



March 1, 2024

Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus OH 43215

RE: *In the Matter of the Application of Duke Energy Ohio, Inc., for Implementation of the Tax Cuts and Jobs Act of 2017, Case Nos. 18-1830-GA-UNC and 18-1831-GA-ATA.*

Dear Docketing Division:

Staff has reviewed the revised tariffs filed by Duke Energy Ohio, Inc. (Company) on February 21, 2024, and finds that they comply with the Commission Order in this case. Staff believes the Company's proposal to include \$1.4 million of the remaining amount of the one-time bill credit for the Company's federal income tax deferral liability is reasonable and appropriate. Additionally, Staff recommends the Company continue to track the tax-related savings refunded to customers to ensure the appropriate amount is refunded over the duration of the rider.

Adam Burns
Accounting and Finance Division
Public Utilities Commission of Ohio

Commissioners

Daniel R. Conway
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in

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

Summary: Staff Review and Recommendation regarding revised tariffs filed by Duke Energy Ohio, Inc. on February 21, 2024 electronically filed by Zee Molter on behalf of PUCO Staff.