Large Filing Separator Sheet

Case Number: 17-32-EL-AIR
17-33-EL-ATA
17-34-EL-AAM

Date Filed: 3/2/2017

Section 18 of 22

Number of Pages: 142

Description of Document: Application

PART IX. DETAILED DEPRECIATION CALCULATIONS

DUKE ENERGY OHIO

ACCOUNT 1701 AMI METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 15-S2.5							
NET SALVAGE PERCENT.. 0							
2012	2,101,828.00	15.00	6.67	140,191.93	10.78	0.2813	591,307
2013	16,790,533.35	15.00	6.67	1,119,928.57	11.76	0.2160	3,626,755
2014	1,771,451.94	15.00	6.67	118,155.84	12.75	0.1500	265,718
	20,663,813.29			1,378,276.34			4,483,780

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67

DUKE ENERGY OHIO

ACCOUNT 1890 LAND AND LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NONDEPRECIABLE							
1928	254,673.65						
1930	621.10						
1949	183,103.74						
1953	28,783.91						
1954	11,210.58						
1956	12,362.42						
1957	33,346.03						
1958	30,030.81						
1959	27,601.85						
1961	1,941.93						
1964	577,667.28						
1966	42,244.59						
1967	381,996.39						
1968	98,828.81						
1969	340.87						
1970	3,623.00						
1971	1,510.00						
1973	36,237.54						
1975	633.76						
1980	23,847.46						
1988	54,368.85						
1989	89,967.75						
1990	102,425.52						
1992	16,114.46						
1993	40,268.11						
1994	67,897.02						
2008	139,751.25						
	2,261,398.68						

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FOURTH AND MAIN OFFICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -10							
1930	377,531.85	76.69	1.30	5,398.71	19.38	0.7473	310,338
1941	3,836.68	73.78	1.36	57.40	20.86	0.7173	3,027
1942	4,850.32	73.46	1.36	72.56	20.98	0.7144	3,812
1943	79.08	73.12	1.37	1.19	21.10	0.7114	62
1944	4,107.25	72.78	1.37	61.90	21.22	0.7084	3,201
1945	1,970.36	72.43	1.38	29.91	21.33	0.7055	1,529
1946	0.38	72.07	1.39	0.01	21.44	0.7025	
1947	5,361.92	71.70	1.39	81.98	21.56	0.6993	4,125
1948	5,220.98	71.32	1.40	80.40	21.66	0.6963	3,999
1950	24,659.99	70.53	1.42	385.19	21.88	0.6898	18,711
1951	6,360.27	70.12	1.43	100.05	21.98	0.6865	4,803
1953	4,180,772.83	69.28	1.44	66,223.44	22.18	0.6799	3,126,528
1954	12,475.41	68.84	1.45	198.98	22.28	0.6764	9,282
1955	37,106.94	68.39	1.46	595.94	22.37	0.6729	27,467
1956	9,007.40	67.93	1.47	145.65	22.47	0.6692	6,631
1957	246,228.33	67.46	1.48	4,008.60	22.56	0.6656	180,273
1958	1,421.87	66.99	1.49	23.30	22.65	0.6619	1,035
1960	25,360.19	66.00	1.52	424.02	22.82	0.6542	18,251
1963	5,298.29	64.46	1.55	90.34	23.07	0.6421	3,742
1964	3,433.05	63.93	1.56	58.91	23.15	0.6379	2,409
1965	1,866.12	63.38	1.58	32.43	23.23	0.6335	1,300
1966	12,985.59	62.83	1.59	227.12	23.30	0.6292	8,987
1967	27,639.88	62.27	1.61	489.50	23.38	0.6245	18,988
1968	2,089.46	61.70	1.62	37.23	23.45	0.6199	1,425
1969	15,388.24	61.12	1.64	277.60	23.52	0.6152	10,413
1970	238,777.75	60.53	1.65	4,333.82	23.59	0.6103	160,293
1971	733,335.87	59.94	1.67	13,471.38	23.66	0.6053	488,253
1972	2,198.27	59.33	1.69	40.87	23.73	0.6000	1,451
1973	7,097.93	58.72	1.70	132.73	23.79	0.5949	4,645
1974	36,966.43	58.10	1.72	699.40	23.85	0.5895	23,971
1975	21,450.40	57.47	1.74	410.56	23.92	0.5838	13,775
1976	2,152.18	56.83	1.76	41.67	23.98	0.5780	1,368
1977	30,875.34	56.18	1.78	604.54	24.03	0.5723	19,436
1978	814.94	55.53	1.80	16.14	24.09	0.5662	508
1979	8,410.67	54.87	1.82	168.38	24.15	0.5599	5,180
1980	9,817.98	54.20	1.85	199.80	24.20	0.5535	5,978
1981	158,226.15	53.52	1.87	3,254.71	24.25	0.5469	95,187
1982	10,516.90	52.83	1.89	218.65	24.30	0.5400	6,247
1983	136,249.08	52.14	1.92	2,877.58	24.35	0.5330	79,881
1984	28,927.13	51.44	1.94	617.30	24.40	0.5257	16,726
1985	10,555.21	50.73	1.97	228.73	24.44	0.5182	6,017

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FOURTH AND MAIN OFFICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -10							
1986	12,576.81	50.01	2.00	276.69	24.49	0.5103	7,060
1987	2,518,752.90	49.29	2.03	56,243.75	24.53	0.5023	1,391,770
1988	9,902,944.80	48.56	2.06	224,400.73	24.57	0.4940	5,381,587
1989	20,291,929.65	47.82	2.09	466,511.46	24.62	0.4852	10,829,093
1990	721,810.92	47.08	2.12	16,832.63	24.66	0.4762	378,107
1991	932,482.29	46.33	2.16	22,155.78	24.69	0.4671	479,098
1992	366,114.27	45.57	2.19	8,819.69	24.73	0.4573	184,175
1993	334,255.00	44.81	2.23	8,199.28	24.77	0.4472	164,434
1994	74,880.09	44.04	2.27	1,869.76	24.80	0.4369	35,985
1995	202,608.93	43.26	2.31	5,148.29	24.84	0.4258	94,898
1996	148,904.92	42.48	2.35	3,849.19	24.87	0.4146	67,901
1997	351,201.81	41.69	2.40	9,271.73	24.90	0.4027	155,583
1998	48,555.57	40.90	2.44	1,303.23	24.93	0.3905	20,855
1999	1,683,304.24	40.10	2.49	46,105.70	24.96	0.3776	699,103
2000	4,958,945.77	39.29	2.55	139,098.43	24.99	0.3640	1,985,344
2001	2,018,781.20	38.48	2.60	57,737.14	25.02	0.3498	776,764
2002	1,396,973.96	37.66	2.66	40,875.46	25.05	0.3348	514,539
2003	178,863.88	36.84	2.71	5,331.93	25.08	0.3192	62,807
2004	790,056.63	36.01	2.78	24,159.93	25.11	0.3027	263,056
2005	2,135,855.90	35.17	2.84	66,724.14	25.14	0.2852	670,037
2006	582,841.13	34.33	2.91	18,656.74	25.16	0.2671	171,251
2007	831,060.16	33.49	2.99	27,333.57	25.19	0.2478	226,567
2008	9,834,257.34	32.64	3.06	331,021.10	25.22	0.2273	2,459,184
2009	7,191,502.55	31.78	3.15	249,185.56	25.24	0.2058	1,627,933
2010	5,187,727.50	30.92	3.23	184,319.96	25.27	0.1827	1,042,749
2011	10,516,873.85	30.05	3.33	385,233.09	25.29	0.1584	1,832,460
2012	5,633,632.33	29.18	3.43	212,556.95	25.32	0.1323	819,739
2013	14,931,858.32	28.30	3.53	579,804.06	25.34	0.1046	1,717,895
2014	460,298.44	27.42	3.65	18,480.98	25.37	0.0748	37,853
2015	499,238.63	26.54	3.77	20,703.43	25.39	0.0433	23,795
2016	511,631.41	25.76	3.88	21,836.43	25.41	0.0136	7,648
	111,702,146.11			3,360,465.43			38,828,524

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
EVANSTON SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2023							
NET SALVAGE PERCENT.. -10							
1950	483.15	60.53	1.65	8.77	6.46	0.8933	475
1952	12,304.98	59.33	1.69	228.75	6.47	0.8910	12,059
1963	4,724.71	52.14	1.92	99.79	6.54	0.8746	4,545
1999	83,867.70	22.95	4.36	4,022.29	6.65	0.7102	65,523
2010	1,027.47	12.71	7.87	88.95	6.66	0.4760	538
2014	1,373,174.27	8.86	11.29	170,534.51	6.67	0.2472	373,363
2015	81,585.26	7.89	12.67	11,370.54	6.67	0.1546	13,877
	1,557,167.54			186,353.60			470,380
MONFORT HEIGHTS SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -10							
1966	93,157.22	55.53	1.80	1,844.51	13.76	0.7522	77,081
1969	26,434.44	53.52	1.87	543.76	13.82	0.7418	21,569
1970	2,283.29	52.83	1.89	47.47	13.84	0.7380	1,854
1972	18,329.14	51.44	1.94	391.14	13.88	0.7302	14,722
1974	3,566.56	50.01	2.00	78.46	13.92	0.7217	2,831
1975	1,073.59	49.29	2.03	23.97	13.94	0.7172	847
1977	767.21	47.82	2.09	17.64	13.97	0.7079	597
1978	10,900.38	47.08	2.12	254.20	13.99	0.7029	8,427
1979	11,188.75	46.33	2.16	265.84	14.01	0.6976	8,586
1980	17,453.83	45.57	2.19	420.46	14.02	0.6923	13,292
1981	3,941.52	44.81	2.23	96.69	14.04	0.6867	2,977
1982	380,188.91	44.04	2.27	9,493.32	14.05	0.6810	284,787
1983	2,850.58	43.26	2.31	72.43	14.06	0.6750	2,117
1984	6,616.49	42.48	2.35	171.04	14.08	0.6686	4,866
1986	13,568.66	40.90	2.44	364.18	14.10	0.6553	9,780
1987	2,908.05	40.10	2.49	79.65	14.11	0.6481	2,073
1988	12,082.71	39.29	2.55	338.92	14.13	0.6404	8,511
1989	22,445.77	38.48	2.60	641.95	14.14	0.6325	15,618
1990	86,864.23	37.66	2.66	2,541.65	14.15	0.6243	59,649
1991	157,378.13	36.84	2.71	4,691.44	14.16	0.6156	106,577
1992	65,212.13	36.01	2.78	1,994.19	14.17	0.6065	43,506
1993	32,968.01	35.17	2.84	1,029.92	14.18	0.5968	21,644
1994	121,761.05	34.33	2.91	3,897.57	14.19	0.5867	78,576
1998	189,560.65	30.92	3.23	6,735.09	14.23	0.5398	112,553
1999	19,815.72	30.05	3.33	725.85	14.23	0.5265	11,475

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MONFORT HEIGHTS SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -10							
2000	35,381.61	29.18	3.43	1,334.95	14.24	0.5120	19,927
2001	120,929.02	28.30	3.53	4,695.67	14.25	0.4965	66,041
2004	30,254.78	25.65	3.90	1,297.93	14.28	0.4433	14,752
2005	9,727.16	24.75	4.04	432.27	14.28	0.4230	4,526
2006	3,196.90	23.85	4.19	147.35	14.29	0.4008	1,410
2007	22,979.59	22.95	4.36	1,102.10	14.30	0.3769	9,527
2008	278,881.51	22.04	4.54	13,927.34	14.31	0.3507	107,593
2009	42,964.53	21.12	4.73	2,235.44	14.32	0.3220	15,217
2010	25,987.75	20.21	4.95	1,415.03	14.32	0.2914	8,331
2012	655,957.94	18.36	5.45	39,324.68	14.34	0.2190	157,984
2013	353,537.99	17.43	5.74	22,322.39	14.35	0.1767	68,721
2014	642,529.01	16.49	6.06	42,830.98	14.35	0.1298	91,726
2015	10,900.00	15.55	6.43	770.96	14.36	0.0765	918
	3,536,544.81			168,598.43			1,481,188
BATAVIA OFFICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2024							
NET SALVAGE PERCENT.. -10							
1964	313,543.52	52.14	1.92	6,622.04	7.47	0.8567	295,484
1970	840.07	47.82	2.09	19.31	7.51	0.8430	779
1972	1,679.98	46.33	2.16	39.92	7.52	0.8377	1,548
1978	691.09	41.69	2.40	18.24	7.55	0.8189	623
1979	1,446.20	40.90	2.44	38.82	7.55	0.8154	1,297
1981	1,374.88	39.29	2.55	38.57	7.56	0.8076	1,221
1982	728.31	38.48	2.60	20.83	7.56	0.8035	644
1983	3,799.35	37.66	2.66	111.17	7.57	0.7990	3,339
1984	1,872.18	36.84	2.71	55.81	7.57	0.7945	1,636
1986	6,483.70	35.17	2.84	202.55	7.58	0.7845	5,595
1989	2,281.96	32.64	3.06	76.81	7.59	0.7675	1,926
1990	265,744.51	31.78	3.15	9,208.05	7.59	0.7612	222,504
1991	3,505.81	30.92	3.23	124.56	7.59	0.7545	2,910
1996	36,807.43	26.54	3.77	1,526.40	7.60	0.7136	28,894
1999	19,031.19	23.85	4.19	877.15	7.61	0.6809	14,255
2000	35,186.00	22.95	4.36	1,687.52	7.61	0.6684	25,871
2001	148,195.58	22.04	4.54	7,400.89	7.62	0.6543	106,654
2005	6,145.16	18.36	5.45	368.40	7.63	0.5844	3,950
2007	7,716.45	16.49	6.06	514.38	7.63	0.5373	4,561

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BATAVIA OFFICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2024							
NET SALVAGE PERCENT.. -10							
2009	54,969.90	14.61	6.84	4,135.94	7.63	0.4778	28,888
2010	48,860.31	13.66	7.32	3,934.23	7.64	0.4407	23,686
2012	16,748.97	11.75	8.51	1,567.87	7.64	0.3498	6,444
2013	45,802.81	10.79	9.27	4,670.51	7.64	0.2919	14,709
2014	259,447.48	9.83	10.17	29,024.39	7.64	0.2228	63,583
	1,282,902.84			72,284.36			861,001
FAIRFIELD SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
NET SALVAGE PERCENT.. -10							
1969	203,247.21	55.53	1.80	4,024.29	16.39	0.7048	157,582
1974	785.54	52.14	1.92	16.59	16.53	0.6830	590
1976	481.72	50.73	1.97	10.44	16.58	0.6732	357
1979	1,361.05	48.56	2.06	30.84	16.66	0.6569	984
1980	20,415.64	47.82	2.09	469.36	16.68	0.6512	14,624
1981	895.97	47.08	2.12	20.89	16.70	0.6453	636
1982	6,793.82	46.33	2.16	161.42	16.72	0.6391	4,776
1983	35,345.12	45.57	2.19	851.46	16.74	0.6327	24,597
1985	3,640.09	44.04	2.27	90.89	16.78	0.6190	2,478
1986	3,342.91	43.26	2.31	84.94	16.80	0.6117	2,249
1989	746,524.45	40.90	2.44	20,036.72	16.85	0.5880	482,868
1990	3,649.08	40.10	2.49	99.95	16.87	0.5793	2,325
1991	45,508.76	39.29	2.55	1,276.52	16.88	0.5704	28,553
1992	18,423.06	38.48	2.60	526.90	16.90	0.5608	11,365
1993	28,482.69	37.66	2.66	833.40	16.91	0.5510	17,263
1994	61,241.18	36.84	2.71	1,825.60	16.93	0.5405	36,408
1998	15,286.67	33.49	2.99	502.78	16.98	0.4930	8,290
1999	69,964.45	32.64	3.06	2,355.00	16.99	0.4795	36,900
2000	113,363.77	31.78	3.15	3,928.05	17.01	0.4648	57,956
2001	115,357.19	30.92	3.23	4,098.64	17.02	0.4496	57,045
2002	7,482.59	30.05	3.33	274.09	17.03	0.4333	3,566
2004	7,914.17	28.30	3.53	307.31	17.05	0.3975	3,461
2009	39,171.51	23.85	4.19	1,805.41	17.11	0.2826	12,177
2010	46,478.23	22.95	4.36	2,229.10	17.12	0.2540	12,988
2011	245,047.41	22.04	4.54	12,237.67	17.13	0.2228	60,051

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FAIRFIELD SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
NET SALVAGE PERCENT.. -10							
2013	16,863.88	20.21	4.95	918.24	17.16	0.1509	2,800
2014	405,046.48	19.28	5.19	23,124.10	17.17	0.1094	48,761
2016	5,150.00	17.54	5.70	322.90	17.19	0.0200	113
	2,267,264.64			82,463.50			1,091,763
NORTHERN DISTRICT SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -10							
1966	472,370.74	55.53	1.80	9,352.94	13.76	0.7522	390,854
1968	6,944.53	54.20	1.85	141.32	13.80	0.7454	5,694
1969	20,559.17	53.52	1.87	422.90	13.82	0.7418	16,775
1971	4,852.17	52.14	1.92	102.48	13.86	0.7342	3,919
1972	8,282.66	51.44	1.94	176.75	13.88	0.7302	6,653
1973	1,686.54	50.73	1.97	36.55	13.90	0.7260	1,347
1974	1,327.99	50.01	2.00	29.22	13.92	0.7217	1,054
1975	2,476.20	49.29	2.03	55.29	13.94	0.7172	1,953
1976	572.36	48.56	2.06	12.97	13.96	0.7125	449
1978	2,896.32	47.08	2.12	67.54	13.99	0.7029	2,239
1979	7,995.67	46.33	2.16	189.98	14.01	0.6976	6,136
1980	19,605.43	45.57	2.19	472.29	14.02	0.6923	14,931
1981	18,385.42	44.81	2.23	450.99	14.04	0.6867	13,887
1983	22,784.49	43.26	2.31	578.95	14.06	0.6750	16,917
1984	3,590.14	42.48	2.35	92.81	14.08	0.6686	2,640
1985	30,243.77	41.69	2.40	798.44	14.09	0.6620	22,025
1986	21,228.92	40.90	2.44	569.78	14.10	0.6553	15,302
1987	29,077.59	40.10	2.49	796.44	14.11	0.6481	20,731
1988	95,582.37	39.29	2.55	2,681.09	14.13	0.6404	67,329
1989	68,047.76	38.48	2.60	1,946.17	14.14	0.6325	47,347
1990	134,277.39	37.66	2.66	3,928.96	14.15	0.6243	92,208
1991	130,478.62	36.84	2.71	3,889.57	14.16	0.6156	88,361
1992	6,553.00	36.01	2.78	200.39	14.17	0.6065	4,372
1993	7,596.27	35.17	2.84	237.31	14.18	0.5968	4,987
1994	29,781.94	34.33	2.91	953.32	14.19	0.5867	19,219
1995	14,028.49	33.49	2.99	461.40	14.20	0.5760	8,888
1996	25,073.71	32.64	3.06	843.98	14.21	0.5646	15,573
1998	188,703.83	30.92	3.23	6,704.65	14.23	0.5398	112,044
1999	10,167.94	30.05	3.33	372.45	14.23	0.5265	5,888

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NORTHERN DISTRICT SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -10							
2000	124,572.99	29.18	3.43	4,700.14	14.24	0.5120	70,158
2001	136,241.31	28.30	3.53	5,290.25	14.25	0.4965	74,404
2002	76,780.04	27.42	3.65	3,082.72	14.26	0.4799	40,535
2004	84,110.28	25.65	3.90	3,608.33	14.28	0.4433	41,012
2005	55,126.80	24.75	4.04	2,449.83	14.28	0.4230	25,652
2008	52,180.74	22.04	4.54	2,605.91	14.31	0.3507	20,131
2011	35,096.62	19.28	5.19	2,003.67	14.33	0.2567	9,912
2013	893,836.94	17.43	5.74	56,436.86	14.35	0.1767	173,745
	2,843,117.15			116,744.64			1,465,271
BRECON-KEMPER STOREROOM NO. 2							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2030							
NET SALVAGE PERCENT.. -10							
1970	194,679.28	52.14	1.92	4,111.63	12.97	0.7513	160,878
1975	122,843.76	48.56	2.06	2,783.64	13.05	0.7313	98,814
1979	187,036.98	45.57	2.19	4,505.72	13.11	0.7123	146,551
1991	676,974.89	36.01	2.78	20,701.89	13.24	0.6323	470,871
1992	6,262.71	35.17	2.84	195.65	13.25	0.6233	4,294
1993	9,269.82	34.33	2.91	296.73	13.26	0.6138	6,258
1994	4,357.04	33.49	2.99	143.30	13.26	0.6041	2,895
1996	1,857.15	31.78	3.15	64.35	13.28	0.5821	1,189
1997	3,298.62	30.92	3.23	117.20	13.29	0.5702	2,069
1998	139,633.77	30.05	3.33	5,114.78	13.30	0.5574	85,615
1999	42,197.30	29.18	3.43	1,592.10	13.30	0.5442	25,261
2000	6,639.50	28.30	3.53	257.81	13.31	0.5297	3,868
2003	33,790.39	25.65	3.90	1,449.61	13.33	0.4803	17,853
2005	2,203,744.86	23.85	4.19	101,570.60	13.35	0.4403	1,067,219
2006	874,816.20	22.95	4.36	41,956.18	13.35	0.4183	402,529
2007	72,244.56	22.04	4.54	3,607.89	13.36	0.3938	31,297
2008	146,618.46	21.12	4.73	7,628.56	13.37	0.3670	59,182
2009	240,047.02	20.21	4.95	13,070.56	13.37	0.3385	89,368
2010	604,631.03	19.28	5.19	34,518.39	13.38	0.3060	203,532
2011	30,562.57	18.36	5.45	1,832.23	13.39	0.2707	9,101
2014	29,866.05	15.55	6.43	2,112.43	13.41	0.1376	4,521
	5,631,371.96			247,631.25			2,893,165

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

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RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAMLET SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2027							
NET SALVAGE PERCENT.. -10							
1967	273,661.37	52.14	1.92	5,779.73	10.25	0.8034	241,849
1968	285.10	51.44	1.94	6.08	10.26	0.8005	251
1969	10,133.90	50.73	1.97	219.60	10.27	0.7976	8,891
1970	1,543.46	50.01	2.00	33.96	10.28	0.7944	1,349
1972	65,414.63	48.56	2.06	1,482.30	10.30	0.7879	56,693
1974	4,380.53	47.08	2.12	102.15	10.32	0.7808	3,762
1975	359.00	46.33	2.16	8.53	10.33	0.7770	307
1976	388.25	45.57	2.19	9.35	10.34	0.7731	330
1979	923.56	43.26	2.31	23.47	10.36	0.7605	773
1980	1,696.37	42.48	2.35	43.85	10.37	0.7559	1,410
1982	46,375.01	40.90	2.44	1,244.71	10.39	0.7460	38,054
1983	2,420.54	40.10	2.49	66.30	10.39	0.7409	1,973
1984	9,107.84	39.29	2.55	255.47	10.40	0.7353	7,367
1985	17,620.03	38.48	2.60	503.93	10.41	0.7295	14,139
1986	12,846.85	37.66	2.66	375.90	10.41	0.7236	10,225
1987	21,367.78	36.84	2.71	636.97	10.42	0.7172	16,857
1988	31,133.35	36.01	2.78	952.06	10.42	0.7106	24,337
1989	18,377.80	35.17	2.84	574.12	10.43	0.7034	14,220
1990	63,380.66	34.33	2.91	2,028.81	10.44	0.6959	48,517
1991	11,181.63	33.49	2.99	367.76	10.44	0.6883	8,466
1992	29,344.69	32.64	3.06	987.74	10.45	0.6798	21,945
1993	26,093.42	31.78	3.15	904.14	10.45	0.6712	19,265
1994	93,723.38	30.92	3.23	3,329.99	10.46	0.6617	68,219
1995	2,736.76	30.05	3.33	100.25	10.46	0.6519	1,963
1998	20,865.10	27.42	3.65	837.73	10.48	0.6178	14,180
1999	38,460.64	26.54	3.77	1,594.96	10.48	0.6051	25,601
2000	23,599.35	25.65	3.90	1,012.41	10.48	0.5914	15,353
2003	5,302.61	22.95	4.36	254.31	10.50	0.5425	3,164
2004	80,569.76	22.04	4.54	4,023.65	10.50	0.5236	46,404
2007	8,075.80	19.28	5.19	461.05	10.52	0.4544	4,036
2008	247,192.74	18.36	5.45	14,819.20	10.52	0.4270	116,112
2010	60,390.76	16.49	6.06	4,025.65	10.53	0.3614	24,010
2013	17,882.12	13.66	7.32	1,439.87	10.54	0.2284	4,493
2014	266,182.52	12.71	7.87	23,043.42	10.54	0.1707	49,990
2016	5,750.00	10.91	9.17	580.00	10.55	0.0330	209
	1,518,767.31			72,129.42			914,714

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BRECON-SOLZMAN STOREROOM NO. 4							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2035							
NET SALVAGE PERCENT.. -10							
1969	40,815.57	56.18	1.78	799.17	17.22	0.6935	31,136
1980	899.46	48.56	2.06	20.38	17.55	0.6386	632
1982	5,758.53	47.08	2.12	134.29	17.60	0.6262	3,966
1983	2,537.26	46.33	2.16	60.29	17.62	0.6197	1,730
1984	13,555.54	45.57	2.19	326.55	17.64	0.6129	9,139
1985	8,278.27	44.81	2.23	203.07	17.66	0.6059	5,517
1988	3,745.00	42.48	2.35	96.81	17.72	0.5829	2,401
1990	2,094.98	40.90	2.44	56.23	17.76	0.5658	1,304
1991	11,012.94	40.10	2.49	301.64	17.78	0.5566	6,743
1994	748.47	37.66	2.66	21.90	17.83	0.5266	434
2005	2,276,708.62	28.30	3.53	88,404.60	17.98	0.3647	913,247
2011	8,177.15	22.95	4.36	392.18	18.06	0.2131	1,917
2012	250,602.43	22.04	4.54	12,515.09	18.07	0.1801	49,655
2013	568,860.43	21.12	4.73	29,597.81	18.08	0.1439	90,070
2014	34,220.52	20.21	4.95	1,863.31	18.10	0.1044	3,930
	3,228,015.17			134,793.32			1,121,821
BRECON GARAGE							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -10							
1971	300,072.04	52.14	1.92	6,337.52	13.86	0.7342	242,338
1974	3,962.20	50.01	2.00	87.17	13.92	0.7217	3,145
1979	2,210.28	46.33	2.16	52.52	14.01	0.6976	1,696
1980	483,645.13	45.57	2.19	11,651.01	14.02	0.6923	368,332
1981	11,616.07	44.81	2.23	284.94	14.04	0.6867	8,774
1982	3,891.55	44.04	2.27	97.17	14.05	0.6810	2,915
1983	17,775.61	43.26	2.31	451.68	14.06	0.6750	13,198
1986	11,129.43	40.90	2.44	298.71	14.10	0.6553	8,022
1988	22,758.78	39.29	2.55	638.38	14.13	0.6404	16,031
1989	114,619.48	38.48	2.60	3,278.12	14.14	0.6325	79,752
1990	88,864.98	37.66	2.66	2,600.19	14.15	0.6243	61,023
1991	195,621.59	36.84	2.71	5,831.48	14.16	0.6156	132,476
1992	42,986.38	36.01	2.78	1,314.52	14.17	0.6065	28,678
1993	6,955.17	35.17	2.84	217.28	14.18	0.5968	4,566
1994	77,186.18	34.33	2.91	2,470.73	14.19	0.5867	49,810
1995	44,296.12	33.49	2.99	1,456.90	14.20	0.5760	28,066
2001	6,017.00	28.30	3.53	233.64	14.25	0.4965	3,286

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BRECON GARAGE							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -10							
2002	3,030.25	27.42	3.65	121.66	14.26	0.4799	1,600
2003	7,211.60	26.54	3.77	299.07	14.27	0.4623	3,667
2004	176,425.06	25.65	3.90	7,568.64	14.28	0.4433	86,024
2005	25,703.60	24.75	4.04	1,142.27	14.28	0.4230	11,961
2008	219,186.10	22.04	4.54	10,946.15	14.31	0.3507	84,563
2011	5,155.63	19.28	5.19	294.33	14.33	0.2567	1,456
2012	37,391.31	18.36	5.45	2,241.61	14.34	0.2190	9,006
2013	160,978.07	17.43	5.74	10,164.16	14.35	0.1767	31,291
2014	437,553.81	16.49	6.06	29,167.34	14.35	0.1298	62,464
2015	552,353.32	15.55	6.43	39,067.95	14.36	0.0765	46,499
2016	303,436.35	14.73	6.79	22,663.66	14.37	0.0244	8,158
	3,362,033.09			160,978.80			1,398,797
BRECON TRANSPORTATION OFFICE							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -10							
1971	53,422.19	52.14	1.92	1,128.28	13.86	0.7342	43,144
1981	286.15	44.81	2.23	7.02	14.04	0.6867	216
1983	9,736.76	43.26	2.31	247.41	14.06	0.6750	7,229
1990	5,289.53	37.66	2.66	154.77	14.15	0.6243	3,632
1994	207,154.38	34.33	2.91	6,631.01	14.19	0.5867	133,682
1999	43,743.60	30.05	3.33	1,602.33	14.23	0.5265	25,332
2001	292,118.13	28.30	3.53	11,342.95	14.25	0.4965	159,531
2003	31,560.19	26.54	3.77	1,308.80	14.27	0.4623	16,050
2005	6,123.38	24.75	4.04	272.12	14.28	0.4230	2,849
2006	51,086.93	23.85	4.19	2,354.60	14.29	0.4008	22,525
2008	60,783.24	22.04	4.54	3,035.52	14.31	0.3507	23,450
2010	7,114.09	20.21	4.95	387.36	14.32	0.2914	2,281
2011	191,623.04	19.28	5.19	10,939.76	14.33	0.2567	54,117
2012	23,718.55	18.36	5.45	1,421.93	14.34	0.2190	5,712
2014	17,292.29	16.49	6.06	1,152.70	14.35	0.1298	2,469
	1,001,052.45			41,986.56			502,219

DUKE ENERGY OHIO

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
QUEENSGATE SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2052							
NET SALVAGE PERCENT.. -10							
2009	121,712.09	39.29	2.55	3,414.02	32.94	0.1616	21,638
2010	576,195.35	38.48	2.60	16,479.19	32.99	0.1427	90,426
2011	13,732.11	37.66	2.66	401.80	33.04	0.1227	1,853
2012	1,151,455.28	36.84	2.71	34,324.88	33.08	0.1021	129,269
2013	466,618.46	36.01	2.78	14,269.19	33.13	0.0800	41,052
2014	1,214,695.88	35.17	2.84	37,947.10	33.18	0.0566	75,600
2015	1,049,987.71	34.33	2.91	33,610.11	33.22	0.0323	37,341
2016	1,228,037.10	33.59	2.98	40,255.06	33.26	0.0098	13,265
	5,822,433.98			180,701.35			410,444
LITTLE MIAMI ELECTRIC DISTRIBUTION HEADQUARTERS							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2033							
NET SALVAGE PERCENT.. -10							
1973	578,067.02	52.14	1.92	12,208.78	15.65	0.6999	445,016
1974	820.07	51.44	1.94	17.50	15.67	0.6954	627
1978	390.54	48.56	2.06	8.85	15.76	0.6755	290
1979	1,834.61	47.82	2.09	42.18	15.78	0.6700	1,352
1980	32,264.72	47.08	2.12	752.41	15.80	0.6644	23,580
1984	10,337.88	44.04	2.27	258.14	15.87	0.6397	7,274
1985	46,057.33	43.26	2.31	1,170.32	15.89	0.6327	32,054
1986	3,271.36	42.48	2.35	84.56	15.91	0.6255	2,251
1988	11,739.86	40.90	2.44	315.10	15.94	0.6103	7,881
1989	119,401.60	40.10	2.49	3,270.41	15.95	0.6022	79,099
1990	45,782.25	39.29	2.55	1,284.19	15.97	0.5935	29,891
1992	1,161.23	37.66	2.66	33.98	15.99	0.5754	735
1993	279,802.54	36.84	2.71	8,340.91	16.01	0.5654	174,027
1994	20,123.60	36.01	2.78	615.38	16.02	0.5551	12,288
1995	34,694.42	35.17	2.84	1,083.85	16.03	0.5442	20,769
1997	6,399.87	33.49	2.99	210.49	16.06	0.5205	3,664
1998	19,075.40	32.64	3.06	642.08	16.07	0.5077	10,652
1999	42,303.37	31.78	3.15	1,465.81	16.08	0.4940	22,989
2000	26,384.70	30.92	3.23	937.45	16.09	0.4796	13,920
2001	5,896.00	30.05	3.33	215.97	16.10	0.4642	3,011
2004	45,060.79	27.42	3.65	1,809.19	16.13	0.4117	20,409
2005	26,324.75	26.54	3.77	1,091.69	16.14	0.3919	11,347
2006	26,801.68	25.65	3.90	1,149.79	16.15	0.3704	10,919
2007	14,133.88	24.75	4.04	628.11	16.16	0.3471	5,396

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LITTLE MIAMI ELECTRIC DISTRIBUTION HEADQUARTERS							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2033							
NET SALVAGE PERCENT.. -10							
2008	83,701.40	23.85	4.19	3,857.80	16.17	0.3220	29,648
2009	67,791.64	22.95	4.36	3,251.29	16.18	0.2950	21,998
2010	273,265.83	22.04	4.54	13,646.90	16.19	0.2654	79,786
2011	27,782.73	21.12	4.73	1,445.54	16.20	0.2330	7,119
2012	28,930.07	20.21	4.95	1,575.24	16.21	0.1979	6,298
2013	35,590.76	19.28	5.19	2,031.88	16.22	0.1587	6,213
2014	129,144.61	18.36	5.45	7,742.22	16.23	0.1160	16,480
	2,044,336.51			71,188.01			1,106,983
MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -20							
1926	31,551.74	50.00				1.0000	37,862
1930	1,025.95	50.00				1.0000	1,231
1937	478.17	50.00	2.00	11.48	1.24	0.9752	560
1939	3,543.51	50.00	2.00	85.04	1.73	0.9654	4,105
1941	78.06	50.00	2.00	1.87	2.23	0.9554	89
1943	66.73	50.00	2.00	1.60	2.74	0.9452	76
1944	532.04	50.00	2.00	12.77	2.99	0.9402	600
1948	8,517.84	50.00	2.00	204.43	4.02	0.9196	9,400
1949	4,569.94	50.00	2.00	109.68	4.28	0.9144	5,015
1950	1,182.38	50.00	2.00	28.38	4.54	0.9092	1,290
1951	39,842.95	50.00	2.00	956.23	4.80	0.9040	43,222
1953	5,442.37	50.00	2.00	130.62	5.34	0.8932	5,833
1954	866.05	50.00	2.00	20.79	5.62	0.8876	922
1955	469.83	50.00	2.00	11.28	5.91	0.8818	497
1957	130.05	50.00	2.00	3.12	6.51	0.8698	136
1958	491.74	50.00	2.00	11.80	6.83	0.8634	509
1959	1,920.30	50.00	2.00	46.09	7.16	0.8568	1,974
1960	10,649.62	50.00	2.00	255.59	7.51	0.8498	10,860
1961	11,879.66	50.00	2.00	285.11	7.88	0.8424	12,009
1964	34,675.60	50.00	2.00	832.21	9.08	0.8184	34,054
1966	7,625.22	50.00	2.00	183.01	9.97	0.8006	7,326
1967	19,835.61	50.00	2.00	476.05	10.45	0.7910	18,828
1968	6,521.33	50.00	2.00	156.51	10.94	0.7812	6,113
1969	1,155.98	50.00	2.00	27.74	11.45	0.7710	1,070
1970	20,561.43	50.00	2.00	493.47	11.98	0.7604	18,762
1971	33,720.34	50.00	2.00	809.29	12.53	0.7494	30,324

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -20							
1972	25,768.58	50.00	2.00	618.45	13.10	0.7380	22,821
1973	35,022.81	50.00	2.00	840.55	13.69	0.7262	30,520
1974	108.06	50.00	2.00	2.59	14.29	0.7142	93
1975	70,821.24	50.00	2.00	1,699.71	14.91	0.7018	59,643
1976	9,031.30	50.00	2.00	216.75	15.55	0.6890	7,467
1977	17,370.43	50.00	2.00	416.89	16.20	0.6760	14,091
1978	5,255.07	50.00	2.00	126.12	16.87	0.6626	4,178
1979	30,391.99	50.00	2.00	729.41	17.55	0.6490	23,669
1981	54,300.80	50.00	2.00	1,303.22	18.95	0.6210	40,465
1982	19,550.91	50.00	2.00	469.22	19.67	0.6066	14,231
1983	18,680.59	50.00	2.00	448.33	20.41	0.5918	13,266
1984	17,190.55	50.00	2.00	412.57	21.15	0.5770	11,903
1986	49,967.82	50.00	2.00	1,199.23	22.68	0.5464	32,763
1987	13,150.36	50.00	2.00	315.61	23.46	0.5308	8,376
1988	136,603.37	50.00	2.00	3,278.48	24.25	0.5150	84,421
1989	24,838.05	50.00	2.00	596.11	25.05	0.4990	14,873
1990	16,906.05	50.00	2.00	405.75	25.87	0.4826	9,791
1991	45,223.12	50.00	2.00	1,085.35	26.69	0.4662	25,300
1993	271,210.93	50.00	2.00	6,509.06	28.36	0.4328	140,856
1994	174,542.24	50.00	2.00	4,189.01	29.21	0.4158	87,090
1996	17,385.23	50.00	2.00	417.25	30.95	0.3810	7,949
1998	106,500.25	50.00	2.00	2,556.01	32.71	0.3458	44,193
2001	690,052.37	50.00	2.00	16,561.26	35.42	0.2916	241,463
2002	5,210.93	50.00	2.00	125.06	36.34	0.2732	1,708
2005	17,038.25	50.00	2.00	408.92	39.13	0.2174	4,445
2006	1,177,123.80	50.00	2.00	28,250.97	40.07	0.1986	280,532
2008	248,687.93	50.00	2.00	5,968.51	41.98	0.1604	47,867
2009	516,961.30	50.00	2.00	12,407.07	42.93	0.1414	87,718
2010	464,149.87	50.00	2.00	11,139.60	43.90	0.1220	67,952
2011	78,379.84	50.00	2.00	1,881.12	44.87	0.1026	9,650
2012	423,051.58	50.00	2.00	10,153.24	45.84	0.0832	42,237
2013	1,007,367.80	50.00	2.00	24,176.83	46.81	0.0638	77,124
2014	1,576,502.19	50.00	2.00	37,836.05	47.79	0.0442	83,618
2015	2,007,867.60	50.00	2.00	48,188.82	48.77	0.0246	59,272
2016	1,491,749.49	50.00	2.00	35,801.99	49.63	0.0074	13,247
	11,111,297.14			265,889.27			1,967,459
	156,908,450.70			5,162,207.94			54,513,729

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.29

DUKE ENERGY OHIO

ACCOUNT 1901 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CLOPAY OFFICE BUILDINGS							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2017							
NET SALVAGE PERCENT.. 0							
1982	33,907.06	35.25	2.84	962.96	1.00	0.9716	32,945
1988	1,147.66	29.25	3.42	39.25	1.00	0.9658	1,108
1989	2,267,300.53	28.25	3.54	80,262.44	1.00	0.9646	2,187,038
1990	51,209.13	27.25	3.67	1,879.38	1.00	0.9633	49,330
1991	1,325,433.73	26.25	3.81	50,499.03	1.00	0.9619	1,274,935
1992	13,734.51	25.25	3.96	543.89	1.00	0.9604	13,191
1993	15,307.02	24.25	4.12	630.65	1.00	0.9588	14,676
1994	8,790.35	23.25	4.30	377.99	1.00	0.9570	8,412
1995	194,027.48	22.25	4.49	8,711.83	1.00	0.9551	185,308
2004	87,436.99	13.25	7.55	6,601.49	1.00	0.9245	80,838
2005	11,663.78	12.25	8.16	951.76	1.00	0.9184	10,712
2006	7,863.02	11.25	8.89	699.02	1.00	0.9111	7,164
2008	161,620.20	9.25	10.81	17,471.14	1.00	0.8919	144,147
	4,179,441.46			169,630.83			4,009,804
CLOPAY OFFICE BUILDINGS 4TH/5TH/6TH FLOOR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2017							
NET SALVAGE PERCENT.. 0							
1998	635,627.19	19.25	5.19	32,989.05	1.00	0.9481	602,606
1999	65,294.19	18.25	5.48	3,578.12	1.00	0.9452	61,717
2008	25,626.15	9.25	10.81	2,770.19	1.00	0.8919	22,856
2009	94,178.77	8.25	12.12	11,414.47	1.00	0.8788	82,763
	820,726.30			50,751.83			769,942
CLOPAY OFFICE BUILDINGS 3RD FLOOR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2017							
NET SALVAGE PERCENT.. 0							
2000	53,852.44	17.25	5.80	3,123.44	1.00	0.9420	50,731
2007	171,676.13	10.25	9.76	16,755.59	1.00	0.9024	154,927
2008	103,276.27	9.25	10.81	11,164.16	1.00	0.8919	92,111
2009	37,992.12	8.25	12.12	4,604.64	1.00	0.8788	33,387
	366,796.96			35,647.83			331,156

DUKE ENERGY OHIO

ACCOUNT 1901 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HOLIDAY PARK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2019							
NET SALVAGE PERCENT.. 0							
2004	239,474.46	15.00	6.67	15,972.95	2.75	0.8167	195,572
2005	46,067.45	14.00	7.14	3,289.22	2.75	0.8036	37,018
2008	18,334.43	11.00	9.09	1,666.60	2.75	0.7500	13,751
	303,876.34			20,928.77			246,341
	5,670,841.06			276,959.26			5,357,243

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.88

DUKE ENERGY OHIO

ACCOUNT 1910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1998	38,313.25	20.00	5.00	1,915.66	1.75	0.9125	34,961
1999	604,973.40	20.00	5.00	30,248.67	2.75	0.8625	521,790
2000	1,154,856.80	20.00	5.00	57,742.84	3.75	0.8125	938,321
2001	107,980.67	20.00	5.00	5,399.03	4.75	0.7625	82,335
2002	117,079.61	20.00	5.00	5,853.98	5.75	0.7125	83,419
2004	1,353.73	20.00	5.00	67.69	7.75	0.6125	829
2005	1,870.91	20.00	5.00	93.55	8.75	0.5625	1,052
2006	13,315.36	20.00	5.00	665.77	9.75	0.5125	6,824
2007	3,466.82	20.00	5.00	173.34	10.75	0.4625	1,603
2008	245,627.90	20.00	5.00	12,281.40	11.75	0.4125	101,322
2009	173,093.18	20.00	5.00	8,654.66	12.75	0.3625	62,746
2010	181,189.79	20.00	5.00	9,059.49	13.75	0.3125	56,622
2011	208,872.91	20.00	5.00	10,443.65	14.75	0.2625	54,829
2012	44,767.55	20.00	5.00	2,238.38	15.75	0.2125	9,513
2013	2,839,167.38	20.00	5.00	141,958.37	16.75	0.1625	461,365
2014	445,018.71	20.00	5.00	22,250.94	17.75	0.1125	50,065
2015	514,911.53	20.00	5.00	25,745.58	18.75	0.0625	32,182
2016	466,885.10	20.00	5.00	23,344.26	19.62	0.0190	8,871
	7,162,744.60			358,137.26			2,508,649

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

DUKE ENERGY OHIO

ACCOUNT 1911 OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2013	1,844,776.94	5.00	20.00	368,955.39	1.75	0.6500	1,199,105
2014	9,036.62	5.00	20.00	1,807.32	2.75	0.4500	4,066
2015	21,582.60	5.00	20.00	4,316.52	3.75	0.2500	5,396
2016	63,117.47	5.00	20.00	12,623.49	4.62	0.0760	4,797
	1,938,513.63			387,702.72			1,213,364

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 20.00

DUKE ENERGY OHIO

ACCOUNT 1920 TRANSPORTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 11-L4							
NET SALVAGE PERCENT.. 0							
1988	38,302.47	11.00				1.0000	38,302
1991	11,154.00	11.00				1.0000	11,154
1992	35,854.60	11.00				1.0000	35,855
	85,311.07						85,311

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00

DUKE ENERGY OHIO

ACCOUNT 1921 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 22-S1.5							
NET SALVAGE PERCENT.. +5							
1992	16,228.94	22.00	4.55	701.50	5.47	0.7514	11,584
1993	17,824.23	22.00	4.55	770.45	5.84	0.7346	12,438
1996	3,910.56	22.00	4.55	169.03	7.05	0.6796	2,525
1997	47,231.48	22.00	4.55	2,041.58	7.49	0.6596	29,594
1998	38,870.95	22.00	4.55	1,680.20	7.96	0.6382	23,566
2001	95,950.52	22.00	4.55	4,147.46	9.53	0.5668	51,667
2002	138,243.20	22.00	4.55	5,975.56	10.12	0.5400	70,919
2005	94,033.41	22.00	4.55	4,064.59	12.07	0.4514	40,321
2006	11,770.87	22.00	4.55	508.80	12.79	0.4186	4,681
2007	3,291.30	22.00	4.55	142.27	13.55	0.3841	1,201
2008	6,917.55	22.00	4.55	299.01	14.34	0.3482	2,288
	474,273.01			20,500.45			250,784

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.32

DUKE ENERGY OHIO

ACCOUNT 1930 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2006	16,522.48	20.00	5.00	826.12	9.75	0.5125	8,468
2007	66,895.35	20.00	5.00	3,344.77	10.75	0.4625	30,939
2008	36,398.92	20.00	5.00	1,819.95	11.75	0.4125	15,015
2010	19,676.00	20.00	5.00	983.80	13.75	0.3125	6,149
2012	327,923.17	20.00	5.00	16,396.16	15.75	0.2125	69,684
2016	2,388.95	20.00	5.00	119.45	19.62	0.0190	45
	469,804.87			23,490.25			130,300

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

DUKE ENERGY OHIO

ACCOUNT 1940 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1992	89,602.47	25.00	4.00	3,584.10	0.75	0.9700	86,914
1993	37,282.33	25.00	4.00	1,491.29	1.75	0.9300	34,673
1994	51,010.02	25.00	4.00	2,040.40	2.75	0.8900	45,399
1995	4,370.43	25.00	4.00	174.82	3.75	0.8500	3,715
1996	85,779.85	25.00	4.00	3,431.19	4.75	0.8100	69,482
1998	4,572.57	25.00	4.00	182.90	6.75	0.7300	3,338
1999	75,514.30	25.00	4.00	3,020.57	7.75	0.6900	52,105
2001	1,362.53	25.00	4.00	54.50	9.75	0.6100	831
2002	19,656.67	25.00	4.00	786.27	10.75	0.5700	11,204
2003	1,743.70	25.00	4.00	69.75	11.75	0.5300	924
2004	364,152.57	25.00	4.00	14,566.10	12.75	0.4900	178,435
2005	233,068.68	25.00	4.00	9,322.75	13.75	0.4500	104,881
2006	22,165.30	25.00	4.00	886.61	14.75	0.4100	9,088
2007	57,838.84	25.00	4.00	2,313.55	15.75	0.3700	21,400
2009	57,412.00	25.00	4.00	2,296.48	17.75	0.2900	16,649
2010	135,801.38	25.00	4.00	5,432.06	18.75	0.2500	33,950
2011	49,364.99	25.00	4.00	1,974.60	19.75	0.2100	10,367
2012	464,887.81	25.00	4.00	18,595.51	20.75	0.1700	79,031
2013	194,802.37	25.00	4.00	7,792.09	21.75	0.1300	25,324
2014	66,627.50	25.00	4.00	2,665.10	22.75	0.0900	5,996
2015	258,185.81	25.00	4.00	10,327.43	23.75	0.0500	12,909
	2,275,202.12			91,008.07			806,615

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00

DUKE ENERGY OHIO

ACCOUNT 1960 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 17-S0							
NET SALVAGE PERCENT.. +10							
2008	111,852.23	17.00	5.88	5,919.22	11.12	0.3459	34,819
	111,852.23			5,919.22			34,819

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.29

DUKE ENERGY OHIO

ACCOUNT 1970 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COMMUNICATION - OTHER							
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	412,827.88	15.00	6.67	27,535.62	0.75	0.9500	392,186
2003	477,600.34	15.00	6.67	31,855.94	1.75	0.8833	421,879
2004	415,548.78	15.00	6.67	27,717.10	2.75	0.8167	339,366
2005	380,412.31	15.00	6.67	25,373.50	3.75	0.7500	285,309
2006	6,694,631.99	15.00	6.67	446,531.95	4.75	0.6833	4,574,643
2007	346,237.18	15.00	6.67	23,094.02	5.75	0.6167	213,514
2008	7,971,393.67	15.00	6.67	531,691.96	6.75	0.5500	4,384,267
2009	840,871.66	15.00	6.67	56,086.14	7.75	0.4833	406,418
2010	440,134.63	15.00	6.67	29,356.98	8.75	0.4167	183,391
2011	6,778,683.31	15.00	6.67	452,138.18	9.75	0.3500	2,372,539
2012	3,215,315.14	15.00	6.67	214,461.52	10.75	0.2833	910,995
2013	2,426,342.07	15.00	6.67	161,837.02	11.75	0.2167	525,716
2014	3,828,054.15	15.00	6.67	255,331.21	12.75	0.1500	574,208
2015	4,714,604.03	15.00	6.67	314,464.09	13.75	0.0833	392,868
2016	1,702,019.47	15.00	6.67	113,524.70	14.62	0.0253	43,112
	40,644,676.61			2,710,999.93			16,020,411
NODES							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 12-2022							
NET SALVAGE PERCENT.. 0							
2011	4,637,738.81	11.50	8.70	403,483.28	6.25	0.4565	2,117,221
2012	13,658,928.01	10.50	9.52	1,300,329.95	6.25	0.4048	5,528,588
2013	16,155,501.27	9.50	10.53	1,701,174.28	6.25	0.3421	5,526,959
2014	18,865,376.45	8.50	11.76	2,218,568.27	6.25	0.2647	4,993,854
	53,317,544.54			5,623,555.78			18,166,622
	93,962,221.15			8,334,555.71			34,187,033

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 8.87

DUKE ENERGY OHIO

ACCOUNT 1980 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1999	3,822.19	20.00	5.00	191.11	2.75	0.8625	3,297
2003	184,640.49	20.00	5.00	9,232.02	6.75	0.6625	122,324
2004	42,823.86	20.00	5.00	2,141.19	7.75	0.6125	26,230
2008	2,057.58	20.00	5.00	102.88	11.75	0.4125	849
2009	83,186.49	20.00	5.00	4,159.32	12.75	0.3625	30,155
2010	40,530.54	20.00	5.00	2,026.53	13.75	0.3125	12,666
2011	48,147.42	20.00	5.00	2,407.37	14.75	0.2625	12,639
2012	16,950.00	20.00	5.00	847.50	15.75	0.2125	3,602
2013	30,330.50	20.00	5.00	1,516.52	16.75	0.1625	4,929
2015	30,257.86	20.00	5.00	1,512.89	18.75	0.0625	1,891
2016	63,901.25	20.00	5.00	3,195.06	19.62	0.0190	1,214
	546,648.18			27,332.39			219,796

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

DUKE ENERGY OHIO

ACCOUNT 3600 LAND AND LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NONDEPRECIABLE							
1902	3,063.80						
1911	69.93						
1914	837.03						
1915	30.98						
1920	1,177.77						
1923	11,231.69						
1925	2,034.00						
1926	45,945.92						
1927	5,303.25						
1928	2,550.06						
1929	480.00						
1930	3,526.25						
1931	2,979.93						
1933	69.32						
1935	15.83						
1936	14,909.52						
1937	4,785.44						
1938	410.74						
1939	574.77						
1940	1,822.36						
1941	42,623.90						
1942	4,542.31						
1943	3,905.75						
1944	5,429.49						
1945	1,327.41						
1946	857.92						
1947	605.85						
1948	3,494.57						
1949	34,157.11						
1950	12,921.02						
1951	14,941.35						
1952	1,274.98						
1953	27,020.15						
1954	50,462.33						
1955	52,174.73						
1956	97,063.79						
1957	42,305.61						
1958	80,503.21						
1959	82,070.65						
1960	55,284.98						
1961	88,389.03						
1962	11,706.50						
1963	78,346.64						
1964	33,632.90						

DUKE ENERGY OHIO

ACCOUNT 3600 LAND AND LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NONDEPRECIABLE							
1965	5,143.91						
1966	211,984.58						
1967	73,551.77						
1968	95,383.73						
1969	10,510.95						
1970	25,719.29						
1971	248,106.94						
1972	400,372.67						
1973	481,802.90						
1974	158,159.66						
1975	280,472.72						
1976	20,897.69						
1977	54,560.12						
1978	41,479.79						
1979	385,631.19						
1980	19,862.63						
1981	248,111.62						
1982	4,555.09						
1983	206,968.19						
1984	817.60						
1988	15,394.70						
1990	173,663.97						
1991	783,170.41						
1992	275,414.19						
1994	33,752.94						
1995	42,071.81						
1999	48,812.56						
2002	70,723.15						
2003	531,999.41						
2004	207,275.24						
2005	647,536.90						
2006	265,000.45						
2007	1,197,030.95						
2008	1,401,613.38						
2009	214,957.17						
2010	2,454,895.45						
2011	761,923.51						
2012	631,853.43						
2013	86,634.92						
2016	873,134.59						
	14,617,812.94						

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00

DUKE ENERGY OHIO

ACCOUNT 3601 RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1937	140,924.13	75.00	1.33	1,874.29	9.18	0.8776	123,675
1938	6,930.19	75.00	1.33	92.17	9.57	0.8724	6,046
1939	7,332.23	75.00	1.33	97.52	9.98	0.8669	6,357
1940	2,696.51	75.00	1.33	35.86	10.41	0.8612	2,322
1941	6,564.07	75.00	1.33	87.30	10.86	0.8552	5,614
1942	31,472.30	75.00	1.33	418.58	11.33	0.8489	26,718
1943	9,975.50	75.00	1.33	132.67	11.82	0.8424	8,403
1944	4,197.23	75.00	1.33	55.82	12.34	0.8355	3,507
1945	5,696.99	75.00	1.33	75.77	12.87	0.8284	4,719
1946	9,311.01	75.00	1.33	123.84	13.43	0.8209	7,644
1947	16,096.32	75.00	1.33	214.08	14.01	0.8132	13,090
1948	11,972.70	75.00	1.33	159.24	14.61	0.8052	9,640
1949	19,177.27	75.00	1.33	255.06	15.23	0.7969	15,283
1950	9,325.41	75.00	1.33	124.03	15.86	0.7885	7,353
1951	19,901.00	75.00	1.33	264.68	16.51	0.7799	15,520
1952	29,202.42	75.00	1.33	388.39	17.17	0.7711	22,517
1953	26,329.51	75.00	1.33	350.18	17.84	0.7621	20,067
1954	52,185.22	75.00	1.33	694.06	18.52	0.7531	39,299
1955	37,124.31	75.00	1.33	493.75	19.21	0.7439	27,616
1956	97,765.90	75.00	1.33	1,300.29	19.91	0.7345	71,812
1957	93,678.97	75.00	1.33	1,245.93	20.62	0.7251	67,924
1958	75,562.24	75.00	1.33	1,004.98	21.33	0.7156	54,072
1959	137,583.98	75.00	1.33	1,829.87	22.06	0.7059	97,116
1960	161,754.30	75.00	1.33	2,151.33	22.80	0.6960	112,581
1961	148,550.73	75.00	1.33	1,975.72	23.55	0.6860	101,906
1962	215,387.36	75.00	1.33	2,864.65	24.30	0.6760	145,602
1963	133,698.23	75.00	1.33	1,778.19	25.07	0.6657	89,007
1964	123,198.66	75.00	1.33	1,638.54	25.85	0.6553	80,736
1965	139,716.79	75.00	1.33	1,858.23	26.63	0.6449	90,108
1966	231,572.41	75.00	1.33	3,079.91	27.43	0.6343	146,879
1967	158,787.70	75.00	1.33	2,111.88	28.24	0.6235	98,999
1968	240,832.56	75.00	1.33	3,203.07	29.06	0.6125	147,517
1969	258,396.55	75.00	1.33	3,436.67	29.88	0.6016	155,451
1970	332,684.49	75.00	1.33	4,424.70	30.72	0.5904	196,417
1971	239,445.38	75.00	1.33	3,184.62	31.57	0.5791	138,656
1972	385,289.21	75.00	1.33	5,124.35	32.42	0.5677	218,740
1973	315,779.26	75.00	1.33	4,199.86	33.28	0.5563	175,659
1974	410,534.33	75.00	1.33	5,460.11	34.15	0.5447	223,606
1975	450,341.13	75.00	1.33	5,989.54	35.03	0.5329	240,000
1976	482,445.85	75.00	1.33	6,416.53	35.92	0.5211	251,388
1977	429,991.16	75.00	1.33	5,718.88	36.82	0.5091	218,896
1978	420,376.94	75.00	1.33	5,591.01	37.72	0.4971	208,957
1979	511,902.18	75.00	1.33	6,808.30	38.63	0.4849	248,237

DUKE ENERGY OHIO

ACCOUNT 3601 RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1980	706,661.06	75.00	1.33	9,398.59	39.55	0.4727	334,017
1981	737,112.57	75.00	1.33	9,803.60	40.47	0.4604	339,367
1982	887,341.05	75.00	1.33	11,801.64	41.40	0.4480	397,529
1983	1,263,502.25	75.00	1.33	16,804.58	42.33	0.4356	550,382
1984	1,194,669.59	75.00	1.33	15,889.11	43.27	0.4231	505,429
1985	1,291,694.01	75.00	1.33	17,179.53	44.22	0.4104	530,111
1986	1,040,602.94	75.00	1.33	13,840.02	45.17	0.3977	413,879
1987	1,099,621.88	75.00	1.33	14,624.97	46.12	0.3851	423,431
1988	853,046.09	75.00	1.33	11,345.51	47.08	0.3723	317,563
1989	1,076,708.78	75.00	1.33	14,320.23	48.04	0.3595	387,045
1990	1,123,940.31	75.00	1.33	14,948.41	49.01	0.3465	389,479
1991	1,591,594.07	75.00	1.33	21,168.20	49.98	0.3336	530,956
1992	1,345,031.19	75.00	1.33	17,888.91	50.95	0.3207	431,311
1993	1,682,805.00	75.00	1.33	22,381.31	51.92	0.3077	517,850
1994	1,258,162.95	75.00	1.33	16,733.57	52.90	0.2947	370,743
1995	1,537,817.48	75.00	1.33	20,452.97	53.88	0.2816	433,049
1996	413,458.62	75.00	1.33	5,499.00	54.87	0.2684	110,972
1997	97,628.03	75.00	1.33	1,298.45	55.85	0.2553	24,927
1998	32,152.06	75.00	1.33	427.62	56.84	0.2421	7,785
1999	33,247.45	75.00	1.33	442.19	57.82	0.2291	7,616
2005	72,625.42	75.00	1.33	965.92	63.78	0.1496	10,865
2007	88,408.93	75.00	1.33	1,175.84	65.77	0.1231	10,880
2008	32,003.48	75.00	1.33	425.65	66.76	0.1099	3,516
2009	41,451.13	75.00	1.33	551.30	67.76	0.0965	4,001
2010	30,159.68	75.00	1.33	401.12	68.76	0.0832	2,509
2011	58,313.92	75.00	1.33	775.58	69.76	0.0699	4,074
2012	14,112.98	75.00	1.33	187.70	70.75	0.0567	800
2013	29,261.10	75.00	1.33	389.17	71.75	0.0433	1,268
2015	300.47	75.00	1.33	4.00	73.75	0.0167	5
2016	9,019.95	75.00	1.33	119.97	74.63	0.0049	44
	26,284,145.07			349,579.11			11,007,059

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -20							
1902	6,054.79	70.00	1.43	103.90	4.17	0.9404	6,833
1912	50,312.80	70.00	1.43	863.37	6.44	0.9080	54,821
1917	5,203.85	70.00	1.43	89.30	7.55	0.8921	5,571
1918	185,350.54	70.00	1.43	3,180.62	7.78	0.8889	197,701
1919	10,259.84	70.00	1.43	176.06	8.02	0.8854	10,901
1920	9,841.92	70.00	1.43	168.89	8.25	0.8821	10,418
1921	5,353.19	70.00	1.43	91.86	8.49	0.8787	5,645
1922	890.43	70.00	1.43	15.28	8.73	0.8753	935
1923	49,261.28	70.00	1.43	845.32	8.97	0.8719	51,539
1924	548.17	70.00	1.43	9.41	9.22	0.8683	571
1925	39,250.49	70.00	1.43	673.54	9.47	0.8647	40,728
1926	1,097.98	70.00	1.43	18.84	9.73	0.8610	1,134
1927	20,380.41	70.00	1.43	349.73	9.99	0.8573	20,966
1928	63,727.34	70.00	1.43	1,093.56	10.26	0.8534	65,264
1929	1,581.22	70.00	1.43	27.13	10.53	0.8496	1,612
1930	2,779.97	70.00	1.43	47.70	10.81	0.8456	2,821
1931	953.43	70.00	1.43	16.36	11.10	0.8414	963
1932	289.97	70.00	1.43	4.98	11.39	0.8373	291
1933	810.92	70.00	1.43	13.92	11.70	0.8329	810
1937	135.95	70.00	1.43	2.33	13.01	0.8141	133
1938	388,159.73	70.00	1.43	6,660.82	13.36	0.8091	376,891
1939	596.23	70.00	1.43	10.23	13.72	0.8040	575
1940	25,365.13	70.00	1.43	435.27	14.10	0.7986	24,307
1941	604.12	70.00	1.43	10.37	14.49	0.7930	575
1942	3,259.16	70.00	1.43	55.93	14.89	0.7873	3,079
1943	35,456.22	70.00	1.43	608.43	15.30	0.7814	33,248
1946	1,641.89	70.00	1.43	28.17	16.61	0.7627	1,503
1947	2.90	70.00	1.43	0.05	17.07	0.7561	3
1948	126,171.32	70.00	1.43	2,165.10	17.55	0.7493	113,447
1949	6,510.29	70.00	1.43	111.72	18.04	0.7423	5,799
1950	43,541.17	70.00	1.43	747.17	18.54	0.7351	38,411
1951	34,209.62	70.00	1.43	587.04	19.05	0.7279	29,880
1952	16,855.01	70.00	1.43	289.23	19.57	0.7204	14,571
1953	15,321.58	70.00	1.43	262.92	20.11	0.7127	13,104
1954	728.81	70.00	1.43	12.51	20.65	0.7050	617
1955	5,842.88	70.00	1.43	100.26	21.21	0.6970	4,887
1956	63,271.43	70.00	1.43	1,085.74	21.78	0.6889	52,302
1957	3,440.15	70.00	1.43	59.03	22.36	0.6806	2,810
1958	32,961.87	70.00	1.43	565.63	22.96	0.6720	26,580
1959	1,950.02	70.00	1.43	33.46	23.56	0.6634	1,552
1960	47,831.56	70.00	1.43	820.79	24.17	0.6547	37,579
1961	46,176.18	70.00	1.43	792.38	24.79	0.6459	35,788
1962	19,248.23	70.00	1.43	330.30	25.43	0.6367	14,707

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -20							
1963	6,494.28	70.00	1.43	111.44	26.07	0.6276	4,891
1964	9,541.98	70.00	1.43	163.74	26.72	0.6183	7,080
1965	2,021.60	70.00	1.43	34.69	27.38	0.6089	1,477
1966	10,088.82	70.00	1.43	173.12	28.05	0.5993	7,255
1967	95,367.05	70.00	1.43	1,636.50	28.73	0.5896	67,471
1968	69,213.68	70.00	1.43	1,187.71	29.42	0.5797	48,149
1969	34,758.16	70.00	1.43	596.45	30.11	0.5699	23,769
1970	1,679.29	70.00	1.43	28.82	30.81	0.5599	1,128
1971	300,801.66	70.00	1.43	5,161.76	31.53	0.5496	198,374
1972	158,612.67	70.00	1.43	2,721.79	32.24	0.5394	102,673
1973	65,635.16	70.00	1.43	1,126.30	32.97	0.5290	41,665
1974	826.91	70.00	1.43	14.19	33.70	0.5186	515
1975	92,465.38	70.00	1.43	1,586.71	34.45	0.5079	56,351
1976	53,358.74	70.00	1.43	915.64	35.19	0.4973	31,842
1977	47,529.50	70.00	1.43	815.61	35.95	0.4864	27,744
1979	42,795.86	70.00	1.43	734.38	37.48	0.4646	23,858
1980	619.79	70.00	1.43	10.64	38.26	0.4534	337
1982	25,292.47	70.00	1.43	434.02	39.83	0.4310	13,081
1984	1,174,480.05	70.00	1.43	20,154.08	41.43	0.4081	575,223
1985	471.34	70.00	1.43	8.09	42.24	0.3966	224
1987	50,118.89	70.00	1.43	860.04	43.87	0.3733	22,451
1988	3,517.62	70.00	1.43	60.36	44.70	0.3614	1,526
1989	8,764.59	70.00	1.43	150.40	45.53	0.3496	3,677
1990	7,884.17	70.00	1.43	135.29	46.37	0.3376	3,194
1991	25,780.49	70.00	1.43	442.39	47.21	0.3256	10,072
1994	2,814.80	70.00	1.43	48.30	49.78	0.2889	976
1995	308,914.47	70.00	1.43	5,300.97	50.64	0.2766	102,524
1996	253,880.24	70.00	1.43	4,356.58	51.51	0.2641	80,472
1999	78,343.13	70.00	1.43	1,344.37	54.15	0.2264	21,287
2000	134,251.97	70.00	1.43	2,303.76	55.04	0.2137	34,429
2001	42,960.74	70.00	1.43	737.21	55.93	0.2010	10,362
2002	108,969.25	70.00	1.43	1,869.91	56.83	0.1881	24,602
2003	327,081.59	70.00	1.43	5,612.72	57.73	0.1753	68,801
2005	254,155.96	70.00	1.43	4,361.32	59.54	0.1494	45,574
2006	1,166,708.76	70.00	1.43	20,020.72	60.45	0.1364	191,009
2007	715,848.36	70.00	1.43	12,283.96	61.37	0.1233	105,908
2008	875,471.29	70.00	1.43	15,023.09	62.29	0.1101	115,709
2009	547,855.17	70.00	1.43	9,401.19	63.21	0.0970	63,770
2010	837,725.78	70.00	1.43	14,375.37	64.14	0.0837	84,151
2011	3,637,699.77	70.00	1.43	62,422.93	65.07	0.0704	307,444
2012	2,490,682.36	70.00	1.43	42,740.11	66.00	0.0571	170,781
2013	2,857,654.11	70.00	1.43	49,037.34	66.94	0.0437	149,890

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -20							
2014	823,798.51	70.00	1.43	14,136.38	67.88	0.0303	29,943
2015	6,352.22	70.00	1.43	109.00	68.82	0.0169	129
2016	141.66	70.00	1.43	2.43	69.65	0.0050	1
	19,132,660.28			328,316.47			4,193,661

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.72

DUKE ENERGY OHIO

ACCOUNT 3620 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 61-R1.5							
NET SALVAGE PERCENT.. -20							
1900	10,586.85	61.00	1.64	208.35	2.11	0.9654	12,265
1913	25,234.15	61.00	1.64	496.61	5.64	0.9075	27,481
1914	1,604.96	61.00	1.64	31.59	5.87	0.9038	1,741
1918	58,438.13	61.00	1.64	1,150.06	6.85	0.8877	62,251
1920	21,725.47	61.00	1.64	427.56	7.36	0.8793	22,925
1921	24,053.41	61.00	1.64	473.37	7.63	0.8749	25,254
1922	1,196.57	61.00	1.64	23.55	7.90	0.8705	1,250
1923	95,458.04	61.00	1.64	1,878.61	8.17	0.8661	99,208
1924	156.66	61.00	1.64	3.08	8.45	0.8615	162
1925	1,478.33	61.00	1.64	29.09	8.73	0.8569	1,520
1926	228,671.07	61.00	1.64	4,500.25	9.01	0.8523	233,876
1927	94,246.36	61.00	1.64	1,854.77	9.30	0.8475	95,853
1928	4,122.46	61.00	1.64	81.13	9.59	0.8428	4,169
1929	41,058.56	61.00	1.64	808.03	9.89	0.8379	41,282
1930	41,502.21	61.00	1.64	816.76	10.18	0.8331	41,491
1931	12,259.35	61.00	1.64	241.26	10.48	0.8282	12,184
1932	2,588.81	61.00	1.64	50.95	10.79	0.8231	2,557
1934	485.06	61.00	1.64	9.55	11.41	0.8130	473
1935	1,574.17	61.00	1.64	30.98	11.73	0.8077	1,526
1936	4,016.89	61.00	1.64	79.05	12.06	0.8023	3,867
1937	4,919.40	61.00	1.64	96.81	12.39	0.7969	4,704
1938	545,500.35	61.00	1.64	10,735.45	12.72	0.7915	518,103
1939	129,363.01	61.00	1.64	2,545.86	13.06	0.7859	122,000
1940	5,152.15	61.00	1.64	101.39	13.41	0.7802	4,823
1941	13,648.06	61.00	1.64	268.59	13.76	0.7744	12,683
1942	29,409.14	61.00	1.64	578.77	14.12	0.7685	27,122
1943	141,416.35	61.00	1.64	2,783.07	14.48	0.7626	129,416
1944	446.91	61.00	1.64	8.80	14.86	0.7564	406
1945	9,800.96	61.00	1.64	192.88	15.24	0.7502	8,823
1946	18,641.22	61.00	1.64	366.86	15.63	0.7438	16,638
1947	11,454.07	61.00	1.64	225.42	16.02	0.7374	10,135
1948	497,415.05	61.00	1.64	9,789.13	16.43	0.7307	436,130
1949	161,618.24	61.00	1.64	3,180.65	16.84	0.7239	140,400
1950	264,172.90	61.00	1.64	5,198.92	17.26	0.7171	227,310
1951	162,579.22	61.00	1.64	3,199.56	17.69	0.7100	138,517
1952	389,144.22	61.00	1.64	7,658.36	18.13	0.7028	328,184
1953	956,108.96	61.00	1.64	18,816.22	18.57	0.6956	798,049
1954	525,642.26	61.00	1.64	10,344.64	19.03	0.6880	433,989
1955	1,337,591.86	61.00	1.64	26,323.81	19.49	0.6805	1,092,261
1956	633,399.75	61.00	1.64	12,465.31	19.96	0.6728	511,374
1957	734,736.05	61.00	1.64	14,459.61	20.44	0.6649	586,249
1958	1,235,066.39	61.00	1.64	24,306.11	20.93	0.6569	973,563
1959	386,960.93	61.00	1.64	7,615.39	21.43	0.6487	301,221

DUKE ENERGY OHIO

ACCOUNT 3620 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 61-R1.5							
NET SALVAGE PERCENT.. -20							
1960	597,904.06	61.00	1.64	11,766.75	21.94	0.6403	459,427
1961	848,426.53	61.00	1.64	16,697.03	22.45	0.6320	643,416
1962	335,617.96	61.00	1.64	6,604.96	22.97	0.6234	251,085
1963	426,894.14	61.00	1.64	8,401.28	23.51	0.6146	314,838
1964	881,679.37	61.00	1.64	17,351.45	24.05	0.6057	640,882
1965	672,025.26	61.00	1.64	13,225.46	24.59	0.5969	481,350
1966	677,180.12	61.00	1.64	13,326.90	25.15	0.5877	477,575
1967	904,247.18	61.00	1.64	17,795.58	25.72	0.5784	627,576
1968	943,373.44	61.00	1.64	18,565.59	26.29	0.5690	644,158
1969	916,910.50	61.00	1.64	18,044.80	26.87	0.5595	615,625
1970	78,993.17	61.00	1.64	1,554.59	27.46	0.5498	52,120
1971	1,478,119.17	61.00	1.64	29,089.39	28.05	0.5402	958,105
1972	3,580,379.52	61.00	1.64	70,461.87	28.66	0.5302	2,277,809
1973	1,941,660.69	61.00	1.64	38,211.88	29.27	0.5202	1,211,969
1974	2,027,687.88	61.00	1.64	39,904.90	29.89	0.5100	1,240,945
1975	1,608,515.45	61.00	1.64	31,655.58	30.51	0.4998	964,800
1976	1,672,925.43	61.00	1.64	32,923.17	31.14	0.4895	982,696
1977	1,232,516.60	61.00	1.64	24,255.93	31.78	0.4790	708,480
1978	1,270,351.25	61.00	1.64	25,000.51	32.43	0.4684	713,978
1979	1,272,742.49	61.00	1.64	25,047.57	33.08	0.4577	699,041
1980	1,878,272.62	61.00	1.64	36,964.41	33.74	0.4469	1,007,258
1981	3,073,116.31	61.00	1.64	60,478.93	34.41	0.4359	1,607,486
1982	2,693,064.05	61.00	1.64	52,999.50	35.08	0.4249	1,373,204
1983	3,138,273.25	61.00	1.64	61,761.22	35.76	0.4138	1,558,228
1984	4,823,111.57	61.00	1.64	94,918.84	36.44	0.4026	2,330,257
1985	2,279,644.58	61.00	1.64	44,863.41	37.13	0.3913	1,070,457
1986	694,399.16	61.00	1.64	13,665.78	37.83	0.3798	316,513
1987	1,224,054.14	61.00	1.64	24,089.39	38.53	0.3684	541,071
1988	402,363.91	61.00	1.64	7,918.52	39.24	0.3567	172,238
1989	10,961,399.36	61.00	1.64	215,720.34	39.95	0.3451	4,539,072
1990	1,600,486.25	61.00	1.64	31,497.57	40.67	0.3333	640,092
1991	3,361,937.24	61.00	1.64	66,162.92	41.39	0.3215	1,296,955
1992	4,693,722.55	61.00	1.64	92,372.46	42.12	0.3095	1,743,305
1993	4,168,789.43	61.00	1.64	82,041.78	42.85	0.2975	1,488,458
1994	4,253,387.60	61.00	1.64	83,706.67	43.59	0.2854	1,456,751
1995	6,894,588.00	61.00	1.64	135,685.49	44.33	0.2733	2,260,984
1996	2,914,914.76	61.00	1.64	57,365.52	45.07	0.2612	913,476
1997	10,039,828.50	61.00	1.64	197,583.82	45.82	0.2489	2,998,094
1998	834,126.82	61.00	1.64	16,415.62	46.57	0.2366	236,785
1999	2,111,935.79	61.00	1.64	41,562.90	47.33	0.2241	567,942
2000	1,607,882.69	61.00	1.64	31,643.13	48.09	0.2116	408,351
2001	3,161,069.40	61.00	1.64	62,209.85	48.86	0.1990	754,939
2002	1,648,440.91	61.00	1.64	32,441.32	49.63	0.1864	368,703

DUKE ENERGY OHIO

ACCOUNT 3620 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 61-R1.5							
NET SALVAGE PERCENT.. -20							
2003	4,100,236.86	61.00	1.64	80,692.66	50.40	0.1738	854,998
2004	4,619,581.49	61.00	1.64	90,913.36	51.17	0.1612	893,335
2005	2,774,984.72	61.00	1.64	54,611.70	51.96	0.1482	493,503
2006	4,816,867.76	61.00	1.64	94,795.96	52.74	0.1354	782,702
2007	6,755,633.15	61.00	1.64	132,950.86	53.53	0.1225	992,754
2008	7,062,607.63	61.00	1.64	138,992.12	54.32	0.1095	928,111
2009	10,085,948.23	61.00	1.64	198,491.46	55.12	0.0964	1,166,621
2010	10,403,595.06	61.00	1.64	204,742.75	55.92	0.0833	1,039,694
2011	9,587,977.11	61.00	1.64	188,691.39	56.72	0.0702	807,231
2012	15,053,681.52	61.00	1.64	296,256.45	57.53	0.0569	1,027,685
2013	10,890,750.14	61.00	1.64	214,329.96	58.34	0.0436	569,935
2014	4,606,606.98	61.00	1.64	90,658.03	59.15	0.0303	167,662
2015	6,507,202.81	61.00	1.64	128,061.75	59.97	0.0169	131,888
2016	5,065,960.76	61.00	1.64	99,698.11	60.69	0.0051	30,882
	213,023,238.28			4,192,297.35			62,016,930

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.97

DUKE ENERGY OHIO

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2.5							
NET SALVAGE PERCENT.. -15							
1920	12,950.65	65.00	1.54	229.36	6.10	0.9062	13,496
1923	6,172.69	65.00	1.54	109.32	6.77	0.8959	6,359
1924	12,299.94	65.00	1.54	217.83	7.00	0.8923	12,622
1926	10,909.24	65.00	1.54	193.20	7.46	0.8852	11,106
1927	10,188.92	65.00	1.54	180.45	7.69	0.8817	10,331
1928	22,914.99	65.00	1.54	405.82	7.93	0.8780	23,137
1929	48,302.55	65.00	1.54	855.44	8.17	0.8743	48,566
1936	11,369.65	65.00	1.54	201.36	9.99	0.8463	11,066
1937	9,135.00	65.00	1.54	161.78	10.28	0.8419	8,844
1939	42,441.92	65.00	1.54	751.65	10.88	0.8326	40,639
1941	6,615.30	65.00	1.54	117.16	11.51	0.8229	6,260
1943	3,744.02	65.00	1.54	66.31	12.20	0.8123	3,498
1944	361.28	65.00	1.54	6.40	12.55	0.8069	335
1946	2,138.77	65.00	1.54	37.88	13.31	0.7952	1,956
1948	81,483.54	65.00	1.54	1,443.07	14.11	0.7829	73,364
1949	231,863.52	65.00	1.54	4,106.30	14.53	0.7765	207,038
1950	68,773.96	65.00	1.54	1,217.99	14.97	0.7697	60,875
1951	132,082.26	65.00	1.54	2,339.18	15.42	0.7628	115,861
1952	136,629.81	65.00	1.54	2,419.71	15.88	0.7557	118,737
1953	150,394.62	65.00	1.54	2,663.49	16.36	0.7483	129,423
1954	263,383.96	65.00	1.54	4,664.53	16.84	0.7409	224,418
1955	181,321.09	65.00	1.54	3,211.20	17.35	0.7331	152,861
1956	362,133.80	65.00	1.54	6,413.39	17.86	0.7252	302,025
1957	183,853.25	65.00	1.54	3,256.04	18.39	0.7171	151,613
1958	501,062.66	65.00	1.54	8,873.82	18.93	0.7088	408,409
1959	215,068.10	65.00	1.54	3,808.86	19.49	0.7002	173,167
1960	782,101.10	65.00	1.54	13,851.01	20.05	0.6915	621,982
1961	620,341.56	65.00	1.54	10,986.25	20.63	0.6826	486,976
1962	294,279.89	65.00	1.54	5,211.70	21.22	0.6735	227,941
1963	84,893.05	65.00	1.54	1,503.46	21.82	0.6643	64,855
1964	341,643.31	65.00	1.54	6,050.50	22.43	0.6549	257,311
1965	382,248.50	65.00	1.54	6,769.62	23.06	0.6452	283,634
1966	236,919.09	65.00	1.54	4,195.84	23.69	0.6355	173,157
1967	534,629.86	65.00	1.54	9,468.29	24.33	0.6257	384,689
1968	647,493.39	65.00	1.54	11,467.11	24.99	0.6155	458,342
1969	801,811.76	65.00	1.54	14,200.09	25.65	0.6054	558,211
1970	365,088.93	65.00	1.54	6,465.72	26.32	0.5951	249,846
1971	1,199,189.11	65.00	1.54	21,237.64	27.01	0.5845	806,010
1972	2,179,387.18	65.00	1.54	38,596.95	27.70	0.5739	1,438,238
1973	781,544.16	65.00	1.54	13,841.15	28.40	0.5631	506,083
1974	1,257,346.97	65.00	1.54	22,267.61	29.11	0.5522	798,381
1975	957,346.35	65.00	1.54	16,954.60	29.83	0.5411	595,701
1976	1,020,644.82	65.00	1.54	18,075.62	30.55	0.5300	622,083

DUKE ENERGY OHIO

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R2.5							
NET SALVAGE PERCENT.. -15							
1977	253,899.31	65.00	1.54	4,496.56	31.28	0.5188	151,473
1978	418,802.99	65.00	1.54	7,417.00	32.03	0.5072	244,294
1979	1,218,403.02	65.00	1.54	21,577.92	32.77	0.4959	694,767
1980	1,569,382.60	65.00	1.54	27,793.77	33.53	0.4842	873,789
1981	2,731,871.52	65.00	1.54	48,381.44	34.30	0.4723	1,483,834
1982	2,032,789.42	65.00	1.54	36,000.70	35.07	0.4605	1,076,421
1983	3,518,654.42	65.00	1.54	62,315.37	35.85	0.4485	1,814,672
1984	3,056,810.03	65.00	1.54	54,136.11	36.63	0.4365	1,534,302
1985	809,017.58	65.00	1.54	14,327.70	37.43	0.4242	394,617
1986	674,916.59	65.00	1.54	11,952.77	38.23	0.4119	319,659
1987	413,344.45	65.00	1.54	7,320.33	39.03	0.3995	189,920
1988	756,748.12	65.00	1.54	13,402.01	39.85	0.3869	336,721
1989	3,881,938.30	65.00	1.54	68,749.13	40.66	0.3745	1,671,675
1990	1,449,718.11	65.00	1.54	25,674.51	41.49	0.3617	603,001
1991	3,501,947.38	65.00	1.54	62,019.49	42.32	0.3489	1,405,184
1992	1,731,748.07	65.00	1.54	30,669.26	43.16	0.3360	669,147
1993	3,611,995.97	65.00	1.54	63,968.45	44.01	0.3229	1,341,344
1994	1,832,089.73	65.00	1.54	32,446.31	44.86	0.3099	652,824
1995	6,451,912.20	65.00	1.54	114,263.37	45.71	0.2968	2,201,944
1996	483,697.48	65.00	1.54	8,566.28	46.57	0.2835	157,720
1998	204,092.49	65.00	1.54	3,614.48	48.31	0.2568	60,266
1999	2,035,429.24	65.00	1.54	36,047.45	49.19	0.2432	569,339
2000	1,282,734.72	65.00	1.54	22,717.23	50.07	0.2297	338,826
2001	3,232,473.62	65.00	1.54	57,247.11	50.96	0.2160	802,946
2002	1,693,782.23	65.00	1.54	29,996.88	51.85	0.2023	394,069
2003	4,539,872.80	65.00	1.54	80,401.15	52.75	0.1885	983,922
2004	3,040,925.53	65.00	1.54	53,854.79	53.65	0.1746	610,657
2005	3,724,250.76	65.00	1.54	65,956.48	54.56	0.1606	687,918
2006	6,824,169.60	65.00	1.54	120,856.04	55.47	0.1466	1,150,644
2007	5,517,304.82	65.00	1.54	97,711.47	56.38	0.1326	841,461
2008	5,826,240.24	65.00	1.54	103,182.71	57.30	0.1185	793,703
2009	4,721,198.66	65.00	1.54	83,612.43	58.22	0.1043	566,338
2010	2,278,380.54	65.00	1.54	40,350.12	59.15	0.0900	235,812
2011	2,319,550.55	65.00	1.54	41,079.24	60.07	0.0759	202,329
2012	4,575,102.28	65.00	1.54	81,025.06	61.01	0.0614	322,943
2013	827,851.84	65.00	1.54	14,661.26	61.94	0.0471	44,822
2014	319,015.33	65.00	1.54	5,649.76	62.88	0.0326	11,967
2015	2,824,728.19	65.00	1.54	50,025.94	63.82	0.0182	58,959
2016	4,440,581.44	65.00	1.54	78,642.70	64.65	0.0054	27,474
	115,821,876.69			2,051,205.48			37,371,149

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.77

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R1							
NET SALVAGE PERCENT.. -25							
1915	10.95	55.00	1.82	0.25	3.09	0.9438	13
1916	17.50	55.00	1.82	0.40	3.40	0.9382	21
1917	11.60	55.00	1.82	0.26	3.71	0.9326	14
1918	45.47	55.00	1.82	1.03	4.01	0.9271	53
1919	66.44	55.00	1.82	1.51	4.31	0.9216	77
1920	90.48	55.00	1.82	2.06	4.60	0.9164	104
1921	385.65	55.00	1.82	8.77	4.90	0.9109	439
1922	1,195.00	55.00	1.82	27.19	5.19	0.9056	1,353
1923	1,407.86	55.00	1.82	32.03	5.49	0.9002	1,584
1924	2,585.87	55.00	1.82	58.83	5.80	0.8946	2,891
1925	4,007.66	55.00	1.82	91.17	6.10	0.8891	4,454
1926	10,188.37	55.00	1.82	231.79	6.41	0.8835	11,251
1927	12,218.26	55.00	1.82	277.97	6.72	0.8778	13,407
1928	13,849.72	55.00	1.82	315.08	7.04	0.8720	15,096
1929	18,224.47	55.00	1.82	414.61	7.36	0.8662	19,732
1930	14,578.27	55.00	1.82	331.66	7.68	0.8604	15,678
1931	12,815.30	55.00	1.82	291.55	8.01	0.8544	13,686
1932	10,851.97	55.00	1.82	246.88	8.34	0.8484	11,508
1933	4,473.91	55.00	1.82	101.78	8.68	0.8422	4,710
1934	12,444.66	55.00	1.82	283.12	9.02	0.8360	13,005
1935	31,049.52	55.00	1.82	706.38	9.36	0.8298	32,207
1936	26,221.66	55.00	1.82	596.54	9.71	0.8235	26,990
1937	16,409.60	55.00	1.82	373.32	10.07	0.8169	16,756
1938	23,228.39	55.00	1.82	528.45	10.43	0.8104	23,529
1939	59,861.88	55.00	1.82	1,361.86	10.79	0.8038	60,148
1940	41,870.75	55.00	1.82	952.56	11.16	0.7971	41,718
1941	62,307.16	55.00	1.82	1,417.49	11.53	0.7904	61,556
1942	53,278.45	55.00	1.82	1,212.08	11.91	0.7835	52,176
1943	23,346.47	55.00	1.82	531.13	12.29	0.7766	22,662
1944	43,474.01	55.00	1.82	989.03	12.68	0.7695	41,814
1945	48,140.45	55.00	1.82	1,095.20	13.07	0.7624	45,875
1946	55,265.20	55.00	1.82	1,257.28	13.47	0.7551	52,163
1947	73,799.91	55.00	1.82	1,678.95	13.87	0.7478	68,986
1948	104,507.99	55.00	1.82	2,377.56	14.27	0.7406	96,742
1949	179,462.53	55.00	1.82	4,082.77	14.69	0.7329	164,412
1950	206,880.44	55.00	1.82	4,706.53	15.11	0.7253	187,555
1951	285,438.70	55.00	1.82	6,493.73	15.53	0.7176	256,053
1952	289,150.80	55.00	1.82	6,578.18	15.96	0.7098	256,556
1953	496,775.95	55.00	1.82	11,301.65	16.39	0.7020	435,921
1954	454,071.50	55.00	1.82	10,330.13	16.83	0.6940	393,907
1955	526,747.16	55.00	1.82	11,983.50	17.28	0.6858	451,567
1956	683,331.87	55.00	1.82	15,545.80	17.73	0.6776	578,816
1957	655,479.40	55.00	1.82	14,912.16	18.19	0.6693	548,366

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R1							
NET SALVAGE PERCENT.. -25							
1958	728,407.65	55.00	1.82	16,571.27	18.65	0.6609	601,765
1959	729,898.77	55.00	1.82	16,605.20	19.12	0.6524	595,196
1960	934,954.34	55.00	1.82	21,270.21	19.60	0.6436	752,218
1961	746,349.25	55.00	1.82	16,979.45	20.08	0.6349	592,331
1962	719,040.70	55.00	1.82	16,358.18	20.57	0.6260	562,649
1963	662,896.92	55.00	1.82	15,080.90	21.06	0.6171	511,334
1964	532,674.40	55.00	1.82	12,118.34	21.56	0.6080	404,833
1965	930,129.73	55.00	1.82	21,160.45	22.07	0.5987	696,121
1966	1,174,593.03	55.00	1.82	26,721.99	22.58	0.5895	865,455
1967	1,127,823.54	55.00	1.82	25,657.99	23.10	0.5800	817,672
1968	1,604,074.22	55.00	1.82	36,492.69	23.62	0.5706	1,144,006
1969	1,955,050.29	55.00	1.82	44,477.39	24.15	0.5609	1,370,759
1970	1,770,634.05	55.00	1.82	40,281.92	24.69	0.5511	1,219,723
1971	1,628,312.80	55.00	1.82	37,044.12	25.24	0.5411	1,101,330
1972	1,734,939.29	55.00	1.82	39,469.87	25.79	0.5311	1,151,761
1973	2,412,349.79	55.00	1.82	54,880.96	26.34	0.5211	1,571,314
1974	2,396,125.10	55.00	1.82	54,511.85	26.91	0.5107	1,529,716
1975	2,187,889.27	55.00	1.82	49,774.48	27.48	0.5004	1,368,415
1976	2,535,148.25	55.00	1.82	57,674.62	28.05	0.4900	1,552,778
1977	2,361,473.92	55.00	1.82	53,723.53	28.63	0.4795	1,415,261
1978	2,864,768.08	55.00	1.82	65,173.47	29.22	0.4687	1,678,503
1979	3,576,514.43	55.00	1.82	81,365.70	29.82	0.4578	2,046,750
1980	3,873,568.66	55.00	1.82	88,123.69	30.42	0.4469	2,163,921
1981	3,101,968.56	55.00	1.82	70,569.78	31.02	0.4360	1,690,573
1982	3,880,605.74	55.00	1.82	88,283.78	31.63	0.4249	2,061,135
1983	3,745,961.72	55.00	1.82	85,220.63	32.25	0.4136	1,936,850
1984	3,130,130.16	55.00	1.82	71,210.46	32.87	0.4024	1,574,299
1985	3,638,816.12	55.00	1.82	82,783.07	33.50	0.3909	1,778,062
1986	3,816,956.39	55.00	1.82	86,835.76	34.13	0.3795	1,810,430
1987	4,284,076.30	55.00	1.82	97,462.74	34.77	0.3678	1,969,711
1988	4,472,342.28	55.00	1.82	101,745.79	35.41	0.3562	1,991,199
1989	5,677,585.24	55.00	1.82	129,165.06	36.06	0.3444	2,443,917
1990	5,784,644.22	55.00	1.82	131,600.66	36.71	0.3326	2,404,604
1991	5,906,597.95	55.00	1.82	134,375.10	37.37	0.3206	2,366,700
1992	7,871,887.14	55.00	1.82	179,085.43	38.03	0.3086	3,036,088
1993	8,435,829.34	55.00	1.82	191,915.12	38.69	0.2966	3,127,056
1994	7,834,683.34	55.00	1.82	178,239.05	39.36	0.2844	2,784,838
1995	7,989,234.57	55.00	1.82	181,755.09	40.03	0.2722	2,718,137
1996	6,644,692.17	55.00	1.82	151,166.75	40.70	0.2600	2,159,525
1997	7,264,334.58	55.00	1.82	165,263.61	41.37	0.2478	2,250,309
1998	7,595,740.03	55.00	1.82	172,803.09	42.05	0.2355	2,235,521
1999	8,122,889.52	55.00	1.82	184,795.74	42.74	0.2229	2,263,342
2000	5,723,831.27	55.00	1.82	130,217.16	43.42	0.2106	1,506,441

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1							
NET SALVAGE PERCENT.. -25							
2001	3,297,086.18	55.00	1.82	75,008.71	44.11	0.1980	816,029
2002	4,096,699.58	55.00	1.82	93,199.92	44.80	0.1855	949,666
2003	2,435,412.85	55.00	1.82	55,405.64	45.49	0.1729	526,384
2004	7,686,258.42	55.00	1.82	174,862.38	46.19	0.1602	1,538,981
2005	8,202,375.97	55.00	1.82	186,604.05	46.89	0.1475	1,511,800
2006	8,039,843.84	55.00	1.82	182,906.45	47.59	0.1347	1,354,010
2007	7,204,734.42	55.00	1.82	163,907.71	48.29	0.1220	1,098,722
2008	1,038,744.32	55.00	1.82	23,631.43	49.00	0.1091	141,646
2009	9,281,296.71	55.00	1.82	211,149.50	49.72	0.0960	1,113,756
2010	12,733,107.44	55.00	1.82	289,678.19	50.43	0.0831	1,322,492
2011	4,643,816.42	55.00	1.82	105,646.82	51.15	0.0700	406,334
2012	33,078,085.85	55.00	1.82	752,526.45	51.88	0.0567	2,345,650
2013	15,419,825.25	55.00	1.82	350,801.02	52.61	0.0435	837,489
2014	12,641,752.73	55.00	1.82	287,599.87	53.34	0.0302	476,910
2015	13,812,052.62	55.00	1.82	314,224.20	54.07	0.0169	291,952
2016	11,642,354.24	55.00	1.82	264,863.56	54.72	0.0051	74,074
	313,923,439.16			7,141,758.26			88,673,994

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.28

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R0.5							
NET SALVAGE PERCENT.. -30							
1925	962,944.21	55.00	1.82	22,783.26	8.42	0.8469	1,060,185
1926	20.82	55.00	1.82	0.49	8.83	0.8395	23
1929	291.92	55.00	1.82	6.91	10.02	0.8178	310
1935	3.24	55.00	1.82	0.08	12.40	0.7746	3
1937	391.02	55.00	1.82	9.25	13.20	0.7600	386
1938	89,125.40	55.00	1.82	2,108.71	13.60	0.7527	87,214
1939	38,475.11	55.00	1.82	910.32	14.00	0.7455	37,286
1940	13,230.57	55.00	1.82	313.04	14.41	0.7380	12,693
1941	145,138.64	55.00	1.82	3,433.98	14.82	0.7306	137,840
1942	30,108.95	55.00	1.82	712.38	15.22	0.7233	28,310
1943	11,010.04	55.00	1.82	260.50	15.64	0.7156	10,243
1944	14,815.29	55.00	1.82	350.53	16.05	0.7082	13,639
1945	33,057.04	55.00	1.82	782.13	16.47	0.7006	30,106
1946	69,204.18	55.00	1.82	1,637.37	16.89	0.6929	62,338
1947	101,833.64	55.00	1.82	2,409.38	17.31	0.6853	90,719
1948	194,415.02	55.00	1.82	4,599.86	17.74	0.6775	171,218
1949	196,590.15	55.00	1.82	4,651.32	18.17	0.6696	171,138
1950	177,018.68	55.00	1.82	4,188.26	18.61	0.6616	152,259
1951	250,412.45	55.00	1.82	5,924.76	19.04	0.6538	212,842
1952	251,171.78	55.00	1.82	5,942.72	19.48	0.6458	210,875
1953	479,739.39	55.00	1.82	11,350.63	19.93	0.6376	397,671
1954	458,544.62	55.00	1.82	10,849.17	20.38	0.6295	375,220
1955	619,533.96	55.00	1.82	14,658.17	20.83	0.6213	500,367
1956	710,191.00	55.00	1.82	16,803.12	21.29	0.6129	565,868
1957	813,756.76	55.00	1.82	19,253.48	21.75	0.6046	639,544
1958	735,893.00	55.00	1.82	17,411.23	22.21	0.5962	570,342
1959	795,951.71	55.00	1.82	18,832.22	22.68	0.5876	608,053
1960	1,149,281.01	55.00	1.82	27,191.99	23.15	0.5791	865,198
1961	1,033,662.37	55.00	1.82	24,456.45	23.63	0.5704	766,428
1962	1,057,344.85	55.00	1.82	25,016.78	24.11	0.5616	772,001
1963	1,125,498.54	55.00	1.82	26,629.30	24.59	0.5529	808,989
1964	946,956.49	55.00	1.82	22,404.99	25.08	0.5440	669,688
1965	1,315,754.27	55.00	1.82	31,130.75	25.57	0.5351	915,261
1966	1,427,156.38	55.00	1.82	33,766.52	26.07	0.5260	975,890
1967	1,036,074.23	55.00	1.82	24,513.52	26.57	0.5169	696,224
1968	1,818,842.95	55.00	1.82	43,033.82	27.08	0.5076	1,200,313
1969	2,271,080.28	55.00	1.82	53,733.76	27.59	0.4984	1,471,360
1970	2,352,118.48	55.00	1.82	55,651.12	28.10	0.4891	1,495,517
1971	2,805,036.67	55.00	1.82	66,367.17	28.62	0.4796	1,749,030
1972	3,368,409.61	55.00	1.82	79,696.57	29.15	0.4700	2,058,098
1973	2,982,592.87	55.00	1.82	70,568.15	29.67	0.4606	1,785,723
1974	4,100,755.00	55.00	1.82	97,023.86	30.20	0.4509	2,403,793
1975	3,305,652.81	55.00	1.82	78,211.75	30.74	0.4411	1,895,518

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R0.5							
NET SALVAGE PERCENT.. -30							
1976	2,947,372.76	55.00	1.82	69,734.84	31.28	0.4313	1,652,447
1977	2,282,467.21	55.00	1.82	54,003.17	31.82	0.4215	1,250,530
1978	2,217,280.60	55.00	1.82	52,460.86	32.36	0.4116	1,186,538
1979	3,373,740.61	55.00	1.82	79,822.70	32.91	0.4016	1,761,538
1980	4,224,181.45	55.00	1.82	99,944.13	33.47	0.3915	2,149,623
1981	4,583,901.79	55.00	1.82	108,455.12	34.02	0.3815	2,273,088
1982	3,767,868.75	55.00	1.82	89,147.77	34.58	0.3713	1,818,566
1983	5,302,914.04	55.00	1.82	125,466.95	35.15	0.3609	2,488,037
1984	3,873,390.79	55.00	1.82	91,644.43	35.71	0.3507	1,766,069
1985	4,179,022.07	55.00	1.82	98,875.66	36.28	0.3404	1,849,084
1986	3,898,326.95	55.00	1.82	92,234.42	36.86	0.3298	1,671,470
1987	5,263,620.46	55.00	1.82	124,537.26	37.43	0.3195	2,185,903
1988	4,047,548.90	55.00	1.82	95,765.01	38.01	0.3089	1,625,427
1989	5,819,389.40	55.00	1.82	137,686.75	38.59	0.2984	2,257,155
1990	7,816,228.98	55.00	1.82	184,931.98	39.17	0.2878	2,924,567
1991	8,411,859.13	55.00	1.82	199,024.59	39.76	0.2771	3,030,095
1992	12,098,724.40	55.00	1.82	286,255.82	40.34	0.2666	4,192,389
1993	12,337,468.31	55.00	1.82	291,904.50	40.93	0.2558	4,103,022
1994	9,092,352.54	55.00	1.82	215,125.06	41.52	0.2451	2,896,978
1995	8,814,096.58	55.00	1.82	208,541.53	42.11	0.2344	2,685,373
1996	7,660,088.98	55.00	1.82	181,237.71	42.71	0.2235	2,225,141
1997	8,014,135.91	55.00	1.82	189,614.46	43.30	0.2127	2,216,301
1998	8,554,327.04	55.00	1.82	202,395.38	43.90	0.2018	2,244,365
1999	9,613,555.07	55.00	1.82	227,456.71	44.49	0.1911	2,388,171
2000	22,993,136.14	55.00	1.82	544,017.60	45.09	0.1802	5,385,774
2001	11,560,842.45	55.00	1.82	273,529.53	45.69	0.1693	2,543,975
2002	14,867,060.93	55.00	1.82	351,754.66	46.29	0.1584	3,060,652
2003	11,679,579.94	55.00	1.82	276,338.86	46.89	0.1475	2,238,800
2004	26,638,284.29	55.00	1.82	630,261.81	47.50	0.1364	4,722,115
2005	20,709,547.78	55.00	1.82	489,987.90	48.10	0.1255	3,377,417
2006	25,935,840.81	55.00	1.82	613,641.99	48.71	0.1144	3,855,830
2007	26,721,554.11	55.00	1.82	632,231.97	49.31	0.1035	3,593,648
2008	11,097,915.52	55.00	1.82	262,576.68	49.92	0.0924	1,332,505
2009	23,387,381.48	55.00	1.82	553,345.45	50.53	0.0813	2,470,900
2010	17,225,923.11	55.00	1.82	407,565.34	51.14	0.0702	1,571,590
2011	9,374,039.24	55.00	1.82	221,789.77	51.76	0.0589	717,892
2012	36,126,578.95	55.00	1.82	854,754.86	52.37	0.0478	2,245,845
2013	37,922,725.79	55.00	1.82	897,251.69	52.99	0.0366	1,801,898

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R0.5							
NET SALVAGE PERCENT.. -30							
2014	20,354,423.65	55.00	1.82	481,585.66	53.60	0.0255	673,426
2015	37,721,340.75	55.00	1.82	892,486.92	54.22	0.0142	695,355
2016	19,965,047.65	55.00	1.82	472,373.03	54.77	0.0042	108,490
	561,764,170.71			13,291,340.30			121,913,712

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.37

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -50							
1910	286,081.40	75.00	1.33	5,707.32	5.04	0.9328	400,285
1912	33,250.86	75.00	1.33	663.35	5.56	0.9259	46,179
1913	1,659.90	75.00	1.33	33.12	5.81	0.9225	2,297
1914	6,244.78	75.00	1.33	124.58	6.07	0.9191	8,609
1916	160,690.75	75.00	1.33	3,205.78	6.59	0.9121	219,856
1917	754,044.66	75.00	1.33	15,043.19	6.85	0.9087	1,027,767
1918	4,118.55	75.00	1.33	82.17	7.11	0.9052	5,592
1919	659.95	75.00	1.33	13.17	7.37	0.9017	893
1920	160,557.53	75.00	1.33	3,203.12	7.64	0.8981	216,302
1921	51,982.94	75.00	1.33	1,037.06	7.91	0.8945	69,750
1922	37,332.73	75.00	1.33	744.79	8.18	0.8909	49,891
1923	40,304.23	75.00	1.33	804.07	8.46	0.8872	53,637
1924	28,918.65	75.00	1.33	576.93	8.75	0.8833	38,317
1925	117,833.58	75.00	1.33	2,350.78	9.04	0.8795	155,447
1926	61,671.32	75.00	1.33	1,230.34	9.34	0.8755	80,987
1927	78,099.25	75.00	1.33	1,558.08	9.65	0.8713	102,075
1928	246,832.70	75.00	1.33	4,924.31	9.96	0.8672	321,080
1929	262,686.39	75.00	1.33	5,240.59	10.28	0.8629	340,020
1930	75,131.57	75.00	1.33	1,498.87	10.62	0.8584	96,739
1931	33,765.37	75.00	1.33	673.62	10.96	0.8539	43,247
1932	29,295.36	75.00	1.33	584.44	11.31	0.8492	37,316
1933	8,958.37	75.00	1.33	178.72	11.68	0.8443	11,345
1934	27,782.27	75.00	1.33	554.26	12.05	0.8393	34,978
1935	14,080.94	75.00	1.33	280.91	12.44	0.8341	17,618
1936	15,004.83	75.00	1.33	299.35	12.84	0.8288	18,654
1937	36,632.65	75.00	1.33	730.82	13.25	0.8233	45,241
1938	54,080.92	75.00	1.33	1,078.91	13.67	0.8177	66,335
1939	15,432.57	75.00	1.33	307.88	14.11	0.8119	18,794
1940	8,506.67	75.00	1.33	169.71	14.55	0.8060	10,285
1941	16,038.91	75.00	1.33	319.98	15.01	0.7999	19,244
1942	51,732.20	75.00	1.33	1,032.06	15.49	0.7935	61,572
1943	50,114.03	75.00	1.33	999.77	15.97	0.7871	59,165
1944	11,123.97	75.00	1.33	221.92	16.47	0.7804	13,022
1945	25,331.20	75.00	1.33	505.36	16.98	0.7736	29,394
1946	5,588.07	75.00	1.33	111.48	17.51	0.7665	6,425
1947	26,955.45	75.00	1.33	537.76	18.04	0.7595	30,708
1948	59,055.46	75.00	1.33	1,178.16	18.59	0.7521	66,626
1949	133,798.82	75.00	1.33	2,669.29	19.15	0.7447	149,454
1950	121,132.03	75.00	1.33	2,416.58	19.72	0.7371	133,924
1951	120,391.41	75.00	1.33	2,401.81	20.31	0.7292	131,684
1952	66,548.32	75.00	1.33	1,327.64	20.91	0.7212	71,992
1953	68,106.77	75.00	1.33	1,358.73	21.51	0.7132	72,861
1954	121,247.12	75.00	1.33	2,418.88	22.13	0.7049	128,206

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -50							
1955	186,402.04	75.00	1.33	3,718.72	22.76	0.6965	194,752
1956	221,767.71	75.00	1.33	4,424.27	23.40	0.6880	228,864
1957	197,369.62	75.00	1.33	3,937.52	24.05	0.6793	201,119
1958	245,774.35	75.00	1.33	4,903.20	24.71	0.6705	247,199
1959	253,145.99	75.00	1.33	5,050.26	25.38	0.6616	251,222
1960	277,544.84	75.00	1.33	5,537.02	26.06	0.6525	271,660
1961	404,448.15	75.00	1.33	8,068.74	26.75	0.6433	390,290
1962	271,510.24	75.00	1.33	5,416.63	27.45	0.6340	258,206
1963	107,323.01	75.00	1.33	2,141.09	28.16	0.6245	100,540
1964	134,353.85	75.00	1.33	2,680.36	28.88	0.6149	123,927
1965	885,570.93	75.00	1.33	17,667.14	29.60	0.6053	804,094
1966	93,005.58	75.00	1.33	1,855.46	30.33	0.5956	83,091
1967	314,264.01	75.00	1.33	6,269.57	31.08	0.5856	276,050
1968	630,058.79	75.00	1.33	12,569.67	31.82	0.5757	544,116
1969	456,269.37	75.00	1.33	9,102.57	32.58	0.5656	387,099
1970	518,073.68	75.00	1.33	10,335.57	33.35	0.5553	431,553
1971	980,915.13	75.00	1.33	19,569.26	34.12	0.5451	802,001
1972	1,534,800.94	75.00	1.33	30,619.28	34.90	0.5347	1,230,918
1973	1,436,899.79	75.00	1.33	28,666.15	35.68	0.5243	1,129,985
1974	1,338,163.52	75.00	1.33	26,696.36	36.48	0.5136	1,030,921
1975	752,798.18	75.00	1.33	15,018.32	37.28	0.5029	567,907
1976	676,597.66	75.00	1.33	13,498.12	38.09	0.4921	499,461
1977	364,799.47	75.00	1.33	7,277.75	38.90	0.4813	263,383
1978	97,866.62	75.00	1.33	1,952.44	39.72	0.4704	69,055
1979	506,828.85	75.00	1.33	10,111.24	40.55	0.4593	349,203
1980	443,408.77	75.00	1.33	8,846.00	41.39	0.4481	298,057
1981	317,820.69	75.00	1.33	6,340.52	42.23	0.4369	208,298
1982	356,509.79	75.00	1.33	7,112.37	43.08	0.4256	227,596
1983	411,824.70	75.00	1.33	8,215.90	43.93	0.4143	255,910
1984	1,156,778.97	75.00	1.33	23,077.74	44.79	0.4028	698,926
1985	1,176,933.40	75.00	1.33	23,479.82	45.66	0.3912	690,625
1986	749,442.23	75.00	1.33	14,951.37	46.53	0.3796	426,732
1987	1,072,826.10	75.00	1.33	21,402.88	47.40	0.3680	592,200
1988	1,261,081.82	75.00	1.33	25,158.58	48.29	0.3561	673,664
1989	1,970,801.45	75.00	1.33	39,317.49	49.18	0.3443	1,017,732
1990	1,370,360.53	75.00	1.33	27,338.69	50.07	0.3324	683,262
1991	2,601,189.84	75.00	1.33	51,893.74	50.97	0.3204	1,250,132
1992	2,606,262.76	75.00	1.33	51,994.94	51.88	0.3083	1,205,149
1993	5,051,462.62	75.00	1.33	100,776.68	52.78	0.2963	2,244,895
1994	7,636,776.88	75.00	1.33	152,353.70	53.70	0.2840	3,253,267
1995	5,231,247.21	75.00	1.33	104,363.38	54.62	0.2717	2,132,230
1996	4,268,724.66	75.00	1.33	85,161.06	55.54	0.2595	1,661,409
1997	3,982,020.38	75.00	1.33	79,441.31	56.47	0.2471	1,475,757

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -50							
1998	3,965,800.37	75.00	1.33	79,117.72	57.41	0.2345	1,395,149
1999	5,089,698.26	75.00	1.33	101,539.48	58.34	0.2221	1,695,862
2000	1,699,361.70	75.00	1.33	33,902.27	59.28	0.2096	534,279
2001	1,424,116.40	75.00	1.33	28,411.12	60.23	0.1969	420,677
2002	1,065,470.71	75.00	1.33	21,256.14	61.18	0.1843	294,501
2003	789,217.94	75.00	1.33	15,744.90	62.13	0.1716	203,145
2004	1,325,840.13	75.00	1.33	26,450.51	63.08	0.1589	316,074
2005	2,105,492.48	75.00	1.33	42,004.57	64.04	0.1461	461,513
2006	1,968,935.10	75.00	1.33	39,280.26	65.00	0.1333	393,777
2007	1,066,431.37	75.00	1.33	21,275.31	65.97	0.1204	192,598
2008	49,012.45	75.00	1.33	977.80	66.93	0.1076	7,911
2009	2,051,318.06	75.00	1.33	40,923.80	67.90	0.0947	291,297
2010	1,196,380.70	75.00	1.33	23,867.79	68.88	0.0816	146,437
2011	1,392,647.12	75.00	1.33	27,783.31	69.85	0.0687	143,450
2012	5,853,527.72	75.00	1.33	116,777.88	70.83	0.0556	488,184
2013	5,994,869.11	75.00	1.33	119,597.64	71.81	0.0425	382,443
2014	4,348,219.60	75.00	1.33	86,746.98	72.79	0.0295	192,213
2015	12,435,906.60	75.00	1.33	248,096.34	73.77	0.0164	305,923
2016	3,556,259.56	75.00	1.33	70,947.38	74.63	0.0049	26,299
	115,459,335.95			2,303,413.74			42,138,002

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.99

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -25							
1910	15,142.35	65.00	1.54	291.49	6.91	0.8937	16,916
1911	490.74	65.00	1.54	9.45	7.16	0.8899	546
1912	94.73	65.00	1.54	1.82	7.41	0.8860	105
1913	323.03	65.00	1.54	6.22	7.67	0.8820	356
1914	143.43	65.00	1.54	2.76	7.93	0.8780	157
1915	1,281.78	65.00	1.54	24.67	8.19	0.8740	1,400
1916	52,980.67	65.00	1.54	1,019.88	8.46	0.8699	57,607
1917	54,558.66	65.00	1.54	1,050.25	8.74	0.8655	59,028
1918	124,442.13	65.00	1.54	2,395.51	9.01	0.8614	133,990
1919	5,637.81	65.00	1.54	108.53	9.29	0.8571	6,040
1920	85,999.04	65.00	1.54	1,655.48	9.58	0.8526	91,656
1921	70,217.55	65.00	1.54	1,351.69	9.87	0.8482	74,444
1922	16,687.99	65.00	1.54	321.24	10.16	0.8437	17,599
1923	70,426.74	65.00	1.54	1,355.71	10.45	0.8392	73,880
1924	84,300.42	65.00	1.54	1,622.78	10.75	0.8346	87,949
1925	33,243.69	65.00	1.54	639.94	11.05	0.8300	34,490
1926	20,713.70	65.00	1.54	398.74	11.35	0.8254	21,371
1927	27,651.91	65.00	1.54	532.30	11.66	0.8206	28,365
1928	111,794.34	65.00	1.54	2,152.04	11.97	0.8159	114,009
1929	57,652.39	65.00	1.54	1,109.81	12.29	0.8109	58,439
1930	34,125.85	65.00	1.54	656.92	12.61	0.8060	34,382
1931	29,896.88	65.00	1.54	575.51	12.93	0.8011	29,937
1932	14,526.33	65.00	1.54	279.63	13.26	0.7960	14,454
1933	8,076.98	65.00	1.54	155.48	13.60	0.7908	7,984
1934	16,308.41	65.00	1.54	313.94	13.94	0.7855	16,014
1935	10,452.11	65.00	1.54	201.20	14.29	0.7802	10,193
1936	3,667.14	65.00	1.54	70.59	14.64	0.7748	3,551
1937	31,072.99	65.00	1.54	598.16	15.00	0.7692	29,878
1938	111,288.85	65.00	1.54	2,142.31	15.36	0.7637	106,238
1939	15,936.65	65.00	1.54	306.78	15.73	0.7580	15,100
1940	20,080.79	65.00	1.54	386.56	16.11	0.7522	18,880
1941	13,393.99	65.00	1.54	257.83	16.50	0.7462	12,492
1942	38,060.70	65.00	1.54	732.67	16.89	0.7402	35,213
1943	36,808.28	65.00	1.54	708.56	17.29	0.7340	33,772
1944	8,018.17	65.00	1.54	154.35	17.70	0.7277	7,293
1945	11,867.65	65.00	1.54	228.45	18.12	0.7212	10,699
1946	13,085.98	65.00	1.54	251.91	18.54	0.7148	11,692
1947	24,423.18	65.00	1.54	470.15	18.97	0.7082	21,619
1948	38,347.68	65.00	1.54	738.19	19.41	0.7014	33,620
1949	99,210.35	65.00	1.54	1,909.80	19.86	0.6945	86,122
1950	58,509.97	65.00	1.54	1,126.32	20.31	0.6875	50,285
1951	72,015.27	65.00	1.54	1,386.29	20.78	0.6803	61,241
1952	65,953.97	65.00	1.54	1,269.61	21.25	0.6731	55,490

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -25							
1953	93,877.06	65.00	1.54	1,807.13	21.73	0.6657	78,116
1954	117,744.59	65.00	1.54	2,266.58	22.22	0.6582	96,867
1955	57,046.32	65.00	1.54	1,098.14	22.71	0.6506	46,394
1956	408,328.79	65.00	1.54	7,860.33	23.22	0.6428	328,077
1957	204,593.11	65.00	1.54	3,938.42	23.73	0.6349	162,375
1958	375,488.18	65.00	1.54	7,228.15	24.25	0.6269	294,251
1959	317,355.91	65.00	1.54	6,109.10	24.78	0.6188	245,463
1960	128,880.12	65.00	1.54	2,480.94	25.31	0.6106	98,371
1961	82,473.49	65.00	1.54	1,587.61	25.86	0.6022	62,077
1962	506,627.86	65.00	1.54	9,752.59	26.41	0.5937	375,975
1963	95,355.22	65.00	1.54	1,835.59	26.97	0.5851	69,738
1964	243,723.78	65.00	1.54	4,691.68	27.53	0.5765	175,621
1965	271,250.97	65.00	1.54	5,221.58	28.11	0.5675	192,432
1966	329,758.38	65.00	1.54	6,347.85	28.69	0.5586	230,262
1967	369,854.45	65.00	1.54	7,119.70	29.28	0.5495	254,062
1968	533,704.54	65.00	1.54	10,273.81	29.87	0.5405	360,557
1969	735,220.48	65.00	1.54	14,152.99	30.48	0.5311	488,076
1970	553,003.03	65.00	1.54	10,645.31	31.09	0.5217	360,620
1971	970,456.61	65.00	1.54	18,681.29	31.70	0.5123	621,468
1972	1,780,107.15	65.00	1.54	34,267.06	32.33	0.5026	1,118,397
1973	2,664,637.44	65.00	1.54	51,294.27	32.96	0.4929	1,641,816
1974	2,580,639.83	65.00	1.54	49,677.32	33.59	0.4832	1,558,803
1975	1,706,157.36	65.00	1.54	32,843.53	34.24	0.4732	1,009,256
1976	1,543,037.52	65.00	1.54	29,703.47	34.89	0.4632	893,477
1977	2,175,730.71	65.00	1.54	41,882.82	35.54	0.4532	1,232,633
1978	1,937,102.42	65.00	1.54	37,289.22	36.21	0.4429	1,072,477
1979	3,272,903.36	65.00	1.54	63,003.39	36.87	0.4328	1,770,518
1980	2,522,569.72	65.00	1.54	48,559.47	37.55	0.4223	1,331,633
1981	2,228,528.53	65.00	1.54	42,899.17	38.23	0.4119	1,147,274
1982	1,849,937.46	65.00	1.54	35,611.30	38.91	0.4014	928,160
1983	2,365,448.81	65.00	1.54	45,534.89	39.60	0.3908	1,155,433
1984	2,831,830.59	65.00	1.54	54,512.74	40.30	0.3800	1,345,120
1985	3,890,978.98	65.00	1.54	74,901.35	41.00	0.3692	1,795,833
1986	3,711,366.05	65.00	1.54	71,443.80	41.71	0.3583	1,662,274
1987	5,721,357.62	65.00	1.54	110,136.13	42.42	0.3474	2,484,357
1988	5,799,467.87	65.00	1.54	111,639.76	43.14	0.3363	2,438,024
1989	7,219,509.80	65.00	1.54	138,975.56	43.86	0.3252	2,935,001
1990	6,580,309.17	65.00	1.54	126,670.95	44.58	0.3142	2,584,005
1991	8,472,874.76	65.00	1.54	163,102.84	45.31	0.3029	3,208,254
1992	5,807,503.49	65.00	1.54	111,794.44	46.05	0.2915	2,116,399
1993	6,207,378.88	65.00	1.54	119,492.04	46.78	0.2803	2,174,988
1994	7,680,923.00	65.00	1.54	147,857.77	47.53	0.2688	2,580,502
1995	4,463,478.68	65.00	1.54	85,921.96	48.27	0.2574	1,436,013

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -25							
1996	3,709,708.41	65.00	1.54	71,411.89	49.02	0.2459	1,140,040
1997	5,550,733.09	65.00	1.54	106,851.61	49.78	0.2342	1,624,630
1998	8,554,481.35	65.00	1.54	164,673.77	50.53	0.2226	2,380,498
1999	17,592,244.50	65.00	1.54	338,650.71	51.30	0.2108	4,634,897
2000	12,171,956.13	65.00	1.54	234,310.16	52.06	0.1991	3,028,991
2001	8,957,617.05	65.00	1.54	172,434.13	52.83	0.1872	2,096,418
2002	11,032,195.50	65.00	1.54	212,369.76	53.60	0.1754	2,418,533
2003	7,281,255.16	65.00	1.54	140,164.16	54.38	0.1634	1,487,014
2004	13,278,176.05	65.00	1.54	255,604.89	55.16	0.1514	2,512,563
2005	16,114,836.39	65.00	1.54	310,210.60	55.94	0.1394	2,807,607
2006	5,901,426.26	65.00	1.54	113,602.46	56.73	0.1272	938,548
2007	18,786,148.50	65.00	1.54	361,633.36	57.52	0.1151	2,702,387
2008	1,206,708.02	65.00	1.54	23,229.13	58.31	0.1029	155,243
2009	12,230,963.10	65.00	1.54	235,446.04	59.11	0.0906	1,385,462
2010	14,158,323.67	65.00	1.54	272,547.73	59.91	0.0783	1,385,923
2011	8,577,863.72	65.00	1.54	165,123.88	60.72	0.0659	706,065
2012	17,652,326.74	65.00	1.54	339,807.29	61.52	0.0535	1,181,382
2013	13,946,943.93	65.00	1.54	268,478.67	62.34	0.0409	713,386
2014	7,831,264.98	65.00	1.54	150,751.85	63.15	0.0285	278,597
2015	23,983,924.30	65.00	1.54	461,690.54	63.97	0.0159	475,182
2016	18,468,581.66	65.00	1.54	355,520.20	64.69	0.0048	110,119
	350,005,111.87			6,737,598.39			81,909,430

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.92

DUKE ENERGY OHIO

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -10							
1910	7,922.96	45.00				1.0000	8,715
1911	153.20	45.00				1.0000	169
1915	324.28	45.00				1.0000	357
1916	183.39	45.00				1.0000	202
1917	2,397.53	45.00				1.0000	2,637
1918	2,190.51	45.00				1.0000	2,410
1920	2,913.49	45.00				1.0000	3,205
1921	315.43	45.00				1.0000	347
1922	1,321.87	45.00				1.0000	1,454
1923	1,261.69	45.00				1.0000	1,388
1924	701.78	45.00				1.0000	772
1925	1,113.39	45.00				1.0000	1,225
1926	1,295.36	45.00	2.22	31.63	0.10	0.9978	1,422
1927	13,410.04	45.00	2.22	327.47	0.41	0.9909	14,617
1928	22,590.32	45.00	2.22	551.66	0.73	0.9838	24,446
1929	17,327.36	45.00	2.22	423.13	1.06	0.9764	18,611
1930	18,092.72	45.00	2.22	441.82	1.39	0.9691	19,287
1931	27,795.15	45.00	2.22	678.76	1.73	0.9616	29,399
1932	4,595.22	45.00	2.22	112.22	2.07	0.9540	4,822
1933	7,791.57	45.00	2.22	190.27	2.40	0.9467	8,114
1934	1,528.34	45.00	2.22	37.32	2.71	0.9398	1,580
1935	15,127.28	45.00	2.22	369.41	3.02	0.9329	15,523
1936	12,840.57	45.00	2.22	313.57	3.32	0.9262	13,083
1937	61,974.60	45.00	2.22	1,513.42	3.62	0.9196	62,688
1938	24,120.10	45.00	2.22	589.01	3.91	0.9131	24,227
1939	17,887.40	45.00	2.22	436.81	4.21	0.9064	17,835
1940	39,886.88	45.00	2.22	974.04	4.51	0.8998	39,478
1941	26,971.89	45.00	2.22	658.65	4.81	0.8931	26,498
1942	11,468.79	45.00	2.22	280.07	5.12	0.8862	11,180
1943	7,369.86	45.00	2.22	179.97	5.43	0.8793	7,129
1944	5,916.29	45.00	2.22	144.48	5.74	0.8724	5,678
1945	14,775.81	45.00	2.22	360.83	6.06	0.8653	14,065
1946	32,635.61	45.00	2.22	796.96	6.39	0.8580	30,801
1947	168,428.16	45.00	2.22	4,113.02	6.72	0.8507	157,604
1948	188,814.13	45.00	2.22	4,610.84	7.05	0.8433	175,156
1949	90,689.25	45.00	2.22	2,214.63	7.39	0.8358	83,376
1950	79,109.95	45.00	2.22	1,931.86	7.74	0.8280	72,053
1951	118,676.00	45.00	2.22	2,898.07	8.09	0.8202	107,074
1952	229,701.37	45.00	2.22	5,609.31	8.45	0.8122	205,225
1953	298,832.51	45.00	2.22	7,297.49	8.81	0.8042	264,360
1954	331,780.15	45.00	2.22	8,102.07	9.18	0.7960	290,507
1955	526,210.22	45.00	2.22	12,850.05	9.55	0.7878	455,992
1956	666,430.16	45.00	2.22	16,274.22	9.93	0.7793	571,306

DUKE ENERGY OHIO

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -10							
1957	523,063.18	45.00	2.22	12,773.20	10.32	0.7707	443,420
1958	420,467.28	45.00	2.22	10,267.81	10.71	0.7620	352,436
1959	499,263.96	45.00	2.22	12,192.03	11.11	0.7531	413,601
1960	717,000.34	45.00	2.22	17,509.15	11.51	0.7442	586,967
1961	636,485.63	45.00	2.22	15,542.98	11.92	0.7351	514,676
1962	668,582.93	45.00	2.22	16,326.80	12.34	0.7258	533,769
1963	559,816.17	45.00	2.22	13,670.71	12.76	0.7164	441,182
1964	799,082.49	45.00	2.22	19,513.59	13.19	0.7069	621,350
1965	757,383.41	45.00	2.22	18,495.30	13.63	0.6971	580,778
1966	1,067,413.03	45.00	2.22	26,066.23	14.08	0.6871	806,773
1967	1,399,657.97	45.00	2.22	34,179.65	14.53	0.6771	1,042,495
1968	1,754,985.46	45.00	2.22	42,856.74	14.99	0.6669	1,287,420
1969	1,829,884.30	45.00	2.22	44,685.77	15.45	0.6567	1,321,793
1970	2,144,699.36	45.00	2.22	52,373.56	15.92	0.6462	1,524,542
1971	2,313,941.94	45.00	2.22	56,506.46	16.41	0.6353	1,617,128
1972	2,258,040.15	45.00	2.22	55,141.34	16.89	0.6247	1,551,583
1973	3,273,986.09	45.00	2.22	79,950.74	17.39	0.6136	2,209,666
1974	3,889,359.75	45.00	2.22	94,978.17	17.89	0.6024	2,577,416
1975	2,037,193.11	45.00	2.22	49,748.26	18.40	0.5911	1,324,626
1976	2,037,890.82	45.00	2.22	49,765.29	18.92	0.5796	1,299,188
1977	3,046,402.24	45.00	2.22	74,393.14	19.45	0.5678	1,902,655
1978	3,917,388.56	45.00	2.22	95,662.63	19.98	0.5560	2,395,875
1979	4,660,003.58	45.00	2.22	113,797.29	20.52	0.5440	2,788,546
1980	4,860,677.01	45.00	2.22	118,697.73	21.07	0.5318	2,843,292
1981	5,401,488.88	45.00	2.22	131,904.36	21.63	0.5193	3,085,671
1982	3,712,230.59	45.00	2.22	90,652.67	22.20	0.5067	2,068,963
1983	7,126,207.20	45.00	2.22	174,021.98	22.77	0.4940	3,872,381
1984	6,700,108.10	45.00	2.22	163,616.64	23.35	0.4811	3,545,838
1985	5,721,395.21	45.00	2.22	139,716.47	23.94	0.4680	2,945,374
1986	6,353,646.45	45.00	2.22	155,156.05	24.53	0.4549	3,179,231
1987	6,470,073.61	45.00	2.22	157,999.20	25.13	0.4416	3,142,618
1988	9,328,070.01	45.00	2.22	227,791.47	25.74	0.4280	4,391,655
1989	9,448,562.43	45.00	2.22	230,733.89	26.36	0.4142	4,305,162
1990	8,127,253.76	45.00	2.22	198,467.54	26.98	0.4004	3,579,925
1991	8,648,843.67	45.00	2.22	211,204.76	27.61	0.3864	3,676,485
1992	6,498,687.68	45.00	2.22	158,697.95	28.24	0.3724	2,662,408
1993	8,289,593.64	45.00	2.22	202,431.88	28.89	0.3580	3,264,442
1994	10,144,972.26	45.00	2.22	247,740.22	29.53	0.3438	3,836,402
1995	6,044,968.30	45.00	2.22	147,618.13	30.18	0.3293	2,189,868
1996	6,049,980.15	45.00	2.22	147,740.52	30.84	0.3147	2,094,122
1997	8,924,351.27	45.00	2.22	217,932.66	31.50	0.3000	2,945,036
1998	7,194,849.40	45.00	2.22	175,698.22	32.17	0.2851	2,256,456
1999	8,285,798.68	45.00	2.22	202,339.20	32.84	0.2702	2,462,887

DUKE ENERGY OHIO

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -10							
2000	8,324,528.08	45.00	2.22	203,284.98	33.51	0.2553	2,338,052
2001	5,595,721.51	45.00	2.22	136,647.52	34.19	0.2402	1,478,625
2002	6,373,469.15	45.00	2.22	155,640.12	34.87	0.2251	1,578,205
2003	5,259,864.16	45.00	2.22	128,445.88	35.56	0.2098	1,213,756
2004	5,642,112.11	45.00	2.22	137,780.38	36.25	0.1944	1,206,758
2005	7,334,609.02	45.00	2.22	179,111.15	36.94	0.1791	1,445,072
2006	7,820,205.26	45.00	2.22	190,969.41	37.63	0.1638	1,408,873
2007	9,671,968.84	45.00	2.22	236,189.48	38.33	0.1482	1,576,937
2008	10,484,456.08	45.00	2.22	256,030.42	39.03	0.1327	1,530,070
2009	9,180,874.97	45.00	2.22	224,196.97	39.74	0.1169	1,180,468
2010	7,238,051.41	45.00	2.22	176,753.22	40.45	0.1011	805,023
2011	6,838,624.95	45.00	2.22	166,999.22	41.17	0.0851	640,239
2012	16,841,180.09	45.00	2.22	411,261.62	41.89	0.0691	1,280,283
2013	12,978,006.86	45.00	2.22	316,922.93	42.61	0.0531	758,188
2014	12,013,483.25	45.00	2.22	293,369.26	43.34	0.0369	487,495
2015	4,622,713.03	45.00	2.22	112,886.65	44.07	0.0207	105,107
2016	14,733,636.01	45.00	2.22	359,795.39	44.72	0.0062	100,808
	338,602,127.41			8,268,156.04			112,416,077

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.44

DUKE ENERGY OHIO

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -10							
1924	3,891.00	45.00				1.0000	4,280
1926	8,129.53	45.00	2.22	198.52	0.10	0.9978	8,923
1927	230.05	45.00	2.22	5.62	0.41	0.9909	251
1929	2,018.57	45.00	2.22	49.29	1.06	0.9764	2,168
1931	3,019.55	45.00	2.22	73.74	1.73	0.9616	3,194
1932	845.57	45.00	2.22	20.65	2.07	0.9540	887
1934	2,145.80	45.00	2.22	52.40	2.71	0.9398	2,218
1935	3,351.12	45.00	2.22	81.83	3.02	0.9329	3,439
1936	1,885.26	45.00	2.22	46.04	3.32	0.9262	1,921
1937	706.29	45.00	2.22	17.25	3.62	0.9196	714
1939	1,831.92	45.00	2.22	44.74	4.21	0.9064	1,827
1940	530.28	45.00	2.22	12.95	4.51	0.8998	525
1941	395.34	45.00	2.22	9.65	4.81	0.8931	388
1942	4,050.02	45.00	2.22	98.90	5.12	0.8862	3,948
1943	518.34	45.00	2.22	12.66	5.43	0.8793	501
1944	3,496.93	45.00	2.22	85.40	5.74	0.8724	3,356
1945	5,088.91	45.00	2.22	124.27	6.06	0.8653	4,844
1946	9,194.29	45.00	2.22	224.52	6.39	0.8580	8,678
1947	4,132.66	45.00	2.22	100.92	6.72	0.8507	3,867
1948	6,753.16	45.00	2.22	164.91	7.05	0.8433	6,265
1949	3,491.50	45.00	2.22	85.26	7.39	0.8358	3,210
1950	9,234.61	45.00	2.22	225.51	7.74	0.8280	8,411
1951	25,514.40	45.00	2.22	623.06	8.09	0.8202	23,020
1952	17,542.15	45.00	2.22	428.38	8.45	0.8122	15,673
1953	55,383.89	45.00	2.22	1,352.47	8.81	0.8042	48,995
1954	72,824.45	45.00	2.22	1,778.37	9.18	0.7960	63,765
1955	51,941.95	45.00	2.22	1,268.42	9.55	0.7878	45,011
1956	89,863.08	45.00	2.22	2,194.46	9.93	0.7793	77,036
1957	69,788.93	45.00	2.22	1,704.25	10.32	0.7707	59,163
1958	39,396.24	45.00	2.22	962.06	10.71	0.7620	33,022
1959	106,878.07	45.00	2.22	2,609.96	11.11	0.7531	88,540
1960	137,402.07	45.00	2.22	3,355.36	11.51	0.7442	112,483
1961	168,873.47	45.00	2.22	4,123.89	11.92	0.7351	136,555
1962	95,209.40	45.00	2.22	2,325.01	12.34	0.7258	76,011
1963	35,404.54	45.00	2.22	864.58	12.76	0.7164	27,902
1964	103,052.40	45.00	2.22	2,516.54	13.19	0.7069	80,131
1965	13,867.29	45.00	2.22	338.64	13.63	0.6971	10,634
1966	67,923.99	45.00	2.22	1,658.70	14.08	0.6871	51,338
1967	73,445.08	45.00	2.22	1,793.53	14.53	0.6771	54,703
1968	94,810.29	45.00	2.22	2,315.27	14.99	0.6669	69,551
1969	86,574.32	45.00	2.22	2,114.14	15.45	0.6567	62,536
1970	133,990.08	45.00	2.22	3,272.04	15.92	0.6462	95,246
1971	192,195.97	45.00	2.22	4,693.43	16.41	0.6353	134,319

DUKE ENERGY OHIO

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -10							
1972	17,153.56	45.00	2.22	418.89	16.89	0.6247	11,787
1973	147,377.02	45.00	2.22	3,598.95	17.39	0.6136	99,467
1974	61,610.53	45.00	2.22	1,504.53	17.89	0.6024	40,828
1975	5,425.46	45.00	2.22	132.49	18.40	0.5911	3,528
1976	5,532.12	45.00	2.22	135.09	18.92	0.5796	3,527
1977	77,090.57	45.00	2.22	1,882.55	19.45	0.5678	48,148
1978	62,272.46	45.00	2.22	1,520.69	19.98	0.5560	38,086
1979	4,548.73	45.00	2.22	111.08	20.52	0.5440	2,722
1980	51,364.87	45.00	2.22	1,254.33	21.07	0.5318	30,046
1981	1,270.32	45.00	2.22	31.02	21.63	0.5193	726
1982	10,348.57	45.00	2.22	252.71	22.20	0.5067	5,768
1983	15,455.06	45.00	2.22	377.41	22.77	0.4940	8,398
1984	21,272.64	45.00	2.22	519.48	23.35	0.4811	11,258
1985	116,044.22	45.00	2.22	2,833.80	23.94	0.4680	59,740
1986	32,724.30	45.00	2.22	799.13	24.53	0.4549	16,375
1987	23,138.65	45.00	2.22	565.05	25.13	0.4416	11,239
1988	285,111.28	45.00	2.22	6,962.42	25.74	0.4280	134,230
1989	2,619.11	45.00	2.22	63.96	26.36	0.4142	1,193
1990	38,405.64	45.00	2.22	937.87	26.98	0.4004	16,917
1991	32,469.28	45.00	2.22	792.90	27.61	0.3864	13,802
1992	90,548.85	45.00	2.22	2,211.20	28.24	0.3724	37,096
1993	1,747.62	45.00	2.22	42.68	28.89	0.3580	688
1994	3,149.35	45.00	2.22	76.91	29.53	0.3438	1,191
1995	824,385.95	45.00	2.22	20,131.50	30.18	0.3293	298,645
1996	4,550.02	45.00	2.22	111.11	30.84	0.3147	1,575
1999	6,498.06	45.00	2.22	158.68	32.84	0.2702	1,931
2001	6,359.53	45.00	2.22	155.30	34.19	0.2402	1,680
	3,755,296.53			91,609.32			2,340,040

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.44

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -25							
1910	655.75	65.00	1.54	12.62	6.91	0.8937	733
1920	16,474.24	65.00	1.54	317.13	9.58	0.8526	17,558
1921	3,170.12	65.00	1.54	61.02	9.87	0.8482	3,361
1922	1,513.86	65.00	1.54	29.14	10.16	0.8437	1,597
1923	2,543.27	65.00	1.54	48.96	10.45	0.8392	2,668
1924	2,858.22	65.00	1.54	55.02	10.75	0.8346	2,982
1925	6,879.68	65.00	1.54	132.43	11.05	0.8300	7,138
1926	3,330.29	65.00	1.54	64.11	11.35	0.8254	3,436
1927	4,454.12	65.00	1.54	85.74	11.66	0.8206	4,569
1928	16,566.25	65.00	1.54	318.90	11.97	0.8159	16,894
1929	25,101.11	65.00	1.54	483.20	12.29	0.8109	25,444
1930	4,720.21	65.00	1.54	90.86	12.61	0.8060	4,756
1931	2,558.76	65.00	1.54	49.26	12.93	0.8011	2,562
1932	2,385.86	65.00	1.54	45.93	13.26	0.7960	2,374
1933	109.13	65.00	1.54	2.10	13.60	0.7908	108
1934	2,297.43	65.00	1.54	44.23	13.94	0.7855	2,256
1935	1,109.57	65.00	1.54	21.36	14.29	0.7802	1,082
1936	530.34	65.00	1.54	10.21	14.64	0.7748	514
1937	29,725.86	65.00	1.54	572.22	15.00	0.7692	28,583
1938	10,903.60	65.00	1.54	209.89	15.36	0.7637	10,409
1939	4,066.06	65.00	1.54	78.27	15.73	0.7580	3,853
1940	2,611.44	65.00	1.54	50.27	16.11	0.7522	2,455
1941	4,165.30	65.00	1.54	80.18	16.50	0.7462	3,885
1942	6,759.81	65.00	1.54	130.13	16.89	0.7402	6,254
1943	2,006.00	65.00	1.54	38.62	17.29	0.7340	1,841
1944	1,232.17	65.00	1.54	23.72	17.70	0.7277	1,121
1945	1,714.98	65.00	1.54	33.01	18.12	0.7212	1,546
1946	5,137.31	65.00	1.54	98.89	18.54	0.7148	4,590
1947	5,633.50	65.00	1.54	108.44	18.97	0.7082	4,987
1948	5,680.47	65.00	1.54	109.35	19.41	0.7014	4,980
1949	7,806.77	65.00	1.54	150.28	19.86	0.6945	6,777
1950	8,997.32	65.00	1.54	173.20	20.31	0.6875	7,733
1951	4,483.99	65.00	1.54	86.32	20.78	0.6803	3,813
1952	6,879.59	65.00	1.54	132.43	21.25	0.6731	5,788
1953	14,035.07	65.00	1.54	270.18	21.73	0.6657	11,679
1954	10.91	65.00	1.54	0.21	22.22	0.6582	9
1955	15,125.58	65.00	1.54	291.17	22.71	0.6506	12,301
1956	70,483.18	65.00	1.54	1,356.80	23.22	0.6428	56,631
1957	15,568.70	65.00	1.54	299.70	23.73	0.6349	12,356
1958	47,661.94	65.00	1.54	917.49	24.25	0.6269	37,350
1959	25,980.01	65.00	1.54	500.12	24.78	0.6188	20,095
1960	32,152.88	65.00	1.54	618.94	25.31	0.6106	24,541
1961	37,724.78	65.00	1.54	726.20	25.86	0.6022	28,395

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -25							
1962	16,227.80	65.00	1.54	312.39	26.41	0.5937	12,043
1963	33,670.04	65.00	1.54	648.15	26.97	0.5851	24,625
1964	27,428.17	65.00	1.54	527.99	27.53	0.5765	19,764
1965	48,926.53	65.00	1.54	941.84	28.11	0.5675	34,710
1966	55,855.35	65.00	1.54	1,075.22	28.69	0.5586	39,002
1967	57,629.01	65.00	1.54	1,109.36	29.28	0.5495	39,587
1968	89,192.74	65.00	1.54	1,716.96	29.87	0.5405	60,256
1969	98,029.86	65.00	1.54	1,887.07	30.48	0.5311	65,077
1970	49,258.68	65.00	1.54	948.23	31.09	0.5217	32,122
1971	88,360.08	65.00	1.54	1,700.93	31.70	0.5123	56,585
1972	40,147.12	65.00	1.54	772.83	32.33	0.5026	25,223
1973	6,885.18	65.00	1.54	132.54	32.96	0.4929	4,242
1974	24,037.66	65.00	1.54	462.72	33.59	0.4832	14,520
1975	14,589.15	65.00	1.54	280.84	34.24	0.4732	8,630
1976	43,293.59	65.00	1.54	833.40	34.89	0.4632	25,069
1977	10,633.76	65.00	1.54	204.70	35.54	0.4532	6,024
1978	25,748.60	65.00	1.54	495.66	36.21	0.4429	14,256
1979	18,310.57	65.00	1.54	352.48	36.87	0.4328	9,905
1980	7,210.58	65.00	1.54	138.80	37.55	0.4223	3,806
1981	13,441.61	65.00	1.54	258.75	38.23	0.4119	6,920
1982	23,219.47	65.00	1.54	446.97	38.91	0.4014	11,650
1983	30,242.75	65.00	1.54	582.17	39.60	0.3908	14,772
1984	19,540.30	65.00	1.54	376.15	40.30	0.3800	9,282
1985	3,176.19	65.00	1.54	61.14	41.00	0.3692	1,466
1986	41,848.38	65.00	1.54	805.58	41.71	0.3583	18,743
1987	48,112.96	65.00	1.54	926.17	42.42	0.3474	20,892
1988	87,298.88	65.00	1.54	1,680.50	43.14	0.3363	36,699
1989	111,591.31	65.00	1.54	2,148.13	43.86	0.3252	45,366
1990	59,099.79	65.00	1.54	1,137.67	44.58	0.3142	23,208
1991	290,537.98	65.00	1.54	5,592.86	45.31	0.3029	110,012
1992	16,168.70	65.00	1.54	311.25	46.05	0.2915	5,892
1993	20,424.34	65.00	1.54	393.17	46.78	0.2803	7,156
1994	35,747.36	65.00	1.54	688.14	47.53	0.2688	12,010
1995	44,423.97	65.00	1.54	855.16	48.27	0.2574	14,292
1996	4,148.23	65.00	1.54	79.85	49.02	0.2459	1,275
1997	28,059.94	65.00	1.54	540.15	49.78	0.2342	8,213
1998	1,447.00	65.00	1.54	27.85	50.53	0.2226	403
1999	1,050.96	65.00	1.54	20.23	51.30	0.2108	277
2000	789.00	65.00	1.54	15.19	52.06	0.1991	196
2001	3,812.06	65.00	1.54	73.38	52.83	0.1872	892
2002	5,453.10	65.00	1.54	104.97	53.60	0.1754	1,195
2003	7,569.11	65.00	1.54	145.71	54.38	0.1634	1,546
2004	20,763.87	65.00	1.54	399.70	55.16	0.1514	3,929

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -25							
2006	59,830.59	65.00	1.54	1,151.74	56.73	0.1272	9,515
2008	13,287.49	65.00	1.54	255.78	58.31	0.1029	1,709
2009	1,355.41	65.00	1.54	26.09	59.11	0.0906	154
2010	14,348.47	65.00	1.54	276.21	59.91	0.0783	1,405
2011	5,457.68	65.00	1.54	105.06	60.72	0.0659	449
2012	227,559.95	65.00	1.54	4,380.53	61.52	0.0535	15,229
2013	122,769.03	65.00	1.54	2,363.30	62.34	0.0409	6,280
2014	357,591.68	65.00	1.54	6,883.64	63.15	0.0285	12,721
2015	127,739.56	65.00	1.54	2,458.99	63.97	0.0159	2,531
2016	4,546,293.53	65.00	1.54	87,516.15	64.69	0.0048	27,107
	7,613,440.55			146,558.69			1,330,836

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.92

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -45							
1924	10.97	50.00	2.00	0.32	3.70	0.9260	15
1925	89,142.67	50.00	2.00	2,585.14	4.16	0.9168	118,503
1930	72.20	50.00	2.00	2.09	6.31	0.8738	91
1931	10.97	50.00	2.00	0.32	6.72	0.8656	14
1932	36.41	50.00	2.00	1.06	7.13	0.8574	45
1933	47.16	50.00	2.00	1.37	7.54	0.8492	58
1935	10.97	50.00	2.00	0.32	8.34	0.8332	13
1936	19.57	50.00	2.00	0.57	8.74	0.8252	23
1937	121.74	50.00	2.00	3.53	9.14	0.8172	144
1938	2,978.37	50.00	2.00	86.37	9.53	0.8094	3,496
1939	9,814.00	50.00	2.00	284.61	9.93	0.8014	11,404
1940	4,226.61	50.00	2.00	122.57	10.32	0.7936	4,864
1941	12,266.22	50.00	2.00	355.72	10.72	0.7856	13,973
1942	6,901.28	50.00	2.00	200.14	11.12	0.7776	7,781
1943	4,238.84	50.00	2.00	122.93	11.52	0.7696	4,730
1944	5,427.34	50.00	2.00	157.39	11.92	0.7616	5,994
1945	6,345.56	50.00	2.00	184.02	12.32	0.7536	6,934
1946	12,869.79	50.00	2.00	373.22	12.72	0.7456	13,914
1947	22,888.50	50.00	2.00	663.77	13.13	0.7374	24,473
1948	27,376.09	50.00	2.00	793.91	13.53	0.7294	28,954
1949	29,523.20	50.00	2.00	856.17	13.94	0.7212	30,874
1950	32,796.50	50.00	2.00	951.10	14.36	0.7128	33,897
1951	20,427.80	50.00	2.00	592.41	14.77	0.7046	20,870
1952	3,497.82	50.00	2.00	101.44	15.19	0.6962	3,531
1953	17,396.76	50.00	2.00	504.51	15.61	0.6878	17,350
1954	86,363.62	50.00	2.00	2,504.54	16.04	0.6792	85,054
1955	77,786.51	50.00	2.00	2,255.81	16.47	0.6706	75,637
1956	156,068.38	50.00	2.00	4,525.98	16.90	0.6620	149,810
1957	165,294.01	50.00	2.00	4,793.53	17.34	0.6532	156,557
1958	182,827.08	50.00	2.00	5,301.99	17.78	0.6444	170,830
1959	231,365.53	50.00	2.00	6,709.60	18.23	0.6354	213,164
1960	236,554.44	50.00	2.00	6,860.08	18.68	0.6264	214,858
1961	281,425.31	50.00	2.00	8,161.33	19.13	0.6174	251,940
1962	268,203.63	50.00	2.00	7,777.91	19.59	0.6082	236,526
1963	259,880.45	50.00	2.00	7,536.53	20.05	0.5990	225,719
1964	265,735.98	50.00	2.00	7,706.34	20.52	0.5896	227,183
1965	311,863.12	50.00	2.00	9,044.03	20.99	0.5802	262,367
1966	339,843.73	50.00	2.00	9,855.47	21.47	0.5706	281,177
1967	448,935.28	50.00	2.00	13,019.12	21.95	0.5610	365,186
1968	374,319.29	50.00	2.00	10,855.26	22.43	0.5514	299,280
1969	461,863.08	50.00	2.00	13,394.03	22.92	0.5416	362,710
1970	466,533.60	50.00	2.00	13,529.47	23.42	0.5316	359,613
1971	572,035.62	50.00	2.00	16,589.03	23.92	0.5216	432,642

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -45							
1972	639,886.39	50.00	2.00	18,556.71	24.42	0.5116	474,681
1973	541,733.45	50.00	2.00	15,710.27	24.93	0.5014	393,856
1974	822,662.97	50.00	2.00	23,857.23	25.44	0.4912	585,933
1975	753,678.16	50.00	2.00	21,856.67	25.96	0.4808	525,434
1976	820,643.78	50.00	2.00	23,798.67	26.48	0.4704	559,745
1977	893,716.88	50.00	2.00	25,917.79	27.01	0.4598	595,850
1978	895,429.28	50.00	2.00	25,967.45	27.54	0.4492	583,229
1979	851,770.52	50.00	2.00	24,701.35	28.08	0.4384	541,453
1980	817,161.96	50.00	2.00	23,697.70	28.62	0.4276	506,657
1981	874,079.79	50.00	2.00	25,348.31	29.16	0.4168	528,259
1982	890,409.00	50.00	2.00	25,821.86	29.71	0.4058	523,926
1983	1,112,320.58	50.00	2.00	32,257.30	30.26	0.3948	636,759
1984	1,160,000.60	50.00	2.00	33,640.02	30.82	0.3836	645,216
1985	1,354,631.47	50.00	2.00	39,284.31	31.38	0.3724	731,474
1986	1,439,516.07	50.00	2.00	41,745.97	31.94	0.3612	753,932
1987	1,635,698.76	50.00	2.00	47,435.26	32.51	0.3498	829,643
1988	1,682,109.82	50.00	2.00	48,781.18	33.08	0.3384	825,378
1989	1,445,146.83	50.00	2.00	41,909.26	33.65	0.3270	685,216
1990	1,190,830.78	50.00	2.00	34,534.09	34.22	0.3156	544,948
1991	1,202,289.87	50.00	2.00	34,866.41	34.80	0.3040	529,969
1992	1,328,083.31	50.00	2.00	38,514.42	35.38	0.2924	563,081
1993	1,448,276.55	50.00	2.00	42,000.02	35.97	0.2806	589,260
1994	1,485,667.35	50.00	2.00	43,084.35	36.55	0.2690	579,485
1995	1,690,462.24	50.00	2.00	49,023.40	37.14	0.2572	630,441
1996	1,480,634.76	50.00	2.00	42,938.41	37.73	0.2454	526,854
1997	1,281,098.54	50.00	2.00	37,151.86	38.32	0.2336	433,934
1998	2,592,151.23	50.00	2.00	75,172.39	38.92	0.2216	832,910
1999	150,828.41	50.00	2.00	4,374.02	39.51	0.2098	45,884
2000	2,811,160.19	50.00	2.00	81,523.65	40.11	0.1978	806,269
2001	190,050.88	50.00	2.00	5,511.48	40.71	0.1858	51,202
2002	2,641,495.18	50.00	2.00	76,603.36	41.31	0.1738	665,683
2003	690,357.55	50.00	2.00	20,020.37	41.91	0.1618	161,965
2004	2,492,443.19	50.00	2.00	72,280.85	42.51	0.1498	541,384
2005	1,384,526.97	50.00	2.00	40,151.28	43.11	0.1378	276,642
2006	1,909,068.54	50.00	2.00	55,362.99	43.72	0.1256	347,680
2007	1,933,392.00	50.00	2.00	56,068.37	44.32	0.1136	318,468
2008	1,748,038.30	50.00	2.00	50,693.11	44.93	0.1014	257,014
2009	1,675,849.61	50.00	2.00	48,599.64	45.54	0.0892	216,754
2010	1,600,522.23	50.00	2.00	46,415.14	46.15	0.0770	178,698
2011	872,047.60	50.00	2.00	25,289.38	46.76	0.0648	81,938
2012	7,098,900.87	50.00	2.00	205,868.13	47.37	0.0526	541,433
2013	3,417,150.65	50.00	2.00	99,097.37	47.99	0.0402	199,186

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -45							
2014	8,310,866.68	50.00	2.00	241,015.13	48.61	0.0278	335,011
2015	1,916,396.15	50.00	2.00	55,575.49	49.22	0.0156	43,349
2016	3,779,765.70	50.00	2.00	109,613.21	49.77	0.0046	25,211
	82,448,297.64			2,391,000.68			25,973,492

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.90

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 22-L1							
NET SALVAGE PERCENT.. 0							
1916	21.26	22.00				1.0000	21
1918	18.38	22.00				1.0000	18
1921	9.93	22.00				1.0000	10
1922	1,906.45	22.00				1.0000	1,906
1923	2,532.77	22.00				1.0000	2,533
1924	3,541.07	22.00				1.0000	3,541
1925	3,125.54	22.00				1.0000	3,126
1926	1,357.52	22.00				1.0000	1,358
1927	4,240.92	22.00				1.0000	4,241
1928	4,764.00	22.00				1.0000	4,764
1929	9,267.16	22.00				1.0000	9,267
1930	4,006.85	22.00				1.0000	4,007
1931	1,965.89	22.00				1.0000	1,966
1932	167.92	22.00				1.0000	168
1933	1,169.40	22.00				1.0000	1,169
1934	1,035.97	22.00				1.0000	1,036
1935	406.90	22.00				1.0000	407
1936	2,224.06	22.00				1.0000	2,224
1937	6,397.02	22.00				1.0000	6,397
1938	1,060.59	22.00				1.0000	1,061
1939	4,479.69	22.00				1.0000	4,480
1940	6,697.12	22.00				1.0000	6,697
1941	9,210.62	22.00				1.0000	9,211
1942	11,820.23	22.00				1.0000	11,820
1943	2,525.28	22.00				1.0000	2,525
1944	1,985.93	22.00				1.0000	1,986
1945	2,241.86	22.00				1.0000	2,242
1946	4,255.43	22.00				1.0000	4,255
1947	23,100.70	22.00	4.55	1,051.08	0.02	0.9991	23,080
1948	13,172.72	22.00	4.55	599.36	0.47	0.9786	12,891
1949	13,276.07	22.00	4.55	604.06	0.61	0.9723	12,908
1950	12,389.29	22.00	4.55	563.71	0.78	0.9646	11,950
1951	17,889.19	22.00	4.55	813.96	0.93	0.9577	17,133
1952	37,047.53	22.00	4.55	1,685.66	1.09	0.9505	35,212
1953	36,475.59	22.00	4.55	1,659.64	1.24	0.9436	34,420
1954	19,456.16	22.00	4.55	885.26	1.41	0.9359	18,209
1955	21,662.68	22.00	4.55	985.65	1.57	0.9286	20,117
1956	35,998.92	22.00	4.55	1,637.95	1.73	0.9214	33,168
1957	23,864.05	22.00	4.55	1,085.81	1.90	0.9136	21,803
1958	34,689.07	22.00	4.55	1,578.35	2.07	0.9059	31,425
1959	45,692.28	22.00	4.55	2,079.00	2.24	0.8982	41,040
1960	39,946.76	22.00	4.55	1,817.58	2.41	0.8905	35,571
1961	17,747.11	22.00	4.55	807.49	2.59	0.8823	15,658

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 22-L1							
NET SALVAGE PERCENT.. 0							
1962	27,896.50	22.00	4.55	1,269.29	2.76	0.8746	24,397
1963	34,354.48	22.00	4.55	1,563.13	2.94	0.8664	29,763
1964	32,416.37	22.00	4.55	1,474.94	3.13	0.8577	27,804
1965	32,823.31	22.00	4.55	1,493.46	3.31	0.8496	27,885
1966	50,136.69	22.00	4.55	2,281.22	3.50	0.8409	42,160
1967	109,151.26	22.00	4.55	4,966.38	3.69	0.8323	90,843
1968	59,589.85	22.00	4.55	2,711.34	3.88	0.8236	49,081
1969	63,695.59	22.00	4.55	2,898.15	4.07	0.8150	51,912
1970	1,705.43	22.00	4.55	77.60	4.27	0.8059	1,374
1971	56,434.57	22.00	4.55	2,567.77	4.47	0.7968	44,968
1972	67,932.91	22.00	4.55	3,090.95	4.68	0.7873	53,482
1973	114,471.03	22.00	4.55	5,208.43	4.88	0.7782	89,079
1974	142,359.94	22.00	4.55	6,477.38	5.09	0.7686	109,424
1975	63,201.11	22.00	4.55	2,875.65	5.31	0.7586	47,947
1976	96,582.31	22.00	4.55	4,394.50	5.52	0.7491	72,349
1977	61,859.90	22.00	4.55	2,814.63	5.74	0.7391	45,720
1978	80,446.97	22.00	4.55	3,660.34	5.97	0.7286	58,617
1979	115,710.28	22.00	4.55	5,264.82	6.20	0.7182	83,101
1980	118,204.61	22.00	4.55	5,378.31	6.43	0.7077	83,657
1981	90,304.37	22.00	4.55	4,108.85	6.67	0.6968	62,926
1982	53,023.52	22.00	4.55	2,412.57	6.91	0.6859	36,369
1983	78,092.17	22.00	4.55	3,553.19	7.16	0.6746	52,677
1984	117,503.69	22.00	4.55	5,346.42	7.41	0.6632	77,926
1985	85,544.19	22.00	4.55	3,892.26	7.66	0.6518	55,759
1986	133,313.84	22.00	4.55	6,065.78	7.92	0.6400	85,321
1987	138,610.08	22.00	4.55	6,306.76	8.19	0.6277	87,010
1988	99,987.10	22.00	4.55	4,549.41	8.46	0.6155	61,537
1989	154,765.21	22.00	4.55	7,041.82	8.74	0.6027	93,282
1990	214,434.14	22.00	4.55	9,756.75	9.02	0.5900	126,516
1991	191,950.47	22.00	4.55	8,733.75	9.31	0.5768	110,721
1992	112,202.42	22.00	4.55	5,105.21	9.61	0.5632	63,190
1993	256,459.84	22.00	4.55	11,668.92	9.91	0.5496	140,938
1994	197,234.00	22.00	4.55	8,974.15	10.22	0.5355	105,609
1995	126,285.38	22.00	4.55	5,745.98	10.54	0.5209	65,783
1996	405,139.84	22.00	4.55	18,433.86	10.87	0.5059	204,964
1997	185,585.29	22.00	4.55	8,444.13	11.20	0.4909	91,106
1998	566,308.93	22.00	4.55	25,767.06	11.54	0.4755	269,252
1999	215,298.11	22.00	4.55	9,796.06	11.89	0.4596	98,940
2000	360,688.83	22.00	4.55	16,411.34	12.24	0.4436	160,016
2001	252,531.21	22.00	4.55	11,490.17	12.61	0.4268	107,785
2002	219,224.28	22.00	4.55	9,974.70	12.99	0.4096	89,783
2003	193,506.37	22.00	4.55	8,804.54	13.37	0.3923	75,907

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 22-L1							
NET SALVAGE PERCENT.. 0							
2010	223,232.71	22.00	4.55	10,157.09	16.88	0.2327	51,953
2014	924,876.68	22.00	4.55	42,081.89	19.95	0.0932	86,180
2016	0.38	22.00	4.55	0.02	21.65	0.0159	
	7,409,920.04			332,945.53			3,952,034

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.49

DUKE ENERGY OHIO

ACCOUNT 3701 METERS - LEASED - METER INSTRUMENTATION TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 22-L1							
NET SALVAGE PERCENT.. 0							
2004	210,988.43	22.00	4.55	9,599.97	13.77	0.3741	78,929
2005	302,951.95	22.00	4.55	13,784.31	14.18	0.3555	107,684
2006	335,461.29	22.00	4.55	15,263.49	14.63	0.3350	112,380
2007	501,432.76	22.00	4.55	22,815.19	15.12	0.3127	156,813
2008	626,313.67	22.00	4.55	28,497.27	15.66	0.2882	180,491
2009	357,787.32	22.00	4.55	16,279.32	16.24	0.2618	93,676
2010	17,847.87	22.00	4.55	812.08	16.88	0.2327	4,154
2011	333,270.40	22.00	4.55	15,163.80	17.57	0.2014	67,107
2012	1,266,616.33	22.00	4.55	57,631.04	18.31	0.1677	212,450
2013	807,185.12	22.00	4.55	36,726.92	19.11	0.1314	106,032
2014	1,298,101.13	22.00	4.55	59,063.60	19.95	0.0932	120,957
	6,057,956.27			275,636.99			1,240,673

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.55

DUKE ENERGY OHIO

ACCOUNT 3702 METERS - UTILITY OF FUTURE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 8-S2.5							
NET SALVAGE PERCENT.. 0							
2008	6,408,945.48	8.00	12.50	801,118.18	1.71	0.7863	5,039,033
2009	1,811,698.78	8.00	12.50	226,462.35	2.11	0.7363	1,333,863
2010	12,132,756.00	8.00	12.50	1,516,594.50	2.61	0.6738	8,174,444
2011	16,754,313.70	8.00	12.50	2,094,289.21	3.23	0.5963	9,989,760
2012	17,658,159.97	8.00	12.50	2,207,270.00	3.97	0.5038	8,895,298
2013	10,850,927.03	8.00	12.50	1,356,365.88	4.83	0.3963	4,299,680
2014	16,073.21	8.00	12.50	2,009.15	5.77	0.2788	4,480
2015	877,520.82	8.00	12.50	109,690.10	6.75	0.1563	137,113
2016	5,912,330.46	8.00	12.50	739,041.31	7.63	0.0463	273,445
	72,422,725.45			9,052,840.68			38,147,116

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 12.50

DUKE ENERGY OHIO

ACCOUNT 3712 INSTALLATIONS ON CUSTOMER'S PREMISES - COMPANY OWNED OUTDOOR LIGHTING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-L1							
NET SALVAGE PERCENT.. -10							
2003	2,183.92	12.00	8.33	200.11	5.24	0.5633	1,353
2005	1,701.69	12.00	8.33	155.93	5.86	0.5117	958
2006	13,686.37	12.00	8.33	1,254.08	6.19	0.4842	7,289
2007	19,473.61	12.00	8.33	1,784.37	6.54	0.4550	9,747
2008	2,178.67	12.00	8.33	199.63	6.90	0.4250	1,019
2009	314.50	12.00	8.33	28.82	7.28	0.3933	136
2010	526.27	12.00	8.33	48.22	7.69	0.3592	208
2012	194,367.64	12.00	8.33	17,809.91	8.68	0.2767	59,153
2013	115,475.00	12.00	8.33	10,580.97	9.31	0.2242	28,475
2014	150,178.80	12.00	8.33	13,760.88	10.04	0.1633	26,982
2015	159,275.89	12.00	8.33	14,594.45	10.86	0.0950	16,644
2016	39,255.34	12.00	8.33	3,596.97	11.65	0.0292	1,260
	698,617.70			64,014.34			153,224

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 9.16

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 26-L1.5							
NET SALVAGE PERCENT.. -5							
1925	404.07	26.00				1.0000	424
1931	911.40	26.00				1.0000	957
1940	236.01	26.00	3.85	9.54	1.24	0.9523	236
1948	549.93	26.00	3.85	22.23	2.50	0.9039	522
1949	125.10	26.00	3.85	5.06	2.64	0.8985	118
1951	5,749.22	26.00	3.85	232.41	2.94	0.8869	5,354
1957	142.59	26.00	3.85	5.76	3.84	0.8523	128
1960	639.11	26.00	3.85	25.84	4.33	0.8335	559
1963	1,433.59	26.00	3.85	57.95	4.85	0.8135	1,224
1967	4,445.48	26.00	3.85	179.71	5.60	0.7846	3,662
1968	73,911.65	26.00	3.85	2,987.88	5.80	0.7769	60,295
1974	1,884.91	26.00	3.85	76.20	7.07	0.7281	1,441
1977	3,631.04	26.00	3.85	146.78	7.77	0.7012	2,673
1983	4,047.83	26.00	3.85	163.63	9.26	0.6439	2,737
1992	4,390.59	26.00	3.85	177.49	11.64	0.5523	2,546
	102,502.52			4,090.48			82,876

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.99

DUKE ENERGY OHIO

ACCOUNT 3730 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 30-L1							
NET SALVAGE PERCENT.. -20							
2012	151,417.28	30.00	3.33	6,050.63	26.21	0.1263	22,954
2013	159,294.26	30.00	3.33	6,365.40	27.05	0.0983	18,796
2014	8,791.39	30.00	3.33	351.30	27.93	0.0690	728
2015	1,086,510.18	30.00	3.33	43,416.95	28.84	0.0387	50,418
2016	652,129.48	30.00	3.33	26,059.09	29.65	0.0117	9,132
	2,058,142.59			82,243.37			102,028

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 30-L1							
NET SALVAGE PERCENT.. -20							
1917	193.12	30.00				1.0000	232
1925	15,617.12	30.00	3.33	624.06	0.92	0.9693	18,166
1938	1,079.27	30.00	3.33	43.13	3.02	0.8993	1,165
1939	1,036.10	30.00	3.33	41.40	3.19	0.8937	1,111
1940	531.31	30.00	3.33	21.23	3.37	0.8877	566
1941	432.52	30.00	3.33	17.28	3.54	0.8820	458
1942	321.41	30.00	3.33	12.84	3.72	0.8760	338
1943	381.12	30.00	3.33	15.23	3.90	0.8700	398
1944	132.61	30.00	3.33	5.30	4.08	0.8640	137
1945	718.67	30.00	3.33	28.72	4.26	0.8580	740
1946	621.38	30.00	3.33	24.83	4.45	0.8517	635
1947	2,732.20	30.00	3.33	109.18	4.63	0.8457	2,773
1948	3,888.22	30.00	3.33	155.37	4.82	0.8393	3,916
1949	2,963.82	30.00	3.33	118.43	5.01	0.8330	2,963
1950	4,359.20	30.00	3.33	174.19	5.20	0.8267	4,324
1951	2,306.54	30.00	3.33	92.17	5.39	0.8203	2,271
1952	1,825.47	30.00	3.33	72.95	5.59	0.8137	1,782
1953	4,727.07	30.00	3.33	188.89	5.79	0.8070	4,578
1954	15,037.06	30.00	3.33	600.88	5.99	0.8003	14,442
1955	11,110.87	30.00	3.33	443.99	6.19	0.7937	10,582
1956	9,600.57	30.00	3.33	383.64	6.39	0.7870	9,067
1957	34,196.77	30.00	3.33	1,366.50	6.60	0.7800	32,008
1958	18,267.31	30.00	3.33	729.96	6.81	0.7730	16,945
1959	8,506.55	30.00	3.33	339.92	7.02	0.7660	7,819
1960	18,557.09	30.00	3.33	741.54	7.24	0.7587	16,894
1961	21,787.62	30.00	3.33	870.63	7.45	0.7517	19,653
1962	62,625.12	30.00	3.33	2,502.50	7.67	0.7443	55,937
1963	36,441.96	30.00	3.33	1,456.22	7.89	0.7370	32,229
1964	58,066.50	30.00	3.33	2,320.34	8.12	0.7293	50,820
1965	46,003.21	30.00	3.33	1,838.29	8.35	0.7217	39,839
1966	60,472.96	30.00	3.33	2,416.50	8.58	0.7140	51,813
1967	95,407.53	30.00	3.33	3,812.48	8.81	0.7063	80,867
1968	91,252.87	30.00	3.33	3,646.46	9.05	0.6983	76,470
1969	263,672.83	30.00	3.33	10,536.37	9.29	0.6903	218,426
1970	252,861.52	30.00	3.33	10,104.35	9.53	0.6823	207,042
1971	277,882.78	30.00	3.33	11,104.20	9.78	0.6740	224,752
1972	223,870.21	30.00	3.33	8,945.85	10.03	0.6657	178,828
1973	111,851.66	30.00	3.33	4,469.59	10.29	0.6570	88,184
1974	227,062.67	30.00	3.33	9,073.42	10.54	0.6487	176,746
1975	110,273.56	30.00	3.33	4,406.53	10.81	0.6397	84,646
1976	56,001.07	30.00	3.33	2,237.80	11.07	0.6310	42,404
1977	62,566.46	30.00	3.33	2,500.16	11.34	0.6220	46,700
1978	69,892.82	30.00	3.33	2,792.92	11.62	0.6127	51,385

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-L1							
NET SALVAGE PERCENT.. -20							
1979	60,904.33	30.00	3.33	2,433.74	11.89	0.6037	44,119
1980	69,721.01	30.00	3.33	2,786.05	12.18	0.5940	49,697
1981	167,427.69	30.00	3.33	6,690.41	12.46	0.5847	117,468
1982	227,132.40	30.00	3.33	9,076.21	12.75	0.5750	156,721
1983	177,759.35	30.00	3.33	7,103.26	13.05	0.5650	120,521
1984	212,664.12	30.00	3.33	8,498.06	13.35	0.5550	141,634
1985	219,493.28	30.00	3.33	8,770.95	13.66	0.5447	143,462
1986	187,600.73	30.00	3.33	7,496.53	13.97	0.5343	120,289
1987	111,069.74	30.00	3.33	4,438.35	14.29	0.5237	69,797
1988	112,350.20	30.00	3.33	4,489.51	14.61	0.5130	69,163
1989	205,399.13	30.00	3.33	8,207.75	14.94	0.5020	123,732
1990	233,439.54	30.00	3.33	9,328.24	15.27	0.4910	137,543
1991	266,374.84	30.00	3.33	10,644.34	15.61	0.4797	153,326
1992	199,660.66	30.00	3.33	7,978.44	15.95	0.4683	112,208
1993	171,742.63	30.00	3.33	6,862.84	16.30	0.4567	94,116
1994	142,575.10	30.00	3.33	5,697.30	16.66	0.4447	76,079
1995	181,871.36	30.00	3.33	7,267.58	17.03	0.4323	94,354
1996	242,601.84	30.00	3.33	9,694.37	17.40	0.4200	122,271
1997	375,379.05	30.00	3.33	15,000.15	17.78	0.4073	183,484
1998	283,790.15	30.00	3.33	11,340.25	18.16	0.3947	134,404
1999	294,241.73	30.00	3.33	11,757.90	18.55	0.3817	134,764
2000	896,252.30	30.00	3.33	35,814.24	18.96	0.3680	395,785
2001	192,626.94	30.00	3.33	7,697.37	19.38	0.3540	81,828
2002	408,304.16	30.00	3.33	16,315.83	19.83	0.3390	166,098
2003	409,936.22	30.00	3.33	16,381.05	20.30	0.3233	159,054
2004	1,516,417.81	30.00	3.33	60,596.06	20.81	0.3063	557,429
2005	888,439.83	30.00	3.33	35,502.06	21.35	0.2883	307,397
2006	1,137,172.55	30.00	3.33	45,441.42	21.93	0.2690	367,079
2007	1,194,266.39	30.00	3.33	47,722.88	22.54	0.2487	356,374
2008	875,108.86	30.00	3.33	34,969.35	23.20	0.2267	238,033
2009	549,134.73	30.00	3.33	21,943.42	23.89	0.2037	134,211
2010	85,601.94	30.00	3.33	3,420.65	24.63	0.1790	18,387
2011	53,088.11	30.00	3.33	2,121.40	25.40	0.1533	9,768
2012	98,145.42	30.00	3.33	3,921.89	26.21	0.1263	14,878
2013	4,809.10	30.00	3.33	192.17	27.05	0.0983	567
2014	269,859.64	30.00	3.33	10,783.59	27.93	0.0690	22,344
2015	69,695.71	30.00	3.33	2,785.04	28.84	0.0387	3,234
2016	311,146.34	30.00	3.33	12,433.41	29.65	0.0117	4,357
	15,390,341.65			614,990.30			7,117,026

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 46-R2							
NET SALVAGE PERCENT.. -15							
1910	18,675.04	46.00				1.0000	21,476
1912	4,918.93	46.00				1.0000	5,657
1913	60.00	46.00				1.0000	69
1914	2,836.63	46.00				1.0000	3,262
1919	22,492.14	46.00				1.0000	25,866
1920	6,787.96	46.00				1.0000	7,806
1921	10,426.66	46.00				1.0000	11,991
1922	2,795.59	46.00				1.0000	3,215
1924	15,246.28	46.00				1.0000	17,533
1925	47,286.39	46.00				1.0000	54,379
1926	12,188.70	46.00				1.0000	14,017
1927	664.11	46.00				1.0000	764
1928	206.64	46.00				1.0000	238
1929	4,329.88	46.00				1.0000	4,979
1930	3,420.58	46.00				1.0000	3,934
1931	1,057.22	46.00	2.17	26.38	0.16	0.9965	1,212
1932	454.14	46.00	2.17	11.33	0.32	0.9930	519
1934	1,350.29	46.00	2.17	33.70	0.82	0.9822	1,525
1935	76.24	46.00	2.17	1.90	1.08	0.9765	86
1936	222.56	46.00	2.17	5.55	1.34	0.9709	248
1937	45.21	46.00	2.17	1.13	1.61	0.9650	50
1938	26,713.71	46.00	2.17	666.64	1.88	0.9591	29,465
1939	7.00	46.00	2.17	0.17	2.16	0.9530	8
1940	699.02	46.00	2.17	17.44	2.44	0.9470	761
1941	1,317.56	46.00	2.17	32.88	2.72	0.9409	1,426
1942	6,174.94	46.00	2.17	154.10	3.01	0.9346	6,637
1943	396.74	46.00	2.17	9.90	3.29	0.9285	424
1944	479.58	46.00	2.17	11.97	3.58	0.9222	509
1945	92.77	46.00	2.17	2.32	3.87	0.9159	98
1946	90.62	46.00	2.17	2.26	4.16	0.9096	95
1947	1,631.10	46.00	2.17	40.70	4.45	0.9033	1,694
1948	162.10	46.00	2.17	4.05	4.74	0.8970	167
1949	3,129.57	46.00	2.17	78.10	5.04	0.8904	3,205
1950	3,869.41	46.00	2.17	96.56	5.33	0.8841	3,934
1951	15,844.43	46.00	2.17	395.40	5.62	0.8778	15,995
1952	9,307.91	46.00	2.17	232.28	5.92	0.8713	9,326
1953	4,092.00	46.00	2.17	102.12	6.22	0.8648	4,069
1954	148,605.25	46.00	2.17	3,708.44	6.53	0.8580	146,636
1955	11,618.30	46.00	2.17	289.93	6.84	0.8513	11,374
1956	21,549.56	46.00	2.17	537.77	7.16	0.8444	20,925
1957	15,749.00	46.00	2.17	393.02	7.48	0.8374	15,166
1958	70,893.05	46.00	2.17	1,769.14	7.81	0.8302	67,685
1959	4,605.63	46.00	2.17	114.93	8.15	0.8228	4,358

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 46-R2							
NET SALVAGE PERCENT.. -15							
1960	3,522.99	46.00	2.17	87.92	8.50	0.8152	3,303
1961	14,946.71	46.00	2.17	373.00	8.86	0.8074	13,878
1962	494.94	46.00	2.17	12.35	9.23	0.7994	455
1963	7,526.34	46.00	2.17	187.82	9.61	0.7911	6,847
1964	4,360.07	46.00	2.17	108.81	10.00	0.7826	3,924
1965	3,789.23	46.00	2.17	94.56	10.40	0.7739	3,372
1966	3,173.76	46.00	2.17	79.20	10.82	0.7648	2,791
1967	1,570.77	46.00	2.17	39.20	11.25	0.7554	1,365
1968	5,747.96	46.00	2.17	143.44	11.69	0.7459	4,930
1969	3,275.22	46.00	2.17	81.73	12.14	0.7361	2,772
1970	15,705.77	46.00	2.17	391.94	12.61	0.7259	13,110
1971	15,163.90	46.00	2.17	378.42	13.09	0.7154	12,476
1972	52,631.52	46.00	2.17	1,313.42	13.58	0.7048	42,658
1973	130,642.08	46.00	2.17	3,260.17	14.08	0.6939	104,252
1974	21,652.40	46.00	2.17	540.34	14.60	0.6826	16,997
1975	43,798.18	46.00	2.17	1,092.98	15.13	0.6711	33,801
1976	36,181.46	46.00	2.17	902.91	15.67	0.6594	27,435
1977	22,880.99	46.00	2.17	571.00	16.23	0.6472	17,029
1978	30,043.86	46.00	2.17	749.74	16.80	0.6348	21,932
1979	73,253.44	46.00	2.17	1,828.04	17.38	0.6222	52,413
1980	34,223.48	46.00	2.17	854.05	17.97	0.6094	23,982
1981	153,486.95	46.00	2.17	3,830.27	18.58	0.5961	105,216
1982	48,981.52	46.00	2.17	1,222.33	19.20	0.5826	32,818
1983	141,598.87	46.00	2.17	3,533.60	19.82	0.5691	92,676
1984	126,203.81	46.00	2.17	3,149.42	20.46	0.5552	80,582
1985	90,857.63	46.00	2.17	2,267.35	21.12	0.5409	56,513
1986	96,671.50	46.00	2.17	2,412.44	21.78	0.5265	58,534
1987	267,308.22	46.00	2.17	6,670.68	22.45	0.5120	157,379
1988	195,449.94	46.00	2.17	4,877.45	23.13	0.4972	111,748
1989	325,599.24	46.00	2.17	8,125.33	23.83	0.4820	180,465
1990	311,871.27	46.00	2.17	7,782.75	24.53	0.4667	167,397
1991	458,786.59	46.00	2.17	11,449.02	25.25	0.4511	237,997
1992	265,135.73	46.00	2.17	6,616.46	25.97	0.4354	132,765
1993	679,592.01	46.00	2.17	16,959.22	26.70	0.4196	327,907
1994	1,022,758.41	46.00	2.17	25,522.94	27.45	0.4033	474,303
1995	658,415.82	46.00	2.17	16,430.77	28.20	0.3870	292,998
1996	910,740.37	46.00	2.17	22,727.53	28.96	0.3704	387,970
1997	666,640.17	46.00	2.17	16,636.01	29.73	0.3537	271,159
1998	1,209,932.18	46.00	2.17	30,193.86	30.50	0.3370	468,854
1999	1,383,969.45	46.00	2.17	34,536.96	31.29	0.3198	508,951
2000	1,827,333.72	46.00	2.17	45,601.11	32.09	0.3024	635,453
2001	437,002.07	46.00	2.17	10,905.39	32.89	0.2850	143,227
2002	1,075,280.69	46.00	2.17	26,833.63	33.70	0.2674	330,647

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 46-R2							
NET SALVAGE PERCENT.. -15							
2003	1,249,806.06	46.00	2.17	31,188.91	34.52	0.2496	358,701
2004	3,179,389.43	46.00	2.17	79,341.66	35.34	0.2317	847,310
2005	2,236,199.75	46.00	2.17	55,804.36	36.17	0.2137	549,557
2006	2,487,520.10	46.00	2.17	62,076.06	37.01	0.1954	559,056
2007	2,307,165.52	46.00	2.17	57,575.32	37.86	0.1770	469,517
2008	1,697,326.23	46.00	2.17	42,356.78	38.72	0.1583	308,912
2009	724,661.26	46.00	2.17	18,083.92	39.58	0.1396	116,312
2010	226,648.54	46.00	2.17	5,656.01	40.44	0.1209	31,504
2011	62,651.17	46.00	2.17	1,563.46	41.32	0.1017	7,330
2012	87,337.56	46.00	2.17	2,179.51	42.20	0.0826	8,297
2013	16,014.37	46.00	2.17	399.64	43.08	0.0635	1,169
2014	5,355.77	46.00	2.17	133.65	43.97	0.0441	272
2015	3,613.71	46.00	2.17	90.18	44.87	0.0246	102
2016	34,217.97	46.00	2.17	853.91	45.66	0.0074	291
	27,698,679.11			687,419.04			9,446,394

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.48

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 36-R0.5							
NET SALVAGE PERCENT.. -20							
1953	31.52	36.00	2.78	1.05	4.06	0.8872	34
1958	856.49	36.00	2.78	28.57	6.11	0.8303	853
1961	761.52	36.00	2.78	25.40	7.30	0.7972	729
1962	3,073.15	36.00	2.78	102.52	7.69	0.7864	2,900
1963	23,744.25	36.00	2.78	792.11	8.09	0.7753	22,090
1964	37,626.97	36.00	2.78	1,255.24	8.49	0.7642	34,504
1965	35,093.10	36.00	2.78	1,170.71	8.89	0.7531	31,713
1966	52,039.20	36.00	2.78	1,736.03	9.29	0.7419	46,332
1967	37,992.15	36.00	2.78	1,267.42	9.70	0.7306	33,307
1968	62,502.52	36.00	2.78	2,085.08	10.11	0.7192	53,940
1969	62,267.61	36.00	2.78	2,077.25	10.52	0.7078	52,886
1970	69,112.63	36.00	2.78	2,305.60	10.94	0.6961	57,732
1971	60,277.40	36.00	2.78	2,010.85	11.37	0.6842	49,488
1972	107,276.36	36.00	2.78	3,578.74	11.79	0.6725	86,572
1973	103,957.54	36.00	2.78	3,468.02	12.23	0.6603	82,369
1974	125,112.50	36.00	2.78	4,173.75	12.67	0.6481	97,296
1975	121,632.64	36.00	2.78	4,057.66	13.11	0.6358	92,805
1976	110,947.21	36.00	2.78	3,701.20	13.56	0.6233	82,988
1977	151,238.35	36.00	2.78	5,045.31	14.02	0.6106	110,808
1978	189,881.82	36.00	2.78	6,334.46	14.48	0.5978	136,209
1979	215,572.95	36.00	2.78	7,191.51	14.95	0.5847	151,260
1980	251,055.81	36.00	2.78	8,375.22	15.42	0.5717	172,225
1981	305,158.06	36.00	2.78	10,180.07	15.90	0.5583	204,455
1982	142,676.73	36.00	2.78	4,759.70	16.39	0.5447	93,263
1983	74,415.06	36.00	2.78	2,482.49	16.89	0.5308	47,402
1984	84,160.44	36.00	2.78	2,807.59	17.39	0.5169	52,207
1985	113,648.57	36.00	2.78	3,791.32	17.89	0.5031	68,606
1986	112,006.53	36.00	2.78	3,736.54	18.41	0.4886	65,673
1987	120,543.26	36.00	2.78	4,021.32	18.93	0.4742	68,590
1988	141,511.64	36.00	2.78	4,720.83	19.45	0.4597	78,067
1989	195,821.98	36.00	2.78	6,532.62	19.99	0.4447	104,503
1990	241,102.96	36.00	2.78	8,043.19	20.52	0.4300	124,409
1991	257,802.39	36.00	2.78	8,600.29	21.07	0.4147	128,299
1992	330,569.66	36.00	2.78	11,027.80	21.62	0.3994	158,451
1993	251,959.07	36.00	2.78	8,405.35	22.17	0.3842	116,154
1994	315,985.59	36.00	2.78	10,541.28	22.73	0.3686	139,771
1995	294,548.23	36.00	2.78	9,826.13	23.30	0.3528	124,693
1996	398,768.00	36.00	2.78	13,302.90	23.87	0.3369	161,233
1997	315,860.29	36.00	2.78	10,537.10	24.44	0.3211	121,711
1998	409,606.72	36.00	2.78	13,664.48	25.02	0.3050	149,916
1999	369,505.58	36.00	2.78	12,326.71	25.60	0.2889	128,096
2000	279,744.95	36.00	2.78	9,332.29	26.18	0.2728	91,571
2001	387,281.17	36.00	2.78	12,919.70	26.77	0.2564	119,154

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 36-R0.5							
NET SALVAGE PERCENT.. -20							
2002	468,047.48	36.00	2.78	15,614.06	27.36	0.2400	134,798
2003	468,149.54	36.00	2.78	15,617.47	27.96	0.2233	125,462
2004	1,690,463.49	36.00	2.78	56,393.86	28.55	0.2069	419,789
2005	1,808,125.30	36.00	2.78	60,319.06	29.15	0.1903	412,860
2006	1,303,056.17	36.00	2.78	43,469.95	29.75	0.1736	271,468
2007	1,315,580.72	36.00	2.78	43,887.77	30.35	0.1569	247,761
2008	66,709.20	36.00	2.78	2,225.42	30.95	0.1403	11,230
2009	616,068.55	36.00	2.78	20,552.05	31.55	0.1236	91,383
2010	196,470.07	36.00	2.78	6,554.24	32.16	0.1067	25,149
2011	49,751.05	36.00	2.78	1,659.70	32.77	0.0897	5,356
2012	17,751.09	36.00	2.78	592.18	33.38	0.0728	1,550
2014	11,953.72	36.00	2.78	398.78	34.61	0.0386	554
2015	28,555.58	36.00	2.78	952.61	35.22	0.0217	743
2016	20,160.62	36.00	2.78	672.56	35.77	0.0064	155
	15,025,573.15			501,253.11			5,493,522

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.34

DUKE ENERGY OHIO

ACCOUNT 3734 STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 19-L0							
NET SALVAGE PERCENT.. -5							
1998	4,545.00	19.00	5.26	251.02	11.14	0.4137	1,974
1999	5,379.36	19.00	5.26	297.10	11.44	0.3979	2,247
2000	7,381.00	19.00	5.26	407.65	11.76	0.3811	2,953
2001	9,068.00	19.00	5.26	500.83	12.08	0.3642	3,468
2002	48,247.95	19.00	5.26	2,664.73	12.41	0.3468	17,571
2003	41,955.05	19.00	5.26	2,317.18	12.75	0.3290	14,491
2004	166,480.53	19.00	5.26	9,194.72	13.10	0.3105	54,282
2005	32,705.85	19.00	5.26	1,806.34	13.45	0.2921	10,031
2006	102,488.36	19.00	5.26	5,660.43	13.82	0.2726	29,338
2007	127,234.26	19.00	5.26	7,027.15	14.20	0.2526	33,750
2008	93,296.40	19.00	5.26	5,152.76	14.59	0.2321	22,738
2009	3,911,038.15	19.00	5.26	216,006.64	14.99	0.2111	866,696
2010	6,644.42	19.00	5.26	366.97	15.42	0.1884	1,315
2011	70,695.91	19.00	5.26	3,904.54	15.87	0.1647	12,229
2012	395,481.36	19.00	5.26	21,842.44	16.34	0.1400	58,136
2013	607,641.26	19.00	5.26	33,560.03	16.86	0.1126	71,861
2014	706,910.17	19.00	5.26	39,042.65	17.42	0.0832	61,726
2015	3,670,683.31	19.00	5.26	202,731.84	18.05	0.0500	192,711
2016	430,269.35	19.00	5.26	23,763.78	18.68	0.0168	7,608
	10,438,145.69			576,498.80			1,465,125

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.52

DUKE ENERGY OHIO

ACCOUNT 3890 LAND AND LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NONDEPRECIABLE							
1901	122.01						
1902	177.01						
1926	9,750.00						
1927	7,416.37						
1928	7,200.88						
1930	11,568.64						
1936	441.93						
1949	2,195.03						
1951	8,678.03						
1954	15,870.26						
1955	33,761.30						
1960	21,557.63						
1961	22,500.00						
1964	37,130.00						
1966	71,800.00						
1968	31,530.00						
1970	64,000.00						
1971	88,808.87						
1972	393,987.43						
1973	110,941.00						
1997	5,953.07						
1998	3,516.05						
1999	307.01						
2016	4,084,853.63						
	5,034,066.15						

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
EVANSTON SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2023							
NET SALVAGE PERCENT.. -5							
1928	187,890.35	71.32	1.40	2,761.99	6.26	0.9122	179,969
1938	2,584.50	66.99	1.49	40.43	6.36	0.9051	2,456
1939	245.83	66.50	1.50	3.87	6.37	0.9042	233
1940	4,707.45	66.00	1.52	75.13	6.38	0.9033	4,465
1942	514.36	64.98	1.54	8.32	6.40	0.9015	487
1943	331.25	64.46	1.55	5.39	6.41	0.9006	313
1946	1,328.90	62.83	1.59	22.19	6.43	0.8977	1,253
1948	454.27	61.70	1.62	7.73	6.44	0.8956	427
1949	165,033.03	61.12	1.64	2,841.87	6.45	0.8945	154,998
1950	1,394.26	60.53	1.65	24.16	6.46	0.8933	1,308
1951	60.00	59.94	1.67	1.05	6.47	0.8921	56
1952	79.52	59.33	1.69	1.41	6.47	0.8910	74
1953	36,081.95	58.72	1.70	644.06	6.48	0.8897	33,705
1955	118,238.15	57.47	1.74	2,160.21	6.49	0.8871	110,130
1956	1,128.42	56.83	1.76	20.85	6.50	0.8856	1,049
1959	484.80	54.87	1.82	9.26	6.51	0.8814	449
1960	24,825.62	54.20	1.85	482.24	6.52	0.8797	22,931
1961	4,751.09	53.52	1.87	93.29	6.53	0.8780	4,380
1963	1,424.28	52.14	1.92	28.71	6.54	0.8746	1,308
1964	35,687.58	51.44	1.94	726.96	6.54	0.8729	32,708
1965	4,177.93	50.73	1.97	86.42	6.55	0.8709	3,820
1966	489.27	50.01	2.00	10.27	6.55	0.8690	446
1967	15,612.56	49.29	2.03	332.78	6.55	0.8671	14,215
1969	2,050.45	47.82	2.09	45.00	6.56	0.8628	1,858
1970	6,092.72	47.08	2.12	135.62	6.57	0.8605	5,505
1971	8,540.92	46.33	2.16	193.71	6.57	0.8582	7,696
1972	22,306.56	45.57	2.19	512.94	6.58	0.8556	20,040
1973	23,845.08	44.81	2.23	558.33	6.58	0.8532	21,361
1974	104,569.08	44.04	2.27	2,492.40	6.58	0.8506	93,393
1975	11,889.89	43.26	2.31	288.39	6.59	0.8477	10,583
1978	4,315.12	40.90	2.44	110.55	6.60	0.8386	3,800
1979	4,037.25	40.10	2.49	105.55	6.60	0.8354	3,541
1980	33,180.19	39.29	2.55	888.40	6.60	0.8320	28,987
1985	29,182.57	35.17	2.84	870.22	6.62	0.8118	24,874
1987	36,570.96	33.49	2.99	1,148.15	6.62	0.8023	30,809
1988	41,360.90	32.64	3.06	1,328.93	6.62	0.7972	34,621
1989	70,193.17	31.78	3.15	2,321.64	6.63	0.7914	58,327
1990	33,371.10	30.92	3.23	1,131.78	6.63	0.7856	27,526
1991	34,087.25	30.05	3.33	1,191.86	6.63	0.7794	27,895
1992	86,056.10	29.18	3.43	3,099.31	6.63	0.7728	69,828
1993	31,276.02	28.30	3.53	1,159.25	6.63	0.7657	25,146

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
EVANSTON SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2023							
NET SALVAGE PERCENT.. -5							
1994	12,189.37	27.42	3.65	467.16	6.64	0.7578	9,699
1995	36,924.77	26.54	3.77	1,461.67	6.64	0.7498	29,071
1999	13,836.72	22.95	4.36	633.45	6.65	0.7102	10,319
2005	9,954.83	17.43	5.74	599.98	6.66	0.6179	6,459
2012	58,702.50	10.79	9.27	5,713.81	6.67	0.3818	23,536
2013	310,081.23	9.83	10.17	33,112.02	6.67	0.3215	104,663
2016	2,554,968.86	7.04	14.20	380,945.86	6.67	0.0526	141,004
	4,187,108.98			450,904.57			1,391,721
HARTWELL TRANSPORTATION CONSTRUCTION HEADQUARTERS							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2028							
NET SALVAGE PERCENT.. -5							
1948	26,179.82	64.46	1.55	426.08	10.81	0.8323	22,879
1949	233.13	63.93	1.56	3.82	10.83	0.8306	203
1950	68.08	63.38	1.58	1.13	10.85	0.8288	59
1951	1,076.63	62.83	1.59	17.97	10.87	0.8270	935
1953	1,492.53	61.70	1.62	25.39	10.91	0.8232	1,290
1954	272.80	61.12	1.64	4.70	10.93	0.8212	235
1955	298.13	60.53	1.65	5.17	10.95	0.8191	256
1964	4,929.98	54.87	1.82	94.21	11.10	0.7977	4,129
1966	836.33	53.52	1.87	16.42	11.13	0.7920	696
1967	864.21	52.83	1.89	17.15	11.14	0.7891	716
1974	1,454.98	47.82	2.09	31.93	11.23	0.7652	1,169
1977	2,475.00	45.57	2.19	56.91	11.26	0.7529	1,957
1979	443.71	44.04	2.27	10.58	11.28	0.7439	347
1982	786.09	41.69	2.40	19.81	11.31	0.7287	601
1985	1,358.23	39.29	2.55	36.37	11.34	0.7114	1,015
1989	12,903.22	36.01	2.78	376.64	11.37	0.6843	9,270
1991	9,866.71	34.33	2.91	301.48	11.38	0.6685	6,926
1992	32,679.05	33.49	2.99	1,025.96	11.39	0.6599	22,643
1993	6,029.43	32.64	3.06	193.73	11.39	0.6510	4,122
2001	3,081.41	25.65	3.90	126.18	11.44	0.5540	1,792
2006	39,828.29	21.12	4.73	1,978.07	11.46	0.4574	19,128
2008	107,452.97	19.28	5.19	5,855.65	11.47	0.4051	45,703
2012	88,095.24	15.55	6.43	5,947.75	11.49	0.2611	24,151
2013	67,187.48	14.61	6.84	4,825.40	11.50	0.2129	15,017

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HARTWELL TRANSPORTATION CONSTRUCTION HEADQUARTERS							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2028							
NET SALVAGE PERCENT.. -5							
2014	49,489.69	13.66	7.32	3,803.78	11.50	0.1581	8,217
2015	931,670.06	12.71	7.87	76,988.56	11.51	0.0944	92,357
2016	889,084.41	11.87	8.42	78,603.95	11.51	0.0303	28,314
	2,280,137.61			180,794.79			314,127
BRECON SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2027							
NET SALVAGE PERCENT.. -5							
1962	103,628.05	55.53	1.80	1,958.57	10.18	0.8167	88,863
1972	640.17	48.56	2.06	13.85	10.30	0.7879	530
1973	1,143.93	47.82	2.09	25.10	10.31	0.7844	942
1977	335.12	44.81	2.23	7.85	10.35	0.7690	271
1978	53,505.70	44.04	2.27	1,275.31	10.35	0.7650	42,978
1982	751.22	40.90	2.44	19.25	10.39	0.7460	588
1983	1,023.73	40.10	2.49	26.77	10.39	0.7409	796
1988	17,491.85	36.01	2.78	510.59	10.42	0.7106	13,052
1989	12,657.81	35.17	2.84	377.46	10.43	0.7034	9,349
1990	83,326.54	34.33	2.91	2,546.04	10.44	0.6959	60,885
1993	69,863.83	31.78	3.15	2,310.75	10.45	0.6712	49,236
1994	31,808.64	30.92	3.23	1,078.79	10.46	0.6617	22,100
1995	10,068.28	30.05	3.33	352.04	10.46	0.6519	6,892
1998	96,500.05	27.42	3.65	3,698.36	10.48	0.6178	62,599
2000	2,985.57	25.65	3.90	122.26	10.48	0.5914	1,854
2006	15,835.06	20.21	4.95	823.03	10.51	0.4800	7,980
2008	789,298.66	18.36	5.45	45,167.62	10.52	0.4270	353,899
2009	209,887.86	17.43	5.74	12,649.94	10.52	0.3964	87,368
2010	39,592.17	16.49	6.06	2,519.25	10.53	0.3614	15,025
	1,540,344.24			75,482.83			825,207
BRECON MAINTENANCE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2022							
NET SALVAGE PERCENT.. -5							
1962	87,510.28	52.14	1.92	1,764.21	5.59	0.8928	82,035
1976	454.08	41.69	2.40	11.44	5.63	0.8650	412

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BRECON MAINTENANCE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2022							
NET SALVAGE PERCENT.. -5							
1980	6,398.91	38.48	2.60	174.69	5.64	0.8534	5,734
1981	1,751.84	37.66	2.66	48.93	5.65	0.8500	1,563
1984	7,785.04	35.17	2.84	232.15	5.65	0.8394	6,861
1988	14,357.19	31.78	3.15	474.86	5.66	0.8219	12,390
1989	5,322.80	30.92	3.23	180.52	5.66	0.8170	4,566
1990	447.78	30.05	3.33	15.66	5.66	0.8117	382
1992	3,662.17	28.30	3.53	135.74	5.66	0.8000	3,076
1993	193,539.52	27.42	3.65	7,417.40	5.67	0.7932	161,195
2011	146,778.18	10.79	9.27	14,286.65	5.69	0.4727	72,845
	468,007.79			24,742.25			351,059
QUEENSGATE SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2052							
NET SALVAGE PERCENT.. -5							
1972	6,952,241.29	64.46	1.55	113,147.73	30.12	0.5327	3,888,851
1973	427.28	63.93	1.56	7.00	30.23	0.5271	236
1974	1,109.50	63.38	1.58	18.41	30.35	0.5211	607
1975	13,954.87	62.83	1.59	232.98	30.46	0.5152	7,549
1977	17,317.44	61.70	1.62	294.57	30.67	0.5029	9,145
1978	5,256.81	61.12	1.64	90.52	30.78	0.4964	2,740
1979	134,489.57	60.53	1.65	2,330.03	30.88	0.4898	69,172
1980	12,541.41	59.94	1.67	219.91	30.98	0.4832	6,362
1982	4,019.50	58.72	1.70	71.75	31.17	0.4692	1,980
1983	48,158.45	58.10	1.72	869.74	31.26	0.4620	23,360
1984	16,544.10	57.47	1.74	302.26	31.35	0.4545	7,895
1985	6,733.52	56.83	1.76	124.44	31.44	0.4468	3,159
1986	7,290.34	56.18	1.78	136.26	31.52	0.4390	3,360
1988	7,621.81	54.87	1.82	145.65	31.68	0.4226	3,382
1989	7,208.24	54.20	1.85	140.02	31.76	0.4140	3,134
1990	146,760.90	53.52	1.87	2,881.65	31.83	0.4053	62,452
1991	113,414.35	52.83	1.89	2,250.71	31.91	0.3960	47,156
1992	271,383.71	52.14	1.92	5,471.10	31.98	0.3867	110,177
1993	109,936.42	51.44	1.94	2,239.40	32.05	0.3769	43,511
1994	234,260.78	50.73	1.97	4,845.68	32.11	0.3670	90,282
1995	230,228.52	50.01	2.00	4,834.80	32.18	0.3565	86,188
1998	260,050.09	47.82	2.09	5,706.80	32.36	0.3233	88,278
1999	132,731.33	47.08	2.12	2,954.60	32.42	0.3114	43,396

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
QUEENSGATE SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2052							
NET SALVAGE PERCENT.. -5							
2000	562,625.48	46.33	2.16	12,760.35	32.48	0.2989	176,601
2001	346,202.30	45.57	2.19	7,960.92	32.53	0.2862	104,019
2002	127,381.58	44.81	2.23	2,982.64	32.59	0.2727	36,475
2003	35,818.41	44.04	2.27	853.73	32.64	0.2589	9,736
2004	563,060.50	43.26	2.31	13,657.03	32.70	0.2441	144,321
2005	62,251.33	42.48	2.35	1,536.05	32.75	0.2291	14,972
2006	172,206.39	41.69	2.40	4,339.60	32.80	0.2132	38,557
2007	37,906.05	40.90	2.44	971.15	32.85	0.1968	7,834
2008	98,447.55	40.10	2.49	2,573.91	32.90	0.1796	18,560
2009	278,477.50	39.29	2.55	7,456.24	32.94	0.1616	47,258
2010	1,877,661.32	38.48	2.60	51,260.15	32.99	0.1427	281,280
2012	384,677.77	36.84	2.71	10,946.01	33.08	0.1021	41,223
2014	9,624.66	35.17	2.84	287.01	33.18	0.0566	572
2016	4,450.00	33.59	2.98	139.24	33.26	0.0098	46
	13,294,471.07			267,040.04			5,523,826
VALLEY VIEW SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2026							
NET SALVAGE PERCENT.. -5							
1956	115,089.54	58.72	1.70	2,054.35	9.22	0.8430	101,869
1957	32.79	58.10	1.72	0.59	9.23	0.8411	29
1964	1,606.58	53.52	1.87	31.55	9.31	0.8261	1,393
1968	303.82	50.73	1.97	6.28	9.35	0.8157	260
1969	6,537.52	50.01	2.00	137.29	9.36	0.8128	5,580
1971	14,236.81	48.56	2.06	307.94	9.37	0.8070	12,064
1974	1,119.36	46.33	2.16	25.39	9.40	0.7971	937
1975	3,027.50	45.57	2.19	69.62	9.40	0.7937	2,523
1993	99,687.83	30.92	3.23	3,380.91	9.51	0.6924	72,478
1994	36,910.34	30.05	3.33	1,290.57	9.51	0.6835	26,491
2004	129,087.78	21.12	4.73	6,411.14	9.55	0.5478	74,253
2008	3,003.52	17.43	5.74	181.02	9.56	0.4515	1,424
	410,643.39			13,896.65			299,301

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BRECON SALVAGE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2019							
NET SALVAGE PERCENT.. -5							
1969	109,112.36	44.81	2.23	2,554.87	2.72	0.9393	107,614
1978	299.07	37.66	2.66	8.35	2.73	0.9275	291
1982	44,452.87	34.33	2.91	1,358.26	2.73	0.9205	42,964
1984	3,136.98	32.64	3.06	100.79	2.73	0.9164	3,018
1994	6,376.68	23.85	4.19	280.54	2.73	0.8855	5,929
2001	1,182.50	17.43	5.74	71.27	2.73	0.8434	1,047
2003	11,048.98	15.55	6.43	745.97	2.73	0.8244	9,565
	175,609.44			5,120.05			170,428
BRECON TRANSPORTATION OFFICE							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -5							
1999	16,473.74	30.05	3.33	576.00	14.23	0.5265	9,106
2008	5,803.34	22.04	4.54	276.65	14.31	0.3507	2,137
2010	27,443.00	20.21	4.95	1,426.35	14.32	0.2914	8,398
	49,720.08			2,279.00			19,641
BRECON-KEMPER STOREROOM NO. 2							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2030							
NET SALVAGE PERCENT.. -5							
1962	2,896.79	57.47	1.74	52.92	12.81	0.7771	2,364
1975	6,689.88	48.56	2.06	144.70	13.05	0.7313	5,137
1988	52,273.94	38.48	2.60	1,427.08	13.21	0.6567	36,045
1991	36,455.10	36.01	2.78	1,064.12	13.24	0.6323	24,204
2009	30,123.18	20.21	4.95	1,565.65	13.37	0.3385	10,705
	128,438.89			4,254.47			78,455

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FOURTH AND MAIN OFFICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -5							
2007	773,640.52	33.49	2.99	24,288.44	25.19	0.2478	201,326
2008	298,649.44	32.64	3.06	9,595.61	25.22	0.2273	71,287
2009	41,513.84	31.78	3.15	1,373.07	25.24	0.2058	8,970
	1,113,803.80			35,257.12			281,583
HAMLET SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2027							
NET SALVAGE PERCENT.. -5							
2006	22,530.47	20.21	4.95	1,171.02	10.51	0.4800	11,354
	22,530.47			1,171.02			11,354
LITTLE MIAMI ELECTRIC DISTRIBUTION HEADQUARTERS							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2033							
NET SALVAGE PERCENT.. -5							
2008	400,883.65	23.85	4.19	17,636.88	16.17	0.3220	135,543
	400,883.65			17,636.88			135,543
BRECON GARAGE							
INTERIM SURVIVOR CURVE.. IOWA 80-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -5							
2009	121,728.72	21.12	4.73	6,045.66	14.32	0.3220	41,153
	121,728.72			6,045.66			41,153
MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -20							
1905	3,696.30	50.00				1.0000	4,436
1918	20.31	50.00				1.0000	24

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -20							
1919	1,682.56	50.00				1.0000	2,019
1921	148.07	50.00				1.0000	178
1922	2,499.98	50.00				1.0000	3,000
1924	4,645.74	50.00				1.0000	5,575
1926	992.77	50.00				1.0000	1,191
1927	1,096.19	50.00				1.0000	1,315
1930	209.85	50.00				1.0000	252
1935	49.16	50.00	2.00	1.18	0.78	0.9844	58
1937	14.88	50.00	2.00	0.36	1.24	0.9752	17
1940	16.02	50.00	2.00	0.38	1.98	0.9604	18
1941	2,251.01	50.00	2.00	54.02	2.23	0.9554	2,581
1942	1,139.49	50.00	2.00	27.35	2.48	0.9504	1,300
1944	216.30	50.00	2.00	5.19	2.99	0.9402	244
1946	57.04	50.00	2.00	1.37	3.51	0.9298	64
1948	659.14	50.00	2.00	15.82	4.02	0.9196	727
1950	4,636.71	50.00	2.00	111.28	4.54	0.9092	5,059
1951	288.08	50.00	2.00	6.91	4.80	0.9040	313
1952	14,606.15	50.00	2.00	350.55	5.07	0.8986	15,750
1955	25,268.32	50.00	2.00	606.44	5.91	0.8818	26,738
1956	8,085.62	50.00	2.00	194.05	6.20	0.8760	8,500
1958	176,016.62	50.00	2.00	4,224.40	6.83	0.8634	182,367
1959	632.98	50.00	2.00	15.19	7.16	0.8568	651
1960	287,933.40	50.00	2.00	6,910.40	7.51	0.8498	293,623
1963	931.09	50.00	2.00	22.35	8.66	0.8268	924
1964	2,292.68	50.00	2.00	55.02	9.08	0.8184	2,252
1965	9,230.23	50.00	2.00	221.53	9.52	0.8096	8,967
1966	19,881.07	50.00	2.00	477.15	9.97	0.8006	19,100
1967	698.50	50.00	2.00	16.76	10.45	0.7910	663
1968	1,785.00	50.00	2.00	42.84	10.94	0.7812	1,673
1969	64,748.08	50.00	2.00	1,553.95	11.45	0.7710	59,905
1970	14,481.54	50.00	2.00	347.56	11.98	0.7604	13,214
1971	3,580.33	50.00	2.00	85.93	12.53	0.7494	3,220
1972	24,110.88	50.00	2.00	578.66	13.10	0.7380	21,353
1973	835.46	50.00	2.00	20.05	13.69	0.7262	728
1974	12,493.61	50.00	2.00	299.85	14.29	0.7142	10,708
1975	994.94	50.00	2.00	23.88	14.91	0.7018	838
1977	223.46	50.00	2.00	5.36	16.20	0.6760	181
1978	1,039.98	50.00	2.00	24.96	16.87	0.6626	827
1979	62.89	50.00	2.00	1.51	17.55	0.6490	49
1980	16,968.35	50.00	2.00	407.24	18.24	0.6352	12,934
1982	12,447.67	50.00	2.00	298.74	19.67	0.6066	9,061
1983	10,200.64	50.00	2.00	244.82	20.41	0.5918	7,244

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -20							
1984	31,677.44	50.00	2.00	760.26	21.15	0.5770	21,933
1985	45,747.89	50.00	2.00	1,097.95	21.91	0.5618	30,841
1986	8,077.06	50.00	2.00	193.85	22.68	0.5464	5,296
1987	1,155.18	50.00	2.00	27.72	23.46	0.5308	736
1988	28,374.78	50.00	2.00	680.99	24.25	0.5150	17,536
1989	76,534.79	50.00	2.00	1,836.83	25.05	0.4990	45,829
1990	42,402.65	50.00	2.00	1,017.66	25.87	0.4826	24,556
1991	87,152.39	50.00	2.00	2,091.66	26.69	0.4662	48,757
1993	135,966.57	50.00	2.00	3,263.20	28.36	0.4328	70,616
1994	160,142.80	50.00	2.00	3,843.43	29.21	0.4158	79,905
1995	2,717.41	50.00	2.00	65.22	30.08	0.3984	1,299
1996	2,909.33	50.00	2.00	69.82	30.95	0.3810	1,330
2000	923.36	50.00	2.00	22.16	34.51	0.3098	343
2001	86,741.62	50.00	2.00	2,081.80	35.42	0.2916	30,353
2002	304,397.66	50.00	2.00	7,305.54	36.34	0.2732	99,794
2003	74,634.62	50.00	2.00	1,791.23	37.26	0.2548	22,820
2004	25,631.83	50.00	2.00	615.16	38.19	0.2362	7,265
2005	22,924.47	50.00	2.00	550.19	39.13	0.2174	5,981
2006	176,948.17	50.00	2.00	4,246.76	40.07	0.1986	42,170
2007	42,852.54	50.00	2.00	1,028.46	41.02	0.1796	9,236
2008	95,111.71	50.00	2.00	2,282.68	41.98	0.1604	18,307
2009	480,733.96	50.00	2.00	11,537.62	42.93	0.1414	81,571
2010	174,236.12	50.00	2.00	4,181.67	43.90	0.1220	25,508
2012	94,383.32	50.00	2.00	2,265.20	45.84	0.0832	9,423
2013	839,015.34	50.00	2.00	20,136.37	46.81	0.0638	64,235
	3,775,262.10			90,246.48			1,495,481
	27,968,690.23			1,174,871.81			10,938,879

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.20

DUKE ENERGY OHIO

ACCOUNT 3910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1998	35,245.23	20.00	5.00	1,762.26	1.75	0.9125	32,161
2005	57,487.53	20.00	5.00	2,874.38	8.75	0.5625	32,337
2007	14,356.80	20.00	5.00	717.84	10.75	0.4625	6,640
2008	72,052.92	20.00	5.00	3,602.65	11.75	0.4125	29,722
2009	25,070.39	20.00	5.00	1,253.52	12.75	0.3625	9,088
2010	19,729.79	20.00	5.00	986.49	13.75	0.3125	6,166
2011	56,287.24	20.00	5.00	2,814.36	14.75	0.2625	14,775
2012	18,200.00	20.00	5.00	910.00	15.75	0.2125	3,868
2013	22,276.72	20.00	5.00	1,113.84	16.75	0.1625	3,620
2014	37,334.00	20.00	5.00	1,866.70	17.75	0.1125	4,200
2015	13,270.89	20.00	5.00	663.54	18.75	0.0625	829
	371,311.51			18,565.58			143,406

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

DUKE ENERGY OHIO

ACCOUNT 3911 OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FULLY ACCRUED							
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
2011	238,198.70					1.0000	238,199
	238,198.70						238,199
AMORTIZED							
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2012	1,213,814.76	5.00	20.00	242,762.95	0.75	0.8500	1,031,743
2013	550,897.82	5.00	20.00	110,179.56	1.75	0.6500	358,084
2014	970,483.00	5.00	20.00	194,096.60	2.75	0.4500	436,717
2015	855,702.76	5.00	20.00	171,140.55	3.75	0.2500	213,926
2016	1,040,319.23	5.00	20.00	208,063.85	4.62	0.0760	79,064
	4,631,217.57			926,243.51			2,119,534
	4,869,416.27			926,243.51			2,357,733

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 19.02

DUKE ENERGY OHIO

ACCOUNT 3920 TRANSPORTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 11-L4							
NET SALVAGE PERCENT.. 0							
1990	46,153.13	11.00				1.0000	46,153
1991	32,200.01	11.00				1.0000	32,200
2012	83,739.15	11.00	9.09	7,611.89	6.76	0.3855	32,277
2013	45,441.12	11.00	9.09	4,130.60	7.75	0.2955	13,426
2014	124,544.59	11.00	9.09	11,321.10	8.75	0.2046	25,476
2015	28,542.82	11.00	9.09	2,594.54	9.75	0.1136	3,244
2016	100,895.46	11.00	9.09	9,171.40	10.63	0.0336	3,394
	461,516.28			34,829.53			156,170

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.55

DUKE ENERGY OHIO

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 22-S1.5							
NET SALVAGE PERCENT.. +5							
1978	1,316.70	22.00	4.55	56.91	1.49	0.9323	1,166
1983	9,083.70	22.00	4.55	392.64	2.76	0.8746	7,547
1986	10,966.74	22.00	4.55	474.04	3.58	0.8373	8,723
1988	9,117.00	22.00	4.55	394.08	4.16	0.8109	7,023
1989	26,810.13	22.00	4.55	1,158.87	4.47	0.7968	20,295
1991	124,374.00	22.00	4.55	5,376.07	5.12	0.7673	90,657
1992	17,815.25	22.00	4.55	770.06	5.47	0.7514	12,716
1994	14,726.05	22.00	4.55	636.53	6.22	0.7173	10,034
1998	98,453.18	22.00	4.55	4,255.64	7.96	0.6382	59,689
1999	106,250.36	22.00	4.55	4,592.67	8.46	0.6155	62,122
2000	408,210.49	22.00	4.55	17,644.90	8.98	0.5918	229,508
2001	605,862.40	22.00	4.55	26,188.40	9.53	0.5668	326,244
2002	431,055.09	22.00	4.55	18,632.36	10.12	0.5400	221,131
2003	205,218.10	22.00	4.55	8,870.55	10.73	0.5123	99,871
2005	160,630.00	22.00	4.55	6,943.23	12.07	0.4514	68,877
2006	126,661.56	22.00	4.55	5,474.95	12.79	0.4186	50,374
2008	10,748.15	22.00	4.55	464.59	14.34	0.3482	3,555
2012	17,582.63	22.00	4.55	760.01	17.85	0.1886	3,151
2013	6,007.74	22.00	4.55	259.68	18.80	0.1455	830
2014	11,684.46	22.00	4.55	505.06	19.77	0.1014	1,125
2015	5,392.30	22.00	4.55	233.08	20.75	0.0568	291
2016	8,516.13	22.00	4.55	368.11	21.63	0.0168	136
	2,416,482.16			104,452.43			1,285,065

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.32

DUKE ENERGY OHIO

ACCOUNT 3930 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2012	1,087,330.42	20.00	5.00	54,366.52	15.75	0.2125	231,058
2013	238,580.19	20.00	5.00	11,929.01	16.75	0.1625	38,769
2014	178,309.77	20.00	5.00	8,915.49	17.75	0.1125	20,060
2015	310,865.12	20.00	5.00	15,543.26	18.75	0.0625	19,429
2016	49,996.36	20.00	5.00	2,499.82	19.62	0.0190	950
	1,865,081.86			93,254.10			310,266

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

DUKE ENERGY OHIO

ACCOUNT 3940 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1992	369,504.47	25.00	4.00	14,780.18	0.75	0.9700	358,419
1993	364,202.98	25.00	4.00	14,568.12	1.75	0.9300	338,709
1994	380,461.56	25.00	4.00	15,218.46	2.75	0.8900	338,611
1995	316,698.90	25.00	4.00	12,667.96	3.75	0.8500	269,194
1996	168,436.04	25.00	4.00	6,737.44	4.75	0.8100	136,433
1997	339,260.99	25.00	4.00	13,570.44	5.75	0.7700	261,231
1998	192,158.55	25.00	4.00	7,686.34	6.75	0.7300	140,276
1999	312,695.34	25.00	4.00	12,507.81	7.75	0.6900	215,760
2000	531,628.06	25.00	4.00	21,265.12	8.75	0.6500	345,558
2001	701,830.90	25.00	4.00	28,073.24	9.75	0.6100	428,117
2002	654,255.85	25.00	4.00	26,170.23	10.75	0.5700	372,926
2003	299,965.75	25.00	4.00	11,998.63	11.75	0.5300	158,982
2004	187,428.19	25.00	4.00	7,497.13	12.75	0.4900	91,840
2005	982,322.55	25.00	4.00	39,292.90	13.75	0.4500	442,045
2006	546,129.49	25.00	4.00	21,845.18	14.75	0.4100	223,913
2007	986,365.66	25.00	4.00	39,454.63	15.75	0.3700	364,955
2008	1,374,120.43	25.00	4.00	54,964.82	16.75	0.3300	453,460
2009	1,134,252.67	25.00	4.00	45,370.11	17.75	0.2900	328,933
2010	1,371,435.29	25.00	4.00	54,857.41	18.75	0.2500	342,859
2011	1,364,705.36	25.00	4.00	54,588.21	19.75	0.2100	286,588
2012	2,863,525.65	25.00	4.00	114,541.03	20.75	0.1700	486,799
2013	1,678,168.09	25.00	4.00	67,126.72	21.75	0.1300	218,162
2014	3,569,658.22	25.00	4.00	142,786.33	22.75	0.0900	321,269
2015	2,153,960.50	25.00	4.00	86,158.42	23.75	0.0500	107,698
2016	1,066,873.56	25.00	4.00	42,674.94	24.62	0.0152	16,216
	23,910,045.05			956,401.80			7,048,953

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00

DUKE ENERGY OHIO

ACCOUNT 3960 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 17-S0							
NET SALVAGE PERCENT.. +10							
2012	465,870.55	17.00	5.88	24,653.87	13.59	0.2006	84,104
2013	102,220.52	17.00	5.88	5,409.51	14.30	0.1588	14,611
2014	76,397.45	17.00	5.88	4,042.95	15.05	0.1147	7,887
2015	133,191.26	17.00	5.88	7,048.48	15.86	0.0671	8,039
2016	21,421.11	17.00	5.88	1,133.61	16.64	0.0212	408
	799,100.89			42,288.42			115,049

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.29

DUKE ENERGY OHIO

ACCOUNT 3970 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COMMUNICATION - OTHER							
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	119,267.94	15.00	6.67	7,955.17	0.75	0.9500	113,305
2003	421,459.92	15.00	6.67	28,111.38	1.75	0.8833	372,288
2004	412,975.00	15.00	6.67	27,545.43	2.75	0.8167	337,264
2006	375,882.94	15.00	6.67	25,071.39	4.75	0.6833	256,852
2007	1,165,374.86	15.00	6.67	77,730.50	5.75	0.6167	718,652
2008	904,981.71	15.00	6.67	60,362.28	6.75	0.5500	497,740
2009	1,670,502.57	15.00	6.67	111,422.52	7.75	0.4833	807,404
2010	1,125,004.68	15.00	6.67	75,037.81	8.75	0.4167	468,756
2011	3,742,016.65	15.00	6.67	249,592.51	9.75	0.3500	1,309,706
2012	2,289,317.44	15.00	6.67	152,697.47	10.75	0.2833	648,632
2013	3,020,572.13	15.00	6.67	201,472.16	11.75	0.2167	654,467
2014	5,631,743.31	15.00	6.67	375,637.28	12.75	0.1500	844,761
2015	2,870,570.27	15.00	6.67	191,467.04	13.75	0.0833	239,205
2016	2,111,134.35	15.00	6.67	140,812.66	14.62	0.0253	53,475
	25,860,803.77			1,724,915.60			7,322,507
NODES							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 12-2022							
NET SALVAGE PERCENT.. 0							
2009	14,647,872.56	13.50	7.41	1,085,407.36	6.25	0.5370	7,866,493
2010	13,386,039.17	12.50	8.00	1,070,883.13	6.25	0.5000	6,693,020
2011	6,734,198.53	11.50	8.70	585,875.27	6.25	0.4565	3,074,296
2012	33,948,059.17	10.50	9.52	3,231,855.23	6.25	0.4048	13,740,816
2013	20,957,226.12	9.50	10.53	2,206,795.91	6.25	0.3421	7,169,677
2014	12,085,296.70	8.50	11.76	1,421,230.89	6.25	0.2647	3,199,099
	101,758,692.25			9,602,047.79			41,743,401
	127,619,496.02			11,326,963.39			49,065,908

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 8.88

DUKE ENERGY OHIO

ACCOUNT 3980 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF SEPTEMBERR 30, 2016

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2000	14,379.88	20.00	5.00	718.99	3.75	0.8125	11,684
2004	41,435.14	20.00	5.00	2,071.76	7.75	0.6125	25,379
2011	27,983.56	20.00	5.00	1,399.18	14.75	0.2625	7,346
2016	68,088.19	20.00	5.00	3,404.41	19.62	0.0190	1,294
	151,886.77			7,594.34			45,703

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(19)

The utility shall provide a breakdown in the same general format as Schedule B-3.3 which shows depreciation reserve data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

Response:

See Attachment.

Sponsoring Witness: Cynthia S. Lee

DUKE ENERGY OHIO
Case No. 17-32-EL-AIR
Breakdown of Depr. Reserve from the Last Date certain Thru
the Date Certain in this Case
As of June 30, 2016

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Reference: Chap. II (C)(19)

Witness Responsible
C. S. Lee

Line No.	F.E.R.C. Acct. No.	*Old* Company Acct. No.	*New* Company Acct. No.	Account Title	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	*Transfers/Reclassifications* Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
					$	$	$	$	$	$			$

1 See Workpaper WPB-3.3a through WPB-3.3m.

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(20)

For each construction project which is seventy-five percent complete as shown in Schedule B-4, B-4.1, and B-4.2, the utility shall provide a copy of the following:

(a) Document providing project approval.

(b) Initial project budget and estimated timetables and dates of the revisions.

(c) Most recent revised budget and timetables and dates of the revisions.

(d) Document showing the date initial construction work began.

(e) Schedule showing the distribution of construction expenditures as of the date certain (*e.g.*, material, labor, allowance for funds used during construction, construction management, insurance, *etc.*).

(f) Statement from the construction management attesting to the data on Schedules B-4.1 and B-4.2.

(g) Details of computation of trended figures on Schedule B-4.2, including trending factors, source of trending factors, and rationale for their selection.

Response:

(a) through (g) - See Attachment.

Sponsoring Witness: Cynthia S. Lee

DUKE ENERGY OHIO
Case No. 17-32-EL-AIR
Information on Projects that are 75% Complete
As of June 30, 2016

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Reference: Chap. II (C)(20)

Supplemental (C) (20)
Page 1 of 1
Witness Responsible
C. S. Lee

Line No. (A)	Project or Work Order No. (B)	Description of Project of Work Order Number (C)	Accumulated Costs: Construction Dollars (D)	Accumulated Costs: AFUDC Capitalized (E)	Accumulated Costs: Total Cost (F=D+E)	Allocation % (G)	Total Jurisdictional Cost at Date Certain (H)	Estimated Physical Percent Completion (I)
1	Not Applicable, the Company has not included CWIP in this rate case.							

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(21)

Surviving dollars by vintage year of placement (original cost data as of date certain for each individual plant account).

Response:

See Attached.

Sponsoring Witness: Cynthia S. Lee

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
SURVIVING DOLLARS BY VINTAGE YEAR
AS OF JUNE 30, 2016

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING:"X" ORIGINAL UPDATED REVISED
REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1	3030	Miscellaneous Intangible Plant	1996	(18.97)
2	3030	Miscellaneous Intangible Plant	1997	456,069.21
3	3030	Miscellaneous Intangible Plant	1998	717,178.61
4	3030	Miscellaneous Intangible Plant	1999	304,323.91
5	3030	Miscellaneous Intangible Plant	2000	302,315.18
6	3030	Miscellaneous Intangible Plant	2001	534,127.30
7	3030	Miscellaneous Intangible Plant	2002	305,959.19
8	3030	Miscellaneous Intangible Plant	2003	12,599.82
9	3030	Miscellaneous Intangible Plant	2004	996,412.33
10	3030	Miscellaneous Intangible Plant	2005	5,869,987.47
11	3030	Miscellaneous Intangible Plant	2006	5,238,289.86
12	3030	Miscellaneous Intangible Plant	2007	634,131.75
13	3030	Miscellaneous Intangible Plant	2008	273,078.24
14	3030	Miscellaneous Intangible Plant	2009	1,155,765.50
15	3030	Miscellaneous Intangible Plant	2010	2,350,912.92
16	3030	Miscellaneous Intangible Plant	2011	4,790,348.15
17	3030	Miscellaneous Intangible Plant	2012	5,003,671.67
18	3030	Miscellaneous Intangible Plant	2013	2,329,609.66
19	3030	Miscellaneous Intangible Plant	2014	8,322,092.95
20	3030	Miscellaneous Intangible Plant	2015	2,593,839.41
21	3030	Miscellaneous Intangible Plant	2016	1,219,681.16
22		Total		43,410,375.32
23	3600	Land and Land Rights	1902	3,063.80
24	3600	Land and Land Rights	1911	69.93
25	3600	Land and Land Rights	1914	837.03
26	3600	Land and Land Rights	1915	30.98
27	3600	Land and Land Rights	1920	1,177.77
28	3600	Land and Land Rights	1923	11,231.69
29	3600	Land and Land Rights	1924	250.00
30	3600	Land and Land Rights	1925	2,034.00
31	3600	Land and Land Rights	1926	45,945.92
32	3600	Land and Land Rights	1927	5,348.71
33	3600	Land and Land Rights	1928	2,550.06
34	3600	Land and Land Rights	1929	480.00
35	3600	Land and Land Rights	1930	3,526.25
36	3600	Land and Land Rights	1931	2,979.93
37	3600	Land and Land Rights	1933	69.32
38	3600	Land and Land Rights	1935	15.83
39	3600	Land and Land Rights	1936	14,909.52
40	3600	Land and Land Rights	1937	4,785.44
41	3600	Land and Land Rights	1938	410.74
42	3600	Land and Land Rights	1939	574.77
43	3600	Land and Land Rights	1940	1,822.36
44	3600	Land and Land Rights	1941	42,623.90
45	3600	Land and Land Rights	1942	4,542.31
46	3600	Land and Land Rights	1943	3,905.75
47	3600	Land and Land Rights	1944	5,429.49
48	3600	Land and Land Rights	1945	1,327.41
49	3600	Land and Land Rights	1946	857.92
50	3600	Land and Land Rights	1947	605.85
51	3600	Land and Land Rights	1948	3,494.57
52	3600	Land and Land Rights	1949	34,157.11
53	3600	Land and Land Rights	1950	12,921.02
54	3600	Land and Land Rights	1951	14,941.35
55	3600	Land and Land Rights	1952	1,274.98
56	3600	Land and Land Rights	1953	27,020.15

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
SURVIVING DOLLARS BY VINTAGE YEAR
AS OF JUNE 30, 2016

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING:"X" ORIGINAL UPDATED REVISED
REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
57	3600	Land and Land Rights	1954	50,462.33
58	3600	Land and Land Rights	1955	52,174.73
59	3600	Land and Land Rights	1956	98,177.63
60	3600	Land and Land Rights	1957	42,305.61
61	3600	Land and Land Rights	1958	80,503.21
62	3600	Land and Land Rights	1959	82,070.65
63	3600	Land and Land Rights	1960	55,284.98
64	3600	Land and Land Rights	1961	88,389.03
65	3600	Land and Land Rights	1962	11,706.50
66	3600	Land and Land Rights	1963	78,346.64
67	3600	Land and Land Rights	1964	33,632.90
68	3600	Land and Land Rights	1965	5,143.91
69	3600	Land and Land Rights	1966	211,984.58
70	3600	Land and Land Rights	1967	73,551.77
71	3600	Land and Land Rights	1968	95,383.73
72	3600	Land and Land Rights	1969	10,510.95
73	3600	Land and Land Rights	1970	25,719.29
74	3600	Land and Land Rights	1971	248,106.94
75	3600	Land and Land Rights	1972	400,372.67
76	3600	Land and Land Rights	1973	446,460.40
77	3600	Land and Land Rights	1974	169,834.97
78	3600	Land and Land Rights	1975	280,472.72
79	3600	Land and Land Rights	1976	20,897.69
80	3600	Land and Land Rights	1977	54,560.12
81	3600	Land and Land Rights	1978	41,479.79
82	3600	Land and Land Rights	1979	385,631.19
83	3600	Land and Land Rights	1980	19,862.63
84	3600	Land and Land Rights	1981	248,111.62
85	3600	Land and Land Rights	1982	4,555.09
86	3600	Land and Land Rights	1983	206,968.19
87	3600	Land and Land Rights	1984	817.60
88	3600	Land and Land Rights	1988	15,394.70
89	3600	Land and Land Rights	1990	173,663.97
90	3600	Land and Land Rights	1991	783,170.41
91	3600	Land and Land Rights	1992	275,414.19
92	3600	Land and Land Rights	1994	33,752.94
93	3600	Land and Land Rights	1995	42,071.81
94	3600	Land and Land Rights	1999	48,812.56
95	3600	Land and Land Rights	2002	70,723.15
96	3600	Land and Land Rights	2003	531,999.41
97	3600	Land and Land Rights	2004	207,275.24
98	3600	Land and Land Rights	2005	647,536.90
99	3600	Land and Land Rights	2006	265,000.45
100	3600	Land and Land Rights	2007	1,232,373.45
101	3600	Land and Land Rights	2008	1,401,613.38
102	3600	Land and Land Rights	2009	227,310.31
103	3600	Land and Land Rights	2010	2,455,569.76
104	3600	Land and Land Rights	2011	761,923.51
105	3600	Land and Land Rights	2012	631,853.43
106	3600	Land and Land Rights	2013	86,634.92
107		Total		13,770,790.41
108	3601	Rights of Way	1937	156,024.13
109	3601	Rights of Way	1938	6,930.19
110	3601	Rights of Way	1939	7,332.23
111	3601	Rights of Way	1940	2,696.51
112	3601	Rights of Way	1941	6,564.07

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
SURVIVING DOLLARS BY VINTAGE YEAR
AS OF JUNE 30, 2016

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING:"X" ORIGINAL UPDATED REVISED
REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
113	3601	Rights of Way	1942	31,472.30
114	3601	Rights of Way	1943	9,975.50
115	3601	Rights of Way	1944	4,197.23
116	3601	Rights of Way	1945	5,696.99
117	3601	Rights of Way	1946	9,311.01
118	3601	Rights of Way	1947	16,096.32
119	3601	Rights of Way	1948	11,972.70
120	3601	Rights of Way	1949	19,177.27
121	3601	Rights of Way	1950	9,325.41
122	3601	Rights of Way	1951	19,901.00
123	3601	Rights of Way	1952	29,202.42
124	3601	Rights of Way	1953	26,329.51
125	3601	Rights of Way	1954	52,185.22
126	3601	Rights of Way	1955	37,124.31
127	3601	Rights of Way	1956	97,765.90
128	3601	Rights of Way	1957	93,678.97
129	3601	Rights of Way	1958	75,562.24
130	3601	Rights of Way	1959	137,563.98
131	3601	Rights of Way	1960	161,754.30
132	3601	Rights of Way	1961	148,550.73
133	3601	Rights of Way	1962	215,387.36
134	3601	Rights of Way	1963	133,698.23
135	3601	Rights of Way	1964	123,198.66
136	3601	Rights of Way	1965	139,716.79
137	3601	Rights of Way	1966	231,572.41
138	3601	Rights of Way	1967	158,787.70
139	3601	Rights of Way	1968	240,832.56
140	3601	Rights of Way	1969	258,396.55
141	3601	Rights of Way	1970	332,684.49
142	3601	Rights of Way	1971	239,445.38
143	3601	Rights of Way	1972	385,289.21
144	3601	Rights of Way	1973	315,779.26
145	3601	Rights of Way	1974	410,534.33
146	3601	Rights of Way	1975	450,341.13
147	3601	Rights of Way	1976	482,445.85
148	3601	Rights of Way	1977	429,991.16
149	3601	Rights of Way	1978	420,376.94
150	3601	Rights of Way	1979	511,902.18
151	3601	Rights of Way	1980	706,661.06
152	3601	Rights of Way	1981	737,112.57
153	3601	Rights of Way	1982	887,341.05
154	3601	Rights of Way	1983	1,263,502.25
155	3601	Rights of Way	1984	1,194,669.59
156	3601	Rights of Way	1985	1,291,694.01
157	3601	Rights of Way	1986	1,040,602.94
158	3601	Rights of Way	1987	1,099,621.88
159	3601	Rights of Way	1988	853,046.09
160	3601	Rights of Way	1989	1,076,708.78
161	3601	Rights of Way	1990	1,123,940.31
162	3601	Rights of Way	1991	1,591,594.07
163	3601	Rights of Way	1992	1,345,031.19
164	3601	Rights of Way	1993	1,682,805.00
165	3601	Rights of Way	1994	1,258,162.95
166	3601	Rights of Way	1995	1,537,817.48
167	3601	Rights of Way	1996	413,458.62
168	3601	Rights of Way	1997	97,628.03
169	3601	Rights of Way	1998	32,152.06

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
SURVIVING DOLLARS BY VINTAGE YEAR
AS OF JUNE 30, 2016

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING:"X" ORIGINAL UPDATED REVISED
REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
170	3601	Rights of Way	1999	33,247.45
171	3601	Rights of Way	2005	72,625.42
172	3601	Rights of Way	2007	88,408.93
173	3601	Rights of Way	2008	32,003.48
174	3601	Rights of Way	2009	29,097.99
175	3601	Rights of Way	2010	30,159.68
176	3601	Rights of Way	2011	58,313.92
177	3601	Rights of Way	2012	14,112.98
178	3601	Rights of Way	2013	29,261.10
179	3601	Rights of Way	2015	300.47
180	3601	Rights of Way	2016	9,019.95
181		Total		26,286,891.93
182	3610	Structures and Improvements	1902	6,054.79
183	3610	Structures and Improvements	1912	50,312.80
184	3610	Structures and Improvements	1917	5,203.85
185	3610	Structures and Improvements	1918	185,350.54
186	3610	Structures and Improvements	1919	10,259.84
187	3610	Structures and Improvements	1920	9,841.92
188	3610	Structures and Improvements	1921	5,353.19
189	3610	Structures and Improvements	1922	890.43
190	3610	Structures and Improvements	1923	49,261.28
191	3610	Structures and Improvements	1924	548.17
192	3610	Structures and Improvements	1925	48,711.38
193	3610	Structures and Improvements	1926	1,097.98
194	3610	Structures and Improvements	1927	20,380.41
195	3610	Structures and Improvements	1928	63,727.34
196	3610	Structures and Improvements	1929	1,581.22
197	3610	Structures and Improvements	1930	2,779.97
198	3610	Structures and Improvements	1931	953.43
199	3610	Structures and Improvements	1932	289.97
200	3610	Structures and Improvements	1933	810.92
201	3610	Structures and Improvements	1937	135.95
202	3610	Structures and Improvements	1938	388,159.73
203	3610	Structures and Improvements	1939	939.46
204	3610	Structures and Improvements	1940	25,365.13
205	3610	Structures and Improvements	1941	604.12
206	3610	Structures and Improvements	1942	4,178.03
207	3610	Structures and Improvements	1943	35,529.08
208	3610	Structures and Improvements	1946	1,641.89
209	3610	Structures and Improvements	1947	2.90
210	3610	Structures and Improvements	1948	126,171.32
211	3610	Structures and Improvements	1949	6,510.29
212	3610	Structures and Improvements	1950	43,541.17
213	3610	Structures and Improvements	1951	34,209.62
214	3610	Structures and Improvements	1952	16,855.01
215	3610	Structures and Improvements	1953	15,618.96
216	3610	Structures and Improvements	1954	728.81
217	3610	Structures and Improvements	1955	5,842.88
218	3610	Structures and Improvements	1956	63,271.43
219	3610	Structures and Improvements	1957	3,440.15
220	3610	Structures and Improvements	1958	32,961.87
221	3610	Structures and Improvements	1959	1,950.02
222	3610	Structures and Improvements	1960	47,831.56
223	3610	Structures and Improvements	1961	46,176.18
224	3610	Structures and Improvements	1962	19,248.23
225	3610	Structures and Improvements	1963	6,494.28

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
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AS OF JUNE 30, 2016

DATA: "X" ACTUAL ESTIMATED
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REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
226	3610	Structures and Improvements	1964	9,541.98
227	3610	Structures and Improvements	1965	2,021.60
228	3610	Structures and Improvements	1966	10,088.82
229	3610	Structures and Improvements	1967	95,367.05
230	3610	Structures and Improvements	1968	69,213.68
231	3610	Structures and Improvements	1969	34,758.16
232	3610	Structures and Improvements	1970	1,679.29
233	3610	Structures and Improvements	1971	300,801.66
234	3610	Structures and Improvements	1972	158,612.67
235	3610	Structures and Improvements	1973	65,635.16
236	3610	Structures and Improvements	1974	826.91
237	3610	Structures and Improvements	1975	92,465.38
238	3610	Structures and Improvements	1976	53,358.74
239	3610	Structures and Improvements	1977	47,529.50
240	3610	Structures and Improvements	1979	42,795.86
241	3610	Structures and Improvements	1980	4,117.23
242	3610	Structures and Improvements	1982	25,292.47
243	3610	Structures and Improvements	1984	1,174,480.05
244	3610	Structures and Improvements	1985	18,039.50
245	3610	Structures and Improvements	1987	50,118.89
246	3610	Structures and Improvements	1988	3,517.62
247	3610	Structures and Improvements	1989	8,764.59
248	3610	Structures and Improvements	1990	7,884.17
249	3610	Structures and Improvements	1991	25,780.49
250	3610	Structures and Improvements	1994	2,814.80
251	3610	Structures and Improvements	1995	308,914.47
252	3610	Structures and Improvements	1996	253,880.24
253	3610	Structures and Improvements	1999	78,343.13
254	3610	Structures and Improvements	2000	134,251.97
255	3610	Structures and Improvements	2001	42,960.74
256	3610	Structures and Improvements	2002	108,969.25
257	3610	Structures and Improvements	2003	327,081.59
258	3610	Structures and Improvements	2005	254,155.96
259	3610	Structures and Improvements	2006	1,166,708.76
260	3610	Structures and Improvements	2007	715,848.36
261	3610	Structures and Improvements	2008	875,471.29
262	3610	Structures and Improvements	2009	547,855.17
263	3610	Structures and Improvements	2010	837,725.78
264	3610	Structures and Improvements	2011	3,637,699.77
265	3610	Structures and Improvements	2012	2,508,953.41
266	3610	Structures and Improvements	2013	2,870,446.34
267	3610	Structures and Improvements	2014	792,876.89
268	3610	Structures and Improvements	2015	4,668.71
269	3610	Structures and Improvements	2016	141.66
270		Total		19,163,277.26
271	3620	Station Equipment	1900	10,586.85
272	3620	Station Equipment	1913	25,234.15
273	3620	Station Equipment	1914	1,604.96
274	3620	Station Equipment	1918	58,438.13
275	3620	Station Equipment	1920	21,725.47
276	3620	Station Equipment	1921	24,053.41
277	3620	Station Equipment	1922	1,196.57
278	3620	Station Equipment	1923	95,458.04
279	3620	Station Equipment	1924	156.66
280	3620	Station Equipment	1925	1,478.33
281	3620	Station Equipment	1926	265,207.44

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
282	3620	Station Equipment	1927	94,246.36
283	3620	Station Equipment	1928	4,122.46
284	3620	Station Equipment	1929	41,058.56
285	3620	Station Equipment	1930	41,502.21
286	3620	Station Equipment	1931	12,259.35
287	3620	Station Equipment	1932	2,588.81
288	3620	Station Equipment	1934	485.06
289	3620	Station Equipment	1935	1,574.17
290	3620	Station Equipment	1936	4,429.68
291	3620	Station Equipment	1937	4,919.40
292	3620	Station Equipment	1938	574,728.65
293	3620	Station Equipment	1939	129,484.94
294	3620	Station Equipment	1940	5,152.15
295	3620	Station Equipment	1941	13,648.06
296	3620	Station Equipment	1942	29,652.75
297	3620	Station Equipment	1943	141,416.35
298	3620	Station Equipment	1944	446.91
299	3620	Station Equipment	1945	9,800.96
300	3620	Station Equipment	1946	18,641.22
301	3620	Station Equipment	1947	11,669.36
302	3620	Station Equipment	1948	500,485.47
303	3620	Station Equipment	1949	161,724.10
304	3620	Station Equipment	1950	264,337.97
305	3620	Station Equipment	1951	214,540.94
306	3620	Station Equipment	1952	389,144.22
307	3620	Station Equipment	1953	960,011.75
308	3620	Station Equipment	1954	526,186.17
309	3620	Station Equipment	1955	1,337,591.86
310	3620	Station Equipment	1956	633,399.75
311	3620	Station Equipment	1957	734,736.05
312	3620	Station Equipment	1958	1,235,066.39
313	3620	Station Equipment	1959	386,960.93
314	3620	Station Equipment	1960	609,102.93
315	3620	Station Equipment	1961	848,426.53
316	3620	Station Equipment	1962	335,617.96
317	3620	Station Equipment	1963	426,894.14
318	3620	Station Equipment	1964	881,679.37
319	3620	Station Equipment	1965	675,413.80
320	3620	Station Equipment	1966	703,057.21
321	3620	Station Equipment	1967	905,958.81
322	3620	Station Equipment	1968	943,373.44
323	3620	Station Equipment	1969	916,910.50
324	3620	Station Equipment	1970	78,993.17
325	3620	Station Equipment	1971	1,478,119.17
326	3620	Station Equipment	1972	3,580,379.52
327	3620	Station Equipment	1973	1,942,497.17
328	3620	Station Equipment	1974	2,027,687.88
329	3620	Station Equipment	1975	1,608,515.45
330	3620	Station Equipment	1976	1,672,925.43
331	3620	Station Equipment	1977	1,232,516.60
332	3620	Station Equipment	1978	1,270,351.25
333	3620	Station Equipment	1979	1,275,920.11
334	3620	Station Equipment	1980	1,878,272.62
335	3620	Station Equipment	1981	3,073,116.31
336	3620	Station Equipment	1982	2,693,064.05
337	3620	Station Equipment	1983	3,138,273.25
338	3620	Station Equipment	1984	4,823,111.57

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
339	3620	Station Equipment	1985	2,279,644.58
340	3620	Station Equipment	1986	694,399.16
341	3620	Station Equipment	1987	1,224,054.14
342	3620	Station Equipment	1988	402,363.91
343	3620	Station Equipment	1989	10,961,399.36
344	3620	Station Equipment	1990	1,600,486.25
345	3620	Station Equipment	1991	3,361,937.24
346	3620	Station Equipment	1992	4,693,722.55
347	3620	Station Equipment	1993	4,168,789.43
348	3620	Station Equipment	1994	4,253,387.60
349	3620	Station Equipment	1995	6,900,500.47
350	3620	Station Equipment	1996	2,914,914.76
351	3620	Station Equipment	1997	10,039,828.50
352	3620	Station Equipment	1998	842,272.22
353	3620	Station Equipment	1999	2,111,935.79
354	3620	Station Equipment	2000	1,607,882.69
355	3620	Station Equipment	2001	3,161,069.40
356	3620	Station Equipment	2002	1,648,440.91
357	3620	Station Equipment	2003	4,100,236.86
358	3620	Station Equipment	2004	4,619,581.49
359	3620	Station Equipment	2005	2,774,984.72
360	3620	Station Equipment	2006	4,816,867.76
361	3620	Station Equipment	2007	6,755,633.15
362	3620	Station Equipment	2008	7,088,804.43
363	3620	Station Equipment	2009	10,083,369.73
364	3620	Station Equipment	2010	10,403,567.11
365	3620	Station Equipment	2011	9,616,428.08
366	3620	Station Equipment	2012	15,096,129.81
367	3620	Station Equipment	2013	10,891,198.85
368	3620	Station Equipment	2014	4,625,481.08
369	3620	Station Equipment	2015	6,745,435.78
370	3620	Station Equipment	2016	4,472,695.21
371		Total		212,968,774.28
372	3622	Major Equipment	1920	12,950.65
373	3622	Major Equipment	1923	6,172.69
374	3622	Major Equipment	1924	12,299.94
375	3622	Major Equipment	1926	19,711.01
376	3622	Major Equipment	1927	10,188.92
377	3622	Major Equipment	1928	22,914.99
378	3622	Major Equipment	1929	48,302.55
379	3622	Major Equipment	1936	11,369.65
380	3622	Major Equipment	1937	9,135.00
381	3622	Major Equipment	1938	10,824.83
382	3622	Major Equipment	1939	42,441.92
383	3622	Major Equipment	1941	6,615.30
384	3622	Major Equipment	1943	3,744.02
385	3622	Major Equipment	1944	361.28
386	3622	Major Equipment	1946	2,138.77
387	3622	Major Equipment	1948	81,483.54
388	3622	Major Equipment	1949	231,863.52
389	3622	Major Equipment	1950	68,773.96
390	3622	Major Equipment	1951	132,082.26
391	3622	Major Equipment	1952	136,629.81
392	3622	Major Equipment	1953	150,394.62
393	3622	Major Equipment	1954	263,383.96
394	3622	Major Equipment	1955	181,321.09

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
395	3622	Major Equipment	1956	362,133.80
396	3622	Major Equipment	1957	183,853.25
397	3622	Major Equipment	1958	501,062.66
398	3622	Major Equipment	1959	215,068.10
399	3622	Major Equipment	1960	782,101.10
400	3622	Major Equipment	1961	620,341.56
401	3622	Major Equipment	1962	294,279.89
402	3622	Major Equipment	1963	84,893.05
403	3622	Major Equipment	1964	341,643.31
404	3622	Major Equipment	1965	382,248.50
405	3622	Major Equipment	1966	236,919.09
406	3622	Major Equipment	1967	534,629.86
407	3622	Major Equipment	1968	647,493.39
408	3622	Major Equipment	1969	801,811.76
409	3622	Major Equipment	1970	365,088.93
410	3622	Major Equipment	1971	1,199,189.11
411	3622	Major Equipment	1972	2,179,387.18
412	3622	Major Equipment	1973	781,544.16
413	3622	Major Equipment	1974	1,257,346.97
414	3622	Major Equipment	1975	957,346.35
415	3622	Major Equipment	1976	1,020,644.82
416	3622	Major Equipment	1977	253,899.31
417	3622	Major Equipment	1978	418,802.99
418	3622	Major Equipment	1979	1,218,403.02
419	3622	Major Equipment	1980	1,569,382.60
420	3622	Major Equipment	1981	2,731,871.52
421	3622	Major Equipment	1982	2,032,789.42
422	3622	Major Equipment	1983	3,518,654.42
423	3622	Major Equipment	1984	3,056,810.03
424	3622	Major Equipment	1985	809,017.58
425	3622	Major Equipment	1986	674,916.59
426	3622	Major Equipment	1987	413,344.45
427	3622	Major Equipment	1988	756,748.12
428	3622	Major Equipment	1989	3,881,938.30
429	3622	Major Equipment	1990	1,449,718.11
430	3622	Major Equipment	1991	3,501,947.38
431	3622	Major Equipment	1992	1,731,748.07
432	3622	Major Equipment	1993	3,611,995.97
433	3622	Major Equipment	1994	1,832,089.73
434	3622	Major Equipment	1995	6,451,912.20
435	3622	Major Equipment	1996	483,697.48
436	3622	Major Equipment	1998	204,092.49
437	3622	Major Equipment	1999	2,035,429.24
438	3622	Major Equipment	2000	1,282,734.72
439	3622	Major Equipment	2001	3,232,473.62
440	3622	Major Equipment	2002	1,693,782.23
441	3622	Major Equipment	2003	4,539,872.80
442	3622	Major Equipment	2004	3,040,925.53
443	3622	Major Equipment	2005	3,724,250.76
444	3622	Major Equipment	2006	6,824,169.60
445	3622	Major Equipment	2007	5,517,304.82
446	3622	Major Equipment	2008	5,826,240.24
447	3622	Major Equipment	2009	4,721,198.66
448	3622	Major Equipment	2010	2,278,380.54
449	3622	Major Equipment	2011	2,319,550.55
450	3622	Major Equipment	2012	4,575,102.28
451	3622	Major Equipment	2013	827,851.84

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
452	3622	Major Equipment	2014	299,692.52
453	3622	Major Equipment	2015	2,792,079.74
454	3622	Major Equipment	2016	4,472,785.97
455		Total		115,821,736.56
456	3640	Poles, Towers & Fixtures	1915	12.88
457	3640	Poles, Towers & Fixtures	1916	20.59
458	3640	Poles, Towers & Fixtures	1917	11.60
459	3640	Poles, Towers & Fixtures	1918	48.00
460	3640	Poles, Towers & Fixtures	1919	66.44
461	3640	Poles, Towers & Fixtures	1920	94.15
462	3640	Poles, Towers & Fixtures	1921	385.65
463	3640	Poles, Towers & Fixtures	1922	1,274.95
464	3640	Poles, Towers & Fixtures	1923	1,489.26
465	3640	Poles, Towers & Fixtures	1924	2,798.22
466	3640	Poles, Towers & Fixtures	1925	4,199.82
467	3640	Poles, Towers & Fixtures	1926	10,539.13
468	3640	Poles, Towers & Fixtures	1927	13,183.43
469	3640	Poles, Towers & Fixtures	1928	14,290.52
470	3640	Poles, Towers & Fixtures	1929	18,718.15
471	3640	Poles, Towers & Fixtures	1930	14,787.03
472	3640	Poles, Towers & Fixtures	1931	13,151.67
473	3640	Poles, Towers & Fixtures	1932	11,019.76
474	3640	Poles, Towers & Fixtures	1933	4,599.19
475	3640	Poles, Towers & Fixtures	1934	12,669.56
476	3640	Poles, Towers & Fixtures	1935	31,574.49
477	3640	Poles, Towers & Fixtures	1936	26,657.55
478	3640	Poles, Towers & Fixtures	1937	16,659.65
479	3640	Poles, Towers & Fixtures	1938	23,591.28
480	3640	Poles, Towers & Fixtures	1939	60,889.66
481	3640	Poles, Towers & Fixtures	1940	42,643.57
482	3640	Poles, Towers & Fixtures	1941	63,190.52
483	3640	Poles, Towers & Fixtures	1942	53,864.89
484	3640	Poles, Towers & Fixtures	1943	23,759.70
485	3640	Poles, Towers & Fixtures	1944	44,162.97
486	3640	Poles, Towers & Fixtures	1945	48,739.48
487	3640	Poles, Towers & Fixtures	1946	55,957.36
488	3640	Poles, Towers & Fixtures	1947	74,239.03
489	3640	Poles, Towers & Fixtures	1948	105,407.77
490	3640	Poles, Towers & Fixtures	1949	181,172.90
491	3640	Poles, Towers & Fixtures	1950	208,727.90
492	3640	Poles, Towers & Fixtures	1951	287,647.95
493	3640	Poles, Towers & Fixtures	1952	291,724.38
494	3640	Poles, Towers & Fixtures	1953	500,935.59
495	3640	Poles, Towers & Fixtures	1954	457,344.85
496	3640	Poles, Towers & Fixtures	1955	530,737.64
497	3640	Poles, Towers & Fixtures	1956	687,846.16
498	3640	Poles, Towers & Fixtures	1957	659,900.74
499	3640	Poles, Towers & Fixtures	1958	732,670.95
500	3640	Poles, Towers & Fixtures	1959	734,393.74
501	3640	Poles, Towers & Fixtures	1960	940,862.29
502	3640	Poles, Towers & Fixtures	1961	750,172.44
503	3640	Poles, Towers & Fixtures	1962	722,188.87
504	3640	Poles, Towers & Fixtures	1963	665,579.06
505	3640	Poles, Towers & Fixtures	1964	535,796.46
506	3640	Poles, Towers & Fixtures	1965	934,152.61
507	3640	Poles, Towers & Fixtures	1966	1,180,770.73

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
508	3640	Poles, Towers & Fixtures	1967	1,132,647.37
509	3640	Poles, Towers & Fixtures	1968	1,610,327.22
510	3640	Poles, Towers & Fixtures	1969	1,963,770.47
511	3640	Poles, Towers & Fixtures	1970	1,777,935.05
512	3640	Poles, Towers & Fixtures	1971	1,635,340.30
513	3640	Poles, Towers & Fixtures	1972	1,739,612.97
514	3640	Poles, Towers & Fixtures	1973	2,421,748.42
515	3640	Poles, Towers & Fixtures	1974	2,405,225.33
516	3640	Poles, Towers & Fixtures	1975	2,195,282.61
517	3640	Poles, Towers & Fixtures	1976	2,542,889.57
518	3640	Poles, Towers & Fixtures	1977	2,368,022.31
519	3640	Poles, Towers & Fixtures	1978	2,873,668.44
520	3640	Poles, Towers & Fixtures	1979	3,585,659.31
521	3640	Poles, Towers & Fixtures	1980	3,882,995.40
522	3640	Poles, Towers & Fixtures	1981	3,111,881.50
523	3640	Poles, Towers & Fixtures	1982	3,891,423.82
524	3640	Poles, Towers & Fixtures	1983	3,754,884.16
525	3640	Poles, Towers & Fixtures	1984	3,136,721.04
526	3640	Poles, Towers & Fixtures	1985	3,645,979.33
527	3640	Poles, Towers & Fixtures	1986	3,823,036.97
528	3640	Poles, Towers & Fixtures	1987	4,291,375.24
529	3640	Poles, Towers & Fixtures	1988	4,477,481.36
530	3640	Poles, Towers & Fixtures	1989	5,687,686.53
531	3640	Poles, Towers & Fixtures	1990	5,795,160.86
532	3640	Poles, Towers & Fixtures	1991	5,920,456.62
533	3640	Poles, Towers & Fixtures	1992	7,885,171.80
534	3640	Poles, Towers & Fixtures	1993	8,453,371.88
535	3640	Poles, Towers & Fixtures	1994	7,848,632.94
536	3640	Poles, Towers & Fixtures	1995	8,003,804.89
537	3640	Poles, Towers & Fixtures	1996	6,657,269.55
538	3640	Poles, Towers & Fixtures	1997	7,270,203.01
539	3640	Poles, Towers & Fixtures	1998	7,602,802.70
540	3640	Poles, Towers & Fixtures	1999	8,131,833.45
541	3640	Poles, Towers & Fixtures	2000	13,271,059.81
542	3640	Poles, Towers & Fixtures	2001	3,185,315.04
543	3640	Poles, Towers & Fixtures	2002	4,100,267.68
544	3640	Poles, Towers & Fixtures	2003	2,436,967.38
545	3640	Poles, Towers & Fixtures	2004	158,277.92
546	3640	Poles, Towers & Fixtures	2005	8,207,655.44
547	3640	Poles, Towers & Fixtures	2006	11,205,621.09
548	3640	Poles, Towers & Fixtures	2007	14,648,093.64
549	3640	Poles, Towers & Fixtures	2008	(9,525,428.85)
550	3640	Poles, Towers & Fixtures	2009	9,412,903.12
551	3640	Poles, Towers & Fixtures	2010	12,793,022.78
552	3640	Poles, Towers & Fixtures	2011	4,645,515.39
553	3640	Poles, Towers & Fixtures	2012	33,666,940.92
554	3640	Poles, Towers & Fixtures	2013	15,426,766.49
555	3640	Poles, Towers & Fixtures	2014	12,667,029.93
556	3640	Poles, Towers & Fixtures	2015	13,655,408.50
557	3640	Poles, Towers & Fixtures	2016	6,411,439.10
558		Total		309,688,482.98
559	3650, 3651	Overhead Conductors and Devices	1925	974,566.74
560	3650, 3651	Overhead Conductors and Devices	1926	20.96
561	3650, 3651	Overhead Conductors and Devices	1928	11.45
562	3650, 3651	Overhead Conductors and Devices	1929	293.98
563	3650, 3651	Overhead Conductors and Devices	1935	3.24

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
SURVIVING DOLLARS BY VINTAGE YEAR
AS OF JUNE 30, 2016

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING:"X" ORIGINAL UPDATED REVISED
REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
564	3650, 3651	Overhead Conductors and Devices	1937	392.81
565	3650, 3651	Overhead Conductors and Devices	1938	89,648.00
566	3650, 3651	Overhead Conductors and Devices	1939	38,713.24
567	3650, 3651	Overhead Conductors and Devices	1940	13,293.92
568	3650, 3651	Overhead Conductors and Devices	1941	146,232.63
569	3650, 3651	Overhead Conductors and Devices	1942	31,378.64
570	3650, 3651	Overhead Conductors and Devices	1943	11,091.02
571	3650, 3651	Overhead Conductors and Devices	1944	15,014.66
572	3650, 3651	Overhead Conductors and Devices	1945	33,233.27
573	3650, 3651	Overhead Conductors and Devices	1946	70,295.48
574	3650, 3651	Overhead Conductors and Devices	1947	102,329.76
575	3650, 3651	Overhead Conductors and Devices	1948	195,404.99
576	3650, 3651	Overhead Conductors and Devices	1949	197,369.17
577	3650, 3651	Overhead Conductors and Devices	1950	178,027.91
578	3650, 3651	Overhead Conductors and Devices	1951	251,694.43
579	3650, 3651	Overhead Conductors and Devices	1952	252,816.58
580	3650, 3651	Overhead Conductors and Devices	1953	482,041.91
581	3650, 3651	Overhead Conductors and Devices	1954	460,548.52
582	3650, 3651	Overhead Conductors and Devices	1955	622,651.56
583	3650, 3651	Overhead Conductors and Devices	1956	714,439.24
584	3650, 3651	Overhead Conductors and Devices	1957	818,741.35
585	3650, 3651	Overhead Conductors and Devices	1958	740,438.83
586	3650, 3651	Overhead Conductors and Devices	1959	798,652.26
587	3650, 3651	Overhead Conductors and Devices	1960	1,153,098.67
588	3650, 3651	Overhead Conductors and Devices	1961	1,036,833.48
589	3650, 3651	Overhead Conductors and Devices	1962	1,060,573.82
590	3650, 3651	Overhead Conductors and Devices	1963	1,129,714.74
591	3650, 3651	Overhead Conductors and Devices	1964	951,852.55
592	3650, 3651	Overhead Conductors and Devices	1965	1,321,297.46
593	3650, 3651	Overhead Conductors and Devices	1966	1,433,864.18
594	3650, 3651	Overhead Conductors and Devices	1967	1,041,524.41
595	3650, 3651	Overhead Conductors and Devices	1968	1,829,454.53
596	3650, 3651	Overhead Conductors and Devices	1969	2,285,413.27
597	3650, 3651	Overhead Conductors and Devices	1970	2,365,277.82
598	3650, 3651	Overhead Conductors and Devices	1971	2,821,858.19
599	3650, 3651	Overhead Conductors and Devices	1972	3,389,911.82
600	3650, 3651	Overhead Conductors and Devices	1973	3,000,024.72
601	3650, 3651	Overhead Conductors and Devices	1974	4,127,390.33
602	3650, 3651	Overhead Conductors and Devices	1975	3,326,569.83
603	3650, 3651	Overhead Conductors and Devices	1976	2,965,005.47
604	3650, 3651	Overhead Conductors and Devices	1977	2,296,679.97
605	3650, 3651	Overhead Conductors and Devices	1978	2,233,660.59
606	3650, 3651	Overhead Conductors and Devices	1979	3,397,161.71
607	3650, 3651	Overhead Conductors and Devices	1980	4,249,056.50
608	3650, 3651	Overhead Conductors and Devices	1981	4,613,908.51
609	3650, 3651	Overhead Conductors and Devices	1982	3,799,764.35
610	3650, 3651	Overhead Conductors and Devices	1983	5,334,810.65
611	3650, 3651	Overhead Conductors and Devices	1984	3,893,290.44
612	3650, 3651	Overhead Conductors and Devices	1985	4,206,921.73
613	3650, 3651	Overhead Conductors and Devices	1986	3,928,941.95
614	3650, 3651	Overhead Conductors and Devices	1987	5,301,298.41
615	3650, 3651	Overhead Conductors and Devices	1988	4,077,415.45
616	3650, 3651	Overhead Conductors and Devices	1989	5,864,803.01
617	3650, 3651	Overhead Conductors and Devices	1990	7,862,718.92
618	3650, 3651	Overhead Conductors and Devices	1991	8,458,139.54
619	3650, 3651	Overhead Conductors and Devices	1992	12,155,554.71
620	3650, 3651	Overhead Conductors and Devices	1993	12,396,635.67

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
SURVIVING DOLLARS BY VINTAGE YEAR
AS OF JUNE 30, 2016

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REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
621	3650, 3651	Overhead Conductors and Devices	1994	9,143,126.33
622	3650, 3651	Overhead Conductors and Devices	1995	8,859,453.79
623	3650, 3651	Overhead Conductors and Devices	1996	7,711,303.06
624	3650, 3651	Overhead Conductors and Devices	1997	8,081,043.95
625	3650, 3651	Overhead Conductors and Devices	1998	8,638,646.72
626	3650, 3651	Overhead Conductors and Devices	1999	9,690,473.65
627	3650, 3651	Overhead Conductors and Devices	2000	30,730,986.21
628	3650, 3651	Overhead Conductors and Devices	2001	11,655,557.06
629	3650, 3651	Overhead Conductors and Devices	2002	14,990,548.55
630	3650, 3651	Overhead Conductors and Devices	2003	11,775,855.16
631	3650, 3651	Overhead Conductors and Devices	2004	19,354,444.54
632	3650, 3651	Overhead Conductors and Devices	2005	20,867,035.02
633	3650, 3651	Overhead Conductors and Devices	2006	26,118,349.26
634	3650, 3651	Overhead Conductors and Devices	2007	26,906,212.92
635	3650, 3651	Overhead Conductors and Devices	2008	11,315,012.22
636	3650, 3651	Overhead Conductors and Devices	2009	23,585,021.07
637	3650, 3651	Overhead Conductors and Devices	2010	17,384,935.80
638	3650, 3651	Overhead Conductors and Devices	2011	9,382,049.76
639	3650, 3651	Overhead Conductors and Devices	2012	36,575,252.96
640	3650, 3651	Overhead Conductors and Devices	2013	38,255,633.71
641	3650, 3651	Overhead Conductors and Devices	2014	20,517,684.34
642	3650, 3651	Overhead Conductors and Devices	2015	37,680,352.84
643	3650, 3651	Overhead Conductors and Devices	2016	11,150,913.55
644		Total		556,919,666.42
645	3660	Underground Conduit	1910	286,081.40
646	3660	Underground Conduit	1912	33,250.86
647	3660	Underground Conduit	1913	1,659.90
648	3660	Underground Conduit	1914	6,244.78
649	3660	Underground Conduit	1916	160,690.75
650	3660	Underground Conduit	1917	754,044.66
651	3660	Underground Conduit	1918	4,118.55
652	3660	Underground Conduit	1919	659.95
653	3660	Underground Conduit	1920	160,557.53
654	3660	Underground Conduit	1921	51,982.94
655	3660	Underground Conduit	1922	37,332.73
656	3660	Underground Conduit	1923	40,304.23
657	3660	Underground Conduit	1924	28,918.65
658	3660	Underground Conduit	1925	117,833.58
659	3660	Underground Conduit	1926	61,671.32
660	3660	Underground Conduit	1927	78,099.25
661	3660	Underground Conduit	1928	246,832.70
662	3660	Underground Conduit	1929	262,686.39
663	3660	Underground Conduit	1930	75,131.57
664	3660	Underground Conduit	1931	33,765.37
665	3660	Underground Conduit	1932	29,295.36
666	3660	Underground Conduit	1933	8,958.37
667	3660	Underground Conduit	1934	27,782.27
668	3660	Underground Conduit	1935	14,080.94
669	3660	Underground Conduit	1936	15,004.83
670	3660	Underground Conduit	1937	36,632.65
671	3660	Underground Conduit	1938	54,080.92
672	3660	Underground Conduit	1939	15,432.57
673	3660	Underground Conduit	1940	8,506.67
674	3660	Underground Conduit	1941	16,038.91
675	3660	Underground Conduit	1942	51,732.20
676	3660	Underground Conduit	1943	50,114.03

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
677	3660	Underground Conduit	1944	11,123.97
678	3660	Underground Conduit	1945	25,331.20
679	3660	Underground Conduit	1946	5,588.07
680	3660	Underground Conduit	1947	26,955.45
681	3660	Underground Conduit	1948	59,055.46
682	3660	Underground Conduit	1949	133,798.82
683	3660	Underground Conduit	1950	121,132.03
684	3660	Underground Conduit	1951	120,391.41
685	3660	Underground Conduit	1952	66,548.32
686	3660	Underground Conduit	1953	68,106.77
687	3660	Underground Conduit	1954	121,247.12
688	3660	Underground Conduit	1955	186,402.04
689	3660	Underground Conduit	1956	221,767.71
690	3660	Underground Conduit	1957	197,369.62
691	3660	Underground Conduit	1958	245,774.35
692	3660	Underground Conduit	1959	253,145.99
693	3660	Underground Conduit	1960	277,544.84
694	3660	Underground Conduit	1961	404,448.15
695	3660	Underground Conduit	1962	271,510.24
696	3660	Underground Conduit	1963	107,323.01
697	3660	Underground Conduit	1964	134,353.85
698	3660	Underground Conduit	1965	885,570.93
699	3660	Underground Conduit	1966	93,005.58
700	3660	Underground Conduit	1967	314,264.01
701	3660	Underground Conduit	1968	630,058.79
702	3660	Underground Conduit	1969	456,269.37
703	3660	Underground Conduit	1970	518,073.68
704	3660	Underground Conduit	1971	980,915.13
705	3660	Underground Conduit	1972	1,534,800.94
706	3660	Underground Conduit	1973	1,436,899.79
707	3660	Underground Conduit	1974	1,338,163.52
708	3660	Underground Conduit	1975	752,798.18
709	3660	Underground Conduit	1976	676,597.66
710	3660	Underground Conduit	1977	364,799.47
711	3660	Underground Conduit	1978	97,866.62
712	3660	Underground Conduit	1979	506,828.85
713	3660	Underground Conduit	1980	443,408.77
714	3660	Underground Conduit	1981	317,820.69
715	3660	Underground Conduit	1982	356,509.79
716	3660	Underground Conduit	1983	411,824.70
717	3660	Underground Conduit	1984	1,156,778.97
718	3660	Underground Conduit	1985	1,176,933.40
719	3660	Underground Conduit	1986	749,442.23
720	3660	Underground Conduit	1987	1,072,826.10
721	3660	Underground Conduit	1988	1,261,081.82
722	3660	Underground Conduit	1989	1,970,801.45
723	3660	Underground Conduit	1990	1,370,360.53
724	3660	Underground Conduit	1991	2,601,189.84
725	3660	Underground Conduit	1992	2,606,262.76
726	3660	Underground Conduit	1993	5,051,462.62
727	3660	Underground Conduit	1994	7,636,776.88
728	3660	Underground Conduit	1995	5,231,247.21
729	3660	Underground Conduit	1996	4,268,724.66
730	3660	Underground Conduit	1997	3,982,020.38
731	3660	Underground Conduit	1998	3,965,800.37
732	3660	Underground Conduit	1999	5,089,699.12
733	3660	Underground Conduit	2000	9,238,589.36

DUKE ENERGY OHIO, INC.
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AS OF JUNE 30, 2016

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REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
734	3660	Underground Conduit	2001	1,424,116.40
735	3660	Underground Conduit	2002	1,065,470.71
736	3660	Underground Conduit	2003	789,217.94
737	3660	Underground Conduit	2004	(6,213,387.53)
738	3660	Underground Conduit	2005	2,105,492.48
739	3660	Underground Conduit	2006	1,968,935.10
740	3660	Underground Conduit	2007	2,484,479.05
741	3660	Underground Conduit	2008	(1,296,511.61)
742	3660	Underground Conduit	2009	2,051,318.06
743	3660	Underground Conduit	2010	1,227,421.97
744	3660	Underground Conduit	2011	1,392,647.12
745	3660	Underground Conduit	2012	6,279,734.10
746	3660	Underground Conduit	2013	5,998,096.77
747	3660	Underground Conduit	2014	4,347,856.94
748	3660	Underground Conduit	2015	12,210,197.68
749	3660	Underground Conduit	2016	1,051,750.01
750		Total		113,261,754.61
751	3670	Underground Conductors and Devices	1910	15,915.18
752	3670	Underground Conductors and Devices	1911	514.75
753	3670	Underground Conductors and Devices	1912	99.33
754	3670	Underground Conductors and Devices	1913	337.21
755	3670	Underground Conductors and Devices	1914	149.48
756	3670	Underground Conductors and Devices	1915	1,337.17
757	3670	Underground Conductors and Devices	1916	55,074.98
758	3670	Underground Conductors and Devices	1917	56,612.24
759	3670	Underground Conductors and Devices	1918	128,914.23
760	3670	Underground Conductors and Devices	1919	5,826.76
761	3670	Underground Conductors and Devices	1920	88,807.51
762	3670	Underground Conductors and Devices	1921	72,393.20
763	3670	Underground Conductors and Devices	1922	17,183.05
764	3670	Underground Conductors and Devices	1923	72,423.65
765	3670	Underground Conductors and Devices	1924	86,579.27
766	3670	Underground Conductors and Devices	1925	34,101.40
767	3670	Underground Conductors and Devices	1926	21,229.51
768	3670	Underground Conductors and Devices	1927	28,306.70
769	3670	Underground Conductors and Devices	1928	114,342.79
770	3670	Underground Conductors and Devices	1929	58,917.09
771	3670	Underground Conductors and Devices	1930	34,845.68
772	3670	Underground Conductors and Devices	1931	30,502.81
773	3670	Underground Conductors and Devices	1932	14,810.99
774	3670	Underground Conductors and Devices	1933	8,226.74
775	3670	Underground Conductors and Devices	1934	16,605.91
776	3670	Underground Conductors and Devices	1935	10,635.24
777	3670	Underground Conductors and Devices	1936	3,728.82
778	3670	Underground Conductors and Devices	1937	31,578.60
779	3670	Underground Conductors and Devices	1938	113,029.91
780	3670	Underground Conductors and Devices	1939	16,176.04
781	3670	Underground Conductors and Devices	1940	20,372.42
782	3670	Underground Conductors and Devices	1941	13,581.09
783	3670	Underground Conductors and Devices	1942	38,573.60
784	3670	Underground Conductors and Devices	1943	37,286.24
785	3670	Underground Conductors and Devices	1944	8,121.02
786	3670	Underground Conductors and Devices	1945	12,011.06
787	3670	Underground Conductors and Devices	1946	13,238.21
788	3670	Underground Conductors and Devices	1947	24,698.66
789	3670	Underground Conductors and Devices	1948	38,758.65

DUKE ENERGY OHIO, INC.
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REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
790	3670	Underground Conductors and Devices	1949	100,234.33
791	3670	Underground Conductors and Devices	1950	59,081.94
792	3670	Underground Conductors and Devices	1951	72,704.53
793	3670	Underground Conductors and Devices	1952	66,555.35
794	3670	Underground Conductors and Devices	1953	94,692.59
795	3670	Underground Conductors and Devices	1954	118,746.28
796	3670	Underground Conductors and Devices	1955	57,503.20
797	3670	Underground Conductors and Devices	1956	411,479.39
798	3670	Underground Conductors and Devices	1957	206,117.15
799	3670	Underground Conductors and Devices	1958	378,158.91
800	3670	Underground Conductors and Devices	1959	319,521.16
801	3670	Underground Conductors and Devices	1960	129,727.30
802	3670	Underground Conductors and Devices	1961	82,998.68
803	3670	Underground Conductors and Devices	1962	509,653.96
804	3670	Underground Conductors and Devices	1963	95,852.58
805	3670	Underground Conductors and Devices	1964	245,056.90
806	3670	Underground Conductors and Devices	1965	272,675.58
807	3670	Underground Conductors and Devices	1966	331,343.32
808	3670	Underground Conductors and Devices	1967	371,569.00
809	3670	Underground Conductors and Devices	1968	536,112.37
810	3670	Underground Conductors and Devices	1969	738,323.29
811	3670	Underground Conductors and Devices	1970	555,237.35
812	3670	Underground Conductors and Devices	1971	974,295.98
813	3670	Underground Conductors and Devices	1972	1,786,895.52
814	3670	Underground Conductors and Devices	1973	2,674,491.62
815	3670	Underground Conductors and Devices	1974	2,589,810.67
816	3670	Underground Conductors and Devices	1975	1,711,864.33
817	3670	Underground Conductors and Devices	1976	1,547,906.89
818	3670	Underground Conductors and Devices	1977	2,182,573.66
819	3670	Underground Conductors and Devices	1978	1,942,903.69
820	3670	Underground Conductors and Devices	1979	3,281,958.49
821	3670	Underground Conductors and Devices	1980	2,529,143.12
822	3670	Underground Conductors and Devices	1981	2,234,072.53
823	3670	Underground Conductors and Devices	1982	1,854,396.86
824	3670	Underground Conductors and Devices	1983	2,371,219.11
825	3670	Underground Conductors and Devices	1984	2,838,235.42
826	3670	Underground Conductors and Devices	1985	3,899,547.12
827	3670	Underground Conductors and Devices	1986	3,719,226.94
828	3670	Underground Conductors and Devices	1987	5,732,905.06
829	3670	Underground Conductors and Devices	1988	5,812,081.29
830	3670	Underground Conductors and Devices	1989	7,232,879.52
831	3670	Underground Conductors and Devices	1990	6,591,367.08
832	3670	Underground Conductors and Devices	1991	8,487,487.56
833	3670	Underground Conductors and Devices	1992	5,817,155.13
834	3670	Underground Conductors and Devices	1993	6,218,648.37
835	3670	Underground Conductors and Devices	1994	7,692,224.58
836	3670	Underground Conductors and Devices	1995	4,470,236.33
837	3670	Underground Conductors and Devices	1996	3,715,218.15
838	3670	Underground Conductors and Devices	1997	5,558,608.16
839	3670	Underground Conductors and Devices	1998	8,566,045.88
840	3670	Underground Conductors and Devices	1999	17,613,433.20
841	3670	Underground Conductors and Devices	2000	19,726,800.89
842	3670	Underground Conductors and Devices	2001	8,968,306.00
843	3670	Underground Conductors and Devices	2002	11,043,837.58
844	3670	Underground Conductors and Devices	2003	7,288,373.40
845	3670	Underground Conductors and Devices	2004	5,751,963.98
846	3670	Underground Conductors and Devices	2005	23,651,072.97

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
847	3670	Underground Conductors and Devices	2006	14,573,720.42
848	3670	Underground Conductors and Devices	2007	27,969,643.21
849	3670	Underground Conductors and Devices	2008	(24,148,511.30)
850	3670	Underground Conductors and Devices	2009	12,238,322.27
851	3670	Underground Conductors and Devices	2010	14,197,408.01
852	3670	Underground Conductors and Devices	2011	8,578,497.38
853	3670	Underground Conductors and Devices	2012	17,493,941.26
854	3670	Underground Conductors and Devices	2013	13,954,373.44
855	3670	Underground Conductors and Devices	2014	7,914,979.86
856	3670	Underground Conductors and Devices	2015	24,313,226.09
857	3670	Underground Conductors and Devices	2016	12,554,502.03
858				344,816,482.10
859	3680	Line Transformers	1910	7,922.96
860	3680	Line Transformers	1911	153.20
861	3680	Line Transformers	1915	324.28
862	3680	Line Transformers	1916	183.39
863	3680	Line Transformers	1917	2,397.53
864	3680	Line Transformers	1918	2,190.51
865	3680	Line Transformers	1920	2,913.49
866	3680	Line Transformers	1921	315.43
867	3680	Line Transformers	1922	1,321.87
868	3680	Line Transformers	1923	1,261.69
869	3680	Line Transformers	1924	701.78
870	3680	Line Transformers	1925	1,113.39
871	3680	Line Transformers	1926	1,295.36
872	3680	Line Transformers	1927	13,410.04
873	3680	Line Transformers	1928	22,590.32
874	3680	Line Transformers	1929	17,327.36
875	3680	Line Transformers	1930	18,092.72
876	3680	Line Transformers	1931	27,795.15
877	3680	Line Transformers	1932	4,595.22
878	3680	Line Transformers	1933	7,791.57
879	3680	Line Transformers	1934	1,528.34
880	3680	Line Transformers	1935	15,127.28
881	3680	Line Transformers	1936	12,840.57
882	3680	Line Transformers	1937	61,974.60
883	3680	Line Transformers	1938	24,120.10
884	3680	Line Transformers	1939	17,887.40
885	3680	Line Transformers	1940	39,886.88
886	3680	Line Transformers	1941	26,971.89
887	3680	Line Transformers	1942	11,468.79
888	3680	Line Transformers	1943	7,369.86
889	3680	Line Transformers	1944	5,916.29
890	3680	Line Transformers	1945	14,775.81
891	3680	Line Transformers	1946	32,635.61
892	3680	Line Transformers	1947	168,428.16
893	3680	Line Transformers	1948	188,814.13
894	3680	Line Transformers	1949	90,689.25
895	3680	Line Transformers	1950	79,109.95
896	3680	Line Transformers	1951	118,676.00
897	3680	Line Transformers	1952	229,701.37
898	3680	Line Transformers	1953	298,832.51
899	3680	Line Transformers	1954	331,780.15
900	3680	Line Transformers	1955	526,210.22
901	3680	Line Transformers	1956	666,430.16
902	3680	Line Transformers	1957	523,063.18

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
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AS OF JUNE 30, 2016

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REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
903	3680	Line Transformers	1958	420,467.28
904	3680	Line Transformers	1959	499,460.56
905	3680	Line Transformers	1960	717,228.29
906	3680	Line Transformers	1961	636,684.98
907	3680	Line Transformers	1962	668,582.93
908	3680	Line Transformers	1963	559,816.17
909	3680	Line Transformers	1964	799,082.49
910	3680	Line Transformers	1965	757,383.41
911	3680	Line Transformers	1966	1,067,413.03
912	3680	Line Transformers	1967	1,399,657.97
913	3680	Line Transformers	1968	1,754,985.46
914	3680	Line Transformers	1969	1,829,884.30
915	3680	Line Transformers	1970	2,144,699.36
916	3680	Line Transformers	1971	2,313,941.94
917	3680	Line Transformers	1972	2,258,040.15
918	3680	Line Transformers	1973	3,274,247.10
919	3680	Line Transformers	1974	3,889,359.75
920	3680	Line Transformers	1975	2,037,193.11
921	3680	Line Transformers	1976	2,038,219.97
922	3680	Line Transformers	1977	3,046,402.24
923	3680	Line Transformers	1978	3,917,388.56
924	3680	Line Transformers	1979	4,660,003.58
925	3680	Line Transformers	1980	4,863,845.66
926	3680	Line Transformers	1981	5,405,959.36
927	3680	Line Transformers	1982	3,712,230.59
928	3680	Line Transformers	1983	7,129,475.32
929	3680	Line Transformers	1984	6,700,108.10
930	3680	Line Transformers	1985	5,721,395.21
931	3680	Line Transformers	1986	6,353,646.45
932	3680	Line Transformers	1987	6,470,073.61
933	3680	Line Transformers	1988	9,328,070.01
934	3680	Line Transformers	1989	9,448,562.43
935	3680	Line Transformers	1990	8,128,296.25
936	3680	Line Transformers	1991	8,651,940.05
937	3680	Line Transformers	1992	6,498,687.68
938	3680	Line Transformers	1993	8,289,593.64
939	3680	Line Transformers	1994	10,146,492.96
940	3680	Line Transformers	1995	6,044,968.30
941	3680	Line Transformers	1996	6,049,980.15
942	3680	Line Transformers	1997	8,926,188.18
943	3680	Line Transformers	1998	7,194,849.40
944	3680	Line Transformers	1999	8,285,801.15
945	3680	Line Transformers	2000	16,729,625.08
946	3680	Line Transformers	2001	5,671,484.45
947	3680	Line Transformers	2002	6,443,978.55
948	3680	Line Transformers	2003	5,301,719.29
949	3680	Line Transformers	2004	(2,582,281.78)
950	3680	Line Transformers	2005	7,437,700.70
951	3680	Line Transformers	2006	7,883,070.10
952	3680	Line Transformers	2007	9,777,922.43
953	3680	Line Transformers	2008	10,622,022.42
954	3680	Line Transformers	2009	9,247,059.37
955	3680	Line Transformers	2010	7,351,534.79
956	3680	Line Transformers	2011	6,911,555.64
957	3680	Line Transformers	2012	16,950,852.91
958	3680	Line Transformers	2013	13,044,462.56
959	3680	Line Transformers	2014	12,228,997.20

DUKE ENERGY OHIO, INC.
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AS OF JUNE 30, 2016

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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
960	3680	Line Transformers	2015	4,581,914.41
961	3680	Line Transformers	2016	7,643,155.23
962		Total		332,913,016.24
963	3682	Customer Transformer Installations	1924	3,891.00
964	3682	Customer Transformer Installations	1926	8,129.53
965	3682	Customer Transformer Installations	1927	230.05
966	3682	Customer Transformer Installations	1929	185.26
967	3682	Customer Transformer Installations	1930	510.27
968	3682	Customer Transformer Installations	1931	221.87
969	3682	Customer Transformer Installations	1932	845.57
970	3682	Customer Transformer Installations	1934	6,266.52
971	3682	Customer Transformer Installations	1935	3,351.12
972	3682	Customer Transformer Installations	1936	1,885.26
973	3682	Customer Transformer Installations	1937	706.29
974	3682	Customer Transformer Installations	1939	1,831.92
975	3682	Customer Transformer Installations	1940	530.28
976	3682	Customer Transformer Installations	1941	395.34
977	3682	Customer Transformer Installations	1942	4,050.02
978	3682	Customer Transformer Installations	1943	5,810.97
979	3682	Customer Transformer Installations	1944	(1,795.70)
980	3682	Customer Transformer Installations	1945	5,088.91
981	3682	Customer Transformer Installations	1946	9,194.29
982	3682	Customer Transformer Installations	1947	4,132.66
983	3682	Customer Transformer Installations	1948	6,753.16
984	3682	Customer Transformer Installations	1949	3,491.50
985	3682	Customer Transformer Installations	1950	9,234.61
986	3682	Customer Transformer Installations	1951	25,514.40
987	3682	Customer Transformer Installations	1952	17,542.15
988	3682	Customer Transformer Installations	1953	55,383.89
989	3682	Customer Transformer Installations	1954	72,824.45
990	3682	Customer Transformer Installations	1955	51,941.95
991	3682	Customer Transformer Installations	1956	89,863.08
992	3682	Customer Transformer Installations	1957	69,788.93
993	3682	Customer Transformer Installations	1958	39,396.24
994	3682	Customer Transformer Installations	1959	106,878.07
995	3682	Customer Transformer Installations	1960	137,402.07
996	3682	Customer Transformer Installations	1961	168,873.47
997	3682	Customer Transformer Installations	1962	95,209.40
998	3682	Customer Transformer Installations	1963	35,404.54
999	3682	Customer Transformer Installations	1964	103,052.40
1000	3682	Customer Transformer Installations	1965	13,867.29
1001	3682	Customer Transformer Installations	1966	67,923.99
1002	3682	Customer Transformer Installations	1967	73,445.08
1003	3682	Customer Transformer Installations	1968	94,810.29
1004	3682	Customer Transformer Installations	1969	86,574.32
1005	3682	Customer Transformer Installations	1970	133,990.08
1006	3682	Customer Transformer Installations	1971	192,195.97
1007	3682	Customer Transformer Installations	1972	17,153.56
1008	3682	Customer Transformer Installations	1973	147,377.02
1009	3682	Customer Transformer Installations	1974	61,610.53
1010	3682	Customer Transformer Installations	1975	5,425.46
1011	3682	Customer Transformer Installations	1976	5,532.12
1012	3682	Customer Transformer Installations	1977	77,090.57
1013	3682	Customer Transformer Installations	1978	62,272.46
1014	3682	Customer Transformer Installations	1979	4,548.73
1015	3682	Customer Transformer Installations	1980	58,175.91

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1016	3682	Customer Transformer Installations	1981	1,270.32
1017	3682	Customer Transformer Installations	1982	3,537.53
1018	3682	Customer Transformer Installations	1983	15,455.06
1019	3682	Customer Transformer Installations	1984	21,272.64
1020	3682	Customer Transformer Installations	1985	116,044.22
1021	3682	Customer Transformer Installations	1986	32,724.30
1022	3682	Customer Transformer Installations	1987	23,138.65
1023	3682	Customer Transformer Installations	1988	285,111.28
1024	3682	Customer Transformer Installations	1989	2,619.11
1025	3682	Customer Transformer Installations	1990	38,405.64
1026	3682	Customer Transformer Installations	1991	32,469.28
1027	3682	Customer Transformer Installations	1992	90,548.85
1028	3682	Customer Transformer Installations	1993	1,747.62
1029	3682	Customer Transformer Installations	1994	3,149.35
1030	3682	Customer Transformer Installations	1995	858,447.58
1031	3682	Customer Transformer Installations	1996	4,550.02
1032	3682	Customer Transformer Installations	1999	(27,563.57)
1033	3682	Customer Transformer Installations	2001	6,359.53
1034		Total		3,755,296.53
1035	3691	Services - Underground	1910	655.75
1036	3691	Services - Underground	1920	16,474.24
1037	3691	Services - Underground	1921	3,170.12
1038	3691	Services - Underground	1922	1,513.86
1039	3691	Services - Underground	1923	2,543.27
1040	3691	Services - Underground	1924	2,858.22
1041	3691	Services - Underground	1925	6,879.68
1042	3691	Services - Underground	1926	3,330.29
1043	3691	Services - Underground	1927	4,454.12
1044	3691	Services - Underground	1928	16,566.25
1045	3691	Services - Underground	1929	25,101.11
1046	3691	Services - Underground	1930	4,720.21
1047	3691	Services - Underground	1931	2,558.76
1048	3691	Services - Underground	1932	2,385.86
1049	3691	Services - Underground	1933	109.13
1050	3691	Services - Underground	1934	2,297.43
1051	3691	Services - Underground	1935	1,109.57
1052	3691	Services - Underground	1936	530.34
1053	3691	Services - Underground	1937	29,725.86
1054	3691	Services - Underground	1938	10,903.60
1055	3691	Services - Underground	1939	4,066.06
1056	3691	Services - Underground	1940	2,611.44
1057	3691	Services - Underground	1941	4,165.30
1058	3691	Services - Underground	1942	6,759.81
1059	3691	Services - Underground	1943	2,006.00
1060	3691	Services - Underground	1944	1,232.17
1061	3691	Services - Underground	1945	1,714.98
1062	3691	Services - Underground	1946	5,137.31
1063	3691	Services - Underground	1947	5,633.50
1064	3691	Services - Underground	1948	5,680.47
1065	3691	Services - Underground	1949	7,806.77
1066	3691	Services - Underground	1950	8,997.32
1067	3691	Services - Underground	1951	4,483.99
1068	3691	Services - Underground	1952	6,879.59
1069	3691	Services - Underground	1953	14,035.07
1070	3691	Services - Underground	1954	10.91
1071	3691	Services - Underground	1955	15,125.58

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1072	3691	Services - Underground	1956	70,483.18
1073	3691	Services - Underground	1957	15,568.70
1074	3691	Services - Underground	1958	47,661.94
1075	3691	Services - Underground	1959	25,980.01
1076	3691	Services - Underground	1960	32,152.88
1077	3691	Services - Underground	1961	37,724.78
1078	3691	Services - Underground	1962	16,227.80
1079	3691	Services - Underground	1963	33,670.04
1080	3691	Services - Underground	1964	27,428.17
1081	3691	Services - Underground	1965	48,926.53
1082	3691	Services - Underground	1966	55,855.35
1083	3691	Services - Underground	1967	57,629.01
1084	3691	Services - Underground	1968	89,192.74
1085	3691	Services - Underground	1969	98,029.86
1086	3691	Services - Underground	1970	49,258.68
1087	3691	Services - Underground	1971	88,360.08
1088	3691	Services - Underground	1972	40,147.12
1089	3691	Services - Underground	1973	6,885.18
1090	3691	Services - Underground	1974	24,037.66
1091	3691	Services - Underground	1975	14,589.15
1092	3691	Services - Underground	1976	43,293.59
1093	3691	Services - Underground	1977	10,633.76
1094	3691	Services - Underground	1978	25,748.60
1095	3691	Services - Underground	1979	18,310.57
1096	3691	Services - Underground	1980	7,210.58
1097	3691	Services - Underground	1981	13,441.61
1098	3691	Services - Underground	1982	23,219.47
1099	3691	Services - Underground	1983	30,242.75
1100	3691	Services - Underground	1984	19,540.30
1101	3691	Services - Underground	1985	3,176.19
1102	3691	Services - Underground	1986	41,848.38
1103	3691	Services - Underground	1987	48,112.96
1104	3691	Services - Underground	1988	87,298.88
1105	3691	Services - Underground	1989	111,591.31
1106	3691	Services - Underground	1990	59,099.79
1107	3691	Services - Underground	1991	290,537.98
1108	3691	Services - Underground	1992	16,168.70
1109	3691	Services - Underground	1993	20,424.34
1110	3691	Services - Underground	1994	35,747.36
1111	3691	Services - Underground	1995	44,423.97
1112	3691	Services - Underground	1996	4,148.23
1113	3691	Services - Underground	1997	36,956.93
1114	3691	Services - Underground	1998	1,447.00
1115	3691	Services - Underground	1999	1,050.96
1116	3691	Services - Underground	2000	789.00
1117	3691	Services - Underground	2001	3,812.06
1118	3691	Services - Underground	2002	5,453.10
1119	3691	Services - Underground	2003	(1,327.88)
1120	3691	Services - Underground	2004	22,069.47
1121	3691	Services - Underground	2005	1,727,643.77
1122	3691	Services - Underground	2006	258,978.78
1123	3691	Services - Underground	2007	2,096,100.12
1124	3691	Services - Underground	2008	(4,010,910.19)
1125	3691	Services - Underground	2009	64,859.52
1126	3691	Services - Underground	2010	(18,114.37)
1127	3691	Services - Underground	2011	5,457.68
1128	3691	Services - Underground	2012	227,559.95

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1129	3691	Services - Underground	2013	122,769.03
1130	3691	Services - Underground	2014	357,591.68
1131	3691	Services - Underground	2015	127,739.56
1132	3691	Services - Underground	2016	2,427,300.46
1133		Total		5,525,488.75
1134	3692	Services - Overhead	1924	10.97
1135	3692	Services - Overhead	1925	92,097.32
1136	3692	Services - Overhead	1930	72.20
1137	3692	Services - Overhead	1931	10.97
1138	3692	Services - Overhead	1932	36.41
1139	3692	Services - Overhead	1933	47.16
1140	3692	Services - Overhead	1935	10.97
1141	3692	Services - Overhead	1936	19.57
1142	3692	Services - Overhead	1937	121.74
1143	3692	Services - Overhead	1938	2,997.05
1144	3692	Services - Overhead	1939	9,857.28
1145	3692	Services - Overhead	1940	4,242.13
1146	3692	Services - Overhead	1941	12,306.70
1147	3692	Services - Overhead	1942	6,926.07
1148	3692	Services - Overhead	1943	4,249.05
1149	3692	Services - Overhead	1944	5,439.51
1150	3692	Services - Overhead	1945	6,359.45
1151	3692	Services - Overhead	1946	12,897.83
1152	3692	Services - Overhead	1947	22,933.53
1153	3692	Services - Overhead	1948	27,441.32
1154	3692	Services - Overhead	1949	29,589.10
1155	3692	Services - Overhead	1950	32,862.33
1156	3692	Services - Overhead	1951	20,462.98
1157	3692	Services - Overhead	1952	3,497.82
1158	3692	Services - Overhead	1953	17,437.26
1159	3692	Services - Overhead	1954	86,509.96
1160	3692	Services - Overhead	1955	77,917.13
1161	3692	Services - Overhead	1956	156,329.50
1162	3692	Services - Overhead	1957	165,562.30
1163	3692	Services - Overhead	1958	183,079.85
1164	3692	Services - Overhead	1959	231,669.52
1165	3692	Services - Overhead	1960	236,891.17
1166	3692	Services - Overhead	1961	281,770.46
1167	3692	Services - Overhead	1962	268,545.93
1168	3692	Services - Overhead	1963	260,162.53
1169	3692	Services - Overhead	1964	266,057.73
1170	3692	Services - Overhead	1965	312,180.78
1171	3692	Services - Overhead	1966	340,175.04
1172	3692	Services - Overhead	1967	449,364.94
1173	3692	Services - Overhead	1968	374,677.34
1174	3692	Services - Overhead	1969	462,307.00
1175	3692	Services - Overhead	1970	466,928.91
1176	3692	Services - Overhead	1971	572,529.02
1177	3692	Services - Overhead	1972	640,425.35
1178	3692	Services - Overhead	1973	542,190.55
1179	3692	Services - Overhead	1974	823,324.81
1180	3692	Services - Overhead	1975	754,233.88
1181	3692	Services - Overhead	1976	821,239.82
1182	3692	Services - Overhead	1977	894,354.73
1183	3692	Services - Overhead	1978	895,985.03
1184	3692	Services - Overhead	1979	852,343.42

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1185	3692	Services - Overhead	1980	817,766.66
1186	3692	Services - Overhead	1981	874,633.55
1187	3692	Services - Overhead	1982	891,080.50
1188	3692	Services - Overhead	1983	1,113,159.43
1189	3692	Services - Overhead	1984	1,160,587.46
1190	3692	Services - Overhead	1985	1,355,591.87
1191	3692	Services - Overhead	1986	1,440,270.81
1192	3692	Services - Overhead	1987	1,636,762.28
1193	3692	Services - Overhead	1988	1,683,180.22
1194	3692	Services - Overhead	1989	1,445,626.87
1195	3692	Services - Overhead	1990	1,191,211.54
1196	3692	Services - Overhead	1991	1,203,096.37
1197	3692	Services - Overhead	1992	1,328,832.80
1198	3692	Services - Overhead	1993	1,448,826.88
1199	3692	Services - Overhead	1994	1,486,601.13
1200	3692	Services - Overhead	1995	1,691,214.90
1201	3692	Services - Overhead	1996	1,481,395.78
1202	3692	Services - Overhead	1997	1,281,864.84
1203	3692	Services - Overhead	1998	2,592,976.35
1204	3692	Services - Overhead	1999	150,828.41
1205	3692	Services - Overhead	2000	2,812,287.93
1206	3692	Services - Overhead	2001	190,050.88
1207	3692	Services - Overhead	2002	2,641,495.18
1208	3692	Services - Overhead	2003	690,357.55
1209	3692	Services - Overhead	2004	2,493,463.43
1210	3692	Services - Overhead	2005	1,450,832.20
1211	3692	Services - Overhead	2006	1,844,461.62
1212	3692	Services - Overhead	2007	1,933,902.13
1213	3692	Services - Overhead	2008	1,748,548.47
1214	3692	Services - Overhead	2009	1,676,261.89
1215	3692	Services - Overhead	2010	2,509,507.26
1216	3692	Services - Overhead	2011	(4,725.45)
1217	3692	Services - Overhead	2012	7,101,441.64
1218	3692	Services - Overhead	2013	3,418,222.86
1219	3692	Services - Overhead	2014	8,313,922.00
1220	3692	Services - Overhead	2015	1,916,396.15
1221	3692	Services - Overhead	2016	3,087,164.79
1222		Total		81,827,782.60
1223	3700	Meters	1916	39.64
1224	3700	Meters	1922	1,916.38
1225	3700	Meters	1923	2,532.77
1226	3700	Meters	1924	3,541.07
1227	3700	Meters	1925	3,125.54
1228	3700	Meters	1926	1,357.52
1229	3700	Meters	1927	4,240.92
1230	3700	Meters	1928	4,764.00
1231	3700	Meters	1929	9,267.16
1232	3700	Meters	1930	4,006.85
1233	3700	Meters	1931	1,965.89
1234	3700	Meters	1932	167.92
1235	3700	Meters	1933	1,169.40
1236	3700	Meters	1934	1,035.97
1237	3700	Meters	1935	406.90
1238	3700	Meters	1936	2,224.06
1239	3700	Meters	1937	6,397.02
1240	3700	Meters	1938	1,060.59

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
SURVIVING DOLLARS BY VINTAGE YEAR
AS OF JUNE 30, 2016

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REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1241	3700	Meters	1939	4,479.69
1242	3700	Meters	1940	6,697.12
1243	3700	Meters	1941	9,210.62
1244	3700	Meters	1942	11,820.23
1245	3700	Meters	1943	2,525.28
1246	3700	Meters	1944	1,985.93
1247	3700	Meters	1945	2,241.86
1248	3700	Meters	1946	4,255.43
1249	3700	Meters	1947	23,100.70
1250	3700	Meters	1948	13,172.72
1251	3700	Meters	1949	13,276.07
1252	3700	Meters	1950	12,389.29
1253	3700	Meters	1951	17,889.19
1254	3700	Meters	1952	37,047.53
1255	3700	Meters	1953	36,475.59
1256	3700	Meters	1954	19,456.16
1257	3700	Meters	1955	21,662.68
1258	3700	Meters	1956	35,998.92
1259	3700	Meters	1957	23,864.05
1260	3700	Meters	1958	34,689.07
1261	3700	Meters	1959	45,692.28
1262	3700	Meters	1960	39,946.76
1263	3700	Meters	1961	17,747.11
1264	3700	Meters	1962	27,896.50
1265	3700	Meters	1963	34,354.48
1266	3700	Meters	1964	32,416.37
1267	3700	Meters	1965	32,823.31
1268	3700	Meters	1966	50,136.69
1269	3700	Meters	1967	109,151.26
1270	3700	Meters	1968	59,589.85
1271	3700	Meters	1969	63,695.59
1272	3700	Meters	1970	1,705.43
1273	3700	Meters	1971	56,434.57
1274	3700	Meters	1972	67,932.91
1275	3700	Meters	1973	114,471.03
1276	3700	Meters	1974	142,359.94
1277	3700	Meters	1975	63,201.11
1278	3700	Meters	1976	96,582.31
1279	3700	Meters	1977	61,859.90
1280	3700	Meters	1978	80,446.97
1281	3700	Meters	1979	115,710.28
1282	3700	Meters	1980	118,204.61
1283	3700	Meters	1981	90,304.37
1284	3700	Meters	1982	53,023.52
1285	3700	Meters	1983	78,092.17
1286	3700	Meters	1984	117,503.69
1287	3700	Meters	1985	85,544.19
1288	3700	Meters	1986	133,313.84
1289	3700	Meters	1987	138,610.08
1290	3700	Meters	1988	99,987.10
1291	3700	Meters	1989	154,765.21
1292	3700	Meters	1990	214,434.14
1293	3700	Meters	1991	191,950.47
1294	3700	Meters	1992	112,202.42
1295	3700	Meters	1993	256,459.84
1296	3700	Meters	1994	197,234.00
1297	3700	Meters	1995	126,285.38

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1298	3700	Meters	1996	405,139.84
1299	3700	Meters	1997	185,585.29
1300	3700	Meters	1998	566,308.93
1301	3700	Meters	1999	215,298.11
1302	3700	Meters	2000	360,688.83
1303	3700	Meters	2001	252,531.21
1304	3700	Meters	2002	219,224.28
1305	3700	Meters	2003	193,506.37
1306	3700	Meters	2010	223,232.71
1307	3700	Meters	2014	924,876.68
1308	3700	Meters	2016	0.20
1309		Total		7,409,919.86
1310	3701	Leased Meters	2004	210,988.43
1311	3701	Leased Meters	2005	302,951.95
1312	3701	Leased Meters	2006	335,461.29
1313	3701	Leased Meters	2007	501,432.76
1314	3701	Leased Meters	2008	626,313.67
1315	3701	Leased Meters	2009	357,787.32
1316	3701	Leased Meters	2010	17,847.87
1317	3701	Leased Meters	2011	333,270.40
1318	3701	Leased Meters	2012	1,266,616.33
1319	3701	Leased Meters	2013	807,185.12
1320	3701	Leased Meters	2014	1,298,101.13
1321		Total		6,057,956.27
1322	3702	Utility of the Future Meters	2008	6,408,945.48
1323	3702	Utility of the Future Meters	2009	1,811,698.78
1324	3702	Utility of the Future Meters	2010	12,132,756.00
1325	3702	Utility of the Future Meters	2011	16,754,313.70
1326	3702	Utility of the Future Meters	2012	17,658,159.97
1327	3702	Utility of the Future Meters	2013	10,969,322.60
1328	3702	Utility of the Future Meters	2014	(102,322.36)
1329	3702	Utility of the Future Meters	2015	877,520.82
1330	3702	Utility of the Future Meters	2016	5,287,736.05
1331		Total		71,798,131.04
1332	3712	Company-owned Outdoor Lights	2002	2,186.08
1333	3712	Company-owned Outdoor Lights	2003	6,551.75
1334	3712	Company-owned Outdoor Lights	2004	2,185.08
1335	3712	Company-owned Outdoor Lights	2005	3,403.37
1336	3712	Company-owned Outdoor Lights	2006	30,110.05
1337	3712	Company-owned Outdoor Lights	2007	34,619.79
1338	3712	Company-owned Outdoor Lights	2008	2,178.67
1339	3712	Company-owned Outdoor Lights	2009	314.50
1340	3712	Company-owned Outdoor Lights	2010	5,798.66
1341	3712	Company-owned Outdoor Lights	2011	(5,272.39)
1342	3712	Company-owned Outdoor Lights	2012	201,800.69
1343	3712	Company-owned Outdoor Lights	2013	116,859.95
1344	3712	Company-owned Outdoor Lights	2014	150,178.80
1345	3712	Company-owned Outdoor Lights	2015	159,275.89
1346	3712	Company-owned Outdoor Lights	2016	22,731.44
1347		Total		732,922.33
1348	3720	Leased Property on Customers' Premises	1925	404.07
1349	3720	Leased Property on Customers' Premises	1931	911.40
1350	3720	Leased Property on Customers' Premises	1940	236.01

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
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C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1351	3720	Leased Property on Customers' Premises	1948	549.93
1352	3720	Leased Property on Customers' Premises	1949	125.10
1353	3720	Leased Property on Customers' Premises	1951	5,749.22
1354	3720	Leased Property on Customers' Premises	1957	142.59
1355	3720	Leased Property on Customers' Premises	1960	639.11
1356	3720	Leased Property on Customers' Premises	1963	1,433.59
1357	3720	Leased Property on Customers' Premises	1967	4,445.48
1358	3720	Leased Property on Customers' Premises	1968	73,911.65
1359	3720	Leased Property on Customers' Premises	1974	1,884.91
1360	3720	Leased Property on Customers' Premises	1977	3,631.04
1361	3720	Leased Property on Customers' Premises	1983	4,047.83
1362	3720	Leased Property on Customers' Premises	1992	4,390.59
1363		Total		102,502.52
1364	3730, 3731	Street Lighting - Overhead	1917	193.12
1365	3730, 3731	Street Lighting - Overhead	1925	15,964.40
1366	3730, 3731	Street Lighting - Overhead	1938	1,079.27
1367	3730, 3731	Street Lighting - Overhead	1939	1,036.10
1368	3730, 3731	Street Lighting - Overhead	1940	531.31
1369	3730, 3731	Street Lighting - Overhead	1941	432.52
1370	3730, 3731	Street Lighting - Overhead	1942	321.41
1371	3730, 3731	Street Lighting - Overhead	1943	381.12
1372	3730, 3731	Street Lighting - Overhead	1944	132.61
1373	3730, 3731	Street Lighting - Overhead	1945	718.67
1374	3730, 3731	Street Lighting - Overhead	1946	621.38
1375	3730, 3731	Street Lighting - Overhead	1947	2,732.20
1376	3730, 3731	Street Lighting - Overhead	1948	3,888.22
1377	3730, 3731	Street Lighting - Overhead	1949	2,963.82
1378	3730, 3731	Street Lighting - Overhead	1950	4,359.20
1379	3730, 3731	Street Lighting - Overhead	1951	2,306.54
1380	3730, 3731	Street Lighting - Overhead	1952	1,825.47
1381	3730, 3731	Street Lighting - Overhead	1953	4,727.07
1382	3730, 3731	Street Lighting - Overhead	1954	15,189.86
1383	3730, 3731	Street Lighting - Overhead	1955	11,293.29
1384	3730, 3731	Street Lighting - Overhead	1956	9,794.02
1385	3730, 3731	Street Lighting - Overhead	1957	34,452.03
1386	3730, 3731	Street Lighting - Overhead	1958	18,472.55
1387	3730, 3731	Street Lighting - Overhead	1959	8,506.55
1388	3730, 3731	Street Lighting - Overhead	1960	18,873.77
1389	3730, 3731	Street Lighting - Overhead	1961	21,787.62
1390	3730, 3731	Street Lighting - Overhead	1962	63,249.68
1391	3730, 3731	Street Lighting - Overhead	1963	36,815.37
1392	3730, 3731	Street Lighting - Overhead	1964	58,629.58
1393	3730, 3731	Street Lighting - Overhead	1965	46,388.98
1394	3730, 3731	Street Lighting - Overhead	1966	60,980.98
1395	3730, 3731	Street Lighting - Overhead	1967	96,116.35
1396	3730, 3731	Street Lighting - Overhead	1968	91,987.27
1397	3730, 3731	Street Lighting - Overhead	1969	265,646.89
1398	3730, 3731	Street Lighting - Overhead	1970	254,758.04
1399	3730, 3731	Street Lighting - Overhead	1971	279,928.33
1400	3730, 3731	Street Lighting - Overhead	1972	225,487.60
1401	3730, 3731	Street Lighting - Overhead	1973	112,629.62
1402	3730, 3731	Street Lighting - Overhead	1974	228,656.37
1403	3730, 3731	Street Lighting - Overhead	1975	111,042.46
1404	3730, 3731	Street Lighting - Overhead	1976	56,504.93
1405	3730, 3731	Street Lighting - Overhead	1977	62,962.91
1406	3730, 3731	Street Lighting - Overhead	1978	70,285.84

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1407	3730, 3731	Street Lighting - Overhead	1979	61,328.55
1408	3730, 3731	Street Lighting - Overhead	1980	70,238.10
1409	3730, 3731	Street Lighting - Overhead	1981	167,873.17
1410	3730, 3731	Street Lighting - Overhead	1982	228,491.77
1411	3730, 3731	Street Lighting - Overhead	1983	178,741.68
1412	3730, 3731	Street Lighting - Overhead	1984	213,428.85
1413	3730, 3731	Street Lighting - Overhead	1985	220,829.58
1414	3730, 3731	Street Lighting - Overhead	1986	188,478.12
1415	3730, 3731	Street Lighting - Overhead	1987	112,121.06
1416	3730, 3731	Street Lighting - Overhead	1988	112,718.44
1417	3730, 3731	Street Lighting - Overhead	1989	205,399.13
1418	3730, 3731	Street Lighting - Overhead	1990	235,525.34
1419	3730, 3731	Street Lighting - Overhead	1991	267,997.46
1420	3730, 3731	Street Lighting - Overhead	1992	200,863.05
1421	3730, 3731	Street Lighting - Overhead	1993	172,376.26
1422	3730, 3731	Street Lighting - Overhead	1994	143,526.61
1423	3730, 3731	Street Lighting - Overhead	1995	181,871.36
1424	3730, 3731	Street Lighting - Overhead	1996	242,601.84
1425	3730, 3731	Street Lighting - Overhead	1997	376,177.19
1426	3730, 3731	Street Lighting - Overhead	1998	284,875.45
1427	3730, 3731	Street Lighting - Overhead	1999	294,713.43
1428	3730, 3731	Street Lighting - Overhead	2000	897,568.87
1429	3730, 3731	Street Lighting - Overhead	2001	193,107.25
1430	3730, 3731	Street Lighting - Overhead	2002	410,021.17
1431	3730, 3731	Street Lighting - Overhead	2003	411,563.56
1432	3730, 3731	Street Lighting - Overhead	2004	1,518,710.34
1433	3730, 3731	Street Lighting - Overhead	2005	2,388,288.47
1434	3730, 3731	Street Lighting - Overhead	2006	1,190,520.99
1435	3730, 3731	Street Lighting - Overhead	2007	2,257,278.69
1436	3730, 3731	Street Lighting - Overhead	2008	(1,726,977.42)
1437	3730, 3731	Street Lighting - Overhead	2009	549,134.73
1438	3730, 3731	Street Lighting - Overhead	2010	261,700.23
1439	3730, 3731	Street Lighting - Overhead	2011	53,088.11
1440	3730, 3731	Street Lighting - Overhead	2012	104,842.59
1441	3730, 3731	Street Lighting - Overhead	2013	164,343.81
1442	3730, 3731	Street Lighting - Overhead	2014	279,942.34
1443	3730, 3731	Street Lighting - Overhead	2015	1,156,205.89
1444	3730, 3731	Street Lighting - Overhead	2016	730,779.64
1445		Total		17,304,951.02
1446	3732	Street Lighting - Boulevard	1910	18,675.04
1447	3732	Street Lighting - Boulevard	1912	4,918.93
1448	3732	Street Lighting - Boulevard	1913	60.00
1449	3732	Street Lighting - Boulevard	1914	2,836.63
1450	3732	Street Lighting - Boulevard	1919	22,492.14
1451	3732	Street Lighting - Boulevard	1920	6,787.96
1452	3732	Street Lighting - Boulevard	1921	10,426.66
1453	3732	Street Lighting - Boulevard	1922	2,795.59
1454	3732	Street Lighting - Boulevard	1924	15,246.28
1455	3732	Street Lighting - Boulevard	1925	47,286.39
1456	3732	Street Lighting - Boulevard	1926	12,188.70
1457	3732	Street Lighting - Boulevard	1927	664.11
1458	3732	Street Lighting - Boulevard	1928	206.64
1459	3732	Street Lighting - Boulevard	1929	4,329.88
1460	3732	Street Lighting - Boulevard	1930	3,420.58
1461	3732	Street Lighting - Boulevard	1931	1,202.13
1462	3732	Street Lighting - Boulevard	1932	454.14

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1463	3732	Street Lighting - Boulevard	1934	1,350.29
1464	3732	Street Lighting - Boulevard	1935	76.24
1465	3732	Street Lighting - Boulevard	1936	222.56
1466	3732	Street Lighting - Boulevard	1937	45.21
1467	3732	Street Lighting - Boulevard	1938	26,713.71
1468	3732	Street Lighting - Boulevard	1939	7.00
1469	3732	Street Lighting - Boulevard	1940	699.02
1470	3732	Street Lighting - Boulevard	1941	1,353.27
1471	3732	Street Lighting - Boulevard	1942	6,174.94
1472	3732	Street Lighting - Boulevard	1943	396.74
1473	3732	Street Lighting - Boulevard	1944	479.58
1474	3732	Street Lighting - Boulevard	1945	92.77
1475	3732	Street Lighting - Boulevard	1946	90.62
1476	3732	Street Lighting - Boulevard	1947	1,631.10
1477	3732	Street Lighting - Boulevard	1948	162.10
1478	3732	Street Lighting - Boulevard	1949	3,129.57
1479	3732	Street Lighting - Boulevard	1950	3,869.41
1480	3732	Street Lighting - Boulevard	1951	15,901.64
1481	3732	Street Lighting - Boulevard	1952	9,338.67
1482	3732	Street Lighting - Boulevard	1953	4,092.00
1483	3732	Street Lighting - Boulevard	1954	149,259.42
1484	3732	Street Lighting - Boulevard	1955	12,085.33
1485	3732	Street Lighting - Boulevard	1956	21,603.05
1486	3732	Street Lighting - Boulevard	1957	15,749.00
1487	3732	Street Lighting - Boulevard	1958	70,893.05
1488	3732	Street Lighting - Boulevard	1959	4,605.63
1489	3732	Street Lighting - Boulevard	1960	3,522.99
1490	3732	Street Lighting - Boulevard	1961	14,999.67
1491	3732	Street Lighting - Boulevard	1962	494.94
1492	3732	Street Lighting - Boulevard	1963	7,526.34
1493	3732	Street Lighting - Boulevard	1964	4,360.07
1494	3732	Street Lighting - Boulevard	1965	3,789.23
1495	3732	Street Lighting - Boulevard	1966	3,173.76
1496	3732	Street Lighting - Boulevard	1967	1,570.77
1497	3732	Street Lighting - Boulevard	1968	5,747.96
1498	3732	Street Lighting - Boulevard	1969	3,275.22
1499	3732	Street Lighting - Boulevard	1970	15,705.77
1500	3732	Street Lighting - Boulevard	1971	15,163.90
1501	3732	Street Lighting - Boulevard	1972	52,631.52
1502	3732	Street Lighting - Boulevard	1973	130,642.08
1503	3732	Street Lighting - Boulevard	1974	21,652.40
1504	3732	Street Lighting - Boulevard	1975	43,798.18
1505	3732	Street Lighting - Boulevard	1976	36,181.46
1506	3732	Street Lighting - Boulevard	1977	22,880.99
1507	3732	Street Lighting - Boulevard	1978	30,043.86
1508	3732	Street Lighting - Boulevard	1979	73,253.44
1509	3732	Street Lighting - Boulevard	1980	34,223.48
1510	3732	Street Lighting - Boulevard	1981	153,486.95
1511	3732	Street Lighting - Boulevard	1982	49,080.17
1512	3732	Street Lighting - Boulevard	1983	141,779.89
1513	3732	Street Lighting - Boulevard	1984	126,203.81
1514	3732	Street Lighting - Boulevard	1985	90,857.63
1515	3732	Street Lighting - Boulevard	1986	96,671.50
1516	3732	Street Lighting - Boulevard	1987	267,308.22
1517	3732	Street Lighting - Boulevard	1988	195,449.94
1518	3732	Street Lighting - Boulevard	1989	325,599.24
1519	3732	Street Lighting - Boulevard	1990	311,871.27

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C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1520	3732	Street Lighting - Boulevard	1991	458,786.59
1521	3732	Street Lighting - Boulevard	1992	265,135.73
1522	3732	Street Lighting - Boulevard	1993	679,592.01
1523	3732	Street Lighting - Boulevard	1994	1,022,758.41
1524	3732	Street Lighting - Boulevard	1995	658,415.82
1525	3732	Street Lighting - Boulevard	1996	910,740.37
1526	3732	Street Lighting - Boulevard	1997	666,640.17
1527	3732	Street Lighting - Boulevard	1998	1,211,301.16
1528	3732	Street Lighting - Boulevard	1999	1,385,343.42
1529	3732	Street Lighting - Boulevard	2000	1,827,847.67
1530	3732	Street Lighting - Boulevard	2001	438,985.72
1531	3732	Street Lighting - Boulevard	2002	1,078,717.76
1532	3732	Street Lighting - Boulevard	2003	1,251,172.11
1533	3732	Street Lighting - Boulevard	2004	3,186,220.43
1534	3732	Street Lighting - Boulevard	2005	2,239,426.40
1535	3732	Street Lighting - Boulevard	2006	2,493,766.17
1536	3732	Street Lighting - Boulevard	2007	2,311,265.51
1537	3732	Street Lighting - Boulevard	2008	1,700,057.23
1538	3732	Street Lighting - Boulevard	2009	724,661.26
1539	3732	Street Lighting - Boulevard	2010	346,188.40
1540	3732	Street Lighting - Boulevard	2011	(24,861.38)
1541	3732	Street Lighting - Boulevard	2012	62,515.25
1542	3732	Street Lighting - Boulevard	2013	19,601.49
1543	3732	Street Lighting - Boulevard	2014	6,573.00
1544	3732	Street Lighting - Boulevard	2015	3,613.71
1545	3732	Street Lighting - Boulevard	2016	16,196.08
1546		Total		27,727,620.86
1547	3733	Light Security OL POL Flood	1953	31.52
1548	3733	Light Security OL POL Flood	1958	856.49
1549	3733	Light Security OL POL Flood	1961	761.52
1550	3733	Light Security OL POL Flood	1962	3,208.52
1551	3733	Light Security OL POL Flood	1963	24,333.73
1552	3733	Light Security OL POL Flood	1964	38,210.16
1553	3733	Light Security OL POL Flood	1965	35,658.35
1554	3733	Light Security OL POL Flood	1966	52,865.49
1555	3733	Light Security OL POL Flood	1967	38,559.00
1556	3733	Light Security OL POL Flood	1968	63,272.87
1557	3733	Light Security OL POL Flood	1969	62,980.26
1558	3733	Light Security OL POL Flood	1970	69,814.38
1559	3733	Light Security OL POL Flood	1971	60,895.68
1560	3733	Light Security OL POL Flood	1972	108,030.81
1561	3733	Light Security OL POL Flood	1973	104,529.46
1562	3733	Light Security OL POL Flood	1974	125,660.78
1563	3733	Light Security OL POL Flood	1975	122,268.18
1564	3733	Light Security OL POL Flood	1976	110,947.21
1565	3733	Light Security OL POL Flood	1977	151,624.11
1566	3733	Light Security OL POL Flood	1978	190,426.87
1567	3733	Light Security OL POL Flood	1979	216,353.60
1568	3733	Light Security OL POL Flood	1980	251,681.77
1569	3733	Light Security OL POL Flood	1981	306,149.61
1570	3733	Light Security OL POL Flood	1982	143,094.37
1571	3733	Light Security OL POL Flood	1983	74,975.56
1572	3733	Light Security OL POL Flood	1984	85,052.48
1573	3733	Light Security OL POL Flood	1985	114,264.36
1574	3733	Light Security OL POL Flood	1986	112,578.65
1575	3733	Light Security OL POL Flood	1987	121,059.24

DUKE ENERGY OHIO, INC.
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AS OF JUNE 30, 2016

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REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1576	3733	Light Security OL POL Flood	1988	142,549.82
1577	3733	Light Security OL POL Flood	1989	196,755.30
1578	3733	Light Security OL POL Flood	1990	242,288.02
1579	3733	Light Security OL POL Flood	1991	258,580.70
1580	3733	Light Security OL POL Flood	1992	331,324.31
1581	3733	Light Security OL POL Flood	1993	252,613.72
1582	3733	Light Security OL POL Flood	1994	316,873.41
1583	3733	Light Security OL POL Flood	1995	295,358.48
1584	3733	Light Security OL POL Flood	1996	400,123.83
1585	3733	Light Security OL POL Flood	1997	317,383.11
1586	3733	Light Security OL POL Flood	1998	410,669.49
1587	3733	Light Security OL POL Flood	1999	370,762.13
1588	3733	Light Security OL POL Flood	2000	281,509.25
1589	3733	Light Security OL POL Flood	2001	391,257.06
1590	3733	Light Security OL POL Flood	2002	470,126.22
1591	3733	Light Security OL POL Flood	2003	467,041.06
1592	3733	Light Security OL POL Flood	2004	1,694,626.93
1593	3733	Light Security OL POL Flood	2005	999,189.21
1594	3733	Light Security OL POL Flood	2006	1,254,621.05
1595	3733	Light Security OL POL Flood	2007	1,316,587.40
1596	3733	Light Security OL POL Flood	2008	933,597.02
1597	3733	Light Security OL POL Flood	2009	618,159.53
1598	3733	Light Security OL POL Flood	2010	316,769.07
1599	3733	Light Security OL POL Flood	2011	(37,761.50)
1600	3733	Light Security OL POL Flood	2012	19,071.19
1601	3733	Light Security OL POL Flood	2014	11,953.72
1602	3733	Light Security OL POL Flood	2015	28,555.58
1603	3733	Light Security OL POL Flood	2016	3,269.48
1604		Total		15,093,999.62
1605	3734	Light Choice OLE - Public	1998	4,545.00
1606	3734	Light Choice OLE - Public	1999	5,379.36
1607	3734	Light Choice OLE - Public	2000	7,381.00
1608	3734	Light Choice OLE - Public	2001	9,068.00
1609	3734	Light Choice OLE - Public	2002	48,247.95
1610	3734	Light Choice OLE - Public	2003	41,955.05
1611	3734	Light Choice OLE - Public	2004	166,480.53
1612	3734	Light Choice OLE - Public	2005	32,705.85
1613	3734	Light Choice OLE - Public	2006	102,488.36
1614	3734	Light Choice OLE - Public	2007	127,234.26
1615	3734	Light Choice OLE - Public	2008	94,058.29
1616	3734	Light Choice OLE - Public	2009	3,921,697.20
1617	3734	Light Choice OLE - Public	2010	94,156.97
1618	3734	Light Choice OLE - Public	2011	(16,816.64)
1619	3734	Light Choice OLE - Public	2012	395,481.36
1620	3734	Light Choice OLE - Public	2013	609,596.51
1621	3734	Light Choice OLE - Public	2014	708,034.69
1622	3734	Light Choice OLE - Public	2015	3,670,683.31
1623	3734	Light Choice OLE - Public	2016	304,554.04
1624		Total		10,326,931.09
1625	3890	Land and Land Rights	1901	122.01
1626	3890	Land and Land Rights	1902	177.01
1627	3890	Land and Land Rights	1926	9,750.00
1628	3890	Land and Land Rights	1927	7,416.37
1629	3890	Land and Land Rights	1928	7,200.88
1630	3890	Land and Land Rights	1930	11,568.64

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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1631	3890	Land and Land Rights	1936	441.93
1632	3890	Land and Land Rights	1949	2,195.03
1633	3890	Land and Land Rights	1951	8,678.03
1634	3890	Land and Land Rights	1954	15,870.26
1635	3890	Land and Land Rights	1955	33,761.30
1636	3890	Land and Land Rights	1960	21,557.63
1637	3890	Land and Land Rights	1961	22,500.00
1638	3890	Land and Land Rights	1964	37,130.00
1639	3890	Land and Land Rights	1966	71,800.00
1640	3890	Land and Land Rights	1968	31,530.00
1641	3890	Land and Land Rights	1970	64,000.00
1642	3890	Land and Land Rights	1971	88,808.87
1643	3890	Land and Land Rights	1972	393,987.43
1644	3890	Land and Land Rights	1973	110,941.00
1645	3890	Land and Land Rights	1997	5,953.07
1646	3890	Land and Land Rights	1998	3,516.05
1647	3890	Land and Land Rights	1999	307.01
1648	3890	Land and Land Rights	2016	4,084,826.45
1649		Total		5,034,038.97
1650	3900	Structures and Improvements	1905	3,696.30
1651	3900	Structures and Improvements	1918	20.31
1652	3900	Structures and Improvements	1919	1,682.56
1653	3900	Structures and Improvements	1921	148.07
1654	3900	Structures and Improvements	1922	2,499.98
1655	3900	Structures and Improvements	1924	4,645.74
1656	3900	Structures and Improvements	1926	992.77
1657	3900	Structures and Improvements	1927	1,096.19
1658	3900	Structures and Improvements	1928	187,890.35
1659	3900	Structures and Improvements	1930	209.85
1660	3900	Structures and Improvements	1935	49.16
1661	3900	Structures and Improvements	1937	14.88
1662	3900	Structures and Improvements	1938	2,584.50
1663	3900	Structures and Improvements	1939	245.83
1664	3900	Structures and Improvements	1940	4,723.47
1665	3900	Structures and Improvements	1941	2,251.01
1666	3900	Structures and Improvements	1942	1,653.85
1667	3900	Structures and Improvements	1943	331.25
1668	3900	Structures and Improvements	1944	216.30
1669	3900	Structures and Improvements	1946	1,385.94
1670	3900	Structures and Improvements	1948	27,293.23
1671	3900	Structures and Improvements	1949	165,266.16
1672	3900	Structures and Improvements	1950	6,238.15
1673	3900	Structures and Improvements	1951	4,545.71
1674	3900	Structures and Improvements	1952	14,685.67
1675	3900	Structures and Improvements	1953	37,574.48
1676	3900	Structures and Improvements	1954	272.80
1677	3900	Structures and Improvements	1955	143,804.60
1678	3900	Structures and Improvements	1956	124,303.58
1679	3900	Structures and Improvements	1957	32.79
1680	3900	Structures and Improvements	1958	176,016.62
1681	3900	Structures and Improvements	1959	1,117.78
1682	3900	Structures and Improvements	1960	319,806.42
1683	3900	Structures and Improvements	1961	4,751.09
1684	3900	Structures and Improvements	1962	194,035.12
1685	3900	Structures and Improvements	1963	2,355.37
1686	3900	Structures and Improvements	1964	44,516.82

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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1687	3900	Structures and Improvements	1965	13,408.16
1688	3900	Structures and Improvements	1966	21,206.67
1689	3900	Structures and Improvements	1967	17,175.27
1690	3900	Structures and Improvements	1968	2,088.82
1691	3900	Structures and Improvements	1969	182,448.41
1692	3900	Structures and Improvements	1970	20,574.26
1693	3900	Structures and Improvements	1971	26,358.06
1694	3900	Structures and Improvements	1972	6,999,298.90
1695	3900	Structures and Improvements	1973	26,508.00
1696	3900	Structures and Improvements	1974	122,798.41
1697	3900	Structures and Improvements	1975	36,557.08
1698	3900	Structures and Improvements	1976	454.08
1699	3900	Structures and Improvements	1977	20,351.02
1700	3900	Structures and Improvements	1978	64,416.68
1701	3900	Structures and Improvements	1979	140,116.75
1702	3900	Structures and Improvements	1980	69,088.86
1703	3900	Structures and Improvements	1981	1,751.84
1704	3900	Structures and Improvements	1982	62,457.35
1705	3900	Structures and Improvements	1983	59,382.82
1706	3900	Structures and Improvements	1984	59,143.56
1707	3900	Structures and Improvements	1985	83,022.21
1708	3900	Structures and Improvements	1986	15,367.40
1709	3900	Structures and Improvements	1987	37,726.14
1710	3900	Structures and Improvements	1988	161,480.47
1711	3900	Structures and Improvements	1989	184,820.03
1712	3900	Structures and Improvements	1990	306,308.97
1713	3900	Structures and Improvements	1991	280,975.80
1714	3900	Structures and Improvements	1992	393,781.03
1715	3900	Structures and Improvements	1993	646,299.62
1716	3900	Structures and Improvements	1994	481,688.61
1717	3900	Structures and Improvements	1995	279,938.98
1718	3900	Structures and Improvements	1996	2,909.33
1719	3900	Structures and Improvements	1998	356,550.14
1720	3900	Structures and Improvements	1999	163,041.79
1721	3900	Structures and Improvements	2000	566,534.41
1722	3900	Structures and Improvements	2001	437,207.83
1723	3900	Structures and Improvements	2002	431,779.24
1724	3900	Structures and Improvements	2003	121,502.01
1725	3900	Structures and Improvements	2004	717,760.11
1726	3900	Structures and Improvements	2005	95,130.63
1727	3900	Structures and Improvements	2006	427,348.38
1728	3900	Structures and Improvements	2007	854,399.11
1729	3900	Structures and Improvements	2008	1,798,650.84
1730	3900	Structures and Improvements	2009	1,162,465.06
1731	3900	Structures and Improvements	2010	2,118,932.61
1732	3900	Structures and Improvements	2011	146,778.18
1733	3900	Structures and Improvements	2012	625,858.83
1734	3900	Structures and Improvements	2013	1,216,284.05
1735	3900	Structures and Improvements	2014	59,114.35
1736	3900	Structures and Improvements	2015	931,670.06
1737	3900	Structures and Improvements	2016	2,560,528.09
1738		Total		27,094,414.01
1739	3910	Office Furniture and Equipment	1996	2,995.85
1740	3910	Office Furniture and Equipment	1998	35,245.23
1741	3910	Office Furniture and Equipment	2005	57,487.53
1742	3910	Office Furniture and Equipment	2007	14,356.80

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
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C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1743	3910	Office Furniture and Equipment	2008	72,052.92
1744	3910	Office Furniture and Equipment	2009	25,070.39
1745	3910	Office Furniture and Equipment	2010	19,729.79
1746	3910	Office Furniture and Equipment	2011	56,287.24
1747	3910	Office Furniture and Equipment	2012	18,200.00
1748	3910	Office Furniture and Equipment	2013	22,276.72
1749	3910	Office Furniture and Equipment	2014	37,334.00
1750	3910	Office Furniture and Equipment	2015	13,270.89
1751		Total		374,307.36
1752	3911	Electronic Data Processing Equipment	2011	1,179,219.74
1753	3911	Electronic Data Processing Equipment	2012	1,213,814.76
1754	3911	Electronic Data Processing Equipment	2013	550,897.82
1755	3911	Electronic Data Processing Equipment	2014	970,483.00
1756	3911	Electronic Data Processing Equipment	2015	854,620.14
1757	3911	Electronic Data Processing Equipment	2016	787,278.97
1758		Total		5,556,314.43
1759	3920	Transportation Equipment	1990	46,153.13
1760	3920	Transportation Equipment	1991	32,200.01
1761	3920	Transportation Equipment	2012	83,739.15
1762	3920	Transportation Equipment	2013	45,441.12
1763	3920	Transportation Equipment	2014	124,544.59
1764	3920	Transportation Equipment	2015	28,542.82
1765		Total		360,620.82
1766	3921	Trailers	1978	1,316.70
1767	3921	Trailers	1983	9,083.70
1768	3921	Trailers	1986	10,966.74
1769	3921	Trailers	1988	9,117.00
1770	3921	Trailers	1989	26,810.13
1771	3921	Trailers	1991	124,374.00
1772	3921	Trailers	1992	17,815.25
1773	3921	Trailers	1994	14,726.05
1774	3921	Trailers	1998	98,453.18
1775	3921	Trailers	1999	106,250.36
1776	3921	Trailers	2000	408,210.49
1777	3921	Trailers	2001	605,862.40
1778	3921	Trailers	2002	431,055.09
1779	3921	Trailers	2003	205,218.10
1780	3921	Trailers	2005	160,630.00
1781	3921	Trailers	2006	126,661.56
1782	3921	Trailers	2008	10,748.15
1783	3921	Trailers	2012	17,582.63
1784	3921	Trailers	2013	6,007.74
1785	3921	Trailers	2014	11,684.46
1786	3921	Trailers	2015	5,392.30
1787	3921	Trailers	2016	364.22
1788		Total		2,408,330.25
1789	3930	Stores Equipment	2012	1,087,330.42
1790	3930	Stores Equipment	2013	238,580.19
1791	3930	Stores Equipment	2014	178,309.77
1792	3930	Stores Equipment	2015	310,865.12
1793	3930	Stores Equipment	2016	36,227.42
1794		Total		1,851,312.92

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SUPPLEMENTAL (C)(21)
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C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1795	3940	Tools, Shop & Garage Equipment	1991	391,767.74
1796	3940	Tools, Shop & Garage Equipment	1992	369,504.47
1797	3940	Tools, Shop & Garage Equipment	1993	364,202.98
1798	3940	Tools, Shop & Garage Equipment	1994	380,461.56
1799	3940	Tools, Shop & Garage Equipment	1995	316,698.90
1800	3940	Tools, Shop & Garage Equipment	1996	168,436.04
1801	3940	Tools, Shop & Garage Equipment	1997	339,260.99
1802	3940	Tools, Shop & Garage Equipment	1998	192,158.55
1803	3940	Tools, Shop & Garage Equipment	1999	312,695.34
1804	3940	Tools, Shop & Garage Equipment	2000	531,628.06
1805	3940	Tools, Shop & Garage Equipment	2001	701,830.90
1806	3940	Tools, Shop & Garage Equipment	2002	654,255.85
1807	3940	Tools, Shop & Garage Equipment	2003	299,965.75
1808	3940	Tools, Shop & Garage Equipment	2004	187,428.19
1809	3940	Tools, Shop & Garage Equipment	2005	982,322.55
1810	3940	Tools, Shop & Garage Equipment	2006	546,129.49
1811	3940	Tools, Shop & Garage Equipment	2007	986,365.66
1812	3940	Tools, Shop & Garage Equipment	2008	1,374,120.43
1813	3940	Tools, Shop & Garage Equipment	2009	1,134,252.67
1814	3940	Tools, Shop & Garage Equipment	2010	1,371,435.29
1815	3940	Tools, Shop & Garage Equipment	2011	1,364,705.36
1816	3940	Tools, Shop & Garage Equipment	2012	2,863,525.65
1817	3940	Tools, Shop & Garage Equipment	2013	1,678,168.09
1818	3940	Tools, Shop & Garage Equipment	2014	3,569,658.22
1819	3940	Tools, Shop & Garage Equipment	2015	2,153,960.50
1820	3940	Tools, Shop & Garage Equipment	2016	513,752.37
1821		Total		23,748,691.60
1822	3960	Power Operated Equipment	1982	16,125.92
1823	3960	Power Operated Equipment	1986	20,635.34
1824	3960	Power Operated Equipment	1987	191,672.37
1825	3960	Power Operated Equipment	1989	42,913.06
1826	3960	Power Operated Equipment	1990	473,634.36
1827	3960	Power Operated Equipment	1991	95,288.34
1828	3960	Power Operated Equipment	1992	11,536.68
1829	3960	Power Operated Equipment	1993	236,504.38
1830	3960	Power Operated Equipment	2012	465,870.55
1831	3960	Power Operated Equipment	2013	102,220.52
1832	3960	Power Operated Equipment	2014	76,397.45
1833	3960	Power Operated Equipment	2015	133,191.26
1834	3960	Power Operated Equipment	2016	15,521.76
1835		Total		1,881,511.99
1836	3970	Communication Equipment	2002	119,267.94
1837	3970	Communication Equipment	2003	421,459.92
1838	3970	Communication Equipment	2004	412,975.00
1839	3970	Communication Equipment	2006	341,619.76
1840	3970	Communication Equipment	2007	1,165,374.86
1841	3970	Communication Equipment	2008	904,981.71
1842	3970	Communication Equipment	2009	16,318,375.13
1843	3970	Communication Equipment	2010	14,511,043.85
1844	3970	Communication Equipment	2011	10,414,260.39
1845	3970	Communication Equipment	2012	36,271,639.79
1846	3970	Communication Equipment	2013	23,985,005.73
1847	3970	Communication Equipment	2014	17,717,040.01
1848	3970	Communication Equipment	2015	2,870,570.27
1849	3970	Communication Equipment	2016	1,117,039.35

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C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1850				126,570,653.71
1851	3980	Miscellaneous Equipment	2000	14,379.88
1852	3980	Miscellaneous Equipment	2004	41,435.14
1853	3980	Miscellaneous Equipment	2009	330,444.45
1853	3980	Miscellaneous Equipment	2010	(330,444.45)
1854	3980	Miscellaneous Equipment	2011	27,983.56
1855				83,798.58
1856	1030	Miscellaneous Intangible Plant	1998	1,190,160.13
1857	1030	Miscellaneous Intangible Plant	1999	1,766,263.91
1858	1030	Miscellaneous Intangible Plant	2000	4,497,765.78
1859	1030	Miscellaneous Intangible Plant	2001	2,755,708.22
1860	1030	Miscellaneous Intangible Plant	2002	1,524,065.70
1861	1030	Miscellaneous Intangible Plant	2003	20,059,096.52
1862	1030	Miscellaneous Intangible Plant	2004	639,427.09
1863	1030	Miscellaneous Intangible Plant	2005	3,594,416.93
1864	1030	Miscellaneous Intangible Plant	2006	1,369,309.77
1865	1030	Miscellaneous Intangible Plant	2007	2,151,449.82
1866	1030	Miscellaneous Intangible Plant	2008	902,206.56
1867	1030	Miscellaneous Intangible Plant	2009	62,654.36
1868	1030	Miscellaneous Intangible Plant	2010	6,840,454.56
1869	1030	Miscellaneous Intangible Plant	2011	1,347,239.28
1870	1030	Miscellaneous Intangible Plant	2012	318,011.92
1871	1030	Miscellaneous Intangible Plant	2013	626,891.34
1872		Total		49,645,121.89
1873	1701	Common AMI Meters	2012	2,101,828.00
1874	1701	Common AMI Meters	2013	16,790,533.35
1875	1701	Common AMI Meters	2014	2,034,329.77
1876	1701	Common AMI Meters	2015	(262,877.83)
1877		Total		20,663,813.29
1878	1890	Land and Land Rights	1928	254,673.65
1879	1890	Land and Land Rights	1930	621.10
1880	1890	Land and Land Rights	1949	183,103.74
1881	1890	Land and Land Rights	1953	28,783.91
1882	1890	Land and Land Rights	1954	11,210.58
1883	1890	Land and Land Rights	1956	12,362.42
1884	1890	Land and Land Rights	1957	33,346.03
1885	1890	Land and Land Rights	1958	30,030.81
1886	1890	Land and Land Rights	1959	27,601.85
1887	1890	Land and Land Rights	1961	1,941.93
1888	1890	Land and Land Rights	1964	577,667.28
1889	1890	Land and Land Rights	1966	42,244.59
1890	1890	Land and Land Rights	1967	381,996.39
1891	1890	Land and Land Rights	1968	98,828.81
1892	1890	Land and Land Rights	1969	340.87
1893	1890	Land and Land Rights	1970	3,623.00
1894	1890	Land and Land Rights	1971	1,510.00
1895	1890	Land and Land Rights	1973	36,237.54
1896	1890	Land and Land Rights	1975	633.76
1897	1890	Land and Land Rights	1980	23,847.46
1898	1890	Land and Land Rights	1988	54,366.85
1899	1890	Land and Land Rights	1989	89,967.75
1900	1890	Land and Land Rights	1990	102,425.52
1901	1890	Land and Land Rights	1992	16,114.46

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
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C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1902	1890	Land and Land Rights	1993	40,268.11
1903	1890	Land and Land Rights	1994	67,897.02
1904	1890	Land and Land Rights	2008	139,751.25
1905		Total		2,261,398.68
1906	1891	Rights of Way	1987	5,500.00
1907	1891	Rights of Way	1990	14,176.99
1908	1891	Rights of Way	1991	18,291.73
1909		Total		37,968.72
1910	1900	Structures & Improvements	1926	31,551.74
1911	1900	Structures & Improvements	1930	380,516.68
1912	1900	Structures & Improvements	1937	478.17
1913	1900	Structures & Improvements	1939	3,543.51
1914	1900	Structures & Improvements	1941	3,914.74
1915	1900	Structures & Improvements	1942	4,850.32
1916	1900	Structures & Improvements	1943	145.81
1917	1900	Structures & Improvements	1944	4,639.29
1918	1900	Structures & Improvements	1945	1,970.36
1919	1900	Structures & Improvements	1946	0.38
1920	1900	Structures & Improvements	1947	5,361.92
1921	1900	Structures & Improvements	1948	13,738.82
1922	1900	Structures & Improvements	1949	4,569.94
1923	1900	Structures & Improvements	1950	26,325.52
1924	1900	Structures & Improvements	1951	46,203.22
1925	1900	Structures & Improvements	1952	12,304.98
1926	1900	Structures & Improvements	1953	4,186,215.20
1927	1900	Structures & Improvements	1954	13,341.46
1928	1900	Structures & Improvements	1955	37,576.77
1929	1900	Structures & Improvements	1956	9,007.40
1930	1900	Structures & Improvements	1957	246,358.38
1931	1900	Structures & Improvements	1958	1,913.61
1932	1900	Structures & Improvements	1959	1,920.30
1933	1900	Structures & Improvements	1960	36,009.81
1934	1900	Structures & Improvements	1961	11,879.66
1935	1900	Structures & Improvements	1962	77,068.27
1936	1900	Structures & Improvements	1963	10,023.00
1937	1900	Structures & Improvements	1964	372,565.03
1938	1900	Structures & Improvements	1965	1,866.12
1939	1900	Structures & Improvements	1966	586,138.77
1940	1900	Structures & Improvements	1967	336,260.14
1941	1900	Structures & Improvements	1968	15,840.42
1942	1900	Structures & Improvements	1969	570,308.61
1943	1900	Structures & Improvements	1970	458,685.28
1944	1900	Structures & Improvements	1971	1,217,281.34
1945	1900	Structures & Improvements	1972	121,673.26
1946	1900	Structures & Improvements	1973	621,874.30
1947	1900	Structures & Improvements	1974	51,917.38
1948	1900	Structures & Improvements	1975	219,024.19
1949	1900	Structures & Improvements	1976	12,625.81
1950	1900	Structures & Improvements	1977	49,012.98
1951	1900	Structures & Improvements	1978	20,948.34
1952	1900	Structures & Improvements	1979	252,799.76
1953	1900	Structures & Improvements	1980	585,798.56
1954	1900	Structures & Improvements	1981	249,026.96
1955	1900	Structures & Improvements	1982	507,711.00
1956	1900	Structures & Improvements	1983	252,179.38

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
SURVIVING DOLLARS BY VINTAGE YEAR
AS OF JUNE 30, 2016

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING:"X" ORIGINAL UPDATED REVISED
REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
1957	1900	Structures & Improvements	1984	91,197.75
1958	1900	Structures & Improvements	1985	116,394.70
1959	1900	Structures & Improvements	1986	134,416.46
1960	1900	Structures & Improvements	1987	2,585,256.68
1961	1900	Structures & Improvements	1988	10,217,737.90
1962	1900	Structures & Improvements	1989	23,675,767.05
1963	1900	Structures & Improvements	1990	1,485,873.71
1964	1900	Structures & Improvements	1991	3,534,801.51
1965	1900	Structures & Improvements	1992	549,791.98
1966	1900	Structures & Improvements	1993	1,011,940.87
1967	1900	Structures & Improvements	1994	874,269.90
1968	1900	Structures & Improvements	1995	492,392.20
1969	1900	Structures & Improvements	1996	230,028.44
1970	1900	Structures & Improvements	1997	360,900.30
1971	1900	Structures & Improvements	1998	1,363,808.43
1972	1900	Structures & Improvements	1999	2,118,150.34
1973	1900	Structures & Improvements	2000	5,377,926.13
1974	1900	Structures & Improvements	2001	3,533,587.80
1975	1900	Structures & Improvements	2002	1,489,477.77
1976	1900	Structures & Improvements	2003	256,728.67
1977	1900	Structures & Improvements	2004	1,541,302.92
1978	1900	Structures & Improvements	2005	6,820,229.71
1979	1900	Structures & Improvements	2006	2,723,729.66
1980	1900	Structures & Improvements	2007	1,127,886.57
1981	1900	Structures & Improvements	2008	11,480,346.51
1982	1900	Structures & Improvements	2009	8,407,291.43
1983	1900	Structures & Improvements	2010	7,336,358.73
1984	1900	Structures & Improvements	2011	11,152,430.95
1985	1900	Structures & Improvements	2012	8,308,155.13
1986	1900	Structures & Improvements	2013	18,499,197.58
1987	1900	Structures & Improvements	2014	6,845,953.55
1988	1900	Structures & Improvements	2015	4,201,932.53
1989	1900	Structures & Improvements	2016	2,711,202.42
1990		Total		162,331,453.17
1991	1910	Office Furniture & Equipment	1996	39,722.08
1992	1910	Office Furniture & Equipment	1998	38,313.25
1993	1910	Office Furniture & Equipment	1999	604,973.40
1994	1910	Office Furniture & Equipment	2000	1,154,856.80
1995	1910	Office Furniture & Equipment	2001	106,704.19
1996	1910	Office Furniture & Equipment	2002	117,079.61
1997	1910	Office Furniture & Equipment	2004	1,353.73
1998	1910	Office Furniture & Equipment	2005	1,870.91
1999	1910	Office Furniture & Equipment	2006	13,315.36
2000	1910	Office Furniture & Equipment	2007	3,466.82
2001	1910	Office Furniture & Equipment	2008	245,627.90
2002	1910	Office Furniture & Equipment	2009	173,093.18
2003	1910	Office Furniture & Equipment	2010	181,189.79
2004	1910	Office Furniture & Equipment	2011	208,872.91
2005	1910	Office Furniture & Equipment	2012	44,767.55
2006	1910	Office Furniture & Equipment	2013	2,839,167.38
2007	1910	Office Furniture & Equipment	2014	445,018.71
2008	1910	Office Furniture & Equipment	2015	514,911.52
2009	1910	Office Furniture & Equipment	2016	440,557.76
2010		Total		7,174,862.85
2011	1911	Electronic Data Processing	2011	174,039.87

DUKE ENERGY OHIO, INC.
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SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
2012	1911	Electronic Data Processing	2013	1,853,813.56
2013		Total		2,027,853.43
2014	1920	Transportation Equipment	1988	38,302.47
2015	1920	Transportation Equipment	1991	11,154.00
2016	1920	Transportation Equipment	1992	35,854.60
2017		Total		85,311.07
2018	1921	Trailers	1992	16,228.94
2019	1921	Trailers	1993	17,824.23
2020	1921	Trailers	1996	3,910.56
2021	1921	Trailers	1997	47,231.48
2022	1921	Trailers	1998	38,870.95
2023	1921	Trailers	2001	95,950.52
2024	1921	Trailers	2002	138,243.20
2025	1921	Trailers	2005	94,033.41
2026	1921	Trailers	2006	11,770.87
2027	1921	Trailers	2007	3,291.30
2028	1921	Trailers	2008	6,917.55
2029		Total		474,273.01
2030	1930	Stores Equipment	2006	16,522.48
2031	1930	Stores Equipment	2007	66,895.35
2032	1930	Stores Equipment	2008	36,398.92
2033	1930	Stores Equipment	2010	19,676.00
2034	1930	Stores Equipment	2012	327,923.17
2035	1930	Stores Equipment	2016	2,388.95
2036		Total		469,804.87
2037	1940	Tools, Shop & Garage Equipment	1991	175,428.70
2038	1940	Tools, Shop & Garage Equipment	1992	89,602.47
2039	1940	Tools, Shop & Garage Equipment	1993	37,282.33
2040	1940	Tools, Shop & Garage Equipment	1994	51,010.02
2041	1940	Tools, Shop & Garage Equipment	1995	4,370.43
2042	1940	Tools, Shop & Garage Equipment	1996	85,779.85
2043	1940	Tools, Shop & Garage Equipment	1998	4,572.57
2044	1940	Tools, Shop & Garage Equipment	1999	75,514.30
2045	1940	Tools, Shop & Garage Equipment	2001	1,362.53
2046	1940	Tools, Shop & Garage Equipment	2002	19,656.67
2047	1940	Tools, Shop & Garage Equipment	2003	1,743.70
2048	1940	Tools, Shop & Garage Equipment	2004	364,152.57
2049	1940	Tools, Shop & Garage Equipment	2005	233,068.68
2050	1940	Tools, Shop & Garage Equipment	2006	22,165.30
2051	1940	Tools, Shop & Garage Equipment	2007	57,838.84
2052	1940	Tools, Shop & Garage Equipment	2009	57,412.00
2053	1940	Tools, Shop & Garage Equipment	2010	135,801.38
2054	1940	Tools, Shop & Garage Equipment	2011	49,364.99
2055	1940	Tools, Shop & Garage Equipment	2012	464,887.81
2056	1940	Tools, Shop & Garage Equipment	2013	194,802.37
2057	1940	Tools, Shop & Garage Equipment	2014	66,627.50
2058	1940	Tools, Shop & Garage Equipment	2015	258,185.81
2059		Total		2,450,630.82
2060	1960	Power Operated Equipment	1989	42,046.33
2061	1960	Power Operated Equipment	2008	111,852.23
2062		Total		153,898.56

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
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REFERENCE: CHAP. II (C) (21)

SUPPLEMENTAL (C)(21)
WITNESS RESPONSIBLE:
C.S. Lee

Line No.	Company Account No.	Account Title	In-Service Date	Original Cost
2063	1970	Communication Equipment	2001	78,422.93
2064	1970	Communication Equipment	2002	412,827.88
2065	1970	Communication Equipment	2003	477,600.34
2066	1970	Communication Equipment	2004	415,548.78
2067	1970	Communication Equipment	2005	380,412.31
2068	1970	Communication Equipment	2006	6,694,631.99
2069	1970	Communication Equipment	2007	346,237.18
2070	1970	Communication Equipment	2008	7,971,393.67
2071	1970	Communication Equipment	2009	840,871.66
2072	1970	Communication Equipment	2010	440,134.63
2073	1970	Communication Equipment	2011	11,416,422.12
2074	1970	Communication Equipment	2012	16,874,243.15
2075	1970	Communication Equipment	2013	18,581,843.34
2076	1970	Communication Equipment	2014	22,693,430.60
2077	1970	Communication Equipment	2015	4,708,493.06
2078	1970	Communication Equipment	2016	1,103,391.95
2079		Total		93,435,905.59
2080	1980	Miscellaneous Equipment	1999	3,822.19
2081	1980	Miscellaneous Equipment	2003	184,640.49
2082	1980	Miscellaneous Equipment	2004	42,823.86
2083	1980	Miscellaneous Equipment	2008	2,057.58
2084	1980	Miscellaneous Equipment	2009	83,186.49
2085	1980	Miscellaneous Equipment	2011	48,147.42
2086	1980	Miscellaneous Equipment	2012	16,950.00
2087	1980	Miscellaneous Equipment	2013	30,330.50
2088	1980	Miscellaneous Equipment	2015	30,257.86
2089	1980	Miscellaneous Equipment	2016	4,745.28
2090		Total		446,961.67
2091	1990, 1991	ARO Common General Plant	1989	(247,032.51)
2092	1990, 1991	ARO Common General Plant	2011	346,767.58
2093		Total		99,735.07

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(22)

Test year and two most recent calendar years employee levels by month.

Response:

Refer to Schedule C-9.1.

Sponsoring Witness: Peggy A. Laub