Large Filing Separator Sheet

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

Date Filed: 3/2/2017

Section 16 of 22

Number of Pages: 224

Description of Document: Application

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates.	)))	Case No. 17-32-EL-AIR
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)))	Case No. 17-33-EL-ATA
In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods.	)))	Case No. 17-34-EL-AAM

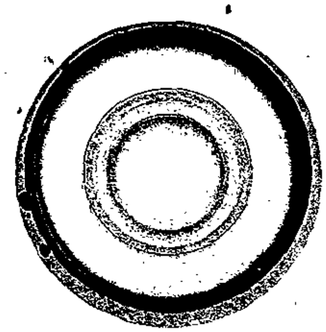
VOLUME 7

SUPPLEMENTAL INFORMATION (C)(5) – (C)(17)

March 2, 2017

DUKE ENERGY®

Case No. 17-0032-EL-AIR



SUPPLEMENTAL INFORMATION
(C)(5) ELECTRONIC

Duke Energy Ohio, Inc.
Case No. 17-32-EL-AIR, *et al.*
Standard Filing Requirements
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Duke Energy Ohio, Inc.
Case No. 17-32-EL-AIR, *et al.*
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Duke Energy Ohio, Inc. Case No. 17-32-EL-AIR, *et al.* Standard Filing Requirements Table of Contents				
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Duke Energy Ohio, Inc.
Case No. 17-32-EL-AIR, *et al.*
Standard Filing Requirements
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Case No. 17-32-EL-AIR, *et al.*
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Duke Energy Ohio, Inc.
Case No. 17-32-EL-AIR, *et al.*
Standard Filing Requirements
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DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(5)

Working papers supporting the schedules and/or as requested in the schedule instructions, as specified in paragraph (A)(8) in Chapter II of this appendix.

Response: See Attached.

Sponsoring Witness: Various

SUPPLEMENTAL(C)(5)
WITNESS RESPONSIBLE:
P. A. LAUB

DUKE ENERGY OHIO, INC.

CASE NO. 17-32-EL-AIR

Description of Electronic Worksheet Files

File Name	Description
PUCO Electric SFRs-2017.xlsm	Contains the majority of the interrelated PC generated schedules and work papers which are included on Schedules A, B, C and D
DEO 2017 COSS - Distribution Model.xlsm	Includes Cost of Service Studies for all Rate Classes (Schedule E-3.2 through Schedule E-3.2b) and the related workpapers
DE Ohio ELEC SCH E-4 2017.xlsm	Contains schedules and work papers related to Schedules E-4 and E4.1

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
UNCOLLECTIBLE ACCOUNTS EXPENSE
AVERAGE DISCOUNT RATE

WPA-2a
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

LINE		2015	2016											
NO.	DESCRIPTION	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	AVERAGE
1	Collection Costs	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
2	Time Value	0.3687%	0.3942%	0.3976%	0.3950%	0.3981%	0.4000%	0.4004%	0.3974%	0.4028%	0.4132%	0.4118%	0.4065%	0.3988%
3														
4	Total Discount Rate	0.4187%	0.4442%	0.4476%	0.4450%	0.4481%	0.4500%	0.4504%	0.4474%	0.4528%	0.4632%	0.4618%	0.4565%	0.4488%
5														
6														
7														
8		Rate												
9														
10	Collection Costs	0.0500%												
11	Time Value	0.3988%												
12														
13	Total Discount Rate	0.4488%												
14														
15														
16														
17	Composite Discount Rate		Source		Amount	Rate								
18														
19	Distribution Revenue		WPC-3.12a		$478,507,043									
20														
21	Uncollectible Expense		WPC-3.12a		$2,666,795									
22														
23	Uncollectible Expense Factor					0.5573157%								

To Sch A-2

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
PUCO MAINTENANCE TAX RATE

WPA-2b
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT ($)	FACTOR (%)
1	2016 Assessment for the			
2	Maintenance of the Public			
3	Utilities Commission of Ohio	WPA-2c	1,244,741	
4				
5				
6				
7	Intrastate Gross			
8	Receipts as Reported	WPA-2c	978,298,433	
9				
10				
11				
12	Tax Rate (Line 3 / Line 8)		To Sch A-2 ←	0.1272%

Ohio | Public Utilities Commission

Asim Z. Haque, Chairman

Duke Energy Ohio
Don Wathen, Director Rates & Regulatory Strategy OH/KY
139 E Fourth St
Cincinnati, OH 45202

2016 Assessment for the Maintenance of the PUCO

September 30, 2016

In accordance with Section 4905.10, Ohio Revised Code, the 2016 Assessment for the Maintenance of the Public Utilities Commission of Ohio based on reported Intrastate Gross Revenues of: $978,298,433

Due from the above listed firm (PUCO) File #1173 is $1,244,740.55

Less Spring Assessment Paid: $551,063.05

Net Amount Due: **$693,677.50**

Please make checks payable to: **PUBLIC UTILITIES COMMISSION OF OHIO**

And mail to: Treasurer State of Ohio
L-3603
Columbus, OH 43260-3603

Due Date: October 28, 2016

Questions concerning this assessment should be addressed to the Fiscal Division at the address below or you may call Tina Watkins at (614) 387-1010.

Please detach and return with check

Duke Energy Ohio
139 E Fourth St
Cincinnati, OH 45202
PUCO File #1173

AMOUNT DUE $693,677.50
Check Number__________

Speed Code	Deposit Unit	GL Unit	Fund	Account	ALI	Department	Program	Agency Use	ISTV Xref
PUC ASSESS	PUC01	STATE	5F60	425035	N/A	PUC100100	N/A	N/A	N/A

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
OCC MAINTENANCE TAX RATE

WPA-2d
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT ($)	FACTOR (%)
1	2016 Assessment for the			
2	Maintenance of the Office			
3	of the Consumers' Counsel	WPA-2e	207,700	
4				
5				
6				
7	Intrastate Gross			
8	Receipts as Reported	WPA-2c	978,298,433	
9				
10				
11				
12	Tax Rate (Line 3 / Line 8)		To Sch A-2 ←	0.0212%

Office of the
Ohio Consumers' Counsel
Your Residential Utility Consumer Advocate

INVOICE

October 4, 2016 (Revised)

Bill to: Duke Energy Ohio
Attention: Don Wathen
140 E Fourth St
Cincinnati, OH 45203

OCC Invoice No.: 16-0414

Certificate No(s): 89-6002

In accordance with Section 4911.18, Ohio Revised Code, your 2015 assessment for the maintenance of the Office of the Ohio Consumers' Counsel (OCC) due from the above listed firm as follows:

Intrastate Gross Receipts (IGR) reported for calendar year 2015	$	978,298,433.00
Total Assessment for 2016	$	207,699.81
First Payment: 50% of 2016 Assessment Received	$	94,555.63
AMOUNT DUE	**$**	113,144.18
DATE DUE		**October 30, 2016**

Make checks payable to: **OFFICE OF THE OHIO CONSUMERS' COUNSEL**
Mailing address: **Attention: Assessments**
10 W. Broad Street, Suite 1800
Columbus, OH 43215-3485

IT IS IMPORTANT TO:
Include a ***copy of this invoice*** along with your check.

- Include the ***OCC Invoice No.*** (located above) on your check.
- List the ***name of the company(ies)*** on whose behalf payment is being made.

Section 131.02 of the Ohio Revised Code requires the Office of the Ohio Consumers' Counsel to forward delinquent claims to the Ohio Attorney General's Office for amounts not paid within 45 days of the due date.

Questions: Lisa Davis at Lisa.Davis@occ.ohio.gov or (614) 995-7778 or Shelly DeCapio at Shelly.DeCapio@occ.ohio.gov or (614) 466-9612.

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

Distribution Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3a
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3600		13,109,977						
	4/1/12 - 12/31/12		54,690	829	0			13,163,838
	Year 2013		664,550	0	0			13,828,388
	Year 2014		(15,814)	1,318	0			13,811,256
	Year 2015		0	3,235	(10,309)			13,797,712
	1/1/16-6/30/16		0	26,923	0			13,770,789
	Total		703,426	32,305	(10,309)			13,770,789
3601		26,110,943						
	4/1/12 - 12/31/12		0	0	0			26,110,943
	Year 2013		69,649	0	0			26,180,592
	Year 2014		52,953	0	0			26,233,545
	Year 2015		162,929	0	10,309			26,406,783
	1/1/16-6/30/16		(118,815)	1,076	0			26,286,892
	Total		166,716	1,076	10,309			26,286,892
3610		8,317,814						
	4/1/12 - 12/31/12		616,351	0	357,911			9,292,076
	Year 2013		4,704,683	65,270	0			13,931,489
	Year 2014		3,464,571	43,922	0			17,352,138
	Year 2015		1,855,715	180,760	0			19,027,093
	1/1/16-6/30/16		197,151	60,966	0			19,163,278
	Total		10,838,471	350,918	357,911			19,163,278
3620		182,040,570						
	4/1/12 - 12/31/12		13,118,160	2,938	3,660,483			198,816,275
	Year 2013		8,889,023	359,578	0			207,345,720
	Year 2014		1,653,010	1,292,419	(380,246)			207,326,065
	Year 2015		7,018,640	6,459,940	312,346			208,197,111
	1/1/16-6/30/16		4,959,065	187,402	0			212,968,774
	Total		35,637,898	8,302,277	3,592,583			212,968,774
3622		103,229,212						
	4/1/12 - 12/31/12		4,868,569	0	0			108,097,781
	Year 2013		2,670,336	9,500	0			110,758,617
	Year 2014		783,026	527,335	(11,139)			111,003,169
	Year 2015		2,471,241	1,658,977	748,596			112,564,029
	1/1/16-6/30/16		4,326,260	18,997	(1,049,555)			115,821,737
	Total		15,119,432	2,214,809	(312,098)			115,821,737
3635		2,620,440						
	4/1/12 - 12/31/12		1,918,600	0	(3,660,483)			878,557
	Year 2013		64,103	0	0			942,660
	Year 2014		(269)	0	0			942,391
	Year 2015		(235,565)	0	(706,826)			0
	1/1/16-6/30/16		0	0	0			0
	Total		1,746,869	0	(4,367,309)			0

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

Distribution Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3b
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3640		243,486,356						
	4/1/12 - 12/31/12		18,366,264	978,964	0			260,873,656
	Year 2013		13,230,409	1,213,780	(144,035)			272,746,250
	Year 2014		14,313,124	3,812,914	0			283,246,460
	Year 2015		12,814,128	(357,798)	0			296,418,386
	1/1/16-6/30/16		6,869,976	1,197,713	7,597,835			309,688,484
	Total		65,593,901	6,845,573	7,453,800			309,688,484
3650		391,822,575						
	4/1/12 - 12/31/12		22,292,286	5,089,122	66,272,777			475,298,516
	Year 2013		22,973,090	9,778,580	0			488,493,026
	Year 2014		27,577,123	21,284,330	0			494,785,819
	Year 2015		29,973,810	(7,704,985)	0			532,464,614
	1/1/16-6/30/16		11,688,418	8,436,778	(542,272)			535,173,982
	Total		114,504,727	36,883,825	65,730,505			535,173,982
3651		5,147,203						
	4/1/12 - 12/31/12		631,789	0	0			5,778,992
	Year 2013		4,805,122	0	0			10,584,114
	Year 2014		3,517,265	0	0			14,101,379
	Year 2015		5,401,343	0	0			19,502,722
	1/1/16-6/30/16		2,242,962	0	0			21,745,684
	Total		16,598,481	0	0			21,745,684
3660		88,227,724						
	4/1/12 - 12/31/12		1,396,953	1,891	0			89,622,786
	Year 2013		2,433,500	36,644	0			92,019,642
	Year 2014		5,649,627	92,936	0			97,576,333
	Year 2015		12,899,497	74,750	0			110,401,080
	1/1/16-6/30/16		1,776,763	105,355	1,189,267			113,261,755
	Total		24,156,340	311,576	1,189,267			113,261,755
3670		282,336,871						
	4/1/12 - 12/31/12		9,687,328	1,033,480	0			290,990,719
	Year 2013		14,073,976	653,792	0			304,410,903
	Year 2014		6,220,733	2,909,994	0			307,721,642
	Year 2015		21,829,174	(107,806)	0			329,658,622
	1/1/16-6/30/16		16,082,237	1,125,899	201,522			344,816,482
	Total		67,893,448	5,615,359	201,522			344,816,482
3680, 3681		367,228,971						
	4/1/12 - 12/31/12		11,668,278	449,966	(66,972,161)			311,475,122
	Year 2013		16,924,778	4,605,559	(574,913)			323,219,428
	Year 2014		12,432,398	2,716,695	(372,526)			332,562,605
	Year 2015		3,117,684	3,923,279	0			331,757,010
	1/1/16-6/30/16		7,652,708	6,966,128	469,425			332,913,015
	Total		51,795,846	18,661,627	(67,450,175)			332,913,015

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

Distribution Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3c
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3682		5,272,832						
	4/1/12 - 12/31/12		0	0	0			5,272,832
	Year 2013		(89,775)	0	0			5,183,057
	Year 2014		0	0	0			5,183,057
	Year 2015		(606,514)	72,651	(748,596)			3,755,296
	1/1/16-6/30/16		0	0	0			3,755,296
	Total		(696,289)	72,651	(748,596)			3,755,296
3691		3,391,900						
	4/1/12 - 12/31/12		(1,045,861)	0	0			2,346,039
	Year 2013		1,245,933	17,439	0			3,574,533
	Year 2014		2,338,030	9,194	0			5,903,369
	Year 2015		(2,918,442)	9,952	0			2,974,975
	1/1/16-6/30/16		2,462,794	25	87,745			5,525,489
	Total		2,082,454	36,610	87,745			5,525,489
3692		64,385,179						
	4/1/12 - 12/31/12		8,027,447	39,917	0			72,372,709
	Year 2013		4,353,132	31,588	0			76,694,253
	Year 2014		(1,324,807)	164,479	0			75,204,967
	Year 2015		2,581,380	31,702	0			77,754,645
	1/1/16-6/30/16		3,117,831	127,783	1,083,091			81,827,784
	Total		16,754,983	395,469	1,083,091			81,827,784
3700		35,626,976						
	4/1/12 - 12/31/12		86,491	13,379,345	1,190,414			23,524,536
	Year 2013		127,113	13,887,478	(749,956)			9,014,215
	Year 2014		65,344	2,414,895	(896,227)			5,768,437
	Year 2015		2,144,485	504,708	159,958			7,568,172
	1/1/16-6/30/16		7,668	4,741,259	(2,834,581)			0
	Total		2,431,101	34,927,685	(3,130,392)			0
3700	Instrumentation Transfrm	6,341,273						
	4/1/12 - 12/31/12		0	25,912	193,931			6,509,292
	Year 2013		0	20,393	(407)			6,488,492
	Year 2014		0	3,449	0			6,485,043
	Year 2015		924,877	0	0			7,409,920
	1/1/16-6/30/16		0	0	0			7,409,920
	Total		924,877	49,754	193,524			7,409,920
3701		15,008,859						
	4/1/12 - 12/31/12		111,409	725,676	(2,175,254)			12,219,338
	Year 2013		190,369	142,645	(2,079,484)			10,187,578
	Year 2014		197,890	0	(602,908)			9,782,560
	Year 2015		(264,140)	667,901	(141,917)			8,708,602
	1/1/16-6/30/16		(12,152)	8,167,610	(143,211)			385,629
	Total		223,376	9,703,832	(5,142,774)			385,629

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

Distribution Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3d
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3701	Instrumentation Transfrm	2,690,328						
	4/1/12 - 12/31/12		1,323,840	0	(195,302)			3,818,866
	Year 2013		837,744	0	0			4,656,610
	Year 2014		1,327,012	0	0			5,983,622
	Year 2015		0	0	0			5,983,622
	1/1/16-6/30/16		0	311,294	0			5,672,328
	Total		*3,488,596*	*311,294*	*(195,302)*			*5,672,328*
3702		40,433,741						
	4/1/12 - 12/31/12		13,930,735	0	0			54,364,476
	Year 2013		10,749,398	0	0			65,113,874
	Year 2014		180,299	0	0			65,294,173
	Year 2015		74,096	23,226	29,192			65,374,235
	1/1/16-6/30/16		3,446,105	0	2,977,792			71,798,132
	Total		28,380,633	23,226	3,006,984			71,798,132
3710		241,509						
	4/1/12 - 12/31/12		935,505	0	0			1,177,014
	Year 2013		65,044	0	0			1,242,058
	Year 2014		3,423,299	0	0			4,665,357
	Year 2015		424,456	1,046	0			5,088,767
	1/1/16-6/30/16		0	0	(5,088,767)			0
	Total		4,848,304	1,046	(5,088,767)			0
3712		714,039						
	4/1/12 - 12/31/12		983,715	71,311	0			1,626,443
	Year 2013		111,377	327,649	0			1,410,171
	Year 2014		(76,405)	303,666	0			1,030,100
	Year 2015		109,497	(133,207)	0			1,272,804
	1/1/16-6/30/16		61,575	360,366	(241,090)			732,923
	Total		1,189,759	929,785	(241,090)			732,923
3720		102,503						
	4/1/12 - 12/31/12		0	0	0			102,503
	Year 2013		0	0	0			102,503
	Year 2014		0	0	0			102,503
	Year 2015		0	0	0			102,503
	1/1/16-6/30/16		0	0	0			102,503
	Total		0	0	0			102,503
3730		180,809						
	4/1/12 - 12/31/12		742,990	0	0			923,799
	Year 2013		210,910	0	0			1,134,709
	Year 2014		3,561,850	0	0			4,696,559
	Year 2015		2,428,061	0	0			7,124,620
	1/1/16-6/30/16		598,924	1,061	(5,718,282)			2,004,201
	Total		7,542,735	1,061	(5,718,282)			2,004,201

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

Distribution Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3e
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3731		20,946,536						
	4/1/12 - 12/31/12		(4,208,779)	46,883	0			16,690,874
	Year 2013		1,383,308	9,154	0			18,065,028
	Year 2014		(1,501,246)	813,871	0			15,749,911
	Year 2015		55,708	(34,444)	0			15,840,063
	1/1/16-6/30/16		161,996	63,343	(637,967)			15,300,749
	Total		(4,109,013)	898,807	(637,967)			15,300,749
3732		28,103,636						
	4/1/12 - 12/31/12		(346,144)	28,464	0			27,729,028
	Year 2013		307,183	59,397	0			27,976,814
	Year 2014		(329,356)	8,271	0			27,639,187
	Year 2015		4,218	51,830	0			27,591,575
	1/1/16-6/30/16		5,639	1,718	132,126			27,727,622
	Total		(358,460)	149,680	132,126			27,727,622
3733		17,694,862						
	4/1/12 - 12/31/12		(2,425,295)	18,727	0			15,250,840
	Year 2013		2,458,816	1,312	0			17,708,344
	Year 2014		(2,638,010)	595	0			15,069,739
	Year 2015		15,600	44,903	0			15,040,436
	1/1/16-6/30/16		34,388	21,705	40,882			15,094,001
	Total		(2,554,501)	87,242	40,882			15,094,001
3734		1,364,763						
	4/1/12 - 12/31/12		3,878,337	46,084	0			5,197,016
	Year 2013		246,502	59,471	0			5,384,047
	Year 2014		74,706	58,432	0			5,400,321
	Year 2015		3,637,781	384,251	0			8,653,851
	1/1/16-6/30/16		318,058	71,466	1,426,487			10,326,930
	Total		8,155,384	619,704	1,426,487			10,326,930

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

General Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3f
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3030		29,584,151						
	4/1/12 - 12/31/12		4,462,819	4,388,107	(477,693)			29,181,170
	Year 2013		510,579	0	0			29,691,749
	Year 2014		2,906,214	95,798	(1,259,718)			31,242,447
	Year 2015		2,568,648	4,971,541	1,324,043			30,163,597
	1/1/16-6/30/16		1,305,254	0	0			31,468,851
	Total		11,753,514	9,455,446	(413,368)			31,468,851
3030	Smart Grid	5,191,891						
	4/1/12 - 12/31/12		891,524	0	511,426			6,594,841
	Year 2013		1,700,989	2,407,929	0			5,887,901
	Year 2014		6,022,877	0	0			11,910,778
	Year 2015		30,746	0	0			11,941,524
	1/1/16-6/30/16		0	0	0			11,941,524
	Total		8,646,136	2,407,929	511,426			11,941,524
3890		949,213						
	4/1/12 - 12/31/12		0	0	0			949,213
	Year 2013		0	0	0			949,213
	Year 2014		0	0	(28,078)			921,135
	Year 2015		0	0	28,078			949,213
	1/1/16-6/30/16		4,084,826	0	0			5,034,039
	Total		4,084,826	0	0			5,034,039
3900		25,029,893						
	4/1/12 - 12/31/12		382,427	0	(1,796,795)			23,615,525
	Year 2013		1,265,328	116,286	(791,927)			23,972,640
	Year 2014		(168,989)	1,207	(1,933,317)			21,869,127
	Year 2015		778,836	22,058	1,907,981			24,533,886
	1/1/16-6/30/16		2,560,528	0	0			27,094,414
	Total		4,818,130	139,551	(2,614,058)			27,094,414
3910		502,945						
	4/1/12 - 12/31/12		48,551	70,300	0			481,196
	Year 2013		(110,306)	0	0			370,890
	Year 2014		31,654	0	0			402,544
	Year 2015		13,271	0	0			415,815
	1/1/16-6/30/16		11,500	53,007	0			374,308
	Total		(5,330)	123,307	0			374,308
3911		1,334,614						
	4/1/12 - 12/31/12		1,050,917	226,264	106,220			2,265,487
	Year 2013		467,690	157,996	0			2,575,181
	Year 2014		492,323	0	(119,734)			2,947,770
	Year 2015		438,118	0	119,735			3,505,623
	1/1/16-6/30/16		1,241,485	1,090,066	0			3,657,042
	Total		3,690,533	1,474,326	106,221			3,657,042

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

General Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3g
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3911	Smart Grid	1,069,127						
	4/1/12 - 12/31/12		65,522	0	54,730			1,189,379
	Year 2013		270,423	0	0			1,459,802
	Year 2014		408,268	0	0			1,868,070
	Year 2015		31,204	0	0			1,899,274
	1/1/16-6/30/16							1,899,274
	Total		775,417	0	54,730			1,899,274
3920		1,302,268						
	4/1/12 - 12/31/12		0	0	0			1,302,268
	Year 2013		45,441	0	0			1,347,709
	Year 2014		124,545	0	(6,833)			1,465,421
	Year 2015		28,543	0	6,833			1,500,797
	1/1/16-6/30/16		0	1,140,176	0			360,621
	Total		198,529	1,140,176	0			360,621
3921		2,940,409						
	4/1/12 - 12/31/12		(36)	2,537	0			2,937,836
	Year 2013		6,008	38,802	0			2,905,042
	Year 2014		11,684	0	0			2,916,726
	Year 2015		5,392	0	0			2,922,118
	1/1/16-6/30/16		364	514,151	0			2,408,331
	Total		23,412	555,490	0			2,408,331
3930		1,090,920						
	4/1/12 - 12/31/12		(3,590)	0	0			1,087,330
	Year 2013		238,580	0	0			1,325,910
	Year 2014		178,310	0	(2,744)			1,501,476
	Year 2015		310,865	0	2,744			1,815,085
	1/1/16-6/30/16		36,227	0	0			1,851,312
	Total		760,392	0	0			1,851,312
3940		14,796,560						
	4/1/12 - 12/31/12		2,304,208	426,169	(9,301)			16,665,298
	Year 2013		1,714,596	0	0			18,379,894
	Year 2014		3,572,788	0	(31,473)			21,921,209
	Year 2015		2,153,961	0	31,473			24,106,643
	1/1/16-6/30/16		513,752	871,704	0			23,748,691
	Total		10,259,305	1,297,873	(9,301)			23,748,691
3950		125,110						
	4/1/12 - 12/31/12		0	64,964	0			60,146
	Year 2013		0	0	0			60,146
	Year 2014		0	0	(284)			59,862
	Year 2015		0	0	284			60,146
	1/1/16-6/30/16		0	60,146	0			0
	Total		0	125,110	0			0

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

General Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3h
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
3960		1,555,719						
	4/1/12 - 12/31/12		(1,538)	0	0			1,554,181
	Year 2013		102,221	0	0			1,656,402
	Year 2014		76,397	0	(1,879)			1,730,920
	Year 2015		133,191	0	1,879			1,865,990
	1/1/16-6/30/16		15,522	0	0			1,881,512
	Total		325,793	0	0			1,881,512
3970		13,793,319						
	4/1/12 - 12/31/12		(1,655,516)	0	0			12,137,803
	Year 2013		5,624,024	0	0			17,761,827
	Year 2014		5,065,142	0	(1,221,529)			21,605,440
	Year 2015		2,960,661	0	1,221,529			25,787,630
	1/1/16-6/30/16		(262,062)	991,242	0			24,534,326
	Total		11,732,249	991,242	0			24,534,326
3970	Smart Grid	40,153,265						
	4/1/12 - 12/31/12		25,325,015	0	0			65,478,280
	Year 2013		24,501,743	0	0			89,980,023
	Year 2014		12,056,305	0	0			102,036,328
	Year 2015		0	0	0			102,036,328
	1/1/16-6/30/16		0	0	0			102,036,328
	Total		61,883,063	0	0			102,036,328
3980		83,799						
	4/1/12 - 12/31/12		0	0	0			83,799
	Year 2013		2,736	0	0			86,535
	Year 2014		(2,736)	0	(5,167)			78,632
	Year 2015		0	0	5,167			83,799
	1/1/16-6/30/16		0	0	0			83,799
	Total		0	0	0			83,799

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

Common Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3i
Witness Responsible:
C. S. Lee
2/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
1030		121,520,890						
	4/1/12 - 12/31/12		0	13,677,644	0			107,843,246
	Year 2013		324,408	67,427	(303,763)			107,796,464
	Year 2014		1,951,898	0	(1,325,006)			108,423,356
	Year 2015		0	58,778,233	0			49,645,123
	1/1/16-6/30/16		0	0	0			49,645,123
	Total		2,276,306	72,523,304	(1,628,769)			49,645,123
1701		0						
	4/1/12 - 12/31/12		866,164	0	0			866,164
	Year 2013		7,999,689	0	0			8,865,853
	Year 2014		920,267	0	0			9,786,120
	Year 2015		(258,724)	0	0			9,527,396
	1/1/16-6/30/16		0	0	0			9,527,396
	Total		9,527,396	0	0			9,527,396
1701	Smart Grid	0						
	4/1/12 - 12/31/12		1,230,621	0	0			1,230,621
	Year 2013		8,795,999	0	0			10,026,620
	Year 2014		1,113,951	0	0			11,140,571
	Year 2015		(4,154)	0	0			11,136,417
	1/1/16-6/30/16		0	0	0			11,136,417
	Total		11,136,417	0	0			11,136,417
1890	(A301)	743,403						
	4/1/12 - 12/31/12		0	0	0			743,403
	Year 2013		0	0	(287,863)			455,540
	Year 2014		0	0	139,751			595,291
	Year 2015		0	0	0			595,291
	1/1/16-6/30/16		0	0	0			595,291
	Total		0	0	(148,112)			595,291
1890	(APO1)	1,378,244						
	4/1/12 - 12/31/12		0	0	0			1,378,244
	Year 2013		0	0	0			1,378,244
	Year 2014		0	0	0			1,378,244
	Year 2015		0	0	0			1,378,244
	1/1/16-6/30/16		0	0	0			1,378,244
	Total		0	0	0			1,378,244
1890	(A3O2)	0						
	4/1/12 - 12/31/12		0	0	0			0
	Year 2013		0	0	287,863			287,863
	Year 2014		0	0	0			287,863
	Year 2015		0	0	0			287,863
	1/1/16-6/30/16		0	0	0			287,863
	Total		0	0	287,863			287,863

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

Common Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3j
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
1891		37,969						
	4/1/12 - 12/31/12		0	0	0			37,969
	Year 2013		0	0	0			37,969
	Year 2014		0	0	0			37,969
	Year 2015		0	0	0			37,969
	1/1/16-6/30/16		0	0	0			37,969
	Total		0	0	0			37,969
1900	Atrium II (A3O2)	257,952						
	4/1/12 - 12/31/12		0	257,952	0			0
	Year 2013		0	0	0			0
	Year 2014		0	0	0			0
	Year 2015		0	0	0			0
	1/1/16-6/30/16		0	0	0			0
	Total		0	257,952	0			0
1900	Clopay 3rd Floor (A3O1)	272,078						
	4/1/12 - 12/31/12		0	0	0			272,078
	Year 2013		0	0	0			272,078
	Year 2014		0	0	0			272,078
	Year 2015		0	0	0			272,078
	1/1/16-6/30/16		0	0	0			272,078
	Total		0	0	0			272,078
1900	Clopay 4/5/6 Floor (A3O1)	820,726						
	4/1/12 - 12/31/12		0	0	0			820,726
	Year 2013		0	0	0			820,726
	Year 2014		0	0	0			820,726
	Year 2015		0	0	0			820,726
	1/1/16-6/30/16		0	0	0			820,726
	Total		0	0	0			820,726
1900	Clopay Bldg & Acc Ramp (A3O1)	3,922,521						
	4/1/12 - 12/31/12		0	0	256,920			4,179,441
	Year 2013		0	0	0			4,179,441
	Year 2014		0	0	0			4,179,441
	Year 2015		0	0	0			4,179,441
	1/1/16-6/30/16		0	0	0			4,179,441
	Total		0	0	256,920			4,179,441
1900	4th & Main (APO1)	89,830,216						
	4/1/12 - 12/31/12		3,256,342	0	0			93,086,558
	Year 2013		15,428,044	608,802	767,631			108,673,431
	Year 2014		259,933	193,713	0			108,739,651
	Year 2015		618,387	112,922	0			109,245,116
	1/1/16-6/30/16		1,205,014	198,804	0			110,251,326
	Total		20,767,720	1,114,241	767,631			110,251,326
1900	Com Str & Impro Micro (A3O2)	0						
	4/1/12 - 12/31/12		0	0	0			0
	Year 2013		0	0	133,307			133,307
	Year 2014		0	0	0			133,307
	Year 2015		50,342	0	0			183,649
	1/1/16-6/30/16		0	0	0			183,649
	Total		50,342	0	133,307			183,649

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

Common Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3k
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
1900	Common Struct & Improv (CSOE)	94,719						
	4/1/12 - 12/31/12		0	0	0			94,719
	Year 2013		0	0	0			94,719
	Year 2014		0	0	0			94,719
	Year 2015		0	0	0			94,719
	1/1/16-6/30/16		0	0	0			94,719
	Total		0	0	0			94,719
1900	Common Struct & Improv (A3O1)	32,517,541						
	4/1/12 - 12/31/12		3,499,225	753,246	404,972			35,668,492
	Year 2013		4,837,119	661,696	(2,627,401)			37,216,514
	Year 2014		5,635,868	1,341,168	25,336			41,536,550
	Year 2015		3,994,955	978,464	0			44,553,041
	1/1/16-6/30/16		1,672,596	0	0			46,225,637
	Total		19,639,763	3,734,574	(2,197,093)			46,225,637
1900	Envision Center (A3O2)	1,726,080						
	4/1/12 - 12/31/12		0	0	0			1,726,080
	Year 2013		0	0	(1,726,080)			0
	Year 2014		0	0	0			0
	Year 2015		0	0	0			0
	1/1/16-6/30/16		0	0	0			0
	Total		0	0	(1,726,080)			0
1900	Holiday Park (ACO3)	303,876						
	4/1/12 - 12/31/12		0	0	0			303,876
	Year 2013		0	0	0			303,876
	Year 2014		0	0	0			303,876
	Year 2015		0	0	0			303,876
	1/1/16-6/30/16		0	0	0			303,876
	Total		0	0	0			303,876
1910		4,220,949						
	4/1/12 - 12/31/12		31,996	729,273	587,331			4,111,003
	Year 2013		2,685,481	0	(4,087)			6,792,397
	Year 2014		345,912	0	0			7,138,309
	Year 2015		917,980	0	0			8,056,289
	1/1/16-6/30/16		355,143	1,236,569	0			7,174,863
	Total		4,336,512	1,965,842	583,244			7,174,863
1911		693,842						
	4/1/12 - 12/31/12		0	11,192	77,685			760,335
	Year 2013		0	0	0			760,335
	Year 2014		1,844,777	0	0			2,605,112
	Year 2015		0	0	0			2,605,112
	1/1/16-6/30/16		0	638,704	0			1,966,408
	Total		1,844,777	649,896	77,685			1,966,408

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

Common Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3I
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
1911	Smart Grid	113,194						
	4/1/12 - 12/31/12		0	0	(51,749)			61,445
	Year 2013		0	0	0			61,445
	Year 2014		0	0	0			61,445
	Year 2015		0	0	0			61,445
	1/1/16-6/30/16		0	0	0			61,445
	Total		0	0	(51,749)			61,445
1920		85,311						
	4/1/12 - 12/31/12		0	0	0			85,311
	Year 2013		0	0	0			85,311
	Year 2014		0	0	0			85,311
	Year 2015		0	0	0			85,311
	1/1/16-6/30/16		0	0	0			85,311
	Total		0	0	0			85,311
1921		474,273						
	4/1/12 - 12/31/12		0	0	0			474,273
	Year 2013		0	0	0			474,273
	Year 2014		0	0	0			474,273
	Year 2015		0	0	0			474,273
	1/1/16-6/30/16		0	0	0			474,273
	Total		0	0	0			474,273
1930		189,750						
	4/1/12 - 12/31/12		0	1,454	36,399			224,695
	Year 2013		0	0	0			224,695
	Year 2014		0	0	0			224,695
	Year 2015		327,923	0	0			552,618
	1/1/16-6/30/16		2,389	85,202	0			469,805
	Total		330,312	86,656	36,399			469,805
1940		1,829,999						
	4/1/12 - 12/31/12		567,871	28,685	0			2,369,185
	Year 2013		164,598	0	0			2,533,783
	Year 2014		43,441	0	0			2,577,224
	Year 2015		(14,628)	0	0			2,562,596
	1/1/16-6/30/16		0	111,966	0			2,450,630
	Total		761,282	140,651	0			2,450,630
1950		23,250						
	4/1/12 - 12/31/12		0	0	0			23,250
	Year 2013		0	0	0			23,250
	Year 2014		0	0	0			23,250
	Year 2015		(23,250)	0	0			0
	1/1/16-6/30/16		0	0	0			0
	Total		(23,250)	0	0			0

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
From April 1, 2012 to June 30, 2016

Common Plant

DATA: "X" ACTUAL ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WPB-2.3m
Witness Responsible:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
		$	$	$	$			$
1960		153,899						
	4/1/12 - 12/31/12		0	0	0			153,899
	Year 2013		0	0	0			153,899
	Year 2014		0	0	0			153,899
	Year 2015		0	0	0			153,899
	1/1/16-6/30/16		0	0	0			153,899
	Total		0	0	0			153,899
1970	Communication Equip (A3O1)	27,931,368						
	4/1/12 - 12/31/12		8,092,174	0	13,243,655			49,267,197
	Year 2013		10,450,651	0	(61,319,309)			(1,601,461)
	Year 2014		6,432,303	0	19,570,684			24,401,526
	Year 2015		317,898	0	0			24,719,424
	1/1/16-6/30/16		1,101,963	968,010	0			24,853,377
	Total		26,394,989	968,010	(28,504,970)			24,853,377
1970	Common Equip - Micr (A3O2)	0						
	4/1/12 - 12/31/12		0	0	0			0
	Year 2013		11,332	0	11,831,945			11,843,277
	Year 2014		344,679	0	0			12,187,956
	Year 2015		8,839	0	0			12,196,795
	1/1/16-6/30/16		1,429	6,853,197	0			5,345,027
	Total		366,279	6,853,197	11,831,945			5,345,027
1970	Common Equip - Node (ACO3)	0						
	4/1/12 - 12/31/12		0	0	0			0
	Year 2013		0	0	49,479,126			49,479,126
	Year 2014		0	0	(19,570,684)			29,908,442
	Year 2015		(197,442)	0	0			29,711,000
	1/1/16-6/30/16		0	0	0			29,711,000
	Total		(197,442)	0	29,908,442			29,711,000
1970	Common Equip - Node Smart Grid	27,261,331						
	4/1/12 - 12/31/12		6,052,552	0	(13,121,174)			20,192,709
	Year 2013		8,725,391	0	0			28,918,100
	Year 2014		4,612,657	0	0			33,530,757
	Year 2015		(4,256)	0	0			33,526,501
	1/1/16-6/30/16							33,526,501
	Total		19,386,344	0	(13,121,174)			33,526,501
1980		429,603						
	4/1/12 - 12/31/12		11,850	0	0			441,453
	Year 2013		69,716	0	(55,198)			455,971
	Year 2014		(32,817)	0	0			423,154
	Year 2015		24,220	0	0			447,374
	1/1/16-6/30/16		9,315	9,727	0			446,962
	Total		82,284	9,727	(55,198)			446,962
1990, 1991		99,735						
	4/1/12 - 12/31/12		0	0	0			99,735
	Year 2013		0	0	0			99,735
	Year 2014		0	0	0			99,735
	Year 2015		0	0	0			99,735
	1/1/16-6/30/16		0	0	0			99,735
	Total		0	0	0			99,735

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

Distribution Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3a
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation of Transfer	Transfers/Reclassifications Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3600		1,538.00								
	4/1/12 - 12/31/12		0.00	828.00	829.00	0.00	0.00			1,537
	Year 2013		0.00	0.00	0.00	0.00	0.00			1,537
	Year 2014		0.00	2,817.00	1,318.00	265.00	0.00			2,771
	Year 2015		0.00	147,185.00	3,235.00	7,461.00	(136,495.00)			2,765
	1/1/16-3/31/16		0	165,050	26,923	(5,242)	(143,380)			2,754
	Total		0	315,880	32,305	2,484	(279,875)			2,754
3601		2,520,994								
	4/1/12 - 12/31/12		260,463	0	0	0	0			2,781,457
	Year 2013		347,675	0	0	0	0			3,129,132
	Year 2014		348,489	0	0	0	0			3,477,621
	Year 2015		348,886	0	0	0	4			3,826,511
	1/1/16-3/31/16		200,697	3,460	1,076	391	(2,173)			4,027,028
	Total		1,506,210	3,460	1,076	391	(2,169)			4,027,028
3610		4,004,655								
	4/1/12 - 12/31/12		118,086	0	0	0	33,915			4,156,656
	Year 2013		214,195	0	65,270	20,974	0			4,284,607
	Year 2014		256,436	(83)	43,922	49,189	0			4,447,849
	Year 2015		305,290	8,054	180,760	195,336	0			4,385,097
	1/1/16-3/31/16		171,107	0	60,966	33,417	0			4,461,821
	Total		1,065,114	7,971	350,918	298,916	33,915			4,461,821
3620		70,648,575								
	4/1/12 - 12/31/12		2,850,948	0	2,938	1,082	271,460			73,766,963
	Year 2013		3,866,801	52,151	359,578	372,902	0			76,953,435
	Year 2014		3,964,547	(694)	1,292,419	831,240	(356,591)			78,437,038
	Year 2015		3,934,464	190,043	6,459,940	832,296	(153,710)			75,115,599
	1/1/16-3/31/16		2,011,055	0	187,402	84,706	(13,211)			76,841,335
	Total		16,627,815	241,500	8,302,277	2,122,226	(252,052)			76,841,335
3622		36,923,265								
	4/1/12 - 12/31/12		1,738,553	0	0	0	0			38,661,818
	Year 2013		2,201,806	0	9,500	7,466	0			40,846,658
	Year 2014		2,127,243	(125)	527,335	115,493	(10,797)			42,320,151
	Year 2015		2,135,554	150,101	1,658,978	236,297	354,855			43,065,386
	1/1/16-3/31/16		1,085,997	0	18,997	0	(176,709)			43,955,677
	Total		9,289,153	149,976	2,214,810	359,256	167,349			43,955,677
3635		209,329								
	4/1/12 - 12/31/12		70,554	0	0	0	(271,460)			8,423
	Year 2013		45,542	0	0	0	0			53,965
	Year 2014		47,042	0	0	0	0			101,007
	Year 2015		26,540	0	0	0	(140,758)			(13,211)
	1/1/16-3/31/16		0	0	0	0	13,211			0
	Total		189,678	0	0	0	(399,007)			0

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

Distribution Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3b
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3640		108,050,273								
	4/1/12 - 12/31/12		3,899,561	(2)	978,964	571,702	0			110,399,166
	Year 2013		6,106,506	0	1,213,780	0	(10,976)			115,280,916
	Year 2014		6,633,373	515,188	3,812,914	2,287,181	0			116,329,382
	Year 2015		6,993,405	1,115	(357,798)	831,654	0			122,850,046
	1/1/16-3/31/16		3,636,082	1	1,197,713	803,456	368,292			124,853,252
	Total		27,268,927	516,302	6,845,573	4,493,993	357,316			124,853,252
3650		99,663,811								
	4/1/12 - 12/31/12		8,448,043	(3)	5,089,122	899,253	15,846,361			117,969,837
	Year 2013		13,022,523	0	9,778,580	0	0			121,213,780
	Year 2014		13,654,672	1,045,019	21,284,330	5,792,159	0			108,836,982
	Year 2015		14,861,634	2,946	(7,704,985)	1,770,282	0			129,636,265
	1/1/16-3/31/16		7,459,947	1	8,436,778	1,870,696	(1,268,667)			125,520,072
	Total		57,446,819	1,047,963	36,883,825	10,332,390	14,577,694			125,520,072
3651		21,921								
	4/1/12 - 12/31/12		76,794	0	0	0	0			98,715
	Year 2013		178,158	0	0	0	0			276,873
	Year 2014		334,884	0	0	0	0			611,757
	Year 2015		458,215	0	0	0	0			1,069,972
	1/1/16-3/31/16		286,423	0	0	0	0			1,356,395
	Total		1,334,474	0	0	0	0			1,356,395
3660		35,969,974								
	4/1/12 - 12/31/12		1,244,628	(2,748)	1,891	99,218	0			37,110,745
	Year 2013		1,760,987	0	36,644	0	0			38,835,088
	Year 2014		1,864,705	20,356	92,936	96,276	0			40,530,937
	Year 2015		2,056,547	1,405	74,750	225,264				42,288,875
	1/1/16-3/31/16		1,120,648	0	105,355	4,534	76,735			43,376,369
	Total		8,047,515	19,013	311,576	425,292	76,735			43,376,369
3670		73,293,964								
	4/1/12 - 12/31/12		4,121,326	(1)	1,033,480	305,598	0			76,076,211
	Year 2013		6,139,972	0	653,792	0	0			81,562,391
	Year 2014		6,679,487	58,994	2,909,994	301,436	0			85,089,440
	Year 2015		6,864,227	2	(107,806)	362,452	0			91,699,023
	1/1/16-3/31/16		3,634,887	1	1,125,899	395,325	20,558			93,833,245
	Total		27,439,899	58,996	5,615,359	1,364,813	20,558			93,833,245
3680, 3681		143,569,294								
	4/1/12 - 12/31/12		6,318,702	(1)	449,966	326,790	(15,910,211)			133,199,028
	Year 2013		8,055,537	0	4,605,559	0	(24,226)			136,624,780
	Year 2014		8,227,991	130,434	2,716,695	508,868	(46,178)			141,711,464
	Year 2015		8,371,106	7,160,059	3,923,279	2,417,695	0			150,901,655
	1/1/16-3/31/16		4,127,821	0	6,966,128	83,948	(17,249)			147,962,151
	Total		35,101,157	7,290,492	18,661,627	3,339,301	(15,997,864)			147,962,151

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

Distribution Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3c
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3682		2,628,004								
	4/1/12 - 12/31/12		98,866	0	0	0	0			2,726,870
	Year 2013		120,634	0	0	0	0			2,847,504
	Year 2014		115,064	0	0	0	0			2,962,568
	Year 2015		100,200	2,875	72,651	42,169	(354,855)			2,595,968
	1/1/16-3/31/16		41,684	0	0	0	0			2,637,652
	Total		476,448	2,875	72,651	42,169	(354,855)			2,637,652
3691		2,248,642								
	4/1/12 - 12/31/12		40,594	0	0	0	0			2,289,236
	Year 2013		52,475	0	17,439	0	0			2,324,272
	Year 2014		103,574	373	9,194	2,541	0			2,416,484
	Year 2015		113,025	70	9,952	5,906	0			2,513,721
	1/1/16-3/31/16		36,757	0	25	0	(13,328)			2,537,125
	Total		346,425	443	36,610	8,447	(13,328)			2,537,125
3692		36,808,118								
	4/1/12 - 12/31/12		1,547,836	0	39,917	152,949	0			38,163,088
	Year 2013		2,358,628	0	31,588	0	0			40,490,128
	Year 2014		2,597,707	13,904	164,479	60,511	0			42,876,749
	Year 2015		2,497,878	0	31,702	6,142	0			45,336,783
	1/1/16-3/31/16		1,295,616	0	127,783	0	29,132			46,533,748
	Total		10,297,665	13,904	395,469	219,602	29,132			46,533,748
3700		12,697,347								
	4/1/12 - 12/31/12		2,630,120	0	13,405,258	99,352	657,496			2,480,353
	Year 2013		3,507,689	0	13,887,478	62,803	(987,936)			(8,950,175)
	Year 2014		3,508,121	0	2,414,894	5,297	391,936			(7,470,309)
	Year 2015		3,508,121	458,121	504,708	20,343	77,406			(3,951,712)
	1/1/16-3/31/16		1,754,061	47,886	4,741,259	7,958	145,051			(6,753,931)
	Total		14,908,112	506,007	34,953,597	195,753	283,953			(6,753,931)
3700	Instrumentation Transfrm	0								
	4/1/12 - 12/31/12		0	0	0	0	1,248,734			1,248,734
	Year 2013		123,932	0	20,393	106	0			1,352,167
	Year 2014		185,571	0	3,449	8	0			1,534,281
	Year 2015		195,722	368,893	0	0	0			2,098,896
	1/1/16-3/31/16		105,962	0	0	0	0			2,204,858
	Total		611,187	368,893	23,842	114	1,248,734			2,204,858
3701		4,187,965								
	4/1/12 - 12/31/12		1,710,878	0	725,676	4,481	(856,901)			4,311,785
	Year 2013		1,807,206	0	142,645	0	(1,455,078)			4,521,268
	Year 2014		1,570,224	0	0	0	(346,360)			5,745,132
	Year 2015		1,570,224	0	667,901	0	(75,325)			6,572,130
	1/1/16-3/31/16		785,112	16,014	8,167,610	2,661	78,211			(718,804)
	Total		7,443,644	16,014	9,703,832	7,142	(2,655,453)			(718,804)

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

Distribution Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3d
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3701	Instrumentation Transfrm	0								
	4/1/12 - 12/31/12		0	0	0	0	846,909			846,909
	Year 2013		72,813	0	0	480	0			919,242
	Year 2014		133,179	0	0	0	0			1,052,421
	Year 2015		171,132	0	0	0	0			1,223,553
	1/1/16-3/31/16		82,598	0	311,294	0	0			994,857
	Total		459,722	0	311,294	480	846,909			994,857
3702		2,853,004								
	4/1/12 - 12/31/12		1,839,681	0	0	0	0			4,692,685
	Year 2013		3,708,766	0	0	0	0			8,401,451
	Year 2014		4,359,582	0	0	0	0			12,761,033
	Year 2015		4,349,577	0	23,226	0	(498)			17,086,886
	1/1/16-3/31/16		2,350,692	327,093	0	54,358	(223,262)			19,487,051
	Total		16,608,298	327,093	23,226	54,358	(223,760)			19,487,051
3710		2,770								
	4/1/12 - 12/31/12		27,326	0	0	0	0			30,096
	Year 2013		78,883	0	0	0	0			108,979
	Year 2014		118,208	0	0	0	0			227,187
	Year 2015		313,168	0	1,046	0	0			539,309
	1/1/16-3/31/16		56,570	0	0	0	(585,244)			10,635
	Total		594,155	0	1,046	0	(585,244)			10,635
3712		(244,225)								
	4/1/12 - 12/31/12		33,817	0	71,311	76,475	0			(358,194)
	Year 2013		102,689	0	327,649	0	0			(583,154)
	Year 2014		84,241	0	303,666	0	0			(802,579)
	Year 2015		85,604	0	(133,207)	0	0			(583,768)
	1/1/16-3/31/16		30,589	0	360,366	0	615,431			(298,114)
	Total		336,940	0	929,785	76,475	615,431			(298,114)
3720		(76,084)								
	4/1/12 - 12/31/12		3,075	0	0	0	0			(73,009)
	Year 2013		4,100	0	0	0	0			(68,909)
	Year 2014		4,100	0	0	0	0			(64,809)
	Year 2015		4,369	0	0	0	0			(60,440)
	1/1/16-3/31/16		2,050	0	0	0	0			(58,390)
	Total		17,694	0	0	0	0			(58,390)
3730		(1,748,866)								
	4/1/12 - 12/31/12		0	0	0	0	0			(1,748,866)
	Year 2013		28,519	0	0	0	0			(1,720,347)
	Year 2014		59,750	0	0	0	0			(1,660,597)
	Year 2015		202,518	0	0	0	0			(1,458,079)
	1/1/16-3/31/16		69,625	0	1,061	44	957,193			(432,366)
	Total		360,412	0	1,061	44	957,193			(432,366)

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

Distribution Plant

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Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3e
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3731		10,738,064								
	4/1/12 - 12/31/12		579,476	0	46,883	76,475	0			11,194,182
	Year 2013		663,331	0	9,154	0	0			11,848,359
	Year 2014		702,591	52,477	813,871	201,729	0			11,587,827
	Year 2015		633,878	0	(34,444)	438	0			12,255,711
	1/1/16-3/31/16		303,468	0	63,343	594	(154,443)			12,340,799
	Total		2,882,744	52,477	898,807	279,236	(154,443)			12,340,799
3732		5,929,055								
	4/1/12 - 12/31/12		527,003	0	28,464	0	0			6,427,594
	Year 2013		684,574	0	59,397	0	0			7,052,771
	Year 2014		682,569	0	8,271	0	0			7,727,069
	Year 2015		673,864	0	51,830					8,349,103
	1/1/16-3/31/16		337,668	0	1,718	0	15,810			8,700,863
	Total		2,905,678	0	149,680	0	15,810			8,700,863
3733		5,507,956								
	4/1/12 - 12/31/12		498,085	0	18,727	0	0			5,987,314
	Year 2013		620,489	0	1,312	0	0			6,606,491
	Year 2014		678,627	0	595	0	0			7,284,523
	Year 2015		577,033	0	44,903	0	0			7,816,653
	1/1/16-3/31/16		288,443	0	21,705	60	1,841			8,085,172
	Total		2,662,677	0	87,242	60	1,841			8,085,172
3734		(375,920)								
	4/1/12 - 12/31/12		0	0	46,084	0	0			(422,004)
	Year 2013		148,518	0	59,471	0	0			(332,957)
	Year 2014		224,403	0	58,432	4	0			(166,990)
	Year 2015		295,957	0	384,251	748	0			(256,032)
	1/1/16-3/31/16		204,477	0	71,466	733	(46,061)			(169,815)
	Total		873,355	0	619,704	1,485	(46,061)			(169,815)
108		(7,669,688)								
	4/1/12 - 12/31/12		0	0	346,632	0	0			(8,016,320)
	Year 2013		0	0	4,808,965	0	0			(12,825,285)
	Year 2014		0	0	(3,257,299)	0	0			(9,567,986)
	Year 2015		0	0	2,161,932	0	0			(11,729,918)
	1/1/16-3/31/16		0	0	3,865,242	0	0			(15,595,160)
	Total		0	0	7,925,472	0	0			(15,595,160)

DUKE ENERGY OHIO, INC.
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Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

General Plant

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Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3f
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3030		26,857,642								
	4/1/12 - 12/31/12		1,348,120	0	4,388,107	0	(34,431)			23,783,224
	Year 2013		1,870,438	0	0	0	0			25,653,662
	Year 2014		2,259,306	0	95,798	0	8,852			27,826,022
	Year 2015		2,125,600	0	4,971,541	0	0			24,980,081
	1/1/16-3/31/16		1,336,310	0	0	0	0			26,316,391
	Total		8,939,774	0	9,455,446	0	(25,579)			26,316,391
3030	Smart Grid	1,526,149								
	4/1/12 - 12/31/12		951,117	0	0	0	48,344			2,525,610
	Year 2013		983,094	0	2,407,929	0	0			1,100,775
	Year 2014		1,971,353	0	0	0	0			3,072,128
	Year 2015		2,390,271	0	0	0	0			5,462,399
	1/1/16-3/31/16		985,260	0	0	0	0			6,447,659
	Total		7,281,095	0	2,407,929	0	48,344			6,447,659
3890		0								
	4/1/12 - 12/31/12		0	0	0	0	0			0
	Year 2013		0	0	0	0	0			0
	Year 2014		0	0	0	0	0			0
	Year 2015		0	0	0	0	0			0
	1/1/16-3/31/16		0	0	0	0	0			0
	Total		0	0	0	0	0			0
3900		10,788,139								
	4/1/12 - 12/31/12		470,072	0	0	1,728	(215,335)			11,039,148
	Year 2013		661,053	0	116,286	294,927	(65,533)			11,223,455
	Year 2014		692,188	0	1,207	1,000	(1,629)			11,911,807
	Year 2015		688,635	0	22,058	10,251	0			12,568,133
	1/1/16-3/31/16		380,398	0	0	0	0			12,948,531
	Total		2,892,346	0	139,551	307,906	(282,497)			12,948,531
3910		44,916								
	4/1/12 - 12/31/12		20,632	0	70,300	0	0			(4,752)
	Year 2013		19,606	0	0	100	0			14,754
	Year 2014		18,602	0	0	0	0			33,356
	Year 2015		20,590	0	0	0	0			53,946
	1/1/16-3/31/16		125,333	0	53,007	0	0			126,272
	Total		204,763	0	123,307	100	0			126,272
3911		225,392								
	4/1/12 - 12/31/12		268,872	0	5,645	0	(17,311)			471,308
	Year 2013		484,634	0	157,996	0	157,993			955,939
	Year 2014		548,911	0	0	0	0			1,504,850
	Year 2015		646,440	0	0	0	0			2,151,290
	1/1/16-3/31/16		366,390	0	1,090,066	0	0			1,427,614
	Total		2,315,247	0	1,253,707	0	140,682			1,427,614

DUKE ENERGY OHIO, INC.
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Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

General Plant

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Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3g
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3911	Smart Grid	216,033								
	4/1/12 - 12/31/12		170,160	0	0	0	2,969			389,162
	Year 2013		264,125	0	0	0	0			653,287
	Year 2014		340,378	0	0	0	0			993,665
	Year 2015		379,076	0	0	0	0			1,372,741
	1/1/16-3/31/16		122,928	0	0	0	0			1,495,669
	Total		1,276,667	0	0	0	2,969			1,495,669
3920		1,218,529								
	4/1/12 - 12/31/12		2,512	0	0	0	0			1,221,041
	Year 2013		4,448	0	0	0	0			1,225,489
	Year 2014		7,547	0	0	0	0			1,233,036
	Year 2015		17,111	0	0	0	(2,750)			1,247,397
	1/1/16-3/31/16		9,188	0	1,140,176	0	0			116,409
	Total		40,806	0	1,140,176	0	(2,750)			116,409
3921		1,621,154								
	4/1/12 - 12/31/12		116,487	227	2,537	0	0			1,735,331
	Year 2013		151,255	0	38,802	0	0			1,847,784
	Year 2014		149,626	0	0	0	0			1,997,410
	Year 2015		143,503	0	0	0	0			2,140,913
	1/1/16-3/31/16		61,976	0	514,151	0	71,296			1,760,034
	Total		622,847	227	555,490	0	71,296			1,760,034
3930		(597)								
	4/1/12 - 12/31/12		0	0	0	0	0			(597)
	Year 2013		42,511	0	0	0	0			41,914
	Year 2014		68,496	0	0	0	0			110,410
	Year 2015		82,322	0	0	0	0			192,732
	1/1/16-3/31/16		71,875	0	0	0	0			264,607
	Total		265,204	0	0	0	0			264,607
3940		3,920,085								
	4/1/12 - 12/31/12		448,013	0	426,169	0	14,796			3,956,725
	Year 2013		686,159	0	0	0	0			4,642,884
	Year 2014		747,174	0	0	0	0			5,390,058
	Year 2015		905,351	0	0	0	0			6,295,409
	1/1/16-3/31/16		1,557,789	0	871,704	0	0			6,981,494
	Total		4,344,486	0	1,297,873	0	14,796			6,981,494
3950		(1,080,986)								
	4/1/12 - 12/31/12		4,092	0	64,964	0	0			(1,141,858)
	Year 2013		4,012	0	0	0	0			(1,137,846)
	Year 2014		4,012	0	0	0	0			(1,133,834)
	Year 2015		4,790	0	0	0	0			(1,129,044)
	1/1/16-3/31/16		1,190,527	0	60,146	0	0			1,337
	Total		1,207,433	0	125,110	0	0			1,337

DUKE ENERGY OHIO, INC.
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General Plant

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Type of Filing: X Original __ Updated __ Revised
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WPB-3.3h
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
3960		1,088,310.00								
	4/1/12 - 12/31/12		14,001.00	0.00	0.00	0.00	0.00			1,102,311
	Year 2013		21,186.00	0.00	0.00	0.00	0.00			1,123,497
	Year 2014		23,617.00	0.00	0.00	0.00	0.00			1,147,114
	Year 2015		29,055	0	0	0	(6,163)			1,170,006
	1/1/16-3/31/16		16,443	0	0	0	0			1,186,449
	Total		104,302	0	0	0	(6,163)			1,186,449
3970		3,227,744								
	4/1/12 - 12/31/12		854,924	0	0	0	0			4,082,668
	Year 2013		970,319	0	0	0	0			5,052,987
	Year 2014		1,313,766	0	0	0	0			6,366,753
	Year 2015		1,642,879	0	0	0	0			8,009,632
	1/1/16-3/31/16		(1,069,193)	0	991,242	0	0			5,949,197
	Total		3,712,695	0	991,242	0	0			5,949,197
3970	Smart Grid	4,244,815								
	4/1/12 - 12/31/12		2,465,785	0	0	0	0			6,710,600
	Year 2013		4,957,169	0	0	0	0			11,667,769
	Year 2014		6,487,176	0	0	0	0			18,154,945
	Year 2015		6,805,824	0	0	0	0			24,960,769
	1/1/16-3/31/16		3,402,912	0	0	0	0			28,363,681
	Total		24,118,866	0	0	0	0			28,363,681
3980		10,413								
	4/1/12 - 12/31/12		3,142	0	0	0	0			13,555
	Year 2013		4,191	0	0	0	0			17,746
	Year 2014		4,273	0	0	0	0			22,019
	Year 2015		4,189	0	0	0	0			26,208
	1/1/16-3/31/16		16,105	0	0	0	0			42,313
	Total		31,900	0	0	0	0			42,313
108		1,671,182								
	4/1/12 - 12/31/12		0	0	639,037	0	0			1,032,145
	Year 2013		0	0	1,120,273	0	0			(88,128)
	Year 2014		0	0	214,026	0	0			(302,154)
	Year 2015		0	0	314,252	0	0			(616,406)
	1/1/16-3/31/16		0	0	50,105	0	0			(666,511)
	Total		0	0	2,337,693	0	0			(666,511)

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

Common Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3i
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
1030		107,949,730								
	4/1/12 - 12/31/12		4,819,743	(919)	13,677,644	0	0			99,090,910
	Year 2013		4,447,539	0	67,427	0	(253,136)			103,217,886
	Year 2014		3,046,259	0	0	0	0			106,264,145
	Year 2015		1,482,188	0	58,778,233	0	0			48,968,100
	1/1/16-3/31/16		225,762	0	0	0	0			49,193,862
	Total		14,021,491	(919)	72,523,304	0	(253,136)			49,193,862
1701		0								
	4/1/12 - 12/31/12		(3,756)	0	0	0	0			(3,756)
	Year 2013		327,405	0	0	0	0			323,649
	Year 2014		610,200	0	0	0	0			933,849
	Year 2015		638,437	0	0	0	0			1,572,286
	1/1/16-3/31/16		317,738	0	0	0	0			1,890,024
	Total		1,890,024	0	0	0	0			1,890,024
1701	Smart Grid	0								
	4/1/12 - 12/31/12		3,756	0	0	0	0			3,756
	Year 2013		367,437	0	0	0	0			371,193
	Year 2014		700,996	0	0	0	0			1,072,189
	Year 2015		743,071	0	0	0	0			1,815,260
	1/1/16-3/31/16		371,400	0	0	0	0			2,186,660
	Total		2,186,660	0	0	0	0			2,186,660
1890	(A3O1)	24,711								
	4/1/12 - 12/31/12		0	0	0	0	0			24,711
	Year 2013		0	0	0	0	(7,228)			17,483
	Year 2014		0	0	0	0	0			17,483
	Year 2015		0	0	0	0	0			17,483
	1/1/16-3/31/16		0	0	0	0	0			17,483
	Total		0	0	0	0	(7,228)			17,483
1890	4th & Main (APO1)	82,196								
	4/1/12 - 12/31/12		0	0	0	0	0			82,196
	Year 2013		0	0	0	0	0			82,196
	Year 2014		0	0	0	0	0			82,196
	Year 2015		0	0	0	0	0			82,196
	1/1/16-3/31/16		0	0	0	0	0			82,196
	Total		0	0	0	0	0			82,196
1890	Micro (A3O2)	0								
	4/1/12 - 12/31/12		0	0	0	0	0			0
	Year 2013		0	0	0	0	7,228			7,228
	Year 2014		0	0	0	0	0			7,228
	Year 2015		0	0	0	0	0			7,228
	1/1/16-3/31/16		0	0	0	0	0			7,228
	Total		0	0	0	0	7,228			7,228

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

Common Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3j
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
1891		0								
	4/1/12 - 12/31/12		0	0	0	0	0			0
	Year 2013		0	0	0	0	0			0
	Year 2014		0	0	0	0	0			0
	Year 2015		0	0	0	0	0			0
	1/1/16-3/31/16		0	0	0	0	0			0
	Total		0	0	0	0	0			0
1900	Atrium II (A3O2)	257,921								
	4/1/12 - 12/31/12		0	0	257,952	13,604	0			(13,635)
	Year 2013		0	0	0	0	0			(13,635)
	Year 2014		0	0	0	(13,635)	0			0
	Year 2015		0	0	0	0	0			0
	1/1/16-3/31/16		0	0	0	0	0			0
	Total		0	0	257,952	(31)	0			0
1900	Clopay 3rd Floor (A3O1)	56,437								
	4/1/12 - 12/31/12		27,552	0	0	0	0			83,989
	Year 2013		41,329	0	0	0	0			125,318
	Year 2014		41,329	0	0	0	0			166,647
	Year 2015		41,329	0	0	0	0			207,976
	1/1/16-3/31/16		20,664	0	0	0	0			228,640
	Total		172,203	0	0	0	0			228,640
1900	Clopay 4th/5th/6th Floor(A3O1)	700,921								
	4/1/12 - 12/31/12		14,718	0	0	0	0			715,639
	Year 2013		22,078	0	0	0	0			737,717
	Year 2014		22,078	0	0	0	0			759,795
	Year 2015		22,077	0	0	0	0			781,872
	1/1/16-3/31/16		11,039	0	0	0	0			792,911
	Total		91,990	0	0	0	0			792,911
1900	Clopay Bldg & Access Ramp (A3O1)	4,097,941								
	4/1/12 - 12/31/12		13,653	0	0	0	9,269			4,120,863
	Year 2013		20,479	0	0	0	0			4,141,342
	Year 2014		20,479	0	0	0	0			4,161,821
	Year 2015		20,479	0	0	0	0			4,182,300
	1/1/16-3/31/16		10,240	0	0	0	0			4,192,540
	Total		85,330	0	0	0	9,269			4,192,540
1900	4th & Main (APO1)	16,874,045								
	4/1/12 - 12/31/12		2,320,530	0	0	0	0			19,194,575
	Year 2013		3,253,633	0	608,802	637,541	63,112			21,264,977
	Year 2014		3,773,304	0	193,713	116,085	0			24,728,483
	Year 2015		3,786,648	0	112,922	173,417	0			28,228,792
	1/1/16-3/31/16		1,899,998	0	198,804	100,146	0			29,829,840
	Total		15,034,113	0	1,114,241	1,027,189	63,112			29,829,840
1900	Micro (A3O2)	0								
	4/1/12 - 12/31/12		0	0	0	0	0			0
	Year 2013		385	0	0	0	11,993			12,378
	Year 2014		4,626	0	0	0	0			17,004
	Year 2015		6,081	0	0	0	0			23,085
	1/1/16-3/31/16		3,186	0	0	0	0			26,271
	Total		14,278	0	0	0	11,993			26,271

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

Common Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3k
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
1900	(CSOE)	8,598								
	4/1/12 - 12/31/12		2,167	0	0	0	0			10,765
	Year 2013		3,154	0	0	0	0			13,919
	Year 2014		3,287	0	0	0	0			17,206
	Year 2015		3,287	0	0	0	0			20,493
	1/1/16-3/31/16		1,643	0	0	0	0			22,136
	Total		13,538	0	0	0	0			22,136
1900	(A3O1)	3,742,348								
	4/1/12 - 12/31/12		754,864	0	753,246	0	111,682			3,855,648
	Year 2013		1,170,606	0	661,696	629,335	(443,168)			3,292,055
	Year 2014		1,368,552	0	1,341,168	328,125	(12,005)			2,979,309
	Year 2015		1,455,605	0	978,464	337,207	0			3,119,243
	1/1/16-3/31/16		785,928	0	0	2,010	0			3,903,161
	Total		5,535,555	0	3,734,574	1,296,677	(343,491)			3,903,161
1900	Envision Center (A3O2)	681,977								
	4/1/12 - 12/31/12		167,128	0	0	0	0			849,105
	Year 2013		55,709	0	0	0	(890,609)			14,205
	Year 2014		0	0	0	0	(14,205)			0
	Year 2015		0	0	0	0	0			0
	1/1/16-3/31/16		0	0	0	0	0			0
	Total		222,837	0	0	0	(904,814)			0
1900	Holiday Park (ACO3)	227,019								
	4/1/12 - 12/31/12		27,524	0	0	0	0			254,543
	Year 2013		49,210	0	0	0	0			303,753
	Year 2014		6	0	0	0	0			303,759
	Year 2015		22	0	0	0	0			303,781
	1/1/16-3/31/16		0	0	0	0	0			303,781
	Total		76,762	0	0	0	0			303,781
1910		(1,746,219)								
	4/1/12 - 12/31/12		151,419	0	729,273	0	47,213			(2,276,860)
	Year 2013		227,542	0	0	665	818			(2,049,165)
	Year 2014		354,210	0	0	2,673	0			(1,697,628)
	Year 2015		365,238	0	0	55,014	0			(1,387,404)
	1/1/16-3/31/16		5,030,429	0	1,236,569	107	0			2,406,349
	Total		6,128,838	0	1,965,842	58,459	48,031			2,406,349
1911		274,745								
	4/1/12 - 12/31/12		112,618	0	11,192	0	14,561			390,732
	Year 2013		152,068	0	0	0	0			542,800
	Year 2014		548,820	0	0	0	0			1,091,620
	Year 2015		521,023	0	0	0	0			1,612,643
	1/1/16-3/31/16		212,131	23,261	638,704	0	0			1,209,331
	Total		1,546,660	23,261	649,896	0	14,561			1,209,331

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

Common Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3l
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
1911	Smart Grid	34,024								
	4/1/12 - 12/31/12		9,216	0	0	0	(14,132)			29,108
	Year 2013		12,288	0	0	0	0			41,396
	Year 2014		12,288	0	0	0	0			53,684
	Year 2015		12,288	0	0	0	0			65,972
	1/1/16-3/31/16		0	0	0	0	0			65,972
	Total		46,080	0	0	0	(14,132)			65,972
1920		85,311								
	4/1/12 - 12/31/12		0	0	0	0	0			85,311
	Year 2013		0	0	0	0	0			85,311
	Year 2014		0	0	0	0	0			85,311
	Year 2015		0	0	0	0	0			85,311
	1/1/16-3/31/16		0	0	0	0	0			85,311
	Total		0	0	0	0	0			85,311
1921		234,545								
	4/1/12 - 12/31/12		17,538	0	0	0	0			252,083
	Year 2013		23,384	0	0	0	0			275,467
	Year 2014		23,384	0	0	0	0			298,851
	Year 2015		23,384	0	0	0	(458)			321,777
	1/1/16-3/31/16		11,692	0	0	0	0			333,469
	Total		99,382	0	0	0	(458)			333,469
1930		(151,380)								
	4/1/12 - 12/31/12		9,326	0	1,454	0	4,776			(138,732)
	Year 2013		11,235	0	0	0	0			(127,497)
	Year 2014		11,235	0	0	0	0			(116,262)
	Year 2015		24,898	0	0	36,436	0			(127,800)
	1/1/16-3/31/16		333,358	0	85,202	0	0			120,356
	Total		390,052	0	86,656	36,436	4,776			120,356
1940		555,791								
	4/1/12 - 12/31/12		61,657	0	28,685	0	0			588,763
	Year 2013		94,767	0	0	0	0			683,530
	Year 2014		103,283	0	0	0	0			786,813
	Year 2015		98,114	0	0	20,526	0			864,401
	1/1/16-3/31/16		184,217	0	111,966	0	0			936,652
	Total		542,038	0	140,651	20,526	0			936,652
1950		1,291								
	4/1/12 - 12/31/12		1,163	0	0	0	0			2,454
	Year 2013		1,551	0	0	0	0			4,005
	Year 2014		1,551	0	0	0	0			5,556
	Year 2015		388	0	0	0	0			5,944
	1/1/16-3/31/16		(5,944)	0	0	0	0			0
	Total		(1,291)	0	0	0	0			0
1960		62,760								
	4/1/12 - 12/31/12		4,660	0	0	0	0			67,420
	Year 2013		6,214	0	0	0	0			73,634
	Year 2014		6,214	0	0	0	0			79,848
	Year 2015		6,214	0	0	0	0			86,062
	1/1/16-3/31/16		3,107	0	0	0	0			89,169
	Total		26,409	0	0	0	0			89,169

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From April 1, 2012 to June 30, 2016

Common Plant

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Work Papers Reference No(s).:

WPB-3.3m
WITNESS RESPONSIBLE:
C. S. Lee
02/15/17

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfer	Other Accts Involved	Ending Balance
		$	$	$	$	$	$			$
1970	(A3O1)	12,183,687								
	4/1/12 - 12/31/12		2,228,985	0	0	0	806,611			15,219,283
	Year 2013		3,309,626	0	0	0	(17,466,863)			1,062,046
	Year 2014		2,253,841	0	0	8,920	3,770,581			7,077,548
	Year 2015		3,207,393	0	0	0	0			10,284,941
	1/1/16-3/31/16		4,991,139	0	968,010	0	0			14,308,070
	Total		15,990,984	0	968,010	8,920	(12,889,671)			14,308,070
1970	(A3O2)	0								
	4/1/12 - 12/31/12		0	0	0	0	0			0
	Year 2013		65,766	0	0	0	8,396,515			8,462,281
	Year 2014		806,375	0	0	0	0			9,268,656
	Year 2015		810,546	0	0	5,100	0			10,074,102
	1/1/16-3/31/16		(1,406,061)	0	6,853,197	0	0			1,814,844
	Total		276,626	0	6,853,197	5,100	8,396,515			1,814,844
1970	(A3O3)	0								
	4/1/12 - 12/31/12		0	0	0	0	0			0
	Year 2013		0	0	0	0	9,068,434			9,068,434
	Year 2014		1,128,212	0	0	0	(3,770,581)			6,426,065
	Year 2015		399,918	0	0	0	0			6,825,983
	1/1/16-3/31/16		(6,825,983)	0	0	0	0			0
	Total		(5,297,853)	0	0	0	5,297,853			0
1970	Smart Grid	1,908,843								
	4/1/12 - 12/31/12		833,375	0	0	0	(794,663)			1,947,555
	Year 2013		1,536,819	0	0	0	0			3,484,374
	Year 2014		2,073,831	0	0	0	0			5,558,205
	Year 2015		2,236,428	0	0	0	0			7,794,633
	1/1/16-3/31/16		1,118,106	0	0	0	0			8,912,739
	Total		7,798,559	0	0	0	(794,663)			8,912,739
1980		131,815								
	4/1/12 - 12/31/12		16,110	0	0	0	0			147,925
	Year 2013		21,329	0	0	1,000	(6,058)			162,196
	Year 2014		22,839	0	0	0	0			185,035
	Year 2015		21,328	0	0	1,469	0			204,894
	1/1/16-3/31/16		(180)	0	9,727	0	0			194,987
	Total		81,426	0	9,727	2,469	(6,058)			194,987
1990, 1991		117,272								
	4/1/12 - 12/31/12		29,765	0	0	0	0			147,037
	Year 2013		39,686	0	0	0	0			186,723
	Year 2014		39,686	0	0	0	0			226,409
	Year 2015		39,686	0	0	0	0			266,095
	1/1/16-3/31/16		19,843	0	0	0	0			285,938
	Total		168,666	0	0	0	0			285,938
108		(869,368)								
	4/1/12 - 12/31/12		0	0	466,603	0	0			(1,335,971)
	Year 2013		0	0	(532,236)	0	0			(803,735)
	Year 2014		0	0	(23,075)	0	0			(780,660)
	Year 2015		0	0	(19,686)	0	0			(760,974)
	1/1/16-3/31/16		0	0	(9,269)	0	0			(751,705)
	Total		0	0	(117,663)	0	0			(751,705)

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
SUMMARY OF MATERIAL AND SUPPLIES
THIRTEEN MONTHS ENDED JUNE 30, 2016

WITNESS RESPONSIBLE:
P. A. LAUB
12/21/16

LINE NO.	ACCOUNT NO. and DESCRIPTION		TOTAL COMPANY (A) ($)	ALLOCATED TO ELECTRIC DEPT %	ALLOCATED TO ELECTRIC DEPT AMOUNT ($)	ALLOCATED TO NEW CONSTRUCTION (A) %	ALLOCATED TO NEW CONSTRUCTION (A) AMOUNT $
1	Thirteen Month Average Balance						
2							
3		Materials & Supplies					
4	154100	Materials and Supplies Inventory	50,985,328	100.00%	50,985,328	13.94%	7,107,355
5	154102	Common M&S	0	100.00%	0	13.94%	0
6	154140	Miscellaneous Inventory	0	100.00%	0	13.94%	0
7	154410	Working Stock	2,473	100.00%	2,473	13.94%	345
8			50,987,801		50,987,801		7,107,700
9							
10		Stores Expense					
11	163110	Stores Expense	2,057,459	100.00%	2,057,459	13.94%	286,810
12			2,057,459		2,057,459		286,810
13	Total		53,045,260		53,045,260		7,394,510

Source:
(A) Supplemental (C)(11)(c).

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
SUMMARY OF MATERIAL AND SUPPLIES
AS OF JUNE 30, 2016

WPB-5.1b

WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

LINE NO.	ACCOUNT NO. and DESCRIPTION		TOTAL COMPANY (A) ($)	ALLOCATED TO ELECTRIC DEPT %	ALLOCATED TO ELECTRIC DEPT AMOUNT ($)	ALLOCATED TO NEW CONSTRUCTION (A) %	ALLOCATED TO NEW CONSTRUCTION (A) AMOUNT $
1	Date Certain Balance						
2							
3		Materials & Supplies					
4	154100	Materials and Supplies Inventory	53,417,779	100.00%	53,417,779	13.94%	7,446,438
5	154102	Common M&S	0	100.00%	0	13.94%	0
6	154140	Miscellaneous Inventory	0	100.00%	0	13.94%	0
7	154410	Working Stock	2,473	100.00%	2,473	13.94%	345
8			53,420,252		53,420,252		7,446,783
9							
10		Stores Expense					
11	163110	Stores Expense - Non Production	2,352,446	100.00%	2,352,446	13.94%	327,931
12			2,352,446		2,352,446		327,931
13	Total		55,772,698		55,772,698		7,774,714

Source:
(A) Supplemental (C)(11)(c).

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
DETAIL OF MATERIAL & SUPPLIES
THIRTEEN MONTHS ENDED JUNE 30, 2016

WPB-5.1c

WITNESS RESPONSIBLE:
P. A. LAUB
12/21/16

LINE NO.	MONTH	ACCOUNT 154100 (A)	154102 (A)	154140 (A)	154410 (A)	163110 (A)	
1	June 2015	49,626,856	$ -	$ -	$ 2,473	1,231,728	
2	July	48,881,175	0	0	2,473	1,371,606	
3	August	49,819,780	0	0	2,473	1,618,063	
4	September	48,214,415	0	0	2,473	1,468,407	
5	October	49,464,189	0	0	2,473	1,953,140	
6	November	49,577,564	0	0	2,473	2,211,326	
7	December	50,593,537	0	0	2,473	2,217,694	
8	January 2016	50,986,170	0	0	2,473	2,624,627	
9	February	51,932,487	0	0	2,473	2,515,709	
10	March	52,555,951	0	0	2,473	2,371,975	
11	April	53,649,943	0	0	2,473	2,278,043	
12	May	54,089,418	0	0	2,473	2,532,208	
13	June	53,417,779	0	0	2,473	2,352,446	→ To WPB-5.1b
14	Total	662,809,264	0	0	32,149	26,746,972	
15							
16	13 Month Avg. Balance	$ 50,985,328	$ -	$ -	$ 2,473	$ 2,057,459	
		↓ To WPB-5.1b	↓ To WPB-5.1b	↓ To WPB-5.1b	↓ To WPB-5.1b	↓ To WPB-5.1b	

(A) Source: Company's General Ledger

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CUSTOMER SERVICE DEPOSITS - RETAIL
THIRTEEN MONTHS ENDED JUNE 30, 2016

WPB-6.1a
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P. A. LAUB
12/21/16

LINE NO.	MONTH		BALANCE ACCT. 0235140 (1)		ALLOCATION TO DEPARTMENT (2) GAS	ELECTRIC	TOTAL
1	June 2015		27,752,532				
2	July		27,730,302				
3	August		27,760,406				
4	September		27,957,720				
5	October		28,258,820				
6	November		28,513,116				
7	December		28,850,703				
8	January 2016		29,030,924				
9	February		29,214,038				
10	March		29,349,488				
11	April		29,364,847				
12	May		29,324,544				
13	June		29,167,087				
14	Total		372,274,527				
15							
16							
17	Average		28,636,502		10,438,005	18,198,497	28,636,502
18							
19	Interest @	3.0%	859,095		313,140	545,955	859,095
20							
21							
22							
23	Date Certain Balance		29,167,087	To Sch B-6 ←	10,631,403	18,535,684	29,167,087
24							
25	Interest @	3.0%	875,013	To Sch C-3.5 ← (Adjustment)	318,942	556,071	875,013

(1) Source: Company General Ledger - Split between Retail & Transmission provided by Revenue Group
(2) Allocated on Ratio of Residential Customers at June 30, 2016. See WPB-6.1b.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CUSTOMER SERVICE DEPOSITS - TRANSMISSION SERVICE
THIRTEEN MONTHS ENDED JUNE 30, 2016

WITNESS RESPONSIBLE:
P. A. LAUB
12/21/16

LINE NO.	MONTH		BALANCE ACCT. 0235140 (1)		ALLOCATION TO DEPARTMENT GAS	ELECTRIC	TOTAL
1	June 2015		5,637,306				
2	July		5,471,267				
3	August		5,542,319				
4	September		5,805,319				
5	October		5,831,816				
6	November		5,845,319				
7	December		5,845,319				
8	January 2016		6,660,735				
9	February		6,714,235				
10	March		6,727,735				
11	April		6,754,735				
12	May		6,768,236				
13	June		6,755,736				
14	Total		80,360,077				
15							
16							
17	Average		6,181,544		0	6,181,544	6,181,544
18							
19	Interest @	0.24%	14,836		0	14,836	14,836
20							
21							
22							
23	Date Certain Balance		6,755,736	To Sch B-6 ←	0	6,755,736	6,755,736
24							
25	Interest @	0.24%	16,214	To Sch C-3.5 ← (Adjustment)	0	16,214	16,214

(1) Source: Company General Ledger - Split between Retail & Transmission provided by Revenue Group

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
WORKING CAPITAL ALLOCATION FACTORS

WPB-6.1b
WITNESS RESPONSIBLE:
P. A. LAUB
12/21/16

LINE NO.	DESCRIPTION	AMOUNT	PERCENT
1	Retail Customers as of June 30, 2016		
2	Gas	204,626	35.97%
3	Electric	364,287	64.03%
4	Total	568,913	100.00%
5			
6	Residential Customers as of June 30, 2016		
7	Gas	191,946	36.45%
8	Electric	334,726	63.55%
9	Total	526,672	100.00%
10			
11	Distribution Revenue Allocation Factor (D595)		
12	Distribution Revenue (A)	546,815,097	56.03%
13	Total Electric Retail Revenue	975,847,213	

(A) Excludes revenue from riders where CAT is already being recovered.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
INCREMENTAL FASB106 EXPENSE RECOVERED IN RATES

WPB-6.1c
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

	Recovered in Electric Rates				
Year	Rate Case No.	Eff. Date	Work Paper Reference	Full Month (Rounded)	Amount
Life Insurance					$
1992				12	0
1993 (Through 8/93)				8	0
1993 (9/93 - 12/93)	92-1464-EL-AIR	8/26/93	WPC-3.18	4	32,852
1994	92-1464-EL-AIR	8/26/93	WPC-3.18	12	100,517
1995	92-1464-EL-AIR	8/26/93	WPC-3.18	12	99,589
1996	92-1464-EL-AIR	8/26/93	WPC-3.18	12	135,330
1997	92-1464-EL-AIR	8/26/93	WPC-3.18	12	92,348
1998	92-1464-EL-AIR	8/26/93	WPC-3.18	12	91,492
1999	92-1464-EL-AIR	8/26/93	WPC-3.18	12	86,784
2000	92-1464-EL-AIR	8/26/93	WPC-3.18	12	85,107
2001	92-1464-EL-AIR	8/26/93	WPC-3.18	12	79,365
2002	92-1464-EL-AIR	8/26/93	WPC-3.18	12	90,636
2003	92-1464-EL-AIR	8/26/93	WPC-3.18	12	80,506
2004	92-1464-EL-AIR	8/26/93	WPC-3.18	12	76,190
2005	92-1464-EL-AIR	8/26/93	WPC-3.18	12	82,183
2006	05-059-EL-AIR	1/01/06	WPC-3.17a	12	519,429
2007	05-059-EL-AIR	1/01/06	WPC-3.17a	12	519,429
2008	05-059-EL-AIR	1/01/06	WPC-3.17a	12	499,451
2009 Jan. - Jun.	05-059-EL-AIR	1/01/06	WPC-3.17a	6	249,726
2009 July - Dec.	08-709-EL-AIR	7/13/09	WPC-3.17a	6	7,265
2010	08-709-EL-AIR	7/13/09	WPC-3.17a	12	14,530
2011	08-709-EL-AIR	7/13/09	WPC-3.17a	12	14,530
2012	08-709-EL-AIR	7/13/09	WPC-3.17a	4	4,843
2012	12-1682-EL-AIR	5/6/2013		8	11,018
2013	12-1682-EL-AIR	5/6/2013		12	16,527
2014	12-1682-EL-AIR	5/6/2013		12	16,527
2015	12-1682-EL-AIR	5/6/2013		12	16,527
Total Life Insurance					3,022,701
Health Care					
1993 (Through 8/93)					
1993 (9/93 - 12/93)	92-1464-EL-AIR	8/26/93	WPC-3.18	4	231,630
1994	92-1464-EL-AIR	8/26/93	WPC-3.18	12	708,722
1995	92-1464-EL-AIR	8/26/93	WPC-3.18	12	702,184
1996	92-1464-EL-AIR	8/26/93	WPC-3.18	12	954,185
1997	92-1464-EL-AIR	8/26/93	WPC-3.18	12	651,129
1998	92-1464-EL-AIR	8/26/93	WPC-3.18	12	645,093
1999	92-1464-EL-AIR	8/26/93	WPC-3.18	12	611,896
2000	92-1464-EL-AIR	8/26/93	WPC-3.18	12	600,075
2001	92-1464-EL-AIR	8/26/93	WPC-3.18	12	559,584
2002	92-1464-EL-AIR	8/26/93	WPC-3.18	12	639,057
2003	92-1464-EL-AIR	8/26/93	WPC-3.18	12	567,632
2004	92-1464-EL-AIR	8/26/93	WPC-3.18	12	537,201
2005	92-1464-EL-AIR	8/26/93	WPC-3.18	12	579,452
2006	05-059-EL-AIR	1/01/06	WPC-3.17a	12	2,796,926
2007	05-059-EL-AIR	1/01/06	WPC-3.17a	12	2,796,926
2008	05-059-EL-AIR	1/01/06	WPC-3.17a	12	2,796,926
2009 Jan. - Jun.	05-059-EL-AIR	1/01/06	WPC-3.17a	6	1,398,463
2009 July - Dec.	08-709-EL-AIR	7/13/09	WPC-3.17a	6	19,374
2010	08-709-EL-AIR	7/13/09	WPC-3.17a	12	38,747
2011	08-709-EL-AIR	7/13/09	WPC-3.17a	12	38,747
2012	08-709-EL-AIR	7/13/09		4	12,916
2012	12-1682-EL-AIR	5/6/2013		8	29,382
2013	12-1682-EL-AIR	5/6/2013		12	44,073
2014	12-1682-EL-AIR	5/6/2013		12	44,073
2015	12-1682-EL-AIR	5/6/2013		12	44,073
Total Health Care					18,048,466
Total Incremental Post Retirement Benefits Expense (FAS 106) recovered in Rates					21,071,167
Total DE-Ohio Electric O&M FAS 106 Payments (WPB-6.1d)					29,458,562
Net Post Retirement Balance Funded by Customers					(8,387,395)

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ESTIMATED RETIREE BENEFITS PAID *
YEARS 1993 - 2011

WPB-6.1d
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

Line No.	Year	Health	Life	Total	O & M (A) Elec. Distr.	Elec-Other	Gas	Total O & M	Total Capital	Total O & M and Capital
1	2015	1,310,936	1,732,934	3,043,870	1,130,798	261,773	572,856	1,965,427	1,078,443	3,043,870
2	2014	1,358,049	1,645,168	3,003,217	999,170	615,660	546,285	2,161,115	842,102	3,003,217
3	2013	1,394,051	1,571,965	2,966,016	759,300	1,006,073	410,200	2,175,573	790,443	2,966,016
4	2012	2,328,953	2,184,152	4,513,105	1,286,686	1,484,812	619,649	3,391,147	1,121,958	4,513,105
5	2011	2,364,844	2,104,240	4,469,084	1,275,030	1,569,988	612,265	3,457,283	1,011,801	4,469,084
6	2010	2,143,703	2,035,912	4,179,615	1,146,886	1,577,387	573,443	3,297,716	881,899	4,179,615
7	2009	2,454,440	1,959,330	4,413,770	1,225,704	1,750,501	544,659	3,520,864	892,906	4,413,770
8	2008	2,448,938	1,912,507	4,361,445	1,277,031	1,663,456	511,597	3,452,084	909,361	4,361,445
9	2007	5,374,000	1,655,000	7,029,000	1,492,960	2,303,403	1,518,264	5,314,627	1,714,373	7,029,000
10	2006	4,624,000	1,766,000	6,390,000	1,680,570	2,148,318	876,069	4,704,957	1,685,043	6,390,000
11	2005	5,026,000	1,838,000	6,864,000	1,581,466	2,674,214	890,261	5,145,941	1,718,059	6,864,000
12	2004	5,108,250	2,065,000	7,173,250	1,532,206	2,669,884	947,586	5,149,676	2,023,574	7,173,250
13	2003	4,867,000	2,095,000	6,962,000	1,571,323	2,422,080	898,098	4,891,501	2,070,499	6,962,000
14	2002	3,691,000	2,127,000	5,818,000	1,478,354	2,365,017	840,701	4,684,072	1,133,928	5,818,000
15	2001	4,267,000	2,256,000	6,523,000	1,451,368	2,218,472	842,119	4,511,959	2,011,041	6,523,000
16	2000	2,900,000	2,000,000	4,900,000	1,169,140	1,716,960	646,310	3,532,410	1,367,590	4,900,000
17	1999	2,700,000	1,900,000	4,600,000	1,119,180	1,644,960	654,120	3,418,260	1,181,740	4,600,000
18	1998	3,730,000	1,800,000	5,530,000	1,418,445	1,804,992	921,298	4,144,735	1,385,265	5,530,000
19	1997	3,657,000	1,675,000	5,332,000	1,380,455	1,639,590	1,026,410	4,046,455	1,285,545	5,332,000
20	1996	2,215,000	1,640,000	3,855,000	1,462,587	1,092,506	978,785	3,533,878	321,122	3,855,000
21	1995	2,703,000	1,591,000	4,294,000	1,198,885	1,236,243	728,262	3,163,390	1,130,610	4,294,000
22	1994	1,985,000	1,518,000	3,503,000	987,145	972,083	597,612	2,556,840	946,160	3,503,000
23	1993	1,730,000	1,288,000	3,018,000	833,873	826,328	521,209	2,181,410	836,590	3,018,000
24										
25	Total DE-Ohio Electric O&M FAS 106 Payments				$29,458,562					

* Expected benefit payments provided by Company

(A) FAS106 allocated using information from annual Form 1, Distribution of Salaries and Wages, pages 354-355.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
INVESTMENT TAX CREDIT
ACTIVITY THROUGH JUNE 30, 2016

WPB-6.1e

WITNESS RESPONSIBLE:
L. M. BELLUCCI
02/15/17

Line No.		3%	4%	6%	10% Post-1980 Leased & Owned	TOTAL
1	Balance 12/31/15				(804,645)	(804,645)
2	Amortization through June, 2016				88,276	88,276
3	Balance 6/30/16	0	0	0	(716,369)	(716,369)

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
GENERAL PLANT & OPERATING INCOME ALLOCATION FACTORS

WPB-7a
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

Line No.	Description	General Plant T&D Labor [1]	%	
1	Transmission	7,185,179	14.459%	
2	Distribution	29,032,012		
3	Customer Acctg	12,468,810		
4	Cust Service & Info	1,006,151		
5	Sales	0		
6	Distribution Only	42,506,973	85.541%	[2]
7	Total O&M excl A&G	49,692,152	100.000%	

[1] Source: 2015 FERC Form 1, Distribution of Salaries and Wages, pages 354-355.
[2] To Sch. B-2.1, Sch. B-3, and Sch. C-2.1

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
TO REFLECT AMOUNT OF REQUESTED INCREASE

WPC-1a
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	JUSTIFIED INCREASE
1	Operating Revenues	SCH. E-4	$ 15,405,219
2			
3	Operating Expenses		
4	Operation & Maintenance		
5	Uncollectible Accounts @ 0.557%	SCH. A-2	85,856
6	City of Cincinnati Franchise Tax @ 0.100%	SCH. A-2	15,405
7	Commercial Activities Tax @ 0.260%	SCH. A-2	40,054
8	PUCO Maintenance Assessment @ 0.127%	SCH. A-2	19,595
9	OCC Maintenance Assessment @ 0.021%	SCH. A-2	3,266
10	Total Operation & Maintenance		164,176
11			
12	Operating Expenses Before Income Taxes		164,176
13			
14	Operating Income Before Income Taxes		15,241,043
15			
16	State & Municipal Income Taxes @ 0.556%	SCH. A-2	84,679
17			
18	Federal Income Taxes @ 35%	SCH. A-2	5,304,727
19			
20	Total Operating Expenses		5,553,582
21			
22	Increase in Net Operating Income		$ 9,851,637

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
ELECTRIC DEPARTMENT
SUMMARY OF JURISDICTIONAL ELECTRIC REVENUES
12 MONTHS ENDING MARCH 31, 2017

WPC-2a
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

LINE NO.	TITLE of ACCOUNT	Bundled Base	Distribution	EE Rider	Distrib Capital Invest Rider	Decoupling Rider	Infrastructure Modernization	Economic Competiveness	Ohio Excise	Uncollectible Expense	Unbilled	OTHER (A)	TOTAL OPERATING REVENUES	ALLOCATION CODE	ALLOCATION PERCENT	UNADJUSTED JURISDICTION
1	Revenues from Electric Service															
2																
3	Retail Revenues:															
4	Residential	289,147	112,022,954	10,929,283	9,083,413	(30,275)	24,976,599	(38,939)	16,078,941	1,312,522	14,387,651		189,011,296	DALL	100.000%	189,011,296
5	Commercial	496,550	23,305,070	1,867,333	1,657,767	(28,689)	2,144,514	(14,716)	4,332,183	173,441	(649,396)		33,284,057	DALL	100.000%	33,284,057
6	Industrial	479,902	1,995,753	326,948	204,900	(626)	93,678	(2,899)	496,944	15,550	(245,336)		3,364,814	DALL	100.000%	3,364,814
7	Public St. & Hwy. Lighting	1,280	1,399,427	20,651	72,118	(87)	22,075	(37)	101,212	4,796	0		1,621,435	DALL	100.000%	1,621,435
8	Other Sales to Public Auth.	2,081,127	807,751	88,111	70,055	(354)	54,121	(473)	157,589	6,279	17,654		3,281,860	DALL	100.000%	3,281,860
9	Total Retail Revenue	3,348,006	139,530,955	13,232,326	11,088,253	(60,031)	27,290,987	(57,064)	21,166,869	1,512,588	13,510,573		230,563,462			230,563,462
10																
11	Transportation Revenues:															
12	Residential	(5,355)	108,324,340	10,748,118	8,800,995	(25,994)	22,768,188	(39,010)	15,649,707	1,287,627	5,911,426		173,420,042	DALL	100.000%	173,420,042
13	Commercial	(52,598)	95,659,040	9,500,507	6,808,843	(41,119)	4,071,991	(59,878)	20,041,780	479,589	283,841		136,691,996	DALL	100.000%	136,691,996
14	Industrial	5	27,811,087	7,345,468	3,476,968	(936)	1,218,422	(56,513)	8,678,268	311,697	(498,033)		48,286,433	DALL	100.000%	48,286,433
15	Public St. & Hwy. Lighting	52,245	3,953,385	41,650	223,153	(32)	17,837	(129)	278,669	7,688	0		4,574,466	DALL	100.000%	4,574,466
16	Other Sales to Public Auth.	(2,361,607)	13,912,090	2,242,247	1,245,264	(17,438)	486,789	(31,012)	3,476,071	86,968	163,604		19,202,976	DALL	100.000%	19,202,976
17	Total Transportation Revenue	(2,367,310)	249,659,942	29,877,990	20,555,223	(85,519)	28,563,227	(186,542)	48,124,495	2,173,569	5,860,838		382,175,913			382,175,913
18																
19	Total Retail Revenue															
20	Residential	283,792	220,347,294	21,677,401	17,884,408	(56,269)	47,744,787	(77,949)	31,728,648	2,600,149	20,299,077	0	362,431,338			362,431,338
21	Commercial	443,952	118,964,110	11,367,840	8,466,610	(69,808)	6,216,505	(74,594)	24,373,963	653,030	(365,555)	0	169,976,053			169,976,053
22	Industrial	479,907	29,806,840	7,672,416	3,681,868	(1,562)	1,312,100	(59,412)	9,175,212	327,247	(743,369)	0	51,651,247			51,651,247
23	Public St. & Hwy. Lighting	53,525	5,352,812	62,301	295,271	(119)	39,912	(166)	379,881	12,484	0	0	6,195,901			6,195,901
24	Other Sales to Public Auth.	(280,480)	14,719,841	2,330,358	1,315,319	(17,792)	540,910	(31,485)	3,633,660	93,247	181,258	0	22,484,836			22,484,836
25	Total Retail Revenue	980,696	389,190,897	43,110,316	31,643,476	(145,550)	55,854,214	(243,606)	69,291,364	3,686,157	19,371,411	0	612,739,375			612,739,375
26																
27	Other:															
28	Interdepartmental Sales-Elec											296,058	296,058	DALL	100.000%	296,058
29	Late Pmt and Forf Disc											0	0	DALL	100.000%	0
30	Misc Service Revenue											2,771,607	2,771,607	DALL	100.000%	2,771,607
31	IC Other Elec Rents											7,368,762	7,368,762	DLAB	85.541%	6,303,313
32	Pole & Line Attachments											2,034,853	2,034,853	DALL	100.000%	2,034,853
33	Tower Lease Revenues											76,183	76,183	DALL	100.000%	76,183
34	Other Electric Rents											3,057,779	3,057,779	DALL	100.000%	3,057,779
35	Sales Use Tax Coll Fee											226	226	DALL	100.000%	226
36	Data Processing Service											550,956	550,956	DALL	100.000%	550,956
37	Profit Or Loss On Sale Of M&S											144	144	DALL	100.000%	144
38	Other Electric Revenues											5,823,187	5,823,187	DALL	100.000%	5,823,187
39	Gross Up - CIAC											867,557	867,557	DALL	100.000%	867,557
40	Deferred DSM Costs											3,027,369	3,027,369	DALL	100.000%	3,027,369
41	Total Miscellaneous Revenue											25,874,681	25,874,681			24,809,232
42																
43	Total Revenues											25,874,681	638,614,056			637,548,607

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To Sch C-2

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
DETAILED REVENUE ADJUSTMENTS
12 MONTHS ENDING MARCH 31, 2017

WPC-3.1a
WITNESS RESPONSIBLE:
P. A. LAUB
1/10/2017

LINE NO.	DESCRIPTION	OPERATING REVENUES BASE ($)	FUEL ($)	OTHER ($)	TOTAL ($)
1	Adjustments To Eliminate Unbilled Revenue: (A)				
2					
3	Retail Revenue	(13,510,573)			(13,510,573)
4	Transportation Revenue	(5,860,838)			(5,860,838)
5	Total Unbilled Revenue Adjustment	(19,371,411)	0	0	(19,371,411)
6					
7					
8	Adjustments To Billed Revenue:				
9					
10	Retail Revenue Adjustments (B)	(8,196,181)		(398,816)	(8,594,997)
11					
12	Other Revenue Adjustments:				
13	Special Contracts (C)	(18,622)		18,622	0
14					
15	Total Billed Revenue Adjustment	(8,214,803)	0	(380,194)	(8,594,997)
16					
17	Total Revenue Adjustment	(27,586,214)	0	(380,194)	(27,966,408)

To SCH C-3.1, Pg. 1

(A) Source: WPC-2a.
(B) Source: Schedule E-4, page 2. Represents the amount necessary to reconcile base revenue on Schedule C-2 to current annualized revenue on Schedule E-4.
(C) Represents two customers with special contracts negotiated with the Company.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ELIMINATE EE, ECF AND DECOUPLING REVENUE & EXPENSE
12 MONTHS ENDING MARCH 31, 2017

WPC-3.2a
WITNESS RESPONSIBLE:
P. A. LAUB
01/10/17

LINE NO.	DESCRIPTION	SOURCE	AMOUNT ($)	
1	Annualized EE Revenue	WPC-2a	(43,110,316)	
2	Annualized Decoupling Revenues	WPC-2a	145,550	
3	Annualized ECF Revenues	WPC-2a	243,606	
4			(42,721,160)	⟶ To Sch C-3.2
5	Deferred DSM Costs / ECF Costs	SCH. C-2.1	(3,027,369)	
6	Deferred Decoupling Revenues	SCH. C-2.1	(5,749,735)	
7			(8,777,104)	⟶ To Sch C-3.2

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
RATE CASE EXPENSE
12 MONTHS ENDING MARCH 31, 2017

WPC-3.3a
WITNESS RESPONSIBLE:
P. A. LAUB
01/10/17

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT $
1	Estimated Rate Case Expense	Sch C-8	480,300
2			
3	Estimated ESP Case Expense		173,500
4			
5	Total Expenses		653,800
6			
7	# of Years to Amortize		3
8			
9	Test Year Amortization (Line 1 / Line 3)		217,933
10			
11	Included in Test Year Expense	Sch C-8	10,750
12			
13	Rate Case Expense Adjustment		207,183

To Sch C-3.3

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ANNUALIZATION OF DEPRECIATION EXPENSE
12 MONTHS ENDING MARCH 31, 2017

WPC-3.4a
WITNESS RESPONSIBLE:
C. S. LEE
01/13/2017

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	TOTAL ($)
1	Depreciation Expense - Annualized	Sch B-3.2	90,962,030
2	Depreciation Expense - Test Year	Sch C-2.1	88,365,933
3	Annualized Depreciation Adjustment		2,596,097

To Sch C-3.4

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
SCHEDULE OF PROPERTY TAXES
BASED ON PLANT AT JUNE 30, 2016

WPC-3.6a
WITNESS RESPONSIBLE:
P. A. LAUB
01/13/2017

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	Original Cost Personal Property 12/31/2015 (a)	True Value (b)	Assessment Rate (c)	Taxable Value (b) x (c) = (d)	Tax Value to Book Value Ratio (d) / (a) = (e)	Plant Allocated to Distribution (f) B-2	Real Plant (g) WPC-3.6b pg 1	Adjusted Plant Allocated to Distribution (f) - (g) = (h)	Distribution Taxable Value (e) x (h) = (i)
1											
2	Ohio Property Tax										
3											
4	Distribution		$ 2,245,306,826	$ 1,063,766,549	0.85	$ 904,201,567	0.4027	$ 2,280,210,325	$ 59,220,959	$ 2,220,989,366	894,392,418
5	General		248,023,677	153,230,609	0.24	36,775,346	0.1483	220,662,496	27,483,000	193,179,496	28,648,519
6	Common	(j) (k)	97,281,068	56,201,498	0.24	13,488,360	0.1387	187,847,075	86,601,005	101,246,070	14,042,830
7	Materials and Supplies		50,596,009	50,596,009	0.24	12,143,042	0.2400	55,772,698		55,772,698	13,385,448
8											
9	Total		$ 2,641,207,580	$ 1,323,794,665		$ 966,608,315		$ 2,744,492,594	$ 173,304,964	$ 2,571,187,630	$ 950,469,214
10											
11	Rax Rate Per $1,000	WPC-3.6c									94.633
12											
13	Personal Property Tax ((9) x (11)) / 1000										$ 89,945,718
14	Real Property	WPC3-6b pg 1									1,157,069
15	Total Property Tax (13) + (14)										91,102,787
16											
17	Less: Test Year Expense										85,492,339
17	Adjustment										5,610,448

To Sch C-3.1

(a) Ohio Dept of Taxation 2016 Annual Report for Electric Company
(b) Supplemental (C) (8) 2016 Valuation Notice and Ohio Dept of Taxation 2016 Annual Report
(c) Supplemental (C) (8) 2016 Valuation Notice and Ohio Dept of Taxation 2016 Annual Report
(j) Allocation 60.42% for Electric, derived Company SFR filing ($321,169,129 - Real Property $160,161,072)
(k) ODT Plant balance as of 12/31/15 = ($161,008,057 x 60.42%)

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CALCULATION OF REAL PROPERTY TAXES
BASED ON PLANT AT JUNE 30, 2016

WITNESS RESPONSIBLE:
P. A. LAUB
01/13/2017

Line No.	Description	Schedule/ Work Paper Reference	Distribution	General	Common	Total
1	Land & Land Rights	B-2.1	$ 13,770,789	$ 5,034,039	$ 2,261,398	
2	Rights of Way	B-2.1	26,286,892	0	37,969	
3	Structures and Improvements	B-2.1	19,163,278	27,094,414	162,331,452	
4	Total (1) + (2) + (3)	B-2.1	59,220,959	32,128,453	164,630,819	
5	Allocation to Electric Percentage	B-2.1	100.000%	100.000%	61.494669%	
6	Plant Allocated to Electric (4) x (5)	B-2.1	59,220,959	32,128,453	101,239,178	
7	Allocation to Distribution Percentage	B-7	100.000%	85.541%	85.541%	
8	Plant Allocated to Distribution (6) x (7)	B-2.1	59,220,959	27,483,000	86,601,005	
9	Assessment Value Percentage	WPC-3b pg 2	8.000%	9.284%	9.284%	
10	Assessed Value (8) x (9)		4,737,558	2,551,412	8,039,691	
11	Tax Rate Per $1,000		75.484	75.484	75.484	
12	Real PropertyTaxes (10) x (11)		$ 357,610	$ 192,591	$ 606,868	$ 1,157,069

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CALCULATION OF REAL PROPERTY TAXES
BASED ON PLANT AT JUNE 30, 2016

WITNESS RESPONSIBLE:
P. A. LAUB
01/13/2017

Line No.	Taxable Property	Schedule/ Work Paper Reference	Distribution	Common & General	Total
1	Assessed Value Real Property		4,737,557	18,266,347	23,003,904
2	Gross Plant in Service	B-2.1	59,220,959	196,759,272	255,980,231
3	Estimated Valuation Percent: (1) / (2)		8.000%	9.284%	

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CALCULATION OF AVERAGE RATE

WITNESS RESPONSIBLE:
P. A. LAUB
01/13/2017

County	Taxing District	2016 T&D Value	Estimated 16 pay 17 Tax Rate	Estimated 16 pay 17 T&D Tax
ADAMS	01-0030	23,700	4.74%	1,122
ADAMS	01-0070	1,280	5.39%	69
ADAMS	01-0080	34,070	4.80%	1,634
ADAMS	01-0120	26,160	4.90%	1,282
ADAMS	01-0140	61,330	4.96%	3,040
ADAMS	01-0145	46,270	4.54%	2,101
ADAMS	01-0160	44,610	5.17%	2,305
ADAMS	01-0170	2,540	4.99%	127
ADAMS	01-0193	2,185,370	4.26%	93,119
ADAMS	01-0198	380	5.12%	19
ADAMS	01-0200	51,660	4.81%	2,483
ADAMS	01-0210	8,790	5.09%	447
ADAMS	01-0220	31,010	5.38%	1,667
BROWN	08-0010	61,140	6.18%	3,780
BROWN	08-0020	11,780	5.63%	663
BROWN	08-0030	1,313,600	4.21%	55,303
BROWN	08-0040	129,730	5.54%	7,188
BROWN	08-0050	20,540	4.95%	1,017
BROWN	08-0060	43,230	4.44%	1,919
BROWN	08-0070	111,120	5.81%	6,456
BROWN	08-0080	965,840	5.73%	55,343
BROWN	08-0090	373,370	4.80%	17,922
BROWN	08-0100	1,331,170	4.20%	55,909
BROWN	08-0110	1,205,130	4.65%	56,039
BROWN	08-0120	170,170	5.45%	9,274
BROWN	08-0130	75,950	6.00%	4,557
BROWN	08-0150	620	5.47%	34
BROWN	08-0160	4,604,030	5.62%	258,746
BROWN	08-0170	548,710	5.73%	31,441
BROWN	08-0180	669,270	7.34%	49,124
BROWN	08-0190	437,410	4.08%	17,824
BROWN	08-0200	512,030	5.15%	26,344
BROWN	08-0210	3,617,540	4.82%	174,185
BROWN	08-0220	295,430	6.14%	18,139
BROWN	08-0230	2,104,790	6.01%	126,498
BROWN	08-0240	19,660	5.12%	1,007
BROWN	08-0250	91,260	5.36%	4,887
BROWN	08-0260	6,500	4.23%	275
BROWN	08-0270	408,900	7.37%	30,136
BROWN	08-0280	113,500	6.01%	6,821
BROWN	08-0290	1,156,740	4.30%	49,740

County	Taxing District	2016 T&D Value	Estimated 16 pay 17 Tax Rate	Estimated 16 pay 17 T&D Tax
BROWN	08-0300	310,940	4.60%	14,303
BROWN	08-0310	1,013,710	4.75%	48,151
BROWN	08-0320	260,980	5.08%	13,258
BROWN	08-0330	316,370	4.88%	15,439
BROWN	08-0340	598,590	4.15%	24,841
BROWN	08-0350	267,240	4.89%	13,068
BROWN	08-0360	11,180	5.82%	651
BROWN	08-0370	1,060,180	4.40%	46,648
BROWN	08-0375	435,880	4.80%	20,922
BROWN	08-0380	41,580	6.90%	2,870
BROWN	08-0390	1,391,230	5.03%	69,979
BROWN	08-0400	11,650	4.65%	542
BROWN	08-0410	328,930	5.58%	18,354
BROWN	08-0420	629,560	5.79%	36,452
BROWN	08-0430	790	6.27%	50
BUTLER	09-0010	30,880	8.85%	2,733
BUTLER	09-0020	7,750,870	9.35%	724,629
BUTLER	09-0040	21,990	8.21%	1,806
BUTLER	09-0050	18,170	7.37%	1,339
BUTLER	09-0060	33,668,060	8.33%	2,805,896
BUTLER	09-0075	230	7.70%	18
BUTLER	09-0080	1,739,330	7.27%	126,397
BUTLER	09-0090	31,580	7.27%	2,295
BUTLER	09-0100	21,020	6.40%	1,346
BUTLER	09-0110	361,970	7.03%	25,428
BUTLER	09-0120	605,680	6.71%	40,641
BUTLER	09-0130	474,490	6.84%	32,431
BUTLER	09-0140	4,290,220	7.42%	318,163
BUTLER	09-0150	19,166,870	7.09%	1,359,698
BUTLER	09-0160	16,020,880	9.46%	1,516,056
BUTLER	09-0170	2,390	9.16%	219
BUTLER	09-0180	3,606,590	6.48%	233,779
BUTLER	09-0190	3,577,700	5.88%	210,369
BUTLER	09-0200	1,237,180	7.59%	93,951
BUTLER	09-0210	1,520	7.59%	115
BUTLER	09-0240	815,070	7.06%	57,544
BUTLER	09-0270	959,180	8.18%	78,451
BUTLER	09-0280	204,330	8.18%	16,712
BUTLER	09-0290	40,550	5.59%	2,267
BUTLER	09-0300	421,570	6.40%	26,964
BUTLER	09-0310	8,618,940	7.21%	621,339
BUTLER	09-0320	890	7.21%	64
BUTLER	09-0330	551,080	7.48%	41,243

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CALCULATION OF AVERAGE RATE

WPC-3.6c
PAGE 3 OF 11
WITNESS RESPONSIBLE:
P. A. LAUB
01/13/2017

County	Taxing District	2016 T&D Value	Estimated 16 pay 17 Tax Rate	Estimated 16 pay 17 T&D Tax
BUTLER	09-0340	2,709,010	7.39%	200,060
BUTLER	09-0350	195,360	6.84%	13,353
BUTLER	09-0360	1,787,910	6.75%	120,738
BUTLER	09-0370	1,299,860	4.93%	64,096
BUTLER	09-0380	214,730	7.06%	15,160
BUTLER	09-0390	1,001,510	5.52%	55,233
BUTLER	09-0400	1,259,420	6.58%	82,870
BUTLER	09-0410	53,531,160	9.76%	5,226,247
BUTLER	09-0415	212,570	8.90%	18,914
BUTLER	09-0420	22,610	11.06%	2,501
BUTLER	09-0430	2,093,100	9.01%	188,567
BUTLER	09-0440	545,330	6.47%	35,283
BUTLER	09-0450	104,800	6.47%	6,781
BUTLER	09-0460	4,770	3.84%	183
BUTLER	09-0470	8,880	6.21%	551
BUTLER	09-0480	268,520	6.58%	17,669
BUTLER	09-0490	2,735,190	7.26%	198,547
BUTLER	09-0500	720	7.50%	54
BUTLER	09-0520	28,362,960	7.43%	2,108,502
BUTLER	09-0530	7,441,140	6.73%	500,789
CLARK	12-0160	16,460	6.65%	1,094
CLERMONT	13-0010	5,711,310	8.41%	480,093
CLERMONT	13-0020	675,190	5.80%	39,127
CLERMONT	13-0030	120,470	8.20%	9,883
CLERMONT	13-0040	540	7.62%	41
CLERMONT	13-0050	799,540	8.82%	70,551
CLERMONT	13-0060	7,132,540	8.32%	593,142
CLERMONT	13-0070	29,220	6.69%	1,954
CLERMONT	13-0080	2,200,950	6.16%	135,579
CLERMONT	13-0090	59,910	6.29%	3,768
CLERMONT	13-0100	302,450	7.24%	21,897
CLERMONT	13-0110	11,392,590	6.67%	759,316
CLERMONT	13-0120	27,410	9.43%	2,584
CLERMONT	13-0130	84,400	11.94%	10,076
CLERMONT	13-0140	1,096,600	5.66%	62,013
CLERMONT	13-0150	157,700	7.48%	11,793
CLERMONT	13-0160	220,180	7.01%	15,426
CLERMONT	13-0170	3,297,700	12.28%	404,925
CLERMONT	13-0180	16,958,470	12.12%	2,054,688
CLERMONT	13-0190	1,836,370	7.47%	137,103
CLERMONT	13-0200	1,028,500	10.59%	108,949
CLERMONT	13-0210	7,081,960	10.82%	765,914

County	Taxing District	2016 T&D Value	Estimated 16 pay 17 Tax Rate	Estimated 16 pay 17 T&D Tax
CLERMONT	13-0220	3,018,280	6.39%	192,868
CLERMONT	13-0230	1,149,620	8.63%	99,258
CLERMONT	13-0240	807,170	5.64%	45,524
CLERMONT	13-0250	233,880	7.88%	18,439
CLERMONT	13-0260	2,043,110	6.76%	138,114
CLERMONT	13-0270	10,265,270	7.16%	734,993
CLERMONT	13-0280	4,506,030	9.40%	423,747
CLERMONT	13-0290	780,150	8.83%	68,918
CLERMONT	13-0300	114,820	6.71%	7,704
CLERMONT	13-0310	2,944,260	5.98%	175,920
CLERMONT	13-0320	704,290	6.93%	48,772
CLERMONT	13-0330	4,033,300	6.70%	270,070
CLERMONT	13-0340	25,250	6.17%	1,558
CLERMONT	13-0360	41,620	6.21%	2,585
CLERMONT	13-0370	473,320	7.04%	33,303
CLERMONT	13-0380	50,850	9.59%	4,877
CLERMONT	13-0390	100	10.63%	11
CLERMONT	13-0400	1,082,590	11.63%	125,905
CLERMONT	13-0410	213,060	6.98%	14,872
CLERMONT	13-0420	35,925,380	9.39%	3,373,034
CLERMONT	13-0430	19,900	5.99%	1,191
CLERMONT	13-0440	993,870	5.46%	54,265
CLERMONT	13-0450	2,291,120	5.50%	126,012
CLERMONT	13-0460	128,090	5.98%	7,660
CLERMONT	13-0470	73,720	5.54%	4,084
CLERMONT	13-0480	671,760	5.97%	40,104
CLERMONT	13-0490	45,770	5.43%	2,483
CLERMONT	13-0500	1,235,490	5.89%	72,709
CLERMONT	13-0510	179,460	6.03%	10,812
CLERMONT	13-0520	11,250	8.10%	911
CLERMONT	13-0530	3,513,700	7.31%	256,781
CLERMONT	13-0540	1,228,790	7.85%	96,435
CLINTON	14-0010	5,350	5.05%	270
CLINTON	14-0030	9,520	5.23%	498
CLINTON	14-0070	30	4.62%	1
CLINTON	14-0140	3,790	4.73%	179
CLINTON	14-0150	620	6.42%	40
CLINTON	14-0160	433,210	5.81%	25,170
CLINTON	14-0170	167,100	6.62%	11,062
CLINTON	14-0180	980	5.08%	50
CLINTON	14-0190	8,900	4.71%	419
CLINTON	14-0210	1,971,720	5.98%	117,909

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CALCULATION OF AVERAGE RATE

WITNESS RESPONSIBLE:
P. A. LAUB
01/13/2017

County	Taxing District	2016 T&D Value	Estimated 16 pay 17 Tax Rate	Estimated 16 pay 17 T&D Tax
CLINTON	14-0220	380,120	6.54%	24,860
CLINTON	14-0270	42,140	4.96%	2,090
CLINTON	14-0320	11,460	5.69%	652
CLINTON	14-0330	24,920	4.79%	1,192
COSHOCTON	16-0100	614,460	5.17%	31,768
COSHOCTON	16-0320	25,880	5.82%	1,506
COSHOCTON	16-0410	36,560	5.34%	1,950
COSHOCTON	16-0430	23,370	5.44%	1,270
DELAWARE	21-0010	22,820	5.55%	1,267
DELAWARE	21-0040	1,930	9.58%	185
DELAWARE	21-0050	34,450	9.58%	3,300
DELAWARE	21-0240	22,680	9.88%	2,240
DELAWARE	21-0400	2,460	5.59%	138
DELAWARE	21-0410	24,970	5.90%	1,473
FAIRFIELD	23-0200	7,670	6.34%	486
FAIRFIELD	23-0220	36,390	10.87%	3,956
FAIRFIELD	23-0360	15,740	11.50%	1,810
FAIRFIELD	23-0370	46,380	11.00%	5,100
FRANKLIN	25-0010	23,640	10.03%	2,371
FRANKLIN	25-0170	18,730	12.01%	2,249
FRANKLIN	25-0360	60,190	9.70%	5,837
FRANKLIN	25-0400	351,720	11.66%	41,000
FRANKLIN	25-0450	29,700	11.66%	3,463
FRANKLIN	25-0460	17,820	12.92%	2,303
FRANKLIN	25-0490	3,870	13.06%	506
FRANKLIN	25-0500	455,050	11.74%	53,423
FRANKLIN	25-0620	47,410	11.45%	5,426
FRANKLIN	25-0650	49,690	11.38%	5,656
FRANKLIN	25-0660	5,170	8.97%	464
GREENE	29-0030	310,670	8.78%	27,277
GREENE	29-0050	23,680	7.31%	1,730
GREENE	29-0080	31,660	6.88%	2,178
GREENE	29-0100	9,060	6.88%	623
GREENE	29-0170	1,530	6.48%	99
GREENE	29-0220	3,960	5.82%	230
GREENE	29-0240	7,810	6.56%	512
GREENE	29-0280	47,610	8.10%	3,854
GREENE	29-0320	8,410	10.73%	902
GREENE	29-0360	56,230	7.85%	4,411
HAMILTON	31-0010	1,909,090	10.80%	206,239
HAMILTON	31-0020	298,700	10.79%	32,224
HAMILTON	31-0030	20,469,540	11.09%	2,270,686

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CALCULATION OF AVERAGE RATE

WPC-3.6c

WITNESS RESPONSIBLE:
P. A. LAUB
01/13/2017

County	Taxing District	2016 T&D Value	Estimated 16 pay 17 Tax Rate	Estimated 16 pay 17 T&D Tax
HAMILTON	31-0040	710,840	9.12%	64,821
HAMILTON	31-0050	137,580	8.92%	12,278
HAMILTON	31-0060	19,519,690	9.30%	1,815,917
HAMILTON	31-0070	5,161,410	11.12%	573,742
HAMILTON	31-0080	24,862,790	10.19%	2,533,270
HAMILTON	31-0090	1,847,860	11.91%	219,988
HAMILTON	31-0120	58,630	15.61%	9,153
HAMILTON	31-0150	114,590	12.17%	13,944
HAMILTON	31-0160	28,760	10.03%	2,885
HAMILTON	31-0180	2,930	16.82%	493
HAMILTON	31-0190	1,488,730	16.82%	250,345
HAMILTON	31-0200	2,950	10.03%	296
HAMILTON	31-0210	537,290	12.17%	65,383
HAMILTON	31-0215	9,400	10.03%	943
HAMILTON	31-0220	881,770	11.64%	102,647
HAMILTON	31-0230	321,880	11.63%	37,448
HAMILTON	31-0240	6,372,990	10.49%	668,399
HAMILTON	31-0250	1,595,670	15.14%	241,505
HAMILTON	31-0260	5,380	11.74%	632
HAMILTON	31-0270	170	15.13%	26
HAMILTON	31-0280	1,924,050	13.46%	258,881
HAMILTON	31-0300	871,220	15.13%	131,850
HAMILTON	31-0310	4,218,070	8.03%	338,500
HAMILTON	31-0320	5,104,780	12.85%	655,760
HAMILTON	31-0330	14,800,800	10.53%	1,558,672
HAMILTON	31-0340	346,900	12.16%	42,187
HAMILTON	31-0350	5,155,080	9.99%	515,096
HAMILTON	31-0360	8,436,310	8.62%	726,872
HAMILTON	31-0370	13,500	7.07%	954
HAMILTON	31-0380	81,530	9.00%	7,334
HAMILTON	31-0400	10,225,580	12.99%	1,328,303
HAMILTON	31-0410	493,210	9.85%	48,586
HAMILTON	31-0420	1,367,310	10.77%	147,314
HAMILTON	31-0430	2,511,610	10.57%	265,452
HAMILTON	31-0440	9,467,120	9.63%	912,062
HAMILTON	31-0450	19,429,890	8.94%	1,736,838
HAMILTON	31-0460	1,473,720	14.23%	209,637
HAMILTON	31-0470	4,094,910	7.30%	298,928
HAMILTON	31-0480	5,202,600	8.47%	440,764
HAMILTON	31-0490	1,943,720	7.06%	137,227
HAMILTON	31-0500	8,120	12.61%	1,024
HAMILTON	31-0510	1,636,760	13.49%	220,783

County	Taxing District	2016 T&D Value	Estimated 16 pay 17 Tax Rate	Estimated 16 pay 17 T&D Tax
HAMILTON	31-0520	5,973,790	7.82%	467,091
HAMILTON	31-0525	3,788,200	11.78%	446,136
HAMILTON	31-0527	390,980	10.20%	39,872
HAMILTON	31-0530	4,491,090	13.26%	595,653
HAMILTON	31-0540	11,610	7.71%	896
HAMILTON	31-0555	1,765,640	15.19%	268,148
HAMILTON	31-0560	12,324,150	8.62%	1,062,465
HAMILTON	31-0570	1,067,510	8.16%	87,077
HAMILTON	31-0580	1,244,830	8.75%	108,885
HAMILTON	31-0590	579,590	8.71%	50,488
HAMILTON	31-0595	4,787,600	11.00%	526,397
HAMILTON	31-0600	2,548,680	10.85%	276,532
HAMILTON	31-0610	4,427,360	10.32%	457,036
HAMILTON	31-0620	13,721,780	9.50%	1,303,020
HAMILTON	31-0630	6,915,430	10.53%	727,849
HAMILTON	31-0650	3,051,970	9.34%	285,115
HAMILTON	31-0660	40	9.00%	4
HAMILTON	31-0670	13,079,340	8.62%	1,126,916
HAMILTON	31-0680	2,991,670	10.71%	320,348
HAMILTON	31-0690	111,450	12.62%	14,061
HAMILTON	31-0710	9,206,040	8.92%	821,547
HAMILTON	31-0720	118,000	11.00%	12,975
HAMILTON	31-0740	6,652,140	14.43%	959,970
HAMILTON	31-0750	5,460	14.21%	776
HAMILTON	31-0770	2,754,160	13.52%	372,335
HAMILTON	31-0790	1,697,690	10.55%	179,072
HAMILTON	31-0800	875,170	11.42%	99,901
HAMILTON	31-0830	3,511,080	12.26%	430,599
HAMILTON	31-0850	1,377,810	11.48%	158,214
HAMILTON	31-0910	232,240	11.05%	25,658
HAMILTON	31-0940	3,839,850	7.84%	301,006
HAMILTON	31-0960	29,256,480	9.49%	2,776,733
HAMILTON	31-0970	1,673,040	9.87%	165,129
HAMILTON	31-0980	556,770	9.98%	55,555
HAMILTON	31-0990	4,394,300	11.89%	522,306
HAMILTON	31-1010	6,249,620	10.00%	624,962
HAMILTON	31-1020	3,097,920	8.46%	262,208
HAMILTON	31-1030	1,800,540	12.07%	217,271
HAMILTON	31-1040	7,738,900	10.50%	812,198
HAMILTON	31-1070	8,745,560	8.15%	712,326
HAMILTON	31-1080	3,824,260	9.62%	368,047

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CALCULATION OF AVERAGE RATE

WITNESS RESPONSIBLE:
P. A. LAUB
01/13/2017

County	Taxing District	2016 T&D Value	Estimated 16 pay 17 Tax Rate	Estimated 16 pay 17 T&D Tax
HAMILTON	31-1090	2,886,900	12.69%	366,232
HAMILTON	31-1100	1,730	10.10%	175
HAMILTON	31-1110	342,053,560	10.31%	35,275,984
HAMILTON	31-1120	4,100	13.72%	562
HAMILTON	31-1130	1,480	13.03%	193
HAMILTON	31-1140	1,530	8.45%	129
HAMILTON	31-1150	5,820	10.50%	611
HIGHLAND	36-0010	36,140	4.90%	1,769
HIGHLAND	36-0020	13,710	4.99%	684
HIGHLAND	36-0050	400,290	4.13%	16,532
HIGHLAND	36-0090	38,190	4.46%	1,704
HIGHLAND	36-0210	22,790	5.04%	1,147
HIGHLAND	36-0280	2,280	5.03%	115
HIGHLAND	36-0320	4,020	4.62%	186
HIGHLAND	36-0350	13,940	5.07%	706
HIGHLAND	36-0380	43,840	4.56%	2,000
HIGHLAND	36-0390	2,790	6.35%	177
HIGHLAND	36-0450	23,300	4.68%	1,090
LICKING	45-0010	26,590	6.32%	1,681
LICKING	45-0050	23,230	7.18%	1,669
LICKING	45-0060	26,760	6.32%	1,692
LICKING	45-0080	8,430	5.67%	478
LICKING	45-0090	13,410	6.97%	935
LICKING	45-0100	29,720	6.40%	1,903
LICKING	45-0140	3,850	5.09%	196
LICKING	45-0150	22,250	6.47%	1,440
LICKING	45-0160	2,110	7.32%	155
LICKING	45-0220	28,480	5.44%	1,550
LICKING	45-0250	25,840	6.61%	1,709
LICKING	45-0270	25,760	6.60%	1,701
LICKING	45-0310	32,010	5.49%	1,758
LICKING	45-0350	11,390	8.33%	949
LICKING	45-0355	2,110	8.83%	186
LICKING	45-0370	23,140	7.01%	1,623
LICKING	45-0410	19,440	7.09%	1,379
LICKING	45-0660	1,550	6.83%	106
LICKING	45-0680	9,700	8.59%	833
LICKING	45-0720	26,910	5.66%	1,524
LICKING	45-0730	6,290	7.34%	462
LICKING	45-0750	26,810	5.53%	1,482
MADISON	49-0070	14,520	6.66%	966
MADISON	49-0130	26,370	6.84%	1,804
MADISON	49-0140	35,130	7.28%	2,557
MADISON	49-0210	2,260	7.23%	163

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CALCULATION OF AVERAGE RATE

WPC-3.6c
PAGE 9 OF 11
WITNESS RESPONSIBLE:
P. A. LAUB
01/13/2017

County	Taxing District	2016 T&D Value	Estimated 16 pay 17 Tax Rate	Estimated 16 pay 17 T&D Tax
MONTGOMERY	57-0100	73,450	8.36%	6,137
MONTGOMERY	57-0410	95,390	11.13%	10,617
MONTGOMERY	57-0425	76,550	8.59%	6,576
MONTGOMERY	57-0450	244,530	9.93%	24,277
MONTGOMERY	57-0460	61,270	8.78%	5,378
MONTGOMERY	57-0600	12,590	12.25%	1,542
MUSKINGUM	60-0060	61,530	6.05%	3,719
MUSKINGUM	60-0190	960	6.55%	63
MUSKINGUM	60-0210	130	5.96%	8
MUSKINGUM	60-0230	26,160	6.15%	1,608
MUSKINGUM	60-0250	3,760	6.12%	230
PICKAWAY	65-0060	38,840	6.04%	2,346
PICKAWAY	65-0090	5,280	5.69%	300
PICKAWAY	65-0100	35,150	5.88%	2,065
PICKAWAY	65-0170	59,460	6.11%	3,630
PICKAWAY	65-0180	36,480	5.50%	2,006
PICKAWAY	65-0200	41,060	5.68%	2,332
PICKAWAY	65-0270	31,540	5.26%	1,657
PIKE	66-0040	38,230	4.93%	1,885
PIKE	66-0110	43,110	4.65%	2,005
PIKE	66-0120	35,410	5.94%	2,103
PIKE	66-0180	355,480	4.38%	15,570
PREBLE	68-0050	1,670	6.67%	111
PREBLE	68-0070	132,390	4.12%	5,449
PREBLE	68-0100	45,200	3.99%	1,804
PREBLE	68-0160	52,240	4.36%	2,277
PREBLE	68-0170	124,970	6.37%	7,958
PREBLE	68-0180	12,160	5.67%	689
ROSS	71-0020	37,870	5.04%	1,909
ROSS	71-0060	40,060	5.85%	2,344
ROSS	71-0090	35,940	6.23%	2,239
ROSS	71-0170	35,590	5.60%	1,993
ROSS	71-0210	30,550	6.06%	1,851
ROSS	71-0220	6,870	6.17%	424
ROSS	71-0300	23,960	5.72%	1,371
ROSS	71-0310	16,380	6.18%	1,012
ROSS	71-0320	18,060	6.00%	1,084
SCIOTO	73-0130	6,970	4.80%	335
SCIOTO	73-0180	36,370	5.51%	2,005
WARREN	83-0010	5,779,540	8.98%	519,176
WARREN	83-0020	908,390	9.55%	86,788
WARREN	83-0030	63,920	8.52%	5,445
WARREN	83-0050	6,665,360	8.23%	548,759

County	Taxing District	2016 T&D Value	Estimated 16 pay 17 Tax Rate	Estimated 16 pay 17 T&D Tax
WARREN	83-0055	1,168,170	9.13%	106,666
WARREN	83-0060	10,541,900	10.99%	1,158,976
WARREN	83-0070	10,778,020	10.00%	1,077,371
WARREN	83-0080	252,600	8.94%	22,585
WARREN	83-0085	16,480	8.50%	1,401
WARREN	83-0090	15,265,850	10.26%	1,565,666
WARREN	83-0095	486,650	9.26%	45,044
WARREN	83-0100	1,520,680	7.48%	113,716
WARREN	83-0110	1,346,170	7.17%	96,520
WARREN	83-0120	350,810	8.11%	28,465
WARREN	83-0130	2,729,730	8.88%	242,509
WARREN	83-0140	33,270	8.97%	2,985
WARREN	83-0150	4,392,180	7.17%	314,919
WARREN	83-0170	13,090,270	9.08%	1,188,989
WARREN	83-0180	16,320	7.19%	1,174
WARREN	83-0185	790,020	7.23%	57,079
WARREN	83-0187	521,160	8.74%	45,570
WARREN	83-0190	10,510,690	7.93%	833,708
WARREN	83-0200	123,700	10.49%	12,972
WARREN	83-0210	1,171,400	9.59%	112,349
WARREN	83-0220	19,840	5.17%	1,025
WARREN	83-0230	190,970	10.59%	20,222
WARREN	83-0240	78,540	9.19%	7,219
WARREN	83-0250	247,140	7.57%	18,718
WARREN	83-0260	1,114,530	7.82%	87,201
WARREN	83-0270	2,748,650	5.76%	158,185
WARREN	83-0280	202,730	5.06%	10,258
WARREN	83-0290	900	5.17%	47
WARREN	83-0300	118,040	7.82%	9,235
WARREN	83-0310	125,360	5.07%	6,357
WARREN	83-0320	13,970	5.05%	706
WARREN	83-0350	2,102,090	8.08%	169,933
WARREN	83-0360	31,450	8.99%	2,827
WARREN	83-0370	932,390	8.08%	75,374
WARREN	83-0373	146,000	7.23%	10,549
WARREN	83-0375	12,720	8.49%	1,080
WARREN	83-0380	9,452,990	8.77%	828,933
WARREN	83-0390	10,000	10.52%	1,052
WARREN	83-0400	97,900	7.56%	7,403
WARREN	83-0410	5,820	7.86%	458
WARREN	83-0420	97,040	8.20%	7,955
WARREN	83-0430	607,140	6.89%	41,802
WARREN	83-0440	239,390	6.91%	16,542

County	Taxing District	2016 T&D Value	Estimated 16 pay 17 Tax Rate	Estimated 16 pay 17 T&D Tax
WARREN	83-0450	58,970	8.84%	5,212
WARREN	83-0455	216,660	9.54%	20,672
WARREN	83-0460	580,570	8.78%	50,957
WARREN	83-0470	123,710	7.87%	9,738
WARREN	83-0480	431,990	10.53%	45,484
WARREN	83-0490	1,057,210	9.53%	100,763
WARREN	83-0510	1,220,340	9.53%	116,311
WARREN	83-0520	404,940	7.47%	30,265
WARREN	83-0530	38,980	4.82%	1,879
WARREN	83-0540	84,780	8.38%	7,104
WARREN	83-0550	531,090	7.50%	39,842
WARREN	83-0560	12,040	4.98%	599
WARREN	83-0570	55,160	8.54%	4,709
WARREN	83-0590	41,710	8.74%	3,647
Total Value & Tax Paid		1,208,275,160		114,342,659
			Average T&D Rate	**9.463%**

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
TO REFLECT FEDERAL & STATE INCOME TAX ON INTEREST
DEDUCTION AND THE ELIMINATION OF DEFERRALS
12 MONTHS ENDING MARCH 31, 2017

WPC-3.7a
WITNESS RESPONSIBLE:
P. A. LAUB
01/11/17

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT ($)	TOTAL AMOUNT ($)	
1	Rate Base	Sch B-1		1,338,485,086	
2					
3	Weighted Cost of Long-Term Debt	Sch D-1A		2.54%	
4					
5	Adjusted Annualized Interest Deduction (Line 1 x Line 3)			33,997,521	
6					
7	Adjusted Annualized Interest Deduction			(33,997,521)	
8					
9	Interest Deductions per Books:				
10	Interest Charges	WPC-4.1a, Line 3	38,711,078		
11	Tax Interest Capitalized	WPC-4.1a, Line 34	(2,926,303)		
12	AFUDC - Debt	WPC-4.1a, Line 33	1,116,528		
13	Total			36,901,303	
14					
15	Elimination of Schedule "M":				
16	Amort of Loss on Reaquired Debt	WPC-4.1a, Line 10		(189,453)	
17					
18	Total Interest Deduction Adjustment (Line 7 + Line 13 + Line 16)			2,714,329	
19					
20	Municipal Income Tax Effect @ 0.4938% & State Income Tax Effect @ 0.0618%			15,081	--> To Sch C-3.7
21					
22	Federal Income Tax Effect @ 35.00% (A)			944,737	--> To Sch C-3.7
23					
24	Elimination of State Income Tax Deferrals:				
25					
26	Tax Interest Capitalized (Deferral)	Line 11 * 0.5556%	16,259	--> To Sch C-3.7, page 2	
27	AFUDC - Debt (Deferral)	Line 12 * 0.5556%	(6,203)	--> To Sch C-3.7, page 2	
28	Loss on Reacquired Debt (Writeback)	Line 16 * 0.5556%	1,053	--> To Sch C-3.7, page 2	
29					
30	Total Federal Income Tax Deferral Adjustment		11,109		
31					
32	Elimination of Federal Income Tax Deferrals:				
33					
34	Tax Interest Capitalized (Deferral)	Line 11 * 34.81%	1,018,646	--> To Sch C-3.7, page 2	
35	AFUDC - Debt (Deferral)	Line 12 * 34.81%	(388,663)	--> To Sch C-3.7, page 2	
36	Loss on Reacquired Debt (Writeback)	Line 16 * 34.81%	65,949	--> To Sch C-3.7, page 2	
37					
38	Total Federal Income Tax Deferral Adjustment		695,932		

(A) Source: Schedule A-2

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
OHIO EXCISE TAX RIDER
12 MONTHS ENDING MARCH 31, 2017

WPC-3.9a
WITNESS RESPONSIBLE:
P. A. LAUB
01/09/17

LINE NO.	DESCRIPTION	SOURCE	AMOUNT ($)
1	Annualized Ohio Excise Tax Revenue	WPC-2a	(69,291,364) <-- To Sch C-3.9
2	Taxes Other than Income Taxes:		
3	Ohio Excise Tax Expense	SCH. C-2.1	(69,698,967) <-- To Sch C-3.9

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ELIMINATE NON-JURISDICTIONAL EXPENSES
FOR THE TWELVE MONTHS ENDED MARCH 31, 2017

WPC-3.10a
WITNESS RESPONSIBLE:
P. A. LAUB
01/09/17

Line No.	Account	Description	Amount $	Allocation Code	Allocation %	Distribution Amount $
1	909650	Misc Advertising Expenses	(1,204)	DALL	100.000%	(1,204)
2	910100	Exp-Rs Reg Prod/Svces-CstAccts	331	DALL	100.000%	331
3	912000	Demonstrating & Selling Exp	(7,625)	DALL	100.000%	(7,625)
4	913001	Advertising Expense	154,183	DALL	100.000%	154,183
5	920000	A & G Salaries	330,311	DLAB	85.541%	282,551
6	921100	Employee Expenses	21,148	DLAB	85.541%	18,090
7	921200	Office Expenses	8,171	DLAB	85.541%	6,990
8	921400	Computer Services Expenses	1	DLAB	85.541%	1
9	923000	Outside Services Employed	235,176	DLAB	85.541%	201,172
10	926600	Employee Benefits-Transferred	58,663	DLAB	85.541%	50,181
11	930150	Miscellaneous Advertising Exp	66,527	DLAB	85.541%	56,908
12	930230	Dues To Various Organizations	1,725	DLAB	85.541%	1,476
13	931001	Rents-A&G	210	DLAB	85.541%	180
14	935100	Maint General Plant-Elec	0	DLAB	85.541%	0
15						
16		Total Expense to be Eliminated	867,617			763,234

To Sch C-3.10

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ELIMINATE NON-JURISDICTIONAL EXPENSES
FOR THE TWELVE MONTHS ENDED MARCH 31, 2017

WPC-3.10b
WITNESS RESPONSIBLE:
P. A. LAUB
01/09/17

			Actual								Budget				
Center Description	Center ID	Account	April	May	June	July	August	September	October	November	December	January	February	March	Total
Federal Policy	5394	920000	4,841	4,751	4,766	4,715	4,781	4,684	4,276	4,088	4,912	5,194	5,194	5,376	57,578
		921100	1,189	253	346	(732)	229	237	364	302	320	351	351	351	3,561
		921200	1,083	39	242	(1,027)	0	31	1	56	87	5	5	5	527
		921400	0	0	0	0	0	0	0	1	0	0	0	0	1
		923000	0	0	0	1,983	8	0	13	0	11	1,684	508	508	4,715
		926600	836	836	836	836	836	836	742	742	840	916	916	949	10,121
FERC	8771	920000	8,749	8,909	8,302	7,810	9,352	10,811	8,812	7,674	9,883	9,489	9,489	9,880	109,160
		921100	8	89	26	70	20	46	3	38	97	44	66	243	750
		921200	0	0	0	0	92	0	0	9	0	0	0	0	101
		923000	(937)	7,046	19,778	6,364	22,773	16,287	3,602	28,231	69,564	5,064	7,623	28,093	213,488
		926600	1,508	1,549	1,485	1,382	1,619	1,967	1,527	1,352	1,691	1,674	1,674	1,743	19,171
FERC Policy	8986	920000	3,118	3,123	3,107	3,018	3,159	3,087	3,089	3,010	3,206	3,386	3,386	3,504	38,193
		921100	136	140	68	92	83	21	156	33	198	213	210	210	1,560
		921200	17	4	108	15	17	2	30	4	5	5	5	5	217
		923000	0	0	0	0	0	0	0	0	1	1	1	1	4
		926600	545	545	545	545	545	545	545	545	549	597	597	618	6,721
Foundation Programs & Systems	8935	910100	0	0	0	0	0	0	0	(58)	0	0	0	0	(58)
		920000	970	1,381	606	592	609	599	615	600	1,018	648	648	671	8,957
		921100	0	0	68	5	3	61	2	2	244	52	78	128	643
		921200	0	95	0	155	78	0	30	149	0	0	48	95	650
		923000	589	599	510	384	435	421	168	129	92	0	5,040	504	8,871
		926000	0	0	0	6	0	(6)	0	0					0
		926600	171	243	104	104	104	105	105	105	174	114	114	118	1,561
Foundation Staff	9421	910100	0	0	0	0	0	0	389	0					389
		920000	2,349	2,522	2,974	2,318	2,366	2,436	1,686	1,654	2,501	1,615	1,615	1,697	25,733
		921100	81	71	87	28	76	9	2	169	168	305	305	305	1,606
		921200	9	45	36	4	14	2	6	214	107	591	591	591	2,210
		923000	0	0	0	131	0	0	2	0	0	224	224	224	805
		926600	404	436	514	411	411	426	908	289	428	320	320	335	5,202
Governmental Affairs - Federal	9903	912000	(7,625)	0	0	0	0	0	0	0	0	0	0	0	(7,625)
		920000	268	177	220	154	224	20,899	1,523	1,520	0	0	0	0	24,985
		921100	480	451	513	303	514	(73)	5,470	170	0	560	560	560	9,508
		921200	64	561	721	26	539	345	26	52	518	148	148	148	3,296
		921400	0	0	0	0	0	0	0	0	0	0	0	0	0
		923000	724	596	572	568	648	926	613	171	1,080	336	336	722	7,292
		926600	46	32	38	27	39	3,645	261	267	0	0	0	0	4,355
		930230	0	0	17	0	0	0	0	0	1,271	0	437	0	1,725
		931001	0	125	0	0	0	85	0	0	0	0	0	0	210
		935100	0	0	0	0	0	0	0	0	0	0	0	0	0
State Community Affairs	9584	920000	5,275	5,683	4,687	6,278	5,878	5,515	5,794	5,350	5,342	5,214	5,214	5,475	65,705
		921100	283	16	542	218	1,571	(693)	473	518	592	0	0	0	3,520
		921200	5	1,156	0	0	0	0	0	9	0	0	0	0	1,170
		923000	0	0	0	1	0	0	0	0	0	0	0	0	1
		926600	912	994	824	1,132	1,047	959	1,005	939	914	920	920	966	11,532
			26,098	42,467	52,642	37,916	58,070	74,215	42,238	58,334	105,813	39,670	46,623	64,025	648,111

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ANNUALIZE PUCO AND OCC ASSESSMENTS
12 MONTHS ENDING MARCH 31, 2017

WPC-3.11a
WITNESS RESPONSIBLE:
P. A. LAUB
01/04/17

Line No.	Description	Amount $
1	PUCO Maintenance Assessment (a)	1,244,741
2	OCC Fund Assessment (b)	207,700
3	Total (Line 1 + Line 2)	1,452,441
4	Electric Ratio (c)	100.00%
5	Electric Assessment	1,452,441
6	Division of Forecasting	110,751
7	Total Electric Assessment	1,563,192
8	Less: Test Year Expenses (d)	1,616,176
9	Regulatory Fees Adjustment	(52,984)

↓
To Sch. C-3.11

(a) Latest known assessment, WPA-2c.

(b) Latest known assessment, WPA-2e.

(c) Assessments are sent separately for electric and gas.

(d) Source: WPC-3.11b.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
PUCO & OCC ASSESSMENTS INCLUDED
IN TEST YEAR EXPENSE (ACCOUNT 928)

WPC-3.11b
WINTESS RESPONSIBLE:
P. A. LAUB
01/04/17

Line No.	Month	PUCO	OCC	Sub-Total	DOF	Total
1	April 2016	91,844	15,759	107,603	8,905	116,508
2	May	91,844	15,759	107,603	8,905	116,508
3	June	91,844	15,759	107,603	8,905	116,508
4	July	91,844	15,759	107,603	8,905	116,508
5	August	91,844	15,759	107,603	8,905	116,508
6	September	91,844	15,759	107,603	8,905	116,508
7	October	210,689	31,253	241,942	8,905	250,847
8	November	103,728	17,308	121,036	12,473	133,509
9	December	106,525	16,667	123,192	10,000	133,192
10	January 2017	106,525	16,667	123,192	10,000	133,192
11	February	106,525	16,667	123,192	10,000	133,192
12	March	106,529	16,667	123,196	10,000	133,196
13	Total	1,291,585	209,783	1,501,368	114,808	1,616,176

To WPC-3.11a

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ADJUST UNCOLLECTIBLE EXPENSE
12 MONTHS ENDING MARCH 31, 2017

WPC-3.12a
WITNESS RESPONSIBLE:
P. A. LAUB
01/11/17

Line No.	Description	Source	Amount	
			($)	
1	Uncollectible Electric Rider Revenue (Rider UE-ED)	WPC-2a	(3,686,157)	——> To Sch. C-3.12
2	Distribution Base Revenue	Sch. C-2	485,106,414	
3	Interdepartmental Revenues	Sch. C-2.1	296,058	
4	Intercompany Rents	Sch. C-2.1	6,303,313	
5	Subtotal (2)-(3)-(4)		478,507,043	
6	Other Rider Revenue Subject to Uncollectible			
7	EE Rider	WPC-2a	43,110,316	
8	Decoupling Rider	WPC-2a	(145,550)	
9	Economic Competitiveness	WPC-2a	(243,606)	
10	Ohio Excise Tax Rider	WPC-2a	69,291,364	
11	Rider UE-ED	WPC-2a	3,686,157	
12	Revenue Subject to Uncollectible Ratio (5) + (7) through (11)		594,205,724	
13	Uncollectible Expense Factor (B)	WPA-2a	0.4488%	
14	Annualized Uncollectible Expense (12) * (13)		2,666,795	
15	Other	Schedule C-2.1	4,984,702	
16	IC Sale of AR Fees VIE	Schedule C-2.1	1,003,446	
17	IC Loss on Sale of AR VIE	Schedule C-2.1	(2,495,292)	
18	Customer Billing-Common	Schedule C-2.1	(1,075,007)	
19	Bad Debt Expense	Schedule C-2.2	2,006,916	
20	Cust Acctg-Loss On Sale-A/R	Schedule C-2.1	366,856	
21	Misc. Accounts Receivable Uncollectibe in Account 904001		(249,890)	
22	Test Year Uncollectible Expense (A)		4,541,731	
23	Adjustment to Uncollectible Expense (14) - (22)		(1,874,936)	——> To Sch. C-3.12

(A) Includes Accounts 426510, 426891, 904891, 903250, 904001 and 904003 for all retail sales.
(B) Time Value of money and collection costs not recovered in Rider UE-ED.

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ANNUALIZE COMMERCIAL ACTIVITIES TAX
12 MONTHS ENDING MARCH 31, 2017

WPC-3.13a
WITNESS RESPONSIBLE:
P. A. LAUB
01/11/17

Line No.	Description	Source	Amount
			$
1	Total Adjusted Operating Revenues	Sch. C-2	485,106,414
2			
3	Rider revenues eliminated in rate case		
4	subject to Commercial Activity Tax:		
5	Decoupling	WPC-2a	(145,550)
6	Ohio Excise	WPC-2a	69,291,364
7			
8	Distribution Base Revenue		554,252,228
9			
10	Commercial Activities Tax Rate		0.2600%
11			
12	Annualized Commercial Activities Tax (8) * (10)		1,441,056
13			
14	Test Year Commercial Activities Tax	Sch. C-2.1	1,524,415
15			
16	Adjustment to Commercial Activities Tax (12) - (14)		(83,359)

To Sch. C-3.13

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ANNUALIZED TEST YEAR WAGES
TOTAL O&M LABOR EXPENSE
12 MONTHS ENDING MARCH 31, 2017

WPC-3.14a
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

Line No.	Description	SCHEDULE/ WORK PAPER REFERENCE		Amount
1	Labor	WPC-3.14c	$	26,899,312
2	Premium Pay	WPC-3.14c	$	248
2	Labor-Union	WPC-3.14c	$	14,058,476
3	Overtime	WPC-3.14c	$	250,625
4	Overtime-Union	WPC-3.14c	$	3,188,117
5	Unproductive Labor Allocated	WPC-3.14c	$	4,401,003
6	Unproductive Labor Allocated-Union	WPC-3.14c	$	3,625,166
7	Overtime Labor - Major Storm Event	WPC-3.14c	$	893,431
8	Annualized Test Year Electric T&D O&M Labor Expense		$	53,316,378
9	Percentage to Distribution (a)			94.83%
10	Allocated Labor			50,560,353
11	Less: Test Year Electric T&D O&M Labor Expense		$	49,886,631
12	Pro Forma Adjustment	To Sch C-3.14 ⟵	$	673,722.19

(a) Labor Allocated to Distribution in Test Period $49,886,631
Total T&D Labor in Test Period $52,605,931

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ANNUALIZED TEST YEAR WAGES
12 MONTHS ENDING MARCH 31, 2017

WPC-3.14b
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

Line No.	Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Total
1	Labor	$ 1,742,255	$ 2,225,318	$ 2,388,707	$ 2,125,981	$ 2,360,291	$ 2,161,144	$ 2,157,468	$ 2,001,181	$ 2,219,660	$ 2,201,086	$ 2,198,933	$ 1,992,703	$25,774,727
2	Premium Pay	$ -	$ 7	$ 14	$ 19	$ 85	$ 12	$ 12	$ 20	$ 11	$ 26	$ 15	$ 18	$ 239
3	Labor-Union	$ 978,290	$ 929,734	$ 1,246,058	$ 1,151,338	$ 1,678,455	$ 1,032,790	$ 1,014,689	$ 1,134,701	$ 1,154,086	$ 1,620,345	$ 990,369	$ 1,019,985	$13,950,840
4	Overtime	$ 19,653	$ 10,253	$ 8,821	$ 13,670	$ 26,504	$ 9,097	$ 17,561	$ 24,984	$ 31,968	$ 44,270	$ 14,002	$ 20,057	$ 240,840
5	Overtime-Union - Non-Storm	$ 260,474	$ 285,094	$ 167,740	$ 305,551	$ 313,599	$ 233,083	$ 251,844	$ 244,526	$ 279,172	$ 429,592	$ 211,257	$ 180,714	$ 3,162,646
6	Unproduct Labor Alloc	$ 814,947	$ 300,670	$ 151,116	$ 389,229	$ 234,817	$ 296,541	$ 323,276	$ 464,303	$ 239,099	$ 332,314	$ 218,359	$ 444,669	$ 4,209,340
7	Unproduct Labor Alloc-Union	$ 407,286	$ 1,272,499	$ 178,748	$ 129,179	$ 195,070	$ 117,850	$ 303,748	$ 356,648	$ 168,480	$ 293,182	$ 119,264	$ 33,519	$ 3,575,473
8	Overtime Labor - Major Storm Event	$ -	$ -	$ -	$ -	$ 392,407	$ 132	$ 98,937	$ 260,041	$ (25,516)	$ 166,471	$ 1,357	$ (398)	$ 893,431
9	Total Labor (a)	$ 4,222,905	$ 5,023,575	$ 4,141,204	$ 4,114,967	$ 5,201,228	$ 3,850,649	$ 4,167,535	$ 4,486,404	$ 4,066,960	$ 5,087,286	$ 3,753,556	$ 3,691,267	$51,807,536

(a) Actual 12 Months Ended November 2016

Note:
Labor Resource Types: 11000, 11001, 11002, 12000, 12004, 18001, 18005, 18006

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ANNUALIZED TEST YEAR WAGES
12 MONTHS ENDING MARCH 31, 2017
WAGE ADJUSTMENT WITH AVERAGE WAGE INCREASE (a)

WPC-3.14c
WITNESS RESPONSIBLE:
P. A. LAUB
2/15/2017

Line No.	Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Total
1	Labor (b)	$ 1,864,213	$ 2,381,090	$ 2,555,916	$ 2,200,390	$ 2,442,901	$ 2,236,784	$ 2,232,979	$ 2,071,222	$ 2,297,348	$ 2,278,124	$ 2,275,896	$ 2,062,448	$26,899,312
2	Premium Pay	$ -	$ 7	$ 15	$ 20	$ 88	$ 12	$ 12	$ 21	$ 11	$ 27	$ 16	$ 19	$ 248
3	Labor-Union (c)	$ 1,002,747	$ 952,977	$ 1,277,209	$ 1,180,121	$ 1,678,455	$ 1,032,790	$ 1,014,689	$ 1,134,701	$ 1,154,086	$ 1,620,345	$ 990,369	$ 1,019,985	$14,058,476
4	Overtime (b)	$ 21,029	$ 10,971	$ 9,438	$ 14,148	$ 27,432	$ 9,415	$ 18,176	$ 25,858	$ 33,087	$ 45,819	$ 14,492	$ 20,759	$ 250,625
5	Overtime-Union (c)	$ 266,986	$ 292,221	$ 171,934	$ 313,190	$ 313,599	$ 233,083	$ 251,844	$ 244,526	$ 279,172	$ 429,592	$ 211,257	$ 180,714	$ 3,188,117
6	Unproductive Labor Allocated (b)	$ 871,993	$ 321,717	$ 161,694	$ 402,852	$ 243,036	$ 306,920	$ 334,591	$ 480,554	$ 247,467	$ 343,945	$ 226,002	$ 460,232	$ 4,401,003
7	Unproductive Labor Allocated - Union (c)	$ 417,468	$ 1,304,311	$ 183,217	$ 132,408	$ 195,070	$ 117,850	$ 303,748	$ 356,648	$ 168,480	$ 293,182	$ 119,264	$ 33,519	$ 3,625,168
8	Overtime Labor - Major Storm Event	$ -	$ -	$ -	$ -	$ 392,407	$ 132	$ 98,937	$ 260,041	$ (25,516)	$ 166,471	$ 1,357	$ (398)	$ 893,431
9	Total Labor	$ 4,444,436	$ 5,263,296	$ 4,359,424	$ 4,243,130	$ 5,292,987	$ 3,936,987	$ 4,254,976	$ 4,573,571	$ 4,154,136	$ 5,177,505	$ 3,838,652	$ 3,777,278	$53,316,378

(a) Apply wage increase to labor expense from WPC 3.14b
(b) Non Union Average Wage Increase of 3.5% - Dec 15 - Nov 16
(c) Union Wage Increase of 2.5% - Dec 15 - March 16

To WPC-3.14a
To WPC-3.14d

Note:
Labor Resource Types: 11000, 11001, 11002, 12000, 12004, 18001, 18005, 18006

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ANNUALIZED PESION AND BENEFITS
12 MONTHS ENDING MARCH 31, 2017

WPC-3.14d
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

Line No.	Description	Source	DE-Ohio	DE-Business Services	Other	Total Amount	Allocation Code	Allocation Percent	Jurisdictional Amount
1	Annualized Electric O&M Labor	Sch. C-3.14c	$11,139,391	$ 37,265,482	$ 4,911,505	$53,316,378		94.831%	$ 50,560,353
2									
3	Loading Rate	Budget	22.78%	21.38%	17.14%				
4									
5	Annualized O&M Pension and Benefits Expense		2,537,553	7,967,360	841,832	11,346,745		94.831%	$ 10,760,210
6									
7	Allocated Executive Benefits in Test Year					739,710	DLAB	85.541%	632,755
8									
9	Total Annualized O&M Pension and Benefits Expense					12,086,455			11,392,965
10									
11	Test Year O&M Pension and Benefits Expense	Sch. C-2.1				12,674,222	DLAB	85.541%	10,841,656
12									
13	Adjustment (Line 9 - Line 11)					$ (587,767)			$ 551,309

To Sch. C-3.14

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ANNUALIZED PAYROLL TAXES
12 MONTHS ENDING MARCH 31, 2017

WPC-3.14e
WITNESS RESPONSIBLE:
P. A. LAUB
02/15/17

Line No.	Description	Source	Total
1	Adjusted O&M Labor Expense	WPC-3.14d	$ 50,560,353
2			
3	Loading Payroll Tax Rate		7.65%
4			
5	Annualized Payroll Taxes (Line 1 x Line 3)		$ 3,867,867
6			
7	Less: Test Year Payroll Taxes (A)	Sch. C-2.1	$ 3,736,530
8			
9	Pro Forma Adjustment (Line 5 - Line 7)		$ 131,337
			To Sch. C-3.14

(A) Includes Accounts 408150, 408151, 408152, 408700, and 408960

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ELIMINATE MERGER COSTS
12 MONTHS ENDING MARCH 31, 2017

WPC-3.15a
WITNESS RESPONSIBLE:
P. A. LAUB
12/21/16

Line No.	Account	Description	Amount ($)	Allocation Code	Allocation %	Distribution Amount ($)
1	903000	Cust Records & Collection Exp	111	DALL	100.000%	111
2	920000	A & G Salaries	182,344	DLAB	85.541%	155,979
3	921100	Employee Expenses	17,204	DLAB	85.541%	14,716
4	921200	Office Expenses	4,403	DLAB	85.541%	3,766
5	921400	Computer Services Expenses	12,003	DLAB	85.541%	10,267
6	921540	Computer Rent	141,895	DLAB	85.541%	121,378
7	921980	Office Supplies & Expenses	296,505	DLAB	85.541%	253,633
8	923000	Outside Services Employed	478,617	DLAB	85.541%	409,414
9	925000	Injuries & Damages	1,836	DLAB	85.541%	1,571
10	926000	Employee Pensions and Benefits	29,078	DLAB	85.541%	24,874
11	930250	Buy\Sell Transf Employee Homes	810	DLAB	85.541%	693
12	931001	Rents-A&G	(10,401)	DLAB	85.541%	(8,897)
13		Total Merger Costs	1,154,405			987,505

To Sch. C-3.15

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CRES LOGO AMORTIZATION
12 MONTHS ENDING MARCH 31, 2017

WPC-3.16a
WITNESS RESPONSIBLE:
P. A. LAUB
1/03/2017

LINE NO.	DESCRIPTION	AMOUNT $
1	CRES Logo Deferral	588,269
2		
3	# of Years to Amortize	3
4		
5	Test Year Amortization (Line 1 / Line 3)	196,090
6		
7	Included in Test Year Expense	0
8		
9	CRES Logo Amortization Adjustment	196,090

To Sch C-3.16

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
OH ELECTRIC CHOICE SUPPLIER SITE AMORTIZATION
12 MONTHS ENDING MARCH 31, 2017

WPC-3.17a
WITNESS RESPONSIBLE:
P. A. LAUB
1/03/2017

LINE NO.	DESCRIPTION	AMOUNT $
1	OH Elec Choice Supplier Site Deferral	353,127
2		
3	# of Years to Amortize	3
4		
5	Test Year Amortization (Line 1 / Line 3)	117,709
6		
7	Included in Test Year Expense	0
8		
9	Choice Supplier Site Amortization Adjustment	117,709

↓

To Sch C-3.17

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ANNUALIZATION OF AMORTIZATION OF PISCC
FOR THE TWELVE MONTHS ENDED MARCH 31, 2017

WPC-3.18a
WITNESS RESPONSIBLE
P. A. LAUB
01/04/2017

Line No.	Description	Schedule/ Work Paper Reference	Amount ($)
1	Amortization of PISCC - Annualized	WPC-3.18b	2,173,784
2			
3			
4	Amortization of PISCC - Test Period	Sch C-2.1	2,085,580
5			
6			
7	Annualized Amortization of PISCC Adjustment		88,204

To Sch C-3.18, Page 1

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ANNUALIZATION OF AMORTIZATION OF PISCC
FOR THE TWELVE MONTHS ENDED MARCH 31, 2017

WPC-3.18b
WITNESS RESPONSIBLE:
P. A. LAUB
01/04/2017

Line No.	Acct No	Description	June 2016 Balance	Monthly Amortization (a)	Annual Amortization
1	182363	2008 SmartGrid PISCC	235,183	1,795.61	21,547
2	182368	2009 SmartGrid PISCC	1,025,875	7,254.81	87,058
3	182372	2010 SmartGrid PISCC	1,774,119	10,344.32	124,132
4	182378	2011 SmartGrid PISCC	3,726,347	22,141.54	265,698
5	182337	2012 Smart Grid PISCC	6,555,464	38,743.52	464,922
6	182343	2013 Smart Grid PISCC	7,183,541	35,678.10	428,137
7	182220	2014 Smart Grid PISCC	6,740,440	34,463.17	413,558
8	182252	2015 Smart Grid PISCC	3,949,798	23,351.25	280,215
9	182247	2016 Smart Grid PISCC	1,255,392	7,376.42	88,517
10		*Total*	*$32,446,159*		*$ 2,173,784*

(a) Source: Rider DR-IM Filings

To WPC-3.18a

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
PUBLIC SERVICE ADVERTISING & CUSTOMER EDUCATION
FOR THE TWELVE MONTHS ENDED MARCH 31, 2017

WPC-3.19a
WITNESS RESPONSIBLE:
P. A. LAUB
01/11/17

LINE NO.	Description	Amount
1	Cost of proposed public service adveristing & customer advertising	$ 1,999,610
2	Test Year Expenses	0
3	Increase in Public Service Advertising & Customer Education	$ 1,999,610

To Sch. C-3.19

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
STREET LIGHT AUDITS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2017

WPC-3.20a
WITNESS RESPONSIBLE:
C. HART
1/03/2017

Line No.	Description	Amount
1	Cost of Proposed street light audit	$ 200,566
2	Test Year Expenses	0
3	Increase in Street Light Audit Costs	$ 200,566

To Sch. C-3.20

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
SMART GRID AMORTIZATION
12 MONTHS ENDING MARCH 31, 2017

WPC-3.21a
WITNESS RESPONSIBLE:
P. A. LAUB
01/09/17

LINE NO.	DESCRIPTION	SOURCE	AMOUNT $
1	Deferred Depreciation Expense	SCH. C-2.1	13,435,024
2	Regulatory Debits	SCH. C-2.1	24,936,676
3	Smart Grid Deferral Electric	SCH. C-2.1	3,388,418
4	Depr - deferral offset	SCH. C-2.1	(12,293,849)
5	Included in Test Year Expense		29,466,269

To Sch C-3.21

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ADVANCED METER OPT-OUT
12 MONTHS ENDING MARCH 31, 2017

WPC-3.22a
WITNESS RESPONSIBLE:
P. A. LAUB
1/10/2017

LINE NO.	DESCRIPTION	AMOUNT $
1	IT System Improvement Cost Deferral	243,122
2	# of Years to Amortize	3
3	Test Year Amortization (Line 1 / Line 2)	81,041
4	Included in Test Year Expense	0
5	Amortization Adjustment	81,041

To Sch C-3.22

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
CUSTOMER BILLING SYSTEM
12 MONTHS ENDING MARCH 31, 2017

WPC-3.23a
WITNESS RESPONSIBLE:
P. A. LAUB
1/10/2017

LINE NO.	DESCRIPTION	AMOUNT
		$
1	Estimated Customer Billing System O&M	22,164,000
2		
3	# of Years to Levelize	6
4		
5	Test Year Levelization of Expenses (Line 1 / Line 3)	3,694,000
6		
7	Included in Test Year Expense	0
8		
9	Rate Case Expense Adjustment	3,694,000

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
ELECTRIC DEPARTMENT
COMPUTATION OF FEDERAL INCOME TAX LIABILITY
12 MONTHS ENDING MARCH 31, 2017

WPC-4.1a
WITNESS RESPONSIBLE:
L. M. BELLUCCI
02/15/17

LINE NO.	DESCRIPTION	ACTUAL 8 MOS END 11/16	BUDGET 4 MOS END 4/17	8 MOS ACT 4 MOS EST 12 MOS END 4/17
		(1)	(2)	(3)=(1+2)
1	Operating Income Before Federal & State Income Tax	28,733,705	138,079,992	166,813,697
2				
3	Interest Expense	(25,177,044)	(13,534,034)	(38,711,078)
4				
5				
6	Meals and Entertainment	115,045	64,112	179,157
7	AFUDC Flow Through	4,662,377	2,242,121	6,904,498
8	Luxury Auto Inclusion	0	660	660
9	Uncollectible Accounts	945,024	472,512	1,417,536
10	Contributions in Aid (CIAC's)	1,607,193	(2,286,689)	(679,496)
11	Tax Gains/Losses	(7,761,000)	(3,635,514)	(11,396,514)
12	ARO Cumulative Effect	13,564	6,782	20,346
13	Electric Meters	367,882	183,941	551,823
14	Non-Cash Overhead	140,039	70,020	210,059
15	Casualty Loss	1,906,768	953,385	2,860,153
16	Loss on Reacquired Debt	126,302	63,151	189,453
17	Unamortized Debt Premium	(2,854,251)	132,401	(2,721,850)
18	FAS 87 Qualified Pension	39,639	(496,266)	(456,627)
19	FAS 87 Non-Qualified Pension	(7,697)	(3,848)	(11,545)
20	FAS 106 OPEB	(553,389)	(38,397)	(591,786)
21	Smart Grid	3,418,471	1,833,066	5,251,537
22	Misc	175,927	87,964	263,891
23	Reg. Asset Storm Damage Recovery	(1,766,037)	(883,019)	(2,649,056)
24	Electric Rate Case	(32,140)	0	(32,140)
25	Vacation Pay Accruals	(135,822)	(103,530)	(239,352)
26	Incentive Plan	511,729	(152,314)	359,415
27	Post Retirement Benefits - SFAS 112	(1,324,350)	294,966	(1,029,384)
28	Cash Flow Hedge	54,542	27,271	81,813
29	Renewable Energy Certificate	1,172,671	586,336	1,759,007
30	401(k) Incentive Plan	55,726	(7,441)	48,285
31	263A Adjustment	(9,607,733)	(4,803,867)	(14,411,600)
32	T&D Repairs	(20,142,800)	(4,007,200)	(24,150,000)
33	AFUDC Interest	(860,035)	(256,493)	(1,116,528)
34	Tax Interest Capitalized	2,064,847	861,456	2,926,303
35	Tax Depreciation/Amortization	(93,858,953)	(54,809,078)	(148,668,031)
36	Book Depreciation/Amortization	57,220,662	29,723,380	86,944,042
37				
38	Federal Taxable Income Adjustments - Net	(64,305,799)	(33,880,133)	(98,185,932)
39				
40	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	(60,749,138)	90,665,825	29,916,687
41				
42	State Taxable Income Before Tax Credits	(60,749,138)	90,665,825	29,916,687
43				
44	State Income Tax @ 0.0618%	(37,543)	56,031	18,488
45	Municipal Income Tax @ 0.4938%	(299,979)	447,708	147,729
46				
47	State & Municipal Income Tax Deducted in FIT Calculation	(337,522)	503,739	166,217
48				
49	Federal Taxable Income - Ordinary (Line 40 - Line 47)	(60,411,616)	90,162,086	29,750,470
50				
51	Federal Income Tax Payable	(21,144,065)	31,556,730	10,412,665

DUKE ENERGY OHIO, INC.
DUKE ENERGY OHIO CONSOLIDATED CAPITAL STRUCTURE
JUNE 30, 2016
DOLLARS IN THOUSANDS

WPD-1a
WITNESS RESPONSIBLE:
J. L. SULLIVAN
02/15/17

Line No.		Actual 06/30/16		Goodwill Impairments		Remove DENA (2)	Capital Structure without Purchase accounting and Midwest DENA	
1	Current Maturities of Long-Term Debt	$ 54,274,859					$ 54,274,859	
2	Non-Current Liabilities							
3	Long-Term Debt	$ 1,808,234,217					$ 1,808,234,217	
4	Intercompany Long-Term Notes	25,000,000					25,000,000	
5	Unamortized Loss on Debt	(4,891,810)					(4,891,810)	
6	Unamortized Gain-Debt	300,759					300,759	
7	Total Long-term debt (Excluding current maturities)	$ 1,828,643,166	39%	$ -		$ -	$ 1,828,643,166	48.51%
8	**Total Long-Term Debt**	**$ 1,882,918,025**	40%	**$ -**		**$ -**	**$ 1,882,918,025**	**49.25%**
9	Common Stock Equity							
10	0201000 Common Stock Issued	$ 762,136,231					$ 762,136,231	
11	0207001 Premium on capital stock	0					0	
12	0208000 Donations From Stockholder	28,950,000					28,950,000	
13	0208001 Donations From Duke	1,462,336,840				1,462,336,840	0	
14	0208010 Donat Recvd From Stkhld Tax	15,641,578					15,641,578	
15	0210020 Gain on Redemption of Capital	0					0	
16	0211003 Misc Paid In Capital	(1,955,982,307)				(1,165,097)	(1,954,817,210)	
17	0211004 Misc Paid In Capital Purch Acctg	943,842,010		919,950,972	(1)		23,891,038	
18	0211008 Misc Paid in Capital Pushdown Adj RE	1,642,546,493					1,642,546,493	
19	0211005 Misc Paid in Capital Premerger Equity	557,581,098					557,581,098	
20	0211007 Misc PIC Premerg RE for Div	0					0	
21	0216000 Unappropriated RE	397,382,727				(15,942,812)	413,325,539	
22	0216100 Undistr Subsid Earnings	(1,084,893,860)				(1,454,046,587)	369,152,727	
23	0438000 Dividends Declared on Common Stock	0					0	
24	Current Year Net Income	82,212,692				(14)	82,212,706	
25	Accum other comprehensive income (loss)	4					4	
26	**Total Common Stock Equity**	**$ 2,851,753,506**	61%	**$ 919,950,972**		**$ (8,817,670)**	**$ 1,940,620,204**	51.49%
27								**50.75%**
28	**TOTAL CAPITALIZATION (excluding current maturities)**	**$ 4,680,396,672**		**$ 919,950,972**		**$ (8,817,670)**	**$ 3,769,263,370**	
29	**TOTAL CAPITALIZATION (including current maturities)**	**$ 4,734,671,531**		**$ 919,950,972**		**$ (8,817,670)**	**$ 3,823,538,229**	

Notes:
(1) This is the current balance in account 0186112-Goodwill which represents Purchase Accounting
(2) Remaining balance sheet entries related to assets formerly owned by Duke Energy Ohio.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF KW ALLOCATION FACTORS
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, page 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	RATE GROUP	AVERAGE CLASS GROUP COINCIDENT PEAK KW DEMAND(a)	ALLOC K201 (c)	AVERAGE CLASS GROUP COINCIDENT PEAK KW DEMAND(b)	ALLOC K202 (c)	MAXIMUM NON-COINCIDENT KW DEMAND(d)	ALLOC K203 (c)
		(1)	(2)	(3)	(4)	(5)	(6)
1	Residential	1,809,380	49.232%	1,809,380	43.688%	4,365,706	67.827%
2	Dist Large-Secondary DS	1,363,252	37.093%	1,363,252	32.916%	1,732,911	26.923%
3	Dist Large-Secondary EH	16,676	0.454%	16,676	0.403%	33,059	0.514%
4	Dist Small-Secondary DM	140,373	3.819%	140,373	3.389%	254,652	3.956%
5	Dist Small-Secondary GSFL	7,629	0.208%	7,629	0.184%	13,035	0.203%
6	Distribution Primary DP	333,510	9.075%	333,510	8.053%	0	0.000%
7	Transmission	0	0.000%	466,381	11.261%	0	0.000%
8	Lighting	4,382	0.119%	4,382	0.106%	37,168	0.577%
9	Total Distribution	3,675,203	100.000%	4,141,583	100.000%	6,436,531	100.000%

(a) Source: WPE-3.2b, page 1, excluding transmission.
(b) Source: WPE-3.2b, page 1.
(c) To Sch. E-3.2, page 18.
(d) Source: WPE-3.2b, pages 4-8, and 11.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF AVERAGE CUSTOMER ALLOCATION & DISTRIBUTION ENERGY
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, page 2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	RATE GROUP	AVERAGE CUSTOMERS(a)	ALLOC **K403 (c)**	AVERAGE CUSTOMERS(a)	ALLOC **K404 (c)**	ENERGY kWh (b)	ALLOC **K303 (c)**
		(1)	(2)	(1)	(2)	(3)	(4)
1	Residential	642,161	90.931%	642,161	90.970%	7,307,864,953	43.447%
2	Dist Large-Secondary DS	18,735	2.653%	18,735	2.654%	6,547,506,143	38.926%
3	Dist Large-Secondary EH	500	0.071%	500	0.071%	61,511,606	0.366%
4	Dist Small-Secondary DM	40,587	5.747%	40,587	5.750%	563,479,069	3.350%
5	Dist Small-Secondary GSFL	402	0.057%	402	0.057%	30,547,580	0.182%
6	Distribution Primary DP	271	0.038%	0	0.000%	2,195,894,880	13.055%
7	Transmission	35	0.005%	0	0.000%	0	0.000%
8	Lighting	3,515	0.498%	3,515	0.498%	113,443,970	0.674%
9	Total Distribution	706,206	100.000%	705,900	100.000%	16,820,248,201	100.000%

(a) Source: WPE-3.2d, page 1.
(b) Source: WPE-3.2d, page 2.
(c) To Sch. E-3.2, page 18.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF PRIMARY & SECONDARY DISTRIBUTION ALLOCATION FACTORS
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, page 3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	RATE GROUP	DISTRIBUTION PRIMARY VOLTAGE KW DEMAND(a)	ALLOC K205 (c)	DISTRIBUTION SECONDARY VOLTAGE KW DEMAND(a)(b)	ALLOC K206 (c)
		(1)	(2)	(3)	(4)
1	Residential	1,809,380	49.232%	1,809,380	54.146%
2	Dist Large-Secondary DS	1,363,252	37.093%	1,363,252	40.795%
3	Dist Large-Secondary EH	16,676	0.454%	16,676	0.499%
4	Dist Small-Secondary DM	140,373	3.819%	140,373	4.201%
5	Dist Small-Secondary GSFL	7,629	0.208%	7,629	0.228%
6	Distribution Primary DP	333,510	9.075%	-	0.000%
7	Transmission	-	0.000%	-	0.000%
8	Lighting	4,382	0.119%	4,382	0.131%
9	Total Distribution	3,675,203	100.000%	3,341,693	100.000%

(a) Source: WPE-3.2b page 1.
(b) Since Rate DP is served from the primary voltage there is no allocation to secondary.
(c) To Schedule E-3.2, page 18.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF "WEIGHTED" CUSTOMER ALLOCATION FACTORS
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, page 4
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	RATE GROUP	AVERAGE CUSTOMERS(a)	ELEC METERS WGT FACTORS(b)	WGT'D CUSTS (1) * (2) (c)	ALLOC **K405 (c)**
		(1)	(2)	(3)	(4)
1	Residential	642,161	1	642,161	79.350%
2	Dist Large-Secondary DS	18,735	4	74,940	9.260%
3	Dist Large-Secondary EH	500	4	2,000	0.247%
4	Dist Small-Secondary DM	40,587	2	81,174	10.030%
5	Dist Small-Secondary GSFL	402	0	0	0.000%
6	Distribution Primary DP	271	26	7,046	0.871%
7	Transmission	35	56	1,960	0.242%
8	Lighting	3,515	0	0	0.000%
9	Total Distribution	706,206		809,281	100.000%

(a) Source: WPE-3.2d page 1.
(b) Source: WPE-3.2d page 8.
(c) To Sch. E-3.2, page 18.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF "WEIGHTED" SERVICE ALLOCATION FACTORS
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, page 5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	RATE GROUP	MAXIMUM NON-COINCIDENT KW DEMAND(a)	AVERAGE CUSTOMERS(b)	AVERAGE DEMAND (1) / (2)	WEIGHTING FACTOR (c)	WEIGHTED CUSTOMER SERVICE (2) * (4) (d)	ALLOC **K409 (d)**
		(1)	(2)	(3)	(4)	(5)	(6)
1	Residential	4,365,706	642,161	7	1	642,161	88.558%
2	Dist Large-Secondary DS	1,732,911	18,735	92	2	37,470	5.167%
3	Dist Large-Secondary EH	33,059	500	66	2	1,000	0.138%
4	Dist Small-Secondary DM	254,652	40,587	6	1	40,587	5.597%
5	Dist Small-Secondary GSFL	13,035	402	32	1	402	0.055%
6	Distribution Primary DP	0	271	0	0	-	0.000%
7	Transmission	0	35	0	0	-	0.000%
8	Lighting	37,168	3,515	11	1	3,515	0.485%
9	Total Distribution	6,436,531	706,206			725,135	100.000%

(a) WPE-3.2b, pages 4-8, and 11.
(b) WPE-3.2d, page 1.
(c) WPE-3.2d, page 4.

Average Demand	Weighting
1 - 25	1
26 - 50	1
51 - 100	2
101 - 150	4
151 - 300 & up	6

(d) To Sch. E-3.2, page 18.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF "UNCOLLECTIBLE ACCOUNT" ALLOCATION FACTORS
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, page 6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	RATE GROUP		UNCOLLECTIBLE EXPENSE (a)	ALLOC **K406 (b)**
			(1)	(2)
1	**Distribution Service:**			
2	Residential	$	3,834,829	94.050%
3	Dist Large-Secondary DS		161,530	3.962%
4	Dist Large-Secondary EH		1,713	0.042%
5	Dist Small-Secondary DM		35,270	0.865%
6	Dist Small-Secondary GSFL		901	0.022%
7	Distribution Primary DP		31,147	0.764%
8	Transmission		90	0.002%
9	Lighting		11,957	0.293%
10	Total Distribution	$	4,077,437	100.000%

(a) Source: WPE-3.2d, page 9.
(b) To Sch. E-3.2, page 18.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF COMBINATION KW & CUSTOMER ALLOCATION FACTORS
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2a, page 7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	RATE GROUP	MAXIMUM NON-COINCIDENT KW DEMAND(a)	NON-COIN KW %	COL(2) x 50.000%	AVERAGE CUSTOMERS(b)	CUST %	COL(5) x 50.000%	ALLOC K417 (c)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Residential	0	0.000%	0.000%	0	0.000%	0.000%	0.000%
2	Dist Large-Secondary DS	1,732,911	55.526%	27.761%	18,735	29.252%	14.624%	42.385%
3	Dist Large-Secondary EH	33,059	1.059%	0.530%	500	0.781%	0.391%	0.921%
4	Dist Small-Secondary DM	254,652	8.159%	4.080%	40,587	63.373%	31.687%	35.767%
5	Dist Small-Secondary GSFL	13,035	0.418%	0.209%	402	0.628%	0.314%	0.523%
6	Distribution Primary DP	445,433	14.272%	7.136%	271	0.423%	0.212%	7.348%
7	Transmission	604,680	19.375%	9.688%	35	0.055%	0.028%	9.716%
8	Lighting	37,168	1.191%	0.596%	3,515	5.488%	2.744%	3.340%
9	Total Distribution	3,120,938	100.000%	50.000%	64,045	100.000%	50.000%	100.000%

(a) Source: WPE-3.2b, pages 4-8, and 11.
(b) Source: WPE-3.2d, page 1, excluding Residential.
(c) To Sch. E-3.2, page 18.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
RATE GROUP ADJUSTED COINCIDENT KW DEMANDS
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Month	2015 System Peak Days (1)	2015 System Peak Hour (2)	Residential (3)	Dist Large Secondary DS (4)	Dist Large Secondary EH (5)	Dist Small Secondary DM (6)	Dist Small Secondary GSFL (7)	Dist Primary DP (8)	Transmission TS (9)	Lighting (10)	Total (11)
1						****************** SYSTEM PEAK COINCIDENT KW DEMANDS ********************						
2												
3	January	13	1900	2,022,866	1,143,222	28,528	128,529	6,457	281,885	426,135	24,377	4,062,000
4	February	24	800	1,952,972	1,250,780	33,700	138,740	7,212	299,247	557,350	0	4,240,000
5	March	6	800	1,531,423	1,089,364	30,191	128,021	7,953	280,601	463,447	0	3,531,000
6	April	13	1400	1,116,557	1,132,013	18,408	108,196	6,565	314,141	466,120	0	3,162,000
7	May	29	1600	1,674,804	1,584,654	21,542	148,052	9,847	326,547	479,552	0	4,245,000
8	June	15	1700	2,281,082	1,598,135	0	163,021	8,783	372,742	460,237	0	4,884,000
9	July	29	1400	2,452,460	1,660,053	0	183,964	8,661	376,281	439,581	0	5,121,000
10	August	31	1600	2,213,999	1,475,586	0	156,350	6,950	401,380	491,735	0	4,746,000
11	September	4	1600	2,391,794	1,593,320	0	170,164	7,733	395,742	456,247	0	5,015,000
12	October	7	1600	1,174,698	1,410,386	18,505	128,035	7,458	332,746	450,171	0	3,522,000
13	November	23	800	1,386,022	1,206,011	22,568	109,430	7,113	330,386	457,469	0	3,519,000
14	December	18	1900	1,513,875	1,215,505	26,674	121,973	6,821	290,418	448,526	28,209	3,652,000
15	Total			21,712,554	16,359,029	200,117	1,684,475	91,553	4,002,116	5,596,570	52,586	49,699,000
16												
17	**12 Months Average**			1,809,380	1,363,252	16,676	140,373	7,629	333,510	466,381	4,382	4,141,583
18	**6 Months Average**			1,855,475	1,426,810	11,291	144,986	7,456	354,492	457,288	4,701	4,262,500
19	**1 CP**			2,452,460	1,660,053	-	183,964	8,661	376,281	439,581	-	5,121,000
20												
21												
22	January			49.800%	28.144%	0.702%	3.164%	0.159%	6.940%	10.491%	0.600%	100.000%
23	February			46.061%	29.500%	0.795%	3.272%	0.170%	7.058%	13.145%	0.000%	100.000%
24	March			43.371%	30.851%	0.855%	3.626%	0.225%	7.947%	13.125%	0.000%	100.000%
25	April			35.312%	35.801%	0.582%	3.422%	0.208%	9.935%	14.741%	0.000%	100.000%
26	May			39.454%	37.330%	0.507%	3.488%	0.232%	7.693%	11.297%	0.000%	100.000%
27	June			46.705%	32.722%	0.000%	3.338%	0.180%	7.632%	9.423%	0.000%	100.000%
28	July			47.890%	32.417%	0.000%	3.592%	0.169%	7.348%	8.584%	0.000%	100.000%
29	August			46.650%	31.091%	0.000%	3.294%	0.146%	8.457%	10.361%	0.000%	100.000%
30	September			47.693%	31.771%	0.000%	3.393%	0.154%	7.891%	9.098%	0.000%	100.000%
31	October			33.353%	40.045%	0.525%	3.635%	0.212%	9.448%	12.782%	0.000%	100.000%
32	November			39.387%	34.271%	0.641%	3.110%	0.202%	9.389%	13.000%	0.000%	100.000%
33	December			41.453%	33.283%	0.730%	3.340%	0.187%	7.952%	12.282%	0.772%	100.000%
34	Total			43.688%	32.916%	0.403%	3.389%	0.184%	8.053%	11.261%	0.106%	100.000%
35												
36	**12 Months Average**			43.688%	32.916%	0.403%	3.389%	0.184%	8.053%	11.261%	0.106%	100.000%
37	**6 Months Average**			43.530%	33.474%	0.265%	3.401%	0.175%	8.317%	10.728%	0.110%	100.000%
38	**1 CP**			47.890%	32.417%	0.000%	3.592%	0.169%	7.348%	8.584%	0.000%	100.000%

Source: WPE-3.2b, pages 2, 3 and 18.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
RECONCILIATION OF RATE GROUP SYSTEM PEAK
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Month	SYSTEM PEAK Day (1)	SYSTEM PEAK Hour (2)	Residential (3)	Dist. Large Secondary DS (4)	Dist. Large Secondary EH (5)	Dist. Small Secondary DM (6)	Dist. Small Secondary GSFL (7)	Dist. Primary DP (8)	Transmission TS (9)	Lighting (10)	Total (11)
1	**JANUARY**											
2	Calculated Peaks (a)			1,866,989	1,055,128	26,330	118,625	5,959	281,885	426,135	22,499	3,803,550
3	Peak - WPE-3.2b, page 18	1/13/2015	1900									4,062,000
4	Adjustment to match system peak			155,877	88,094	2,198	9,904	498			1,878	258,450
5	Adjusted Peaks			2,022,866	1,143,222	28,528	128,529	6,457	281,885	426,135	24,377	4,062,000
6												
7	**FEBRUARY**											
8	Calculated Peaks (a)			1,669,252	1,069,071	28,804	118,584	6,164	299,247	557,350	-	3,748,472
9	Peak - WPE-3.2b, page 18	2/24/2015	800									4,240,000
10	Adjustment to match system peak			283,720	181,709	4,896	20,156	1,048			-	491,528
11	Adjusted Peaks			1,952,972	1,250,780	33,700	138,740	7,212	299,247	557,350	-	4,240,000
12												
13	**MARCH**											
14	Calculated Peaks (a)	3/6/2015	800	1,385,392	985,486	27,312	115,813	7,195	280,601	463,447	-	3,265,246
15	Peak - WPE-3.2b, page 18											3,531,000
16	Adjustment to match system peak			146,031	103,878	2,879	12,208	758			-	265,754
17	Adjusted Peaks			1,531,423	1,089,364	30,191	128,021	7,953	280,601	463,447	-	3,531,000
18												
19	**APRIL**											
20	Calculated Peaks (a)			1,042,290	1,056,718	17,184	100,999	6,128	314,141	466,120	-	3,003,580
21	Peak - WPE-3.2b, page 18	4/13/2015	1400									3,162,000
22	Adjustment to match system peak			74,267	75,295	1,224	7,197	437			-	158,420
23	Adjusted Peaks			1,116,557	1,132,013	18,408	108,196	6,565	314,141	466,120	-	3,162,000
24												
25	**MAY**											
26	Calculated Peaks (a)			1,218,418	1,152,834	15,672	107,708	7,164	326,547	479,552	-	3,307,895
27	Peak - WPE-3.2b, page 18	5/29/2015	1600									4,245,000
28	Adjustment to match system peak			456,386	431,820	5,870	40,344	2,683			-	937,105
29	Adjusted Peaks			1,674,804	1,584,654	21,542	148,052	9,847	326,547	479,552	-	4,245,000
30												
31	**JUNE**											
32	Calculated Peaks (a)			1,891,446	1,325,155	-	135,175	7,283	372,742	460,237	-	4,192,038
33	Peak - WPE-3.2b, page 18	6/15/2015	1700									4,884,000
34	Adjustment to match system peak			389,636	272,980	-	27,846	1,500			-	691,962
35	Adjusted Peaks			2,281,082	1,598,135	-	163,021	8,783	372,742	460,237	-	4,884,000

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
RECONCILIATION OF RATE GROUP SYSTEM PEAK
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Month	SYSTEM PEAK Day (1)	Hour (2)	Residential (3)	Dist. Large Secondary DS (4)	Dist. Large Secondary EH (5)	Dist. Small Secondary DM (6)	Dist. Small Secondary GSFL (7)	Dist. Primary DP (8)	Transmission TS (9)	Lighting (10)	Total (11)
36	JULY											
37	Calculated Peaks (a)			2,071,282	1,402,036	-	155,371	7,315	376,281	439,581	-	4,451,866
38	Peak - WPE-3.2b, page 18	7/29/2015	1400									5,121,000
39	Adjustment to match system peak			381,178	258,017	-	28,593	1,346			-	669,134
40	Adjusted Peaks			2,452,460	1,660,053	-	183,964	8,661	376,281	439,581	-	5,121,000
41												
42	AUGUST											
43	Calculated Peaks (a)			2,119,188	1,412,396	-	149,655	6,652	401,380	491,735	-	4,581,006
44	Peak - WPE-3.2b, page 18	8/31/2015	1600									4,746,000
45	Adjustment to match system peak			94,811	63,190	-	6,695	298			-	164,994
46	Adjusted Peaks			2,213,999	1,475,586	-	156,350	6,950	401,380	491,735	-	4,746,000
47												
48	SEPTEMBER											
49	Calculated Peaks (a)			2,232,140	1,486,965	-	158,805	7,217	395,742	456,247	-	4,737,116
50	Peak - WPE-3.2b, page 18	9/4/2015	1600									5,015,000
51	Adjustment to match system peak			159,654	106,355	-	11,359	516			-	277,884
52	Adjusted Peaks			2,391,794	1,593,320	-	170,164	7,733	395,742	456,247	-	5,015,000
53												
54	OCTOBER											
55	Calculated Peaks (a)			994,025	1,193,463	15,659	108,343	6,311	332,746	450,171	-	3,100,718
56	Peak - WPE-3.2b, page 18	10/7/2015	1600									3,522,000
57	Adjustment to match system peak			180,673	216,923	2,846	19,692	1,147			-	421,282
58	Adjusted Peaks			1,174,698	1,410,386	18,505	128,035	7,458	332,746	450,171	-	3,522,000
59												
60	NOVEMBER											
61	Calculated Peaks (a)			1,253,895	1,091,044	20,417	98,998	6,435	330,386	457,469	-	3,258,644
62	Peak - WPE-3.2b, page 18	11/23/2015	800									3,519,000
63	Adjustment to match system peak			132,127	114,967	2,151	10,432	678			-	260,356
64	Adjusted Peaks			1,386,022	1,206,011	22,568	109,430	7,113	330,386	457,469	-	3,519,000
65												
66	DECEMBER											
67	Calculated Peaks (a)			1,253,390	1,006,359	22,084	100,986	5,647	290,418	448,526	23,355	3,150,765
68	Peak - WPE-3.2b, page 18	12/18/2015	1900									3,652,000
69	Adjustment to match system peak			260,485	209,146	4,590	20,987	1,174			4,854	501,235
70	Adjusted Peaks			1,513,875	1,215,505	26,674	121,973	6,821	290,418	448,526	28,209	3,652,000
71												
72	System Total Peaks			18,997,707	14,236,655	173,462	1,469,062	79,470	4,002,116	5,596,570	45,854	44,600,896
73	Peak - WPE-3.2b, page 18											49,699,000
74	Adjustment to match system peak			2,714,847	2,122,374	26,655	215,413	12,083	-	-	6,732	5,098,104
75	Adjusted Peaks			21,712,554	16,359,029	200,117	1,684,475	91,553	4,002,116	5,596,570	52,586	49,699,000

(a) Source: WPE-3.2b, pages 4 - 11.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: RESIDENTIAL - TOTAL
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 4
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	MONTH	HOURS (1)	TOTAL KWH (a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT (b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT (b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST. LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	748,929,236	1,006,625	27.230%	3,696,750	56.470%	1,782,584	1.04735	1,866,989
2	Feb	672	655,505,170	975,454	30.480%	3,200,308	61.300%	1,591,279	1.04900	1,669,252
3	Mar	744	488,429,231	656,491	22.220%	2,954,505	49.420%	1,328,391	1.04291	1,385,392
4	Apr	720	464,362,286	644,948	18.190%	3,545,618	64.350%	1,002,250	1.03995	1,042,290
5	May	744	449,479,766	604,139	20.100%	3,005,667	52.010%	1,161,582	1.04893	1,218,418
6	Jun	720	678,177,389	941,913	24.360%	3,866,638	52.530%	1,793,095	1.05485	1,891,446
7	Jul	744	785,467,045	1,055,735	26.170%	4,034,142	53.880%	1,959,419	1.05709	2,071,282
8	Aug	744	804,875,674	1,081,822	24.780%	4,365,706	53.780%	2,011,569	1.05350	2,119,188
9	Sep	720	692,742,561	962,142	22.520%	4,272,389	45.520%	2,113,669	1.05605	2,232,140
10	Oct	744	452,066,660	607,616	18.000%	3,375,644	63.740%	953,273	1.04275	994,025
11	Nov	720	510,062,276	708,420	20.050%	3,533,267	58.910%	1,202,546	1.04270	1,253,895
12	Dec	744	577,767,659	776,569	21.850%	3,554,092	64.670%	1,200,818	1.04378	1,253,390
13		8,760	7,307,864,953		maximum	4,365,706			average	1,583,142
						To WPE-3.2a, page 5				To WPE-3.2b, pages 2-3

(a) Source: WPE-3.2d, page 2, Twelve Months Ending November 30, 2016.
(b) Source: Load Research - RS Rate Group. WPE-3.2b, page 12.
(c) Source: WPE-3.2c, page 1.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: DISTRIBUTION - SECONDARY VOLTAGE - RATE DS
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT(b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT(b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST. LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	529,613,870	711,847	53.990%	1,318,479	70.660%	1,007,426	1.04735	1,055,128
2	Feb	672	507,410,968	755,076	56.210%	1,343,313	74.090%	1,019,133	1.04900	1,069,071
3	Mar	744	499,506,014	671,379	51.390%	1,306,439	71.050%	944,939	1.04291	985,486
4	Apr	720	486,373,533	675,519	49.850%	1,355,103	66.480%	1,016,124	1.03995	1,056,718
5	May	744	507,872,235	682,624	49.120%	1,389,707	62.110%	1,099,057	1.04893	1,152,834
6	Jun	720	583,221,332	810,030	51.490%	1,573,179	64.480%	1,256,250	1.05485	1,325,155
7	Jul	744	627,690,710	843,670	52.210%	1,615,916	63.610%	1,326,317	1.05709	1,402,036
8	Aug	744	651,839,372	876,128	51.470%	1,702,211	65.350%	1,340,670	1.05350	1,412,396
9	Sep	720	619,730,899	860,737	49.670%	1,732,911	61.130%	1,408,044	1.05605	1,486,965
10	Oct	744	534,166,764	717,966	49.290%	1,456,616	62.730%	1,144,534	1.04275	1,193,463
11	Nov	720	491,280,158	682,334	49.160%	1,387,986	65.210%	1,046,364	1.04270	1,091,044
12	Dec	744	508,800,289	683,871	51.350%	1,331,784	70.930%	964,149	1.04378	1,006,359
			6,547,506,143		maximum	1,732,911			average	1,186,388

To WPE-3.2a, page 5

To WPE-3.2b, pages 2-3

(a) Source: WPE-3.2d, page 2, Twelve Months Ending November 30, 2016.
(b) Source: Load Research - DS Rate Group. WPE-3.2b, page 13.
(c) Source: WPE-3.2c, page 1.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: DISTRIBUTION - SECONDARY VOLTAGE - RATE EH
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT(b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT(b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST. LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	9,978,616	13,412	43.960%	30,510	53.350%	25,140	1.04735	26,330
2	Feb	672	10,872,158	16,179	48.940%	33,059	58.920%	27,459	1.04900	28,804
3	Mar	744	8,120,558	10,915	35.030%	31,159	41.680%	26,188	1.04291	27,312
4	Apr	720	6,714,433	9,326	33.860%	27,543	56.440%	16,524	1.03995	17,184
5	May	744	5,795,026	7,789	38.040%	20,476	52.130%	14,941	1.04893	15,672
6	Jun	720	185,832	258	0.000%	0	0.000%	0	1.05485	-
7	Jul	744	(30,928)	(42)	0.000%	0	0.000%	0	1.05709	-
8	Aug	744	(18,013)	(24)	0.000%	0	0.000%	0	1.05350	-
9	Sep	720	(30,746)	(43)	0.000%	0	0.000%	0	1.05605	-
10	Oct	744	6,069,119	8,157	34.420%	23,698	54.320%	15,017	1.04275	15,659
11	Nov	720	5,983,372	8,310	31.250%	26,592	42.440%	19,581	1.04270	20,417
12	Dec	744	7,872,180	10,581	34.770%	30,431	50.010%	21,158	1.04378	22,084
13			61,511,606		maximum	33,059			average	14,455

To WPE-3.2a, page 5

To WPE-3.2b, pages 2-3

(a) Source: WPE-3.2d, page 2, Twelve Months Ending November 30, 2016.
(b) Source: Load Research - EH Rate Group. WPE-3.2b, page 14.
(c) Source: WPE-3.2c, page 1.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: DISTRIBUTION - SMALL - SECONDARY VOLTAGE - RATE DM
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT(b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT(b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST. LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	49,077,211	65,964	33.030%	199,709	58.240%	113,262	1.04735	118,625
2	Feb	672	47,972,928	71,388	35.750%	199,687	63.150%	113,045	1.04900	118,584
3	Mar	744	44,391,825	59,666	29.080%	205,179	53.730%	111,048	1.04291	115,813
4	Apr	720	41,283,873	57,339	26.690%	214,833	59.040%	97,119	1.03995	100,999
5	May	744	38,488,844	51,732	28.960%	178,633	50.380%	102,684	1.04893	107,708
6	Jun	720	48,125,695	66,841	31.890%	209,599	52.160%	128,146	1.05485	135,175
7	Jul	744	54,785,643	73,637	31.780%	231,709	50.100%	146,980	1.05709	155,371
8	Aug	744	58,266,400	78,315	31.980%	244,887	55.130%	142,055	1.05350	149,655
9	Sep	720	55,261,313	76,752	30.140%	254,652	51.040%	150,376	1.05605	158,805
10	Oct	744	43,134,912	57,977	26.810%	216,251	55.800%	103,901	1.04275	108,343
11	Nov	720	39,170,101	54,403	27.570%	197,327	57.300%	94,944	1.04270	98,998
12	Dec	744	43,520,325	58,495	29.360%	199,234	60.460%	96,750	1.04378	100,986
13			563,479,069		maximum	254,652			average	122,422
						To WPE-3.2a, page 5				To WPE-3.2b, pages 2-3

(a) Source: WPE-3.2d, page 2, Twelve Months Ending November 30, 2016.
(b) Source: Load Research - DM Rate Group. WPE-3.2b, page 15.
(c) Source: WPE-3.2c, page 1.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: DISTRIBUTION - SECONDARY VOLTAGE - RATE GSFL
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 8
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT(b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT(b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST. LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	2,465,290	3,314	33.030%	10,033	58.240%	5,690	1.04735	5,959
2	Feb	672	2,494,058	3,711	35.750%	10,380	63.150%	5,876	1.04900	6,164
3	Mar	744	2,757,810	3,707	29.080%	12,748	53.730%	6,899	1.04291	7,195
4	Apr	720	2,504,771	3,479	26.690%	13,035	59.040%	5,893	1.03995	6,128
5	May	744	2,560,294	3,441	28.960%	11,882	50.380%	6,830	1.04893	7,164
6	Jun	720	2,592,420	3,601	31.890%	11,292	52.160%	6,904	1.05485	7,283
7	Jul	744	2,579,746	3,467	31.780%	10,909	50.100%	6,920	1.05709	7,315
8	Aug	744	2,589,812	3,481	31.980%	10,885	55.130%	6,314	1.05350	6,652
9	Sep	720	2,511,006	3,488	30.140%	11,573	51.040%	6,834	1.05605	7,217
10	Oct	744	2,512,729	3,377	26.810%	12,596	55.800%	6,052	1.04275	6,311
11	Nov	720	2,546,131	3,536	27.570%	12,826	57.300%	6,171	1.04270	6,435
12	Dec	744	2,433,513	3,271	29.360%	11,141	60.460%	5,410	1.04378	5,647
13			30,547,580		**maximum**	**13,035**			**average**	**6,623**

To WPE-3.2a, page 5

To WPE-3.2b, pages 2-3

(a) Source: WPE-3.2d, page 2, Twelve Months Ending November 30, 2016.
(b) Source: Load Research - DM Rate Group. WPE-3.2b, page 15.
(c) Source: WPE-3.2c, page 1.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: DISTRIBUTION - PRIMARY VOLTAGE
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	NON-COIN PEAK LOAD FACT(b) (4)	NON-COIN KW DMD. (3) / (4) (5)	GRP COIN PEAK LOAD FACT(b) (6)	GRP COIN PEAK DMD (3) / (6) (7)	DIST. LOSS FACTORS TO SOURCE (c) (8)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (7) * (8) (9)
1	Jan	744	169,544,005	227,882	69.160%	329,500	84.670%	269,141	1.04735	281,885
2	Feb	672	162,389,151	241,651	70.540%	342,573	84.710%	285,269	1.04900	299,247
3	Mar	744	167,348,839	224,931	67.020%	335,618	83.600%	269,056	1.04291	280,601
4	Apr	720	165,881,519	230,391	64.210%	358,809	76.270%	302,073	1.03995	314,141
5	May	744	177,975,240	239,214	65.050%	367,739	76.840%	311,314	1.04893	326,547
6	Jun	720	197,607,943	274,455	67.280%	407,930	77.670%	353,360	1.05485	372,742
7	Jul	744	208,132,740	279,748	67.120%	416,788	78.590%	355,959	1.05709	376,281
8	Aug	744	222,403,681	298,930	67.110%	445,433	78.460%	380,997	1.05350	401,380
9	Sep	720	204,760,281	284,389	65.400%	434,846	75.890%	374,738	1.05605	395,742
10	Oct	744	179,721,901	241,562	64.410%	375,038	75.700%	319,104	1.04275	332,746
11	Nov	720	171,376,091	238,022	62.700%	379,620	75.120%	316,856	1.04270	330,386
12	Dec	744	168,753,490	226,819	64.430%	352,039	81.520%	278,237	1.04378	290,418
13			2,195,894,880		**maximum**	**445,433**			**average**	**333,510**

To WPE-3.2b, pages 2-3

(a) Source: WPE-3.2d, page 2, Twelve Months Ending November 30, 2016.
(b) Source: Load Research - DP Rate Group. WPE-3.2b, page 16.
(c) Source: WPE-3.2c, page 1.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: TRANSMISSION
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (3)	AVERAGE HRLY KW (3) / (1) (4)	NON-COIN PEAK LOAD FACT.(b) (5)	NON-COIN KW DMD. (4) / (5) (6)	GRP COIN PEAK LOAD FACT (b) (7)	GRP COIN PEAK DMD (4) / (7) (8)
1	Jan	744	276,621,719	371,803	74.170%	501,285	87.250%	426,135
2	Feb	672	289,968,028	431,500	71.360%	604,680	77.420%	557,350
3	Mar	744	297,428,424	399,769	74.170%	538,990	86.260%	463,447
4	Apr	720	281,103,972	390,422	75.600%	516,431	83.760%	466,120
5	May	744	312,759,115	420,375	72.020%	583,692	87.660%	479,552
6	Jun	720	285,409,432	396,402	71.890%	551,401	86.130%	460,237
7	Jul	744	283,943,085	381,644	73.010%	522,728	86.820%	439,581
8	Aug	744	318,802,405	428,498	76.250%	561,965	87.140%	491,735
9	Sep	720	287,435,457	399,216	75.200%	530,872	87.500%	456,247
10	Oct	744	283,750,296	381,385	70.930%	537,692	84.720%	450,171
11	Nov	720	291,795,813	405,272	75.060%	539,931	88.590%	457,469
12	Dec	744	281,679,113	378,601	70.550%	536,642	84.410%	448,526
13			3,490,696,860		**maximum**	**604,680**	**average**	**466,381**

To WPE-3.2b, pages 2-3

(a) Source: WPE-3.2d, page 2, Twelve Months Ending November 30, 2016.
(b) Source: Load Research - TS Rate Group. WPE-3.2b, page 17.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DERIVATION OF NON-COINCIDENT AND GROUP COINCIDENT KW DEMANDS
RATE GROUP: LIGHTING
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 11
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE	MONTH	TOTAL KWH(a)	BURN HOURS(b)	AVERAGE KW DMD. (2) / (3)	NON-COIN KW DMD. COL(4)	GRP COIN PEAK DMD COL(5)	DIST.LOSS FACTORS TO SOURCE (c)	GRP COIN PEAK DMD AT INPUT TO DIST SYS (f) (6)*(7)	STREET LIGHTS ON AT SYSTEM PEAK	COINCIDENT PEAK DATE-TIME (e)	PEAK DAY(d) SUNSET	PEAK DAY(d) SUNRISE
1	Jan	9,280,393	432	21,482	21,482	21,482	1.04735	22,499	yes	01/13/2015 - 1900	1737	756
2	Feb	9,316,464	362	25,736	25,736	25,736	1.04900	-	no	02/24/2015 - 800	1825	718
3	Mar	9,657,594	363	26,605	26,605	26,605	1.04291	-	no	03/06/2015 - 800	1836	704
4	Apr	9,324,581	313	29,791	29,791	29,791	1.03995	-	no	04/13/2015 - 1400	1913	605
5	May	9,857,047	287	34,345	34,345	34,345	1.04893	-	no	05/29/2015 - 1600	1956	515
6	Jun	9,626,418	259	37,168	37,168	37,168	1.05485	-	no	06/15/2015 - 1700	2006	511
7	Jul	8,690,496	275	31,602	31,602	31,602	1.05709	-	no	07/29/2015 - 1400	1953	536
8	Aug	10,654,182	305	34,932	34,932	34,932	1.05350	-	no	08/31/2015 - 1600	1910	606
9	Sep	9,006,432	333	27,046	27,046	27,046	1.05605	-	no	09/04/2015 - 1600	1904	609
10	Oct	9,206,855	384	23,976	23,976	23,976	1.04275	-	no	10/07/2015 - 1600	1812	640
11	Nov	8,956,166	406	22,060	22,060	22,060	1.04270	-	no	11/23/2015 - 800	1719	730
12	Dec	9,867,342	441	22,375	22,375	22,375	1.04378	23,355	yes	12/18/2015 - 1900	1717	752
13		113,443,970	4,160	maximum	37,168		average	3,821				

To WPE-3.2a, page 5

To WPE-3.2b, pages 2-3

(a) Source: WPE-3.2d, page 2, Twelve Months Ending November 30, 2016.
(b) Street Lights burn from dawn until dusk, a total of 4,160 hours per year. 4,160
(c) Source: WPE-3.2c, page 1.
(d) Source: Navy Sun Rise table for 2015
(e) Source: FERC Form 1, Page 401b

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
MONTHLY STATISTICS
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 12
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

RESIDENTIAL - RS RATE GROUP

DATE	NUMBER OF CUSTOMERS		SAMPLE AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	SAMPLE	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	276	643,265	1,194	5.896	2.843	01/08/15-20:00	2.067	01/13/15-19:00	27.23	56.47	77.67
February	280	644,050	1,135	5.540	2.755	02/20/15-08:00	2.571	02/24/15-08:00	30.48	61.30	65.68
March	276	644,562	942	5.699	2.562	03/06/15-07:00	2.561	03/06/15-08:00	22.22	49.42	49.44
April	274	644,684	731	5.585	1.578	04/04/15-08:00	0.891	04/13/15-14:00	18.19	64.35	114.06
May	275	644,472	804	5.380	2.079	05/09/15-17:00	1.762	05/29/15-16:00	20.10	52.01	61.37
June	276	644,376	971	5.535	2.567	06/14/15-18:00	2.473	06/15/15-17:00	24.36	52.53	54.53
July	276	644,362	1,060	5.446	2.645	07/18/15-17:00	2.409	07/29/15-14:00	26.17	53.88	59.16
August	276	644,668	1,042	5.651	2.604	08/02/15-18:00	2.149	08/31/15-16:00	24.78	53.78	65.16
September	274	644,939	861	5.310	2.627	09/07/15-18:00	2.416	09/04/15-16:00	22.52	45.52	49.49
October	276	645,414	694	5.185	1.464	10/04/15-20:00	1.148	10/07/15-16:00	18.00	63.74	81.26
November	278	646,314	783	5.426	1.847	11/22/15-20:00	1.567	11/23/15-08:00	20.05	58.91	69.45
December	277	647,105	1,006	6.189	2.091	12/19/15-19:00	2.053	12/18/15-19:00	21.85	64.67	65.88

To WPE-3.2b page 4

Note: All hours are in EST

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
MONTHLY STATISTICS
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 13
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

DISTRIBUTION SECONDARY - DS RATE GROUP

DATE	NUMBER OF CUSTOMERS		SAMPLE AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	3,988	18,686	28,404	70.7	54.0	01/08/15-12:00	43.8	01/13/15-19:00	53.99	70.66	87.13
February	3,988	18,621	26,841	71.1	53.9	02/24/15-11:00	50.1	02/24/15-08:00	56.21	74.09	79.74
March	3,988	18,585	26,977	70.6	51.0	03/06/15-11:00	47.7	03/06/15-08:00	51.39	71.05	76.00
April	3,990	18,553	25,859	72.0	54.0	04/09/15-13:00	53.6	04/13/15-14:00	49.85	66.48	66.99
May	3,999	18,645	28,733	78.6	62.2	05/11/15-13:00	53.4	05/29/15-16:00	49.12	62.11	72.30
June	4,085	18,807	30,720	82.9	66.2	06/23/15-13:00	56.3	06/15/15-17:00	51.49	64.48	75.73
July	4,094	18,813	32,012	82.4	67.6	07/29/15-14:00	67.6	07/29/15-14:00	52.21	63.61	63.61
August	4,107	18,864	31,525	82.3	64.8	08/31/15-14:00	59.0	08/31/15-16:00	51.47	65.35	71.80
September	4,111	18,782	29,838	83.4	67.8	09/08/15-13:00	59.2	09/04/15-16:00	49.67	61.13	70.00
October	4,031	18,615	27,074	73.8	58.0	10/08/15-13:00	52.2	10/07/15-16:00	49.29	62.73	69.67
November	4,022	18,615	25,630	72.4	54.6	11/05/15-14:00	45.4	11/23/15-08:00	49.16	65.21	78.49
December	4,023	18,575	26,800	70.2	50.8	12/04/15-11:00	40.7	12/18/15-19:00	51.35	70.93	88.44

To WPE-3.2b page 5

Note: All hours are in EST

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
MONTHLY STATISTICS
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

OPTIONAL RATE FOR ELECTRIC SPACE HEATING - EH RATE GROUP

DATE	NUMBER OF CUSTOMERS		SAMPLE AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	183	743	17,013	52.0	42.9	01/08/15-09:00	24.4	01/13/15-19:00	43.96	53.35	93.76
February	183	744	17,069	51.9	43.1	02/24/15-08:00	43.1	02/24/15-08:00	48.94	58.92	58.92
March	183	742	12,787	49.1	41.2	03/06/15-08:00	41.2	03/06/15-08:00	35.03	41.68	41.68
April	182	733	8,869	36.4	21.8	04/24/15-07:00	18.1	04/13/15-14:00	33.86	56.44	68.09
May	181	729	9,174	32.4	23.7	05/11/15-12:00	16.7	05/29/15-16:00	38.04	52.13	73.80
June											
July											
August											
September											
October	178	722	8,695	34.0	21.5	10/19/15-08:00	16.9	10/07/15-16:00	34.42	54.32	69.35
November	181	728	9,614	42.7	31.5	11/23/15-09:00	31.0	11/23/15-08:00	31.25	42.44	43.11
December	182	719	11,794	45.6	31.7	12/04/15-09:00	20.5	12/18/15-19:00	34.77	50.01	77.45

To WPE-3.2b page 6

Note: EH is only for winter months Jan-May and Oct-Dec.
All hours are in EST.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
MONTHLY STATISTICS
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 15
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

DISTRIBUTION SMALL - DM RATE GROUP

DATE	NUMBER OF CUSTOMERS		SAMPLE AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	SAMPLE	POPULATON	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	187	40,400	1,271	5.173	2.934	01/08/15-13:00	1.888	01/13/15-19:00	33.03	58.24	90.49
February	185	40,505	1,222	5.088	2.881	02/20/15-11:00	2.043	02/24/15-08:00	35.75	63.15	89.05
March	183	40,565	1,115	5.152	2.788	03/06/15-11:00	1.984	03/06/15-08:00	29.08	53.73	75.51
April	179	40,560	1,009	5.249	2.373	04/17/15-13:00	2.255	04/13/15-14:00	26.69	59.04	62.13
May	182	40,641	1,078	5.004	2.877	05/11/15-14:00	2.404	05/29/15-16:00	28.96	50.38	60.28
June	186	40,784	1,211	5.274	3.224	06/22/15-15:00	2.485	06/15/15-17:00	31.89	52.16	67.68
July	189	40,821	1,266	5.354	3.397	07/29/15-14:00	3.397	07/29/15-14:00	31.78	50.10	50.10
August	187	40,796	1,252	5.261	3.052	08/10/15-15:00	2.662	08/31/15-16:00	31.98	55.13	63.21
September	184	40,593	1,125	5.182	3.061	09/02/15-14:00	2.746	09/04/15-16:00	30.14	51.04	56.89
October	185	40,349	969	4.857	2.334	10/07/15-15:00	2.188	10/07/15-16:00	26.81	55.80	59.51
November	185	40,336	1,000	5.035	2.423	11/23/15-11:00	1.648	11/23/15-08:00	27.57	57.30	84.22
December	189	40,376	1,141	5.226	2.537	12/03/15-12:00	1.668	12/18/15-19:00	29.36	60.46	91.99

To WPE-3.2b pages 7 & 8

Note: All hours are in EST

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
MONTHLY STATISTICS
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 16
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

DISTRIBUTION PRIMARY - DP RATE GROUP

DATE	NUMBER OF CUSTOMERS		SAMPLE AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	SAMPLE	POPULATON	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	271	277	618,477	1,202	982	01/07/15-13:00	901	01/13/15-19:00	69.16	84.67	92.29
February	271	277	603,826	1,274	1,061	02/24/15-11:00	1,049	02/24/15-08:00	70.54	84.71	85.65
March	272	275	615,416	1,234	989	03/25/15-12:00	942	03/06/15-08:00	67.02	83.60	87.82
April	271	275	640,973	1,386	1,167	04/09/15-13:00	1,143	04/13/15-14:00	64.21	76.27	77.90
May	271	275	680,840	1,407	1,191	05/11/15-14:00	1,096	05/29/15-16:00	65.05	76.84	83.52
June	272	275	732,129	1,511	1,309	06/23/15-12:00	1,204	06/15/15-17:00	67.28	77.67	84.44
July	271	274	738,381	1,479	1,263	07/29/15-13:00	1,258	07/29/15-14:00	67.12	78.59	78.88
August	271	273	729,680	1,461	1,250	08/10/15-15:00	1,159	08/31/15-16:00	67.11	78.46	84.59
September	270	273	695,138	1,476	1,272	09/02/15-13:00	1,169	09/04/15-16:00	65.40	75.89	82.59
October	269	273	635,008	1,325	1,127	10/08/15-14:00	1,054	10/07/15-16:00	64.41	75.70	81.01
November	269	272	631,415	1,399	1,167	11/05/15-14:00	975	11/23/15-08:00	62.70	75.12	89.95
December	267	271	639,429	1,334	1,054	12/16/15-15:00	906	12/18/15-19:00	64.43	81.52	94.86

To WPE-3.2b page 9

Note: All hours are in EST

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
MONTHLY STATISTICS
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 17
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

TRANSMISSION - TS RATE GROUP

DATE	NUMBER OF CUSTOMERS	AVERAGE USAGE	AVERAGE NCD	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
		KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	30	9,675,081	17,534	14,904	01/26/15-14:00	13319.6	01/13/15-19:00	74.17	87.25	97.63
February	30	8,736,951	18,219	16,794	02/02/15-15:00	11325.8	02/24/15-08:00	71.36	77.42	114.79
March	30	9,806,026	17,770	15,279	03/30/15-13:00	13897.9	03/06/15-08:00	74.17	86.26	94.84
April	30	9,555,703	17,556	15,845	04/30/15-13:00	14903.8	04/13/15-14:00	75.60	83.76	89.05
May	30	9,904,773	18,486	15,187	05/26/15-24:00	14227.6	05/29/15-16:00	72.02	87.66	93.57
June	30	9,611,706	18,569	15,499	06/23/15-05:00	13551.7	06/15/15-17:00	71.89	86.13	98.51
July	30	9,952,834	18,322	15,409	07/20/15-09:00	11866.4	07/29/15-14:00	73.01	86.82	112.73
August	30	10,275,526	18,114	15,849	08/06/15-10:00	14662.6	08/31/15-16:00	76.25	87.14	94.19
September	30	9,846,523	18,187	15,629	09/03/15-13:00	14468.2	09/04/15-16:00	75.20	87.50	94.52
October	30	9,810,394	18,591	15,565	10/15/15-16:00	13889.2	10/07/15-16:00	70.93	84.72	94.94
November	30	9,313,757	17,235	14,603	11/02/15-17:00	13105.8	11/23/15-08:00	75.06	88.59	98.70
December	30	9,620,338	18,327	15,319	12/14/15-16:00	13216.7	12/18/15-19:00	70.55	84.41	97.83

To WPE-3.2b page 10

Note: All hours are in EST

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
SYSTEM PEAK
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2b, page 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Date (a)	Hour (a)	Monthly Peak MW
1/13/2015	1900	4,062
2/24/2015	800	4,240
3/6/2015	800	3,531
4/13/2015	1400	3,162
5/29/2015	1600	4,245
6/15/2015	1700	4,884
7/29/2015	1400	5,121
8/31/2015	1600	4,746
9/4/2015	1600	5,015
10/7/2015	1600	3,522
11/23/2015	800	3,519
12/18/2015	1900	3,652

to WPE-3.2c, pp. 1, 2, 3

(a) FERC Form 1 page 400.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DEVELOPMENT OF DISTRIBUTION " MONTHLY " LOSS RATIOS
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2c, page 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

			TRANSMISSION		DISTRIBUTION	
LINE NO.	MONTH	SYSTEM PEAK KW (a)	LOSSES TO SOURCE(b)	% OF PEAK MO.(c)	TO TRANS.(d) 3.2302% * (3)	TO SOURCE ((2)+(2x4))+(4)
		(1)	(2)	(3)	(4)	(5)
1	Jan	4,062,000	1.9960%	83.132%	2.6850%	4.7350%
2	Feb	4,240,000	2.0650%	86.006%	2.7780%	4.9000%
3	Mar	3,531,000	1.8110%	75.427%	2.4360%	4.2910%
4	Apr	3,162,000	1.6870%	70.262%	2.2700%	3.9950%
5	May	4,245,000	2.0620%	85.881%	2.7740%	4.8930%
6	Jun	4,884,000	2.3080%	96.127%	3.1050%	5.4850%
7	Jul	5,121,000	2.4010%	100.000%	3.2300%	5.7090%
8	Aug	4,746,000	2.2520%	93.794%	3.0300%	5.3500%
9	Sep	5,015,000	2.3580%	98.209%	3.1720%	5.6050%
10	Oct	3,522,000	1.8040%	75.135%	2.4270%	4.2750%
11	Nov	3,519,000	1.8020%	75.052%	2.4240%	4.2700%
12	Dec	3,652,000	1.8470%	76.926%	2.4850%	4.3780%
13						
14	**Peak Month:**	Jul				To WPE-3.2b, pg. 4-9, 11

(a) Source: WPE 3.2b, page 18
(b) Source: WPE 3.2c, page 2
(c) Percentages of monthly losses to peak month loss (Jul).
(d) The peak month (Jul) Dist. Kw Loss Factor of 3.230%
is computed on WPE 3.2c, page 3; losses for the other months are derived by
multiplying this peak month loss factor by percentages in Col(3).

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DEVELOPMENT OF TRANSMISSION " MONTHLY " LOSS RATIOS
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2c, page 2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	MONTH	SYSTEM PEAK KW (e)	KW SQUARED RATIO(a)	TRANS. LOSSES(b)	TRANS. PORTION CO. USE KW(c)	TOTAL AVAIL. KW FOR FIRM DELIVERY (1)-(3)-(4)	TRANS. MONTHLY LOSSES & CO. USE (1) / (5)
		(1)	(2)	(3)	(4)	(5)	(6)
1	Jan	4,062,000	0.62917	79,175	332	3,982,493	1.01996
2	Feb	4,240,000	0.68552	85,327	476	4,154,197	1.02065
3	Mar	3,531,000	0.47543	62,391	404	3,468,205	1.01811
4	Apr	3,162,000	0.38125	52,109	360	3,109,531	1.01687
5	May	4,245,000	0.68714	85,503	279	4,159,218	1.02062
6	Jun	4,884,000	0.90958	109,787	370	4,773,843	1.02308
7	Jul	5,121,000	1.00000	119,658	395	5,000,947	1.02401
8	Aug	4,746,000	0.85891	104,255	288	4,641,457	1.02252
9	Sep	5,015,000	0.95903	115,185	337	4,899,478	1.02358
10	Oct	3,522,000	0.47301	62,126	289	3,459,585	1.01804
11	Nov	3,519,000	0.47220	62,038	255	3,456,707	1.01802
12	Dec	3,652,000	0.50857	66,009	236	3,585,755	1.01847
13							
14		**Peak Month:**	Jul				To WPE-3.2c, page 1
15							
16		Transmission "Variable" Losses:			109,170	(d)	
17		Transmission "Fixed" Losses:			10,488	(d)	
18		Total			119,658		

(a) The square of the current month Kw divided by the square of the peak month Kw.
(b) Losses computed by applying ratios of demands squared (Col. 2) times the "variable" losses and adding the "fixed" losses.
(c) Source: WPE-3.2c, page 4, Col. 6.
(d) Source: WPE-3.2e
(e) Includes system peaks from FERC Form 1, page 401b.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DEVELOPMENT OF FACTORS FOR " KW " DEMAND LOSSES & COMPANY USE
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2c, page 3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	DESCRIPTION		%	SOURCE	KW
1	Total Maximum System Demand			WPE-3.2c, page 1	5,121,000
2	Less: Total Coin. KW Demand for Transmission			WPE-3.2b, page 10	557,350
3	Transmission Demand Losses			WPE-3.2e, page 1	119,658
4	Distribution Demand Losses			WPE-3.2e, page 1	137,142
5	Company Use Kw Demand at System Peak			WPE-3.2c, page 4	2,298
6	Total Distribution KW Demand				4,304,552
7					
8					
9	Transmission Demand Losses			(Line 3)	119,658
10	Plus: Allocated Company Use			WPE-3.2c, page 4	395
11	Total Transmission Losses & Company Use				120,053
12					
13	Distribution Demand Losses			(Line 4)	137,142
14	Plus: Allocated Company Use			WPE-3.2c, page 4	1,903
15	Total Distribution Losses & Company Use				139,045
16					
17	Load on Transmission			(Line 1) - (Line 11)	5,000,947
18					
19	Load on Distribution			(Line 6)	4,304,552
20					
21					
22	KW DEMAND LOSS FACTOR RATIOS:		%		% TO SOURCE
23					
24	Trans Loss Factor **(TLF)**	(Line 11 / Line 17)	2.4006%	**to WPE-3.2c, page 1 -->**	2.4006%
25					
26					
27	Dist. Loss Factor **(DLF)**	(Line 15 / Line 19)	3.2302%	(TLF + (TLF * DLF) + DLF)	5.7083%
			↑ **to WPE-3.2c, page 1**		↑ **to WPE-3.2c, page 1**

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
ESTIMATED MONTHLY COINCIDENT KW FOR COMPANY USE
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2c, page 4
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	MONTH	HOURS IN MONTH (1)	CO. USE KWH (a) (2)	AVERAGE KW (b) (1) / (2) (3)	COINCIDENT SYS. LOAD FACTOR (c) (4)	COIN. KW DEMAND (3) / (4) (5)	ALLOC ON FIRM SALES (d) TRANS. @ 17.186% (6)	ALLOC ON FIRM SALES (d) DIST. @ 82.814% (7)	
1	Jan	744	1,253,824	1,685	87.130%	1,934	332	1,602	
2	Feb	672	1,485,385	2,210	79.740%	2,772	476	2,296	
3	Mar	744	1,328,214	1,785	76.000%	2,349	404	1,945	
4	Apr	720	1,011,868	1,405	66.990%	2,097	360	1,737	
5	May	744	874,113	1,175	72.300%	1,625	279	1,346	
6	Jun	720	1,174,589	1,631	75.730%	2,154	370	1,784	
7	Jul	744	1,087,665	1,462	63.610%	2,298	395	1,903	→ to WPE-3.2c, p. 3
8	Aug	744	894,850	1,203	71.800%	1,675	288	1,387	
9	Sep	720	987,293	1,371	70.000%	1,959	337	1,622	
10	Oct	744	872,193	1,172	69.670%	1,682	289	1,393	
11	Nov	720	837,785	1,164	78.490%	1,483	255	1,228	
12	Dec	744	902,389	1,213	88.440%	1,372	236	1,136	
			12,710,168						

(a) Duke Energy Ohio - Company use letters.
(b) Monthly Usage divided by Number of Hours in Month.
(c) Load Research - Distribution Secondary.
(d) Allocation Factors Developed on WPE-3.2c, page 5.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DEVELOPMENT OF FACTORS FOR " KWH " LOSSES & COMPANY USE
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2c, page 5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	DESCRIPTION	SOURCE	KWH	ALLOC	
1	Transmission Sales	WPE-3.2d, page 2	3,490,696,860	17.186%	to WPE-3.2c page 4
2	Distribution Sales	WPE-3.2d, page 2	16,820,248,201	82.814%	to WPE-3.2c page 4
3	Total Firm Billed Sales		20,310,945,061	100.0000%	

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
ELECTRIC CUSTOMERS BY RATE GROUP
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

	Jan 2016	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov 2016	Dec 2015	Total	Average Customers
RS (includes CUR)	641,250	642,693	642,642	640,856	641,792	641,154	640,429	640,357	642,478	643,419	644,316	638,658	7,700,044	641,670
ORH	195	196	197	195	196	196	196	196	196	195	195	195	2,348	196
TD	579	575	568	562	555	16	17	18	18	18	18	590	3,534	295
DP	272	271	273	272	271	270	269	270	271	269	269	272	3,249	271
DS (includes WS)	18,599	18,626	18,626	18,631	18,657	18,981	18,962	18,948	18,925	18,597	18,611	18,657	224,820	18,735
GSFL (includes SFL-ADPL)	401	401	402	401	402	402	402	402	402	402	402	401	4,820	402
EH	747	743	759	754	746	19	10	5	7	728	726	759	6,003	500
DM	40,341	40,399	40,448	40,376	40,491	40,690	40,804	40,863	40,920	40,708	40,686	40,320	487,046	40,587
TS	37	35	37	37	33	32	33	34	33	35	33	36	415	35
LT	3,501	3,501	3,510	3,518	3,503	3,503	3,525	3,527	3,526	3,533	3,541	3,494	42,182	3,515
TOTAL	705,922	707,440	707,462	705,602	706,646	705,263	704,647	704,620	706,776	707,904	708,797	703,382	8,474,461	706,206

Source: Customer Billing Records

To WPE-3.2a, p. 2 & 4

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
KWH SALES - TOTAL (BILLED + UNBILLED)
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

RATE	JAN 2016	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV 2016	DEC 2015	TOTAL
RS	747,562,610	654,197,399	487,463,599	463,568,350	448,833,041	677,769,845	785,009,466	804,389,788	692,287,741	451,721,558	509,665,932	576,743,351	7,299,212,680
ORH	832,591	832,476	550,319	429,918	319,469	387,656	428,400	456,635	428,712	326,111	380,948	559,647	5,932,882
TD	534,035	475,295	415,313	364,018	327,256	19,888	29,179	29,251	26,108	18,991	15,396	464,661	2,719,391
DS	529,285,471	507,137,057	499,243,790	485,960,485	507,576,172	582,929,013	627,401,784	651,531,938	619,422,340	533,874,965	491,006,639	508,481,083	6,543,850,737
EH	9,978,616	10,872,158	8,120,558	6,714,433	5,795,026	185,832	(30,928)	(18,013)	(30,746)	6,069,119	5,983,372	7,872,180	61,511,606
GSFL	2,460,090	2,488,858	2,752,610	2,499,571	2,555,094	2,587,220	2,574,546	2,584,612	2,505,806	2,507,529	2,540,931	2,428,313	30,485,180
SFL-ADPL	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	62,400
DM	49,077,211	47,972,928	44,391,825	41,283,873	38,488,844	48,125,695	54,785,643	58,266,400	55,261,313	43,134,912	39,170,101	43,520,325	563,479,069
DP	169,544,005	162,389,151	167,348,839	165,881,519	177,975,240	197,607,943	208,132,740	222,403,681	204,760,281	179,721,901	171,376,091	168,753,490	2,195,894,880
Lighting	9,280,393	9,316,464	9,657,594	9,324,581	9,857,047	9,626,418	8,690,496	10,654,182	9,006,432	9,206,855	8,956,166	9,867,342	113,443,970
Interdepartmental Sales	278,982	242,429	232,508	385,410	270,799	264,281	262,540	282,784	281,108	266,701	244,356	280,688	3,292,586
WS	49,416	31,482	29,716	27,638	25,264	28,038	26,386	24,650	27,450	25,098	29,164	38,518	362,820
TS	276,621,719	289,968,028	297,428,424	281,103,972	312,759,115	285,409,432	283,943,085	318,802,405	287,435,457	283,750,296	291,795,813	281,679,113	3,490,696,860
Total	1,795,510,341	1,685,928,925	1,517,640,295	1,457,548,968	1,504,787,565	1,804,946,461	1,971,258,537	2,069,413,513	1,871,417,202	1,510,629,236	1,521,170,108	1,600,693,911	20,310,945,061

Source: Company Billing Records

To WPE-3.2b p. 1 - 8

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
SUPPORT FOR PRIMARY AND SECONDARY LINE ALLOCATION
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

	Conductors and Devices						
	Overhead	%	Underground	%	Total	%	
Secondary Circuit Miles	3,443	29%	851	17%	4,294	26%	} To WPE-3.2a pg. 3
Primary Circuit Miles	8,232	71%	4,081	83%	12,313	74%	}
	11,675	100%	4,932	100%	16,607	100%	

Source: Circuit Miles Report

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COST SUPPORT FOR SERVICE COST WEIGHTING
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 4
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

	Overhead		Underground		Weighted		
Size in KVA	Cost (a)	Service Weighting	Cost (a)	Service Weighting	Service Cost	Weighting Factor	
25	$ 1,602	92.19%	$ 2,135	7.81%	$ 1,644	1	
50	1,885	92.19%	2,411	7.81%	1,926	1	
100	3,594	92.19%	3,064	7.81%	3,552	2	To WPE-3.2a pg. 5
150	6,390	92.19%	8,217	7.81%	6,533	4	
300	9,805	92.19%	11,208	7.81%	9,914	6	

Services	Net Plant	Percent	Source
Overhead	35,294,036	92.19%	Sch. B-2.1 & B-3
Underground	2,988,364	7.81%	Sch. B-2.1 & B-3
Total	38,282,400	100.00%	

Source: (a) WPE-3.2d, page 5

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
SERVICE COST BY TRANSFORMER SIZE
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Transformer Size (kVa)	Underground Network 120/240 Volt	Underground Network 120/208 Volt	Overhead 120/240 Volt	Overhead 270/480 Volt
25	$ 2,135		$ 1,602	
50	$ 2,411		$ 1,885	
100	$ 3,064		$ 3,594	
150		$ 8,217		$ 6,390
300		$ 11,208		$ 9,805

to WPE-3.2d, pg. 4

Source: Engineering Standards. Includes Labor + Material.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
LINE TRANSFORMERS MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	66.258%	33.742%	
2	Gross Plant	Line 1 * Line 21	$ 223,069,581	$ 113,598,730	$ 336,668,311
3					
4			**To Sch. E-3.2, P. 2**	**To Sch. E-3.2, P. 2**	
5					
6					
7	Demand / Customer %	See note (a) below	66.258%	33.742%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 99,784,369	$ 50,815,434	$ 150,599,803
9					
10			**To Sch. E-3.2, P. 3**	**To Sch. E-3.2, P. 3**	
11					
12					
13	Demand / Customer %	See note (a) below	66.258%	33.742%	
14	Maint. Line Transformers	Line 13 * Line 27 ; note (c)	$ 2,206,812	$ 1,123,825	$ 3,330,637
15					
16			**To Sch. E-3.2, P. 9**	**To Sch. E-3.2, P. 9**	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 368 Line Transformers		WPE-3.2d, page 7	$ 113,598,730	
21	Total Gross Plant FERC 368 Line Transformers		Schedule B-2.1	$ 336,668,311	
22	Customer Allocation %			33.742%	
23					
24	Demand Allocation %		(100% - Cust %)	66.258%	
25					
26	(b) Depreciation Reserve FERC 368 Line Transformers		Schedule B-3	$ 150,599,803	
27	(c) Maint Line Transformers FERC 595 Line Transformers		Schedule C-2.1	$ 3,330,637	

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
TRANSFORMERS MINIMUM SIZE STUDY TO DETERMINE DEMAND/CUSTOMER
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 7
WITNESS RESPONSIBLE.
JAMES E. ZIOLKOWSKI
01/24/17

MINIMUM SIZE STUDY - FERC 368 LINE TRANSFORMERS

Line No.								
1		15kVa Cost $	1,483 (a)					
2		Cost Year	2016					
3		Handy Whitman at Cost Year $	883 (b)					
4								
5	YEAR	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost			
6		(1)	(2)	(3)	(4)			
7				(Col(2) / $883 * $1,483	(1) * (3)			
8								
9	1910	3	48	$81	$242			
10	1911	1	48	$81	$81			
11	1912	-	48	$81	$0			
12	1913	-	48	$81	$0			
13	1914		48	$81	$0			
14	1915	1	48	$81	$81			
15	1916	1	48	$81	$81			
16	1917	4	51	$86	$343			
17	1918	1	69	$116	$116			
18	1919		72	$121	$0			
19	1920	2	77	$129	$259			
20	1921	2	79	$133	$265			
21	1922	3	69	$116	$348			
22	1923	2	67	$113	$225			
23	1924	3	69	$116	$348			
24	1925	5	68	$114	$571			
25	1926	8	63	$106	$846			
26	1927	5	59	$99	$496			
27	1928	8	58	$97	$779			
28	1929	12	62	$104	$1,250			
29	1930	17	61	$102	$1,742			
30	1931	11	59	$99	$1,090			
31	1932	6	57	$96	$574			
32	1933	4	59	$99	$396			
33	1934	8	61	$102	$820			
34	1935	11	62	$104	$1,145			
35	1936	25	62	$104	$2,603			
36	1937	28	66	$111	$3,104			
37	1938	11	67	$113	$1,239			
38	1939	18	67	$113	$2,025			
39	1940	20	67	$113	$2,251			
40	1941	43	69	$116	$4,983			
41	1942	12	68	$114	$1,370			
42	1943	8	64	$107	$860			
43	1944	6	64	$107	$645			
44	1945	24	64	$107	$2,580			
45	1946	35	72	$121	$4,232			
46	1947	114	90	$151	$17,232			
47	1948	117	93	$156	$18,275			
48	1949	102	96	$161	$16,448			
49	1950	125	100	$168	$20,994			
50	1951	151	113	$190	$28,657			
51	1952	306	113	$190	$58,074			
52	1953	308	121	$203	$62,592			
53	1954	396	123	$207	$81,605			
54	1955	798	123	$207	$164,850			
55	1956	1,184	127	$213	$252,543			
56	1957	549	135	$227	$124,476			
57	1958	700	130	$218	$152,635			
58	1959	809	125	$210	$169,840			
59	1960	1,229	122	$205	$251,821			
60	1961	1,133	118	$198	$224,539			
61	1962	1,227	107	$180	$220,500			
62	1963	1,074	100	$168	$180,378			
63	1964	1,429	100	$168	$240,001			
64	1965	1,391	101	$170	$235,955			
65	1966	2,418	101	$170	$410,165			
66	1967	1,708	105	$176	$301,202			
67	1968	2,358	109	$183	$431,669			
68	1969	3,466	106	$178	$617,042			
69	1970	4,276	105	$176	$754,063			
70	1971	5,089	104	$175	$888,886			
71	1972	5,314	100	$168	$892,487			
72	1973	6,333	100	$168	$1,063,628			
73	1974	6,855	110	$185	$1,266,428			
74	1975	2,781	133	$223	$621,202			
75	1976	2,244	136	$228	$512,557			
76	1977	3,725	147	$247	$919,653			
77	1978	3,640	158	$265	$988,471			
78	1979	4,363	166	$279	$1,014,822			
79	1980	4,284	165	$277	$1,187,173			
80	1981	4,161	194	$326	$1,355,751			
81	1982	2,316	208	$349	$809,063			
82	1983	3,853	210	$353	$1,358,935			
83	1984	3,010	211	$354	$1,066,668			
84	1985	2,668	212	$356	$949,953			
85	1986	3,269	213	$358	$1,169,432			
86	1987	3,006	211	$354	$1,065,960			
87	1988	4,945	212	$356	$1,760,689			
88	1989	5,219	221	$371	$1,937,136			
89	1990	4,084	224	$376	$1,536,435			
90	1991	4,146	222	$373	$1,545,634			
91	1992	3,512	223	$375	$1,315,345			
92	1993	4,332	226	$380	$1,644,286			
93	1994	7,180	230	$386	$2,773,529			
94	1995	2,638	225	$378	$996,868			
95	1996	4,449	219	$368	$1,636,391			
96	1997	5,073	206	$346	$1,755,143	January	July	
97	1998	4,318	208.5	$350	$1,512,060	208	209	
98	1999	4,810	211	$354	$1,704,543	214	208	
99	2000	9,701	208	$349	$3,386,912	208	208	
100	2001	3,481	214	$359	$1,251,116	211	217	
101	2002	4,666	222 5	$374	$1,743,633	221	224	
102	2003	3,268	226	$380	$1,240,426	223	229	
103	2004	(2,574)	228 5	$384	-$987,614	217	240	
104	2005	3,999	254	$427	$1,705,947	250	258	
105	2006	3,972	322	$541	$2,148,056	299	345	
106	2007	3,910	401	$673	$2,633,308	397	405	
107	2008	3,008	560	$941	$2,829,087	615	505	
108	2009	3,061	547	$919	$2,812,102	534	560	
109	2010	4,035	602 5	$1,012	$4,083,016	588	617	
110	2011	8,626	640	$1,075	$9,271,924	630	650	
111	2012	7,642	681.5	$1,145	$8,746,663	673	690	
112	2013	6,752	746.5	$1,254	$8,465,307	737	756	
113	2014	7,444	809	$1,359	$10,114,268	799	819	
114	2015	2,883	855	$1,436	$4,139,913	854	856	
115	2016	5,185	883	$1,483	$7,689,355	884	882	
116		228,394			$ 113,598,730			Customer Component of FERC 368 Transformers

to WPE-3.2d, pg 7

(a) Fully loaded installed cost of 15kVa minimum size overhead transformer. Source: Engineering Standards.
(b) Handy Whitman Index for Utility Plant Materials/Line Transformers. $883 is Handy Whitman at Cost Year 2016.
(c) Asset Accounting. Includes all Overhead and Pad-mounted Transformers
(d) Handy Whitman Index for Utility Plant Materials/Line Transformers
Handy Whitman Index unavailable for years 1910 and 1911 so used the index for 1912 for those years

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
METER COST ANALYSIS
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 8
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

RATE GROUP	AVERAGE NUMBER OF CUSTOMERS (a)	CAPITAL COST (b)	RATE GROUP RATIO TO TOTAL COST	AVERAGE COST PER CUST	WEIGHTED COST FACTOR
RS	642,161	$ 80,733,457	81.46%	$ 125.72	1
DS	18,735	$ 8,686,784	8.77%	$ 463.67	4
EH	500	$ 170,256	0.17%	$ 340.51	3
DM	40,587	$ 8,398,029	8.47%	$ 206.91	2
GSFL	402	$ -	0.00%	$ -	0
DP	271	$ 870,720	0.88%	$ 3,212.99	26
TS	35	$ 244,702	0.25%	$ 6,991.49	56
Lighting	3,515	$ -	0.00%	$ -	0
	706,206	$ 99,103,948	100.00%	$ 140.33	

to WPE-3.2a, pg. 4

(a) From WPE-3.2a, page 4, average customers.
(b) Source: Metering Support.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
UNCOLLECTIBLE EXPENSE ALLOCATION FACTOR
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Rate Class	Test Yr. Distribution Revenue (a)	Revenue Ratio	Test Year Uncollectible Expense (b)	Allocation Factor (K406)
1		(1)	(2)	(3)	(4)
2				(1) * (2)	
3					
4	Residential (RS)	$ 286,004,948		$ 3,834,829	94.050%
5					
6	DS	$ 122,142,194	66.581%	$ 161,530	3.962%
7	EH	1,295,486	0.706%	1,713	0.042%
8	DM	26,669,323	14.538%	35,270	0.865%
9	GSFL	681,603	0.372%	901	0.022%
10	DP	23,552,112	12.839%	31,147	0.764%
11	TS	67,800	0.037%	90	0.002%
12	Lighting	9,041,014	4.928%	11,957	0.293%
13	Sub Total Non Residential	$ 183,449,532	100.000%	$ 242,608	5.950%
14					
15	Total Distribution	$ 469,454,480		$ 4,077,437	100.000%
16					
17					
18					
19					
20					
21				To WPE-3.2a, pg. 6	
22					
23					

Line No.	Residential / Non Residential	Electric Charge Offs 12 Months Ended November 2016 (c)	Electric Retail Revenue 12 Months Ended November 2016 (d)	Electric Charge Offs as % of Electric Retail Revenues	Current Distribution Revenue (a)	Distribution Charge Offs 12 Months Ended November 2016	Ratio
24							
25		(1)	(2)	(3)	(4)	(5)	(6)
26				(1) / (2)		(3) * (4)	
27							
28	Residential	$ 9,477,743	$ 712,977,394	1.329%	$ 286,004,948	$ 3,801,864	94.050%
29	Non Residential	$ 598,671	$ 456,904,525	0.131%	$ 183,449,532	$ 240,319	5.950%
30		$ 10,076,414	$ 1,169,881,919	0.861%	$ 469,454,480	$ 4,042,183	100.000%

(a) Source: Schedule E-4
(b) Line 4, Residential (RS) equals Line 15, Column 3 * Line 28, Column 6.
(c) WPE-3.2d pg. 10. Line 28, Residential is Sum Class "R". Line 29, Non Residential is Sum Class "N".
(d) Customer billing records

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
CHARGE-OFF DATA - ELECTRIC SERVICE
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Sum of Electric Charge Off				
Class	Mo	RCL	Total	
N	JAN 2016	2	47,234.79	
		62	8,564.07	
	FEB	2	58,402.85	
		4	371.03	
		62	5,084.35	
	MAR	2	38,092.77	
		62	1,147.28	
		66	477.59	
	APR	2	36,723.16	
	MAY	2	66,051.52	
		4	2,066.61	
	JUN	2	57,763.75	
		4	397.74	
		62	63,968.38	
	JUL	2	29,969.61	
		4	1,234.55	
		62	9,530.32	
	AUG	2	37,285.80	
		4	117.16	
	SEP	2	37,336.26	
		4	10.40	
	OCT	2	23,014.12	
	NOV	2	27,829.65	
		4	888.58	
		62	3,854.49	
		64	10.08	
	DEC 2015	2	35,892.83	
		4	174.91	
		62	5,176.43	
N Total			598,671.08	To WPE-3.2d, page 9
R	JAN 2016	0	988,257.65	
		1	2,198.59	
	FEB	0	812,707.10	
		1	3,396.50	
	MAR	0	551,864.01	
		1	14,047.23	
	APR	0	468,683.91	
		1	1,534.58	
	MAY	0	636,837.17	
		1	2,648.51	
	JUN	0	809,858.23	
		1	2,090.82	
	JUL	0	700,451.04	
		1	4,717.02	
	AUG	0	831,595.44	
		1	1,331.05	
	SEP	0	734,915.46	
		1	1,953.50	
	OCT	0	797,945.90	
		1	2,446.91	
	NOV	0	952,418.54	
		1	6,101.34	
	DEC 2015	0	1,145,475.87	
		1	4,266.82	
R Total			9,477,743.19	To WPE-3.2d, page 9
Grand Total			10,076,414.27	

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DISTRIBUTION PRIMARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TWELVE MONTHS ENDING NOVEMBER 30, 2016

WORK PAPER REFERENCE:
WPE-3.2d, page 11
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	64.051%	35.949%	
2	Gross Plant	Line 1 * Line 21	$ 159,244,610	$ 89,377,168	$ 248,621,778
3					
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	64.051%	35.949%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 61,086,292	$ 34,285,115	$ 95,371,407
9					
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	64.051%	35.949%	
14	Maint Structures	Line 13 * Line 27 ; note (c)	$ 33,458	$ 18,779	$ 52,237
15					
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 364 Primary Poles		WPE-3.2d, p. 12	$ 89,377,168	
21	Total Gross Plant FERC 364 Primary Poles		Schedule B-2.1	$ 248,621,778	(d)
22	Customer Allocation %			35.949%	
23					
24	Demand Allocation %		(100% - Cust %)	64.051%	
25					
26	(b) Depreciation Reserve FERC 364 Primary Poles		Schedule B-3	$ 95,371,407	(d)
27	(c) Maint. Structures - FERC 591		Schedule C-2.1	$ 52,237	(d)
28	(d) Total split between primary and secondary based on circuit miles.		WPE-3.2d, p. 3		

DUKE ENERGY OHIO, INC.
CASE NO. 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DISTRIBUTION PRIMARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3 2d, page 12
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

MINIMUM SIZE STUDY - FERC 364 POLES

Line No.								
1	40 ft., Class 4, Wood	$	962 (a)					
2	Cost Year		2016					
3	Handy Whitman at Cost Year	$	677 (b)					
4								
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost			
6		(1)	(2)	(3)	(4)			
7				(Col(2) / $677 * $962	(1) * (3)			
8								
9	1915	1	28	$40	$40			
10	1916	1	28	$40	$40			
11	1917	1	28	$40	$40			
12	1918	1	28	$40	$40			
13	1919	1	28	$40	$40			
14	1920	2	28	$40	$80			
15	1921	7	28	$40	$279			
16	1922	16	28	$40	$637			
17	1923	18	28	$40	$716			
18	1924	41	28	$40	$1,631			
19	1925	52	28	$40	$2,069			
20	1926	151	28	$40	$6,008			
21	1927	130	27	$38	$4,988			
22	1928	226	26	$37	$8,350			
23	1929	236	25	$36	$8,384			
24	1930	189	24	$34	$6,446			
25	1931	171	23	$33	$5,589			
26	1932	203	21	$30	$6,058			
27	1933	83	22	$31	$2,595			
28	1934	203	23	$33	$6,635			
29	1935	465	24	$34	$15,858			
30	1936	535	23	$33	$17,485			
31	1937	295	24	$34	$10,061			
32	1938	356	23	$33	$11,635			
33	1939	798	23	$33	$26,081			
34	1940	485	23	$33	$15,851			
35	1941	659	24	$34	$22,474			
36	1942	507	27	$38	$19,452			
37	1943	232	28	$40	$9,231			
38	1944	445	33	$47	$20,867			
39	1945	582	39	$55	$32,253			
40	1946	443	37	$53	$23,291			
41	1947	884	41	$58	$51,502			
42	1948	819	40	$61	$50,042			
43	1949	1,202	43	$61	$73,445			
44	1950	1,262	42	$60	$75,317			
45	1951	1,726	44	$63	$107,915			
46	1952	1,544	46	$65	$100,923			
47	1953	2,306	49	$70	$160,701			
48	1954	1,998	51	$72	$144,794			
49	1955	2,152	51	$72	$155,955			
50	1956	2,913	55	$78	$227,661			
51	1957	2,654	59	$84	$222,505			
52	1958	2,935	60	$85	$250,234			
53	1959	2,791	57	$81	$226,059			
54	1960	3,346	57	$81	$271,011			
55	1961	2,684	56	$80	$213,578			
56	1962	2,648	56	$80	$210,714			
57	1963	1,971	56	$80	$156,842			
58	1964	1,276	56	$80	$101,537			
59	1965	2,429	56	$80	$193,287			
60	1966	3,222	58	$82	$265,546			
61	1967	2,930	61	$87	$253,971			
62	1968	4,091	62	$88	$360,419			
63	1969	4,553	66	$94	$427,000			
64	1970	3,946	69	$98	$386,895			
65	1971	3,428	73	$104	$355,590			
66	1972	3,741	77	$109	$409,322			
67	1973	4,125	100	$142	$586,152			
68	1974	3,764	150	$213	$802,282			
69	1975	3,050	205	$291	$888,465			
70	1976	3,176	192	$273	$866,499			
71	1977	2,823	190	$270	$762,168			
72	1978	3,189	206	$293	$928,351			
73	1979	3,596	234	$333	$1,060,368			
74	1980	3,557	265	$377	$1,339,418			
75	1981	2,338	289	$411	$960,127			
76	1982	2,681	291	$414	$1,108,603			
77	1983	2,411	280	$398	$959,272			
78	1984	1,931	276	$392	$757,317			
79	1985	1,891	283	$402	$760,439			
80	1986	1,887	289	$411	$774,919			
81	1987	2,173	284	$404	$878,929			
82	1988	2,154	289	$411	$884,565			
83	1989	2,278	300	$426	$971,094			
84	1990	2,526	310	$441	$1,112,709			
85	1991	2,552	323	$459	$1,171,304			
86	1992	3,182	332	$472	$1,501,152			
87	1993	3,009	367	$521	$1,569,187			
88	1994	2,685	416	$591	$1,587,172			
89	1995	2,537	445	$632	$1,604,231			
90	1996	2,204	463	$658	$1,450,037			
91	1997	2,068	473	$672	$1,389,946			
92	1998	1,752	471	$669	$1,172,577			
93	1999	2,842	473	$672	$1,910,168			
94	2000	7,083	471	$669	$4,727,119	January	July	
95	2001	1,365	483.5	$687	$937,811	474	493	
96	2002	1,364	502	$713	$972,981	496	508	
97	2003	1,059	513	$729	$771,989	508	518	
98	2004	(2,443)	527.5	$750	-$1,831,185	514	541	
99	2005	4,558	547.5	$778	$3,546,050	541	554	
100	2006	5,170	581.5	$826	$4,271,955	562	601	
101	2007	7,530	602	$855	$6,441,364	600	604	
102	2008	(8,534)	627	$891	-$7,603,378	611	643	
103	2009	3,623	659	$936	$3,392,659	653	665	
104	2010	6,126	679	$965	$5,910,622	672	686	
105	2011	2,923	671	$953	$2,787,005	664	678	
106	2012	10,191	692	$983	$10,020,959	687	697	
107	2013	5,100	700	$995	$5,072,880	700	700	
108	2014	2,560	675	$959	$2,455,445	675	675	
109	2015	8,493	664	$944	$8,013,378	670	658	
110	2016	4,260	677	$962	$4,098,120	676	678	
111		205,777			$ 69,377,168	Customer Component of FERC 364 Primary Poles		

to WPE-3.2d, pg. 11

(a) Fully loaded installed cost of 40 ft., class 4, wood pole Source Engineering Standards.
(b) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles. $677 is Handy Whitman at Cost Year 2016.
(c) Asset Accounting. Includes all Distribution Primary wood poles.
(d) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles.
Handy Whitman Index unavailable for years 1915 and 1925 so used the index for 1926 for those years.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 13
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	76.943%	23.057%	
2	Gross Plant	Line 1 * Line 21	$ 67,212,076	$ 20,141,522	$ 87,353,598
3					
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	76.943%	23.057%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 25,782,578	$ 7,726,295	$ 33,508,873
9					
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	76.943%	23.057%	
14	Maint Structures	Line 13 * Line 27 ; note (c)	$ 14,121	$ 4,232	$ 18,353
15					
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 364 Secondary Poles		WPE-3.2d, p. 14	$ 20,141,522	
21	Total Gross Plant FERC 364 Secondary Poles		Schedule B-2.1	$ 87,353,598	(d)
22	Customer Allocation %			23.057%	
23					
24	Demand Allocation %		(100% - Cust %)	76.943%	
25					
26	(b) Depreciation Reserve FERC 364 Secondary Poles		Schedule B-3	$ 33,508,873	(d)
27	(c) Maint. Structures - FERC 591		Schedule C-2.1	$ 18,353	(d)
28	(d) Total split between primary and secondary based on circuit miles		WPE-3.2d, p. 3		

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3 2d, page 14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

MINIMUM SIZE STUDY - FERC 364 POLES

Line No.								
1	35 ft., Class 5, Wood	$	617 (a)					
2	Cost Year		2016					
3	Handy Whitman at Cost Year	$	677 (b)					
4								
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost			
6		(1)	(2)	(3)	(4)			
7				(Col(2) / $677 * $617	(1) * (3)			
8								
9	1915	1	28	$26	$26			
10	1919	1	28	$26	$26			
11	1920	1	28	$26	$26			
12	1921	2	28	$26	$51			
13	1922	6	28	$26	$153			
14	1923	6	28	$26	$153			
15	1924	15	28	$26	$383			
16	1925	18	28	$26	$459			
17	1926	53	28	$26	$1,352			
18	1927	46	27	$25	$1,132			
19	1928	80	26	$24	$1,896			
20	1929	83	25	$23	$1,891			
21	1930	66	24	$22	$1,444			
22	1931	60	23	$21	$1,258			
23	1932	72	21	$19	$1,378			
24	1933	29	22	$20	$581			
25	1934	72	23	$21	$1,509			
26	1935	164	24	$22	$3,587			
27	1936	188	23	$21	$3,941			
28	1937	104	24	$22	$2,275			
29	1938	125	23	$21	$2,620			
30	1939	280	23	$21	$5,869			
31	1940	170	23	$21	$3,563			
32	1941	232	24	$22	$5,075			
33	1942	178	27	$25	$4,380			
34	1943	82	28	$26	$2,093			
35	1944	157	33	$30	$4,722			
36	1945	205	39	$36	$7,286			
37	1946	156	37	$34	$5,260			
38	1947	310	41	$37	$11,584			
39	1948	288	43	$39	$11,286			
40	1949	422	43	$39	$16,538			
41	1950	444	42	$38	$16,995			
42	1951	607	44	$40	$24,341			
43	1952	542	46	$42	$22,722			
44	1953	811	49	$45	$36,217			
45	1954	702	51	$46	$32,629			
46	1955	756	51	$46	$35,139			
47	1956	1,023	55	$50	$51,278			
48	1957	932	59	$54	$50,115			
49	1958	1,031	60	$55	$56,378			
50	1959	980	57	$52	$50,909			
51	1960	1,175	57	$52	$61,039			
52	1961	943	56	$51	$48,128			
53	1962	931	56	$51	$47,515			
54	1963	693	56	$51	$35,369			
55	1964	448	56	$51	$22,865			
56	1965	853	56	$51	$43,534			
57	1966	1,132	58	$53	$59,837			
58	1967	1,029	61	$56	$57,206			
59	1968	1,438	62	$57	$81,254			
60	1969	1,600	66	$60	$96,241			
61	1970	1,387	69	$63	$87,221			
62	1971	1,204	73	$67	$80,102			
63	1972	1,314	77	$70	$92,211			
64	1973	1,450	100	$91	$132,149			
65	1974	1,323	150	$137	$180,862			
66	1975	1,071	205	$187	$200,097			
67	1976	1,116	192	$175	$195,282			
68	1977	992	190	$173	$171,778			
69	1978	1,121	206	$188	$186,241			
70	1979	1,264	234	$213	$239,066			
71	1980	1,250	265	$242	$301,893			
72	1981	822	289	$263	$216,504			
73	1982	942	291	$265	$249,828			
74	1983	847	280	$255	$216,141			
75	1984	678	276	$252	$170,544			
76	1985	665	283	$258	$171,516			
77	1986	663	289	$263	$174,626			
78	1987	764	284	$259	$197,746			
79	1988	757	289	$263	$199,384			
80	1989	801	300	$273	$219,003			
81	1990	886	310	$283	$250,883			
82	1991	896	323	$294	$263,759			
83	1992	1,118	332	$303	$338,280			
84	1993	1,057	367	$334	$353,539			
85	1994	943	416	$379	$357,521			
86	1995	891	445	$406	$361,355			
87	1996	775	463	$422	$327,024			
88	1997	726	473	$431	$312,964			
89	1998	616	471	$429	$264,422			
90	1999	999	473	$431	$430,649			
91	2000	2,481	471	$429	$1,064,987	January	July	
92	2001	480	483 5	$441	$211,512	474	493	
93	2002	479	502	$458	$219,147	496	508	
94	2003	372	513	$468	$173,923	508	518	
95	2004	(859)	527 5	$481	-$412,964	514	541	
96	2005	1,602	547 5	$499	$799,361	541	554	
97	2006	1,816	581.5	$530	$962,414	562	601	
98	2007	2,646	602	$549	$1,451,720	600	604	
99	2008	(2,999)	627	$571	-$1,713,723	611	643	
100	2009	1,273	659	$601	$764,558	653	665	
101	2010	2,152	679	$619	$1,331,707	672	686	
102	2011	1,027	671	$612	$628,043	664	678	
103	2012	3,581	692	$631	$2,259,431	687	697	
104	2013	1,792	700	$638	$1,143,227	700	700	
105	2014	900	675	$615	$553,660	675	675	
106	2015	2,984	664	$605	$1,805,774	670	658	
107	2016	1,497	$\boxed{677}$	$617	$923,649	676	678	
108		72,306			$\boxed{\$\ 20,141,522}$	Customer Component of FERC 364 Secondary Poles		

to WPE-3.2d, pg. 13

(a) Fully loaded installed cost of 35 ft., class 5, wood pole Source: Engineering Standards.
(b) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles. $677 is Handy Whitman at Cost Year 2016.
(c) Asset Accounting. Includes all Distribution Secondary wood poles.
(d) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles
Handy Whitman Index unavailable for years 1915 and 1925 so used the index for 1926 for those years.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 15
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Overhead Lines - Primary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	68.301%	31.699%	
2	Gross Plant	Line 1 * Line 21	$ 270,069,176	$ 125,343,787	$ 395,412,963
3					
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	68.301%	31.699%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 61,526,689	$ 28,555,603	$ 90,082,292
9					
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	68.301%	31.699%	
14	O&M Overhead Lines	Line 13 * Line 27 ; note (c)	$ 18,203,747	$ 8,448,674	$ 26,652,421
15					
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 365 Overhead Lines / Primary		WPE-3.2d, p. 16	$ 125,343,788	
21	Total Gross Plant FERC 365 Overhead Lines / Primary		Schedule B-2.1	$ 395,412,963	(d)
22	Customer Allocation %			31.699%	
23					
24	Demand Allocation %		(100% - Cust %)	68.301%	
25					
26	(b) Depreciation Reserve FERC 365 Overhead Lines / Primary		Schedule B-3	$ 90,082,292	(d)
27	(c) Overhead Lines - FERC 583 & 593		Schedule C-2.1	$ 26,652,421	(d)
28	(d) Total split between primary and secondary based on circuit miles		WPE-3.2d, p. 3		

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 16
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

MINIMUM SIZE STUDY - FERC 365 OVERHEAD LINES / PRIMARY

Line No.				
1	1/0 Alum. Cond. Steel Reinforced	$	13,611	(a)
2	Cost Year		2016	
3	Handy Whitman at Cost Year	$	768	(b)
4				

Line No.	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost			
6		(1)	(2)	(3)	(4)			
7				(Col(2) / $768 * $13,611	(1) * (3)			
8								
9	1925	1,513	29	$514	$777,617			
10	1926	-	26	$461	$0			
11	1927		24	$425	$0			
12	1928		28	$496	$0			
13	1929	-	34	$603	$0			
14	1930		23	$408	$0			
15	1931		19	$337	$0			
16	1932		17	$301	$0			
17	1933		20	$354	$0			
18	1934		25	$443	$0			
19	1935	-	24	$425	$0			
20	1936		26	$461	$0			
21	1937	1	28	$496	$496			
22	1938	104	24	$425	$44,236			
23	1939	83	24	$425	$35,304			
24	1940	21	26	$461	$9,677			
25	1941	103	25	$443	$45,636			
26	1942	41	27	$479	$19,619			
27	1943	11	28	$496	$5,459			
28	1944	19	28	$496	$9,428			
29	1945	78	28	$496	$38,706			
30	1946	175	35	$620	$108,551			
31	1947	179	43	$762	$136,411			
32	1948	158	46	$815	$128,808			
33	1949	178	43	$762	$135,649			
34	1950	174	46	$815	$141,852			
35	1951	215	52	$922	$198,139			
36	1952	185	56	$992	$183,607			
37	1953	330	61	$1,081	$356,757			
38	1954	301	59	$1,046	$314,737			
39	1955	357	67	$1,187	$423,908			
40	1956	394	72	$1,276	$502,756			
41	1957	409	63	$1,117	$456,660			
42	1958	351	58	$1,028	$360,798			
43	1959	395	63	$1,117	$441,028			
44	1960	513	64	$1,134	$581,870			
45	1961	460	62	$1,099	$505,450			
46	1962	522	62	$1,099	$573,576			
47	1963	546	62	$1,099	$599,947			
48	1964	421	64	$1,134	$477,519			
49	1965	492	71	$1,258	$619,088			
50	1966	522	75	$1,329	$693,842			
51	1967	359	78	$1,382	$496,270			
52	1968	536	75	$1,329	$712,451			
53	1969	639	84	$1,489	$951,281			
54	1970	628	97	$1,719	$1,079,593			
55	1971	641	107	$1,896	$1,215,544			
56	1972	763	102	$1,808	$1,379,283			
57	1973	690	100	$1,772	$1,222,863			
58	1974	766	121	$2,144	$1,642,642			
59	1975	606	166	$2,942	$1,782,828			
60	1976	478	203	$3,598	$1,719,700			
61	1977	320	220	$3,899	$1,247,675			
62	1978	309	192	$3,403	$1,088,880			
63	1979	402	210	$3,722	$1,150,023			
64	1980	428	246	$4,360	$1,865,983			
65	1981	323	257	$4,555	$1,471,175			
66	1982	289	252	$4,466	$1,290,706			
67	1983	327	266	$4,714	$1,541,552			
68	1984	218	259	$4,590	$1,000,657			
69	1985	180	249	$4,413	$794,329			
70	1986	148	244	$4,324	$640,001			
71	1987	207	229	$4,058	$840,107			
72	1988	158	349	$6,185	$977,263			
73	1989	185	366	$6,486	$1,200,001			
74	1990	280	354	$6,274	$1,756,670			
75	1991	273	363	$6,433	$1,756,298			
76	1992	412	366	$6,486	$2,672,435			
77	1993	348	322	$5,707	$1,985,930			
78	1994	260	341	$6,043	$1,571,291			
79	1995	243	386	$6,841	$1,662,350			
80	1996	218	386	$6,841	$1,491,326			
81	1997	184	387	$6,859	$1,261,995			
82	1998	112	399	$7,071	$791,990			
83	1999	204	345	$6,114	$1,247,321			
84	2000	513	381	$6,752	$3,463,946	January	July	
85	2001	107	401.5	$7,116	$761,374	398	405	
86	2002	109	393.5	$6,974	$760,151	405	382	
87	2003	111	384.5	$6,814	$756,394	384	385	
88	2004	(238)	419	$7,426	-$1,767,339	395	443	
89	2005	315	491	$8,702	$2,741,075	467	515	
90	2006	262	624	$11,059	$2,897,442	600	648	
91	2007	423	703.5	$12,468	$5,273,917	692	715	
92	2008	(466)	845.5	$14,985	-$6,982,760	793	898	
93	2009	203	718.5	$12,734	$2,584,947	898	539	
94	2010	229	671.5	$11,901	$2,725,275	661	682	
95	2011	420	722	$12,796	$5,374,218	672	772	
96	2012	652	651.5	$11,546	$7,528,194	647	656	
97	2013	862	698	$12,370	$10,663,297	686	710	
98	2014	388	725.5	$12,858	$4,988,821	716	735	
99	2015	1,780	748.5	$13,265	$23,612,427	747	750	
100	2016	553	768	$13,611	$7,526,883	768	768	
101		27,608		$	125,343,788	Customer Component of FERC 365 Overhead Lines / Primary		

to WPE-3.2d, pg. 16

(a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
(b) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution. $768 is Handy Whitman at Cost Year 2016
(c) Asset Accounting. Includes Overhead Lines Allocated to Primary based on Circuit Miles.
(d) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
OVERHEAD LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 17
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Overhead Lines - Secondary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	70.921%	29.079%	
2	Gross Plant	Line 1 * Line 21	$ 114,542,966	$ 46,963,737	$ 161,506,703
3					
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	70.921%	29.079%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 26,094,978	$ 10,699,197	$ 36,794,175
9					
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	70.921%	29.079%	
14	O&M Overhead Lines	Line 13 * Line 27 ; note (c)	$ 7,720,656	$ 3,165,544	$ 10,886,200
15					
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 365 Overhead Lines / Secondary		WPE-3.2d, p. 18	$ 46,963,737	
21	Total Gross Plant FERC 365 Overhead Lines / Secondary		Schedule B-2.1	$ 161,506,703	(d)
22	Customer Allocation %			29.079%	
23					
24	Demand Allocation %		(100% - Cust %)	70.921%	
25					
26	(b) Depreciation Reserve FERC 365 Overhead Lines / Secondary		Schedule B-3	$ 36,794,175	(d)
27	(c) Overhead Lines - FERC 583 & 593		Schedule C-2.1	$ 10,886,200	(d)
28	(d) Total split between primary and secondary based on circuit miles		WPE-3.2d, p. 3		

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
OVERHEAD LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3 2d, page 18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

MINIMUM SIZE STUDY - FERC 365 OVERHEAD LINES / SECONDARY

Line No.	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost	January	July	
1	#2 Alum. Triplex, steel reinforced neutral $	15,628 (a)						
2	Cost Year	2016						
3	Handy Whitman at Cost Year $	768 (b)						
4								
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost			
6		(1)	(2)	(3)	(4)			
7				(Col(2) / $768 * $15,628	(1) * (3)			
8								
9	1925	531	38	$773	$410,601			
10	1926	-	30	$610	$0			
11	1927		8	$163	$0			
12	1928		37	$753	$0			
13	1929	-	15	$305	$0			
14	1930		4	$81	$0			
15	1931		7	$142	$0			
16	1932		28	$570	$0			
17	1933		64	$1,302	$0			
18	1934		65	$1,323	$0			
19	1935	-	57	$1,160	$0			
20	1936		64	$1,302	$0			
21	1937	0	63	$1,282	$0			
22	1938	37	77	$1,567	$57,974			
23	1939	29	66	$1,343	$38,948			
24	1940	8	119	$2,422	$19,372			
25	1941	36	108	$2,198	$79,117			
26	1942	14	128	$2,605	$36,465			
27	1943	4	142	$2,890	$11,558			
28	1944	7	146	$2,971	$20,797			
29	1945	27	126	$2,564	$69,227			
30	1946	62	142	$2,890	$179,152			
31	1947	63	184	$3,744	$235,885			
32	1948	55	164	$3,337	$183,548			
33	1949	63	187	$3,805	$239,731			
34	1950	61	195	$3,968	$242,051			
35	1951	75	151	$3,073	$230,452			
36	1952	65	176	$3,581	$232,792			
37	1953	116	186	$3,785	$439,049			
38	1954	106	128	$2,605	$276,095			
39	1955	125	191	$3,887	$485,831			
40	1956	139	228	$4,640	$644,899			
41	1957	144	224	$4,558	$656,378			
42	1958	124	228	$4,640	$575,306			
43	1959	139	271	$5,515	$766,525			
44	1960	180	245	$4,985	$897,389			
45	1961	162	272	$5,535	$896,657			
46	1962	184	215	$4,375	$805,005			
47	1963	192	169	$3,439	$660,283			
48	1964	148	113	$2,299	$340,316			
49	1965	173	110	$2,238	$387,241			
50	1966	183	143	$2,910	$532,512			
51	1967	126	152	$3,093	$389,723			
52	1968	188	114	$2,320	$436,119			
53	1969	225	102	$2,076	$467,009			
54	1970	221	116	$2,360	$521,666			
55	1971	225	77	$1,567	$352,546			
56	1972	268	64	$1,302	$349,025			
57	1973	242	53	$1,078	$260,996			
58	1974	269	74	$1,506	$405,066			
59	1975	213	56	$1,140	$242,722			
60	1976	168	66	$1,343	$225,629			
61	1977	113	100	$2,035	$229,943			
62	1978	109	97	$1,974	$223,045			
63	1979	141	146	$2,971	$323,833			
64	1980	150	123	$2,503	$375,438			
65	1981	113	92	$1,872	$211,548			
66	1982	101	87	$1,770	$178,806			
67	1983	115	79	$1,608	$184,870			
68	1984	76	67	$1,363	$103,617			
69	1985	63	39	$794	$49,997			
70	1986	52	56	$1,140	$59,256			
71	1987	73	54	$1,099	$80,216			
72	1988	56	41	$834	$46,721			
73	1989	65	35	$712	$46,294			
74	1990	99	41	$834	$82,596			
75	1991	96	50	$1,017	$97,675			
76	1992	145	44	$895	$129,826			
77	1993	122	41	$834	$101,785			
78	1994	92	40	$814	$74,884			
79	1995	85	33	$672	$57,079			
80	1996	77	28	$570	$43,872			
81	1997	64	15	$305	$19,535			
82	1998	40	0	$0	$0			
83	1999	72	345	$7,020	$505,468			
84	2000	180	381	$7,753	$1,395,532	January	July	
85	2001	38	401.5	$8,170	$310,464	398	405	
86	2002	38	393.5	$8,007	$304,278	405	382	
87	2003	39	384.5	$7,824	$305,143	384	385	
88	2004	(84)	419	$8,526	-$716,202	395	443	
89	2005	111	491	$9,991	$1,109,039	467	515	
90	2006	92	624	$12,698	$1,168,193	600	648	
91	2007	149	703.5	$14,315	$2,133,008	692	715	
92	2008	(164)	845.5	$17,205	-$2,821,627	793	898	
93	2009	72	718.5	$14,621	$1,052,692	898	539	
94	2010	81	671.5	$13,664	$1,106,810	661	682	
95	2011	147	722	$14,692	$2,159,716	672	772	
96	2012	229	651.5	$13,257	$3,035,932	647	656	
97	2013	303	698	$14,204	$4,303,683	686	710	
98	2014	137	725.5	$14,763	$2,022,554	716	735	
99	2015	626	748.5	$15,231	$9,534,728	747	750	
100	2016	194	768	$15,628	$3,031,832	768	768	
101		9,704			$ 46,963,737	Customer Component of FERC 365 Overhead Lines / Secondary		

to WPE-3.2d, pg. 17

(a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
(b) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution. $768 is Handy Whitman at Cost Year 2016
(c) Asset Accounting. Includes Overhead Lines Allocated to Secondary based on Circuit Miles
(d) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
UNDERGROUND LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 19
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Underground Lines - Primary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	82.701%	17.299%	
2	Gross Plant	Line 1 * Line 21	$ 314,435,139	$ 65,769,798	$ 380,204,937
3					
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	82.701%	17.299%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 94,183,746	$ 19,700,234	$ 113,883,980
9					
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	82.701%	17.299%	
14	O&M Underground Lines	Line 13 * Line 27 ; note (c)	$ 3,509,916	$ 734,162	$ 4,244,078
15					
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 367 Underground Lines / Primary		WPE-3.2d, p. 20	$ 65,769,798	
21	*Total Gross Plant FERC 367 Underground Lines / Primary*		Schedule B-2.1	$ 380,204,937	(d)
22	Customer Allocation %			17.299%	
23					
24	Demand Allocation %		(100% - Cust %)	82.701%	
25					
26	(b) Depreciation Reserve FERC 367 Underground Lines / Primary		Schedule B-3	$ 113,883,980	(d)
27	(c) Underground Lines - FERC 584 & 594		Schedule C-2.1	$ 4,244,078	(d)
28	(d) Total split between primary and secondary based on circuit miles		WPE-3.2d, p. 3		

DUKE ENERGY OHIO, INC.
CASE NO. 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
UNDERGROUND LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3 2d, page 20
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

MINIMUM SIZE STUDY - FERC 367 UNDERGROUND LINES / PRIMARY

Line No.							
1		1/0 Aluminum $	17,712 (a)				
2		Cost Year	2016				
3		Handy Whitman at Cost Year $	589 (b)				
4							
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost		
6		(1)	(2)	(3)	(4)		
7				(Col(2) / $589 * $17,712	(1) * (3)		
8	1910	4	16	$481	$1,925		
9	1911	0	16	$481	$0		
10	1912	0	16	$481	$0		
11	1913	0	15	$451	$0		
12	1914	0	14	$421	$0		
13	1915	0	14	$421	$0		
14	1916	3	22	$662	$1,985		
15	1917	3	25	$752	$2,255		
16	1918	7	28	$842	$5,894		
17	1919	1	30	$902	$902		
18	1920	5	29	$872	$4,360		
19	1921	4	22	$662	$2,646		
20	1922	3	22	$662	$1,985		
21	1923	5	28	$842	$4,210		
22	1924	5	25	$752	$3,759		
23	1925	2	25	$752	$1,504		
24	1926	1	24	$722	$722		
25	1927	3	22	$662	$1,985		
26	1928	20	25	$752	$15,036		
27	1929	10	29	$872	$8,721		
28	1930	5	22	$662	$3,308		
29	1931	4	21	$631	$2,526		
30	1932	2	20	$601	$1,203		
31	1933	1	22	$662	$662		
32	1934	2	25	$752	$1,504		
33	1935	2	25	$752	$1,504		
34	1936	1	27	$812	$812		
35	1937	3	29	$872	$2,616		
36	1938	19	26	$782	$14,855		
37	1939	2	26	$782	$1,564		
38	1940	1	27	$812	$812		
39	1941	1	31	$932	$932		
40	1942	4	32	$962	$3,849		
41	1943	2	32	$962	$1,925		
42	1944	1	31	$932	$932		
43	1945	1	31	$932	$932		
44	1946	1	36	$1,083	$1,083		
45	1947	1	44	$1,323	$1,323		
46	1948	3	54	$1,624	$4,872		
47	1949	5	59	$1,774	$8,871		
48	1950	3	59	$1,774	$5,323		
49	1951	3	63	$1,894	$5,683		
50	1952	4	64	$1,925	$7,698		
51	1953	4	64	$1,925	$7,698		
52	1954	6	64	$1,925	$11,547		
53	1955	5	71	$2,135	$10,675		
54	1956	16	78	$2,346	$37,529		
55	1957	12	69	$2,075	$24,899		
56	1958	12	67	$2,015	$24,177		
57	1959	15	70	$2,105	$31,575		
58	1960	6	71	$2,135	$12,810		
59	1961	4	69	$2,075	$8,300		
60	1962	13	67	$2,015	$26,192		
61	1963	7	68	$2,045	$14,314		
62	1964	12	74	$2,225	$26,703		
63	1965	14	82	$2,466	$34,522		
64	1966	11	83	$2,496	$27,455		
65	1967	10	85	$2,556	$25,561		
66	1968	17	76	$2,285	$38,852		
67	1969	33	86	$2,586	$85,342		
68	1970	23	94	$2,827	$65,014		
69	1971	44	92	$2,767	$121,729		
70	1972	77	100	$3,007	$231,549		
71	1973	135	100	$3,007	$405,963		
72	1974	109	135	$4,060	$442,499		
73	1975	68	130	$3,909	$265,830		
74	1976	69	132	$3,969	$273,889		
75	1977	99	140	$4,210	$416,788		
76	1978	92	148	$4,451	$440,605		
77	1979	142	196	$5,894	$542,248		
78	1980	102	231	$6,946	$708,540		
79	1981	72	222	$6,676	$480,660		
80	1982	50	206	$6,195	$309,734		
81	1983	63	201	$6,044	$380,793		
82	1984	78	196	$5,894	$459,730		
83	1985	107	202	$6,074	$649,961		
84	1986	113	216	$6,495	$733,980		
85	1987	181	222	$6,676	$1,208,325		
86	1988	170	223	$6,706	$1,140,003		
87	1989	180	243	$7,307	$1,315,319		
88	1990	152	254	$7,638	$1,160,993		
89	1991	167	258	$7,758	$1,295,652		
90	1992	137	259	$7,788	$1,067,020		
91	1993	182	254	$7,638	$1,390,136		
92	1994	198	253	$7,608	$1,506,392		
93	1995	137	263	$7,909	$1,083,498		
94	1996	144	266	$7,999	$1,151,851		
95	1997	156	263	$7,909	$1,233,766		
96	1998	140	265	$7,969	$1,115,646		
97	1999	273	268	$8,059	$2,200,137		
98	2000	322	270	$8,119	$2,614,399	January	July
99	2001	162	263 5	$7,924	$1,283,654	277	250
100	2002	148	248	$7,456	$1,103,737	250	246
101	2003	137	239 5	$7,202	$986,685	239	240
102	2004	50	249	$7,488	$374,388	236	262
103	2005	485	301.5	$9,066	$4,397,252	295	308
104	2006	247	342.5	$10,299	$2,543,957	342	343
105	2007	516	458	$13,773	$7,106,692	457	459
106	2008	(595)	520	$15,637	-$9,304,062	499	541
107	2009	137	620	$18,644	$2,554,257	631	609
108	2010	186	516.5	$15,532	$2,888,920	515	518
109	2011	168	570	$17,141	$2,879,628	563	577
110	2012	215	634	$19,065	$4,099,020	621	647
111	2013	149	635 5	$19,110	$2,847,437	617	654
112	2014	67	638	$19,185	$1,285,428	631	645
113	2015	482	629.5	$18,930	$9,124,206	622	637
114	2016	260	589	$17,712	$4,605,120	589	589
115		7,140			$ 85,769,798	Customer Component of FERC 367 Overhead Lines / Primary	

to WPE-3.2d, pg. 19

(a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
(b) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution. $589 is Handy Whitman at Cost Year 2016.
(c) Asset Accounting. Includes Underground Lines Allocated to Primary based on Circuit Miles
(d) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
UNDERGROUND LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2d, page 21
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Underground Lines - Secondary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	74.280%	25.720%	
2	Gross Plant	Line 1 * Line 21	$ 57,844,446	$ 20,028,854	$ 77,873,300
3					
4			**To Sch. E-3.2, P. 2**	**To Sch. E-3.2, P. 2**	
5					
6					
7	Demand / Customer %	See note (a) below	74.280%	25.720%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 17,326,329	$ 5,999,305	$ 23,325,634
9					
10			**To Sch. E-3.2, P. 3**	**To Sch. E-3.2, P. 3**	
11					
12					
13	Demand / Customer %	See note (a) below	74.280%	25.720%	
14	O&M Underground Lines	Line 13 * Line 27 ; note (c)	$ 645,695	$ 223,574	$ 869,269
15					
16			***To Sch. E-3.2, P. 9***	***To Sch. E-3.2, P. 9***	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 367 Underground Lines / Secondary		WPE-3.2d, p. 22	$ 20,028,854	
21	Total Gross Plant FERC 367 Underground Lines / Secondary		Schedule B-2.1	$ 77,873,300	(d)
22	Customer Allocation %			25.720%	
23					
24	Demand Allocation %		(100% - Cust %)	74.280%	
25					
26	(b) Depreciation Reserve FERC 367 Underground Lines / Secondary		Schedule B-3	$ 23,325,634	(d)
27	(c) Underground Lines - FERC 584 & 594		Schedule C-2.1	$ 869,269	(d)
28	(d) Total split between primary and secondary based on circuit miles		WPE-3.2d, p. 3		

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
UNDERGROUND LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3 2d, page 22
WITNESS RESPONSIBLE:
JAMES E ZIOLKOWSKI
01/24/17

MINIMUM SIZE STUDY - FERC 367 UNDERGROUND LINES / SECONDARY

Line No.			
1	2/0 Aluminum	$ 15,388	(a)
2	Cost Year	2016	
3	Handy Whitman at Cost Year	$ 589	(b)
4			

Line No.	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost			
6		(1)	(2)	(3)	(4)			
7				(Col(2) / $589 * $15,368	(1) * (3)			
8	1910	2	16	$418	$836			
9	1911	0	16	$418	$0			
10	1912	0	16	$418	$0			
11	1913	0	15	$392	$0			
12	1914	0	14	$366	$0			
13	1915	0	14	$366	$0			
14	1916	1	22	$575	$575			
15	1917	1	25	$653	$653			
16	1918	2	28	$732	$1,463			
17	1919	0	30	$784	$0			
18	1920	2	29	$758	$1,515			
19	1921	2	22	$575	$1,150			
20	1922	1	22	$575	$575			
21	1923	2	28	$732	$1,463			
22	1924	2	25	$653	$1,306			
23	1925	1	25	$653	$653			
24	1926	1	24	$627	$627			
25	1927	1	22	$575	$575			
26	1928	7	25	$653	$4,572			
27	1929	3	29	$758	$2,273			
28	1930	2	22	$575	$1,150			
29	1931	2	21	$549	$1,097			
30	1932	1	20	$523	$523			
31	1933	1	22	$575	$575			
32	1934	1	25	$653	$653			
33	1935	1	25	$653	$653			
34	1936	0	27	$705	$0			
35	1937	1	29	$758	$758			
36	1938	7	26	$679	$4,755			
37	1939	1	26	$679	$679			
38	1940	1	27	$705	$705			
39	1941	1	31	$810	$810			
40	1942	1	32	$836	$836			
41	1943	1	32	$836	$836			
42	1944	0	31	$810	$0			
43	1945	0	31	$810	$0			
44	1946	0	36	$941	$0			
45	1947	1	44	$1,150	$1,150			
46	1948	1	54	$1,411	$1,411			
47	1949	2	59	$1,541	$3,083			
48	1950	1	59	$1,541	$1,541			
49	1951	1	63	$1,646	$1,646			
50	1952	1	64	$1,672	$1,672			
51	1953	2	64	$1,672	$3,344			
52	1954	2	64	$1,672	$3,344			
53	1955	2	71	$1,855	$3,710			
54	1956	5	78	$2,038	$10,189			
55	1957	4	69	$1,803	$7,211			
56	1958	4	67	$1,750	$7,002			
57	1959	5	70	$1,829	$9,144			
58	1960	2	71	$1,855	$3,710			
59	1961	1	69	$1,803	$1,803			
60	1962	5	67	$1,750	$8,752			
61	1963	2	68	$1,777	$3,553			
62	1964	4	74	$1,933	$7,733			
63	1965	5	82	$2,142	$10,712			
64	1966	4	83	$2,168	$8,674			
65	1967	4	85	$2,221	$8,883			
66	1968	6	76	$1,986	$11,913			
67	1969	11	86	$2,247	$24,715			
68	1970	8	94	$2,456	$19,646			
69	1971	15	92	$2,404	$36,053			
70	1972	27	100	$2,613	$70,539			
71	1973	47	100	$2,613	$122,790			
72	1974	38	135	$3,527	$134,025			
73	1975	24	130	$3,396	$81,512			
74	1976	24	132	$3,449	$82,766			
75	1977	35	140	$3,658	$128,016			
76	1978	32	148	$3,867	$135,331			
77	1979	50	196	$5,121	$163,880			
78	1980	36	231	$6,035	$217,261			
79	1981	25	222	$5,800	$144,997			
80	1982	17	206	$5,382	$91,492			
81	1983	22	201	$5,251	$115,526			
82	1984	27	196	$5,121	$138,257			
83	1985	37	202	$5,277	$195,263			
84	1986	40	216	$5,643	$225,726			
85	1987	64	222	$5,800	$371,193			
86	1988	60	223	$5,826	$349,561			
87	1989	63	243	$6,349	$399,957			
88	1990	53	254	$6,636	$351,703			
89	1991	59	258	$6,740	$397,684			
90	1992	48	259	$6,767	$324,794			
91	1993	64	254	$6,636	$424,698			
92	1994	69	253	$6,610	$456,075			
93	1995	48	263	$6,871	$329,810			
94	1996	50	266	$6,949	$347,471			
95	1997	55	263	$6,871	$377,907			
96	1998	49	265	$6,923	$339,241			
97	1999	96	268	$7,002	$672,160			
98	2000	113	270	$7,054	$797,093	January	July	
99	2001	57	263.5	$6,884	$392,394	277	250	
100	2002	52	248	$6,479	$336,916	250	246	
101	2003	48	239.5	$6,257	$300,340	239	240	
102	2004	18	249	$6,505	$117,095	236	262	
103	2005	170	301.5	$7,877	$1,339,070	295	308	
104	2006	87	342.5	$8,948	$778,479	342	343	
105	2007	181	458	$11,966	$2,165,763	457	459	
106	2008	(209)	520	$13,585	-$2,839,334	499	541	
107	2009	48	620	$16,198	$777,499	631	609	
108	2010	65	516.5	$13,494	$877,103	515	518	
109	2011	59	570	$14,892	$878,605	563	577	
110	2012	75	634	$16,564	$1,242,274	621	647	
111	2013	52	635.5	$16,603	$863,348	617	654	
112	2014	24	638	$16,668	$400,036	631	645	
113	2015	169	629.5	$16,446	$2,779,389	622	637	
114	2016	91	589	$15,388	$1,400,308	589	589	
115		2,506			$ 20,026,854			Customer Component of FERC 366 Overhead Lines / Secondary

to WPE-3.2d, pg. 21

(a) Fully loaded installed cost of 2/0 Aluminum Source: Engineering Standards.
(b) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution. $589 is Handy Whitman at Cost Year 2016
(c) Asset Accounting. Includes Underground Lines Allocated to Secondary based on Circuit Miles.
(d) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
TRANSMISSION AND DISTRIBUTION DEMAND LOSSES
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2e, page 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

	kW Demand Losses July 29,2015: 1-2 p.m.	
Transmission Losses		
Fixed	10,488	→ to WPE-3.2c, page 2
Variable	109,170	→ to WPE-3.2c, page 2
Total	119,658	→ to WPE-3.2c, pages 2 & 3
Distribution Losses		
Fixed	59,673	
Variable	77,469	
Total	137,142	→ to WPE-3.2c, page 3
Total Demand Losses at System Peak	256,800	

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
ELECTRIC PAYROLL EXPENSES BY FUNCTION
TWELVE MONTHS ENDING DECEMBER 31, 2015
DATA: 12 MONTHS ACTUAL AND 0 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2f, page 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

	Operation (a)	Maintenance (a)	Total Operation and Maintenance
Production	-	-	-
Transmission	4,956,722	2,228,457	7,185,179
Distribution	15,472,933	13,559,079	29,032,012
Customer Accounts	12,468,810	-	12,468,810
Customer Service	1,006,151	-	1,006,151
Sales	-	-	-
A & G	19,505,427	508,563	20,013,990
Total	53,410,043	16,296,099	69,706,142

(a) Source: FERC Form 1, page 354.

DUKE ENERGY OHIO, INC.
CASE NO: 17-032-EL-AIR
COST OF SERVICE STUDY WORKPAPERS
COMPUTATION OF THE RATE INCREASE AMOUNT BY RATE CLASS
TWELVE MONTHS ENDING NOVEMBER 30, 2016
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED

WORK PAPER REFERENCE:
WPE-3.2g, page 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

Line No.	Rate Class	Distribution Rate Base (A)	Present Distribution Revenues (B)	Current Net Operating Income (C)	Present ROR (D)	Present Revenues At Average ROR (E)	Inter Class Subsidization Over collected (Under collected) (F)	Inter Class Subsidization times 19.15% (G)	Rate Increase (allocated to class based on Rate Base) (H)	Proposed Revenues 80.85% Interclass Subsidization (I)	Proposed Percent Increase (J)	ROR At Proposed Rates (K)	Proposed Increase Less (Subsidy) Excess (L)
		E-3.2, page 1	E-3.2, page 17	WPE-3.2h	(C) / (A)	((((A) * (D) Line 9) - (C)) / (A) Line 14) + (B)	(B) - (E)	(F) * 19.15%	(H) Line 9 * ((A) / (A) Line 9)	(B) - (G) + (H)	((H) - (G)) / (B)	((((H) - (G))*(A) Line 14) + (C)) / (A)	(H) - (G)
1	Rate RS	$ 843,237,865	$ 286,004,948	$ 43,243,025	5.1282%	$ 311,518,332	$ (25,513,384)	$ (4,885,813)	$ 9,705,198	$ 300,595,959	5.10%	6.246694%	$ 14,591,011
2	Rate DS	341,519,501	122,142,194	34,543,156	10.1145%	106,130,286	16,011,908	3,066,280	3,930,700	123,006,614	0.71%	10.278156%	864,420
3	Rate EH	4,551,072	1,295,486	240,552	5.2856%	1,422,106	(126,620)	(24,248)	52,380	1,372,114	5.92%	6.373959%	76,628
4	Rate DM	60,302,103	26,669,323	7,554,951	12.5285%	21,590,103	5,079,220	972,671	694,044	26,390,696	-1.04%	12.229838%	(278,627)
5	Rate GSFL	2,092,085	681,603	155,592	7.4372%	670,172	11,431	2,189	24,079	703,493	3.21%	8.113506%	21,890
6	Rate DP	62,176,138	23,552,112	7,105,101	11.4274%	19,374,217	4,177,895	800,067	715,613	23,467,658	-0.36%	11.339577%	(84,454)
7	Rate TS	113,452	67,800	32,097	28.2913%	30,578	37,222	7,128	1,306	61,978	-8.59%	24.974197%	(5,822)
8	Lighting	24,492,870	9,041,014	1,943,424	7.9347%	8,718,686	322,328	61,726	281,899	9,261,187	2.44%	8.515708%	220,173
9	Total	$ 1,338,485,086	$ 469,454,480	$ 94,817,898	7.0840%	$ 469,454,480	$ -	$ -	$ 15,405,219	$ 484,859,699	3.28%	7.830000%	$ 15,405,219
10													
11	Other Operating Revenue		15,651,934							15,651,934			
12	Total		$ 485,106,414							$ 500,511,633			
13													
14	Tax Complement	64.63886%											

DUKE ENERGY OHIO, INC.
COST OF SERVICE STUDY - COMPUTATION OF PRESENT TOTAL RETURN EARNED (PRESENT NOI)
TWELVE MONTHS ENDING NOVEMBER 30, 2016
CASE NO: 17-032-EL-AIR
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WORK PAPER REFERENCE:
WPE-3 2h, p. 1
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
01/24/17

LINE NO.	SUMMARY OF RESULTS	ITEM		TOTAL DISTRIBUTION	RESIDENTIAL	SECONDARY DIST LARGE	SECONDARY DIST LARGE EH	SECONDARY DIST SMALL DM	SECONDARY DIST SMALL GSFL	PRIMARY DISTRIBUTION	TRANSMISSION	LIGHTING	TOTAL DISTRIBUTION	ALL OTHER
				2	3	4	5	6	7	8	9	10	11	12
1	NET INCOME COMPUTATION													
2	GROSS ELECTRIC PLANT IN SERVICE	GP11	E-3.2, P. 2	$2,688,719,896	$1,683,952,053	$683,232,584	$9,201,124	$120,678,378	$4,196,567	$122,227,649	$233,651	$64,997,890	$2,688,719,896	$0
3	TOTAL DEPRECIATION RESERVE	DR11	E-3.2, P. 3	(902,592,490)	(571,258,303)	(217,929,286)	(2,993,804)	(39,733,799)	(1,372,242)	(37,611,228)	(45,696)	(31,648,132)	(902,592,490)	0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	E-3.2, P. 8	(447,642,320)	(269,455,885)	(123,763,797)	(1,656,248)	(20,642,476)	(732,240)	(22,440,283)	(74,503)	(8,856,888)	(447,642,320)	0
5	TOTAL RATE BASE	RB91		1,338,485,086	843,237,865	341,519,501	4,551,072	60,302,103	2,092,085	62,176,138	113,452	24,492,870	1,338,485,086	0
6														
7	OPERATING EXPENSES													
8	TOTAL O&M EXPENSE	OM31	E-3.2, P. 11	164,841,513	120,876,551	27,385,820	376,409	7,852,349	190,539	4,879,037	9,756	3,271,052	164,841,513	0
9	TOTAL DEPRECIATION EXPENSE	DE41	E-3.2, P. 12	90,962,030	57,393,029	23,156,003	306,953	4,116,191	141,723	4,418,757	8,140	1,421,234	90,962,030	0
10	TOTAL OTHER TAX & MISC EXPENSE	L591	E-3.2, P. 13	97,723,355	60,456,420	25,737,557	342,618	4,465,613	155,579	4,549,737	11,433	2,004,398	97,723,355	0
11	TOTAL OP EXP EXC INC & R TAX	OP61		353,526,898	238,726,000	76,279,380	1,025,980	16,434,153	487,841	13,847,531	29,329	6,696,684	353,526,898	0
12	NET FED INCOME TAX ALLOWABLE	I879	E-3.2, P. 14	41,648,080	26,843,961	10,161,147	134,958	1,874,408	63,049	1,922,577	2,652	645,328	41,648,080	0
13	NET STATE INCOME TAX ALLOWABLE	J979	E-3.2, P. 15	667,121	461,595	138,271	1,821	30,225	898	29,933	13	4,365	667,121	0
14	TOTAL REVENUE TAX	L033	E-3.2, P. 16	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL OPERATING EXPENSE	OPEX		395,842,099	266,031,556	86,578,798	1,162,759	18,338,786	551,788	15,800,041	31,994	7,346,377	395,842,099	0
16														
17	RETURN ON RATE BASE	R751	E-3.2, P. 8	104,669,534	65,941,202	26,706,825	355,894	4,715,624	163,601	4,862,174	8,872	1,915,342	104,669,534	0
18	TOTAL OTHER OPERATING REVENUES		E-3.2, P. 16	(15,651,934)	(10,723,975)	(3,242,900)	(44,474)	(772,494)	(21,263)	(575,454)	(8,984)	(262,390)	(15,651,934)	0
19	TOTAL ELECTRIC COST OF SERVICE	CS05		484,859,699	321,248,783	110,042,723	1,474,179	22,281,916	694,126	20,086,761	31,882	8,999,329	484,859,699	0
20	ADJUSTMENT FOR INTERCLASS SUBSIDIZATION		0%	0	0	0	0	0	0	0	0	0	0	0
21	REQUESTED REVENUES		Line 19 + Line 20	484,859,699	321,248,783	110,042,723	1,474,179	22,281,916	694,126	20,086,761	31,882	8,999,329	484,859,699	0
22	PROPOSED REVENUES	R602	SET EQUAL TO PRESENT REV	469,454,480	286,004,948	122,142,194	1,295,486	26,669,323	681,603	23,552,112	67,800	9,041,014	469,454,480	0
23	DIFFERENCE (REQUESTED LESS PROPOSED)	XREV	Line 21 - Line 22	15,405,219	35,243,835	(12,099,471)	178,693	(4,387,407)	12,523	(3,465,351)	(35,918)	(41,685)	15,405,219	0
24														
25	TOTAL RETURN EARNED	RETE	TO SCHEDULE E-3.2, pg. 17	94,817,898	43,243,025	34,543,156	240,552	7,554,951	155,592	7,105,101	32,097	1,943,424	94,817,898	(0)
26	RATE OF RETURN EARNED	RORE		0.07084	0.05128	0.10115	0.05286	0.12529	0.07437	0.11427	0.28291	0.07935	0.07084	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.00000
28	RETURN EARNED ON COMMON EQUITY	REOE		0.08953	0.05099	0.14924	0.05410	0.19680	0.09649	0.17510	0.50737	0.10629	0.08953	0.00000
29	ALLOWED RETURN ON COMMON EQUITY	AROE		0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403		0.10403
30														
31	PRESENT REVENUES													
32	PRESENT REVENUES	R600	E-3.2, P. 17	469,454,480	286,004,948	122,142,194	1,295,486	26,669,323	681,603	23,552,112	67,800	9,041,014	469,454,480	0
33	REVENUE INCREASE JUSTIFIED	RIJD	Line 19 - Line 32	15,405,219	35,243,835	(12,099,471)	178,693	(4,387,407)	12,523	(3,465,351)	(35,918)	(41,685)	15,405,219	0
34	REVENUE INCREASE REQUESTED	RIRD	Line 22 - Line 32	0	0	0	0	0	0	0	0	0	0	0
35														
36	PROPOSED REVENUES = CURRENT REVENUES		Logic from E-3.2, page 16, Lines 40 - 45											
37	PROPOSED REVENUES	R602	E-3.2, P. 17	469,454,480	286,004,948	122,142,194	1,295,486	26,669,323	681,603	23,552,112	67,800	9,041,014	469,454,480	0
38	TOTAL ELECTRIC COST OF SERVICE	CS05	Line 19	(484,859,699)	(321,248,783)	(110,042,723)	(1,474,179)	(22,281,916)	(694,126)	(20,086,761)	(31,882)	(8,999,329)	(484,859,699)	(0)
39	DIFFERENCE	XREV		(15,405,219)	(35,243,835)	12,099,471	(178,693)	4,387,407	(12,523)	3,465,351	35,918	41,685	(15,405,219)	(0)
40	UNCOLLECTIBLE ACCT EXP DUE TO INCREASE	C310	E-3.2, P 10, L7, P.11, L 25	108,717	94,674	9,350	99	2,042	52	1,803	5	692	108,717	0
41	CAT & FRANCHISE DUE TO INCR	L583	E-3.2, P. 13	55,459	33,788	14,429	153	3,151	80	2,782	8	1,068	55,459	0
42	BASE FOR INCOME TAX CALCULATION			(15,241,043)	(35,115,373)	12,123,250	(178,441)	4,392,600	(12,391)	3,469,936	35,931	43,445	(15,241,043)	(0)
43	TIMES COMPOSITE TAX RATE	CTAX		0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.000000000
44	EXCESS TAX	XTAX		(5,389,407)	(12,417,196)	4,286,919	(63,099)	1,553,273	(4,382)	1,227,009	12,706	15,363	(5,389,407)	0
45	EXCESS RETURN	XRET		(9,851,636)	(22,698,177)	7,836,331	(115,342)	2,839,327	(8,009)	2,242,927	23,225	28,082	(9,851,636)	(0)

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(6)

Worksheet showing, by FERC, FCC, NARUC, or PUCO account, monthly test year data and totals which shall agree with Schedule C-2.1, Column 1. Taxes other than income taxes should be itemized and totaled. A worksheet shall be provided for both the original and two month update filing.

Response: See Attached.

Sponsoring Witness: Peggy A. Laub

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

SUPPLEMENTAL (C)(6)
WITNESS RESPONSIBLE:
P.A. LAUB

DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

					Actual								Budget			
Account	Code	FERC	Description	Total	Apr16	May16	Jun16	Jul16	Aug16	Sep16	Oct16	Nov16	Dec16	Jan17	Feb17	Mar17
403010	AMORT	403	Depr - deferral offset	(12,293,849)	0	0	0	0	0	(12,293,849)	0	0	0	0	0	0
403400	DEPR	403	Depr of Distribution Plant	64,381,540	5,243,213	5,255,209	5,271,769	5,297,748	5,310,416	5,187,282	5,353,530	5,405,456	5,523,049	5,493,061	5,517,758	5,523,049
403500	DEPR	403	Depr of General Plant	12,404,744	1,472,137	(3,803,862)	1,442,994	1,447,427	1,449,802	1,453,471	1,457,960	1,458,501	1,515,408	1,491,362	1,504,136	1,515,408
404000	DEPR	404	Amortization Expense	12,744	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	0	0	0	0
404200	DEPR	404	Amort of Elec Plt - Software	11,566,905	638,614	6,180,887	672,154	630,462	639,539	(794,919)	473,098	475,596	654,335	667,093	675,711	654,335
407110	AMORT	407	Amort ExpPost In Svc Carry Chg	2,085,580	150,421	150,421	150,421	150,421	150,421	150,421	150,421	150,421	220,553	220,553	220,553	220,553
407260	AMORT	407	Deferred Depreciation Expense	13,435,024	1,679,378	1,679,378	1,679,378	1,679,378	1,679,378	1,679,378	1,679,378	1,679,378	0	0	0	0
407312	AMORT	407	Smart Grid Amortization Expens	24,936,676	1,518,413	1,518,413	1,518,413	1,518,413	1,518,413	1,518,413	1,518,413	1,518,413	3,197,343	3,197,343	3,197,343	3,197,343
407408	AMORT	407	Smart Grid Deferral Electric	3,388,418	(520,000)	(520,000)	(520,000)	(520,000)	(520,000)	9,179,750	(520,000)	(520,000)	(537,833)	(537,833)	(537,833)	(537,833)
407907	AMORT	407	Regulatory Asset - Deferral Act	474,291	128,019	85,377	182,585	361,830	380,664	321,123	186,420	32,800	(395,411)	52,010	(465,715)	(395,411)
408100	OTHTX	408	Franchise Tax - Electric	1,184,164	76,361	71,953	73,031	92,500	112,351	82,591	98,693	76,684	125,000	125,000	125,000	125,000
408101	OTHTX	408	Ohio Kilowatt Tax	69,698,967	5,032,425	4,728,714	6,000,894	6,846,592	7,309,516	6,983,381	5,518,375	4,874,627	6,049,075	5,130,194	5,176,099	6,049,075
408121	OTHTX	408	Taxes Property-Operating	108,218,150	10,018,285	10,018,285	10,018,285	10,018,285	10,018,285	1,452,278	10,018,285	7,347,342	9,827,205	9,827,205	9,827,205	9,827,205
408150	OTHTX	408	State Unemployment Tax	1,375	228	176	137	162	170	273	119	110	0	0	0	0
408151	OTHTX	408	Federal Unemployment Tax	(2,352)	204	(3,806)	152	175	237	470	165	51	0	0	0	0
408152	OTHTX	408	Employer FICA Tax	1,494,423	243,704	157,184	167,532	170,335	168,348	207,468	221,674	158,178	0	0	0	0
408191	OTHTX	408	Commercial Activity Tax	2,720,712	205,779	194,334	240,798	278,140	273,881	252,519	205,509	211,472	233,372	197,836	193,700	233,372
408205	OTHTX	408	Highway Use Tax	3,130	164	0	0	366	0	0	361	2,239	0	0	0	0
408470	OTHTX	408	Franchise Tax	67,635	0	0	0	0	0	0	0	67,635	0	0	0	0
408700	OTHTX	408	Fed Social Security Tax-Elec	(23,848)	(34,946)	8,026	17,873	5,971	15	(33,016)	5,008	7,221	0	0	0	0
408800	OTHTX	408	Federal Highway Use Tax-Elec	1,483	8	7	0	1,434	8	8	0	18	0	0	0	0
408851	OTHTX	408	Sales & Use Tax Exp	(226)	(3)	2	(1)	16	4	(248)	(1)	5	0	0	0	0
408960	OTHTX	408	Allocated Payroll Taxes	2,898,519	271,983	194,117	83,338	255,836	173,342	262,911	41,965	83,676	372,710	398,980	386,951	372,710
426510	CAO	426	Other	4,984,702	0	0	0	0	0	4,335,814	493,304	(748,673)	0	173,867	392,262	338,128
426891	CAO	426	IC Sale of AR Fees VIE	1,003,446	81,545	92,115	89,183	68,915	78,710	84,746	92,704	115,345	111,543	68,201	61,368	59,071
440000	REV	440	Residential	409,961,054	29,591,875	26,655,418	34,708,219	42,902,552	47,112,504	42,271,833	31,012,716	27,380,981	35,911,844	28,646,169	27,855,099	35,911,844
440000	REV	440	Production Revenues	(216,561,473)	(15,582,481)	(13,911,837)	(18,459,853)	(23,521,275)	(26,097,490)	(23,152,812)	(15,639,759)	(13,568,351)	(19,078,304)	(14,473,889)	(13,997,118)	(19,078,304)
440000	REV	440	Transmission Revenues	(18,775,936)	(1,209,399)	(1,052,657)	(1,460,229)	(1,852,335)	(2,052,129)	(1,823,440)	(1,744,611)	(1,496,662)	(1,721,881)	(1,340,121)	(1,300,591)	(1,721,881)
440005	REV	440	Residential-Transp Only	186,384,149	13,004,126	12,010,189	15,442,284	18,560,176	20,024,096	19,322,562	15,056,468	12,920,342	16,355,668	13,820,090	13,512,480	16,355,668
440005	REV	440	Production Revenues	(695,738)	(67,501)	(60,607)	(85,914)	(108,384)	(118,926)	(112,766)	(78,185)	(63,455)	0	0	0	0
440005	REV	440	Transmission Revenues	(18,179,795)	(1,131,257)	(1,015,377)	(1,440,673)	(1,818,205)	(2,001,665)	(1,891,658)	(1,765,123)	(1,431,904)	(1,617,779)	(1,243,562)	(1,204,813)	(1,617,779)
440990	REV	440	Residential - Unbilled	14,387,651	(298,000)	1,297,000	5,220,896	3,306,424	(416,241)	(2,319,438)	(4,192,540)	3,500,506	3,452,079	(730,586)	2,115,472	3,452,079
440995	REV	440	Residential-Transp Unbilled	5,911,426	(187,000)	713,000	2,014,027	1,069,981	(245,795)	(718,281)	(1,689,125)	1,650,353	1,339,578	(249,800)	874,910	1,339,578
442100	REV	442	General Service	104,905,346	8,997,924	8,504,617	9,421,198	10,005,606	10,244,415	9,510,186	8,606,562	7,929,147	8,153,440	7,801,700	7,577,111	8,153,440
442100	REV	442	Production Revenues	(65,875,213)	(5,718,502)	(5,370,829)	(5,761,043)	(6,155,558)	(6,253,051)	(5,788,734)	(5,215,474)	(4,731,905)	(5,424,427)	(5,101,398)	(4,929,865)	(5,424,427)
442100	REV	442	Transmission Revenues	(5,096,680)	(408,662)	(387,219)	(429,923)	(439,146)	(455,998)	(429,465)	(520,295)	(494,765)	(396,473)	(374,867)	(363,394)	(396,473)
442105	REV	442	General Svc Transp Only	161,566,758	13,185,833	13,068,538	13,467,455	13,968,604	14,361,301	14,237,007	13,906,382	13,460,965	13,103,969	12,980,444	12,722,291	13,103,969
442105	REV	442	Production Revenues	(2,164,974)	(1,000,847)	(982,721)	(63,749)	104,325	155,369	140,375	(177,554)	(340,172)	0	0	0	0
442105	REV	442	Transmission Revenues	(22,993,629)	(1,728,718)	(1,722,538)	(1,819,360)	(1,873,456)	(1,932,860)	(1,908,442)	(2,422,908)	(2,343,194)	(1,876,985)	(1,771,973)	(1,716,210)	(1,876,985)
442190	REV	442	General Service - Unbilled	(649,396)	10,000	129,000	471,882	230,822	199,156	(194,659)	(347,737)	30,104	(647,859)	98,499	19,255	(647,859)
442195	REV	442	General Svc Transp - Unbilled	283,841	(13,000)	575,000	484,749	(159,905)	216,285	44,714	(413,885)	181,641	(401,355)	190,357	(19,405)	(401,355)
442200	REV	442	Industrial Service	12,660,046	1,184,099	1,148,185	1,253,500	1,246,166	948,330	1,129,973	1,121,268	1,038,447	908,357	893,714	879,650	908,357
442200	REV	442	Production Revenues	(8,211,578)	(732,753)	(770,748)	(770,001)	(777,589)	(632,948)	(708,246)	(655,957)	(642,726)	(643,044)	(621,083)	(613,439)	(643,044)
442200	REV	442	Transmission Revenues	(838,318)	(78,458)	(69,054)	(98,499)	(82,123)	(50,323)	(66,193)	(78,190)	(75,398)	(61,328)	(59,100)	(58,324)	(61,328)
442205	REV	442	Industrial Svc Transp Only	62,086,558	4,275,040	4,043,936	4,509,538	4,777,407	4,568,668	4,651,315	4,707,467	4,668,739	6,408,778	6,601,847	6,465,045	6,408,778
442205	REV	442	Production Revenues	5,108,494	525,271	815,095	556,902	551,586	809,411	702,807	612,253	535,169	0	0	0	0
442205	REV	442	Transmission Revenues	(18,410,586)	(1,402,260)	(1,411,449)	(1,432,069)	(1,504,551)	(1,470,986)	(1,468,088)	(1,620,389)	(1,610,772)	(1,653,418)	(1,600,758)	(1,582,428)	(1,653,418)
442290	REV	442	Industrial Svc - Unbilled	(245,336)	23,000	(10,000)	108,297	(109,109)	148,951	(90,660)	(8,620)	(52,901)	(93,348)	5,359	(72,957)	(93,348)
442295	REV	442	Industrial Svc Transp - Unbilled	(498,033)	(45,000)	144,000	(61,221)	123,584	119,080	38,503	53,532	(141,339)	(196,011)	42,621	(379,771)	(196,011)
444000	REV	444	Public St & Highway Lighting	2,874,528	233,492	232,026	209,027	213,125	211,798	195,761	209,091	204,656	286,324	298,516	294,388	286,324
444000	REV	444	Production Revenues	(1,226,905)	(101,245)	(100,458)	(89,058)	(91,393)	(90,580)	(78,373)	(87,984)	(84,991)	(125,700)	(125,714)	(125,709)	(125,700)
444000	REV	444	Transmission Revenues	(26,188)	(1,594)	(1,603)	(1,483)	(1,756)	(1,563)	(1,450)	(1,755)	(1,319)	(3,416)	(3,417)	(3,416)	(3,416)
444005	REV	444	Pblc St & Hghwy Lghtng Transp	4,622,751	382,854	384,848	396,079	389,325	409,343	426,209	400,095	424,248	341,920	366,705	359,205	341,920
444005	REV	444	Production Revenues	(1,281)	(192)	(192)	(148)	(150)	(149)	(150)	(150)	(150)	0	0	0	0
444005	REV	444	Transmission Revenues	(47,004)	(3,238)	(3,309)	(3,372)	(2,861)	(3,972)	(3,531)	(3,552)	(3,768)	(4,850)	(4,851)	(4,850)	(4,850)
445000	REV	445	Other Sales to Public Auth	4,710,963	329,014	317,175	633,693	357,859	374,573	369,846	326,383	305,088	421,083	441,627	413,539	421,083
445000	REV	445	Production Revenues	(1,215,592)	1,549,632	(204,279)	(214,545)	(231,708)	(241,185)	(238,141)	(203,272)	(188,179)	(308,593)	(325,305)	(301,424)	(308,593)

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SUPPLEMENTAL (C)(6)
WITNESS RESPONSIBLE:
P.A. LAUB

					Actual								Budget			
Account	Code	FERC	Description	Total	Apr16	May16	Jun16	Jul16	Aug16	Sep16	Oct16	Nov16	Dec16	Jan17	Feb17	Mar17
445000	REV	445	Transmission Revenues	(231,165)	(14,250)	(13,682)	(14,706)	(14,843)	(15,659)	(15,407)	(19,557)	(18,875)	(25,883)	(27,028)	(25,392)	(25,883)
445005	REV	445	OPA Transp Only	26,075,060	2,261,645	2,063,680	1,752,663	2,176,299	2,265,994	2,330,138	2,296,871	2,213,031	2,158,969	2,236,441	2,160,360	2,158,969
445005	REV	445	Production Revenues	(1,448,880)	(1,940,513)	43,668	28,944	68,738	114,781	104,858	54,204	76,440	0	0	0	0
445005	REV	445	Transmission Revenues	(5,586,808)	(429,732)	(422,784)	(457,180)	(443,033)	(481,100)	(475,797)	(559,218)	(548,727)	(439,130)	(461,402)	(429,575)	(439,130)
445090	REV	445	OPA - Unbilled	17,654	(4,000)	4,000	6,640	6,250	7,019	(5,472)	1,269	1,456	(12,386)	(1,254)	26,518	(12,386)
445095	REV	445	OPA Transp - Unbilled	163,604	(69,000)	128,000	(45,061)	90,049	985	7,481	5,210	(2,811)	(34,473)	3,951	113,746	(34,473)
448000	REV	448	Interdepartmental Sales-Elec	296,058	30,564	20,523	20,523	20,412	21,198	21,907	20,809	19,065	31,661	30,361	27,374	31,661
450100	REV	450	Late Pmt and Forf Disc	0	0	0	0	0	0	0	0	0	0	0	0	0
451100	REV	451	Misc Service Revenue	2,771,607	164,627	226,264	311,511	208,731	188,302	302,247	198,921	171,004	250,000	250,000	250,000	250,000
454105	REV	454	IC Other Elec Rents	7,368,762	638,126	638,126	638,126	638,126	638,126	638,126	638,126	376,880	631,250	631,250	631,250	631,250
454200	REV	454	Pole & Line Attachments	2,034,853	261,422	(77)	161,987	192,723	803,895	(31,464)	(53,650)	116,685	145,833	145,833	145,833	145,833
454300	REV	454	Tower Lease Revenues	76,183	5,410	2,732	2,700	1,754	4,493	28,117	10,027	20,950	0	0	0	0
454400	REV	454	Other Electric Rents	3,057,779	221,024	236,730	239,179	239,983	233,273	238,630	238,840	243,456	291,666	291,666	291,666	291,666
456040	REV	456	Sales Use Tax Coll Fee	226	11	23	20	50	11	50	11	50	0	0	0	0
456075	REV	456	Data Processing Service	550,956	49,832	47,354	59,542	40,568	33,040	50,976	50,344	52,632	41,667	41,667	41,667	41,667
456100	REV	456	Profit Or Loss On Sale Of M&S	144	0	0	0	0	0	0	144	0	0	0	0	0
456610	REV	456	Other Electric Revenues - Riders	8,390,084	(907,060)	(550,457)	583,388	1,286,890	1,113,663	889,938	359,665	(48,187)	2,831,122	0	0	2,831,122
456610	REV	456	Production Revenues	(2,566,897)	951,527	593,385	(490,288)	(1,197,066)	(1,117,448)	(960,129)	(369,004)	22,126	0	0	0	0
456630	REV	456	Gross Up - CIAC	867,557	36,305	148,035	54,072	87,701	44,294	26,270	72,892	64,656	83,333	83,333	83,333	83,333
456640	REV	456	Deferred DSM Costs	3,027,369	(56,913)	292,539	(1,363,590)	(1,363,068)	(1,184,181)	816,697	2,832,163	3,061,088	369,185	(502,980)	(242,756)	369,185
580000	DO	580	Operation Supervision & Engineering	1,000,846	26,038	21,187	25,700	22,260	20,990	16,466	20,422	45,395	231,112	222,476	150,840	197,960
581004	DO	581	Load Dispatch - Dist of Elec	3,337,873	305,744	284,054	306,222	290,148	259,383	255,952	278,424	251,226	274,083	271,212	276,914	284,511
582100	DO	582	Station Expenses - Other - Dist	986,259	123,874	130,452	87,299	86,836	100,331	112,451	72,524	60,741	83,543	40,004	47,490	40,714
583100	DO	583	Overhead Line Expenses - Other Dist	2,474,783	471,640	32,370	237,932	96,876	328,959	(26,753)	710,687	530,436	26,543	19,256	19,156	27,681
583200	DO	583	Transf Set Rem Reset Test - Dist	190,541	13,161	8,291	7,909	13,791	9,667	16,249	20,884	9,171	22,473	21,760	21,760	25,425
584000	DO	584	Underground Line Expenses	2,041,104	148,083	179,152	158,378	152,177	192,816	171,372	137,278	150,604	78,788	179,880	246,758	245,818
585000	DO	585	St Lghtng and Sgnl Systm-Dist	18,881	5,639	2,275	3,447	856	2,033	0	4,182	449	0	0	0	0
586000	DO	586	Meter Expenses	758,380	55,837	45,452	39,047	38,508	35,933	49,585	88,733	164,089	72,756	54,637	50,546	63,257
587000	DO	587	Customer Installations Expense	7,287,047	806,562	572,205	662,356	649,052	551,546	702,223	472,590	433,872	436,536	827,871	589,726	582,508
588100	DO	588	Misc Distribution Exp - Other	15,799,414	1,971,505	1,152,209	1,240,369	1,134,839	1,383,657	1,491,046	948,412	1,826,253	841,375	1,257,942	1,079,697	1,472,110
589000	DO	589	Rents-Dist Oper	173,262	12,085	10,101	5,944	36,972	9,984	(17,580)	32,438	6,919	0	13,067	63,040	312
591000	DM	591	Maintenance of Structures - Dist	70,590	3,126	21,982	16,576	10,120	7,572	6,272	7,512	729	8,435	(4,345)	(2,979)	(4,410)
592100	DM	592	Maint Station Equip - Other - Dist	1,724,544	189,444	140,489	200,662	254,521	192,446	152,920	80,964	88,322	193,512	65,373	66,901	98,990
592200	DM	592	Cir Brkrs Trnsf mters Rely - Dist	525,204	0	0	0	0	0	206	0	0	96	172,646	177,201	175,055
593000	DM	593	Maintenance of Overhead Lines - Other -	34,847,054	4,045,765	1,835,623	4,418,983	2,943,789	3,674,724	3,683,944	1,281,910	1,994,383	2,776,390	3,035,827	2,492,267	2,663,449
593100	DM	593	Right - Of - Way Maintenance - Dist	26,243	0	0	0	0	0	0	0	0	3,386	7,619	7,619	7,619
594000	DM	594	Maintenance of Underground Lines - Dist	3,072,243	250,739	217,399	364,366	315,376	485,168	405,383	200,315	60,210	209,990	347,317	114,606	101,374
595100	DM	595	Maint Lines Transfrs - Other - Dist	3,330,486	(131,456)	18,659	27,473	620,142	699,171	1,036,892	469,263	328,345	23,964	80,038	74,451	83,544
595200	DM	595	Cir Brkrs Transf Capcitrs - Dist	151	0	0	0	0	0	0	0	0	36	37	37	41
596000	DM	596	Maint of Street Lighting & Signals - Dist	1,915,401	102,869	214,357	148,945	94,535	105,837	104,503	123,966	291,283	216,509	125,515	208,917	178,165
597000	DM	597	Maintenance of Meters - Dist	1,003,149	101,072	80,870	72,389	85,326	92,475	124,842	73,228	88,798	50,064	76,506	68,039	89,540
598100	DM	598	Maint of Misc Distribution Plant	(1,118)	0	(8,246)	0	0	0	0	0	0	7,128	0	0	0
901000	CAO	901	Supervision-Cust Accts	343,246	39,214	31,881	31,647	32,012	32,525	36,994	36,108	24,379	46,414	10,460	7,408	14,204
902000	CAO	902	Meter Reading Expense	1,027,336	75,882	58,632	61,004	61,663	61,852	82,585	66,668	63,424	140,024	124,184	109,546	121,872
903000	CAO	903	Cust Records & Collection Exp	12,788,609	1,981,584	756,342	796,750	1,040,885	1,438,641	1,266,682	1,398,640	1,354,670	754,947	615,140	827,594	556,734
903100	CAO	903	Cust Contracts & Orders-Local	1,540,942	41,003	89,076	93,649	47,942	96,319	110,610	74,796	94,645	131,489	242,051	252,449	266,913
903200	CAO	903	Cust Billing & Acct	4,235,512	412,178	379,430	387,847	342,333	379,571	291,573	247,223	257,704	290,579	399,439	406,179	441,456
903250	CAO	903	Customer Billing-Common	(1,075,007)	0	0	0	0	0	(1,967,113)	523,915	996,026	0	(312,611)	(187,775)	(127,449)
903300	CAO	903	Cust Collecting-Local	1,662,334	122,942	115,442	114,919	73,286	109,157	129,022	85,914	92,300	145,529	215,129	221,578	237,116
903400	CAO	903	Cust Receiv & Collect Exp-Edp	269,119	15,308	16,975	22,925	11,055	18,467	19,265	13,744	14,536	30,538	34,637	35,231	36,438
904001	CAO	904	Bad Debt Expense	2,006,916	(189,123)	120,467	(34,916)	(1,153)	25,818	1,949,409	(452,705)	297,027	72,933	73,053	73,053	73,053
904003	CAO	904	Cust Acctg-Loss On Sale-A/R	366,856	385,880	446,860	399,688	487,540	509,596	(3,786,323)	0	0	991,612	575,641	188,634	167,728
904891	CAO	904	IC Loss on Sale of AR VIE	(2,495,292)	(175,919)	(245,807)	(169,102)	(300,159)	(292,574)	(329,101)	(313,917)	(313,828)	(354,885)	0	0	0
905000	CAO	905	Misc Customer Accts Expenses	1,825	160	322	55	126	287	327	498	50	0	0	0	0
908000	CSO	908	Cust Asst Exp-Conservation Pro	7,165	0	97	0	0	0	0	0	0	0	2,329	2,329	2,410
908160	CSO	908	Cust Assist Exp-General	153	149	4	0	0	0	0	0	0	0	0	0	0
909650	CSO	909	Misc Advertising Expenses	25,755	550	5,210	2	1,649	7,412	2,321	11,751	(3,521)	381	0	0	0
910000	CSO	910	Misc Cust Serv/Inform Exp	1,602,736	112,798	118,967	158,800	141,485	109,591	125,628	120,889	130,532	131,509	161,089	145,888	145,560

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SUPPLEMENTAL (C)(6)
WITNESS RESPONSIBLE:
P.A. LAUB

					Actual								Budget			
Account	Code	FERC	Description	Total	Apr16	May16	Jun16	Jul16	Aug16	Sep16	Oct16	Nov16	Dec16	Jan17	Feb17	Mar17
910100	CSO	910	Exp-Rs Reg Prod/Svces-CstAccts	2,410,042	122,161	161,099	66,329	241,246	124,011	151,587	105,725	136,457	282,796	376,082	281,632	360,917
912000	SLO	912	Demonstrating & Selling Exp	2,707,865	200,347	241,286	254,366	255,642	234,672	222,615	237,252	261,916	135,347	219,444	216,075	228,903
912100	SLO	912	Demonstration & Sell-Proj Supt	567	0	0	0	567	0	0	0	0	0	0	0	0
913001	SLO	913	Advertising Expense	154,183	21,612	21,588	21,228	19,645	20,830	18,785	11,008	14,991	2,189	762	761	784
920000	AGO	920	A & G Salaries	12,756,717	678,983	1,180,297	1,775,693	1,166,533	1,036,153	541,220	1,089,818	828,515	1,417,011	1,135,333	1,117,039	790,122
920100	AGO	920	Salaries & Wages - Proj Supt -	0	0	0	0	0	0	0	0	0	0	0	0	0
921100	AGO	921	Employee Expenses	769,450	178,334	28,911	39,178	73,803	17,488	69,744	157,068	(19,935)	41,949	59,917	57,572	65,421
921101	AGO	921	Employee Exp - NC	6	0	1	0	1	1	0	0	3	0	0	0	0
921110	AGO	921	Relocation Expenses	(1,703)	5	6	5	(1,733)	5	5	0	4	0	0	0	0
921200	AGO	921	Office Expenses	2,510,880	275,421	165,900	219,314	169,025	212,951	228,763	179,448	158,161	170,930	209,571	231,494	289,902
921300	AGO	921	Telephone And Telegraph Exp	19	4	4	0	2	4	2	1	2		0	0	0
921400	AGO	921	Computer Services Expenses	657,878	13,932	18,647	26,122	43,773	51,436	49,152	30,864	13,395	307,735	35,531	29,345	37,946
921540	AGO	921	Computer Rent (Go Only)	892,416	95,616	94,880	95,072	92,668	93,250	228,696	93,050	98,509	0	221	233	221
921600	AGO	921	Other	2,039	99	62	30	52	265	916	264	320	31	0	0	0
921800	AGO	921	Off Supplies & Exp - Proj Supt	5	0	0	0	0	5	0	0	0	0	0	0	0
921900	AGO	921	Office Supply And Exp-Partner	6	0	6	0	0	0	0	0	0	0	0	0	0
921980	AGO	921	Office Supplies & Expenses	3,320,203	231,447	247,595	239,918	251,717	279,862	239,146	278,821	249,797	322,149	327,170	327,563	325,018
922000	AGO	922	Admin Exp Transfer	3,429	0	0	0	0	3,429	0	0	0	0	0	0	0
922100	AGO	922	Admin Exp Transf-Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
923000	AGO	923	Outside Services Employed	7,155,110	410,930	339,204	860,006	422,027	284,467	328,023	410,092	486,005	1,371,191	676,750	695,652	870,763
923980	AGO	923	Outside Services Employee &	(20,826)	24,440	(14,438)	(2,158)	8,659	(9,804)	(1,975)	(17,767)	(7,783)	0	0	0	0
924000	AGO	924	Property Insurance	13,175	2,204	1,136	(768)	7,456	1,136	(770)	1,136	1,645	0	0	0	0
924050	AGO	924	Intercompany Property Insurance Exp	210,072	20,234	20,234	20,234	20,234	20,234	20,234	20,234	20,234	9,950	12,750	12,750	12,750
924980	AGO	924	Property Insurance For Corp.	505,742	40,895	40,895	40,895	40,895	40,895	40,895	40,895	40,895	41,611	45,657	45,657	45,657
925000	AGO	925	Injuries & Damages	1,640,776	139,160	116,532	115,739	148,071	181,942	157,416	122,607	117,490	181,280	120,024	133,576	106,939
925051	AGO	925	Intercompany Gen Liab Expense	902,692	70,467	70,467	70,467	70,467	70,467	70,467	70,467	70,467	87,250	83,902	83,902	83,902
925200	AGO	925	Injuries And Damages-Other	20,203	2,556	2,361	2,351	2,633	2,591	2,558	2,646	2,507	0	0	0	0
925300	AGO	925	Environmental Inj & Damages	1,163	1,163	0	0	0	0	0	0	0	0	0	0	0
925980	AGO	925	Injuries And Damages For Corp.	30,887	3,096	3,096	3,096	3,096	3,096	3,096	3,096	3,096	1,358	1,587	1,587	1,587
926000	AGO	926	Empl Pensions and Benefits	7,777,599	771,348	706,903	(298,116)	739,983	757,461	733,615	599,835	721,031	1,146,960	712,720	688,873	496,986
926430	AGO	926	Employees'Recreation Expense	2,354	38	1	49	81	0	0	0	9	37	713	713	713
926490	AGO	926	Other Employee Benefits	204,762	0	0	0	0	0	204,762	0	0	0	0	0	0
926600	AGO	926	Employee Benefits-Transferred	4,689,507	486,833	491,888	320,086	594,221	504,593	463,653	151,370	365,653	366,647	354,602	281,138	308,823
928000	AGO	928	Regulatory Expenses (Go)	109	0	0	0	0	0	0	109	0	0	0	0	0
928006	AGO	928	State Reg Comm Proceeding	1,626,923	127,258	116,508	116,508	116,508	116,508	116,508	250,847	133,510	133,192	133,192	133,192	133,192
929000	AGO	929	Duplicate Chrgs-Enrgy To Exp	(960,989)	(94,998)	(72,089)	(72,625)	(97,063)	(74,317)	(74,221)	(71,745)	(71,626)	(100,000)	(77,435)	(77,435)	(77,435)
929500	AGO	929	Admin Exp Transf	(697,344)	(52,559)	(29,147)	(28,651)	(37,566)	(28,217)	(44,112)	(350,480)	(50,665)	(12,197)	(20,385)	(19,284)	(24,081)
930150	AGO	930	Miscellaneous Advertising Exp	66,527	2,426	4,618	6,879	2,440	2,876	6,891	4,517	10,047	25,833	0	0	0
930200	AGO	930	Misc General Expenses	1,908,611	197,215	89,006	241,813	79,422	416,133	314,448	87,001	98,656	67,944	108,930	99,380	108,663
930210	AGO	930	Industry Association Dues	731	0	0	0	0	731	0	0	0	0	0	0	0
930220	AGO	930	Exp Of Servicing Securities	22,596	(147)	97	6	19,451	3,650	1,220	(1,560)	(121)	0	0	0	0
930230	AGO	930	Dues To Various Organizations	36,097	2,907	6,984	48	930	0	14,044	2,427	4,680	1,884	268	1,181	744
930240	AGO	930	Director's Expenses	115,701	17,503	43,730	159	19,399	2,283	2,195	15,801	906	13,725	0	0	0
930250	AGO	930	Buy\Sell Transf Employee Homes	31,931	77	698	2,013	2,413	8,303	9,797	10,726	(5,327)	405	948	939	939
930600	AGO	930	Leased Circuit Charges-Other	660	0	50	60	220	50	0	280	0	0	0	0	0
930700	AGO	930	Research & Development	13,553	1,343	2,318	535	1,321	2,080	392	1,275	4,289	0	0	0	0
930940	AGO	930	General Expenses	11,016	2,596	386	5,537	1,485	528	156	215	113	0	0	0	0
931001	AGO	931	Rents-A&G	1,203,876	92,614	99,276	87,286	99,148	105,698	108,738	99,641	93,490	115,458	97,781	97,718	107,028
931008	AGO	931	A&G Rents-IC	2,446,870	199,205	198,218	197,874	201,305	199,006	197,623	200,310	200,512	165,689	229,043	229,043	229,043
935100	AGM	935	Maint General Plant-Elec	1,123,168	58,780	27,874	93,459	34,034	142,546	205,504	95,302	119,464	70,230	143,189	68,418	64,369
935200	AGM	935	Cust Infor & Computer Control	190	18	10	6	19	18	(5)	100	24	0	0	0	0

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SUPPLEMENTAL (C)(6)
WITNESS RESPONSIBLE:
P.A. LAUB

					Actual								Budget			
Account	Code	FERC	Description	Total	Apr16	May16	Jun16	Jul16	Aug16	Sep16	Oct16	Nov16	Dec16	Jan17	Feb17	Mar17
	REV	PPN	Revenues	638,614,056	44,781,078	46,421,209	58,195,076	61,118,302	60,508,105	56,013,730	44,923,219	52,779,354	58,751,083	46,883,062	49,488,755	58,751,083
			OperatingExpenses													
	Fuel		Fuel Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
	PP		Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
			Operation													
	PO		Production	0	0	0	0	0	0	0	0	0	0	0	0	0
	TO		Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
	DO		Distribution	34,068,410	3,940,168	2,437,748	2,774,603	2,522,315	2,895,299	2,771,011	2,786,574	3,479,155	2,067,209	2,908,105	2,545,927	2,940,296
	CAO		Customer Accounts	26,660,544	2,790,654	1,861,735	1,793,649	1,864,445	2,458,369	2,224,490	2,266,892	2,247,605	2,360,723	2,219,191	2,387,527	2,185,264
	CSO		Customer Service & Info	4,045,851	235,658	285,377	225,131	384,380	241,014	279,536	238,365	263,468	414,686	539,500	429,849	508,887
	SLO		Sales	2,862,615	221,959	262,874	275,594	275,854	255,502	241,400	248,260	276,907	137,536	220,206	216,836	229,687
	AGO		A&G	49,871,429	3,942,645	3,975,241	4,084,655	4,263,077	4,307,239	4,033,297	3,483,309	3,568,484	5,878,022	4,248,790	4,171,828	3,914,843
	OTH		Other	0	0	0	0	0	0	0	0	0	0	0	0	0
			Maintenance													
	PM		Production	0	0	0	0	0	0	0	0	0	0	0	0	0
	TM		Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
	DM		Distribution	46,513,947	4,561,559	2,521,133	5,249,394	4,323,809	5,257,393	5,514,962	2,237,158	2,852,070	3,489,510	3,906,533	3,207,059	3,393,367
	AGM		A&G	1,123,358	58,798	27,884	93,465	34,053	142,564	205,499	95,402	119,488	70,230	143,189	68,418	64,369
			Operation & Maintenance Expense	165,146,154	15,751,441	11,371,992	14,496,491	13,667,933	15,557,380	15,270,195	11,355,960	12,807,177	14,417,916	14,185,513	13,027,444	13,236,712
	DEPR		Depreciation Expense	88,365,933	7,355,557	7,633,827	7,388,510	7,377,230	7,401,350	5,847,427	7,286,181	7,341,146	7,692,792	7,651,516	7,697,605	7,692,792
	AMORT		Amortization of Deferred Expenses	32,026,140	2,956,231	2,913,589	3,010,797	3,190,042	3,208,876	555,236	3,014,632	2,861,012	2,484,652	2,932,073	2,414,348	2,484,652
	OTHTX		Taxes Other Than Income Taxes	186,262,132	15,814,192	15,368,992	16,602,039	17,669,812	18,056,157	9,208,635	16,110,153	12,829,258	16,607,362	15,679,215	15,708,955	16,607,362
	FIT		Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
			Earnings Before Interest Expense and Income Taxes	166,813,697	2,903,657	9,132,809	16,697,239	19,213,285	16,284,342	25,132,237	7,156,293	16,940,761	17,548,361	6,434,745	10,640,403	18,729,565

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(7)

For CWIP included in the authorized rate base of prior case, incorporate by reference that data which is already provided on Schedule B-9:

(a) List the project number and dollars.

(b) Completion date or in service date (whichever was first) for projects listed in (c)(9)(a) in Chapter II of this appendix.

(c) Date the authorized rates in prior case went into effect.

(d) AFUDC calculations for CWIP in (a) and the date the utility stopped accruing AFUDC.

(e) List for each project in (a) its estimated completion date and budget estimate as provided on Schedules B-4.1 and B-4.2 of the prior case's updated filing. In addition, list the actual completion date and the actual cost for each project. If actual cost is not available, provide the most recent cost estimate. If not yet completed, list the most recent completion date and budget estimates. Briefly explain the causes for any differences between the prior estimate and the actual data or the most recent estimate.

(f) If mirroring of a CWIP project begun in a prior case was completed since the date certain of the company's last rate case, provide for each project the calculation of mirrored CWIP carrying charges. Supporting documentation shall include the project number, start and end dates for accrual, the carrying charge rate(s) used, and the mirrored CWIP amount.

(g) If mirroring of a CWIP project begun in a prior case is not completed as of the first day of the test year in this case, provide for each project the following:

(1) Mirrored revenue offset amount from (effective date of sur-credit rider) to (first day of test year).

(2) Estimated test year mirrored revenue offset.

(3) Estimated mirrored revenue offset from (last day of test year) to (estimated completion date).

Response: See Attached.

Sponsoring Witness: Cynthia S. Lee

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
CWIP IN PRIOR CASE
AS OF JUNE 30, 2016

TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).:

WITNESS RESPONSIBLE:
C. S. LEE

Line No.	Project No.	Total	Completion or In-Service Date	Date of Authorization Rate	AFUDC	Date of Final AFUDC Calculation	Est. Completion Date	Budget	Actual Completion Date	Actual Cost	Difference
		$			$					$	$

1 There was no CWIP included in the prior rate case, 12-1682-EL-AIR.

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(8)

Copy of latest certificate of valuation from department of taxation. A copy of any updated certificates on valuation shall be provided to the staff when available.

Response: See Attached.

Sponsoring Witness: Peggy A. Laub

2016 VALUATION NOTICE

NAME: DUKE ENERGY OHIO, INC.
FEIN: 31-0240030
CLASS: ELECTRIC COMPANY

Taxable Property	True Value
Production Plant (Placed in Service on or before 10/4/99)	
Production Plant (Placed in Service after 10/4/99)	
Transmission Plant	283,951,246
Distribution Plant	1,063,766,549
General Plant	153,230,609
Account 104 - Electric Plant Leased to Others	
Account 105 - Electric Plant Held for Future Use	
Account 114 - Plant Acquisition Adjustment	
Account 116 - Other Electric Plant Adjustments	
Account 118 - Other Utility Plant	
Account 120.6 - Nuclear Fuel	
Account 121 - Nonutility Property	1,284,529
Account 151 - Fuel Stock	
Account 154 - Plant Materials and Operating Supplies	50,596,009
Allocation from Common Plant	56,201,498
Account 156 - Other Materials and Supplies	
Total True Value:	**1,609,030,440**

	True Value		Taxable Value
True Value of all Production Plant Property		24%	
True Value of General Plant & Account 104 - 156 Property	261,312,645	24%	62,715,030
True Value of Transmission & Distribution Plant	1,347,717,795	85%	1,145,560,130
Total General, T & D and all Other Property:	**1,609,030,440**		**1,208,275,160**
Total Taxable Value of Property			**1,208,275,160**
(Penalty if applicable)	**Percent:**		
Total Taxable Value / with Penalty			**1,208,275,160**

Agent: BAO **Date:** 5/11/2016

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(9)

Copy of monthly sales (kWh, ccf) for the test year by rate schedule classification and/or customer classes. Data provided shall be consistent with the information contained in the operating income schedule, Schedule C-2.1, under both the original and the two month update filings.

Response: See Attached.

Sponsoring Witness: James A. Riddle

Duke Energy-Ohio
Case No. 17-32-EL-AIR
Monthly Detail of Actual/Budget kWh Volumes
By Rate Schedule (8 Months Actual—4 Months Budget)

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Reference: Chap. II (C)(9)

Supplemental (C)(9)
Witness Responsible:
J. A. Riddle

	Residential					Distribution						Transmission	Lighting			Special		
	Rate RS kWh (Col A)	Rate RS3P kWh (Col. B)	Rate RSLI kWh (Col. C)	Rate ORH kWh (Col. D)	Rate CUR kWh (Col. E)	Rate DS (1) kWh (Col. F)	Rate GSFL kWh (Col. G)	Rate SFL-ADPL kWh (Col. H)	Rate EH kWh (Col I)	Rate DM kWh (Col. J)	Rate DP (1) kWh (Col. K)	Rate TS (1) kWh (Col. L)	Rate SL kWh (Col. M)	Rate OL kWh (Col. N)	Other Ltg kWh (Col. O)	Contract kWh (Col. P)	Interdept kWh (Col. Q	Total Sales kWh (Col. R)
	RS	RS3P	RSLI	ORH	CUR (RS01)	DS	GSFL1	SFL2	EH	DM	DP	TS	SL	OL		WS02	Interdept	
Jan-17	733,672,387	552,379	6,689,247	871,018	9,088,075	532,505,378	2,433,567	5,200	10,433,518	48,978,954	172,653,901	284,332,466	3,122,814	1,702,436	4,746,015	50,100	397,493	1,812,234,948
Feb-17	697,888,854	535,993	6,433,963	866,148	8,612,521	498,718,467	2,423,773	5,200	10,589,421	46,919,112	160,013,520	287,414,826	3,122,350	1,698,653	4,750,015	32,052	338,083	1,730,362,951
Mar-17	621,211,223	479,353	5,556,608	638,789	8,216,122	490,646,530	2,478,344	5,200	8,179,925	43,481,517	163,793,726	289,452,145	3,115,660	1,697,305	4,758,513	29,388	365,770	1,644,106,118
Apr-16	482,370,616	395,306	4,147,712	449,032	7,449,594	490,618,577	2,485,829	5,226	6,472,649	40,560,248	167,363,787	282,818,396	3,113,610	1,696,639	4,762,272	27,766	387,641	1,494,924,899
May-16	429,458,731	359,901	3,425,063	343,211	6,469,730	496,375,112	2,508,645	5,274	5,695,795	38,730,273	173,792,533	303,544,714	3,109,814	1,690,283	4,730,555	25,533	259,460	1,470,524,628
Jun-16	541,875,587	398,266	4,406,149	365,369	6,465,071	559,145,788	2,413,107	5,073	152,204	45,636,180	190,109,199	276,674,309	3,107,888	1,691,745	4,714,054	27,409	259,460	1,637,466,858
Jul-16	698,230,660	495,286	5,983,561	416,999	6,782,206	610,352,613	2,448,829	5,148	1,167	53,280,657	204,200,173	277,801,804	3,105,666	1,687,197	4,715,055	26,026	258,059	1,869,791,106
Aug-16	714,094,622	490,836	6,102,664	409,258	6,578,973	608,632,621	2,350,999	4,943	532	54,195,999	208,165,095	302,807,391	3,102,526	1,685,768	4,717,382	23,445	277,109	1,913,640,164
Sep-16	647,832,736	464,671	5,396,790	391,247	5,736,296	609,006,551	2,369,969	4,983	3,603	53,211,960	200,472,252	285,756,582	3,102,526	1,682,103	4,721,122	25,832	286,373	1,820,465,597
Oct-16	473,880,477	405,699	3,889,920	294,490	5,954,622	519,759,485	2,359,477	4,960	5,945,255	42,708,668	177,834,483	282,681,437	3,101,387	1,680,223	4,725,933	24,237	272,022	1,525,522,754
Nov-16	435,051,586	361,060	3,745,571	388,993	6,524,584	493,924,981	2,494,061	5,244	5,978,629	39,358,492	170,636,319	291,520,785	3,100,973	1,673,411	4,294,525	29,042	244,740	1,459,330,996
Dec-16	610,503,837	441,027	5,621,962	609,153	8,098,983	502,081,306	2,412,623	5,200	7,918,307	43,221,705	164,280,854	264,900,400	3,123,140	1,702,047	4,751,824	38,297	372,716	1,620,083,381
Total	7,086,071,316	5,379,776	61,399,210	6,041,706	85,996,776	6,411,767,390	29,179,225	61,651	61,371,005	550,283,765	2,153,315,840	3,429,505,256	37,328,354	20,287,810	56,387,265	359,127	3,718,926	19,998,454,399

(1) Includes RTP Customers Sales Volumes

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(10)

Copy of a written summary explaining the forecasting method used by the utility as related to test year data.

Response:

The Company's 2017 Budget Guidelines are attached.

Sponsoring Witness: Robert H. Pratt

DUKE ENERGY®

2017 & 2018
BUDGET GUIDELINES AND ASSUMPTIONS

May 4, 2016

Version 1.0

Contents

1.0 General Guidelines for 2017 and 2018 Budgets

All guidance contained in this document is based on the best available information as of the published date. The contents and guidance are subject to change as business circumstances may require. **NOTE: This guidance does not include assumptions regarding Piedmont operational costs. Do not budget Piedmont operational expenses at this point in time. Further instructions will be provided at a later date.**

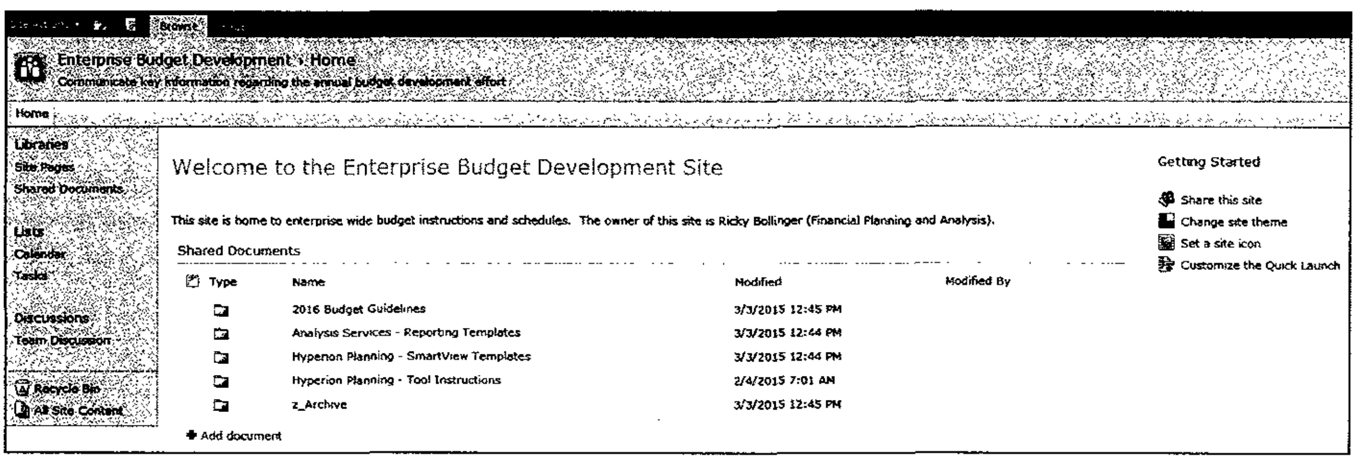
1.1 Key Changes for 2017/2018 Budgeting

- O&M and Capital budgets will be entered for two years.
  - Deadline for year two entry is same as year one (see section 2.0 for timeline)
  - Year two budget requirements (see section 1.3)
- Piedmont acquisition costs to achieve (CTA) budgets should use information from: <u>CTA Instructions Piedmont</u>
- User id entered on Send to Validation form – available in FiHUB
- Worker Cost/Labor Mapping cube enhancements:
  - Transfer workers to different RCs
  - Named contractor loads
  - Vacant positions available in Labor Mapping cube
- New Unit Cost cube to be used by T&D and Commercial budgeters – training mid-May
- The budget calendar has been updated - see section **2.0 Budget Timeline**
- Inflation and Loading rates have been updated
  - Section 3.2 Labor Inflation Rates and Labor Loading Rates
  - Section 4.3 Non-Labor Loading Rates (Stores/Freight/Handling)

1.2 Reference Material

A Budgeting link is available on the Finance Portal for various reference materials.

1. From the Portal, navigate to ***Work Related Sites → Finance***
2. Locate the ***Share Point Sites*** section, then select the ***Enterprise Budget Development*** link



1.3 Year Two Budgeting Requirements

- During this budget cycle, O&M and Capital budgets for two years will be completed (2017 and 2018).
- Targets have been issued for each year
- Year two budget details should be at the same level of detail as year one to support multi-year business/financial plans and certain regulatory filings.
- There are two ways to enter Year 2 data:
  - Directly in the Budgets Cube

        - New year 2 specific template
        - Ad hoc SmartView
    - Feed from Copperleaf Horizons or PowerPlan LRP

- There is a separate Send to Validation form for year two
- Budget allocations steps/stats for year one will be applied to year two. Results of allocations will be available in the HUB on a one day lag.
- The table below shows which scenarios are open for editing in each budget year:

* Year 1 and Year 2 are from external feeders (e.g., Copperleaf)
** Year 1 is developed in separate Hyperion Planning Cubes (e.g., Worker Cost / Labor)

1.4 Budget Development

Budgets should be prepared on an accrual basis and include a focus on accurate monthly timing of budgeted costs. The goal is to reduce actual versus budget timing variances for 2017 reporting by placing budget dollars in the months costs are expected to occur.

Costs should be directly charged to the legal entity (Duke Energy Carolinas, Duke Energy Progress, Duke Energy Ohio, etc.) benefiting from the services to the extent it is feasible.

Care should be taken to ensure that Service Agreements are in place for affiliate transactions.

1.5 Budget Systems

All 2017 and 2018 budgets (excluding PeopleSoft allocations) make their way to the Hyperion Planning Budget Tool, by direct entry or by an interface from Fossil Hydro and Nuclear long range planning tools to Hyperion Planning (i.e., PowerPlan LRP and Copperleaf Horizons, respectively).

- Fossil Hydro will plan all capital projects and outage projects using PowerPlan LRP; users cannot modify these budgets in Hyperion Planning
- Nuclear will plan all capital projects and non-routine O&M projects using Copperleaf Horizons; users cannot modify these budgets in Hyperion Planning
- All other budgets will be entered (directly or via spreadsheet upload) to Hyperion Planning

Monday- Sunday nights, Hyperion Planning budget data is sent to PeopleSoft for allocations / loadings, then sent to the FIHUB for reporting of "fully-loaded" budgets.

The Hyperion Planning user guide can be found on the portal by searching FIN2631. Additionally, you may contact your Budget Subject Matter Expert (SME) – See list below.

1.5.2 Subject Matter Experts

Cust Ops / Market Sol / Renew Gen [redacted]

Transmission [redacted]

Delivery Ops CAR - [redacted]; FL – [redacted]; IN/OH/KY – [redacted]

Gas [redacted]

Grid Solutions [redacted]

State Presidents [redacted]

Nuclear [redacted] and [redacted]

Fossil Hydro/ Ash / Other Gen [redacted]

Strategic Services – IT and Other [redacted]

External Affairs / HR / Legal [redacted]

Commercial / International [redacted]

Finance / CEO Staff [redacted]

FP&A [redacted]

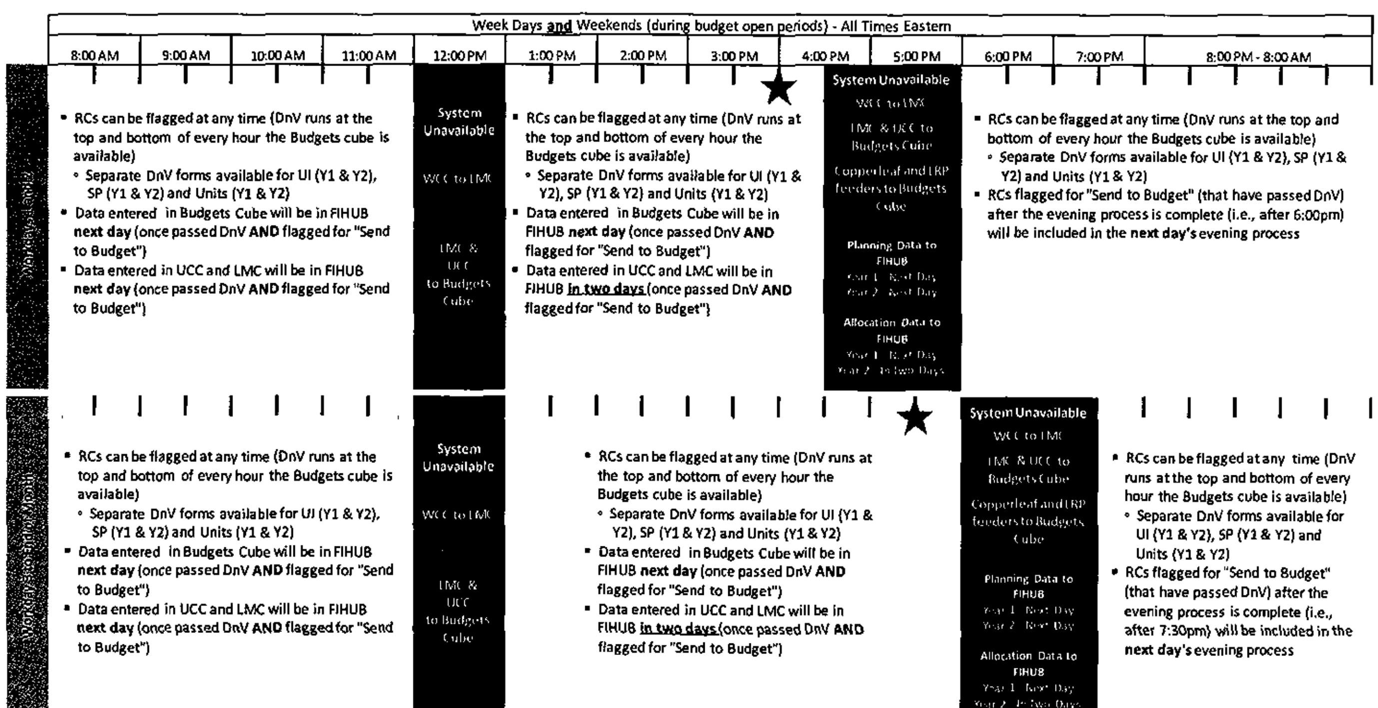
1.6 Budgeting Tool Availability and Data Flow

- Hyperion Planning Budget Tool daily processing times will occur based on the following schedule. During the first 2 days of close, the nightly processing cut-off will be 4:30pm. All other days, processing begins at 6:00pm.

- LRP (Fossil Hydro) and Horizons (Nuclear) will feed budget information to the Hyperion Planning Budget Tool according to those systems' operating/processing schedules.

- Budget data sent to PeopleSoft/FIHUB (Monday-Sunday) via the Hyperion Planning Budget Tool will be available in the FIHUB the next morning. PeopleSoft allocations and labor loadings are running Monday - Sunday. Year 1 (2017) data with allocations and labor loadings will be available the next day. Year 2 (2018) data with allocations and labor loadings will be available in two days.

The following timeline details system availability along with the budget data that is processed throughout the workday:



Legend:

| DnV Processing (top and bottom of every hour the system is available)

★ Last DnV run of the working day (to move an RC's data downstream, it must pass this DnV run)

Cubes available for data entry

Cubes not available

Abbreviations:

DnV = Derivation and Validation

LMC = Labor Mapping Cube

LRP = PowerPlan LRP

RCs = Responsibility Center(s)

SP = Service Provider Scenario

UCC = Unit Cost Cube

UI = User Input (Budgets) Scenario

WCC = Worker Cost Cube

2.0 Budget Timeline

Below is a summary of the key dates for the 2017 and 2018 budgeting process. *Please note that the deadlines indicated are for final signoffs. Any internal department reviews must be completed prior to these final signoff dates.*

These dates reflect the calendar as planned, dates and events are subject to change as business circumstances may require.

Dates	Activity
[redacted]	
April 20	Worker Cost populated in Hyperion Planning from HR ODS
Early May	Targets issued to functions
May 2	Hyperion Planning Budget Tool opens
August 26	O&M and Capital Budgets @ Target and locked – Last allocation run Friday 8/26
August 30	Forecasting loads '17 & '18 O&M and Capital from BARS into UI for 8x4v1
August 30	O&M special item templates for '19 - '21 due
September 6	Budget reopens for Cash Flow changes
[redacted]	
October 14	O&M and Capital Budget @ Target and locked – last allocation run Friday 10/14
October 18 - 21	Fringe Benefit Loading Rates updated
October 24	Forecasting loads '17 & '18 O&M and Capital from BARS into UI for 8x4v2
[redacted]	
November 1 - 18	Update Service Company, Commercial, and OH/KY allocations
[redacted]	
December 15 - 18	Run monthly allocations
December 19	Forecasting loads '17 & '18 O&M and Capital from BARS into UI for 12x0
December 20	O&M special items and capital templates for '19 - '21 due
[redacted]	
January 27 - Feb 6	Forecasting loads rest of Income Statement to budget tools (HP complete Feb 2, HFM complete Feb 6)
February 4 - 5	Budget scenario marked 'Final' for AvB reporting

3.0 Workforce Budgeting

3.1 Headcount Budgeting

Headcount (Duke employee and staff-aug contractors) and estimated wages will be collected for 2017 by using the Worker Cost application in Hyperion Planning.

With the exception of International, total employee and staff augmentation contractor costs are estimated in the Worker Cost applicaton by HR department ID and responsibility center. Analytics around headcount will be performed using the Worker Cost application data.

3.2 Labor Inflation Rates

The table below contains the preliminary wage increases that will be used to begin the 2017 budgeting process. Labor increases will be automatically applied to Worker Cost in Hyperion Planning after HR employee data is loaded. If labor budgets are loaded using the Labor Mapping cube, labor will feed in with increases layered in to the appropriate months. If labor is loaded using the Budgets Cube, be sure to budget the effects of labor increases in the appropriate months. TBD – "To Be Determined" guidance will be provided as information becomes available.

Category	Union	Date of Increase	2016 Wage Increase[1]	2017 Wage Increase Est.[1]	2018 Wage Increase Est.[1]
Non-Union	n/a	March 1	3.5% *(Total compensation including merit, promotion, etc.)*	3.5% *(Total compensation including merit, promotion, etc.)*	3.5% *(Total compensation including merit, promotion, etc.)*
Non-Union	Non-represented Craft	October 1	3.0% est. TBD – Early Summer 2016	TBD – Early Summer 2017	TBD – Early Summer 2018
Union	UWUA, IUU Local 600 (Technical)[2]	April 1	2.0%	2.0%	2.0%
Union	UWUA, IUU Local 600 (Clerical/Manual)[2]	April 1	2.0%	2.0%	2.0%
Union	IBEW 1347[2]	April 1	3.0%	TBD	TBD
Union	IBEW 1347-Matl Spec C, Meter Repair, Manual Techs[2]	April 1	1.0%	TBD	TBD
Union	IBEW 1393[2]	May 1	2.5%	2.5%	3.0%
Union	USW 12049[2]	May 15	2.5% est. TBD – May/June 2016	TBD	TBD
Union	USW 5541	May 15	2.5% est. TBD – May/June 2016	TBD	TBD
Union	USW 7202	October 1	3.0% est. TBD – Fall 2016	TBD – Fall 2017	TBD – Fall 2018
Union	IBEW 962	October 1	3.0% est. TBD – Fall 2016	TBD – Fall 2017	TBD – Fall 2018
Union	IBEW 962T	December 1	3.0% est. TBD – Fall 2016	TBD – Fall 2017	TBD – Fall 2018
Union	IBEW SCU-8 Florida (Main IBEW Florida)	December	3.00% – Fall 2015 (12/7/15 – 12-4/16)	TBD – Fall 2016	TBD – Fall 2016
Union	IBEW SCU-8 Florida (Hines Energy Complex)	March	3.00% – Fall 2015 (3/28/16 – 3-27/17)	TBD – March 2017	TBD – March 2017

<u>*Notes:*</u>

[1]*Estimates have been included where negotiations are pending. Estimates used are for budget purposes only and may not be representative of management's offer during future negotiations.*

[2]*Employees in the IBEW 1347, IBEW 1393, UWUA, and USW 12049 unions receive one week of prepaid sick time in the month of January. This week of prepaid sick time is calculated by the Worker Cost Cube process in Hyperion Planning.*

3.3 Labor Loading Rates

The table below contains the initial labor loading rates used for the 2017 & 2018 budgeting process.

Category	2017& 2018 Rate
Fringe Benefits	
DE Carolinas	17.55%
DE Progress	12.72%
DE Florida	17.14%
DE Indiana	27.30%
DE Kentucky	20.56%
DE Ohio	22.78%
DE Commercial Power	10.54%
DE International	14.53%
DE Business Services	21.38%
Payroll Tax	7.65%
Incentive	
Non-Union	10.50%
Union	3.00%

3.4 Incentives

STPP will be budgeted through incentive loading rates calculated at target performance. Executive stock based incentives, including EIP and the equity portion of CEIP, will be budgeted in a Human Resources responsibility center (RC 8937) and allocated to operating units as appropriate. Any incentives outside the aforementioned plans should be budgeted at the responsibility center level.

3.5 Payroll Cycle for Exempt and Non-Exempt Employees

All exempt employees should be budgeted assuming a semi-monthly pay cycle (two payrolls per month).

Non-exempt employees will continue on a bi-weekly payroll cycle. In 2017, there will be two payrolls for all months except March and September, which will have three pay periods. In 2018, there will be two payrolls for all months except March and August, which will have three pay periods.

3.6 Recruiting and Relocation Expenses

Items budgeted by HR:

- Recruiting
- Job Postings
- Testing Fees

Items budgeted by hiring organization:

- Candidate Travel Expenses
- Agency Fees
- Staff Augmentation
- Relocation Expenses

3.7 Military Leave Pay

All responsibility centers with employees incurring military pay should budget for those employees based on the updated Military Leave of Absence Policy which can be found through the pathway: Portal Home > Our Company > Policies > Human Resources

Employees are eligible to receive 100% pay for up to 80 hours for non-deployment related training. In addition, the Company will pay the difference between the employee's military pay and the Company's regular base pay for up to five years per leave for each deployment, including pre-deployment training.

3.8 Education Reimbursement (Tuition Refund) Expenses

All education reimbursement will be budgeted within the employee benefit rates. No tuition refund expenses should be budgeted within the business unit budgets unless the business unit plans to exceed established limits on graduate education reimbursement.

3.9 Dependent Care and Short Term Disability Accruals

Labor for employees on short-term disability should be budgeted by the business unit.

Accruals are established at the enterprise level as appropriate and provided to the business units to the extent they are required, per Accounting Research Group guidance.

3.10 Service and Retirement Awards

All service and retirement award gifts will be budgeted by HR and included in the employee fringe benefits load rate. The department is responsible for expenditures for any informal recognition events.

4.0 Non-Labor Budgeting

4.1 Affiliate Transactions

In certain instances (e.g., sale of Accounts Receivables and Bison Insurance), O&M budget lines should identify the affiliate business unit such that inter-company eliminations can be determined. To specify the Affiliate ID, the Supporting Detail feature within the Budgets application in Hyperion Planning will be used.

4.2 Rate Case Support

Duke Energy utilizes the budget to file rate cases for Ohio, Kentucky, and Florida. To help provide details needed to support rate requests, please consider the following:

- Budget to Accounts where actual charges will occur.
- Budget social club dues, professional dues, charitable contributions, advertising, professional services and civic/political expenses to the accounts provided below.
- Budget to the appropriate Gas vs. Electric business units where actual charges will occur.

Expense Type	Account
Social Club Dues	0926430
Professional Dues	0930210
Charitable Contributions	0426100
Advertising	On the Enterprise Budget Development SharePoint site
Professional Services	0923000
Civic/Political Expenses	0426400

4.3 Non-Labor Loading Rates

The table below contains the stores, freight, and handling rates that will be used to begin the 2017 & 2018 budgeting process.

Stores, Freight & Handling	DE Carolinas	DE Indiana	DE Ohio	DE Kentucky	DE Progress	DE Florida
Fossil / Hydro Operations	12.36%	3.50%	-	15.29%	10.52%	10.80%
Transmission & Distribution	11.5%	11.5%	11.0%	11.0%	10.0%	10.0%
Gas	-	-	6.0%	5.0%	-	-
Nuclear - Catawba	10.0%	-	-	-	-	-
Nuclear - McGuire	10.0%	-	-	-	-	-
Nuclear - Oconee	10.0%	-	-	-	-	-
Nuclear - Brunswick	-	-	-	-	10.0%	-
Nuclear - Harris	-	-	-	-	10.0%	-
Nuclear - Robinson	-	-	-	-	10.0%	-
Nuclear - Crystal River	-	-	-	-	-	15.0%

4.4 Print Services Costs

In 2017 & 2018, Print Services will charge business units (i.e. General Counsel, Commercial Business, etc.) based on actual or allocated usagefor copier use based on negotiated price per impression. The budgeted charges include impressions only. Supplies and maintenance are included in the price per impression. Administrative Services Finance will budget on behalf of the business – using the business' responsibility centers.

Departments should continue to budget for paper in 2017 & 2018.

Copy Center Services (prints, binding, etc.):
Any copy/print job created at an in house Copy Center should be budgeted by the respective Business Unit. All accounting should be provided at time of order within the myChoice Print Request tool.

Wide Format Fleet Devices –(non-Imaging Center)
Large format equipment (those at sites or specifically for Business Unit groups) is budgeted with the owner/user of equipment.

Imaging Center devices and services (prints, scans, etc.)
Any large format prints and scans created at Imaging Production Centers should be budgeted by the respective Business Unit.

If you have questions about the 2017 & 2018 Print Services budget contact [redacted]

4.5 Facility Costs

Corporate Offices
Budgeting responsibility for renovations to corporate office space in 2017 & 2018 will be handled by Real Estate, including office consolidations in 526 S Church St, the Duke Energy Center, 400 South Tryon, the 4th & Main/Annex in Cincinnati, and the Progress Energy Building in Raleigh.

Facility Maintenance / Additions / Changes
Real Estate will budget all building maintenance costs (i.e., janitorial services, cleaning supplies, lease payments, parking, utilities, grounds maintenance) for the corporate offices and electric/gas distribution facilities (excludes operational costs such as tools, equipment used by customer, etc.). Real Estate will budget for facility infrastructure replacements (i.e. roof, air conditioning, paving, carpet). For Real Estate questions contact:

- [redacted] – Midwest
- [redacted] – Carolinas West
- [redacted] – Carolinas East
- [redacted] – Charlotte Metro
- [redacted] - Florida

Additions or changes to facilities and grounds will be budgeted by the requesting department (i.e. expansion of outside storage areas, addition of access control, office renovations, furniture replacement, and new facilities) with the exception of Corporate Offices mentioned above. For pricing estimates to budget additions or changes contact:

- [redacted] – Midwest
- [redacted] – Carolinas West
- [redacted] – Carolinas East
- [redacted] – Charlotte Metro
- [redacted] - Florida

Personnel moves that involve the movement of boxes and computers will be budgeted by the business unit unless associated with a Real Estate project. Typical rates for moves range from $75-150 for moves that occur within the same buildings, $100-175 for moves from bldg. to bldg. less than 25 miles, and $150-250 for moves greater than 25 miles. Customers requesting moves that involve reconfiguration of furniture, cubicles, keyboard trays, etc. should be budgeted within the department's budget.

Substation control house and Telecommunication building facility maintenance (i.e. plumbing, roof, air conditioning) will be budgeted by Real Estate for all locations except substations locations in Ohio/Kentucky.

Lease Administration
Real Estate is responsible for the budgeting and administration of all facility and land leases. This includes both Payable and Receivable leases. Leases are budgeted and paid internally by Real Estate using Real Estates' Responsibility Center and charged to the Operating Unit and other accounting provided by the Business Unit where the facility resides. Contact [redacted] for leasing or lease administration questions.

4.6 Transportation (Fleet Services) Costs

A direct charging process is used for costs associated with all assigned vehicles and mobile (off-road) equipment. This enables Fleet Services' customers to (1) see actual costs associated with owning their vehicle and to more appropriately show the costs associated with how a particular vehicle or piece of equipment is used in their daily work, (2) create awareness of the total costs to the company for owning and operating vehicles and equipment, and (3) provide an effective management tool to use in the decision making process regarding vehicle and equipment purchases.

The direct charging process breaks down costs by ownership, repair labor, parts, fuel, commercial repair, and other miscellaneous costs. Customers can view these breakdowns by accessing the Fleet Services' Maximo customer report "Vehicle Chargeback by Level 4." You will need to get the proper security clearance to access Fleet Services customer reports in Maximo prior to viewing this report. Contact the Help Desk and press the button for Maximo Support. Ask them to open a ticket to the Fleet Services Maximo Support Team requesting them to grant you access to the Fleet Services Customer Reports. If you need further assistance in getting this access or if you have questions regarding the report, please contact [redacted]

All vehicle and mobile (off-road) equipment purchases are to be coordinated through Fleet Services. Certain mobile equipment purchases may be eligible to be funded using the customer's departmental capital accounting. Please [redacted] for details and how this may affect Fleet Services chargebacks to the customer.

For 2017 budgeting purposes, all assigned vehicles and mobile equipment should be budgeted to Resource Type 50000 in the appropriate business unit budgets. This can be at a departmental level or as low as each individual responsibility center. The following guidelines may be used in determining what to budget for in the upcoming year:

(1) Take the current YTD costs in RT 50000 and annualize them; OR
(2) Run the Fleet Services' Maximo customer report " Vehicle Chargeback by Level 4" for the last 12 months. Take into consideration if units were added or reduced from the group or department and compare the result with (1) above; THEN
(3) If units are anticipated to be added in 2017 & 2018, plan on adding monies for those units. Contact the Fleet Services Customer Representative for your region to assist with determining how much to budget for these additional units (see names and contact information below).

It is essential that adequate dollars are budgeted for the vehicles and equipment assigned to your group/department as Fleet Services does not budget these dollars for you. If you need assistance with how to calculate the Fleet Services' costs for your group/department, please contact any of the following Fleet Services representatives:

Region	Contact	Phone	Email
Carolinas	[redacted]	[redacted]	[redacted]
Florida	[redacted]	[redacted]	[redacted]
Midwest	[redacted]	[redacted]	[redacted]
All Regions	[redacted]	[redacted]	[redacted]

4.7 Parking Costs for Company Owned Vehicles

Each Business Unit is responsible for budgeting monthly parking costs for their company owned vehicles. The accounting below should be used to process parking costs for company owned vehicles that are parked at company owned parking facilities (Mint Street, Ohio Regional Headquarters, Florida Regional Headquarters, etc.):

Code block Element	What to charge
Responsibility Center	Business Unit Responsibility Center
Operating Unit	Business Unit Operating Unit
Process	PARK
Resource Type	69500
Account	0417007

Please contact your financial support contact for the appropriate parking accounting for non-company owned parking facilities.

4.8 Postage/Courier Services/Freight Logistics

The Administrative Services - Distribution Services group budgets for postage for routine mailings from the Corporate Mail Centers. Please use the following guidelines for specific situations:

Type of Mailing Expense	Budgeted by
Customer billing and customer bill-related mailings	User organization
Marketing related mailings	User organization
Bulk or large mailings	User organization
Employee paychecks, pension checks, incentive checks	Administrative Services - Distribution Services
Daily routing business mailings processed by Distribution Services	Administrative Services - Distribution Services
All other postage, courier, and freight-related costs – Florida	User organization
All other postage, courier, and freight-related costs – other jurisdictions	Administrative Services - Distribution Services

4.9 Research Sources, Subscriptions and Books

Type of Service	Budgeted By
Basic reference sources used by Corporate Library staff or most cost effectively maintained in central location	Administrative Services - Research Services, contact [redacted]
Specialized Subscriptions/Memberships unique to a specific organization	User Organization, contact [redacted] for information or cost estimate

4.10 Information Technology Budget Guidelines

The Personal Mobile Device (PMD) program is managed out of IT Customer Services. The AirWatch Technology licenses are purchased by IT. The monthly reimbursement for approved PMD program participants is provided via the expense system, meaning these costs come out of individual manager's expense budgets. $50 per month should be budgeted for each employee approved for reimbursement. You can see the 2017 & 2018 IT Planning Assumptions via the link below:

Portal Home > Work-Related Sites > Finance > Enterprise Budget Development

5.0 Capital Budgeting

5.1 Capitalization Guidelines

If you have questions regarding the capitalization policies, please contact the following:

- [redacted] for Power Production - [redacted]
- [redacted] for Land - [redacted]
- [redacted] for Software - [redacted]
- [redacted] for Power Production/Software/Land or general questions - [redacted]
- [redacted] for Facilities and Fleet (General Plant)- [redacted]
- [redacted] for Transmission - [redacted]
- [redacted] for Distribution [redacted]
- [redacted] for T&D, General Plant, Nuclear Fuel, MW/DEF Reporting, and Regulatory Accounting

To access the current Duke Energy capitalization guidelines or the Unit of Property Catalogues navigate to the following site on the Portal or click the link:

Portal Home > Work-Related Sites > Policies > Internal Controls & Finance > Property, Plant and Equipment

5.2 Capital Class definitions – Expansion, Environmental, and Maintenance

Recoverable

- Defined as items that are recovered outside of normal base rates that (1) have a specific clause/rider/tracker or (2) are deemed probable for future regulatory treatment that would result in a clause/rider/tracker.
- No or limited regulatory lag

Examples:
- o DCI-DEO Rider
- o AMRP & ASRP-DEO Rider
- o ECRC & ECCR Clause Recovery in Florida
- o Indiana Environmental Trackers
- o Edwardsport Tracker

Expansion

- Would generally include projects with AFUDC that are not included in 'Recoverable' and have limited regulatory lag, or deferral opportunities. Would include projects adding MW, revenue producing projects, and acquisitions.

Examples:
- o New Generation: Expenditures on projects for assets expanding generation capabilities.
- o New Connects: Capital expenditures to provide lighting and metered services to new customers including dollars to achieve connection (includes new lighting installations).
- o Transmission Line Expansion or major modification to accommodate new generating facilities
- o Renewables

Major Projects

- Includes projects greater than $25M that are garnering AFUDC that are not in 'Recoverable' or 'Expansion'.

Example:
- o Wholesale large replacement or retrofitting a plant.

Maintenance

- Includes all non-'Recoverable', non-'Expansion', and non-'Major Projects' capital.
- Maintenance would generally include minimal to no AFUDC and carries regulatory lag implications.

5.3 Capital Contingency

Project Management Center of Excellence standards require project teams to evaluate risks and establish, monitor, and report project contingency

In order to increase the transparency around budgeted contingency across the Company, all business units and corporate areas are requested to separately identify contingency by budgeting those amounts using Resource Type 94008 – Contingency.

Ideally, contingency should be cash-flowed based on the timing of the identified risks and estimates with which it is associated. If the Project is early in the development stages, and the risks have not yet been defined, it is recommended that contingency be budgeted in December or in the final month of the Project if closing prior to year end. This also applies to large O&M projects subject to PMCoE standards.

6.0 Service Company Guidelines

6.1 Charging Guidance

Costs should be directly charged to the legal entity (Duke Energy Carolinas, Duke Energy Progress, Duke Energy Ohio, etc.) benefiting from the services to the extent it is feasible. Otherwise, the service company allocations should be utilized.

There are three types of service company allocation pools:

- Governance – Corporate departments with accountability for the management of the overall function and respective issues within Duke Energy; responsible for the governance, compliance, oversight, control, audit, and strategic program design of corporate-wide activities. These costs are charged to a governance identified business unit.

- Enterprise – Support departments providing day-to-day services to all lines of business (e.g., IT, Corporate Facilities, Accounts Payable, HR Services); the execution of the governance process which benefits all business units. These costs are driven by and support the business, but for simplification, are allocated by the service company. These costs are charged to segment business units.

- Utility – Support departments providing day-to-day services to regulated utilities only. The execution of the governance process which only benefits the regulated utilities. These costs are driven by and support the utility businesses, but for simplification, are allocated by the service company. These costs are charged to regulated utility business units.

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(11)

For the materials and supplies component listed on Schedule B-5.1 provide the following:

(a) Explanation of computation for percentage of materials and supplies used for construction, additions and extensions.

(b) Electric and gas utilities shall list the monthly balances.

(c) Electric, gas, waterworks, telephone, and sewer utilities shall list the monthly withdrawals.

Response:

(a) See Attachment.

(b) See Attachment.

(c) See Attachment.

Sponsoring Witness: Peggy A. Laub

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
MATERIAL AND SUPPLIES BALANCES
EXPLANATION OF PERCENTAGE OF M&S USED FOR
CONSTRUCTION, ADDITIONS AND EXTENSIONS

SUPPLEMENTAL (C)(11)(a)
WITNESS RESPONSIBLE:
P. A. LAUB

The computation of the percentage of materials and supplies used for construction, additions and extensions is shown on Supplemental (C)(11)(c).

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
MATERIAL AND SUPPLIES BALANCES, BY MONTH

WITNESS RESPONSIBLE:
P. A. LAUB

Month	Electric M&S	New Construction (A) 13.94%	Electric M&S Less New Construction	M&S By Function: Production (A) 0.00%	M&S By Function: Transmission (A) 0.00%	M&S By Function: Distribution (A) 100.00%
June 2015	50,861,057	7,090,031	43,771,026	0	0	43,771,026
July	50,255,254	7,005,582	43,249,672	0	0	43,249,672
August	51,440,316	7,170,780	44,269,536	0	0	44,269,536
September	49,685,295	6,926,130	42,759,165	0	0	42,759,165
October	51,419,802	7,167,920	44,251,882	0	0	44,251,882
November	51,791,363	7,219,716	44,571,647	0	0	44,571,647
December	52,813,704	7,362,230	45,451,474	0	0	45,451,474
January 2016	53,613,270	7,473,690	46,139,580	0	0	46,139,580
February	54,450,669	7,590,423	46,860,246	0	0	46,860,246
March	54,930,399	7,657,298	47,273,101	0	0	47,273,101
April	55,930,459	7,796,706	48,133,753	0	0	48,133,753
May	56,624,099	7,893,399	48,730,700	0	0	48,730,700
June	55,772,698	7,774,714	47,997,984	0	0	47,997,984
Total	689,588,385	96,128,619	593,459,766	0	0	593,459,766
13 Month Avg. Bal.	53,045,260	7,394,509	45,650,751	0	0	45,650,751
Date Certain Bal.	55,772,698	7,774,714	47,997,984	0	0	47,997,984

(A) Source: Supplemental (C)(11)(c)

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
DETAIL OF MATERIAL & SUPPLIES

SUPPLEMENTAL (C)(11)(b)
PAGE 2 OF 3
WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	MONTH	ACCOUNT 154100 (A)	ACCOUNT 154102 (A)	ACCOUNT 154140 (A)	ACCOUNT 154410 (A)	ACCOUNT 163110 (A)	TOTAL
1	June 2015	$ 49,626,856	$ -	$ -	$ 2,473	$ 1,231,728	$ 50,861,057
2	July	48,881,175	-	-	2,473	1,371,606	50,255,254
3	August	49,819,780	-	-	2,473	1,618,063	51,440,316
4	September	48,214,415	-	-	2,473	1,468,407	49,685,295
5	October	49,464,189	-	-	2,473	1,953,140	51,419,802
6	November	49,577,564	-	-	2,473	2,211,326	51,791,363
7	December	50,593,537	-	-	2,473	2,217,694	52,813,704
8	January 2016	50,986,170	-	-	2,473	2,624,627	53,613,270
9	February	51,932,487	-	-	2,473	2,515,709	54,450,669
10	March	52,555,951	-	-	2,473	2,371,975	54,930,399
11	April	53,649,943	-	-	2,473	2,278,043	55,930,459
12	May	54,089,418	-	-	2,473	2,532,208	56,624,099
13	June	53,417,779	-	-	2,473	2,352,446	55,772,698
14	Total	662,809,264	0	0	32,149	26,746,972	689,588,385
15							
16	13 Month Avg. Balance	$ 50,985,328	$ -	$ -	$ 2,473	$ 2,057,459	$ 53,045,260
		To WPB-5.1b	To WPB-5.1b		To WPB-5.1b	To WPB-5.1b	To WPB-5.1b

(A) Company Records

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
ALLOCATION OF MATERIALS & SUPPLIES TO ELECTRIC DEPARTMENT

WITNESS RESPONSIBLE:
P. A. LAUB

LINE NO.	MONTH	ACCOUNT 154100 (A)	ACCOUNT 154102 (A)	ACCOUNT 154140 (A)	ACCOUNT 154410 (A)	ACCOUNT 163110 (A)	TOTAL
	Allocation to Electric	100.00%	100.00%	100.00%	100.00%	100.00%	
1	June 2015	$ 49,626,856	$ -	$ -	$ 2,473	$ 1,231,728	$ 50,861,057
2	July	48,881,175	-	-	2,473	1,371,606	50,255,254
3	August	49,819,780	-	-	2,473	1,618,063	51,440,316
4	September	48,214,415	-	-	2,473	1,468,407	49,685,295
5	October	49,464,189	-	-	2,473	1,953,140	51,419,802
6	November	49,577,564	-	-	2,473	2,211,326	51,791,363
7	December	50,593,537	-	-	2,473	2,217,694	52,813,704
8	January 2016	50,986,170	-	-	2,473	2,624,627	53,613,270
9	February	51,932,487	-	-	2,473	2,515,709	54,450,669
10	March	52,555,951	-	-	2,473	2,371,975	54,930,399
11	April	53,649,943	-	-	2,473	2,278,043	55,930,459
12	May	54,089,418	-	-	2,473	2,532,208	56,624,099
13	June	53,417,779	-	-	2,473	2,352,446	55,772,698
14	Total	662,809,264	0	0	32,149	26,746,972	689,588,385
15							
16	13 Month Avg. Balance	$ 50,985,328	$ -	$ -	$ 2,473	$ 2,057,459	$ 53,045,260

(A) Company Records

DUKE ENERGY OHIO, INC.
ELECTRIC DEPARTMENT
CASE NO. 17-32-EL-AIR
MATERIAL AND SUPPLIES WITHDRAWALS, BY MONTH

SUPPLEMENTAL (C)(11)(c)
WITNESS RESPONSIBLE:
P. A. LAUB

				Construction			
Month	Production	Transmission	Distribution	New	Other	Other	Total
July 2015	0.00	0.00	109,526.99	376,807.81	3,864,218.39	20,624.11	4,371,177.30
August	0.00	0.00	222,593.36	508,641.35	3,949,591.21	321,672.44	5,002,498.36
September	0.00	0.00	386,949.51	591,828.77	6,654,645.74	31,904.78	7,665,328.80
October	0.00	0.00	(124,311.90)	679,035.90	3,849,578.67	86,470.09	4,490,772.76
November	0.00	0.00	193,459.75	617,626.92	3,650,287.69	4,043.59	4,465,417.95
December	0.00	0.00	(262,420.53)	621,315.74	2,675,787.50	106.60	3,034,789.31
January 2016	0.00	0.00	(78,101.56)	410,053.10	2,561,538.32	(285.00)	2,893,204.86
February	0.00	0.00	(500,707.12)	806,524.11	4,281,733.62	(179.28)	4,587,371.33
March	0.00	0.00	(43,458.89)	821,331.94	2,554,134.75	427.65	3,332,435.45
April	0.00	0.00	763,727.87	683,666.94	2,862,766.63	0.00	4,310,161.44
May	0.00	0.00	69,597.85	579,774.04	3,025,572.25	1,915.16	3,676,859.30
June	0.00	0.00	52,315.07	604,126.10	3,864,263.30	17,050.45	4,537,754.92
Total	0.00	0.00	789,170.40	7,300,732.72	43,794,118.07	483,750.59	52,367,771.78
Percentage	0.00%	0.00%	1.51%	13.94%	83.63%	0.92%	100.00%
Functional %	0.00%	0.00%	100.00%				

To (C)(11)(b)
Page 1 of 3

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(12)

Where depreciation expense related to specific plant accounts or subaccounts is charged to clearing accounts or allocated and charged to other accounts, provide the following:

(a) The related plant accounts and/or subaccounts.

(b) The test year ratios.

(c) The clearing accounts used, a description of the methodology (including the basis of the calculation) used to allocate costs out of the clearing accounts and the accounts these costs are ultimately charged to:

(d) If clearing accounts are not used, a description of the methodology (including the basis of the calculation) used to allocate the costs and the accounts these costs are charged to.

Response: See Attached.

Sponsoring Witness: Cynthia S. Lee

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Depreciation Expenses Related to Specific Plant Accounts
As of June 30, 2016

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Reference: Chap. II (C) (12)

Witness Responsible
C.S. Lee

Line No.	F.E.R.C. Acct. No.	Company Acct. No.	Account Title	Test Year Ratio	Clearing Acct. No.	Methodology	Ultimate Acct. No.
1	392	3920	Transportation	(1)	803	(1)	(1)
2	392	3921	Trailers	(1)	803	(1)	(1)
3	396	3960	Power Operated Equipment	(1)	803	(1)	(1)
4	-	1920	Transportation	(1)	803	(1)	(1)
5	-	1921	Trailers	(1)	803	(1)	(1)
6	-	1960	Power Operated Equipment	(1)	803	(1)	(1)

(1) Depreciation on Transportation Equipment is charged to Account 803 - Clearing Accounts and cleared to expense or capital based on dollar rates per vehicle hour of use.

DUKE ENERGY OHIO, INC.
CASE NO. 17-32-EL-AIR
Supplemental Information (C)(13)

The following federal tax information:

(a) If the taxes included in test year operating income were not calculated in a manner consistent with Schedule C-4, provide an additional schedule showing the methodology used.

(b) A description of and detailed information on each "other reconciling item."

(c) Calculation of "other tax deferrals." These calculations should also show the normalization of excess deferred income taxes included in the tax deferrals.

(d) Case numbers in which the commission granted the utility authorization to normalize any of the tax deferrals reflected in Schedule C-4 (*i.e.*, depreciation, investment tax credit, *etc.*).

(e) The calculation of test year straight line depreciation.

(f) The calculation of test year tax accelerated depreciation.

(g) The amortization period for investment tax credit.

(h) The ITC option elected in 1971 and 1975 under section 46(f) of the 1954 internal revenue code.

Response:

(a) The taxes are calculated in a manner consistent with Schedule C-4.

(b) See attached schedule.

(c) "Other tax deferrals" were calculated by multiplying temporary reconciling items by the effective federal income tax rate (34.81%).

In addition, a summary calculation of ARAM activity and excess deferred income tax activity is on the schedule attached. The detail supporting these amounts is high in volume. The detail schedules will be made available to the PUCO Staff during their audit review.

(d) Normalization of federal income taxes for liberalized depreciation was initially approved in Case No. 79-11-EL-AIR. Normalization for payroll taxes was initially approved in Case No. 81-67-GA-AIR. Normalization for property tax was initially approved in Case No. 82-485-EL-AIR. In subsequent cases numerous other timing differences were normalized by the Company without Commission objection. In Case No. 90-390-GA-AIR, the Commission authorized prospective normalization on all non-previously normalized "other timing differences."

(e) Test year straight-line depreciation was calculated as follows:

Book Depreciation	$ 86,944,041
Book Depreciation on Equity AFUDC	(1,340,182)
Straight-Line Book Depreciation	$ 85,603,859

(f) A summary calculation of Tax Depreciation is presented below. The detail supporting this amount is high in volume. The detail schedules will be made available to the PUCO Staff during their audit review.

Tax Depreciation booked thru November 2016	$ 93,858,953
Tax Depreciation – 4 Months Budget	54,809,078
Total Test Year Tax Depreciation	$148,668,031

(g) The weighted-average amortization period for investment tax credit is 49 years.

(h) The ITC option elected in 1971 under Section 46 of the 1954 Internal Revenue Code was immediate flow through provided under Section 46(e)(3) and the option elected in 1975 was the special rule for ratable flow through provided under Section 46(f)(2) with respect to the additional investment tax credit allowable by reason of the Tax Reduction Act of 1975 for property described in Section 46(a)(6)(D).

Sponsoring Witness: Lisa M. Bellucci

- **Meals and Entertainment**
  For book purposes, the entire amount is deducted as it is incurred. Tax laws only allow one half of the amount to be deducted. Therefore for tax purposes 50% of the expense is added back.

- **Smart Grid**
  Costs and Income that are being deferred for Regulatory purposes in accordance with generally accepted accounting principles for books are being allowed as incurred/earned for tax purposes.

- **ARO Cumulative Effect**
  For Book purposes, in 2003 DE Ohio implemented SFAS 143, Asset Retirement Obligations, resulting in additional entries related to the decommissioning obligation. With the implementation, companies were required to recognize the entire liability when incurred, which is essentially when the asset is placed in service. This cost is to be capitalized and depreciated over the life of the plant, and the liability, which is initially recorded at its discounted value, is increased over the same period through charges to operating ("accretion") expense. The statement also indicated recognition of the fact regulated entities may have timing differences in period costs for financial reporting and regulatory reporting, and that these companies may recognize a regulatory asset or liability to reflect these differences.

- **Electric Meters**
  Gas & Electric meters are leased by Duke Energy. On the books it is treated as a capital lease; the company records the meters as an asset and depreciates them. For tax purposes, the depreciation is reversed and the payments are deducted as an operating lease.

- **Unamortized Debt Premium**
  Book amortization of Debt Premium/Discount is reversed for tax purposes.

- **FAS 87 Qualified Pension**
  For book purposes, the qualified and non-qualified pension liability is calculated in accordance with generally accepted accounting principles and the expense is accrued. For tax purposes, a deduction is allowed only when a cash payment is made to a retiree or a contribution is made to a qualified pension plan.

- **FAS 87 Non-Qualified Pension**
  For book purposes, the qualified and non-qualified pension liability is calculated in accordance with generally accepted accounting principles and the expense is accrued. For tax purposes, a deduction is allowed only when a cash payment is made to a retiree or a contribution is made to a qualified pension plan.

- **FAS 106 OPEB**
  The deduction for FAS 106 Other Post-Employment Benefits is not allowed until the benefits are paid. For tax purposes, the book accrued expense is reversed and a deduction is taken for payments made to the plan.

- **Post Retirement Benefits – SFAS 112**
  The deduction for FAS 112 Medical Expense is not allowed until the benefits are paid. For tax purposes, the book accrued expense is reversed and a deduction is taken for payments made to the plan.

- **Uncollectible Accounts**
  For tax purposes bad debts are deducted by specific charge off method which is based on actual worthlessness. For book purposes bad debts are deducted when reserved in allowance for doubtful accounts.

- **Vacation Pay Accruals**
  For book purposes these costs are deducted as they are accrued, for tax purposes not deducted until they are paid.

- **Incentive Plan**
  For tax purposes, book expense is reversed and the fixed and determinable payments as of 12/31 that are to be paid by 3/15 of the following year are deductible. The prior year subjective payments are deductible and the prior year fixed and determinable payments are reversed.

- **401(k) Incentive Plan**
  Book accrues a liability. Tax reverses the liability and deducts only actual payments made.

- **Reg. Asset Storm Damage Recovery**
  Costs and Income that are being deferred for Regulatory purposes in accordance with generally accepted accounting principles for books are being allowed as incurred/earned for tax purposes.

- **T&D Repairs**
  For book purposes repairs are capitalized. For tax purposes a study is performed to determine which project costs are required to be capitalized and which can be expensed as repairs.

- **Loss on Reacquired Debt**
  Losses occurring as a result of the early extinguishment of debt are treated differently for book and tax purposes. For book purposes, the losses are deferred and amortized over the shorter of the remaining life of the original debt or the life of the newly issued debt. For tax purposes, the original issue debt premiums or discounts are recognized as incurred at the time of the extinguishment of original debt.

- **263A Adjustment**
  Certain overhead and indirect costs that are required to be capitalized for book purposes are deducted as incurred for tax purposes.

- **Book Depreciation/Amortization**
  This M simply adds back the book depreciation expense for the year.

- **Tax Depreciation/Amortization**
  This M simply deducts the tax depreciation expense calculated for the year.

- **Non-Cash Overhead**
  Book/Tax basis adjustment for Fixed Assets. Certain Pension and Benefit expenses are capitalized for Book Purposes when accrued, but capitalized for Tax when paid.

- **Tax Interest Capitalized (TIC)**
  For tax purposes, "Avoided Cost Method" is used, which requires the capitalization of the traced debt amount that equals the total interest incurred on the traced debt and capitalization of the accumulated production expenditures in excess of traced debt.

- **Contributions in Aid of Construction(CIAC)**
  Contributions in aid of construction (CIAC) are contributions in cash, property, or services from states, municipalities, other governmental agencies, individuals, and others for construction purposes. A portion of the contributions get reimbursed to the contributors if other customers hook up to the item constructed. These contributions are taken into income when they are made for tax purposes, but for book purposes they are capitalized as plant costs and later depreciated. Additionally, contributions made for property that benefits the "public good" are nontaxable

- **Tax Gains/Losses**
  This M pertains to the sale of assets to other parties. For tax purposes, the net of the book adjustment and the tax adjustment create the M amount.

- **Electric Rate Case**
  Rate Case Expenses that are required to be amortized for book purposes are deducted as incurred for tax purposes.

- **Casualty Losses**
  A tax deduction is allowed for any loss arising from fire, storm, or other casualty. The tax basis in the property has to be reduced by the amount of the casualty loss deduction.

- **AFUDC Interest**
  For book purposes, Allowance For Funds Used During Construction (AFUDC), which represents the estimated debt and equity costs of capital funds necessary to finance the construction of new regulated facilities, consists of two components, an equity component and an interest component. The equity component is a non-cash item. AFUDC is capitalized as a component of property, plant and equipment cost, with offset to income. After construction is completed, Duke is permitted to recover these costs through inclusion in the rate base and in the depreciation provision. For tax purposes AFUDC is not used to decrease interest charges nor is it capitalized to construction costs

- **Luxury Auto Inclusion**
  Some portion of the lease costs for automobiles may be non-deductible depending on value of the vehicle. A listing of leased autos is obtained from the Transportation Department. The list is review for certain vehicles and if found, a calculation is performed to determine the proper tax adjustment.

- **Cash Flow Hedge**
  For book purposes, gains and losses on cash flow hedges are put into accumulated other comprehensive income until the transactions occur and then transferred to the income statement. For tax purposes, gains and losses from cash flow hedges are recognized when the hedge is lifted.

- **AFUDC Flow Through**
  When originally recorded, AFUDC equity is capitalized into income for books and reversed out for tax. Book then expenses the AFUDC equity through depreciation expense and then tax reverses this expense.

- **Renewable Energy Certificate**
  For book purposes, the Emission Allowances inventory is valued on a weighted average cost basis. For tax purposes, each Emission Allowance is valued on a specific identification basis at its purchased cost.

- **Miscellaneous**
  This includes various reg. asset costs and income that are being deferred for Regulatory purposes in accordance with generally accepted accounting principles for books, and are being allowed as incurred/earned for tax purposes.

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(14)

For other rate base items listed on Schedule B-6, provide the following:

(a) A description of and detailed information on each individual item.

(b) Case numbers in which the commission granted the utility authorization to defer each individual item reflected on Schedule B-6.

Response:

(a) 1. Customer Service Deposits- Deposits made by customers as security for payment of their utility bill.

2. Post Retirement Benefits-The amount of post retirement benefits included in rate base is the difference between the FAS 106 accrual costs and the actual payments made for the post retirement life insurance and medical benefits.

3. Deferred Income Taxes- See Supplemental (C)(13) for descriptions.

4. Smart Grid Post-In Service Carrying Costs- If special regulatory approval is received interest costs are calculated at a debt only rate after a project is in service.

(b) Smart Grid Post in Service Carrying Costs. The Company was granted authorization to accrue post in service costs related to our Smart Grid program in Case No. 08-920-EL-SSO, approved by the Commission in its Opinion and Order dated December 17, 2008.

Sponsoring Witness: Peggy A. Laub

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(15)

At the time of the filing of the two month update a copy of all advertisements whose costs were charged to advertising expense in the actual months of the test year. Indicate on the copy of the ad the cost of the ad and the account charged. In addition, the utility shall provide the best estimate of the cost of those ads that may be included in the budgeted portion of the test year.

Response:

The amount of advertising expense included in the test year in Account 909650 is $25,755. The total consists of actual charges of $25,374 and budgeted charges of $381. The attached invoices for various bill inserts that were charged to Account 909650 total $26,572. The variance of $1,198 is related to $1,204 eliminated on WPC-3.10a and $6 of miscellaneous charges.

Accounts 913001 and 930150 have been eliminated in their entirety by an adjustment on Schedule C-3.10. Copies of any advertisements or bill inserts that have been eliminated from the test year have not been provided.

Sponsoring Witness: Peggy A. Laub

classic

Remit To:
Classic Graphics, Inc.
PO Box 480127
Charlotte, NC 28269
Telephone #: 704-597-9015
Fax #: 704-599-9853
Tax Id. #: 56-1418668

Customer Code: DUKEN
Invoice: 189207
Invoice Date: 2/22/2016
Job: 188294
Salesperson: Kevin Kidd
Purchase Order: PO-16-0091

CSSMRSB
RECEIVED
3/22/16

Bill To: Duke Energy
Attn: Rebecca Maree
Mail Code ST31A
400 S. Tryon Street
Charlotte NC 28285

RECEIVED
MAR 24 2016
CORPORATE AP

Quantity	Description	Unit Price	Units	Amount
1,151,230	160476 Life Support 30827-I-0042 Project: 160476 - March 2016 bill inserts BINSERT (3) ACCOUNTING: 500,000 - OH (acct: EL01, 75025, 8782, BINSERT, 0909650, 31003) 100,000 - KY (acct: EL02, 75080, 8782, BINSERT, 0909650, 31003) 550,000 - IN (acct: EL03, 75110, 8782, BINSERT , 0909650, 31003) ROUTE CODE: cssmrsb FSC Mix			$6,240.00

Net Sales: $6,240.00
Freight: $237.41
Invoice Total: $6,477.41

✓Terms: Net 45

x 42%
2,720.51

Account 909650

Allocation to Ohio
electric distribution 42%

COC# RA-COC-002402

FSC

knowclassic.com

Workflow Dialog -- Webpage Dialog

GL Detail

Export | Close

Row #	Line #	GL Amount	GL Description	GL BU	Oper Unit	Resp Center	Account
0003	1	2720.51	189207 - LIFE SUPPORT	75025	EL01	8782	0909650

Res Type	Process	Ship To	Tax Cat	Product	Project	Activity ID	Location	Resource Cat	Res Sub Cat
31003	BINSERT	CIDAT	S-ADVERTISI						

Prod Month	Affiliate	Cust Seg	Freight	Plant Acct	Ferc Code	Item ID	Work Order #	WO Origin	Alloc Pool
			No						

Row #	Line #	GL Amount	GL Description	GL BU	Oper Unit	Resp Center	Account
0002	1	1036.39	189207 - LIFE SUPPORT	75080	EL02	8782	0909650

Res Type	Process	Ship To	Tax Cat	Product	Project	Activity ID	Location	Resource Cat	Res Sub Cat
31003	BINSERT	75080	S-ADVERTISI						

Prod Month	Affiliate	Cust Seg	Freight	Plant Acct	Ferc Code	Item ID	Work Order #	WO Origin	Alloc Pool
			No						

Row #	Line #	GL Amount	GL Description	GL BU	Oper Unit	Resp Center	Account
0001	1	2720.51	189207 - LIFE SUPPORT	75110	EL03	8782	0909650

Res. Type	Process	Ship To	Tax Cat	Product	Project	Activity ID	Location	Resource Cat	Res Sub Cat
31003	BINSERT	CODPLAINFD	S-ADVERTISI						

Prod Month	Affiliate	Cust Seg	Freight	Plant Acct	Ferc Code	Item ID	Work Order #	WO Origin	Alloc. Pool
			No						

Expected Distribution:	**$6,477.41**
Applied Distribution Amount:	**$6,477.41**
Distribution Variance Amount:	**$0.00**

Life Support Program

Electrically powered life support equipment

Do you or any members of your household require electrical powered life support equipment? If so, our Life Support Program for residential electric customers may be of assistance. This program provides valuable information in helping us identify customers with special electrical needs. To request detailed Life Support Program information including how to apply, visit duke-energy.com and go to Special Assistance or call toll free:

- Indiana: 800.521.2232
- Ohio and Kentucky: 800.544.6900

DUKE ENERGY®

www.duke-energy.com

After you have applied, we will verify with your doctor that you qualify for the program.

Once you are enrolled in our Life Support Program, we will attempt to provide you with advance notice when we have a scheduled power outage.

Customers enrolled in our Life Support Program will still want to have a backup power source or alternative plan in the event of a power outage.

Please note that participation in our Life Support Program does not prevent disconnection of electrical service for nonpayment.

Remit To:
Classic Graphics, Inc.
PO Box 480127
Charlotte, NC 28269
Telephone #. 704-597-9015
Fax # 704-599-9853
Tax Id. # 56-1418668

Customer Code: DUKEN
Invoice: 191676
Invoice Date: 4/21/2016
Job: 188235
Salesperson: Kevin Kidd
Purchase Order: PO-16-0328
Form Number:

Bill To: Duke Energy
Attn: Rebecca Maree
Mail Code ST31A
400 S Tryon Street
Charlotte NC 28285

RECEIVED
APR 21 2016
CORP AP

Quantity	Description	Unit Price	Units	Amount
551,225	161302 Electric Customer Choice- Opt out 30827-I-0053 Project: 161448 - May 2016 Bill Inserts Route Code. CSSMRSB Accounting. State OH Resp Cent · 8782 Opr Unit EL01 Bus Unit 75025 Process BINSERT ResourceTy: 31003 Account: 0909650 **FSC Mix**			$2,987.00

Net Sales:	$2,987 00
Freight	$162.14
Invoice Total:	$3,149.14

Terms· Net 45

Account 909650

COC# RA-COC-003402

FSC
www.fsc.org
FSC® C011821
The mark of responsible forestry
Only those products indicated as FSC are FSC Certified

Electric Customer
Choice Program

Customer list

Learn about customer information to be shared with electric suppliers.

DUKE ENERGY®

Next opt-out date is July 14, 2016

Four times a year, Duke Energy updates a list of customers eligible to accept solicitation from other retail electric suppliers. All suppliers with access to the list are certified by the Public Utilities Commission of Ohio.

If you wish to have your name, address and usage information excluded from this list, we must be notified by July 14, 2016.

You may notify Duke Energy

- online at duke-energy.com
- by mail at Duke Energy, P.O. Box 960, Mail Drop 309C, Cincinnati, OH 45201
- by phone at 800.544.6900

If you have requested to be excluded in the past, it is not necessary to contact us again. To be reinstated as an eligible customer, please contact us using one of the options above.

For more information about electric choice, visit duke-energy.com.

Regardless from whom you choose to purchase electricity, Duke Energy will remain your local electric company. We will continue to read your meter and respond to all service concerns or emergencies.

MIX
Paper from responsible sources
FSC® C017621

Remit To:
Classic Graphics, Inc.
PO Box 480127
Charlotte, NC 28269
Telephone # 704-597-9015
Fax # 704-599-9853
Tax Id. #: 56-1418668

Customer Code: DUKEN
Invoice: 193045
Invoice Date: 5/23/2016
Job: 189255
Salesperson: Kevin Kidd
Purchase Order: PO-16-0453
Form Number:

Bill To: Duke Energy
Attn: Rebecca Maree
Mail Code ST31A
400 S. Tryon Street
Charlotte NC 28285

Quantity	Description	Unit Price	Units	Amount
501,515	161761 Medical Certificate/rights OH 30827-I-0081 Project: 161844 - DEC, DEP, FLA June 2016 Bill Inserts Route Code: CSSMRSB Accounting: State Resp Cent Opr Unit Bus Unit Process ResourceTy OH 8782 EL01 75025 ADVINFO 31003 Account Product 0909650 BINSERT **FSC Mix**			$1,956 00

Net Sales:	$1,956.00
Freight:	$105 29
Invoice Total:	$2,061 29

Terms: Net 45

RECEIVED
MAY 23 2016
CORPORATE AP

Account 909650

COC# RA-COC-002402

FSC www.fsc.org FSC® C017621
The mark of responsible forestry
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DUKE ENERGY.

Medical Certification for Residential Customers

Medical Certification allows a customer who falls behind on bill payments due to family health problems to temporarily avoid disconnection of natural gas and/or electric service. This certification is designed for those times when disconnection of service would be especially dangerous to the health of a permanent household resident.

Certification will prevent disconnection of service for 30 days or restore services if the certificate is provided within 21 days of the disconnection of service. Each household may be eligible for three medical certifications in a 12-month period. Customers who use the Medical Certification will be required to enter into an extended payment plan.

If you think you may qualify for Medical Certification, please call our Credit Department at 800.544 6900.

If qualified, you will be instructed to have your licensed medical practitioner call our Credit Department to request a medical extension. You may also request that the Medical Certification form be faxed to your licensed medical practitioner.

The form must be filled in completely and signed by the practitioner certifying that disconnection of natural gas and/or electric service would be dangerous to the health of a permanent household resident.

From the time of the request, the form must be returned within seven days. It should be faxed to our Credit Department at 513.419.1460.

Postponing disconnection does not relieve a customer of the obligation to pay the amounts due for natural gas and/or electric service.

Customer rights and responsibilities

As a valued customer of Duke Energy, you are entitled to receive a listing of your rights and responsibilities, including such items as contact information, obtaining or discontinuing service, billing options, payment information and the opportunity to choose another supplier.

If you would like to receive this information, call 800.544.6900, or write to: Duke Energy, P.O. Box 960, Mail Drop 309C, Cincinnati, OH 45201.

Regarding your bill

Under Ohio law, the amount you are billed each month for natural gas and electric service includes assessments to assist in the support of the operations of the Public Utilities Commission of Ohio and the Ohio Consumers' Counsel, which have been in effect since 1912 and 1877, respectively.

Your bill for natural gas service also includes a gross receipt tax of approximately 4.89 percent. This tax has been in effect since 1982.

Late payment charges

A bill is due 21 days after mailing. If your payment is not received by the due date of the bill, a late payment charge of 1.5 percent of the total past-due balance on the account will be added.

www.duke-energy.com

30827 I-0061

classic

Remit To:
Classic Graphics, Inc.
PO Box 480127
Charlotte, NC 28269
Telephone #: 704-597-9015
Fax #: 704-599-9853
Tax Id. #: 56-1418668

Customer Code: DUKEN
Invoice: 195589
Invoice Date: 7/26/2016
Job: 191221
Salesperson: Kevin Kidd
Purchase Order: PO-16-0658
Form Number:

Bill To: Duke Energy
Attn: Rebecca Maree
Mail Code ST31A
400 S. Tryon Street
Charlotte NC 28285

Quantity	Description	Unit Price	Units	Amount
551,225	162284 Electric Customer Choice-Opt out 30827-I-0071			$2,150.00

Project: 162341 - August 2016 DEC and DEP bill inserts
ROUTE CODE: CSSMRSB
Accounting:

State	Resp Cent	Opr Unit	Bus Unit	
Process	ResourceTy	Account	Product	
61% OH	8782	EL01	75025	
ADVINFO	31003	0909650		
BINSERT				

FSC Mix

Net Sales:	$2,150.00
Freight:	$135.48
Invoice Total:	$2,285.48

Terms: Net 45

Account 909650

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JUL 26 2016
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COC# RA-COC-002402

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knowclassic.com

Electric Customer
Choice Program

Customer list

Learn about customer information
to be shared with electric suppliers.

DUKE
ENERGY.

Next opt-out date is Oct. 13, 2016

Four times a year, Duke Energy updates a list of customers eligible to accept solicitation from other retail electric suppliers. All suppliers with access to the list are certified by the Public Utilities Commission of Ohio.

If you wish to have your name, address and usage information excluded from this list, we must be notified by Oct. 13, 2016.

You may notify Duke Energy

- online at duke-energy.com
- by mail at Duke Energy, P.O. Box 960, Mail Drop 309C, Cincinnati, OH 45201
- by phone at 800.544.6900

If you have requested to be excluded in the past, it is not necessary to contact us again. To be reinstated as an eligible customer, please contact us using one of the options above.

For more information about electric choice, visit duke-energy.com.

Regardless from whom you choose to purchase electricity, Duke Energy will remain your local electric company. We will continue to read your meter and respond to all service concerns or emergencies.

classic

Remit To:
Classic Graphics, Inc.
PO Box 480127
Charlotte, NC 28269
Telephone #: 704-597-9015
Fax #: 704-599-9853
Tax Id. #: 56-1418668

Customer Code: DUKEN
Invoice: 196612
Invoice Date: 8/22/2016
Job: 192109
Salesperson: Kevin Kidd
Purchase Order: PO-16-0797
Form Number:

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AUG 22 2016
CORPORATE AP

Bill To: Duke Energy
Attn: Rebecca Maree
Mail Code ST31A
400 S. Tryon Street
Charlotte NC 28285

Quantity	Description	Unit Price	Units	Amount
551,225	162543 Medical Cert & Customer Rights OH 30827-I-0075 Project: 162563 - Sept 2016 Bill Inserts Route Code: CSSMRSB Accounting: State Resp Cent Opr Unit Bus Unit Process ResourceTy Account Product OH 8782 EL01 75025 ADVINFO 31003 0909650 BINSERT FSC Mix			$2,150.00

Net Sales:	$2,150.00
Freight:	$170.56
Invoice Total:	$2,320.56

Terms: Net 45

Account 909650

COC# RA-COC-002402

FSC

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Medical Certification for Residential Customers

Medical Certification allows a customer who falls behind on bill payments due to family health problems to temporarily avoid disconnection of natural gas and/or electric service. This certification is designed for those times when disconnection of service would be especially dangerous to the health of a permanent household resident.

Certification will prevent disconnection of service for 30 days or restore services if the certificate is provided within 21 days of the disconnection of service. Each household may be eligible for three medical certifications in a 12-month period. Customers who use the Medical Certification will be required to enter into an extended payment plan.

If you think you may qualify for Medical Certification, please call our Credit Department at 800.544.6900.

If qualified, you will be instructed to have your licensed medical practitioner call our Credit Department to request a medical extension. You may also request that the Medical Certification form be faxed to your licensed medical practitioner.

The form must be filled out completely and signed by the practitioner certifying that disconnection of natural gas and/or electric service would be dangerous to the health of a permanent household resident.

From the time of the request, the form must be returned within seven days. It should be faxed to our Credit Department at 513.419.1460.

Postponing disconnection does not relieve a customer of the obligation to pay the amounts due for natural gas and/or electric service.

Customer rights and responsibilities

As a valued customer of Duke Energy, you are entitled to receive a listing of your rights and responsibilities, including such items as contact information, obtaining or discontinuing service, billing options, payment information and the opportunity to choose another supplier.

If you would like to receive this information, call 800.544.6900, or write to: Duke Energy, P.O. Box 960, Mail Drop 309C, Cincinnati, OH 45201.

Regarding your bill

Under Ohio law, the amount you are billed each month for natural gas and electric service includes assessments to assist in the support of the operations of the Public Utilities Commission of Ohio and the Ohio Consumers' Counsel, which have been in effect since 1912 and 1877, respectively.

Your bill for natural gas service also includes a gross receipt tax of approximately 4.89 percent. This tax has been in effect since 1982.

Late payment charges

A bill is due 21 days after mailing. If your payment is not received by the due date of the bill, a late payment charge of 1.5 percent of the total past-due balance on the account will be added.

www.duke-energy.com

FSC Mixed Sources

30827-I-0075

Remit To:
Classic Graphics, Inc.
PO Box 480127
Charlotte, NC 28269
Telephone #: 704-597-9015
Fax # 704-599-9853
Tax Id. #: 56-1418668

Customer Code: DUKEN
Invoice: 197946
Invoice Date: 9/23/2016
Job: 193117
Salesperson: Kevin Kidd
Purchase Order: PO-16-0918
Form Number:

Bill To: Duke Energy
Attn: Rebecca Maree
Mail Code ST31A
400 S. Tryon Street
Charlotte NC 28285

Quantity	Description	Unit Price	Units	Amount
551,215	162695 Winter Heating OH 30827-I-0078 Project. 162758 - DE, DEP, & DEF Oct.2016 Bill Inserts Route Code will be: CCOMM Non PO **FSC Mix**			$11,527.00
			Net Sales	$11,527.00
			Freight	$223.89
			Invoice Total:	$11,750.89

Terms. Net 45

Account 909650

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Winter Heating Bill Assistance

State of Ohio Utility Assistance Programs

HEAP

The Home Energy Assistance Program (HEAP) may provide financial assistance to customers who meet the income qualifications displayed in the table below. To obtain an application contact your local Community Action Agency listed below, or call the HEAP line directly at 800 282.0880.

HWAP

The Home Weatherization Assistance Program (HWAP) may provide weatherization assistance year-round for customers who meet the income qualifications displayed in the table below.

To obtain an application

- Hamilton County residents contact People Working Cooperatively at 513.351.7921 (HWAP only)
- All other counties contact your local Community Action Agency listed below
- Call the HWAP line directly at 800.848.1300

WCP

The Winter Crisis Program (WCP) may provide financial assistance for heating bills to customers who

- Meet the poverty income of 175 percent displayed in the table below
- Are faced with disconnection of their primary heat source
- Have already had their service disconnected for nonpayment

Applications for WCP are taken at Community Action Agency offices from November 1, 2016 to March 31, 2017, or until funds are depleted.

Size of Household	Poverty Income at 150% (PIPP Plus)	Poverty Income at 175% (HEAP)	Poverty Income at 200% (HWAP)
1	$4,455.00	$5,197.50	$5,940.00
2	$6,007.50	$7,008.75	$8,010.00
3	$7,560.00	$8,820.00	$10,080.00
4	$9,112.50	$10,631.25	$12,150.00
5	$10,665.00	$12,442.50	$14,220.00
6	$12,217.50	$14,253.75	$16,290.00
	For units with more than six members add $1,560.00 for each member.	For units with more than six members add $1,820.00 for each member	For units with more than six members add $2,080.00 for each member

HeatShare Energy Fund

HeatShare is a Duke Energy-sponsored program administered by The Salvation Army. Eligibility for HeatShare assistance is determined, in part, by household income. The Salvation Army will take applications for HeatShare from January 19 through April 30, 2017, or until funds are depleted.

For additional information or to apply for assistance, please call The Salvation Army at 513.762.5636.

Energy/Bill Management Opportunities

Home Weatherization – Weatherizing your home can help lower heating costs by keeping cold drafts out and reducing the amount of warm air that escapes. The following programs are available for income-qualified customers:

People Working Cooperatively (PWC) manages the enrollment and qualification of Duke Energy customers for free home weatherization improvements. To apply, call 513.351.7921.

Extended Payment Arrangements – Payment plans are available if you have difficulty paying your entire bill. Contact Duke Energy at 800.544.6900.

Resource/Referral Agencies

County Departments of Job and Family Services – Emergency funds are sometimes available for utility bills. For more information, refer to the telephone numbers listed below.

United Way – While the United Way does not have funds available to meet utility needs, they can refer you to other organizations that may provide assistance with your utility bill or other problems. Refer to the table below for your local agency number.

Council on Aging – If you're 60 or older and think you may have problems paying your heating bills this winter, the Council on Aging wants to help you find assistance. Call 513.721.1025.

Assistance for Telephone Bills – If you qualify for HEAP, you may also be eligible for telephone bill assistance. Contact your local phone company to learn more.

Community Action Agencies

County	Telephone Number	County	Telephone Number
Adams	937.695.0316	Hamilton	513.569.1840
		Highland	937.393.3458
Brown	937.695.0316	Warren County Community Services and City of Franklin	
Butler	513.868.9300		513.695.2100 937.425.2100 866.747.1042
Clermont	513.732.2277		
Clinton	937.382.5667 937.382.1234		

United Way Information and Referral Service

If your county is not listed, you may call the Hamilton County number.

County	Telephone Number	County	Telephone Number
Brown	211 or 513.721.7900	Hamilton	211 or 513.721.7900
Butler	211 or 513.785.3095	Warren	
Middletown	211 or 513.705.1160	City of Lebanon	513.932.3987
Clermont	211 or 513.721.7900	City of Franklin	614.227.2700

Department of Job and Family Services

County	Telephone Number	County	Telephone Number
Adams	937.544.5155	Clinton	937.382.0963
Brown	937.378.6104	Hamilton	513.946.1000
Butler		Highland	937.393.4278
Hamilton/Fairfield	513.887.5882 800.582.4267	Warren	513.695.2100
Clermont	513.732.7111		

Contact:
800.544.6900
7 a.m. to 7 p.m. Monday - Friday

DUKE ENERGY.

www.duke-energy.com

30827-I-0078

classic

Remit To:
Classic Graphics, Inc.
PO Box 480127
Charlotte, NC 28269
Telephone #: 704-597-9015
Fax #: 704-599-9853
Tax Id. #: 56-1418668

Customer Code: DUKEN
Invoice: 199270
Invoice Date: 10/24/2016
Job: 194274
Salesperson: Kevin Kidd
Purchase Order: PO 16-1065
Form Number:

Bill To: Duke Energy
Attn: Rebecca Maree
Mail Code ST31A
400 S. Tryon Street
Charlotte NC 28285

Quantity	Description	Unit Price	Units	Amount
551,215	162846 Electric Customer Choice - Opt out 30827-I-0089 Project: 162978 - Nov 2016 Bill Inserts - DE, DEP, DEF Route Code: CCOMM Non PO **FSC Mix**			$2,150.00

Net Sales: $2,150.00
Freight: $134.40

Invoice Total: $2,284.40

Terms: Net 45

Account 909650

COC# RA-COC-002402

FSC www.fsc.org FSC C011621
The mark of responsible forestry

Rainforest Alliance Certified

Only those products indicated as FSC are FSC Certified

knowclassic.com

Electric Customer
Choice Program

Customer list

Learn about customer information
to be shared with electric suppliers.

DUKE
ENERGY.

Next opt-out date is Jan. 12, 2017

Four times a year, Duke Energy updates a list of customers eligible to accept solicitation from other retail electric suppliers. All suppliers with access to the list are certified by the Public Utilities Commission of Ohio.

If you wish to have your name, address and usage information excluded from this list, we must be notified by Jan. 12, 2017.

You may notify Duke Energy

- online at duke-energy.com
- by mail at Duke Energy, P.O. Box 960, Mail Drop 309C, Cincinnati, OH 45201
- by phone at 800.544.6900

If you have requested to be excluded in the past, it is not necessary to contact us again. To be reinstated as an eligible customer, please contact us using one of the options above.

For more information about electric choice, visit **duke-energy.com.**

Regardless from whom you choose to purchase electricity, Duke Energy will remain your local electric company. We will continue to read your meter and respond to all service concerns or emergencies.

 30827-I-0089

DUKE ENERGY OHIO, INC.
Case No. 17-32-EL-AIR
Supplemental Information (C)(16)

The utility shall provide a breakdown in the same general format as Schedule B-2.3 which shows plant in service 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
Plant In-Service 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)(16)

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	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation of Transfer	Transfers/Reclassifications Other Accts. Involved	Ending Balance
					$	$	$	$			$
1	See Workpaper WPB-2.3a through WPB-2.3m.										

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

If the depreciation reserve on Schedule B-3 was allocated to accounts based on a theoretical reserve study, the utility shall provide a copy of such study. If the study is the same as that contained in the applicant's latest depreciation study, reference is sufficient.

Response:

See Attachment.

Sponsoring Witness: Cynthia S. Lee

DUKE ENERGY OHIO
Case No. 17-32-EL-AIR
Depreciation Reserve Study
As of June 30, 2016

Data: X Actual __ Estimated
Type of Filing: X Original __ Updated __ Revised
Reference: Chap. II (C)(17)

Supplemental (C) (17)

Witness Responsible
C. S. Lee

Line No.	F.E.R.C. Acct. No.	Old Company Acct. No.	New Company Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances				
						Total Company	Allocation %	Allocation Total	Adjustments	Adjusted Jurisdiction
					$	$		$	$	$
1				The depreciation reserve filed on Schedule B-3 was not allocated to						
2				accounts on a theoretical reserve study. See depreciation study prepared						
3				by Duke Energy Ohio's depreciation consultant Ganett Flemming, Inc..						