

**BEFORE**

**THE PUBLIC UTILITIES COMMISSION OF OHIO**

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

In the Matter of the Application of Duke )  
Energy Ohio, Inc., for Approval to Change ) Case No. 13-2418-GA-AAM  
Accounting Methods. )

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**2017 ANNUAL INFORMATIONAL FILING OF  
DUKE ENERGY OHIO, INC.**

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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.<sup>1</sup>

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

- Exhibit 1: Estimated Capital Budget – 2017
- 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 - 2018

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.

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<sup>1</sup> Order, pg. 10.

Respectfully submitted,

/s/Jeanne W. Kingery

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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 30<sup>th</sup> day of April, 2018, to the persons listed below.

/s/ Jeanne W. Kingery  
Jeanne W. Kingery

John H. Jones  
Assistant Attorney General  
Public Utilities Section  
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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, 2017  
(\$ MILLIONS)

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

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

[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, 2017

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.

Line No.	Description	Balance at 12/31/2013 [2]	Balance at 12/31/2014	Balance at 12/31/2015	Balance at 12/31/2016	Balance at 12/31/2017	
1	Deferred Depreciation Expense	\$ 246,242	\$ 906,019	\$ 1,757,223	\$ 3,386,933	\$ 5,883,666	Exhibit No. 4a, Line 1 + Exhibit No. 4b, Line 1
2	Deferred PISCC	\$ 394,149	\$ 1,455,187	\$ 2,814,325	\$ 5,247,878	\$ 7,880,833	Exhibit No. 5, Line 3
3	Deferred Property Tax Expense	\$ -	\$ 509,951	\$ 1,111,178	\$ 2,094,658	\$ 3,625,440	Exhibit No. 6, Line 3
4	Incremental Revenue Offset Deferral	\$ (1,043,238)	\$ (1,811,413)	\$ (4,121,558)	\$ (3,058,051)	\$ (3,899,616)	Exhibit No. 7, Line 4
5	Total Deferred CEP Amounts [2]	\$ (402,847)	\$ 1,059,744	\$ 1,561,168	\$ 7,671,418	\$ 13,490,323	Sum of Lines 1 - 4
6	Deferred Taxes - Depreciation		\$ (317,107)	\$ (615,028)	\$ (1,185,427)	\$ (2,059,283)	Line 1 x -35%
7	Deferred Taxes - PISCC		\$ (509,315)	\$ (985,014)	\$ (1,836,757)	\$ (2,758,292)	Line 2 x -35%
8	Net Cumulative Deferred CEP Amounts		\$ 233,322	\$ (38,874)	\$ 4,649,234	\$ 8,672,748	Sum of Lines 5 - 7
9	Rate of Return		9.16%	9.16%	9.16%	9.16%	Pre-Tax rate of return approved in Case No. 12-1685-GA-AIR
10	Pre-Tax Return on Deferred CEP Amounts		\$ 21,372	\$ (3,561)	\$ 425,870	\$ 794,424	Line 8 x Line 9
11	Amortization of Deferred Depreciation Regulatory Asset		\$ 55,399	\$ 107,446	\$ 207,095	\$ 359,758	Line 1 x 2.54% [1]
12	Amortization of Deferred PISCC Regulatory Asset		\$ 88,978	\$ 172,083	\$ 320,883	\$ 481,876	Line 2 x 2.54% [1]
13	Amortization of Deferred Property Tax Regulatory Asset		\$ 31,181	\$ 67,943	\$ 128,078	\$ 221,679	Line 3 x 2.54% [1]
14	Amortization of Revenue Offset Deferral		\$ (110,759)	\$ (252,014)	\$ (186,985)	\$ (238,443)	Line 4 x 2.54% [1]
15	Total Annual Revenue Requirement		\$ 86,171	\$ 91,897	\$ 894,941	\$ 1,619,294	Sum of Lines 11 - 14
16	Allocation %						
17	Rate RS / RFT / RSLI		72.3475%	72.3475%	72.3475%	72.3475%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
18	Rate GS / FT Small		7.4632%	7.4632%	7.4632%	7.4632%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
19	Rate GS / FT Large		15.6175%	15.6175%	15.6175%	15.6175%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
20	Rate IT		4.5718%	4.5718%	4.5718%	4.5718%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
20	Total Allocation		100.0000%	100.0000%	100.0000%	100.0000%	Sum of Lines 16 - 19
21	Annual Revenue Requirement						
22	Rate RS / RFT / RSLI		\$ 62,342	\$ 66,486	\$ 647,468	\$ 1,171,519	Line 15 x Line 16
23	Rate GS / FT Small		\$ 6,431	\$ 6,858	\$ 66,791	\$ 120,851	Line 15 x Line 17
24	Rate GS / FT Large		\$ 13,458	\$ 14,352	\$ 139,767	\$ 252,893	Line 15 x Line 18
25	Rate IT		\$ 3,940	\$ 4,201	\$ 40,915	\$ 74,031	Line 15 x Line 19
25	Total Annual Revenue Requirement		\$ 86,171	\$ 91,897	\$ 894,941	\$ 1,619,294	Sum of Lines 21 - 24
26	Annual Bills Issued						
27	Rate RS / RFT / RSLI		4,716,733	4,733,059	4,757,415	4,795,119	Work Papers 7.2 thru 7.5
28	Rate GS / FT Small		249,180	236,052	243,983	254,799	Work Papers 7.2 thru 7.5
29	Rate GS / FT Large		91,938	103,440	94,209	84,591	Work Papers 7.2 thru 7.5
29	Rate IT		1,093	992	998	917	Work Papers 7.2 thru 7.5
30	Estimated Monthly Rate Impact						
31	Rate RS / RFT / RSLI		\$ 0.01	\$ 0.03	\$ 0.16	\$ 0.41	Line 21 / Line 26 (Cap is \$1.50 per month)
32	Rate GS / FT Small		\$ 0.03	\$ 0.06	\$ 0.33	\$ 0.79	Line 22 / Line 27
33	Rate GS / FT Large		\$ 0.15	\$ 0.27	\$ 1.78	\$ 4.97	Line 23 / Line 28
33	Rate IT		\$ 3.60	\$ 8.21	\$ 49.15	\$ 134.23	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.

[illegible]

[illegible]



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 2017 - DECEMBER 2017

Description: Report on all CEP Investments placed in-service during  
January 2017-December 2017.  
Represents Net Asset Balance eligible for Accounting Authority.

Line  
No.

[A] Cumulative Balance

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

Calculation: Prior Month Asset Balance + Current Month Asset Activity

Budget Category	201709	201710	201711	Balance at 201712
1 Distribution Improvement	\$ 160,629,447	\$ 160,471,108	\$ 167,410,453	\$ 188,071,205
2 Information Technology	\$ 18,200,193	\$ 18,200,193	\$ 18,991,185	\$ 19,352,409
3 Total CEP In-Service	\$ 178,829,640	\$ 178,671,300	\$ 186,401,638	\$ 207,423,614

[B] Monthly Activity - Net Assets

Description: Monthly activity for all Assets placed in-service and eligible  
for Accounting Treatment

Calculation: Total Asset Activity [C] + Ineligible Asset Activity [D] + Total  
Retirement Activity [E] + Ineligible Retirement Activity [F]

Budget Category	201709	201710	201711	201712	Activity for Twelve Months Ended 12/31/2017
4 Distribution Improvement	\$ 2,857,449	\$ (158,339)	\$ 6,939,345	\$ 20,660,752	\$ 64,219,840
5 Information Technology	\$ 32,877	\$ -	\$ 790,992	\$ 361,224	\$ 15,348,312
6 Total CEP In-Service Activity - Net Assets	\$ 2,890,325	\$ (158,339)	\$ 7,730,337	\$ 21,021,976	\$ 79,568,151

[C] Monthly Activity - Assets (Total)

Description: Monthly activity for all Assets placed in-service.

Source: WP-3.1

Budget Category	201709	201710	201711	201712	Activity for Twelve Months Ended 12/31/2017
7 Distribution Improvement	\$ 3,000,173	\$ -	\$ 7,548,034	\$ 20,756,442	\$ 71,864,090
8 Information Technology	\$ 32,877	\$ -	\$ 790,992	\$ 361,224	\$ 15,359,485
9 Total CEP In-Service Activity - Gross Assets	\$ 3,033,049	\$ -	\$ 8,339,027	\$ 21,117,666	\$ 87,223,575

[D] 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.

Budget Category	201709	201710	201711	201712	Months Ended 12/31/2017
10 Distribution Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
11 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
12 Total CEP In-Service Activity - Gross Assets Above Cap	\$ -	\$ -	\$ -	\$ -	\$ -

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 2017 - DECEMBER 2017

Description: Report on all CEP Investments placed in-service during  
January 2017-December 2017.  
Represents Net Asset Balance eligible for Accounting Authority.

[E] Monthly Activity - Retirements (Total)

Description: Monthly activity for all Retirements processed.  
Source: WP-3.2

Budget Category		201709	201710	201711	201712	Activity for Twelve Months Ended 12/31/2017
13	Distribution Improvement	\$ (142,724)	\$ (158,339)	\$ (608,689)	\$ (95,690)	\$ (7,644,251)
14	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ (11,174)
15	Total CEP In-Service Activity - Retirements	\$ (142,724)	\$ (158,339)	\$ (608,689)	\$ (95,690)	\$ (7,655,424)

[F] 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.

Budget Category		201709	201710	201711	201712	Activity for Twelve Months Ended 12/31/2017
16	Distribution Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
17	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
18	Total CEP In-Service Activity - Retirements Above Cap	\$ -	\$ -	\$ -	\$ -	\$ -

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
ADDITIONS BY FERC ACCOUNT  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017  
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201612	201701	201702	201703	201704	201705	201706	201707
Distribution Improvement	374	2740	Land and Land Rights	0.00%					\$ 314,767	\$ (241,400)	\$ 205,042	\$ 940
	374	2741	Rights of Way	1.54%							\$ (37)	\$ (0)
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%					\$ 16,435,698	\$ 385,147	\$ 3,115	\$ 3,115
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%								
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ 354,123	\$ 45,730	\$ 279,815	\$ 495,155	\$ 103,592	\$ 85,514	\$ 669,051	\$ 35,697
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ 1,137,993	\$ 1,386,251	\$ 1,145,913	\$ 1,079,797	\$ 675,383	\$ 523,237	\$ 596,547	\$ 843,593
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$ 93,519	\$ 2,415	\$ (3,639)	\$ (4,151)	\$ 68,673	\$ 856	\$ -	\$ -
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%	\$ 18,415	\$ 20,467	\$ 6,623	\$ -	\$ -	\$ 9,290	\$ -	\$ -
	378	2782	District Regulating Equipment	2.40%	\$ -	\$ 87,921	\$ 85,424	\$ 77,965	\$ -	\$ -	\$ -	\$ -
	379	2790	Meas. & Reg. - City Gate	6.67%	\$ 15,293	\$ 11,071	\$ 105,402	\$ 6,922	\$ 17,792	\$ 4,621	\$ 3,617	\$ 6,540
	380	2801	Services- Cast Iron & Copper	3.11%	\$ 35	\$ 28	\$ 17	\$ 48	\$ 53	\$ 48	\$ 37	\$ (89)
	380	2802,2804, 2808	Services-Steel	2.88%	\$ 137,871	\$ 83,740	\$ 55,578	\$ 61,251	\$ 70,541	\$ 224,594	\$ 42,223	\$ (7,423)
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ 2,776,396	\$ 1,455,980	\$ 1,378,822	\$ 1,881,422	\$ 2,069,800	\$ 2,980,465	\$ 1,460,143	\$ (1,429,882)
	381	2810,2811	Meters	2.22%	\$ 231,905	\$ 176,717	\$ 638,459	\$ 292,159	\$ 140,182	\$ 102,443	\$ 263,796	\$ 169,721
	381	2812	Utility of the Future Meters	5.00%								
	382	2820,2821	Meter Installations	2.00%								
	383	2830	House Regulators	2.00%	\$ 4,485	\$ 8,625	\$ 22,789	\$ 6,782	\$ 11,503	\$ 7,925	\$ 10,031	\$ 6,433
	384	2840	House Regulator Installations	2.00%								
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%	\$ 6,221	\$ -	\$ -	\$ -				
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%	\$ -	\$ 3	\$ 58	\$ 111	\$ 157	\$ 111	\$ -	\$ -
	390	2900	Structures & Improvements	3.33%								
	394	2940	Tools, Shop & Garage Equipment	4.00%	\$ 225,763	\$ 8,166	\$ 114,243	\$ 68,939	\$ 29,194	\$ 127,585	\$ 51,972	\$ 38,355
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%			\$ (17,449)	\$ 70,911	\$ -	\$ 109,359	\$ -	\$ -
	397	2970	Communication Equipment	6.67%	\$ 2,043	\$ 1,906	\$ 1,913	\$ -	\$ -	\$ 5,611	\$ -	\$ -
Distribution Improvement Sum					\$ 5,004,063	\$ 3,289,019	\$ 3,813,969	\$ 4,037,311	\$ 19,937,335	\$ 4,325,405	\$ 3,305,537	\$ (332,999)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ 531	\$ 20,706	\$ 86	\$ 82	\$ 22,504	\$ -	\$ 0
		2030	Miscellaneous Intangible Plant	20.00%	\$ (27,087)	\$ 5,821	\$ 3,837	\$ 135	\$ -	\$ 115,552	\$ 2,558,968	\$ 1,983
		20310	Miscellaneous Intangible Plant - Enable	10.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Sum					\$ (27,087)	\$ 6,352	\$ 24,542	\$ 221	\$ 82	\$ 138,056	\$ 2,558,968	\$ 1,983
Total CEP Additions					\$ 4,976,976	\$ 3,295,371	\$ 3,838,511	\$ 4,037,532	\$ 19,937,417	\$ 4,463,461	\$ 5,864,505	\$ (331,016)

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
ADDITIONS BY FERC ACCOUNT  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017  
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201708	201709	201710	201711	201712	
Distribution Improvement	374	2740	Land and Land Rights	0.00%	\$ 23,893	\$ (7,091)		\$ 26		
	374	2741	Rights of Way	1.54%						
	374	2742	City Gate Check Station	0.00%						
	375	2750	Structures & Improvements	2.09%	\$ (16,802)	\$ 3,271		\$ 23,630	\$ 7,167	
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%						
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ 242,723	\$ 35,225		\$ 495,558	\$ 15,395,220	
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ 361,003	\$ 336,157		\$ 2,505,146	\$ 2,624,246	
	378	2780	System Meas. & Reg. Station Equipment	2.35%					\$ 35,460	
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%		\$ 2,913		\$ 246	\$ -	
	378	2782	District Regulating Equipment	2.40%						
	379	2790	Meas. & Reg. - City Gate	6.67%	\$ -	\$ (2,568)		\$ 802	\$ 2,254	
	380	2801	Services- Cast Iron & Copper	3.11%	\$ 5,737	\$ 3,161		\$ 6,063	\$ 23	
	380	2802,2804, 2808	Services-Steel	2.88%	\$ 52,213	\$ 79,691		\$ 144,442	\$ 80,083	
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ 1,227,004	\$ 2,183,577		\$ 3,653,705	\$ 2,126,936	
	381	2810,2811	Meters	2.22%	\$ 209,309	\$ 307,110		\$ 614,469	\$ 415,064	
	381	2812	Utility of the Future Meters	5.00%						
	382	2820,2821	Meter Installations	2.00%						
	383	2830	House Regulators	2.00%	\$ 9,018	\$ 17,137		\$ 24,361	\$ 20,760	
	384	2840	House Regulator Installations	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	6.67%						
	387	2871	Street Lighting Equipment	2.67%	\$ 5,711	\$ 3,128		\$ 6,013	\$ -	
	390	2900	Structures & Improvements	3.33%						
	394	2940	Tools, Shop & Garage Equipment	4.00%	\$ 64,057	\$ 38,461		\$ 73,572	\$ 49,229	
	395	2950	Laboratory Equipment	6.67%						
	396	2960	Power Operated Equipment	6.36%	\$ -					
	397	2970	Communication Equipment	6.67%	\$ -					
	Distribution Improvement Sum					\$ 2,183,864	\$ 3,000,173	\$ -	\$ 7,548,034	\$ 20,756,442
	Information Technology	391	2911	Electronic Data Processing	20.00%	\$ 521,642	\$ (5,953)		\$ 1,479	\$ 1,159
2030			Miscellaneous Intangible Plant	20.00%	\$ 2,504,565	\$ (125,732)		\$ 223,184	\$ 83,619	
20310			Miscellaneous Intangible Plant - Enable	10.00%	\$ 8,417,983	\$ 164,562	\$ -	\$ 566,329	\$ 276,445	
Information Technology Sum					\$ 11,444,190	\$ 32,877	\$ -	\$ 790,992	\$ 361,224	
Total CEP Additions					\$ 13,628,054	\$ 3,033,049	\$ -	\$ 8,339,027	\$ 21,117,666	

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
RETIREMENTS BY FERC ACCOUNT  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017  
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201612	201701	201702	201703	201704	201705	201706	201707
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	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%	\$ (51)	\$ -	\$ (78,662)	\$ -	\$ -	\$ -	\$ -	\$ -
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ (68,821)	\$ (8,528)	\$ (12,834)	\$ (1,485)	\$ (261,680)	\$ (46,826)	\$ (210,957)	
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ (77,568)	\$ (73,294)	\$ (680,512)	\$ (83)	\$ (93,068)	\$ (27,211)	\$ (14,040)	
	378	2780	System Meas. & Reg. Station Equipment	2.35%								
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg. - City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (13,032)	\$ (14,321)	\$ (21,069)	\$ (15,645)	\$ (212,124)	\$ (112,304)	\$ (46,321)	
	380	2802,2804, 2808	Services-Steel	2.88%	\$ (6,220)	\$ (3,012)	\$ (9,348)	\$ (4,225)	\$ (44,477)	\$ (15,744)	\$ (12,015)	
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ (57,819)	\$ (56,449)	\$ (43,120)	\$ (51,619)	\$ (273,118)	\$ (88,362)	\$ (131,007)	
	381	2810,2811	Meters	2.22%	\$ (9,689,898)	\$ -	\$ (3,374,670)	\$ (32,811)	\$ (25,431)	\$ (26,305)	\$ (21,050)	\$ (15,481)
	381	2812	Utility of the Future Meters	5.00%								
	382	2820,2821	Meter Installations	2.00%								
	383	2830	House Regulators	2.00%	\$ (2,193,654)	\$ -	\$ (20,741)	\$ (30,195)	\$ (5,406)	\$ (1,814)	\$ (6,338)	\$ (11,281)
	384	2840	House Regulator Installations	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	6.67%								
	387	2871	Street Lighting Equipment	2.67%								
	390	2900	Structures & Improvements	3.33%					\$ (165,269)			
	394	2940	Tools, Shop & Garage Equipment	4.00%							\$ (165,949)	
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
	397	2970	Communication Equipment	6.67%								
Distribution Improvement Sum					\$ (12,107,063)	\$ (155,605)	\$ (4,240,955)	\$ (136,064)	\$ (30,837)	\$ (1,077,857)	\$ (483,785)	\$ (441,102)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,174)	\$ -
	0	2030	Miscellaneous Intangible Plant	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,174)	\$ -
Total CEP Retirements					\$ (12,107,063)	\$ (155,605)	\$ (4,240,955)	\$ (136,064)	\$ (30,837)	\$ (1,077,857)	\$ (494,958)	\$ (441,102)

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
RETIREMENTS BY FERC ACCOUNT  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017  
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201708	201709	201710	201711	201712
Distribution Improvement	374	2740	Land and Land Rights	0.00%					
	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%					
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$ -	\$ (322)	\$ (34)	\$ (47,435)	\$ (29,512)
	376	2763, 2766, 2768	Mains - Plastic	2.08%		\$ (937)	\$ (54)	\$ (11,059)	\$ (3,946)
	378	2780	System Meas. & Reg. Station Equipment	2.35%					
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%					
	378	2782	District Regulating Equipment	2.40%					
	379	2790	Meas. & Reg. - City Gate	6.67%					
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (35,481)	\$ (16,872)	\$ (42,349)	\$ (202,621)	\$ (10,400)
	380	2802,2804, 2808	Services-Steel	2.88%	\$ (7,128)	\$ (5,259)	\$ (8,007)	\$ (51,211)	\$ (249)
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ (18,505)	\$ (96,484)	\$ (95,180)	\$ (296,363)	\$ (37,623)
	381	2810,2811	Meters	2.22%	\$ (870)	\$ (2,056)	\$ (1,252)	-	\$ (1,373)
	381	2812	Utility of the Future Meters	5.00%					
	382	2820,2821	Meter Installations	2.00%					
	383	2830	House Regulators	2.00%	\$ (10,619)	\$ (20,794)	\$ (11,463)	-	\$ (12,588)
	384	2840	House Regulator Installations	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	6.67%					
	387	2871	Street Lighting Equipment	2.67%					
	390	2900	Structures & Improvements	3.33%					
	394	2940	Tools, Shop & Garage Equipment	4.00%					
	395	2950	Laboratory Equipment	6.67%					
	396	2960	Power Operated Equipment	6.36%					
	397	2970	Communication Equipment	6.67%					
Distribution Improvement Sum					\$ (72,604)	\$ (142,724)	\$ (158,339)	\$ (608,689)	\$ (95,690)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -
	0	2030	Miscellaneous Intangible Plant	20.00%	\$ -	\$ -	\$ -	\$ -	\$ -
	0	20310	Miscellaneous Intangible Plant - Enable	10.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Sum					\$ -	\$ -	\$ -	\$ -	\$ -
Total CEP Retirements					\$ (72,604)	\$ (142,724)	\$ (158,339)	\$ (608,689)	\$ (95,690)

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
DEFERRED DEPRECIATION  
DISTRIBUTION IMPROVEMENT  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017

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

Line  
No.

[A] Cumulative Balance

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

		Balance at									
Budget Category		201612	201701	201702	201703	201704	201705	201706	201707	201708	
1	Distribution Improvement - Deferred Depreciation	\$ 5,874,919	\$ 6,182,987	\$ 6,498,471	\$ 6,815,083	\$ 7,141,139	\$ 7,504,067	\$ 7,876,931	\$ 8,255,729	\$ 8,631,302	

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Distribution Improvement  
Source: Work Paper-3.1 and Work Paper-3.2

Utility Account		201612	201701	201702	201703	201704	201705	201706	201707	201708			
2	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ 314,767	\$ (241,400)	\$ 205,042	\$ 940	\$ 23,893			
3	Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37)	\$ (0)	\$ -			
4	City Gate Check Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
5	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ 16,435,698	\$ 385,147	\$ 3,115	\$ 3,115	\$ (16,802)			
6	Mains - Cast Iron & Copper	\$ (51)	\$ -	\$ (78,662)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
7	Mains - Steel	\$ 285,302	\$ 37,203	\$ 266,982	\$ 493,670	\$ 103,592	\$ (176,167)	\$ 622,225	\$ (175,260)	\$ 242,723			
8	Mains - Plastic	\$ 1,060,424	\$ 1,312,957	\$ 465,401	\$ 1,079,714	\$ 675,383	\$ 430,169	\$ 569,336	\$ 829,554	\$ 361,003			
9	System Meas. & Reg. Station Equipment	\$ 93,519	\$ 2,415	\$ (3,639)	\$ (4,151)	\$ 68,673	\$ 856	\$ -	\$ -	\$ -			
10	System Meas. & Reg. Station Equipment-Elec	\$ 18,415	\$ 20,467	\$ 6,623	\$ -	\$ -	\$ 9,290	\$ -	\$ -	\$ -			
11	District Regulating Equipment	\$ -	\$ 87,921	\$ 85,424	\$ 77,965	\$ -	\$ -	\$ -	\$ -	\$ -			
12	Meas. & Reg. - City Gate	\$ 15,293	\$ 11,071	\$ 105,402	\$ 6,922	\$ 17,792	\$ 4,621	\$ 3,617	\$ 6,540	\$ -			
13	Services- Cast Iron & Copper	\$ (12,997)	\$ (14,294)	\$ (21,052)	\$ (15,596)	\$ 53	\$ (212,076)	\$ (112,267)	\$ (46,410)	\$ (29,744)			
14	Services-Steel	\$ 131,651	\$ 80,727	\$ 46,231	\$ 57,026	\$ 70,541	\$ 180,117	\$ 26,479	\$ (19,438)	\$ 45,085			
15	Services-Plastic	\$ 2,718,577	\$ 1,399,531	\$ 1,335,702	\$ 1,829,802	\$ 2,069,800	\$ 2,707,347	\$ 1,371,780	\$ (1,560,889)	\$ 1,208,499			
16	Meters	\$ (9,457,993)	\$ 176,717	\$ (2,736,210)	\$ 259,348	\$ 114,751	\$ 76,137	\$ 242,745	\$ 154,240	\$ 208,438			
17	Utility of the Future Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
18	Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
19	House Regulators	\$ (2,189,169)	\$ 8,625	\$ 2,047	\$ (23,413)	\$ 6,098	\$ 6,110	\$ 3,693	\$ (4,848)	\$ (1,601)			
20	House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
21	Large Industrial Meas. & Reg. Equipment	\$ 6,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
22	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
23	Other Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
24	Street Lighting Equipment	\$ -	\$ 3	\$ 58	\$ 111	\$ 157	\$ 111	\$ -	\$ -	\$ 5,711			
25	Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (165,269)	\$ -	\$ -	\$ -			
27	Tools, Shop & Garage Equipment	\$ 225,763	\$ 8,166	\$ 114,243	\$ 68,939	\$ 29,194	\$ 127,585	\$ (113,977)	\$ 38,355	\$ 64,057			
28	Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
29	Power Operated Equipment	\$ -	\$ -	\$ (17,449)	\$ 70,911	\$ -	\$ 109,359	\$ -	\$ -	\$ -			
30	Communication Equipment	\$ 2,043	\$ 1,906	\$ 1,913	\$ -	\$ -	\$ 5,611	\$ -	\$ -	\$ -			
31	Total Distribution Improvement	\$ (7,103,001)	\$ 3,133,414	\$ (426,987)	\$ 3,901,247	\$ 19,906,498	\$ 3,247,548	\$ 2,821,752	\$ (774,101)	\$ 2,111,261			

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
DEFERRED DEPRECIATION  
DISTRIBUTION IMPROVEMENT  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017

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

Line

[C] Deferred Depreciation Calculation

Description: Deferred Depreciation Calculation by Month

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

Utility Account	Depreciation										
	Rate <sup>[1]</sup>	201612	201701	201702	201703	201704	201705	201706	201707	201708	
32 Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
33 Rights of Way	1.54%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
34 City Gate Check Station	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
35 Structures & Improvements	2.09%	\$ 528	\$ 528	\$ 528	\$ 528	\$ 528	\$ 29,154	\$ 29,825	\$ 29,830	\$ 29,836	29,836
36 Mains - Cast Iron & Copper	2.72%	\$ 22	\$ 21	\$ 21	\$ (157)	\$ (157)	\$ (157)	\$ (157)	\$ (157)	\$ (157)	(157)
37 Mains - Steel	1.87%	\$ 38,020	\$ 38,464	\$ 38,522	\$ 38,938	\$ 39,707	\$ 39,869	\$ 39,594	\$ 40,564	\$ 40,291	40,291
38 Mains - Plastic	2.08%	\$ 55,259	\$ 57,098	\$ 59,373	\$ 60,180	\$ 62,052	\$ 63,222	\$ 63,968	\$ 64,955	\$ 66,393	66,393
39 System Meas. & Reg. Station Equipment	2.35%	\$ 4,586	\$ 4,769	\$ 4,774	\$ 4,767	\$ 4,759	\$ 4,893	\$ 4,895	\$ 4,895	\$ 4,895	4,895
40 System Meas. & Reg. Station Equipment-Elec	7.00%	\$ 5,835	\$ 5,943	\$ 6,062	\$ 6,101	\$ 6,101	\$ 6,101	\$ 6,155	\$ 6,155	\$ 6,155	6,155
41 District Regulating Equipment	2.40%	\$ 3,080	\$ 3,080	\$ 3,256	\$ 3,427	\$ 3,582	\$ 3,582	\$ 3,582	\$ 3,582	\$ 3,582	3,582
42 Meas. & Reg. - City Gate	6.67%	\$ 3,261	\$ 3,346	\$ 3,407	\$ 3,993	\$ 4,032	\$ 4,131	\$ 4,156	\$ 4,176	\$ 4,213	4,213
43 Services- Cast Iron & Copper	3.11%	\$ (1,574)	\$ (1,608)	\$ (1,645)	\$ (1,700)	\$ (1,740)	\$ (1,740)	\$ (2,289)	\$ (2,580)	\$ (2,701)	(2,701)
44 Services-Steel	2.88%	\$ 4,379	\$ 4,695	\$ 4,889	\$ 5,000	\$ 5,137	\$ 5,306	\$ 5,738	\$ 5,802	\$ 5,755	5,755
45 Services-Plastic	3.59%	\$ 190,922	\$ 199,055	\$ 203,242	\$ 207,238	\$ 212,712	\$ 218,904	\$ 227,004	\$ 231,108	\$ 226,438	226,438
46 Meters	2.22%	\$ 1,301	\$ (16,196)	\$ (15,869)	\$ (20,931)	\$ (20,451)	\$ (20,239)	\$ (20,098)	\$ (19,649)	\$ (19,364)	(19,364)
47 Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
48 Meter Installations	2.00%	\$ (1,466)	\$ (1,466)	\$ (1,466)	\$ (1,466)	\$ (1,466)	\$ (1,466)	\$ (1,466)	\$ (1,466)	\$ (1,466)	(1,466)
49 House Regulators	2.00%	\$ 1,967	\$ (1,682)	\$ (1,668)	\$ (1,664)	\$ (1,703)	\$ (1,693)	\$ (1,683)	\$ (1,677)	\$ (1,685)	(1,685)
50 House Regulator Installations	2.00%	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	125
51 Large Industrial Meas. & Reg. Equipment	2.63%	\$ 19	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	33
52 Large Industrial Meas. & Reg. Equipment - Comm	4.20%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
53 Other Equipment - Other	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
54 Street Lighting Equipment	2.67%	\$ (295)	\$ (295)	\$ (295)	\$ (295)	\$ (295)	\$ (294)	\$ (294)	\$ (294)	\$ (294)	(294)
55 Structures & Improvements	3.33%	\$ (343)	\$ (343)	\$ (343)	\$ (343)	\$ (343)	\$ (343)	\$ (801)	\$ (801)	\$ (801)	(801)
56 Tools, Shop & Garage Equipment	4.00%	\$ 7,307	\$ 8,059	\$ 8,086	\$ 8,467	\$ 8,697	\$ 8,794	\$ 9,220	\$ 8,840	\$ 8,968	8,968
57 Laboratory Equipment	6.67%	\$ (303)	\$ (303)	\$ (303)	\$ (303)	\$ (303)	\$ (303)	\$ (303)	\$ (303)	\$ (303)	(303)
58 Power Operated Equipment	6.36%	\$ 4,440	\$ 4,440	\$ 4,440	\$ 4,348	\$ 4,723	\$ 4,723	\$ 5,303	\$ 5,303	\$ 5,303	5,303
59 Communication Equipment	6.67%	\$ 293	\$ 305	\$ 315	\$ 326	\$ 326	\$ 326	\$ 357	\$ 357	\$ 357	357
60 Total Distribution Improvement Deferred Depreciation		\$ 317,363	\$ 308,068	\$ 315,484	\$ 316,612	\$ 326,056	\$ 362,928	\$ 372,864	\$ 378,798	\$ 375,573	375,573

[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-UNC and 13-2418-GA-AAM  
DEFERRED DEPRECIATION  
DISTRIBUTION IMPROVEMENT  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017

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

Line  
No.

[A] Cumulative Balance

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

Budget Category	201709	201710	201711	Balance at 201712
1 Distribution Improvement - Deferred Depreciation	\$ 9,012,104	\$ 9,400,630	\$ 9,788,721	\$ 10,193,077

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Distribution Improvement  
Source: Work Paper-3.1 and Work Paper-3.2

Utility Account	201709	201710	201711	201712	Activity for Twelve Months Ended 12/31/2017
2 Land and Land Rights	\$ (7,091)	\$ -	\$ 26	\$ -	\$ 296,177
3 Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ (37)
4 City Gate Check Station	\$ -	\$ -	\$ -	\$ -	\$ -
5 Structures & Improvements	\$ 3,271	\$ -	\$ 23,630	\$ 7,167	\$ 16,844,341
6 Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	\$ -	\$ (78,662)
7 Mains - Steel	\$ 34,903	\$ (34)	\$ 448,123	\$ 15,365,708	\$ 17,263,669
8 Mains - Plastic	\$ 335,220	\$ (54)	\$ 2,494,087	\$ 2,620,301	\$ 11,173,070
9 System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	\$ 35,460	\$ 99,614
10 System Meas. & Reg. Station Equipment-Elec	\$ 2,913	\$ -	\$ 246	\$ -	\$ 39,538
11 District Regulating Equipment	\$ -	\$ -	\$ -	\$ -	\$ 251,309
12 Meas. & Reg. - City Gate	\$ (2,568)	\$ -	\$ 802	\$ 2,254	\$ 156,452
13 Services- Cast Iron & Copper	\$ (13,711)	\$ (42,349)	\$ (196,558)	\$ (10,376)	\$ (714,381)
14 Services-Steel	\$ 74,432	\$ (8,007)	\$ 93,231	\$ 79,834	\$ 726,258
15 Services-Plastic	\$ 2,087,093	\$ (95,180)	\$ 3,357,342	\$ 2,089,314	\$ 17,800,140
16 Meters	\$ 305,054	\$ (1,252)	\$ 614,469	\$ 413,691	\$ (171,870)
17 Utility of the Future Meters	\$ -	\$ -	\$ -	\$ -	\$ -
18 Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -
19 House Regulators	\$ (3,657)	\$ (11,463)	\$ 24,361	\$ 8,172	\$ 14,124
20 House Regulator Installations	\$ -	\$ -	\$ -	\$ -	\$ -
21 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
22 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	\$ -	\$ -
23 Other Equipment - Other	\$ -	\$ -	\$ -	\$ -	\$ -
24 Street Lighting Equipment	\$ 3,128	\$ -	\$ 6,013	\$ -	\$ 15,291
25 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ (165,269)
27 Tools, Shop & Garage Equipment	\$ 38,461	\$ -	\$ 73,572	\$ 49,229	\$ 497,824
28 Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
29 Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ 162,821
30 Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ 9,431
31 Total Distribution Improvement	\$ 2,857,449	\$ (158,339)	\$ 6,939,345	\$ 20,660,752	\$ 64,219,840

Exhibit No. 3, Line 4

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
DEFERRED DEPRECIATION  
DISTRIBUTION IMPROVEMENT  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017

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

Line

[C] Deferred Depreciation Calculation

Description: Deferred Depreciation Calculation by Month

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

Utility Account	Depreciation	Activity for Twelve			
	Rate <sup>[1]</sup>	201709	201710	201711	201712
					Months Ended
					12/31/2017
32 Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -
33 Rights of Way	1.54%	\$ -	\$ -	\$ -	\$ -
34 City Gate Check Station	0.00%	\$ -	\$ -	\$ -	\$ -
35 Structures & Improvements	2.09%	\$ 29,806	\$ 29,812	\$ 29,812	\$ 29,853
36 Mains - Cast Iron & Copper	2.72%	\$ (157)	\$ (157)	\$ (157)	\$ (157)
37 Mains - Steel	1.87%	\$ 40,669	\$ 40,724	\$ 40,723	\$ 41,422
38 Mains - Plastic	2.08%	\$ 67,018	\$ 67,599	\$ 67,599	\$ 71,922
39 System Meas. & Reg. Station Equipment	2.35%	\$ 4,895	\$ 4,895	\$ 4,895	\$ 4,895
40 System Meas. & Reg. Station Equipment-Elec	7.00%	\$ 6,155	\$ 6,172	\$ 6,172	\$ 6,174
41 District Regulating Equipment	2.40%	\$ 3,582	\$ 3,582	\$ 3,582	\$ 3,582
42 Meas. & Reg. - City Gate	6.67%	\$ 4,213	\$ 4,198	\$ 4,198	\$ 4,203
43 Services- Cast Iron & Copper	3.11%	\$ (2,778)	\$ (2,813)	\$ (2,923)	\$ (3,433)
44 Services-Steel	2.88%	\$ 5,863	\$ 6,042	\$ 6,023	\$ 6,247
45 Services-Plastic	3.59%	\$ 230,054	\$ 236,297	\$ 236,013	\$ 246,057
46 Meters	2.22%	\$ (18,978)	\$ (18,414)	\$ (18,416)	\$ (17,279)
47 Utility of the Future Meters	5.00%	\$ -	\$ -	\$ -	\$ -
48 Meter Installations	2.00%	\$ (1,466)	\$ (1,466)	\$ (1,466)	\$ (1,466)
49 House Regulators	2.00%	\$ (1,688)	\$ (1,694)	\$ (1,713)	\$ (1,672)
50 House Regulator Installations	2.00%	\$ 125	\$ 125	\$ 125	\$ 125
51 Large Industrial Meas. & Reg. Equipment	2.63%	\$ 33	\$ 33	\$ 33	\$ 33
52 Large Industrial Meas. & Reg. Equipment - Comm	4.20%	\$ -	\$ -	\$ -	\$ -
53 Other Equipment - Other	6.67%	\$ -	\$ -	\$ -	\$ -
54 Street Lighting Equipment	2.67%	\$ (281)	\$ (274)	\$ (274)	\$ (261)
55 Structures & Improvements	3.33%	\$ (801)	\$ (801)	\$ (801)	\$ (801)
56 Tools, Shop & Garage Equipment	4.00%	\$ 9,181	\$ 9,309	\$ 9,309	\$ 9,555
57 Laboratory Equipment	6.67%	\$ (303)	\$ (303)	\$ (303)	\$ (303)
58 Power Operated Equipment	6.36%	\$ 5,303	\$ 5,303	\$ 5,303	\$ 5,303
59 Communication Equipment	6.67%	\$ 357	\$ 357	\$ 357	\$ 357
60 Total Distribution Improvement Deferred Depreciation		\$ 380,802	\$ 388,526	\$ 388,091	\$ 404,356
					\$ 4,318,158

[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-UNC and 13-2418-GA-AAM  
DEFERRED DEPRECIATION  
INFORMATION TECHNOLOGY  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017

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

		Balance at									
Budget Category		201612	201701	201702	201703	201704	201705	201706	201707	201708	201709
1	Information Technology - Deferred Depreciation	\$ 421,498	\$ 488,233	\$ 555,073	\$ 622,322	\$ 689,576	\$ 756,831	\$ 826,386	\$ 938,405	\$ 1,050,457	\$ 1,283,096

[B] **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

Utility Account		201612	201701	201702	201703	201704	201705	201706	201707	201708	201709
2	Electronic Data Processing	\$ -	\$ 531	\$ 20,706	\$ 86	\$ 82	\$ 22,504	\$ (11,174)	\$ 0	\$ 521,642	\$ (5,953)
3	Miscellaneous Intangible Plant	\$ (27,087)	\$ 5,821	\$ 3,837	\$ 135	\$ -	\$ 115,552	\$ 2,558,968	\$ 1,983	\$ 2,504,565	\$ (125,732)
4	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,417,983	\$ 164,562
5	Total Information Technology	\$ (27,087)	\$ 6,352	\$ 24,542	\$ 221	\$ 82	\$ 138,056	\$ 2,547,794	\$ 1,983	\$ 11,444,190	\$ 32,877

[C] **Deferred Depreciation Calculation**

Description: Deferred Depreciation Calculation by Month

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

		Depreciation											
Utility Account		Rate <sup>[1]</sup>	201612	201701	201702	201703	201704	201705	201706	201707	201708	201709	
6	Electronic Data Processing	20.00%	\$ (6,449)	\$ (6,449)	\$ (6,441)	\$ (6,096)	\$ (6,094)	\$ (6,093)	\$ (5,718)	\$ (5,904)	\$ (5,904)	\$ 2,790	
7	Miscellaneous Intangible Plant	20.00%	\$ 73,636	\$ 73,184	\$ 73,281	\$ 73,345	\$ 73,348	\$ 73,348	\$ 75,273	\$ 117,923	\$ 117,956	\$ 159,699	
8	Miscellaneous Intangible Plant - Enable	10.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,150	
9	Total Information Technology Deferred Depreciation		\$ 67,187	\$ 66,735	\$ 66,840	\$ 67,249	\$ 67,254	\$ 67,255	\$ 69,555	\$ 112,019	\$ 112,052	\$ 232,639	

[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-UNC and 13-2418-GA-AAM  
DEFERRED DEPRECIATION  
INFORMATION TECHNOLOGY  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017

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

		Balance at		
Budget Category		201710	201711	201712
1	Information Technology - Deferred Depreciation	\$ 1,514,911	\$ 1,746,726	\$ 1,987,006

- [B] **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

		201710	201711	201712	Activity for Twelve Months Ended 12/31/2017
2	Electronic Data Processing	\$ -	\$ 1,479	\$ 1,159	\$ 551,062
3	Miscellaneous Intangible Plant	\$ -	\$ 223,184	\$ 83,619	\$ 5,371,931
4	Miscellaneous Intangible Plant - Enable	\$ -	\$ 566,329	\$ 276,445	\$ 9,425,319
5	Total Information Technology	\$ -	\$ 790,992	\$ 361,224	\$ 15,348,312

Exhibit No. 3, Line 5

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

		Depreciation			Activity for Twelve Months Ended 12/31/2017
Utility Account		Rate <sup>[1]</sup>	201710	201711	201712
6	Electronic Data Processing	20.00%	\$ 2,691	\$ 2,691	\$ 2,716
7	Miscellaneous Intangible Plant	20.00%	\$ 157,603	\$ 157,603	\$ 161,323
8	Miscellaneous Intangible Plant - Enable	10.00%	\$ 71,521	\$ 71,521	\$ 76,241
9	Total Information Technology Deferred Depreciation		\$ 231,815	\$ 231,815	\$ 240,280

[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-UNC and 13-2418-GA-AAM  
POST IN-SERVICE CARRYING COSTS (PISCC)  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017

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

Line  
No.

[A] Cumulative Balance

Description: Cumulative Deferred PISCC Balance for eligible CEP Investments  
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Budget Category		Balance at 201612	201701	201702	201703	201704	201705	201706
1	Distribution Improvement	\$ 9,809,286	\$ 10,332,315	\$ 10,867,870	\$ 11,400,133	\$ 11,948,288	\$ 12,583,250	\$ 13,231,000
2	Information Technology	\$ 102,253	\$ 118,136	\$ 133,751	\$ 149,179	\$ 164,309	\$ 179,142	\$ 194,289
3	Total CEP - Deferred PISCC	\$ 9,911,539	\$ 10,450,451	\$ 11,001,621	\$ 11,549,312	\$ 12,112,597	\$ 12,762,392	\$ 13,425,289

[B] Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investments  
Source: Exhibit No. 3

Utility Account		Balance at 201612	201701	201702	201703	201704	201705	201706
4	Distribution Improvement	\$ 123,851,365	\$ 126,984,779	\$ 126,557,792	\$ 130,459,040	\$ 150,365,538	\$ 153,613,086	\$ 156,434,838
5	Information Technology	\$ 4,004,097	\$ 4,010,449	\$ 4,034,991	\$ 4,035,212	\$ 4,035,293	\$ 4,173,349	\$ 6,721,143
6	Total CEP In-Service	\$ 127,855,462	\$ 130,995,228	\$ 130,592,784	\$ 134,494,251	\$ 154,400,831	\$ 157,786,435	\$ 163,155,981

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments  
Source: Exhibit No. 4a, Exhibit No. 4b

Utility Account		Balance at 201612	201701	201702	201703	201704	201705	201706
7	Distribution Improvement	\$ (5,874,919)	\$ (6,182,987)	\$ (6,498,471)	\$ (6,815,083)	\$ (7,141,139)	\$ (7,504,067)	\$ (7,876,931)
8	Information Technology	\$ (421,498)	\$ (488,233)	\$ (555,073)	\$ (622,322)	\$ (689,576)	\$ (756,831)	\$ (826,386)
9	Total CEP Accumulated Depreciation	\$ (6,296,417)	\$ (6,671,220)	\$ (7,053,544)	\$ (7,437,405)	\$ (7,830,715)	\$ (8,260,898)	\$ (8,703,317)

[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

Utility Account		PISCC Rate	201612	201701	201702	201703	201704	201705	201706
10	Distribution Improvement	5.32%	\$ 555,926	\$ 523,029	\$ 535,555	\$ 532,263	\$ 548,155	\$ 634,962	\$ 647,750
11	Information Technology	5.32%	\$ 16,301	\$ 15,883	\$ 15,615	\$ 15,428	\$ 15,130	\$ 14,833	\$ 15,147
12	Total CEP Deferred PISCC		\$ 572,227	\$ 538,912	\$ 551,170	\$ 547,691	\$ 563,285	\$ 649,795	\$ 662,897

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
POST IN-SERVICE CARRYING COSTS (PISCC)  
FOR THE MONTHS - JANUARY 2017 - DECEMBER 2017

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

Line  
No.

[A] Cumulative Balance

Description: Cumulative Deferred PISCC Balance for eligible CEP Investments

Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Budget Category	201707	201708	201709	201710	201711	Balance at 201712
1 Distribution Improvement	\$ 13,889,607	\$ 14,543,103	\$ 15,204,293	\$ 15,876,463	\$ 16,546,209	\$ 17,244,999
2 Information Technology	\$ 220,422	\$ 246,068	\$ 321,953	\$ 396,952	\$ 470,923	\$ 547,373
3 Total CEP - Deferred PISCC	\$ 14,110,029	\$ 14,789,171	\$ 15,526,246	\$ 16,273,415	\$ 17,017,132	\$ 17,792,372

[B] Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investments

Source: Exhibit No. 3

Utility Account	201707	201708	201709	201710	201711	Balance at 201712
4 Distribution Improvement	\$ 155,660,737	\$ 157,771,998	\$ 160,629,447	\$ 160,471,108	\$ 167,410,453	\$ 188,071,205
5 Information Technology	\$ 6,723,126	\$ 18,167,316	\$ 18,200,193	\$ 18,200,193	\$ 18,991,185	\$ 19,352,409
6 Total CEP In-Service	\$ 162,383,864	\$ 175,939,314	\$ 178,829,640	\$ 178,671,300	\$ 186,401,638	\$ 207,423,614

Exhibit No. 3, Line 1  
Exhibit No. 3, Line 2

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments

Source: Exhibit No. 4a, Exhibit No. 4b

Utility Account	201707	201708	201709	201710	201711	Balance at 201712
7 Distribution Improvement	\$ (8,255,729)	\$ (8,631,302)	\$ (9,012,104)	\$ (9,400,630)	\$ (9,788,721)	\$ (10,193,077)
8 Information Technology	\$ (938,405)	\$ (1,050,457)	\$ (1,283,096)	\$ (1,514,911)	\$ (1,746,726)	\$ (1,987,006)
9 Total CEP Accumulated Depreciation	\$ (9,194,134)	\$ (9,681,759)	\$ (10,295,200)	\$ (10,915,541)	\$ (11,535,447)	\$ (12,180,083)

Exhibit No. 4a, Line 1  
Exhibit No. 4b, Line 1

[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

Utility Account	PISCC Rate	201707	201708	201709	201710	201711	201712	Activity for Twelve Months Ended 12/31/2017
10 Distribution Improvement	5.32%	\$ 658,607	\$ 653,496	\$ 661,190	\$ 672,170	\$ 669,746	\$ 698,790	\$ 7,435,713
11 Information Technology	5.32%	\$ 26,133	\$ 25,646	\$ 75,885	\$ 74,999	\$ 73,971	\$ 76,450	\$ 445,120
12 Total CEP Deferred PISCC		\$ 684,740	\$ 679,142	\$ 737,075	\$ 747,169	\$ 743,717	\$ 775,240	\$ 7,880,833

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, 2017

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

Budget Category	Balance at				
	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017
1 Distribution Improvement - Deferred Property Taxes	\$ -	\$ 509,951	\$ 1,621,109	\$ 3,704,813	\$ 7,214,597
2 Information Technology - Deferred Property Taxes	\$ -	\$ -	\$ 20	\$ 10,974	\$ 126,630
3 Total CEP - Deferred Property Taxes	\$ -	\$ 509,951	\$ 1,621,129	\$ 3,715,787	\$ 7,341,227

[B] **Annual Property Tax Deferrals by Investment Year**

Description: Property Tax Deferrals for Annual Period on eligible CEP Investments, by Investment Year  
Source: Work Paper 6.1

Utility Account	Activity through				
	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017
4 Distribution Improvement					
5 2013 Investment - Accrued 2014	\$ -	\$ 509,951			Work Paper 6.1
6 2013 Investment - Accrued 2015			\$ 492,315		Work Paper 6.2
7 2013 Investment - Accrued 2016				\$ 477,813	Work Paper 6.3
8 2013 Investment - Accrued 2017					\$ 477,813 Work Paper 6.4
9 2014 Investment - Accrued 2015			\$ 618,843		Work Paper 6.5
10 2014 Investment - Accrued 2016				\$ 601,581	Work Paper 6.6
11 2014 Investment - Accrued 2017					\$ 580,233 Work Paper 6.7
12 2015 Investment - Accrued 2016				\$ 1,004,310	Work Paper 6.8
13 2015 Investment - Accrued 2017					\$ 969,933 Work Paper 6.9
14 2016 Investment - Accrued 2017					\$ 1,481,805 Work Paper 6.10
15 Total Distribution Improvement	\$ -	\$ 509,951	\$ 1,111,158	\$ 2,083,704	\$ 3,509,784
16 Information Technology					
17 2013 Investment - Accrued 2014	\$ -	\$ -			Work Paper 6.1
18 2013 Investment - Accrued 2015			\$ -		Work Paper 6.2
19 2013 Investment - Accrued 2016				\$ -	Work Paper 6.3
20 2013 Investment - Accrued 2017					\$ - Work Paper 6.4
21 2014 Investment - Accrued 2015			\$ 20		Work Paper 6.5
22 2014 Investment - Accrued 2016				\$ 21	Work Paper 6.6
23 2014 Investment - Accrued 2017					\$ 21 Work Paper 6.7
24 2015 Investment - Accrued 2016				\$ 10,933	Work Paper 6.8
25 2015 Investment - Accrued 2017					\$ 10,933 Work Paper 6.9
26 2016 Investment - Accrued 2017					\$ 104,702 Work Paper 6.10
27 Total Information Technology	\$ -	\$ -	\$ 20	\$ 10,954	\$ 115,656
28					
29 Total CEP Property Tax Activity	\$ -	\$ 509,951	\$ 1,111,178	\$ 2,094,658	\$ 3,625,440

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL  
2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2014

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

Line No.		Year 2013	Year 2013 - Exemptions	Year 2013 - Taxable Value	% Good <sup>(1)</sup> 2014	Tax Value
[A]	<b>Distribution Improvement - Additions</b>					
1	Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -
4	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
6	Mains - Steel	\$ 969,437	\$ -	\$ 969,437	98.3%	\$ 952,956
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	98.3%	\$ 2,873,041
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	98.3%	\$ 11,160
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	98.3%	\$ -
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	98.3%	\$ 141,895
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	98.3%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	98.3%	\$ 224,157
14	Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	98.3%	\$ 15,489,179
15	Meters	\$ 350,452	\$ -	\$ 350,452	98.3%	\$ 344,494
16	Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	98.3%	\$ 64,340
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	98.3%	\$ 1,069,860
19	House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	98.3%	\$ 74,077
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	98.3%	\$ 260,255
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
28	Power Operated Equipment	\$ -	\$ -	\$ -	198.3%	\$ -
29	Communication Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
30	<b>Distribution Improvement - Retirements</b>					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)
36	Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)
37	Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$ (101,839)
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)
44	Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)
45	Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,597)
54	Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	<b>Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)</b>					\$ 20,875,471
60	Valuation Percentage (25%) <sup>(2)</sup>					25%
61	<b>Taxable Value/Assessment (Line 57 x Line 58)</b>					\$ 5,218,868
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%
63	<b>Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)</b>					\$ 509,951
[B]	<b>Information Technology - Additions</b>					
64	Electronic Data Processing	\$ -	\$ -	\$ -	98.3%	\$ -
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
	<b>Information Technology - Retirements</b>					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	<b>Net Tax Value of Information Technology (Sum of Lines 62 - 65)</b>					-
71	Valuation Percentage (25%) <sup>(2)</sup>					25%
72	<b>Taxable Value/Assessment (Line 66 x Line 67)</b>					\$ -
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%
74	<b>Annual Property Tax Expense - Information Technology (Line 68 x Line 69)</b>					\$ -
75	<b>Total Est. of 2014 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program<sup>(3)</sup> (Sum of Lines 61 and 70)</b>					\$ 509,951

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 tax expense is accrued one year in arrears; therefore, no property tax expense will be deferred in 2013 and property tax expense deferred in 2014 will be based on assets 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. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF ESTIMATED PROPERTY TAX 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.

Line No.	Year	Year	Year	% Good <sup>(1)</sup>	Tax Value
	2013	2013 - Exemptions	2013 - Taxable Value	2014	
<b>[A] Distribution Improvement - Additions</b>					
1 Land and Land Rights	\$ -	\$ -	\$ -	95.0%	\$ -
2 Rights of Way	\$ -	\$ -	\$ -	95.0%	\$ -
3 City Gate Check Station	\$ -	\$ -	\$ -	95.0%	\$ -
4 Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
5 Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
6 Mains - Steel	\$ 969,437	\$ -	\$ 969,437	95.0%	\$ 920,965
7 Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	95.0%	\$ 2,776,591
8 System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	95.0%	\$ 10,785
9 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	95.0%	\$ -
10 District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	95.0%	\$ 137,131
11 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	95.0%	\$ -
12 Services- Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
13 Services-Steel	\$ 228,034	\$ -	\$ 228,034	95.0%	\$ 216,632
14 Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	95.0%	\$ 14,969,197
15 Meters	\$ 350,452	\$ -	\$ 350,452	95.0%	\$ 332,929
16 Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -
17 Meter Installations	\$ 65,453	\$ -	\$ 65,453	95.0%	\$ 62,180
18 House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	95.0%	\$ 1,033,944
19 House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	95.0%	\$ 71,591
20 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
21 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -
22 Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -
23 Street Lighting Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
24 Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
26 Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	95.0%	\$ 251,518
27 Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
28 Power Operated Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
29 Communication Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
<b>Distribution Improvement - Retirements</b>					
30 Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32 Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33 City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34 Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35 Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)
36 Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)
37 Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$ (101,839)
38 System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)
39 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40 District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42 Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)
43 Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)
44 Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)
45 Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)
46 Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47 Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)
48 House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49 House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52 Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53 Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,597)
54 Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)
55 Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56 Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57 Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58 Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
<b>Net Tax Value Distribution Improvement (Sum of Lines 1 - 56)</b>					\$ 20,153,520
Valuation Percentage(25%) <sup>(2)</sup>					25%
<b>Taxable Value/Assessment(Line 57 x Line 58)</b>					\$ 5,038,380
Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%
<b>Annual Property Tax Expense Distribution Improvement (Line 59 x Line 60)</b>					\$ 492,315
<b>[B] Information Technology - Additions</b>					
64 Electronic Data Processing	\$ -	\$ -	\$ -	95.0%	\$ -
65 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	95.0%	\$ -
66 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	95.0%	\$ -
<b>Information Technology - Retirements</b>					
67 Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
<b>Net Tax Value of Information Technology(Sum of Lines 62 - 65)</b>					-
Valuation Percentage(25%) <sup>(2)</sup>					25%
<b>Taxable Value/Assessment(Line 66 x Line 67)</b>					\$ -
Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%
<b>Annual Property Tax Expense Information Technology (Line 68 x Line 69)</b>					\$ -
<b>Total Est. of 2015 Deferred Property Tax Expense(2013 Investment)- Capital Expenditure Program<sup>(3)</sup></b> (Sum of Lines 61 and 70)					\$ 492,315

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 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 OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL  
2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

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

Line No.		Year 2013	Year 2013 - Exemptions	Year 2013 - Taxable Value	% Good <sup>(1)</sup> 2014	Tax Value
[A]	<b>Distribution Improvement - Additions</b>					
1	Land and Land Rights	\$ -	\$ -	\$ -	91.7%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	91.7%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	91.7%	\$ -
4	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -
6	Mains - Steel	\$ 969,437	\$ -	\$ 969,437	91.7%	\$ 888,974
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	91.7%	\$ 2,680,141
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	91.7%	\$ 10,411
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	91.7%	\$ -
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	91.7%	\$ 132,368
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	91.7%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	91.7%	\$ 209,107
14	Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	91.7%	\$ 14,449,214
15	Meters	\$ 350,452	\$ -	\$ 350,452	91.7%	\$ 321,364
16	Utility of the Future Meters	\$ -	\$ -	\$ -	91.7%	\$ -
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	91.7%	\$ 60,020
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	91.7%	\$ 998,028
19	House Regulator Installations	\$ 75,359	\$ -	\$ 75,359	91.7%	\$ 69,104
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	91.7%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	91.7%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	91.7%	\$ 242,781
27	Laboratory Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
28	Power Operated Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
29	Communication Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
30	<b>Distribution Improvement - Retirements</b>					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)
36	Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)
37	Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$ (101,839)
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)
44	Services-Plastic	\$ (1,672,059)	\$ -	\$ (1,672,059)	15.0%	\$ (250,809)
45	Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,376)	\$ -	\$ (100,376)	15.0%	\$ (15,056)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,597)
54	Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	<b>Net Tax Value Distribution Improvement (Sum of Lines 1 - 56)</b>					\$ 19,431,569
60	Valuation Percentage (25%) <sup>(2)</sup>					25%
61	<b>Taxable Value/Assessment (Line 57 x Line 58)</b>					\$ 4,857,892
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	<b>Annual Property Tax Expense Distribution Improvement (Line 59 x Line 60)</b>					\$ 477,813
[B]	<b>Information Technology - Additions</b>					
64	Electronic Data Processing	\$ -	\$ -	\$ -	91.7%	\$ -
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	91.7%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	91.7%	\$ -
	<b>Information Technology - Retirements</b>					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	<b>Net Tax Value of Information Technology (Sum of Lines 62 - 65)</b>					-
71	Valuation Percentage (25%) <sup>(2)</sup>					25%
72	<b>Taxable Value/Assessment (Line 66 x Line 67)</b>					\$ -
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	<b>Annual Property Tax Expense Information Technology (Line 68 x Line 69)</b>					\$ -
75	<b>Total Est. of 2015 Deferred Property Tax Expense (2013 Investment)- Capital Expenditure Program <sup>(3)</sup> (Sum of Lines 61 and 70)</b>					\$ 477,813

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.
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DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL  
2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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

Line No.		Year 2013	Year 2013 - Exemptions	Year 2013 - Taxable Value	% Good <sup>(1)</sup> 2014	Tax Value
[A]	<b>Distribution Improvement - Additions</b>					
1	Land and Land Rights	\$ -	\$ -	\$ -	91.7%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	91.7%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	91.7%	\$ -
4	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -
6	Mains - Steel	\$ 969,437	\$ -	\$ 969,437	91.7%	\$ 888,974
7	Mains - Plastic	\$ 2,922,728	\$ -	\$ 2,922,728	91.7%	\$ 2,680,141
8	System Meas. & Reg. Station Equipment	\$ 11,353	\$ -	\$ 11,353	91.7%	\$ 10,411
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	91.7%	\$ -
10	District Regulating Equipment	\$ 144,349	\$ -	\$ 144,349	91.7%	\$ 132,368
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	91.7%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -
13	Services-Steel	\$ 228,034	\$ -	\$ 228,034	91.7%	\$ 209,107
14	Services-Plastic	\$ 15,757,049	\$ -	\$ 15,757,049	91.7%	\$ 14,449,214
15	Meters	\$ 350,452	\$ -	\$ 350,452	91.7%	\$ 321,364
16	Utility of the Future Meters	\$ -	\$ -	\$ -	91.7%	\$ -
17	Meter Installations	\$ 65,453	\$ -	\$ 65,453	91.7%	\$ 60,020
18	House Regulators	\$ 1,088,362	\$ -	\$ 1,088,362	91.7%	\$ 998,028
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21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	91.7%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	91.7%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -
26	Tools, Shop & Garage Equipment	\$ 264,756	\$ -	\$ 264,756	91.7%	\$ 242,781
27	Laboratory Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
28	Power Operated Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
29	Communication Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
30	<b>Distribution Improvement - Retirements</b>					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (58,618)	\$ -	\$ (58,618)	15.0%	\$ (8,793)
36	Mains - Steel	\$ (947,525)	\$ -	\$ (947,525)	15.0%	\$ (142,129)
37	Mains - Plastic	\$ (678,925)	\$ -	\$ (678,925)	15.0%	\$ (101,839)
38	System Meas. & Reg. Station Equipment	\$ (8,065)	\$ -	\$ (8,065)	15.0%	\$ (1,210)
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (154,209)	\$ -	\$ (154,209)	15.0%	\$ (23,131)
43	Services-Steel	\$ (38,033)	\$ -	\$ (38,033)	15.0%	\$ (5,705)
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45	Meters	\$ (354,295)	\$ -	\$ (354,295)	15.0%	\$ (53,144)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
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49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (63,982)	\$ -	\$ (63,982)	15.0%	\$ (9,597)
54	Structures & Improvements	\$ (123,531)	\$ -	\$ (123,531)	15.0%	\$ (18,530)
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	<b>Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)</b>					\$ 19,431,569
60	Valuation Percentage (25%) <sup>(2)</sup>					25%
61	<b>Taxable Value / Assessment (Line 57 x Line 58)</b>					\$ 4,857,892
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	<b>Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)</b>					\$ 477,813
[B]	<b>Information Technology - Additions</b>					
64	Electronic Data Processing	\$ -	\$ -	\$ -	91.7%	\$ -
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	91.7%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	91.7%	\$ -
	<b>Information Technology - Retirements</b>					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	<b>Net Tax Value of Information Technology (Sum of Lines 62 - 65)</b>					\$ -
71	Valuation Percentage (25%) <sup>(2)</sup>					25%
72	<b>Taxable Value / Assessment (Line 66 x Line 67)</b>					\$ -
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	<b>Annual Property Tax Expense - Information Technology (Line 68 x Line 69)</b>					\$ -
75	<b>Total Est. of 2015 Deferred Property Tax Expense (2013 Investment)- Capital Expenditure Program <sup>(3)</sup> (Sum of Lines 61 and 70)</b>					\$ 477,813

Notes:

- (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
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CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
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2014 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.

Line No.		Year			% Good <sup>(1)</sup>	Tax Value
		2014	2014 - Exemptions	2014 - Taxable Value		
[A]	<b>Distribution Improvement - Additions</b>					
1	Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -
4	Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	98.3%	\$ 227,318
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
6	Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	98.3%	\$ 2,664,311
7	Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	98.3%	\$ 4,720,998
8	System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	98.3%	\$ 111,467
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	98.3%	\$ -
10	District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	98.3%	\$ 223,835
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	98.3%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
13	Services-Steel	\$ 214,070	\$ -	\$ 214,070	98.3%	\$ 210,431
14	Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	98.3%	\$ 14,905,360
15	Meters	\$ 167,683	\$ -	\$ 167,683	98.3%	\$ 164,833
16	Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -
18	House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	98.3%	\$ 1,352,711
19	House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	98.3%	\$ 3,284
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
26	Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	98.3%	\$ 945,190
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
28	Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	98.3%	\$ 330,711
29	Communication Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
30	<b>Distribution Improvement - Retirements</b>					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 6,978
36	Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)
37	Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$ (21,424)
43	Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)
44	Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)
45	Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	<b>Net Tax Value Distribution Improvement (Sum of Lines 1 - 56)</b>					\$ 25,333,106
60	Valuation Percentage (25%) <sup>(2)</sup>					25%
61	<b>Taxable Value / Assessment (Line 57 x Line 58)</b>					\$ 6,333,277
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%
63	<b>Annual Property Tax Expense Distribution Improvement (Line 59 x Line 60)</b>					\$ 618,843
[B]	<b>Information Technology - Additions</b>					
64	Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
	<b>Information Technology - Retirements</b>					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	<b>Net Tax Value of Information Technology (Sum of Lines 62 - 65)</b>					837
71	Valuation Percentage (25%) <sup>(2)</sup>					25%
72	<b>Taxable Value / Assessment (Line 66 x Line 67)</b>					\$ 209
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.7713%
74	<b>Annual Property Tax Expense Information Technology (Line 68 x Line 69)</b>					\$ 20
75	<b>Total Est. of 2015 Deferred Property Tax Expense (2014 Investment)- Capital Expenditure Program <sup>(3)</sup></b> (Sum of Lines 61 and 70)					\$ 618,863

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 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 OHIO, INC.  
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 detailed calculation of deferred property taxes (incremental) on CEP Investments.  
Represents the deferred Property Taxes on CEP eligible investments.

Line No.	Year	Year	Year	% Good <sup>(1)</sup>	Tax Value
	2014	2014 - Exemptions	2014 - Taxable Value	2014	
<b>[A] Distribution Improvement - Additions</b>					
1 Land and Land Rights	\$ -	\$ -	\$ -	95.0%	\$ -
2 Rights of Way	\$ -	\$ -	\$ -	95.0%	\$ -
3 City Gate Check Station	\$ -	\$ -	\$ -	95.0%	\$ -
4 Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	95.0%	\$ 219,687
5 Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
6 Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	95.0%	\$ 2,574,868
7 Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	95.0%	\$ 4,562,511
8 System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	95.0%	\$ 107,725
9 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	95.0%	\$ -
10 District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	95.0%	\$ 216,321
11 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	95.0%	\$ -
12 Services- Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
13 Services-Steel	\$ 214,070	\$ -	\$ 214,070	95.0%	\$ 203,366
14 Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	95.0%	\$ 14,404,976
15 Meters	\$ 167,683	\$ -	\$ 167,683	95.0%	\$ 159,299
16 Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -
17 Meter Installations	\$ -	\$ -	\$ -	95.0%	\$ -
18 House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	95.0%	\$ 1,307,300
19 House Regulator Installations	\$ -	\$ -	\$ -	95.0%	\$ -
20 Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	95.0%	\$ 3,174
21 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -
22 Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -
23 Street Lighting Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
24 Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
26 Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	95.0%	\$ 913,459
27 Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
28 Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	95.0%	\$ 319,609
29 Communication Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
<b>Distribution Improvement - Retirements</b>					
31 Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32 Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33 City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34 Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35 Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 6,978
36 Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)
37 Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)
38 System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40 District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42 Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$ (21,424)
43 Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)
44 Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)
45 Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)
46 Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47 Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)
48 House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49 House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52 Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53 Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)
54 Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55 Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56 Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57 Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58 Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
<b>Net Tax Value Distribution Improvement (Sum of Lines 1 - 56)</b>					\$ 24,464,952
Valuation Percentage (25%) <sup>(2)</sup>					25%
<b>Taxable Value / Assessment (Line 57 x Line 58)</b>					\$ 6,116,238
Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
<b>Annual Property Tax Expense Distribution Improvement (Line 59 x Line 60)</b>					\$ 601,581
<b>[B] Information Technology - Additions</b>					
64 Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837
65 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
<b>Information Technology - Retirements</b>					
67 Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
<b>Net Tax Value of Information Technology (Sum of Lines 62 - 65)</b>					837
Valuation Percentage (25%) <sup>(2)</sup>					25%
<b>Taxable Value / Assessment (Line 66 x Line 67)</b>					\$ 209
Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
<b>Annual Property Tax Expense Information Technology (Line 68 x Line 69)</b>					\$ 21
<b>Total Est. of 2015 Deferred Property Tax Expense (2014 Investment)- Capital Expenditure Program <sup>(3)</sup></b> (Sum of Lines 61 and 70)					\$ 601,602

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 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 OHIO, INC.  
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 2017

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

Line No.		Year			% Good <sup>(1)</sup>	Tax Value
		2014	2014 - Exemptions	2014 - Taxable Value		
[A]	<b>Distribution Improvement - Additions</b>					
1	Land and Land Rights	\$ -	\$ -	\$ -	91.7%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	91.7%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	91.7%	\$ -
4	Structures & Improvements	\$ 231,249	\$ -	\$ 231,249	91.7%	\$ 212,056
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -
6	Mains - Steel	\$ 2,710,388	\$ -	\$ 2,710,388	91.7%	\$ 2,485,425
7	Mains - Plastic	\$ 4,802,643	\$ -	\$ 4,802,643	91.7%	\$ 4,404,024
8	System Meas. & Reg. Station Equipment	\$ 113,394	\$ -	\$ 113,394	91.7%	\$ 103,983
9	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	91.7%	\$ -
10	District Regulating Equipment	\$ 227,706	\$ -	\$ 227,706	91.7%	\$ 208,807
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	91.7%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	91.7%	\$ -
13	Services-Steel	\$ 214,070	\$ -	\$ 214,070	91.7%	\$ 196,302
14	Services-Plastic	\$ 15,163,133	\$ -	\$ 15,163,133	91.7%	\$ 13,904,593
15	Meters	\$ 167,683	\$ -	\$ 167,683	91.7%	\$ 153,765
16	Utility of the Future Meters	\$ -	\$ -	\$ -	91.7%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	91.7%	\$ -
18	House Regulators	\$ 1,376,105	\$ -	\$ 1,376,105	91.7%	\$ 1,261,888
19	House Regulator Installations	\$ -	\$ -	\$ -	91.7%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 3,341	\$ -	\$ 3,341	91.7%	\$ 3,064
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	91.7%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	91.7%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	91.7%	\$ -
26	Tools, Shop & Garage Equipment	\$ 961,536	\$ -	\$ 961,536	91.7%	\$ 881,728
27	Laboratory Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
28	Power Operated Equipment	\$ 336,430	\$ -	\$ 336,430	91.7%	\$ 308,507
29	Communication Equipment	\$ -	\$ -	\$ -	91.7%	\$ -
30	<b>Distribution Improvement - Retirements</b>					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ 46,522	\$ -	\$ 46,522	15.0%	\$ 6,978
36	Mains - Steel	\$ (740,144)	\$ -	\$ (740,144)	15.0%	\$ (111,022)
37	Mains - Plastic	\$ (612,888)	\$ -	\$ (612,888)	15.0%	\$ (91,933)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (142,826)	\$ -	\$ (142,826)	15.0%	\$ (21,424)
43	Services-Steel	\$ (31,062)	\$ -	\$ (31,062)	15.0%	\$ (4,659)
44	Services-Plastic	\$ (1,482,380)	\$ -	\$ (1,482,380)	15.0%	\$ (222,357)
45	Meters	\$ (443,552)	\$ -	\$ (443,552)	15.0%	\$ (66,533)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (100,086)	\$ -	\$ (100,086)	15.0%	\$ (15,013)
48	House Regulators	\$ -	\$ -	\$ -	15.0%	\$ -
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (9,203)	\$ -	\$ (9,203)	15.0%	\$ (1,380)
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	<b>Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)</b>					\$ 23,596,799
60	Valuation Percentage (25%) <sup>(2)</sup>					25%
61	<b>Taxable Value / Assessment (Line 57 x Line 58)</b>					\$ 5,899,200
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	<b>Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)</b>					\$ 580,233
[B]	<b>Information Technology - Additions</b>					
64	Electronic Data Processing	\$ 851	\$ -	\$ 851	98.3%	\$ 837
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
67	<b>Information Technology - Retirements</b>					
68	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
70	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
71	<b>Net Tax Value of Information Technology (Sum of Lines 62 - 65)</b>					837
71	Valuation Percentage (25%) <sup>(2)</sup>					25%
72	<b>Taxable Value / Assessment (Line 66 x Line 67)</b>					\$ 209
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	<b>Annual Property Tax Expense - Information Technology (Line 68 x Line 69)</b>					\$ 21
75	<b>Total Est. of 2015 Deferred Property Tax Expense (2014 Investment)- Capital Expenditure Program <sup>(3)</sup></b> (Sum of Lines 61 and 70)					\$ 580,254

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 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 OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL  
2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

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

Line No.	Year	Year	Year	% Good <sup>(1)</sup>	Tax Value
	2015	2015 - Exemptions	2015 - Taxable Value	2014	
<b>[A] Distribution Improvement - Additions</b>					
1 Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -
2 Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -
3 City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -
4 Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
5 Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
6 Mains - Steel	\$ 11,365,017	\$ -	\$ 11,365,017	98.3%	\$ 11,171,812
7 Mains - Plastic	\$ 9,243,236	\$ -	\$ 9,243,236	98.3%	\$ 9,086,101
8 System Meas. & Reg. Station Equipment	\$ 272,293	\$ -	\$ 272,293	98.3%	\$ 267,664
9 System Meas. & Reg. Station Equipment-Elec	\$ 596,386	\$ -	\$ 596,386	98.3%	\$ 586,248
10 District Regulating Equipment	\$ 513,791	\$ -	\$ 513,791	98.3%	\$ 505,057
11 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	98.3%	\$ -
12 Services- Cast Iron & Copper	\$ -	\$ -	\$ -	98.3%	\$ -
13 Services-Steel	\$ 467,170	\$ -	\$ 467,170	98.3%	\$ 459,228
14 Services-Plastic	\$ 16,458,034	\$ -	\$ 16,458,034	98.3%	\$ 16,178,247
15 Meters	\$ 2,347,929	\$ -	\$ 2,347,929	98.3%	\$ 2,308,014
16 Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -
17 Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -
18 House Regulators	\$ 269,299	\$ -	\$ 269,299	98.3%	\$ 264,721
19 House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -
20 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
21 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -
22 Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -
23 Street Lighting Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
24 Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
26 Tools, Shop & Garage Equipment	\$ 302,151	\$ -	\$ 302,151	98.3%	\$ 297,014
27 Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
28 Power Operated Equipment	\$ 504,197	\$ -	\$ 504,197	98.3%	\$ 495,626
29 Communication Equipment	\$ 25,744	\$ -	\$ 25,744	98.3%	\$ 25,307
<b>Distribution Improvement - Retirements</b>					
30 Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32 Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33 City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34 Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35 Mains - Cast Iron & Copper	\$ (170)	\$ -	\$ (170)	15.0%	\$ (26)
36 Mains - Steel	\$ (580,321)	\$ -	\$ (580,321)	15.0%	\$ (87,048)
37 Mains - Plastic	\$ (101,966)	\$ -	\$ (101,966)	15.0%	\$ (15,295)
38 System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39 System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40 District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41 Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42 Services- Cast Iron & Copper	\$ (125,180)	\$ -	\$ (125,180)	15.0%	\$ (18,777)
43 Services-Steel	\$ (34,104)	\$ -	\$ (34,104)	15.0%	\$ (5,116)
44 Services-Plastic	\$ (767,040)	\$ -	\$ (767,040)	15.0%	\$ (115,056)
45 Meters	\$ (1,594,546)	\$ -	\$ (1,594,546)	15.0%	\$ (239,182)
46 Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47 Meter Installations	\$ (744,685)	\$ -	\$ (744,685)	15.0%	\$ (111,703)
48 House Regulators	\$ (1,339,108)	\$ -	\$ (1,339,108)	15.0%	\$ (200,866)
49 House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50 Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51 Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52 Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53 Street Lighting Equipment	\$ (59,477)	\$ -	\$ (59,477)	15.0%	\$ (8,921)
54 Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55 Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56 Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57 Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58 Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
<b>Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)</b>					\$ 40,843,049
59 Valuation Percentage (25%) <sup>(2)</sup>					25%
<b>Taxable Value/Assessment (Line 57 x Line 58)</b>					\$ 10,210,762
61 Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
<b>Annual Property Tax Expense Distribution Improvement (Line 59 x Line 60)</b>					\$ 1,004,310
<b>[B] Information Technology - Additions</b>					
64 Electronic Data Processing	\$ 452,331	\$ -	\$ 452,331	98.3%	\$ 444,641
65 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
<b>Information Technology - Retirements</b>					
67 Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68 Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69 Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
<b>Net Tax Value of Information Technology (Sum of Lines 62 - 65)</b>					444,641
70 Valuation Percentage (25%) <sup>(2)</sup>					25%
<b>Taxable Value/Assessment (Line 66 x Line 67)</b>					\$ 111,160
72 Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
<b>Annual Property Tax Expense Information Technology (Line 68 x Line 69)</b>					\$ 10,933
<b>Total Est. of 2015 Deferred Property Tax Expense (2014 Investment)- Capital Expenditure Program <sup>(3)</sup></b>					\$ 1,015,243
(Sum of Lines 61 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 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 OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL  
2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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

Line No.		Year 2015	Year 2015 - Exemptions	Year 2015 - Taxable Value	% Good <sup>(1)</sup> 2014	Tax Value
[A]	<b>Distribution Improvement - Additions</b>					
1	Land and Land Rights	\$ -	\$ -	\$ -	95.0%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	95.0%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	95.0%	\$ -
4	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
5	Mains - Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
6	Mains - Steel	\$ 11,365,017	\$ -	\$ 11,365,017	95.0%	\$ 10,796,766
7	Mains - Plastic	\$ 9,243,236	\$ -	\$ 9,243,236	95.0%	\$ 8,781,074
8	System Meas. & Reg. Station Equipment	\$ 272,293	\$ -	\$ 272,293	95.0%	\$ 258,678
9	System Meas. & Reg. Station Equipment-Elec	\$ 596,386	\$ -	\$ 596,386	95.0%	\$ 566,567
10	District Regulating Equipment	\$ 513,791	\$ -	\$ 513,791	95.0%	\$ 488,102
11	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	95.0%	\$ -
12	Services- Cast Iron & Copper	\$ -	\$ -	\$ -	95.0%	\$ -
13	Services-Steel	\$ 467,170	\$ -	\$ 467,170	95.0%	\$ 443,812
14	Services-Plastic	\$ 16,458,034	\$ -	\$ 16,458,034	95.0%	\$ 15,635,132
15	Meters	\$ 2,347,929	\$ -	\$ 2,347,929	95.0%	\$ 2,230,532
16	Utility of the Future Meters	\$ -	\$ -	\$ -	95.0%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	95.0%	\$ -
18	House Regulators	\$ 269,299	\$ -	\$ 269,299	95.0%	\$ 255,834
19	House Regulator Installations	\$ -	\$ -	\$ -	95.0%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	95.0%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	95.0%	\$ -
23	Street Lighting Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
24	Structures & Improvements	\$ -	\$ -	\$ -	95.0%	\$ -
26	Tools, Shop & Garage Equipment	\$ 302,151	\$ -	\$ 302,151	95.0%	\$ 287,043
27	Laboratory Equipment	\$ -	\$ -	\$ -	95.0%	\$ -
28	Power Operated Equipment	\$ 504,197	\$ -	\$ 504,197	95.0%	\$ 478,987
29	Communication Equipment	\$ 25,744	\$ -	\$ 25,744	95.0%	\$ 24,457
30	<b>Distribution Improvement - Retirements</b>					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (170)	\$ -	\$ (170)	15.0%	\$ (26)
36	Mains - Steel	\$ (580,321)	\$ -	\$ (580,321)	15.0%	\$ (87,048)
37	Mains - Plastic	\$ (101,966)	\$ -	\$ (101,966)	15.0%	\$ (15,295)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ -	\$ -	\$ -	15.0%	\$ -
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (125,180)	\$ -	\$ (125,180)	15.0%	\$ (18,777)
43	Services-Steel	\$ (34,104)	\$ -	\$ (34,104)	15.0%	\$ (5,116)
44	Services-Plastic	\$ (767,040)	\$ -	\$ (767,040)	15.0%	\$ (115,056)
45	Meters	\$ (1,594,546)	\$ -	\$ (1,594,546)	15.0%	\$ (239,182)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ (744,685)	\$ -	\$ (744,685)	15.0%	\$ (111,703)
48	House Regulators	\$ (1,339,108)	\$ -	\$ (1,339,108)	15.0%	\$ (200,866)
49	House Regulator Installations	\$ -	\$ -	\$ -	15.0%	\$ -
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ (59,477)	\$ -	\$ (59,477)	15.0%	\$ (8,921)
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
56	Laboratory Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
57	Power Operated Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
58	Communication Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
59	<b>Net Tax Value Distribution Improvement (Sum of Lines 1 - 56)</b>					\$ 39,444,994
60	Valuation Percentage (25%) <sup>(2)</sup>					25%
61	<b>Taxable Value / Assessment (Line 57 x Line 58)</b>					\$ 9,861,249
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	<b>Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)</b>					\$ 969,933
[B]	<b>Information Technology - Additions</b>					
64	Electronic Data Processing	\$ 452,331	\$ -	\$ 452,331	98.3%	\$ 444,641
65	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	98.3%	\$ -
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
	<b>Information Technology - Retirements</b>					
67	Electronic Data Processing	\$ -	\$ -	\$ -	15.0%	\$ -
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	<b>Net Tax Value of Information Technology (Sum of Lines 62 - 65)</b>					444,641
71	Valuation Percentage (25%) <sup>(2)</sup>					25%
72	<b>Taxable Value / Assessment (Line 66 x Line 67)</b>					\$ 111,160
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	<b>Annual Property Tax Expense - Information Technology (Line 68 x Line 69)</b>					\$ 10,933
75	<b>Total Est. of 2015 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program <sup>(3)</sup> (Sum of Lines 61 and 70)</b>					\$ 980,866

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 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 OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL  
2016 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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

Line No.		Year 2016	Year 2016 - Exemptions	Year 2016 - Taxable Value	% Good <sup>(1)</sup> 2014	Tax Value
[A]	<b>Distribution Improvement - Additions</b>					
1	Land and Land Rights	\$ -	\$ -	\$ -	98.3%	\$ -
2	Rights of Way	\$ -	\$ -	\$ -	98.3%	\$ -
3	City Gate Check Station	\$ -	\$ -	\$ -	98.3%	\$ -
4	Structures & Improvements	\$ 72,132	\$ -	\$ 72,132	98.3%	\$ 70,906
5	Mains - Cast Iron & Copper	\$ 26,080	\$ -	\$ 26,080	98.3%	\$ 25,636
6	Mains - Steel	\$ 12,489,478	\$ -	\$ 12,489,478	98.3%	\$ 12,277,157
7	Mains - Plastic	\$ 17,645,660	\$ -	\$ 17,645,660	98.3%	\$ 17,345,684
8	System Meas. & Reg. Station Equipment	\$ 2,046,327	\$ -	\$ 2,046,327	98.3%	\$ 2,011,540
9	System Meas. & Reg. Station Equipment-Elec	\$ 428,634	\$ -	\$ 428,634	98.3%	\$ 421,347
10	District Regulating Equipment	\$ 654,084	\$ -	\$ 654,084	98.3%	\$ 642,964
11	Meas. & Reg. - City Gate	\$ 601,952	\$ -	\$ 601,952	98.3%	\$ 591,719
12	Services- Cast Iron & Copper	\$ 83	\$ -	\$ 83	98.3%	\$ 81
13	Services-Steel	\$ 1,301,389	\$ -	\$ 1,301,389	98.3%	\$ 1,279,266
14	Services-Plastic	\$ 24,385,266	\$ -	\$ 24,385,266	98.3%	\$ 23,970,716
15	Meters	\$ 2,328,118	\$ -	\$ 2,328,118	98.3%	\$ 2,288,540
16	Utility of the Future Meters	\$ -	\$ -	\$ -	98.3%	\$ -
17	Meter Installations	\$ -	\$ -	\$ -	98.3%	\$ -
18	House Regulators	\$ 4,485	\$ -	\$ 4,485	98.3%	\$ 4,409
19	House Regulator Installations	\$ -	\$ -	\$ -	98.3%	\$ -
20	Large Industrial Meas. & Reg. Equipment	\$ 11,748	\$ -	\$ 11,748	98.3%	\$ 11,549
21	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	98.3%	\$ -
22	Other Equipment - Other	\$ -	\$ -	\$ -	98.3%	\$ -
23	Street Lighting Equipment	\$ 15	\$ -	\$ 15	98.3%	\$ 15
24	Structures & Improvements	\$ -	\$ -	\$ -	98.3%	\$ -
26	Tools, Shop & Garage Equipment	\$ 1,735,591	\$ -	\$ 1,735,591	98.3%	\$ 1,706,086
27	Laboratory Equipment	\$ -	\$ -	\$ -	98.3%	\$ -
28	Power Operated Equipment	\$ 115,732	\$ -	\$ 115,732	98.3%	\$ 113,764
29	Communication Equipment	\$ 147,508	\$ -	\$ 147,508	98.3%	\$ 145,001
30	<b>Distribution Improvement - Retirements</b>					
31	Land and Land Rights	\$ -	\$ -	\$ -	15.0%	\$ -
32	Rights of Way	\$ -	\$ -	\$ -	15.0%	\$ -
33	City Gate Check Station	\$ -	\$ -	\$ -	15.0%	\$ -
34	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
35	Mains - Cast Iron & Copper	\$ (4,373)	\$ -	\$ (4,373)	15.0%	\$ (656)
36	Mains - Steel	\$ (583,448)	\$ -	\$ (583,448)	15.0%	\$ (87,517)
37	Mains - Plastic	\$ (279,605)	\$ -	\$ (279,605)	15.0%	\$ (41,941)
38	System Meas. & Reg. Station Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
39	System Meas. & Reg. Station Equipment-Elec	\$ (6,233)	\$ -	\$ (6,233)	15.0%	\$ (935)
40	District Regulating Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
41	Meas. & Reg. - City Gate	\$ -	\$ -	\$ -	15.0%	\$ -
42	Services- Cast Iron & Copper	\$ (198,305)	\$ -	\$ (198,305)	15.0%	\$ (29,746)
43	Services-Steel	\$ (151,108)	\$ -	\$ (151,108)	15.0%	\$ (22,666)
44	Services-Plastic	\$ (1,305,454)	\$ -	\$ (1,305,454)	15.0%	\$ (195,818)
45	Meters	\$ (11,556,377)	\$ -	\$ (11,556,377)	15.0%	\$ (1,733,457)
46	Utility of the Future Meters	\$ -	\$ -	\$ -	15.0%	\$ -
47	Meter Installations	\$ -	\$ -	\$ -	15.0%	\$ -
48	House Regulators	\$ (2,408,356)	\$ -	\$ (2,408,356)	15.0%	\$ (361,253)
49	House Regulator Installations	\$ (290)	\$ -	\$ (290)	15.0%	\$ (43)
50	Large Industrial Meas. & Reg. Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	\$ -	\$ -	\$ -	15.0%	\$ -
52	Other Equipment - Other	\$ -	\$ -	\$ -	15.0%	\$ -
53	Street Lighting Equipment	\$ -	\$ -	\$ -	15.0%	\$ -
54	Structures & Improvements	\$ -	\$ -	\$ -	15.0%	\$ -
55	Tools, Shop & Garage Equipment	\$ (846,276)	\$ -	\$ (846,276)	15.0%	\$ (126,941)
56	Laboratory Equipment	\$ (54,460)	\$ -	\$ (54,460)	15.0%	\$ (8,169)
57	Power Operated Equipment	\$ (118,620)	\$ -	\$ (118,620)	15.0%	\$ (17,793)
58	Communication Equipment	\$ (118,431)	\$ -	\$ (118,431)	15.0%	\$ (17,765)
59	<b>Net Tax Value Distribution/Improvement (Sum of Lines 1 - 58)</b>					\$ 60,261,680
60	Valuation Percentage (25%) <sup>(2)</sup>					25%
61	<b>Taxable Value/Assessment (Line 57 x Line 58)</b>					\$ 15,065,420
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	<b>Annual Property Tax Expense- Distribution/Improvement (Line 59 x Line 60)</b>					\$ 1,481,805
[B]	<b>Information Technology - Additions</b>					
64	Electronic Data Processing	\$ 81,172	\$ -	\$ 81,172	98.3%	\$ 79,792
65	Miscellaneous Intangible Plant	\$ 4,391,066	\$ -	\$ 4,391,066	98.3%	\$ 4,316,418
66	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	98.3%	\$ -
	<b>Information Technology - Retirements</b>					
67	Electronic Data Processing	\$ (921,322)	\$ -	\$ (921,322)	15.0%	\$ (138,198)
68	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	15.0%	\$ -
69	Miscellaneous Intangible Plant - Enable	\$ -	\$ -	\$ -	15.0%	\$ -
70	<b>Net Tax Value of Information Technology (Sum of Lines 62 - 65)</b>					4,258,012
71	Valuation Percentage (25%) <sup>(2)</sup>					25%
72	<b>Taxable Value/Assessment (Line 66 x Line 67)</b>					\$ 1,064,503
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	<b>Annual Property Tax Expense- Information Technology (Line 68 x Line 69)</b>					\$ 104,702
75	<b>Total Est. of 2015 Deferred Property Tax Expense (2014 Investment)- Capital Expenditure Program <sup>(3)</sup> (Sum of Lines 61 and 70)</b>					\$ 1,586,507

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 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 OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS  
FOR THE PERIOD ENDED DECEMBER 31, 2017

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  
No.

[A] **Cumulative Balance**

Description: Cumulative Incremental Revenue related to CEP Investments

Calculation: Prior Year Incremental Revenue + Current Year Incremental Revenue

		Balance at					
Category		12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	
1	Rate RS / RFT / RSLI	\$ (986,239)	\$ (2,797,652)	\$ (5,043,990)	\$ (7,939,172)	\$ (11,838,788)	
2	Rate GS / FT Small	\$ (56,999)	\$ (56,999)	\$ (56,999)	\$ (56,999)	\$ (56,999)	
3	Rate GS / FT Large	\$ -	\$ -	\$ (1,875,220)	\$ (2,038,089)	\$ (2,038,089)	
4	Rate IT	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Total Incremental Revenue - (Increase)	\$ (1,043,238)	\$ (2,854,651)	\$ (6,976,209)	\$ (10,034,260)	\$ (13,933,876)	

[B] **Annual Incremental Revenue by Category**

Description: Incremental Revenues for Annual Period related to CEP Investments by Category

Source: Work Paper 7.1, Work Paper 7.1

		Activity Through					
Category		12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	
6	Rate RS / RFT / RSLI	\$ (986,239)	\$ (1,811,413)	\$ (2,246,338)	\$ (2,895,182)	\$ (3,899,616)	Work Paper 7.1 thru 7.5
7	Rate GS / FT Small	\$ (56,999)	\$ -	\$ -	\$ -	\$ -	Work Paper 7.1 thru 7.5
8	Rate GS / FT Large	\$ -	\$ -	\$ (1,875,220)	\$ (162,869)	\$ -	Work Paper 7.1 thru 7.5
9	Rate IT	\$ -	\$ -	\$ -	\$ -	\$ -	Work Paper 7.1 thru 7.5
10	Total Incremental Revenue - (Increase)	\$ (1,043,238)	\$ (1,811,413)	\$ (4,121,558)	\$ (3,058,051)	\$ (3,899,616)	

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2013

Description: Provide detailed calculation of incremental revenues related to CEP Investments.  
Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
<b>[A] Incremental Revenue</b>							
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	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	37,021	735	(9,703)	(541)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 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	\$ -	\$ -	\$ 1,043,238	If Line 5 > 0, Line 5, else 0
<b>[B] Actual Number of Bills</b>							
		Rate RS	GS / FT Small	GS / 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	
9	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	6,751	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	6,953	95	424,075	
19	Total Customer Bills	4,685,758	257,493	83,628	1,203	5,028,082	
<b>[C] Baseline Number of Bills</b>							
	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. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2014

Description: Provide detailed calculation of incremental revenues related to CEP Investments.  
Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
<b>[A] Incremental Revenue</b>							
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		[1]
5	Annual Increase/(Decrease) in Revenue	\$ 1,811,413	\$ (587,674)	\$ (258,402)	\$ (290,606)		
6	Incremental Revenue Offset - 2014	\$ 1,811,413	\$ -	\$ -	\$ -	\$ 1,811,413	If Line 5 > 0, Line 5, else 0
<b>[B] Actual Number of Bills</b>							
		Rate RS	GS / 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	7,613	125	426,108	
9	March 2014	395,768	22,271	7,657	102	425,798	
10	April 2014	395,144	21,655	7,776	104	424,679	
11	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	
16	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	426,591	
19	Total Customer Bills	4,716,733	249,180	91,938	1,093	5,058,944	
<b>[C] Baseline Number of Bills</b>							
	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. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2015

Description: Provide detailed calculation of incremental revenues related to CEP Investments.  
Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
<b>[A] Incremental Revenue</b>							
1	Annual Number of Customer Bills Issued in 2015	4,733,059	236,052	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	\$ 26.64	\$ 77.55	\$ 185.50	\$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$ 2,246,338	\$ (1,605,750)	\$ 1,875,220	\$ (335,693)		
6	Incremental Revenue Offset - 2015	\$ 2,246,338	\$ -	\$ 1,875,220	\$ -	\$ 4,121,558	If Line 5 > 0, Line 5, else 0
<b>[B] Actual Number of Bills</b>							
		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
7	January 2015	397,258	22,284	7,865	95	427,502	
8	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	396,649	20,406	8,832	84	425,971	
11	May 2015	394,437	19,098	8,718	76	422,329	
12	June 2015	392,806	18,429	8,674	80	419,989	
13	July 2015	391,827	18,047	8,622	81	418,577	
14	August 2015	390,226	17,904	8,582	84	416,796	
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	397,366	21,043	8,653	97	427,159	
19	Total Customer Bills	4,733,059	236,052	103,440	992	5,073,543	
<b>[C] Baseline Number of Bills</b>							
	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. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2016

Description: Provide detailed calculation of incremental revenues related to CEP Investments.  
Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
<b>[A] Incremental Revenue</b>							
1	Annual Number of Customer Bills 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	(746)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 77.55	\$ 185.50	\$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$ 2,895,182	\$ (990,701)	\$ 162,869	\$ (333,014)		
6	Incremental Revenue Offset - 2016	\$ 2,895,182	\$ -	\$ 162,869	\$ -	\$ 3,058,051	If Line 5 > 0, Line 5, else 0
<b>[B] Actual Number of Bills</b>							
		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	399,379	22,040	8,230	79	429,728	
9	March 2016	399,162	22,078	7,913	95	429,248	
10	April 2016	398,207	21,236	7,872	88	427,403	
11	May 2016	396,598	19,976	7,789	72	424,435	
12	June 2016	394,716	19,222	7,737	89	421,764	
13	July 2016	393,629	18,905	7,688	82	420,304	
14	August 2016	392,220	18,685	7,644	82	418,631	
15	September 2016	393,259	18,655	7,626	72	419,612	
16	October 2016	394,318	19,110	7,635	77	421,140	
17	November 2016	397,025	20,564	7,686	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	
<b>[C] Baseline Number of Bills</b>							
	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. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.  
CAPITAL EXPENDITURE PROGRAM (CEP)  
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2017

Description: Provide detailed calculation of incremental revenues related to CEP Investments.  
Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
<b>[A] Incremental Revenue</b>							
1	Annual Number of Customer Bills Issued in 2017	4,795,119	254,799	84,591	917		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	146,382	(1,959)	(8,740)	(827)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$ 26.64	\$ 77.55	\$ 185.50	\$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$ 3,899,616	\$ (151,920)	\$ (1,621,270)	\$ (369,173)		
6	Incremental Revenue Offset - 2017	\$ 3,899,616	\$ -	\$ -	\$ -	\$ 3,899,616	If Line 5 > 0, Line 5, else 0
<b>[B] Actual Number of Bills</b>							
		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
7	January 2017	401,891	22,538	7,665	75	432,169	
8	February 2017	401,935	23,078	7,188	83	432,284	
9	March 2017	401,926	23,040	7,125	80	432,171	
10	April 2017	400,981	22,066	7,077	76	430,200	
11	May 2017	399,489	20,781	7,035	68	427,373	
12	June 2017	398,698	20,088	6,965	84	425,835	
13	July 2017	396,441	19,652	6,926	72	423,091	
14	August 2017	395,136	19,454	6,903	78	421,571	
15	September 2017	396,378	19,446	6,901	86	422,811	
16	October 2017	397,621	19,879	6,906	75	424,481	
17	November 2017	400,738	21,803	6,952	62	429,555	
18	December 2017	403,885	22,974	6,948	78	433,885	
19	Total Customer Bills	4,795,119	254,799	84,591	917	5,135,426	
<b>[C] Baseline Number of Bills</b>							
	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. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC.  
 CAPITAL EXPENDITURE PROGRAM (CEP)  
 CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM  
 ACTUAL - AUTHORIZED CEP EXPLANATIONS  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2017

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

Line No.	Category	[A]		[B]		[C]=[A]-[B]	
		Capital Budget		Actual Additions		Total Variance	
1	Distribution Improvement	\$	64,700,000	\$	71,096,101	\$	(6,396,101) [1]
2	Information Technology	\$	2,100,000	\$	15,359,485	\$	(13,259,485) [2]
3	<u>Compliance with Rules, Regulations and Orders</u>	\$	1,200,000	\$	767,989	\$	432,011 [3]
4	Total CEP Investment	\$	68,000,000	\$	87,223,575	\$	(19,223,575)

**Explanations:**

- [1] The variance of (\$6.4) million related to Additions [B] is driven mainly by new Eastern Gas Ops Center building spend in 2017 partially offset by underspend on Public Improvement projects and M&R station projects which had more in budgeted placeholders than what was placed in service in 2017.
- [2] The variance of (13.3) million related to Additions [B] is due to additional costs and extended schedule on the Enable project.
- [3] The variance of \$0.4 million related to Additions [B] is mainly due to project timing

**Notes:**

- [A] Duke Energy Ohio's approved Gas Operations Capital Budget.
- [B] Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2017. There is no Exhibit 3 for compliance.
- [C] 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, 2018**  
(\$ MILLIONS)

**Description: Provide estimated Capital Budget for upcoming year.**

Line No.	Category		2018
1	Distribution Improvement	[A]	\$ 68.1
2	Information Technology		-
3	Compliance with Rules, Regulations and Orders		<u>1.2</u>
4	Total		<u><u>\$ 69.3</u></u>

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

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

**Commission of Ohio Docketing Information System on**

**4/30/2018 4:13:03 PM**

**in**

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

Summary: Correspondence Annual Informational Filing of Duke Energy Ohio, Inc.  
electronically filed by Carys Cochern on behalf of Kingery, Jeanne W Ms.