BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

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

2018 ANNUAL INFORMATIONAL FILING OF DUKE ENERGY OHIO, INC.

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

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

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

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

Exhibit 1: Estimated Capital Budget – 2018

Exhibit 2: Cumulative Estimated Bill Impact – Deferred Amounts

Exhibit 3: Monthly CEP Investments

Exhibit 4a: Deferred Depreciation – Distribution Improvement

Exhibit 4b: Deferred Depreciation – Information Technology

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

Exhibit 6: Property Tax Deferral

Exhibit 7: Incremental Revenue Associated with CEP Investments

Exhibit 8: Actual – Authorized CEP Explanations

Exhibit 9: Estimated Capital Budget - 2019

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

[1] Order, pg. 10.

Respectfully submitted,

/s/Jeanne W. Kingery
Rocco O. D'Ascenzo (0077651)
Deputy General Counsel
Jeanne W. Kingery (0012172) (Counsel of Record)
Associate General Counsel
155 East Broad Street
Columbus, Ohio 43215
(614) 222-1334
(614) 222-1337 (facsimile)
Rocco.D'Ascenzo@duke-energy.com
Jeanne.Kingery@duke-energy.com

Attorneys for Duke Energy Ohio, Inc.

CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing was delivered, via electronic mail delivery, facsimile, or regular mail delivery, postage prepaid, on this 14th day of May, to the persons listed below.

/s/ Jeanne W. Kingery
Jeanne W. Kingery

John H. Jones
Assistant Attorney General
Public Utilities Section
30 East Broad Street, 16th floor
Columbus, OH 43215
john.jones@ohioattorneygeneral.gov

Counsel for Staff, Public Utilities Commission of Ohio

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018
($ MILLIONS)

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

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

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)

CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM

CUMULATIVE ESTIMATED BILL IMPACT - DEFERRED AMOUNTS
FOR THE PERIODS ENDED DECEMBER 31, 2013 THROUGH DECEMBER 31, 2018

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

Line No.	Description	Balance at 12/31/2013 [2]	Balance at 12/31/2014	Balance at 12/31/2015	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Cumulative Balance	
1	Deferred Depreciation Expense	$ 246,242	$ 906,019	$ 1,757,223	$ 3,386,933	$ 5,883,666	$ 9,093,544	$ 21,273,627	Exhibit No. 4a, Line 1 + Exhibit No. 4b, Line 1
2	Deferred PISCC	$ 394,149	$ 1,455,187	$ 2,814,325	$ 5,247,878	$ 7,880,833	$ 11,799,807	$ 29,592,179	Exhibit No. 5, Line 3
3	Deferred Property Tax Expense	$ -	$ 509,951	$ 1,111,178	$ 2,094,658	$ 3,625,440	$ 5,705,526	$ 13,046,753	Exhibit No. 6, Line 3
4	Incremental Revenue Offset Deferral	$ (1,043,238)	$ (1,811,413)	$ (4,121,558)	$ (3,058,051)	$ (3,899,616)	$ (4,996,865)	$ (18,930,741)	Exhibit No. 7, Line 4
5	Total Deferred CEP Amounts	$ (402,847)	$ 1,059,744	$ 1,561,168	$ 7,671,418	$ 13,490,323	$ 21,602,012	$ 44,981,818	Sum of Lines 1 - 4
6	Deferred Income Taxes	$ 84,598	$ (222,546)	$ (327,845)	$ (1,610,998)	$ (2,832,968)	$ (4,536,423)	$ (9,446,182)	Line 5 x -current year end FIT rate
7	Net Cumulative Deferred CEP Amounts	$ (318,249)	$ 837,198	$ 1,233,323	$ 6,060,420	$ 10,657,355	$ 17,065,589	$ 35,535,636	Sum of Lines 5 - 7
8	Rate of Return [2]	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	Pre-Tax rate of return approved in Case No. 12-1685-GA-AIR
9	Pre-Tax Return on Deferred CEP Amounts	$ (29,152)	$ 76,687	$ 112,972	$ 555,134	$ 976,214	$ 1,563,208	$ 3,255,064	Line 7 x Line 8
10	Amortization of Deferred Depreciation Regulatory Asset	$ 6,255	$ 23,013	$ 44,633	$ 86,028	$ 149,445	$ 230,976	$ 540,350	Line 1 x 2.54% [1]
11	Amortization of Deferred PISCC Regulatory Asset	$ 10,011	$ 36,962	$ 71,484	$ 133,296	$ 200,173	$ 299,715	$ 751,641	Line 2 x 2.54% [1]
12	Amortization of Deferred Property Tax Regulatory Asset	$ -	$ 12,953	$ 28,224	$ 53,204	$ 92,086	$ 144,920	$ 331,387	Line 3 x 2.54% [1]
13	Amortization of Revenue Offset Deferral	$ (26,498)	$ (48,010)	$ (104,688)	$ (77,674)	$ (99,050)	$ (126,920)	$ (480,840)	Line 4 x 2.54% [1]
14	Total Annual Revenue Requirement	$ (39,384)	$ 103,605	$ 152,625	$ 749,988	$ 1,318,868	$ 2,111,899	$ 4,397,602	Sum of Lines 9 - 13
	Allocation %								
15	Rate RS / RFT / RSLI	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
16	Rate GS / FT Small	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
17	Rate GS / FT Large	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
18	Rate IT	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
19	Total Allocation	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	Sum of Lines 15 - 18
	Annual Revenue Requirement								
20	Rate RS / RFT / RSLI	$ (28,493)	$ 74,955	$ 110,420	$ 542,598	$ 954,168	$ 1,527,906	$ 3,181,555	Line 14 x Line 15
21	Rate GS / FT Small	$ (2,939)	$ 7,732	$ 11,391	$ 55,973	$ 98,430	$ 157,615	$ 328,202	Line 14 x Line 16
22	Rate GS / FT Large	$ (6,151)	$ 16,181	$ 23,836	$ 117,129	$ 205,974	$ 329,826	$ 686,795	Line 14 x Line 17
23	Rate IT	$ (1,801)	$ 4,737	$ 6,978	$ 34,288	$ 60,296	$ 96,552	$ 201,050	Line 14 x Line 18
24	Total Annual Revenue Requirement	$ (39,384)	$ 103,605	$ 152,625	$ 749,988	$ 1,318,868	$ 2,111,899	$ 4,397,602	Sum of Lines 20 - 23
	Annual Bills Issued								
25	Rate RS / RFT / RSLI	4,716,733	4,716,733	4,733,059	4,757,415	4,795,119	4,836,307	4,836,307	Work Papers 7.2 thru 7.6
26	Rate GS / FT Small	249,180	249,180	236,052	243,983	254,799	255,797	255,797	Work Papers 7.2 thru 7.6
27	Rate GS / FT Large	91,938	91,938	103,440	94,209	84,591	85,973	85,973	Work Papers 7.2 thru 7.6
28	Rate IT	1,093	1,093	992	998	917	881	881	Work Papers 7.2 thru 7.6
	Estimated Monthly Rate Impact								
29	Rate RS / RFT / RSLI	$ (0.01)	$ 0.02	$ 0.04	$ 0.15	$ 0.35	$ 0.66	$ 0.66	Line 20 / Line 25 (Cap is $1.50 per month)
30	Rate GS / FT Small	$ (0.01)	$ 0.03	$ 0.08	$ 0.31	$ 0.68	$ 1.28	$ 1.28	Line 21 / Line 26
31	Rate GS / FT Large	$ (0.07)	$ 0.18	$ 0.39	$ 1.67	$ 4.29	$ 7.99	$ 7.99	Line 22 / Line 27
32	Rate IT	$ (1.65)	$ 4.33	$ 11.81	$ 46.10	$ 115.92	$ 228.21	$ 228.21	Line 23 / Line 28

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

[2] Approved Pre-Tax Rate of Return set per Stipulation in Case No. 12-1685-GA-AIR. Upon the Tax Cut and Jobs Act of 2017 becoming law the Pre-Tax Rate of Return has been adjusted to reflect a reduction of the Corporate tax rate from 35% to 21%.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
MONTHLY CEP INVESTMENTS
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2019

Description: Report on all CEP investments placed in-service during
January 2018-December 2019.
Represents Net Asset Balance eligible for Accounting Authority.

Line
No.

[A] Cumulative Balance

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

Calculation:Prior Month Asset Balance + Current Month Asset Activity

Budget Category	Balance at 201712	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812
Distribution Improvement	$ 188,071,305	$ 192,267,579	$ 196,820,348	$ 200,186,471	$ 204,379,853	$ 208,863,798	$ 213,204,150	$ 219,925,750	$ 225,850,750	$ 249,993,323	$ 261,532,847	$ 261,711,379	$ 277,580,819
Information Technology	$ 19,352,409	$ 19,513,756	$ 19,586,379	$ 19,585,988	$ 19,585,988	$ 19,686,171	$ 19,983,094	$ 19,900,614	$ 19,884,671	$ 19,884,671	$ 19,884,671	$ 19,884,671	$ 19,984,671
Total CEP In-Service	$ 207,423,814	$ 211,780,834	$ 216,211,724	$ 219,772,458	$ 223,964,843	$ 228,749,970	$ 232,907,244	$ 238,826,364	$ 245,535,400	$ 268,878,194	$ 281,318,358	$ 281,596,250	$ 297,475,290

[B] Monthly Activity - Net Asset+

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

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

Budget Category	201712	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018
Distribution Improvement	$ 20,660,752	$ 4,136,373	$ 4,417,767	$ 3,541,126	$ 4,192,384	$ 2,484,944	$ 6,180,351	$ 6,901,569	$ 6,824,980	$ 23,442,754	$ 12,540,184	$ 77,862	$ 15,879,840	$ 17,877,711	$ 22,792,068	$ 37,918,658	$ 46,362,844	$ 64,210,840	$ 88,518,414
Information Technology	$ 361,224	$ 180,647	$ 73,123	$ (391)	$ -	$ 300,183	$ (3,077)	$ 17,521	$ (19,944)	$ -	$ -	$ -	$ -	$ -	$ 851	$ 452,331	$ 3,550,915	$ 15,349,312	$ 532,262
Total CEP In-Service Activity - Net Assets	$ 21,021,976	$ 4,297,229	$ 4,490,890	$ 3,540,735	$ 4,192,384	$ 2,785,127	$ 6,157,274	$ 6,919,110	$ 6,804,047	$ 23,442,754	$ 12,540,184	$ 77,862	$ 15,879,840	$ 17,877,711	$ 22,792,911	$ 37,470,991	$ 49,913,758	$ 79,560,151	$ 90,051,676

[C] Monthly Activity - Assets (Total)

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

Source: WP-4 1

Budget Category	201712	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018
Distribution Improvement	$ 20,798,443	$ 4,322,317	$ 4,746,356	$ 4,575,935	$ 4,337,297	$ 2,685,718	$ 6,546,671	$ 6,601,588	$ 6,834,167	$ 23,774,287	$ 12,858,600	$ 181,840	$ 17,548,083	$ 21,877,330	$ 26,307,879	$ 42,363,247	$ 63,864,280	$ 71,864,080	$ 94,580,661
Information Technology	$ 361,224	$ 180,647	$ 73,123	$ (391)	$ -	$ 300,183	$ 16,723	$ 17,521	$ 637	$ -	$ -	$ -	$ -	$ -	$ 851	$ 452,331	$ 4,472,237	$ 15,350,485	$ 570,642
Total CEP In-Service Activity - Gross Assets	$ 21,117,668	$ 4,483,164	$ 4,819,479	$ 4,575,544	$ 4,337,297	$ 2,985,901	$ 6,817,383	$ 6,619,110	$ 6,834,804	$ 23,774,287	$ 12,858,600	$ 181,840	$ 17,548,083	$ 21,877,330	$ 26,308,730	$ 42,817,578	$ 68,408,517	$ 87,225,575	$ 95,130,703

[D] Monthly Activity - Assets (Excess Above Cap)

Description: Represents the amount of Asset in-service activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

Budget Category	201712	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Months Ended 12/31/2013	Months Ended 12/31/2014	Months Ended 12/31/2015	Months Ended 12/31/2016	Months Ended 12/31/2017	Months Ended 12/31/2018
Distribution Improvement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total CEP In-Service Activity - Gross Assets Above Cap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

[E] Monthly Activity - Retirements (Total)

Description: Monthly activity for all Retirements processed.

Source: WP-4 2

Budget Category	201712	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018
Distribution Improvement	$ (95,680)	$ (145,944)	$ (328,589)	$ (1,814,908)	$ (144,913)	$ (202,774)	$ (438,529)	$ -	$ (346,177)	$ (331,494)	$ (316,436)	$ (103,948)	$ (1,868,043)	$ (4,199,618)	$ (3,315,619)	$ (5,346,587)	$ (17,851,338)	$ (7,644,251)	$ (5,048,847)
Information Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ (21,800)	$ -	$ (16,580)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (521,322)	$ (11,174)	$ (34,380)
Total CEP In-Service Activity - Retirements	$ (95,680)	$ (145,944)	$ (328,589)	$ (1,814,908)	$ (144,913)	$ (202,774)	$ (460,329)	$ -	$ (362,757)	$ (331,494)	$ (316,436)	$ (103,948)	$ (1,868,043)	$ (4,199,618)	$ (3,315,619)	$ (5,346,587)	$ (18,372,658)	$ (7,655,424)	$ (5,083,227)

[F] Monthly Activity - Retirements (Excess Above Cap)

Description: Represents the amount of Retirement activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

Budget Category	201712	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018
Distribution Improvement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total CEP In-Service Activity - Retirements Above Cap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ADDITIONS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2010 - DECEMBER 2018
SOURCE: POWERPLAN

HB 95 Category	FERC ACC	CO. ACCOUNT	ACCOUNT TITLE	Rate	201001	201002	201003	201004	201005	201006	201007	201008	201009	201010	201011	201012	Cumulative Total	2013 Totals	2014 Totals	2015 Totals	2016 Totals	2017 Totals	2018 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%	-	$ 22,928	$ 12,034	$ 1,240,135	$ 21,660	$ 12,811	$ 6,881	$ 21,838	$ (162)	$ -	$ 3,787	$ 12,855	$ 1,356,730	$ -	$ -	$ -	$ -	$ 200,177	$ 1,340,543
	374	2741	Rights of Way	1.54%	-	$ -	$ (0)	$ -	$ -								$ (37)	$ -	$ -	$ -	$ -	$ (37)	$ 6
	374	2742	City Gate Check Station	0.00%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	375	2750	Structures & Improvements	2.09%	$ (38,938)	$ 707	$ -	$ -	$ 135,388	$ -	$ 228,157	$ -	$ -	$ 4,886	$ -	$ 4,484	$ 17,482,414	$ -	$ 231,249	$ -	$ 72,132	$ 18,644,341	$ 334,882
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%													$ 26,080	$ -	$ -	$ -	$ 26,080	$ -	$ -
	376	2762, 65, 67, 69	Mains - Steel	1.87%	$ 1,239,638	$ 1,563,541	$ 808,932	$ 149,668	$ 150,846	$ 658,305	$ 1,842,172	$ 589,604	$ 2,880,326	$ 1,851,206	$ (4,419,455)	$ 4,270,502	$ 57,233,987	$ 969,437	$ 2,710,348	$ 11,383,017	$ 12,489,476	$ 17,883,281	$ 11,918,387
	376	2763, 2766, 2768	Mains - Plastic	2.06%	$ 1,219,449	$ 1,919,344	$ 1,048,896	$ 1,183,668	$ 791,752	$ 2,886,182	$ 2,075,332	$ 419,158	$ 685,348	$ 3,207,823	$ 400,209	$ 5,853,849	$ 69,209,869	$ 2,972,776	$ 4,802,643	$ 9,243,238	$ 17,845,680	$ 12,077,274	$ 22,518,338
	378	2780	System Meas. & Reg. Station Equipment	2.25%	$ -	$ 122,815	$ 230,807	$ 34,365	$ 36,350	$ 584,650	$ 8,185	$ 2,527,269	$ 12,138,412	$ 2,588,341	$ 784,884	$ 2,836,521	$ 24,402,236	$ 11,353	$ 113,384	$ 272,282	$ 2,048,327	$ 98,814	$ 21,838,257
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -	$ 1,272,400	$ 2,336,856	$ -	$ -	$ 598,300	$ 428,634	$ 39,536	$ 1,272,400
	378	2782	Control Regulating Equipment	2.47%		$ -	$ (4,292)	$ -	$ -			$ -	$ (957)				$ 1,788,290	$ 144,349	$ 227,706	$ 513,781	$ 854,084	$ 251,309	$ (4,949)
	379	2790	Meas. & Reg. - City Gate	8.67%	$ (2,150)	$ -	$ 23,384	$ 17,640	$ 13,363	$ 7,481	$ (510)	$ -	$ -	$ 28,409	$ 60,215	$ 223,422	$ 1,126,839	$ -	$ -	$ -	$ 661,652	$ 198,452	$ 370,225
	380	2801	Services- Cast Iron & Copper	3.15%	$ 17	$ 29	$ 29	$ 17	$ 18	$ 31	$ 24	$ 27	$ 28	$ 28	$ 32	$ 31	$ 15,513	$ -	$ -	$ -	$ 63	$ 15,177	$ 304
	380	2802,2804, 2806	Services-Steel	2.84%	$ 60,814	$ 29,199	$ 49,306	$ 48,515	$ 25,765	$ 17,602	$ 46,391	$ 21,941	$ 43,862	$ 67,407	$ 54,733	$ 50,886	$ 3,832,090	$ 226,834	$ 214,979	$ 467,170	$ 1,301,389	$ 888,934	$ 534,493
	380	2803,05, 08, 07	Services-Plastic	3.59%	$ 1,550,243	$ 1,582,510	$ 1,812,957	$ 1,240,120	$ 1,248,114	$ 1,747,599	$ 1,500,458	$ 2,815,744	$ 1,468,767	$ 1,844,473	$ 2,155,504	$ 1,981,907	$ 112,157,858	$ 15,757,049	$ 15,183,123	$ 16,454,034	$ 24,383,298	$ 18,987,971	$ 21,408,203
	381	2810,2811	Meters	2.22%	$ 346,090	$ 347,838	$ 262,630	$ 350,151	$ 327,272	$ 401,915	$ 245,779	$ 367,875	$ 282,259	$ 269,089	$ 384,188	$ 362,963	$ 12,191,842	$ 350,452	$ 167,883	$ 2,347,929	$ 2,328,118	$ 3,329,430	$ 3,088,230
	381	2812	Utility of the Future Meters	0.00%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	382	2820,2821	Meter Installations	0.00%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	383	2830	House Regulators	0.00%	$ 11,994	$ 9,090	$ 8,384	$ 9,245	$ 9,650	$ 5,188	$ 5,950	$ 10,634	$ 12,767	$ 9,781	$ 13,470	$ 10,647	$ 65,453	$ 65,453	$ -	$ -	$ -	$ -	$ -
	384	2840	House Regulator Installations	0.00%													$ 2,998,748	$ 1,066,362	$ 1,378,105	$ 269,288	$ 4,485	$ 145,364	$ 118,133
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%													$ 75,358	$ 75,358	$ -	$ -	$ -	$ -	$ -
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%													$ 15,089	$ -	$ 3,341	$ -	$ 11,748	$ -	$ -
	387	2870	Other Equipment - Other	6.67%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	387	2871	Street Lighting Equipment	2.67%	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
	390	2900	Structures & Improvements	3.33%													$ 15,308	$ -	$ -	$ -	$ 15	$ 15,291	$ -
	394	2940	Tools, Shop & Garage Equipment	4.00%	$ 13,361	$ 48,506	$ 39,478	$ 59,519	$ 28,530	$ 295,759	$ 96,160	$ 80,306	$ 80,525	$ 21,287	$ 551,417	$ 295,349	$ 5,536,025	$ 264,758	$ 861,536	$ 362,151	$ 1,735,591	$ 863,773	$ 1,908,218
	395	2950	Laboratory Equipment	6.67%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	396	2960	Power Operated Equipment	6.36%				$ 4,695									$ 1,123,675	$ -	$ 338,439	$ 504,197	$ 115,732	$ 182,821	$ 4,695
	397	2970	Communication Equipment	6.67%									$ 5,784,733	$ 1,163,837	$ 230,824	$ 324,498	$ 7,663,372	$ -	$ -	$ 25,744	$ 147,908	$ 9,431	$ 7,708,860
Distribution Improvement Sub					$ 4,323,317	$ 4,746,369	$ 4,537,833	$ 4,337,297	$ 2,686,718	$ 4,598,871	$ 6,091,589	$ 6,834,167	$ 23,774,267	$ 12,456,846	$ 191,849	$ 17,946,893	$ 341,839,234	$ 21,877,338	$ 26,387,570	$ 42,317,317	$ 63,664,789	$ 71,864,846	$ 84,566,461
Information Technology	391	2911	Hardware: Data Processing	20.00%	$ 5	$ 4	$ 0	$ -	$ 508,183	$ 681	$ 17,530						$ 1,415,966	$ -	$ 851	$ 452,331	$ 81,172	$ 583,258	$ 518,412
	392	2930	Miscellaneous Intangible Plant	20.00%	$ 38,834	$ 12,048	$ -	$ -		$ 4,529	$ (5)	$ 637					$ 9,010,637	$ -	$ -	$ -	$ 4,381,068	$ 3,371,851	$ 47,840	
		20110	Miscellaneous Intangible Plant - Enable	10.00%	$ 130,208	$ 61,070	$ (391)	$ -		$ 13,583	$ -						$ 9,820,799	$ -	$ -	$ -	$ -	$ 5,429,318	$ 204,380
Information Technology Sub					$ 169,047	$ 73,123	$ (391)	$ -	$ 508,183	$ 18,793	$ 17,524	$ 637	$ -	$ -	$ -	$ -	$ 20,246,402	$ -	$ 851	$ 452,331	$ 4,472,237	$ 10,384,495	$ 570,642
Total CEP Additions					$ 4,492,364	$ 4,819,492	$ 4,575,244	$ 4,337,297	$ 2,988,901	$ 4,617,593	$ 6,619,118	$ 6,834,804	$ 23,774,267	$ 12,456,846	$ 191,849	$ 17,946,893	$ 341,839,234	$ 21,877,338	$ 26,388,538	$ 42,817,576	$ 68,486,517	$ 67,223,575	$ 85,136,783

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2117-GA-UNC and 13-2118-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2010 - DECEMBER 2018
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201001	201002	201003	201004	201005	201006	201007	201008	201009	201010	201011	201012	Cumulative Total	2013 Totals	2014 Totals	2015 Totals	2016 Totals	2017 Totals	2018 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	374	2741	Rights of Way	1.54%				$ (2,631)	$ -	$ -	$ -						$ (2,631)	$ -	$ -	$ -	$ -	$ -	$ (2,631)
	374	2742	City Gate Check Station	0.00%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	375	2750	Structures & Improvements	2.09%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	$ (3)	$											$ (90,304)	$ (58,018)	$ (6,522)	$ (170)	$ (4,373)	$ (78,983)	$ (3)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	$ -	$ (179,463)	$ (242,278)	$ (2,002)	$ -	$ (8,897)	$ -	$ (86,645)	$ (34,081)	$ -	$ (11,861)		$ (3,866,297)	$ (947,525)	$ (748,144)	$ (580,321)	$ (583,448)	$ (610,612)	$ (527,340)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	$ (84,232)	$ (1,526)	$ (114,109)	$ (2,944)	$ (3,793)	$ (30,370)	$ -	$ (54,805)	$ (133,835)	$ -	$ -	$ (1,609)	$ (3,040,421)	$ (679,925)	$ (612,888)	$ (101,888)	$ (279,605)	$ (604,204)	$ (462,532)
	378	2780	System Meas. & Reg. Station Equipment	2.35%										$ (62,562)	$ -		$ (76,928)	$ (8,985)	$ -	$ -	$ -	$ -	$ (62,562)
	378	2781	System Meas & Reg. Station Equipment-Elec	7.80%													$ (8,233)	$ -	$ -	$ -	$ (8,233)	$ -	$ -
	378	2782	District Regulating Equipment	2.40%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	379	2790	Meas. & Reg - City Gate	6.67%										$ (15,579)	$ -		$ (15,579)	$ -	$ -	$ -	$ -	$ -	$ (15,579)
	380	2801	Services- Cast Iron & Copper	3.31%	$ (8,178)	$ (20,562)	$ (86,577)	$ (55,284)	$ (119,571)	$ (5,324)	$ -	$ (56,096)	$ (24,340)	$ (34,927)	$ (23,328)	$ (50,824)	$ (1,820,918)	$ (194,209)	$ (142,639)	$ (125,160)	$ (198,305)	$ (729,858)	$ (470,891)
	380	2802,2804, 2806	Services-Steel	2.88%	$ (3,286)	$ (4,883)	$ (33,614)	$ (3,801)	$ (20,647)	$ (9,075)	$ -	$ (7,806)	$ (8,573)	$ (5,606)	$ (4,797)	$ (8,867)	$ (625,262)	$ (38,533)	$ (31,062)	$ (34,104)	$ (151,108)	$ (180,673)	$ (109,302)
	380	2805,05, 06, 07	Services-Plastic	3.19%	$ (98,388)	$ (90,074)	$ (171,205)	$ (72,640)	$ (46,377)	$ (35,910)	$ -	$ (68,432)	$ (114,477)	$ (158,087)	$ (47,306)	$ (102,980)	$ (7,806,533)	$ (1,872,058)	$ (1,482,302)	$ (787,040)	$ (1,303,454)	$ (1,187,832)	$ (1,382,788)
	381	2810,2811	Meters	2.27%	$ (1,534)	$ (25,788)	$ -	$ -	$ -	$ -	$ -				$ -	$ (1,478,088)	$ (18,955,977)	$ (354,295)	$ (443,562)	$ (1,884,548)	$ (11,564,377)	$ (3,801,308)	$ (1,886,908)
	381	2812	Utility of the Future Meters	5.00%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	382	2820,2821	Meter Installations	2.00%												$ (6,523)	$ (951,720)	$ (100,376)	$ (100,000)	$ (744,885)	$ -	$ -	$ (6,573)
	383	2830	House Regulators	2.00%	$ (15,709)	$ (14,871)	$ (17,026)	$ (9,522)	$ (12,865)	$ -	$ -	$ (14,374)	$ (18,188)	$ (38,672)	$ (16,087)	$ (4,346)	$ (4,036,487)	$ -	$ -	$ (1,330,108)	$ (2,408,358)	$ (131,240)	$ (157,783)
	384	2840	House Regulator Installations	2.00%													$ (280)	$ -	$ -	$ -	$ (280)	$ -	$ -
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	387	2870	Other Equipment - Other	6.67%													$ -	$ -	$ -	$ -	$ -	$ -	$ -
	387	2871	Street Lighting Equipment	2.67%												$ (3,945)	$ (135,797)	$ (63,962)	$ (9,303)	$ (50,477)	$ -	$ -	$ (3,945)
	390	2900	Structures & Improvements	3.33%													$ (298,800)	$ (123,531)	$ -	$ -	$ -	$ (165,269)	$ -
	394	2960	Tools, Shop & Garage Equipment	4.00%					$	$ (339,527)	$ -						$ (1,341,791)	$ -	$ -	$ -	$ (846,279)	$ (165,948)	$ (329,527)
	395	2950	Laboratory Equipment	6.67%													$ (54,480)	$ -	$ -	$ -	$ (54,480)	$ -	$ -
	396	2960	Power Operated Equipment	6.36%													$ (118,620)	$ -	$ -	$ -	$ (118,620)	$ -	$ -
	397	2970	Communication Equipment	6.67%													$ (118,431)	$ -	$ -	$ -	$ (118,431)	$ -	$ -
Distribution Improvement Sum					$ (185,946)	$ (328,589)	$ (1,014,809)	$ (144,913)	$ (203,734)	$ (469,339)	$ -	$ (309,177)	$ (331,494)	$ (336,436)	$ (105,940)	$ (1,869,063)	$ (43,304,050)	$ (4,199,618)	$ (3,515,519)	$ (5,366,337)	$ (17,631,336)	$ (7,044,251)	$ (5,005,627)
Information Technology	391	2911	Electronic Data Processing	20.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ (21,888)	$ (15,588)					$ -	$ -	$ -	$ -	$ -	$ (21,322)	$ (11,174)	$ (38,388)
	0	2050	Miscellaneous Intangible Plant	20.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	0	20510	Miscellaneous Intangible Plant - Enable	10.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology Sum					$ -	$ -	$ -	$ -	$ -	$ -	$ (21,888)	$ (15,588)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (21,322)	$ (11,174)	$ (38,388)
Total CEP Retirements					$ (185,946)	$ (328,589)	$ (1,014,809)	$ (144,913)	$ (203,734)	$ (469,339)	$ -	$ (325,757)	$ (331,494)	$ (336,436)	$ (105,940)	$ (1,869,063)	$ (43,304,050)	$ (4,199,618)	$ (3,515,519)	$ (5,366,337)	$ (18,152,658)	$ (7,055,424)	$ (5,005,627)

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

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

Line No.

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

	Budget Category	Balance at 201712	201801	201802	201803	201804	201805
1	Distribution Improvement - Deferred Depreciation	$ 10,193,077	$ 10,633,372	$ 11,082,582	$ 11,541,187	$ 12,007,691	$ 12,480,969

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Distribution Improvement
Source: Work Paper-4.1 and Work Paper-4.2

	Utility Account	201712	201801	201802	201803	201804	201805
2	Land and Land Rights	$ -	$ -	$ 22,928	$ 12,034	$ 1,240,135	$ 23,660
3	Rights of Way	$ -	$ -	$ -	$ 0	$ (2,631)	$ -
4	City Gate Check Station	$ -	$ -	$ -	$ -	$ -	$ -
5	Structures & Improvements	$ 7,167	$ (36,938)	$ 707	$ -	$ -	$ 135,386
6	Mains - Cast Iron & Copper	$ -	$ (3)	$ -	$ -	$ -	$ -
7	Mains - Steel	$ 15,365,708	$ 1,239,638	$ 1,392,058	$ 754,653	$ 147,868	$ 150,840
8	Mains - Plastic	$ 2,620,301	$ 1,121,216	$ 1,017,716	$ 932,546	$ 1,180,364	$ 785,958
9	System Meas. & Reg. Station Equipment	$ 35,460	$ -	$ 122,613	$ 238,807	$ 34,365	$ 36,350
10	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	$ -	$ -	$ -
11	District Regulating Equipment	$ -	$ -	$ -	$ (4,292)	$ -	$ -
12	Meas. & Reg. - City Gate	$ 2,254	$ (2,150)	$ -	$ 23,384	$ 17,640	$ 13,363
13	Services- Cast Iron & Copper	$ (10,376)	$ (9,161)	$ (20,543)	$ (66,548)	$ (55,247)	$ (115,554)
14	Services-Steel	$ 79,834	$ 77,316	$ 24,316	$ 15,292	$ 44,713	$ 5,738
15	Services-Plastic	$ 2,089,314	$ 1,491,943	$ 1,492,436	$ 1,341,752	$ 1,168,080	$ 1,198,736
16	Meters	$ 413,691	$ 244,556	$ 322,651	$ 282,680	$ 350,151	$ 227,272
17	Utility of the Future Meters	$ -	$ -	$ -	$ -	$ -	$ -
18	Meter Installations	$ -	$ -	$ -	$ -	$ -	$ -
19	House Regulators	$ 8,172	$ (3,405)	$ (5,621)	$ (8,661)	$ 2,713	$ (3,335)
20	House Regulator Installations	$ -	$ -	$ -	$ -	$ -	$ -
21	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	$ -	$ -	$ -
22	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	$ -	$ -	$ -
23	Other Equipment - Other	$ -	$ -	$ -	$ -	$ -	$ -
24	Street Lighting Equipment	$ -	$ -	$ -	$ -	$ -	$ -
25	Structures & Improvements	$ -	$ -	$ -	$ -	$ -	$ -
27	Tools, Shop & Garage Equipment	$ 49,229	$ 13,361	$ 48,506	$ 39,478	$ 59,539	$ 26,530
28	Laboratory Equipment	$ -	$ -	$ -	$ -	$ -	$ -
29	Power Operated Equipment	$ -	$ -	$ -	$ -	$ 4,695	$ -
30	Communication Equipment	$ -	$ -	$ -	$ 0	$ -	$ -
31	Total Distribution Improvement	$ 20,660,752	$ 4,136,373	$ 4,417,767	$ 3,561,126	$ 4,192,384	$ 2,484,944

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

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

Line

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

	Utility Account	Depreciation Rate [1]	201712	201801	201802	201803	201804	201805
32	Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
33	Rights of Way	1.54%	$ -	$ -	$ -	$ -	$ -	$ (3)
34	City Gate Check Station	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
35	Structures & Improvements	2.09%	$ 29,853	$ 29,866	$ 29,801	$ 29,803	$ 29,803	$ 29,803
36	Mains - Cast Iron & Copper	2.72%	$ (157)	$ (157)	$ (157)	$ (157)	$ (157)	$ (157)
37	Mains - Steel	1.87%	$ 41,422	$ 65,367	$ 67,298	$ 69,468	$ 70,644	$ 70,874
38	Mains - Plastic	2.08%	$ 71,922	$ 76,464	$ 78,408	$ 80,172	$ 81,788	$ 83,834
39	System Meas. & Reg. Station Equipment	2.35%	$ 4,895	$ 4,964	$ 4,964	$ 5,204	$ 5,672	$ 5,739
40	System Meas. & Reg. Station Equipment-Elec	7.00%	$ 6,174	$ 6,174	$ 6,174	$ 6,174	$ 6,174	$ 6,174
41	District Regulating Equipment	2.40%	$ 3,582	$ 3,582	$ 3,582	$ 3,582	$ 3,574	$ 3,574
42	Meas. & Reg. - City Gate	6.67%	$ 4,203	$ 4,215	$ 4,204	$ 4,204	$ 4,333	$ 4,432
43	Services- Cast Iron & Copper	3.11%	$ (3,433)	$ (3,459)	$ (3,483)	$ (3,536)	$ (3,709)	$ (3,852)
44	Services-Steel	2.88%	$ 6,247	$ 6,438	$ 6,624	$ 6,682	$ 6,719	$ 6,826
45	Services-Plastic	3.59%	$ 246,057	$ 252,307	$ 256,771	$ 261,236	$ 265,250	$ 268,744
46	Meters	2.22%	$ (17,279)	$ (16,514)	$ (16,062)	$ (15,465)	$ (14,942)	$ (14,294)
47	Utility of the Future Meters	5.00%	$ -	$ -	$ -	$ -	$ -	$ -
48	Meter Installations	2.00%	$ (1,466)	$ (1,466)	$ (1,466)	$ (1,466)	$ (1,466)	$ (1,466)
49	House Regulators	2.00%	$ (1,672)	$ (1,658)	$ (1,664)	$ (1,674)	$ (1,688)	$ (1,683)
50	House Regulator Installations	2.00%	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125
51	Large Industrial Meas. & Reg. Equipment	2.63%	$ 33	$ 33	$ 33	$ 33	$ 33	$ 33
52	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	$ -	$ -	$ -	$ -	$ -	$ -
53	Other Equipment - Other	6.67%	$ -	$ -	$ -	$ -	$ -	$ -
54	Street Lighting Equipment	2.67%	$ (261)	$ (261)	$ (261)	$ (261)	$ (261)	$ (261)
55	Structures & Improvements	3.33%	$ (801)	$ (801)	$ (801)	$ (801)	$ (801)	$ (801)
56	Tools, Shop & Garage Equipment	4.00%	$ 9,555	$ 9,719	$ 9,763	$ 9,925	$ 10,056	$ 10,255
57	Laboratory Equipment	6.67%	$ (303)	$ (303)	$ (303)	$ (303)	$ (303)	$ (303)
58	Power Operated Equipment	6.36%	$ 5,303	$ 5,303	$ 5,303	$ 5,303	$ 5,303	$ 5,328
59	Communication Equipment	6.67%	$ 357	$ 357	$ 357	$ 357	$ 357	$ 357
60	Total Distribution Improvement Deferred Depreciation		$ 404,356	$ 440,295	$ 449,210	$ 458,605	$ 466,504	$ 473,278

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

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

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

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

Line No.	Budget Category	201806	201807	201808	201809	201810	201811	Balance at 201812
1	Distribution Improvement - Deferred Depreciation	$ 12,960,027	$ 13,451,901	$ 13,955,947	$ 14,475,580	$ 15,062,714	$ 15,678,275	$ 16,299,614

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Distribution Improvement
Source: Work Paper-4.1 and Work Paper-4.2

	Utility Account	201806	201807	201808	201809	201810	201811	201812
2	Land and Land Rights	$ 12,811	$ 6,861	$ 23,638	$ (142)	$ -	$ 5,797	$ 12,823
3	Rights of Way	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	City Gate Check Station	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Structures & Improvements	$ -	$ 226,157	$ -	$ -	$ 4,896	$ -	$ 4,484
6	Mains - Cast Iron & Copper	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Mains - Steel	$ 849,507	$ 1,842,172	$ 501,760	$ 2,768,255	$ 1,851,206	$ (4,431,316)	$ 4,222,502
8	Mains - Plastic	$ 2,617,786	$ 2,023,332	$ 364,553	$ 551,754	$ 5,207,823	$ 400,209	$ 5,852,237
9	System Meas. & Reg. Station Equipment	$ 584,650	$ 9,185	$ 2,527,089	$ 12,136,412	$ 2,505,820	$ 764,884	$ 2,836,521
10	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,272,400
11	District Regulating Equipment	$ -	$ -	$ -	$ (657)	$ -	$ -	$ -
12	Meas. & Reg. - City Gate	$ 7,461	$ (510)	$ -	$ -	$ 12,831	$ 60,215	$ 222,422
13	Services- Cast Iron & Copper	$ (5,303)	$ 24	$ (55,958)	$ (24,312)	$ (34,898)	$ (23,296)	$ (59,793)
14	Services-Steel	$ 8,017	$ 46,391	$ 13,105	$ 35,319	$ 61,798	$ 49,986	$ 44,202
15	Services-Plastic	$ 1,712,088	$ 1,500,488	$ 2,806,312	$ 1,852,070	$ 1,486,385	$ 2,108,199	$ 1,853,947
16	Meters	$ 401,915	$ 245,779	$ 367,925	$ 262,259	$ 289,069	$ 364,189	$ (1,196,123)
17	Utility of the Future Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Meter Installations	$ -	$ -	$ -	$ -	$ -	$ -	$ (6,573)
19	House Regulators	$ 5,186	$ 5,550	$ (3,740)	$ (3,421)	$ (29,891)	$ (3,217)	$ 6,193
20	House Regulator Installations	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Other Equipment - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	Street Lighting Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,045)
25	Structures & Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	Tools, Shop & Garage Equipment	$ (33,767)	$ 96,160	$ 80,306	$ 80,525	$ 21,287	$ 551,417	$ 295,349
28	Laboratory Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	Communication Equipment	$ -	$ -	$ -	$ 5,784,733	$ 1,163,837	$ 230,824	$ 521,496
31	Total Distribution Improvement	$ 6,160,351	$ 6,001,589	$ 6,624,990	$ 23,442,794	$ 12,540,164	$ 77,892	$ 15,879,040

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

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

Line

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

	Utility Account	Depreciation Rate [1]	201806	201807	201808	201809	201810	201811	201812
32	Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Rights of Way	1.54%	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)	$ (3)
34	City Gate Check Station	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	Structures & Improvements	2.09%	$ 30,038	$ 30,038	$ 30,432	$ 30,432	$ 30,432	$ 30,441	$ 30,441
36	Mains - Cast Iron & Copper	2.72%	$ (157)	$ (157)	$ (157)	$ (157)	$ (157)	$ (157)	$ (157)
37	Mains - Steel	1.87%	$ 71,109	$ 72,433	$ 75,304	$ 76,086	$ 80,400	$ 83,284	$ 76,379
38	Mains - Plastic	2.08%	$ 85,196	$ 89,734	$ 93,241	$ 93,873	$ 94,829	$ 103,856	$ 104,550
39	System Meas. & Reg. Station Equipment	2.35%	$ 5,810	$ 6,955	$ 6,973	$ 11,922	$ 35,689	$ 40,597	$ 42,095
40	System Meas. & Reg. Station Equipment-Elec	7.00%	$ 6,174	$ 6,174	$ 6,174	$ 6,174	$ 6,174	$ 6,174	$ 6,174
41	District Regulating Equipment	2.40%	$ 3,574	$ 3,574	$ 3,574	$ 3,574	$ 3,573	$ 3,573	$ 3,573
42	Meas. & Reg. - City Gate	6.67%	$ 4,506	$ 4,547	$ 4,544	$ 4,544	$ 4,544	$ 4,616	$ 4,950
43	Services- Cast Iron & Copper	3.11%	$ (4,152)	$ (4,165)	$ (4,165)	$ (4,310)	$ (4,373)	$ (4,464)	$ (4,524)
44	Services-Steel	2.88%	$ 6,840	$ 6,859	$ 6,971	$ 7,002	$ 7,087	$ 7,235	$ 7,355
45	Services-Plastic	3.59%	$ 272,330	$ 277,452	$ 281,941	$ 290,337	$ 295,878	$ 300,324	$ 306,631
46	Meters	2.22%	$ (13,873)	$ (13,130)	$ (12,675)	$ (11,995)	$ (11,509)	$ (10,975)	$ (10,301)
47	Utility of the Future Meters	5.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
48	Meter Installations	2.00%	$ (1,466)	$ (1,466)	$ (1,466)	$ (1,466)	$ (1,466)	$ (1,466)	$ (1,466)
49	House Regulators	2.00%	$ (1,689)	$ (1,680)	$ (1,671)	$ (1,677)	$ (1,683)	$ (1,733)	$ (1,738)
50	House Regulator Installations	2.00%	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125
51	Large Industrial Meas. & Reg. Equipment	2.63%	$ 33	$ 33	$ 33	$ 33	$ 33	$ 33	$ 33
52	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
53	Other Equipment - Other	6.67%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
54	Street Lighting Equipment	2.67%	$ (261)	$ (261)	$ (261)	$ (261)	$ (261)	$ (261)	$ (261)
55	Structures & Improvements	3.33%	$ (801)	$ (801)	$ (801)	$ (801)	$ (801)	$ (801)	$ (801)
56	Tools, Shop & Garage Equipment	4.00%	$ 10,343	$ 10,231	$ 10,551	$ 10,819	$ 11,087	$ 11,158	$ 12,996
57	Laboratory Equipment	6.67%	$ (303)	$ (303)	$ (303)	$ (303)	$ (303)	$ (303)	$ (303)
58	Power Operated Equipment	6.36%	$ 5,328	$ 5,328	$ 5,328	$ 5,328	$ 5,328	$ 5,328	$ 5,328
59	Communication Equipment	6.67%	$ 357	$ 357	$ 357	$ 357	$ 32,511	$ 38,980	$ 40,263
60	Total Distribution Improvement Deferred Depreciation		$ 479,058	$ 491,874	$ 504,046	$ 519,633	$ 587,134	$ 615,561	$ 621,339

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

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

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

Line No.

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

	Budget Category
1	Distribution Improvement - Deferred Depreciation

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Distribution Improvement
Source: Work Paper-4.1 and Work Paper-4.2

	Utility Account	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018
2	Land and Land Rights	$ -	$ -	$ -	$ -	$ 296,177	$ 1,360,543
3	Rights of Way	$ -	$ -	$ -	$ -	$ (37)	$ (2,631)
4	City Gate Check Station	$ -	$ -	$ -	$ -	$ -	$ -
5	Structures & Improvements	$ -	$ 231,249	$ -	$ 72,132	$ 16,844,341	$ 334,692
6	Mains - Cast Iron & Copper	$ (58,618)	$ 46,522	$ (170)	$ 21,707	$ (78,662)	$ (3)
7	Mains - Steel	$ 21,911	$ 1,970,244	$ 10,784,696	$ 11,906,029	$ 17,263,669	$ 11,289,141
8	Mains - Plastic	$ 2,243,802	$ 4,189,755	$ 9,141,271	$ 17,366,054	$ 11,173,070	$ 22,055,496
9	System Meas. & Reg. Station Equipment	$ 3,288	$ 113,394	$ 272,293	$ 2,046,327	$ 99,614	$ 21,796,695
10	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ 596,386	$ 422,401	$ 39,538	$ 1,272,400
11	District Regulating Equipment	$ 144,349	$ 227,706	$ 513,791	$ 654,084	$ 251,309	$ (4,949)
12	Meas. & Reg. - City Gate	$ -	$ -	$ -	$ 601,952	$ 156,452	$ 354,657
13	Services- Cast Iron & Copper	$ (154,209)	$ (142,826)	$ (125,180)	$ (198,222)	$ (714,381)	$ (470,587)
14	Services-Steel	$ 190,001	$ 183,008	$ 433,066	$ 1,150,281	$ 726,258	$ 426,193
15	Services-Plastic	$ 14,084,990	$ 13,680,753	$ 15,690,994	$ 23,079,812	$ 17,800,140	$ 20,012,437
16	Meters	$ (3,843)	$ (275,869)	$ 753,383	$ (9,228,259)	$ (171,870)	$ 2,162,322
17	Utility of the Future Meters	$ -	$ -	$ -	$ -	$ -	$ -
18	Meter Installations	$ (34,923)	$ (100,086)	$ (744,685)	$ -	$ -	$ (6,573)
19	House Regulators	$ 1,088,362	$ 1,376,105	$ (1,069,809)	$ (2,403,871)	$ 14,124	$ (41,650)
20	House Regulator Installations	$ 75,359	$ -	$ -	$ (290)	$ -	$ -
21	Large Industrial Meas. & Reg. Equipment	$ -	$ 3,341	$ -	$ 11,748	$ -	$ -
22	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	$ -	$ -	$ -
23	Other Equipment - Other	$ -	$ -	$ -	$ -	$ -	$ -
24	Street Lighting Equipment	$ (63,982)	$ (9,203)	$ (59,477)	$ 15	$ 15,291	$ (3,045)
25	Structures & Improvements	$ (123,531)	$ -	$ -	$ -	$ (165,269)	$ -
27	Tools, Shop & Garage Equipment	$ 264,756	$ 961,536	$ 302,151	$ 889,316	$ 497,824	$ 1,278,691
28	Laboratory Equipment	$ -	$ -	$ -	$ (54,460)	$ -	$ -
29	Power Operated Equipment	$ -	$ 336,430	$ 504,197	$ (2,888)	$ 162,821	$ 4,695
30	Communication Equipment	$ -	$ -	$ 25,744	$ 29,077	$ 9,431	$ 7,700,890
31	Total Distribution Improvement	$ 17,677,711	$ 22,792,060	$ 37,018,650	$ 46,362,944	$ 64,219,840	$ 89,519,414

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

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

Line

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

	Utility Account	Depreciation Rate [1]	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018
32	Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
33	Rights of Way	1.54%	$ -	$ -	$ -	$ -	$ -	$ (24)
34	City Gate Check Station	0.00%	$ -	$ -	$ -	$ -	$ -	$ -
35	Structures & Improvements	2.09%	$ -	$ 1,038	$ 4,836	$ 4,961	$ 240,040	$ 361,330
36	Mains - Cast Iron & Copper	2.72%	$ (181)	$ (414)	$ (334)	$ 183	$ (1,528)	$ (1,884)
37	Mains - Steel	1.87%	$ 1,984	$ 14,198	$ 84,351	$ 320,484	$ 479,487	$ 878,646
38	Mains - Plastic	2.08%	$ 13,153	$ 87,584	$ 221,186	$ 465,185	$ 771,379	$ 1,065,945
39	System Meas. & Reg. Station Equipment	2.35%	$ (154)	$ 222	$ 5,540	$ 32,567	$ 58,227	$ 176,584
40	System Meas. & Reg. Station Equipment-Elec	7.00%	$ -	$ -	$ 20,874	$ 43,888	$ 73,446	$ 74,088
41	District Regulating Equipment	2.40%	$ 104	$ 4,867	$ 18,717	$ 26,030	$ 42,001	$ 42,909
42	Meas. & Reg. - City Gate	6.67%	$ -	$ -	$ -	$ 22,343	$ 48,266	$ 53,639
43	Services- Cast Iron & Copper	3.11%	$ (2,079)	$ (6,852)	$ (10,526)	$ (16,178)	$ (27,950)	$ (48,192)
44	Services-Steel	2.88%	$ 2,852	$ 7,131	$ 15,244	$ 36,810	$ 66,497	$ 82,638
45	Services-Plastic	3.59%	$ 215,203	$ 732,000	$ 1,228,569	$ 1,939,123	$ 2,674,122	$ 3,329,201
46	Meters	2.22%	$ 2,980	$ 1,948	$ 3,663	$ (4,706)	$ (225,884)	$ (161,735)
47	Utility of the Future Meters	5.00%	$ -	$ -	$ -	$ -	$ -	$ -
48	Meter Installations	2.00%	$ 766	$ (696)	$ (5,182)	$ (17,592)	$ (17,592)	$ (17,592)
49	House Regulators	2.00%	$ 9,352	$ 33,595	$ 35,907	$ 24,318	$ (20,222)	$ (20,238)
50	House Regulator Installations	2.00%	$ 1,533	$ 1,512	$ 1,512	$ 1,502	$ 1,500	$ 1,500
51	Large Industrial Meas. & Reg. Equipment	2.63%	$ -	$ 28	$ 84	$ 96	$ 396	$ 396
52	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	$ -	$ -	$ -	$ -	$ -	$ -
53	Other Equipment - Other	6.67%	$ -	$ -	$ -	$ -	$ -	$ -
54	Street Lighting Equipment	2.67%	$ (918)	$ (1,840)	$ (2,859)	$ (3,540)	$ (3,446)	$ (3,132)
55	Structures & Improvements	3.33%	$ (643)	$ (4,116)	$ (4,116)	$ (4,116)	$ (7,322)	$ (9,612)
56	Tools, Shop & Garage Equipment	4.00%	$ 2,290	$ 15,449	$ 55,855	$ 92,560	$ 106,485	$ 126,903
57	Laboratory Equipment	6.67%	$ -	$ -	$ -	$ (1,212)	$ (3,636)	$ (3,636)
58	Power Operated Equipment	6.36%	$ -	$ 20,365	$ 28,498	$ 54,050	$ 59,795	$ 63,836
59	Communication Equipment	6.67%	$ -	$ -	$ 858	$ 3,225	$ 4,097	$ 114,967
60	Total Distribution Improvement Deferred Depreciation		$ 246,242	$ 906,019	$ 1,702,677	$ 3,019,981	$ 4,318,158	$ 6,106,537

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

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

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

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

Line No.	Budget Category	Balance at 201712	201801	201802	201803	201804	201805	201806	201807	201808
1	Information Technology - Deferred Depreciation	$ 1,987,006	$ 2,231,002	$ 2,476,593	$ 2,722,894	$ 2,969,192	$ 3,215,490	$ 3,466,791	$ 3,717,928	$ 3,969,357

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-4.1 and Work Paper-4.2

	Utility Account	201712	201801	201802	201803	201804	201805	201806	201807	201808
2	Electronic Data Processing	$ 1,159	$ 5	$ 4	$ 0	$ -	$ 300,183	$ (21,109)	$ 17,528	$ (16,580)
3	Miscellaneous Intangible Plant	$ 83,619	$ 30,634	$ 12,049	$ -	$ -	$ -	$ 4,529	$ (8)	$ 637
4	Miscellaneous Intangible Plant - Enable	$ 276,445	$ 130,208	$ 61,070	$ (391)	$ -	$ -	$ 13,503	$ -	$ -
5	Total Information Technology	$ 361,224	$ 160,847	$ 73,123	$ (391)	$ -	$ 300,183	$ (3,077)	$ 17,521	$ (15,944)

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

	Utility Account	Depreciation Rate [1]	201712	201801	201802	201803	201804	201805	201806	201807	201808
6	Electronic Data Processing	20.00%	$ 2,716	$ 2,735	$ 2,735	$ 2,735	$ 2,735	$ 2,735	$ 7,738	$ 7,386	$ 7,678
7	Miscellaneous Intangible Plant	20.00%	$ 161,323	$ 162,717	$ 163,227	$ 163,428	$ 163,428	$ 163,428	$ 163,428	$ 163,503	$ 163,503
8	Miscellaneous Intangible Plant - Enable	10.00%	$ 76,241	$ 78,544	$ 79,629	$ 80,138	$ 80,135	$ 80,135	$ 80,135	$ 80,248	$ 80,248
9	Total Information Technology Deferred Depreciation		$ 240,280	$ 243,996	$ 245,591	$ 246,301	$ 246,298	$ 246,298	$ 251,301	$ 251,137	$ 251,429

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

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

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

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

Line No.	Budget Category	201809	201810	201811	Balance at 201812
1	Information Technology - Deferred Depreciation	$ 4,220,521	$ 4,471,685	$ 4,722,849	$ 4,974,013

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-4.1 and Work Paper-4.2

	Utility Account	201809	201810	201811	201812
2	Electronic Data Processing	$ -	$ -	$ -	$ -
3	Miscellaneous Intangible Plant	$ -	$ -	$ -	$ -
4	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	$ -
5	Total Information Technology	$ -	$ -	$ -	$ -

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

	Utility Account	Depreciation Rate [1]	201809	201810	201811	201812
6	Electronic Data Processing	20.00%	$ 7,402	$ 7,402	$ 7,402	$ 7,402
7	Miscellaneous Intangible Plant	20.00%	$ 163,514	$ 163,514	$ 163,514	$ 163,514
8	Miscellaneous Intangible Plant - Enable	10.00%	$ 80,248	$ 80,248	$ 80,248	$ 80,248
9	Total Information Technology Deferred Depreciation		$ 251,164	$ 251,164	$ 251,164	$ 251,164

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

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

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

Line No.

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

Line No.	Budget Category
1	Information Technology - Deferred Depreciation

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-4.1 and Work Paper-4.2

Line No.	Utility Account	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018
2	Electronic Data Processing	$ -	$ 851	$ 452,331	$ (840,150)	$ 551,062	$ 280,032
3	Miscellaneous Intangible Plant	$ -	$ -	$ -	$ 4,391,066	$ 5,371,931	$ 47,840
4	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	$ -	$ 9,425,319	$ 204,390
5	Total Information Technology	$ -	$ 851	$ 452,331	$ 3,550,915	$ 15,348,312	$ 532,262

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

Line No.	Utility Account	Depreciation Rate [1]	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018
6	Electronic Data Processing	20.00%	$ -	$ -	$ 54,546	$ 39,323	$ (37,811)	$ 66,085
7	Miscellaneous Intangible Plant	20.00%	$ -	$ -	$ -	$ 327,629	$ 1,313,886	$ 1,960,718
8	Miscellaneous Intangible Plant - Enable	10.00%	$ -	$ -	$ -	$ -	$ 289,433	$ 960,204
9	Total Information Technology Deferred Depreciation		$ -	$ -	$ 54,546	$ 366,952	$ 1,565,508	$ 2,987,007

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

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

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

Line No.	Budget Category	Balance at 201712	201801	201802	201803	201804	201805
1	Distribution Improvement	$ 17,244,999	$ 18,033,592	$ 18,838,571	$ 19,661,144	$ 20,497,471	$ 21,350,316
2	Information Technology	$ 547,373	$ 624,360	$ 700,978	$ 776,831	$ 851,591	$ 925,259
3	Total CEP - Deferred PISCC	$ 17,792,372	$ 18,657,952	$ 19,539,549	$ 20,437,975	$ 21,349,062	$ 22,275,575

[B] Net Plant Additions Eligible for Deferred PISCC
Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Schedule No. 4

	Utility Account	Balance at 201712	201801	201802	201803	201804	201805
4	Distribution Improvement	$ 188,071,205	$ 192,207,578	$ 196,625,346	$ 200,186,471	$ 204,378,855	$ 206,863,799
5	Information Technology	$ 19,352,409	$ 19,513,256	$ 19,586,379	$ 19,585,988	$ 19,585,988	$ 19,886,171
6	Total CEP In-Service	$ 207,423,614	$ 211,720,834	$ 216,211,724	$ 219,772,459	$ 223,964,843	$ 226,749,970

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Schedule No. 5a, Schedule No. 5b

	Utility Account	Balance at 201712	201801	201802	201803	201804	201805
7	Distribution Improvement	$ (10,193,077)	$ (10,633,372)	$ (11,082,582)	$ (11,541,187)	$ (12,007,691)	$ (12,480,969)
8	Information Technology	$ (1,987,006)	$ (2,231,002)	$ (2,476,593)	$ (2,722,894)	$ (2,969,192)	$ (3,215,490)
9	Total CEP Accumulated Depreciation	$ (12,180,083)	$ (12,864,374)	$ (13,559,175)	$ (14,264,081)	$ (14,976,883)	$ (15,696,459)

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

	Utility Account	PISCC Rate	201712	201801	201802	201803	201804	201805
10	Distribution Improvement	5.32%	$ 698,790	$ 788,593	$ 804,979	$ 822,573	$ 836,327	$ 852,845
11	Information Technology	5.32%	$ 76,450	$ 76,987	$ 76,618	$ 75,853	$ 74,760	$ 73,668
12	Total CEP Deferred PISCC		$ 775,240	$ 865,580	$ 881,597	$ 898,426	$ 911,087	$ 926,513

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

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

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

Line No.	Budget Category	201806	201807	201808	201809	201810	201811	Balance at 201812
1	Distribution Improvement	$ 22,212,080	$ 23,099,031	$ 24,010,408	$ 24,948,922	$ 25,989,062	$ 27,082,193	$ 28,172,941
2	Information Technology	$ 999,166	$ 1,071,945	$ 1,143,688	$ 1,214,246	$ 1,283,690	$ 1,352,021	$ 1,419,238
3	Total CEP - Deferred PISCC	$ 23,211,246	$ 24,170,976	$ 25,154,096	$ 26,163,168	$ 27,272,752	$ 28,434,214	$ 29,592,179

[B] Net Plant Additions Eligible for Deferred PISCC
Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Schedule No. 4

	Utility Account	201806	201807	201808	201809	201810	201811	Balance at 201812
4	Distribution Improvement	$ 213,024,150	$ 219,025,739	$ 225,650,730	$ 249,093,523	$ 261,633,687	$ 261,711,579	$ 277,590,619
5	Information Technology	$ 19,883,094	$ 19,900,614	$ 19,884,671	$ 19,884,671	$ 19,884,671	$ 19,884,671	$ 19,884,671
6	Total CEP In-Service	$ 232,907,244	$ 238,926,354	$ 245,535,400	$ 268,978,194	$ 281,518,358	$ 281,596,250	$ 297,475,290

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Schedule No. 5a, Schedule No. 5b

	Utility Account	201806	201807	201808	201809	201810	201811	Balance at 201812
7	Distribution Improvement	$ (12,960,027)	$ (13,451,901)	$ (13,955,947)	$ (14,475,580)	$ (15,062,714)	$ (15,678,275)	$ (16,299,614)
8	Information Technology	$ (3,466,791)	$ (3,717,928)	$ (3,969,357)	$ (4,220,521)	$ (4,471,685)	$ (4,722,849)	$ (4,974,013)
9	Total CEP Accumulated Depreciation	$ (16,426,818)	$ (17,169,829)	$ (17,925,304)	$ (18,696,101)	$ (19,534,399)	$ (20,401,124)	$ (21,273,627)

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

	Utility Account	PISCC Rate	201806	201807	201808	201809	201810	201811	201812
10	Distribution Improvement	5.32%	$ 861,764	$ 886,951	$ 911,377	$ 938,514	$ 1,040,140	$ 1,093,131	$ 1,090,748
11	Information Technology	5.32%	$ 73,907	$ 72,779	$ 71,743	$ 70,558	$ 69,444	$ 68,331	$ 67,217
12	Total CEP Deferred PISCC		$ 935,671	$ 959,730	$ 983,120	$ 1,009,072	$ 1,109,584	$ 1,161,462	$ 1,157,965

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2018 - DECEMBER 2018

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

Line No.

[A] Cumulative Balance
Description: Cumulative Deferred PISCC Balance for eligible CEP investments
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

	Budget Category
1	Distribution Improvement
2	Information Technology
3	Total CEP - Deferred PISCC

[B] Net Plant Additions Eligible for Deferred PISCC
Description: Net Plant Addition Balance by Month for eligible CEP investments
Source: Schedule No. 4

	Utility Account
4	Distribution Improvement
5	Information Technology
6	Total CEP In-Service

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP investments
Source: Schedule No. 5a, Schedule No. 5b

	Utility Account
7	Distribution Improvement
8	Information Technology
9	Total CEP Accumulated Depreciation

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

	Utility Account	PISCC Rate	Activity for Twelve Months Ended 12/31/2013	Activity for Twelve Months Ended 12/31/2014	Activity for Twelve Months Ended 12/31/2015	Activity for Twelve Months Ended 12/31/2016	Activity for Twelve Months Ended 12/31/2017	Activity for Twelve Months Ended 12/31/2018
10	Distribution Improvement	5.32%	$ 394,149	$ 1,455,187	$ 2,800,839	$ 5,159,111	$ 7,435,713	$ 10,927,942
11	Information Technology	5.32%	$ -	$ -	$ 13,486	$ 88,767	$ 445,120	$ 871,865
12	Total CEP Deferred PISCC		$ 394,149	$ 1,455,187	$ 2,814,325	$ 5,247,878	$ 7,880,833	$ 11,799,807

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)

CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAI

PROPERTY TAX DEFERRAL
FOR THE PERIOD ENDED DECEMBER 31, 2018

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

Line No.

[A] Cumulative Balance
Description: Cumulative Deferred Property Tax Balance for eligible CEP Investment
Calculation: Prior Year Deferred Balance + Current Year Deferred Activit

		Balance at					
	Budget Category	**12/31/2013**	**12/31/2014**	**12/31/2015**	**12/31/2016**	**12/31/2017**	**12/31/2018**
1	Distribution Improvement - Deferred Property Taxes	$ -	$ 509,951	$ 1,621,109	$ 3,704,813	$ 7,214,597	$ 12,433,247
2	Information Technology - Deferred Property Taxes	$ -	$ -	$ 20	$ 10,974	$ 126,630	$ 613,506
3	Total CEP - Deferred Property Taxes	$ -	$ 509,951	$ 1,621,129	$ 3,715,787	$ 7,341,227	$ 13,046,753

[B] Annual Property Tax Deferrals by Investment Yea
Description: Property Tax Deferrals for Annual Period on eligible CEP Investments, by Investment Ye
Source: Work Paper 7.1 - Work Paper 7.15

		Activity through						
	Utility Account	**12/31/2013**	**12/31/2014**	**12/31/2015**	**12/31/2016**	**12/31/2017**	**12/31/2018**	
4	Distribution Improvement							
5	2013 Investment - Accrued 2014	$ -	$ 509,951					Work Paper 7.1
6	2013 Investment - Accrued 2015			$ 492,315				Work Paper 7.2
7	2013 Investment - Accrued 2016				$ 477,813			Work Paper 7.3
8	2013 Investment - Accrued 2017					$ 477,813		Work Paper 7.4
9	2013 Investment - Accrued 2018						$ 477,813	Work Paper 7.5
10	2014 Investment - Accrued 2015			$ 618,843				Work Paper 7.6
11	2014 Investment - Accrued 2016				$ 601,581			Work Paper 7.7
12	2014 Investment - Accrued 2017					$ 580,233		Work Paper 7.8
13	2014 Investment - Accrued 2018						$ 580,233	Work Paper 7.9
14	2015 Investment - Accrued 2016				$ 1,004,310			Work Paper 7.10
15	2015 Investment - Accrued 2017					$ 969,933		Work Paper 7.11
16	2015 Investment - Accrued 2018						$ 969,933	Work Paper 7.12
17	2016 Investment - Accrued 2017					$ 1,481,805		Work Paper 7.13
18	2016 Investment - Accrued 2018						$ 1,481,805	Work Paper 7.14
19	2017 Investment - Accrued 2018						$ 1,708,866	Work Paper 7.15
20	Total Distribution Improvement	$ -	$ 509,951	$ 1,111,158	$ 2,083,704	$ 3,509,784	$ 5,218,650	
21								
22	Information Technology							
23	2013 Investment - Accrued 2014	$ -	$ -					Work Paper 7.1
24	2013 Investment - Accrued 2015			$ -				Work Paper 7.2
25	2013 Investment - Accrued 2016				$ -	-		Work Paper 7.3
26	2013 Investment - Accrued 2017					$ -		Work Paper 7.4
27	2013 Investment - Accrued 2018						$ -	Work Paper 7.5
28	2014 Investment - Accrued 2015			$ 20				Work Paper 7.6
29	2014 Investment - Accrued 2016				$ 21			Work Paper 7.7
30	2014 Investment - Accrued 2017					$ 21		Work Paper 7.8
31	2014 Investment - Accrued 2018						$ 21	Work Paper 7.9
32	2015 Investment - Accrued 2016				$ 10,933			Work Paper 7.10
33	2015 Investment - Accrued 2017					$ 10,933		Work Paper 7.11
34	2015 Investment - Accrued 2018						$ 10,933	Work Paper 7.12
35	2016 Investment - Accrued 2017					$ 104,702		Work Paper 7.13
36	2016 Investment - Accrued 2018						$ 104,702	Work Paper 7.14
37	2017 Investment - Accrued 2018						$ 371,220	Work Paper 7.15
38	Total Information Technology	$ -	$ -	$ 20	$ 10,954	$ 115,656	$ 486,876	
39								
40	Total CEP Property Tax Activity	$ -	$ 509,951	$ 1,111,178	$ 2,094,658	$ 3,625,440	$ 5,705,526	

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

2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2014

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

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

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2015

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

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

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

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

Line No.		Year 2013	Year 2013 - Exemptions	Year 2013 - Taxable Value	% Good [1] 2014	Tax Value
[A]	**Distribution Improvement - Additions**					
1	Land and Land Rights	$ -	$ -	$ -	91.7%	$ -
2	Rights of Way	$ -	$ -	$ -	91.7%	$ -
3	City Gate Check Station	$ -	$ -	$ -	91.7%	$ -
4	Structures & Improvements	$ -	$ -	$ -	91.7%	$ -
5	Mains - Cast Iron & Copper	$ -	$ -	$ -	91.7%	$ -
6	Mains - Steel	$ 969,437	$ -	$ 969,437	91.7%	$ 888,974
7	Mains - Plastic	$ 2,922,728	$ -	$ 2,922,728	91.7%	$ 2,680,141
8	System Meas. & Reg. Station Equipment	$ 11,353	$ -	$ 11,353	91.7%	$ 10,411
9	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	91.7%	$ -
10	District Regulating Equipment	$ 144,349	$ -	$ 144,349	91.7%	$ 132,368
11	Meas. & Reg. - City Gate	$ -	$ -	$ -	91.7%	$ -
12	Services- Cast Iron & Copper	$ -	$ -	$ -	91.7%	$ -
13	Services-Steel	$ 228,034	$ -	$ 228,034	91.7%	$ 209,107
14	Services-Plastic	$ 15,757,049	$ -	$ 15,757,049	91.7%	$ 14,449,214
15	Meters	$ 350,452	$ -	$ 350,452	91.7%	$ 321,364
16	Utility of the Future Meters	$ -	$ -	$ -	91.7%	$ -
17	Meter Installations	$ 65,453	$ -	$ 65,453	91.7%	$ 60,020
18	House Regulators	$ 1,088,362	$ -	$ 1,088,362	91.7%	$ 998,028
19	House Regulator Installations	$ 75,359	$ -	$ 75,359	91.7%	$ 69,104
20	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	91.7%	$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	91.7%	$ -
22	Other Equipment - Other	$ -	$ -	$ -	91.7%	$ -
23	Street Lighting Equipment	$ -	$ -	$ -	91.7%	$ -
24	Structures & Improvements	$ -	$ -	$ -	91.7%	$ -
26	Tools, Shop & Garage Equipment	$ 264,756	$ -	$ 264,756	91.7%	$ 242,781
27	Laboratory Equipment	$ -	$ -	$ -	91.7%	$ -
28	Power Operated Equipment	$ -	$ -	$ -	91.7%	$ -
29	Communication Equipment	$ -	$ -	$ -	91.7%	$ -
30	**Distribution Improvement - Retirements**					
31	Land and Land Rights	$ -	$ -	$ -	15.0%	$ -
32	Rights of Way	$ -	$ -	$ -	15.0%	$ -
33	City Gate Check Station	$ -	$ -	$ -	15.0%	$ -
34	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
35	Mains - Cast Iron & Copper	$ (58,618)	$ -	$ (58,618)	15.0%	$ (8,793)
36	Mains - Steel	$ (947,525)	$ -	$ (947,525)	15.0%	$ (142,129)
37	Mains - Plastic	$ (678,925)	$ -	$ (678,925)	15.0%	$ (101,839)
38	System Meas. & Reg. Station Equipment	$ (8,065)	$ -	$ (8,065)	15.0%	$ (1,210)
39	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	15.0%	$ -
40	District Regulating Equipment	$ -	$ -	$ -	15.0%	$ -
41	Meas. & Reg. - City Gate	$ -	$ -	$ -	15.0%	$ -
42	Services- Cast Iron & Copper	$ (154,209)	$ -	$ (154,209)	15.0%	$ (23,131)
43	Services-Steel	$ (38,033)	$ -	$ (38,033)	15.0%	$ (5,705)
44	Services-Plastic	$ (1,672,059)	$ -	$ (1,672,059)	15.0%	$ (250,809)
45	Meters	$ (354,295)	$ -	$ (354,295)	15.0%	$ (53,144)
46	Utility of the Future Meters	$ -	$ -	$ -	15.0%	$ -
47	Meter Installations	$ (100,376)	$ -	$ (100,376)	15.0%	$ (15,056)
48	House Regulators	$ -	$ -	$ -	15.0%	$ -
49	House Regulator Installations	$ -	$ -	$ -	15.0%	$ -
50	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	15.0%	$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	15.0%	$ -
52	Other Equipment - Other	$ -	$ -	$ -	15.0%	$ -
53	Street Lighting Equipment	$ (63,982)	$ -	$ (63,982)	15.0%	$ (9,597)
54	Structures & Improvements	$ (123,531)	$ -	$ (123,531)	15.0%	$ (18,530)
55	Tools, Shop & Garage Equipment	$ -	$ -	$ -	15.0%	$ -
56	Laboratory Equipment	$ -	$ -	$ -	15.0%	$ -
57	Power Operated Equipment	$ -	$ -	$ -	15.0%	$ -
58	Communication Equipment	$ -	$ -	$ -	15.0%	$ -
59	**Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)**					$ 19,431,569
60	Valuation Percentage (25%) [2]					25%
61	**Taxable Value/Assessment (Line 57 x Line 58)**					$ 4,857,892
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	**Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)**					$ 477,813
[B]	**Information Technology - Additions**					
64	Electronic Data Processing	$ -	$ -	$ -	91.7%	$ -
65	Miscellaneous Intangible Plant	$ -	$ -	$ -	91.7%	$ -
66	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	91.7%	$ -
	Information Technology - Retirements					
67	Electronic Data Processing	$ -	$ -	$ -	15.0%	$ -
68	Miscellaneous Intangible Plant	$ -	$ -	$ -	15.0%	$ -
69	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	15.0%	$ -
70	**Net Tax Value of Information Technology (Sum of Lines 62 - 65)**					-
71	Valuation Percentage (25%) [2]					25%
72	**Taxable Value/Assessment (Line 66 x Line 67)**					$ -
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	**Annual Property Tax Expense - Information Technology (Line 68 x Line 69)**					$ -
75	**Total Est. of 2016 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program [3] (Sum of Lines 61 and 70)**					$ 477,813

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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

Line No.		Year 2013	Year 2013 - Exemptions	Year 2013 - Taxable Value	% Good [1] 2014	Tax Value
[A]	**Distribution Improvement - Additions**					
1	Land and Land Rights	$ -	$ -	$ -	91.7%	$ -
2	Rights of Way	$ -	$ -	$ -	91.7%	$ -
3	City Gate Check Station	$ -	$ -	$ -	91.7%	$ -
4	Structures & Improvements	$ -	$ -	$ -	91.7%	$ -
5	Mains - Cast Iron & Copper	$ -	$ -	$ -	91.7%	$ -
6	Mains - Steel	$ 969,437	$ -	$ 969,437	91.7%	$ 888,974
7	Mains - Plastic	$ 2,922,728	$ -	$ 2,922,728	91.7%	$ 2,680,141
8	System Meas. & Reg. Station Equipment	$ 11,353	$ -	$ 11,353	91.7%	$ 10,411
9	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	91.7%	$ -
10	District Regulating Equipment	$ 144,349	$ -	$ 144,349	91.7%	$ 132,368
11	Meas. & Reg. - City Gate	$ -	$ -	$ -	91.7%	$ -
12	Services- Cast Iron & Copper	$ -	$ -	$ -	91.7%	$ -
13	Services-Steel	$ 228,034	$ -	$ 228,034	91.7%	$ 209,107
14	Services-Plastic	$ 15,757,049	$ -	$ 15,757,049	91.7%	$ 14,449,214
15	Meters	$ 350,452	$ -	$ 350,452	91.7%	$ 321,364
16	Utility of the Future Meters	$ -	$ -	$ -	91.7%	$ -
17	Meter Installations	$ 65,453	$ -	$ 65,453	91.7%	$ 60,020
18	House Regulators	$ 1,088,362	$ -	$ 1,088,362	91.7%	$ 998,028
19	House Regulator Installations	$ 75,359	$ -	$ 75,359	91.7%	$ 69,104
20	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	91.7%	$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	91.7%	$ -
22	Other Equipment - Other	$ -	$ -	$ -	91.7%	$ -
23	Street Lighting Equipment	$ -	$ -	$ -	91.7%	$ -
24	Structures & Improvements	$ -	$ -	$ -	91.7%	$ -
26	Tools, Shop & Garage Equipment	$ 264,756	$ -	$ 264,756	91.7%	$ 242,781
27	Laboratory Equipment	$ -	$ -	$ -	91.7%	$ -
28	Power Operated Equipment	$ -	$ -	$ -	91.7%	$ -
29	Communication Equipment	$ -	$ -	$ -	91.7%	$ -
30	**Distribution Improvement - Retirements**					
31	Land and Land Rights	$ -	$ -	$ -	15.0%	$ -
32	Rights of Way	$ -	$ -	$ -	15.0%	$ -
33	City Gate Check Station	$ -	$ -	$ -	15.0%	$ -
34	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
35	Mains - Cast Iron & Copper	$ (58,618)	$ -	$ (58,618)	15.0%	$ (8,793)
36	Mains - Steel	$ (947,525)	$ -	$ (947,525)	15.0%	$ (142,129)
37	Mains - Plastic	$ (678,925)	$ -	$ (678,925)	15.0%	$ (101,839)
38	System Meas. & Reg. Station Equipment	$ (8,065)	$ -	$ (8,065)	15.0%	$ (1,210)
39	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	15.0%	$ -
40	District Regulating Equipment	$ -	$ -	$ -	15.0%	$ -
41	Meas. & Reg. - City Gate	$ -	$ -	$ -	15.0%	$ -
42	Services- Cast Iron & Copper	$ (154,209)	$ -	$ (154,209)	15.0%	$ (23,131)
43	Services-Steel	$ (38,033)	$ -	$ (38,033)	15.0%	$ (5,705)
44	Services-Plastic	$ (1,672,059)	$ -	$ (1,672,059)	15.0%	$ (250,809)
45	Meters	$ (354,295)	$ -	$ (354,295)	15.0%	$ (53,144)
46	Utility of the Future Meters	$ -	$ -	$ -	15.0%	$ -
47	Meter Installations	$ (100,376)	$ -	$ (100,376)	15.0%	$ (15,056)
48	House Regulators	$ -	$ -	$ -	15.0%	$ -
49	House Regulator Installations	$ -	$ -	$ -	15.0%	$ -
50	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	15.0%	$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	15.0%	$ -
52	Other Equipment - Other	$ -	$ -	$ -	15.0%	$ -
53	Street Lighting Equipment	$ (63,982)	$ -	$ (63,982)	15.0%	$ (9,597)
54	Structures & Improvements	$ (123,531)	$ -	$ (123,531)	15.0%	$ (18,530)
55	Tools, Shop & Garage Equipment	$ -	$ -	$ -	15.0%	$ -
56	Laboratory Equipment	$ -	$ -	$ -	15.0%	$ -
57	Power Operated Equipment	$ -	$ -	$ -	15.0%	$ -
58	Communication Equipment	$ -	$ -	$ -	15.0%	$ -
59	**Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)**					$ 19,431,569
60	Valuation Percentage (25%) [2]					25%
61	**Taxable Value/Assessment (Line 57 x Line 58)**					$ 4,857,892
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	**Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)**					$ 477,813
[B]	**Information Technology - Additions**					
64	Electronic Data Processing	$ -	$ -	$ -	91.7%	$ -
65	Miscellaneous Intangible Plant	$ -	$ -	$ -	91.7%	$ -
66	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	91.7%	$ -
	Information Technology - Retirements					
67	Electronic Data Processing	$ -	$ -	$ -	15.0%	$ -
68	Miscellaneous Intangible Plant	$ -	$ -	$ -	15.0%	$ -
69	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	15.0%	$ -
70	**Net Tax Value of Information Technology (Sum of Lines 62 - 65)**					-
71	Valuation Percentage (25%) [2]					25%
72	**Taxable Value/Assessment (Line 66 x Line 67)**					$ -
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	**Annual Property Tax Expense - Information Technology (Line 68 x Line 69)**					$ -
75	**Total Est. of 2017 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program [3] (Sum of Lines 61 and 70)**					$ 477,813

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

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

Line No.		Year 2013	Year 2013 - Exemptions	Year 2013 - Taxable Value	% Good [1] 2014	Tax Value
[A]	**Distribution Improvement - Additions**					
1	Land and Land Rights	$ -	$ -	$ -	91.7%	$ -
2	Rights of Way	$ -	$ -	$ -	91.7%	$ -
3	City Gate Check Station	$ -	$ -	$ -	91.7%	$ -
4	Structures & Improvements	$ -	$ -	$ -	91.7%	$ -
5	Mains - Cast Iron & Copper	$ -	$ -	$ -	91.7%	$ -
6	Mains - Steel	$ 969,437	$ -	$ 969,437	91.7%	$ 888,974
7	Mains - Plastic	$ 2,922,728	$ -	$ 2,922,728	91.7%	$ 2,680,141
8	System Meas. & Reg. Station Equipment	$ 11,353	$ -	$ 11,353	91.7%	$ 10,411
9	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	91.7%	$ -
10	District Regulating Equipment	$ 144,349	$ -	$ 144,349	91.7%	$ 132,368
11	Meas. & Reg. - City Gate	$ -	$ -	$ -	91.7%	$ -
12	Services- Cast Iron & Copper	$ -	$ -	$ -	91.7%	$ -
13	Services-Steel	$ 228,034	$ -	$ 228,034	91.7%	$ 209,107
14	Services-Plastic	$ 15,757,049	$ -	$ 15,757,049	91.7%	$ 14,449,214
15	Meters	$ 350,452	$ -	$ 350,452	91.7%	$ 321,364
16	Utility of the Future Meters	$ -	$ -	$ -	91.7%	$ -
17	Meter Installations	$ 65,453	$ -	$ 65,453	91.7%	$ 60,020
18	House Regulators	$ 1,088,362	$ -	$ 1,088,362	91.7%	$ 998,028
19	House Regulator Installations	$ 75,359	$ -	$ 75,359	91.7%	$ 69,104
20	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	91.7%	$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	91.7%	$ -
22	Other Equipment - Other	$ -	$ -	$ -	91.7%	$ -
23	Street Lighting Equipment	$ -	$ -	$ -	91.7%	$ -
24	Structures & Improvements	$ -	$ -	$ -	91.7%	$ -
26	Tools, Shop & Garage Equipment	$ 264,756	$ -	$ 264,756	91.7%	$ 242,781
27	Laboratory Equipment	$ -	$ -	$ -	91.7%	$ -
28	Power Operated Equipment	$ -	$ -	$ -	91.7%	$ -
29	Communication Equipment	$ -	$ -	$ -	91.7%	$ -
30	**Distribution Improvement - Retirements**					
31	Land and Land Rights	$ -	$ -	$ -	15.0%	$ -
32	Rights of Way	$ -	$ -	$ -	15.0%	$ -
33	City Gate Check Station	$ -	$ -	$ -	15.0%	$ -
34	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
35	Mains - Cast Iron & Copper	$ (58,618)	$ -	$ (58,618)	15.0%	$ (8,793)
36	Mains - Steel	$ (947,525)	$ -	$ (947,525)	15.0%	$ (142,129)
37	Mains - Plastic	$ (678,925)	$ -	$ (678,925)	15.0%	$ (101,839)
38	System Meas. & Reg. Station Equipment	$ (8,065)	$ -	$ (8,065)	15.0%	$ (1,210)
39	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	15.0%	$ -
40	District Regulating Equipment	$ -	$ -	$ -	15.0%	$ -
41	Meas. & Reg. - City Gate	$ -	$ -	$ -	15.0%	$ -
42	Services- Cast Iron & Copper	$ (154,209)	$ -	$ (154,209)	15.0%	$ (23,131)
43	Services-Steel	$ (38,033)	$ -	$ (38,033)	15.0%	$ (5,705)
44	Services-Plastic	$ (1,672,059)	$ -	$ (1,672,059)	15.0%	$ (250,809)
45	Meters	$ (354,295)	$ -	$ (354,295)	15.0%	$ (53,144)
46	Utility of the Future Meters	$ -	$ -	$ -	15.0%	$ -
47	Meter Installations	$ (100,376)	$ -	$ (100,376)	15.0%	$ (15,056)
48	House Regulators	$ -	$ -	$ -	15.0%	$ -
49	House Regulator Installations	$ -	$ -	$ -	15.0%	$ -
50	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	15.0%	$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	15.0%	$ -
52	Other Equipment - Other	$ -	$ -	$ -	15.0%	$ -
53	Street Lighting Equipment	$ (63,982)	$ -	$ (63,982)	15.0%	$ (9,597)
54	Structures & Improvements	$ (123,531)	$ -	$ (123,531)	15.0%	$ (18,530)
55	Tools, Shop & Garage Equipment	$ -	$ -	$ -	15.0%	$ -
56	Laboratory Equipment	$ -	$ -	$ -	15.0%	$ -
57	Power Operated Equipment	$ -	$ -	$ -	15.0%	$ -
58	Communication Equipment	$ -	$ -	$ -	15.0%	$ -
59	**Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)**					$ 19,431,569
60	Valuation Percentage (25%) [2]					25%
61	**Taxable Value/Assessment (Line 57 x Line 58)**					$ 4,857,892
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	**Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)**					$ 477,813
[B]	**Information Technology - Additions**					
64	Electronic Data Processing	$ -	$ -	$ -	91.7%	$ -
65	Miscellaneous Intangible Plant	$ -	$ -	$ -	91.7%	$ -
66	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	91.7%	$ -
	Information Technology - Retirements					
67	Electronic Data Processing	$ -	$ -	$ -	15.0%	$ -
68	Miscellaneous Intangible Plant	$ -	$ -	$ -	15.0%	$ -
69	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	15.0%	$ -
70	**Net Tax Value of Information Technology (Sum of Lines 62 - 65)**					-
71	Valuation Percentage (25%) [2]					25%
72	**Taxable Value/Assessment (Line 66 x Line 67)**					$ -
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	**Annual Property Tax Expense - Information Technology (Line 68 x Line 69)**					$ -
75	**Total Est. of 2018 Deferred Property Tax Expense (2013 Investment) - Capital Expenditure Program [3] (Sum of Lines 61 and 70)**					$ 477,813

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2015

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

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

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

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

Line No.		Year 2014	Year 2014 - Exemptions	Year 2014 - Taxable Value	% Good (1) 2014	Tax Value
[A]	**Distribution Improvement - Additions**					
1	Land and Land Rights	$ -	$ -	$ -	95.0%	$ -
2	Rights of Way	$ -	$ -	$ -	95.0%	$ -
3	City Gate Check Station	$ -	$ -	$ -	95.0%	$ -
4	Structures & Improvements	$ 231,249	$ -	$ 231,249	95.0%	$ 219,687
5	Mains - Cast Iron & Copper	$ -	$ -	$ -	95.0%	$ -
6	Mains - Steel	$ 2,710,388	$ -	$ 2,710,388	95.0%	$ 2,574,868
7	Mains - Plastic	$ 4,802,643	$ -	$ 4,802,643	95.0%	$ 4,562,511
8	System Meas. & Reg. Station Equipment	$ 113,394	$ -	$ 113,394	95.0%	$ 107,725
9	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	95.0%	$ -
10	District Regulating Equipment	$ 227,706	$ -	$ 227,706	95.0%	$ 216,321
11	Meas. & Reg. - City Gate	$ -	$ -	$ -	95.0%	$ -
12	Services- Cast Iron & Copper	$ -	$ -	$ -	95.0%	$ -
13	Services-Steel	$ 214,070	$ -	$ 214,070	95.0%	$ 203,366
14	Services-Plastic	$ 15,163,133	$ -	$ 15,163,133	95.0%	$ 14,404,976
15	Meters	$ 167,683	$ -	$ 167,683	95.0%	$ 159,299
16	Utility of the Future Meters	$ -	$ -	$ -	95.0%	$ -
17	Meter Installations	$ -	$ -	$ -	95.0%	$ -
18	House Regulators	$ 1,376,105	$ -	$ 1,376,105	95.0%	$ 1,307,300
19	House Regulator Installations	$ -	$ -	$ -	95.0%	$ -
20	Large Industrial Meas. & Reg. Equipment	$ 3,341	$ -	$ 3,341	95.0%	$ 3,174
21	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	95.0%	$ -
22	Other Equipment - Other	$ -	$ -	$ -	95.0%	$ -
23	Street Lighting Equipment	$ -	$ -	$ -	95.0%	$ -
24	Structures & Improvements	$ -	$ -	$ -	95.0%	$ -
26	Tools, Shop & Garage Equipment	$ 961,536	$ -	$ 961,536	95.0%	$ 913,459
27	Laboratory Equipment	$ -	$ -	$ -	95.0%	$ -
28	Power Operated Equipment	$ 336,430	$ -	$ 336,430	95.0%	$ 319,609
29	Communication Equipment	$ -	$ -	$ -	95.0%	$ -
30	**Distribution Improvement - Retirements**					
31	Land and Land Rights	$ -	$ -	$ -	15.0%	$ -
32	Rights of Way	$ -	$ -	$ -	15.0%	$ -
33	City Gate Check Station	$ -	$ -	$ -	15.0%	$ -
34	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
35	Mains - Cast Iron & Copper	$ 46,522	$ -	$ 46,522	15.0%	$ 6,978
36	Mains - Steel	$ (740,144)	$ -	$ (740,144)	15.0%	$ (111,022)
37	Mains - Plastic	$ (612,888)	$ -	$ (612,888)	15.0%	$ (91,933)
38	System Meas. & Reg. Station Equipment	$ -	$ -	$ -	15.0%	$ -
39	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	15.0%	$ -
40	District Regulating Equipment	$ -	$ -	$ -	15.0%	$ -
41	Meas. & Reg. - City Gate	$ -	$ -	$ -	15.0%	$ -
42	Services- Cast Iron & Copper	$ (142,826)	$ -	$ (142,826)	15.0%	$ (21,424)
43	Services-Steel	$ (31,062)	$ -	$ (31,062)	15.0%	$ (4,659)
44	Services-Plastic	$ (1,482,380)	$ -	$ (1,482,380)	15.0%	$ (222,357)
45	Meters	$ (443,552)	$ -	$ (443,552)	15.0%	$ (66,533)
46	Utility of the Future Meters	$ -	$ -	$ -	15.0%	$ -
47	Meter Installations	$ (100,086)	$ -	$ (100,086)	15.0%	$ (15,013)
48	House Regulators	$ -	$ -	$ -	15.0%	$ -
49	House Regulator Installations	$ -	$ -	$ -	15.0%	$ -
50	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	15.0%	$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	15.0%	$ -
52	Other Equipment - Other	$ -	$ -	$ -	15.0%	$ -
53	Street Lighting Equipment	$ (9,203)	$ -	$ (9,203)	15.0%	$ (1,380)
54	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
55	Tools, Shop & Garage Equipment	$ -	$ -	$ -	15.0%	$ -
56	Laboratory Equipment	$ -	$ -	$ -	15.0%	$ -
57	Power Operated Equipment	$ -	$ -	$ -	15.0%	$ -
58	Communication Equipment	$ -	$ -	$ -	15.0%	$ -
59	**Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)**					$ 24,464,952
60	Valuation Percentage (25%) (2)					25%
61	**Taxable Value/Assessment (Line 57 x Line 58)**					$ 6,116,238
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	**Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)**					$ 601,581
[B]	**Information Technology - Additions**					
64	Electronic Data Processing	$ 851	$ -	$ 851	98.3%	$ 837
65	Miscellaneous Intangible Plant	$ -	$ -	$ -	98.3%	$ -
66	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	98.3%	$ -
	Information Technology - Retirements					
67	Electronic Data Processing	$ -	$ -	$ -	15.0%	$ -
68	Miscellaneous Intangible Plant	$ -	$ -	$ -	15.0%	$ -
69	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	15.0%	$ -
70	**Net Tax Value of Information Technology (Sum of Lines 62 - 65)**					837
71	Valuation Percentage (25%) (2)					25%
72	**Taxable Value/Assessment (Line 66 x Line 67)**					$ 209
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	**Annual Property Tax Expense - Information Technology (Line 68 x Line 69)**					$ 21
75	**Total Est. of 2016 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program (3) (Sum of Lines 61 and 70)**					$ 601,602

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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

Line No.		Year 2014	Year 2014 - Exemptions	Year 2014 - Taxable Value	% Good (1) 2014	Tax Value
[A]	**Distribution Improvement - Additions**					
1	Land and Land Rights	$ -	$ -	$ -	91.7%	$ -
2	Rights of Way	$ -	$ -	$ -	91.7%	$ -
3	City Gate Check Station	$ -	$ -	$ -	91.7%	$ -
4	Structures & Improvements	$ 231,249	$ -	$ 231,249	91.7%	$ 212,056
5	Mains - Cast Iron & Copper	$ -	$ -	$ -	91.7%	$ -
6	Mains - Steel	$ 2,710,388	$ -	$ 2,710,388	91.7%	$ 2,485,425
7	Mains - Plastic	$ 4,802,643	$ -	$ 4,802,643	91.7%	$ 4,404,024
8	System Meas. & Reg. Station Equipment	$ 113,394	$ -	$ 113,394	91.7%	$ 103,983
9	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	91.7%	$ -
10	District Regulating Equipment	$ 227,706	$ -	$ 227,706	91.7%	$ 208,807
11	Meas. & Reg. - City Gate	$ -	$ -	$ -	91.7%	$ -
12	Services- Cast Iron & Copper	$ -	$ -	$ -	91.7%	$ -
13	Services-Steel	$ 214,070	$ -	$ 214,070	91.7%	$ 196,302
14	Services-Plastic	$ 15,163,133	$ -	$ 15,163,133	91.7%	$ 13,904,593
15	Meters	$ 167,683	$ -	$ 167,683	91.7%	$ 153,765
16	Utility of the Future Meters	$ -	$ -	$ -	91.7%	$ -
17	Meter Installations	$ -	$ -	$ -	91.7%	$ -
18	House Regulators	$ 1,376,105	$ -	$ 1,376,105	91.7%	$ 1,261,888
19	House Regulator Installations	$ -	$ -	$ -	91.7%	$ -
20	Large Industrial Meas. & Reg. Equipment	$ 3,341	$ -	$ 3,341	91.7%	$ 3,064
21	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	91.7%	$ -
22	Other Equipment - Other	$ -	$ -	$ -	91.7%	$ -
23	Street Lighting Equipment	$ -	$ -	$ -	91.7%	$ -
24	Structures & Improvements	$ -	$ -	$ -	91.7%	$ -
26	Tools, Shop & Garage Equipment	$ 961,536	$ -	$ 961,536	91.7%	$ 881,728
27	Laboratory Equipment	$ -	$ -	$ -	91.7%	$ -
28	Power Operated Equipment	$ 336,430	$ -	$ 336,430	91.7%	$ 308,507
29	Communication Equipment	$ -	$ -	$ -	91.7%	$ -
30	**Distribution Improvement - Retirements**					
31	Land and Land Rights	$ -	$ -	$ -	15.0%	$ -
32	Rights of Way	$ -	$ -	$ -	15.0%	$ -
33	City Gate Check Station	$ -	$ -	$ -	15.0%	$ -
34	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
35	Mains - Cast Iron & Copper	$ 46,522	$ -	$ 46,522	15.0%	$ 6,978
36	Mains - Steel	$ (740,144)	$ -	$ (740,144)	15.0%	$ (111,022)
37	Mains - Plastic	$ (612,888)	$ -	$ (612,888)	15.0%	$ (91,933)
38	System Meas. & Reg. Station Equipment	$ -	$ -	$ -	15.0%	$ -
39	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	15.0%	$ -
40	District Regulating Equipment	$ -	$ -	$ -	15.0%	$ -
41	Meas. & Reg. - City Gate	$ -	$ -	$ -	15.0%	$ -
42	Services- Cast Iron & Copper	$ (142,826)	$ -	$ (142,826)	15.0%	$ (21,424)
43	Services-Steel	$ (31,062)	$ -	$ (31,062)	15.0%	$ (4,659)
44	Services-Plastic	$ (1,482,380)	$ -	$ (1,482,380)	15.0%	$ (222,357)
45	Meters	$ (443,552)	$ -	$ (443,552)	15.0%	$ (66,533)
46	Utility of the Future Meters	$ -	$ -	$ -	15.0%	$ -
47	Meter Installations	$ (100,086)	$ -	$ (100,086)	15.0%	$ (15,013)
48	House Regulators	$ -	$ -	$ -	15.0%	$ -
49	House Regulator Installations	$ -	$ -	$ -	15.0%	$ -
50	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	15.0%	$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	15.0%	$ -
52	Other Equipment - Other	$ -	$ -	$ -	15.0%	$ -
53	Street Lighting Equipment	$ (9,203)	$ -	$ (9,203)	15.0%	$ (1,380)
54	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
55	Tools, Shop & Garage Equipment	$ -	$ -	$ -	15.0%	$ -
56	Laboratory Equipment	$ -	$ -	$ -	15.0%	$ -
57	Power Operated Equipment	$ -	$ -	$ -	15.0%	$ -
58	Communication Equipment	$ -	$ -	$ -	15.0%	$ -
59	**Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)**					$ 23,596,799
60	Valuation Percentage (25%) (2)					25%
61	**Taxable Value/Assessment (Line 57 x Line 58)**					$ 5,899,200
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	**Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)**					$ 580,233
[B]	**Information Technology - Additions**					
64	Electronic Data Processing	$ 851	$ -	$ 851	98.3%	$ 837
65	Miscellaneous Intangible Plant	$ -	$ -	$ -	98.3%	$ -
66	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	98.3%	$ -
	Information Technology - Retirements					
67	Electronic Data Processing	$ -	$ -	$ -	15.0%	$ -
68	Miscellaneous Intangible Plant	$ -	$ -	$ -	15.0%	$ -
69	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	15.0%	$ -
70	**Net Tax Value of Information Technology (Sum of Lines 62 - 65)**					837
71	Valuation Percentage (25%) (2)					25%
72	**Taxable Value/Assessment (Line 68 x Line 67)**					$ 209
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	**Annual Property Tax Expense - Information Technology (Line 68 x Line 69)**					$ 21
75	**Total Est. of 2017 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program (3) (Sum of Lines 61 and 70)**					$ 580,254

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL
2014 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

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

Line No.		Year 2014	Year 2014 - Exemptions	Year 2014 - Taxable Value	% Good [1] 2014	Tax Value
[A]	**Distribution Improvement - Additions**					
1	Land and Land Rights	$ -	$ -	$ -	91.7%	$ -
2	Rights of Way	$ -	$ -	$ -	91.7%	$ -
3	City Gate Check Station	$ -	$ -	$ -	91.7%	$ -
4	Structures & Improvements	$ 231,249	$ -	$ 231,249	91.7%	$ 212,056
5	Mains - Cast Iron & Copper	$ -	$ -	$ -	91.7%	$ -
6	Mains - Steel	$ 2,710,388	$ -	$ 2,710,388	91.7%	$ 2,485,425
7	Mains - Plastic	$ 4,802,643	$ -	$ 4,802,643	91.7%	$ 4,404,024
8	System Meas. & Reg. Station Equipment	$ 113,394	$ -	$ 113,394	91.7%	$ 103,983
9	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	91.7%	$ -
10	District Regulating Equipment	$ 227,706	$ -	$ 227,706	91.7%	$ 208,807
11	Meas. & Reg. - City Gate	$ -	$ -	$ -	91.7%	$ -
12	Services- Cast Iron & Copper	$ -	$ -	$ -	91.7%	$ -
13	Services-Steel	$ 214,070	$ -	$ 214,070	91.7%	$ 196,302
14	Services-Plastic	$ 15,163,133	$ -	$ 15,163,133	91.7%	$ 13,904,593
15	Meters	$ 167,683	$ -	$ 167,683	91.7%	$ 153,765
16	Utility of the Future Meters	$ -	$ -	$ -	91.7%	$ -
17	Meter Installations	$ -	$ -	$ -	91.7%	$ -
18	House Regulators	$ 1,376,105	$ -	$ 1,376,105	91.7%	$ 1,261,888
19	House Regulator Installations	$ -	$ -	$ -	91.7%	$ -
20	Large Industrial Meas. & Reg. Equipment	$ 3,341	$ -	$ 3,341	91.7%	$ 3,064
21	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	91.7%	$ -
22	Other Equipment - Other	$ -	$ -	$ -	91.7%	$ -
23	Street Lighting Equipment	$ -	$ -	$ -	91.7%	$ -
24	Structures & Improvements	$ -	$ -	$ -	91.7%	$ -
26	Tools, Shop & Garage Equipment	$ 961,536	$ -	$ 961,536	91.7%	$ 881,728
27	Laboratory Equipment	$ -	$ -	$ -	91.7%	$ -
28	Power Operated Equipment	$ 336,430	$ -	$ 336,430	91.7%	$ 308,507
29	Communication Equipment	$ -	$ -	$ -	91.7%	$ -
30	**Distribution Improvement - Retirements**					
31	Land and Land Rights	$ -	$ -	$ -	15.0%	$ -
32	Rights of Way	$ -	$ -	$ -	15.0%	$ -
33	City Gate Check Station	$ -	$ -	$ -	15.0%	$ -
34	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
35	Mains - Cast Iron & Copper	$ 46,522	$ -	$ 46,522	15.0%	$ 6,978
36	Mains - Steel	$ (740,144)	$ -	$ (740,144)	15.0%	$ (111,022)
37	Mains - Plastic	$ (612,888)	$ -	$ (612,888)	15.0%	$ (91,933)
38	System Meas. & Reg. Station Equipment	$ -	$ -	$ -	15.0%	$ -
39	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	15.0%	$ -
40	District Regulating Equipment	$ -	$ -	$ -	15.0%	$ -
41	Meas. & Reg. - City Gate	$ -	$ -	$ -	15.0%	$ -
42	Services- Cast Iron & Copper	$ (142,826)	$ -	$ (142,826)	15.0%	$ (21,424)
43	Services-Steel	$ (31,062)	$ -	$ (31,062)	15.0%	$ (4,659)
44	Services-Plastic	$ (1,482,380)	$ -	$ (1,482,380)	15.0%	$ (222,357)
45	Meters	$ (443,552)	$ -	$ (443,552)	15.0%	$ (66,533)
46	Utility of the Future Meters	$ -	$ -	$ -	15.0%	$ -
47	Meter Installations	$ (100,086)	$ -	$ (100,086)	15.0%	$ (15,013)
48	House Regulators	$ -	$ -	$ -	15.0%	$ -
49	House Regulator Installations	$ -	$ -	$ -	15.0%	$ -
50	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	15.0%	$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	15.0%	$ -
52	Other Equipment - Other	$ -	$ -	$ -	15.0%	$ -
53	Street Lighting Equipment	$ (9,203)	$ -	$ (9,203)	15.0%	$ (1,380)
54	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
55	Tools, Shop & Garage Equipment	$ -	$ -	$ -	15.0%	$ -
56	Laboratory Equipment	$ -	$ -	$ -	15.0%	$ -
57	Power Operated Equipment	$ -	$ -	$ -	15.0%	$ -
58	Communication Equipment	$ -	$ -	$ -	15.0%	$ -
59	**Net Tax Value Distribution Improvement (Sum of Lines 1 - 56)**					$ 23,596,799
60	Valuation Percentage (25%) [2]					25%
61	**Taxable Value/Assessment (Line 57 x Line 58)**					$ 5,899,200
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	**Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)**					$ 580,233
[B]	**Information Technology - Additions**					
64	Electronic Data Processing	$ 851	$ -	$ 851	98.3%	$ 837
65	Miscellaneous Intangible Plant	$ -	$ -	$ -	98.3%	$ -
66	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	98.3%	$ -
	Information Technology - Retirements					
67	Electronic Data Processing	$ -	$ -	$ -	15.0%	$ -
68	Miscellaneous Intangible Plant	$ -	$ -	$ -	15.0%	$ -
69	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	15.0%	$ -
70	**Net Tax Value of Information Technology (Sum of Lines 62 - 65)**					837
71	Valuation Percentage (25%) [2]					25%
72	**Taxable Value/Assessment (Line 66 x Line 67)**					$ 209
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	**Annual Property Tax Expense - Information Technology (Line 68 x Line 69)**					$ 21
75	**Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program [3] (Sum of Lines 61 and 70)**					$ 580,254

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

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

Line No.		Year 2015	Year 2015 - Exemptions	Year 2015 - Taxable Value	% Good [1] 2014	Tax Value
[A]	**Distribution Improvement - Additions**					
1	Land and Land Rights	$ -	$ -	$ -	98.3%	$ -
2	Rights of Way	$ -	$ -	$ -	98.3%	$ -
3	City Gate Check Station	$ -	$ -	$ -	98.3%	$ -
4	Structures & Improvements	$ -	$ -	$ -	98.3%	$ -
5	Mains - Cast Iron & Copper	$ -	$ -	$ -	98.3%	$ -
6	Mains - Steel	$ 11,365,017	$ -	$ 11,365,017	98.3%	$ 11,171,812
7	Mains - Plastic	$ 9,243,236	$ -	$ 9,243,236	98.3%	$ 9,086,101
8	System Meas. & Reg. Station Equipment	$ 272,293	$ -	$ 272,293	98.3%	$ 267,664
9	System Meas. & Reg. Station Equipment-Elec	$ 596,388	$ -	$ 596,388	98.3%	$ 586,248
10	District Regulating Equipment	$ 513,791	$ -	$ 513,791	98.3%	$ 505,057
11	Meas. & Reg. - City Gate	$ -	$ -	$ -	98.3%	$ -
12	Services- Cast Iron & Copper	$ -	$ -	$ -	98.3%	$ -
13	Services-Steel	$ 467,170	$ -	$ 467,170	98.3%	$ 459,228
14	Services-Plastic	$ 16,458,034	$ -	$ 16,458,034	98.3%	$ 16,178,247
15	Meters	$ 2,347,929	$ -	$ 2,347,929	98.3%	$ 2,308,014
16	Utility of the Future Meters	$ -	$ -	$ -	98.3%	$ -
17	Meter Installations	$ -	$ -	$ -	98.3%	$ -
18	House Regulators	$ 269,299	$ -	$ 269,299	98.3%	$ 264,721
19	House Regulator Installations	$ -	$ -	$ -	98.3%	$ -
20	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	98.3%	$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	98.3%	$ -
22	Other Equipment - Other	$ -	$ -	$ -	98.3%	$ -
23	Street Lighting Equipment	$ -	$ -	$ -	98.3%	$ -
24	Structures & Improvements	$ -	$ -	$ -	98.3%	$ -
26	Tools, Shop & Garage Equipment	$ 302,151	$ -	$ 302,151	98.3%	$ 297,014
27	Laboratory Equipment	$ -	$ -	$ -	98.3%	$ -
28	Power Operated Equipment	$ 504,197	$ -	$ 504,197	98.3%	$ 495,626
29	Communication Equipment	$ 25,744	$ -	$ 25,744	98.3%	$ 25,307
30	**Distribution Improvement - Retirements**					
31	Land and Land Rights	$ -	$ -	$ -	15.0%	$ -
32	Rights of Way	$ -	$ -	$ -	15.0%	$ -
33	City Gate Check Station	$ -	$ -	$ -	15.0%	$ -
34	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
35	Mains - Cast Iron & Copper	$ (170)	$ -	$ (170)	15.0%	$ (26)
36	Mains - Steel	$ (580,321)	$ -	$ (580,321)	15.0%	$ (87,048)
37	Mains - Plastic	$ (101,966)	$ -	$ (101,966)	15.0%	$ (15,295)
38	System Meas. & Reg. Station Equipment	$ -	$ -	$ -	15.0%	$ -
39	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	15.0%	$ -
40	District Regulating Equipment	$ -	$ -	$ -	15.0%	$ -
41	Meas. & Reg. - City Gate	$ -	$ -	$ -	15.0%	$ -
42	Services- Cast Iron & Copper	$ (125,180)	$ -	$ (125,180)	15.0%	$ (18,777)
43	Services-Steel	$ (34,104)	$ -	$ (34,104)	15.0%	$ (5,116)
44	Services-Plastic	$ (767,040)	$ -	$ (767,040)	15.0%	$ (115,056)
45	Meters	$ (1,594,546)	$ -	$ (1,594,546)	15.0%	$ (239,182)
46	Utility of the Future Meters	$ -	$ -	$ -	15.0%	$ -
47	Meter Installations	$ (744,685)	$ -	$ (744,685)	15.0%	$ (111,703)
48	House Regulators	$ (1,339,108)	$ -	$ (1,339,108)	15.0%	$ (200,866)
49	House Regulator Installations	$ -	$ -	$ -	15.0%	$ -
50	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	15.0%	$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	15.0%	$ -
52	Other Equipment - Other	$ -	$ -	$ -	15.0%	$ -
53	Street Lighting Equipment	$ (59,477)	$ -	$ (59,477)	15.0%	$ (8,921)
54	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
55	Tools, Shop & Garage Equipment	$ -	$ -	$ -	15.0%	$ -
56	Laboratory Equipment	$ -	$ -	$ -	15.0%	$ -
57	Power Operated Equipment	$ -	$ -	$ -	15.0%	$ -
58	Communication Equipment	$ -	$ -	$ -	15.0%	$ -
59	**Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)**					$ 40,843,049
60	Valuation Percentage (25%) [2]					25%
61	**Taxable Value/Assessment (Line 57 x Line 58)**					$ 10,210,762
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	**Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)**					$ 1,004,310
[B]	**Information Technology - Additions**					
64	Electronic Data Processing	$ 452,331	$ -	$ 452,331	98.3%	$ 444,641
65	Miscellaneous Intangible Plant	$ -	$ -	$ -	98.3%	$ -
66	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	98.3%	$ -
	Information Technology - Retirements					
67	Electronic Data Processing	$ -	$ -	$ -	15.0%	$ -
68	Miscellaneous Intangible Plant	$ -	$ -	$ -	15.0%	$ -
69	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	15.0%	$ -
70	**Net Tax Value of Information Technology (Sum of Lines 62 - 65)**					444,641
71	Valuation Percentage (25%) [2]					25%
72	**Taxable Value/Assessment (Line 66 x Line 67)**					$ 111,160
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	**Annual Property Tax Expense - Information Technology (Line 68 x Line 69)**					$ 10,933
75	**Total Est. of 2016 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program [3] (Sum of Lines 61 and 70)**					$ 1,015,243

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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

Line No.		Year 2015	Year 2015 - Exemptions	Year 2015 - Taxable Value	% Good [1] 2014	Tax Value
[A]	**Distribution Improvement - Additions**					
1	Land and Land Rights	$ -	$ -	$ -	95.0%	$ -
2	Rights of Way	$ -	$ -	$ -	95.0%	$ -
3	City Gate Check Station	$ -	$ -	$ -	95.0%	$ -
4	Structures & Improvements	$ -	$ -	$ -	95.0%	$ -
5	Mains - Cast Iron & Copper	$ -	$ -	$ -	95.0%	$ -
6	Mains - Steel	$ 11,365,017	$ -	$ 11,365,017	95.0%	$ 10,796,766
7	Mains - Plastic	$ 9,243,236	$ -	$ 9,243,236	95.0%	$ 8,781,074
8	System Meas. & Reg. Station Equipment	$ 272,293	$ -	$ 272,293	95.0%	$ 258,678
9	System Meas. & Reg. Station Equipment-Elec	$ 596,386	$ -	$ 596,386	95.0%	$ 566,567
10	District Regulating Equipment	$ 513,791	$ -	$ 513,791	95.0%	$ 488,102
11	Meas. & Reg. - City Gate	$ -	$ -	$ -	95.0%	$ -
12	Services- Cast Iron & Copper	$ -	$ -	$ -	95.0%	$ -
13	Services-Steel	$ 467,170	$ -	$ 467,170	95.0%	$ 443,812
14	Services-Plastic	$ 16,458,034	$ -	$ 16,458,034	95.0%	$ 15,635,132
15	Meters	$ 2,347,929	$ -	$ 2,347,929	95.0%	$ 2,230,532
16	Utility of the Future Meters	$ -	$ -	$ -	95.0%	$ -
17	Meter Installations	$ -	$ -	$ -	95.0%	$ -
18	House Regulators	$ 269,299	$ -	$ 269,299	95.0%	$ 255,834
19	House Regulator Installations	$ -	$ -	$ -	95.0%	$ -
20	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	95.0%	$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	95.0%	$ -
22	Other Equipment - Other	$ -	$ -	$ -	95.0%	$ -
23	Street Lighting Equipment	$ -	$ -	$ -	95.0%	$ -
24	Structures & Improvements	$ -	$ -	$ -	95.0%	$ -
26	Tools, Shop & Garage Equipment	$ 302,151	$ -	$ 302,151	95.0%	$ 287,043
27	Laboratory Equipment	$ -	$ -	$ -	95.0%	$ -
28	Power Operated Equipment	$ 504,197	$ -	$ 504,197	95.0%	$ 478,987
29	Communication Equipment	$ 25,744	$ -	$ 25,744	95.0%	$ 24,457
30	**Distribution Improvement - Retirements**					
31	Land and Land Rights	$ -	$ -	$ -	15.0%	$ -
32	Rights of Way	$ -	$ -	$ -	15.0%	$ -
33	City Gate Check Station	$ -	$ -	$ -	15.0%	$ -
34	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
35	Mains - Cast Iron & Copper	$ (170)	$ -	$ (170)	15.0%	$ (26)
36	Mains - Steel	$ (580,321)	$ -	$ (580,321)	15.0%	$ (87,048)
37	Mains - Plastic	$ (101,966)	$ -	$ (101,966)	15.0%	$ (15,295)
38	System Meas. & Reg. Station Equipment	$ -	$ -	$ -	15.0%	$ -
39	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	15.0%	$ -
40	District Regulating Equipment	$ -	$ -	$ -	15.0%	$ -
41	Meas. & Reg. - City Gate	$ -	$ -	$ -	15.0%	$ -
42	Services- Cast Iron & Copper	$ (125,180)	$ -	$ (125,180)	15.0%	$ (18,777)
43	Services-Steel	$ (34,104)	$ -	$ (34,104)	15.0%	$ (5,116)
44	Services-Plastic	$ (767,040)	$ -	$ (767,040)	15.0%	$ (115,056)
45	Meters	$ (1,594,546)	$ -	$ (1,594,546)	15.0%	$ (239,182)
46	Utility of the Future Meters	$ -	$ -	$ -	15.0%	$ -
47	Meter Installations	$ (744,685)	$ -	$ (744,685)	15.0%	$ (111,703)
48	House Regulators	$ (1,339,108)	$ -	$ (1,339,108)	15.0%	$ (200,866)
49	House Regulator Installations	$ -	$ -	$ -	15.0%	$ -
50	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	15.0%	$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	15.0%	$ -
52	Other Equipment - Other	$ -	$ -	$ -	15.0%	$ -
53	Street Lighting Equipment	$ (59,477)	$ -	$ (59,477)	15.0%	$ (8,921)
54	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
55	Tools, Shop & Garage Equipment	$ -	$ -	$ -	15.0%	$ -
56	Laboratory Equipment	$ -	$ -	$ -	15.0%	$ -
57	Power Operated Equipment	$ -	$ -	$ -	15.0%	$ -
58	Communication Equipment	$ -	$ -	$ -	15.0%	$ -
59	**Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)**					$ 39,444,994
60	Valuation Percentage (25%) [2]					25%
61	**Taxable Value/Assessment (Line 57 x Line 58)**					$ 9,861,249
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	**Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)**					$ 969,933
[B]	**Information Technology - Additions**					
64	Electronic Data Processing	$ 452,331	$ -	$ 452,331	98.3%	$ 444,641
65	Miscellaneous Intangible Plant	$ -	$ -	$ -	98.3%	$ -
66	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	98.3%	$ -
	Information Technology - Retirements					
67	Electronic Data Processing	$ -	$ -	$ -	15.0%	$ -
68	Miscellaneous Intangible Plant	$ -	$ -	$ -	15.0%	$ -
69	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	15.0%	$ -
70	**Net Tax Value of Information Technology (Sum of Lines 62 - 65)**					444,641
71	Valuation Percentage (25%) [2]					25%
72	**Taxable Value/Assessment (Line 68 x Line 67)**					$ 111,160
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	**Annual Property Tax Expense - Information Technology (Line 68 x Line 69)**					$ 10,933
75	**Total Est. of 2017 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program [3] (Sum of Lines 61 and 70)**					$ 980,866

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2015 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2016

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

Line No.		Year 2015	Year 2015 - Exemptions	Year 2015 - Taxable Value	% Good [1] 2014	Tax Value
[A]	**Distribution Improvement - Additions**					
1	Land and Land Rights	$ -	$ -	$ -	95.0%	$ -
2	Rights of Way	$ -	$ -	$ -	95.0%	$ -
3	City Gate Check Station	$ -	$ -	$ -	95.0%	$ -
4	Structures & Improvements	$ -	$ -	$ -	95.0%	$ -
5	Mains - Cast Iron & Copper	$ -	$ -	$ -	95.0%	$ -
6	Mains - Steel	$ 11,365,017	$ -	$ 11,365,017	95.0%	$ 10,796,766
7	Mains - Plastic	$ 9,243,236	$ -	$ 9,243,236	95.0%	$ 8,781,074
8	System Meas. & Reg. Station Equipment	$ 272,293	$ -	$ 272,293	95.0%	$ 258,678
9	System Meas. & Reg. Station Equipment-Elec	$ 596,386	$ -	$ 596,386	95.0%	$ 566,567
10	District Regulating Equipment	$ 513,791	$ -	$ 513,791	95.0%	$ 488,102
11	Meas. & Reg. - City Gate	$ -	$ -	$ -	95.0%	$ -
12	Services- Cast Iron & Copper	$ -	$ -	$ -	95.0%	$ -
13	Services-Steel	$ 467,170	$ -	$ 467,170	95.0%	$ 443,812
14	Services-Plastic	$ 16,458,034	$ -	$ 16,458,034	95.0%	$ 15,635,132
15	Meters	$ 2,347,929	$ -	$ 2,347,929	95.0%	$ 2,230,532
16	Utility of the Future Meters	$ -	$ -	$ -	95.0%	$ -
17	Meter Installations	$ -	$ -	$ -	95.0%	$ -
18	House Regulators	$ 269,299	$ -	$ 269,299	95.0%	$ 255,834
19	House Regulator Installations	$ -	$ -	$ -	95.0%	$ -
20	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	95.0%	$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	95.0%	$ -
22	Other Equipment - Other	$ -	$ -	$ -	95.0%	$ -
23	Street Lighting Equipment	$ -	$ -	$ -	95.0%	$ -
24	Structures & Improvements	$ -	$ -	$ -	95.0%	$ -
26	Tools, Shop & Garage Equipment	$ 302,151	$ -	$ 302,151	95.0%	$ 287,043
27	Laboratory Equipment	$ -	$ -	$ -	95.0%	$ -
28	Power Operated Equipment	$ 504,197	$ -	$ 504,197	95.0%	$ 478,987
29	Communication Equipment	$ 25,744	$ -	$ 25,744	95.0%	$ 24,457
30	**Distribution Improvement - Retirements**					
31	Land and Land Rights	$ -	$ -	$ -	15.0%	$ -
32	Rights of Way	$ -	$ -	$ -	15.0%	$ -
33	City Gate Check Station	$ -	$ -	$ -	15.0%	$ -
34	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
35	Mains - Cast Iron & Copper	$ (170)	$ -	$ (170)	15.0%	$ (26)
36	Mains - Steel	$ (580,321)	$ -	$ (580,321)	15.0%	$ (87,048)
37	Mains - Plastic	$ (101,966)	$ -	$ (101,966)	15.0%	$ (15,295)
38	System Meas. & Reg. Station Equipment	$ -	$ -	$ -	15.0%	$ -
39	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	15.0%	$ -
40	District Regulating Equipment	$ -	$ -	$ -	15.0%	$ -
41	Meas. & Reg. - City Gate	$ -	$ -	$ -	15.0%	$ -
42	Services- Cast Iron & Copper	$ (125,180)	$ -	$ (125,180)	15.0%	$ (18,777)
43	Services-Steel	$ (34,104)	$ -	$ (34,104)	15.0%	$ (5,116)
44	Services-Plastic	$ (767,040)	$ -	$ (767,040)	15.0%	$ (115,056)
45	Meters	$ (1,594,546)	$ -	$ (1,594,546)	15.0%	$ (239,182)
46	Utility of the Future Meters	$ -	$ -	$ -	15.0%	$ -
47	Meter Installations	$ (744,685)	$ -	$ (744,685)	15.0%	$ (111,703)
48	House Regulators	$ (1,339,108)	$ -	$ (1,339,108)	15.0%	$ (200,866)
49	House Regulator Installations	$ -	$ -	$ -	15.0%	$ -
50	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	15.0%	$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	15.0%	$ -
52	Other Equipment - Other	$ -	$ -	$ -	15.0%	$ -
53	Street Lighting Equipment	$ (59,477)	$ -	$ (59,477)	15.0%	$ (8,921)
54	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
55	Tools, Shop & Garage Equipment	$ -	$ -	$ -	15.0%	$ -
56	Laboratory Equipment	$ -	$ -	$ -	15.0%	$ -
57	Power Operated Equipment	$ -	$ -	$ -	15.0%	$ -
58	Communication Equipment	$ -	$ -	$ -	15.0%	$ -
59	**Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)**					$ 39,444,994
60	Valuation Percentage (25%) [2]					25%
61	**Taxable Value/Assessment (Line 57 x Line 58)**					$ 9,861,249
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	**Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)**					$ 969,933
[B]	**Information Technology - Additions**					
64	Electronic Data Processing	$ 452,331	$ -	$ 452,331	98.3%	$ 444,641
65	Miscellaneous Intangible Plant	$ -	$ -	$ -	98.3%	$ -
66	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	98.3%	$ -
	Information Technology - Retirements					
67	Electronic Data Processing	$ -	$ -	$ -	15.0%	$ -
68	Miscellaneous Intangible Plant	$ -	$ -	$ -	15.0%	$ -
69	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	15.0%	$ -
70	**Net Tax Value of Information Technology (Sum of Lines 62 - 65)**					444,641
71	Valuation Percentage (25%) [2]					25%
72	**Taxable Value/Assessment (Line 66 x Line 67)**					$ 111,160
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	**Annual Property Tax Expense - Information Technology (Line 68 x Line 69)**					$ 10,933
75	**Total Est. of 2016 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program [3] (Sum of Lines 61 and 70)**					$ 980,866

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2016 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2017

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

Line No.		Year 2016	Year 2016 - Exemptions	Year 2016 - Taxable Value	% Good[1] 2014	Tax Value
[A]	**Distribution Improvement - Additions**					
1	Land and Land Rights	$ -	$ -	$ -	98.3%	$ -
2	Rights of Way	$ -	$ -	$ -	98.3%	$ -
3	City Gate Check Station	$ -	$ -	$ -	98.3%	$ -
4	Structures & Improvements	$ 72,132	$ -	$ 72,132	98.3%	$ 70,906
5	Mains - Cast Iron & Copper	$ 26,080	$ -	$ 26,080	98.3%	$ 25,636
6	Mains - Steel	$ 12,489,478	$ -	$ 12,489,478	98.3%	$ 12,277,157
7	Mains - Plastic	$ 17,645,660	$ -	$ 17,645,660	98.3%	$ 17,345,684
8	System Meas. & Reg. Station Equipment	$ 2,046,327	$ -	$ 2,046,327	98.3%	$ 2,011,540
9	System Meas. & Reg. Station Equipment-Elec	$ 428,634	$ -	$ 428,634	98.3%	$ 421,347
10	District Regulating Equipment	$ 654,084	$ -	$ 654,084	98.3%	$ 642,964
11	Meas. & Reg. - City Gate	$ 601,952	$ -	$ 601,952	98.3%	$ 591,719
12	Services- Cast Iron & Copper	$ 83	$ -	$ 83	98.3%	$ 81
13	Services-Steel	$ 1,301,389	$ -	$ 1,301,389	98.3%	$ 1,279,266
14	Services-Plastic	$ 24,385,266	$ -	$ 24,385,266	98.3%	$ 23,970,716
15	Meters	$ 2,328,118	$ -	$ 2,328,118	98.3%	$ 2,288,540
16	Utility of the Future Meters	$ -	$ -	$ -	98.3%	$ -
17	Meter Installations	$ -	$ -	$ -	98.3%	$ -
18	House Regulators	$ 4,485	$ -	$ 4,485	98.3%	$ 4,409
19	House Regulator Installations	$ -	$ -	$ -	98.3%	$ -
20	Large Industrial Meas. & Reg. Equipment	$ 11,748	$ -	$ 11,748	98.3%	$ 11,549
21	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	98.3%	$ -
22	Other Equipment - Other	$ -	$ -	$ -	98.3%	$ -
23	Street Lighting Equipment	$ 15	$ -	$ 15	98.3%	$ 15
24	Structures & Improvements	$ -	$ -	$ -	98.3%	$ -
26	Tools, Shop & Garage Equipment	$ 1,735,591	$ -	$ 1,735,591	98.3%	$ 1,706,088
27	Laboratory Equipment	$ -	$ -	$ -	98.3%	$ -
28	Power Operated Equipment	$ 115,732	$ -	$ 115,732	98.3%	$ 113,764
29	Communication Equipment	$ 147,508	$ -	$ 147,508	98.3%	$ 145,001
30	**Distribution Improvement - Retirements**					
31	Land and Land Rights	$ -	$ -	$ -	15.0%	$ -
32	Rights of Way	$ -	$ -	$ -	15.0%	$ -
33	City Gate Check Station	$ -	$ -	$ -	15.0%	$ -
34	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
35	Mains - Cast Iron & Copper	$ (4,373)	$ -	$ (4,373)	15.0%	$ (656)
36	Mains - Steel	$ (583,448)	$ -	$ (583,448)	15.0%	$ (87,517)
37	Mains - Plastic	$ (279,605)	$ -	$ (279,605)	15.0%	$ (41,941)
38	System Meas. & Reg. Station Equipment	$ -	$ -	$ -	15.0%	$ -
39	System Meas. & Reg. Station Equipment-Elec	$ (6,233)	$ -	$ (6,233)	15.0%	$ (935)
40	District Regulating Equipment	$ -	$ -	$ -	15.0%	$ -
41	Meas. & Reg. - City Gate	$ -	$ -	$ -	15.0%	$ -
42	Services- Cast Iron & Copper	$ (198,305)	$ -	$ (198,305)	15.0%	$ (29,746)
43	Services-Steel	$ (151,108)	$ -	$ (151,108)	15.0%	$ (22,666)
44	Services-Plastic	$ (1,305,454)	$ -	$ (1,305,454)	15.0%	$ (195,818)
45	Meters	$ (11,556,377)	$ -	$ (11,556,377)	15.0%	$ (1,733,457)
46	Utility of the Future Meters	$ -	$ -	$ -	15.0%	$ -
47	Meter Installations	$ -	$ -	$ -	15.0%	$ -
48	House Regulators	$ (2,408,356)	$ -	$ (2,408,356)	15.0%	$ (361,253)
49	House Regulator Installations	$ (290)	$ -	$ (290)	15.0%	$ (43)
50	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	15.0%	$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	15.0%	$ -
52	Other Equipment - Other	$ -	$ -	$ -	15.0%	$ -
53	Street Lighting Equipment	$ -	$ -	$ -	15.0%	$ -
54	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
55	Tools, Shop & Garage Equipment	$ (846,276)	$ -	$ (846,276)	15.0%	$ (126,941)
56	Laboratory Equipment	$ (54,460)	$ -	$ (54,460)	15.0%	$ (8,169)
57	Power Operated Equipment	$ (118,620)	$ -	$ (118,620)	15.0%	$ (17,793)
58	Communication Equipment	$ (118,431)	$ -	$ (118,431)	15.0%	$ (17,765)
59	**Net Tax Value Distribution Improvement (Sum of Lines 1 - 56)**					$ 60,261,680
60	Valuation Percentage (25%) [2]					25%
61	**Taxable Value/Assessment (Line 57 x Line 58)**					$ 15,065,420
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	**Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)**					$ 1,481,805
[B]	**Information Technology - Additions**					
64	Electronic Data Processing	$ 81,172	$ -	$ 81,172	98.3%	$ 79,792
65	Miscellaneous Intangible Plant	$ 4,391,066	$ -	$ 4,391,066	98.3%	$ 4,316,418
66	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	98.3%	$ -
	Information Technology - Retirements					
67	Electronic Data Processing	$ (921,322)	$ -	$ (921,322)	15.0%	$ (138,198)
68	Miscellaneous Intangible Plant	$ -	$ -	$ -	15.0%	$ -
69	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	15.0%	$ -
70	**Net Tax Value of Information Technology (Sum of Lines 62 - 65)**					4,258,012
71	Valuation Percentage (25%) [2]					25%
72	**Taxable Value/Assessment (Line 66 x Line 67)**					$ 1,064,503
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	**Annual Property Tax Expense - Information Technology (Line 68 x Line 69)**					$ 104,702
75	**Total Est. of 2017 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program [3] (Sum of Lines 61 and 70)**					$ 1,586,507

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G.
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2016 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

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

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

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

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

2017 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2018

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

Line No.		Year 2017	Year 2017 - Exemptions	Year 2017 - Taxable Value	% Good [1] 2014	Tax Value
[A]	**Distribution Improvement - Additions**					
1	Land and Land Rights	$ 296,177	$ -	$ 296,177	98.3%	$ 291,142
2	Rights of Way	$ (37)	$ -	$ (37)	98.3%	$ (36)
3	City Gate Check Station	$ -	$ -	$ -	98.3%	$ -
4	Structures & Improvements	$ 16,844,341	$ -	$ 16,844,341	98.3%	$ 16,557,987
5	Mains - Cast Iron & Copper	$ -	$ -	$ -	98.3%	$ -
6	Mains - Steel	$ 17,883,281	$ -	$ 17,883,281	98.3%	$ 17,579,265
7	Mains - Plastic	$ 12,077,274	$ -	$ 12,077,274	98.3%	$ 11,871,960
8	System Meas. & Reg. Station Equipment	$ 99,614	$ -	$ 99,614	98.3%	$ 97,921
9	System Meas. & Reg. Station Equipment-Elec	$ 39,538	$ -	$ 39,538	98.3%	$ 38,866
10	District Regulating Equipment	$ 251,309	$ -	$ 251,309	98.3%	$ 247,037
11	Meas. & Reg. - City Gate	$ 156,452	$ -	$ 156,452	98.3%	$ 153,792
12	Services- Cast Iron & Copper	$ 15,127	$ -	$ 15,127	98.3%	$ 14,870
13	Services-Steel	$ 886,934	$ -	$ 886,934	98.3%	$ 871,856
14	Services-Plastic	$ 18,987,971	$ -	$ 18,987,971	98.3%	$ 18,665,176
15	Meters	$ 3,329,430	$ -	$ 3,329,430	98.3%	$ 3,272,829
16	Utility of the Future Meters	$ -	$ -	$ -	98.3%	$ -
17	Meter Installations	$ -	$ -	$ -	98.3%	$ -
18	House Regulators	$ 145,364	$ -	$ 145,364	98.3%	$ 142,893
19	House Regulator Installations	$ -	$ -	$ -	98.3%	$ -
20	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	98.3%	$ -
21	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	98.3%	$ -
22	Other Equipment - Other	$ -	$ -	$ -	98.3%	$ -
23	Street Lighting Equipment	$ 15,291	$ -	$ 15,291	98.3%	$ 15,031
24	Structures & Improvements	$ -	$ -	$ -	98.3%	$ -
26	Tools, Shop & Garage Equipment	$ 663,773	$ -	$ 663,773	98.3%	$ 652,489
27	Laboratory Equipment	$ -	$ -	$ -	98.3%	$ -
28	Power Operated Equipment	$ 162,821	$ -	$ 162,821	98.3%	$ 160,053
29	Communication Equipment	$ 9,431	$ -	$ 9,431	98.3%	$ 9,270
30	**Distribution Improvement - Retirements**					
31	Land and Land Rights	$ -	$ -	$ -	15.0%	$ -
32	Rights of Way	$ -	$ -	$ -	15.0%	$ -
33	City Gate Check Station	$ -	$ -	$ -	15.0%	$ -
34	Structures & Improvements	$ -	$ -	$ -	15.0%	$ -
35	Mains - Cast Iron & Copper	$ (78,662)	$ -	$ (78,662)	15.0%	$ (11,799)
36	Mains - Steel	$ (619,612)	$ -	$ (619,612)	15.0%	$ (92,942)
37	Mains - Plastic	$ (904,204)	$ -	$ (904,204)	15.0%	$ (135,631)
38	System Meas. & Reg. Station Equipment	$ -	$ -	$ -	15.0%	$ -
39	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	15.0%	$ -
40	District Regulating Equipment	$ -	$ -	$ -	15.0%	$ -
41	Meas. & Reg. - City Gate	$ -	$ -	$ -	15.0%	$ -
42	Services- Cast Iron & Copper	$ (729,508)	$ -	$ (729,508)	15.0%	$ (109,426)
43	Services-Steel	$ (160,675)	$ -	$ (160,675)	15.0%	$ (24,101)
44	Services-Plastic	$ (1,187,832)	$ -	$ (1,187,832)	15.0%	$ (178,175)
45	Meters	$ (3,501,300)	$ -	$ (3,501,300)	15.0%	$ (525,195)
46	Utility of the Future Meters	$ -	$ -	$ -	15.0%	$ -
47	Meter Installations	$ -	$ -	$ -	15.0%	$ -
48	House Regulators	$ (131,240)	$ -	$ (131,240)	15.0%	$ (19,686)
49	House Regulator Installations	$ -	$ -	$ -	15.0%	$ -
50	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	15.0%	$ -
51	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	15.0%	$ -
52	Other Equipment - Other	$ -	$ -	$ -	15.0%	$ -
53	Street Lighting Equipment	$ -	$ -	$ -	15.0%	$ -
54	Structures & Improvements	$ (165,269)	$ -	$ (165,269)	15.0%	$ (24,790)
55	Tools, Shop & Garage Equipment	$ (165,949)	$ -	$ (165,949)	15.0%	$ (24,892)
56	Laboratory Equipment	$ -	$ -	$ -	15.0%	$ -
57	Power Operated Equipment	$ -	$ -	$ -	15.0%	$ -
58	Communication Equipment	$ -	$ -	$ -	15.0%	$ -
59	**Net Tax Value Distribution Improvement (Sum of Lines 1 - 58)**					$ 69,495,763
60	Valuation Percentage (25%) [2]					25%
61	**Taxable Value/Assessment (Line 57 x Line 58)**					$ 17,373,941
62	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
63	**Annual Property Tax Expense - Distribution Improvement (Line 59 x Line 60)**					$ 1,708,866
[B]	**Information Technology - Additions**					
64	Electronic Data Processing	$ 562,235	$ -	$ 562,235	98.3%	$ 552,677
65	Miscellaneous Intangible Plant	$ 5,371,931	$ -	$ 5,371,931	98.3%	$ 5,280,609
66	Miscellaneous Intangible Plant - Enable	$ 9,425,319	$ -	$ 9,425,319	98.3%	$ 9,265,088
	Information Technology - Retirements					
67	Electronic Data Processing	$ (11,174)	$ -	$ (11,174)	15.0%	$ (1,676)
68	Miscellaneous Intangible Plant	$ -	$ -	$ -	15.0%	$ -
69	Miscellaneous Intangible Plant - Enable	$ -	$ -	$ -	15.0%	$ -
70	**Net Tax Value of Information Technology (Sum of Lines 62 - 65)**					15,096,698
71	Valuation Percentage (25%) [2]					25%
72	**Taxable Value/Assessment (Line 66 x Line 67)**					$ 3,774,175
73	Duke Energy Ohio's Average 2014 Personal Property Tax Rate					9.8358%
74	**Annual Property Tax Expense - Information Technology (Line 68 x Line 69)**					$ 371,220
75	**Total Est. of 2018 Deferred Property Tax Expense (2014 Investment) - Capital Expenditure Program [3] (Sum of Lines 61 and 70)**					$ 2,080,086

Notes:
(1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule C(2) for specific classes of plant
(2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report, Schedule G
(3) Property tax expense deferred in 2015 is based on assets placed in service as of December 31,2014
(4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM

INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS

FOR THE PERIOD ENDED DECEMBER 31, 2018

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

Line No.

[A] Cumulative Balance
Description: Cumulative Incremental Revenue related to CEP Investments
Calculation: Prior Year Incremental Revenue + Current Year Incremental Revenue

		Balance at					
	Category	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018
1	Rate RS / RFT / RSLI	$ (986,239)	$ (2,797,652)	$ (5,043,990)	$ (7,939,172)	$ (11,838,788)	$ (16,835,653)
2	Rate GS / FT Small	$ (56,999)	$ (56,999)	$ (56,999)	$ (56,999)	$ (56,999)	$ (56,999)
3	Rate GS / FT Large	$ -	$ -	$ (1,875,220)	$ (2,038,089)	$ (2,038,089)	$ (2,038,089)
4	Rate IT	$ -	$ -	$ -	$ -	$ -	$ -
5	Total Incremental Revenue - (Increase)	$ (1,043,238)	$ (2,854,651)	$ (6,976,209)	$ (10,034,260)	$ (13,933,876)	$ (18,930,741)

[B] Annual Incremental Revenue by Category
Description: Incremental Revenues for Annual Period related to CEP Investments by Category
Source: Work Paper 8.1 - Work Paper 8.6

		Activity Through						
	Category	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	
6	Rate RS / RFT / RSLI	$ (986,239)	$ (1,811,413)	$ (2,246,338)	$ (2,895,182)	$ (3,899,616)	$ (4,996,865)	Work Paper 8.1 thru 8.6
7	Rate GS / FT Small	$ (56,999)	$ -	$ -	$ -	$ -	$ -	Work Paper 8.1 thru 8.6
8	Rate GS / FT Large	$ -	$ -	$ (1,875,220)	$ (162,869)	$ -	$ -	Work Paper 8.1 thru 8.6
9	Rate IT	$ -	$ -	$ -	$ -	$ -	$ -	Work Paper 8.1 thru 8.6
10	Total Incremental Revenue - (Increase)	$ (1,043,238)	$ (1,811,413)	$ (4,121,558)	$ (3,058,051)	$ (3,899,616)	$ (4,996,865)	

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

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

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A]	**Incremental Revenue**						
1	Annual Number of Customer Bills Issued in 2013	4,685,758	257,493	83,628	1,203		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	37,021	735	(9,703)	(541)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	$ 26.64	$ 77.55	$ 185.50	$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	$ 986,239	$ 56,999	$ (1,799,907)	$ (241,502)		
6	Incremental Revenue Offset - 2013	$ 986,239	$ 56,999	$ -	$ -	$ 1,043,238	If Line 5 > 0, Line 5, else 0

	[B] **Actual Number of Bills**	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7	January 2013	392,774	22,220	7,789	101	422,884
8	February 2013	392,977	22,514	7,586	86	423,163
9	March 2013	390,041	22,812	6,798	96	419,747
10	April 2013	392,639	22,454	6,921	94	422,108
11	May 2013	390,791	21,389	6,854	95	419,129
12	June 2013	389,042	20,688	6,787	103	416,620
13	July 2013	387,929	20,290	6,774	99	415,092
14	August 2013	386,727	20,092	6,751	114	413,684
15	September 2013	387,746	19,969	6,753	111	414,579
16	October 2013	388,844	20,329	6,801	113	416,087
17	November 2013	391,981	21,976	6,861	96	420,914
18	December 2013	394,267	22,760	6,953	95	424,075
19	Total Customer Bills	4,685,758	257,493	83,628	1,203	5,028,082

	[C] **Baseline Number of Bills** Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20	Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

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

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

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

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A]	**Incremental Revenue**						
1	Annual Number of Customer Bills Issued in 2014	4,716,733	249,180	91,938	1,093		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	67,996	(7,578)	(1,393)	(651)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	$ 26.64	$ 77.55	$ 185.50	$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	$ 1,811,413	$ (587,674)	$ (258,402)	$ (290,606)		
6	Incremental Revenue Offset - 2014	$ 1,811,413	$ -	$ -	$ -	$ 1,811,413	If Line 5 > 0, Line 5, else 0

[B] Actual Number of Bills

		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7	January 2014	395,580	22,808	7,255	105	425,748
8	February 2014	395,791	22,579	7,613	125	426,108
9	March 2014	395,768	22,271	7,657	102	425,798
10	April 2014	395,144	21,655	7,776	104	424,679
11	May 2014	393,039	20,421	7,760	84	421,304
12	June 2014	391,060	19,552	7,758	85	418,455
13	July 2014	390,065	19,160	7,723	79	417,027
14	August 2014	388,774	18,909	7,709	89	415,481
15	September 2014	389,871	19,102	7,490	84	416,547
16	October 2014	391,233	19,561	7,685	76	418,555
17	November 2014	393,817	21,029	7,732	73	422,651
18	December 2014	396,591	22,133	7,780	87	426,591
19	Total Customer Bills	4,716,733	249,180	91,938	1,093	5,058,944

[C] Baseline Number of Bills

	Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20	Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

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

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

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

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A]	**Incremental Revenue**						
1	Annual Number of Customer Bills Issued in 2015	4,733,059	236,052	103,440	992		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	84,322	(20,706)	10,109	(752)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	$ 26.64	$ 77.55	$ 185.50	$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	$ 2,246,338	$ (1,605,750)	$ 1,875,220	$ (335,693)		
6	Incremental Revenue Offset - 2015	$ 2,246,338	$ -	$ 1,875,220	$ -	$ 4,121,558	If Line 5 > 0, Line 5, else 0

	[B] Actual Number of Bills	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7	January 2015	397,258	22,284	7,865	95	427,502
8	February 2015	397,290	21,387	8,796	76	427,549
9	March 2015	397,626	21,268	8,875	91	427,860
10	April 2015	396,649	20,406	8,832	84	425,971
11	May 2015	394,437	19,098	8,718	76	422,329
12	June 2015	392,806	18,429	8,674	80	419,989
13	July 2015	391,827	18,047	8,622	81	418,577
14	August 2015	390,226	17,904	8,582	84	416,796
15	September 2015	391,006	17,840	8,568	75	417,489
16	October 2015	391,879	18,412	8,585	74	418,950
17	November 2015	394,689	19,934	8,670	79	423,372
18	December 2015	397,366	21,043	8,653	97	427,159
19	Total Customer Bills	4,733,059	236,052	103,440	992	5,073,543

	[C] Baseline Number of Bills	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
	Case No. 12-1685-GA-AIR, Schedule E-4					
20	Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

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

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

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

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A]	**Incremental Revenue**						
1	Annual Number of Customer Bills Issued in 2016	4,757,415	243,983	94,209	998		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	108,678	(12,775)	878	(746)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	$ 26.64	$ 77.55	$ 185.50	$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	$ 2,895,182	$ (990,701)	$ 162,869	$ (333,014)		
6	Incremental Revenue Offset - 2016	$ 2,895,182	$ -	$ 162,869	$ -	$ 3,058,051	If Line 5 > 0, Line 5, else 0

[B] Actual Number of Bills

		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7	January 2016	398,657	21,404	8,672	105	428,838
8	February 2016	399,379	22,040	8,230	79	429,728
9	March 2016	399,162	22,078	7,913	95	429,248
10	April 2016	398,207	21,236	7,872	88	427,403
11	May 2016	396,598	19,976	7,789	72	424,435
12	June 2016	394,716	19,222	7,737	89	421,764
13	July 2016	393,629	18,905	7,688	82	420,304
14	August 2016	392,220	18,685	7,644	82	418,631
15	September 2016	393,259	18,655	7,626	72	419,612
16	October 2016	394,318	19,110	7,635	77	421,140
17	November 2016	397,025	20,564	7,686	80	425,355
18	December 2016	400,245	22,108	7,717	77	430,147
19	Total Customer Bills	4,757,415	243,983	94,209	998	5,096,605

[C] Baseline Number of Bills

	Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20	Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

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

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

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

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A]	**Incremental Revenue**						
1	Annual Number of Customer Bills Issued in 2017	4,795,119	254,799	84,591	917		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	146,382	(1,959)	(8,740)	(827)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	$ 26.64	$ 77.55	$ 185.50	$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	$ 3,899,616	$ (151,920)	$ (1,621,270)	$ (369,173)		
6	Incremental Revenue Offset - 2017	$ 3,899,616	$ -	$ -	$ -	$ 3,899,616	If Line 5 > 0, Line 5, else 0

[B] Actual Number of Bills

		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7	January 2017	401,891	22,538	7,665	75	432,169
8	February 2017	401,935	23,078	7,188	83	432,284
9	March 2017	401,926	23,040	7,125	80	432,171
10	April 2017	400,981	22,066	7,077	76	430,200
11	May 2017	399,489	20,781	7,035	68	427,373
12	June 2017	398,698	20,088	6,965	84	425,835
13	July 2017	396,441	19,652	6,926	72	423,091
14	August 2017	395,136	19,454	6,903	78	421,571
15	September 2017	396,378	19,446	6,901	86	422,811
16	October 2017	397,621	19,879	6,906	75	424,481
17	November 2017	400,738	21,803	6,952	62	429,555
18	December 2017	403,885	22,974	6,948	78	433,885
19	Total Customer Bills	4,795,119	254,799	84,591	917	5,135,426

[C] Baseline Number of Bills

	Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20	Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

Line No.		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total	
[A]	**Incremental Revenue**						
1	Annual Number of Customer Bills Issued in 2018	4,836,307	255,797	85,973	881		Line 19
2	Baseline Number of Customer Bills Issued	4,648,737	256,758	93,331	1,744		Line 20
3	Annual Increase/(Decrease) in Customers	187,570	(961)	(7,358)	(863)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	$ 26.64	$ 77.55	$ 185.50	$ 446.40		[1]
5	Annual Increase/(Decrease) in Revenue	$ 4,996,865	$ (74,526)	$ (1,364,909)	$ (385,243)		
6	Incremental Revenue Offset - 2018	$ 4,996,865	$ -	$ -	$ -	$ 4,996,865	If Line 5 > 0, Line 5, else 0

[B]	**Actual Number of Bills**	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7	January 2018	405,435	23,218	7,055	75	435,783
8	February 2018	405,661	23,273	7,090	74	436,098
9	March 2018	405,513	22,910	7,327	71	435,821
10	April 2018	405,169	22,477	7,349	61	435,056
11	May 2018	403,131	20,830	7,268	63	431,292
12	June 2018	400,791	19,927	7,180	73	427,971
13	July 2018	399,574	19,513	7,148	78	426,313
14	August 2018	398,188	19,341	7,106	73	424,708
15	September 2018	399,320	19,357	7,077	77	425,831
16	October 2018	400,920	19,965	7,102	68	428,055
17	November 2018	405,059	22,066	7,136	89	434,350
18	December 2018	407,546	22,920	7,135	79	437,680
19	Total Customer Bills	4,836,307	255,797	85,973	881	5,178,958

[C]	**Baseline Number of Bills**	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
	Case No. 12-1685-GA-AIR, Schedule E-4					
20	Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ACTUAL - AUTHORIZED CEP EXPLANATIONS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

Line No.	Category	[A] Capital Budget	[B] Actual Additions	[C]=[A]-[B] Total Variance	
1	Distribution Improvement	$ 68,100,000	$ 94,566,061	$ (26,466,061)	[1]
2	Information Technology	$ -	$ 570,642	$ (570,642)	[2]
3	Compliance with Rules, Regulations and Orders	$ 1,200,000	$ -	$ 1,200,000	[3]
4	Total CEP Investment	$ 69,300,000	$ 95,136,703	$ (25,836,703)	

Explanations:

[1] The variance of $26.5 million related to Additions [B] is driven mainly by work on the Dicks Creek Station which had significant delays into 2018. This was partially offset by the Mason Station project project due to the Central Corridor project delays. In addition we had significant costs related to AMI in Ohio and also Line D, which had significant trailing charges in 2018 but was placed in-service in December 2017.

[2] The variance of $0.6M was related to trailing charges on the Enable project as well as the DEE vehicle network project

[3] The variance of $1.2 million is driven mainly by the Line D and Line A000b projects both of which were budgeted in this category but actuals were captured above in the Distribution Improvement category.

Notes:

[A] Duke Energy Ohio's approved Gas Operations Capital Budget.

[B] Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2018. There is no Exhibit 3 for compliance.

[C] Total Variance - (Over)/Under spend on additions.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
($ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category		2019
1	Distribution Improvement	[A]	$ 70.7
2	Information Technology		-
3	Compliance with Rules, Regulations and Orders		13.3
4	Total		$ 84.0

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

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

5/14/2019 2:59:35 PM

in

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

Summary: Annual Report 2018 Annual Informational Filing of Duke Energy Ohio, Inc. electronically filed by Mrs. Debbie L Gates on behalf of Duke Energy Ohio Inc. and D'Ascenzo, Rocco O. Mr. and Kingery, Jeanne W