

FILE

PUCO EXHIBIT FILING

Date of Hearing: 7/11/2018
17-875-EL-ATA, 17-874-EL-ATM, 17-1263-EL-SSO, 17-1264-EL-ATP, 17-1265-EL-ATM
Case No. 17-32-EL-AIR, 17-33-EL-ATA, 17-34-EL-ATM, 17-872-EL-RDR, 16-1602-EL-SSS

PUCO Case Caption: In the matter of Duke Energy Ohio,
Inc., Global Stipulation

Volume III

List of exhibits being filed:

ELPC-1, 2
IGS-6

RECEIVED-DOCKET SECTION
2018 JUL 23 PM 4:31

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Reporter's Signature: Karen Gibson
Date Submitted: 7/25/2018

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OCC-INT-01-027

REQUEST:

Referring to the direct testimony of Zachary Kuznar at page 5, lines 15-19, how does energy storage delay the need for distribution investments?

RESPONSE:

Two compelling and closely related value propositions for energy storage include the use to: (1) defer or avoid the need to upgrade electrical transmission and distribution equipment, and (2) extend the life of existing transmission and distribution equipment. Depending on the circumstances, the value is high and the same storage used for those value propositions can be used for numerous other benefits, such as improving reliability and power quality near the location that it is sited.

A key premise for these two value propositions is that a relatively modest amount of storage can be used to serve a portion of peak demand that is served by the transmission and distribution equipment whose capacity might need to be increased due to growing peak demand (demand growth) or whose life is to be extended. Similarly, to extend the life of aging transmission and distribution equipment a small amount of storage is used to reduce the peak demand served by the equipment.

PERSON RESPONSIBLE: Zachary Kuznar

OCC-INT-01-016

REQUEST:

Referring to the direct testimony of Zachary Kuznar on page 4, lines 1-12, what other locations did Duke consider for the installation of the distribution battery technology?

RESPONSE:

There are many potential locations where energy storage systems can be strategically located such that they provide bulk grid services during normal operations, localized transmission and distribution benefits, and emergency backup power to a critical facility such as a hospital during grid outages. Energy storage is unique in that it can be deployed in sizes ranging from 10 kW up to 100's of MW's depending on the application.

Duke Energy is continuously reviewing sites for development of energy storage that would provide bulk grid benefits such as deferring a transmission or distribution upgrade, providing ancillary services, integrating renewables into the electric system, and improving reliability for our customers.

PERSON RESPONSIBLE: Zachary Kuznar

DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
 WORK PAPER REFERENCE NO(S): SCHEDULE E-3.2b, WPE-4d

DUKE ENERGY OHIO, INC.
 CASE NO: 17-032-EL-AIR
 CUSTOMER CHANGE ANALYSIS / MINIMUM BILL RATIONALE
 TWELVE MONTHS ENDING MARCH 31, 2017

SCHEDULE E-3.1
 PAGE 1 of 1
 WITNESS RESPONSIBLE:
 JAMES A. RIDDLE

LINE NO.	DESCRIPTION	RESIDENTIAL	SECONDARY DIST LARGE	SECONDARY DIST LARGE EH	SECONDARY DIST SMALL DM	SECONDARY DIST SMALL GSFL	PRIMARY DISTRIBUTION	TRANSMISSION	LIGHTING
1	Rate Base	\$ 380,839,677	\$ 14,854,375	\$ 388,434	\$ 25,606,899	\$ 213,002	\$ 561,886	\$ 113,452	\$ 23,004,989
2	Operating Expense	\$ 152,180,273	\$ 5,408,785	\$ 139,098	\$ 9,718,381	\$ 88,086	\$ 207,258	\$ 31,394	\$ 6,950,675
3	Return @ 7.82%	\$ 29,781,663	\$ 1,161,612	\$ 30,376	\$ 2,002,460	\$ 16,657	\$ 43,939	\$ 8,872	\$ 1,798,990
4	Operating Expense Plus Return	\$ 181,961,936	\$ 6,570,397	\$ 169,474	\$ 11,720,841	\$ 104,743	\$ 251,197	\$ 40,866	\$ 8,749,665
5	Less: Revenue Credits	\$ 6,466,638	\$ 240,861	\$ 6,343	\$ 446,981	\$ 4,017	\$ 7,482	\$ 1,466	\$ 242,839
6	Customer Cost Component (Revenue Requirement)	\$ 175,495,298	\$ 6,329,536	\$ 163,131	\$ 11,273,860	\$ 100,726	\$ 243,735	\$ 39,400	\$ 8,506,827
7	Total Customers	642,161	18,735	500	40,587	402	271	35	3,515
8	Annual Revenue / Customer	\$ 273.29	\$ 337.85	\$ 328.26	\$ 277.77	\$ 250.56	\$ 899.39	\$ 1,125.71	\$ 2,420.15
9	Monthly Revenue / Customer	\$ 22.77	\$ 28.15	\$ 27.19	\$ 23.15	\$ 20.88	\$ 74.95	\$ 93.81	\$ 201.68

IGS 6

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

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

VOLUME 13

SCHEDULES (E-3.2), (E-4), (E-4.1), (E-5)

March 2, 2017

Duke Energy Ohio, Inc.
Case No. 17-32-EL-AIR, et al.
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Line	Summary of Results	Item	Alt.	Total	Classified			Total Distribution - Allocated					Total		
		Schedule 1		2	3	4	5	6	7	8	9	10	11	12	13
1	NET INCOME COMPLETION														
2	GROSS ELECTRIC PLANT IN SERVICE	GP11	6.3.2 P. 2	2,686,719,896	1,798,113,588	680,606,266	1,633,952,053	643,232,594	9,201,124	120,676,378	4,196,567	122,227,649	233,651	64,967,690	2,686,719,896
3	TOTAL DEPRECIATION RESERVE	DR11	6.3.2 P. 3	(902,592,490)	(580,830,790)	(321,761,682)	(571,258,303)	(217,628,285)	(2,883,804)	(33,733,799)	(1,312,242)	(37,611,228)	(45,686)	(902,592,490)	(902,592,490)
4	TOTAL RATE BASE ADJUSTMENTS	RB11	6.3.2 P. 4	(447,642,320)	(324,390,478)	(123,701,882)	(269,455,605)	(123,788,797)	(1,655,248)	(20,440,478)	(722,240)	(22,440,283)	(74,503)	(8,856,686)	(447,642,320)
5	TOTAL RATE BASE	RB11		1,336,485,086	892,902,312	445,582,714	843,237,865	341,519,501	4,551,072	60,202,103	2,092,085	62,776,138	113,452	24,492,870	1,336,485,086
6	OPERATING EXPENSES														
7	TOTAL OPERATING EXPENSE	OW11	6.3.2 P. 11	194,941,513	66,012,018	68,829,435	120,676,351	27,385,820	316,405	7,652,349	190,536	4,619,037	9,756	3,271,652	164,941,513
8	TOTAL DEPRECIATION EXPENSE	DE11	6.3.2 P. 12	90,862,630	60,368,722	30,692,208	57,395,029	22,156,063	306,583	4,116,191	141,723	4,488,757	8,140	1,421,254	90,862,630
9	TOTAL OPERATING & DEPRECIATION EXPENSE	LE11	6.3.2 P. 13	307,723,553	126,380,740	99,521,643	178,071,380	49,541,883	622,988	11,768,540	332,259	9,107,794	17,896	4,692,906	397,723,553
10	TOTAL OPER & DEP TAX & REVENUE TAX	OT11	6.3.2 P. 14	383,526,888	136,431,634	135,183,584	238,726,000	76,279,387	1,022,560	16,534,153	467,341	13,647,531	28,529	6,636,664	383,526,888
11	NET FED INCOME TAX ALLOWABLE	NT11	6.3.2 P. 15	(607,721)	(30,630)	(316,433)	(61,395)	(13,271)	(1,823)	(30,223)	(63,849)	(1,922,517)	(2,652)	(645,328)	(607,721)
12	NET STATE INCOME TAX ALLOWABLE	ST11	6.3.2 P. 16	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL REVENUE TAX	LO11	6.3.2 P. 17	0	0	0	0	0	0	0	0	0	0	0	0
14	TOTAL OPERATING EXPENSE	OTEX	6.3.2 P. 18	385,842,089	221,117,545	174,724,450	266,031,556	66,578,708	1,862,759	16,338,766	551,782	15,600,041	31,984	7,346,317	385,842,089
15	RETURN ON RATE BASE	R711	6.3.2 P. 19	104,689,534	69,824,865	34,644,689	65,941,202	26,706,825	355,684	4,715,624	153,601	4,682,174	8,872	1,915,342	104,689,534
16	TOTAL OTHER OPERATING REVENUES	Q017	6.3.2 P. 15	(15,651,634)	(9,228,328)	(7,419,606)	(10,723,975)	(3,242,723)	(44,474)	(44,474)	(21,263)	(575,454)	(8,884)	(282,890)	(15,651,634)
17	ADJUSTMENT FOR INTERCLASS SUBSIDIZATION	C915	94.8%	494,859,699	282,707,153	202,152,213	321,248,763	110,042,723	1,474,179	22,281,516	694,125	20,080,761	31,892	8,595,629	494,859,699
18	REQUESTED REVENUES	R602	6.3.2 P. 17	0	0	0	(20,627,571)	12,845,628	(102,372)	4,106,549	26,380,465	3,317,628	30,094	260,602	0
19	PROPOSED REVENUES	XREV	6.3.2 P. 17	494,859,699	282,707,153	202,152,213	300,621,212	123,088,351	1,371,807	26,380,465	703,368	23,464,589	61,978	9,259,531	494,859,699
20	DIFFERENCE (REQUESTED LESS PROPOSED)		6.3.2 P. 17	0	(7,945,401)	7,945,398	25,253	(18,253)	(307)	3,591	(125)	(3,069)	(5,824)	(1,250)	0
21	TOTAL RETURN EARNED	RETE	6.3.2 P. 18	104,689,534	74,860,762	29,706,754	52,691,452	35,088,536	288,920	7,357,729	169,656	7,047,547	32,000	2,064,604	104,689,534
22	RATE OF RETURN ALLOWABLE	ROBA	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820
23	RETURN BASED ON COMMON EQUITY	ROCE	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403
24	ALLOWED RETURN ON COMMON EQUITY	ARCE	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403
25	PRESENT REVENUES														
26	REVENUE INCREASE JUSTIFIED	R800	6.3.2 P. 17	498,454,480	438,035,128	61,423,352	286,044,648	122,442,194	1,295,485	26,659,323	661,803	23,552,112	67,890	9,041,914	498,454,480
27	REVENUE INCREASE REQUESTED	R100	6.3.2 P. 17	15,405,218	117,276,549	132,783,733	35,343,835	894,420	76,628	(284,440)	21,880	(84,440)	0	220,173	15,405,218

SCHEDULE E-3.2
 WITNESS RESPONSIBLE
 JAMES E. ZOLKOWSKI
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[illegible]

DUKE ENERGY OHIO, INC.
TOTAL DISTRIBUTION ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO.: 17-432-EL-AIR
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL, UPDATED, REVISED

SCHEDULE E-2
WITNESS RESPONSIBLE:
JAMES E. ZOLKOWSKI
PAGE 3 OF 20

Line	No.	DEPRECIATION RESERVE	Schedule 3	Alt	Total Distribution - Allocated												
					Total Distribution	Classified		Residual	Secondary		Secondary		Secondary		Primary	Transmission	Utility
					2	Demand	Customer	5	6	7	8	9	10	11	12	13	
1	PRODUCTION PLANT	P150	K597		0	0	0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION - STEAM	P152	K597		0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION - OTHER	P171			0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL PROD DEPREC RESERVE				0	0	0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION PLANT																
6	MAIN STEEL-UP TRANSFORMERS	T150	K597		0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER TRANSMISSION	T152	K597		0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE	T171			0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PROD & TRANS DEPREC RESERVE				0	0	0	0	0	0	0	0	0	0	0	0	0
10																	
11	TOTAL PROD & TRANS DEPREC RESERVE				0	0	0	0	0	0	0	0	0	0	0	0	0
12	DISTRIBUTION PLANT																
13	SUBSTATIONS	D150	K201		125,261,583	125,261,583	0	61,066,782	46,453,279	598,688	4,783,240	299,544	11,367,489	0	148,061	125,261,583	
14	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	D152	K205		61,066,292	61,066,292	0	30,074,004	22,658,738	277,332	2,332,065	127,059	5,545,561	0	72,863	61,066,292	
15	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	D154	K403		34,285,115	34,285,115	0	31,175,768	969,584	74,342	1,870,355	19,543	13,068	0	170,740	34,285,115	
16	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	D156	K206		25,782,578	25,782,578	0	13,962,235	10,518,003	128,655	1,063,126	58,784	0	0	33,775	25,782,578	
17	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	D158	K403		7,729,295	7,729,295	0	7,025,597	204,979	5,486	444,030	4,404	2,498	0	38,417	7,729,295	
18	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	D160	K205		81,526,689	81,526,689	0	30,280,819	22,822,095	279,331	2,340,704	127,976	5,583,547	0	73,217	81,526,689	
19	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	D162	K403		28,555,603	28,555,603	0	25,965,695	757,559	20,274	1,641,091	16,277	14,928	0	142,207	28,555,603	
20	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	D164	K206		26,094,878	26,094,878	0	14,129,387	10,645,448	130,214	1,008,250	59,497	0	0	34,184	26,094,878	
21	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	D166	K403		10,699,197	10,699,197	0	9,728,886	285,850	7,596	614,663	6,099	53,362	0	112,079	10,699,197	
22	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	D168	K205		94,183,748	94,183,748	0	46,386,542	34,535,577	427,584	3,598,877	185,802	8,427,175	0	98,107	94,183,748	
23	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	D170	K403		19,700,234	19,700,234	0	17,913,621	7,088,276	86,468	1,102,172	11,229	7,486	0	22,697	19,700,234	
24	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	D172	K206		17,326,329	17,326,329	0	8,381,516	189,162	4,260	34,750	3,420	2,280	0	28,877	17,326,329	
25	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	D174	K403		5,989,205	5,989,205	0	5,455,226	26,664,946	512,892	3,841,470	202,592	0	0	575,756	5,989,205	
26	TRANSFORMERS DEMAND RELATED	D176	K203		99,784,369	99,784,369	0	67,660,743	46,226,800	1,346,642	36,079	2,821,887	28,065	0	237,844	99,784,369	
27	TRANSFORMERS CUSTOMER RELATED	D178	K404		50,815,434	50,815,434	0	46,070,873	2,555,482	67,716	2,746,487	26,969	132,514	0	15,214,031	50,815,434	
28	SERVICES	D180	K409		48,070,873	48,070,873	0	15,214,031	12,072,934	37,579	1,525,967	(263)	0	0	(232)	48,070,873	
29	METERS	D182	K409		(42,759)	(42,759)	0	(42,280)	(2,469)	(66)	(2,673)	(20)	0	0	0	(232)	
30	CUSTOMER PREM.	D184	K405		29,128,834	29,128,834	0	0	0	0	0	0	0	0	29,128,834	29,128,834	
31	STREET LIGHTS	D186	K405		0	0	0	0	0	0	0	0	0	0	0	0	0
32	SMART GRID METERS	D188	K405		0	0	0	0	0	0	0	0	0	0	0	0	0
33	SWAMP	D190	K201		(15,555,160)	(15,555,160)	0	(7,877,639)	(5,734,713)	(70,807)	(555,579)	(32,438)	(1,415,261)	0	(15,555,160)		
34	TOTAL DIST DEPREC RESERVE				746,596,570	746,596,570	0	464,654,404	251,145,168	2,587,817	32,681,352	1,158,280	29,796,692	42,166	31,205,251	746,596,570	
35																	
36	TOTAL TRANS & DIST DEPREC RESERVE				746,596,570	746,596,570	0	464,654,404	251,145,168	2,587,817	32,681,352	1,158,280	29,796,692	42,166	31,205,251	746,596,570	
37	TOTAL GROSS PTD PLANT DEPREC RESERVE				746,596,570	746,596,570	0	464,654,404	251,145,168	2,587,817	32,681,352	1,158,280	29,796,692	42,166	31,205,251	746,596,570	
38																	
39	GENERAL & INTANGIBLE PLANT																
40	PRODUCTION-DEMAND RELATED	G150	K597		0	0	0	0	0	0	0	0	0	0	0	0	0
41	PRODUCTION-ENERGY RELATED	G152	K597		0	0	0	0	0	0	0	0	0	0	0	0	0
42	TRANSMISSION	G154	K597		0	0	0	0	0	0	0	0	0	0	0	0	0
43	DISTRIBUTION - DEMAND	G156	K201		48,502,844	48,502,844	0	23,878,920	17,991,160	220,203	1,857,324	100,895	4,401,653	0	57,718	48,502,844	
44	DISTRIBUTION - CUSTOMER	G157	K403		20,786,403	20,786,403	0	18,901,768	551,477	14,739	1,193,625	11,849	7,889	0	103,519	20,786,403	
45	CUSTOMER ACCTG	G158	K403		14,165,472	14,165,472	0	12,451,176	405,557	9,348	705,174	7,224	21,815	0	65,949	14,165,472	
46	CUSTOMER ACCTG	G160	K312		1,143,196	1,143,196	0	1,039,520	30,329	812	65,949	652	434	0	5,883	1,143,196	
47	CUST SERVICE & INFO	G162	K313		0	0	0	0	0	0	0	0	0	0	0	0	0
48	SALES				84,598,445	84,598,445	0	56,711,982	18,078,523	246,123	3,815,822	720,611	4,431,781	1,804	232,799	84,598,445	
49	TOTAL GEN DEPREC RESERVE	G171			48,502,844	48,502,844	36,695,001	0	0	0	0	0	0	0	0	0	0
50																	
51	COMMON & OTHER PLANT																
52	PRODUCTION-DEMAND RELATED	G160	K597		0	0	0	0	0	0	0	0	0	0	0	0	0
53	PRODUCTION-ENERGY RELATED	G162	K597		0	0	0	0	0	0	0	0	0	0	0	0	0
54	TRANSMISSION	G164	K597		0	0	0	0	0	0	0	0	0	0	0	0	0
55	DISTRIBUTION - DEMAND	G166	K201		36,876,550	36,876,550	0	18,155,063	13,678,619	187,420	1,408,315	76,703	3,346,547	0	43,833	36,876,550	
56	DISTRIBUTION - CUSTOMER	G167	K403		15,804,225	15,804,225	0	14,370,559	419,288	906,263	906,263	9,008	6,006	0	78,105	15,804,225	
57	CUSTOMER ACCTG	G168	K403		17,318,985	17,318,985	0	15,835,103	485,645	11,431	853,715	8,833	26,071	0	89,630	17,318,985	
58	CUST SERVICE & INFO	G160	K312		1,397,695	1,397,695	0	1,270,817	37,041	992	60,368	787	531	0	6,361	1,397,695	
59	SALES				71,397,475	71,397,475	34,520,925	48,632,053	14,639,629	191,064	3,726,625	95,341	3,379,755	1,726	210,082	71,397,475	
60	TOTAL COM & OTHER PLT RESERVE	G171			36,876,550	36,876,550	34,520,925	0	0	0	0	0	0	0	0	0	0
61																	
62	TOTAL DEPRECIATION RESERVE	DR-11			902,592,490	590,630,228	321,761,692	571,256,303	217,929,266	2,903,804	39,733,798	1,372,242	37,611,228	45,606	31,648,132	902,592,490	

SCHEDULE E-32
WITNESS RESPONSIBLE
JAMES E. ZIOLKOWSKI
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Line	Item	Alt	Total	Classified	Customer	Residence	Secondary	Secondary	Secondary	Secondary	Primary	Transmission	Unknd	Total
	No.		Definition	Demand	Customer	Residence	Dist Large	Dist Lrg Etl	Dist Small Dtl	Dist Small GSSL	Disturbance	Transmission	Unknd	Disturbance
			2	3	4	5	6	7	8	9	10	11	12	13
1	PRODUCTION PLANT IN SERVICE													
2	PRODUCTION - STEAM		0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION - OTHER		0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL PROD		0	0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION PLANT													
6	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0
9	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0
10														
11	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0
12														
13	DISTRIBUTION PLANT													
14	SUBSTATIONS		236,462,995	236,462,995	0	116,415,462	87,711,219	1,073,542	9,020,622	491,843	21,459,016	0	281,391	236,462,995
15	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		58,156,316	58,156,316	0	48,325,302	36,408,865	446,659	3,746,667	204,170	8,007,867	0	116,806	58,156,316
16	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		55,092,653	55,092,653	0	1,461,592	38,116	38,116	31,462	31,462	20,835	2,755	54,073,053	55,092,653
17	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		41,429,469	41,429,469	0	22,432,416	15,901,163	208,733	1,740,453	94,480	4,718	621	41,429,469	41,429,469
18	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		12,415,227	12,415,227	0	11,289,390	329,737	8,814	7,153,539	7,077	4,718	621	12,415,227	12,415,227
19	CONDUCTORS - OVERHEAD/PRIMARY - DEMAND		208,542,467	208,542,467	0	102,669,258	77,354,694	946,793	7,964,228	433,768	18,925,221	4,839	482,005	208,542,467
20	CONDUCTORS - OVERHEAD/PRIMARY - CUSTOMER		96,788,184	96,788,184	0	88,070,464	2,587,791	66,720	5,462,410	55,169	36,730	0	96,788,184	96,788,184
21	CONDUCTORS - OVERHEAD/SECONDARY - DEMAND		88,447,988	88,447,988	0	47,691,048	36,008,357	441,555	3,745,706	201,661	13,780	1,813	180,597	88,447,988
22	CONDUCTORS - OVERHEAD/SECONDARY - CUSTOMER		36,264,540	36,264,540	0	32,975,111	362,098	25,748	2,064,123	20,610	19,861,814	2,303	282,429	36,264,540
23	CONDUCTORS - UNDERGROUND/SECONDARY - DEMAND		220,251,393	220,251,393	0	108,434,165	81,697,849	899,942	8,411,401	458,123	19,861,814	2,303	282,429	220,251,393
24	CONDUCTORS - UNDERGROUND/SECONDARY - CUSTOMER		46,068,554	46,068,554	0	41,891,513	1,222,226	32,710	2,041,618	26,260	17,907	701	53,079	46,068,554
25	CONDUCTORS - UNDERGROUND/SECONDARY - CUSTOMER		40,518,117	40,518,117	0	21,938,939	16,528,366	202,166	1,702,166	92,381	11,907	2,303	69,667	40,518,117
26	CONDUCTORS - UNDERGROUND/SECONDARY - CUSTOMER		14,029,549	14,029,549	0	12,757,213	372,203	8,860	860,278	7,996	5,331	701	312,681	14,029,549
27	TRANSFORMERS DEMAND RELATED		123,285,212	123,285,212	0	62,783,286	33,182,072	633,595	4,817,143	220,249	11,255	0	712,555	123,285,212
28	TRANSFORMERS CUSTOMER RELATED		38,292,400	38,292,400	0	38,292,400	1,878,052	52,830	2,462,686	0	2,462,686	0	185,689	38,292,400
29	SERVICES		70,051,978	70,051,978	0	55,985,244	6,468,813	173,028	7,008,214	8,410	610,153	0	79,051,978	70,051,978
30	METERS		150,258	150,258	0	150,258	0	0	0	0	0	0	150,258	150,258
31	CUSTOMER PREM		28,995,536	28,995,536	0	28,995,536	0	0	0	0	0	0	28,995,536	28,995,536
32	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0
33	SMART GRID METERS		0	0	0	0	0	0	0	0	0	0	0	0
34	RAMP		15,595,160	15,595,160	0	7,677,609	5,784,713	70,802	595,579	32,436	1,415,261	0	18,559	15,595,160
35	TOTAL DIST		1,533,613,755	1,072,691,166	460,922,587	943,160,790	408,717,456	5,476,377	69,553,287	2,464,610	71,404,383	162,558	32,654,274	1,533,613,755
36	NET TRANS & DIST PLANT		1,533,613,755	1,072,691,166	460,922,587	943,160,790	408,717,456	5,476,377	69,553,287	2,464,610	71,404,383	162,558	32,654,274	1,533,613,755
37	NET TRANS & DIST PLANT		1,533,613,755	1,072,691,166	460,922,587	943,160,790	408,717,456	5,476,377	69,553,287	2,464,610	71,404,383	162,558	32,654,274	1,533,613,755
38	NET PROD PLANT		0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL & INTANGIBLE PLANT		0	0	0	0	0	0	0	0	0	0	0	0
40	PRODUCTION-DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0
41	PRODUCTION-DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0
42	PRODUCTION-ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0
43	TRANSMISSION		82,708,599	82,708,599	0	40,719,089	30,870,101	315,487	3,159,641	172,034	7,535,305	0	98,124	82,708,599
44	DISTRIBUTION - DEMAND		35,446,543	35,446,543	0	32,231,895	940,397	25,167	2,031,713	20,204	15,490	1,773	176,924	35,446,543
45	DISTRIBUTION - CUSTOMER		16,571,537	16,571,537	0	15,151,686	474,444	10,837	822,811	78,832	38,865	629	177,058	16,571,537
46	CUSTOMER ACCTG		1,337,373	1,337,373	0	1,216,067	35,460	949	76,859	762	509	67	6,660	1,337,373
47	CUSTOMER SERVICE & INFO		0	0	0	0	0	0	0	0	0	0	0	0
48	SALES		136,064,062	82,708,599	53,355,463	89,318,765	32,128,422	412,550	6,065,254	201,452	7,545,304	2,669	358,689	136,064,062
49	TOTAL GENERAL & INTANGIBLE		136,064,062	82,708,599	53,355,463	89,318,765	32,128,422	412,550	6,065,254	201,452	7,545,304	2,669	358,689	136,064,062
50														
51	COMMON & OTHER PLANT		0	0	0	0	0	0	0	0	0	0	0	0
52	PRODUCTION-DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0
53	PRODUCTION-ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0
54	TRANSMISSION		61,893,033	61,893,033	0	30,466,565	22,864,273	204,649	2,363,313	128,717	6,515,885	0	73,641	61,893,033
55	DISTRIBUTION - DEMAND		26,521,301	26,521,301	0	24,116,083	703,610	18,830	1,524,150	15,118	10,078	1,325	132,072	26,521,301
56	DISTRIBUTION - CUSTOMER		25,560,945	25,560,945	0	23,727,469	742,976	17,127	1,280,205	13,135	38,865	1,267	120,912	25,560,945
57	CUSTOMER ACCTG		2,094,320	2,094,320	0	1,904,398	55,982	1,487	120,380	1,183	796	105	10,429	2,094,320
58	CUSTOMER SERVICE & INFO		0	0	0	0	0	0	0	0	0	0	0	0
59	SALES		116,448,569	61,893,033	54,559,566	80,214,705	24,456,400	318,393	5,280,055	158,263	6,566,724	2,728	336,618	116,448,569
60	TOTAL COM & OTHER PLANT		116,448,569	61,893,033	54,559,566	80,214,705	24,456,400	318,393	5,280,055	158,263	6,566,724	2,728	336,618	116,448,569
61														
62	TOTAL ELECTRIC PLANT IN SERVICE		1,798,127,406	1,317,382,600	568,844,805	1,112,693,750	465,303,298	6,207,320	80,944,579	2,824,325	84,619,421	187,965	33,346,758	1,798,127,406

[illegible]

[illegible]

DUKE ENERGY OHIO, INC.
TOTAL DISTRIBUTION ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO. 17-032-PL-088
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF RATING: "X" ORIGINAL, UPDATED, REVISED

SCHEDULE E-3.2
WITNESS RESPONSIBLE:
JAMES E. ZOLKOWSKI
PAGE 7 OF 20

Line No.	ADDITIONAL RATE BASE ADJUSTMENTS	Item	Alt.	Total Duration	Classified		Residential	Secondary		Secondary	Secondary		Primary	Transmission	Losses	Total Distribution
					Demand	Customer		Dist. Large	Dist. Large Eff		Dist. Small	Dist. Small GSP				
1	ACQUITTANCE TAXES (190)	V200	K411	0	0	0	0	0	0	0	0	0	0	0	0	0
2	RESERVED FOR FUTURE USE	V201	K201	0	0	0	0	0	0	0	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	V202	N229	223,458	152,291	71,167	138,205	58,213	778	10,127	353	10,585	25	4,172	223,458	0
4	ARO CUMULATIVE EFFECT	V203	N229	(460,035)	(335,700)	(144,278)	(295,216)	(122,524)	(1,774)	(21,770)	(773)	(22,350)	(36)	(10,200)	(460,035)	0
5	CONTRACT RESERVE	V205	O248	(1,338,830)	(886,430)	(402,389)	(823,371)	(354,814)	(4,730)	(60,715)	(2,155)	(62,336)	(161)	(28,554)	(1,338,830)	0
6	UNAMORTIZED DEBT PREMIUMS	V208	O248	14,160	6,754	7,406	10,095	2,722	34	632	18	622	0	44	14,160	0
7	401K INCENTIVE PLAN	V210	K411	(947,168)	(462,841)	(484,327)	(873,825)	(181,687)	(2,389)	(43,532)	(1,203)	(44,609)	(28)	(2,908)	(947,168)	0
8	CASH FLOW HEDGE	V212	K411	410,571	196,342	214,229	262,155	78,787	1,038	16,874	522	18,041	12	1,281	410,571	0
9	INCENTIVE PLAN	V214	K411	3,005,355	1,458,890	1,546,465	2,138,040	576,427	7,604	138,125	3,817	132,075	90	9,266	3,005,355	0
10	PENSION EXPENSE	V216	K411	303,482	145,605	158,877	216,886	58,204	768	13,947	385	165,913	9	932	303,482	0
11	POST EMP BENEFITS - FAS 112	V218	K411	3,778,793	1,805,670	1,973,123	2,886,828	724,383	9,555	173,590	4,796	165,913	113	11,595	3,778,793	0
12	POST RETIREMENT HEALTH CARE	V220	K411	1,051,617	548,585	503,032	748,344	201,758	2,661	48,345	1,335	45,211	32	3,229	1,051,617	0
13	VACATION PAY ACCRUAL	V222	K411	209,431	100,159	109,272	148,992	40,169	530	9,200	266	9,200	6	643	209,431	0
14	MISCELLANEOUS	V224	K411	1,884,458	5,889,402	4,004,956	1,500,252	175,427	4,679	81,000	0	18,501	4,585	17,285	1,884,458	0
15	ELECTRIC METERS	V226	K405	5,889,402	1,372,990	4,516,412	5,546,388	223,734	2,478	51,000	3,183	45,071	118	37,613	5,889,402	0
16	UNCOLLECTIBLE ACCOUNTS	V228	N229	2,074,599	240,594	1,834,005	1,235,013	524,823	7,011	1,274	16,698	17,346	40	6,838	2,074,599	0
17	TAX INTEREST ACCRUAL	V232	N229	368,232	5,889,402	5,511,170	7,999,419	2,156,645	28,448	516,795	14,280	403,889	337	34,520	368,232	0
18	PROPERTY TAX	V234	K411	11,244,447	5,378,970	5,865,477	7,999,419	2,156,645	28,448	516,795	14,280	403,889	337	34,520	11,244,447	0
19	FEDERAL DEFERRED TAX RECEIVABLE	V236	K411	686,378	318,595	367,783	472,059	127,811	1,685	30,627	846	28,274	20	2,466	686,378	0
20	STATE DEFERRED TAX RECEIVABLE	V238	K411	28,314,722	9,935,181	18,379,541	21,555,415	4,380,115	59,657	1,185,625	27,547	967,229	5,362	87,772	28,314,722	0
21	TOTAL ACCOUNT 190	V250														
22	SMART GRID POST-IN-SERVICE CARRYING COSTS	V251	K403	32,446,159	0	32,446,159	28,503,616	660,797	23,037	1,864,681	18,494	12,330	1,022	161,582	32,446,159	0
23	RESERVED FOR FUTURE USE	V254	K411	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL OTHER	V255		32,446,159	0	32,446,159	28,503,616	660,797	23,037	1,864,681	18,494	12,330	1,022	161,582	32,446,159	0
25																
26																
27	RATE BASE - CONSTRUCTION WORK IN PROGRESS	V256		0	0	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL RATE BASE CHRG	V260		60,760,881	9,938,181	50,822,700	51,098,031	5,248,912	82,684	3,048,306	46,041	979,559	6,984	249,354	60,760,881	0
29																
30	TOTAL ADDITIVE RATE BASE ADJUSTMENTS															
31																
32	NET ORIGINAL COST RATE BASE	R021		1,308,698,016	872,045,423	436,652,593	824,898,435	333,572,421	4,444,618	58,948,808	2,044,078	60,787,762	109,674	23,658,022	1,308,698,016	0

SCHEDULE E-3.2
WITNESS RESPONSIBLE
JAMES E. ZIOLKOWSKI
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Total Distribution - Allocated														
Line	Item	Alt	Total Distribution	Classified Demand	Customer	Residential	Secondary Dist. Type	Secondary Dist. Type EH	Secondary Dist. Small	Secondary Dist. Small C&I	Primary Distribution	Transmission	Lighting	Total Distribution
	Schedule 5.2		2	3	4	5	6	7	8	9	10	11	12	13
1	MATERIALS & SUPPLIES													
2	FUEL SUPPLIES													
3	FOSIL	W630	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL FUEL STOCKS	W641	0	0	0	0	0	0	0	0	0	0	0	0
5	PLANT MATERIALS & SUPPLIES													
6	PRODUCTION	W642	0	0	0	0	0	0	0	0	0	0	0	0
7	TRANSMISSION	W644	0	0	0	0	0	0	0	0	0	0	0	0
8	DISTRIBUTION	W649	29,818,070	20,658,948	8,962,121	18,338,430	7,947,060	100,454	1,352,295	48,009	1,386,376	3,578	634,848	29,818,070
9	GENERAL AND COMMON	W656	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL PLANT MATERIAL & SUPPLIES	W659	29,818,070	20,658,948	8,962,121	18,338,430	7,947,060	100,454	1,352,295	48,009	1,386,376	3,578	634,848	29,818,070
11	TOTAL MATERIALS & SUPPLIES	W661	29,818,070	20,658,948	8,962,121	18,338,430	7,947,060	100,454	1,352,295	48,009	1,386,376	3,578	634,848	29,818,070
12														
13	PREPAYMENTS													
14	MISCELLANEOUS	W870	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL PREPAYMENTS	W877	0	0	0	0	0	0	0	0	0	0	0	0
16														
17	CASH WORKING CAPITAL - RATE BASE													
18	OTHER	W880	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL FUEL, PP & OTHER	W705	0	0	0	0	0	0	0	0	0	0	0	0
20														
21	AUTO CALC. (O&A)-PP&P	W711	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL WORKING CASH	W721	0	0	0	0	0	0	0	0	0	0	0	0
23														
24	MISCELLANEOUS WORKING CAPITAL													
25	RESERVED FOR FUTURE USE	W730	0	0	0	0	0	0	0	0	0	0	0	0
26	RESERVED FOR FUTURE USE	W738	0	0	0	0	0	0	0	0	0	0	0	0
27		K411	0	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL MISC WORK CAPITAL	W747	0	0	0	0	0	0	0	0	0	0	0	0
29														
30	TOTAL WORKING CAPITAL	W751	29,818,070	20,658,948	8,962,121	18,338,430	7,947,060	100,454	1,352,295	48,009	1,386,376	3,578	634,848	29,818,070
31	PRELIMINARY SUMMARY													
32	TOTAL SUBTRACTIVE ADJUSTMENTS	B234	(538,222,271)	(355,175,558)	(183,046,713)	(338,880,348)	(138,978,788)	(1,845,398)	(25,043,077)	(828,280)	(24,808,218)	(85,065)	(8,141,090)	(538,222,271)
33	TOTAL ADDITIVE ADJUSTMENTS	W260	60,760,861	9,828,181	50,822,700	51,099,031	5,248,912	82,694	3,048,306	46,041	979,559	6,984	243,354	60,760,861
34	TOTAL WORKING CAPITAL	W761	29,818,070	20,658,948	8,962,121	18,338,430	7,947,060	100,454	1,352,295	48,009	1,386,376	3,578	634,848	29,818,070
35	TOTAL RATE BASE ADJUSTMENTS	W871	(447,642,300)	(324,350,428)	(173,281,882)	(258,455,865)	(123,783,787)	(1,655,248)	(20,642,419)	(732,240)	(22,440,283)	(74,503)	(8,656,888)	(447,642,300)
36														
37	RATE BASE CALCULATION													
38	NET ELECTRIC PLANT IN SERVICE	N271	1,796,127,406	1,217,202,200	588,844,806	1,112,693,729	465,303,208	6,207,320	60,944,579	2,804,325	84,816,421	187,065	33,348,728	1,796,127,406
39	TOTAL RATE BASE ADJUSTMENTS	R871	(647,642,300)	(374,380,428)	(123,201,882)	(258,455,865)	(123,783,787)	(1,655,248)	(20,642,419)	(732,240)	(22,440,283)	(74,503)	(8,656,888)	(447,642,300)
40	TOTAL RATE BASE	R891	1,358,485,086	892,902,372	445,582,714	840,237,863	341,519,561	4,551,072	50,902,103	2,082,085	62,376,138	113,452	24,691,840	1,358,485,086
41														
42	TOTAL RATE OF RETURN ALLOWABLE	R904	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820
43	RETURN ON RATE BASE	R751	104,689,534	69,823,955	34,644,588	65,341,202	26,706,625	353,884	4,715,024	163,601	4,862,174	6,872	1,315,342	104,689,534

Line No.	GLL EXPENSES	Item	Alt	Total Distribution	Classified		Prepaid	Secondary	Secondary	Secondary	Secondary	Primary	Transmission	Lighting	Total
					Demanded	Contingency		Delivered	Delivered	Delivered	Delivered				
1	PRODUCTION O&M	P200	K597	0	0	0	0	0	0	0	0	0	0	0	0
2	ENERGY RELATED PRODUCTION O&M	P200	K597	0	0	0	0	0	0	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	P301	K597	0	0	0	0	0	0	0	0	0	0	0	0
4	RESERVED FOR FUTURE USE	P301	K597	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL ENERGY RELATED	P301	K597	0	0	0	0	0	0	0	0	0	0	0	0
6	DEMAND RELATED PRODUCTION O&M	P306	K597	0	0	0	0	0	0	0	0	0	0	0	0
7	ALL OTHER - OPERATION & MAINTENANCE	P306	K597	0	0	0	0	0	0	0	0	0	0	0	0
8	POUCHED POWER	P306	K597	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL DEMAND RELATED	P306	K597	0	0	0	0	0	0	0	0	0	0	0	0
10	OTHER THAN ENERGY/DEMAND RELATED	P400	K597	0	0	0	0	0	0	0	0	0	0	0	0
11	MISCELLANEOUS ITEMS	P400	K597	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL PROD OTHER THAN ENERGY/DEMAND	P400	K597	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL PRODUCTION O&M	P400	K597	0	0	0	0	0	0	0	0	0	0	0	0
14	TOTAL PRODUCTION O&M	P400	K597	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL PRODUCTION O&M	P400	K597	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PRODUCTION O&M	P400	K597	0	0	0	0	0	0	0	0	0	0	0	0
17	TRANSMISSION O&M	P451	K597	0	0	0	0	0	0	0	0	0	0	0	0
18	RESERVED FOR FUTURE USE	T300	K597	0	0	0	0	0	0	0	0	0	0	0	0
19	RESERVED FOR FUTURE USE	T302	K597	0	0	0	0	0	0	0	0	0	0	0	0
20	RESERVED FOR FUTURE USE	T302	K597	0	0	0	0	0	0	0	0	0	0	0	0
21	TOTAL TRANSMISSION O&M	T341	K597	0	0	0	0	0	0	0	0	0	0	0	0
22	DISTRIBUTION O&M	D300	K201	3,306,597	3,306,597	0	1,827,903	1,228,516	15,012	129,279	6,878	390,074	0	3,835	3,306,597
23	SUBSTATIONS	D302	K201	3,337,873	3,337,873	0	1,843,302	1,228,117	15,154	127,473	6,943	392,912	0	3,972	3,337,873
24	LOAD DISPATCHING	D304	K205	18,203,747	18,203,747	0	8,892,089	6,752,316	42,645	695,201	37,864	1,651,980	0	21,862	18,203,747
25	OVERHEAD LINES - PRIMARY / CUSTOMER	D306	K206	8,448,674	8,448,674	0	7,982,426	224,143	5,899	406,545	4,816	3,210	422	42,074	8,448,674
26	OVERHEAD LINES - SECONDARY / DEMAND	D310	K206	7,720,659	7,720,659	0	4,190,426	3,140,892	98,628	324,945	17,003	0	0	0	7,720,659
27	UNDERGROUND LINES - SECONDARY / CUSTOMER	D312	K206	3,165,544	3,165,544	0	2,878,481	83,982	2,248	193,924	1,804	1,280	156	16,764	3,165,544
28	UNDERGROUND LINES - PRIMARY / DEMAND	D314	K206	3,509,916	3,509,916	0	1,728,001	1,301,935	16,895	104,044	7,301	318,525	0	4,177	3,509,916
29	UNDERGROUND LINES - PRIMARY / CUSTOMER	D316	K206	734,162	734,162	0	601,582	19,477	521	42,182	418	229	37	8,656	734,162
30	UNDERGROUND LINES - SECONDARY / DEMAND	D318	K206	645,885	645,885	0	348,618	263,411	3,222	27,126	1,472	0	0	0	645,885
31	UNDERGROUND LINES - SECONDARY / CUSTOMER	D318	K206	223,574	223,574	0	205,299	5,531	159	12,849	127	85	11	1,113	223,574
32	TRANSFORMERS DEMAND RELATED	D320	K203	2,206,812	2,206,812	0	1,496,815	594,140	11,343	67,301	4,480	0	0	0	2,206,812
33	TRANSFORMERS CUSTOMER RELATED	D322	K203	1,123,825	1,123,825	0	1,022,343	29,828	788	64,630	641	0	0	0	1,123,825
34	STREET LIGHTS & TRAFFIC SIGNALS	D324	K401	1,761,529	1,761,529	0	1,397,773	163,118	4,351	176,881	0	15,343	4,263	0	1,761,529
35	CUSTOMER INSTALLATIONS	D326	K403	2,134,848	2,134,848	0	6,006,185	193,325	5,174	418,787	4,154	2,789	364	2,134,848	2,134,848
36	OTHER OPERATION & MAINTENANCE - CUSTOMER	D330	K201	7,287,047	7,287,047	0	4,177,832	3,147,781	38,527	324,098	17,651	770,124	0	10,099	7,287,047
37	OTHER OPERATION & MAINTENANCE - DEMAND	D332	K403	8,486,212	8,486,212	0	7,716,588	225,139	6,025	487,703	4,837	3,225	424	42,261	8,486,212
38	RESERVED FOR FUTURE USE	D334	K203	0	0	0	0	0	0	0	0	0	0	0	0
39	RESERVED FOR FUTURE USE	D336	K203	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL DISTRIBUTION O&M	D341	K403	80,782,923	47,417,608	33,365,415	52,380,772	18,618,807	245,639	3,710,158	116,889	3,389,739	5,679	2,348,140	80,782,923

DUKE ENERGY OHIO, INC.
 TOTAL DISTRIBUTION ALLOCATED COST OF SERVICE STUDY
 TWELVE MONTHS ENDING MARCH 31, 2017
 CASE NO: 17-AS2EL-AIR
 DATE: 8 MONTHS ACTUAL, 4 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL " " UPDATED " " REVENUE

SCHEDULE E-3.2
 WITNESS RESPONSIBLE:
 JAMES E. ZIOKOWSKI
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Line No.	OAM EXPENSES CONTD	Item Schedule E-1	Alt	Total Distribution	Total Distribution - Allocated										Total Distribution
					Classified		Residential	Secondary		Secondary		Secondary		Primary Distribution	
				3	4	5		6	7	8	9	10	11		12
1	CUSTOMER ACCOUNTING	C300	K403	20,783,916	0	20,783,916	18,908,114	591,653	14,784	1,165,025	11,653	7,902	1,040	103,554	20,783,916
2	CUSTOMER ACCOUNTING EXPENSE	C302	K406	(1,996,456)	0	(1,996,456)	(1,877,695)	(79,100)	(638)	(11,263)	(439)	(15,250)	(40)	(5,850)	(1,996,456)
3	UNCOLLECTIBLE EXPENSE	C304	K406	556,071	0	556,071	506,641	14,753	385	31,957	317	211	28	2,769	556,071
4	CUSTOMER SERVICE DEPOSITS - RETAIL	C306	K397	0	0	0	0	0	0	0	0	0	0	0	0
5	CUSTOMER SERVICE DEPOSITS - TRAMS	C308	K403	(111)	0	(111)	(101)	(3)	(6)	(6)	0	0	0	(1)	(111)
6	ELIMINATE MERGER COSTS	C310	K406	85,656	0	85,656	80,746	3,402	36	743	19	656	2	262	85,656
7	UNCOLLECTIBLE ACCT EXP DUE TO INCREASE	C312	K406	0	0	0	0	0	0	0	0	0	0	0	0
8	RESERVED FOR FUTURE USE	C314	K406	5,988,148	0	5,988,148	5,931,655	237,250	2,515	51,797	1,317	45,749	120	17,545	5,988,148
9	SALE OF ACCOUNTS RECEIVABLE FEES - ELEC.	C316	K402	0	0	0	0	0	0	0	0	0	0	0	0
10	RESERVED FOR FUTURE USE	C314	K402	0	0	0	0	0	0	0	0	0	0	0	0
11	RESERVED FOR FUTURE USE	C316	K403	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL CUSTOMER ACCT EXPENSE	C317		26,427,424	0	26,427,424	23,248,589	777,965	16,871	1,267,248	13,067	39,263	1,160	116,269	26,427,424
13	CUSTOMER SERVICE & INFORMATION	C320	K403	7,318	0	7,318	6,655	194	5	421	4	3	0	36	7,318
14	CUSTOMER ASSISTANCE	C322	K403	25,755	0	25,755	23,420	683	18	1,480	15	10	1	128	25,755
15	INFORMATION & INSTRUCTIONAL ADV	C324	K403	4,012,778	0	4,012,778	3,646,859	106,459	2,846	220,614	2,287	1,825	201	18,964	4,012,778
17	ELIMINATE NON JURIS EXPENSE	C326	K403	873	0	873	795	23	1	50	0	0	0	4	873
18	CUSTOMER BILLING SYSTEM	C328	K403	3,694,000	0	3,694,000	3,358,690	98,002	2,623	212,294	2,105	1,404	185	18,396	3,694,000
20	PUBLIC SERVICE ADVERTISING & CUSTOMER EDUCATION	C329	K403	1,999,610	0	1,999,610	1,818,264	53,090	1,420	114,818	1,140	750	100	9,928	1,999,610
21	TOTAL CUSTOMER SERV. & INFO.	C331		9,740,334	0	9,740,334	8,856,863	258,411	6,916	569,777	6,552	3,702	487	48,566	9,740,334
22	SALES														
23	DEMONSTRATING & SELLING	S300	K403	2,708,432	0	2,708,432	2,462,804	71,655	1,923	155,654	1,544	1,029	135	13,488	2,708,432
24	ADVERTISING	S302	K403	154,183	0	154,183	140,200	4,090	109	8,667	88	58	8	768	154,183
26	ELIMINATE NON JURIS EXPENSE	S304	K403	(146,528)	0	(146,528)	(133,265)	(3,889)	(104)	(6,423)	(84)	(56)	(7)	(730)	(146,528)
27	RESERVED FOR FUTURE USE	S306	K403	0	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL SALES EXPENSE			2,716,057	0	2,716,057	2,469,738	77,057	1,928	159,092	1,546	1,032	136	13,526	2,716,057
29															
30	SUBTOTAL OAM EXCL. AAG			118,666,736	47,417,508	71,249,230	86,936,082	19,677,240	271,354	5,694,275	137,156	3,413,738	7,452	2,528,441	118,666,736

Duke Energy Ohio, Inc.
 TOTAL DISTRIBUTION ALLOCATED COST OF SERVICE STUDY
 TWELVE MONTHS ENDING MARCH 31, 2017
 CASE NO. 17-032-EL-AIR
 DATA: 8 MONTHS ACTUAL, 3 & 4 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVERSED

SCHEDULE E-3.2
 WITNESS RESPONSIBLE
 JAMES E. ZOLKOWSKI
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Total Distribution - Allocated															
Line No.	Description	Yr.	Mo.	Total Distribution	Classified		Total Distribution - Allocated						Total		
		Schedule 7		2	Demand	Customer	Residential	Secondary Dist Large	Secondary Dist Large Ext	Secondary Dist Small DM	Secondary Dist Small GSE	Primary Distribution	Transmission	Utility	13
1	PRODUCTION DEPRECIATION	P460	P229	0	0	0	0	0	0	0	0	0	0	0	0
2	ANNUALIZATION ADJUSTMENT	P462	P229	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.	P481		0	0	0	0	0	0	0	0	0	0	0	0
4	TRANSMISSION DEPRECIATION	T460	T229	0	0	0	0	0	0	0	0	0	0	0	0
5	ANNUALIZATION ADJUSTMENT	T462	T229	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL TRANSMISSION DEPREC EXP.	T481		0	0	0	0	0	0	0	0	0	0	0	0
7	DISTRIBUTION DEPRECIATION	D460	D249	63,204,646	44,208,490	18,996,155	38,870,226	18,844,670	225,641	2,868,331	101,759	2,942,808	7,585	1,345,627	63,204,646
8	ANNUALIZATION ADJUSTMENT	D462	D249	63,204,646	44,208,490	18,996,155	38,870,226	18,844,670	225,641	2,868,331	101,759	2,942,808	7,585	1,345,627	63,204,646
9	TOTAL DIST. DEPREC EXP.	D481		126,409,292	88,416,980	37,992,310	77,740,452	37,689,340	451,282	5,736,662	203,518	5,885,616	15,170	2,691,254	126,409,292
10	GENERAL DEPRECIATION	G460	G229	18,448,917	11,215,151	7,234,786	12,111,448	4,356,579	55,903	826,556	27,306	1,023,048	369	48,708	18,448,917
11	ANNUALIZATION ADJUSTMENT	G462	G229	18,448,917	11,215,151	7,234,786	12,111,448	4,356,579	55,903	826,556	27,306	1,023,048	369	48,708	18,448,917
12	TOTAL GENERAL DEPREC EXP.	G481		36,897,834	22,430,302	14,469,572	24,222,896	8,713,158	111,806	1,653,112	54,612	2,046,096	738	97,416	36,897,834
13	COMMON AND OTHER DEPRECIATION	C460	C229	9,307,467	4,946,061	4,361,388	6,411,386	1,854,754	25,409	423,304	12,658	452,901	185	26,899	9,307,467
14	ANNUALIZATION ADJUSTMENT	C462	C229	9,307,467	4,946,061	4,361,388	6,411,386	1,854,754	25,409	423,304	12,658	452,901	185	26,899	9,307,467
15	TOTAL COM & OTHER DEPREC EXP.	C481		18,614,934	9,892,122	8,722,776	12,822,772	3,709,508	50,818	846,608	25,316	905,802	370	53,798	18,614,934
16	TOTAL DEPRECIATION EXPENSE	D441		161,922,030	100,739,722	60,992,388	133,886,420	50,192,003	508,933	4,116,191	141,723	4,418,757	8,140	1,421,234	161,922,030

Line No.	Life	Schedule 8	Alt	Total Distribution	Total Distribution - Allocated										Total Distribution
					Classified Demand	Customer	Residential	Secondary Det Large	Secondary Det Small	Secondary Det Small DM	Secondary Det Small GSFL	Primary Distribution	Transmission	Lossing	
1	REAL ESTATE & PROPERTY TAX	1500	K597	0	0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION - DEMAND RELATED	1502	K597	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION - ENERGY RELATED	1502	K597	0	0	0	0	0	0	0	0	0	0	0	0
4	TRANSMISSION	1504	K597	0	0	0	0	0	0	0	0	0	0	0	0
5	DISTRIBUTION	1506	D249	85,492,339	59,797,617	25,994,722	52,576,933	72,794,563	305,208	3,877,078	137,643	3,980,623	10,269	1,620,132	85,492,339
6	OTHER	1508	G229	0	0	0	0	0	0	0	0	0	0	0	0
7	TAXABLE PLANT	G229	W259	85,492,339	59,797,617	25,994,722	52,576,933	72,794,563	305,208	3,877,078	137,643	3,980,623	10,269	1,620,132	85,492,339
8	ANNUALIZED PROPERTY TAX ADJ. - DIST.	L510	D249	0	0	0	0	0	0	0	0	0	0	0	0
9	ANNUALIZED PROPERTY TAX ADJ. - GENERAL	L511	G229	0	0	0	0	0	0	0	0	0	0	0	0
10	RESERVED FOR FUTURE USE	L512	G229	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL REAL EST & PROP TAX	L521		91,102,787	83,721,945	27,380,942	56,027,304	74,279,803	325,237	4,151,512	146,676	4,241,745	10,302	1,330,578	91,102,787
12	MISCELLANEOUS TAXES														
13	RESERVED FOR FUTURE USE	L560	K411	0	0	0	0	0	0	0	0	0	0	0	0
14	HIGHWAY USE TAX	L562	K411	0	0	0	0	0	0	0	0	0	0	0	0
15	RESERVED FOR FUTURE USE	L564	K412	0	0	0	0	0	0	0	0	0	0	0	0
16	COMMERCIAL ACTIVITIES TAX	L566	K595	1,441,056	1,282,508	1,188,548	877,634	574,834	8,877	81,965	2,690	72,286	202	27,755	1,441,056
17	PAYROLL & UNEMPLOYMENT TAXES	L568	K411	3,736,530	1,768,435	1,630,035	2,658,206	716,696	8,453	171,731	4,745	194,146	112	11,471	3,736,530
18	ANNUALIZE FICA & UNEMPLOYMENT TAXES ADJ	L570	K411	131,337	62,782	68,546	69,435	26,190	332	8,006	187	5,770	4	403	131,337
20	CINCINNATI FRANCHISE TAX	L572	K595	1,251,799	1,088,014	163,785	762,633	325,853	3,455	71,115	1,815	82,909	175	24,110	1,251,799
21	SALES & USE TAX	L576	K411	(235)	(108)	(118)	(161)	(45)	(1)	(10)	8,823	(10)	0	(1)	(235)
22	TOTAL MISCELLANEOUS TAXES	L591		6,565,109	4,319,646	2,373,263	4,356,328	1,443,525	17,228	330,658	8,823	386,210	493	63,752	6,565,109
23	MISCELLANEOUS EXPENSES														
24	RESERVED FOR FUTURE USE	L592	K406	0	0	0	0	0	0	0	0	0	0	0	0
25	CAT & FRODOUSE DUE TO INCR	L593	K595	55,459	48,203	7,256	33,788	14,428	153	3,151	80	2,782	8	1,088	55,459
26	RESERVED FOR FUTURE USE	L594	K595	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL MISCELLANEOUS EXPENSES	L599		55,459	48,203	7,256	33,788	14,428	153	3,151	80	2,782	8	1,088	55,459
29	TOTAL OTHER TAX & MISC EXPENSE	L591		87,723,355	67,981,894	29,751,461	60,456,420	25,372,557	342,618	4,485,613	155,579	4,549,737	11,433	2,004,388	87,723,355
31	PRELIMINARY SUMMARY														
33	TOTAL O&M EXPENSE	OM31		184,841,513	68,012,018	98,629,495	120,976,551	27,385,830	378,409	7,862,349	190,539	4,879,037	9,756	3,271,032	184,841,513
34	TOTAL DEPRECIATION EXPENSE	DE41		90,962,030	60,389,722	30,582,396	57,393,029	23,196,003	386,583	4,116,191	141,723	4,418,757	8,140	1,421,234	90,962,030
35	TOTAL OTHER TAX & MISC EXPENSE	L591		87,723,355	67,981,894	29,751,461	60,456,420	25,372,557	342,618	4,485,613	155,579	4,549,737	11,433	2,004,388	87,723,355
36	TOTAL OPER EXP EXC IT & REY TAX	OP61		353,526,898	184,343,634	159,163,264	228,726,000	76,278,380	1,025,980	18,434,153	487,841	13,847,531	28,329	6,098,654	353,526,898

SCHEDULE E-3.2
WITNESS RESPONSIBLE
JAMES E ZIOLEKOWSKI
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[illegible]

Line	Line Description	Item	Alt	Total Distribution	Classified Demand	Customer	Residential	Secondary Dist. Large	Secondary Dist. Large Ed	Secondary Dist. Small	Secondary Dist. Small GSFL	Primary Distribution	Transmission	Lighting	Total Distribution
1	DEDUCTIONS IN ADDITION TO Y871														
2	UNALLOWABLE DEPRECIATION	Y890	NP29	0	0	0	0	0	0	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	Y892	NP29	0	0	0	0	0	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871	Y911		0	0	0	0	0	0	0	0	0	0	0	0
5															
6	STATE INCOME TAX ADJUSTMENTS														
7	STATE PROV DEL INC TAX (410 & 411)														
8	OTHER DEFERRED INCOME TAXES - NET	2901	K411	581,075	277,812	303,263	413,383	111,450	1,470	26,706	738	25,527	17	1,784	581,075
9	TOT STATE PROV DEF (410 & 411)	2907		581,075	277,812	303,263	413,383	111,450	1,470	26,706	738	25,527	17	1,784	581,075
10															
11	OTHER SIT ADJUSTMENTS														
12	CURRENT YEAR PAYABLE ADJUSTMENT	2941		0	0	0	0	0	0	0	0	0	0	0	0
13	OTHER SIT ADJUSTMENTS	2942	NP29	0	0	0	0	0	0	0	0	0	0	0	0
14															
15	TOTAL STATE INC TAX ADJUSTMENT	2945		581,075	277,812	303,263	413,383	111,450	1,470	26,706	738	25,527	17	1,784	581,075
16															
17	INCOME TAX BASED ON RETURN														
18	SUMMARY OF SIT CALCULATION														
19	RETURN ON RATE BASE	R751		104,659,634	69,824,965	65,941,202	20,706,625	355,894	4,715,624	163,601	4,862,174	8,872	1,915,342	104,659,634	
20	NET FED INCOME TAX ALLOWABLE	1879		41,648,080	28,424,226	26,844,961	10,461,147	134,958	1,974,406	63,049	1,822,577	2,652	645,528	41,648,080	
21	NET FED DED AND ADDITIONS	Y871		(131,498,380)	(83,487,698)	(84,570,109)	(32,716,788)	(428,542)	(5,986,060)	(198,668)	(8,021,644)	(12,328)	(2,100,445)	(131,498,380)	
22	DEDUCTIONS IN ADD TO Y871	Y911		0	0	0	0	0	0	0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ	2957		581,075	277,812	303,263	413,383	111,450	1,470	26,706	738	25,527	17	1,784	581,075
24	BASE FOR SIT COMPUTATION	2965		15,400,309	13,043,317	2,356,992	6,628,437	4,890,694	62,760	628,878	28,722	784,884	(788)	482,009	15,400,309
25															
26	SIT FACTOR K1921/K1929	2967		0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704
27	PRELIMINARY STATE INCOME TAX	2969		86,046	72,874	13,489	48,212	26,821	351	3,519	160	4,406	(4)	2,581	86,046
28	TOTAL STATE INCOME TAX ADJ	2977		581,075	277,812	303,263	413,383	111,450	1,470	26,706	738	25,527	17	1,784	581,075
29	NET STATE INC TAX ALLOWABLE	2979		581,075	277,812	303,263	413,383	111,450	1,470	26,706	738	25,527	17	1,784	581,075
30															
31	STATE INCOME TAX PAYABLE	2986		86,046	72,874	13,489	48,212	26,821	351	3,519	160	4,406	(4)	2,581	86,046
32	PRELIMINARY STATE INCOME TAX	2985		86,046	72,874	13,489	48,212	26,821	351	3,519	160	4,406	(4)	2,581	86,046
33	OTHER SIT ADJUSTMENTS	2989		86,046	72,874	13,489	48,212	26,821	351	3,519	160	4,406	(4)	2,581	86,046
34	NET STATE INCOME TAX PAYABLE	2989		86,046	72,874	13,489	48,212	26,821	351	3,519	160	4,406	(4)	2,581	86,046
35															
36	COMPOSITE TAX RATE	CTAX		0.335811	0.335811	0.335811	0.335811	0.335811	0.335811	0.335811	0.335811	0.335811	0.335811	0.335811	0.335811

Line	No.	Cost of Service Computation	Item	Mo	Total	Classified	Residential	Secondary	Secondary	Secondary	Primary	Transmission	Lighting	Total		
						Demand	Customer	Rate	Dist. Large	Dist. Small	Dist. Small	Dist. Small	Dist. Small			
						3	4	5	6	7	8	9	10	11	12	13
1		OTHER OPERATING REVENUES	0000		296,059	257,322	38,735	180,369	77,026	617	16,619	429	14,653	41	5,702	296,059
2		INTERDEPARTMENTAL	K595													
3		SPECIAL CONTRACTS	K595		18,822	18,165	2,437	11,345	4,845	51	1,056	27	934	3	359	18,822
4		NON STANDARD METER OPTION	K004		18,240	0	18,240	0	0	0	0	0	0	0	0	18,240
5		RECONNECTION CHARGES	K006		1,482,046	0	1,482,046	1,347,658	39,319	1,052	85,173	645	563	74	7,381	1,482,046
6		RETURN CHECK CHARGE	K008		220,250	0	220,250	200,250	5,843	156	126	126	84	11	1,097	220,250
7		FIELD COLLECTION CHARGE	K010		4,730	0	4,730	4,301	125	3	222	3	2	0	24	4,730
8		RESERVED FOR FUTURE USE	K012		0	0	0	0	0	0	0	0	0	0	0	0
9		RESERVED FOR FUTURE USE	K014		0	0	0	0	0	0	0	0	0	0	0	0
10		ELECTRIC CHOICE CELLULAR	K016		0	0	0	0	0	0	0	0	0	0	0	0
11		WEB BIFOCUS	K018		77,600	38,800	38,800	38,800	32,891	715	27,755	406	5,702	7,540	2,592	77,600
12		GOOREEN POWER PROGRAM	K020		42,397	0	42,397	38,552	1,125	30	2,457	24	16	2	211	42,397
13		REVENUE - ELEC MISC SERVICES	K022		42,754	0	42,754	0	0	0	0	0	0	0	0	42,754
14		CERTIFIED SUPPLIER CHARGES	K024		601,733	0	601,733	547,161	15,964	427	34,582	343	229	30	2,997	601,733
15		TEMPORARY FACILITIES	K026		253,590	0	253,590	230,591	6,728	180	14,574	145	96	13	1,265	253,590
16		ELEC REVENUE RECOVERY	K028		28,247	0	28,247	25,696	749	20	1,623	2	11	1	141	28,247
17		POLE CONTRACT RENTALS	K030		2,272,615	908,114	1,364,501	1,684,068	376,645	5,204	109,023	2,656	63,303	136	48,452	2,272,615
18		RENT ELECTRIC PROPERTIES	K032		8,724,514	5,945,931	2,778,583	5,455,022	2,272,623	30,381	336,395	13,705	413,280	840	162,887	8,724,514
19		OTHER ELECTRIC REVENUES - OTHER	K034		1,555,518	974,916	489,642	974,916	409,615	3,456	77,484	2,418	74,301	173	29,294	1,555,518
20		TOTAL OTHER OPERATING REVS	K036		15,651,934	8,235,328	7,416,605	10,723,975	3,242,900	44,474	772,484	21,263	575,454	8,584	262,390	15,651,934
21																
22		COST OF SERVICE COMPUTATION														
23		TOTAL OPER EXP EXC INCL REV TAX	Q791		353,576,656	194,345,634	159,183,264	228,726,000	76,279,390	1,025,890	16,434,153	487,941	13,847,531	29,329	6,696,694	353,576,656
24		RETURN ON RATE BASE	R751		104,698,534	69,824,965	34,844,566	65,941,202	26,708,825	335,884	4,715,024	183,801	4,862,174	8,872	1,915,524	104,698,534
25		NETTED INCOME TAX ALLOWABLE	1879		41,648,090	29,423,226	15,224,854	26,843,981	10,161,187	134,566	1,874,408	63,400	1,922,577	2,662	645,206	41,648,090
26		NET STATE INCOME TAX ALLOWABLE	J879		697,121	399,066	316,432	461,595	138,271	1,871	30,225	898	29,			

SCHEDULE E-3.2
WITNESS RESPONSIBLE
JAMES E. ZOLKOWSKI
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[illegible]

DUKE ENERGY OHIO, INC.
 TOTAL DISTRIBUTION ALLOCATED COST OF SERVICE STUDY
 TWELVE MONTHS ENDING MARCH 31, 2017
 CASE NO: 17-032-EL-AIR
 DATA: 4 MONTHS ACTUAL, & 4 MONTHS ESTIMATED
 TYPE OF PLANT: "X" ORIGINAL, UPDATED REVERSED

SCHEDULE E-3.2
 WITNESS RESPONSIBLE:
 JAMES E. ZOLKOWSKI
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Line No.	Allocation	Item	Alloc	Total Distribution	Classified	Residential	Secondary	Secondary	Secondary	Secondary	Primary	Transmission	Lifting	Total
		Schedule 12.1			Demanded	Customer		Dist Large	Dist Large EH	Dist Small PM	Dist Small GSFL			
1	SPECIAL ALLOCATOR INFO FOR 6667													
2	SUBSTATIONS			361,724,578	361,724,578	0	178,084,244	134,174,498	1,662,230	13,814,282	732,387	32,808,595	430,452	361,724,578
3	POLES, TOWERS & PICTURES			159,244,610	159,244,610	0	78,288,306	50,088,603	722,971	6,041,652	381,229	14,491,446	189,587	159,244,610
4	CONDUCTORS			270,069,176	270,069,176	0	132,860,457	100,178,759	1,226,114	10,313,942	561,744	24,598,778	321,382	270,069,176
5	TRANSFORMERS			223,069,581	223,069,581	0	151,301,405	60,677,023	1,146,576	8,894,633	482,831	0	1,287,111	223,069,581
6	SERVICES			87,353,273	87,353,273	0	77,358,311	4,513,544	120,548	4,889,153	48,044	0	423,583	87,353,273
7	METERS			85,266,009	85,266,009	0	67,858,578	7,895,692	210,607	6,552,161	0	0	0	85,266,009
8	CUSTOMER PREM.			102,503	102,503	0	90,776	5,286	141	5,737	56	0	487	102,503
9	STREET LIGHTS			58,122,372	58,122,372	0	0	0	0	0	0	0	0	58,122,372
10	TOTAL			1,244,892,102	1,014,107,945	230,644,157	885,653,077	365,891,355	5,069,189	52,461,470	2,146,291	72,509,386	206,344	1,244,892,102
11	WEIGHTED RATIOS													
12	GROSS ELECTRIC PLANT IN SERVICE													
13	GROSS PROD PLANT RATIOS	P128	P128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	WTD GROSS TRANS PLANT RATIOS	T128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD GROSS P & T PLT RATIOS	P128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD GROSS TRANS PLANT RATIOS	P128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD GROSS TRANS PLANT RATIOS	P128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD GROSS TRANS PLANT RATIOS	P128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19	WTD GROSS TRANS PLANT RATIOS	P128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD GROSS TRANS PLANT RATIOS	P128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD GROSS TRANS PLANT RATIOS	P128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
22	WTD GROSS TRANS PLANT RATIOS	P128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
23	WTD GROSS TRANS PLANT RATIOS	P128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
24	WTD GROSS TRANS PLANT RATIOS	P128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
25	WTD GROSS TRANS PLANT RATIOS	P128	T128	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	NET ELECTRIC PLANT	P228	P228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD NET PROD PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
28	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
29	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
30	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
31	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
32	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
33	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
35	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
36	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
37	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
38	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
39	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
40	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
41	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
42	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
43	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
44	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
45	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
46	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
47	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
48	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
49	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
50	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
51	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
52	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
53	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
54	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
55	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
56	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
57	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
58	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
59	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
60	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
61	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
62	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
63	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
64	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
65	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
66	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
67	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
68	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
69	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
70	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
71	WTD NET TRANS PLANT RATIOS	T228	T228	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000				

SCHEDULE E-3.2
WITNESS RESPONSIBLE
JAMES E. ZIOLKOWSKI
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Line	Account	Item	Alt	Total Distribution	Classified Demand	Customer	Residential	Secondary Dist. Line	Secondary Dist. LT & EH	Secondary Dist. Small DM	Secondary Dist. Small CSP	Primary Distribution	Transmission	Lighting	Total Distribution
1	RATE BASE														
2	WTD NET O&M RATIOS	RB29	RB29	1.00000	0.66536	0.33364	0.63034	0.25489	0.00340	0.04505	0.00156	0.04645	0.00006	0.01823	1.00000
3	WTD TOTAL RATE BASE RATIOS	RB98	RB98	1.00000	0.66710	0.33290	0.63001	0.25515	0.00340	0.04505	0.00155	0.04645	0.00006	0.01830	1.00000
4															
5	O & M EXPENSES														
6	WTD PROD ENERGY EXP RATIOS	PS46	PS48	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	WTD TRANS O&M EXP RATIOS	TS46	TS49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	WTD DIST O&M EXP RATIOS	DS46	DS48	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD CUST ACCT EXP RATIOS	CS19	CS18	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD SALES EXP RATIOS	SS19	SS19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD A&G EXP RATIOS	AS33	AS33	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD O&M EXP RATIOS	OM39	OM39	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	WTD PROD O&M EXP RATIOS	PS49	PS49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	WTD C.S.A.I EXPENSE RATIOS	CS31	CS31	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15															
16	DEPRECIATION EXPENSES														
17	WTD PRODUCTION DEPREC RATIOS	PD48	PD48	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	WTD TRANS DEPREC RATIOS	TD48	TD48	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	WTD DIST DEPREC RATIOS	DD48	DD48	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	WTD GENERAL DEPREC EXP RATIOS	GD48	GD48	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD COM & OTHER DEP EXP RATIOS	CO48	CO48	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD TOT DEPREC EXP RATIOS	DE49	DE49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD TOT DEPREC EXP RATIOS - 100% DEMAND	DE50	DE50	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24															
25	OTHER TAXES & MISC EXPENSES														
26	WTD R. E. & PROP TAX RATIOS	LS29	LS29	0.00000	0.66945	0.33055	0.61169	0.26851	0.00037	0.04505	0.00161	0.04655	0.00012	0.007129	1.00000
27	WTD MISC TAX RATIOS	LS98	LS98	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	WTD OTHER TAX RATIOS	LS99	LS99	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	WTD OP EXP EXH & REVRATIOS	OP69	OP69	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30															
31	TOTAL COST OF SERVICE														
32	WTD TOTAL ELEC COST OF SERVICE	CS09	CS09	1.00000	0.66507	0.41833	0.60255	0.22686	0.00304	0.04506	0.00143	0.04143	0.00087	0.01656	1.00000
33															
34	WEIGHTED RATIOS														
35	JURISDICTIONAL NET ELECTRIC PLANT RATIOS														
36	WTD NET PROD PLANT RATIOS	PA29	PA29	1.00000	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
37	WTD NET TRANS PLANT RATIOS	TA29	TA29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
38	WTD NET DIST PLANT RATIOS	DA49	DA49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39	WTD NET TRANS COST RATIOS	NT49	NT49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40	WTD NET C & O PLT RATIOS	GA29	GA29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41	WTD NET C & O PLANT RATIOS	CA29	CA29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42	WTD NET PLANT RATIOS	NP49	NP49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43	WTD NET GEN & COMMON PLT RATIOS	QA29	QA29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY OHIO, INC.
DISTRIBUTION DEMAND ALLOCATED COST OF SERVICE STUDY
THREE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-0322-EL-AR
DATE: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL, UPDATED, REVISED

SCHEDULE E-3.2a
WITNESS RESPONSIBLE:
JAMES E. ZOLKOWSKI
PAGE 1 OF 20

Line No.	SUMMARY OF RESULTS	Item	Abn	Total Distribution	Distribution Demand - Allocated										Total Demand
					Demand	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSPL	Primary Distribution	Transmission	Utility		
1	NET INCOME COMPUTATION	GP11	E-3.2a, P. 2	2,688,719.666	1,798,113.588	889,600.994	653,156.073	8,405.099	60,890.834	3,776.843	121,191.590	0	3,190.165	1,798,113.588	
2	GROSS ELECTRIC PLANT IN SERVICE	DR11	E-3.2a, P. 3	(902,662.450)	(590,830.789)	(307,810.201)	(207,861.428)	(2,727.889)	(22,582.991)	(1,216.978)	(37,374.711)	0	(1,156.629)	(590,830.789)	
3	TOTAL DEPRECIATION RESERVE	RB71	E-3.2a, P. 3	(447,642.320)	(324,380.428)	(168,182.603)	(118,631.521)	(1,514.478)	(12,612.639)	(680.781)	(22,202.627)	0	(545.778)	(324,380.428)	
4	TOTAL RATE BASE ADJUSTMENTS	RB91	E-3.2a, P. 8	1,338,485.098	882,902.572	469,358.168	326,665.128	4,182.838	34,696.204	1,878.083	61,614.282	0	1,487.881	882,902.572	
5	TOTAL RATE BASE														
6	OPERATING EXPENSES														
7	TOTAL O&M EXPENSE	OM31	E-3.2a, P. 11	164,841.513	68,012.018	33,632.318	24,601.064	306.289	2,664.886	139.163	4,775.485	0	81.943	68,012.018	
8	TOTAL DEPRECIATION EXPENSE	DE41	E-3.2a, P. 12	80,962.030	60,369.722	31,011.238	22,136.610	280.032	2,339.389	126.489	4,380.330	0	86.626	60,369.722	
9	TOTAL OTHER TAX & IMCO EXPENSE	LE91	E-3.2a, P. 13	97,723.355	67,961.894	33,546.310	24,616.624	312.959	2,678.534	141.740	4,802.001	0	165.376	67,961.894	
10	TOTAL OPER EXP EXCL INTC & REV TAX	OP61	E-3.2a, P. 14	353,526.888	194,343.634	100,088.884	71,354.928	688.380	7,582.839	407.582	13,657.788	0	362.345	194,343.634	
11	NET FED INCOME TAX ALLOWABLE	IR79	E-3.2a, P. 15	41,848.080	26,423.226	13,587.166	9,685.922	122.776	1,024.110	55.577	1,905.366	0	42.290	26,423.226	
12	NET STATE INCOME TAX ALLOWABLE	J979	E-3.2a, P. 16	667.121	360.688	175.228	128.633	1.606	13.457	733	29.631	0	467	360.688	
13	TOTAL REVENUE TAX	LO93	E-3.2a, P. 16	0	0	0	0	0	0	0	0	0	0	0	
14	TOTAL OPERATING EXPENSE	OP6X		385,842.039	221,117.546	113,651.279	81,170.013	1,023.651	8,620.406	463.702	15,592.783	0	395.702	221,117.546	
15	RETURN ON RATE BASE	R751	E-3.2a, P. 8	104,669.634	69,824.895	36,159.538	25,644.213	325.518	2,713.165	146.944	4,818.235	0	116.452	69,824.895	
16	TOTAL OTHER OPERATING REVENUES	RO27	E-3.2a, P. 18	(15,651.833)	(8,235.329)	(4,657.337)	(3,002.039)	(38.131)	(325.513)	(17.248)	(687.892)	0	(19.627)	(8,235.329)	
17	TOTAL ELECTRIC COST OF SERVICE	CS05		484,859.699	282,707.183	145,753.480	103,715.187	1,311.048	11,008.038	583.400	19,843.026	(7,519)	492.502	282,707.183	
18	ADJUSTMENT FOR INTERCLASS SUBSIDIZATION			0	0	(11,128.489)	6,982.228	(35.214)	2,214.869	4.984	1,821.833	16,231	(140.536)	0	
19	REQUESTED REVENUES			484,859.699	282,707.183	134,627.992	110,696.416	1,285.834	13,222.927	598.384	21,664.869	8,713	4,295.142	282,707.183	
20	PROPOSED REVENUES	RB02	E-3.2a, P. 17	484,859.699	282,707.183	134,627.992	110,696.416	1,285.834	13,222.927	598.384	21,664.869	8,713	4,295.142	282,707.183	
21	DIFFERENCE (REQUESTED LESS PROPOSED)	XREV	E-3.2a, P. 17	0	(7,945.401)	(45,259.856)	35,668.549	502.629	(2,261.543)	193.380	6,902.096	(27.542)	(3,663.094)	(7,945.401)	
22	TOTAL RETURN EARNED														
23	RATE OF RETURN EARNED	RETE	E-3.2a, P. 16 + Line 17	104,669.634	74,960.782	58,223.611	7,002.703	(35.055)	5,606.867	25.180	1,534.411	28.294	2,574.982	74,960.782	
24	TOTAL RATE OF RETURN ALLOWABLE	RORE		0.07820	0.08395	0.12582	0.02144	(0.00642)	0.16180	0.01340	0.02490	0.00000	1.73064	0.07820	
25	RETURN EARNED ON COMMON EQUITY	ROEA		0.10403	0.11536	0.13984	(0.00781)	(0.06666)	0.29335	(0.02364)	(0.00968)	(0.00904)	3.35977	0.11536	
26	ALLOWED RETURN ON COMMON EQUITY	ROCE		0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	0.10403	
27	PRESENT REVENUES	RB00	E-3.2a, P. 17	499,454.480	408,031.128	248,584.105	106,161.128	1,125.965	23,179.913	592.422	20,470.557	58.928	7,385.089	408,031.128	
28	REVENUE INCREASE JUSTIFIED	RJID	Line 19 - Line 32	15,405.219	(125,323.545)	(102,830.625)	(2,447.941)	185.063	(12,171.855)	978	(627.331)	(66.447)	(7,385.587)	(125,323.545)	
29	REVENUE INCREASE REQUESTED	RJID	Line 22 - Line 34	15,405.219	(117,378.544)	(68,696.247)	(31,134.281)	(372.780)	(7,695.443)	(187.398)	(5,707.794)	(22.674)	(3,561.947)	(117,378.544)	

SCHEDULE E-3.2a
WITNESS RESPONSIBLE
JAMES E. ZIOLKOWSKI
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[illegible]

Line	Use	No.	Item	Alt	Total Distribution	Demand	Residential	Secondary Dist Lapse	Secondary Dist Lapse EH	Secondary Dist Small DM	Secondary Dist Small GSF	Primary Distribution	Transmission	Lighting	Total Demand
			Schedule 3		2	3	5	6	7	8	9	10	11	12	13
1	PRODUCTION PLANT														
2	PRODUCTION - STEAM		P160	K597	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION - OTHER		P162	K597	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL PROD DEPREC RESERVE		P171		0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION PLANT														
6	MAIN STEP-UP TRANSFORMERS		T150	K597	0	0	0	0	0	0	0	0	0	0	0
7	OTHER TRANSMISSION		T152	K597	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE		T171		0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PROD & TRANS DEPREC RESERVE				0	0	0	0	0	0	0	0	0	0	0
10															
11	TOTAL PROD & TRANS DEPREC RESERVE				0	0	0	0	0	0	0	0	0	0	0
12															
13	DISTRIBUTION PLANT														
14	SUBSTATIONS		D160	K201	125,261,593	125,261,593	61,668,792	46,453,279	568,688	4,763,740	280,544	11,367,469	0	149,061	126,261,593
15	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		D162	K205	61,086,292	61,086,292	30,074,004	22,658,738	277,332	2,332,885	127,059	5,543,581	0	72,693	61,086,292
16	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		D164	K403	34,285,115	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		D166	K206	25,762,578	25,762,578	13,960,235	10,518,003	129,655	1,083,126	56,784	5,583,547	0	33,775	25,762,578
18	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		D168	K403	7,726,295	0	0	0	0	0	0	0	0	0	0
19	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		D160	K205	61,526,889	61,526,889	30,290,819	22,822,095	279,331	2,349,704	127,976	5,583,547	0	73,217	61,526,889
20	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		D162	K403	28,555,603	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		D164	K206	26,084,978	26,084,978	14,129,387	10,645,446	130,214	1,096,250	59,487	5,583,547	0	34,164	26,084,978
22	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		D166	K403	10,689,197	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		D166	K205	94,183,746	94,183,746	46,368,542	34,935,577	427,594	3,596,877	195,902	8,547,175	0	112,079	94,183,746
24	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		D170	K403	19,700,224	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		D172	K206	17,326,329	17,326,329	9,381,515	7,068,276	86,458	727,879	39,504	22,697	0	22,697	17,326,329
26	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		D174	K403	5,989,305	0	0	0	0	0	0	0	0	0	0
27	TRANSFORMERS - DEMAND RELATED		D178	K203	99,794,369	99,794,369	67,660,743	26,864,946	512,892	3,947,470	202,562	575,758	0	575,758	99,794,369
28	TRANSFORMERS - CUSTOMER RELATED		D178	K404	50,815,434	0	0	0	0	0	0	0	0	0	0
29	SERVICES		D180	K405	49,870,873	0	0	0	0	0	0	0	0	0	0
30	METERS		D182	K405	15,214,031	0	0	0	0	0	0	0	0	0	0
31	CUSTOMER PREM.		D184	K409	(47,755)	0	0	0	0	0	0	0	0	0	0
32	STREET LIGHTS		D186	K401	28,126,834	0	0	0	0	0	0	0	0	0	0
33	SMART GRID METERS		D188	K405	0	0	0	0	0	0	0	0	0	0	0
34	RAMP		D190	K201	(15,595,160)	(15,595,160)	(7,677,829)	(5,794,713)	(70,882)	(656,579)	(32,428)	(1,515,281)	0	(18,558)	(15,595,160)
35	TOTAL DIST DEPREC RESERVE		D191		746,596,570	495,451,404	285,976,218	176,191,647	2,340,362	19,322,352	1,039,390	29,626,631	0	1,054,904	495,451,404
36	TOTAL TRANS & DIST DEPREC RESERVE				746,596,570	495,451,404	285,976,218	176,191,647	2,340,362	19,322,352	1,039,390	29,626,631	0	1,054,904	495,451,404
37	TOTAL GROSS PTD PLANT DEPREC RESERVE				746,596,570	495,451,404	285,976,218	176,191,647	2,340,362	19,322,352	1,039,390	29,626,631	0	1,054,904	495,451,404
38															
39	GENERAL & UNZONABLE PLANT														
40	PRODUCTION-DEMAND RELATED		G160	K597	0	0	0	0	0	0	0	0	0	0	0
41	PRODUCTION-ENERGY RELATED		G162	K597	0	0	0	0	0	0	0	0	0	0	0
42	TRANSMISSION-ENERGY RELATED		G154	K597	0	0	0	0	0	0	0	0	0	0	0
43	TRANSMISSION-DEMAND		G156	K201	48,502,844	48,502,844	23,878,920	17,991,160	220,203	1,832,324	100,886	4,401,833	0	57,718	48,502,844
44	DISTRIBUTION - DEMAND		G157	K403	20,789,933	0	0	0	0	0	0	0	0	0	0
45	DISTRIBUTION - CUSTOMER		G158	K411	14,155,472	0	0	0	0	0	0	0	0	0	0
46	CUSTOMER ACCTG		G160	K312	1,143,195	0	0	0	0	0	0	0	0	0	0
47	CUSTOMER SERVICE & INFO		G162	K313	84,598,445	48,502,844	23,878,920	17,991,160	220,203	1,832,324	100,886	4,401,833	0	57,718	48,502,844
48	TOTAL GEN DEPREC RESERVE		G171		84,598,445	48,502,844	23,878,920	17,991,160	220,203	1,832,324	100,886	4,401,833	0	57,718	48,502,844
49															
50	COMMON & OTHER PLANT														
51	PRODUCTION-DEMAND RELATED		C160	K597	0	0	0	0	0	0	0	0	0	0	0
52	PRODUCTION-ENERGY RELATED		C162	K597	0	0	0	0	0	0	0	0	0	0	0
53	TRANSMISSION-ENERGY RELATED		C154	K597	0	0	0	0	0	0	0	0	0	0	0
54	TRANSMISSION-DEMAND		C156	K201	36,876,550	36,876,550	18,155,063	13,878,619	167,420	1,408,315	76,703	3,346,547	0	43,883	36,876,550
55	DISTRIBUTION - DEMAND		C157	K403	15,804,235	0	0	0	0	0	0	0	0	0	0
56	DISTRIBUTION - CUSTOMER		C158	K411	17,318,995	0	0	0	0	0	0	0	0	0	0
57	CUSTOMER ACCTG		C160	K312	1,397,895	0	0	0	0	0	0	0	0	0	0
58	CUSTOMER SERVICE & INFO		C162	K313	71,387,475	36,876,550	18,155,063	13,878,619	167,420	1,408,315	76,703	3,346,547	0	43,883	36,876,550
59	SALES		C171		71,387,475	36,876,550	18,155,063	13,878,619	167,420	1,408,315	76,703	3,346,547	0	43,883	36,876,550
60	TOTAL COM & OTHER PLT RESERVE		C171		71,387,475	36,876,550	18,155,063	13,878,619	167,420	1,408,315	76,703	3,346,547	0	43,883	36,876,550
61															
62	TOTAL DEPRECATION RESERVE		DR11		982,592,030	690,630,796	387,910,207	207,997,426	2,727,965	22,562,899	1,216,979	37,274,711	0	1,156,505	690,630,796

DUKE ENERGY OHIO, INC.
DISTRIBUTION DEMAND ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-032-EL-AR
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2a
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
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Distribution Demand - Allocated													
Line No.	Item	Ako	Total Distribution	Demand	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Demand
1	PRODUCTION PLANT	Schedule 4.1	2	3	6	6	7	8	9	10	11	12	13
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE	P171	0	0	0	0	0	0	0	0	0	0	0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION PLANT												
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANS DEPRC RESERVE	T171	0	0	0	0	0	0	0	0	0	0	0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	0	0	0	0	0	0
9	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0
10			0	0	0	0	0	0	0	0	0	0	0
11	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0
12													
13	DISTRIBUTION PLANT												
14	DISTRIBUTION PLANT IN SERVICE	D141	2,280,210,325	1,568,142,572	825,281,559	567,854,920	7,361,030	61,108,241	3,298,503	100,321,720	0	2,976,499	1,568,142,572
15	TOTAL DISTRIBUTION DEPRC RESERVE	D181	(748,596,570)	(495,451,404)	(285,876,219)	(176,191,647)	(2,340,362)	(19,322,352)	(1,039,390)	(29,026,531)	0	(1,054,906)	(495,451,404)
16	NET DISTRIBUTION PLANT	D241	1,533,613,755	1,072,691,168	569,405,441	391,663,273	5,020,668	41,785,889	2,259,113	70,895,189	0	1,861,595	1,072,691,168
17													
18	NET TRANS & DIST PLANT	NT21	1,533,613,755	1,072,691,168	569,405,441	391,663,273	5,020,668	41,785,889	2,259,113	70,895,189	0	1,861,595	1,072,691,168
19	NET PROD PLANT	NT31	1,533,613,755	1,072,691,168	569,405,441	391,663,273	5,020,668	41,785,889	2,259,113	70,895,189	0	1,861,595	1,072,691,168
20													
21	GENERAL & INTANGIBLE PLANT												
22	GEN & INTANG PLANT IN SERVICE	G121	220,682,497	131,211,443	64,598,017	48,670,261	596,700	5,010,965	272,920	11,907,438	0	186,142	131,211,443
23	TOTAL GEN & INTG DEPRC RESERVE	G171	(84,598,445)	(48,502,844)	(23,878,920)	(17,591,460)	(220,203)	(1,832,324)	(100,889)	(4,401,633)	0	(57,718)	(48,502,844)
24	NET GENERAL & INTANG PLANT	G221	136,084,052	82,708,599	40,719,097	30,879,101	376,497	3,158,641	172,034	7,505,805	0	98,424	82,708,599
25													
26	COMMON & OTHER PLANT												
27	COMMON & OTH PLT IN SERVICE	C121	187,847,074	98,759,563	48,621,318	36,632,892	448,369	3,771,828	205,420	8,952,432	0	117,524	98,759,563
28	TOTAL COM & OTH DEPRC RESERVE	C171	(71,397,475)	(38,876,550)	(18,155,065)	(13,678,619)	(167,420)	(1,408,315)	(76,703)	(3,346,547)	0	(43,863)	(38,876,550)
29	NET COMMON & OTHER PLANT	C221	116,449,598	61,883,033	30,466,255	22,954,273	280,949	2,363,513	128,717	5,615,885	0	73,641	61,883,033
30													
31	NET ELECTRIC PLANT IN SERVICE	NP21	1,786,127,406	1,217,282,800	630,590,793	445,296,647	5,677,114	47,307,843	2,559,894	83,816,678	0	2,033,860	1,217,282,800

DUKE ENERGY OHIO, INC.
DISTRIBUTION DEMAND ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-032-EL-AIR
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

0.37092658

SCHEDULE E-3.2a
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
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Line No.	Sub	Description	Item	Alt	Total Distribution	Demand	Distribution Demand - Allocated										Total Demand
							Residential	Secondary Dist Large	Secondary Dist Large Eff	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting			
1		ACQUA DEF INC TAXES (282)															
2		CONTRIBUTIONS IN AID OF CONSTRUCTION	B200		(16,166,146)	(1,206,509)	(5,697,657)	(4,129,438)	(52,873)	(440,609)	(23,769)	(746,389)	0	(19,565)	(11,309,509)		
3		AFUDC DEBT	B201		2,386,612	1,825,842	642,216	594,767	7,586	53,195	3,411	111,957	0	2,720	1,625,642		
4		CASUALTY LOSS	B202		12,288,164	5,880,226	2,894,975	2,181,132	26,699	224,593	12,176	533,690	0	7,011	5,880,226		
5		RESERVED FOR FUTURE USE	B203		0	0	0	0	0	0	0	0	0	0	0		
6		SOFTWARE	B204		106,027	64,451	31,732	23,907	293	2,461	134	5,848	0	78	64,451		
7		NON-CASH OVERHEADS	B205		(19,349,982)	(1,762,261)	(5,791,056)	(4,383,029)	(53,406)	(449,113)	(24,381)	(1,067,344)	0	(13,932)	(11,762,261)		
8		SEC 174 EXPENSE	B206		689,177	469,888	243,306	171,819	2,192	18,265	966	32,343	0	786	469,888		
9		TAX DEPRECIATION	B207		337,325,505	229,894,078	119,089,356	84,098,622	1,072,685	8,935,753	482,375	15,830,686	0	394,551	229,894,078		
10		TAX INTEREST CAPITALIZED	B208		(6,414,645)	(4,371,709)	(2,284,626)	(1,589,235)	(20,399)	(169,825)	(9,173)	(301,038)	0	(7,313)	(4,371,709)		
11		SEC 863A ADJUSTMENT	B209		79,255,325	54,014,089	27,980,300	19,769,145	262,032	2,089,474	113,335	3,719,452	0	90,351	54,014,089		
12		CAMP DIFFERENCES	B210		(1,643,421)	(1,120,024)	(590,184)	(409,721)	(5,226)	(43,524)	(2,350)	(77,126)	0	(1,873)	(1,120,024)		
13		TAX EXPENSING	B211		104,171,714	70,955,107	36,778,781	26,971,050	331,266	2,769,899	146,966	4,888,779	0	116,766	70,955,107		
14		RESERVED FOR FUTURE USE	B212		0	0	0	0	0	0	0	0	0	0	0		
15		MISCELLANEOUS	B213		4,294,101	2,053,010	1,010,746	751,576	9,318	78,410	4,251	186,321	0	2,448	2,053,010		
16		TOTAL ACCOUNT 282			486,949,441	356,432,988	174,335,719	123,090,626	1,570,187	13,078,451	705,961	23,118,139	0	564,016	356,432,988		
17																	
18		ACQUA DEF INC TAXES (282)															
19		TAX INTEREST ACCRUALS	B215		817,467	557,120	288,597	203,803	2,600	21,655	1,169	38,364	0	932	557,120		
20		LOSS ON REACQUIRED DEBT	B216		579,665	405,447	211,438	148,041	1,896	15,786	852	26,723	0	701	405,447		
21		VACATION PAY ACCRUAL	B217		618,980	295,934	145,694	109,770	1,343	11,303	613	26,656	0	353	295,934		
22		POST RETIREMENT HEALTH CARE	B218		619,364	296,118	146,786	109,838	1,344	11,310	613	26,674	0	353	296,118		
23		RESERVED FOR FUTURE USE	B219		0	0	0	0	0	0	0	0	0	0	0		
24		RESERVED FOR FUTURE USE	B220		0	0	0	0	0	0	0	0	0	0	0		
25		PENSION EXPENSE	B221		16,570,442	7,922,328	3,900,351	2,938,602	35,958	302,576	16,405	718,991	0	9,445	7,922,328		
26		MISCELLANEOUS	B222		362,801	173,503	85,420	64,357	787	6,827	359	15,746	0	207	173,503		
27		SMART GRID	B223		11,346,870	0	0	0	0	0	0	0	0	0	0		
28		RESERVED FOR FUTURE USE	B224		0	0	0	0	0	0	0	0	0	0	0		
29		RESERVED FOR FUTURE USE	B225		0	0	0	0	0	0	0	0	0	0	0		
30		RATE CASE EXPENSE AMORT	B226		24,516	11,721	5,770	4,348	53	448	24	1,954	0	14	11,721		
31		ARO CUMULATIVE EFFECT	B227		184,338	125,629	65,078	45,957	585	4,883	264	8,651	0	210	125,629		
32		STORM DAMAGE RECOVERY	B228		0	0	0	0	0	0	0	0	0	0	0		
33		TOTAL ACCOUNT 283			31,124,541	9,787,800	4,848,134	3,624,716	44,567	374,598	20,299	893,271	0	12,215	9,787,800		
34																	
35		OTHER SUBTRACTIVE ADJUSTMENTS															
36		CUSTOMER SERVICE DEPOSITS	B238		18,535,694	12,964,784	6,791,077	4,733,828	60,612	505,097	27,247	854,495	0	22,428	12,964,784		
37		POST RETIREMENT BENEFITS	B239		(3,387,395)	(4,010,014)	(1,974,224)	(1,487,421)	(18,201)	(153,154)	(9,304)	(363,329)	0	(4,781)	(4,010,014)		
38		INVESTMENT TAX CREDIT (ACT 259)	B240		0	0	0	0	0	0	0	0	0	0	0		
39		TOTAL OTHER SUBTRACTIVE ADJUSTMENTS	B243		10,148,289	8,954,770	4,786,853	3,246,407	42,411	351,943	18,943	430,666	0	17,647	8,954,770		
40																	
41		TOTAL SUBTRACTIVE ADJUSTMENTS	B254		638,222,271	355,175,558	183,870,706	129,931,648	1,657,145	13,805,002	745,203	24,471,976	0	593,878	355,175,558		

DUKE ENERGY OHIO, INC.
 DISTRIBUTION DEMAND ALLOCATED COST OF SERVICE STUDY
 TWELVE MONTHS ENDING MARCH 31, 2017
 CASE NO: 17-032-EL-AIR
 DATA: 8 MONTHS ACTUAL, & 4 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL, UPDATED, REVISED

SCHEDULE E-3.2a
 WITNESS RESPONSIBLE:
 JAMES E. ZOLKOWSKI
 PAGE 7 OF 20

Distribution Demand - Allocated														
Line No.	ADDITIVE RATE BASE ADJUSTMENTS	Item	Alt	Total Distribution	Demand	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Demand
		Schedule 6.1		2	3	5	6	7	8	9	10	11	12	13
1	ACCUM DEF INC TAXES (190)	V200	K411	0	0	0	0	0	0	0	0	0	0	0
2	RESERVED FOR FUTURE USE	V202	K201	0	0	0	0	0	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	V204	NP28	223,458	152,291	78,889	55,710	711	5,919	320	10,487	0	255	0
4	ARO CUMULATIVE EFFECT	V206	DC49	(480,035)	(335,760)	(175,086)	(122,898)	(1,370)	(13,041)	(706)	(22,130)	0	(581)	0
5	CONTRACT RESERVE	V208	D249	(1,338,639)	(936,450)	(485,355)	(341,926)	(4,378)	(36,463)	(1,969)	(61,720)	0	(1,620)	0
6	UNAMORTIZED DEBT PREMIUMS	V210	K411	14,190	6,784	3,340	2,516	31	259	14	616	0	8	0
7	40X INCENTIVE PLAN	V212	K411	(947,169)	(452,841)	(222,844)	(167,871)	(2,055)	(17,295)	(938)	(41,098)	0	(540)	0
8	CASH FLOW HEDGE	V214	K411	410,671	196,342	96,664	72,828	891	7,489	407	17,819	0	234	0
9	INCENTIVE PLAN	V216	K411	3,005,355	1,436,860	707,400	532,970	6,522	54,878	2,975	130,402	0	1,715	0
10	PENSION EXPENSE	V218	K411	303,482	145,085	71,429	53,816	659	5,541	300	13,167	0	173	0
11	POST EMP BENEFITS - PAS 112	V220	K411	3,776,763	1,805,670	888,973	669,771	8,196	68,984	3,739	163,874	0	2,153	0
12	POST RETIREMENT HEALTH CARE	V222	K411	1,051,917	502,922	247,600	186,547	2,283	19,206	1,041	45,643	0	600	0
13	VACATION PAY ACCRUAL	V224	K411	209,431	100,129	49,298	37,140	454	3,824	207	9,067	0	119	0
14	MISCELLANEOUS	V226	K405	1,894,458	0	0	0	0	0	0	0	0	0	0
15	ELECTRIC METERS	V228	K406	5,869,402	1,372,990	711,234	502,260	6,406	53,367	2,881	94,545	0	2,297	0
16	UNCOLLECTIBLE ACCOUNTS	V230	NP29	2,014,899	249,994	128,284	91,305	1,185	9,701	524	17,167	0	416	0
17	TAX INTEREST ACCRUAL	V232	NP29	386,232	249,994	128,284	91,305	1,185	9,701	524	17,167	0	416	0
18	PROPERTY TAX	V234	K411	11,244,447	5,375,970	2,646,718	1,994,090	24,400	205,324	11,132	487,897	0	6,409	0
19	FEDERAL DEFERRED TAX RECEIVABLE	V236	K411	666,378	318,585	156,852	118,175	1,445	12,168	660	28,814	0	380	0
20	STATE DEFERRED TAX RECEIVABLE	V238	K411	28,314,722	9,838,181	4,901,296	3,684,635	45,161	379,783	20,588	894,690	0	12,016	0
21	TOTAL ACCOUNT 190	V250												
22	SMART GRID POST-IN-SERVICE CARRYING COSTS	V251	K403	32,446,199	0	0	0	0	0	0	0	0	0	0
23	RESERVED FOR FUTURE USE	V254	K411	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL OTHER	V255		32,446,199	0	0	0	0	0	0	0	0	0	0
25														
26														
27	RATE BASE - CONSTRUCTION WORK IN PROGRESS	V256		0	0	0	0	0	0	0	0	0	0	0
28	TOTAL RATE BASE CWP	V260		60,760,881	9,938,181	4,901,296	3,684,635	45,161	379,783	20,588	894,690	0	12,016	0
29														
30	TOTAL ADDITIVE RATE BASE ADJUSTMENTS	V260		60,760,881	9,938,181	4,901,296	3,684,635	45,161	379,783	20,588	894,690	0	12,016	0
31														
32	NET ORIGINAL COST RATE BASE	RB21		1,309,666,016	872,045,423	451,521,383	319,046,634	4,065,130	33,882,634	1,635,249	60,239,593	0	1,451,800	872,045,423

Distribution Demand - Allocated														
Line No.	Working Capital	Item	AWO	Total Distribution	Demand	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Demand
		Schedule E.2		2	3	5	6	7	8	9	10	11	12	13
1	MATERIALS & SUPPLIES													
2	FUEL SUPPLIES													
3	FOSIL	W630	K597	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL FUEL STOCKS	W641		0	0	0	0	0	0	0	0	0	0	0
5	PLANT MATERIALS & SUPPLIES													
6	PRODUCTION	W642	K597	0	0	0	0	0	0	0	0	0	0	0
7	TRANSMISSION	W644	K597	0	0	0	0	0	0	0	0	0	0	0
8	DISTRIBUTION	W646	D249	29,819,070	20,856,949	10,876,805	7,615,492	97,508	812,570	43,834	1,374,659	0	36,081	20,856,949
9	GENERAL AND COMMON	W645	D249	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL PLANT MATERIAL & SUPPLIES	W659		29,819,070	20,856,949	10,876,805	7,615,492	97,508	812,570	43,834	1,374,659	0	36,081	20,856,949
11	TOTAL MATERIALS & SUPPLIES	W661		29,819,070	20,856,949	10,876,805	7,615,492	97,508	812,570	43,834	1,374,659	0	36,081	20,856,949
12	PREPAYMENTS													
13	MISCELLANEOUS	W670	K411	0	0	0	0	0	0	0	0	0	0	0
14	TOTAL PREPAYMENTS	W677		0	0	0	0	0	0	0	0	0	0	0
15	CASH WORKING CAPITAL - RATE BASE													
16	OTHER	W690	K597	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL FUEL, PP & OTHER	W705		0	0	0	0	0	0	0	0	0	0	0
18	AUTO CALC (O&M-F-PY)8	W711	K415	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH	W721		0	0	0	0	0	0	0	0	0	0	0
20	MISCELLANEOUS WORKING CAPITAL													
21	RESERVED FOR FUTURE USE	W730	K411	0	0	0	0	0	0	0	0	0	0	0
22	RESERVED FOR FUTURE USE	W736	K411	0	0	0	0	0	0	0	0	0	0	0
23	TOTAL MISC WORK CAPITAL	W747		0	0	0	0	0	0	0	0	0	0	0
24	TOTAL WORKING CAPITAL	W751		29,819,070	20,856,949	10,876,805	7,615,492	97,508	812,570	43,834	1,374,659	0	36,081	20,856,949
25	PRELIMINARY SUMMARY													
26	TOTAL SUBTRACTIVE ADJUSTMENTS	B254		(538,222,271)	(355,175,559)	(183,970,706)	(129,931,949)	(1,657,145)	(13,805,002)	(745,209)	(24,471,876)	0	(693,876)	(355,175,559)
27	TOTAL ADDITIVE ADJUSTMENTS	V260		60,760,881	9,938,181	4,901,296	3,684,635	45,161	378,793	20,588	894,690	0	12,018	9,938,181
28	TOTAL WORKING CAPITAL	W751		29,819,070	20,856,949	10,876,805	7,615,492	97,508	812,570	43,834	1,374,659	0	36,081	20,856,949
29	TOTAL RATE BASE ADJUSTMENTS	RB71		(447,842,320)	(324,380,428)	(163,192,605)	(118,631,521)	(1,514,476)	(12,612,639)	(690,781)	(22,202,627)	0	(345,779)	(324,380,428)
30	RATE BASE CALCULATION													
31	NET ELECTRIC PLANT IN SERVICE	NP21		1,786,127,406	1,217,282,800	630,590,793	445,296,647	5,677,114	47,307,843	2,559,864	83,816,879	0	2,033,660	1,217,282,800
32	TOTAL RATE BASE ADJUSTMENTS	RB71		(447,842,320)	(324,380,428)	(186,192,605)	(118,631,521)	(1,514,476)	(12,612,639)	(690,781)	(22,202,627)	0	(345,779)	(324,380,428)
33	TOTAL RATE BASE	RB91		1,338,485,086	892,902,372	462,398,188	326,665,126	4,162,638	34,695,204	1,879,083	61,614,252	0	1,487,881	892,902,372
34	TOTAL RATE OF RETURN ALLOWABLE	R751		0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0	0.07820	0.07820
35	TOTAL RATE OF RETURN ALLOWABLE	R751		104,669,534	69,824,965	36,198,538	25,545,213	325,518	2,713,165	146,944	4,819,235	0	116,352	69,824,965

Line				Distribution Demand - Allocated												
No.	O&M EXPENSES	Item	Alt	Total Distribution	Demand	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Demand		
		Schedule 6		2	3	5	6	7	8	9	10	11	12	13		
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	RESERVED FOR FUTURE USE	P300	K597	0	0	0	0	0	0	0	0	0	0	0		
4	RESERVED FOR FUTURE USE	P301	K597	0	0	0	0	0	0	0	0	0	0	0		
5	TOTAL ENERGY RELATED	P341		0	0	0	0	0	0	0	0	0	0	0		
6	DEMAND RELATED PROD O&M															
7	ALL OTHER - OPERATION & MAINTENANCE	P356	K597	0	0	0	0	0	0	0	0	0	0	0		
8	PURCHASED POWER	P356	K597	0	0	0	0	0	0	0	0	0	0	0		
9	TOTAL DEMAND RELATED	P381		0	0	0	0	0	0	0	0	0	0	0		
10	OTHER THAN ENERGY/DEMAND RELATED															
11	MISCELLANEOUS ITEMS	P400	K597	0	0	0	0	0	0	0	0	0	0	0		
12	TOTAL PROD OTHER THAN ENERGY/DEMAND	P441		0	0	0	0	0	0	0	0	0	0	0		
13	TOTAL PRODUCTION O&M	P451		0	0	0	0	0	0	0	0	0	0	0		
14	TRANSMISSION O&M															
15	RESERVED FOR FUTURE USE	T300	K597	0	0	0	0	0	0	0	0	0	0	0		
16	RESERVED FOR FUTURE USE	T302	K597	0	0	0	0	0	0	0	0	0	0	0		
17	TOTAL TRANSMISSION O&M	T341		0	0	0	0	0	0	0	0	0	0	0		
18	DISTRIBUTION O&M															
19	SUBSTATIONS	D300	K201	3,306,597	3,306,597	1,627,903	1,226,516	15,012	126,279	6,878	300,074	0	3,935	3,306,597		
20	LOAD DISPATCHING	D302	K201	3,337,873	3,337,873	1,643,302	1,238,117	15,154	127,473	6,943	302,912	0	3,972	3,337,873		
21	OVERHEAD LINES - PRIMARY / DEMAND	D304	K206	18,203,747	18,203,747	8,982,069	6,752,316	82,645	695,201	37,864	1,551,990	0	21,682	18,203,747		
22	OVERHEAD LINES - PRIMARY / CUSTOMER	D306	K403	6,448,674	0	0	0	0	0	0	0	0	0	0		
23	OVERHEAD LINES - SECONDARY / DEMAND	D308	K206	1,720,656	7,720,656	4,190,426	3,149,642	38,526	324,345	17,603	0	0	10,114	7,720,656		
24	OVERHEAD LINES - SECONDARY / CUSTOMER	D310	K403	3,165,644	0	0	0	0	0	0	0	0	0	0		
25	UNDERGROUND LINES - PRIMARY / DEMAND	D312	K205	3,509,916	3,509,916	1,728,001	1,301,933	15,935	134,044	7,301	318,525	0	4,177	3,509,916		
26	UNDERGROUND LINES - PRIMARY / CUSTOMER	D314	K403	734,182	0	0	0	0	0	0	0	0	0	0		
27	UNDERGROUND LINES - SECONDARY / DEMAND	D316	K206	645,695	645,695	349,618	263,411	3,222	27,126	1,472	0	0	846	645,695		
28	UNDERGROUND LINES - SECONDARY / CUSTOMER	D318	K403	223,574	0	0	0	0	0	0	0	0	0	0		
29	TRANSFORMERS DEMAND RELATED	D320	K203	2,206,812	2,206,812	1,486,816	594,140	11,343	87,301	4,480	0	0	12,733	2,206,812		
30	TRANSFORMERS CUSTOMER RELATED	D322	K404	1,123,825	0	0	0	0	0	0	0	0	0	0		
31	METERS	D324	K405	1,761,529	0	0	0	0	0	0	0	0	0	0		
32	STREET LIGHTS & TRAFFIC SIGNALS	D326	K401	2,134,848	0	0	0	0	0	0	0	0	0	0		
33	CUSTOMER INSTALLATIONS	D328	K403	7,287,047	0	0	0	0	0	0	0	0	0	0		
34	OTHER OPERATION & MAINTENANCE - CUSTOMER	D330	K201	8,486,212	8,486,212	4,177,932	3,147,791	38,627	324,086	17,651	770,124	0	10,099	8,486,212		
35	OTHER OPERATION & MAINTENANCE - DEMAND	D332	K403	8,486,212	0	0	0	0	0	0	0	0	0	0		
36	RESERVED FOR FUTURE USE	D334	K205	0	0	0	0	0	0	0	0	0	0	0		
37	RESERVED FOR FUTURE USE	D336	K403	0	0	0	0	0	0	0	0	0	0	0		
38	TOTAL DISTRIBUTION O&M	D341		80,782,923	47,417,508	24,166,066	17,673,866	220,364	1,845,857	100,192	3,343,626	0	67,538	47,417,508		

DUKE ENERGY OHIO, INC.
 DISTRIBUTION DEMAND ALLOCATED COST OF SERVICE STUDY
 TWELVE MONTHS ENDING MARCH 31, 2017
 CASE NO: 17-002-EL-AIR
 DATA: 3 MONTHS ACTUAL & 4 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVERSED

SCHEDULE E-3.2a
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLEWSKI
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Line No.	O&M EXPENSES CONT'D	Item Schedule A.1	Alo	Total Distribution	Distribution Demand - Allocated										Total Demand
					3	5 Residential	6 Secondary Dist Large	7 Secondary Dist Large EPI	8 Secondary Dist Small DM	9 Secondary Dist Small GSFL	10 Primary Distribution	11 Transmission	12 Lighting	13	
1	CUSTOMER ACCOUNTING	C300	K403	20,793,918	0	0	0	0	0	0	0	0	0	0	0
2	CUSTOMER ACCOUNTING EXPENSE	C302	K406	(1,996,450)	0	0	0	0	0	0	0	0	0	0	0
3	UNCOLLECTIBLE EXPENSE	C304	K403	566,071	0	0	0	0	0	0	0	0	0	0	0
4	CUSTOMER SERVICE DEPOSITS - RETAIL	C306	K597	0	0	0	0	0	0	0	0	0	0	0	0
5	CUSTOMER SERVICE DEPOSITS - TRANS	C308	K403	(111)	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE MERGER COSTS	C310	K406	85,856	0	0	0	0	0	0	0	0	0	0	0
7	UNCOLLECTIBLE ACCT EXP DUE TO INCREASE	C312	K406	0	0	0	0	0	0	0	0	0	0	0	0
8	RESERVED FOR FUTURE USE	C314	K406	5,986,148	0	0	0	0	0	0	0	0	0	0	0
9	SALE OF ACCOUNTS RECEIVABLE FEES - ELEC.	C316	K402	0	0	0	0	0	0	0	0	0	0	0	0
10	RESERVED FOR FUTURE USE	C317	K403	0	0	0	0	0	0	0	0	0	0	0	0
11	RESERVED FOR FUTURE USE	C317	K403	25,427,424	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL CUSTOMER ACCT EXPENSE				0	0	0	0	0	0	0	0	0	0	0
13															
14	CUSTOMER SERVICE & INFORMATION	C320	K403	7,318	0	0	0	0	0	0	0	0	0	0	0
15	CUSTOMER ASSISTANCE	C322	K403	25,755	0	0	0	0	0	0	0	0	0	0	0
16	INFORMATION & INSTRUCTIONAL ADV	C324	K403	4,012,778	0	0	0	0	0	0	0	0	0	0	0
17	MISC CUST SERVICE & INFORMATION	C326	K403	873	0	0	0	0	0	0	0	0	0	0	0
18	ELIMINATE NON JURIS EXPENSE	C328	K403	3,894,000	0	0	0	0	0	0	0	0	0	0	0
19	CUSTOMER BILLING SYSTEM	C328	K403	1,999,610	0	0	0	0	0	0	0	0	0	0	0
20	PUBLIC SERVICE ADVERTISING & CUSTOMER EDUCATION	C329	K403	9,740,334	0	0	0	0	0	0	0	0	0	0	0
21	TOTAL CUSTOMER SERV. & INFO.				0	0	0	0	0	0	0	0	0	0	0
22															
23	SALES	S300	K403	2,708,432	0	0	0	0	0	0	0	0	0	0	0
24	DEMONSTRATING & SELLING	S302	K403	154,183	0	0	0	0	0	0	0	0	0	0	0
25	ADVERTISING	S304	K403	(146,559)	0	0	0	0	0	0	0	0	0	0	0
26	ELIMINATE NON JURIS EXPENSE	S306	K403	0	0	0	0	0	0	0	0	0	0	0	0
27	RESERVED FOR FUTURE USE	S317		2,716,057	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL SALES EXPENSE				0	0	0	0	0	0	0	0	0	0	0
29															
30	SUBTOTAL O&M EXCL. A&G			118,666,738	47,417,508	24,166,066	17,673,866	220,364	1,845,837	100,192	3,343,625	0	67,538	47,417,509	

DUKE ENERGY OHIO, INC.
DISTRIBUTION DEMAND ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-032E1-ADR
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2a
WITNESS RESPONSIBLE:
JAMES E. ZIOLEKOWSKI
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Distribution Demand - Allocated														
Line No.	Q&M EXPENSES CONT'D	Item	AVO	Total Distribution	Demand	Residential	Secondary Dist Large	Secondary Dist Large ET	Secondary Dist Small DM	Secondary Dist Small GSFL	Priority Distribution	Transmission	Lighting	Total Demand
				2	3	5	6	7	8	9	10	11	12	13
1	ADMINISTRATIVE & GENERAL & OTHER EXP													
2	A&G EXPENSE EXCL. REGULATORY EXP	A300	K597	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION-DEMAND RELATED	A302	K597	0	0	0	0	0	0	0	0	0	0	0
4	PRODUCTION-ENERGY RELATED	A304	K597	0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION	A306	K201	20,167,078	20,167,078	8,828,655	7,490,574	91,559	770,181	41,948	1,820,162	0	23,999	20,167,078
6	DISTRIBUTION - DEMAND	A308	K403	8,643,034	0	0	0	0	0	0	0	0	0	0
7	DISTRIBUTION - CUSTOMER	A310	K311	12,373,507	0	0	0	0	0	0	0	0	0	0
8	CUSTOMER ACCTG	A312	K312	988,461	0	0	0	0	0	0	0	0	0	0
9	CUST SERVICE & INFO	A314	K313	0	0	0	0	0	0	0	0	0	0	0
10	SALES	A318		42,182,080	20,167,078	9,828,655	7,490,574	91,559	770,181	41,948	1,820,162	0	23,999	20,167,078
11	A&G EXPENSE EXCL. REGULATORY EXP	A320	K411	0	0	0	0	0	0	0	0	0	0	0
12	RESERVED FOR FUTURE USE	A322	K411	673,722	322,107	158,581	119,478	1,462	12,302	667	29,233	0	384	322,107
13	ANNUALIZE WAGES	A324	K314	207,183	82,788	42,183	30,858	365	3,222	174	5,838	0	118	82,788
14	RATE CASE EXPENSE - ADJ	A326	K597	0	0	0	0	0	0	0	0	0	0	0
15	REGULATORY EXPENSE - FERC	A328	K314	1,528,923	850,102	331,322	242,314	3,028	25,299	1,387	45,847	0	927	650,102
16	REGULATORY EXPENSE - STATE	A329	K314	32,026,140	12,797,325	6,522,123	4,759,973	59,569	498,006	26,902	902,497	0	18,255	12,797,325
17	AMORTIZATION OF DEFERRED EXPENSE	A330	D249	(987,394)	(590,633)	(350,162)	(252,171)	(3,229)	(25,006)	(1,451)	(45,519)	0	(1,195)	(980,633)
18	ELIMINATE MERGER COSTS	A332	K412	81,041	58,729	27,930	21,042	258	2,166	118	5,148	0	57	58,729
19	AMORTIZATION OF ADVANCED METER OPT-OUT COSTS	A334	K403	88,204	0	0	0	0	0	0	0	0	0	0
20	AMORTIZATION OF SMART GRID PISC	A336	K201	(14,733,135)	(14,733,135)	(7,253,415)	(5,464,962)	(65,889)	(552,658)	(30,645)	(1,337,632)	0	(17,532)	(14,733,135)
21	AMORTIZATION OF SMART GRID - DEMAND	A338	K403	0	0	0	0	0	0	0	0	0	0	0
22	AMORTIZATION OF SMART GRID - CUSTOMER	A340	K403	(14,733,135)	0	0	0	0	0	0	0	0	0	0
23	AMORTIZATION OF IT CRES LOGO	A342	K403	196,090	0	0	0	0	0	0	0	0	0	0
24	ELIMINATE NON JURIS. EXPENSE	A344	K411	(517,548)	(255,250)	(145,368)	(109,516)	0	0	(811)	(26,795)	0	(352)	(255,250)
25	EET EXPENSE ADJUSTMENT	A332	K411	0	0	0	0	0	0	0	0	0	0	0
26	PUCO & OCC MAINT. ASSESS. ON INCREASE	A334	K595	22,861	19,870	11,673	5,511	55	1,042	33	1,116	0	440	19,870
27	AMORTIZATION OF OH ELEC CHOICE SITE	A336	K403	117,709	0	0	0	0	0	0	0	0	0	0
28	ANNUALIZE PENSION & BENEFIT EXP	A338	K411	551,309	253,581	129,758	97,769	1,196	10,667	546	23,921	0	314	253,581
29	PUCO & OCC MAINTENANCE ASSESSMENTS	A380	K595	(52,954)	(46,052)	(27,053)	(12,772)	(128)	(2,418)	(77)	(2,586)	0	(1,020)	(46,052)
30	ELIMINATE DEFERRED LOSS ON SALE OF RECEIVABLE	A382	K406	(474,291)	0	0	0	0	0	0	0	0	0	0
31	TOTAL ADMIN. & GENERAL	A387		46,174,775	18,594,510	9,366,252	5,928,098	85,925	719,029	38,871	1,431,830	0	24,405	18,594,510
32														
33	TOTAL Q&M EXPENSE	CM31		164,841,513	65,012,018	33,552,318	24,601,984	306,289	2,564,886	139,163	4,776,455	0	91,943	65,012,018

DUKE ENERGY OHIO, INC.
 DISTRIBUTION DEMAND ALLOCATED COST OF SERVICE STUDY
 TWELVE MONTHS ENDING MARCH 31, 2017
 CASE NO: 17-032-EL-AIR
 DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E.3.2a
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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Distribution Demand - Allocated														
Line No.	DEPRECIATION EXPENSE	Item	Alt	Total Distribution	Demand	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Demand
		Schedule 7		2	3	5	6	7	8	9	10	11	12	13
1	PRODUCTION DEPRECIATION	P460	P229	0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION DEPRECIATION	P462	P229	0	0	0	0	0	0	0	0	0	0	0
3	ANNUALIZATION ADJUSTMENT	P461		0	0	0	0	0	0	0	0	0	0	0
4	TOTAL PRODUCTION DEPREC EXP.			0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION DEPRECIATION	T460	T229	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION DEPRECIATION	T462	T229	0	0	0	0	0	0	0	0	0	0	0
7	ANNUALIZATION ADJUSTMENT	T461		0	0	0	0	0	0	0	0	0	0	0
8	TOTAL TRANSMISSION DEPREC EXP.			0	0	0	0	0	0	0	0	0	0	0
9				0	0	0	0	0	0	0	0	0	0	0
10				0	0	0	0	0	0	0	0	0	0	0
11	DISTRIBUTION DEPRECIATION	D460	D249	63,204,846	44,208,490	23,054,526	16,141,835	206,679	1,722,327	92,911	2,913,734	0	76,478	44,208,490
12	DISTRIBUTION DEPRECIATION	D462	D249	0	0	0	0	0	0	0	0	0	0	0
13	ANNUALIZATION ADJUSTMENT	D461		63,204,846	44,208,490	23,054,526	16,141,835	206,679	1,722,327	92,911	2,913,734	0	76,478	44,208,490
14	TOTAL DIST. DEPREC EXP.			0	0	0	0	0	0	0	0	0	0	0
15				0	0	0	0	0	0	0	0	0	0	0
16	GENERAL DEPRECIATION	G460	G229	18,448,917	11,215,151	5,521,691	4,160,087	50,922	428,223	23,247	1,017,697	0	13,284	11,215,151
17	GENERAL DEPRECIATION	G462	G229	0	0	0	0	0	0	0	0	0	0	0
18	ANNUALIZATION ADJUSTMENT	G461		18,448,917	11,215,151	5,521,691	4,160,087	50,922	428,223	23,247	1,017,697	0	13,284	11,215,151
19	TOTAL GENERAL DEPREC EXP.			0	0	0	0	0	0	0	0	0	0	0
20				0	0	0	0	0	0	0	0	0	0	0
21	COMMON AND OTHER DEPRECIATION	C460	C229	8,307,467	4,946,081	2,435,019	1,834,888	22,431	188,849	10,331	448,899	0	5,864	4,946,081
22	COMMON AND OTHER DEPRECIATION	C462	C229	0	0	0	0	0	0	0	0	0	0	0
23	ANNUALIZATION ADJUSTMENT	C461		8,307,467	4,946,081	2,435,019	1,834,888	22,431	188,849	10,331	448,899	0	5,864	4,946,081
24	TOTAL COM & OTHER DEPREC EXP.			0	0	0	0	0	0	0	0	0	0	0
25				0	0	0	0	0	0	0	0	0	0	0
26				0	0	0	0	0	0	0	0	0	0	0
27	TOTAL DEPRECIATION EXPENSE	DE41		90,962,030	50,389,722	31,011,236	22,136,610	280,052	2,339,399	126,469	4,380,330	0	95,626	80,389,722

Line No.	TAXES OTHER THAN INC & REV	Item Schedule 8	Alt	Total Distribution	Distribution Demand - Allocated										
					Demand	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Demand	
1	REAL ESTATE & PROPERTY TAX	L500	K497	0	0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION - DEMAND RELATED	L502	K497	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION - ENERGY RELATED	L504	K497	0	0	0	0	0	0	0	0	0	0	0	0
4	TRANSMISSION	L506	D249	85,492,339	59,797,617	31,184,186	21,833,888	278,560	2,329,666	125,674	3,941,197	0	103,446	59,797,617	0
5	DISTRIBUTION	L508	G229	0	0	0	0	0	0	0	0	0	0	0	0
6	OTHER	L508	G229	0	0	0	0	0	0	0	0	0	0	0	0
7	TAXABLE PLANT	TP29	TP29	85,492,339	59,797,617	31,184,186	21,833,888	278,560	2,329,666	125,674	3,941,197	0	103,446	59,797,617	0
8	ANNUALIZED PROPERTY TAX ADJ. - DIST.	L510	D249	5,610,448	3,924,228	2,046,467	1,432,852	18,346	162,885	8,247	258,842	0	6,789	3,924,228	0
9	ANNUALIZED PROPERTY TAX ADJ. - GENERAL	L511	G229	0	0	0	0	0	0	0	0	0	0	0	0
10	RESERVED FOR FUTURE USE	L512	G229	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL REAL EST & PROP TAX	L521		91,102,787	63,721,845	33,230,653	23,266,740	287,905	2,482,551	133,921	4,199,839	0	110,235	63,721,845	0
12	MISCELLANEOUS TAXES														
13	RESERVED FOR FUTURE USE	L580	K411	0	0	0	0	0	0	0	0	0	0	0	0
14	HIGHWAY USE TAX	L582	K411	4,813	2,205	1,085	818	10	84	5	200	0	3	2,205	0
15	RESERVED FOR FUTURE USE	L584	K412	0	0	0	0	0	0	0	0	0	0	0	0
16	COMMERCIAL ACTIVITIES TAX	L586	K411	1,441,056	1,252,508	735,759	347,381	3,487	65,668	2,080	70,338	0	27,755	1,252,508	0
17	PAYROLL & UNEMPLOYMENT TAXES	L588	K411	3,738,530	1,786,435	879,605	662,836	8,108	69,229	3,699	162,128	0	2,130	1,786,435	0
18	ANNUALIZE FICA & UNEMPLOYMENT TAXES ADJ	L570	K411	131,337	62,792	30,914	23,291	285	2,398	130	6,699	0	75	62,792	0
19	CINCINNATI FRANCHISE TAX	L572	K595	1,251,799	1,088,014	639,131	301,759	3,029	57,070	1,815	61,100	0	24,110	1,088,014	0
20	SALES & USE TAX	L576	K411	(228)	(108)	(54)	(40)	0	(4)	0	(10)	0	0	(108)	0
21	TOTAL MISCELLANEOUS TAXES	L581		6,565,108	4,191,846	2,286,340	1,353,845	14,919	193,475	7,738	299,455	0	54,073	4,191,846	0
22	MISCELLANEOUS EXPENSES														
23	RESERVED FOR FUTURE USE	L582	K406	0	0	0	0	0	0	0	0	0	0	0	0
24	CAT & FRANCHISE DUE TO NCIR	L583	K595	55,459	48,203	28,317	13,369	134	2,528	80	2,707	0	1,068	48,203	0
25	RESERVED FOR FUTURE USE	L584	K595	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL MISCELLANEOUS EXPENSES	L589		55,459	48,203	28,317	13,369	134	2,528	80	2,707	0	1,068	48,203	0
27	TOTAL OTHER TAX & MISC EXPENSE	L591		97,723,355	67,961,894	35,545,310	24,615,944	312,559	2,678,554	141,740	4,502,001	0	165,376	67,961,894	0
28	DEPRECIATION EXPENSE	DE41		164,941,513	66,012,018	33,532,318	24,601,964	306,289	2,564,866	139,163	4,775,465	0	91,943	66,012,018	0
29	TOTAL DEPRECIATION EXPENSE	DE41		90,962,030	60,369,722	31,011,236	22,135,610	280,032	2,339,389	126,489	4,380,330	0	95,626	60,369,722	0
30	TOTAL OTHER TAX & MISC EXPENSE	L591		97,723,355	67,961,894	35,545,310	24,615,944	312,559	2,678,554	141,740	4,502,001	0	165,376	67,961,894	0
31	TOTAL OPER EXP EXC IT & REV TAX	OP61		353,526,899	194,343,634	100,088,864	71,334,828	889,280	7,662,839	407,392	13,667,785	0	352,945	194,343,634	0

SCHEDULE E-3.2a
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
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[illegible]

Line														
No.	STATE INCOME TAX	Item	Allocation	Total Distribution	Demand	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small CSFL	Primary Distribution	Transmission	Lobbying	Total Demand
1	DEDUCTIONS IN ADDITION TO Y871	Schedule 8-1	All	2	3	5	6	7	8	9	10	11	12	13
2	UNALLOWABLE DEPRECIATION	Y880	NP29	0	0	0	0	0	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	Y892	NP29	0	0	0	0	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871	Y911		0	0	0	0	0	0	0	0	0	0	0
5														
6	STATE INCOME TAX ADJUSTMENTS													
7	STATE PROV DEF INC TAX (410 & 411)	Z901	K411	581,075	277,812	136,774	103,048	1,261	10,610	575	25,213	0	331	277,812
8	OTHER DEFERRED INCOME TAXES - NET			581,075	277,812	136,774	103,048	1,261	10,610	575	25,213	0	331	277,812
9	TOT STATE PROV DEF IT (410 & 411)	Z907												
10														
11	OTHER SIT ADJUSTMENTS	Z941		0	0	0	0	0	0	0	0	0	0	0
12	CURRENT YEAR PAYABLE ADJUSTMENT		NP29	0	0	0	0	0	0	0	0	0	0	0
13	OTHER SIT ADJUSTMENTS	Z942		0	0	0	0	0	0	0	0	0	0	0
14														
15	TOTAL STATE INC TAX ADJUSTMENT	Z945		581,075	277,812	136,774	103,048	1,261	10,610	575	25,213	0	331	277,812
16														
17	INCOME TAX BASED ON RETURN													
18	SUMMARY OF SIT CALCULATION													
19	RETURN ON RATE BASE	R751		104,669,634	69,824,965	36,159,538	25,545,213	325,518	2,713,165	146,944	4,818,235	0	116,552	69,824,965
20	NET FED INCOME TAX ALLOWABLE	R79		41,546,080	28,423,226	13,687,166	9,685,922	122,775	1,024,110	55,677	1,905,366	0	42,280	28,423,226
21	NET FED, DED, AND ADDITIONS	Y871		(131,498,380)	(83,482,866)	(43,000,659)	(30,888,361)	(387,785)	(3,238,357)	(174,884)	(5,938,085)	0	(134,655)	(83,482,866)
22	DEDUCTIONS IN ADD TO Y871	Y911		0	0	0	0	0	0	0	0	0	0	0
23	TOTAL STATE INC TAX ADJ	Z957		581,075	277,812	136,774	103,048	1,261	10,610	575	25,213	0	331	277,812
24	BASE FOR SIT COMPUTATION	Z965		15,400,399	13,043,317	8,882,843	4,745,822	61,785	509,528	28,212	780,728	0	24,418	13,043,317
25														
26	SIT FACTOR K(192)/K(192)	J957		0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704	0.00558704
27	PRELIMINARY STATE INCOME TAX	J959		86,046	72,874	36,455	26,515	345	2,847	158	4,418	0	136	72,874
28	TOTAL STATE INCOME TAX ADJ	Z957		581,075	277,812	136,774	103,048	1,261	10,610	575	25,213	0	331	277,812
29	NET STATE INC TAX ALLOWABLE	J979		697,121	350,596	175,229	128,568	1,506	13,457	733	29,631	0	487	350,596
30														
31	STATE INCOME TAX PAYABLE													
32	PRELIMINARY STATE INCOME TAX	J969		86,046	72,874	36,455	26,515	345	2,847	158	4,418	0	136	72,874
33	OTHER SIT ADJUSTMENTS	Z955		0	0	0	0	0	0	0	0	0	0	0
34	NET STATE INCOME TAX PAYABLE	J989		86,046	72,874	36,455	26,515	345	2,847	158	4,418	0	136	72,874
35	COMPOSITE TAX RATE	CTAX		0.353611	0.353611	0.353611	0.353611	0.353611	0.353611	0.353611	0.353611	0.353611	0.353611	0.353611

Line	No.	Description	Item	Alt	Tax	Distribution	Demand	Residential	Secondary	Secondary	Secondary	Secondary	Primary	Transmission	Lighting	Total
1	OTHER OPERATING REVENUES	0000														
2	INTERDEPARTMENTAL	K595														
3	SPECIAL CONTRACTS	0002	296,058		257,322	151,159	71,368	716	13,497	429	14,451	0	0	0	5,702	267,322
4	NON STANDARD METER OPTION	K595	18,622		16,185	9,507	4,489	45	849	27	908	0	0	0	359	16,185
5	RECONNECTION CHARGES	K402	18,240		0	0	0	0	0	0	0	0	0	0	0	0
6	RECONNECTION CHARGES	K403	1,482,046		0	0	0	0	0	0	0	0	0	0	0	0
7	FIELD COLLECTION CHARGE	K403	220,280		0	0	0	0	0	0	0	0	0	0	0	0
8	RESERVED FOR FUTURE USE	K402	4,730		0	0	0	0	0	0	0	0	0	0	0	0
9	RESERVED FOR FUTURE USE	K402	0		0	0	0	0	0	0	0	0	0	0	0	0
10	ELECTRIC CHOICE CELLULAR	K417	0		0	0	0	0	0	0	0	0	0	0	0	0
11	WEB ENROLLS	K417	77,600		38,800	0	21,543	411	3,166	162	5,639	7,618	0	0	462	38,800
12	GOVERN POWER PROGRAM	K403	42,397		0	0	0	0	0	0	0	0	0	0	0	0
13	REVENUE - ELEC MISC SERVICES	K402	42,784		0	0	0	0	0	0	0	0	0	0	0	0
14	CERTIFIED SUPPLIER CHARGES	K403	601,733		0	0	0	0	0	0	0	0	0	0	0	0
15	TEMPORARY FACILITIES	K403	253,590		0	0	0	0	0	0	0	0	0	0	0	0
16	ELEC REVENUE RECOVERY	K403	28,247		0	0	0	0	0	0	0	0	0	0	0	0
17	POLE CONTACT RENTALS	K314	2,272,615		906,114	462,819	338,483	4,227	35,398	1,909	64,042	0	0	0	1,295	906,114
18	RENT ELECTRIC PROPERTIES	K032	5,945,531		5,945,531	3,080,103	2,175,109	27,744	231,112	12,476	409,441	0	0	0	9,945	5,945,531
19	OTHER ELECTRIC REVENUES - OTHER	K034	1,058,978		1,058,978	553,749	391,047	4,988	41,550	2,243	73,611	0	0	0	1,738	1,058,978
20	TOTAL OTHER OPERATING REVS	K037	15,651,934		8,235,328	4,257,337	3,002,039	38,131	325,513	17,246	567,992	7,618	0	0	19,552	8,235,328
21	COST OF SERVICE COMPUTATION															
22	TOTAL OPER EXP EXC INC & REV TAX	OP61	353,626,898		194,343,634	100,088,954	71,354,426	899,290	7,592,939	407,392	13,657,766	0	0	0	352,945	194,343,634
23	RETURN ON RATE BASE	R751	104,699,534		69,824,965	36,159,538	25,545,213	325,518	2,713,165	146,944	4,818,235	0	0	0	116,352	69,824,965
24	NET FED INCOME TAX ALLOWABLE	1879	41,948,080		26,423,226	13,597,186	9,686,922	122,775	1,024,110	55,577	1,905,396	0	0	0	42,290	26,423,226
25	NET STATE INCOME TAX ALLOWABLE	J919	667,121		350,686	115,429	129,963	1,606	13,457	733	23,631	0	0	0	467	350,686
26	TOTAL OTHER OPERATING REVENUES	K027	(15,651,934)		(8,235,328)	(4,257,337)	(3,002,039)	(38,131)	(325,513)	(17,246)	(567,992)	(7,618)	0	0	(19,552)	(8,235,328)
27	SUBTOTAL B	C503	484,859,699		267,107,183	145,763,480	103,713,187	1,311,048	11,008,066	593,400	19,843,026	(7,618)	0	0	492,502	267,107,183
28	TOTAL OTHER OPERATING REVENUES	C027	15,651,934		8,235,328	4,257,337	3,002,039	38,131	325,513	17,246	567,992	7,618	0	0	19,552	8,235,328
29	LESS: REVS EXCL FROM REV TAX CALC	REXC	0		0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER OPERATING REVS TO BE TAXED	C027	15,651,934		8,235,328	4,257,337	3,002,039	38,131	325,513	17,246	567,992	7,618	0	0	19,552	8,235,328
31	REVENUE TAX FACTOR	L030	0.00000		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	REVENUE TAX ON OTHER OPERATING REVS	L031	0		0	0	0	0	0	0	0	0	0	0	0	0
33	REVENUE TAX ON COST OF SERVICE	L032	0		0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL REVENUE TAX	L033	0		0	0	0	0	0	0	0	0	0	0	0	0
35	TOTAL ELECTRIC COST OF SERVICE	C505	484,859,699		267,107,183	145,763,480	103,713,187	1,311,048	11,008,066	593,400	19,843,026	(7,618)	0	0	492,502	267,107,183
36	PROPOSED REVENUES	R602	494,859,898		280,652,594	179,087,858	75,028,987	753,205	15,484,470	405,024	14,762,763	36,255	0	0	4,296,142	280,652,594
37	TOTAL ELECTRIC COST OF SERVICE	C505	(484,859,699)		(267,107,183)	(145,763,480)	(103,713,187)	(1,311,048)	(11,008,066)	(593,400)	(19,843,026)	(7,618)	0	0	(492,502)	(267,107,183)
38	DIFFERENCE	XREV	0		7,945,401	34,134,378	(28,686,320)	(557,843)	4,476,412	(188,379)	(5,080,263)	43,773	0	0	3,803,640	7,945,401
39	TIMES COMPOSITE TAX RATE	CTAX	0.353611400		0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400
40	EXCESS TAX	X1AX	2,809,594		2,809,594	12,070,305	(10,143,810)	(197,260)	1,582,910	(66,612)	(1,706,439)	15,478	0	0	1,345,070	2,809,594
41	EXCESS RETURN	XRET	0		5,135,817	22,064,073	(18,542,610)	(360,583)	2,893,502	(121,764)	(3,283,824)	28,294	0	0	2,456,630	5,135,817

SCHEDULE E-3.2a
WITNESS RESPONSIBLE
JAMES E. ZOLKOWSKI
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[illegible]

DAKE ENERGY OHIO, INC.
DISTRIBUTION DEMAND ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-032-EL-AIR
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF BILLING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2a
WITNESS RESPONSIBLE:
JAMES E. ZOLKOWSKI
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Line No.	Allocation	Item	Alloc	Total Distribution	Classified Demand	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Distribution
1	SPECIAL ALLOCATOR INFO FOR K&B7													
2	SUBSTATIONS			361,724,578	361,724,578	178,084,244	134,174,498	1,542,250	13,814,262	752,387	32,826,505	0	430,452	361,724,578
3	POLES, TOWERS & FIXTURES			159,244,610	159,244,610	78,398,306	59,088,603	722,971	6,081,552	331,228	14,451,448	0	189,501	159,244,610
4	CONDUCTORS			270,069,176	270,069,176	132,960,457	100,176,759	1,226,114	10,313,542	561,744	24,608,778	0	321,382	270,069,176
5	TRANSFORMERS			223,069,581	223,069,581	151,301,405	60,057,023	1,146,578	8,824,633	452,831	0	0	1,287,111	223,069,581
6	SERVICES			87,353,273	0	0	0	0	0	0	0	0	0	0
7	METERS			65,266,009	0	0	0	0	0	0	0	0	0	0
8	CUSTOMER PREM.			102,503	0	0	0	0	0	0	0	0	0	0
9	STREET LIGHTS			58,122,372	0	0	0	0	0	0	0	0	0	0
10	TOTAL			1,244,982,102	1,014,107,945	540,745,412	353,476,883	4,737,893	39,034,399	2,098,191	71,786,731	0	2,228,446	1,014,107,945
11	WEIGHTED RATIOS													
12	GROSS ELECTRIC PLANT IN SERVICE													
13	GROSS PROD PLANT RATIOS	P129	P129	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	GROSS TRANS PLANT RATIOS	T129	T129	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	GROSS P & T PLT RATIOS	PT29	PT29	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	GROSS DIST PLANT RATIOS	D149	D149	1.00000	0.68772	0.38182	0.24904	0.00323	0.02860	0.00145	0.04400	0.00000	0.00128	0.68772
17	GROSS TRANS & DIST RATIOS	TD29	TD29	1.00000	0.68772	0.38182	0.24904	0.00323	0.02860	0.00145	0.04400	0.00000	0.00128	0.68772
18	GROSS PTD PLT RATIOS	PD29	PD29	1.00000	0.59463	0.28275	0.22056	0.00270	0.02271	0.00124	0.05396	0.00000	0.00071	0.59463
19	GROSS C & O PLANT RATIOS	C129	C129	1.00000	0.52974	0.28983	0.18501	0.00238	0.02098	0.00109	0.04771	0.00000	0.00063	0.52974
20	GROSS PLANT RATIOS	GP19	GP19	1.00000	0.66878	0.34805	0.24293	0.00316	0.02098	0.00140	0.04507	0.00000	0.00119	0.66878
21	TOTAL DERIV REB RATIOS	DR19	DR19	1.00000	0.64351	0.34114	0.23029	0.00302	0.02062	0.00135	0.04141	0.00000	0.00128	0.64351
22	NET ELECTRIC PLANT													
23	NET PROD PLANT RATIOS	P229	P229	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
24	NET TRANS PLANT RATIOS	T229	T229	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
25	NET DIST PLANT RATIOS	D249	D249	1.00000	0.68945	0.36476	0.25539	0.00327	0.02725	0.00147	0.04610	0.00000	0.00121	0.68945
26	NET TRANS & DIST RATIOS	NT29	NT29	1.00000	0.68945	0.36476	0.25539	0.00327	0.02725	0.00147	0.04610	0.00000	0.00121	0.68945
27	NET NET G & O PLT RATIOS	G229	G229	1.00000	0.60787	0.29828	0.22548	0.00276	0.02321	0.00126	0.05516	0.00000	0.00072	0.60787
28	NET NET C & O PLANT RATIOS	C229	C229	1.00000	0.53141	0.28162	0.18712	0.00241	0.02029	0.00111	0.04823	0.00000	0.00063	0.53141
29	NET NET C & O PLANT RATIOS	CG29	CG29	1.00000	0.53141	0.28162	0.18712	0.00241	0.02029	0.00111	0.04823	0.00000	0.00063	0.53141
30	NET NET C & O PLANT RATIOS	NP29	NP29	1.00000	0.68152	0.35304	0.25539	0.00316	0.02849	0.00143	0.04683	0.00000	0.00114	0.68152
31	NET NET C & O PLANT RATIOS	TP29	TP29	1.00000	0.68945	0.36476	0.25539	0.00327	0.02725	0.00147	0.04610	0.00000	0.00121	0.68945
32	NET NET C & O PLANT RATIOS													
33	NET NET C & O PLANT RATIOS													
34	NET NET C & O PLANT RATIOS													
35	NET NET C & O PLANT RATIOS													
36	NET NET C & O PLANT RATIOS													
37	RATE BASE ADJUSTMENTS													
38	WORKING CAPITAL													
39	WTD MATERIAL & SUPPLY RATIOS	W639	W639	1.00000	0.68945	0.36476	0.25539	0.00327	0.02725	0.00147	0.04610	0.00000	0.00121	0.68945
40	WTD PREPAYMENTS RATIOS	W639	W639	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41	WTD CASH WORKING CAP RATIOS	W719	W719	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42	WTD TOTAL WORKING CAP RATIOS	W729	W729	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43	WTD TOTAL MISC WORKING CAP RATIO	W749	W749	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
44	WTD TOTAL WORKING CAP RATIOS	W759	W759	1.00000	0.68945	0.36476	0.25539	0.00327	0.02725	0.00147	0.04610	0.00000	0.00121	0.68945

Line No.	Allocation	Item	AMC	Total Distribution	Classified Demand	Residential	Secondary Dist Large	Secondary Dist Large Ext	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Distribution
1	RATE BASE													
2	WTD NET O&B RATIOS	RE28	RE28	1.00000	0.6636	0.34562	0.24360	0.00311	0.02389	0.00140	0.04603	0.00000	0.00111	0.6636
3	WTD TOTAL RATE BASE RATIOS	RB99	RB99	1.00000	0.66710	0.34567	0.24408	0.00311	0.02392	0.00140	0.04603	0.00000	0.00111	0.66710
4	O & M EXPENSES													
5	WTD PROD ENERGY EXP RATIOS	P349	P349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	WTD TRANS O&M EXP RATIOS	T349	T349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	WTD DIST O&M EXP RATIOS	D349	D349	1.00000	0.58937	0.28914	0.21878	0.00273	0.02285	0.00124	0.04139	0.00000	0.00094	0.58937
8	WTD CUST ACCT EXP RATIOS	C319	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD SALES EXP RATIOS	S319	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD A&G EXP RATIOS	A339	A339	1.00000	0.40270	0.20285	0.15004	0.00188	0.01657	0.00084	0.03101	0.00000	0.00053	0.40270
11	WTD O&M EXP RATIOS	O439	O439	1.00000	0.40046	0.20942	0.14925	0.00185	0.01658	0.00084	0.02887	0.00000	0.00058	0.40046
12	WTD PROD O&M EXP RATIOS	P459	P459	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
13	WTD C & I EXPENSE RATIOS	C331	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	DEPRECIATION EXPENSES													
15	WTD PRODUCTION DEPREC RATIOS	P489	P489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	WTD TRANS DEPREC RATIOS	T489	T489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	WTD DIST DEPREC RATIOS	D489	D489	1.00000	0.69945	0.36476	0.25539	0.00327	0.02725	0.00147	0.04610	0.00000	0.00121	0.69945
18	WTD GENERAL DEPREC EXP RATIOS	G489	G489	1.00000	0.60787	0.28928	0.22418	0.00276	0.02321	0.00128	0.05456	0.00000	0.00072	0.60787
19	WTD C&I & OTHER DEPREC RATIOS	C489	C489	1.00000	0.53141	0.26162	0.19712	0.00241	0.02029	0.00111	0.04823	0.00000	0.00063	0.53141
20	WTD TOT DEPREC EXP RATIOS	DE49	DE49	1.00000	0.69388	0.34092	0.24336	0.00308	0.02572	0.00139	0.04816	0.00000	0.00105	0.69388
21	WTD TOT DEPREC EXP RATIOS - 100% DEMAND	DE50	DE50	1.00000	1.00000	0.67724	0.24336	0.00308	0.02572	0.00139	0.04816	0.00000	0.00105	1.00000
22	OTHER TAXES & MISC EXPENSES													
23	WTD R. E. & PROP TAX RATIOS	L529	L529	1.00000	0.65945	0.36476	0.25539	0.00327	0.02725	0.00147	0.04610	0.00000	0.00121	0.65945
24	WTD MISC TAX RATIOS	L589	L589	1.00000	0.63850	0.34825	0.20348	0.00227	0.02947	0.00118	0.04561	0.00000	0.000824	0.63850
25	WTD OTHER TAX RATIOS	L599	L599	1.00000	0.69945	0.36374	0.25189	0.00320	0.02721	0.00145	0.04607	0.00000	0.00169	0.69945
26	WTD OP EXP EXT & REV RATIOS	OP69	OP69	1.00000	0.54973	0.28312	0.20184	0.00254	0.02145	0.00115	0.03863	0.00000	0.00100	0.54973
27	TOTAL COST OF SERVICE													
28	WTD TOTAL ELEC COST OF SERVICE	CS09	CS09	1.00000	0.58307	0.30682	0.21380	0.00270	0.02270	0.00122	0.04083	(0.00002)	0.00102	0.58307
29	WEIGHTED RATIOS													
30	JURISDICTIONAL NET ELECTRIC PLANT RATIOS													
31	WTD NET PROD PLANT RATIOS	P429	P429	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
32	WTD NET TRANS PLANT RATIOS	T429	T429	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
33	WTD NET DIST PLANT RATIOS	D449	D449	1.00000	0.36476	0.36476	0.25539	0.00327	0.02725	0.00147	0.04610	0.00000	0.00121	0.69945
34	WTD NET TRANS & DIST RATIOS	N149	N149	1.00000	0.69945	0.36476	0.25539	0.00327	0.02725	0.00147	0.04610	0.00000	0.00121	0.69945
35	WTD NET G & I PLANT RATIOS	G429	G429	1.00000	0.60787	0.28928	0.22548	0.00276	0.02321	0.00128	0.05456	0.00000	0.00072	0.60787
36	WTD NET C & O PLANT RATIOS	C429	C429	1.00000	0.53141	0.26162	0.19712	0.00241	0.02029	0.00111	0.04823	0.00000	0.00063	0.53141
37	WTD NET PLANT RATIOS	NP49	NP49	1.00000	0.68152	0.35304	0.24931	0.00318	0.02849	0.00143	0.04603	0.00000	0.00114	0.68152
38	WTD NET GEN & COMMON PLT RATIOS	O429	O429	1.00000	0.57261	0.28191	0.21240	0.00260	0.02187	0.00119	0.05196	0.00000	0.00088	0.57261

SCHEDULE E-3.2b
WITNESS RESPONSIBLE
JAMES E. ZOLKOWSKI
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SUMMARY OF RESULTS				Distribution Customer - Allocated												
Line No.		Item	Alloc	Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Small	EH	DM	Small	GSFL	Primary Distribution	Transmission	Lighting	Total Customer
1	NET INCOME COMPUTATION	Schedule 1														
2	GROSS ELECTRIC PLANT IN SERVICE	GP11	E.3.2b, P. 2	2,698,719,896	890,606,298	745,451,059	30,074,511	796,025	50,787,544	419,724	1,096,059	233,651	61,607,725	233,651	61,607,725	890,606,298
3	TOTAL DEPRECIATION RESERVE	DRI1	E.3.2b, P. 3	(902,392,490)	(321,761,992)	(283,346,103)	(10,961,869)	(355,519)	(17,150,808)	(155,263)	(329,517)	(45,899)	(30,491,627)	(45,899)	(30,491,627)	(321,761,992)
4	TOTAL RATE BASE ADJUSTMENTS	DR11	E.3.2b, P. 3	(447,992,320)	(123,851,892)	(101,263,200)	(1,117,172)	(6,029,837)	(174,509)	(61,459)	(327,559)	(74,509)	(6,511,109)	(74,509)	(6,511,109)	(123,851,892)
5	TOTAL RATE BASE	RB01	E.3.2b, P. 3	1,338,485,086	445,582,714	380,839,677	14,354,375	398,434	25,906,859	215,002	561,366	115,452	23,004,989	115,452	23,004,989	445,582,714
6	OPERATING EXPENSES															
7	TOTAL O&M EXPENSE	OM31	E.3.2b, P. 11	164,841,513	98,829,495	87,344,233	2,793,856	70,120	5,287,463	51,376	103,582	9,756	3,119,109	9,756	3,119,109	98,829,495
8	TOTAL DEPRECIATION EXPENSE	D641	E.3.2b, P. 12	30,592,050	26,591,308	26,811,710	1,019,338	29,651	1,776,792	15,234	38,427	8,140	1,325,608	8,140	1,325,608	30,592,050
9	TOTAL OTHER TAX & MISC EXPENSE	LE91	E.3.2b, P. 13	97,723,355	29,781,481	24,911,110	1,217,039	28,929	1,077,059	47,736	11,433	1,539,022	29,781,481	11,433	1,539,022	29,781,481
10	TOTAL OTHER TAX & MISC EXPENSE	OP61	E.3.2b, P. 14	353,535,696	153,183,264	138,681,136	4,324,852	126,700	8,651,314	80,443	189,745	29,329	6,343,739	29,329	6,343,739	153,183,264
11	NET FED INCOME TAX ALLOWABLE	IR73	E.3.2b, P. 14	41,648,080	16,224,854	13,236,775	473,225	12,185	850,289	7,471	17,211	2,652	803,038	2,652	803,038	16,224,854
12	NET STATE INCOME TAX ALLOWABLE	IR79	E.3.2b, P. 14	697,121	316,432	286,362	8,708		16,768	166	302	13	3,696		3,696	316,432
13	TOTAL REVENUE TAX	LO33	E.3.2b, P. 16	0	0	0	0	0	0	0	0	0	0	0	0	0
14	TOTAL OPERATING EXPENSE	OPEX		395,842,099	174,724,550	152,180,273	5,408,765	139,098	9,718,361	88,098	207,258	31,394	6,590,675	31,394	6,590,675	174,724,550
15	RETURN ON RATE BASE	R751	E.3.2b, P. 6	104,668,534	34,844,569	29,781,663	1,161,612	30,376	2,002,460	16,657	43,939	8,872	1,798,990	8,872	1,798,990	34,844,569
16	TOTAL OTHER OPERATING REVENUES	CO27	E.3.2b, P. 16	(118,851,934)	(7,416,826)	(6,486,638)	(240,951)	(6,342)	(446,981)	(4,017)	(7,463)	(1,466)	(8,262,827)	(1,466)	(8,262,827)	(7,416,826)
17	TOTAL ELECTRIC FOR COST OF SERVICE	CS05		484,859,689	202,152,513	175,485,288	6,329,358	163,131	11,273,860	100,728	243,733	39,400	8,306,827	39,400	8,306,827	202,152,513
18	ADJUSTMENT FOR INTERCLASS SUBSIDIZATION		51%	0	0	(11,135,468)	6,982,278	(55,214)	2,214,869	4,894	1,621,833	16,231	140,556	16,231	140,556	0
19	REQUESTED REVENUES	R602	Line 18 + Line 20	484,859,689	202,152,513	164,369,810	13,311,765	107,917	13,488,729	105,710	2,065,568	55,631	8,647,383	55,631	8,647,383	202,152,513
20	PROPOSED REVENUES	R602	E.3.2b, P. 17	484,859,689	184,207,115	120,708,102	47,979,142	619,909	10,906,327	299,468	8,704,696	25,722	4,965,045	25,722	4,965,045	184,207,115
21	DIFFERENCE (REQUESTED LESS PROPOSED)	XREV	Line 21 - Line 22	0	7,945,398	43,661,706	(24,667,981)	(510,892)	2,582,502	(192,758)	(6,638,328)	29,309	3,692,338	29,309	3,692,338	7,945,398
22	TOTAL RETURN EARNED	RETE	E.3.2b, P. 16 + Line 21	104,668,534	29,738,754	(5,632,156)	28,093,833	324,586	1,754,826	144,475	5,513,137	31	(490,378)	31	(490,378)	29,738,754
23	RATE OF RETURN EARNED	RORE		0.07820	0.08687	(0.01419)	1.83661	0.03666	0.00892	0.67828	9.81164	0.00027	(0.02162)	0.00027	(0.02162)	0.08687
24	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.10403	0.08132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.08132
25	RETURN EARNED ON COMMON EQUITY	REOE		(0.05904)	(0.05904)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	(0.05904)
26	ALLOWED RETURN ON COMMON EQUITY	ALOE														
27	PRESSENT REVENUES	R600	E.3.2b, P. 17	469,454,480	61,423,352	37,420,843	15,981,069	169,501	3,489,410	89,181	3,061,555	8,871	1,182,925	8,871	1,182,925	61,423,352
28	PRESSENT REVENUES	RUD	Line 19 - Line 22	15,405,219	140,729,161	138,074,435	(9,551,559)	(6,370)	7,784,420	11,545	(2,837,420)	30,529	7,323,902	30,529	7,323,902	140,729,161
29	REVENUE INCREASE REQUESTED	RIRD	Line 28 - Line 31	15,405,219	132,783,763	83,287,239	31,990,860	449,108	7,416,817	209,287	5,623,341	16,851	3,782,120	16,851	3,782,120	132,783,763

DUNE ENERGY OHIO, INC.
 DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
 TWELVE MONTHS ENDING MARCH 31, 2017
 CASE NO. 17-032-EL-008
 DATE: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
 TYPE OF RATING: X: ORIGINAL, UPDATED, REVISED

SCHEDULE E-3.2P
 WITNESS RESPONSIBLE:
 JAMES E. ZOLKOWSKI
 PAGE 2 OF 20

Line	No.	GROSS ELECTRIC PLANT IN SERVICE	Item	Alt	Total	Customer	Distribution Demand - Allocated										Total		
							1	2	3	4	5	6	7	8	9	10		11	12
1		PRODUCTION-STEAM	P100	K597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2		PRODUCTION-STEAM	P106	K597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		PRODUCTION-OTHER	P121	K597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		PRODUCTION-PLANT IN SERVICE			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		TRANSMISSION-PLANT	T100	K597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		TRANSMISSION-PLANT	T102	K597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		OTHER TRANSMISSION	T121	K597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		TRANSMISSION PLANT IN SERVICE			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		TOTAL PROD & TRANS PLANT			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		DISTRIBUTION-PLANT	D100	K201	361,724,576	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		SUBSTATIONS	D102	K205	159,744,610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		POLES, TOWERS & FITTINGS - PRIMARY - DEMAND	D104	K403	89,377,168	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		POLES, TOWERS & FITTINGS - PRIMARY - CUSTOMER	D106	K206	67,212,076	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		POLES, TOWERS & FITTINGS - SECONDARY - DEMAND	D108	K403	20,141,522	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		POLES, TOWERS & FITTINGS - SECONDARY - CUSTOMER	D110	K403	20,141,522	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	D104	K205	270,651,176	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17		CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	D106	K206	125,343,787	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	D108	K403	46,663,737	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	D110	K403	46,663,737	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	D104	K205	314,435,139	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	D106	K206	65,789,738	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	D108	K403	57,844,446	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	D110	K403	20,029,584	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		TRANSFORMERS DEMAND RELATED	D106	K203	113,598,730	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		TRANSFORMERS CUSTOMER RELATED	D108	K404	87,353,273	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		SERVICES	D134	K405	85,268,009	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		METERS	D107	K405	102,503	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		CUSTOMER PREM	D136	K401	58,122,372	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		STREET LIGHTS	D108	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		SMART GRID METERS	D108	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		SMART GRID METERS	D108	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32		SMART GRID METERS	D108	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		SMART GRID METERS	D108	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34		SMART GRID METERS	D108	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35		DISTRIBUTION PLANT IN SERVICE			2,280,210,325	712,067,753	582,733,399	25,182,470	672,964	41,106,408	322,397	882,365	224,724	60,343,026	712,067,753				
36		TOTAL TRANS DIST PLANT			2,280,210,325	712,067,753	582,733,399	25,182,470	672,964	41,106,408	322,397	882,365	224,724	60,343,026	712,067,753				
37		TOTAL GROSS PROD PLANT			2,280,210,325	712,067,753	582,733,399	25,182,470	672,964	41,106,408	322,397	882,365	224,724	60,343,026	712,067,753				
38		GENERAL & INTANGIBLE PLANT	G100	K597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		PRODUCTION-DEMAND RELATED	G102	K597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		PRODUCTION-DEMAND RELATED	G102	K597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41		TRANSMISSION	G104	K201	131,211,443	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42		DISTRIBUTION - DEMAND	G106	K201	56,233,476	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43		DISTRIBUTION - CUSTOMER	G107	K201	30,737,009	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44		CUSTOMER ACCTG	G108	K311	2,480,569	2,480,569	2,480,569	0	0	0	0	0	0	0	0	0	0	0	0
45		CUSTOMER ACCTG	G108	K311	2,480,569	2,480,569	2,480,569	0	0	0	0	0	0	0	0	0	0	0	0
46		CUSTOMER ACCTG	G108	K311	2,480,569	2,480,569	2,480,569	0	0	0	0	0	0	0	0	0	0	0	0
47		CUSTOMER ACCTG	G108	K311	2,480,569	2,480,569	2,480,569	0	0	0	0	0	0	0	0	0	0	0	0
48		CUSTOMER ACCTG	G108	K311	2,480,569	2,480,569	2,480,569	0	0	0	0	0	0	0	0	0	0	0	0
49		CUSTOMER ACCTG	G108	K311	2,480,569	2,480,569	2,480,569	0	0	0	0	0	0	0	0	0	0	0	0
50		CUSTOMER ACCTG	G108	K311	2,480,569	2,480,569	2,480,569	0	0	0	0	0	0	0	0	0	0	0	0
51		COMMON & OTHER PLANT IN SERVICE	C121	K313	187,847,074	88,067,491	81,224,839	2,454,357	61,006	4,781,925	46,184	50,047	4,854	428,378	88,067,491				
52		COMMON & OTHER PLANT IN SERVICE	C121	K313	187,847,074	88,067,491	81,224,839	2,454,357	61,006	4,781,925	46,184	50,047	4,854	428,378	88,067,491				
53		PRODUCTION-DEMAND RELATED	C100	K597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54		PRODUCTION-DEMAND RELATED	C102	K597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55		TRANSMISSION	C104	K201	98,759,593	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56		DISTRIBUTION - DEMAND	C106	K201	42,325,536	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57		DISTRIBUTION - CUSTOMER	C107	K201	43,268,940	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58		CUSTOMER ACCTG	C108	K311	3,492,015	3,492,015	3,492,015	0	0	0	0	0	0	0	0	0	0	0	0
59		CUSTOMER ACCTG	C110	K312	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60		COMMON & OTHER PLT IN SERVICE	C112	K313	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61		COMMON & OTHER PLT IN SERVICE	C112	K313	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62		GROSS ELECTRIC PLANT IN SERVICE			2,888,778,886	880,606,298	745,454,059	30,074,511	736,025	50,767,544	419,724	1,030,059	233,651	61,807,775	880,606,298				

DUNE ENERGY OHIO, INC.
DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-032-EL-AIR
DATE: 8 MONTHS ACTUAL, & 4 MONTHS ESTIMATED
TYPE OF FILMS: "X" ORIGINAL, UPDATED REVISED

SCHEDULE E.2.2b
WITNESS RESPONSIBLE:
JAMES E. ZOLKOWSKI
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Distribution Demand - Allocated														
Line	No.	Description	Item	Alt	Total Distribution	Customer	Residual	Secondary Dist Large	Secondary Dist Small	Secondary Dist Small CSST	Primary Distribution	Transmission	Lighting	Total Demand
1	PRODUCTION PLANT	P150	K597	0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION - STEAM	P152	K597	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION - OTHER	P171	K597	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL PROD DEPREC RESERVE			0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION PLANT	T160	K597	0	0	0	0	0	0	0	0	0	0	0
6	MAIN STEP-UP TRANSFORMERS	T162	K597	0	0	0	0	0	0	0	0	0	0	0
7	OTHER TRANSMISSION	T171	K597	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL TRANS DEPREC RESERVE			0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PROD & TRANS DEPREC RESERVE			0	0	0	0	0	0	0	0	0	0	0
10	DISTRIBUTION PLANT	D150	K201	125,261,583	0	0	0	0	0	0	0	0	0	0
11	SUBSTATIONS	D152	K205	61,086,282	0	0	0	0	0	0	0	0	0	0
12	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	D154	K403	34,285,115	34,285,115	0	0	0	0	0	0	0	0	0
13	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	D156	K209	23,782,576	0	0	0	0	0	0	0	0	0	0
14	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	D158	K403	7,726,285	0	0	0	0	0	0	0	0	0	0
15	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	D160	K205	81,526,889	0	0	0	0	0	0	0	0	0	0
16	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	D162	K403	28,555,603	0	0	0	0	0	0	0	0	0	0
17	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	D164	K205	28,555,603	0	0	0	0	0	0	0	0	0	0
18	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	D166	K403	26,004,970	0	0	0	0	0	0	0	0	0	0
19	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	D168	K205	10,899,197	0	0	0	0	0	0	0	0	0	0
20	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	D170	K403	94,163,746	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	D172	K205	19,700,234	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	D174	K403	17,326,329	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	D176	K205	5,898,305	0	0	0	0	0	0	0	0	0	0
24	TRANSFORMERS DEMAND RELATED	D178	K203	99,794,389	0	0	0	0	0	0	0	0	0	0
25	TRANSFORMERS CUSTOMER RELATED	D180	K409	50,815,434	0	0	0	0	0	0	0	0	0	0
26	METERS	D182	K409	48,070,873	0	0	0	0	0	0	0	0	0	0
27	CUSTOMER PREM.	D184	K409	15,214,031	0	0	0	0	0	0	0	0	0	0
28	STREET LIGHTS	D186	K401	147,755	0	0	0	0	0	0	0	0	0	0
29	SMART GRID METERS	D188	K405	29,126,834	0	0	0	0	0	0	0	0	0	0
30	RMP	D190	K201	115,995,180	0	0	0	0	0	0	0	0	0	0
31	TOTAL DIST DEPREC RESERVE			748,596,570	251,145,166	188,878,050	8,128,287	217,255	13,339,000	116,500	173,161	42,166	30,150,347	251,145,166
32	TOTAL TRANS & DIST DEPREC RESERVE			748,596,570	251,145,166	188,878,050	8,128,287	217,255	13,339,000	116,500	173,161	42,166	30,150,347	251,145,166
33	GENERAL & INTANGIBLE PLANT	G150	K597	0	0	0	0	0	0	0	0	0	0	0
34	PRODUCTION/DEMAND RELATED	G152	K597	0	0	0	0	0	0	0	0	0	0	0
35	TRANSMISSION	G154	K597	0	0	0	0	0	0	0	0	0	0	0
36	DISTRIBUTION - DEMAND	G156	K201	48,502,644	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION - CUSTOMER	G158	K403	20,786,933	0	0	0	0	0	0	0	0	0	0
38	CUSTOMER ACCTG	G160	K403	14,165,472	0	0	0	0	0	0	0	0	0	0
39	CUST SERVICE & INFO	G162	K312	1,143,186	0	0	0	0	0	0	0	0	0	0
40	TOTAL GEN DEPREC RESERVE			84,598,445	36,005,601	32,893,082	867,263	24,920	1,848,498	19,725	30,148	1,504	175,081	36,005,601
41	COMMON & OTHER PLANT	C150	K597	0	0	0	0	0	0	0	0	0	0	0
42	PRODUCTION/DEMAND RELATED	C152	K597	0	0	0	0	0	0	0	0	0	0	0
43	TRANSMISSION	C154	K597	0	0	0	0	0	0	0	0	0	0	0
44	DISTRIBUTION - DEMAND	C156	K201	36,876,560	0	0	0	0	0	0	0	0	0	0
45	DISTRIBUTION - CUSTOMER	C158	K403	15,804,235	0	0	0	0	0	0	0	0	0	0
46	CUSTOMER ACCTG	C160	K403	17,318,995	0	0	0	0	0	0	0	0	0	0
47	CUST SERVICE & INFO	C162	K312	1,397,695	0	0	0	0	0	0	0	0	0	0
48	TOTAL COM & OTHER P.L.T RESERVE			71,387,475	34,520,925	31,476,890	952,210	23,644	1,848,510	16,638	33,206	1,726	165,199	34,520,925
49	TOTAL DEPRECATION RESERVE			1,002,582,460	321,781,892	263,248,102	10,067,860	265,315	17,180,808	133,263	226,317	43,896	30,491,827	321,781,892

SCHEDULE E-3.2b
 WITNESS RESPONSIBLE
 JAMES E. ZIOLKOWSKI
 PAGE 4 OF 20

Line	Line Description	Item	Mo	Total	Customer	Residential	Secondary	Secondary	Secondary	Secondary	Primary	Transmission	Lighting	Total
Mo	NET ELECTRIC PLANT IN SERVICE	Schedule 4	Mo	Definition	4	5	6	7	8	9	10	11	12	13
1	PRODUCTION PLANT			0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION - STEAM			0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION - OTHER			0	0	0	0	0	0	0	0	0	0	0
4	TOTAL PROD			0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION PLANT			0	0	0	0	0	0	0	0	0	0	0
6	MAIN STEP-UP TRANSFORMERS			0	0	0	0	0	0	0	0	0	0	0
7	OTHER TRANSMISSION			0	0	0	0	0	0	0	0	0	0	0
8	TOTAL TRANSMISSION			0	0	0	0	0	0	0	0	0	0	0
9	NET PROD & TRANS PLANT			0	0	0	0	0	0	0	0	0	0	0
10	DISTRIBUTION PLANT			0	0	0	0	0	0	0	0	0	0	0
11	SUBSTATIONS			228,483,985	0	0	0	0	0	0	0	0	0	0
12	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND			38,159,316	0	0	0	0	0	0	0	0	0	0
13	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER			55,092,053	0	0	0	0	0	0	0	0	0	0
14	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER			41,429,488	0	0	0	0	0	0	0	0	0	0
15	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND			12,415,227	0	0	0	0	0	0	0	0	0	0
16	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND			208,542,487	0	0	0	0	0	0	0	0	0	0
17	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER			98,788,184	0	0	0	0	0	0	0	0	0	0
18	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND			88,417,888	0	0	0	0	0	0	0	0	0	0
19	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER			36,284,540	0	0	0	0	0	0	0	0	0	0
20	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND			220,551,303	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER			46,088,564	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND			40,518,117	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER			14,029,548	0	0	0	0	0	0	0	0	0	0
24	TRANSFORMERS - DEMAND RELATED			123,285,212	0	0	0	0	0	0	0	0	0	0
25	TRANSFORMERS - CUSTOMER RELATED			62,783,286	0	0	0	0	0	0	0	0	0	0
26	TRANSFORMERS - DEMAND RELATED			38,282,400	0	0	0	0	0	0	0	0	0	0
27	TRANSFORMERS - CUSTOMER RELATED			70,051,878	0	0	0	0	0	0	0	0	0	0
28	STREET LIGHTS			150,258	0	0	0	0	0	0	0	0	0	0
29	SMART GRID METERS			28,995,538	0	0	0	0	0	0	0	0	0	0
30	RAMP			15,585,160	0	0	0	0	0	0	0	0	0	0
31	TOTAL DIST			1,553,813,755	480,822,587	383,755,348	17,054,163	455,709	27,787,408	205,487	709,204	182,558	30,782,678	480,822,587
32	NET TRANS & DIST PLANT			1,553,813,755	480,822,587	383,755,348	17,054,163	455,709	27,787,408	205,487	709,204	182,558	30,782,678	480,822,587
33	NET PROD PLANT			0	0	0	0	0	0	0	0	0	0	0
34	GENERAL & INTANGIBLE PLANT			0	0	0	0	0	0	0	0	0	0	0
35	PRODUCTION DEMAND RELATED			0	0	0	0	0	0	0	0	0	0	0
36	PRODUCTION ENERGY RELATED			0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION - DEMAND			82,708,599	0	0	0	0	0	0	0	0	0	0
38	DISTRIBUTION - CUSTOMER			35,446,543	0	0	0	0	0	0	0	0	0	0
39	DISTRIBUTION - CUSTOMER			16,571,537	0	0	0	0	0	0	0	0	0	0
40	CUSTOMER ACCTG			1,337,373	0	0	0	0	0	0	0	0	0	0
41	CUSTOMER ACCTG			0	0	0	0	0	0	0	0	0	0	0
42	TOTAL GENERAL & INTANGIBLE			138,004,052	53,385,453	48,593,688	1,450,571	37,053	2,893,583	28,418	38,499	2,888	260,242	53,385,453
43	COMMON & OTHER PLANT			0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION-DEMAND RELATED			0	0	0	0	0	0	0	0	0	0	0
45	PRODUCTION-ENERGY RELATED			0	0	0	0	0	0	0	0	0	0	0
46	TRANSMISSION			0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - DEMAND			61,883,033	0	0	0	0	0	0	0	0	0	0
48	DISTRIBUTION - CUSTOMER			26,521,301	0	0	0	0	0	0	0	0	0	0
49	DISTRIBUTION - CUSTOMER			12,920,945	0	0	0	0	0	0	0	0	0	0
50	CUSTOMER ACCTG			2,094,320	0	0	0	0	0	0	0	0	0	0
51	CUSTOMER ACCTG			0	0	0	0	0	0	0	0	0	0	0
52	TOTAL COMMON & OTHER PLANT			118,483,589	54,986,566	48,747,980	1,492,147	37,444	2,892,745	28,546	38,639	2,728	263,177	54,986,566
53	TOTAL ELECTRIC PLANT IN SERVICE			1,738,127,406	589,844,006	482,102,857	20,006,691	530,208	33,693,736	284,461	789,542	187,955	31,316,098	589,844,006

DUNE ENERGY OHIO, INC.
 DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
 TWELVE MONTHS ENDING MARCH 31, 2017
 CASE NO: 17-032-EL-AIR
 DATA: 8 MONTHS ACTUAL, 4 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL, UPDATED, REVERSED

SCHEDULE E-3.2b
 WITNESS RESPONSIBLE:
 JAMES E. ZOLKOWSKI
 PAGE 5 OF 20

Distribution Demand - Allocated														
Line No.	Line Description	Item	Alt	Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Demand
Schedule 4.1				2	4	5	6	7	8	9	10	11	12	13
1	PRODUCTION PLANT													
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PROD DEPRC RESERVE	P171		0	0	0	0	0	0	0	0	0	0	0
4	NET PRODUCTION PLANT	P221		0	0	0	0	0	0	0	0	0	0	0
5														
6	TRANSMISSION PLANT													
7	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	0	0	0	0	0	0	0
8	TOTAL TRANS DEPRC RESERVE	T171		0	0	0	0	0	0	0	0	0	0	0
9	NET TRANSMISSION PLANT	T221		0	0	0	0	0	0	0	0	0	0	0
10														
11	NET PROD & TRANS PLANT			0	0	0	0	0	0	0	0	0	0	0
12														
13	DISTRIBUTION PLANT													
14	DISTRIBUTION PLANT IN SERVICE	D141		2,280,210.325	712,087.753	582,733.389	25,182.470	672,964	41,106.408	392,397	882,365	224,724	60,843.026	712,087.753
15	TOTAL DISTRIBUTION DEPRC RESERVE	D181		(746,586.570)	(251,145.169)	(198,978.059)	(8,128.287)	(217,255)	(19,339.020)	(116,900)	(173,181)	(42,189)	(80,150.347)	(251,145.169)
16	NET DISTRIBUTION PLANT	D241		1,533,613.755	460,922.587	383,755.349	17,054.183	455,709	27,767.408	205,497	709,204	182,558	30,792.679	460,922.587
17														
18	NET TRANS & DIST PLANT	N121		1,533,613.755	460,922.587	383,755.349	17,054.183	455,709	27,767.408	205,497	709,204	182,558	30,792.679	460,922.587
19	NET PROD PLANT	N131		1,533,613.755	460,922.587	383,755.349	17,054.183	455,709	27,767.408	205,497	709,204	182,558	30,792.679	460,922.587
20														
21	GENERAL & INTANGIBLE PLANT													
22	GEN & INTANG PLANT IN SERVICE	G121		220,862.497	88,451.054	81,492.730	2,437.884	61,973	4,900.081	49,143	69,647	4,473	435.323	89,451.054
23	TOTAL GEN & INTG DEPRC RESERVE	G171		(84,598.445)	(38,095.601)	(32,893.052)	(987.323)	(24,920)	(1,963.489)	(19,725)	(30,149)	(1,804)	(175.081)	(38,095.601)
24	NET GENERAL & INTANG PLANT	G221		136,064.052	53,355.453	48,599.688	1,450.561	37,053	2,936.593	29,418	39,498	2,668	260.242	53,355.453
25														
26	COMMON & OTHER PLANT													
27	COMMON & OTH PLANT IN SERVICE	C121		187,847.974	88,087.491	81,224.830	2,454.357	61,088	4,781.055	48,184	64,047	4,454	429.378	89,087.491
28	TOTAL COM & OTH DEPRC RESERVE	C171		(71,397.479)	(34,520.925)	(31,476.989)	(952.210)	(23,644)	(1,848.319)	(19,638)	(33,209)	(1,726)	(166.199)	(34,520.925)
29	NET COMMON & OTHER PLANT	C221		116,449.899	54,566.566	49,747.840	1,502.147	37,444	2,932.745	28,546	50,839	2,728	263.177	54,566.566
30														
31	NET ELECTRIC PLANT IN SERVICE	NP21		1,786,127.406	568,844.606	482,102.897	20,008.661	530,206	33,638.736	264,461	799,542	187,955	31,316.098	568,844.606

DUKE ENERGY OHIO, INC.
DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-032-EL-AIR
DATE: 8 MONTHS ACTUAL, 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVERSED

SCHEDULE E-3.2b
WITNESS RESPONSIBLE:
JAMES E. ZOLKOWSKI
PAGE 6 OF 20

Line No.	SUBSTRUCTURE RATE BASE ADJUSTMENTS	Item Schedule 5	Ako	Distribution Demand - Allocated												
				Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Large Ht	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Demand		
1	ACCUM DEF INC TAXES (282)															
2	CONTRIBUTIONS IN AID OF CONSTRUCTION	B200	D249	(16,169,149)	(4,869,637)	(4,046,007)	(179,801)	(4,861)	(292,662)	(2,263)	(7,437)	(1,940)	(324,676)	(4,969,637)		
3	APUDC DEBT	B201	NP29	2,385,612	759,770	643,926	26,719	716	44,321	358	1,048	262	41,878	759,770		
4	CASUALTY LOSS	B202	K411	12,288,154	5,418,928	5,854,766	177,846	4,428	340,085	3,444	6,642	389	30,747	6,418,928		
5	RESERVED FOR FUTURE USE	B203	NP29	0	0	0	0	0	0	0	0	0	0	0		
6	SOFTWARE	B204	G229	108,027	41,576	37,870	1,429	28	2,286	23	31	2	204	41,576		
7	NON-CASH OVERHEADS	B205	G229	(19,349,982)	(7,587,701)	(6,911,227)	(206,078)	(5,224)	(417,785)	(4,257)	(5,611)	(397)	(37,162)	(7,587,701)		
8	SEC 174 EXPENSE	B206	NP29	689,177	219,489	186,023	7,719	206	12,978	103	303	76	12,081	219,489		
9	TAX DEPRECIATION	B207	NP29	337,325,505	107,431,427	91,050,801	3,778,045	101,198	6,351,639	50,899	148,423	37,106	5,913,316	107,431,427		
10	TAX INTEREST CAPITALIZED	B208	NP29	(6,414,648)	(2,042,936)	(1,731,441)	(71,844)	(1,924)	(120,789)	(962)	(4,823)	(706)	(112,448)	(2,042,936)		
11	SEC 263A ADJUSTMENT	B209	NP29	79,255,325	23,241,236	21,382,597	887,660	23,777	1,492,317	11,888	34,873	6,716	1,389,346	23,241,236		
12	CAMP DIFFERENCES	B210	NP29	(1,643,421)	(523,397)	(443,590)	(18,407)	(463)	(30,946)	(247)	(723)	(181)	(28,810)	(523,397)		
13	TAX EXPENSING	B211	NP29	104,171,714	33,176,607	28,118,030	1,166,723	31,232	1,961,553	15,825	45,835	11,459	1,826,130	33,176,607		
14	RESERVED FOR FUTURE USE	B212	NP29	0	0	0	0	0	0	0	0	0	0	0		
15	MISCELLANEOUS	B213	K411	4,294,101	2,241,091	2,044,119	62,093	1,546	(118,947)	1,203	2,319	128	10,735	2,241,091		
16	TOTAL ACCOUNT 282			496,949,441	160,516,453	136,185,967	5,631,804	150,658	9,463,329	75,514	222,881	54,907	8,171,292	160,516,453		
17																
18	ACCUM DEF INC TAXES (283)															
19	TAX INTEREST ACCRUALS	B215	NP29	817,467	280,347	220,652	9,155	245	13,393	123	359	90	14,530	280,347		
20	LOSS ON REACQUIRED DEBT	B216	D249	579,665	174,218	145,050	6,446	173	10,492	81	266	70	71,640	174,218		
21	VACATION PAY ACCRUAL	B217	K411	618,980	323,046	294,655	8,950	223	17,145	173	334	19	1,547	323,046		
22	POST RETIREMENT HEALTH CARE	B218	K411	618,364	323,246	294,635	8,056	223	17,156	174	335	19	1,548	323,246		
23	RESERVED FOR FUTURE USE	B219	K403	0	0	0	0	0	0	0	0	0	0	0		
24	RESERVED FOR FUTURE USE	B220	K411	0	0	0	0	0	0	0	0	0	0	0		
25	PENSION EXPENSE	B221	K411	16,570,442	8,648,114	7,988,027	239,609	5,965	459,002	4,639	8,949	497	41,426	8,648,114		
26	MISCELLANEOUS	B222	K405	362,901	189,398	172,752	5,247	131	10,062	102	196	11	907	189,398		
27	SMART GRID	B223	K405	11,346,870	11,346,870	9,003,742	1,050,720	28,027	1,138,091	17,156	27,459	11	11,346,870	11,346,870		
28	RESERVED FOR FUTURE USE	B224	K201	0	0	0	0	0	0	0	0	0	0	0		
29	RESERVED FOR FUTURE USE	B225	K403	0	0	0	0	0	0	0	0	0	0	0		
30	RATE CASE EXPENSE AMORT	B226	K411	24,546	12,795	11,671	354	9	679	7	13	1	61	12,795		
31	ARO CUMULATIVE EFFECT	B227	NP29	184,336	58,707	49,757	2,064	55	3,471	27	81	20	3,232	58,707		
32	STORM DAMAGE RECOVERY	B228	D249	0	0	0	0	0	0	0	0	0	0	0		
33	TOTAL ACCOUNT 283			31,124,541	21,336,741	18,081,141	1,331,501	35,051	1,671,481	5,326	109,354	28,166	74,691	21,336,741		
34																
35	OTHER SUBSTRUCTURE ADJUSTMENTS															
36	CUSTOMER SERVICE DEPOSITS	B238	D249	16,535,684	5,570,900	4,638,185	206,117	5,560	336,486	2,585	8,626	2,224	372,197	5,570,900		
37	POST RETIREMENT BENEFITS	B239	K411	(6,387,385)	(4,377,381)	(3,992,635)	(121,281)	(3,019)	(232,331)	(2,348)	(4,829)	(282)	(20,986)	(4,377,381)		
38	INVESTMENT TAX CREDIT (ACCT 265)	B240	D249	0	0	0	0	0	0	0	0	0	0	0		
39	TOTAL OTHER SUBSTRUCTURE ADJUSTMENTS	B253		10,148,299	1,193,519	645,552	84,836	2,541	103,155	247	3,997	1,902	351,228	1,193,519		
40																
41	TOTAL SUBSTRUCTURE ADJUSTMENTS	B254		539,222,271	163,046,713	154,922,640	7,048,141	188,261	11,238,075	81,087	336,242	85,065	9,147,212	163,046,713		

DUKE ENERGY OHIO, INC.
DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-032E-AR
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVERSED

SCHEDULE E-3.2b
WITNESS RESPONSIBLE:
JAMES E. ZOLKOWSKI
PAGE 7 OF 20

Line No.	Use	ADDITIVE RATE BASE ADJUSTMENTS	Item	Alt	Total Distribution	Distribution Demand - Allocated												Total Demand
						Customer	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting				
1	ACCOM. DEF. INC. TAXES (190)		V200	K411	0	0	0	0	0	0	0	0	0	0	0	0		
2	RESERVED FOR FUTURE USE		V202	K201	0	0	0	0	0	0	0	0	0	0	0	0		
3	RESERVED FOR FUTURE USE		V204	NP29	223,458	71,167	60,316	2,503	67	4,206	33	98	25	3,817	0	0		
4	ARO CUMULATIVE EFFECT		V206	D249	(480,035)	(144,275)	(120,120)	(6,338)	(144)	(8,689)	(67)	(220)	(58)	(9,639)	0	0		
5	CONTRACT RESERVE		V208	D249	(1,338,838)	(402,388)	(335,016)	(14,886)	(402)	(24,233)	(185)	(616)	(161)	(26,884)	0	0		
6	UNAMORTIZED DEBT PREMIUMS		V210	K411	14,190	7,405	6,755	206	5	393	4	7	0	36	0	0		
7	401K INCENTIVE PLAN		V212	K411	(947,168)	(494,327)	(450,881)	(13,696)	(341)	(26,207)	(265)	(511)	(29)	(2,368)	0	0		
8	CASH FLOW HEDGE		V214	K411	410,671	214,329	195,481	5,939	148	11,375	115	222	12	1,027	0	0		
9	INCENTIVE PLAN		V216	K411	3,006,355	1,568,485	1,430,640	43,457	1,082	83,248	842	1,623	90	7,513	0	0		
10	PENSION EXPENSE		V218	K411	303,462	158,377	144,457	4,388	109	8,405	85	164	9	759	0	0		
11	POST EMP. BENEFITS - FAS #12		V220	K411	3,776,763	1,971,093	1,797,655	54,612	1,359	104,616	1,057	2,038	113	8,442	0	0		
12	POST RETIREMENT HEALTH CARE		V222	K411	1,051,917	548,995	500,744	15,211	378	29,138	295	568	32	2,620	0	0		
13	VACATION PAY ACCRUAL		V224	K411	209,431	109,302	99,894	3,029	76	5,801	59	113	6	524	0	0		
14	MISCELLANEOUS		V226	K405	1,894,458	1,894,458	1,500,352	175,427	4,678	190,014	0	16,501	4,585	0	0	0		
15	ELECTRIC METERS		V228	K405	5,899,402	5,899,402	5,548,388	233,734	2,478	51,030	1,288	45,071	118	17,285	0	0		
16	UNCOLLECTIBLE ACCOUNTS		V230	NP29	2,014,589	641,609	543,779	22,563	605	37,935	302	887	222	35,316	0	0		
17	TAX INTEREST ACCRUAL		V232	NP29	365,232	116,638	98,654	4,102	109	6,897	55	161	40	6,420	0	0		
18	PROPERTY TAX		V234	K411	11,244,447	5,868,477	5,352,695	162,595	4,048	311,471	3,148	6,072	337	28,111	0	0		
19	FEDERAL DEFERRED TAX RECEIVABLE		V236	K411	666,378	347,783	317,216	9,636	240	18,459	186	360	20	1,666	0	0		
20	STATE DEFERRED TAX RECEIVABLE		V250		28,314,722	18,376,547	16,884,119	703,480	14,496	803,832	6,959	72,638	5,382	75,754	0	0		
21	TOTAL ACCOUNT 190																	
22	SMART GRID POST-IN-SERVICE CARRYING COSTS		V251	K403	32,446,159	32,446,159	29,503,816	880,787	23,037	1,864,681	18,494	12,330	1,622	161,582	0	0		
23	RESERVED FOR FUTURE USE		V254	K411	0	0	0	0	0	0	0	0	0	0	0	0		
24	TOTAL OTHER		V255		32,446,159	32,446,159	29,503,816	880,787	23,037	1,864,681	18,494	12,330	1,622	161,582	0	0		
25	RATE BASE - CONSTRUCTION WORK IN PROGRESS																	
26	TOTAL RATE BASE CIMP		V256		0	0	0	0	0	0	0	0	0	0	0	0		
27	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		V260		60,760,861	50,822,700	46,197,735	1,564,277	37,533	2,668,513	25,453	84,859	6,964	297,336	0	0		
28	NET ORIGINAL COST RATE BASE		R821		1,309,966,016	436,620,593	373,378,052	14,522,787	379,488	25,087,174	208,827	548,169	109,874	22,406,222	0	0		

DUKE ENERGY OHIO, INC.
 DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
 TWELVE MONTHS ENDING MARCH 31, 2017
 CASE NO: 17-032-EL-AM
 DATA: 8 MONTHS ACTUAL, 4 MONTHS ESTIMATED
 TYPE OF PLING: "X" ORIGINAL, UPDATED, REVISED

SCHEDULE E-3.2b
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 8 OF 20

Line	No.	Working Capital	Item	Alt	Distribution Demand - Allocated										Total
					Total	Customer	Residential	Secondary	Secondary	Secondary	Secondary	Primary	Transmission	Lighting	Demand
			Schedule E-2		2	4	5	6	7	8	9	10	11	12	13
1		MATERIALS & SUPPLIES													
2		FUEL SUPPLIES													
3		FOSSIL													
4		TOTAL FUEL STOCKS	W630	K597	0	0	0	0	0	0	0	0	0	0	0
5		PLANT MATERIALS & SUPPLIES													
6		PRODUCTION	W642	K597	0	0	0	0	0	0	0	0	0	0	0
7		TRANSMISSION	W644	K597	0	0	0	0	0	0	0	0	0	0	0
8		DISTRIBUTION	W646	D249	29,819,070	8,962,121	7,461,625	331,588	8,946	539,725	4,175	13,717	3,578	598,767	8,962,121
9		GENERAL AND COMMON	W646	D249	0	0	0	0	0	0	0	0	0	0	0
10		TOTAL PLANT MATERIAL & SUPPLIES	W659		29,819,070	8,962,121	7,461,625	331,588	8,946	539,725	4,175	13,717	3,578	598,767	8,962,121
11		TOTAL MATERIALS & SUPPLIES	W661		29,819,070	8,962,121	7,461,625	331,588	8,946	539,725	4,175	13,717	3,578	598,767	8,962,121
12		PREPAREMENTS													
13		MISCELLANEOUS													
14		TOTAL PREPAREMENTS	W670	K411	0	0	0	0	0	0	0	0	0	0	0
15		CASH WORKING CAPITAL - RATE BASE													
16		OTHER	W680	K597	0	0	0	0	0	0	0	0	0	0	0
17		TOTAL FUEL, PP & OTHER	W675		0	0	0	0	0	0	0	0	0	0	0
18		AUTO CALC (O&M-F-PP)8	W711	K415	0	0	0	0	0	0	0	0	0	0	0
19		TOTAL WORKING CASH	W721		0	0	0	0	0	0	0	0	0	0	0
20		MISCELLANEOUS WORKING CAPITAL													
21		RESERVED FOR FUTURE USE	W730	K411	0	0	0	0	0	0	0	0	0	0	0
22		RESERVED FOR FUTURE USE	W736	K411	0	0	0	0	0	0	0	0	0	0	0
23		TOTAL MISC WORK CAPITAL	W747		0	0	0	0	0	0	0	0	0	0	0
24		TOTAL WORKING CAPITAL	W671		29,819,070	8,962,121	7,461,625	331,588	8,946	539,725	4,175	13,717	3,578	598,767	8,962,121
25		PRELIMINARY SUMMARY													
26		TOTAL SUBTRACTIVE ADJUSTMENTS	B254		(538,222,271)	(183,046,713)	(154,522,840)	(7,048,141)	(188,251)	(11,238,075)	(81,087)	(336,242)	(85,065)	(8,147,212)	(183,046,713)
27		TOTAL ADDITIVE ADJUSTMENTS	V280		60,780,881	50,822,700	46,197,735	1,564,277	37,533	2,668,513	25,453	84,869	8,884	237,336	50,822,700
28		TOTAL WORKING CAPITAL	W671		29,819,070	8,962,121	7,461,625	331,588	8,946	539,725	4,175	13,717	3,578	598,767	8,962,121
29		TOTAL RATE BASE ADJUSTMENTS	R871		(447,642,200)	(123,261,892)	(101,263,280)	(5,152,276)	(141,772)	(8,029,837)	(51,459)	(237,656)	(74,503)	(8,311,109)	(123,261,892)
30		RATE BASE CALCULATION													
31		NET ELECTRIC PLANT IN SERVICE	NP21		1,798,127,409	598,844,606	482,102,957	20,006,651	530,206	33,638,736	294,461	798,642	187,955	31,316,098	598,844,606
32		TOTAL RATE BASE ADJUSTMENTS	R871		(447,642,200)	(123,261,892)	(101,263,280)	(5,152,276)	(141,772)	(8,029,837)	(51,459)	(237,656)	(74,503)	(8,311,109)	(123,261,892)
33		TOTAL RATE BASE	R881		1,350,485,209	475,582,714	380,839,677	14,854,375	388,434	25,608,899	243,002	560,986	113,452	23,004,989	475,582,714
34		TOTAL RATE OF RETURN ALLOWABLE	RORA		0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820	0.07820
35		RETURN ON RATE BASE	R751		104,669,534	34,844,569	29,781,663	1,161,612	30,376	2,002,460	16,667	43,939	8,872	1,786,990	34,844,569

Line No.	O&M EXPENSES	Item Schedule 5	Alt	Distribution Demand - Allocated											
				Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Large Eff	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Demand	
1	PRODUCTION O&M			2	4	5	6	7	8	9	10	11	12	13	
2	ENERGY RELATED PRODUCTION O&M	P300	K597	0	0	0	0	0	0	0	0	0	0	0	
3	RESERVED FOR FUTURE USE	P301	K597	0	0	0	0	0	0	0	0	0	0	0	
4	RESERVED FOR FUTURE USE	P301	K597	0	0	0	0	0	0	0	0	0	0	0	
5	TOTAL ENERGY RELATED	P341		0	0	0	0	0	0	0	0	0	0	0	
6															
7	DEMAND RELATED PROD O&M														
8	ALL OTHER - OPERATION & MAINTENANCE	P356	K597	0	0	0	0	0	0	0	0	0	0	0	
9	PURCHASED POWER	P366	K597	0	0	0	0	0	0	0	0	0	0	0	
10	TOTAL DEMAND RELATED	P397		0	0	0	0	0	0	0	0	0	0	0	
11															
12	OTHER THAN ENERGY DEMAND RELATED	P400		0	0	0	0	0	0	0	0	0	0	0	
13	MISCELLANEOUS ITEMS		K597	0	0	0	0	0	0	0	0	0	0	0	
14	TOTAL PROD OTHER THAN ENERGY DEMAND	P441		0	0	0	0	0	0	0	0	0	0	0	
15															
16	TOTAL PRODUCTION O&M	P451		0	0	0	0	0	0	0	0	0	0	0	
17															
18	TRANSMISSION O&M														
19	RESERVED FOR FUTURE USE	T300	K597	0	0	0	0	0	0	0	0	0	0	0	
20	RESERVED FOR FUTURE USE	T302	K597	0	0	0	0	0	0	0	0	0	0	0	
21	TOTAL TRANSMISSION O&M	T341		0	0	0	0	0	0	0	0	0	0	0	
22															
23	DISTRIBUTION O&M														
24	SUBSTATIONS	D300	K201	3,306,597	0	0	0	0	0	0	0	0	0	0	
25	LOAD DISPATCHING	D302	K201	3,337,873	0	0	0	0	0	0	0	0	0	0	
26	OVERHEAD LINES - PRIMARY / DEMAND	D304	K205	18,203,747	0	0	0	0	0	0	0	0	0	0	
27	OVERHEAD LINES - PRIMARY / CUSTOMER	D306	K403	8,448,674	8,448,674	7,682,465	224,143	5,998	485,545	4,816	3,210	422	42,074	8,448,674	
28	OVERHEAD LINES - SECONDARY / DEMAND	D308	K206	7,720,856	0	0	0	0	0	0	0	0	0	0	
29	OVERHEAD LINES - SECONDARY / CUSTOMER	D310	K403	3,165,544	3,165,544	2,878,461	83,982	2,246	181,924	1,804	1,203	158	15,764	3,165,544	
30	UNDERGROUND LINES - PRIMARY / DEMAND	D312	K205	3,599,916	0	0	0	0	0	0	0	0	0	0	
31	UNDERGROUND LINES - PRIMARY / CUSTOMER	D314	K403	734,162	734,162	667,582	19,477	521	42,192	418	279	37	3,656	734,162	
32	UNDERGROUND LINES - SECONDARY / DEMAND	D316	K206	645,696	0	0	0	0	0	0	0	0	0	0	
33	UNDERGROUND LINES - SECONDARY / CUSTOMER	D318	K403	223,574	223,574	203,299	5,891	159	12,849	127	85	11	1,113	223,574	
34	TRANSFORMERS DEMAND RELATED	D320	K203	2,206,812	0	0	0	0	0	0	0	0	0	0	
35	TRANSFORMERS CUSTOMER RELATED	D322	K404	1,123,825	1,123,825	1,022,343	29,826	798	64,620	641	0	0	5,587	1,123,825	
36	METERS	D324	K405	1,761,529	1,761,529	1,387,773	163,118	4,351	176,681	0	15,343	4,263	2,134,848	1,761,529	
37	STREET LIGHTS & TRAFFIC SIGNALS	D326	K401	2,134,848	2,134,848	6,626,165	193,325	5,174	418,787	4,154	2,789	364	36,289	2,134,848	
38	CUSTOMER INSTALLATIONS	D328	K403	7,287,047	7,287,047	8,486,212	0	0	0	0	0	0	0	7,287,047	
39	OTHER OPERATION & MAINTENANCE - CUSTOMER	D330	K201	8,486,212	8,486,212	7,716,598	225,189	6,025	487,703	4,837	3,225	424	42,261	8,486,212	
40	OTHER OPERATION & MAINTENANCE - DEMAND	D332	K403	0	0	0	0	0	0	0	0	0	0	0	
41	RESERVED FOR FUTURE USE	D334	K205	0	0	0	0	0	0	0	0	0	0	0	
42	RESERVED FOR FUTURE USE	D336	K403	0	0	0	0	0	0	0	0	0	0	0	
43	TOTAL DISTRIBUTION O&M	D341		80,782,923	33,365,415	28,194,766	944,941	26,275	1,870,301	16,797	26,114	5,678	2,281,602	33,365,415	

DUME ENERGY OHIO, INC.
 DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
 TWELVE MONTHS ENDING MARCH 31, 2017
 CASE NO: 17-032-EL-AIR
 DATA: 3 MONTHS ACTUAL & 4 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2b
 WITNESS RESPONSIBLE:
 JAMES E. ZOLKOWSKI
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Distribution Demand - Allocated														
Line	No.	Item	Amount	Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small CSFL	Primary Distribution	Transmission	Lighting	Total Demand
OAM EXPENSES CONTD														
1		CUSTOMER ACCOUNTING												
2	C300	CUSTOMER ACCOUNTING EXPENSE	20,793,916	20,793,916	18,908,114	551,663	14,794	1,195,026	11,853	7,902	1,040	103,554	20,793,916	
3	C302	UNCOLLECTIBLE EXPENSE	(1,996,459)	(1,996,459)	(1,877,666)	(73,100)	(839)	(17,269)	(499)	(15,253)	(140)	(5,850)	(1,996,459)	
4	C304	CUSTOMER SERVICE DEPOSITS - RETAIL	556,071	556,071	505,641	14,733	395	31,957	317	211	28	2,769	556,071	
5	C306	CUSTOMER SERVICE DEPOSITS - TRANS	0	0	0	0	0	0	0	0	0	0	0	
6	C308	ELIMINATE MERGER COSTS	(111)	(111)	(101)	(3)	0	(6)	0	0	0	(1)	(111)	
7	C310	UNCOLLECTIBLE ACCT EXP DUE TO INCREASE	85,856	85,856	80,746	3,402	36	743	19	656	2	252	85,856	
8	C312	RESERVED FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	
9	C313	SALE OF ACCOUNTS RECEIVABLE FEES - ELEC.	5,988,148	5,988,148	5,631,955	237,250	2,315	51,797	1,317	45,749	120	17,545	5,988,148	
10	C314	RESERVED FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	
11	C316	RESERVED FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	
12	C317	TOTAL CUSTOMER ACCT EXPENSE	25,427,424	25,427,424	23,246,589	727,965	16,671	1,282,248	13,067	39,265	1,160	118,289	25,427,424	
13		CUSTOMER SERVICE & INFORMATION												
14	C320	CUSTOMER ASSISTANCE	7,318	7,318	6,655	194	5	421	4	3	0	36	7,318	
15	C322	INFORMATION & INSTRUCTIONAL ADV	25,755	25,755	23,420	693	18	1,480	15	10	1	128	25,755	
16	C324	MISC CUST SERVICE & INFORMATION	4,012,778	4,012,778	3,648,859	106,459	2,849	230,614	2,287	1,525	201	19,984	4,012,778	
17	C326	ELIMINATE NON JURIS EXPENSE	873	873	795	23	1	50	0	0	0	4	873	
18	C328	CUSTOMER BILLING SYSTEM	3,694,000	3,694,000	3,358,990	98,002	2,623	212,294	2,105	1,404	185	18,396	3,694,000	
19	C329	PUBLIC SERVICE ADVERTISING & CUSTOMER EDUCATION	1,989,610	1,989,610	1,818,264	53,050	1,420	114,918	1,140	760	100	9,268	1,989,610	
20	C331	TOTAL CUSTOMER SERV. & INFO.	9,740,334	9,740,334	8,856,983	258,411	6,916	659,777	5,552	3,702	487	48,506	9,740,334	
21		SALES												
22	S300	DEMONSTRATING & SELLING	2,708,432	2,708,432	2,462,804	71,855	1,923	155,654	1,544	1,029	135	13,488	2,708,432	
23	S302	ADVERTISING	154,183	154,183	140,200	4,090	109	8,861	88	59	8	768	154,183	
24	S304	ELIMINATE NON JURIS EXPENSE	(146,559)	(146,559)	(133,266)	(3,889)	(704)	(8,425)	(84)	(26)	(7)	(730)	(146,559)	
25	S306	RESERVED FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	
26	S317	TOTAL SALES EXPENSE	2,716,057	2,716,057	2,469,738	72,057	1,928	156,082	1,548	1,032	136	13,526	2,716,057	
27		SUBTOTAL OAM EXCL A&G	118,886,739	71,249,230	62,770,016	2,003,374	50,990	3,848,418	36,864	70,113	7,452	2,461,903	71,249,230	

SCHEDULE E-3.2b
WITNESS RESPONSIBLE
JAMES E. ZOLKOWSKI
PAGE 11 OF 20

Line	Item	Alt	Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Demand
No.	04M EXPENSES CONTD		2	4	5	6	7	8	9	10	11	12	13
1	ADMINISTRATIVE & GENERAL & OTHER EXP												
2	REG EXPENSE EXCL. REGULATORY EXP												
3	PRODUCTION-DEMAND RELATED	A300	0	0	0	0	0	0	0	0	0	0	0
4	PRODUCTION-ENERGY RELATED	A302	0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION	A304	0	0	0	0	0	0	0	0	0	0	0
6	DISTRIBUTION - DEMAND	A306	0	0	0	0	0	0	0	0	0	0	0
7	DISTRIBUTION - CUSTOMER	A308	20,167,078	8,643,034	1,859,187	229,300	6,437	496,715	4,927	3,284	432	43,042	8,643,034
8	CUSTOMER ACCTG	A310	8,643,034	12,373,507	11,313,307	354,254	8,167	614,221	6,310	19,955	619	57,337	12,373,507
9	CUST SERVICE & INFO	A312	998,461	998,461	907,911	26,488	709	57,382	569	379	50	4,972	998,461
10	SALES	A314	0	0	0	0	0	0	0	0	0	0	0
11	REG EXPENSE EXCL. REGULATORY EXP	A318	42,182,080	22,015,002	20,080,452	610,043	15,013	1,168,318	11,806	22,718	1,101	105,551	22,015,002
12	RESERVED FOR FUTURE USE	A320	0	0	0	0	0	0	0	0	0	0	0
13	ANNUALIZE WAGES	A322	673,722	351,615	320,711	9,742	243	18,682	189	354	20	1,684	351,615
14	RATE CASE EXPENSE-ADJ	A324	207,183	124,395	109,888	3,497	89	6,721	66	123	12	4,299	124,395
15	REGULATORY EXPENSE- FERC	A326	0	0	0	0	0	0	0	0	0	0	0
16	REGULATORY EXPENSE- STATE	A328	1,626,923	976,821	880,545	27,462	700	52,777	520	960	88	33,756	976,821
17	AMORTIZATION OF DEFERRED EXPENSE	A329	32,026,140	19,228,815	16,939,997	\$40,602	13,771	1,038,828	10,248	18,895	1,922	664,542	19,228,815
18	ELIMINATE MERGER COSTS	A330	(987,384)	(296,761)	(247,076)	(10,979)	(296)	(17,827)	(139)	(454)	(118)	(19,827)	(296,761)
19	AMORTIZATION OF ADVANCED METER OPT-OUT COSTS	A332	81,041	24,312	22,107	645	17	1,387	1	9	1	122	24,312
20	AMORTIZATION OF SMART GRID PCCC	A334	88,204	88,204	80,205	2,340	63	5,069	50	34	4	439	88,204
21	AMORTIZATION OF SMART GRID- DEMAND	A336	(14,733,134)	0	0	0	0	0	0	0	0	0	0
22	AMORTIZATION OF SMART GRID- CUSTOMER	A346	(14,733,134)	(14,733,134)	(13,396,985)	(390,870)	(10,461)	(846,719)	(8,386)	(5,599)	(737)	(73,371)	(14,733,134)
23	AMORTIZATION OF IT CRES LOGO	A348	196,090	196,090	178,306	5,202	139	11,209	112	75	10	977	196,090
24	ELIMINATE NON JURIS. EXPENSE	A350	(617,849)	(322,090)	(283,970)	(8,930)	(222)	(17,107)	(173)	(344)	(19)	(1,544)	(322,090)
25	BEI EXPENSE ADJUSTMENT	A352	0	0	0	0	0	0	0	0	0	0	0
26	PUCO & OCC MAINT. ASSESS. ON INCREASE	A354	22,881	2,891	2,285	437	8	267	0	31	3	0	2,991
27	AMORTIZATION OF OH ELEC CHOICE SITE	A356	117,709	117,709	107,033	3,123	84	6,765	67	45	8	586	117,709
28	ANNUALIZE PENSION & BENEFIT EXP	A358	551,309	287,738	262,438	7,872	199	15,271	164	298	17	1,379	287,738
29	PUCO & OCC MAINTENANCE ASSESSMENTS	A360	(52,884)	(6,932)	(5,228)	(1,013)	(18)	(6,942)	0	(72)	(7)	0	(6,932)
30	ELIMINATE DEFERRED LOSS ON SALE OF RECEIVABLE	A362	(474,393)	(474,293)	(446,071)	(18,781)	(199)	(4,103)	(104)	(3,824)	(5)	(1,390)	(474,293)
31	TOTAL ADMIN. & GENERAL	A357	46,174,775	27,580,265	24,574,217	780,482	19,130	1,439,045	14,412	33,499	2,304	771,206	27,580,265
32	TOTAL O&M EXPENSE	O&M1	164,941,513	98,829,485	87,344,233	2,763,866	70,120	5,287,463	51,376	103,582	9,766	3,179,109	98,829,485

DUKE ENERGY OHIO, INC.
DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-032-EL-AIR
DATA 3 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2b
WITNESS RESPONSIBLE:
JAMES E. ZOLKOWSKI
PAGE 12 OF 20

Line No.	DEPRECIATION EXPENSE	Item Schedule 7	A/c	Distribution Demand - Allocated										Total Demand
				Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	
1	PRODUCTION DEPRECIATION	P460	P229	0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION DEPRECIATION	P462	P229	0	0	0	0	0	0	0	0	0	0	0
3	ANNUALIZATION ADJUSTMENT	P462	P229	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL PRODUCTION DEPREC EXP.	P461		0	0	0	0	0	0	0	0	0	0	0
5														
6	TRANSMISSION DEPRECIATION	T460	T229	0	0	0	0	0	0	0	0	0	0	0
7	TRANSMISSION DEPRECIATION	T462	T229	0	0	0	0	0	0	0	0	0	0	0
8	ANNUALIZATION ADJUSTMENT	T462	T229	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL TRANSMISSION DEPREC EXP.	T461		0	0	0	0	0	0	0	0	0	0	0
10														
11	DISTRIBUTION DEPRECIATION	D460	D249	63,204,646	18,996,156	15,815,689	702,895	18,962	1,144,004	8,848	28,074	7,585	1,268,149	18,996,156
12	DISTRIBUTION DEPRECIATION	D462	D249	0	0	0	0	0	0	0	0	0	0	0
13	ANNUALIZATION ADJUSTMENT	D462	D249	63,204,646	18,996,156	15,815,689	702,895	18,962	1,144,004	8,848	28,074	7,585	1,268,149	18,996,156
14	TOTAL DIST. DEPREC EXP.	D461												
15														
16	GENERAL DEPRECIATION	G460	G229	18,449,917	7,234,766	6,589,757	186,492	4,981	398,333	4,059	5,351	369	35,424	7,234,766
17	GENERAL DEPRECIATION	G462	G229	0	0	0	0	0	0	0	0	0	0	0
18	ANNUALIZATION ADJUSTMENT	G462	G229	18,449,917	7,234,766	6,589,757	186,492	4,981	398,333	4,059	5,351	369	35,424	7,234,766
19	TOTAL GENERAL DEPREC EXP.	G461												
20														
21	COMMON AND OTHER DEPRECIATION	C460	C229	9,307,467	4,361,386	3,976,337	120,066	2,978	234,455	2,327	4,002	186	21,035	4,361,386
22	COMMON DEPRECIATION	C462	C229	0	0	0	0	0	0	0	0	0	0	0
23	ANNUALIZATION ADJUSTMENT	C462	C229	9,307,467	4,361,386	3,976,337	120,066	2,978	234,455	2,327	4,002	186	21,035	4,361,386
24	TOTAL COM & OTHER DEPREC EXP.	C461												
25														
26														
27	TOTAL DEPRECIATION EXPENSE	DE41		90,982,030	30,692,309	26,391,793	1,019,393	26,921	1,778,792	15,234	39,427	8,140	1,325,698	30,692,309

Line No.	TAXES OTHER THAN INC & REV	Item	A/B	Total Distribution	Distribution Demand - Allocated										Total Demand
					Customer	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting		
1	REAL ESTATE & PROPERTY TAX	Schedule 8		2	4	5	6	7	8	9	10	11	12	13	
2	PRODUCTION - DEMAND RELATED	L500	K597	0	0	0	0	0	0	0	0	0	0	0	
3	PRODUCTION - ENERGY RELATED	L502	K597	0	0	0	0	0	0	0	0	0	0	0	
4	TRANSMISSION	L504	K597	0	0	0	0	0	0	0	0	0	0	0	
5	DISTRIBUTION	L506	D249	65,492,339	25,694,722	21,392,747	950,675	25,648	1,547,412	11,969	39,326	10,259	1,716,686	25,694,722	
6	OTHER	L508	G228	0	0	0	0	0	0	0	0	0	0	0	
7	TAXABLE PLANT		TP29	85,492,339	25,694,722	21,392,747	950,675	25,648	1,547,412	11,969	39,328	10,259	1,716,686	25,694,722	
8	ANNUALIZED PROPERTY TAX ADJ. - DIST.	L510	D249	5,610,448	1,886,220	1,403,904	62,388	1,683	101,549	766	2,580	673	112,657	1,886,220	
9	ANNUALIZED PROPERTY TAX ADJ. - GENERAL	L511	G228	0	0	0	0	0	0	0	0	0	0	0	
10	RESERVED FOR FUTURE USE	L512	G228	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL REAL EST & PROP TAX	L521		91,102,787	27,380,942	22,796,651	1,013,063	27,331	1,648,961	12,755	41,906	10,932	1,829,343	27,380,942	
12	MISCELLANEOUS TAXES														
13	RESERVED FOR FUTURE USE	L560	K411	0	0	0	0	0	0	0	0	0	0	0	
14	HIGHWAY USE TAX	L562	K411	4,613	2,408	2,195	67	2	128	1	3	0	11	2,408	
15	RESERVED FOR FUTURE USE	L564	K412	0	0	0	0	0	0	0	0	0	0	0	
16	COMMERCIAL ACTIVITIES TAX	L566	K595	1,441,066	188,548	142,175	27,553	490	16,168	0	1,960	202	0	188,548	
17	PAYROLL & UNEMPLOYMENT TAXES	L568	K411	3,736,530	1,950,095	1,778,701	64,080	1,345	103,502	1,046	2,016	112	9,341	1,950,095	
18	ANNUALIZE FICA & UNEMPLOYMENT TAXES ADJ	L570	K411	131,337	68,545	62,821	1,899	47	3,638	37	71	4	328	68,545	
19	CINCINNATI FRANCHISE TAX	L572	K595	1,251,799	163,785	123,502	23,934	426	14,045	0	1,703	175	0	163,785	
20	SALES & USE TAX	L576	K411	(228)	(118)	(107)	(3)	(1)	(6)	0	0	0	(1)	(118)	
21	TOTAL MISCELLANEOUS TAXES	L581		6,955,109	2,373,283	2,108,988	107,480	2,308	137,475	1,084	5,755	493	9,679	2,373,283	
22	MISCELLANEOUS EXPENSES														
23	RESERVED FOR FUTURE USE	L582	K406	0	0	0	0	0	0	0	0	0	0	0	
24	GAT & FRANCHISE DUE TO INCOR	L583	K595	55,459	7,256	5,471	1,060	19	623	0	75	8	0	7,256	
25	RESERVED FOR FUTURE USE	L584	K595	0	0	0	0	0	0	0	0	0	0	0	
26	TOTAL MISCELLANEOUS EXPENSES	L589		55,459	7,256	5,471	1,060	19	623	0	75	8	0	7,256	
27	OTHER TAX & MISC EXPENSE														
28	PRELIMINARY SUMMARY														
29	TOTAL OTHER TAX & MISC EXPENSE	L591		97,723,355	29,761,461	24,911,110	1,121,603	29,659	1,787,059	13,839	47,736	11,433	1,839,022	29,761,461	
30	TOTAL O&M EXPENSE	OM31		164,841,513	98,829,495	87,344,233	2,783,856	70,120	5,287,463	51,376	100,582	9,756	3,179,109	98,829,495	
31	TOTAL DEPRECIATION EXPENSE	DE41		90,962,030	30,592,308	28,361,783	1,019,363	26,921	1,776,792	15,234	38,427	8,140	1,335,608	30,592,308	
32	TOTAL OTHER TAX & MISC EXPENSE	L581		97,723,355	29,761,461	24,911,110	1,121,603	29,659	1,787,059	13,839	47,736	11,433	1,839,022	29,761,461	
33	TOTAL OPER EXP EXC IT & REV TAX	CP61		353,526,998	159,183,264	138,637,136	4,924,832	126,700	8,851,314	80,449	189,745	29,329	6,343,739	159,183,264	

DUKE ENERGY OHIO, INC.
DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-032-EL-AR
DATA: 3 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL, UPDATED, REVISED

SCHEDULE E-3.2b
WITNESS RESPONSIBLE:
JAMES E. ZIDKOWSKI
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Distribution Summary - Allocated															
Line No.	INCOME TAX BASED ON RETURN	Schedule 9	Item	Alt	Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Large Eff	Secondary Dist Small DM	Secondary Dist Small CSFL	Primary Distribution	Transmission	Lighting	Total Demand
1	FEDERAL INCOME TAX DEDUCTIONS														
2	AUTOMATIC INTEREST CALCULATION														
3	AUTO PROC INTEREST DED														
4	TOTAL INTEREST EXPENSE														
5	OTHER DEDUCTIONS														
6	DEPREX EXCESS TAX-BOOK														
7	PERMANENT DIFFERENCES														
8	TEMPORARY DIFFERENCES														
9	TOTAL OTHER DEDUCTIONS														
10	NET DEDUCTIONS AND ADDITIONS														
11	FED PROV DEF INC TAX (410 & 411)														
12	DEFERRED INCOME TAX ON DEPRECIATION														
13	OTHER DEFERRED INCOME TAXES - NET														
14	DEFERRED INCOME TAX ADJ. - ARAM														
15	DEFERRED INCOME TAX ADJ. - FLOW-THROUGH														
16	TOTAL FED PROV DEF IT (410 & 411)														
17	AMORTIZED INV. TAX CREDIT														
18	AMORTIZE ITC														
19	TOTAL AMORTIZED ITC														
20	TEST YEAR INVESTMENT TAX CREDIT														
21	TEST YEAR INVESTMENT TAX CREDIT														
22	PRELIMINARY SUMMARY														
23	TOTAL FED PROV DEF IT (410 & 411)														
24	TOTAL AMORTIZED ITC														
25	TOTAL FEDERAL TAX ADJUSTMENTS														
26	FEDERAL INCOME TAX COMPUTATION														
27	RETURN ON RATE BASE														
28	NET DEDUCTIONS AND ADDITIONS														
29	TOTAL FEDERAL TAX ADJUSTMENTS														
30	TOTAL STATE PROV DEF IT (410 & 411)														
31	BASE FOR FIT COMPUTATION														
32	FIT FACTOR K190Y1-K190Y														
33	PRELIM FED INCOME TAX														
34	PRELIM FED INCOME TAX														
35	TOTAL FEDERAL TAX ADJUSTMENTS														
36	NET FED INCOME TAX ALLOWABLE														
37	INCOME TAX BASED ON RETURN														
38	FEDERAL INCOME TAX PAYABLE														
39	PRELIM FEDERAL INCOME TAX														
40	OTHER														
41	NET FED INCOME TAX PAYABLE														

SCHEDULE E-3.2b
WITNESS RESPONSIBLE
JAMES E. ZIOLKOWSKI
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[illegible]

Line No.	COST OF SERVICE COMPUTATION	Item Schedule 10	Allot	Distribution Demand - Allocated										Total Demand
				Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	
1	OTHER OPERATING REVENUES													
2	INTERDEPARTMENTAL	Q000	K595	286,098	38,736	29,210	5,660	101	3,322	0	402	41	0	38,736
3	SPECIAL CONTRACTS	Q002	K595	18,622	2,437	1,838	356	6	209	0	25	3	0	2,437
4	NON STANDARD METER OPTION	Q004	K402	18,240	18,240	18,240	0	0	0	0	0	0	0	18,240
5	RECONNECTION CHARGES	Q006	K403	1,482,046	1,482,046	1,347,639	39,319	1,052	85,173	845	563	74	7,381	1,482,046
6	RETURN CHECK CHARGE	Q008	K403	220,280	220,280	200,285	5,943	156	12,656	126	84	11	1,097	220,280
7	FIELD COLLECTION CHARGE	Q010	K403	4,730	4,730	4,301	125	3	272	3	2	0	24	4,730
8	RESERVED FOR FUTURE USE	Q012	K402	0	0	0	0	0	0	0	0	0	0	0
9	RESERVED FOR FUTURE USE	Q014	K417	0	0	0	0	0	0	0	0	0	0	0
10	ELECTRIC CHOICE CELLULAR	Q016	K417	0	0	0	0	0	0	0	0	0	0	0
11	WEB ENFOCUS	Q018	K417	77,600	38,800	38,552	1,125	304	2,437	244	164	22	2,190	38,800
12	GOGREEN POWER PROGRAM	Q020	K403	42,397	42,397	38,552	1,125	30	2,437	24	16	2	211	42,397
13	REVENUE - ELEC MISC SERVICES	Q022	K402	42,764	42,764	42,764	0	0	0	0	0	0	0	42,764
14	CERTIFIED SUPPLIER CHARGES	Q024	K403	601,733	601,733	547,161	15,984	427	34,582	343	229	30	2,987	601,733
15	TEMPORARY FACILITIES	Q026	K403	253,590	253,590	230,591	6,728	180	14,574	145	96	13	1,263	253,590
16	ELEC REVENUE RECOVERY	Q028	K403	28,247	28,247	25,666	749	20	1,623	16	11	1	141	28,247
17	POLE CONTACT RENTALS	Q030	K314	2,272,615	1,364,501	1,202,077	38,362	977	73,724	727	1,341	136	47,157	1,364,501
18	RENT ELECTRIC PROPERTIES	Q032	K314	8,724,514	2,778,583	2,384,920	97,714	2,817	164,263	1,309	3,893	980	152,341	2,778,583
19	OTHER ELECTRIC REVENUES - OTHER	Q034	K034	1,585,513	499,542	423,375	17,568	470	29,535	285	690	173	27,495	499,542
20	TOTAL OTHER OPERATING REVS	Q037	NP29	15,651,934	7,416,606	6,466,638	240,861	6,343	446,981	4,017	7,462	1,466	242,838	7,416,606
21														
22	COST OF SERVICE COMPUTATION													
23	TOTAL OPER EXP EXC INC & REV TAX	Q061	Q061	383,626,898	159,183,264	138,637,136	4,824,852	126,700	8,691,314	80,449	189,746	29,329	6,343,738	159,183,264
24	RETURN ON RATE BASE	R751	R751	104,669,534	34,644,569	29,781,663	1,161,612	30,376	2,002,460	16,657	43,539	8,672	1,768,690	34,644,569
25	NETTED INCOME TAX ALLOWABLE	1879	1879	41,646,081	15,224,654	13,256,275	475,225	12,183	850,289	7,471	17,211	2,652	603,038	15,224,654
26	NET STATE INCOME TAX ALLOWABLE	J879	J879	667,121	316,432	288,582	8,708	215	16,788	166	302	13	3,888	316,432
27	TOTAL OTHER OPERATING REVENUES	Q027	Q027	(15,651,934)	(7,416,606)	(6,466,638)	(240,861)	(6,343)	(446,981)	(4,017)	(7,462)	(1,466)	(242,838)	(7,416,606)
28	SUBTOTAL B	C503	C503	484,859,699	202,152,513	175,495,298	6,329,536	163,131	11,273,860	100,726	243,736	39,400	8,506,827	202,152,513
29														
30	TOTAL OTHER OPERATING REVENUES	Q027	Q027	15,651,934	7,416,606	6,466,638	240,861	6,343	446,981	4,017	7,462	1,466	242,838	7,416,606
31	LESS: REVS EXCL FROM REV TAX CALC	REXC	REXC	0	0	0	0	0	0	0	0	0	0	0
32	OTHER OPERATING REVS TO BE TAXED	Q08T	Q08T	15,651,934	7,416,606	6,466,638	240,861	6,343	446,981	4,017	7,462	1,466	242,838	7,416,606
33														
34	REVENUE TAX FACTOR	L030	L030	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	REVENUE TAX ON OTHER OPERATING REVS	L031	L031	0	0	0	0	0	0	0	0	0	0	0
36	REVENUE TAX ON COST OF SERVICE	L032	L032	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL REVENUE TAX	L033	L033	0	0	0	0	0	0	0	0	0	0	0
38	TOTAL ELECTRIC COST OF SERVICE	C505	C505	484,859,699	202,152,513	175,495,298	6,329,536	163,131	11,273,860	100,726	243,736	39,400	8,506,827	202,152,513
39														
40	PROPOSED REVENUES	R802	R802	484,859,699	194,207,115	160,708,102	47,979,746	518,909	10,906,227	298,468	8,704,896	25,722	4,965,045	194,207,115
41	TOTAL ELECTRIC COST OF SERVICE	C505	C505	(484,859,699)	(202,152,513)	(175,495,298)	(6,329,536)	(163,131)	(11,273,860)	(100,726)	(243,736)	(39,400)	(8,506,827)	(202,152,513)
42	DIFFERENCE	XREV	XREV	(0)	(7,945,398)	(24,787,196)	41,650,210	455,778	(307,633)	187,742	8,461,161	(13,678)	(3,541,782)	(7,945,398)
43	TIMES COMPOSITE TAX RATE	XTAX	XTAX	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400	0.353611400
44	EXCESS TAX	XNET	XNET	0	(2,809,583)	(19,373,377)	14,727,988	161,188	(129,999)	69,824	2,991,363	(4,897)	(1,292,414)	(2,809,583)
45	EXCESS RETURN	XNET	XNET	(0)	(5,135,815)	(35,413,819)	28,922,221	294,610	(237,634)	127,916	5,489,189	(8,841)	(2,289,366)	(5,135,815)

DUKE ENERGY OHIO, INC.
 DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
 TWELVE MONTHS ENDING MARCH 31, 2017
 CASE NO: 17-032-EL-AIR
 DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REWASD

SCHEDULE E-3.2b
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLOWSKI
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Line		Item		Schedule 11		Distribution Customer - Allocated										Total											
No. ROR, TAX RATES & SPEC FACTORS				A/R		Total Distribution		Customer		Residential		Secondary Dist Large		Secondary Dist Large EH		Secondary Dist Small DM		Secondary Dist Small CSFT		Primary Distribution		Transmission		Lighting		Customer	
1	RATE OF RETURN																										
2	CAPITALIZATION AMOUNTS																										
3	LONG TERM DEBT	K100																									
4	PREFERRED STOCK	K102																									
5	COMMON STOCK	K104																									
6	COMMON STOCK	K104																									
7	SHORT TERM DEBT	K106																									
8	UNAMORTIZED DISCOUNT	K108																									
9	TOTAL	K115																									
10																											
11	COST OF CAPITAL																										
12	LONG TERM DEBT	K120																									
13	PREFERRED STOCK	K122																									
14	COMMON STOCK	K124																									
15	SHORT TERM DEBT	K126																									
16	UNAMORTIZED DISCOUNT	K128																									
17																											
18	WEIGHTED COST OF CAPITAL																										
19	LONG TERM DEBT	K141																									
20	PREFERRED STOCK	K143																									
21	COMMON STOCK	K145																									
22	SHORT TERM DEBT	K147																									
23	UNAMORTIZED DISCOUNT	K149																									
24	TOTAL RATE OF RETURN ALLOWABLE	R004																									
25																											
26	TAX RATES AND SPECIAL FACTORS																										
27	SHORT TERM DEBT COST	K180																									
28	FEDERAL INCOME TAX RATE	K190																									
29	STATE INCOME TAX RATE	K192																									
30	REVENUE TAX RATE	K196																									
31																											
32																											
33	PRESENT REVENUES	R800																									
34	PROPOSED REVENUES	R802																									
35	PRESENT NOI (SOURCE: WPE-3.2h)																										
36	PRESENT REVENUE AT AVERAGE ROR (SOURCE: WPE-3.2g)																										
37	(SUBSIDY) EXCESS																										
38	REDUCTION IN (SUBSIDY) EXCESS																										
39	RATE INCREASE																										
40	TAX COMPLEMENT																										
41																											
42	REVENUE NOT TO BE INCLUDED IN REVENUE TAX CALCULATION																										
43	MISCELLANEOUS																										
44	TOTAL	REXC																									

Line No.	Allocation	Item Schedule 12	Alloc	Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Distribution
1	DEMAND ENERGY & SPEC. ASSIGN													
2	DIST KW (CLASS GROUP PEAK)	K201	K201	3,875,203	0	0	0	0	0	0	0	0	0	0
3	DIST KW (CLASS GROUP PEAK)	K201	K201	1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	TOT RETAIL KW (CLASS GROUP PEAK)	K202	K202	4,141,583	0	0	0	0	0	0	0	0	0	0
5	DIST KW (NON-COIN PEAK) EXCLUDES DP & TS	K203	K203	6,436,531	0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	PRIMARY DISTRIBUTION VOLTAGE	K205	K205	3,875,203	0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	SECONDARY DISTRIBUTION VOLTAGE	K206	K206	3,341,693	0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	DISTRIBUTION KW/H	K303	K303	16,820,248,201	16,820,248,201	7,307,864,553	6,547,506,143	61,514,646	563,479,069	30,547,580	2,195,894,860	0	113,443,970	18,820,248,201
9	DIST O&M	K310	K310	80,782,323	33,365,415	28,194,706	944,941	25,275	1,870,301	16,797	26,114	5,679	2,281,802	33,365,415
10	CUST ACCTG	K311	K311	25,427,424	25,427,424	23,248,589	727,965	16,871	1,262,248	13,087	39,285	1,150	118,289	25,427,424
11	CUST SERV & INFO	K312	K312	9,740,334	9,740,334	8,856,993	226,411	6,916	569,777	5,552	3,702	487	48,506	9,740,334
12	SALES	K313	K313	2,716,057	2,716,057	2,469,738	72,057	1,328	156,092	1,548	1,032	136	13,558	2,716,057
13	O&M EXCLUDING A&G	K314	K314	118,686,736	118,686,736	62,770,916	2,003,314	50,590	3,848,418	38,964	70,113	7,452	2,461,903	71,249,230
14	DIRECT ASSIGNMENT TO LIGHTING	K401	K401	1,00000	1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000	1,00000
15	DIRECT ASSIGNMENT TO RESIDENTIAL	K402	K402	1,00000	1,00000	1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1,00000
16	TOTAL CUSTOMERS	K403	K403	706,206	706,206	642,161	18,735	500	40,587	402	271	35	3,515	706,206
17	TOTAL CUSTOMERS EXCLUDING DP	K404	K404	705,900	705,900	642,161	18,735	500	40,587	402	271	35	3,515	705,900
18	WTD CUSTOMERS - METERS	K405	K405	809,281	809,281	642,161	74,940	2,000	81,174	0	7,046	1,960	0.00000	809,281
19	DISTRIBUTION UNCOLLECTIBLE ACCOUNTS	K406	K406	4,077,437	4,077,437	3,834,629	161,530	1,713	35,270	901	31,147	90	11,957	4,077,437
20	WTD CUSTOMERS - SERVICES	K409	K409	725,135	725,135	642,161	37,470	1,000	40,587	402	271	35	3,515	725,135
21	A & G FACTOR	K411	K411	42,182,080	22,015,002	20,080,452	610,043	13,018	1,168,318	11,808	22,718	1,101	103,561	22,015,002
22	DISTRIBUTION A & G FACTOR	K412	K412	1,00000	0.30000	0.27273	0.00796	0.00021	0.01724	0.00017	0.00012	0.00001	0.00150	0.30000
23	TOTAL OPER & MAINT EXPENSES	K415	K415	100,000	50,000	0	14,624	391	31,897	0.00314	0.00212	0.00028	2,744	50,000
24	NON RESIDENTIAL COMBINATION FACTOR	K417	K417	469,454,480	61,423,352	46,310,214	8,977,051	159,436	5,266,927	0	637,922	69,000	0	61,423,352
25	TOTAL REVENUE (CURRENT)	K593	K593	469,454,480	61,423,352	46,310,214	8,977,051	159,436	5,266,927	0	637,922	69,000	0	61,423,352
26	DISTRIBUTION SERVICE REVENUE	K595	K595	1,00000	0.13084	0.09886	0.01912	0.00034	0.01722	0.00000	0.00136	0.00014	0.00000	0.13084
27	NON DISTRIBUTION ALLOC FACTOR	K597	K597	1,00000	1,00000	145,107,665	12,414,472	331,286	13,447,081	48,109	742,657	208,344	58,546,532	230,844,157
28	ALLOCATE DISTRIBUTION CONC	K657	K657	1,00000	0.18542	0.11655	0.00987	0.00026	0.01081	0.00003	0.00060	0.00017	0.04703	0.18542

DUKE ENERGY OHIO, INC.
DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-032-EL-AIR
DATA: 8 MONTHS ACTUAL & 4 MONTHS ESTIMATED
TYPE OF FILING: *X* ORIGINAL, UPDATED, REVERSED

SCHEDULE E-3.2b
WITNESS RESPONSIBLE:
JAMES E. ZOLKOWSKI
PAGE 19 OF 20

Line No.	Allocation	Item	Alloc	Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Large EM	Secondary Dist Small DM	Secondary Dist Small GSPL	Primary Distribution	Transmission	Lighting	Total
1	SPECIAL ALLOCATOR INFO FOR M667													
2	SUBSTATIONS	P129		361,724,578	0	0	0	0	0	0	0	0	0	0
3	POLES, TOWERS & FIXTURES	T129		159,244,810	0	0	0	0	0	0	0	0	0	0
4	CONDUCTORS	P129		220,068,176	0	0	0	0	0	0	0	0	0	0
5	TRANSFORMERS	D149		223,088,581	0	0	0	0	0	0	0	0	0	0
6	SERVICES	T029		87,353,273	87,353,273	77,358,311	4,513,544	120,548	4,889,163	48,044	0	0	423,663	87,353,273
7	METERS	C129		85,266,009	85,266,009	87,658,576	7,695,632	210,607	8,552,181	0	742,867	206,344	0	85,266,009
8	CUSTOMER PREM.	GP19		102,503	102,503	90,776	5,296	141	5,737	56	0	0	497	102,503
9	STREET LIGHTS	DR19		58,122,372	58,122,372	0	0	0	0	0	0	0	58,122,372	58,122,372
10	TOTAL			1,244,952,102	230,844,157	145,107,665	12,414,472	331,296	13,447,081	48,100	742,867	206,344	58,546,532	230,844,157
11	WEIGHTED RATIOS													
12	GROSS ELECTRIC PLANT IN SERVICE	P129		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	GROSS TRANS PLANT RATIOS	T129		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	GROSS TRANS PLANT RATIOS	P129		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	GROSS DIST PLANT RATIOS	D149		1,00000	0.31228	0.25557	0.01104	0.00029	0.01803	0.00014	0.00038	0.00010	0.02673	0.31228
16	GROSS TRANS & DIST RATIOS	T029		1,00000	0.31228	0.25557	0.01104	0.00029	0.01803	0.00014	0.00038	0.00010	0.02673	0.31228
17	GROSS P & T PLT RATIOS	P029		1,00000	0.31228	0.25557	0.01104	0.00029	0.01803	0.00014	0.00038	0.00010	0.02673	0.31228
18	GROSS P & T PLT RATIOS	G129		1,00000	0.40537	0.36831	0.01105	0.00028	0.02220	0.00022	0.00032	0.00002	0.00197	0.40537
19	GROSS C & O PLANT RATIOS	C129		1,00000	0.47426	0.43241	0.01307	0.00022	0.02545	0.00025	0.00045	0.00009	0.00228	0.47426
20	GROSS C & O PLANT RATIOS	GP19		1,00000	0.33124	0.27726	0.01118	0.00029	0.01869	0.00016	0.00039	0.00009	0.02298	0.33124
21	GROSS PLANT RATIOS	DR19		1,00000	0.35649	0.29177	0.01116	0.00030	0.01900	0.00017	0.00026	0.00005	0.03378	0.35649
22	NET ELECTRIC PLANT													
23	WTD NET PROD PLANT RATIOS	P229		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS PLANT RATIOS	T229		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	WTD NET DIST PLANT RATIOS	D249		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
26	WTD NET TRANS & DIST RATIOS	N129		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
27	WTD NET G & O PLT RATIOS	G229		1,00000	0.35717	0.32722	0.01065	0.00027	0.02159	0.00025	0.00029	0.00002	0.00792	0.35717
28	WTD NET C & O PLT RATIOS	C229		1,00000	0.46859	0.42722	0.01290	0.00032	0.02519	0.00025	0.00045	0.00002	0.00726	0.46859
29	WTD NET DIST, COM & GEN PLANT RATIOS	DG29		1,00000	(1.13992)	0.76492	(0.10530)	(0.00118)	0.00646	(0.00052)	(0.02149)	0.00011	0.01760	0.38146
30	WTD NET PLANT RATIOS	NP29		1,00000	0.31848	0.26592	0.01120	0.00030	0.01863	0.00015	0.00044	0.00011	0.01753	0.31846
31	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
32	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
33	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
34	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
35	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
36	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
37	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
38	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
39	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
40	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
41	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
42	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
43	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055
44	WTD FUNCT PROPERTY TAX	TP29		1,00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02008	0.30055

DUKE ENERGY OHIO, INC.
DISTRIBUTION CUSTOMER ALLOCATED COST OF SERVICE STUDY
TWELVE MONTHS ENDING MARCH 31, 2017
CASE NO: 17-032-EL-AIR
DATA: 8 MONTHS ACTUAL, 4.4 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVERSED

SCHEDULE E-3.2b
WITNESS RESPONSIBLE:
JAMES E. ZOLKOWSKI
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Line No.	Allocation	Item	Alloc	Total Distribution	Customer	Residential	Secondary Dist Large	Secondary Dist Large EH	Secondary Dist Small DM	Secondary Dist Small GSFL	Primary Distribution	Transmission	Lighting	Total Distribution
1	RATE BASE													
2	WTD NET O&M RATIOS	RB29	RB28	1.00000	0.33964	0.28532	0.01109	0.00029	0.01916	0.00016	0.00042	0.00009	0.01712	0.33964
3	WTD TOTAL RATE BASE RATIOS	RB99	RB98	1.00000	0.33790	0.28454	0.01109	0.00029	0.01913	0.00016	0.00042	0.00008	0.01719	0.33790
4														
5	O & M EXPENSES													
6	WTD PROD ENERGY EXP RATIOS	P349	P349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	WTD TRANS O&M EXP RATIOS	T349	T349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	WTD DIST O&M EXP RATIOS	D349	D349	0.00000	0.00000	0.24603	0.01770	0.00031	0.02315	0.00021	0.00032	0.00007	0.02824	0.41303
9	WTD CUST ACCT EXP RATIOS	C319	C319	0.00000	0.00000	0.91432	0.02663	0.00066	0.04964	0.00051	0.00154	0.00005	0.00465	1.00000
10	WTD SALES ACCT EXP RATIOS	S319	S319	0.00000	0.00000	0.80931	0.02653	0.00071	0.05747	0.00057	0.00038	0.00005	0.00530	1.00000
11	WTD A&G EXP RATIOS	A339	A339	0.00000	0.59730	0.52719	0.01690	0.00042	0.03117	0.00032	0.00072	0.00005	0.01553	0.59730
12	WTD O&M EXP RATIOS	OM39	OM39	0.00000	0.59854	0.52987	0.01688	0.00042	0.03208	0.00032	0.00063	0.00006	0.01928	0.59854
13	WTD PROD O&M EXP RATIOS	P459	P459	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	WTD C & I EXPENSE RATIOS	C331	C331	0.00000	0.00000	0.80931	0.02653	0.00071	0.05747	0.00057	0.00038	0.00005	0.00469	1.00000
15														
16	DEPRECIATION EXPENSES													
17	WTD PRODUCTION DEPREC RATIOS	P489	P489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	WTD TRANS DEPREC RATIOS	T489	T489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	WTD DIST DEPREC RATIOS	D489	D489	0.00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02308	0.30055
20	WTD GENERAL DEPREC EXP RATIOS	G489	G489	0.00000	0.39713	0.35717	0.01068	0.00027	0.02169	0.00022	0.00029	0.00002	0.00192	0.39713
21	WTD COM & OTHER DEPREC RATIOS	C489	C489	0.00000	0.46859	0.42722	0.01290	0.00032	0.02519	0.00025	0.00043	0.00002	0.00226	0.46859
22	WTD TOT DEPREC EXP RATIOS	DE49	DE49	0.00000	0.33532	0.29004	0.01121	0.00029	0.01953	0.00017	0.00042	0.00008	0.01457	0.33532
23	WTD TOT DEPREC EXP RATIOS - 100% DEMAND	DE50	DE50	0.00000	0.00000	(0.04620)	0.01121	0.00028	0.01953	0.00017	0.00042	0.00009	0.01457	0.00000
24														
25	OTHER TAXES & MISC EXPENSES													
26	WTD R. E. & PROP TAX RATIOS	L529	L529	0.00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02308	0.30055
27	WTD MISC TAX RATIOS	L589	L589	0.00000	0.36150	0.32125	0.01637	0.00035	0.02094	0.00016	0.00068	0.00008	0.00147	0.36150
28	WTD OTHER TAX RATIOS	L589	L589	0.00000	0.30455	0.25480	0.01148	0.00031	0.01829	0.00014	0.00049	0.00012	0.01882	0.30455
29	WTD OP EXP EX IT & REV RATIOS	OP69	OP69	0.00000	0.45927	0.39215	0.01393	0.00036	0.02304	0.00023	0.00064	0.00006	0.01794	0.45927
30														
31	TOTAL COST OF SERVICE													
32	WTD TOTAL ELEC COST OF SERVICE	CS09	CS09	1.00000	0.41693	0.36193	0.01306	0.00034	0.02326	0.00021	0.00060	0.00009	0.01754	0.41693
33														
34	WEIGHTED RATIOS													
35	JURISDICTIONAL NET ELECTRIC PLANT RATIOS	P429	P429	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	WTD NET PROD PLANT RATIOS	T429	T429	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	WTD NET TRANS PLANT RATIOS	D449	D449	0.00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02308	0.30055
38	WTD NET DIST PLANT RATIOS	D449	D449	0.00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02308	0.30055
39	WTD NET TRANS & DIST RATIOS	D429	D429	0.00000	0.30055	0.25023	0.01112	0.00030	0.01810	0.00014	0.00046	0.00012	0.02308	0.30055
40	WTD NET G & I PLT RATIOS	G429	G429	0.00000	0.39213	0.35717	0.01068	0.00027	0.02159	0.00022	0.00029	0.00002	0.00192	0.39213
41	WTD NET C & O PLANT RATIOS	C429	C429	0.00000	0.46859	0.42722	0.01290	0.00032	0.02519	0.00025	0.00043	0.00002	0.00226	0.46859
42	WTD NET PLANT RATIOS	NP49	NP49	0.00000	0.31948	0.26982	0.01120	0.00030	0.01863	0.00015	0.00044	0.00011	0.01753	0.31948
43	WTD NET GEN & COMMON PLT RATIOS	CM29	CM29	0.00000	0.42739	0.38846	0.01169	0.00029	0.02324	0.00023	0.00063	0.00002	0.00207	0.42739