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August 3, 2023

Ms. Tanowa Troupe, Secretary
Public Utilities Commission of Ohio
180 East Broad Street, 11th Floor
Columbus, Ohio 43215

Re: Case No. 22-0911-EL-RDR
Case No. 89-6002-EL-TRF

Pursuant to the Public Utilities Commission of Ohio's (Commission) Opinion and Order in Case Nos. 17-1263-EL-SSO, *et al.* (2018 Order), and its Opinion and Order in Case Nos. 21-887-EL-AIR, *et al.* (2022 Order), Duke Energy Ohio, Inc., submits herein the required schedules and tariff pages related to the update of its Distribution Capital Investment Rider (Rider DCI).¹

As part of the approval of Rider DCI, the Commission ordered that quarterly filings be made, with such filings automatically approved. The Commission further ordered that Rider DCI be audited annually, with the August quarterly filing. The 2022 Order approved a stipulation, which provides that Rider DCI will continue in its current form and process through May 31, 2025.² Furthermore, on June 28, 2023, in Case No. 22-535-EL-RDR, the Commission adopted a Stipulation and Recommendation regarding the annual audit of Duke's Rider DCI costs for the period of July 1, 2021, through June 30, 2022.³ Among other things the Stipulation and Recommendation in Case No. 22-535-EL-RDR provided for Duke Energy Ohio to reduce the revenue requirement by (\$11,243,022), "as depicted in Table 12" of the auditor's report.⁴

Consistent with the above orders, this update to the Rider DCI rate will be implemented with the first billing cycle of October 2023. The proposed Rider DCI rate is based on investment data from the FERC Form 3Q and Form 1, for the second quarter of 2023 and is supported by two attachments. Attachment A is the proposed tariff sheet reflecting the revised Rider DCI rate and Attachment B contains the schedules and workpapers supporting the calculation of the proposed Rider DCI rate. The attached schedules demonstrate, among other things, that the revenue collected was below the permitted cap for 2023 for the second quarter.

¹ See *In the Matter of the Application of Duke Energy Ohio, Inc., for Authority to Establish a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan, Accounting Modifications, and Tariffs for Generation Service*, Case No. 17-1263-EL-SSO, *et al.*, Opinion and Order, at pp. 38-41 (December 19, 2018); *In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Electric Distribution Rates*, Case Nos. 21-887-EL-AIR, *et al.*, Opinion and Order, at pp. 21-22, 85 (December 14, 2022).

² See 2022 Order, at pg. 21.

³ See *In the Matter of the Review of Duke Energy Ohio Inc.'s Distribution Capital Investment Rider*, Case No. 22-535-EL-RDR, Finding and Order, pp. 2, 5 (June 28, 2023).

⁴ See *id.*, Stipulation and Recommendation, pp. 5-6 (June 21, 2023).

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Ms. Tanowa Troupe, Secretary
August 3, 2023

Should you have any questions please feel free to contact me.

Respectfully submitted,

/s/ Larisa M. Vaysman

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Duke Energy Ohio, Inc.

139 E. Fourth Street

Cincinnati, Ohio 45201-0960

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ATTACHMENT A

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Electric No. 19
Sheet No. 103.33
Cancels and Supersedes
Sheet No. 103.32
Page 1 of 1

**RIDER DCI
DISTRIBUTION CAPITAL INVESTMENT RIDER**

Applicable to all retail jurisdictional customers in the Company's electric service areas including those customers taking generation service from a Competitive Retail Electric Service Providers. This tariff does not apply to customers taking service under Rate TS, service at transmission voltage.

All retail jurisdictional customers shall be assessed a charge of 5.910% of the customer's applicable base distribution charges (*i.e.*, customer charge plus base distribution charge) to recover the revenue requirement associated with incremental distribution capital costs incurred by the Company. This Rider shall be adjusted periodically to recover amounts authorized by the Commission.

This Rider is subject to reconciliation, including, but not limited to, refunds or additional charges to customers, ordered by the Commission as the result of audits by the Commission in accordance with the December 19, 2018, Opinion and Order in Case Nos. 17-1263-EL-SSO, et al., or based upon the impact to the rates recovered through the rider due to changes in federal corporate income taxes, including the Tax Cuts and Jobs Act of 2017 and pursuant to an order by the Commission directing changes to this rider as a result of the Commission's investigation in Case No. 18-47-AU-COI.

Filed pursuant to an Order dated December 14, 2022 in Case No. 21-887-EL-AIR before the Public Utilities Commission of Ohio.

Issued: August 3, 2023

Effective: October 2, 2023

Issued by Amy B. Spiller, President

ATTACHMENT B

Duke Energy Ohio
Revenue Requirement for Rider DCI
Case No. 22-0911

Line	Description	June 30, 2021	June 30, 2023	Reference
1	Gross Distribution Plant	\$3,106,796,173	\$3,460,621,716	Pages 2 & 3
2	Accumulated Depreciation on Distribution Plant	695,456,813	761,930,333	Pages 4 & 5
3	Net Distribution Plant in Service	\$2,411,339,360	\$2,698,691,382	
4	ADIT and EDIT on Distr Plant	(\$527,469,513)	(\$556,559,423)	Pages 6 & 7
5	Capitalized Incentives	(\$1,877,661)	(\$3,375,139)	Page 13
6	Distribution Rate Base for Rider DCI	<u>\$1,881,992,186</u>	<u>\$2,138,756,821</u>	Line (3) + Line (4) + Line (5)
7	Return on Rate Base (Pre-Tax %) ⁽¹⁾	8.24%	8.24%	Base and Current 21% FIT
8	Return on Rate Base (Pre-Tax)	\$155,076,156	\$176,233,562	Line (6) * Line (7)
9	Depreciation Expense	\$83,407,819	\$92,029,657	Page 8
10	Property Tax Expense (Excludes M&S)	<u>\$132,731,275</u>	<u>\$136,582,378</u>	Page 9
11	Revenue Requirement Before CAT	\$371,215,250	\$404,845,597	Line (8) + Line (9) + Line (10)
12	Change in Revenue Requirement		\$33,630,347	Line (11) _{current} - Line (11) _{base}
13	Incremental Commercial Activities Tax		\$87,667	{(1/(1-CAT))-1} * Line (12)}
14	Total Rider DCI Revenue Requirement		\$33,718,014	Line (12) + Line (13)
15	Tree Trimming Adjustment 18-1036-EL-RDR ⁽²⁾		(\$290,608)	Page 15
16	Compliance Audit Adjustment 22-535-EL-RDR ⁽⁴⁾		(\$11,243,022)	
17	Adjustment offset 21-1071-EL-RDR ⁽⁵⁾		\$11,243,022	Page 17
18	Adjusted Total Rider DCI Revenue Requirement		\$33,427,406	Line (14) + Line (15) + Line (16) + Line (17)
19	Annual Base Distribution Revenue ⁽³⁾		<u>\$565,571,420</u>	
20	DEO Percentage of Base Distribution Revenue		<u>5.910%</u>	Line (18) ÷ Line (19)

- Notes:
- (1) Return on Rate Base (Pre-Tax %) set per Stipulation in Case No. 21-0887-EL-AIR.
 - (2) Total Audit adjustment per page 7 of the Stipulation and Recommendation as filed in Case No. 18-1036-EL-RDR.
 - (3) Total retail distribution revenue from Stipulation Attachment D as filed and approved in Case No. 21-0887-EL-AIR, et al. less transmission and miscellaneous revenue.
 - (4) Total Audit adjustment per page 5 of the Finding and Order dated June 28, 2023 in Case No. 22-535-EL-RDR.
 - (5) Page 17, Lines 21 through 23 and footnote 6

Duke Energy Ohio
Plant in Service Summary by Major Property Groupings (As of June 30, 2023)

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
Distribution Accounts						
1	360	3600	Land and Land Rights ^(b)	\$24,099,873	(\$1,273,348)	\$22,826,525
2	360	3601	Rights of Way	28,051,229.73		28,051,230
3	361	3610	Structures and Improvements	\$24,050,960		24,050,960
4	362	3620	Station Equipment	\$322,216,446		322,216,446
5	362	3622	Major Equipment	\$162,901,845		162,901,845
6	363	3635	Station Equipment Electronic	\$10		10
7	364	3640	Poles, Towers & Fixtures	\$445,003,585		445,003,585
8	365	3650, 3651	Overhead Conductors and Devices	\$815,329,697		815,329,697
9	366	3660	Underground Conduit	\$212,105,141		212,105,141
10	367	3670	Underground Conductors and Devices	\$558,213,615		558,213,615
11	368	3680, 3681	Line Transformers	\$517,406,794		517,406,794
12	368	3682	Customer Transformer Installations	\$3,755,297		3,755,297
13	369	3691	Services - Underground	\$37,295,197		37,295,197
14	369	3692	Services - Overhead	\$97,457,464		97,457,464
15	370	3700	Meters	\$0		0
16	370	3700	Meter Instrument Transformers	\$19,176,597		19,176,597
17	370	3701	Leased Meters	\$0		0
18	370	3701	Leased Meter Instrument Transformers	\$0		0
19	370	3702	AMI Meters	\$137,111,216		137,111,216
20	370	3703	Echelon AMI Meters	\$11,039		11,039
21	371	3710	Installations on Customers' Premises	\$132,166		132,166
22	371	3712	Company Owned Outdoor Light ^(a)	\$6,446,303	(\$6,446,303)	0
23	372	3720	Leased Property on Customers' Premises	\$102,503		102,503
24	373	3730	Street Lighting ^(a)	\$3,970,792	(\$3,970,792)	0
25	373	3731	Street Lighting - Overhead	\$14,994,489		14,994,489
26	373	3732	Street Lighting - Boulevard	\$27,595,954		27,595,954
27	373	3733	Light Security OL POL Flood	\$14,883,947		14,883,947
28	373	3734	Light Choice OLE - Public ^(a)	\$24,293,513	(\$24,293,513)	0
29				<u>\$3,496,605,671</u>	<u>(\$35,983,955)</u>	<u>\$3,460,621,716</u>

Notes: (a) Echelon meters and tariffed street lights
(b) Adjustment to remove land held for future use

Duke Energy Ohio
Plant in Service Summary by Major Property Groupings (As of June 30, 2021)

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
Distribution Accounts						
1	360	3600	Land and Land Rights	\$18,918,360		\$18,918,360
2	360	3601	Rights of Way	\$26,727,235		26,727,235
3	361	3610	Structures and Improvements	\$23,512,957	(\$226)	23,512,731
4	362	3620	Station Equipment ^(b)	\$297,399,848	(\$704,409)	296,695,439
5	362	3622	Major Equipment	\$145,466,467	(\$158,762)	145,307,705
6	362	3635	Station Equipment Electronic	\$0	\$0	0
7	364	3640	Poles, Towers & Fixtures ^(b)	\$403,708,740	(\$2,033)	403,706,707
8	365	3650, 3651	Overhead Conductors and Devices	\$743,421,900	(\$144)	743,421,756
9	366	3660	Underground Conduit	\$178,296,625	(\$61)	178,296,564
10	367	3670	Underground Conductors and Devices	\$484,862,120	(\$82)	484,862,038
11	368	3680, 3681	Line Transformers	\$451,526,340	(\$91)	451,526,249
12	368	3682	Customer Transformer Installations	\$3,755,296		3,755,296
13	369	3691	Services - Underground	\$34,524,786		34,524,786
14	369	3692	Services - Overhead	\$96,781,021	(\$30)	96,780,991
15	370	3700	Meters	\$0		0
16	370	3700	Meter Instrument Transformers	15,861,446		15,861,446
17	370	3701	Leased Meters	\$0		0
18	370	3701	Leased Meter Instrument Transformers	\$0		0
19	370	3702	Utility of the Future Meters ^(a)	\$124,746,945		124,746,945
20	370	3702	Echelon AMI Meters ^(a)	\$508,058		508,058
21	371	3710	Installations on Customers' Premises	\$137,731		137,731
22	371	3712	Company Owned Outdoor Light ^(a)	\$6,600,085	(\$6,600,085)	0
23	372	3720	Leased Property on Customers' Premises	\$102,503		102,503
24	373	3730	Street Lighting ^(a)	\$3,678,137	(\$3,678,137)	0
25	373	3731	Street Lighting - Overhead	\$14,886,914		14,886,914
26	373	3732	Street Lighting - Boulevard	\$27,598,884	(\$9)	27,598,875
27	373	3733	Light Security OL POL Flood	\$14,917,865	(\$21)	14,917,844
28	373	3734	Light Choice OLE - Public ^(a)	\$20,537,391	(\$20,537,391)	0
29				\$3,138,477,654	(\$31,681,481)	\$3,106,796,173

Notes: (a) Echelon meters and tariffed street lights

(b) Adjustments made per Stipulation in Case No. 21-887-EL-AIR

Duke Energy Ohio
Accumulated Depreciation by Major Property Groupings (As of June 30, 2023)

Line No.	Account Number		Account Title	Per Books ^(b)	Adjustments	Adjusted Total Company
	FERC	Company				
Distribution Accounts						
1	360	3600	Land and Land Rights	\$3,078		\$3,078
2	360	3601	Rights of Way	6,556,400		\$6,556,400
3	361	3610	Structures and Improvements	6,751,044		\$6,751,044
4	362	3620	Station Equipment	80,704,273		\$80,704,273
5	362	3622	Major Equipment	58,848,450		\$58,848,450
6	363	3635	Dist Station Equip Elec	2		\$2
7	364	3640	Poles, Towers & Fixtures	103,845,665		\$103,845,665
8	365	3650, 3651	Overhead Conductors and Devices	58,493,600		\$58,493,600
9	366	3660	Underground Conduit	48,572,423		\$48,572,423
10	367	3670	Underground Conductors and Devices	130,710,143		\$130,710,143
11	368	3680, 3681	Line Transformers	150,533,989		\$150,533,989
12	368	3682	Customer Transformer Installations	3,253,896		\$3,253,896
13	369	3691	Services - Underground	15,519,622		\$15,519,622
14	369	3692	Services - Overhead	60,350,194		\$60,350,194
15	370	3700	Meters	0		\$0
16	370	3700	Meter Instrument Transformers	7,154,749		\$7,154,749
17	370	3701	Leased Meters	0		\$0
18	370	3701	Leased Meter Instrument Transformers	0		\$0
19	370	3702	AMI Meters	36,030,667		\$36,030,667
20	370	3703	Echelon AMI Meters	(13,916,590)		(\$13,916,590)
21	371	3710	Installations on Customers' Premises	69,916		\$69,916
22	371	3712	Company Owned Outdoor Light ^(a)	(1,490,286)	1,490,286	\$0
23	372	3720	Leased Property on Customers' Premises	(29,634)		(\$29,634)
24	373	3730	Street Lighting ^(a)	266,862	(266,862)	\$0
25	373	3731	Street Lighting - Overhead	16,298,217		\$16,298,217
26	373	3732	Street Lighting - Boulevard	12,991,792		\$12,991,792
27	373	3733	Light Security OL POL Flood	11,982,736		\$11,982,736
28	373	3734	Light Choice OLE - Public ^(a)	921,643	(921,643)	\$0
29		108	Retirement Work in Progress ^(c)	(32,831,781)	37,483	(\$32,794,298)
30				\$761,591,069	\$339,264	\$761,930,333

Notes: (a) Echelon meters and tariffed street lights

(b) FERC Form 3-Q, Page 208

(c) Retirement Work in Progress adjustment made per Stipulation in Case No. 19-1287-EL-RDR. See page 16.

Duke Energy Ohio
Accumulated Depreciation by Major Property Groupings (As of June 30, 2021)

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
Distribution Accounts						
1	360	3600	Land and Land Rights	3,652		3,652
2	360	3601	Rights of Way	5,815,825		5,815,825
3	361	3610	Structures and Improvements	6,000,785	(2)	6,000,783
4	362	3620	Station Equipment ^(b)	75,496,042	(246,128)	75,249,914
5	362	3622	Major Equipment ^(b)	53,513,921	(74,414)	53,439,507
6	363	3635	Dist Station Equip Elec	-	-	0
7	364	3640	Poles, Towers & Fixtures ^(b)	107,019,706	(361)	107,019,345
8	365	3650, 3651	Overhead Conductors and Devices	49,987,616	(19)	49,987,597
9	366	3660	Underground Conduit	44,126,336	(6)	44,126,330
10	367	3670	Underground Conductors and Devices	109,133,996	(9)	109,133,987
11	368	3680, 3681	Line Transformers	141,143,743	(14)	141,143,729
12	368	3682	Customer Transformer Installations	3,075,145		3,075,145
13	369	3691	Services - Underground	14,243,756		14,243,756
14	369	3692	Services - Overhead	57,207,117	(8)	57,207,109
15	370	3700	Meters	10,654,668		10,654,668
16	370	3700	Instrumentation Transformers	5,590,422		5,590,422
17	370	3701	Leased Meters	3,741,080		3,741,080
18	370	3701	Instrumentation Transformers	150,442		150,442
19	370	3702	Utility of the Future Meters ^(a)	16,290,240		16,290,240
20	370	3702	Echelon AMI Meters ^(a)	(23,264,434)		(23,264,434)
21	371	3710	Installations on Customers' Premises	40,097		40,097
22	371	3712	Company Owned Outdoor Light ^(a)	(898,225)	898,225	0
23	372	3720	Leased Property on Customers' Premises	(37,916)		(37,916)
24	373	3730	Street Lighting ^(a)	(37,773)	37,773	0
25	373	3731	Street Lighting - Overhead	15,725,404		15,725,404
26	373	3732	Street Lighting - Boulevard	11,612,833	(3)	11,612,830
27	373	3733	Light Security OL POL Flood	11,031,233	(6)	11,031,227
28	373	3734	Light Choice OLE - Public ^(a)	1,311,949	(1,311,949)	0
29		108	Retirement Work in progress ^(b)	(22,523,926)	-	(22,523,926)
30				\$696,153,734	(\$696,921)	\$695,456,813

Notes: (a) Echelon meters and tariffed street lights
(b) Adjustments made per Stipulation in Case No. 21-0887-EL-AIR

Duke Energy Ohio
Plant Related Accumulated Deferred Income Taxes (June 30, 2023)

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
Account 282						
1	282	282.XXX	263A	\$ (58,875,069)	\$0	(\$58,875,069)
2	282	282.XXX	AFUDC Debt	(1,997,646)	0	(1,997,646)
3	282	282.XXX	Casualty Loss	(6,103,919)	0	(6,103,919)
4	282	282.XXX	CIAC	18,755,677	0	18,755,677
5	282	282.XXX	CWIP Differences	0	0	0
6	282	282.XXX	FAS109	(21,031,212)	21,031,212	0
7	282	282.XXX	TCJA EDIT Balance	147,909,204	0	147,909,204
8	282	282.XXX	Miscellaneous	3,939,802	0	3,939,802
9	282	282.XXX	Non-Cash Overheads	10,099,211	0	10,099,211
10	282	282.XXX	Section 174	(332,941)	332,941	0
11	282	282.XXX	Software	0	0	0
12	282	282.XXX	Tax Depreciation	(391,871,573)	0	(391,871,573)
13	282	282.XXX	Tax Expensing	(132,676,994)	0	(132,676,994)
14	282	282.XXX	TIC	4,161,763	0	4,161,763
15			Total Plant-Related Accumulated Deferred Income Tax ^(a)	\$ (428,023,697)	\$ 21,364,153	\$ (406,659,544)
16			Total Plant-Related Excess Deferred Income Tax ^{(a)(b)}	\$ (197,439,631)	\$ 47,539,753	\$ (149,899,878)
17			Total Plant-Related ADIT and EDIT	\$ (625,463,328)	\$ 68,903,906	\$ (556,559,423)

Notes: (a) The Plant-Related Accumulated Deferred Income Tax (ADIT) amounts and Excess Deferred Income Tax (EDIT) presented are after adjustments from the *Tax Cuts and Jobs Act of 2017*. As part of tax reform portions of the ADIT amounts were reclassified as regulatory liabilities that would also be deducted from net plant for purposes of calculating net rate base.

(b) Detail support for adjustment related to amortization of the EDIT balance is on Page 14

Duke Energy Ohio
Plant Related Accumulated Deferred Income Taxes (June 30, 2021)

Line No.	Account Number		Account Title	Per Books	Adjustments	Adjusted Total Company
	FERC	Company				
Account 282						
1	282	282.XXX	263A	\$ (57,713,347)	\$0	(\$57,713,347)
2	282	282.XXX	AFUDC Debt	(1,895,694)	0	(1,895,694)
3	282	282.XXX	Casualty Loss	(6,792,903)	0	(6,792,903)
4	282	282.XXX	CIAC	16,587,321	0	16,587,321
5	282	282.XXX	CWIP Differences	(895,189)	895,189	0
6	282	282.XXX	FAS109	(22,252,594)	22,252,594	0
7	282	282.XXX	TCJA EDIT Balance	170,535,198	0	170,535,198
8	282	282.XXX	Miscellaneous	4,212,653	0	4,212,653
9	282	282.XXX	Non-Cash Overheads	10,321,000	0	10,321,000
10	282	282.XXX	Section 174	(368,607)	368,607	0
11	282	282.XXX	Software	0	0	0
12	282	282.XXX	Tax Depreciation	(390,723,570)	0	(390,723,570)
13	282	282.XXX	Tax Expensing	(103,157,341)	0	(103,157,341)
14	282	282.XXX	TIC	3,844,046	0	3,844,046
15			Total Plant-Related Accumulated Deferred Income Tax ^(a)	\$ (378,299,027)	\$ 23,516,390	\$ (354,782,637)
16			Total Plant-Related Excess Deferred Income Tax ^{(a)(b)}	\$ (197,439,631)	\$ 24,752,755	\$ (172,686,876)
17			Total Plant-Related ADIT and EDIT	\$ (575,738,658)	\$ 48,269,145	\$ (527,469,513)

Notes: (a) The Plant-Related Accumulated Deferred Income Tax (ADIT) amounts and Excess Deferred Income Tax (EDIT) presented are after adjustments from the *Tax Cuts and Jobs Act of 2017*. As part of tax reform portions of the ADIT amounts were reclassified as regulatory liabilities that would also be deducted from net plant for purposes of calculating net rate base.

(b) Detail support for adjustment related to amortization of the EDIT balance is on Page 14

**Duke Energy Ohio
Depreciation Expense by Major Property Groupings**

				Gross Plant Balance		Depreciation	Depreciation Expense	
				Base Case	Jun-23	Rate (%)	Base Case	Jun-23
Distribution Accounts								
1	360	3600	Land and Land Rights	\$18,918,360	\$22,826,525	-	\$0	\$0
2	360	3601	Rights of Way	\$26,727,235	\$28,051,230	1.33	\$356,363	\$374,016
3	361	3610	Structures and Improvements	\$23,512,731	\$24,050,960	1.71	\$403,075	\$412,302
4	362	3620	Station Equipment (b)	\$296,695,439	\$322,216,446	1.97	\$5,836,632	\$6,338,684
5	362	3622	Major Equipment	\$145,307,705	\$162,901,845	1.97	\$2,858,512	\$3,204,626
6	362	3635	Station Equipment Electronic	\$0	\$10	0.00	\$0	\$0
7	364	3640	Poles, Towers & Fixtures (b)	\$403,706,707	\$445,003,585	2.55	\$10,276,171	\$11,327,364
8	365	3650, 3651	Overhead Conductors and Devices	\$743,421,756	\$815,329,697	2.80	\$20,815,809	\$22,829,232
9	366	3660	Underground Conduit	\$178,296,564	\$212,105,141	2.00	\$3,565,931	\$4,242,103
10	367	3670	Underground Conductors and Devices	\$484,862,038	\$558,213,615	2.08	\$10,101,292	\$11,629,450
11	368	3680, 3681	Line Transformers	\$451,526,249	\$517,406,794	2.20	\$9,933,577	\$11,382,949
12	368	3682	Customer Transformer Installations	\$3,755,296	\$3,755,297	2.20	\$82,617	\$82,617
13	369	3691	Services - Underground	\$34,524,786	\$37,295,197	1.57	\$542,532	\$586,067
14	369	3692	Services - Overhead	\$96,780,991	\$97,457,464	2.69	\$2,598,749	\$2,616,913
15	370	3700	Meters	\$0	\$0	Amortization	\$0	\$0
16	370	3700	Meter Instrument Transformers	\$15,861,446	\$19,176,597	4.45	\$706,555	\$854,230
17	370	3701	Leased Meters	\$0	\$0	Amortization	\$0	\$0
18	370	3701	Leased Meter Instrument Transformers	\$0	\$0	0.00	\$0	\$0
19	370	3702	AMI Meters	\$124,746,945	\$137,111,216	7.00	\$8,732,286	\$9,597,785
20	370	3703	Echelon AMI Meters	\$508,058	\$11,039	Amortization	\$4,922,431	\$4,922,431
21	371	3710	Installations on Customers' Premises	\$137,731	\$132,166	15.71	\$21,643	\$20,769
22	371	3712	Company Owned Outdoor Light (a)	\$0	\$0	15.71	\$0	\$0
23	372	3720	Leased Property on Customers' Premises	\$102,503	\$102,503	4.20	\$4,305	\$4,305
24	373	3730	Street Lighting (a)	\$0	\$0	3.59	\$0	\$0
25	373	3731	Street Lighting - Overhead	\$14,886,914	\$14,994,489	3.59	\$534,998	\$538,864
26	373	3732	Street Lighting - Boulevard	\$27,598,875	\$27,595,954	2.50	\$689,972	\$689,899
27	373	3733	Light Security OL POL Flood	\$14,917,844	\$14,883,947	3.25	\$484,827	\$483,728
28	373	3734	Light Choice OLE - Public (a)	\$0	\$0	10.41	\$0	\$0
Various	Various	Various	Capitalized Incentives - Distribution Plant	(\$1,877,661)	(\$3,375,139)	3.22	(\$60,461)	(\$108,679)
29			Total	\$3,104,918,512	\$3,457,246,576		\$83,407,819	\$92,029,657

Duke Energy Ohio
Property Taxes Allocable to Electric Distribution

Property Taxes		
Personal ⁽¹⁾	Real ⁽²⁾	Total

1	Distribution	\$136,270,691	\$311,687	\$136,582,378
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Notes: ⁽¹⁾ See page 10.

⁽²⁾ See page 11.

Duke Energy Ohio
Personal Property Taxes Allocable to Electric Distribution

Line	Description	Distribution
1	Jurisdictional Plant in Service	\$3,460,621,716
2	Jurisdictional Real Property	74,928,715
3	Net Cost of Taxable Personal Property	<u>\$3,385,693,001</u>
4	True Value Percentage ⁽¹⁾	47.54%
5	True Value of Taxable Personal Property	<u>\$1,609,558,453</u>
6	Assessment Percentage	85.0%
7	Assessment Value	<u>\$1,368,124,685</u>
8	Personal Property Tax Rate	9.9604%
9	Personal Property Tax	<u><u>\$136,270,691</u></u>

Notes: (1) Percentage based on 2022 Valuation of Dec 2021 property
(which is currently under appeal)

Assessed Value	1,502,027,950
Distr Plant in Service per 2021 Form 1 page 206 (Excludes Real Property)	<u>3,159,344,307</u>
	<u><u>47.54%</u></u>

Duke Energy Ohio
Real Property Taxes Allocable to Electric Distribution

Line	Description	Distribution
1	Real Property associated with electric distribution	\$74,928,715
2	Assessment Percentage ⁽¹⁾	5.248%
3	Assessment Value	\$3,932,259
4	Real Property Tax Rate	7.9264%
5	Real Property Tax	\$311,687

Notes: (1) DEO 2021 property taxes paid in 2022

2021 Real Property per Form 1 Assessed Value	\$75,956,190
	\$3,986,346
Assessment Percentage	5.248%

**Duke Energy Ohio
Revenue Collected
Rider DCI**

Line No.	Calendar Year 2023	Actual Monthly Gross Revenue Collected	Revenue Cap Adjustment	Monthly Gross Revenue Total
1	January, 2023	\$ 6,074,379		\$ 6,074,379
2	February , 2023	\$ 687,890		\$ 687,890
3	March, 2023	\$ 937,748		\$ 937,748
4	April, 2023	\$ 865,736	\$ 435,452	\$ 1,301,189
5	May, 2023 ^(a)	\$ 1,424,143		\$ 1,424,143
6	June, 2023 ^(a)	\$ 1,280,399		\$ 1,280,399
7	July, 2023			\$ -
8	August, 2023			\$ -
9	September, 2023			\$ -
10	October, 2023			\$ -
11	November, 2023			\$ -
12	December, 2023			\$ -
13	Total	<u>\$ 11,270,293</u>	<u>\$ 435,452</u>	<u>\$ 11,705,746</u>
14	2023 Revenue Cap			\$ 41,500,000
15	Amount Above/(Below) Revenue Cap			\$ (29,794,254) Ln 13 - Ln 14

Notes: (a) May and June Revenue Cap Adjustment will be made in July 2023.

Duke Energy Ohio
Incentives to be removed from Rider DCI

Project	Quarterly Spend (Capital)										
	2016	2017	2018	2019	2020	2021	2022	2023			
Gross Plant Incentives		\$65,059	\$51,343	\$39,069	\$114,462	\$587,840	\$309,740	\$201,665			
Q1	-	203	566	847	1,326	3,514	6,312	7,905			
Q2	-	657	1,457	1,781	2,184	2,579	3,285	5,578			
Q3	676	1,746	2,324	2,948	3,619	4,137	4,819	5,212			
Q4	337	886	1,282	2,107	1,388	2,102	4,352	4,530			
Cumulative Gross Plant Incentives	\$324,988	\$795,374	\$1,010,707	\$1,454,627	\$1,278,187	\$2,679,144	\$3,343,072	\$3,467,782			
Depreciation Expense											
Q1	-	(1,216)	(5,070)	(10,390)	(19,142)	(29,847)	(44,977)	(65,338)			
Q2	-	(1,873)	(6,527)	(12,761)	(21,326)	(32,426)	(48,262)	(68,916)			
Q3	(676)	(3,619)	(8,851)	(15,709)	(24,944)	(36,563)	(53,081)	(74,128)			
Q4	(1,013)	(4,504)	(10,133)	(17,816)	(26,333)	(38,665)	(57,433)	(78,659)			
Accumulated Depreciation											
Q1	50	(\$513)	(\$2,081)	(\$4,337)	(\$7,281)	(\$10,948)	(\$16,038)	(\$22,714)			
Q2	50	(\$790)	(\$2,664)	(\$4,991)	(\$8,027)	(\$11,771)	(\$17,056)	(\$23,727)			
Q3	(\$385)	(\$1,494)	(\$3,533)	(\$6,020)	(\$9,216)	(\$13,093)	(\$18,444)	(\$25,102)			
Q4	(\$427)	(\$1,852)	(\$4,016)	(\$6,795)	(\$9,597)	(\$13,663)	(\$19,945)	(\$26,496)			
Total Adjustment											
Q1	324,988	793,646	1,003,556	1,489,310	1,251,764	2,638,349	3,282,057	3,379,730			
Q2	324,988	792,711	1,001,516	1,486,875	1,248,834	2,634,947	3,277,754	3,375,139			
Q3	324,028	790,261	998,324	1,432,898	1,244,027	2,629,549	3,271,547	3,368,553			
Q4	323,548	789,018	996,558	1,430,016	1,242,258	2,626,815	3,265,694	3,362,628			

Book Life	Tax Life	Tax Depreciation														
		2016	2017	2018	2019	2020	2021	2022	2023	Total Tax Depr.	Book Depreciation	ADIT				
3.75%	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$0	
Q2	-	-	-	-	-	-	-	-	-	-	-	-	-	2,032	\$676	\$285
Q3	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	1,015	\$337	\$427
Q4	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	610	203	\$513
7.22%	-	\$610	-	-	-	-	-	-	-	-	-	-	-	1,977	657	\$790
Q2	-	-	-	-	-	-	-	-	-	-	-	-	-	5,100	1,746	\$1,494
Q3	3,912	\$1,977	\$1,977	\$1,977	\$1,977	\$1,977	\$1,977	\$1,977	\$1,977	\$1,977	\$1,977	\$1,977	\$1,977	2,888	886	\$1,862
Q4	1,953	\$635	\$635	\$635	\$635	\$635	\$635	\$635	\$635	\$635	\$635	\$635	\$635	1,655	566	\$2,081
6.68%	-	\$481	\$481	\$481	\$481	\$481	\$481	\$481	\$481	\$481	\$481	\$481	\$481	4,236	1,457	\$2,664
Q2	-	-	-	-	-	-	-	-	-	-	-	-	-	3,585	1,282	\$4,016
Q3	3,618	\$3,806	\$429	\$551	\$2,287	\$551	\$1,222	\$551	\$1,806	\$1,222	\$551	\$1,222	\$551	2,379	847	\$4,337
Q4	1,806	\$1,222	\$551	\$1,086	\$927	\$366	\$366	\$366	\$366	\$366	\$366	\$366	\$366	4,892	1,781	\$4,991
6.18%	-	-	-	-	-	-	-	-	-	-	-	-	-	7,849	2,948	\$6,020
Q2	-	-	-	-	-	-	-	-	-	-	-	-	-	5,798	2,107	\$6,795
Q3	3,348	\$3,521	\$3,521	\$3,521	\$3,521	\$3,521	\$3,521	\$3,521	\$3,521	\$3,521	\$3,521	\$3,521	\$3,521	3,640	1,326	\$7,281
Q4	1,671	\$1,130	\$1,130	\$1,130	\$1,130	\$1,130	\$1,130	\$1,130	\$1,130	\$1,130	\$1,130	\$1,130	\$1,130	3,202	1,388	\$9,597
5.71%	-	-	-	-	-	-	-	-	-	-	-	-	-	9,951	3,514	\$10,948
Q2	-	-	-	-	-	-	-	-	-	-	-	-	-	6,496	2,579	\$11,771
Q3	3,096	\$1,957	\$982	\$2,551	\$693	\$2,551	\$2,551	\$2,551	\$2,551	\$2,551	\$2,551	\$2,551	\$2,551	10,142	4,137	\$13,032
Q4	1,546	\$1,046	\$981	\$3,705	\$1,768	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	\$3,705	5,109	2,102	\$16,638
5.29%	-	\$929	\$793	\$652	\$3,066	\$551	\$551	\$551	\$551	\$551	\$551	\$551	\$551	17,620	6,312	\$17,056
Q2	-	-	-	-	-	-	-	-	-	-	-	-	-	8,133	3,285	\$17,056
Q3	2,864	\$1,810	\$908	\$2,360	\$1,334	\$2,360	\$2,360	\$2,360	\$2,360	\$2,360	\$2,360	\$2,360	\$2,360	11,431	4,819	\$18,444
Q4	1,430	\$967	\$917	\$3,427	\$7,866	\$6,333	\$6,333	\$6,333	\$6,333	\$6,333	\$6,333	\$6,333	\$6,333	11,496	4,352	\$19,945
4.89%	-	\$860	\$733	\$603	\$1,911	\$1,911	\$1,911	\$1,911	\$1,911	\$1,911	\$1,911	\$1,911	\$1,911	21,092	7,905	\$22,714
Q2	-	-	-	-	-	-	-	-	-	-	-	-	-	8,402	3,578	\$23,727
Q3	2,649	\$2,787	\$654	\$898	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	11,757	5,212	\$25,102
Q4	1,322	\$1,674	\$840	\$2,183	\$1,234	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	8,402	3,578	\$23,727
4.89%	-	\$895	\$848	\$3,171	\$7,276	\$2,000	\$536	\$536	\$536	\$536	\$536	\$536	\$536	11,757	5,212	\$25,102
4.52%	-	\$795	\$795	\$795	\$795	\$795	\$795	\$795	\$795	\$795	\$795	\$795	\$795	11,757	5,212	\$25,102
Q2	-	-	-	-	-	-	-	-	-	-	-	-	-	11,168	4,530	\$26,496
Q3	2,451	\$1,548	\$777	\$2,019	\$1,142	\$2,019	\$2,019	\$2,019	\$2,019	\$2,019	\$2,019	\$2,019	\$2,019	11,168	4,530	\$26,496
Q4	1,223	\$828	\$785	\$2,932	\$6,731	\$1,099	\$1,032	\$1,032	\$1,032	\$1,032	\$1,032	\$1,032	\$1,032	11,168	4,530	\$26,496

Duke Energy Ohio
EDIT Amortization To Include in Rider DCI Calculation

Line	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Refund Continues January 1, 2023													
Protected Excess ADITs - PP&E													
1	Beginning Balance	\$110,777,929	\$110,485,439	\$110,192,949	\$109,900,459	\$109,607,969	\$109,315,479	\$109,022,989	\$108,730,499	\$108,438,009	\$108,145,519	\$107,853,028	\$107,560,538
2	Amortization	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)	(292,490)
3	Adjustments/True Up												
4	Ending Balance	\$110,485,439	\$110,192,949	\$109,900,459	\$109,607,969	\$109,315,479	\$109,022,989	\$108,730,499	\$108,438,009	\$108,145,519	\$107,853,028	\$107,560,538	\$107,268,048
5													
Unprotected ADITs - PP&E													
6	Beginning Balance	\$44,483,674	\$43,882,543	\$43,281,412	\$42,680,282	\$42,079,151	\$41,478,020	\$40,876,890	\$40,275,759	\$39,674,628	\$39,073,497	\$38,472,367	\$37,871,236
7	Amortization	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)	(601,131)
8	Adjustments/True Up												
9	Transfer of Amortized Prot ADITs (-12)												
10	Ending Balance	\$43,882,543	\$43,281,412	\$42,680,282	\$42,079,151	\$41,478,020	\$40,876,890	\$40,275,759	\$39,674,628	\$39,073,497	\$38,472,367	\$37,871,236	\$37,270,105
11													
12													
Unprotected ADITs - Non-PP&E													
13	Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Amortization												
15	Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16													
17													
Total Excess ADITs													
18	Beginning Balance	\$155,261,603	\$154,367,982	\$153,474,361	\$152,580,741	\$151,687,120	\$150,793,499	\$149,899,878	\$149,006,257	\$148,112,637	\$147,219,016	\$146,325,395	\$145,431,774
19	Net Amortization Expense	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)	(893,621)
20	Adjustments/True Up												
21	Ending Balance	\$154,367,982	\$153,474,361	\$152,580,741	\$151,687,120	\$150,793,499	\$149,899,878	\$149,006,257	\$148,112,637	\$147,219,016	\$146,325,395	\$145,431,774	\$144,538,153
22													

Assumptions:

Annual Amort Percent for Unprotected EDITs	10.00%
Current Period Amort Percent for Dist Protected EDITs	3.168%
2018 Amort Percent for Dist Protected EDITs	0.740%
2019 Amort Percent for Dist Protected EDITs	0.690%
2020 Amort Percent for Dist Protected EDITs	1.469%
2021 Amort Percent for Dist Protected EDITs	2.579%
2022 Amort Percent for Dist Protected EDITs	3.512%

Duke Energy Ohio
Tree Trimming Amortization To Include in Rider DCI Calculation

Line	Description	9/30/2019	12/31/2019	3/31/2020	6/30/2020	9/30/2020	12/31/2020	3/31/2021	6/30/2021	9/30/2021	12/31/2021	3/31/2022	6/30/2022	9/30/2022	12/31/2022	3/31/2023	6/30/2023
1	Gross Plant	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170	\$ 2,011,170
2	Accumulated Depreciation	(14,078)	(28,156)	(42,234)	(56,312)	(70,390)	(84,468)	(98,546)	(112,624)	(126,702)	(140,780)	(154,858)	(168,936)	(183,014)	(197,092)	(211,170)	(225,248)
3	Net Plant	1,997,092	1,983,014	1,968,936	1,954,858	1,940,780	1,926,702	1,912,624	1,898,546	1,884,468	1,870,390	1,856,312	1,842,234	1,828,156	1,814,078	1,800,000	1,785,922
4	ADIT	(350,327)	(348,699)	(347,071)	(345,444)	(346,868)	(348,293)	(349,717)	(351,142)	(352,089)	(353,037)	(353,984)	(354,932)	(355,440)	(355,947)	(356,455)	(356,963)
5	Distribution Rate Base for DCI	1,646,765	1,634,315	1,621,865	1,609,414	1,593,912	1,578,409	1,562,907	1,547,404	1,532,379	1,517,353	1,502,328	1,487,302	1,472,716	1,458,131	1,443,545	1,428,959
6	Rate of Return (Pre-Tax)	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%	10.68%
7	Return on Rate Base (Pre-Tax)	175,875	174,545	173,215	171,885	170,230	168,574	166,918	165,263	163,658	162,053	160,449	158,844	157,286	155,728	154,171	152,613
8	Depreciation Expense	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313	56,313
9	Property Tax Expense	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927	80,927
10	Revenue Requirement before CAT	313,115	311,785	310,455	309,125	307,470	305,814	304,158	302,503	300,898	299,293	297,689	296,084	294,526	292,968	291,411	289,853
11	Incremental CAT	\$816	\$813	\$809	\$806	\$802	\$797	\$793	\$789	\$784	\$780	\$776	\$772	\$768	\$764	\$760	\$756
12	Total Rider DCI Revenue Requirement	\$ 313,931	\$ 312,598	\$ 311,264	\$ 309,931	\$ 308,271	\$ 306,611	\$ 304,951	\$ 303,291	\$ 301,682	\$ 300,073	\$ 298,465	\$ 296,856	\$ 295,294	\$ 293,732	\$ 292,170	\$ 290,608

Duke Energy Ohio
Cost of Removal Incentives to be removed from Rider DCI

Project	Book Life 39.37	Quarterly Spend (Capital)							
		2016	2017	2018	2019	2020	2021	2022	2023
Cost of Removal Incentives	Q1		\$6,211	\$6,405	\$9,749	\$11,890	\$171,672	\$75,266	\$49,169 ^(a)
	Q2		\$6,353	\$12,794	\$10,410	\$13,886	\$14,001	\$31,116	(\$37,377)
	Q3	\$6,481	\$9,312	\$12,478	\$9,821	\$12,279	\$14,493	\$20,294	
	Q4	\$5,295	\$10,317	\$8,430	\$46,978	(\$130,394)	\$145,341	(\$7,209)	
Cumulative Cost of Removal Incentives		\$11,776	\$43,969	\$84,077	\$161,034	\$68,694	\$414,201	\$533,668	\$545,459
Quarters	Q1		26	22	18	14	10	6	2
	Q2		25	21	17	13	9	5	1
	Q3	28	24	20	16	12	8	4	
	Q4	27	23	19	15	11	7	3	
Time Factor	Q1		16.51%	13.97%	11.43%	8.89%	6.35%	3.81%	1.27%
	Q2		15.88%	13.34%	10.80%	8.26%	5.72%	3.18%	0.64%
	Q3	17.78%	15.24%	12.70%	10.16%	7.62%	5.08%	2.54%	0.00%
	Q4	17.15%	14.61%	12.07%	9.53%	6.99%	4.45%	1.91%	0.00%
Total Cost of Removal Adjusted	Q1	-	1,025	895	1,114	1,057	10,901	\$2,868	\$624
	Q2	-	1,009	1,706	1,124	1,146	800	\$988	(\$237)
	Q3	1,152	1,419	1,585	998	936	736	\$515	\$0
	Q4	908	1,507	1,017	4,475	(9,108)	6,460	(\$137)	\$0
Total Cumulative Cost of Removal Adjustment	Q1	-	3,086	7,915	13,337	20,990	24,865	35,730	37,720
	Q2	-	4,094	9,621	14,461	22,137	25,666	36,718	37,483
	Q3	1,152	5,513	11,206	15,459	23,072	26,402	37,233	37,483
	Q4	2,060	7,020	12,223	19,933	13,964	32,862	37,096	37,483

Notes: (a) To correct an inadvertent formula error in the Q1-2023 filing, the Company has increased the value from \$34,433 to \$49,169.

Duke Energy Ohio
Revenue Requirement for Rider DCI
Case No. 21-1071

Line	Description	June 30, 2016	September 30, 2021	December 31, 2021	March 31, 2022	June 30, 2022
1	Gross Distribution Plant	\$2,278,714,295	\$3,143,187,660	\$3,203,877,491	\$3,238,374,809	\$3,279,381,238
2	Accumulated Depreciation on Distribution Plant	747,093,755	699,320,371	722,841,809	733,116,120	744,496,405
3	Net Distribution Plant in Service	\$1,531,620,540	\$2,443,867,290	\$2,481,035,682	\$2,505,258,689	\$2,534,884,833
4	ADIT and EDIT on Distr Plant	(\$433,073,370)	(\$531,223,161)	(\$549,818,300)	(\$551,898,592)	(\$552,976,279)
5	Capitalized Incentives Accrued Since 6/30/16	\$0	(\$1,964,653)	(\$2,626,815)	(\$2,927,869)	(\$3,094,339)
6	Distribution Rate Base for Rider DCI	\$1,098,547,170	\$1,910,679,475	\$1,928,590,566	\$1,950,432,228	\$1,978,814,215
7	Return on Rate Base (Pre-Tax %) ⁽¹⁾	10.32%	8.94%	8.94%	8.94%	8.94%
8	Return on Rate Base (Pre-Tax)	\$113,370,068	\$170,814,745	\$172,415,997	\$174,368,641	\$176,905,991
9	Depreciation Expense	\$56,812,629	\$82,720,892	\$83,944,555	\$84,711,675	\$85,779,339
10	Property Tax Expense (Excludes M&S)	\$87,930,155	\$133,251,782	\$130,080,260	\$130,744,787	\$132,419,187
11	Revenue Requirement Before CAT	\$258,112,852	\$386,787,419	\$386,440,812	\$389,825,104	\$395,104,516
12	Change in Revenue Requirement		\$128,674,567	\$128,327,960	\$131,712,252	\$136,991,665
13	Incremental Commercial Activities Tax		\$335,426	\$334,522	\$343,345	\$357,107
14	Total Rider DCI Revenue Requirement		\$129,009,993	\$128,662,483	\$132,055,597	\$137,348,771
15	Tree Trimming Adjustment 18-1036-EL-RDR ⁽²⁾		(\$301,682)	(\$300,073)	(\$298,465)	(\$296,856)
16	Previous adjustments ⁽³⁾		(\$4,639)	(\$2,396,771)	\$1,369,460	
17	2022 Cap Adjustment ⁽⁴⁾		(\$25,803,672)	(\$23,065,638)	(\$30,226,592)	(\$39,407,831)
18	Adjusted Total Rider DCI Revenue Requirement		\$102,900,000	\$102,900,000	\$102,900,000	\$97,644,085
19	Annual Base Distribution Revenue ⁽⁵⁾		\$452,055,948	\$452,055,948	\$452,055,948	\$452,055,948
20	DEO Percentage of Base Distribution Revenue		22.763%	22.763%	22.763%	21.600%
21	Case No. 21-1071-EL-RDR Cap Adjustment From Line 17		\$25,803,672	\$23,065,638	\$30,226,592	\$39,407,831
22	Case No. 22-535-EL-RDR 1 Quarter Audit Adjustment		(\$11,243,022)	(\$11,243,022)	(\$11,243,022)	(\$11,243,022)
23	2022 Remaining Cap ⁽⁶⁾		\$14,560,650	\$11,822,616	\$18,983,570	\$28,164,809

- Notes:
- (1) Return on Rate Base (Pre-Tax %) set per Stipulation in Case No. 17-32-EL-AIR. Upon the *Tax Cut and Jobs Act of 2017* becoming law the Return on Rate Base (Pre-Tax %) has been adjusted to reflect a reduction of the Corporate tax rate from 35% to 21%.
 - (2) Total Audit adjustment per page 7 of the Stipulation and Recommendation as filed in Case No. 18-1036-EL-RDR
 - (3) Adjustment per Corporate Audit Services review of contribution in aid of construction per Stipulation and Recommendation as filed in Case No. 19-1287-EL-RDR in Q3 2021, the 2021 Revenue Cap Adjustment in Q4 2021, and the Compliance Audit Adjustment in Case No. 20-1205-EL-RDR in Q1 2022
 - (4) 2022 Cap adjustment is based on recognition of the revenue caps established in Case No. 17-1263-EL-SSO.
 - (5) Total retail distribution revenue from Stipulation Attachment D as filed and approved in Case No. 17-32-EL-AIR, et al. less transmission and miscellaneous revenue.
 - (6) Each individual quarterly cap adjustment in 2022 was greater than the audit adjustment ordered in Case No. 22-535-EL-RDR. Adjustments related to this period would first be offset by revenue from any of the four quarterly filings in Case No. 21-1071-EL-RDR

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Case No(s). 22-0911-EL-RDR, 89-6002-EL-TRF

Summary: Report Duke Energy Ohio, Inc.'s Report of 2nd Quarter DCI Filings electronically filed by Mrs. Tammy M. Meyer on behalf of Duke Energy Ohio Inc. and D'Ascenzo, Rocco and Vaysman, Larisa and Akhbari, Elyse Hanson and Kingery, Jeanne.