BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

Energy Ohio, Inc., for Approval to Implement a Capital Expenditure Program.)	Case No. 13-2417-GA-UNC
In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods.)	Case No. 13-2418-GA-AAM

2016 ANNUAL INFORMATIONAL FILING OF DUKE ENERGY OHIO, INC.

On December 20, 2013, Duke Energy Ohio, Inc., (Duke Energy Ohio or Company) filed an Application in the above-captioned cases, seeking approval of a Capital Expenditure Program (CEP). On October 1, 2014, the Public Utilities Commission of Ohio (Commission) issued a Finding and Order (Order), modifying and approving the Application.

In the Order, the Commission required the Company to make annual informational filings regarding its CEP on April 30, beginning in 2015. Such annual filings are required to consist of the following information: the CEP regulatory asset balance at December 31; calculations used to determine monthly deferred amounts, including a breakdown of investments in post-in service carrying costs (PISCC), depreciation expense, and property tax for each budget type; a breakdown of rate impact by customer class; capital budget for the calendar year in which the informational filing is made and the succeeding year; estimate of the effect that the deferred amounts would have on residential customer bills, if they were included in rates; schedules showing the calculations and inputs for deferrals; and an explanation of any substantial deviation

between the planned, estimated CEP expenditures and actual expenditures, where such substantial deviation would reasonably impede Staff's ability to monitor or review the filing.¹

In accordance with the Order, Duke Energy Ohio is making this annual filing, including the following schedules:

Exhibit 1: Estimated Capital Budget – 2016

Exhibit 2: Cumulative Estimated Bill Impact – Deferred Amounts

Exhibit 3: Monthly CEP Investments

Exhibit 4a: Deferred Depreciation – Distribution Improvement

Exhibit 4b: Deferred Depreciation – Information Technology

Exhibit 5: Post In-Service Carrying Costs (PISCC)

Exhibit 6: Property Tax Deferral

Exhibit 7: Incremental Revenue Associated with CEP Investments

Exhibit 8: Actual – Authorized CEP Explanations

Exhibit 9: Estimated Capital Budget - 2017

The attached exhibits contain the information required by the Order. Duke Energy Ohio respectfully requests that the Commission accept such information in compliance with its requirements, thereby approving ongoing deferral authority under the CEP.

¹ Order, pg. 10.

Respectfully submitted,

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Attorneys for Duke Energy Ohio, Inc.

CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing was delivered, via electronic mail delivery, facsimile, or regular mail delivery, postage prepaid, on this 1st day of May, 2017, to the persons listed below.

Jeanne W. Kingery

John H. Jones
Assistant Attorney General
Public Utilities Commission of Ohio
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Counsel for Staff, Public Utilities Commission of Ohio

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM ESTIMATED CAPITAL BUDGET FOR THE 12 MONTHS ENDED DECEMBER 31, 2016 (\$ MILLIONS)

Description: Provide approved Capital Budget for the previous year per 13-2417-GA-UNC

Category			2016
Distribution Improvement	[A]	\$	60.8
Information Technology			3.8
Compliance with Rules, Regulations and Orders			3.1
Total		\$	67.7
	Distribution Improvement Information Technology Compliance with Rules, Regulations and Orders	Distribution Improvement [A] Information Technology Compliance with Rules, Regulations and Orders	Distribution Improvement [A] \$ Information Technology Compliance with Rules, Regulations and Orders

[A] Does not include investments recovered through Rider AMRP or Rider AU cost-recovery mechanisms.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CUMULATIVE ESTIMATED BILL IMPACT - DEFERRED AMOUNTS FOR THE PERIODS ENDED DECEMBER 31, 2014 THROUGH DECEMBER 31, 2016

Description: Estimated bill impacts related to deferrals of depreciation, PISCC, and Property Taxes on CEP investments. Represents an estimated rate impact related to deferred activity.

No.	Description	Balance at 2/31/2013 [2]		Balance at 12/31/2014		Salance at 12/31/2015		Balance at 12/31/2016	
1	Deferred Depreciation Expense	\$ 248,242	5	906,019	s	1.757.223	s	3.388.933	Exhibit No. 4a, Lina 1 + Exhibit No. 4b, Line 1
2	Deferred PISCC	\$ 394,149	3	1,455,187		2.814.325		5,247,878	Exhibit No. 5, Line 3
3	Deferred Property Tax Expense	\$	\$	509.951	S	1,111,178			Exhibit No. 6, Line 3
4	Incremental Revenue Offset Deferral	\$ (1,043,238)	3	(1,811,413)	S	(4,121,558)			Exhibit No. 7, Line 4
5	Total Deferred CEP Amounts [2]	\$ (402,847)	3	1,059,744	\$	1,561,168			Sum of Lines 1 - 4
8	Deferred Taxes - Depreciation		\$	(317,107)	\$	(815,028)	2	(1.185.427)	Line 1 x -35%
7	Deferred Taxes - PISCC		3	(509,315)		(985,014)			Line 2 x -35%
8	Net Cumulative Deferred CEP Amounts		\$	233,322	\$	(38,874)	s	4,649,234	Sum of Lines 5 - 7
9	Rate of Return			10,60%		10,80%		10.60%	Pre-Tax rate of ratum approved in Case No. 12-1685-GA-A
10	Pre-Tax Return on Deferred CEP Amounts	 · · · · · · · · · · · · · · · · · · ·	\$	24,732	3	(4,121)	\$		Line 8 x Line 9
11	Amortization of Deterred Depreciation Regulatory Asset		\$	55,399	3	107,446	s	207.095	Line 1 x 2.54% [1]
12	Amortization of Deferred PISCC Regulatory Asset		\$	88,978	3	172,083			Line 2 x 2.54% [1]
13	Amortization of Deferred Property Tax Regulatory Asset		\$	31,181		67,943			Line 3 x 2.54% [1]
14	Amortization of Revenue Offset Deferral	 ·	\$	(110,759)		(252,014)			Line 4 x 2.54% [1]
15	Total Annual Revenue Requirement		\$	89,531	\$	91,337	\$	961,890	Sum of Lines 11 - 14
	Allocation %								
16	Rate RS / RFT / RSLI			72.3475%		72.3475%		72.3475%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
17	Rate GS / FT Small			7,4632%		7.4632%		7,4632%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
18	Rate GS / FT Large			15.6175%		15,8175%			Case No. 12-1685-GA-AIR, Schedule E-3,2f, page 7 of 14
19	Rate IT	=		4.5718%		4.5718%		4.5718%	Casa No. 12-1685-GA-AIR, Schedule E-3.21, page 7 of 14
20	Total Allocation		Ę	100.0000%		100.0000%		100.0000%	Sum of Lines 16 - 19
	Annual Revenue Requirement								
21	Rate RS / RFT / RSLI		\$	64,773	5	66,079	S	595,903	Line 15 x Line 18
22	Rate GS / FT Small		\$	6,682	3	6,617	\$	71,788	Line 15 x Line 17
23	Rate GS / FT Large		5	13,983	\$	14,265	\$	150,223	Line 15 x Line 18
24	Rate IT	 	\$	4,093	3		5	43.976	Line 15 x Line 19
25	Total Annual Revenue Requirement		\$	89,531	\$	91,337	\$	961,890	Sum of Lines 21 - 24
	Annual Bills Issued								
26	Rate RS / RFT / RSLI			4,716,733		4,733.059		4,757,415	Work Papers 7.2 thru 7.4
27	Rate GS / FT Small			249,180		238,052			Work Papers 7.2 thru 7.4
28	Rate GS / FT Large			91,938		103,440		94,209	Work Papers 7.2 thru 7.4
29	Rate IT			1,093		992		998	Work Papers 7.2 thru 7.4
	Estimated Monthly Rate Impact								
30	Rate RS / RFT / RSLI		\$	0.01	\$	0.03	\$	0.17	Line 21 / Line 26 (Cap is \$1.50 per month)
31	Rate GS / FT Small		\$	0.03	\$	0.06	5	0.35	Line 22 / Line 27
32	Rate GS / FT Large		\$	0.15	\$	0,27	\$	1.89	Line 23 / Line 28
33	Rate IT		Š	3,74	S	8.34	3	52 35	Line 24 / Line 29

^[1] For purposes of this calculation Duke Energy Ohio used a composite depreciation rate calculated using data from 2015 FERC Form 2. It includes carrying costs on the unamortized balance.
The actual amortization period will be determined in Duke Energy Ohio's next gas base rate case.

^[2] No deferral related to calendar year 2013 since net deferral is less than zero.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC end 13-2418-GA-AAM
MONTHLY CEP INVESTIMENTS
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2016

Description: Report on all CEP investments placed in-service during January 2016-December 2016.
Represents Net Asset Balance edigible for Accounting Authority.

No.

Description: Net Cumulative Asset Balance eligible for Accounting treatment approved in 13-2417-GA-UNC. [A] Cumulative Belance

Calculation: Prior Month Assel Balance + Current Month Asset Activity

	Balance at								
Budget Category	201612	201602	:01603	201604	201806		201607 201608 201608	201608	201609
Distribution Improvement	\$ 77,488,422	84,729,562 \$	9,659,688	96,208,536	\$ 99,945,943	\$ 106,034,954	\$ 106,845,747	\$ 110,037,424	\$ 113,358,04
Information Technology	\$ 453,182	479,952 \$	483,933	2,320,102	\$ 2,320,557		\$ 2,451,676	\$ 1,389,474	\$ 1,399,474
Total CEP In-Service	\$ 77,941,603 \$ 80,951,403	85,209,514 \$ 9	0,143,621	\$ 98,528,638	102,266,501		\$ 109,297,424	\$ 111,436,898	\$ 114,757,52

8

Monthly Activity - Net Assets
Description: Wonthly activity for all Assets placed in-earlice and eligible
for Accounting Treatment From Control of Control

Budget Category	201512	201601	201602	201603	201604	201605	201606	201607	201608	201609
Distribution Improvement	\$ 5.374,040	\$ 2,987,120 \$	4,254,020	4,930,126	6,548,848 \$	3,737,407 \$	6,089,010 \$	810,794 \$	3,191,677 \$	3,320,621
5 Information Technology	\$ 14,975	22,679	4,091	3,961	1,836,169 \$	456 \$	239 \$	130,880 \$	(1,052,202) \$	•
6 Total CEP In-Service Activity - Net Assets	\$ 5,389,014	\$ 3,009,799 \$	4,258,111	4,934,108	8,385,016 \$	3,737,863 \$	6,089,249 \$	941,674 \$	2,139,475 \$	3,320,621

[C] Monthly Activity - Assats (Total)
Description: Monthly activity for all Assats placed in-service.
Source: WP-3.1

idael Category	201512	201601	201602	201603	201604	201606
stribution (morovement	\$ 5,860,279 \$	4,384,804	5,400,413 \$	5,105,106 \$	6,684,649	3,880,505
vernation Technology	\$ 14,975 \$	22.679	4,091	3,981	1,836,169	456
of PED in Consider Activity. Comes Seconds	£ 5675.254 £	4 407 4R3	5 404 505 8	5 109 088 \$	8 520 817	3,880,980

201608 201609 4,519,312 \$ 3,464,031 (130,880) \$ 3,464,031

201606 201607 6,228,179 \$ 1,225,228 \$ 239 \$ 130,880 \$ 6,228,418 \$ 1,356,106 \$

Monthly Activity - Assets (Excets Above Cap)
Description: Represents the amount of Asset In-service activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC. Ē

10 Distribution Improvement		Budost Category	201512	109102	201602	201603	201504	201605	201606	90	201607		201608	201609	60
11 Information Technology	10	n Distribution Improvement	•	55		•	50	5	\$		•	49		S	
13 Tring Table Cares Accept Ac	-	Information Technology	6/2	67	•	•	•	*	55	•	•	*		•	
		Total CEP In Service Activity - Gross Assats Above Can					••	•	67	,	,	**	*	\$,

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROCRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
MONTHLY CEP INVESTIMENTS
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2018

Description: Report on all CEP investments placed in-earvice during January 2016-December 2016.
Represents Net Asset Balance etigible for Accounting Authority.

(E) Monthly Activity - Raticements (Total)
Description: Monthly activity for all Retirements processed.
Source: WP-3.2

	Budget Category	201512	201601	201602	201603	201604	201605	201606	201607	201608	201609
5	Distribution Improvement	\$ (286,240) \$	(1,397,683) \$	(1,146,394) \$	\$ (174,980) \$	(135,801) \$	(143,097) \$	\$ (139,168) \$	(414,434) \$	(1,327,635) \$	(143,410)
I	Information Technology		,					,	2	(921,322) \$	
ALC:	Total CEP In-Service Activity - Retirements	\$ (286,240) \$	(1,397,683) \$	(1,146,394) \$	(174,980) \$	(135,801) \$	(143,097) \$	(139,168) \$	(414,434)	(2,248,957) \$	(143,410)

[F] Monthly Activity - Retrements (Excess Above Cep)
Description: Represents the amount of Retirement activity not eligible for accounting treatment, under the Cep terms of 13-2417-GA-UNC.

	Budget Category	201512	201	201601	201602	201	201603	201604		201605	8	201606	201607	11	201608		201609
9	Distribution Improvement	•	49			49		100	47	,	40		**	1573		6	•
4	Information Technology		s			49		45	8		52		57			5	•
	Total CEP In-Service Activity - Retirements Above Cap	•	**		45	8		40	44	•	•		**	1		40	•

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
MONTHLY CEP INVESTMENTS
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2016

Description: Report on all CEP investments placed in-service during January 2016-December 2016. Represents Net Asset Balance eligible for Accounting Authority.

₩. .

Description: Net Cumulative Asset Balance eligible for Accounting treatment approved in 13-2417-GA-UNC. Calculation: Prior Month Asset Balance + Current Month Asset Activity [A] Cumulative Balance

\$ 117.371.748	201611	201612
	\$ 130,854,365 \$	123,851,385
\$ 3,880,817	\$ 4,031,184 \$	4,004,097

ē

Monthly Activity - Net Assets
Description: Monthly activity for all Assets placed in-service and eligible for Accounting Treatment
accusition: Total Asset Activity [C] + Instighte Asset Activity [D] + Total
Retrement Activity [E] + Instighte Retrement Activity [F]

udens Catenory		201610	201611	201612		Months Ended 12/31/2016	Months Ended 12/31/2016
istribution improvement	•	4.013.703	\$ 13,582,618	\$ (7,103,001)	(100	\$ 46	6,382,944
frametion Technology	61	2.481.342		\$ (27	(27,087)	5	3,550,915

[C] Monthly Activity - Assets (Total)
Description: Monthly activity for all Assets placed in-service.
Source: WP-3.1

		20184N	ľ	0444	•	MA12	*	ionthe Ended
Sunger Category	•	201010		0 0000	1	C 704 062		000 700 00
Distribution improvement	•	4,440,949	*	13,007,092		200,400,0	•	02,458,50
Information Technology	**	2,481,342	**	150,368		(27,087)	w	4,472,237
Total CFP in-Service Activity - Gross Assets	•	6,722,291	**	4,007,410		4,976,976	49	68,466,517

Activity for Twelve

Monthly Activity - Assets (Excess Above Cap)
Description: Represents the amount of Asset in-service activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC. e

Budget Category	201610	201611	201612	12/31/2016
Distribution Improvement	,			\$
Information Technology				•

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
MONTHLY CEP INVESTMENTS
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2016

Description: Report on all CEP Investments placed in-service during January 2018-December 2016.
Represents Net Asset Balance eligible for Accounting Authority.

[E] Monthly Activity - Relirements (Total)
Description: Monthly activity for all Relirements processed.
Source: WP-3.2

Activity for Twelve Months Ended 12/31/2016 \$ (17,631,336) \$ (921,322) \$ (18,552,658) 201610 201611 201612 (227,246) \$ (274,424) \$ (12,107,063) \$ \$ (227,246) \$ (274,424) \$ (12,107,063) Budget Category
Distribution Improvement
information Technology
Total CEP In-Service Activity - Retirements G 4 10

E

Monthly Activity - Retirements (Excess Above Cap)
Description: Represents the amount of Retirement activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

		201610	201544	201842	42/14/2018
	Buoget Caregory	210102	110102	20103	010000
9	Distribution Improvement		•	•	
-	Information Technology				
4	Total CEP In Servine Activity - Retrements Above Can		•	•	,

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-241-CA-LINC and 13-2418-CA-AAM
ADDITIONS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201601	94	201602	201603	201604		201605	201608	201607		201608
Distribution Improvement	374	2740	Land and Land Rights	%00°0											
	374	2741	Rights of Way	1.54%											
	374	2742	Criv Gate Check Station	0.00%											
	375	2750	Structures & Improvements	2.09%											
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%		49	26,313 \$	(234)	59	44					
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ 47.	473,358 \$	1,416,755 \$	370,118	\$ 2,196,858	\$ 85	100,120 \$	5 213,170	\$ 144,459	\$ 651	1,128,157
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ 1,75	751,164 \$	865,226 \$	650,248	\$ 1,054,089	\$ 69	476,352 \$	3,558,522	\$ 635,572	\$ 22	775,280
	378	2780	System Meas. & Reg. Station Equipment	2,35%	₹ •	38,380 \$	542,319 \$	(627)	\$ 537,907	\$ 204	97,137 \$	(124)			
	376	2781	System Mess, & Reg. Station Equipment-Elec	7.00%											
	378	2782	District Regulating Equipment	2.40%						49	286,593 \$	\$ 2,210		49	,
	379	2790	Meas, & Reg City Gate	6.67%						69	557,961 \$	12,775		49	
	380	2801	Services- Cast Iron & Copper	3.11%											
	380	2802,2804,2808	Services-Steel	2.88%	8	81,342 \$	72,210 \$	169,316	\$ 68,417	\$ 21	113,008 \$	72,154	\$ 91,089	\$ 68	83,105
	380	2803,05, 06, 07	Services-Plastic	3,59%	\$ 1,830	830,703 \$	2,350,865 \$	2,542,956	\$ 2,484,515	15 8	2,069,992 \$	5 2,070,625	\$ 103,192	8 26	2,278,128
	381	2810,2811	Meters	2.22%	\$ 15	156,911 \$	111,169 \$	143,824	\$ 321,557	2 29	143,808 \$	187,751	\$ 83,858	\$ 89	203,005
	381	2812	Utility of the Future Meters	5.00%											
	382	2820,2821		2.00%											
	383	2830	House Regulators	2,00%											
	384	2840	House Regulator Instellations	2:00%											
	385	2850	Large Industrial Meas, & Reg. Equipment	2.63%											
	385	2851	Large Industrial Meas, & Reg. Equipment - Comm	4.20%											
	387	2870	Other Equipment - Other	8.67%											
	387	2871	Street Lighting Equipment	2.67%											
	380	2900	Structures & Improvements	3.33%											
	394	2940	Tools, Shop & Garage Equipment	4.00%	2	51,883 \$	15,556 \$	15,556 \$ 1,229,505 \$	\$ 21,305	92	35,533 \$	6,455	\$ 52,390	90	51,637
	395	2860	Laboratory Equipment	8.67%											
	386	2960	Power Operated Equipment	6.36%	**	1,064							\$ 114,668	**	
	397	2970	Communication Equipment	6.67%							49			**	0.000
Distribution Improvement Sum	int Sum				\$ 4,384,804	1,804 \$	5,400,413 \$	5,105,106	\$ 6,684,649		3,880,505 \$	6,228,179	\$ 1,226,228	•	4,519,312
Information Technology	304	2044	Electronic Data Brocession	20 0004	4 32	20 670 6	4 001 6	3 981	100.00	\$ 10	456 \$				
HIGHINGTON COCCUMANT	2	2030	Miscelleracus Intangible Plant	0.00%			- made	i Amelia	1,	77 8		239	\$ 130,880	\$ 08	(130,880)
Information Technology Sum	v Sum				\$ 22	22,679 \$	4,091 \$	3,981	\$ 1,838,169	89	456 \$	239	\$ 130,880	\$ 08	(130,680)
Mildeline and section is to section of the little of the l					l		-	-			The state of the s	**************************************		-	Marin

\$ 4,407,483 \$ 5,404,605 \$ 5,109,088 \$ 8,520,817 \$ 3,880,960 \$ 6,228,418 \$ 1,356,108 \$ 4,388,432

Total CEP Additions

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-241*GA-UNC and 13-241*B-GA-AAM
ADDITIONS BY FERC ACCOUNT.
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2016
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201	201609	201610		201611	201612	22	2016 Totals
Distribution Improvement	374	2740	Land and Land Rights	9,000							•	ŀ
		2741	Richts of Way	1.54%							**	,
	374	27.42	City Gate Check Station	96000							49	1
	375	2750	Strandards & Improvements	2.09%				1/9	72,132		44	72,132
	376	2761.2764	Mains - Cast Iron & Cooper	2.72%							•	26,080
	376	2762 65 67 69	Mains - Steel	1.87%	5	677.543 \$	219,281	49	5,195,534	354,123	44	12,489,478
	376	2763 2766 2768	Mains - Plastic	2.08%	49	581,067 \$	1,634,963	W	4,425,186	1,137,993	49	17,645,660
	378	2780	System Mees, & Reg. Station Equipment	2,35%	5	67,887 \$	3 286,778	49	403,151	93,518	69	2,046,327
	378	2781	System Meas, & Reg. Station Equipment-Elec	7.00%				47	410,218	18,415	47	428,634
	378	2782	District Reculating Equipment	2.40%		•**	1	44	365,281		43	654,084
	379	2790	Meas & Reg City Gate	6.67%	**	\$ 677.7	890'9	4/9	2,075	15,293	**	601,952
	380	2801	Services- Cast Iron & Copper	3.11%		W7	22	5/9	25	36	**	83
	380	2802 2804 2808	Services-Steel	2.88%	49	40,381 \$	139,627	**	232,870 \$	137,871	43	1,301,389
	380	2803.05.06.07	Services-Plastic	3.59%	\$ 1.6	\$ 146,689	1,671,716	69	2,506,237	\$ 2,776,396	59	24,385,266
	38	2810.2811	Maters	2.22%	\$	251,403 \$	254,212	44	238,715 \$	231,905	49	2,328,118
	381	2812	Utility of the Future Melers	5.00%							49	•
	382	2820,2821	Weter installations	2.00%							47	
	383	2830	House Regulators	2.00%					**	4,485	67	4,485
	384	2840	House Regulator installations	2.00%							49	
	385	2850	Large Industrial Meas, & Reg. Equipment	2.63%				45	5,527	6.221	65	11,748
	385	2851	Large Industrial Meas, & Reg. Equipment - Comm	4.20%							4	,
	387	2870	Other Equipment - Other	8.67%							69	
	387	2871	Street Lighting Equipment	2.67%		**	15				s	10
	330	2900	Structures & Improvements	3.33%							*	
	394	2940	Tools, Shop & Garage Equipment	4,00%	49	496	46,757	s	\$ (589)1)	225,763	67	1,735,591
	395	2850	Laboratory Equipment	8.67%							**	
	396	2960	Power Operated Equipment	6.36%		49	1				69	115,732
	387	2970	Communication Equipment	8.67%	*	37,535 \$	1.510	- 1	1,780 \$	- 1	~	147,508
Distribution Improvement Sum	nt Sum				\$ 3.4	3,464,031 \$	4,240,949	*	\$ 13,867,042 \$	5,004,063	\$	63,994,280
				THE PARTY								
Information Technology	391	2911	Electronic Data Processing	20.00%		100	1,093	49	16,580 \$		19 (81,172
		2030	Miscellaneous intangible Plant	9,000	2	•	2,480,249	.,	133,787 \$	(27.087)	*	4,391,066
Information Technology Sum	Sum				8		2,481,342	*	150,368 \$	(27,087)	*	4,472,237

\$ 3,464,031 \$ 6,722,281 \$ 14,007,410 \$ 4,876,978 \$ 68,468,517

Total CEP Additions

DUKE EMERGY OHIO, INC.
CAPITAL EYPENDITURE PROGRAM (CEP)
CASE NO. 17-2417-CA-UNC and 13-2418-CA-AAM
RETREMENTS BY FER ACCOUNT
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2016
SOURCE: POWERPLAN

2763 2763 2763 2763 2802 2802 2803 2803 2803	Land and Land Rights Rights of Way	0.00%								
	Rights of Way									
		1.54%								
	City Gate Check Station	9600'0								
	Structures & improvements	2.09%								
	Mains - Cast iron & Copper	2.72%	\$ (08) \$	(1.294) \$		(36)	(2,849) \$	(47)		
	_		\$ (72,764) \$	(14,791) \$	(484) \$	(24,262) \$	\$ (620'62)	\$ (080,78)	(139,820) \$	(427)
	58 Mains - Plastic	2.08%	\$ (18,186) \$	(62,111) \$	(3,376) \$	(6,295) \$	(27,978) \$	(10,403) \$	(20,680) \$	(26,644)
	System Meas. & Reg. Station Equipment	2.35%								
	System Meas. & Reg. Station Equipment-Elec	7.00%				69	(6,233) \$	•		
	District Regulating Equipment	2.40%								
	Meas. & Reg City Gate	8.67%								
	Services- Cast Iron & Copper	3.11%	\$ (20,390) \$	\$ (1,981)	(20,687) \$	(26,348) \$	(24,279) \$	(6,731) \$	\$ (652,325)	(17,485)
	Services-Steel	2.88%	\$ (12,311) \$	\$ (5,983)	(11,645) \$	(4,579) \$	(4.405) \$	(1,225) \$	(11,074) \$	
	7 Services-Plastic	3.59%	\$ (141,252) \$	(105,463) \$	(138,788) \$	(74,280) \$	(54,324) \$	(53,702) \$	(217,501) \$	(103,687)
	Meters	2.22%	\$ (1,132,700) \$	(733,779) \$						
381 2812	Utility of the Future Meters	5.00%								
362 2820,2821	Meter Installations	2.00%								
383 2830	House Regulators	2.00%	55	(214,702) \$	•					
384 2840	House Regulator Installations	2.00%	S	(280) \$	•					
385 2850	Large Industrial Meas. & Reg. Equipment	2.63%								
385 2851	Large Industrial Mess. & Reg. Equipment - Comm	4.20%								
387 2870	Other Equipment - Other	94.29.9								
387 2871	Street Lightling Equipment	2.67%								
390 2900	Structures & improvements	3.33%								
394 2940	Tools, Shop & Garage Equipment	4.00%							49	(846,276)
395 2950	Laboratory Equipment	6.67%							673	(54,460)
396 2960	Power Operated Equipment	6.36%							44	(118,620)
397 2970	Communication Equipment	6.67%		1					49	(118,431)
Oistribution improvement Sum	2 H - 2 H - 2 H - 1	-	\$ (1,397,683) \$ (1,146,394) \$	(1,146,394) \$	(174,980) \$	(135,801) \$	(143,097) \$	(139,168) \$	(414,434) \$	(1,327,635)
									•	- 1
Information Technology 391 2911 0 2030	Miscellaneous Interngible Plant	20.00%							•	(821,344)
Information Technology Sam			5	5	•	5	- \$	•		(921,322)

\$ (1,397,683) \$ (1,146,394) \$ (174,980) \$ (135,801) \$ (143,097) \$ (139,168) \$ (414,434) \$ (2,248,957)

Total CEP Retirements

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP.)
CASE NO. 13-2417-CALINC and 13-2418-GA-AAM
RETREMENTS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2016
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201609	63	201610	201611	201612	2016 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%				2 2 2		
	374	2741	Rights of Way	1.54%						
	374	2742	City Gate Check Station	0.00%						•
	375	2750	Structures & Improvements	2.09%						
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	49	(15)		*	(51)	\$ (4,373)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	2)	71,806) \$	(100,184) \$,	(68,821)	\$ (563,448)
X I I I I I I I I I I I I I I I I I I I	376	2763, 2766, 2768	Mains - Plastic	2.08%	*	(4,429) \$	(18,989) \$	(2,947) \$	(77,568)	\$ (279,605)
	378	2780	System Meas, & Reg. Station Equipment	2,35%						•
	378	2781	System Meas, & Reg. Station Equipment-Elec	7.00%						\$ (6,233)
	378	2782	District Regulating Equipment	2.40%						,
	379	2790	Meas. & Reg City Gate	6.67%						
	380	2801	Services Cast Iron & Copper	3.11%	S	\$ (568'6)	(11,772) \$	(14,347) \$	(13,032)	\$ (198,305)
	380	2802,2804, 2808	Services-Steel	2.88%	8	(5,924) \$	\$ (026'1)	(38,216) \$	(6,220)	\$ (151,108)
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ (5	51,340) \$	(88,382) \$	(218,914) \$	(57,819)	\$ (1,305,454)
	381	2810,2811	Meters	2.22%				69	(9686,898)	\$ (11,556,377)
	381	2812	Utility of the Future Meters	5.00%						•
	382	2820,2821	Meter Installations	2.00%						•9
	383	2830	House Regulators	2.00%				s	\$ (2,193,654)	\$ (2,408,356)
	384	2840	House Regulator Installations	2.00%				55		\$ (290)
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%						
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%						•
	387	2870	Other Equipment - Other	6.67%						,
	387	2871	Street Lighting Equipment	2.67%						1
	390	2900	Structures & Improvements	3.33%						
	394	2940	Tools, Shop & Garage Equipment	4.00%						\$ (846,276)
	395	7950	Laboratory Equipment	6.67%						\$ (54,460)
	396	2960	Power Operated Equipment	6.36%						\$ (118,620)
	397	2970	Communication Equipment	6.67%						\$ (118,431)
Distribution Improvement Sum	Sum				\$ (14	3,410) \$	(227,246) \$	(274,424) \$	(12,107,063)	\$ (143,410) \$ (227,246) \$ (274,424) \$ (12,107,063) \$ (17,631,336)

\$ (143,410) \$ (227,246) \$ (224,424) \$ (12,107,063) \$ (18,552,658)

\$ (921,322) \$ -\$ (921,322)

20.00%

Electronic Data Processing Miscellaneous Intangible Plant

2911

391

information Technology Information Technology Sum

Total CEP Retirements

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRBUTTON MAPROVEMENT
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Distribution improvement.

[A] <u>Cumulative Balance</u>
Description: Cumulative Deferred Depreciation Balance for Distribution Improvement
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

4,182,419 \$ 3,464,716 \$ Budget Category Distribution Improvement - Deferred Depreciation

[B] Net Plant Additions Eliabbe for Defeared Depreciation Description: Monthly Activity of Net Plant Additions for Distribution Improvement Source: Work Paper-3.1 and Work Paper-3.2

Land and Land Rights		201512	201601	201602	201603	201604	201802	201606	ZUTOU/
	\$		•		*	•			1
Rights of Way	10					•			•
City Gate Check Station	•		,			••	•		٠
Structures & Improvements	•9			• • • • • • • • • • • • • • • • • • • •				•	•
Mains - Cast fron & Copper	•	(52) \$	\$ (08)	25,020 \$	(234) \$	(36)	(2,849) \$	(47) \$	
Mains - Steel	•	1.955.889 \$	400.594 \$	1,401,964 \$	369,635 \$	2,172,596 \$	77,091 \$	146,110 \$	4,639
Mains Plastic		1.543.876 \$	1.732.977	803,115 \$	646.873 \$	1,047,794 \$	448,374 \$	3,548,119 \$	614,891
System Meas. & Rea. Station Equipment	49		38,380 \$	542,319 \$	(627) \$	\$ 706,753	97,137 \$	(124) \$	٠
System Meas. & Red. Station Equipment-Elec	*	•					(6,233) \$	47	•
District Regulating Equipment	**	•		,	*	•	286,593 \$	2,210 \$	٠
Meas & Ren - City Gate	40	,		•	•		557,961 \$	12,775 \$	
Services- Cast Iron & Copper	49	(28,348) \$	(20,390) \$	\$ (1881)	(20,687) \$	(26,348) \$	(24,279) \$	(6,731) \$	(25,359
Services-Steel	••	66,011	68,031 \$	66,228 \$	157,670 \$	63,838 \$	108,602 \$	70,929 \$	80,015
Services-Plastic	60	1.728.247 \$	1,689,451 \$	2,245,402 \$	2,404,167 \$	2,410,235 \$	2,015,868 \$	2,016,923 \$	(114,309)
Salah	**	398,753 \$	\$ (882,788)	(622,609) \$	143,824 \$	321,557 \$	143,808 \$	187,751 \$	83,858
Utility of the Future Meters	44							,	1
Meter Installations	•								•
House Regulators	50			(214,702) \$		1	,	•	•
House Regulator Installations	•	•		\$ (280)		•	,	•	•
arge Industrial Meas. & Reg. Equipment	•	•							•
Large Industrial Meas, & Reg. Equipment - Comm	46	1		•	-	47			•
Other Equipment - Other	•		,				•		•
Street Lighting Equipment	64	1	-	**	•			,	٠
Structures & Improvements	**	•					,	•	•
Tools, Shop & Garage Equipment	•	(353,166) \$	51,883 \$	15,556 \$	1,229,505 \$	21,305 \$	35,533 \$	6,455 \$	52,390
Laboratory Equipment	•	•			,				•
Power Operated Equipment	60	62,829 \$	1,064	•		•/2			114,668
Communication Equipment	•		\$.		•	,	•	104,640 \$,
Total Distribution Improvement	4	5,374,040 \$	2,987,120 \$	4,254,020 \$	4,930,126 \$	6,548,848 \$	3,737,407 \$	6,089,010 \$	810,794

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECATION
DISTRABUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2016

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Distribution Improvement.

Line

[C] <u>Deferred Depreciation Calculation</u>

[C] Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

	Depreciation			***************************************	***************************************	20000	200000	004000	200000
Utility Account	Kato	201512	201601	200102	COALOZ	201034	CONSTA	201000	/DOLON
Land and Land Rights	%00.0								
Rights of Way	1.54%	•		1		•**			
City Gate Check Station	%00.0	•		**	•			,	
Sinctures & Improvements	2.09%	403 \$	403 \$	403 \$	403 \$	403 \$	403 \$	403 \$	403
Mains - Cast Iron & Conner	2.72%	\$ (28) \$	\$ (28)	(28) \$	\$ 6%	28 \$	28 \$	22 \$	8
Marins	1.87%	16,863 \$	19,911 \$	20,535 \$	22,720 \$	23,296 \$	26,681 \$	26,801	27,029
Mains - Plastic	2.08%	24,320 \$	26,996 \$	30,000	31,382 \$	32,514 \$	34,330 \$	35,107 \$	41,257
System Meas & Reg. Station Equipment	2.35%	762 \$	762 \$	837 \$	1,899 \$	1,898 \$	2,951 \$	3,141 \$	3,141
System Meas. & Red. Station Equipment-Elec	2.00%	3.479 \$	3.479 \$	3,479 \$	3,479 \$	3,479 \$	3,479 \$	3,443 \$	3,443
District Remisting Emission	2.40%	1.772 \$	1.772 \$	1,772 \$	1,772 \$	1,772 \$	1,772 \$	2,345 \$	2,349
Mass & Rec - City Gate	6.67%		•	•	•	1		3,101 \$	3,172
Services- Cast Iron & Copper	3.11%	(1,021) \$	(1,094) \$	(1,147) \$	(1,168) \$	(1,221) \$	(1,290) \$	(1,353) \$	(1,370)
Services. Steel	2.88%	1,776 \$	1.935 \$	2,100 \$	2,259 \$	2,638 \$	2,791 \$	3,051 \$	3,222
Services-Plastic	3.59%	124,838 \$	130,008 \$	135,062 \$	141,780 \$	148,972 \$	156,183 \$	162,213 \$	168,247
Welers	2.22%	139 \$	\$ 978	\$ (626)	(2,081) \$	(1,815) \$	(1,220) \$	(954) \$	(909)
Unitiv of the Future Meters	5.00%				•	•	•	•	
Meter Installations	2.00%	\$ (1,468) \$	(1,466) \$	(1,466) \$	(1,466) \$	(1,466) \$	(1,466) \$	(1,466) \$	(1,466)
House Reculators	2.00%	2,324 \$	2,324 \$	2,324 \$	1,967	1,967 \$	1,967 \$	1,967	1,967
House Regulator Installations	2.00%	126 \$	126 \$	126 \$	126 \$	125 \$	125 \$	125 \$	125
arge Industrial Meas. & Reg. Equipment	2.63%	4 7	2 5	7 \$	7 \$	~ ~	7 \$	7	7
erpe Industrial Meas. & Reg. Equipment - Comm	4.20%			,	,	-	•	1	
Other Ecuporaent - Other	6.67%	•		,	••		•		
Street Lighting Equipment	2.67%	\$ (282)	(285)	\$ (582)	\$ (582)	(282) \$	(382)	(295)	(282)
Structures & Improvements	3,33%	(343) \$	(343) \$	(343) \$	(343) \$	(343) \$	(343) \$	(343) \$	(343)
Tools, Shoo & Garage Equipment	4,00%	6,272 \$	\$ 560'5	5,268 \$	\$ 025'9	9,418 \$	8,489 \$	9,607 \$	9,629
Laboratory Equipment	6.67%		,	•	•		•	1	
Power Operated Equipment	6.36%	4,122 \$	4,455 \$	4,461 \$	4,461 \$	4,461 \$	4,461 \$	4,461 \$	4,461
Communication Equipment	6.67%	143 \$	143 \$	143 \$	143 \$	143 \$	143 \$	143 \$	725
Total Distribution Improvement Deferred Depraciation		184,193 \$	195,086 \$	202,309 \$	212,403 \$	225,981 \$	240,196 \$	251,526 \$	265,119

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-CA-LINC and 13-2418-GA-AAM
CASE RODE DEPRECATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2016

Description: Provide detailed calcutation of defeared depreciation on CEP investments. Represents the Defeared Depreciation on Distribution Improvement.

\$ e

[A] <u>Cumulative Balance</u>

Description: Cumulative Deferred Depreciation Balance for Distribution Improvement Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Control of the contro		20400	204608	201840	204644	204812	
Distribution Improvement - Deferred Depreciation	*	4,714,452	4,987,115	\$ 5,267,736 \$	5,557,556	5,874,919	
Net Plant Additions Elicible for Deferred Depreciation							
Description: Monthly Activity of Net Plant Additions for Distribution							
Improvement							
Source: Work Paper-3.1 and Work Paper-3.2							

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	1				*******		morning Cilcan
Utility Account	201808	98	201609	201610	201811	201612	12/31/2016
Land and Land Rights	•		* .	1			•
Rights of Way	**						•
City Gete Check Station	**	1					1
Structures & Improvements	50			•	72,132 \$		\$ 72,132
Mains - Cast Iron & Copper	49	69	(15) \$			(51)	\$ 21,707
Mains - Steel		.127,730 \$	605,737 \$	119,098 \$	5,195,534 \$	285,302	\$ 11,906,029
Mains - Plastic	47	748,635 \$	678,638 \$	1,615,974 \$	4,422,239 \$	1,060,424	\$ 17,366,054
System Meas, & Reg, Station Equipment	us.	1	\$ 7887 \$	266,778 \$	403,151 \$	93,519	\$ 2,046,327
System Meas, & Red. Station Equipment-Elec	49	1/9		•	410,218 \$	18,415	\$ 422,401
District Reculating Equipment	49	1			365,281 \$		\$ 654,084
Meas. & Reg City Gate	69	•	\$ 611.1	8 890'9	2,075 \$	15,293	\$ 601,952
Services- Cast Iron & Copper	us	(17,485) \$	\$ (5886)	(11,750) \$	(14,322) \$	(12,997)	\$ (198,222)
Services-Steel	49	41,500 \$	34,457 \$	131,708 \$	194,654 \$	131,651	1,150,281
Services Plastic	\$ 2.1	2,174,441 \$	1,648,600 \$	1,583,334 \$	2,287,323 \$	2,718,577	\$ 23,079,812
Melers	69	203,005 \$	251,403 \$	254,212 \$	238,715 \$	(9,457,993)	\$ (9,228,259)
Utility of the Future Meters	55	,	•				
Meter Installations	69	•			•		•
House Regulators	49	673	•		1	(2,189,169)	\$ (2,403,871)
House Regulator Installations	**	1					\$ (290)
Large Industrial Meas. & Reg. Equipment	40	,		,	5,527 \$	6,221	\$ 11,748
Large Industrial Meas. & Reg. Equipment - Comm	••	*	49			•	•
Other Equipment - Other	•	1			•		•
Street Lighting Equipment	•			15 \$			
Structures & Improvements	5	1			•	•	•
Tools, Shop & Garage Equipment	5	794,639) \$	496 \$	46,757 \$	\$ (589'1)	225,763	\$ 889,316
Laboratory Equipment	65	(54,460) \$	1	•	•••		\$ (54,460)
Power Operated Equipment		118,620) \$					\$ (2,888)
Communication Equipment	5	(118,431) \$	37,535 \$	1,510 \$	1,780 \$	2,043	\$ 29,077
Total Distribution Improvement	-	04 C77 F	2 220 624 6	A 042 703 €	42 E03 E4B &	(7 102 001)	ALD CRE AL

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-241/CAG-INC and 13-2418-GA-AAM
DEFERED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2016

Description: Provide detailed calculation of deferred depreclation on CEP investments. Represents the Deferred Depreciation on Distribution improvement.

Line

(C) <u>Deferred Dearaclation Calculation</u>

(C) <u>Description: Deferred Depreciation</u>

Calculation: Prior Morth Asset Balance x Depreciation Rate/12 Months

Activity for Twelve

	Depreciation						6	Months Enged
Utility Account	Rate [4]	201608	201609	201610	201611	201612		12/31/2016
Land and Land Rights	%00°0		,	•	\$		8	q
Rights of Way	1.54%			,	,	,	49	
City Gate Check Station	%000		•	•		•	*	•
Structures & Improvements	2.09%	\$ 403 \$	403 \$	403 \$	403 \$	528	69	4,961
Mains - Cast Iron & Copper	2,72%	\$ 22 \$	22	22 \$	22 \$	22	49	183
Mains - Steel	1.87%	\$ 27,036 \$	28,794 \$	29,738 \$	29,923	38,020	49	320,48
Mains - Plastic	2.08%	\$ 42,323 \$	43,620 \$	44,793 \$	47,594 \$	55,259	45	465,185
System Meas. & Reg. Station Equipment	2.35%	3,141 \$	3,141 \$	3,274 \$	3,796 \$	4,586	49	32,56
System Meas, & Reg. Station Equipment-Elec	7,00%	\$ 3,443 \$	3,443 \$	3,443 \$	3,443 \$	5,835	s,	43,888
District Regulating Equipment	2,40%	\$ 2,349 \$	2,349 \$	2,349 \$	2,349 \$	3,080	49	26,03
Meas. & Reg City Gate	6.67%	\$ 3,172 \$	3,172 \$	3,216 \$	3,249	3,261	**	22,34
Services- Cast Iron & Copper	3,11%	\$ (1,436) \$	(1,481) \$	(1,507) \$	\$ (1,537) \$	(1,574)	69	(16,17)
Services-Steel	2.88%	\$ 3,414 \$	3,513 \$	3,586 \$	3,912 \$	4,379	64	36,81
Services-Plastic	3.59%	\$ 167,805 \$	174,410 \$	179.342 \$	184,079 \$	190,922	s,	1,939,12
Meters	2.22%	\$ (451) \$	\$ (97)	388	\$ 098	1,301	45	(4,70
Utility of the Future Meters	9,009						49	•
Meter Installations	2.00%	\$ (1,466) \$	(1,466) \$	(1,466) \$	(1,466) \$	(1,466)	49	(17,59)
House Regulators	200%	\$ 1,967 \$	\$ 1,96,1	1,967	1,967	1,967	49	24,31
House Regulator Installations	2.00%	\$ 125 \$	125 \$	125 \$	125 \$	125	바	1,50
Large Industrial Meas. & Reg. Equipment	2.63%	5 ~	7 \$	1 00	7 \$	6	**	o
Large Industrial Meas. & Reg. Equipment - Comm	4.20%		,	•	•		49	•
Other Equipment - Other	6.67%	\$	•	•	•		69	•
Street Lighting Equipment	2.67%	\$ (295) \$	\$ (582)	\$ (282)	\$ (282)	(282)	45	(3,54
Structures & Improvements	3,33%	\$ (343) \$	(343) \$	(343) \$	(343) \$	(343)	65	(4,11
Tools, Shop & Garage Equipment	4.00%	\$ 9,804 \$	7,156 \$	7,156 \$	7,312 \$	7,307	40	92,56
Laboratory Equipment	6.67%	•	\$ (505)	\$ (505)	(303) \$	(303)	15	(1.21)
Power Operated Equipment	6.36%	\$ 5,069 \$	4,440 \$	4,440 \$	4,440 \$	4,440	49	54,050
Communication Equipment	6.67%	\$ 725 \$	\$ 99	275 \$	283 \$	283	69	3,225
Total Distribution Improvement Deferred Depreciation		\$ 266.914 \$	272,663 \$	280,621 \$	289,620 \$	317,363	e)	3.019.98

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNG and 13-2418-GA-AAM
DEFERRED DEPRECATION
NFORMATION TECHNOLOGY
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2016

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Information Technology

No.

Cumulative Balance Description: Cumulative Deferred Depreciation Balance for information Technology Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation Z

 201606
 201607
 201608
 201608

 163,440
 \$ 202,120
 \$ 242,981
 \$ 266,306
 124,764 \$ 201603 201604 78,029 \$ 86,085 \$ 201602 70,030 \$ 62,089 \$ 201512 2 \$ 54,546 \$ Budget Category Information Technology - Deferred Depreciation

Net Plant Additions Ellotible for Deferred Depreciation
Descriptions (Bonthly Activity of Net Plant Additions for information Technology
Source: Work Paper-3.1 and Work Paper-3.2 9

201607 201608 \$ 130,880 \$ (130,880) \$ 1 130,880 \$ (1,052,202) \$ 239 \$ 201606 456 \$ 456 201605 201603 201604 2 3,981 \$ 32,291 \$ - \$ 1,803,877 \$ 3,981 \$ 1,836,169 \$ 4,091 \$ 4,091 22,679 \$ 22,679 \$ 201512 14,975 \$ Utility Account
Electronic Data Processing
Miscellaneous Intengible Plant
Total Information Technology M 10 4

201609

<u>5</u>

Deferred Depareciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Pror Month Asset Balance x Depreciation Rale/12 Months

		Depreciation												
	Utility Account	Rate I'll	201512	201601	201602	201603	201604	201605	201606	201607	20	201608	20	201609
90	Electronic Data Processing	20.00%	\$ 7,303	\$ 7,553	5 7,931	\$ 666'2	8,066	8,604	\$ 8,611	49	6/9	8,611	48	(6,744)
	Miscellaneous Interrolble Plant	20.00%		4/9				30,065	\$ 30,065	\$ 30,069	10	32,250		90,069
1	Total Information Technology Deferred Depreciation	***************************************	\$ 7,303	\$ 7,553	7,931	\$ 686'2	990'8	38,669	38,676	42	64	40,861	48	23,325

[1] Utility Account specific depreciation rate approved in Case No., 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-CA-UNC and 13-2418-CA-AAM
DEFERRED DEPRECATION
INFORMATION TECHNOLOGY
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Information Technology

Line No.

[A] Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Information Technology
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

201610 201611 201612 289,831 \$ 354,311 \$ 421,498 Budget Category Information Technology - Deferred Depreciation

Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for information Technology
Source: Work Paper-3.1 and Work Paper-3.2 Ð

						2	onths Ended
Utility Account		201610	201611		201612		12/31/2016
Electronic Data Processing	5	1,093	\$ 16,58	8	,	47	(840,150)
 Miscellancous intendible Plant	**	2,480,249	\$ 133,78	2	(27,087)	••	4,391,066
Total Information Technology	**	2,481,342	\$ 150,36	\$ 8	(27,087)	42	3,550,915
						Edi	of No. 3. Line 5

Activity for Twelve

<u>5</u>

Deferred Depareciation Calculation Description: Deferred Depareciation Calculation by Month Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

Lillifry Account Rate ^[1] 201610 State ^[1] 201610		Mon	Months Ended
Flactionic Data Proceeding 5 (5.744)	201511 20	1612 12	2/31/2016
	(6,726) \$	(6,449) \$	39,323
Miscellaneous Internible Plant	71,406 \$	73,636 \$	327,629

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 12-2417-GA-LING and 13-2418-GA-AAM
POST IN SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2016

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP investments Represents the deferred PISCC on eligible investments

₹ è

[A] <u>Cumulative Balance</u>
Description: Cumulative Deferred PISCC Balance for eligible CEP Investments
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

		Ince at							
Budget Category	8	201512	201601	201602	201603	201604	201605	201806	201607
1 Distribution Improvement	4	650,175 \$	4,981,050 \$	5,324,303 \$	5,685,519 \$	6,087,650	6,477,812 \$	6,903,479 \$	7,355,025
2 Information Technology	•	13,486 \$	15,253 \$	17,087 \$	18,904 \$	20,704	30,608	40,343 \$	49,907
3 Total CEP - Deferred PISCC	4	663,661 \$	4,996,303 \$	5,341,380 \$	5,704,423 \$	6,088,354	6,508,420 \$	6,943,822 \$	7,404,932

[B] Net Plant Additions Eliable for Deferred PISCC Description: Net Plant Addition Balance by Month for eligible CEP investments Source: Exhibit No. 3

	Danielle at							
Utility Account	201512	201601	201602	201603	201604		201606	201807
4 Distribution Improvement	\$ 77,488,422 \$	80,475,542	\$ 84,729,562	89,659,688	\$ 96,208,536 \$	\$ 89,945,943 \$	\$ 106,034,954	\$ 106,845,747
s Information Technology	47	475,861	\$ 479,952	483,933	\$ 2,320,102		\$ 2,320,796	\$ 2,451,676
6 Total CEP in-Service	\$ 77,941,603 \$	80,951,403	\$ 85,209,514	5 90,143,621	\$ 98,528,638	\$ 102,266,501	\$ 108,355,750	\$ 109,297,424

[C] Accumulated Deoraciation on Net Plant Additions
Description: Accumulated Depreciation Balance by Month on eligible CEP
Investigation: Accumulated Depreciation Balance by Month on eligible CEP
Source: Exhabit No. 4a, Exhibit No. 4b

	Balance at							
Utility Account	201512	201601	201602	201603	201604	201605	201606	201607
7 Distribution Improvement	\$ (2,854,938)	s	(3,252,313) \$	(3,464,716) \$	49	(3,930,893) \$	(4,182,419) \$	(4,447,538)
8 Information Technology	\$ (54,548)	\$ (62,099) \$	\$ (000'04)	(78,029) \$	\$ (560.98)	(124,764) \$	(163,440) \$	(202,120)
9 Total CEP Accumulated Depreciation	\$ (2,909,484)	\$ (3,112,103) \$	(3,322,343) \$	(3,542,745) \$	49	(4,055,657) \$	(4,345,859) \$	(4,649,658)

2

Deferred PISCC Calculation
Description: Deferred PISCC Calculation by Month
Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance
Prior Month) x PISCC Rate/12 Months

	Utility Account	PISCC Rate	207	01512	201601	201602	201603	201604	201605	201606	201607	
10	Distribution Improvement	5.32%	\$	07,867	330,875	343,253 \$	361,216 \$	382,131 \$	410,162 \$	425,667		
=	Information Technology	5,32%	**	1,733	1,767	1,834 \$	1,817 \$	1,800 \$	9,904	9,735 \$	\$ 9,564	
2	Total CEP Deferred PISCC		9	009'60	332,642	\$ 345,087 \$	363,033 \$	383,931	420,056 \$	435,402		

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-LINC and 13-2418-GA-AAM
POST IN-BERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2016 - DECENBER 2016

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP invastments Represents the deferred PISCC on eligible investments

So.

[A] Currulativa Balanca Description: Currulative Deferred PISCC Balance for eligible CEP Investments Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Budget Calebory	201608		201609	201610		201611	Balance at 201612	
Distribution improvement	\$ 7,808,9	\$ 0	8,275,922	\$ 8,756,366	9	,253,360 \$	9,809,286	
Information Technology	\$ 59,880	\$	65,007	69	49	85,952 \$	102,253	
Total CEP - Deferred PISCC	\$ 7,868,8	0	8,340,929	\$ 8,826,397	\$ 9,33	339,312 \$	9,911,539	

Nat Plant Additions Eligible for Deferred PISCC Description: Net Plant Addition Balance by Month for eligible CEP invastments Source: Exhibit No. 3 Ð

						Described at	
	Utility Account	201608	201609	201610	201611	201812	
*	Distribution improvement	\$ 110,037,424 \$	\$ 113,358,045 \$ 117,371,748 \$	\$ 117,371,748	130,954,366	\$ 123,851,365	Exhibit No. 3, Line 1
40	Information Technology	\$ 1,399,474	\$ 1,399,474	\$ 3,860,817	4,031,184	\$ 4,004,097	Exhibit No. 3, Line 2
40	Total CEP in-Service	\$ 111,436,898 \$	114,757,520	\$ 121,252,565 \$ 13	\$ 134,985,550	\$ 127,855,462	

Accumulated Depreciation on Net Plant Additions
Description: Accumulated Depreciation Balance by Month on eligibte CEP Investments
Source: Exhibit No. 4s, Exhibit No. 4b ក្

			•	AND DESIGNATION OF THE PARTY OF	
201608	201609	201610	201611	201612	
\$ (4,714,452) \$	(4,987,115) \$	(5,267,736) \$	\$ (9557,556) \$	(5,874,919)	Exhibit No. 4a, Line 1
\$ (242,981) \$	(266,306) \$	(289,631) \$	(354,311) \$	(421,498)	Exhibit No. 4b, Line 1
\$ (4,957,433) \$	(5,253,421) \$	\$ (2,557,367) \$	(5,911,867) \$	(6,296,417)	
2 5 5	201609 \$ (4,887,115) \$ \$ (266,305) \$ \$ (5,253,421) \$	49 49 49	~ ~	201610 2 (5,267,736) \$ (4 (289,631) \$ (5,557,367) \$ (4	201610 201611 2016 (5,267,736) \$ (5,557,556) \$ (5 (289,631) \$ (354,311) \$ (5,557,367) \$ (5,911,867) \$ (6

(D) Deferred PISCC Calculation
Description: Deferred PISCC Calculation by Month
Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance
Prior Month) x PISCC Rate/12 Months

COSIG	Zafe 201608		11609	201610	201611	201612		Months Ended
A Distribution improvement 5.30	67	55 \$	466 932 \$	480.444 \$	496.994	\$ 555,926	47	
			£ 407 €	£ 024	15031	16 301		

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM PROPERTY TAX DEFERRAL FOR THE PERIOD ENDED DECEMBER 31, 2018

Description: Provide summary of calculation of deferred property taxes on CEP investments Represents the deferred property taxes on eligible investments

Line No.

[A] Cumulative Balance

Description: Cumulative Deferred Property Tax Balance for eligible CEP Investments
Calculation: Prior Year Deferred Balance + Current Year Deferred Activity

		***************************************			Salar	tce a	it		
	Budget Category	12/	31/2013	1.	2/31/2014		12/31/2015		12/31/2016
1	Distribution Improvement - Deferred Property Taxes	\$	-	S	509.951	\$	1.621.109	2	3,704,813
2	Information Technology - Deferred Property Taxes	\$		\$		S	20	S	10,974
3	Total CEP - Deferred Property Taxes	\$	-	\$	509,951	S	1.621.129	S	3,715,787

Annual Property Tax Deferrals by investment Year
Description: Property Tax Deferrals for Annual Period on eligible CEP investments, by investment Year Source: Work Paper 8.1

					Activity	thro	ıgh			
	Utility Account	 12/3	1/2013	1	2/31/2014		2/31/2015	1	2/31/2016	•
4	Distribution Improvement									•
5	2013 Investment - Accrued 2014	\$	•	\$	509,951					Work Paper 6.1
8	2013 Investment - Accrued 2015				,	S	492,315			Work Paper 6.2
7	2013 Investment - Accrued 2018							5	477,813	
8	2014 Investment - Accrued 2015					S	618,843	-		Work Paper 6.4
8	2014 Investment - Accrued 2016							\$	601,581	
10	2015 Investment - Accrued 2017							\$	1,004,310	
11	Total Distribution Improvement	\$	-	\$	509,951	\$	1,111,158	\$	2,083,704	
12	Information Technology									
13	2013 investment - Accrued 2014	\$	-	S						Work Paper 6.1
14	2013 Investment - Accrued 2015					S				Work Paper 6.2
15	2013 Investment - Accrued 2016					1		5	-	Work Paper 8.3
16	2014 Investment - Accrued 2015					s	20	•		Work Paper 6.4
17	2014 Investment - Accrued 2016							S	21	
18	2015 Investment - Accrued 2017							\$	10,933	
19	Total Information Technology	\$	-	\$	*	\$	20	\$	10,954	
20	Total CEP Property Tax Activity	\$	-	\$	509,951	5	1,111,178	\$	2,094,658	

Duke Energy Ohio, Inc. Capital Expenditure Program (CEP) CASE NO. 13-2417-CA-JNC 80d 13-2418-CA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL 2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2014

Description: Provide detailed calculation of deterred properly taxes (incremental) on GEP investments.

Represents the deferred Property Taxes on CEP eligible investments.

11 Liz R S S S S S S S S S S S S S S S S S S	Distribution Improvement - Additions and and Land Rights Rights of Way Rights of Way Riv Cate Check Sistion Structures & Improvements Asins - Cast tron & Copper Asins - Steel Asins - Plastic Vestern Mass & Reg. Station Equipment	\$213 \$ \$	3013 - Exemptions	2013 - Taxable Value	2014 08 3% 98 3%	
11 Liz R S S S S S S S S S S S S S S S S S S	end and Land Righta Rights of Way Chy Oate Check Station Structures & Improvements Meins - Cast tron & Copper Mains - Steek Mains - Plastic		\$ 2.			\$
1	Rights of Way City Cate Check Station Structures & Improvements Asins - Cest tron & Copper Asins - Steel Asins - Plastic		\$ 2.			•
14 S M M M M M M M M M M M M M M M M M M	Structures & Improvements Neins - Cest tron & Copper Meins - Steel dains - Pissic	1				\$ 3
M M M M M M M M M M M M M M M M M M M	deins - Cast tron & Copper Mains - Steel Mains - Plastic		5			
M M M M M M M M M M M M M M M M M M M	deins - Cast tron & Copper Mains - Steel Mains - Plastic		1000	1	98 3%	5
7 M S S S S S S S S S S S S S S S S S S	dains - Plastic		3	\$ -	88 3%	3 .
S S S S S S S S S S S S S S S S S S S		\$ 969,437	\$	\$ 959,437	88 3%	\$ 952,9
8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	System Mean & Reg Station Equipment	\$ 2,922,728	\$ 8	\$ 2,922,728	98 3%	\$ 2,873,0
0 Di Mi		8 11,353	5 .	\$ 11,353	98.3%	\$ 11,1
1 M 2 S 3 S 4 S 5 M 5 M 6 U 7 M 8 H 8 H 9 H	System Meas, & Reg. Station Equipment-Elec	\$ -	\$.	\$ -	98 3%	\$
2 S S S S S S S S S S S S S S S S S S S	District Regulating Equipment	\$ 144,349	5	8 144,349	96.3%	\$ 141,8
3 8 8 9 M 6 U 7 M 8 H 9 H 9 U	Jeas, & Reg City Gain		3		98.3%	\$
4 8 M 6 U 7 M 8 H 9 H	Services-Cost Iron & Copper	\$	\$ 4		98.3%	\$
5 M 6 U 7 M 8 H 9 H	Bervices-Steel Bervices-Plastic	\$ 228,034	5	\$ 228,034	88.3%	\$ 224,
6 U 7 M 8 H 9 H	Services-Pissic	\$ 15,757,049	3 14	\$ 15,757,049	98.3%	\$ 15,489,
7 4/8 H	Julity of the Future Meters	\$ 350,452	5	\$ 350,452	96 3%	\$ 344,
8 H 9 H	Nater Installations		\$ 1377	\$	98.3%	*
9 H	fouse Regulators	\$ 65,453	180	\$ 65,453	98,3%	\$ 54,
0 L		\$ 1,088,362 \$ 75,359	5	\$ 1,088,382	98 3%	\$ 1,059,
	touse Reputator Installations		\$ t.	\$ 75,359	98.3%	\$ 74.
: 1	erge Industrial Meas. & Reg. Equipment	♣ ⊕#0)	5	\$ -	98.3%	3 10
2 0	arge Industrial Meas, & Reg. Equipment - Comm Other Equipment - Other	350	\$ (2)	\$	98 3%	1 0
		\$	S .	\$ 90	98.3%	\$
4 6	Street Lighting Equipment Structures & Improvements	3 .	5	\$.	98 3%	S
	Cods, Shop & Garage Equipment		*	\$	98 3%	\$
		8 264,756	\$ ©	\$ 264,756	98 3%	\$ 260,
	aboratory Equipment Sower Operated Equipment	\$	S (2)		98.3%	\$ 0
	Power Operated Equipment Communication Equipment	3	1	3	198 3%	\$
- 0	eretetamenent Cilolottist		•	•	90.3%	9
0 0	Distribution Improvement - Retirements					
	Lend and Land Rights	\$ 100	8	š	15 0%	
	Rights of Way	10.00			15 0%	
	City Gate Check Station		\$		15 0%	s
	Siruciures & Improvements	3			15 0%	š
	Mains - Cast Iron & Copper	\$ (58,618)		\$ (58,618)	15 0%	3 (6,
	Mains - Steel	\$ (947.525)	\$	\$ (947,525)	15 0%	\$ (142
	Mains - Pleatic	\$ (678,925)	4	\$ (676,925)	15 0%	\$ (101)
	System Mess, & Reg. Station Equipment	\$ (8,065)	\$ 4	\$ (8,085)	15 0%	\$ (1,
	System Mess & Reg. Station Equipment-Elec	\$ 10,0001		\$ -	15 0%	\$ 11,
	District Regulating Equipment				15 0%	:
	Meas & Reg City Gate				15.0%	\$
	Services- Cast Iron & Copper	\$ (154,209)	\$ 7	8 (154,209)	15.0%	\$ 123.
	Services-Steel	\$ (38,033)	3	\$ (38,033)	15 0%	\$ (5.
u 9	Services-Plastic	\$ (1.872.059)		\$ (1.872.059)	15.0%	\$ 1250
	Melara	\$ (354,295)	\$	\$ (354,295)	15.0%	\$ (53
	Utility of the Future Meters	£ (00-7203)	3	\$	15 0%	\$
	Histor Installations	\$ (100,376)	1	\$ (100.376)	15.0%	\$ (15,
	House Regulators	\$ (100,010)		\$.	15.0%	\$
16 H	House Requistor Installations	\$	\$	8	15.0%	\$
o L	Large Industrial Mess. & Reg. Equipment	2	2		15 0%	š
H L	Large Industrial Mess & Reg Equipment - Comm	3 .	3	\$ -	15 0%	8
	Other Equipment - Other	\$.	5	\$ -	15 0%	\$
	Street Lighting Equipment	\$ (63,982)	5	\$ (63,962)	15 0%	\$ 19
	Structures & Improvements	\$ (123,531)	\$	\$ (123,531)	15 0%	\$ (18
	Tools, Shop & Garage Equipment	\$	\$	\$.	15 0%	\$
	Laboratory Equipment	š .	\$ 4	3	15 0%	3
	Power Operated Equipment	\$	\$		15 0%	S
	Communication Equipment	\$.	5		15 0%	\$
	Net Tax Value Distribution Improvement. (Sum of Lines	s 1 - 56)				\$ 20,875
	Veluation Percentage (25%) (7)					
n T	Taxable Value/Assessment (Line 57 x Line 58)					\$ 5,218
2 0	Duke Energy Ohio's Average 2014 Personal Property Tax	Rate				9.77
	Annual Property Tax Expense - Distribution Improvem		01			\$ 509
	information Technology - Additions		"" - "			- 70
	intermetion Technology - Additions Electronic Data Processing		s -		98.3%	4
	Liectronic Date Processing Miscellaneous Intengible Plant		\$.		98.3%	5
~ 8	Mineral Manifesta Little	* .	•		PG.579	•
4.	Information Technology - Retirements					
	Flactronic Onta Processing		\$		15.0%	4
	Miscellaneous Intengible Plant				15.0%	Š
. 79	services and a second second second contract of the second	•	•		10 031	*
	Net Tax Value of information Technology (Sum of Line	a 82 - 853				
	valuation Germanian (25%) (3	4 00 . 801				
. V	Valuation Percentage (75%) (A					
_	Variable Mahardhana annua de la como anti-					
0 1	Taxable Value/Assassment (Line 65 x Line 67)	Date				3
1 0	Duke Energy Ohio's Average 2014 Personal Property Tax	reta				9.7
	Annual Burnath, You Burnath	(1 hours day - 1 de				
2 /	Anneal Property Tax Expense - Information Technolog	y (Line of a Line 69)				3
3 7	Total Est. of 2014 Deferred Property Tax Expense (201			ra .		\$ 509

Notes:
(1) Per Ohio Department of Taxation Annual Natural Ges Property Tax Report, Schedule C(2) for specific classes of clash
(2) Per Ohio Department of Taxation Annual Natural Ges Property Tax Report, Schedule G
(3) Property tax expense is accrued one year in erraers; therefore, no property tax expense will be deferred in 2013 and property tax expense deferred in 2014 will be based on assats placed in service as of December 31, 2013
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-241-74-JUNC and 13-241-543-AAM CALGULATION OF ESTIMATED PROPERTY 1AX DEFERRAL 2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2015

Description: Provide detailed calculation of deferred property taxes (incremental) on CEP investments.

Represents the deferred Property Taxes on CEP eligible investments.

		_	Year	Year		Year	% Good ⁽¹⁾	-	Tax Value
A	Distribution improvement - Additions		2011	2013 - Exampt	ons	2013 - Yazabia Value	2014		100
1	Land and Land Rights	3		5			95.0%		
2	Rights of Way	\$		5	3		95.0% 95.0%	\$	
3	City Gate Check Station	Š	_	5	*		95.0%	3	
4	Structures & Improvements	3		5	ű.		95.0%	1	
5	Mains - Cast Iron & Copper	5	7.5	5			95.0%	:	
	Mains - Steel		989,437	\$	7	\$ 969,437	95.0%	Š	970.9
7	Mains - Plestic	Š	2,922,728	3		\$ 2 972 728	95.0%	1	2,776.5
8	System Meas & Reg. Station Equipment	s	11,353	\$	3	\$ 11,353	95,0%	:	10,7
9	System Mess & Reg. Station Equipment-Siec		, ,,,,,,,,	3	ie .	\$	95 0%	:	10,1
10	District Regulating Equipment	\$	144,349	\$	7	\$ 144,349	95.0%	5	137.1
11	Mass. & Reg City Gate	3	,	\$		3 .	95 0%	3	131,1
12	Services- Cast Iron & Copper	- 3		4	4		95.0%		
13	Services-Steel	5	228.034	1		\$ 228,034	95.0%	:	218,8
14	Services-Plastic	8	15,757,049	\$	*	\$ 15,757,049	95.0%	1	14,989,
13	Maters	8	350,452	\$		3 350,452	95.0%	3	332.0
18	Utility of the Future Meters	Š	-	\$	5	\$ 300,402	95 0%	1	444,
17	Meter installations	\$	65,453	\$	-	\$ 85,453	95.0%	-	62,
18	House Regulators	š	1,088,362		98	\$ 1,088,382	95,0%	-	1,033,6
18	House Regulator Installations		75,359	5		\$ 75,359	85.0%	3	
20	Large Industrial Mens, & Reg. Equipment	2		3		2	95,0%	Š	71,
21	Large Industrial Mess, & Reg. Equipment - Comm	S		\$	74	3	95.0%	1	
22	Other Equipment - Other	š		3			95.0%	3	-
23	Street Lighting Equipment	- 1	-	1		1	95 0%	3	
24	Structures & Improvements	š		š	1	3	95.0%	3	
26	Tools, Shop & Gerage Equipment	Š	264.756	\$	-	\$ 284,758	95 0%	3	251.5
27	Laboratory Equipment	5	~~,,,	•	17.1	\$ 284,758		2	251,
28	Power Operated Equipment		-	\$	-		95 0% 95 0%	-	
75	Communication Equipment	3	-6	\$	Ĩ		95 0% 95 0%	3	
		•	110	-	-	•	95 U%	8	
50	Distributios improvement - Retirements								
31	Land and Land Rights	5	-	3	· ·	s 2	15 0%	5	
12	Rights of Way	3	Į-	Š	1		15 0%	Š	
33	City Gate Check Station	s		\$	1		15 0%		
34	Structures & Improvements		-	•	10		15 0%	\$	
35	Mains - Cast Iron & Copper	- 1	(58,618)	š	-	\$ (58,618)		3	
34	Mains - Steel	š	(947,525)	š	12	\$ (947,525)		-	(8,
37	Mains - Plastic		(878,925)	š	*	\$ (678.925)		3	(142,
15	System Meas & Reg. Station Equipment	3	(8,385)	3	1			3	(101,
39	System Mess & Play Station Conjument Clay		(0,303)			\$ (8,085)	15 0%	\$	(1,2
19 10	System Meas & Reg. Station Equipment-Else		2.	3		\$.	15 0%	3	
	Olstrict Regulating Equipment	\$	4	S	•	\$	15 0%	8	
41	Meas & Reg., - City Gate	\$	4664	5	*	\$ -	15 0%	\$	
42	Services- Cast Iron & Copper	\$	(154,209)	5	3	3 (154,209)	15.0%	\$	(23,
49	Services-Steel	8	(38.033)	\$	100	\$ (38,033)		\$	(5,
44	Services-Plastic	- 8	(1,672,059)	S	*	\$ {1,672,059}		\$	(250,
45	Meters	\$	(354,295)	\$	4	\$ (354,295)		S	(53,
46	Utility of the Future Meters	\$	•	\$		\$.	15 0%	5	
47	Meter Installations	- 3	(100,376)	\$		\$ (100,376)	15 6%	3	115,
49	House Regulators	\$	-	\$	•	\$.	15.0%	3	
49	House Regulator Installations	8	-	8	*	\$ to	15 0%	\$	-
\$0	Large Industrial Mees & Reg. Equipment	\$		\$		3	15 0%	8	
5\$	Lurpe Industrial Mess. & Rep. Equipment - Comm	\$	-	\$	2.5	\$.	15 0%	- 8	
52	Other Equipment - Other	\$		\$	4	5 -	15 0%	3	
53	Street Lighting Equipment	\$	(63,982)	S		\$ (63,982)		5	(9,
34	Structures & Improvements	\$	(123,531)	\$		8 (123,531)		S	(18,
58	Tools, Shop & Garage Equipment	5	1	\$		\$ -	15 0%	\$	
18	Laboratory Equipment	8		\$	4	\$ -	15 0%	3	
17	Power Operated Equipment	\$		S	30	\$.	15 0%	\$	
58	Communication Equipment	\$		\$		\$	15,0%	\$	
50 10	Net Tax Value Distribution Improvement (Sum of Lie Valuation Percentage (25%) (2)	es 1 - 56)					\$	20,153,
11	Taxabis Value/Assessment (Line S7 x Line 58)							3	5,038.
13	Duke Energy Ohio's Average 2014 Personal Property Ta:	x Rate							9.77
13	Annual Property Tax Expense - Distribution improves	ment (Li	na 59 x Line 60	3}				5	492,
81	Information Technology - Additions								
4	Electronic Data Processing	S		3		\$.	95.0%	3	
5	Miscellaneous Intentible Plant	3		1			95 0%	S	
	The state of the s				-	10	VJ V 18	4	
	Information Tachnology - Retirements								
м	Electronic Data Procession	\$		\$	200	s 2	16 0%	3	
7	Miscellaneous Intangible Plant	2			787	2	15.0%	3	
				-	2711	70	13.070		
18	Net Tax Value of Information Technology (Sum of Lin	as 62 - 6	5)						
SIP -	Valuation Percentage (25%) (0)							*******	
ro.	Taxable Value/Assessment (Line 66 x Line 67)							\$	
	Duke Energy Ohio's Average 2014 Personal Property Ta	X 14 320							9 77
4									
72	Annual Property Tax Expense - Information Technology	gy (Line	66 x Line 69)					3	

Notes:

11) Per Ohio Department of Texation Annual Natural Ges Property Tax Report, Schedule C(2) for specific classes of plant.

(2) Per Ohio Department of Texation Annual Natural Ges Property Tex Report, Schedule C,

(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014.

(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHID, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-411-70-4URC and 13-4216-04-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL 2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

Description: Provide detailed calculation of deferred property taxes (incremental) on CEP investments.

Represents the deferred Property Taxes on CEP aligible investments.

		***************************************	2013	Year 2013 - Exemplions	440	Year	% Good (1)	_	Tax Velue
[A]	Distribution improvement - Additions		EXTIN	AVID - EXEMPERATIONS	2013	- Taxeble Value	2014		
1	Land and Land Rights Rights of Way	5	*	\$	\$		91.7%	\$	
2	City Gate Check Station	\$	•	\$.	\$		91.7%	3	-
4	Biructures & Improvements	2	•	5	5		91,7%	S	
5	Mains - Cast Iron & Copper	\$			3		91.7% 91.7%	5	•
6	Mains - Steel	3	959,437			969,437	91.7%	3	888 974
7	Mains - Plastic		2,922,728	5	5	2,922,728	91.7%	š	2,680,141
a	System Mess, & Reg. Station Equipment	\$	11,353	\$.	\$	11,353	91.7%	5	10,41
9	System Mess. & Reg. Station Equipment-Elec	\$		s .	\$		91,7%	8	
10	Olstrict Regulating Equipment	3	144,349	\$.	\$	144,349	91.7%	5	132,36
11	Mess & Reg City Gate		-	\$.	\$		91 7%	5	
12	Services-Cast Iron & Copper Services-Steet	- 5	000000		3		91.7%	\$	-
14	Services-Plastic	\$	228,034 15,757,049	\$.	\$	228.034 15.757.049	91.7%	\$	209,10
18	Melers	- 1	350,452		š	350.452	91.7%	\$	14 449,21
18	Lithty of the Future Meters		-	\$	5	200,402	91.7%	š	321,30
17	Meter Installations	5	65,453	\$.	8	85,453	91.7%	5	60,02
18	House Regulators	3	1,088,382	S .	\$	1,088,382	91,7%	5	998,02
18	House Regulator Installations	8	75,359	\$.	\$	75,359	91 7%	\$	59,10
20	Large Industrial Mess & Reg Equipment	3	-	\$ -	3		91.7%	\$	
21	Large Industrial Meas. & Rep. Equipment - Comm. Other Fournment - Other	3	-	\$.			91.7%	\$	-
22	Street Lighting Equipment	3	-	3 -	5	-	91,7%	\$	-
24	Structures & Improvements	3	•	5 .	S	•	91,7%	3	*
29	Tools, Shop & Garage Equipment	2	284.758	\$.	3	264,758	91.7% 91.7%	5	242,78
27	Lateralory Equipment	Š	207,700	•	\$	407,100	91.7%	3	494,50
28	Power Operated Equipment	\$		\$.	•		91.7%	3	
58	Communication Equipment	\$		\$.	5		91 7%	š	-
30	Distribution improvement - Rethements								
31	Land and Land Rights								
32	Rights of Way	\$	•	\$ ·	\$	•	15 0% 15 0%	\$	1
33	City Gate Check Station	š		\$.	3		15 0%	Š	
34	Structures & Improvements	Š			i		15 0%	\$	
35	Mains - Cast iron & Copper	3	(56,618)	•	- 1	(58,618)	15 0%	- 3	(8,79
38	Mains - Steel	8	(947,525)	3 .	š	(947,525)	15 0%	3	(142.12
37	Mains - Plastic		(678,925)	\$.	\$	(878,925)	15 0%	3	{101.83
38	System Mess. & Reg. Station Equipment	\$	(8,065)	\$.	\$	(8,065)	15 0%	\$	£1.21
39	System Meas & Reg. Station Equipment-Elec	\$		\$ -	\$		15 0%	\$	
40	District Regulating Equipment	8	-	\$.	3		15 0%	8	
41	Moss & Reg City Gate	5	*	\$.			15 0%	3	*
42	Services-Cast Iron & Copper Services-Steel	5	(154,209)	3	\$	(154,209)	15 0%	\$	(23,13
44	Services-Plastic		(38,033)		3	(36,033) (1,672,059)	15 0% 15 0%	*	(5,70 (250,80
45	Metera	3	(354,295)		- 1	(354,295)	15.0%	Š	(33.14
46	Utility of the Future Moters	š	(004/400)	i .	\$	(004,200)	15 0%	Š	100,14
47	Meter installations	3	(100,378)		\$	(100,378)	15 0%	\$	(15,09
48	House Regulators	\$		\$.	\$		15 0%	- 3	
49	House Regulator Installations	\$	~	\$.	\$		15 0%	\$	
50	Large Industrial Mess & Reg. Equipment	\$	•	5 .	\$		15 0%	\$	
51	Large Industrial Mees, & Rep. Equipment - Comm	3	-		\$		15 0%	- \$	•
52	Other Equipment - Other Street Lighting Equipment	\$	(63,982)	3	3	400 0001	15.0%	\$	
50	Structures & Improvements	\$	{123,531}	\$	3	(63,982) (123,531)	15 0%	3	(9,59
55	Tools, Shop & Garage Equipment		(123,301)		1	(123,031)	15 0%	3	(+8,03
24	Laboratory Equipment			3	•		15.0%	3	
57	Power Operated Equipment			\$.	\$		15 0%	5	
58	Communication Equipment	\$		\$.			15 0%	\$	
50 80	Net Tax Value Distribution Improvement (Burn of Line Valuation Percentage (25%) (R)	es 1 - 56)						\$	19,431,56
Øs.	Taxable Value/Assessment (Line 57 x Line 58)							\$	4,857,80
82	Ouke Energy Ohio's Average 2014 Personal Property Ter		- 11					_	9 8356
43	Annual Property Tax Expense - Distribution Improved	nent (Lin	a 59 x Line 60	3)				3	477.81
(8)	Information Technology - Additions								
64	Electronic Osta Processing	\$	•	1	\$		91,7%	3	
00	Miscellaneous Intengible Plant	,			3	•	91,7%	\$	
	Information Technology - Retirements								
68	Electronic Oata Processing	2			2		15 0%	8	
67	Miscellaneous Inlangible Plant	\$		8 .	3		15 0%	\$	
-88	Net Tax Value of Information Technology (Sum of Lin	an 42 - 66	11						
83	Valuation Percentage (25%) (2)							_	2
70	Taxable Value/Assessment (Line 88 x Line 67)							\$	
71	Duke Energy Ohio's Average 2014 Personal Property Ta	x Rate							9.8350
72	Annual Property Tax Expense - Information Technolo	Sh frius	aa x rwe as)						

Notes:

(1) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant

(2) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G

(3) Property tax expense deferred in 2016 is based on saxets placed in service as of December 31,2014

(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-417-03-UNC and 13-2416-03-49M CALCULATION OF ESTIMATED PROPERTY YAX DEFERRAL 2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2015

Description: Provide distalled calculation of deferred property taxes (incremental) on CEP investments.

Represents the deferred Property Taxes on CEP eligible investments.

YD.	_	_	Year	Year	Year	% Good (C)		Tax Value
[A]	Pol-4-th- Nove I		2014	2014 - Exemptions	2014 - Taxebio Value	2014		
in)	Distribution Improvement - Additions Land and Land Rights			3				
2	Rights of Way	:			1	98 3%	8	
3	City Gate Check Station	2			\$ 1	98.3%	\$	
4	Structures & Improvements	\$	231,248	\$	5 231,249	98.3%	3	227,31
5	Mains - Cast Iron & Copper	3	20.12.0	1	\$ 231,249	98.3%	3	221,31
8	Mains - Steel	3	2,710,388	3 4	\$ 2,719,388	98 3%	ŝ	2 664.31
7	Mains - Plostie	8	4,802,843	3	\$ 4.502.643	28 3%	ž	4.720.96
8	System Mess. & Rep. Station Equipment	\$	113,394	\$	\$ 113,394	98.3%	\$	111,4
9	System Mess. & Rep. Station Equipment-Elec	\$		3	5	98 3%	\$	
10	District Regulating Equipment	3	227 706	5 .	\$ 227,706	68.3%	\$	223,6
11	Mass. & Rag, - City Gain	8		\$	\$	£8 3%	\$	
12	Services- Cast Iron & Copper	\$	*	\$	s -	98.3%	\$	4
13	Services-Steel Services-Plastic	3	214,070		\$ 214,070	98 3%	\$	210,4
15	Meters	5	15,163,133	4	\$ 15,163,133	98 3%	\$	14,905,3
18	Utility of the Future Meters		167,583	4	5 167,683	98.3%	S	154,8
12	Meter Installations			\$ 100		98 3%	S	
18	House Regulators	3	1,378,105		\$ 4.070.400	98 3%	3	
18	House Regulator installations		1,270,103	\$	\$ 1,378,105	98.3%	5	1,352,7
20	Large Industrial Meas. 8 Reg. Equipment		3,341	\$ 1	\$ 3,341	98,3%	2	
21	Large Industrial Meas. & Reg. Equipment - Comm	:	3,341		3 0,341	98,3%	5	3.2
12	Other Equipment - Other					98 3%		
23	Street Lighting Equipment	- 1	-			98.3% 98.3%	5	
24	Structures & Improvements	4		5	5.00	98.3%	2	-
16	Tools, Shop & Garage Equipment	•	981,538	5	\$ 961,536	98.3%	3	945 1
27	Laboratory Equipment	ŝ	1000	1	\$	98.3%	3	940.7
28	Power Operated Equipment		336,430	100	5 336,430	28.3%	Š	330;7
19	Communication Equipment	5		5	\$ 330,430	98.3%	•	230,5
							-	
10	Distribution improvement - Retirements				_	118		
13	Land and Land Rights	8	-	1	\$	15,0%	\$	
13	Rights of Way		~**		\$ Y	15.0%	\$	
	City Gate Check Station Structures & Improvements	\$	~	S S	\$.	15 0%	8	- 12
34 35	Mains - Cast fron & Copper	3	44 0000		\$	15 0%	\$	
36 36	Meins - Steel		46,522	\$ 5	\$ 46,522	15.0%	S	6.9
70	Meins - Plastic	2	[740,144]		3 (740,144)	15.0%	\$	(111,0
MA.	System Mess. & Reg. Station Equipment		(612,888)	5 2	\$ (612,889)	15 0%	5	(91,9
M	System Meas & Rep. Station Equipment-Elec	\$				15 0%	\$	
40	District Requisiting Equipment	- 2				15 0%	3	- 43
41	Meas & Reg City Gate					15 0%	3	
	Services- Cast Iron & Copper	š	(142,826)	3	\$ (142,826)	15 0%	š	(21,4
43	Services-Steel	š\	(31,062)		\$ (31,982)	15.0%	Š	{4,6
44	Services-Plastin	- 5	(1,482,380)	27	\$ (1,482,380)	15 0%	š	(222.3
65	Meters		(443.552)	\$	\$ (443.552)	15.0%	\$	(68,5
48	Littlify of the Future Meters	2		\$	\$ -	15 0%	3	100,0
47	Meter Installations	\$	(100;086)	\$	\$ (100,086)	15 0%	2	(15.0
6R	House Regulators		500	\$	\$ -	15 0%	8	23
ui .	House Regulator Installations			\$	3	15 0%	\$	11 17
50	Large Industrial Meas, & Rog. Equipment	\$	-	\$		15 0%	3	- 5
31	Large Industrial Mess, & Reg. Equipment - Comm	S		3 *	\$.	15 0%	3	100
32	Other Equipment - Other	5		\$	3 -	15 0%	8	
12	Street Lighting Equipment		(9.203)	5	\$ (9,263)	15 0%	5	(1,3
54	Structures & Improvements	\$		\$	\$.	15 0%	\$	
15	Tools, Shop & Garage Equipment	2	-	\$ *:	\$ -	15 0%	5	
16	Laboratory Equipment	3		\$ 0.040	\$ -	15 0%	3	
17	Power Operated Equipment	\$		\$ 35	\$	15.0%	8	Se
4	Communication Equipment	\$		5		15 0%	\$	250
10	Net Tax Value Distribution improvement (Sum of Line Valuation Percentage (25%) ⁽³⁾	n 1 - 85)				s	25,333,1
15	Taxable Value/Assessment (Line 67 x Line 85) Duke Energy Oblo's Average 2014 Personal Property Tax	Rate					\$	6,333,2
13	Annual Property Tex Expense - Distribution Improver		ne SB x Line 6i	0)			1	618,6
31	Information Technology - Additions							
14	Electronic Date Processing		851	\$.	\$ 851	88 3%	\$	
13	Miscellaneous Intangible Plant			\$		98.3%	\$	
	information Technology - Retirements							
16	Electronic Data Processing		•	\$ (w))		15 0%	5	
IP"	Miscellaneous Intangible Plant	5		\$ -2		15 0%	\$	
13	Net Tax Value of Information Technology (Sum of Line Valuation Percentage (25%)	es 62 - 6	15)					
ra 75	Taxabin Valua/Assessment (Line 68 x Line 67) Duke Energy Onio's Average 2014 Personal Property Tax	Rate					s	9.77
3	Annual Property Tax Expense - Information Technolog		e 68 x (,ine 69)				\$	

(Sum of Lines 81 and 70)

Notes:

(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant

(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G

(3) Property fax expense deferred in 2015 is based on assets placed in service as of December 31,2014

(4) Transportation equipment and Real Preparty is exempt from personal property taxes per Schedule C for general plant

DUKE ENERGY OHIO, MC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL 2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

Description: Provide datalled calculation of defarred property taxes (incremental) on CEP investments.

Represents the defarred Property Taxes on CEP digible investments.

Line No.		Year	Year		Year	% Good (1)		Tax Value
[A]	Distribution Improvement - Additions	2014	2014 - Exemption	18 2	014 - Tazabio Value	2014		TON YEILD
1	Land and Land Rights		\$.			00.484		
2	Rights of Way	\$.	\$ 1			95,0% 95,0%	S	*
3	City Gete Check Station	\$.	\$			95.0%	3	
4	Structures & Improvements	\$ 231,249		. 8	231,249	95.0%	8	219,687
5	Mains - Cast Iron & Copper Mains - Steel	\$	\$ 5	\$		95 0%	S	
7	Mains - Plastic	\$ 2,710,388	\$		2,710,386	95.0%	\$	2,574,888
8	System Meas & Reg. Station Equipment	\$ 4,802,643 \$ 113,394	5	\$	4,802,843	95 0%	\$	4,562,511
	System Mess & Reg. Station Equipment-Elec	\$ 110,000	-		113,394	95 0% 95 0%	\$	107,725
10	District Regulating Equipment	\$ 227.708	1	3	227,706	95.0%	\$	216,321
11	Mess, & Rep City Gate	\$ -			4:	95.0%	š	210,021
12	Services- Cest iron & Copper	3 .	\$ 3		*	95 9%	8	
13	Services-Steel Services-Plastic	\$ 214,070	\$		214,070	85.0%	8	203,368
15	Metara	\$ 15,163,133 \$ 167,683		\$	15,183,133	95.0%	\$	14,404,976
16	Utility of the Future Meters	\$ 107,003	3 3		167,883	95,0% 95,0%	\$	159,289
17	Meler Installations		•			05.0%	3	-
18	House Regulators	\$ 1,376,108	1		1,376,106	95.0%	i	1,307,300
19	House Regulator Installations	\$	\$.		*	95.0%	š	1,00.,000
20	Large Industrial Mass & Reg Equipment	\$ 3,341	\$		3,341	95 0%	3	3,174
21	Large Industriel Meas, & Reg. Equipment - Comm	\$ -	8 .	- 5		95 0%	5	
22 23	Other Equipment - Other	5 -	5		W.	95.0%	\$	*
23	Street Lighting Equipment Structures & Improvements	\$:	\$			95 0%	\$	
25	Tools, Shop & Garage Equipment	\$ 961,536	5		001 510	95.0%	3	
27	Laboratory Equipment	\$ 001,030	1 4		961,538	95.0%	5	913,459
28	Power Operated Equipment	\$ 335,430	1		336.430	95 0%	3	319,609
28	Communication Equipment	\$	Š	š	349, 430	95 0%	:	312,008
	and the state of t						-	
30 31	Distribution Improvement - Retirements Land and Land Rights	:						
32	Rights of Way	\$	\$	1 1	Ç	15.0%	\$	*
33	City Gate Check Station	š .	3	5		15.0%	3 5	
34	Structures & Improvements				•	15.0%	3	- 55
35	Mains - Cast fron & Copper	3 48,522			48.522	15.0%	ŝ	8,976
30	Meins - Steel	\$ (740,144)	\$	3	(740,144)	15 9%	\$	(111,022)
37	Mains - Plastic	\$ (612,688)		. \$	(612,868)	15 9%	\$	(91,933)
36	System Meas, & Reg, Station Equipment	\$ 244	8	. 5		15 0%	\$	
39	System Meas & Rep. Station Equipment-Elec District Regulating Equipment	\$.		S .		15.0%	\$	
40		\$ -	\$		4.	15.0%	S	
47	Mess, & Reg City Gate Services- Cest Iron & Copper	6 (142,826)	2.1	\$ S	(142.826)	15.0%	5	104 404
43	Services-Steel	\$ (31,062)	s		(31,062)	15.0%	\$	(21,424) (4,859)
44	Services-Plastic	\$ (1,482,380)	1		(1,482,380)	15.0%	3	(222,357)
45	Meters	\$ (443,552)	3 .		(443,552)	15.0%	Š	(66,533)
46	Utility of the Future Meters	3 .	\$		*	15.046	8	, , ,
47	Nuter Installations	\$ (100 086)	\$		(100,086)	15.0%	3	(15,013)
48	House Regulators	\$.	\$			15 0%	\$	
49 50	House Regulator Installations Large Industrial Mess. & Reg. Equipment	5 .	5			15 0%	3	
Si	Large Industrial Mees & Reg Equipment - Comm		\$	5	*	15.0%	S	
52	Other Equipment - Other		. 8		7	15.0%	\$	•
53	Street Lighting Equipment	8 (9,203)	2	1	(9.203)	15.0%	5	(1,380)
54	Structures & improvements	\$ -	\$		(0.200)	15 0%	5	(1,000)
58	Tools, Shop & Garage Equipment	3 -	5	. \$		15 0%	3	
58	Laboratory Equipment	\$ -	\$ 2	S	W.	15.8%	5	
57	Power Operated Equipment	\$	3		*	15 0%	\$	-
58	Communication Equipment		\$	5		15 0%	S	(4.
59	Net Tax Value Distribution Improvement (Sum of Lin-	es 1 - 561					8	24 464 B52
80	Valuation Percentage (25%) (25						Ť	25%
							_	
Ø3	Taxable Value/Assessment (Line 57 x Line 58)						8	6;116,238
62	Duke Energy Ohio's Average 2014 Personal Property Ta:	x Rate						9.8358%
63	Annual Property Tax Expense - Distribution Improves	nant it inn 50 v t inn 6	ins					601,581
		The same as well as	=				-	941,301
[8]	Information Technology - Additions							
64	Electronic Data Processing	\$ 851	\$ 9	. 5	851	98 3%	3	637
65	Miscellaneous intangible Plant	\$ -	\$	- 5		98 3%	\$	
	Information Technology - Retirements Electronic Data Processing	s .		CC .		40.00	_	
68		2 .	5 5	60 A	AC	15 0%	\$	100
e)	Miscellaneous Intengible Plant	•			50	15 8%	\$	550
68	Net Tax Value of Information Technology (Sum of Lin	es 62 - 85)						837
88	Valuation Percentage (25%) (7)							25%

70	Taxable Value/Assessment (Line 66 x Line 67)						\$	209
71	Duke Energy Ohio's Average 2014 Personal Property Ta	x Rate						9 8358%
72	Annual Property Tax Expense - Information Technolo	or il inn 68 v i inn 86						21
""		Sh franch and w Presse man					3	
73	Total Est. of 2016 Deferred Property Tax Expense (20	14 investment) - Capti	al Expenditure Proc	eram (%				601,602
	,,						. 7	

(Sum of Lines 61 and 70)

Notes:

(1) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant

(2) Per Chio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.

(3) Property its aronanse deferred in 2015 is based on assets blaced in service as of December 31,2014

(4) Transportation equipment and Real Property is exampt from personal property taxes per Schedule C for ganaral plant.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-DA-UNC 2011 13-2418-DA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL 2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

Description: Provide detailed calculation of deferred property taxes (incremental) on CEP investments. Represents the deferred Property Taxes on CEP aligible investments.

[A]									
	Distribution Improvement - Additions		2015	2015	- Exemplions	2015 - Tazabio Value	2014		
1	Land and Land Rights	\$		5			98 3%	\$	
2	Rights of Way	\$		\$		\$.	98 3%	3	
3	City Gate Check Station	\$		\$		\$	98 3%	5	
4	Structures & Improvements	5	-	\$	-	\$ -	88 3%	8	-
6	Mains - Cast fron & Copper Mains - Strei	5	•	S		\$.	88 3%	\$	
8 7	Meine - Pleasic		1,365,017	3		\$ 11,366,017	98 3%	\$	11,171,812
á	System Mess, & Reg. Station Equipment	3	9,243,238	5		\$ 9,243,238	98 3%	3	9,088,101
	System Meas & Reg. Station Equipment-Elec		598 386	\$		\$ 272,293 \$ 596,386	98 3%	8	287,684
	District Regulating Equipment		513,791	3		\$ 596,388 \$ 513,791	98 3% 98 3%	\$	566,246
- 11	Meas. & Reg City Gate	\$	313,781	Š		\$ 013,791	98 3%	\$	505,057
12	Services- Cast fron & Copper	3		S			98 3%	1	
13	Services-Steet	5	467,170	8		\$ 467,170	88 3%	5	459,228
14	Services-Pfestic	5 1	6,458,034	\$		\$ 18,458,034	98 3%	3	18.178,247
15	Maters	3	2,347,829	S		\$ 2,347,929	98.3%	3	2.308.014
18	Utility of the Future Melers	\$	-	S		3 -	98 3%	\$	
17	Meter installations	\$	-	5	*	1 .	26 3%	- 5	-
18	House Regulators House Regulator Installations	3	269,299	5	•	\$ 289,289	98 3%	5	264,721
20	Large Industrial Meas & Reg. Equipment	3 5	•	3	•	\$ -	98.3%	- 4	
21	Large Industrial Mees, & Reg, Equipment - Comm	3	•	S	•		98.3%	\$	
22	Other Equipment - Other	•	150	3			68.3%	\$	-
23	Street Lighting Equipment	•		3	-		88.3% 98.3%	\$	•
24	Structures & Improvements	- 1	-	i		: :	98,3%	3	
26	Tools, Shop & Garage Equipment	š	302,151	s		\$ 302,151	98.3%	5	297,014
27	Laboratory Equipment	š		\$		3	98.3%	s	20.,01
26	Power Operated Equipment	8	504,197	\$		\$ 504,197	98.3%	š	495.626
29	Communication Equipment	\$	25,744	5		\$ 25,744	98.3%	\$	25,307
30	Distribution Improvement - Retirements Land and Land Rights	_							
31	Lines and Land Hights Rights of Way	\$	-	5	-	\$	15.0%	- 5	
33	City Gate Check Station	\$	•	\$	•	\$.	15.0%	\$	
34	Structures & Improvements	5		\$		\$.	15.0% 15.0%	\$	
35	Mains - Cast hon & Copper	ś	(270)	5		\$ (170		\$	(20
38	Mains - Steel	3	(580,321)	3		\$ (580.32)		3	(87,048
37	Mains - Plastic	Š	(101,986)	3		\$ (101,966		3	(15.29)
38	Bystem Mess. & Reg. Station Equipment	8	,,	5		\$	15 0%	- 1	(***,****
39	System Meas. & Rep. Station Equipment-Elec	\$.*	\$		\$ -	15 0%	8	
40	District Regulating Equipment	3		\$		\$ -	15 0%	\$	
41	Meas, & Reg - City Gate	3		5	•	5 .	15 0%	8	
42	Services- Cast Iron & Copper	\$	(125,160)	8		\$ (125,180	15 9%	\$	(18,777
43	Services-Steel	\$	(34,104)	3	-	\$ (34,104		- 5	(5,116
44	Services-Plastic	\$	(767,040)	S	•	\$ (787,040		\$	(115,056
A5	Melers	3	(1,594,548)	\$	•	\$ (1,594,546	15 0%	.\$	(239,182
48	Lititry of the Future Meters Mater Installations		(744,585)	8		\$ (744.585	15 0%	5	(111,703
47	House Requistors		(1,339,108)	\$	•			\$	
49	House Regulator Installations	S	(1,338,109)	\$	•	\$ (1,339,108	15,0%	\$	(200,886
90	Large Industrial Meas & Reg. Equipment	- 1		š	:		15.0%	\$	
51	Large Industrial Maes & Reg. Equipment - Comm	i		2			15.0%	š	
52	Other Equipment - Other	š		S			15.0%	š	
53	Street Lighting Equipment	\$	(59,477)	S		\$ (59,477	15.0%	\$	(8,921
54	Structures & Improvements	8	-	\$		5 -	15.0%	3	
55	Tools, Shop & Garage Equipment	8	-	\$	-	5 -	15.0%	\$	
58	Laboratory Equipment	\$		5		S -	15.0%	3	
57	Power Operated Equipment	5		\$		\$ -	15 0%	- 8	
26	Communication Equipment			3	*	5 -	15.0%	\$	-
60	No. 7 - Make Bloods Alexander Commission Com	- 4 -						3	
	Net Tex Value Distribution Improvement (Sum of Line	15 7 - 56)						3	40,843,046
60	Valuation Percentage (25%) (2)							_	259
m	Taxebie Velue/Assessment (Line 57 x Line 58)							\$	10.210.76
62	Outs Energy Ohio's Average 2014 Personal Property Tax	Onto						,	9.63561
***	Chora Princial county Leasting Series Language Limberta 185	r senio							9,43301
62	Annual Property Tax Expense - Distribution Improvem	ent (Line	59 x Lina 60)}				1	1,004,310
(e)	Information Technology - Additions								
84	Electronic Data Processing	5	452.331	8		\$ 452,331	98.3%	\$	444,841
85	Miscellaneous Intengible Plant		402,001			3	98.3%	1	444,04
**				•			5001	•	
	Information Technology - Retirements								
66	Electronic Data Processing	5	-	3		\$ -	15.0%	8	-
47	Miscellaneous Intengible Plant	\$	-	8		\$ -	15.0%	S	
68	Net Tax Value of Information Technology (Sum of Line	as 62 - 65	3						444,64
63	Valuation Percentage (25%) (2)								25
70	Taxable Value/Assessment (Line 65 x Line 57)	- Carlo						S	111,16
71	Duke Energy Ohio's Average 2014 Personal Property Tax	e reate						-	9.8358
	Annual Property Tax Expense - Information Technolog	au Nia-	ed u t lun ans						10,93
	******** CINPERTY ISA ESPENIES * INFORMATION 1861(R010)	At fring ;	en w Prilled Ball					-3	14,8.3
72									

Notaes:

(1) Per Ohlo Department of Texation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant

(2) Per Ohlo Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.

(3) Property lax expense deterred in 2015 is based on essets placed in service as of December 31,2014

(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM FOR THE PERIOD ENDED DECEMBER 31, 2016

Description: Provide detailed calculation of incremental revenues on CEP investments. Represents the incremental revenues associated with CEP investments, treated as offset to deferred expenses.

Line

Š

[A] Cumulative Balance

Description: Cumulative Incremental Revenue related to CEP Investments Calculation: Prior Year Incremental Revenue

				Balance at	te at	
	Category		12/31/2013	12/31/2014	12/31/2015	12/31/2016
-	Rate RS / RFT / RSLI	₩.	(986,239) \$	(2,797,652)	\$ (5,043,990) \$	(7,939,172)
8	Rate GS / FT Small	69	\$ (56,999)	(26,999)	\$ (666'95) \$	(56,999)
n	Rate GS / FT Large	49	1		\$ (1,875,220) \$	(2,038,089)
4	Rate IT	₩		•	5	•
S	Total Incremental Revenue - (Increase)	ss.	(1,043,238) \$	(2,854,651)	\$ (6,976,209) \$	(10,034,260)

Description: Incremental Revenues for Annual Period related to CEP Investments by Category Annual Incremental Revenue by Category Source: Work Paper 7.1, Work Paper 7.1 <u>0</u>

		Activity Infough	rougn	
Category	12/31/2013	12/31/2014	12/31/2015	12/31/2016
6 Rate RS / RFT / RSLI	\$ (986,239)	(1,811,413) \$	(2,246,338) \$	(2,895,182) Work Paper 7.1 thru 7.4
Rate GS / FT Small	\$ (666,95)	•		 Work Paper 7.1 thru 7.4
8 Rate GS / FT Large	6	•	(1,875,220) \$	(162,869) Work Paper 7.1 thru 7.4
9 Rate IT	69	\$	\$\$	- Work Paper 7.1 thru 7.4
Total Incremental Revenue - (Increase)	\$ (1,043,238) \$	(1,811,413) \$ (4,	(4,121,558) \$	(3,058,051)

Line No.									
***************************************		 Rate RS	GS/	FT Small	GS	FT Large	Rate IT	Total	
[A]	incremental Revenue							 	
1	Annual Number of Customer Bills Issued in 2013	4,685,758		257,493		83,628	1,203		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	2	256,758		93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	 37,021		735	10	(9,703)	(541)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	 26.64	S	77.55	\$	185,50	\$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$ 986,239	\$	56,999	\$	(1,799,907)	\$ (241,502)		
6	Incremental Revenue Offset - 2013	\$ 986,239	\$	56,999	S		\$	\$ 1,043,238	If Line 5 > 0, Line 5, else 0
[8]	Actual Number of Bills								
		 Rate RS	G\$/	FT Small	G	S / FT Large	Rate IT	Total	
7	January 2013	392,774		22,220		7,789	101	 422,884	-
8	February 2013	392,977		22,514		7,586	86	423,163	
8	March 2013	390,041		22,812		6,798	96	419,747	
10	April 2013	392,639		22,454		6,921	94	422,108	
11	May 2013	390,791		21,389		6,854	95	419,129	
12	June 2013	389,042		20,688		6,787	103	416,620	
13	July 2013	387,929		20,290		6,774	99	415,092	
14	August 2013	386,727		20,092		8,751	114	413,684	
15	September 2013	387,746		19,969		6,753	111	414,579	
16	October 2013	388,844		20,329		6,801	113	416,087	
17	November 2013	391,981		21,976		6,861	96	420,914	
18	December 2013	394,267		22,760		8,953	95	424,075	
19	Total Customer Bills	4,685,758		257,493		83,628	1,203	5,028,082	
ICI	Baseline Number of Bills								
,01	Case No. 12-1685-GA-AIR. Schedule E-4	Rate RS	GS/	FT Small	G	S / FT Large	Rate IT	Total	
20	Total Customer Bills	 4,648,737		256,758		93,331	 1,744	 5,000,570	-

^[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

No.									
		 Rate RS	GS	FT Small	GS	/FT Large	Rate IT	Total	
[A]	Incremental Revenue		_ =						
1	Annual Number of Customer Bills Issued in 2014	4,716,733		249.180		91,938	1,093		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737		256,758		93,331	 1,744		Line 20
3	Annual increase/(Decrease) in Customers	67,996		(7,578)		(1,393)	(651)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$	77.55	\$	185 50	\$ 446.40		111
5	Annual Increase/(Decrease) in Revenue	\$ 1,811,413	\$	(587,674)	5	(258,402)	\$ (290,606)		
6	Incremental Revenue Offset - 2014	\$ 1,811,413	\$		\$		\$	\$ 1,811,413	If Line 5 > 0, Line 5, else
[8]	Actual Number of Bills								
		 Rate RS	G\$	FT Small	GS	/FT Large	 Rate IT	 Total	
7	January 2014	395,580		22,808		7,255	105	425,748	
8	February 2014	395,791		22,579		7,813	125	426,108	
9	March 2014	395,768		22,271		7,857	102	425,798	
10	April 2014	395,144		21,655		7,776	104	424,679	
31	May 2014	393,039		20,421		7,760	84	421,304	
12	June 2014	391,060		19,552		7,758	85	418,455	
13	July 2014	390,065		19,160		7,723	79	417,027	
14	August 2014	388,774		18,909		7,709	89	415,481	
15	September 2014	389,871		19,102		7,490	84	416,547	
15	October 2014	391,233		19,561		7,685	76	418,555	
17	November 2014	393,817		21,029		7,732	73	422,651	
18	December 2014	 396,591		22,133		7,780	 87	 428,591	
19	Total Customer Bills	4.716,733		249,180		91,938	1,093	5,058,944	
[C]	Baseline Number of Bills Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	00	/FT Small		/FT Large	Rate IT	Total	

^[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

Line No.											
110.			Rate RS	G	S / FT Small	G	S/FT Large		Rate IT	Total	
[A]	Incremental Revenue									 	
1	Annual Number of Customer Bills Issued in 2015		4,733,059		238,052		103,440		992		Line 19
2	Baseline Number of Customer Bills Issued		4,648,737		256,758		93,331		1,744		Line 20
3	Annual increase/(Decrease) in Customers		84,322		(20,706)		10,109		(752)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	5	26.64	\$	77.55	s	185,50	\$	446 40		[1]
5	Annual Increase/(Decrease) in Revenue	\$	2,246,338	\$	(1,605,750)	\$	1,875,220	s	(335,693)		
8	Incremental Revenue Offset - 2015	s	2,246,338	\$		\$	1,875,220	S		\$ 4,121,558	If Line 5 > 0, Line 5,
[8]	Actual Number of Bills										
		********	Rate RS	G	S / FT Small	G	S / FT Large		Rate IT	Total	
7	January 2015		397,258		22,284		7,865		95	427,502	
	February 2015		397,290		21,387		8,796		76	427,549	
9	March 2015		397,626		21,268		8,875		91	427,860	
10	April 2015		398,649		20,406		8,832		84	425,971	
11	May 2015 June 2015		394,437		19,098		8,718		76	422,329	
13	July 2015		392,80 6 391,827		18,429		8,874		80 81	419,969	
14	August 2015		390,226		18,047 17,904		8,622 8,582		84	418,577 416,798	
15	September 2015		391,006		17,840		8,568		75	417,489	
16	October 2015		391,879		18,412		8,585		74	418,950	
17	November 2015		394,689		19,934		8,670		79	423,372	
18	December 2015		397,368		21,043		8,653		97	427,159	
10	Total Customer Bills		4,733,059		236,052		103,440		992	5,073,543	
(C)	Baseline Number of Bills										
103	Case No. 12-1885-GA-AIR, Schedule E-4		Rate RS	C	S / FT Small	G	S / FT Large		Rate IT	Total	
20	Total Customer Bills		4,648,737		258,758		93,331		1.744	 5,000,570	•

^[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

			Rate RS	CC	/ FT Small	00	/FT Large		Rate IT		Total	
[A]	Incremental Revenue		110101113	03	7 F I Gillen	03	IFILEIGE		12010 11		Total	
1	Annual Number of Customer Bilts Issued in 2016		4,757,415		243,983		94,209		998			Line 19
2	Baseline Number of Customer Bills issued		4,648,737		256,758		93,331		1,744			Line 20
3	Annual Increase/(Decrease) in Customers		108,678		(12,775)		878		(748)			Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	S	26.64	5	77.55	\$	185,50	S	448.40			[1]
5	Annual Increase/(Decrease) in Revenue	\$	2,895,182	5	(990,701)	5	162,869	s	(333.014)			
6	Incremental Revenue Offset - 2018	\$	2,895,182	\$		\$	162,869	\$	-	s	3,058,051	If Line 5 > 0, Line 5, else
(B)	Actual Number of Bills											
_			Rate RS	GS	/ FT Small	GS	/FT Large		Rate IT		Total	
7	January 2016		398,657		21,404		8,672		105		428,838	
8	February 2016 March 2016		399,379		22,040		8,230		79		429,728	
10	April 2016		399,162		22,078		7,913		95		429,248	
11	May 2016		398,207 398,598		21,238		7,872		88		427,403	
12	June 2016		394,716		19,976 19,222		7,789 7,737		72		424,435	
13	July 2016		393,629		18,905		7,737		89 62		. 421,764 420,304	
14	August 2018		392,220		18,685		7,644		82		418,631	
15	September 2016		393,259		18,655		7,628		72		419,612	
18	October 2016		394,318		19,110		7,635		77		421,140	
17	November 2018		397,025		20,584		7,688		80		425.355	
18	December 2016		400,245		22,108		7.717		77		430,147	
19	Total Customer Bills		4,757,415		243,983		94,209	**	998		5,096,605	
[C]	Baseline Number of Bills Case No. 12-1685-GA-AIR, Schedule E-4		Rate RS	GS	/FT Small	GS	/FT Large		Rate IT		Total	
20	Total Customer Bills		4.648,737		256,758		93.331		1.744		5,000,570	-

^[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1885-GA-AIR.

FOR THE 12 MONTHS ENDED DECEMBER 31, 2016 CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM **ACTUAL - AUTHORIZED CEP EXPLANATIONS** CAPITAL EXPENDITURE PROGRAM (CEP) DUKE ENERGY OHIO, INC.

Description: Explain the variance between CEP Capital Budget and Actual In-Service Additions.

			₹		181		[C]=[A]-[B]
No.	Line No. Category	2 4	Capital Budget		Actual Additions	211	Total Variance
-	Distribution Improvement	€9	60,800,000	69	62,833,451 \$	69	(2,033,451) [1]
8	Information Technology	₩.	3,800,000	69	4,472,237 \$	69	(672,237) [2]
ო	Compliance with Rules, Regulations and Orders \$		3,100,000 \$	69	1,160,829 \$	69	1,939,171
4	Total CEP Investment	6 Э	67,700,000	69	68,466,517 \$	₩	(766,517)

Explanations:

- The variance of (\$2.0) million related to Additions [B] is driven mainly by increased spend on expansion projects The variance of (\$0.7) million related to Additions [B] is mainly driven by project timing
- The variance of \$1.9 million related to Additions [B] is mainly due to project timing

- Duke Energy Ohio's approved Gas Operations Capital Budget.
- Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2016. There is no Exhibit 3 for compliance.
 - Total Variance (Over)/Under spend on additions.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM ESTIMATED CAPITAL BUDGET FOR THE 12 MONTHS ENDED DECEMBER 31, 2017 (\$ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category		2	2017
1	Distribution Improvement	[A]	\$	64.7
2	Information Technology			2.1
3	Compliance with Rules, Regulations and Orders			1.2
4	Total		\$	68.0

[[]A] Does not include investments recovered through Rider AMRP or Rider AU cost-recovery mechanisms.

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5/1/2017 3:15:05 PM

in

Case No(s). 13-2417-GA-UNC, 13-2418-GA-AAM

Summary: Annual Report 2016 Annual Informational Filing of Duke Energy Ohio, Inc. electronically filed by Mrs. Adele M. Frisch on behalf of Duke Energy Ohio, Inc. and Spiller, Amy B and Kingery, Jeanne W