

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Duke)
Energy Ohio, Inc., for Implementation of the) Case No. 18-1830-GA-UNC
Tax Cuts and Jobs Act of 2017.)

In the Matter of the Application of Duke)
Energy Ohio, Inc., for Approval of Tariff) Case No. 18-1831-GA-ATA
Amendments.)

**APPLICATION OF DUKE ENERGY OHIO, INC., TO
ESTABLISH A RIDER TO CREDIT ITS NATURAL
GAS CUSTOMERS WITH THE BENEFITS OF THE
TAX CUTS AND JOBS ACT**

Now comes Duke Energy Ohio, Inc. (Duke Energy Ohio or the Company), pursuant to Ohio Revised Code (R.C.) 4909.18 and the Public Utilities Commission of Ohio's (Commission) October 24, 2018, Finding and Order, in Case No. 18-47-AU-COI, directing Ohio's rate regulated utilities "to file applications 'not for an increase in rates,' pursuant to R.C. 4909.18, in a newly initiated proceeding, to pass along to customers the tax savings from the Tax Cuts and Jobs Act of 2017 (TCJA),"¹ and hereby respectfully requests that the Commission utilize this docket to resolve matters relating to the TCJA for Duke Energy Ohio's natural gas distribution operations and to facilitate an efficient resolution of those matters, as set forth herein.

Duke Energy Ohio is already proactively providing its customers with benefits under the TCJA through the Company's Accelerated Main Replacement Program (Rider AMRP) and its Advanced Utility Rider (Rider AU). Through this Application, the Company requests tariff-amendment approval under R.C. 4909.18, not for an increase in rates, to flow through all remaining

¹ *In the Matter of the Commission's Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies*, Case No. 18-47-AU-COI, Finding and Order, p.18 (October 24, 2018).

benefits of the TCJA for natural gas distribution operations.² This will be accomplished through revisions to existing tariffs and creation of a credit mechanism in a proposed new rider: Rider Gas TCJA (Rider GTCJA).

In support of its Application, Duke Energy Ohio states as follows:

1. Duke Energy Ohio is an Ohio corporation engaged in the business of supplying natural gas service in Adams, Brown, Butler, Clermont, Clinton, Hamilton, Montgomery, and Warren Counties in southwestern Ohio.
2. Duke Energy Ohio is a “public utility” as defined by R.C. 4905.02 and a “natural gas company” under R.C. 4905.03.
3. On December 22, 2017, the TCJA was signed into law. The TCJA has resulted in numerous significant changes for all U.S. citizens and corporations, both positive and negative. For regulated utilities, such as Duke Energy Ohio, some of the key provisions of the TCJA are as follows: (a) reduction of the corporate federal income tax (FIT) rate from 35 percent to 21 percent; (b) retention of interest deductibility; and (c) elimination of bonus depreciation. The TCJA also provides guidance on the treatment of excess accumulated deferred income taxes (EDITs) resulting from the TCJA.
4. On January 10, 2018, the Commission issued an Entry initiating a generic, all-utility investigation regarding implementation of the TCJA (TCJA COI).³ As part of that Entry (COI Entry), the Commission directed “the utilities . . . to record on their books as a deferred liability, in an appropriate account, the estimated reduction in federal income tax resulting from the TCJA,” effective January 1, 2018.⁴

² The rates for Rider AMRP and Rider AU already reflect the benefit of the lower FIT.

³ *In the Matter of the Commission's Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies*, Case No. 18-47-AU-COI, Entry (January 10, 2018).

⁴ *Id.* at pg. 2.

5. Duke Energy Ohio, through this Application, proposes to implement the rate reductions resulting from the TCJA using a combination of (a) a reduction to the current base gas distribution rates reflected in the Company's existing rate tariffs; (b) the creation of a new rider to refund both EDITs included in the Company's base rates and deferrals the Company has and will record from January 1, 2018, through March 31, 2019, related to the Commission's initial January 10, 2018, Entry; and (c) modification of the Company's existing Rider AMRP and Rider AU to refund EDITs associated with investments being recovered in those riders.

6. This Application, if approved, resolves all outstanding issues related to the impact of the TCJA on Duke Energy Ohio's retail rates for natural gas service.

7. In response to the Commission's October 24, 2018, Finding and Order, Duke Energy Ohio initiates this instant docket with a proposal to commence crediting its natural gas distribution customers with the full benefit of the TCJA's impact on base rates and riders, to the extent not already reflected in those rates.⁵

8. The Company's existing base revenues for natural gas service were established pursuant to a settlement that was approved by the Commission in Case No. 12-1685-GA-AIR, *et al.* Consistent with the Commission's Order in Case No. 17-2202-GA-ALT approving the use of the rate base and deferred income tax balances as of the date certain in Columbia Gas of Ohio's most recent base rate proceeding, Duke Energy Ohio has calculated the balances due to its natural gas customers as of the date certain of its last base natural gas rate proceeding.⁶ Starting with the revenue requirement model that produced the agreed-to base revenue requirement approved by the Commission for Duke Energy Ohio in that last rate proceeding, the Company proposes to

⁵ The impact of the lower FIT is already reflected in the Company's Rider AMRP and its Rider AU.

⁶ *In the Matter of the Application of Columbia Gas of Ohio, Inc. For Approval of an Alternative Form of Regulation to Establish a Capital Expenditure Program Rider Mechanism*, Case No 17-2202-GA-ALT, Stipulation at 8 (October 25, 2018); Order at 20 (November 28, 2018).

substitute the FIT rate of 35 percent included in the approved revenue requirement with the new FIT rate of 21 percent established by the TCJA and calculate the EDIT balances that have been created by the TCJA.

9. Assuming an April 1, 2019 effective date, revising the revenue requirement calculation agreed to in the prior rate case reduces the overall base revenue requirement by approximately \$12.9 million (or approximately 5.3 percent of the base revenue approved in that case). Attachment 1 includes revised tariffs, with calculations based upon an April 1, 2019 effective date, for all of the Company's retail rate classes that reduce the current base rates by 5.3 percent. Attachment 2 provides the calculations of the \$12.9 million revenue requirement reduction and the impact on base rates by rate class, assuming an April 1, 2019 effective date.

10. Duke Energy Ohio seeks to create a new rider, Rider GTCJA that will provide the Company's natural gas distribution customers with the following benefits, as a credit to base distribution rates:

a. Deferred FIT savings since January 1, 2018:

i. Pursuant to the Commission's COI Entry, the Company has been recording deferrals, beginning on January 1, 2018. The Company will continue recording such deferrals until the Commission approves the implementation of Rider GTCJA, which the Company has calculated assuming an April 1, 2019 effective date. The amount of the deferral to be returned to customers assuming an April 1, 2019 effective date, will include carrying charges accumulated on the unrefunded balance from January 1, 2018, through the date Rider GTCJA is implemented. The carrying charge will be calculated based on the long-term debt rate approved in the Company's most recent gas

base rate case.⁷ Including carrying costs, the deferral balance as of March 31, 2019, is projected to be approximately \$19.8 million.

- ii. This estimated balance of FIT deferrals will be included in the Rider GTCJA credit amount upon Commission approval assuming an April 1, 2019 effective date. Such deferral amount shall be credited to customers over a twelve-month period and shall be subject to a final true-up.

b. EDITs related to natural gas distribution service:

- i. Protected EDITs (approximately \$93.7 million) included in the Company's current base rates, will be amortized based on the average rate assumption method (ARAM) as required to conform to normalization rules. The normalization rate will adjust annually in accordance with ARAM. This credit will continue until new base rates are implemented as part of the Company's next base rate case, wherein the amortization of any remaining protected EDITs will be included in the base revenue requirement.
- ii. Unprotected EDITs (approximately \$19.5 million) included in the Company's base rates, including those related to property, plant, and equipment, will be amortized over 120 months (ten years), beginning with the first month the rider is effective. This component of the Rider GTCJA will end when the unprotected EDITs are fully amortized.
- iii. The EDITs associated with the Company's Rider AMRP and Rider AU will flow through the revenue requirement calculation in those riders. Protected

⁷ The carrying costs will be calculated by multiplying the applicable rate by the average of beginning and ending balance of the accrued deferral each month from January 1, 2018, through March 31, 2019. Carrying costs stop accruing upon implementation of Rider GTCJA.

EDITS will be amortized using ARAM and unprotected EDITS will be amortized over ten years. Rider AMRP and Rider AU will be updated to reflect the flow through of EDITS. The unamortized balance of EDITS will continue to be included as an offset to the applicable rate base for the revenue requirement calculation in those riders.

- iv. The amortization of all EDITS will be grossed up using a gross revenue conversion factor based on the prevailing federal income tax rate.

11. The annualized credit amount for Rider GTCJA shall be allocated to each rate class based on the percentage of base rates as reflected in the most recent base rates case. The credit rate to be applied to all rate schedules except for IT will be reflected as a dollar credit per bill. For IT, the allocable credit will be reflected on a volumetric (“per CCF”) basis. The billing determinants for the rate calculation will be the billing determinants filed in the most recent Rider AMRP update filing.

12. Attachment 1 to this Application contains original, proposed, and redlined tariffs that will be affected by approval of this Application.

13. Attachment 2 to this Application contains the calculations for the base rate reductions.

14. Attachment 3 to this Application contains the supporting calculations for the proposed Rider GTCJA, including balances of EDITS, deferrals, and estimated rates for each rate class.

15. Attachment 4 to this Application contains the bill impacts of the base rate reductions and the implementation of Rider GTCJA.

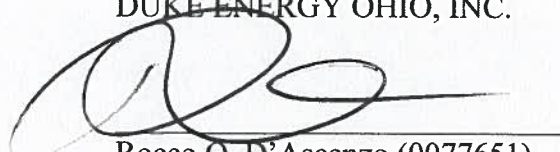
16. Duke Energy Ohio respectfully requests the Commission consider this Application on an expedited basis so as to enable benefits to begin flowing back to natural gas distribution customers commencing by April 1, 2019, as discussed herein. This approach will provide the best opportunity to resolve these issues and otherwise move forward efficiently to serve the public interest.

17. In order to expeditiously resolve this issue and promptly provide natural gas distribution customers with benefits of the TCJA, and given the new service proposed herein is not for an increase in rates, but rather amounts to a significant rate reduction through a credit to its natural gas distribution customers, the Company requests that the Commission grant this application without hearing in accordance with R.C. 4909.18. Such an expedited process will allow the Company to place these new rates into effect by April 1, 2019.

WHEREFORE, Duke Energy Ohio respectfully requests that the Commission approve this Application and the attached tariff and rates for Rider GTCJA and order rates to be effective April 1, 2019.

Respectfully submitted,

DUKE ENERGY OHIO, INC.



Rocco O. D'Ascenzo (0077651)

Deputy General Counsel

Jeanne W. Kingery (Counsel of Record) (0012172)

Associate General Counsel

Duke Energy Business Services LLC

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614-222-1334

rocco.d'ascenzo@duke-energy.com

Jeanne.kingery@duke-energy.com

STATE OF OHIO

)

COUNTY OF HAMILTON

)

)

I, Amy B. Spiller, President of Duke Energy Ohio, Inc. being first duly sworn, hereby verify that the information contained in this Application is true and correct to the best of my knowledge, information and belief.



Amy B. Spiller

Sworn to and subscribed in my presence this 21st day of December, 2018.



NOTARY PUBLIC

My Commission Expires: July 8, 2022



E. MINNA ROLFES-ADKINS
Notary Public, State of Ohio
My Commission Expires
July 8, 2022

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

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Issued: ____ Effective: April 1, 2019

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| <u>Division and Town Names</u> | <u>Town No.</u> | <u>Division No. 6 (Harrison)</u> | <u>Town No.</u> |
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RATE RS

RESIDENTIAL SERVICE

APPLICABILITY

Applicable to gas service required for residential purposes when supplied at one point of delivery where distribution mains are adjacent to the premises to be served.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All delivered gas is billed in units of 100 cubic feet (CCF).

Fixed Delivery Service Charge per month

\$31.26

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Plus a Usage-Based Charge for

First 400 CCF

\$0.030975 per CCF

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Additional CCF

\$0.092068 per CCF

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Plus the applicable charge per month as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider

Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program

Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan

Sheet No. 67, Rider UE-G, Uncollectible Expense Rider

Sheet No. 68, Rider STR, State Tax Rider

Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider

Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate RS for the purpose of a retail residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

MINIMUM BILL

The monthly minimum bill shall be the monthly Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

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LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-15 (C), Ohio Administrative Code;
- (2) the unpaid account balances of those customers being backbilled in accordance with Section 4933.28 Ohio Revised Code; and
- (3) the unpaid account balances of those customers on other Commission approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid.

At a residential customer's request, the Company will waive a late payment charge where the current charge is the only late payment charge levied in the most recent twelve month period.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

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RATE GS-S

GENERAL SERVICE - SMALL

APPLICABILITY

Applicable to gas service required for any purpose by an individual non-residential customer using 4,000 CCF or less during the prior calendar year at one premises when supplied at one point of delivery where distribution mains are adjacent to the premises to be served.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All delivered gas is billed in units of 100 cubic feet (CCF).

Fixed Delivery Service Charge per month

~~\$86.73~~

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Plus a Usage-Based Charge for
All CCF delivered at

~~\$0.094126~~ per CCF

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Plus the applicable charge per month as set forth on:

~~Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider~~

Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program

Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan

Sheet No. 67, Rider UE-G, Uncollectible Expense Rider

Sheet No. 68, Rider STR, State Tax Rider

Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider

Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate GS-S for the purpose of a:

1. Retail non-residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises

and/or a

2. Commercial NGV fueling stations in the business of selling natural gas to the general public for the purpose of fueling NGV's

shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____ Effective: April 1, 2019

Issued by Amy B. Spiller, President

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Deleted: December 2, 2013

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Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 32.4
Cancels and Supersedes
Sheet No. 32.3
Page 2 of 2

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MINIMUM BILL

The monthly minimum bill shall be the monthly Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERM OF SERVICE

One year, terminable thereafter on three (3) days written notice by either customer or Company.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

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Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 33.1⁵
Cancels and Supersedes
Sheet No. 33.1⁴
Page 1 of 4

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RATE RFT

RESIDENTIAL FIRM TRANSPORTATION SERVICE

AVAILABILITY

Firm transportation service for residential purposes, which is provided from the Company's city gate receipt points to the outlet side of Company's meter. Service is available to all residential customers, except for those customers whose utility service accounts are past due at the time customer desires to utilize this service. The Company may terminate a customer's supplier contract for non-payment and return the customer to the Company's sales service only if: (1) the Supplier has made an affirmative request for the Company to act as its agent to terminate customer contracts for non-payment; and (2) the Supplier has included, in its customer contracts, a notice that the Company can terminate such contracts for non-payment. Where the Supplier is performing its own billing of the gas supply, termination of the agreement will be at the discretion of the Supplier, as specified in the Supplier contracts for service. In either case, the Supplier or the Company shall give no less than 30 days written notice that the customer will be switched from the Supplier and revert to the Company unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to the Company and will remain with the Supplier. If the Company provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. A customer must enter into an agreement with a Supplier who meets the Company's requirements for participation in this pooling program pursuant to Rate FRAS, Sheet No. 44.

Gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served. Any gas provided hereunder shall be provided by displacement.

Residential customers who are enrolled in income payment plans pursuant to Rule 4901:1-18-12, Ohio Administrative Code (PIPP customers), shall be provided their alternative gas supply service exclusively through their own supply pool, for which gas is provided by a willing Supplier whose bid has been approved by the Public Utilities Commission of Ohio.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers who elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by the Company in order to return a customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

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139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 33.1~~5~~
Cancels and Supersedes
Sheet No. 33.1~~4~~
Page 2 of 4

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TRANSFER OF SERVICE

Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a \$4.00 switching fee. If the Company's firm transportation program terminates, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without paying the switching fee.

A customer participating in a governmental aggregation will not be subject to the switching fee, regardless of whether the customer returns to the Company's sales service from the governmental aggregation or the governmental aggregator chooses to switch its aggregation to a different Supplier.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All delivered gas is billed in units of 100 cubic feet (CCF).

Fixed Delivery Service Charge per month

~~\$31.26~~

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Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer at:

First 400 CCF
Additional CCF

~~\$0.030975~~ per CCF
~~\$0.092068~~ per CCF

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Plus the applicable charge per month as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider

Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program

Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan

Sheet No. 66, Rider GSR, Gas Surcredit Rider

Sheet No. 67, Rider UE-G, Uncollectible Expense Rider

Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider

Sheet No. 68, Rider STR, State Tax Rider

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

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P.U.C.O. Gas No. 18
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Cancels and Supersedes
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NET MONTHLY BILL (Cont'd.)

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Suppliers shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

MINIMUM BILL

The monthly minimum bill shall be the Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above plus the percentage specified in Rider ETR, Sheet No. 64, the Ohio Excise Tax Liability Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate RFT for the purpose of a retail residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

GENERAL TERMS AND CONDITIONS

1. Approved Supplier List

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers who sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by Company's requirements for, its pooling program. This list shall be available to any customer upon request.

2. Applications and Service Date

A customer who desires service under this tariff shall apply through its chosen Supplier. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the date the Company receives the transfer request from the Supplier. The Company shall notify the Supplier of the actual transfer date.

A customer may request termination of service under this tariff and return to the Company's sales service by notifying the Company, and the request will become effective on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the receipt of such notification. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with all notice requirements of the Suppliers' Code of Conduct set forth in Rate FRAS, Sheet No. 44.

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GENERAL TERMS AND CONDITIONS (Cont'd)

3. Delivery Pressure and Gas Composition

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

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P.U.C.O. Gas No. 18
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Gas service under this tariff shall be at the pressure that is currently available at customer's premises.

During severe weather periods, Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on Company's system. While Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so.

4. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to Company's system.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-12, Ohio Administrative Code;
- (2) the unpaid account balances of those customers being back-billed in accordance with Section 4933.28 Ohio Revised Code;
- (3) the unpaid account balances of those customers on other Commission-approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid; and
- (4) the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

At a residential customer's request, the Company will waive a late payment charge where the current charge is the only late payment charge levied in the most recent twelve-month period.

SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of the Public Utilities Commission of Ohio.

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Cancels and Supersedes
Sheet No. 34.3
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RATE RSLI

RESIDENTIAL SERVICE LOW INCOME

APPLICABILITY

Applicable to gas service required for residential purposes when supplied at one point of delivery where distribution mains are adjacent to the premises to be served. Eligible customers are non-PIPP, low usage residential customers verified at or below 175% of poverty level. The total number of customers that may receive service under Rate RSLI and Rate RFTLI is 10,000.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All delivered gas is billed in units of 100 cubic feet (CCF).

Fixed Delivery Service Charge per month

\$27.48

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Plus a Usage-Based Charge for
All CCF

\$0.030975 per CCF

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Plus the applicable charge per month as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider

Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program,

Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan

Sheet No. 67, Rider UE-G, Uncollectible Expense Rider

Sheet No. 68, Rider STR, State Tax Rider.

Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider

Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate RSLI for the purpose of a retail residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

MINIMUM BILL

The monthly minimum bill shall be the monthly Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

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LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code;
- (2) the unpaid account balances of those customers being backbilled in accordance with Section 4933.28 Ohio Revised Code; and
- (3) the unpaid account balances of those customers on other Commission-approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid.

At a residential customer's request, the Company will waive a late payment charge where the current charge is the only late payment charge levied in the most recent twelve-month period.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

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Duke Energy Ohio
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Cincinnati, Ohio 45202

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Cancels and Supersedes
Sheet No. 35.3
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RATE GS-L

GENERAL SERVICE - LARGE

APPLICABILITY

Applicable to gas service required for any purpose by an individual non-residential customer using more than 4,000 CCF during the prior calendar year at one premises when supplied at one point of delivery where distribution mains are adjacent to the premises to be served.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All delivered gas is billed in units of 100 cubic feet (CCF).

Fixed Delivery Service Charge per month

\$214.50

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Plus a Usage-Based Charge for
All CCF delivered at

\$0.099216 per CCF

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Plus the applicable charge per month as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider

Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program

Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan

Sheet No. 67, Rider UE-G, Uncollectible Expense Rider

Sheet No. 68, Rider STR, State Tax Rider

Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider

Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate GS-L for the purpose of a:

1. Retail non-residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises

and/or a

2. Commercial NGV fueling stations in the business of selling natural gas to the general public for the purpose of fueling NGV's

shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

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EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

MINIMUM BILL

The monthly minimum bill shall be the Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERM OF SERVICE

One (1) year, terminable thereafter on three (3) days written notice by either customer or Company.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

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139 East Fourth Street
Cincinnati, Ohio 45202

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Sheet No. 36.3
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RATE RFTLI

RESIDENTIAL FIRM TRANSPORTATION SERVICE – LOW INCOME

AVAILABILITY

Firm transportation service for residential purposes, which is provided from the Company's city gate receipt points to the outlet side of Company's meter. Service is available to eligible residential customers, except for those customers whose utility service accounts are past due at the time customer desires to utilize this service. Eligible customers are non-PIPP, low usage residential customer verified at or below 175% of poverty level. The total number of customers who may receive service under Rate RSLI and Rate RFTLI is 10,000. The Company may terminate a customer's supplier contract for non-payment and return the customer to the Company's sales service only if: (1) the Supplier has made an affirmative request for the Company to act as its agent to terminate customer contracts for non-payment; and (2) the Supplier has included in its customer contracts, a notice that the Company can terminate such contracts for non-payment. Where the Supplier is performing its own billing of the gas supply, termination of the agreement will be at the discretion of the Supplier, as specified in the Supplier contracts for service. In either case, the Supplier or the Company shall give no less than 30 days written notice that the customer will be switched from the Supplier and revert to the Company unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to the Company and will remain with the Supplier. If the Company provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. A customer must enter into an agreement with a Supplier that meets the Company's requirements for participation in this pooling program pursuant to Rate FRAS, Sheet No. 44.

Gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served. Any gas provided hereunder shall be provided by displacement.

Residential customers who are enrolled in income payment plans pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code (PIPP Customers), shall be provided their alternative gas supply service exclusively through their own supply pool, for which gas is provided by a willing Supplier whose bid has been approved by the Public Utilities Commission of Ohio.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers who elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by the Company in order to return a customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

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TRANSFER OF SERVICE

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Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a \$4.00 switching fee. If the Company's firm transportation program terminates, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without paying the switching fee.

A customer participating in a governmental aggregation will not be subject to the switching fee, regardless of whether the customer returns to the Company's sales service from the governmental aggregation or the governmental aggregator chooses to switch its aggregation to a different Supplier.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All delivered gas is billed in units of 100 cubic feet (CCF).

Fixed Delivery Service Charge per month

\$27.48

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Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer at:
All CCF

\$0.030975 per CCF

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Plus the applicable charge per month as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider

Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program

Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan

Sheet No. 66, Rider GSR, Gas Surcredit Rider

Sheet No. 67, Rider UE-G, Uncollectible Expense Rider

Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider

Sheet No. 68, Rider STR, State Tax Rider

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Suppliers shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

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MINIMUM BILL

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The monthly minimum bill shall be the Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above plus the percentage specified in Rider ETR, Sheet No. 64, the Ohio Excise Tax Liability Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate RFTLI for the purpose of a retail residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

GENERAL TERMS AND CONDITIONS

1. Approved Supplier List

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers that sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by Company's requirements for, its pooling program. This list shall be available to any customer upon request.

2. Applications and Service Date

A customer who desires service under this tariff shall apply through its chosen Supplier. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the date the Company receives the transfer request from the Supplier. The Company shall notify the Supplier of the actual transfer date.

A customer may request termination of service under this tariff and return to the Company's sales service by notifying the Company, and the request will become effective on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the receipt of such notification. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with all notice requirements of the Suppliers' Code of Conduct set forth in Rate FRAS, Sheet No. 44.

3. Delivery Pressure and Gas Composition

Gas service under this tariff shall be at the pressure that is currently available at customer's premises.

During severe weather periods, Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on Company's system. While Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so.

GENERAL TERMS AND CONDITIONS (Cont'd)

4. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to Company's system.

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LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code;
- (2) the unpaid account balances of those customers being backbilled in accordance with Section 4933.28 Ohio Revised Code;
- (3) the unpaid account balances of those customers on other Commission-approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid; and
- (4) the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

At a residential customer's request, the Company will waive a late payment charge where the current charge is the only late payment charge levied in the most recent twelve-month period.

SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of the Public Utilities Commission of Ohio.

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RATE FT-L

FIRM TRANSPORTATION SERVICE - LARGE

AVAILABILITY

Firm full requirements transportation service for an individual non-residential customer using more than 4,000 CCF during the prior calendar year at one premises, which is provided from the Company's city gate receipt points to the outlet side of Company's meter used to serve the customer. This service is available within the Company's entire service territory, and at the customer's option, to serve the firm service requirements of interruptible transportation customers in combination with service under Rate IT to all non-residential customers except for those customers whose utility service accounts are past due at the time customer desires to utilize this service. The Company may terminate a customer's supplier contract for non-payment and return the customer to the Company's service only if: (1) the Supplier has made an affirmative request for the Company to act as its agent to terminate customer contracts for non-payment; and (2) the Supplier has included, in its customer contracts, a notice that the Company can terminate such contracts for non-payment. Where the Supplier is performing its own billing of the gas supply, termination of the agreement will be at the discretion of the Supplier, as specified in the Supplier contracts for service. The Supplier or the Company shall give no less than 30 days written notice that the customer will be switched from the Supplier and revert to the Company unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to the Company and will remain with the Supplier. If the Company provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. Service shall be provided on demand from the Company's city gate receipt points to the outlet side of Company's meter used to serve the customer. Customer must enter into a "pooling" agreement with a Supplier that meets the Company's requirements for participation in this pooling program, and must arrange for the delivery of gas into Company's system.

Customers who believe that they will significantly increase throughput, from their historic firm service levels, shall so inform the Company.

Except as provided under Company Rider NGV, gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served. Any gas provided hereunder shall be provided by displacement.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers who elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by Company in order to return customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

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TRANSFER OF SERVICE

Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a \$4.00 switching fee. If the Company's firm transportation program terminates, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without paying the switching fee.

A customer participating in a governmental aggregation will not be subject to the switching fee, regardless of whether the customer returns to the Company's sales service from the governmental aggregation or the governmental aggregator chooses to switch its aggregation to a different Supplier.

CHARACTER OF SERVICE

Service provided under this schedule shall be firm service.

NET MONTHLY BILL

The Net Monthly Bill shall be determined in accordance with the following rates and charges:

Fixed Delivery Service Charge

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Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to the customer:

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Plus the applicable charge per month as set forth on:

~~Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider~~

Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program

Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan

Sheet No. 66, Rider GSR, Gas Surcredit Rider

Sheet No. 67, Rider UE-G, Uncollectible Expense Rider

Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider

Sheet No. 68, Rider STR, State Tax Rider

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Supplier shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

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MINIMUM BILL

The monthly minimum bill shall be the Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate FT-L for the purpose of a:

1. Retail non-residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises

and/or a

2. Commercial NGV fueling stations in the business of selling natural gas to the general public for the purpose of fueling NGV's

shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to the unpaid account balances of those customers being back-billed in accordance with Section 4933.28 Ohio Revised Code, or to the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

GENERAL TERMS AND CONDITIONS

1. Approved Supplier List

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers who sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by Company's requirements for, its pooling program. This list shall be available to customer upon request.

2. Applications and Service Date

A customer who desires service under this tariff shall apply through its chosen Supplier. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the date the Company receives the transfer request from the Supplier. The Company shall notify the Supplier of the actual transfer date.

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GENERAL TERMS AND CONDITIONS (Cont'd)

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A customer may request termination of service under this tariff and return to the Company's sales service by notifying the Company, and the request will become effective on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the receipt of such notification. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with any notice requirements of the Supplier's Code of Conduct set forth in Rate FRAS, Sheet No. 44.

3. Delivery Pressure and Gas Composition

Gas service under this tariff shall be at the pressure that is currently available at customer's premise. During severe weather periods, the Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on the Company's system. While the Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so. A customer whose operations are affected by swings in the composition of the Company's gas is required to notify the Company of that fact so that the Company can give the customer advance notice when the propane plants are going to be in operation.

4. Service Term

Except customers returned for non-payment or for good cause shown, a customer who elects service under this tariff, other than a small commercial customer, shall not be permitted to return to Company's sales service for at least one (1) year.

5. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to the Company's system.

AUTOMATIC METER READING EQUIPMENT

If the customer requests the Company to install remote meter reading equipment at customer's meter location in order to monitor the customer's usage on a daily basis, customer shall be responsible for the cost of such equipment, either through a lump-sum payment or monthly facilities charges, at the Company's option, designed to reimburse the Company for the cost of such equipment.

In the event customer, in cooperation with its Supplier, wishes to install telemetering devices or related equipment in order to monitor consumption, the Company shall provide the necessary interface with its meters. Customer shall be responsible for the costs of providing such interface, including the cost of electric and or telephone services, if required. Customer shall pay the Company, either through a lump sum payment or monthly facilities charges, at the Company's option,

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AUTOMATIC METER READING EQUIPMENT (Cont'd)

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designed to reimburse Company for the cost of providing such interface. Customer shall be solely responsible for installing, maintaining, and operating devices that it installs. Customer, or its agent, shall provide the Company with daily usage data if requested by the Company. In the event of disagreement between the parties, the Company's metered consumption data shall be used for all billings to the customer.

CURTAILMENT OF SERVICE

Company may curtail service under this rate schedule in accordance with curtailment procedures on file with, and approved by, the Public Utilities Commission of Ohio. In the event customer fails to comply with the Company's direction to curtail, the Company reserves the right to physically discontinue service to the customer. Company shall not be liable in damages or otherwise to customer for any loss of production, other claim, or any consequences occasioned by customer as a result of such curtailment or because of the lack of advance notice to customer of such curtailment.

SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of The Public Utilities Commission of Ohio.

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RATE GGIT

GAS GENERATION INTERRUPTIBLE TRANSPORTATION RATE

AVAILABILITY

Interruptible local delivery service for natural gas to be used in any commercial gas-fired electric generators, including but not limited to customer-owned co-generation, and available to any customer that: (1) signs a Service Agreement contract with the Company for service under this Rate GGIT; (2) arranges for the delivery of gas into the Company's system for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served; and (3) utilizes natural gas transported under this tariff as its primary fuel source in combustion gas turbines unit(s) or combined cycle unit(s) for the purpose of generating electricity. Service under this tariff will be provided by displacement and on a "best efforts" basis. The Company reserves the right to decline requests to initiate or continue service hereunder whenever, in the Company's sole judgment, rendering service will be detrimental to the operation of the Company's system or impair its ability to supply gas to customers receiving service under the provisions of Rates RS, RSLI, RFT, RFTLI, GS-S, GS-L, FT-S, FT-L, IT, or other special contract arrangements. This tariff schedule shall not preclude the Company, with Commission approval, from entering into special arrangements that are designed to meet unique circumstances.

The service provided hereunder will be interruptible local gas delivery service provided on a "best efforts" basis from the Company's city gate receipt points to the outlet side of customer's meter. The Company, to ensure its ability to reliably supply gas to customers receiving service under the provisions of Rates RS, RSLI, RFT, RFTLI, GS-S, GS-L, FT-S, FT-L, and IT, shall have the right for operational, but not economic reasons, to designate the city gate receipt points where the customer is required to deliver its gas.

In order to receive service under this tariff, customer must have in place throughout the term of this agreement, a gas storage/balancing service agreement with an upstream supplier under which that supplier will balance customer's hourly and daily usage with deliveries into the Company's system. The Company will install, at customer's expense, metering equipment that will allow it to monitor customer's hourly and daily usage.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All gas consumed is billed in units of 100 cubic feet (CCF).

Administrative Charge per month:

Shall be equal to the monthly Administrative Charge under the Company's Interruptible Transportation Tariff (Rate IT) or its successor tariff.

Facilities Charge per month:

Monthly amount required to amortize, over the term of the Service Agreement, any additional or incremental costs that the Company incurs in constructing facilities to bring service to customer, including the costs of such facilities as mains and service installations, metering and regulating equipment, and telemetric and flow control equipment, plus a reasonable contribution to overall system costs.

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NET MONTHLY BILL (Contd.)

Usage-based Delivery Charge:

Company will deliver the arranged-for gas, less shrinkage, which is equal to the Company's system average unaccounted-for percentage, at a rate of:

| | |
|-------------------------------|----------------------------------|
| First 1,000,000 CCF per month | 100% of Rate IT Commodity Charge |
| Next 500,000 CCF per month | 75% of Rate IT Commodity Charge |
| Over 1,500,000 CCF per month | 60% of Rate IT Commodity Charge |

Plus, if applicable, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider
Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider
Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program Rider
Sheet No. 66, Rider GSR, Gas Surcredit Rider
Sheet No. 68, Rider STR, State Tax Rider
Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider
Sheet No. 88, Rider AU, Advanced Utility Rider

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In addition, customer's net monthly bill, excluding gas costs and related taxes that are billed to the customer by supplier, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

MINIMUM BILL PROVISION

Customer will be subject to a monthly "Minimum bill" equal to the Monthly Administrative Charge and Facilities Charge, as noted above, plus applicable riders and taxes, as may be amended and approved by the Public Utilities Commission of Ohio from time to time.

UNAUTHORIZED DELIVERIES

In the event customer fails to interrupt transportation deliveries at Company's request, any excess deliveries through customer's meter will be considered unauthorized deliveries that are subject to the flow-through-of-pipeline penalty charges to the extent that they are incurred by the Company, and in addition thereto, shall be paid for as specified under the "Charges For Unauthorized Deliveries" provision of this rate schedule. The charges for such unauthorized deliveries shall be billed directly to the customer. However, Company may, at its sole discretion, physically discontinue service to the customer if customer refuses to interrupt service when requested by Company. Further, Company may temporarily or permanently discontinue service if customer fails to operate in accordance with the Company's directives and limitations regarding service under this tariff.

CHARGES FOR UNAUTHORIZED DELIVERIES

Any customer taking unauthorized deliveries shall be billed an amount reflective of the general service rate, Rate GS-S, Sheet No. 32, including the expected gas cost component of the gas cost recovery rate or Company's highest cost gas, and one month's demand charges on the volume difference (this charge shall not be imposed more frequently than once in any thirty day period), and/or the cost of operating the Company's propane peak shaving plant, and/or, if so required to effectuate compliance with the interruptible provisions of this schedule, the cost incurred by the Company to valve-off the service. In any event, customer shall reimburse the Company for any interstate pipeline penalty charges resulting from such unauthorized

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deliveries.

BALANCING

For purposes of this tariff, a "pool" shall be defined as one or more customers taking service under Rate GGIT that are joined together for supply management purposes. A "pool operator" has a contractual responsibility to manage the aggregated gas supply requirements of all the Rate GGIT customers that comprise its pool. All supply management responsibilities of individual customers are transferred to the pool operator once a customer becomes a part of a pool, as the aggregated balancing requirements of all pool members are treated under this tariff as though they were a single customer with its own supply management responsibilities. Because of the large hourly and daily usage likely to flow under this tariff, the pool operator is required to contract with the pipelines designated by the Company for hourly and daily deliveries that correspond with their actual burn of gas delivered under this tariff.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERMS AND CONDITIONS

The customer shall enter into a written Service Agreement with the Company. Such Service Agreement shall set forth specific arrangements as to the transportation services provided, the level of firm gas required by customer, Monthly Facilities Charge, the minimum bill calculation, and any other circumstances relating to the individual customer.

The Company's "best efforts" are defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to higher priority customers or to respond to any emergency.

The Pool operator agrees, upon request by Company, to produce, in a timely manner, proof of the purchase of the natural gas transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting the pool gas' supplies.

Company will not be liable for any costs and/or penalties charged by pipelines, or suppliers, because of pool operator's over- or under-deliveries into the pipeline, or pool customers' failure to take deliveries through customers' meters that, in the aggregate, match the amount of gas transported by the pool operator to the Company's city gate.

The Company will provide customer and/or its designated pool operator, by electronic or other available means of communication, its best available operating data on gas deliveries to individual customers and for the combined pool on an hourly and daily basis. Hourly/daily operational information shall include information on hourly/daily gas flows provided by Automated Meter Reading (AMR), equipment, telemetry, or any other means the Company has available to provide the customer or its designated pool operator with its best estimate of hourly/daily gas deliveries for individual customer's and the pool's combined accounts.

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In order to administer the provisions of this tariff and monitor customer's hourly/daily usage, the Company will install remote metering equipment on customer's meter site to separately meter gas used for

TERMS AND CONDITIONS (Contd.)

generation volumes that qualify for this rate. Customer will be responsible for payment of the cost of such telemetric equipment, either through a lump sum payment, or at the Company's option, through a monthly facilities charge designed to reimburse the Company for the costs of such equipment. Customer will also be responsible for providing the Company with access to a telephone service at customer's metering site, or such other equipment or utilities that may be necessary, and shall also be responsible for the monthly charges for such telephone service or other necessary equipment or utilities.

The primary term of contract shall be a minimum of five (5) years. After completion of the primary term, such contract shall continue month to month unless cancelled by either party by giving thirty (30) days written notice.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law. This will not preclude a special agreement in the event other considerations, such as bypass, are deemed solely by Company to be credible options for the customer.

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RATE IT

INTERRUPTIBLE TRANSPORTATION SERVICE

AVAILABILITY

Curtailed natural gas local delivery service available to any customer that: (1) signs a contract with the Company for service under Rate IT; (2) utilizes a minimum of 10,000 CCF per month during each of the seven consecutive billing periods commencing with customer's first meter reading taken on or after April 1; (3) has arranged for the delivery of gas into the Company's system, for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served; and (4) has become a member of a pool under Rate AS and elected Interruptible Monthly Balancing Service under Rate IMBS. Any service hereunder shall be provided by displacement and on a best efforts basis. The Company reserves the right to decline requests to initiate or continue such service whenever, in the Company's judgment, rendering this service would be detrimental to the operation of the Company's system or its ability to supply gas to customers receiving service under the provisions of Rates RS, RSLI, RFT, RFTLI, GS-S, GS-L, FT-S, FT-L, DGS, and SS. This tariff schedule shall not preclude the Company, with Commission approval, from entering into special arrangements that are designed to meet unique circumstances.

The service provided hereunder shall be interruptible transportation service from the Company's city gate receipt points to the outlet side of customer's meter. The Company, to ensure its ability to reliably supply gas to customers receiving service under the provisions of Rates RS, RSLI, RFT, RFTLI, GS-S, GS-L, FT-S, FT-L, DGS and SS, shall have the right for operational, but not economic reasons, to designate the city gate receipt points where the customer is required to deliver its gas.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All gas consumed is billed in units of 100 cubic feet (CCF).

Administrative Charge

\$565.81

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Commodity Charge:

Company will deliver the arranged-for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at a rate of:

\$.065958 per CCF

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Plus the throughput charge for the service level selected under Rate IMBS, Interruptible Monthly Balancing Service.

Plus, if applicable, the charge per month as set forth on:
Sheet No. 88, Rider AU, Advanced Utility Rider.

Plus, if applicable, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider

Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program Rider

Sheet No. 66, Rider GSR, GAS Surcredit Rider

Sheet No. 68, Rider STR, State Tax Rider

Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider

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NET MONTHLY BILL (Cont'd)

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Issued by Amy B. Spiller, President

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Plus, if applicable, balancing related charges pursuant to Rate IMBS if customer has elected to operate as its own pool for supply management purposes.

In addition, customer's net monthly bill, excluding gas costs and related taxes that are billed to the customer on suppliers' behalf, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Minimum: Customer will be subject to a monthly minimum bill requirement equivalent to the monthly Administrative Charge shown above, plus the Ohio Excise Tax Liability Rider and the State Tax Rider, and in addition thereto during the seven consecutive billing periods beginning in April, a 10,000 CCF per month throughput volume minimum.

If customer fails to take delivery of 10,000 CCF per month during the months of April through October, customer will be charged, in addition to the Administrative Charge and the charges for the delivered volume and the applicable Excise Tax Rider and State Tax Rider, an amount equal to the difference between 10,000 CCF and the delivered volume billed at Rate GS-S, including all applicable Riders.

In the event that customer repeatedly and significantly fails to meet the minimum throughput requirement of this tariff, customer may, at the Company's option, be removed from this tariff and denied further service, or may be switched to Rates GS-S, GS-L or Rates FT-S, FT-L.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate IT for the purpose of a:

1. Retail non-residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises

and/or a

2. Commercial NGV fueling stations in the business of selling natural gas to the general public for the purpose of fueling NGV's

shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

COMPETITIVE FLEXIBILITY

The Company may, on an individual customer basis, charge a rate lower than that specified in the "Net Monthly Bill" provision in order to meet competition from alternative fuels or other energy sources. The decision to charge a lower rate will be made by the Company based on its interpretation of competitive conditions.

UNAUTHORIZED DELIVERIES

In the event customer fails to interrupt transportation deliveries at Company's request, any excess deliveries through customer's meter will be considered unauthorized deliveries that are subject to the flow-through-of-

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pipeline penalty charges to the extent that they are incurred by the Company, and in addition thereto, shall be paid for as specified under the "Charges For Unauthorized Deliveries" provision of this rate schedule. The charges for such unauthorized deliveries shall be billed directly to the customer in lieu of its "pool operator," if applicable. However, Company shall not be precluded from physically discontinuing service to the customer if customer refuses to interrupt service when requested by Company.

CHARGES FOR UNAUTHORIZED DELIVERIES

Any customer taking unauthorized deliveries shall be billed an amount reflective of the general service rate, Rate GS-S, Sheet No. 32, including the expected gas cost component of the gas cost recovery rate or Company's highest cost gas, and one (1) month's demand charges on the volume difference (this charge shall not be imposed more frequently than once in any thirty day period), and/or the cost of operating the Company's propane peak shaving plant, and/or, if so required to effectuate compliance with the interruptible provisions of this schedule, the cost incurred by the Company to valve-off the service. In any event, customer shall reimburse the Company for any interstate pipeline penalty charges resulting from such unauthorized deliveries.

ELECTION OF MONTHLY BALANCING OPTION

A "pool" can be a single Rate IT customer acting on its own behalf, or a group of Rate IT customers who join, or are joined, together for purposes of gas supply management under this tariff. A pool operator has a contractual responsibility to manage the aggregated gas supply requirements of all of the Rate IT customers that comprise its pool. All supply management responsibilities of individual customers are transferred to the pool operator once a customer becomes a part of a pool, as the aggregated balancing requirements of all pool members are treated under this tariff as though they were a single customer with its own supply management responsibilities.

Monthly throughput charges under Rate IMBS, shall be billed directly to the end-use customer. All other balancing charges, including "cash out" charges, penalties and other like charges billed under the provisions of Rate IMBS shall be billed directly to the pool operator, regardless of whether the pool operator is an individual customer acting as its own pool, or an aggregated customer pool operator. For purposes of calculating these charges, the usages of all customers within a pool will be combined into a single pool usage number, which will be matched against the pool operator's total deliveries to its IT pool.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERMS AND CONDITIONS

The customer shall enter into a written agreement with the Company. Such agreement shall set forth specific arrangements as to the transportation services provided as well as the level of firm gas required by customer and any other circumstances relating to the individual customer.

TERMS AND CONDITIONS (Contd.)

The Company's "best efforts" are defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to higher priority customers or to respond to any

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emergency.

The pool operator agrees, upon request by Company, to produce, in a timely manner, proof of the purchase of the natural gas to be transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting the pool gas' supplies.

Company will not be liable for any costs and/or penalties charged by pipelines, or suppliers, because of pool operator's over- or under-deliveries into the pipeline, or pool customers' failure to take deliveries through customers' meters that, in the aggregate, match the amount of gas transported by the pool operator to the Company's city gate.

In order to qualify for Rate IT service, customers who satisfy the definition of human needs and public welfare customers and primary and secondary schools must purchase standby service, or have alternative fuel capability, or have a combination thereof sufficient to maintain minimal operations.

A human needs and public welfare customer is a customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind, where the element of human welfare is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety, and welfare. Such facilities shall include, but are not limited to, houses, apartment buildings, correctional institutions, hospitals, nursing homes, and charitable institutions. Specifically excluded are hotels and motels used for temporary lodging and not used as a principal place of residence on a monthly or yearly basis.

The Company will provide customer and/or its designated pool operator, by electronic or other available means of communication, its best available operating data on gas deliveries to individual customers and for the combined pool on a daily basis. Daily operational information shall include information on daily gas flows provided by Automated Meter Reading, equipment, telemetry, or any other means the Company has available to provide the customer or its designated pool operator with its best estimate of daily gas deliveries for individual customer's accounts and the pool's combined accounts.

In order to administer the provisions of this tariff and monitor customer's daily usage, the Company will install remote metering equipment on customer's meter site. Customer will be responsible for payment of the cost of such telemetric equipment, either through a lump sum payment, or at the Company's option, through a monthly facilities charge designed to reimburse the Company for the costs of such equipment. Customer will also be responsible for providing the Company with access to a telephone service at customer's metering site, or such other equipment or utilities that may be necessary, and shall also be responsible for the monthly charges for such telephone service or other necessary equipment or utilities.

TERMS AND CONDITIONS (Contd.)

The primary term of contract shall be a minimum of one (1) year. After completion of the primary term, such contract shall continue month to month unless cancelled by either party by giving thirty (30) days' written notice. In the event customer re-applies for service under this tariff within one (1) year of having this contract terminated at customer's request, customer shall pay the minimum charges specified in the Net Monthly Bill

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provision for the number of months customer's service was inactive.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

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RATE FT-S

FIRM TRANSPORTATION SERVICE - SMALL

AVAILABILITY

Firm full requirements transportation service for an individual non-residential customer using 4,000 CCF or less during the prior calendar year at one premise, which is provided from the Company's city gate receipt points to the outlet side of Company's meter used to serve the customer. This service is available within the Company's entire service territory, and at the customer's option, to serve the firm service requirements of interruptible transportation customers in combination with service under Rate IT to all non-residential customers except for those customers whose utility service accounts are past due at the time customer desires to utilize this service. The Company may terminate a customer's supplier contract for non-payment and return the customer to the Company's service only if: (1) the Supplier has made an affirmative request for the Company to act as its agent to terminate customer contracts for non-payment; and (2) the Supplier has included in its customer contracts, a notice that the Company can terminate such contracts for non-payment. Where the Supplier is performing its own billing of the gas supply, termination of the agreement will be at the discretion of the Supplier, as specified in the Supplier contracts for service. The Supplier or the Company shall give no less than thirty (30) days' written notice that the customer will be switched from the Supplier and revert to the Company unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to the Company and will remain with the Supplier. If the Company provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. Service shall be provided on demand from the Company's city gate receipt points to the outlet side of Company's meter used to serve the customer. Customer must enter into a "pooling" agreement with a Supplier that meets the Company's requirements for participation in this pooling program, and must arrange for the delivery of gas into Company's system.

Customers that believe that they will significantly increase throughput, from their historic firm service levels, shall so inform the Company.

Gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premise to be served. Any gas provided hereunder shall be provided by displacement.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers that elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by Company in order to return customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

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TRANSFER OF SERVICE

Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a \$4.00 switching fee. If the Company's firm transportation program terminates, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without paying the switching fee.

After the Company installs additional information system capability on or before September 1, 2007, a customer participating in a governmental aggregation will not be subject to the switching fee, regardless of whether the customer returns to the Company's sales service from the governmental aggregation or the governmental aggregator chooses to switch its aggregation to a different Supplier.

CHARACTER OF SERVICE

Service provided under this schedule shall be firm service.

NET MONTHLY BILL

The Net Monthly Bill shall be determined in accordance with the following rates and charges:

Fixed Delivery Service Charge

\$86.73

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Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to the customer:

\$0.094126 per CCF

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Plus the applicable charge per month as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider

Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program

Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan

Sheet No. 66, Rider GSR, Gas Surcredit Rider

Sheet No. 67, Rider UE-G, Uncollectible Expense Rider

Sheet No. 68, Rider STR, State Tax Rider

Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider

Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Suppliers shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

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MINIMUM BILL

The monthly minimum bill shall be the Fixed Delivery Service Charge and applicable charge under Rider_AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate FT-S for the purpose of a:

1. Retail non-residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises

and/or a

2. Commercial NGV fueling stations in the business of selling natural gas to the general public for the purpose of fueling NGV's

shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to the unpaid account balances of those customers being back-billed in accordance with Section 4933.28 of the Ohio Revised Code, or to the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

GENERAL TERMS AND CONDITIONS

1. Approved Supplier List

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers who sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by, Company's requirements for its pooling program. This list shall be available to customer upon request.

2. Applications and Service Date

A customer that desires service under this tariff shall apply through its chosen Supplier. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the date the Company receives the transfer request from the Supplier. The Company shall notify the Supplier of the actual transfer date.

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GENERAL TERMS AND CONDITIONS (Cont'd)

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A customer may request termination of service under this tariff and return to the Company's sales service by notifying the Company, and the request will become effective on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the receipt of such notification. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with any notice requirements of the Suppliers' Code of Conduct set forth in Rate FRAS, Sheet No. 44.

3. Delivery Pressure and Gas Composition

Gas service under this tariff shall be at the pressure that is currently available at customer's premises. During severe weather periods, the Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on the Company's system. While the Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so. A customer whose operations are affected by swings in the composition of the Company's gas is required to notify the Company of that fact so that the Company can give the customer advance notice when the propane plants are going to be in operation.

4. Service Term

Except customers returned for non-payment or for good cause shown, a customer that elects service under this tariff, other than a small commercial customer, shall not be permitted to return to Company's sales service for at least one (1) year.

5. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to the Company's system.

AUTOMATIC METER READING EQUIPMENT

If the customer requests the Company to install remote meter reading equipment at customer's meter location in order to monitor the customer's usage on a daily basis, customer shall be responsible for the cost of such equipment either through a lump-sum payment or monthly facilities charges, at the Company's option, designed to reimburse the Company for the cost of such equipment.

In the event customer, in co-operation with its Supplier, wishes to install telemetering devices or related equipment in order to monitor consumption, the Company shall provide the necessary interface with its meters. Customer shall be responsible for the costs of providing such interface, including the cost of electric and or telephone services, if required. Customer shall pay the Company a lump-sum payment or monthly facilities charges, at the Company's option, that is designed to reimburse Company for the cost of providing such interface. Customer shall be solely responsible for

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AUTOMATIC METER READING EQUIPMENT (Cont'd)

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installing, maintaining, and operating devices that it installs. Customer, or its agent, shall provide the Company with daily usage data if requested by the Company. In the event of disagreement between the parties, the Company's metered consumption data shall be used for all billings to the customer.

CURTAILMENT OF SERVICE

Company may curtail service under this rate schedule in accordance with curtailment procedures on file with, and approved by, the Public Utilities Commission of Ohio. In the event customer fails to comply with the Company's direction to curtail, the Company reserves the right to physically discontinue service to the customer. Company shall not be liable in damages or otherwise to customer for any loss of production, other claim, or any consequences occasioned by customer as a result of such curtailment or because of the lack of advance notice to customer of such curtailment.

SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of The Public Utilities Commission of Ohio.

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RATE DGS

DISTRIBUTED GENERATION SERVICE

AVAILABILITY

Available in the Company's entire service territory to customers who enter into a service agreement that identifies, among other provisions, facilities that are required to serve distributed generation installations. The facilities contemplated hereunder include, but are not limited to, the equipment necessary to accommodate non-standard system pressure. The Company reserves the right to decline requests to initiate or continue service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to customers receiving service under the provisions of Rates RS, RSLI, RFT, RFTLI, GS-S, GS-L, FT-S and FT-L.

CHARACTER OF SERVICE

The service provided under this tariff schedule is firm, on-demand, delivery service.

NET MONTHLY BILL

In addition to the provisions of the applicable firm transportation tariff, the following monthly charges shall apply for billing purposes.

Administrative Charge \$25.00

Plus the applicable charge per month as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider

Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program.

Sheet No. 88, Rider AU, Advanced Utility.

Monthly Capacity Reservation Charge

The customer shall pay, except when the installation is operating according to the service agreement, a monthly amount equal to the level of contract capacity stated in the service agreement, times the capacity reservation charge per CCF. The level of contract capacity is the customer's estimate of the maximum hourly load in CCF that the installation will require when operating as intended. The capacity reservation charge equals the delivery charge stated in the applicable firm transportation service tariff.

The minimum monthly capacity reservation charge per installation shall be \$2.00

Facilities Charge

The customer shall pay the amount specified in the service agreement.

Delivery Charge

All deliveries, as determined by the Company, shall be billed under the provisions of the applicable firm transportation service tariff.

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EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise tax Liability Rider, except that finance charges are excluded from the computation of the net bill.

LATE PAYMENT CHARGE

Payment of the Net Monthly Bill must be received in the Company's office within twenty-one (21) days from the date the bill is mailed by the Company. When not so paid, the Gross Monthly bill, which is the Net Monthly Bill plus five percent (5%), is due and payable.

TERMS AND CONDITIONS

The customer shall enter into a written service agreement with the Company which specifies the type of service(s) required, operational requirements, the facilities necessary to accommodate the type of service, and the level of capacity required by customer. The customer and the Company will mutually agree upon the level of contract capacity.

An additional meter shall be installed to separately measure the service hereunder.

The cost of facilities, as described in the service agreement, shall be paid by the customer.

The customer shall have contracted for such interstate pipeline services, including, but not limited to, firm transportation and no-notice delivery services, that are sufficient to satisfy the installation's planned operating schedule.

Changes in the level of contract capacity may be requested annually by the customer, on the anniversary date of the service agreement. Such requests shall be made at least thirty (30) days in advance of the anniversary date.

The term of contract shall be five years.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio as provided by law.

Deleted: May 28, 2008

Deleted: 07-589-GA-AIR

Deleted: May 29, 2008

Deleted: June 4, 2008

Deleted: Julie Janson

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Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
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RATE RS

RESIDENTIAL SERVICE

APPLICABILITY

Applicable to gas service required for residential purposes when supplied at one point of delivery where distribution mains are adjacent to the premises to be served.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All delivered gas is billed in units of 100 cubic feet (CCF).

| | |
|---|---------|
| Fixed Delivery Service Charge per month | \$31.26 |
|---|---------|

Plus a Usage-Based Charge for

| | |
|----------------|--------------------|
| First 400 CCF | \$0.030975 per CCF |
| Additional CCF | \$0.092068 per CCF |

Plus the applicable charge per month as set forth on:

- Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider
- Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program
- Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:

- Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan
- Sheet No. 67, Rider UE-G, Uncollectible Expense Rider
- Sheet No. 68, Rider STR, State Tax Rider
- Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider
- Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate
- Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate RS for the purpose of a retail residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

MINIMUM BILL

The monthly minimum bill shall be the monthly Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

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LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-15 (C), Ohio Administrative Code;
- (2) the unpaid account balances of those customers being backbilled in accordance with Section 4933.28 Ohio Revised Code; and
- (3) the unpaid account balances of those customers on other Commission approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid.

At a residential customer's request, the Company will waive a late payment charge where the current charge is the only late payment charge levied in the most recent twelve month period.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

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RATE GS-S

GENERAL SERVICE - SMALL

APPLICABILITY

Applicable to gas service required for any purpose by an individual non-residential customer using 4,000 CCF or less during the prior calendar year at one premises when supplied at one point of delivery where distribution mains are adjacent to the premises to be served.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All delivered gas is billed in units of 100 cubic feet (CCF).

Fixed Delivery Service Charge per month \$86.73

Plus a Usage-Based Charge for
All CCF delivered at \$0.094126 per CCF

Plus the applicable charge per month as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider
Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program
Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan
Sheet No. 67, Rider UE-G, Uncollectible Expense Rider
Sheet No. 68, Rider STR, State Tax Rider
Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider
Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate
Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate GS-S for the purpose of a:

1. Retail non-residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises

and/or a

2. Commercial NGV fueling stations in the business of selling natural gas to the general public for the purpose of fueling NGV's

shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

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MINIMUM BILL

The monthly minimum bill shall be the monthly Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERM OF SERVICE

One year, terminable thereafter on three (3) days written notice by either customer or Company.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

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RATE RFT

RESIDENTIAL FIRM TRANSPORTATION SERVICE

AVAILABILITY

Firm transportation service for residential purposes, which is provided from the Company's city gate receipt points to the outlet side of Company's meter. Service is available to all residential customers, except for those customers whose utility service accounts are past due at the time customer desires to utilize this service. The Company may terminate a customer's supplier contract for non-payment and return the customer to the Company's sales service only if: (1) the Supplier has made an affirmative request for the Company to act as its agent to terminate customer contracts for non-payment; and (2) the Supplier has included, in its customer contracts, a notice that the Company can terminate such contracts for non-payment. Where the Supplier is performing its own billing of the gas supply, termination of the agreement will be at the discretion of the Supplier, as specified in the Supplier contracts for service. In either case, the Supplier or the Company shall give no less than 30 days written notice that the customer will be switched from the Supplier and revert to the Company unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to the Company and will remain with the Supplier. If the Company provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. A customer must enter into an agreement with a Supplier who meets the Company's requirements for participation in this pooling program pursuant to Rate FRAS, Sheet No. 44.

Gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served. Any gas provided hereunder shall be provided by displacement.

Residential customers who are enrolled in income payment plans pursuant to Rule 4901:1-18-12, Ohio Administrative Code (PIPP customers), shall be provided their alternative gas supply service exclusively through their own supply pool, for which gas is provided by a willing Supplier whose bid has been approved by the Public Utilities Commission of Ohio.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers who elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by the Company in order to return a customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

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TRANSFER OF SERVICE

Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a \$4.00 switching fee. If the Company's firm transportation program terminates, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without paying the switching fee.

A customer participating in a governmental aggregation will not be subject to the switching fee, regardless of whether the customer returns to the Company's sales service from the governmental aggregation or the governmental aggregator chooses to switch its aggregation to a different Supplier.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All delivered gas is billed in units of 100 cubic feet (CCF).

Fixed Delivery Service Charge per month \$31.26

Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer at:

| | |
|----------------|--------------------|
| First 400 CCF | \$0.030975 per CCF |
| Additional CCF | \$0.092068 per CCF |

Plus the applicable charge per month as set forth on:
Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider
Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program
Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:
Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan
Sheet No. 66, Rider GSR, Gas Surcredit Rider
Sheet No. 67, Rider UE-G, Uncollectible Expense Rider
Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider
Sheet No. 68, Rider STR, State Tax Rider
Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

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NET MONTHLY BILL (Cont'd.)

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Suppliers shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

MINIMUM BILL

The monthly minimum bill shall be the Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above plus the percentage specified in Rider ETR, Sheet No. 64, the Ohio Excise Tax Liability Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate RFT for the purpose of a retail residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

GENERAL TERMS AND CONDITIONS

1. Approved Supplier List

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers who sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by Company's requirements for, its pooling program. This list shall be available to any customer upon request.

2. Applications and Service Date

A customer who desires service under this tariff shall apply through its chosen Supplier. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the date the Company receives the transfer request from the Supplier. The Company shall notify the Supplier of the actual transfer date.

A customer may request termination of service under this tariff and return to the Company's sales service by notifying the Company, and the request will become effective on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the receipt of such notification. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with all notice requirements of the Suppliers' Code of Conduct set forth in Rate FRAS, Sheet No. 44.

GENERAL TERMS AND CONDITIONS (Cont'd)

3. Delivery Pressure and Gas Composition

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

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Gas service under this tariff shall be at the pressure that is currently available at customer's premises.

During severe weather periods, Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on Company's system. While Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so.

4. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to Company's system.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-12, Ohio Administrative Code;
- (2) the unpaid account balances of those customers being back-billed in accordance with Section 4933.28 Ohio Revised Code;
- (3) the unpaid account balances of those customers on other Commission-approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid; and
- (4) the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

At a residential customer's request, the Company will waive a late payment charge where the current charge is the only late payment charge levied in the most recent twelve-month period.

SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of the Public Utilities Commission of Ohio.

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 34.4
Cancels and Supersedes
Sheet No. 34.3
Page 1 of 2

RATE RSLI

RESIDENTIAL SERVICE LOW INCOME

APPLICABILITY

Applicable to gas service required for residential purposes when supplied at one point of delivery where distribution mains are adjacent to the premises to be served. Eligible customers are non-PIPP, low usage residential customers verified at or below 175% of poverty level. The total number of customers that may receive service under Rate RSLI and Rate RFTLI is 10,000.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All delivered gas is billed in units of 100 cubic feet (CCF).

| | |
|--|--------------------|
| Fixed Delivery Service Charge per month | \$27.48 |
| Plus a Usage-Based Charge for All CCF | \$0.030975 per CCF |

Plus the applicable charge per month as set forth on:
Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider
Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program,
Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:
Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan
Sheet No. 67, Rider UE-G, Uncollectible Expense Rider
Sheet No. 68, Rider STR, State Tax Rider.
Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider
Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate
Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate RSLI for the purpose of a retail residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

MINIMUM BILL

The monthly minimum bill shall be the monthly Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

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Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 34.4
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LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code;
- (2) the unpaid account balances of those customers being backbilled in accordance with Section 4933.28 Ohio Revised Code; and
- (3) the unpaid account balances of those customers on other Commission-approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid.

At a residential customer's request, the Company will waive a late payment charge where the current charge is the only late payment charge levied in the most recent twelve-month period.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 35.4
Cancels and Supersedes
Sheet No. 35.3
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RATE GS-L

GENERAL SERVICE - LARGE

APPLICABILITY

Applicable to gas service required for any purpose by an individual non-residential customer using more than 4,000 CCF during the prior calendar year at one premises when supplied at one point of delivery where distribution mains are adjacent to the premises to be served.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All delivered gas is billed in units of 100 cubic feet (CCF).

Fixed Delivery Service Charge per month \$214.50

Plus a Usage-Based Charge for
All CCF delivered at \$0.099216 per CCF

Plus the applicable charge per month as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider
Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program
Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan
Sheet No. 67, Rider UE-G, Uncollectible Expense Rider
Sheet No. 68, Rider STR, State Tax Rider
Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider
Sheet No. 71, Rider GCRR, Gas Cost Recovery Rate
Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate GS-L for the purpose of a:

1. Retail non-residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises

and/or a

2. Commercial NGV fueling stations in the business of selling natural gas to the general public for the purpose of fueling NGV's

shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
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EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

MINIMUM BILL

The monthly minimum bill shall be the Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERM OF SERVICE

One (1) year, terminable thereafter on three (3) days written notice by either customer or Company.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

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Sheet No. 36.4
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RATE RFTLI

RESIDENTIAL FIRM TRANSPORTATION SERVICE – LOW INCOME

AVAILABILITY

Firm transportation service for residential purposes, which is provided from the Company's city gate receipt points to the outlet side of Company's meter. Service is available to eligible residential customers, except for those customers whose utility service accounts are past due at the time customer desires to utilize this service. Eligible customers are non-PIPP, low usage residential customer verified at or below 175% of poverty level. The total number of customers who may receive service under Rate RSLI and Rate RFTLI is 10,000. The Company may terminate a customer's supplier contract for non-payment and return the customer to the Company's sales service only if: (1) the Supplier has made an affirmative request for the Company to act as its agent to terminate customer contracts for non-payment; and (2) the Supplier has included in its customer contracts, a notice that the Company can terminate such contracts for non-payment. Where the Supplier is performing its own billing of the gas supply, termination of the agreement will be at the discretion of the Supplier, as specified in the Supplier contracts for service. In either case, the Supplier or the Company shall give no less than 30 days written notice that the customer will be switched from the Supplier and revert to the Company unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to the Company and will remain with the Supplier. If the Company provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. A customer must enter into an agreement with a Supplier that meets the Company's requirements for participation in this pooling program pursuant to Rate FRAS, Sheet No. 44.

Gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served. Any gas provided hereunder shall be provided by displacement.

Residential customers who are enrolled in income payment plans pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code (PIPP Customers), shall be provided their alternative gas supply service exclusively through their own supply pool, for which gas is provided by a willing Supplier whose bid has been approved by the Public Utilities Commission of Ohio.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers who elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by the Company in order to return a customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

TRANSFER OF SERVICE

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 36.4
Cancels and Supersedes
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Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a \$4.00 switching fee. If the Company's firm transportation program terminates, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without paying the switching fee.

A customer participating in a governmental aggregation will not be subject to the switching fee, regardless of whether the customer returns to the Company's sales service from the governmental aggregation or the governmental aggregator chooses to switch its aggregation to a different Supplier.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All delivered gas is billed in units of 100 cubic feet (CCF).

Fixed Delivery Service Charge per month \$27.48

Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer at:

All CCF \$0.030975 per CCF

Plus the applicable charge per month as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider
Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program
Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan
Sheet No. 66, Rider GSR, Gas Surcredit Rider
Sheet No. 67, Rider UE-G, Uncollectible Expense Rider
Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider
Sheet No. 68, Rider STR, State Tax Rider
Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Suppliers shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

MINIMUM BILL

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

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The monthly minimum bill shall be the Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above plus the percentage specified in Rider ETR, Sheet No. 64, the Ohio Excise Tax Liability Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate RFTLI for the purpose of a retail residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

GENERAL TERMS AND CONDITIONS

1. Approved Supplier List

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers that sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by Company's requirements for, its pooling program. This list shall be available to any customer upon request.

2. Applications and Service Date

A customer who desires service under this tariff shall apply through its chosen Supplier. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the date the Company receives the transfer request from the Supplier. The Company shall notify the Supplier of the actual transfer date.

A customer may request termination of service under this tariff and return to the Company's sales service by notifying the Company, and the request will become effective on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the receipt of such notification. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with all notice requirements of the Suppliers' Code of Conduct set forth in Rate FRAS, Sheet No. 44.

3. Delivery Pressure and Gas Composition

Gas service under this tariff shall be at the pressure that is currently available at customer's premises.

During severe weather periods, Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on Company's system. While Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so.

GENERAL TERMS AND CONDITIONS (Cont'd)

4. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to Company's system.

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

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LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to:

- (1) customers actively enrolled on the Percentage of Income Payment Plan (PIPP) pursuant to Rule 4901:1-18-04(B), Ohio Administrative Code;
- (2) the unpaid account balances of those customers being backbilled in accordance with Section 4933.28 Ohio Revised Code;
- (3) the unpaid account balances of those customers on other Commission-approved deferred payment plans or the Budget Billing Plan, except that a late payment charge may be assessed on any deferred payment plan or Budget Billing Plan amount not timely paid; and
- (4) the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

At a residential customer's request, the Company will waive a late payment charge where the current charge is the only late payment charge levied in the most recent twelve-month period.

SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of the Public Utilities Commission of Ohio.

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

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Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

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RATE FT-L

FIRM TRANSPORTATION SERVICE - LARGE

AVAILABILITY

Firm full requirements transportation service for an individual non-residential customer using more than 4,000 CCF during the prior calendar year at one premises, which is provided from the Company's city gate receipt points to the outlet side of Company's meter used to serve the customer. This service is available within the Company's entire service territory, and at the customer's option, to serve the firm service requirements of interruptible transportation customers in combination with service under Rate IT to all non-residential customers except for those customers whose utility service accounts are past due at the time customer desires to utilize this service. The Company may terminate a customer's supplier contract for non-payment and return the customer to the Company's service only if: (1) the Supplier has made an affirmative request for the Company to act as its agent to terminate customer contracts for non-payment; and (2) the Supplier has included, in its customer contracts, a notice that the Company can terminate such contracts for non-payment. Where the Supplier is performing its own billing of the gas supply, termination of the agreement will be at the discretion of the Supplier, as specified in the Supplier contracts for service. The Supplier or the Company shall give no less than 30 days written notice that the customer will be switched from the Supplier and revert to the Company unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to the Company and will remain with the Supplier. If the Company provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. Service shall be provided on demand from the Company's city gate receipt points to the outlet side of Company's meter used to serve the customer. Customer must enter into a "pooling" agreement with a Supplier that meets the Company's requirements for participation in this pooling program, and must arrange for the delivery of gas into Company's system.

Customers who believe that they will significantly increase throughput, from their historic firm service levels, shall so inform the Company.

Except as provided under Company Rider NGV, gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served. Any gas provided hereunder shall be provided by displacement.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers who elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by Company in order to return customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

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TRANSFER OF SERVICE

Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a \$4.00 switching fee. If the Company's firm transportation program terminates, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without paying the switching fee.

A customer participating in a governmental aggregation will not be subject to the switching fee, regardless of whether the customer returns to the Company's sales service from the governmental aggregation or the governmental aggregator chooses to switch its aggregation to a different Supplier.

CHARACTER OF SERVICE

Service provided under this schedule shall be firm service.

NET MONTHLY BILL

The Net Monthly Bill shall be determined in accordance with the following rates and charges:

| | |
|-------------------------------|----------|
| Fixed Delivery Service Charge | \$214.50 |
|-------------------------------|----------|

Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to the customer: \$0.099216 per CCF

Plus the applicable charge per month as set forth on:
Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider
Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program
Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan
Sheet No. 66, Rider GSR, Gas Surcredit Rider
Sheet No. 67, Rider UE-G, Uncollectible Expense Rider
Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider
Sheet No. 68, Rider STR, State Tax Rider
Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Supplier shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

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MINIMUM BILL

The monthly minimum bill shall be the Fixed Delivery Service Charge and applicable charge under Rider_AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate FT-L for the purpose of a:

1. Retail non-residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises

and/or a

2. Commercial NGV fueling stations in the business of selling natural gas to the general public for the purpose of fueling NGV's

shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to the unpaid account balances of those customers being back-billed in accordance with Section 4933.28 Ohio Revised Code, or to the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

GENERAL TERMS AND CONDITIONS

1. Approved Supplier List

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers who sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by Company's requirements for, its pooling program. This list shall be available to customer upon request.

2. Applications and Service Date

A customer who desires service under this tariff shall apply through its chosen Supplier. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the date the Company receives the transfer request from the Supplier. The Company shall notify the Supplier of the actual transfer date.

GENERAL TERMS AND CONDITIONS (Cont'd)

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

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A customer may request termination of service under this tariff and return to the Company's sales service by notifying the Company, and the request will become effective on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the receipt of such notification. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with any notice requirements of the Supplier's Code of Conduct set forth in Rate FRAS, Sheet No. 44.

3. Delivery Pressure and Gas Composition

Gas service under this tariff shall be at the pressure that is currently available at customer's premise. During severe weather periods, the Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on the Company's system. While the Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so. A customer whose operations are affected by swings in the composition of the Company's gas is required to notify the Company of that fact so that the Company can give the customer advance notice when the propane plants are going to be in operation.

4. Service Term

Except customers returned for non-payment or for good cause shown, a customer who elects service under this tariff, other than a small commercial customer, shall not be permitted to return to Company's sales service for at least one (1) year.

5. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to the Company's system.

AUTOMATIC METER READING EQUIPMENT

If the customer requests the Company to install remote meter reading equipment at customer's meter location in order to monitor the customer's usage on a daily basis, customer shall be responsible for the cost of such equipment, either through a lump-sum payment or monthly facilities charges, at the Company's option, designed to reimburse the Company for the cost of such equipment.

In the event customer, in cooperation with its Supplier, wishes to install telemetering devices or related equipment in order to monitor consumption, the Company shall provide the necessary interface with its meters. Customer shall be responsible for the costs of providing such interface, including the cost of electric and or telephone services, if required. Customer shall pay the Company, either through a lump sum payment or monthly facilities charges, at the Company's option,

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Cincinnati, Ohio 45202

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AUTOMATIC METER READING EQUIPMENT (Cont'd)

designed to reimburse Company for the cost of providing such interface. Customer shall be solely responsible for installing, maintaining, and operating devices that it installs. Customer, or its agent, shall provide the Company with daily usage data if requested by the Company. In the event of disagreement between the parties, the Company's metered consumption data shall be used for all billings to the customer.

CURTAILMENT OF SERVICE

Company may curtail service under this rate schedule in accordance with curtailment procedures on file with, and approved by, the Public Utilities Commission of Ohio. In the event customer fails to comply with the Company's direction to curtail, the Company reserves the right to physically discontinue service to the customer. Company shall not be liable in damages or otherwise to customer for any loss of production, other claim, or any consequences occasioned by customer as a result of such curtailment or because of the lack of advance notice to customer of such curtailment.

SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of The Public Utilities Commission of Ohio.

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

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Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 46.1
Cancels and Supersedes
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RATE GGIT

GAS GENERATION INTERRUPTIBLE TRANSPORTATION RATE

AVAILABILITY

Interruptible local delivery service for natural gas to be used in any commercial gas-fired electric generators, including but not limited to customer-owned co-generation, and available to any customer that: (1) signs a Service Agreement contract with the Company for service under this Rate GGIT; (2) arranges for the delivery of gas into the Company's system for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served; and (3) utilizes natural gas transported under this tariff as its primary fuel source in combustion gas turbines unit(s) or combined cycle unit(s) for the purpose of generating electricity. Service under this tariff will be provided by displacement and on a "best efforts" basis. The Company reserves the right to decline requests to initiate or continue service hereunder whenever, in the Company's sole judgment, rendering service will be detrimental to the operation of the Company's system or impair its ability to supply gas to customers receiving service under the provisions of Rates RS, RSLI, RFT, RFTLI, GS-S, GS-L, FT-S, FT-L, IT, or other special contract arrangements. This tariff schedule shall not preclude the Company, with Commission approval, from entering into special arrangements that are designed to meet unique circumstances.

The service provided hereunder will be interruptible local gas delivery service provided on a "best efforts" basis from the Company's city gate receipt points to the outlet side of customer's meter. The Company, to ensure its ability to reliably supply gas to customers receiving service under the provisions of Rates RS, RSLI, RFT, RFTLI, GS-S, GS-L, FT-S, FT-L, and IT, shall have the right for operational, but not economic reasons, to designate the city gate receipt points where the customer is required to deliver its gas.

In order to receive service under this tariff, customer must have in place throughout the term of this agreement, a gas storage/balancing service agreement with an upstream supplier under which that supplier will balance customer's hourly and daily usage with deliveries into the Company's system. The Company will install, at customer's expense, metering equipment that will allow it to monitor customer's hourly and daily usage.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All gas consumed is billed in units of 100 cubic feet (CCF).

Administrative Charge per month:

Shall be equal to the monthly Administrative Charge under the Company's Interruptible Transportation Tariff (Rate IT) or its successor tariff.

Facilities Charge per month:

Monthly amount required to amortize, over the term of the Service Agreement, any additional or incremental costs that the Company incurs in constructing facilities to bring service to customer, including the costs of such facilities as mains and service installations, metering and regulating equipment, and telemetric and flow control equipment, plus a reasonable contribution to overall system costs.

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NET MONTHLY BILL (Contd.)

Usage-based Delivery Charge:

Company will deliver the arranged-for gas, less shrinkage, which is equal to the Company's system average unaccounted-for percentage, at a rate of:

| | |
|-------------------------------|----------------------------------|
| First 1,000,000 CCF per month | 100% of Rate IT Commodity Charge |
| Next 500,000 CCF per month | 75% of Rate IT Commodity Charge |
| Over 1,500,000 CCF per month | 60% of Rate IT Commodity Charge |

Plus, if applicable, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider
Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider
Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program Rider
Sheet No. 66, Rider GSR, Gas Surcredit Rider
Sheet No. 68, Rider STR, State Tax Rider
Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider
Sheet No. 88, Rider AU, Advanced Utility Rider

In addition, customer's net monthly bill, excluding gas costs and related taxes that are billed to the customer by supplier, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

MINIMUM BILL PROVISION

Customer will be subject to a monthly "Minimum bill" equal to the Monthly Administrative Charge and Facilities Charge, as noted above, plus applicable riders and taxes, as may be amended and approved by the Public Utilities Commission of Ohio from time to time.

UNAUTHORIZED DELIVERIES

In the event customer fails to interrupt transportation deliveries at Company's request, any excess deliveries through customer's meter will be considered unauthorized deliveries that are subject to the flow-through-of-pipeline penalty charges to the extent that they are incurred by the Company, and in addition thereto, shall be paid for as specified under the "Charges For Unauthorized Deliveries" provision of this rate schedule. The charges for such unauthorized deliveries shall be billed directly to the customer. However, Company may, at its sole discretion, physically discontinue service to the customer if customer refuses to interrupt service when requested by Company. Further, Company may temporarily or permanently discontinue service if customer fails to operate in accordance with the Company's directives and limitations regarding service under this tariff.

CHARGES FOR UNAUTHORIZED DELIVERIES

Any customer taking unauthorized deliveries shall be billed an amount reflective of the general service rate, Rate GS-S, Sheet No. 32, including the expected gas cost component of the gas cost recovery rate or Company's highest cost gas, and one month's demand charges on the volume difference (this charge shall not be imposed more frequently than once in any thirty day period), and/or the cost of operating the Company's propane peak shaving plant, and/or, if so required to effectuate compliance with the interruptible provisions of this schedule, the cost incurred by the Company to valve-off the service. In any event, customer shall reimburse the Company for any interstate pipeline penalty charges resulting from such unauthorized deliveries.

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P.U.C.O. Gas No. 18
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BALANCING

For purposes of this tariff, a "pool" shall be defined as one or more customers taking service under Rate GGIT that are joined together for supply management purposes. A "pool operator" has a contractual responsibility to manage the aggregated gas supply requirements of all the Rate GGIT customers that comprise its pool. All supply management responsibilities of individual customers are transferred to the pool operator once a customer becomes a part of a pool, as the aggregated balancing requirements of all pool members are treated under this tariff as though they were a single customer with its own supply management responsibilities. Because of the large hourly and daily usage likely to flow under this tariff, the pool operator is required to contract with the pipelines designated by the Company for hourly and daily deliveries that correspond with their actual burn of gas delivered under this tariff.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERMS AND CONDITIONS

The customer shall enter into a written Service Agreement with the Company. Such Service Agreement shall set forth specific arrangements as to the transportation services provided, the level of firm gas required by customer, Monthly Facilities Charge, the minimum bill calculation, and any other circumstances relating to the individual customer.

The Company's "best efforts" are defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to higher priority customers or to respond to any emergency.

The Pool operator agrees, upon request by Company, to produce, in a timely manner, proof of the purchase of the natural gas transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting the pool gas' supplies.

Company will not be liable for any costs and/or penalties charged by pipelines, or suppliers, because of pool operator's over- or under-deliveries into the pipeline, or pool customers' failure to take deliveries through customers' meters that, in the aggregate, match the amount of gas transported by the pool operator to the Company's city gate.

The Company will provide customer and/or its designated pool operator, by electronic or other available means of communication, its best available operating data on gas deliveries to individual customers and for the combined pool on an hourly and daily basis. Hourly/daily operational information shall include information on hourly/daily gas flows provided by Automated Meter Reading (AMR), equipment, telemetry, or any other means the Company has available to provide the customer or its designated pool operator with its best estimate of hourly/daily gas deliveries for individual customer's and the pool's combined accounts.

In order to administer the provisions of this tariff and monitor customer's hourly/daily usage, the Company will install remote metering equipment on customer's meter site to separately meter gas used for

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TERMS AND CONDITIONS (Contd.)

generation volumes that qualify for this rate. Customer will be responsible for payment of the cost of such telemetric equipment, either through a lump sum payment, or at the Company's option, through a monthly facilities charge designed to reimburse the Company for the costs of such equipment. Customer will also be responsible for providing the Company with access to a telephone service at customer's metering site, or such other equipment or utilities that may be necessary, and shall also be responsible for the monthly charges for such telephone service or other necessary equipment or utilities.

The primary term of contract shall be a minimum of five (5) years. After completion of the primary term, such contract shall continue month to month unless cancelled by either party by giving thirty (30) days written notice.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law. This will not preclude a special agreement in the event other considerations, such as bypass, are deemed solely by Company to be credible options for the customer.

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RATE IT

INTERRUPTIBLE TRANSPORTATION SERVICE

AVAILABILITY

Curtailable natural gas local delivery service available to any customer that: (1) signs a contract with the Company for service under Rate IT; (2) utilizes a minimum of 10,000 CCF per month during each of the seven consecutive billing periods commencing with customer's first meter reading taken on or after April 1; (3) has arranged for the delivery of gas into the Company's system, for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served; and (4) has become a member of a pool under Rate AS and elected Interruptible Monthly Balancing Service under Rate IMBS. Any service hereunder shall be provided by displacement and on a best efforts basis. The Company reserves the right to decline requests to initiate or continue such service whenever, in the Company's judgment, rendering this service would be detrimental to the operation of the Company's system or its ability to supply gas to customers receiving service under the provisions of Rates RS, RSLI, RFT, RFTLI, GS-S, GS-L, FT-S, FT-L, DGS, and SS. This tariff schedule shall not preclude the Company, with Commission approval, from entering into special arrangements that are designed to meet unique circumstances.

The service provided hereunder shall be interruptible transportation service from the Company's city gate receipt points to the outlet side of customer's meter. The Company, to ensure its ability to reliably supply gas to customers receiving service under the provisions of Rates RS, RSLI, RFT, RFTLI, GS-S, GS-L, FT-S, FT-L, DGS and SS, shall have the right for operational, but not economic reasons, to designate the city gate receipt points where the customer is required to deliver its gas.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:

All gas consumed is billed in units of 100 cubic feet (CCF).

| | |
|-----------------------|----------|
| Administrative Charge | \$565.81 |
|-----------------------|----------|

Commodity Charge:

Company will deliver the arranged-for gas, less shrinkage
which is equal to the Company's system average unaccounted
for percentage, at a rate of:

\$.065958 per CCF

Plus the throughput charge for the service level selected under Rate IMBS, Interruptible Monthly Balancing Service.

Plus, if applicable, the charge per month as set forth on:

Sheet No. 88, Rider AU, Advanced Utility Rider.

Plus, if applicable, all delivered gas shall be subject to an adjustment per CCF as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider

Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program Rider

Sheet No. 66, Rider GSR, GAS Surcredit Rider

Sheet No. 68, Rider STR, State Tax Rider

Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider

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NET MONTHLY BILL (Cont'd)

Plus, if applicable, balancing related charges pursuant to Rate IMBS if customer has elected to operate as its own pool for supply management purposes.

In addition, customer's net monthly bill, excluding gas costs and related taxes that are billed to the customer on suppliers' behalf, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Minimum: Customer will be subject to a monthly minimum bill requirement equivalent to the monthly Administrative Charge shown above, plus the Ohio Excise Tax Liability Rider and the State Tax Rider, and in addition thereto during the seven consecutive billing periods beginning in April, a 10,000 CCF per month throughput volume minimum.

If customer fails to take delivery of 10,000 CCF per month during the months of April through October, customer will be charged, in addition to the Administrative Charge and the charges for the delivered volume and the applicable Excise Tax Rider and State Tax Rider, an amount equal to the difference between 10,000 CCF and the delivered volume billed at Rate GS-S, including all applicable Riders.

In the event that customer repeatedly and significantly fails to meet the minimum throughput requirement of this tariff, customer may, at the Company's option, be removed from this tariff and denied further service, or may be switched to Rates GS-S, GS-L or Rates FT-S, FT-L.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate IT for the purpose of a:

1. Retail non-residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises

and/or a

2. Commercial NGV fueling stations in the business of selling natural gas to the general public for the purpose of fueling NGV's

shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

COMPETITIVE FLEXIBILITY

The Company may, on an individual customer basis, charge a rate lower than that specified in the "Net Monthly Bill" provision in order to meet competition from alternative fuels or other energy sources. The decision to charge a lower rate will be made by the Company based on its interpretation of competitive conditions.

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UNAUTHORIZED DELIVERIES

In the event customer fails to interrupt transportation deliveries at Company's request, any excess deliveries through customer's meter will be considered unauthorized deliveries that are subject to the flow-through-of-pipeline penalty charges to the extent that they are incurred by the Company, and in addition thereto, shall be paid for as specified under the "Charges For Unauthorized Deliveries" provision of this rate schedule. The charges for such unauthorized deliveries shall be billed directly to the customer in lieu of its "pool operator," if applicable. However, Company shall not be precluded from physically discontinuing service to the customer if customer refuses to interrupt service when requested by Company.

CHARGES FOR UNAUTHORIZED DELIVERIES

Any customer taking unauthorized deliveries shall be billed an amount reflective of the general service rate, Rate GS-S, Sheet No. 32, including the expected gas cost component of the gas cost recovery rate or Company's highest cost gas, and one (1) month's demand charges on the volume difference (this charge shall not be imposed more frequently than once in any thirty day period), and/or the cost of operating the Company's propane peak shaving plant, and/or, if so required to effectuate compliance with the interruptible provisions of this schedule, the cost incurred by the Company to valve-off the service. In any event, customer shall reimburse the Company for any interstate pipeline penalty charges resulting from such unauthorized deliveries.

ELECTION OF MONTHLY BALANCING OPTION

A "pool" can be a single Rate IT customer acting on its own behalf, or a group of Rate IT customers who join, or are joined, together for purposes of gas supply management under this tariff. A pool operator has a contractual responsibility to manage the aggregated gas supply requirements of all of the Rate IT customers that comprise its pool. All supply management responsibilities of individual customers are transferred to the pool operator once a customer becomes a part of a pool, as the aggregated balancing requirements of all pool members are treated under this tariff as though they were a single customer with its own supply management responsibilities.

Monthly throughput charges under Rate IMBS, shall be billed directly to the end-use customer. All other balancing charges, including "cash out" charges, penalties and other like charges billed under the provisions of Rate IMBS shall be billed directly to the pool operator, regardless of whether the pool operator is an individual customer acting as its own pool, or an aggregated customer pool operator. For purposes of calculating these charges, the usages of all customers within a pool will be combined into a single pool usage number, which will be matched against the pool operator's total deliveries to its IT pool.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERMS AND CONDITIONS

The customer shall enter into a written agreement with the Company. Such agreement shall set forth specific arrangements as to the transportation services provided as well as the level of firm gas required by customer and any other circumstances relating to the individual customer.

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TERMS AND CONDITIONS (Contd.)

The Company's "best efforts" are defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to higher priority customers or to respond to any emergency.

The pool operator agrees, upon request by Company, to produce, in a timely manner, proof of the purchase of the natural gas to be transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting the pool gas' supplies.

Company will not be liable for any costs and/or penalties charged by pipelines, or suppliers, because of pool operator's over- or under-deliveries into the pipeline, or pool customers' failure to take deliveries through customers' meters that, in the aggregate, match the amount of gas transported by the pool operator to the Company's city gate.

In order to qualify for Rate IT service, customers who satisfy the definition of human needs and public welfare customers and primary and secondary schools must purchase standby service, or have alternative fuel capability, or have a combination thereof sufficient to maintain minimal operations.

A human needs and public welfare customer is a customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind, where the element of human welfare is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety, and welfare. Such facilities shall include, but are not limited to, houses, apartment buildings, correctional institutions, hospitals, nursing homes, and charitable institutions. Specifically excluded are hotels and motels used for temporary lodging and not used as a principal place of residence on a monthly or yearly basis.

The Company will provide customer and/or its designated pool operator, by electronic or other available means of communication, its best available operating data on gas deliveries to individual customers and for the combined pool on a daily basis. Daily operational information shall include information on daily gas flows provided by Automated Meter Reading, equipment, telemetry, or any other means the Company has available to provide the customer or its designated pool operator with its best estimate of daily gas deliveries for individual customer's accounts and the pool's combined accounts.

In order to administer the provisions of this tariff and monitor customer's daily usage, the Company will install remote metering equipment on customer's meter site. Customer will be responsible for payment of the cost of such telemetric equipment, either through a lump sum payment, or at the Company's option, through a monthly facilities charge designed to reimburse the Company for the costs of such equipment. Customer will also be responsible for providing the Company with access to a telephone service at customer's metering site, or such other equipment or utilities that may be necessary, and shall also be responsible for the monthly charges for such telephone service or other necessary equipment or utilities.

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TERMS AND CONDITIONS (Contd.)

The primary term of contract shall be a minimum of one (1) year. After completion of the primary term, such contract shall continue month to month unless cancelled by either party by giving thirty (30) days' written notice. In the event customer re-applies for service under this tariff within one (1) year of having this contract terminated at customer's request, customer shall pay the minimum charges specified in the Net Monthly Bill provision for the number of months customer's service was inactive.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

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Cancels and Supersedes
Sheet No. 52.3
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RATE FT-S

FIRM TRANSPORTATION SERVICE - SMALL

AVAILABILITY

Firm full requirements transportation service for an individual non-residential customer using 4,000 CCF or less during the prior calendar year at one premise, which is provided from the Company's city gate receipt points to the outlet side of Company's meter used to serve the customer. This service is available within the Company's entire service territory, and at the customer's option, to serve the firm service requirements of interruptible transportation customers in combination with service under Rate IT to all non-residential customers except for those customers whose utility service accounts are past due at the time customer desires to utilize this service. The Company may terminate a customer's supplier contract for non-payment and return the customer to the Company's service only if: (1) the Supplier has made an affirmative request for the Company to act as its agent to terminate customer contracts for non-payment; and (2) the Supplier has included in its customer contracts, a notice that the Company can terminate such contracts for non-payment. Where the Supplier is performing its own billing of the gas supply, termination of the agreement will be at the discretion of the Supplier, as specified in the Supplier contracts for service. The Supplier or the Company shall give no less than thirty (30) days' written notice that the customer will be switched from the Supplier and revert to the Company unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to the Company and will remain with the Supplier. If the Company provides the late payment notice to the customer, it will send a copy of the notice to the customer's Supplier. Service shall be provided on demand from the Company's city gate receipt points to the outlet side of Company's meter used to serve the customer. Customer must enter into a "pooling" agreement with a Supplier that meets the Company's requirements for participation in this pooling program, and must arrange for the delivery of gas into Company's system.

Customers that believe that they will significantly increase throughput, from their historic firm service levels, shall so inform the Company.

Gas transported under this tariff shall be for customer's sole use at one point of delivery where distribution mains are adjacent to the premise to be served. Any gas provided hereunder shall be provided by displacement.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers that elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Public Utilities Commission of Ohio. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by Company in order to return customer to sales service shall be borne by customer pursuant to the Commission's Gas Transportation Program Guidelines adopted in Case No. 85-800-GA-COI.

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TRANSFER OF SERVICE

Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a \$4.00 switching fee. If the Company's firm transportation program terminates, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without paying the switching fee.

After the Company installs additional information system capability on or before September 1, 2007, a customer participating in a governmental aggregation will not be subject to the switching fee, regardless of whether the customer returns to the Company's sales service from the governmental aggregation or the governmental aggregator chooses to switch its aggregation to a different Supplier.

CHARACTER OF SERVICE

Service provided under this schedule shall be firm service.

NET MONTHLY BILL

The Net Monthly Bill shall be determined in accordance with the following rates and charges:

| | |
|-------------------------------|---------|
| Fixed Delivery Service Charge | \$86.73 |
|-------------------------------|---------|

Plus a Usage-Based Charge per CCF for each CCF of gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to the customer: \$0.094126 per CCF

Plus the applicable charge per month as set forth on:

- Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider
- Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program
- Sheet No. 88, Rider AU, Advanced Utility Rider

Plus, all transported gas shall be subject to an adjustment per CCF as set forth on:

- Sheet No. 63, Rider PIPP, Percentage of Income Payment Plan
- Sheet No. 66, Rider GSR, Gas Surcredit Rider
- Sheet No. 67, Rider UE-G, Uncollectible Expense Rider
- Sheet No. 68, Rider STR, State Tax Rider
- Sheet No. 69, Rider MGP, Manufactured Gas Plant Rider
- Sheet No. 76, Rider CCCR, Contract Commitment Cost Recovery Rider.

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Public Utilities Commission of Ohio and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

In addition, the net monthly bill, as calculated above, shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise Tax Liability Rider, except that finance charges are excluded in the computation of the net bill.

Customer and/or its Suppliers shall be responsible for the collection and payment of excise taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

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MINIMUM BILL

The monthly minimum bill shall be the Fixed Delivery Service Charge and applicable charge under Rider AMRP and Rider AU shown above, plus the percentage specified in Rider ETR, Sheet No. 64, Ohio Excise Tax Liability Rider.

NATURAL GAS VEHICLE FUELING RIDER

Any gas delivered under Rate FT-S for the purpose of a:

1. Retail non-residential privately owned natural gas vehicle (NGV) fueling station for the sole purpose of fueling a customer-owned NGV at the customer's premises

and/or a

2. Commercial NGV fueling stations in the business of selling natural gas to the general public for the purpose of fueling NGV's

shall be subject to Sheet No. 47, Rider NGV, Natural Gas Vehicle Fueling Rider.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance of the bill is due and payable. However, this provision is not applicable to the unpaid account balances of those customers being back-billed in accordance with Section 4933.28 of the Ohio Revised Code, or to the unpaid gas commodity portion of account balances of those customers served by a Supplier participating in the Company's Choice Program where Company has not agreed to purchase the Supplier's accounts receivable.

GENERAL TERMS AND CONDITIONS

1. Approved Supplier List

Company shall maintain a list of qualified Suppliers from which customer can choose. Such list shall include Suppliers who sign a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier agrees to participate in, and abide by, Company's requirements for its pooling program. This list shall be available to customer upon request.

2. Applications and Service Date

A customer that desires service under this tariff shall apply through its chosen Supplier. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the date the Company receives the transfer request from the Supplier. The Company shall notify the Supplier of the actual transfer date.

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 52.4
Cancels and Supersedes
Sheet No. 52.3
Page 4 of 5

GENERAL TERMS AND CONDITIONS (Cont'd)

A customer may request termination of service under this tariff and return to the Company's sales service by notifying the Company, and the request will become effective on the customer's next regularly scheduled meter reading date that is twelve (12) or more calendar days from the receipt of such notification. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with any notice requirements of the Suppliers' Code of Conduct set forth in Rate FRAS, Sheet No. 44.

3. Delivery Pressure and Gas Composition

Gas service under this tariff shall be at the pressure that is currently available at customer's premises. During severe weather periods, the Company must sometimes supplement its flowing gas supplies with propane-air gas produced at peaking plants located at various points on the Company's system. While the Company attempts to manufacture such gas at a heating value roughly equivalent to the heating value of its flowing gas supplies, it is not always able to do so. A customer whose operations are affected by swings in the composition of the Company's gas is required to notify the Company of that fact so that the Company can give the customer advance notice when the propane plants are going to be in operation.

4. Service Term

Except customers returned for non-payment or for good cause shown, a customer that elects service under this tariff, other than a small commercial customer, shall not be permitted to return to Company's sales service for at least one (1) year.

5. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to the Company's system.

AUTOMATIC METER READING EQUIPMENT

If the customer requests the Company to install remote meter reading equipment at customer's meter location in order to monitor the customer's usage on a daily basis, customer shall be responsible for the cost of such equipment either through a lump-sum payment or monthly facilities charges, at the Company's option, designed to reimburse the Company for the cost of such equipment.

In the event customer, in co-operation with its Supplier, wishes to install telemetering devices or related equipment in order to monitor consumption, the Company shall provide the necessary interface with its meters. Customer shall be responsible for the costs of providing such interface, including the cost of electric and or telephone services, if required. Customer shall pay the Company a lump-sum payment or monthly facilities charges, at the Company's option, that is designed to reimburse Company for the cost of providing such interface. Customer shall be solely responsible for

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

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Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 52.4
Cancels and Supersedes
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Page 5 of 5

AUTOMATIC METER READING EQUIPMENT (Cont'd)

installing, maintaining, and operating devices that it installs. Customer, or its agent, shall provide the Company with daily usage data if requested by the Company. In the event of disagreement between the parties, the Company's metered consumption data shall be used for all billings to the customer.

CURTAILMENT OF SERVICE

Company may curtail service under this rate schedule in accordance with curtailment procedures on file with, and approved by, the Public Utilities Commission of Ohio. In the event customer fails to comply with the Company's direction to curtail, the Company reserves the right to physically discontinue service to the customer. Company shall not be liable in damages or otherwise to customer for any loss of production, other claim, or any consequences occasioned by customer as a result of such curtailment or because of the lack of advance notice to customer of such curtailment.

SERVICE REGULATIONS

The supplying of, and billing for, service, and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to Company's Service Rules and Regulations currently in effect as filed with the Public Utilities Commission of Ohio and as provided by law and by the regulations of The Public Utilities Commission of Ohio.

Filed pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 59.3
Cancels and Supersedes
Sheet No. 59.2
Page 1 of 2

RATE DGS

DISTRIBUTED GENERATION SERVICE

AVAILABILITY

Available in the Company's entire service territory to customers who enter into a service agreement that identifies, among other provisions, facilities that are required to serve distributed generation installations. The facilities contemplated hereunder include, but are not limited to, the equipment necessary to accommodate non-standard system pressure. The Company reserves the right to decline requests to initiate or continue service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to customers receiving service under the provisions of Rates RS, RSLI, RFT, RFTLI, GS-S, GS-L, FT-S and FT-L.

CHARACTER OF SERVICE

The service provided under this tariff schedule is firm, on-demand, delivery service.

NET MONTHLY BILL

In addition to the provisions of the applicable firm transportation tariff, the following monthly charges shall apply for billing purposes.

Administrative Charge \$25.00

Plus the applicable charge per month as set forth on:

Sheet No. 61, Rider GTCJA, Gas Tax Cuts and Jobs Act Rider
Sheet No. 65, Rider AMRP, Accelerated Main Replacement Program.
Sheet No. 88, Rider AU, Advanced Utility.

Monthly Capacity Reservation Charge

The customer shall pay, except when the installation is operating according to the service agreement, a monthly amount equal to the level of contract capacity stated in the service agreement, times the capacity reservation charge per CCF. The level of contract capacity is the customer's estimate of the maximum hourly load in CCF that the installation will require when operating as intended. The capacity reservation charge equals the delivery charge stated in the applicable firm transportation service tariff.

The minimum monthly capacity reservation charge per installation shall be \$2.00

Facilities Charge

The customer shall pay the amount specified in the service agreement.

Delivery Charge

All deliveries, as determined by the Company, shall be billed under the provisions of the applicable firm transportation service tariff.

Issued pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Sheet No. 59.3
Cancels and Supersedes
Sheet No. 59.2
Page 2 of 2

EXCISE TAX RIDER

The net monthly bill shall be adjusted by application of the percent specified on Sheet No. 64, Rider ETR, Ohio Excise tax Liability Rider, except that finance charges are excluded from the computation of the net bill.

LATE PAYMENT CHARGE

Payment of the Net Monthly Bill must be received in the Company's office within twenty-one (21) days from the date the bill is mailed by the Company. When not so paid, the Gross Monthly bill, which is the Net Monthly Bill plus five percent (5%), is due and payable.

TERMS AND CONDITIONS

The customer shall enter into a written service agreement with the Company which specifies the type of service(s) required, operational requirements, the facilities necessary to accommodate the type of service, and the level of capacity required by customer. The customer and the Company will mutually agree upon the level of contract capacity.

An additional meter shall be installed to separately measure the service hereunder.

The cost of facilities, as described in the service agreement, shall be paid by the customer.

The customer shall have contracted for such interstate pipeline services, including, but not limited to, firm transportation and no-notice delivery services, that are sufficient to satisfy the installation's planned operating schedule.

Changes in the level of contract capacity may be requested annually by the customer, on the anniversary date of the service agreement. Such requests shall be made at least thirty (30) days in advance of the anniversary date.

The term of contract shall be five years.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio as provided by law.

Issued pursuant to an Order dated ____ in Case No. ____ before the Public Utilities Commission of Ohio.

Issued: ____

Effective: April 1, 2019

Issued by Amy B. Spiller, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Gas No. 18
Original Sheet No. 61.01
Page 1 of 1

RIDER GTCJA

GAS TAX CUTS AND JOBS ACT RIDER

APPLICABILITY

Applicable to all customers receiving service under the Company's sales and transportation rate schedules.

RATE

The monthly billing amount calculated for each rate schedule for which this credit rider is eligible shall decrease by the amount or the billed usage multiplied by the applicable credit rate as indicated below.

| | |
|---|------------------|
| Rate RS and RSLI, Residential Service | \$ 3.31 / Month |
| Rate RFT and RFTLI, Residential Firm Transportation Service | \$ 3.31 / Month |
| Rate GS-S and FT-S, General Service and Firm Transportation Small | \$ 9.98 / Month |
| Rate DGS, Distributed Generation Service | \$ 43.53 / Month |
| Rate GS-L and FT-L, General Service and Firm Transportation Large | \$ 43.53 / Month |
| Rate IT, Interruptible Transportation Service | \$ 0.0083 / Ccf |
| Rate GGIT, Gas Generation Interruptible Transportation Rate | \$ 0.0083 / Ccf |

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio, as provided by law.

Filed pursuant to an order dated _____, 2019, in Case No. _____ before the Public Utilities Commission of Ohio.

Issued: _____, 2018

Effective: April 1, 2019

Issued by Amy B. Spiller, President /s/ Amy B. Spiller

DUKE ENERGY OHIO
GAS BASE RATES APPROVED IN CASE NO. 12-1685-GA-AIR
ADJUSTED FOR REDUCTION IN FEDERAL INCOME TAX RATE

| | |
|---|---------------|
| SETTLEMENT ADJUSTED BASE REVENUE ⁽¹⁾ | \$241,326,770 |
| FIT CHANGE TO BASE REVENUE ⁽²⁾ | \$12,924,884 |
| PERCENTAGE REDUCTION TO BASE RATES | 5.3558% |

| LINE NO. | RATE CODE (A) | CLASS / DESCRIPTION (B) | FIXED DELIVERY SERVICE CHARGE (C) | USAGE BASED CHARGE FIRST 400 CCF (D) PER CCF | USAGE BASED CHARGE ADDITIONAL CCF (E) PER CCF |
|-----------------------------------|---------------|-------------------------------------|-----------------------------------|--|---|
| <hr/> | | | | | |
| | | | <hr/> | | |
| 1 <u>SALES SERVICE:</u> | | | <hr/> | | |
| 2 | RS | RESIDENTIAL | \$33.03 | \$0.032728 | \$0.097278 |
| 3 | RSLI | RESIDENTIAL LOW INCOME | \$29.03 | \$0.032728 | \$0.032728 |
| 4 | GS-S | GENERAL SERVICE-SMALL | \$91.64 | \$0.099452 | \$0.099452 |
| 5 | GS-L | GENERAL SERVICE - LARGE | \$226.64 | \$0.104830 | \$0.104830 |
| <hr/> | | | | | |
| 7 <u>TRANSPORTATION SERVICE:</u> | | | <hr/> | | |
| 8 | RFT | RESIDENTIAL FIRM TRANSPORTATION | \$33.03 | \$0.032728 | \$0.097278 |
| 9 | RFTLI | RESIDENTIAL FIRM TRANSP. LOW INCOME | \$29.03 | \$0.032728 | \$0.032728 |
| 10 | FT-S | FIRM TRANSPORTATION - SMALL | \$91.64 | \$0.099452 | \$0.099452 |
| 11 | FT-L | FIRM TRANSPORTATION - LARGE | \$226.64 | \$0.104830 | \$0.104830 |
| 12 | IT | INTERRUPTIBLE TRANSPORTATION | \$597.83 | \$0.069690 | \$0.069690 |
| <hr/> | | | | | |
| | | | <hr/> | | |
| 13 <u>SALES SERVICE:</u> | | | <hr/> | | |
| 14 | RS | RESIDENTIAL | \$31.26 | \$0.030975 | \$0.092068 |
| 15 | RSLI | RESIDENTIAL LOW INCOME | \$27.48 | \$0.030975 | \$0.030975 |
| 16 | GS-S | GENERAL SERVICE-SMALL | \$86.73 | \$0.094126 | \$0.094126 |
| 17 | GS-L | GENERAL SERVICE - LARGE | \$214.50 | \$0.099216 | \$0.099216 |
| <hr/> | | | | | |
| 18 <u>TRANSPORTATION SERVICE:</u> | | | <hr/> | | |
| 19 | RFT | RESIDENTIAL FIRM TRANSPORTATION | \$31.26 | \$0.030975 | \$0.092068 |
| 20 | RFTLI | RESIDENTIAL FIRM TRANSP. LOW INCOME | \$27.48 | \$0.030975 | \$0.030975 |
| 21 | FT-S | FIRM TRANSPORTATION - SMALL | \$86.73 | \$0.094126 | \$0.094126 |
| 22 | FT-L | FIRM TRANSPORTATION - LARGE | \$214.50 | \$0.099216 | \$0.099216 |
| 23 | IT | INTERRUPTIBLE TRANSPORTATION | \$565.81 | \$0.065958 | \$0.065958 |

(1) FROM REVISED SCHEDULE C-2 ATTACHED TO TESTIMONY OF WM. ROSS WILLIS
DATED APRIL 22, 2013 IN CASE NO. 12-1685-GA-AIR
(2) FROM PAGE 2, LINE 8

DUKE ENERGY OHIO, INC.
CHANGE IN OVERALL REVENUE REQUIREMENT
FROM REDUCITON IN FEDERAL INCOME TAX RATE
AS APPROVED IN CASE NO. 12-1685-GA-AIR

| | | Settlement | |
|----|---|------------------------------|-------------------------|
| | | FIT @35% ^(a) | FIT @21% ^(b) |
| 1 | Rate Base | \$882,242,441 | \$882,242,441 |
| 2 | Current Operating Income | \$68,197,341 | \$78,238,171 |
| 3 | Earned Rate of Return (Line 2 / Line 1) | 7.73% | 8.88% |
| 4 | Requested Rate of Return | 7.73% | 7.73% |
| 5 | Required Operating Income (Line 1 x Line 4) | \$68,197,341 | \$68,197,341 |
| 6 | Operating Income Deficiency (Line 5 - Line 2) | \$0 | (\$10,155,266) |
| 7 | Gross Revenue Conversion Factor | 1.5469 | 1.2727 |
| 8 | Revenue Deficiency (Line 6 x Line 7) | \$0 | (\$12,924,884) |
| 9 | Revenue Increase Requested | \$0 | \$0 |
| 10 | Adjusted Operating Revenues | \$384,015,062 ^(c) | \$371,090,178 |
| 11 | Revenue Requirements (Line 9 + Line 10) | \$384,015,062 | \$371,090,178 |

Note: ^(a) Settlement Revenue Requirement as shown in the Testimony Supporting Stipulation of W. Ross Willis, Filed on April 22, 2013. Revised Schedule A-1.

^(b) Revenue requirement model supporting settlement in Case No. 12-1685-GA-AIR, revised to reflect 21% FIT.

^(c) Amount approved in Opinion & Order from Case No. 12-1685-GA-AIR, page 76, includes base revenue, GCA revenue, and miscellaneous revenue.

**Duke Energy Ohio
Calculation of Rider GTCJA Retail Rate**

| Line | Description | Amount | Percentage ⁽²⁾ |
|------|--|-----------------------|---------------------------|
| 1 | Total Reduction To Base Rates (From Page 2) | (\$23,846,596) | |
| 2 | Residential (RS, RSLI, RFT, RFTLI) | (\$15,950,988) | 66.89% |
| 3 | GS-S, FT-S | (2,549,201) | 10.69% |
| 4 | GS-L, FT-L | (3,717,684) | 15.59% |
| 5 | IT | (1,628,723) | 6.83% |
| 6 | Total | (\$23,846,596) | 100.00% |

Calculation of Rider GTCJA Rates ⁽¹⁾

| | Annual Bills / CCF | Rate | |
|----|------------------------------------|-------------|---------------------------|
| 7 | Residential (RS, RSLI, RFT, RFTLI) | 4,825,026 | (\$3.31) Per bill |
| 8 | GS-S, FT-S | 255,502 | (\$9.98) Per bill |
| 9 | GS-L, FT-L | 85,406 | (\$43.53) Per bill |
| 10 | IT | 195,913,980 | (\$0.0083) Per CCF |

⁽¹⁾ Billing determinants based on actual data for 12 months ended September 30, 2018

⁽²⁾ Allocation of base revenue from Stipulation approved in Case No. 12-1685-GA-AIR

Duke Energy Ohio
Calculation of Rider GTCJA Credit

| Line | Description | Amount | Reference |
|------|--|----------------|----------------------|
| | <u>Amortization of Excess EDITs</u> | | |
| 1 | Protected at ARAM | (\$1,218,309) | Page 3, line 44 |
| 2 | Unprotected Over Ten Years | (1,946,407) | Page 3, line 45 |
| 3 | Total Amortization of Excess EDITs | (\$3,164,716) | |
| 4 | Excess EDIT Amortization Gross Up for Income Taxes | (\$4,005,961) | Line 3 x (1/(1-FIT)) |
| 5 | Amortize FIT Deferrals from 1/1/18 thru 3/31/19 | (\$19,840,635) | Page 4, line 6 |
| 6 | Total Credit for Rider GTCJA | (\$23,846,596) | Line 4 + Line 5 |

Duke Energy Ohio
Review of Excess Deferred Taxes
as of March 31, 2012

| Line | Account | Description | In Customer Rates | | 14% Excess | | |
|------|---------|--|---------------------------------|-----------------------------------|----------------|----------------|-----------------|
| | | | Base Case 3/31/12 Def Bal | Total 3/31/12 Gross Balance | Protected | Unprotected | Total |
| | | | (As Filed) | | | | |
| 1 | 190 | 401(k) Incentive Plan | \$2,918 | \$8,337 | | \$1,167 | \$1,167 |
| 2 | 190 | ARO Cumulative Effect | 5,443,894 | 15,553,983 | | 2,177,558 | 2,177,558 |
| 3 | 190 | Environmental Reserve | 8,903,184 | 25,437,669 | | 3,561,274 | 3,561,274 |
| 4 | 190 | FAS 106 OPEB | 3,590,411 | 10,258,317 | | 1,436,164 | 1,436,164 |
| 5 | 190 | FAS 87 Non-Qualified Pension | 351,343 | 1,003,837 | | 140,537 | 140,537 |
| 6 | 190 | FAS 87 Qualified Pension | (4,146,062) | (11,845,891) | | (1,658,425) | (1,658,425) |
| 7 | 190 | Federal Deferred Tax Receivable | 12,418,562 | 35,481,606 | | 4,967,425 | 4,967,425 |
| 8 | 190 | Gas Meters | (3,456,610) | (9,876,029) | | (1,382,644) | (1,382,644) |
| 9 | 190 | Gas Supplier Refund | 435,728 | 1,244,937 | | 174,291 | 174,291 |
| 10 | 190 | Incentive Plan | 241,214 | 689,183 | | 96,486 | 96,486 |
| 11 | 190 | Misc | 37,456 | 107,017 | | 14,982 | 14,982 |
| 12 | 190 | Natural Gas in Transit | 96,538 | 275,823 | | 38,615 | 38,615 |
| 13 | 190 | Offsite Gas Storage | 762,972 | 2,179,920 | | 305,189 | 305,189 |
| 14 | 190 | Post Retirement Benefits - SFAS 112 | 530,912 | 1,516,891 | | 212,365 | 212,365 |
| 15 | 190 | Property Tax on Propane | 536,061 | 1,531,603 | | 214,424 | 214,424 |
| 16 | 190 | Unamortized Debt Premium | (1,647,565) | (4,707,329) | | (659,026) | (659,026) |
| 17 | 190 | Uncollectible Accounts | 76,777 | 219,363 | | 30,711 | 30,711 |
| 18 | 190 | Uncollectible Accounts PIP | (1,104,646) | (3,156,131) | | (441,858) | (441,858) |
| 19 | 190 | Vacation Pay Accruals | 1,138,153 | 3,251,866 | | 455,261 | 455,261 |
| 20 | | Sub-Total | \$24,211,240 | \$69,174,971 | \$0 | \$9,684,496 | \$9,684,496 |
| 21 | 282 | AFUDC Debt | (\$1,172,089) | (\$3,348,824) | | (\$468,835) | (\$468,835) |
| 22 | 282 | CIAC | 715,729 | 2,044,941 | | 286,292 | 286,292 |
| 23 | 282 | Cwip Differences | (461,822) | (1,319,492) | | (184,729) | (184,729) |
| 24 | 282 | Leased Meters | (19,600,264) | (56,000,754) | | (7,840,106) | (7,840,106) |
| 25 | 282 | Miscellaneous | (8,683,344) | (24,809,555) | | (3,473,338) | (3,473,338) |
| 26 | 282 | Non-Cash Overheads | 4,970,661 | 14,201,889 | | 1,988,264 | 1,988,264 |
| 27 | 282 | Tax Depreciation | (234,290,149) | (669,400,426) | (93,716,060) | | (93,716,060) |
| 28 | 282 | Tax Interest Capitalized | 2,730,405 | 7,801,157 | | 1,092,162 | 1,092,162 |
| 29 | | | (\$255,790,873) | (\$730,831,065) | (\$93,716,060) | (\$8,600,290) | (\$102,316,349) |
| 30 | 283 | ARO Cumulative Effect | (5,007,186) | (14,306,246) | | (2,002,874) | (2,002,874) |
| 31 | 283 | Deferred Smart Grid Costs | 584,718 | 1,670,623 | | 233,887 | 233,887 |
| 32 | 283 | Environmental Reserve | (25,595,018) | (73,128,623) | | (10,238,007) | (10,238,007) |
| 33 | 283 | FAS 106 OPEB | (1,660,920) | (4,745,486) | | (664,368) | (664,368) |
| 34 | 283 | FAS 87 Non-Qualified Pension | (19,464) | (55,611) | | (7,786) | (7,786) |
| 35 | 283 | FAS 87 Qualified Pension | (8,699,583) | (24,855,951) | | (3,479,833) | (3,479,833) |
| 36 | 283 | Loss on Recquired Debt | (694,232) | (1,983,520) | | (277,693) | (277,693) |
| 37 | 283 | Post In-Service Carrying Costs | (5,982,648) | (17,093,280) | | (2,393,059) | (2,393,059) |
| 38 | 283 | Rate Case | (50,834) | (145,240) | | (20,334) | (20,334) |
| 39 | 283 | Smart Grid | (5,264,619) | (15,041,769) | | (2,105,848) | (2,105,848) |
| 40 | 283 | Uncollectible Accounts | 1,705,185 | 4,871,957 | | 682,074 | 682,074 |
| 41 | 283 | Vacation Pay Accruals | (686,080) | (1,960,229) | | (274,432) | (274,432) |
| | | | (\$51,370,681) | (\$146,773,374) | \$0 | (\$20,548,272) | (\$20,548,272) |
| 42 | | | (\$282,950,314) | (\$808,429,468) | (\$93,716,060) | (\$19,464,066) | (\$113,180,126) |
| 43 | | Amortization of EDITs | | | | | |
| 44 | | Protected at ARAM | (\$1,218,309) | | | | |
| 45 | | Unprotected Over 10 years | (1,946,407) | | | | |
| 46 | | Annual Impact | (\$3,164,716) | | | | |
| 47 | | Assumptions: | | | | | |
| 48 | | Current Period Amort Percent for Protected EDITs | 1.30% | | | | |
| 49 | | Annual Amort Percent for Unprotected EDITs | 10.00% | | | | |

Duke Energy Ohio
 Calculation of Deferrals Associated with FIT Charge Since January 1

| Line | Description | DEFERRALS IN COMPLIANCE WITH CASE NO. 18-47-AU-COI | | | | | | | | | | | | | | |
|---------|--|--|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--|--------------|--------------|
| | | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | Projected (Assumes Rider effective 4/1/19) | | |
| Actuals | | | | | | | | | | | | | | | | |
| 1 | Beginning Balance | \$0 | \$1,644,348 | \$3,183,052 | \$4,634,341 | \$6,070,785 | \$7,139,529 | \$8,163,671 | \$9,179,204 | \$10,191,695 | \$11,207,689 | \$12,254,160 | \$13,411,780 | \$15,008,389 | \$16,612,049 | \$18,232,787 |
| 2 | Accrual of FIT Impact (est for 12/18 - 3/19) | 1,640,711 | 1,528,043 | 1,434,046 | 1,412,843 | 1,039,630 | 990,424 | 977,324 | 969,816 | 968,852 | 994,787 | 1,101,082 | 1,534,000 | 1,534,000 | 1,534,000 | 1,534,000 |
| 3 | Amortization | | | | | | | | | | | | | | | |
| 4 | Ending Balance Before Carrying Charges | \$1,640,711 | \$3,172,391 | \$4,617,098 | \$6,047,184 | \$7,110,415 | \$8,129,953 | \$9,140,995 | \$10,149,020 | \$11,160,547 | \$12,202,476 | \$13,355,242 | \$14,945,780 | \$16,542,389 | \$18,146,049 | \$19,756,787 |
| 5 | Carrying Charge at Long-Term Debt Rate | \$3,637 | \$10,661 | \$17,243 | \$23,601 | \$29,114 | \$33,718 | \$38,209 | \$42,675 | \$47,142 | \$51,684 | \$56,538 | \$62,609 | \$69,660 | \$76,738 | \$83,848 |
| 6 | Ending Balance of Reg Liability | \$1,644,348 | \$3,183,052 | \$4,634,341 | \$6,070,785 | \$7,139,529 | \$8,163,671 | \$9,179,204 | \$10,191,695 | \$11,207,689 | \$12,254,160 | \$13,411,780 | \$15,008,389 | \$16,612,049 | \$18,232,787 | \$19,840,635 |

Currently Approved Long-Term Debt Rate

5.32%

From Case No. 12-1685-GA-AIR

DUKE ENERGY OHIO
GAS RATES ADJUSTED FOR FIT REDUCTION AND EDIT AMORTIZATION
TYPICAL BILL COMPARISON
GAS SERVICE

| LINE NO. | RATE CODE | LEVEL of USE (B) (MCF) | BILL DATA INCL ALL RIDERS LESS COST OF GAS (1) | | | | | | | TOTAL CURRENT BILL (C + G) (H) | TOTAL PROPOSED BILL (D + G) (I) | PERCENT INCREASE (I-H) /H (J) (%) |
|----------|------------------------|---------------------------|--|-------------|----------------------|------------|--------------------------------|---------------------------------|----------------------------|-----------------------------------|------------------------------------|---|
| | | | CURRENT BILL & XTAX | | PROPOSED BILL & XTAX | | DOLLAR INCREASE (D - C) (E) | PERCENT INCREASE (E / C) (F) | GAS COST (2) & XTAX (G) | | | |
| | | | (C) (\$) | (D) (\$) | (E) (\$) | (F) (%) | | | | | | |
| 1 | (RS) | 1 | 41.23 | 35.88 | (5.35) | (13.0) | 4.19 | 45.42 | 40.07 | (11.8) | | |
| 2 | RESIDENTIAL | 3 | 42.54 | 37.16 | (5.38) | (12.7) | 12.57 | 55.11 | 49.73 | (9.8) | | |
| 3 | | 6 | 44.52 | 39.08 | (5.44) | (12.2) | 25.14 | 69.66 | 64.22 | (7.8) | | |
| 4 | | 8 | 45.83 | 40.35 | (5.48) | (11.9) | 33.52 | 79.35 | 73.88 | (6.9) | | |
| 5 | | 10 | 47.14 | 41.63 | (5.51) | (11.7) | 41.90 | 89.05 | 83.54 | (6.2) | | |
| 6 | | 12 | 48.46 | 42.91 | (5.55) | (11.5) | 50.28 | 98.74 | 93.19 | (5.6) | | |
| 7 | | 16 | 51.09 | 45.47 | (5.62) | (11.0) | 67.05 | 118.13 | 112.51 | (4.8) | | |
| 8 | | 20 | 53.72 | 48.02 | (5.70) | (10.6) | 83.81 | 137.52 | 131.83 | (4.1) | | |
| 9 | | 30 | 60.29 | 54.41 | (5.88) | (9.8) | 125.71 | 186.00 | 180.12 | (3.2) | | |
| 10 | | 40 | 66.86 | 60.80 | (6.06) | (9.1) | 167.61 | 234.48 | 228.41 | (2.6) | | |
| 11 | | 50 | 80.21 | 73.60 | (6.61) | (8.2) | 209.52 | 289.72 | 283.11 | (2.3) | | |
| 12 | | 60 | 93.55 | 86.39 | (7.16) | (7.7) | 251.42 | 344.97 | 337.81 | (2.1) | | |
| 13 | | 80 | 120.24 | 111.99 | (8.25) | (6.9) | 335.23 | 455.46 | 447.21 | (1.8) | | |
| 14 | | 100 | 146.92 | 137.58 | (9.34) | (6.4) | 419.04 | 565.96 | 556.62 | (1.7) | | |
| 1 | | (RS) | 1 | 37.03 | 31.92 | (5.12) | (13.8) | 4.19 | 41.22 | 36.11 | (12.4) | |
| 2 | RESIDENTIAL LOW INCOME | 3 | 38.35 | 33.19 | (5.15) | (13.4) | 12.57 | 50.92 | 45.77 | (10.1) | | |
| 3 | | 6 | 40.32 | 35.11 | (5.21) | (12.9) | 25.14 | 65.46 | 60.25 | (8.0) | | |
| 4 | | 8 | 41.63 | 36.39 | (5.24) | (12.6) | 33.52 | 75.16 | 69.91 | (7.0) | | |
| 5 | | 10 | 42.95 | 37.67 | (5.28) | (12.3) | 41.90 | 84.85 | 79.57 | (6.2) | | |
| 6 | | 12 | 44.26 | 38.94 | (5.32) | (12.0) | 50.28 | 94.55 | 89.23 | (5.6) | | |
| 7 | | 16 | 46.89 | 41.50 | (5.39) | (11.5) | 67.05 | 113.94 | 108.55 | (4.7) | | |
| 8 | | 20 | 49.52 | 44.06 | (5.47) | (11.0) | 83.81 | 133.33 | 127.86 | (4.1) | | |
| 9 | | 30 | 56.09 | 50.44 | (5.65) | (10.1) | 125.71 | 181.80 | 176.16 | (3.1) | | |
| 10 | | 40 | 62.67 | 56.83 | (5.83) | (9.3) | 167.61 | 230.28 | 224.45 | (2.5) | | |
| 11 | | 50 | 76.01 | 69.63 | (6.38) | (8.4) | 209.52 | 285.53 | 279.15 | (2.2) | | |
| 12 | | 60 | 89.35 | 82.43 | (6.93) | (7.8) | 251.42 | 340.77 | 333.85 | (2.0) | | |
| 13 | | 80 | 116.04 | 108.02 | (8.02) | (6.9) | 335.23 | 451.27 | 443.25 | (1.8) | | |
| 14 | | 100 | 142.73 | 133.61 | (9.11) | (6.4) | 419.04 | 561.76 | 552.65 | (1.6) | | |

DUKE ENERGY OHIO
GAS RATES ADJUSTED FOR FIT REDUCTION AND EDIT AMORTIZATION
TYPICAL BILL COMPARISON
GAS SERVICE

| LINE NO. | RATE CODE | LEVEL of USE (B) | BILL DATA INCL ALL RIDERS LESS COST of GAS (I) | | | | | | TOTAL CURRENT BILL (C + G) (H) | TOTAL PROPOSED BILL (D + G) (I) | PERCENT INCREASE (I-H) / H (J) | |
|----------|-----------------|------------------|--|--------------------------|-----------------------------|------------------------------|-------------------------|-----------|--------------------------------|---------------------------------|--------------------------------|--|
| | | | CURRENT BILL & XTAX (C) | PROPOSED BILL & XTAX (D) | DOLLAR INCREASE (D - C) (E) | PERCENT INCREASE (E / C) (F) | GAS COST (2) & XTAX (G) | | | | | |
| 1 | (GS LARGE) | 5 | 307.70 | 249.04 | (58.67) | (19.1) | 20.95 | 328.66 | 269.99 | (17.9) | | |
| 2 | NON-RESIDENTIAL | 10 | 314.77 | 255.81 | (58.96) | (18.7) | 41.90 | 356.67 | 297.71 | (16.5) | | |
| 3 | | 20 | 328.91 | 269.36 | (59.55) | (18.1) | 83.81 | 412.71 | 353.16 | (14.4) | | |
| 4 | | 40 | 357.18 | 296.45 | (60.73) | (17.0) | 167.61 | 524.79 | 464.07 | (11.6) | | |
| 5 | | 50 | 371.31 | 310.00 | (61.32) | (16.5) | 209.52 | 580.83 | 519.52 | (10.6) | | |
| 6 | | 100 | 441.99 | 377.73 | (64.26) | (14.5) | 419.04 | 861.03 | 796.77 | (7.5) | | |
| 7 | | 300 | 709.68 | 633.64 | (76.04) | (10.7) | 1,257.11 | 1,966.79 | 1,890.75 | (3.9) | | |
| 8 | | 500 | 977.37 | 889.56 | (87.81) | (9.0) | 2,095.18 | 3,072.55 | 2,984.73 | (2.9) | | |
| 9 | | 700 | 1,245.06 | 1,145.47 | (99.59) | (8.0) | 2,933.25 | 4,178.31 | 4,078.72 | (2.4) | | |
| 10 | | 850 | 1,445.83 | 1,337.40 | (108.42) | (7.5) | 3,561.80 | 5,007.63 | 4,899.21 | (2.2) | | |
| 11 | | 1,000 | 1,646.59 | 1,529.34 | (117.26) | (7.1) | 4,190.36 | 5,836.95 | 5,719.69 | (2.0) | | |
| 12 | | 2,000 | 2,985.04 | 2,808.90 | (176.14) | (5.9) | 8,380.71 | 11,365.75 | 11,189.61 | (1.5) | | |
| 13 | | 3,000 | 4,274.61 | 4,039.59 | (235.03) | (5.5) | 12,571.07 | 16,845.68 | 16,610.65 | (1.4) | | |
| | | | | | | | | | | | | |
| 1 | (GS SMALL) | 5 | 139.72 | 123.83 | (15.90) | (11.4) | 20.95 | 160.68 | 144.78 | (9.9) | | |
| 2 | NON-RESIDENTIAL | 10 | 146.51 | 130.33 | (16.18) | (11.0) | 41.90 | 188.41 | 172.24 | (8.6) | | |
| 3 | | 20 | 160.08 | 143.34 | (16.74) | (10.5) | 83.81 | 243.89 | 227.15 | (6.9) | | |
| 4 | | 40 | 187.22 | 169.37 | (17.85) | (9.5) | 167.61 | 354.84 | 336.98 | (5.0) | | |
| 5 | | 50 | 200.79 | 182.38 | (18.41) | (9.2) | 209.52 | 410.31 | 391.90 | (4.5) | | |
| 6 | | 100 | 268.65 | 247.45 | (21.20) | (7.9) | 419.04 | 687.69 | 666.48 | (3.1) | | |
| 7 | | 300 | 525.06 | 492.68 | (32.38) | (6.2) | 1,257.11 | 1,782.17 | 1,749.79 | (1.8) | | |
| 8 | | 500 | 781.47 | 737.92 | (43.55) | (5.6) | 2,095.18 | 2,876.64 | 2,833.09 | (1.5) | | |
| 9 | | 700 | 1,037.88 | 983.15 | (54.72) | (5.3) | 2,933.25 | 3,971.12 | 3,916.40 | (1.4) | | |
| 10 | | 850 | 1,230.18 | 1,167.08 | (63.10) | (5.1) | 3,561.80 | 4,791.98 | 4,728.88 | (1.3) | | |
| 11 | | 1,000 | 1,422.49 | 1,351.00 | (71.48) | (5.0) | 4,190.36 | 5,612.84 | 5,541.36 | (1.3) | | |
| 12 | | 2,000 | 2,704.53 | 2,577.18 | (127.35) | (4.7) | 8,380.71 | 11,085.24 | 10,957.89 | (1.1) | | |
| 13 | | 3,000 | 3,937.69 | 3,754.47 | (183.21) | (4.7) | 12,571.07 | 16,508.75 | 16,325.54 | (1.1) | | |

DUKE ENERGY OHIO
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TYPICAL BILL COMPARISON
GAS SERVICE

| LINE NO. | RATE CODE | LEVEL of USE (B) | BILL DATA INCL ALL RIDER'S LESS COST of GAS (1) | | | | | GAS COST (2) & XTAX (G) | TOTAL CURRENT BILL (C + G) (H) | TOTAL PROPOSED BILL (D + G) (I) | PERCENT INCREASE (I-H) / H (J) |
|----------|------------------------------|------------------|---|--------------------------|-----------------------------|------------------------------|------|-------------------------|--------------------------------|---------------------------------|--------------------------------|
| | | | CURRENT BILL & XTAX (C) | PROPOSED BILL & XTAX (D) | DOLLAR INCREASE (D - C) (E) | PERCENT INCREASE (E / C) (F) | | | | | |
| 1 | (IT) | 100,000 | 89,846 | 77,192 | (12,654) | (14.1) | 0.00 | 89,846 | 77,192 | 77,192 | (14.1) |
| 2 | INTERRUPTIBLE TRANSPORTATION | 200,000 | 178,793 | 153,519 | (25,274) | (14.1) | 0.00 | 178,793 | 153,519 | 153,519 | (14.1) |
| 3 | | 300,000 | 267,740 | 229,845 | (37,895) | (14.2) | 0.00 | 267,740 | 229,845 | 229,845 | (14.2) |
| 4 | | 400,000 | 356,686 | 306,171 | (50,515) | (14.2) | 0.00 | 356,686 | 306,171 | 306,171 | (14.2) |
| 5 | | 500,000 | 445,633 | 382,498 | (63,135) | (14.2) | 0.00 | 445,633 | 382,498 | 382,498 | (14.2) |
| 6 | | 800,000 | 712,473 | 611,477 | (100,997) | (14.2) | 0.00 | 712,473 | 611,477 | 611,477 | (14.2) |
| 7 | | 1,000,000 | 890,367 | 764,129 | (126,237) | (14.2) | 0.00 | 890,367 | 764,129 | 764,129 | (14.2) |
| 8 | | 1,200,000 | 1,068,260 | 916,782 | (151,478) | (14.2) | 0.00 | 1,068,260 | 916,782 | 916,782 | (14.2) |
| 9 | | 1,500,000 | 1,335,100 | 1,145,761 | (189,339) | (14.2) | 0.00 | 1,335,100 | 1,145,761 | 1,145,761 | (14.2) |
| 10 | | 1,800,000 | 1,601,940 | 1,374,740 | (227,200) | (14.2) | 0.00 | 1,601,940 | 1,374,740 | 1,374,740 | (14.2) |
| 11 | | 2,000,000 | 1,779,834 | 1,527,393 | (252,441) | (14.2) | 0.00 | 1,779,834 | 1,527,393 | 1,527,393 | (14.2) |
| 12 | | 2,500,000 | 2,224,567 | 1,909,025 | (315,543) | (14.2) | 0.00 | 2,224,567 | 1,909,025 | 1,909,025 | (14.2) |

(1) WHERE APPLICABLE, INCLUDES RIDERS STR AND PIPP PLUS EXCISE TAX.
(2) WHERE APPLICABLE, GAS COST RECOVERY EQUALS \$3.995/MCF.

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in

Case No(s). 18-1830-GA-UNC, 18-1831-GA-ATA

Summary: Application Application of Duke Energy Ohio, Inc., to Establish a Rider to Credit its Natural Gas Customers with the Benefits of the Tax Cuts and Jobs Act electronically filed by Mrs. Debbie L Gates on behalf of Duke Energy Ohio Inc. and D'Ascenzo, Rocco O. Mr. and Kingery, Jeanne W