectible Accounts		0.5425%				
6	City of Cincinnati Franchise Tax		<u>0.1100%</u>	<u>0.6525%</u>			
7	Income before Income Tax			99.348%	<u>1.0065679</u>	Debt Gross Up	
8	State and Municipal Income Tax			<u>0.783%</u>			
9	Income before Federal Income Tax			98.565%			
10	Federal Income Tax (35% x 98.304%)			<u>34.498%</u>			
11	Operating Income Percentage			<u>64.067%</u>			
12	Gross Revenue Conversion Factor (100%/63.898%)			<u>1.5608740</u>			

Notes: <sup>(a)</sup> Per Stipulation approved in Case No. 12-1682-EL-AIR.

<sup>(b)</sup> Per Schedule A-2 in the Staff Report of Investigation in Case No. 12-1682-EL-AIR.

Duke Energy Ohio  
Calculation of Rider DR-IM

Annualized Depreciation Expense on Plant in Service at Year End

<u>Line No.</u>	<u>Plant Account</u>	<u>Balance at 12/31/2015</u>	<u>Depreciation Rates</u>	<u>Annualized Depreciation</u>
	<u>Depreciable Plant Basis</u>			
1	Intangible Electric 30300	\$11,941,524	20.00%	\$2,388,305
2	Station Equipment 36200	\$31,626,169	1.92%	\$607,222
3	Major Equipment 36202	3,606,452	1.92%	\$69,244
4	Distribution Station Equipment 36305	0	5.00%	\$0
5	Distribution OH Conduct & Devises 36500	28,765,884	2.80%	\$805,445
6	Poles, Towers and Fixtures 36400	3,581,655	2.40%	\$85,960
7	Leased Meters 37002	65,447,240	6.67%	\$4,365,331
8	Electronic Data Processing Equip 39101	1,899,274	20.00%	\$379,855
9	Communication Equipment Electric 39700	102,036,328	6.67%	\$6,805,823
10	Leased AMI Meters 17001	11,136,417	6.67%	\$742,799
11	Electronic Data Processing Common 19101	61,445	20.00%	\$12,289
12	Communication Equipment Common 19700	33,526,501	6.67%	\$2,236,218
13	Total	<u>\$293,628,889</u>		<u>\$18,498,491</u>



Duke Energy Ohio  
Calculation of Rider DR-IM

Annualized Amortization of PISCC

Line No.		Balance at 12/31/2015	Amortization Rate	Annualized Amortization
	<u>Regulatory Asset Deferrals</u>			
1	Station Equipment	\$3,945,813	1.64%	\$64,711
2	Major Equipment	\$448,316	1.64%	\$7,352
3	Distribution Station Equipment	\$77,015	5.00%	\$3,851
4	Poles, Towers and Fixtures	\$382,788	1.92%	\$7,350
5	Distribution OH Conduct & Devises	\$3,346,407	1.81%	\$60,570
6	Leased Meters	\$8,555,550	6.67%	\$570,655
7	Electronic Data Processing Equip	\$213,499	20.00%	\$42,700
8	Communication Equipment Electric	\$11,649,392	6.67%	\$777,014
9	Intangible Electric	\$1,330,555	20.00%	\$266,111
10	Leased AMI Meters	\$1,092,602	6.67%	\$72,877
11	Communication Equipment Common	\$3,798,724	6.67%	\$253,375
12	Electronic Data Processing Common	\$8,559	20.00%	\$1,712
13	Total	<u>\$34,849,220</u>		<u>\$2,128,278</u>

Duke Energy Ohio  
Calculation of Rider DR-IM

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

Line No.	Account Description	Balance at 12/31/2014	Adjustment (1)	Adjusted Balance 12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	Balance at 12/31/2015
Regulatory Asset--Deferred O&M Expenses																	
1	182362 Misc. Expenses	\$36,138,029	\$41,717	\$36,179,746	(\$71,883)	\$131,087	\$1,689,136	\$137,564	\$119,299	\$117,173	\$127,398	\$341,831	\$320,139	\$118,628	\$324,931	\$128,164	\$39,663,213
2	18236X Book Depreciation- Current Year Additions	8,634,298	0	8,634,298	0	2,112	6,343	4,299	4,177	3,045	2,620	2,754	882	665	665	665	8,662,525
3	Total	44,772,327	41,717	44,814,044	(71,883)	133,199	1,695,479	141,863	123,476	120,218	130,018	344,585	321,021	119,293	325,596	128,829	48,325,738
Cumulative--Regulatory Asset--Deferrals		\$44,772,327		\$44,814,044													48,325,738
Regulatory Asset--Amortization																	
4	407XXX Misc. Material, Labor & Expenses	\$22,851,588	\$0	\$22,851,588	\$860,571	\$860,571	\$860,571	\$587,729	\$587,729	\$587,729	\$587,729	\$587,729	\$587,729	\$587,729	\$587,729	\$587,729	\$30,722,862
5	407XXX Book Depreciation	5,032,937	0	5,032,937	125,517	125,517	125,517	150,911	150,911	150,911	150,911	150,911	150,911	150,911	150,911	150,911	6,767,687
6	Total	27,884,525	0	27,884,525	986,088	986,088	986,088	738,640	738,640	738,640	738,640	738,640	738,640	738,640	738,640	738,640	37,490,549
Cumulative--Regulatory Asset--Amortization		\$27,884,525		\$27,884,525													37,490,549
Regulatory Asset--Deferred O&M Expenses Carrying Cost																	
7	182362 Misc. Material, Labor & Expenses	\$3,164,312	\$0	\$3,164,312	\$51,703	\$51,835	\$55,870	\$32,217	\$32,787	\$33,311	\$33,853	\$34,893	\$36,361	\$37,333	\$38,316	\$39,321	\$3,642,112
8	18236X Book Depreciation	638,408	0	638,408	14,755	14,759	14,778	6,773	6,792	6,808	6,820	6,832	6,840	6,844	6,847	6,850	744,106
9	Total	3,802,720	0	3,802,720	66,458	66,594	70,648	38,990	39,579	40,119	40,673	41,725	43,201	44,177	45,163	46,171	4,386,218
Cumulative--Regulatory Asset--Deferrals		\$3,802,720		\$3,802,720	\$3,869,178	\$3,935,772	\$4,006,420	\$4,045,410	\$4,084,989	\$4,125,108	\$4,165,781	\$4,207,506	\$4,250,707	\$4,294,884	\$4,340,047	\$4,386,218	
Regulatory Asset--Total																	
10	182362 Misc. Expenses	\$16,450,753	\$41,717	\$16,492,470	(\$880,751)	(\$677,649)	\$884,435	(\$417,948)	(\$435,643)	(\$437,245)	(\$426,478)	(\$211,005)	(\$231,229)	(\$431,768)	(\$224,482)	(\$420,244)	\$12,582,463
11	18236X Book Depreciation- Current Year Additions	4,239,769	0	4,239,769	(110,762)	(108,646)	(104,396)	(139,839)	(139,942)	(141,058)	(141,471)	(141,325)	(143,189)	(143,402)	(143,399)	(143,396)	2,638,944
12	Total	20,690,522	41,717	20,732,239	(991,513)	(786,295)	780,039	(557,787)	(575,585)	(578,303)	(567,949)	(352,330)	(374,418)	(575,170)	(367,881)	(563,640)	15,221,407
13	Cumulative--Regulatory Asset--Total	\$20,690,522		\$20,732,239	\$19,740,726	\$18,954,431	\$19,734,470	\$19,176,683	\$18,601,098	\$18,022,795	\$17,454,846	\$17,102,516	\$16,728,098	\$16,152,928	\$15,785,047	\$15,221,407	

Carrying Cost Rate for 2015 JAN - DEC 5.32%

\$4,136,909

182362 Misc. Material, Labor & Expenses	O&M		18236X - Book Depreciation	Severance Costs By Year	
	BY YEAR	Carrying Costs		BY YEAR	
2008	\$50,977	1,350	2008	\$226,938	(1) - Severance accrued in previous yrs but not included in 2012 filing.
2009	\$1,877,658	47,972	2009	\$1,238,376	
2010	\$6,157,972	173,473	2010	\$985,758	
2011	\$6,280,681	619,680	2011	\$1,348,927	
2012	\$9,437,253	889,595	2012	\$1,506,202	
2013	\$6,248,413	804,336	2013	\$1,810,935	(2) - Included in O&M costs BUT excluded from Carrying Costs calculations
2014	\$0	0	2014	\$0	
	\$30,052,954	2,536,406		7,117,136	
				676,825	

Duke Energy Ohio  
Calculation of Rider DR-IM

Annualized Property Taxes

Line No.	OHIO PROPERTY TAX	YEAR 2008		YEAR 2009		YEAR 2010	
		15-Year General Plant	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant
	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)						
1	Current Year Investment	\$13,072,549	\$6,575,444	\$1,159,563	\$9,576,601	\$7,684,915	\$23,042,217
2	Less: AFUDC In-Service	241	28,105	-	-	-	-
3	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 <sup>(a)</sup>	50.0%	70.0%	56.7%	74.0%	63.3%	78.0%
5	True Value of Taxable Property	6,536,154	4,583,137	657,472	7,086,685	4,864,551	17,972,929
6	Valuation Percent	24%	85%	24%	85%	24%	85%
7	Total Taxable Value	1,568,677	3,895,666	157,793	6,023,682	1,167,492	15,276,990
8	Retired Net Taxable Plant End of Year (@ 15%)	0	0	0	0	0	0
9	Net Property Tax Valuation	1,568,677	3,895,666	157,793	6,023,682	1,167,492	15,276,990
10	Ohio Property Tax	\$148,244	\$368,151	\$14,912	\$569,255	\$110,331	\$1,443,718
11	Ohio Property Tax Calculation:						
12	Average Property Tax Rate per \$1,000 of Valuation	\$94.5028		\$94.5028		\$94.5028	
13	<sup>(a)</sup> From Electric Company Annual Report -						
14	Schedule C - 15 Year Class Life (General Plant)						
15	Schedule C - 25 Year Class Life (Distribution Plant)						

Line No.	OHIO PROPERTY TAX	YEAR 2011		YEAR 2012		YEAR 2013	
		15-Year General Plant	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant
	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)						
1	Current Year Investment	\$27,073,556	\$30,653,207	\$39,161,852	\$33,160,959	\$42,293,556	\$28,993,945
2	Less: AFUDC In-Service	-	-	-	-	-	-
3	Net Cost of Taxable Property	27,073,556	30,653,207	39,161,852	33,160,959	42,293,556	28,993,945
4	Percent Good <sup>(a)</sup>	70.0%	82.0%	76.7%	86.0%	83.3%	90.0%
5	True Value of Taxable Property	18,951,489	25,135,630	30,037,140	28,518,425	35,230,532	26,094,551
6	Valuation Percent	24%	85%	24%	85%	24%	85%
7	Total Taxable Value	4,548,357	21,365,286	7,208,914	24,240,661	8,455,328	22,180,368
8	Retired Net Taxable Plant End of Year (@ 15%)	0	0	0	0	0	0
9	Net Property Tax Valuation	4,548,357	21,365,286	7,208,914	24,240,661	8,455,328	22,180,368
10	Ohio Property Tax	\$429,832	\$2,019,079	\$681,263	\$2,290,810	\$799,052	\$2,096,107
11	Ohio Property Tax Calculation:						
12	Average Property Tax Rate per \$1,000 of Valuation	\$94.5028		\$94.5028		\$94.5028	
13	<sup>(a)</sup> From Electric Company Annual Report -						
14	Schedule C - 15 Year Class Life (General Plant)						
15	Schedule C - 25 Year Class Life (Distribution Plant)						

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Line No.	OHIO PROPERTY TAX	YEAR 2014		YEAR 2015		Total
		15-Year General Plant	25-Year Distribution Plant	15-Year General Plant	25-Year Distribution Plant	
	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)					
1	Current Year Investment	\$18,191,181	\$601,010	\$22,794	\$424,018	\$281,687,367
2	Less: AFUDC In-Service	-	-	-	-	
3	Net Cost of Taxable Property	18,191,181	601,010	22,794	424,018	
4	Percent Good <sup>(a)</sup>	90.0%	94.0%	96.7%	98.0%	
5	True Value of Taxable Property	16,372,063	564,949	22,042	415,538	
6	Valuation Percent	24%	85%	24%	85%	
7	Total Taxable Value	3,929,295	480,207	5,290	353,207	
8	Retired Net Taxable Plant End of Year (@ 15%)	0	0	0	0	
9	Net Property Tax Valuation	3,929,295	480,207	5,290	353,207	
10	Ohio Property Tax	\$371,329	\$45,381	\$500	\$33,379	\$11,421,343
11	Ohio Property Tax Calculation:					
12	Average Property Tax Rate per \$1,000 of Valuation	\$94.5028		\$94.5028		
13	<sup>(a)</sup> From Electric Company Annual Report -					
14	Schedule C - 15 Year Class Life (General Plant)					
15	Schedule C - 25 Year Class Life (Distribution Plant)					

Duke Energy Ohio  
Calculation of Rider DR-IM

Charge Per Bill

Line No.		Total	Residential <sup>(a)</sup>	Non-Residential	Source
1	2015 Rider DR-IM Revenue Requirement	\$42,663,715	\$36,264,158	\$6,399,557	Schedule 1
2	Customer Bills <sup>(b)</sup>		7,494,156	888,240	Internal Company Data
3	Rider DR-IM Charge - Per Bill		\$4.84	\$7.20	Line 1 ÷ Line 2
4	Rider DR-IM Charge - Subject to CAP (c)		\$4.84	N/A	Line 1 (adjusted for deferred savings and 2012 severance costs) ÷ Line 2
5	Cap per Stipulation - 2016		\$7.00	N/A	Stipulation in Case No. 13-1141-GE-RDR

Note: <sup>(a)</sup> Per Stipulation in Case No. 08-920-EL-SSO, residential customer class is allocated 85% of Rider DR-IM revenue requirement.

<sup>(b)</sup> Excludes all lighting customers.

<sup>(c)</sup> Excludes deferred savings and 2012 severance costs

Duke Energy Ohio  
 Stimulus Money By Project

Thru 2014				2015														
Project ID CB	In-Service Date	2014 Schedule 14	Recorded as In-Service After	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR	Total To Date	
			2014 Filing															
CMND0111	7/31/2011	566,801.15	0.00													0.00	566,801.15	
CMND0112	12/31/2012	170,058.21	0.00													0.00	170,058.21	
CMND0113	11/30/2013	253,128.64	0.00													0.00	253,128.64	
CMND0211	8/31/2011	1,574.99	0.00													0.00	1,574.99	
CMND0212	2/28/2013	558,932.49	0.00													0.00	558,932.49	
CMND0213A	11/30/2013	255,109.73	0.00													0.00	255,109.73	
CMND0311	10/31/2011	2,098,083.72	0.00													0.00	2,098,083.72	
CMND0312	4/30/2013	699,769.68	0.00													0.00	699,769.68	
CMND0313	11/30/2013	120,330.12	0.00													0.00	120,330.12	
CMND0411	11/30/2011	390,925.72	0.00													0.00	390,925.72	
CMND0412	5/31/2013	227,687.51	0.00													0.00	227,687.51	
CMND0413	6/30/2014	886,410.72	0.00													0.00	886,410.72	
CMND0511	12/31/2011	397,018.67	0.00													0.00	397,018.67	
CMND0512	7/31/2013	599,699.83	0.00													0.00	599,699.83	
CMND0513	6/30/2014	113,271.93	0.00													0.00	113,271.93	
CMND0611	3/31/2012	557,729.83	0.00													0.00	557,729.83	
CMND0612	7/31/2013	247,656.26	0.00													0.00	247,656.26	
CMND0613	6/30/2014	7,090.06	0.00													0.00	7,090.06	
CMND0711	5/31/2012	609,508.95	0.00													0.00	609,508.95	
CMND0712	8/30/2013	504,013.81	0.00													0.00	504,013.81	
CMND0713	6/30/2014	-57,955.66	0.00													0.00	-57,955.66	
CMND0811	7/31/2012	678,786.65	0.00													0.00	678,786.65	
CMND0812	9/30/2013	331,822.85	0.00													0.00	331,822.85	
CMND0813	6/30/2014	-1,886.28	0.00													0.00	-1,886.28	
CMND0911	8/31/2012	299,518.96	0.00													0.00	299,518.96	
CMND0912	9/30/2013	129,125.00	0.00													0.00	129,125.00	
CMND1011	9/30/2012	622,080.23	0.00													0.00	622,080.23	
CMND1012	10/31/2013	449,416.71	0.00													0.00	449,416.71	
CMND1111	11/30/2012	404,811.03	0.00													0.00	404,811.03	
CMND1112	10/31/2013	70,450.10	0.00													0.00	70,450.10	
CMND1211	12/31/2012	238,061.25	0.00													0.00	238,061.25	
CMND1212	10/31/2013	172,832.85	0.00													0.00	172,832.85	
CMNDFINAL	6/30/2014	29,179.35	0.00													0.00	29,179.35	
CSOH	Blanket	262,951.06	0.00									2,210.47				2,210.47	265,161.53	
E3312	Blanket	1,074,639.60	0.00													0.00	1,074,639.60	
E4372	7/24/2009	8,215.38	0.00													0.00	8,215.38	
E4373	10/8/2009	41,423.99	0.00													0.00	41,423.99	
E4374	12/11/2009	59,542.82	0.00													0.00	59,542.82	
E4375	11/13/2009	69,974.61	0.00													0.00	69,974.61	
E4376	10/12/2009	61,882.37	0.00													0.00	61,882.37	
E4377	3/19/2010	76,206.69	0.00													0.00	76,206.69	
E4378	8/26/2009	28,633.92	0.00													0.00	28,633.92	
E4379	4/21/2010	78,944.70	0.00													0.00	78,944.70	
E4380	12/23/2009	85,181.22	0.00													0.00	85,181.22	
E4381	12/7/2009	71,401.09	0.00													0.00	71,401.09	
E4396	4/2/2010	58,842.20	0.00													0.00	58,842.20	
E4412	8/21/2009	12,501.00	0.00													0.00	12,501.00	
E4413	7/23/2009	1,149.36	0.00													0.00	1,149.36	
E4414	8/12/2009	13,470.63	0.00													0.00	13,470.63	
E4415	12/11/2009	71,942.86	0.00													0.00	71,942.86	
E4416	7/31/2009	9,738.48	0.00													0.00	9,738.48	
E4417	1/8/2010	36,024.95	0.00													0.00	36,024.95	
E4418	5/7/2010	3,208.89	0.00													0.00	3,208.89	
E4419	3/4/2010	103,134.96	0.00													0.00	103,134.96	
E4420	1/15/2010	46,155.37	0.00													0.00	46,155.37	
E4493	12/30/2009	60,688.03	0.00													0.00	60,688.03	
E4494	2/19/2010	44,998.58	0.00													0.00	44,998.58	
E4560	10/12/2009	39,478.07	0.00													0.00	39,478.07	
E4561	10/8/2009	35,833.75	0.00													0.00	35,833.75	
E4562	1/22/2010	78,257.41	0.00													0.00	78,257.41	
E4563	2/26/2010	55,041.85	0.00													0.00	55,041.85	
E6844	3/19/2010	57,418.51	0.00													0.00	57,418.51	
E7065	1/5/2010	3,073.55	0.00													0.00	3,073.55	
E7066	5/7/2010	1,776.05	0.00													0.00	1,776.05	
E7284	1/14/2010	10,788.60	0.00													0.00	10,788.60	
E7285	1/25/2010	7,185.92	0.00													0.00	7,185.92	
E7286	12/31/2009	9,553.24	0.00													0.00	9,553.24	

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2015

Project ID CB	In-Service Date	Recorded as In-		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR	Total To Date
		2014 Schedule 14	2014 Filing														
CMND0111	7/31/2011	566,801.15	0.00													0.00	566,801.15
E7287	1/29/2010	4,784.82	0.00													0.00	4,784.82
E7665	4/21/2010	19,599.46	0.00													0.00	19,599.46
E9585	10/24/2013	66,231.99	0.00													0.00	66,231.99
E9586	4/16/2010	71,228.27	0.00													0.00	71,228.27
E9587	4/21/2010	68,573.12	0.00													0.00	68,573.12
E9588	4/20/2010	64,221.42	0.00													0.00	64,221.42
ECSDC11	6/18/2010	64,829.97	0.00													0.00	64,829.97
ECSDC12	8/31/2011	5,944.73	0.00													0.00	5,944.73
ECSPH1	6/18/2010	1,273,671.45	0.00													0.00	1,273,671.45
ECSPH1B	11/15/2010	54,359.75	0.00													0.00	54,359.75
ELND0111	7/31/2011	2,861,014.31	0.00													0.00	2,861,014.31
ELND0112	12/31/2012	780,902.53	0.00													0.00	780,902.53
ELND0113	2/28/2014	1,747,621.44	0.00													0.00	1,747,621.44
ELND0211	8/31/2011	559,943.62	0.00													0.00	559,943.62
ELND0212	12/31/2012	1,881,338.58	0.00													0.00	1,881,338.58
ELND0213	3/31/2014	1,058,401.97	0.00													0.00	1,058,401.97
ELND0311	9/30/2011	1,735,922.28	0.00													0.00	1,735,922.28
ELND0312	2/28/2013	1,138,273.34	0.00													0.00	1,138,273.34
ELND0313	9/30/2014	1,081,300.21	0.00													0.00	1,081,300.21
ELND0411	11/30/2011	1,114,791.83	0.00													0.00	1,114,791.83
ELND0412	4/30/2013	1,245,599.35	0.00													0.00	1,245,599.35
ELND0413	6/30/2014	615,686.16	0.00													0.00	615,686.16
ELND0511	12/31/2011	1,590,956.16	0.00													0.00	1,590,956.16
ELND0512	6/30/2013	1,480,263.11	0.00													0.00	1,480,263.11
ELND0513	6/30/2014	798,210.61	0.00													0.00	798,210.61
ELND0611	3/31/2012	2,202,416.00	0.00													0.00	2,202,416.00
ELND0612	8/31/2013	1,339,354.82	0.00													0.00	1,339,354.82
ELND0613	6/30/2014	131,722.69	0.00													0.00	131,722.69
ELND0711	5/31/2012	1,744,756.78	0.00													0.00	1,744,756.78
ELND0712	9/30/2013	1,011,319.39	0.00													0.00	1,011,319.39
ELND0713	6/30/2014	-412,194.72	0.00													0.00	-412,194.72
ELND0811	6/30/2012	1,496,407.69	0.00													0.00	1,496,407.69
ELND0812	9/30/2013	1,123,570.01	0.00													0.00	1,123,570.01
ELND0813	6/30/2014	17,682.57	0.00													0.00	17,682.57
ELND0911	7/31/2012	1,635,019.50	0.00													0.00	1,635,019.50
ELND0912	10/31/2013	1,080,856.77	0.00													0.00	1,080,856.77
ELND1011	9/30/2012	1,701,408.88	0.00													0.00	1,701,408.88
ELND1012	11/30/2013	896,504.28	0.00													0.00	896,504.28
ELND1111	10/31/2012	1,257,165.62	0.00													0.00	1,257,165.62
ELND1112	11/30/2013	853,534.25	0.00													0.00	853,534.25
ELND1211	11/30/2012	1,327,166.60	0.00													0.00	1,327,166.60
ELND1212	12/31/2013	650,109.85	0.00													0.00	650,109.85
ELNDFINAL	6/30/2014	59,555.83	0.00													0.00	59,555.83
F0305	12/10/2010	85,057.84	0.00													0.00	85,057.84
F0306	1/14/2011	77,209.27	0.00													0.00	77,209.27
F0307	12/31/2010	55,311.98	0.00													0.00	55,311.98
F0309	8/3/2010	63,149.57	0.00													0.00	63,149.57
F0310	6/24/2010	101,001.95	0.00													0.00	101,001.95
F0311	12/10/2010	22,563.90	0.00													0.00	22,563.90
F0312	12/10/2010	44,021.66	0.00													0.00	44,021.66
F0313	10/20/2010	56,670.05	0.00													0.00	56,670.05
F0314	9/24/2010	51,810.40	0.00													0.00	51,810.40
F0315	7/16/2010	60,788.32	0.00													0.00	60,788.32
F0316	7/14/2010	70,172.74	0.00													0.00	70,172.74
F0317	5/24/2010	50,819.01	0.00													0.00	50,819.01
F0318	6/15/2010	40,591.91	0.00													0.00	40,591.91
F0319	5/21/2010	53,957.38	0.00													0.00	53,957.38
F0320	6/18/2010	98,204.97	0.00													0.00	98,204.97
F0321	10/4/2010	48,760.93	0.00													0.00	48,760.93
F0322	10/18/2010	95,379.63	0.00													0.00	95,379.63
F0884	12/15/2010	131,145.40	0.00													0.00	131,145.40
F2008	1/18/2013	19,676.47	0.00													0.00	19,676.47
F2060	11/8/2012	14.79	0.00													0.00	14.79
F2065	11/29/2012	99.76	0.00													0.00	99.76
F2551	12/5/2012	8,435.28	0.00													0.00	8,435.28
F6004	12/9/2010	15,028.75	0.00													0.00	15,028.75



Thru 2014

2015

Project ID CB	In-Service Date	Recorded as In-		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR	Total To Date
		2014 Schedule 14	2014 Filing														
CMND0111	7/31/2011	566,801.15	0.00													0.00	566,801.15
F6005	10/18/2010	8,447.49	0.00													0.00	8,447.49
F6006	12/20/2010	12,145.90	0.00													0.00	12,145.90
F6007	8/27/2010	10,264.82	0.00													0.00	10,264.82
F6008	4/26/2010	1,463.53	0.00													0.00	1,463.53
F6009	9/17/2010	13,262.85	0.00													0.00	13,262.85
F6066	6/8/2010	18,661.93	0.00													0.00	18,661.93
F6344	8/18/2011	77,349.27	0.00													0.00	77,349.27
F6504	5/10/2012	50,811.16	0.00													0.00	50,811.16
F7524	11/1/2010	10,399.67	0.00													0.00	10,399.67
F7544	8/9/2010	5,534.90	0.00													0.00	5,534.90
F7564	12/22/2010	8,671.51	0.00													0.00	8,671.51
F7584	11/1/2010	6,044.57	0.00													0.00	6,044.57
F7604	12/31/2010	16,592.71	0.00													0.00	16,592.71
F7845	1/26/2011	50,359.95	0.00													0.00	50,359.95
F9145	9/21/2011	115,690.46	0.00													0.00	115,690.46
F9164	10/25/2011	82,408.22	0.00													0.00	82,408.22
F9166	7/8/2011	44,503.53	0.00													0.00	44,503.53
F9168	3/1/2011	131,653.65	0.00													0.00	131,653.65
F9171	8/31/2011	86,383.88	0.00													0.00	86,383.88
F9173	5/9/2011	164,947.57	0.00													0.00	164,947.57
F9364	11/29/2011	162,834.92	0.00													0.00	162,834.92
F9365	7/8/2011	158,006.31	0.00													0.00	158,006.31
F9444	6/30/2011	107,602.59	0.00													0.00	107,602.59
F9684	7/7/2011	37,891.76	0.00													0.00	37,891.76
G0105	4/10/2012	35,202.94	0.00													0.00	35,202.94
G0284	1/22/2011	31,962.12	0.00													0.00	31,962.12
G0304	3/2/2011	72,442.13	0.00													0.00	72,442.13
G0394	2/18/2011	86,032.87	0.00													0.00	86,032.87
G0464	2/18/2011	62,344.80	0.00													0.00	62,344.80
G0577	2/26/2011	55,664.82	0.00													0.00	55,664.82
G0619	3/14/2011	67,222.36	0.00													0.00	67,222.36
G0704	9/27/2011	135,698.82	0.00													0.00	135,698.82
G0739	10/28/2011	-1,775.29	0.00													0.00	-1,775.29
G0743	7/15/2011	-160.86	0.00													0.00	-160.86
G0744	7/15/2011	160.86	0.00													0.00	160.86
G0777	4/1/2011	67,580.44	0.00													0.00	67,580.44
G0798	11/30/2011	68,181.70	0.00													0.00	68,181.70
G0824	10/28/2011	131,877.43	0.00													0.00	131,877.43
G0844	9/30/2011	94,577.49	0.00													0.00	94,577.49
G0925	10/18/2010	1,695.36	0.00													0.00	1,695.36
G0998	7/29/2011	71,975.09	0.00													0.00	71,975.09
G0999	12/9/2011	34,712.48	0.00													0.00	34,712.48
G1000	12/22/2011	62,082.53	0.00													0.00	62,082.53
G1001	11/11/2011	47,897.70	0.00													0.00	47,897.70
G1038	10/3/2011	69,829.40	0.00													0.00	69,829.40
G1122	11/5/2011	68,801.64	0.00													0.00	68,801.64
G1143	9/12/2011	4,312.82	0.00													0.00	4,312.82
G1262	6/3/2011	11,019.92	0.00													0.00	11,019.92
G1263	8/2/2011	6,391.36	0.00													0.00	6,391.36
G1298	8/12/2011	12,364.33	0.00													0.00	12,364.33
G1299	4/14/2011	10,569.53	0.00													0.00	10,569.53
G1300	8/12/2011	15,170.77	0.00													0.00	15,170.77
G1519	12/16/2012	45,874.80	0.00													0.00	45,874.80
G1804	10/31/2011	46,745.93	0.00													0.00	46,745.93
G2414	6/1/2012	1,996.19	0.00													0.00	1,996.19
G2733	8/16/2013	94,716.18	0.00													0.00	94,716.18
G2735	4/16/2012	39,313.55	0.00													0.00	39,313.55
G2793	1/31/2012	35,535.76	0.00													0.00	35,535.76
G3027	2/28/2012	83,667.57	0.00													0.00	83,667.57
G3039	3/10/2012	58,057.44	0.00													0.00	58,057.44
G3047	6/8/2012	86,866.10	0.00													0.00	86,866.10
G3215	7/23/2012	94,461.01	0.00													0.00	94,461.01
G3216	5/2/2013	50,615.55	0.00													0.00	50,615.55
G3226	5/9/2012	71,928.87	0.00													0.00	71,928.87
G3278	3/20/2012	67,753.46	0.00													0.00	67,753.46
G3580	11/7/2012	96,182.37	0.00													0.00	96,182.37

Thru 2014				2015													
Project ID CB	In-Service Date	2014 Schedule 14	Recorded as In-Service After	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR	Total To Date
			2014 Filing														
CMND0111	7/31/2011	566,801.15	0.00													0.00	566,801.15
G3581	5/12/2012	58,677.25	0.00													0.00	58,677.25
G3582	6/9/2012	114,042.55	0.00													0.00	114,042.55
G3614	11/15/2012	72,415.20	0.00													0.00	72,415.20
G3697	11/7/2012	709.42	0.00													0.00	709.42
G3699	11/7/2012	-709.42	0.00													0.00	-709.42
G3720	8/21/2012	124,748.89	0.00													0.00	124,748.89
G3722	5/15/2012	91,220.13	0.00													0.00	91,220.13
G3725	11/20/2012	65,707.01	0.00													0.00	65,707.01
G3726	8/21/2012	119,095.20	0.00													0.00	119,095.20
G3859	8/22/2012	8.91	0.00													0.00	8.91
G3904	11/23/2012	-615.45	0.00													0.00	-615.45
G4157	9/4/2012	78,745.55	0.00													0.00	78,745.55
G4158	9/28/2012	116,550.05	0.00													0.00	116,550.05
G4159	12/3/2012	113,951.48	0.00													0.00	113,951.48
G4160	8/17/2012	111,208.20	0.00													0.00	111,208.20
G4279	12/5/2012	2,035.10	0.00													0.00	2,035.10
G4280	12/5/2012	64.61	0.00													0.00	64.61
G4863	9/10/2012	75,766.90	0.00													0.00	75,766.90
G4865	10/18/2012	74,003.69	0.00													0.00	74,003.69
G4867	10/27/2012	85,706.64	0.00													0.00	85,706.64
G4873	12/21/2012	57,768.57	0.00													0.00	57,768.57
G5288	11/8/2012	-74.38	0.00													0.00	-74.38
G5290	11/8/2012	47.16	0.00													0.00	47.16
G5428	11/5/2013	93,696.15	0.00													0.00	93,696.15
G5486	10/12/2012	65,089.16	0.00													0.00	65,089.16
G5487	12/19/2012	52,804.17	0.00													0.00	52,804.17
G5673	11/2/2012	124,165.43	0.00													0.00	124,165.43
G5682	12/14/2012	41,343.15	0.00													0.00	41,343.15
G5683	7/9/2012	14,922.52	0.00													0.00	14,922.52
G5685	6/21/2012	3,731.76	0.00													0.00	3,731.76
G5686	6/28/2012	5,918.96	0.00													0.00	5,918.96
G5689	7/9/2012	5,698.85	0.00													0.00	5,698.85
G5714	7/10/2012	7,278.88	0.00													0.00	7,278.88
G5717	11/19/2012	14,866.14	0.00													0.00	14,866.14
G5719	7/20/2012	6,108.69	0.00													0.00	6,108.69
G6455	3/15/2013	21,182.29	0.00													0.00	21,182.29
G7554	12/11/2012	45,811.71	0.00													0.00	45,811.71
G7555	1/18/2013	57,698.10	0.00													0.00	57,698.10
G7556	3/16/2013	128,713.22	0.00													0.00	128,713.22
G7557	4/1/2013	66,282.70	0.00													0.00	66,282.70
G7558	4/29/2013	71,769.24	0.00													0.00	71,769.24
G7559	5/23/2013	104,326.40	0.00													0.00	104,326.40
G7560	5/21/2013	19,737.38	0.00													0.00	19,737.38
G7561	6/11/2013	67,651.89	0.00													0.00	67,651.89
G7673	5/9/2013	158,120.11	0.00													0.00	158,120.11
G7674	2/4/2013	45,688.77	0.00													0.00	45,688.77
G7675	4/5/2013	72,862.04	0.00													0.00	72,862.04
G7676	11/8/2013	63,400.85	0.00													0.00	63,400.85
G7677	6/26/2013	39,980.34	0.00													0.00	39,980.34
G7678	7/2/2013	88,671.49	0.00													0.00	88,671.49
G7680	11/5/2013	71,263.41	0.00													0.00	71,263.41
G7683	7/26/2013	118,726.15	0.00													0.00	118,726.15
G7688	7/30/2013	88,437.30	0.00													0.00	88,437.30
G7689	12/23/2013	140,968.21	0.00													0.00	140,968.21
G7690	11/15/2013	124,493.82	0.00													0.00	124,493.82
G7691	10/11/2013	37,620.68	0.00													0.00	37,620.68
G7692	11/14/2013	64,427.85	0.00													0.00	64,427.85
G7938	8/7/2013	10,691.06	0.00													0.00	10,691.06
G7939	7/10/2013	8,403.88	0.00													0.00	8,403.88
G7940	8/8/2013	6,007.64	0.00													0.00	6,007.64
G7941	10/10/2013	6,005.18	0.00													0.00	6,005.18
G7942	6/12/2013	4,745.17	0.00													0.00	4,745.17
G7943	8/22/2013	13,421.07	0.00													0.00	13,421.07
G7945	6/12/2013	3,710.15	0.00													0.00	3,710.15
G7948	9/25/2013	9,701.95	0.00													0.00	9,701.95
G7953	8/8/2013	5,432.02	0.00													0.00	5,432.02

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			2014 Schedule 14	2014 Filing														
CMND0111		7/31/2011	566,801.15	0.00													0.00	566,801.15
G7954		8/15/2013	4,462.40	0.00													0.00	4,462.40
G8101		5/9/2013	15,669.70	0.00													0.00	15,669.70
G8103		4/5/2013	8,409.30	0.00													0.00	8,409.30
G8117		2/8/2013	27,830.49	0.00													0.00	27,830.49
G8119		2/8/2013	1,424.35	0.00													0.00	1,424.35
G8133		11/5/2013	4,281.97	0.00													0.00	4,281.97
G8151		12/6/2013	48,648.70	0.00													0.00	48,648.70
G8310		12/31/2013	0.00	0.00													0.00	0.00
G8311		12/31/2013	0.00	0.00													0.00	0.00
G8313		12/31/2013	0.00	0.00													0.00	0.00
G8314		12/31/2013	0.00	0.00													0.00	0.00
G8316		12/31/2013	0.00	0.00													0.00	0.00
G8324		12/31/2013	0.00	0.00													0.00	0.00
G8325		12/31/2013	0.00	0.00													0.00	0.00
G8326		12/31/2013	0.00	0.00													0.00	0.00
G8327		12/31/2013	0.00	0.00													0.00	0.00
G8328		12/31/2013	0.00	0.00													0.00	0.00
G8329		12/31/2013	0.00	0.00													0.00	0.00
G8330		12/31/2013	0.00	0.00													0.00	0.00
G8331		12/31/2013	0.00	0.00													0.00	0.00
G8585		12/11/2013	247,515.90	0.00													0.00	247,515.90
GWCONV		Blanket	227,122.81	0.00													0.00	227,122.81
I3110		7/31/2014	25,056.48	0.00													0.00	25,056.48
IKOH2013		12/31/2013	0.10	0.00													0.00	0.10
J0119		7/2/2014	14,047.06	0.00													0.00	14,047.06
J2110		6/27/2014	3,144.40	0.00													0.00	3,144.40
NINT1048A		7/31/2014	30,733.15	0.00													0.00	30,733.15
NINT1048B		7/31/2014	15,496.93	0.00													0.00	15,496.93
NINT686		1/15/2015	0.00	0.01													0.00	0.01
P6178		11/22/2014	0.00	11,021.90													0.00	11,021.90
P6345		10/23/2015	0.00	0.00									4,567.46				4,567.46	4,567.46
SGADMS32		12/31/2014	54,296.28	0.00		853.50							2,569.84				3,423.34	57,719.62
SGAMIDOM		12/13/2011	47,835.72	0.00													0.00	47,835.72
SGARCSRVC		12/8/2010	11,620.28	0.00													0.00	11,620.28
SGBATMATC		Blanket	187,660.22	0.00													0.00	187,660.22
SGBLADESV		12/31/2011	31.13	0.00													0.00	31.13
SGCAMIHW		12/20/2012	21,226.12	0.00													0.00	21,226.12
SGCMNTRNC		Blanket	193,310.18	0.00													0.00	193,310.18
SGCSCOTT		Blanket	0.00	-1.39													0.00	-1.39
SGCSDCI1		5/17/210	-7.41	0.00													0.00	-7.41
SGCSDCI3		3/24/2010	7,322.67	0.00													0.00	7,322.67
SGDAC		Blanket	40,892.10	0.00													0.00	40,892.10
SGDADMS		2/19/2014	1,326,807.30	0.00													0.00	1,326,807.30
SGDAQLSSV		8/12/2014	1,862.06	0.00													0.00	1,862.06
SGDEETHW		4/29/2013	2,119.71	0.00													0.00	2,119.71
SGDEETSW		4/29/2013	22,046.58	0.00													0.00	22,046.58
SGDEPLOYC		4/30/2014	846,901.57	0.00													0.00	846,901.57
SGDLCAPOM		2/1/2014	5,460.78	0.00													0.00	5,460.78
SGDLPLC		Blanket	30,430.14	0.00													0.00	30,430.14
SGDVINTG		12/21/2012	68,988.10	0.00													0.00	68,988.10
SGDVINTGO		12/21/2012	3,110.98	0.00													0.00	3,110.98
SGECLDA		11/1/2010	18,212.00	0.00													0.00	18,212.00
SGFINMOD7		Blanket	59,544.57	0.00													0.00	59,544.57
SGGAPEMTR		6/11/2012	1,807.74	0.00													0.00	1,807.74
SGITRCMEQ		5/31/2012	4,845.71	0.00													0.00	4,845.71
SGITREMTR		5/31/2012	16,142.01	0.00													0.00	16,142.01
SGITRNSL		12/31/2011	132,234.50	0.00													0.00	132,234.50
SGITRNSLH		5/31/2012	6,424.46	0.00													0.00	6,424.46
SGITRNSLO		6/15/2012	33,799.45	0.00													0.00	33,799.45
SGITRSCAO		11/30/2012	8,867.50	0.00													0.00	8,867.50
SGIVVCPLO		12/31/2011	35,757.49	0.00													0.00	35,757.49
SGMDMFDHW		7/29/2013	102,183.24	0.00													0.00	102,183.24
SGMDMFD5W		7/29/2013	663,856.69	0.00													0.00	663,856.69
SGMDMMM2S		11/17/2014	75,724.18	0.00									2,475.13				2,475.13	78,199.31
SGMDMMMH		5/19/2014	25,258.66	0.00													0.00	25,258.66
SGMDMMMS		5/19/2014	265,080.32	0.00													0.00	265,080.32

Duke Energy Ohio  
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Project ID	CB	In-Service Date	2014 Schedule 14	Recorded as In-Service After 2014 Filing	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR	Total To Date
CMND0111		7/31/2011	566,801.15	0.00													0.00	566,801.15
SGMDMS		6/18/2010	270,911.00	0.00													0.00	270,911.00
SGMDMUHBS		6/23/2014	112,368.09	0.00													0.00	112,368.09
SGMWSCADH		5/31/2011	30,705.50	0.00													0.00	30,705.50
SGMWSCADS		5/31/2011	259,946.11	0.00													0.00	259,946.11
SGNDENS		12/10/2010	18,915.99	0.00													0.00	18,915.99
SGNDLBT		5/31/2011	22.37	0.00													0.00	22.37
SGNDSGS1		12/10/2010	7,333.59	0.00													0.00	7,333.59
SGNNT435H		4/12/2013	13,960.80	0.00													0.00	13,960.80
SGNNT435S		4/12/2013	84,551.37	0.00													0.00	84,551.37
SGNT1021A		11/1/2014	0.00	0.00													0.00	0.00
SGOGAPMGT		1/15/2015	0.00	676,186.82													9,503.58	685,690.40
SGOGPCMEQ	Blanket		-88,178.81	0.00													6,835.39	-81,343.42
SGOGPEMTR	Blanket		5,804,282.79	0.00													15,833.28	5,820,116.07
SGOHAMSVR		10/4/2011	8,417.03	0.00													0.00	8,417.03
SGOHDLCAP	Blanket		3,055,011.71	0.00													0.00	3,055,011.71
SGOHDLCR	Blanket		248,959.22	0.00													0.00	248,959.22
SGOHDLLS	Blanket		2,165,616.69	0.00													0.00	2,165,616.69
SGOHDLRC		1/31/2015	0.00	54,528.99													0.00	54,528.99
SGOHDLREG	Blanket		92,767.32	0.00													0.00	92,767.32
SGOHDLSEC	Blanket		4,529,434.96	0.00													0.00	4,529,434.96
SGOHIVVC		10/31/2014	117,509.39	0.00													0.00	117,509.39
SGOHNSVR		7/22/2011	22,854.78	0.00													0.00	22,854.78
SGOIPV6ML		9/30/2014	-8,597.87	0.00													0.00	-8,597.87
SGSHT109		8/31/2009	86,506.15	0.00													0.00	86,506.15
SGSHT110		9/30/2010	47,664.32	0.00													0.00	47,664.32
SGSHT111		6/30/2011	56,962.27	0.00													0.00	56,962.27
SGSHT112		8/22/2012	35,810.78	0.00													0.00	35,810.78
SGSHT209		2/28/2010	124,362.18	0.00													0.00	124,362.18
SGSHT210		9/30/2010	61,634.79	0.00													0.00	61,634.79
SGSHT211		8/2/2011	69,789.19	0.00													0.00	69,789.19
SGSHT212		9/24/2012	63,915.76	0.00													0.00	63,915.76
SGSHT28		3/27/2013	43,415.44	0.00													0.00	43,415.44
SGSHT29		5/7/2013	26,258.90	0.00													0.00	26,258.90
SGSHT30		5/29/2013	162,734.91	0.00													0.00	162,734.91
SGSHT309		3/3/2010	109,355.37	0.00													0.00	109,355.37
SGSHT31		7/30/2013	68,067.39	0.00													0.00	68,067.39
SGSHT310		10/8/2010	68,251.51	0.00													0.00	68,251.51
SGSHT311		6/8/2011	52,264.10	0.00													0.00	52,264.10
SGSHT312		1/4/2013	67,444.29	0.00													0.00	67,444.29
SGSHT32		11/12/2013	117,417.50	0.00													0.00	117,417.50
SGSHT33		9/24/2013	15,038.37	0.00													0.00	15,038.37
SGSHT410		11/2/2010	57,830.03	0.00													0.00	57,830.03
SGSHT411		9/1/2011	87,472.12	0.00													0.00	87,472.12
SGSHT412		11/30/2012	46,848.33	0.00													0.00	46,848.33
SGSHT510		11/18/2010	63,280.11	0.00													0.00	63,280.11
SGSHT511		9/30/2011	21,196.07	0.00													0.00	21,196.07
SGSHT512		5/31/2012	42,509.41	0.00													0.00	42,509.41
SGSHT610		10/8/2010	60,471.95	0.00													0.00	60,471.95
SGSHT611		10/31/2011	37,803.20	0.00													0.00	37,803.20
SGSHT612		6/28/2012	52,631.95	0.00													0.00	52,631.95
SGSHT710		12/20/2010	81,720.88	0.00													0.00	81,720.88
SGSHT711		12/22/2011	73,018.00	0.00													0.00	73,018.00
SGSHT712		8/3/2012	23,301.19	0.00													0.00	23,301.19
SGSTRGC		12/2/2010	321,071.20	0.00													0.00	321,071.20
SGSYED11		3/4/2010	241,818.09	0.00													0.00	241,818.09
SGSYED15		11/24/2010	64,390.38	0.00													0.00	64,390.38
SGSYED150		11/17/2010	5,726.97	0.00													0.00	5,726.97
SGSYEDP2		5/13/2011	169,830.28	0.00													0.00	169,830.28
SGSYEDP20		5/13/2011	7,205.09	0.00													0.00	7,205.09
SGTLPLC		9/30/2014	13,486.21	0.00													0.00	13,486.21
SGUSGHUBO		12/17/2010	8,819.96	0.00													0.00	8,819.96
Z3010	Blanket		26,810,691.42	0.00													0.00	26,810,691.42
Z3016	Blanket		3,148,218.00	0.00													0.00	3,148,218.00
			117,660,859.56	741,736.33	0.00	853.50	0.00	0.00	0.00	0.00	0.00	0.00	43,995.15	0.00	0.00	0.00	44,848.65	118,447,444.54

Thru 2014				2015												YEAR	Total To Date
Project ID CB	In-Service Date	2014 Schedule 14	Recorded as In-Service After 2014 Filing	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
CMND0111	7/31/2011	566,801.15	0.00													0.00	566,801.15
		Stimulus funds invoiced thru 2014 but not in service															invoiced thru 2015 but not in service
	Capital	292,704.43															302,510.98
(1)	PMO Capital	401,555.28	-401,555.28									9,806.55					0.00
		694,259.71	-401,555.28														302,510.98
	O&M	302,008.49															302,008.49
Total stimulus funds invoiced thru December 2014																	119,398,864.09
																Total stimulus funds invoiced thru December 2015	119,051,964.01

(1) - In previous filings, stimulus credits applied to PMO projects were included in the "not in service" portion at the bottom of this schedule. However they are now assigned to specific projects

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**7/1/2016 3:02:34 PM**

**in**

**Case No(s). 16-1404-EL-RDR**

Summary: Correspondence Correspondence with Revised Attachment PAL-1 of Direct Testimony of Peggy A. Laub electronically filed by Ms. E Minna Rolfes on behalf of Elizabeth H. Watts and Duke Energy Ohio, Inc.