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November 15, 2022

Tanowa Troupe
Public Utilities Commission of Ohio
Docketing Division
180 East Broad Street, 11th Floor
Columbus, Ohio 43215

Re: Case No. 21-887-EL-AIR, *et al.* / *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates.*

Dear Ms. Troupe:

On September 19, 2022, Duke Energy Ohio Inc. (Duke Energy Ohio or the Company) filed a Stipulation and Recommendation in these proceedings. Part III.B.8 on page 6 of that Stipulation and Recommendation asks that the Commission review information regarding the Company's rate case expense prior to issuing its final Order and update the final revenue requirement for the amortization of the updated rate case expenses in the Commission's final Order. This subsection also mandates that the Company will submit its most recent information regarding its rate case expense as a late filed exhibit following the briefing period in the underlying proceedings.

The briefing in the above-captioned matter closed November 14, 2022, with Reply Briefs filed to the docket. As a result, the Company now files its late-filed exhibit regarding rate case expenses, in keeping with the Stipulation and Recommendation.

Respectfully submitted,

/s/ Elyse H. Akhbari
Elyse H. Akhbari

Counsel for Duke Energy Ohio, Inc.

Document/ Journal Entry No.	Description	Legal	Depreciation Study	Rate of Return	Consultants				Publish Legal Notices	Transport/ Lodging/Meals	Transcript Expenses	Misc.	Total
					Demolition Study	Credit Quality	Taxes	Other Consultants					
July 2021													
APACR01228	Guidant Group							2,786.32					2,786.32
APACR01228	Guidant Group							1,017.24					1,017.24
APACR03669	Guidant Group							474.24					474.24
APACR03669	Guidant Group							960.80					960.80
APACR03669	Taft Stettinius & Hollister LLP	371.02											371.02
APACR03669	Guidant Group							1,152.96					1,152.96
APACR98930	Guidant Group							720.84					720.84
APACR4120	Gannett Fleming Valuation and Rate Consultants, LLC		4,120.00										4,120.00
Total July 2021													
Total Actual Costs to Date		371.02	4,120.00	0.00	0.00	0.00	0.00	7,112.40	0.00	0.00	0.00	0.00	11,603.42
		8,369.02	48,580.00	4,997.50	0.00	0.00	0.00	13,357.60	0.00	0.00	0.00	0.00	75,304.12
August 2021													
APACR06564	Guidant Group							1,825.52					1,825.52
APACR09621	ScottMadden, Inc.			980.00									980.00
APACR09624	Gannett Fleming Valuation and Rate Consultants, LLC		5,815.00										5,815.00
APACR15236	Gannett Fleming Valuation and Rate Consultants, LLC		1,617.00										1,617.00
Total August 2021		0.00	7,432.00	980.00	0.00	0.00	0.00	1,825.52	0.00	0.00	0.00	0.00	10,237.52
		8,369.02	56,012.00	5,977.50	0.00	0.00	0.00	15,183.12	0.00	0.00	0.00	0.00	85,541.64
September 2021													
APACR17891	Taft Stettinius & Hollister LLP	18,186.32											18,186.32
APACR23569	Gannett Fleming Valuation and Rate Consultants, LLC		847.50										847.50
APACR27119	Taft Stettinius & Hollister LLP	4,749.52											4,749.52
EXACCT1470	Employee Expense Report - 0002402341									366.56			366.56
EXACCT15926	Employee Expense Report - 0002411997										464.56		464.56
EXACCT15926	Employee Expense Report - 0002412012									238.06			238.06
EXACCT18530	Employee Expense Report - 0002400972									69.31			69.31
EXACCT19099	Employee Expense Report - 0002402336									320.11			320.11
Total September 2021		22,935.84	847.50	0.00	0.00	0.00	0.00	0.00	994.04	0.00	464.56	0.00	25,241.94
		31,304.86	56,859.50	5,977.50	0.00	0.00	0.00	15,183.12	0.00	994.04	0.00	464.56	110,783.58
October 2021													
APACR32139	Guidant Group							1,638.36					1,638.36
APACR36408	Guidant Group							1,456.32					1,456.32
EXACCT13536	Employee Expense Report - 0002421194								648.87				648.87
EXACCT14027	Employee Expense Report - 0002421212								876.88				876.88
MISCOR9149	Guidant Group - Original accounting corrected moved to DEO case							696.58					696.58
Total October 2021		0.00	0.00	0.00	0.00	0.00	0.00	3,791.26	0.00	1,525.75	0.00	0.00	5,317.01
		31,304.86	56,859.50	5,977.50	0.00	0.00	0.00	18,974.38	0.00	2,519.79	0.00	464.56	116,100.59
November 2021													
APACR38577	Taft Stettinius & Hollister LLP	3,737.20											3,737.20
APACR38577	ScottMadden, Inc.			10,585.00									10,585.00
APACR38296	Guidant Group							364.08					364.08
APACR41471	Guidant Group							910.20					910.20
APACR44901	ScottMadden, Inc.												8,945.00
APACR46378	Guidant Group							1,456.32					1,456.32
APACR46378	Taft Stettinius & Hollister LLP	10,154.20											10,154.20
APACR48427	Guidant Group							364.08					364.08
Total November 2021		13,891.40	0.00	19,530.00	0.00	0.00	0.00	3,094.68	0.00	0.00	0.00	0.00	36,516.08
		45,196.26	56,859.50	25,507.50	0.00	0.00	0.00	22,069.06	0.00	2,519.79	0.00	464.56	152,616.87

Document/ Journal Entry No.	Description	Legal	Depreciation		Consultants				Publish Legal Notices	Transport/ Lodging/Meals	Transcript Expenses	Misc.	Total
			Study	Rate of Return	Demolition Study	Credit Quality	Taxes	Other Consultants					
December 2021													
APACR48992	ScottMadden, Inc.			887.50									887.50
APACR51084	Taft Stettinius & Hollister LLP	10,526.20											10,526.20
APACR52137	Guidant Group							1,274.28					1,274.28
APACR54320	Guidant Group							3,549.78					3,549.78
APACR56938	Guidant Group							3,094.68					3,094.68
APACR59058	Guidant Group							1,456.32					1,456.32
Total December 2021			0.00	887.50	0.00	0.00	0.00	9,375.06	0.00	0.00	0.00	0.00	20,788.76
Total Actual Costs to Date		45,196.26	56,859.50	26,395.00	0.00	0.00	0.00	31,444.12	0.00	2,519.79	0.00	464.56	173,405.43
January 2022													
APACR61432	Guidant Group							2,912.64					2,912.64
APACR65152	Guidant Group							2,002.44					2,002.44
APACR66299	ScottMadden, Inc.			6,405.00									6,405.00
APACR67073	Guidant Group							2,074.80					2,074.80
APACR67232	Guidant Group							3,640.80					3,640.80
APACR69204	Taft Stettinius & Hollister LLP	8,422.20											8,422.20
Total January 2022		0.00	0.00	6,405.00	0.00	0.00	0.00	10,630.68	0.00	0.00	0.00	0.00	25,457.88
Total Actual Costs to Date		45,196.26	56,859.50	32,800.00	0.00	0.00	0.00	42,074.80	0.00	2,519.79	0.00	464.56	198,863.31
February 2022													
APACR74919	Guidant Group							728.16					728.16
APACR76922	Guidant Group							533.52					533.52
APACR79024	Guidant Group							355.68					355.68
DEOTIMECOR	Guidant Group (Correcting entry moved expenses to Ohio D case)							1,264.64					1,264.64
Total February 2022		0.00	0.00	0.00	0.00	0.00	0.00	2,882.00	0.00	0.00	0.00	0.00	2,882.00
Total Actual Costs to Date		45,196.26	56,859.50	32,800.00	0.00	0.00	0.00	44,956.80	0.00	2,519.79	0.00	464.56	201,745.31
March 2022													
APACR82228	Taft Stettinius & Hollister LLP	5,618.50											5,618.50
APACR85535	Consilio	402.00											402.00
APACR87566	Guidant Group							637.14					637.14
APACR89679	Guidant Group							182.04					182.04
APACR91145	Consilio	180.00											180.00
MISCJEO322	AdOhio Ohio Newspaper Association								41,570.00				41,570.00
Total March 2022		6,200.50	0.00	0.00	0.00	0.00	0.00	819.18	41,570.00	0.00	0.00	0.00	48,589.68
Total Actual Costs to Date		51,396.76	56,859.50	32,800.00	0.00	0.00	0.00	45,775.98	41,570.00	2,519.79	0.00	464.56	250,334.99
April 2022													
APACR03901	Gannett Fleming Valuation and Rate Consultants, LLC		607.50										607.50
APACR04468	Taft Stettinius & Hollister LLP	27,761.50											27,761.50
APACR04468	Taft Stettinius & Hollister LLP	16,912.00											16,912.00
APACR97744	Gannett Fleming Valuation and Rate Consultants, LLC		2,222.50										2,222.50
APACR97744	Gannett Fleming Valuation and Rate Consultants, LLC		510.00							91.00			510.00
EXACCT7977	Employee Expense Report - 0002521176												91.00
Total April 2022		44,673.50	3,340.00	0.00	0.00	0.00	0.00	0.00	0.00	91.00	0.00	0.00	48,104.50
Total Actual Costs to Date		96,070.26	60,199.50	32,800.00	0.00	0.00	0.00	45,775.98	41,570.00	2,610.79	0.00	464.56	298,439.49

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		Legal	Depreciation Study	Rate of Return	Demolition Study	Credit Quality	Taxes	Other Consultants			
October 2022											
APACR64707	Guidant Group							431.40			431.40
APACR66381	Armstrong and Okey								599.20		599.20
APACR66381	Armstrong and Okey								1,705.00		1,705.00
APACR66381	Armstrong and Okey			777.50					1,536.50		1,536.50
APACR66381	ScottMadden, Inc.										777.50
APACR66381	Armstrong and Okey								222.60		222.60
APACR68189	Guidant Group										87.36
APACR68189	Guidant Group							399.05			399.05
APACR68763	Armstrong and Okey								1,346.20		1,346.20
APACR69338	Guidant Group							431.41			431.41
APACR70411	Consilio	16.65									16.65
APACR71698	Guidant Group							269.63			269.63
APACR73781	Taft Stettinius & Hollister LLP										25,677.27
APACR73781	Consilio	25,677.27									135.00
APACR74502	Guidant Group	135.00						399.05			399.05
EXACT1872	Employee Expense Report - 2621088								599.58		599.58
EXACT2491	Employee Expense Report - 2635327								283.83		283.83
EXACT2491	Employee Expense Report - 2635344								122.04		122.04
EXACT2491	Employee Expense Report - 2638972								2,381.52		2,381.52
EXACT7157	Employee Expense Report - 2627460								403.23		403.23
Total October 2022		25,828.92	0.00	777.50	0.00	0.00	0.00	2,017.90	3,790.20	0.00	37,824.02
Total Actual Costs to Date		198,536.02	60,627.00	59,195.00	0.00	0.00	0.00	48,886.12	6,829.01	664.56	452,399.01
November 2022											
APACR76227	ScottMadden, Inc.			18,927.10				415.01			18,927.10
APACR78201	Guidant Group										415.01
APACRXXXXX	ScottMadden, Inc.			8,081.82							8,081.82
APACRXXXXX	Gannett Fleming Valuation and Rate Consultants, LLC		562.72								562.72
APACRXXXXX	Columbus Athletic Club - Meeting Space & Bkts/Lunches								3,437.48		3,437.48
EXACTXXXX	Employee Expense Report - 2650677								1,639.43		1,639.43
Vendor Provided Estimate	Taft Stettinius & Hollister LLP - Unbilled from Hearing	70,000.00									70,000.00
Unprocessed Expenses	Employee Expense Reports								2,500.00		2,500.00
Total November 2022		70,000.00	562.72	27,008.92	0.00	0.00	0.00	415.01	7,576.91	0.00	105,563.56
Total Actual Costs to Date		268,536.02	61,189.72	86,203.92	0.00	0.00	0.00	49,301.13	14,405.92	664.56	557,962.57
Estimates (Sch. C-8)		550,000.00	75,000.00	30,000.00	0.00	0.00	0.00	20,000.00	15,000.00	0.00	960,000.00
Difference		281,463.98	13,810.28	(56,203.92)	0.00	0.00	0.00	(29,301.13)	594.08	(664.56)	402,037.43

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Case No(s). 21-0887-EL-AIR, 21-0888-EL-ATA, 21-0889-EL-AAM

Summary: Exhibit Duke Energy Ohio, Inc.'s Cover Letter with Late Filed Exhibit A electronically filed by Mrs. Tammy M. Meyer on behalf of Duke Energy Ohio Inc. and D'Ascenzo, Rocco and Akhbari, Elyse Hanson and Kingery, Jeanne and Vaysman, Larisa and Brama, Elizabeth and Verhalen, Kodi J.