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|--|---|---------------------------------------|---|
| Name of Respondent Duke Energy Ohio, Inc. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2011/Q4 |
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

| Demand Charges (\$) (k) | Energy Charges (\$) (l) | (Other Charges) (\$) (m) | Total Revenues (\$) (k+l+m) (n) | Line No. |
|-------------------------------|-------------------------------|--------------------------------|---------------------------------------|-------------|
| | 470,451 | | 470,451 | 1 |
| | | | | 2 |
| 76,621 | 53,322 | | 129,943 | 3 |
| 13,011 | | 63,375 | 76,386 | 4 |
| 32,457 | | 9,818 | 42,275 | 5 |
| 39,064 | | 9,817 | 48,881 | 6 |
| 18,825 | | 52,136 | 70,961 | 7 |
| 9,829 | | | 9,829 | 8 |
| 240,853 | | 1,657 | 242,510 | 9 |
| 2,463 | | | 2,463 | 10 |
| 4,777 | | | 4,777 | 11 |
| 8,802 | | | 8,802 | 12 |
| 955 | | | 955 | 13 |
| 16,189 | | | 16,189 | 14 |
| 96,326 | | | 96,326 | 15 |
| 53,541 | | | 53,541 | 16 |
| 8,202 | | | 8,202 | 17 |
| 67,455 | | | 67,455 | 18 |
| 262,389 | | | 262,389 | 19 |
| 1,928,092 | | | 1,928,092 | 20 |
| 846,947 | | | 846,947 | 21 |
| 13,727 | | | 13,727 | 22 |
| 9,077 | | | 9,077 | 23 |
| 14,102 | | | 14,102 | 24 |
| 8,174 | | | 8,174 | 25 |
| 89,685 | | | 89,685 | 26 |
| 14,181 | | | 14,181 | 27 |
| 8,994,985 | | 655,668 | 9,650,653 | 28 |
| 58,488,031 | | 7,703,282 | 66,191,313 | 29 |
| | | | | 30 |
| | | | | 31 |
| | | | | 32 |
| | | | | 33 |
| | | | | 34 |
| 71,358,760 | 523,773 | 8,495,753 | 80,378,286 | |

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| FOOTNOTE DATA | | | |

Schedule Page: 328 Line No.: 1 Column: a

East Kentucky Power Cooperative, Inc.

Energy from/for East Kentucky Power Cooperative, Inc. cannot be allocated in particular amounts to any specific point of interconnection. Listed below are the interconnection points, which were totaled to determine the power flow between East Kentucky Power Cooperative, Inc. and Duke Energy Ohio, Inc.

- | | |
|--------------------------|-------|
| 1. Buffington - EK Boone | 138KV |
| 2. EK Renaker | 69KV |
| 3. EK Devon | 69KV |
| 4. EK Smith | 69KV |
| 5. EK Downing | 69KV |

Schedule Page: 328 Line No.: 4 Column: m

Monthly facility charges

Schedule Page: 328 Line No.: 5 Column: m

Monthly facility charges

Schedule Page: 328 Line No.: 6 Column: m

Monthly facility charges

Schedule Page: 328 Line No.: 7 Column: m

Monthly facility charges

Schedule Page: 328 Line No.: 9 Column: m

Monthly facility charges

Schedule Page: 328 Line No.: 20 Column: a

Duke Energy Retail Sales (DERS) is a wholly-owned subsidiary of Duke Energy Commercial Enterprises, Inc. Duke Energy Commercial Enterprises, Inc. is a wholly-owned subsidiary of Cinergy Investments, Inc. Cinergy Investments, Inc. is a wholly-owned subsidiary of Cinergy Corp. Cinergy is a wholly-owned subsidiary of Duke Energy Corporation. DERS provides retail electric services to business, industrial facilities, aggregated municipalities and multi-site customers throughout Ohio.

Schedule Page: 328 Line No.: 28 Column: a

Duke Energy Kentucky, Inc. (DEK) is the principal subsidiary of Duke Energy Ohio, Inc. DEK is a Kentucky corporation, organized in 1901, that provides electric and gas service in northern Kentucky.

Schedule Page: 328 Line No.: 28 Column: m

Monthly facility charges

Schedule Page: 328 Line No.: 29 Column: m

| | |
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| Midwest ISO load balancing and other ancillaries | \$3,977,393 |
| Midwest ISO Financial Transmission Rights (FTR) | 3,725,889 |
| Total Midwest ISO Other Charges | \$7,703,282 |

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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

| Line No. | Name of Company or Public Authority (Footnote Affiliations) (a) | Statistical Classification (b) | TRANSFER OF ENERGY | | EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS | | | |
|----------|---|--------------------------------|-----------------------------|------------------------------|--|-------------------------|------------------------|-------------------------------------|
| | | | Magawatt-hours Received (c) | Magawatt-hours Delivered (d) | Demand Charges (\$) (e) | Energy Charges (\$) (f) | Other Charges (\$) (g) | Total Cost of Transmission (\$) (h) |
| 1 | Duke Energy Ohio | | | | | 15,243 | | 15,243 |
| 2 | DECAM Vermillion | | | | | 1,511,635 | | 1,511,635 |
| 3 | Midwest Indep System Op | | | | 4,764,468 | 3,100,377 | | 7,864,845 |
| 4 | PJM Interconnection | | | | | -354,356 | | -354,356 |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
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| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 | | | | | | | | |
| 16 | | | | | | | | |
| | TOTAL | | | | 4,764,468 | 4,272,899 | | 9,037,367 |

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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

| Line No. | Description (a) | Amount (b) |
|----------|--|------------|
| 1 | Industry Association Dues | |
| 2 | Nuclear Power Research Expenses | |
| 3 | Other Experimental and General Research Expenses | 14,475 |
| 4 | Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities | |
| 5 | Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000 | |
| 6 | ISO Conversion Costs | 437,429 |
| 7 | Director's Fees and Expenses | 339,817 |
| 8 | Account Analysis Reconciliation Adjustments | 349,321 |
| 9 | Affiliated Management Fees | 281,535 |
| 10 | Shareholder's Communications/Systems | 274,785 |
| 11 | Dues and Subscriptions to Various Organizations | 23,849 |
| 12 | Corporate Sponsorships | 2,566 |
| 13 | Leased Circuit Charges | 86 |
| 14 | Joint Owner | -34,932 |
| 15 | Business and Service Company Support | -1,143,781 |
| 16 | | |
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| 44 | | |
| 45 | | |
| 46 | TOTAL | 545,150 |

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

| Line No. | Functional Classification (a) | Depreciation Expense (Account 403) (b) | Depreciation Expense for Asset Retirement Costs (Account 403.1) (c) | Amortization of Limited Term Electric Plant (Account 404) (d) | Amortization of Other Electric Plant (Acc 405) (e) | Total (f) |
|----------|--|--|---|---|---|--------------|
| 1 | Intangible Plant | | | 3,109,463 | 7,755,000 | 10,864,463 |
| 2 | Steam Production Plant | 70,962,135 | 309,120 | | | 71,271,255 |
| 3 | Nuclear Production Plant | | | | | |
| 4 | Hydraulic Production Plant-Conventional | | | | | |
| 5 | Hydraulic Production Plant-Pumped Storage | | | | | |
| 6 | Other Production Plant | 15,309,414 | 1,803 | | | 15,311,217 |
| 7 | Transmission Plant | 11,199,710 | | | | 11,199,710 |
| 8 | Distribution Plant | 44,577,513 | | | | 44,577,513 |
| 9 | Regional Transmission and Market Operation | | | | | |
| 10 | General Plant | 3,195,837 | | 854,476 | | 4,050,313 |
| 11 | Common Plant-Electric | 5,146,873 | | 7,833,582 | | 12,980,455 |
| 12 | TOTAL | 150,391,482 | 310,923 | 11,797,521 | 7,755,000 | 170,254,926 |

B. Basis for Amortization Charges

The rate used to compute amortization charges for intangible electric plant is primarily 20%. There are some software projects, such as EDSIP and Customer Management System that have a 10% rate. No changes have been made in the types of items included in the base or in the rates used from the preceding report year.

The Respondent determines its monthly Provision for Depreciation by the application of rates to the previous month-end balances of property capitalized in each primary plant accounts plus property in Account 106 - Completed Construction Not Classified.

In 1997, the Respondent adopted vintage year accounting for General Plant accounts in accordance with FERC Accounting Release No. 15.

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

| Line No. | Account No. (a) | Depreciable Plant Base (In Thousands) (b) | Estimated Avg. Service Life (c) | Net Salvage (Percent) (d) | Applied Depr. rates (Percent) (e) | Mortality Curve Type (f) | Average Remaining Life (g) |
|----------|------------------------|---|------------------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------------|
| 12 | Intangible Plant | | | | | | |
| 13 | 303 | 78,533 | | | | | |
| 14 | Subtotal | 78,533 | | | | | |
| 15 | | | | | | | |
| 16 | Steam Production Plant | | | | | | |
| 17 | 310 - R/W | 3 | | | | | |
| 18 | 311 - Conesville | 9,492 | 100.00 | | 0.91 | R2.5 | 24.80 |
| 19 | 311 - Killen | 39,333 | 100.00 | | 1.22 | R2.5 | 33.10 |
| 20 | 311 - Miami Fort 5&6 | 3,167 | 100.00 | | 0.05 | R2.5 | 12.40 |
| 21 | 311 - Miami Fort 5-8CD | 5,240 | 100.00 | | 1.54 | R2.5 | 29.60 |
| 22 | 311 - Miami Fort 5-8CG | 7,639 | 100.00 | | 0.04 | R2.5 | 30.00 |
| 23 | 311 - Miami Fort 7&8 | 23,569 | 100.00 | | 1.16 | R2.5 | 29.50 |
| 24 | 311 - Stuart | 93,514 | 100.00 | | 1.42 | R2.5 | 23.90 |
| 25 | 311 - Stuart (KY) | 40 | 100.00 | | 1.76 | R2.5 | 23.90 |
| 26 | 311 - Zimmer | 300,139 | 100.00 | | 1.43 | R2.5 | 41.70 |
| 27 | 312 - Conesville | 252,342 | 60.00 | | 1.03 | R1 | 22.90 |
| 28 | 312 - Killen | 204,540 | 60.00 | | 1.24 | R1 | 29.20 |
| 29 | 312 - Killen (KY) | 181 | 60.00 | | 0.83 | R1 | 28.50 |
| 30 | 312 - Killen SCR | 1,166 | 8.00 | | 16.55 | S2.5 | 4.60 |
| 31 | 312 - Miami Fort Cat. | 4,870 | 8.00 | | 11.24 | S2.5 | 3.80 |
| 32 | 312 - Miami Fort SCR | 20,211 | 60.00 | | 3.21 | R1 | 25.30 |
| 33 | 312 - Miami Fort 7&8 | 407,240 | 60.00 | | 2.84 | R1 | 27.70 |
| 34 | 312 - Miami Fort 8 Cat | 3,149 | 8.00 | | 11.53 | S2.5 | 3.10 |
| 35 | 312 - Miami Fort 8 SCR | 36,931 | 60.00 | | 2.91 | R1 | 27.70 |
| 36 | 312 - Stuart | 496,021 | 60.00 | | 2.24 | R1 | 22.20 |
| 37 | 312 - Stuart Cat. | 11,800 | 8.00 | | 16.30 | S2.5 | 4.70 |
| 38 | 312 - Stuart SCR | 58,463 | 60.00 | | 3.98 | R1 | 22.80 |
| 39 | 312 - Zimmer | 585,283 | 60.00 | | 1.74 | R1 | 35.70 |
| 40 | 312 - Zimmer (KY) | 2,003 | 60.00 | | 1.80 | R1 | 35.50 |
| 41 | 312 - Zimmer SCR | 61,332 | 60.00 | | 2.49 | R1 | 37.60 |
| 42 | 312 - Miami Fort 5&6 | 4,795 | 60.00 | | 1.72 | R1 | 12.10 |
| 43 | 312 - Miami Fort (KY) | 168 | 60.00 | | 3.85 | R1 | 11.60 |
| 44 | 314 - Conesville | 28,102 | 55.00 | | 2.36 | R1.5 | 22.30 |
| 45 | 314 - Killen | 29,726 | 55.00 | | 1.58 | R1.5 | 28.60 |
| 46 | 314 - Miami Fort 5&6 | 2,965 | 55.00 | | 5.19 | R1.5 | 12.20 |
| 47 | 314 - Miami Fort 7 | 73,296 | 55.00 | | 2.54 | R1.5 | 24.60 |
| 48 | 314 - Stuart | 86,745 | 55.00 | | 2.48 | R1.5 | 22.10 |
| 49 | 314 - Zimmer | 169,987 | 55.00 | | 1.72 | R1.5 | 34.60 |
| 50 | 315 - Conesville | 3,920 | 60.00 | | 1.75 | R2.5 | 22.90 |

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

| Line No. | Account No. (a) | Depreciable Plant Base (In Thousands) (b) | Estimated Avg. Service Life (c) | Net Salvage (Percent) (d) | Applied Depr. rates (Percent) (e) | Mortality Curve Type (f) | Average Remaining Life (g) |
|----------|------------------------|---|------------------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------------|
| 12 | 315 - Killen | 21,388 | 60.00 | | 1.69 | R2.5 | 29.90 |
| 13 | 315 - Miami Fort 7&8 | 25,771 | 60.00 | | 2.11 | R2.5 | 28.00 |
| 14 | 315 - Stuart | 40,254 | 60.00 | | 1.48 | R2.5 | 22.60 |
| 15 | 315 - Zimmer | 159,717 | 60.00 | | 1.55 | R2.5 | 36.90 |
| 16 | 316 - Conesville | 1,258 | 70.00 | | 2.69 | R0.5 | 23.30 |
| 17 | 316 - Killen | 5,460 | 70.00 | | 1.50 | R0.5 | 30.20 |
| 18 | 316 - Miami Fort 7&8 | 10,069 | 70.00 | | 2.68 | R0.5 | 27.50 |
| 19 | 316 - Stuart | 16,142 | 70.00 | | 2.67 | R0.5 | 22.50 |
| 20 | 316 - Stuart (KY) | 59 | 70.00 | | 0.05 | R0.5 | 21.80 |
| 21 | 316 - Zimmer | 28,440 | 70.00 | | 1.76 | R0.5 | 36.70 |
| 22 | 316 - Miami Fort 5&6 | 3,376 | 70.00 | | 3.61 | R0.5 | 12.00 |
| 23 | 316 - Miami Fort 5&6 E | 2,021 | 50.00 | | 2.70 | R2 | 11.90 |
| 24 | Subtotal | 3,341,327 | | | | | |
| 25 | | | | | | | |
| 26 | Other Production Plant | | | | | | |
| 27 | 341 | 929 | | | 0.02 | SQUARE | |
| 28 | 342 | 592 | | | | | |
| 29 | 343 | 6,818 | 45.00 | | 1.21 | R4 | |
| 30 | 344 | 10,641 | 50.00 | | 0.78 | R1 | |
| 31 | 345 | 1,728 | 55.00 | | 0.36 | S1.5 | |
| 32 | 346 | 2,515 | 45.00 | | 1.07 | R2.5 | |
| 33 | Subtotal | 23,223 | | | | | |
| 34 | | | | | | | |
| 35 | Transmission Plant | | | | | | |
| 36 | 350 - R/W | 20,088 | 75.00 | | 1.54 | S4 | |
| 37 | 352 - CGE | 614 | 60.00 | -10.00 | 2.50 | R3 | |
| 38 | 352 - CGE (KY) | 10,666 | 60.00 | -10.00 | 1.90 | R3 | |
| 39 | 353 - CGE | 14,809 | 53.00 | -10.00 | 2.86 | R1 | |
| 40 | 353 - CGE (KY) | 190,461 | 53.00 | -10.00 | 1.68 | R1 | |
| 41 | 353 - Step Up | 20,221 | 55.00 | -5.00 | 1.44 | S4 | |
| 42 | 353 - Major | 3,439 | 55.00 | -5.00 | 2.86 | R2.5 | |
| 43 | 353 - Major (KY) | 104,192 | 55.00 | -5.00 | 1.68 | R2.5 | |
| 44 | 353 - Step Up Eq | 2,357 | 45.00 | | 1.68 | S4 | |
| 45 | 353 - CGE (30 & 50%) | 293 | 20.00 | | 2.86 | S3 | |
| 46 | 353 - CGE Trans | 2,952 | 20.00 | | 1.68 | S3 | |
| 47 | 353 - WCB Step Up Eq | 202 | | | | | |
| 48 | 354 - CGE | 17,717 | 80.00 | -10.00 | 3.00 | R3 | |
| 49 | 354 - CGE (KY) | 22,902 | 80.00 | -10.00 | 1.85 | R3 | |
| 50 | 355 - CGE | 12,153 | 55.00 | -20.00 | 3.00 | S0.5 | |

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

| Line No. | Account No. (a) | Depreciable Plant Base (In Thousands) (b) | Estimated Avg. Service Life (c) | Net Salvage (Percent) (d) | Applied Depr. rates (Percent) (e) | Mortality Curve Type (f) | Average Remaining Life (g) |
|----------|------------------------|---|------------------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------------|
| 12 | 355 - CGE (KY) | 60,312 | 55.00 | -20.00 | 2.31 | S0.5 | |
| 13 | 356 - CGE | 23,320 | 62.00 | -30.00 | 2.50 | R2.5 | |
| 14 | 356 - CGE (KY) | 79,263 | 62.00 | -30.00 | 1.91 | R2.5 | |
| 15 | 357 | 4,896 | 65.00 | -20.00 | 1.43 | R4 | |
| 16 | 358 | 4,869 | 45.00 | -20.00 | 2.37 | R3 | |
| 17 | Subtotal | 595,726 | | | | | |
| 18 | | | | | | | |
| 19 | Distribution Plant | | | | | | |
| 20 | 361 - R/W | 26,111 | 75.00 | | 1.33 | R3 | |
| 21 | 361 | 8,215 | 50.00 | -10.00 | 1.83 | R3 | |
| 22 | 362 - CGE | 180,887 | 55.00 | -10.00 | 2.00 | R1.5 | |
| 23 | 362 - CGE (Major) | 102,895 | 55.00 | -20.00 | 2.18 | R1.5 | |
| 24 | 363 | 2,296 | 20.00 | | 5.00 | S3 | |
| 25 | 364 | 239,901 | 47.00 | -5.00 | 2.23 | R1 | |
| 26 | 365 | 388,920 | 50.00 | -25.00 | 2.50 | R1 | |
| 27 | 366 | 87,509 | 65.00 | -20.00 | 1.85 | R3 | |
| 28 | 367 | 276,915 | 58.00 | -10.00 | 1.90 | R1.5 | |
| 29 | 368 - CGE Line | 362,883 | 40.00 | -5.00 | 2.63 | R1 | |
| 30 | 368 - CGE Cust | 5,273 | 40.00 | | 2.50 | R0.5 | |
| 31 | 369 - CGE UG | 3,367 | 60.00 | -20.00 | 2.00 | R1.5 | |
| 32 | 369 - CGE Oh/multi | 61,978 | 44.00 | -35.00 | 3.07 | R1 | |
| 33 | 3700 - CGE Meters | 41,620 | | | | | |
| 34 | 3701 - CGE LSD. Meters | 17,525 | | | | | |
| 35 | 3702 - Meters UOF | 37,171 | | | 5.10 | | |
| 36 | 371 | 795 | 15.00 | | 6.67 | R2.5 | |
| 37 | 372 | 103 | 25.00 | | 4.00 | L1 | |
| 38 | 373 - CGE STLGT. OH | 20,923 | 27.00 | -5.00 | 3.89 | L1 | |
| 39 | 373 - CGE STLGT Blvd. | 28,103 | 40.00 | | 2.50 | R1 | |
| 40 | 373 - CGE STLGT Cust. | 17,648 | 28.00 | -5.00 | 3.75 | O1 | |
| 41 | Subtotal | 1,911,038 | | | | | |
| 42 | | | | | | | |
| 43 | General Plant | | | | | | |
| 44 | 390 | 24,871 | | | 2.50 | | |
| 45 | 391 - Office Furn & Eq | 491 | 20.00 | | 5.00 | SQ | |
| 46 | 391 - Elec Data Pro Eq | 2,522 | 5.00 | | 20.00 | SQ | |
| 47 | 392 - Trailers | 4,249 | | | | | |
| 48 | 394 | 13,977 | 25.00 | | 4.00 | SQ | |
| 49 | 395 | 125 | 15.00 | | 6.67 | SQ | |
| 50 | 396 | 1,088 | | | | | |

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| Name of Respondent Duke Energy Ohio, Inc. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of <u>2011/Q4</u> |
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

| Line No. | Account No. (a) | Depreciable Plant Base (In Thousands) (b) | Estimated Avg. Service Life (c) | Net Salvage (Percent) (d) | Applied Depr. rates (Percent) (e) | Mortality Curve Type (f) | Average Remaining Life (g) |
|----------|--------------------|---|------------------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------------|
| 12 | 397 | 41,924 | 15.00 | | 6.67 | SQ | |
| 13 | 398 | 72 | 20.00 | | 5.00 | SQ | |
| 14 | Subtotal | 89,319 | | | | | |
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| Name of Respondent Duke Energy Ohio, Inc. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2011/Q4 |
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REGULATORY COMMISSION EXPENSES

- Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
- Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

| Line No. | Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a) | Assessed by Regulatory Commission (b) | Expenses of Utility (c) | Total Expense for Current Year (b) + (c) (d) | Deferred in Account 182.3 at Beginning of Year (e) |
|----------|---|--|----------------------------|--|---|
| 1 | Regulatory Commission Fees | | | | |
| 2 | Gas Related | | | | |
| 3 | Public Utilities Commission of Ohio (PUCO) | 500,715 | | 500,715 | |
| 4 | Ohio Consumers' Counsel | 165,938 | | 165,938 | |
| 5 | PUCO - Division of Forecasting | 54,491 | | 54,491 | |
| 6 | PUCO - Pipeline Safety Fund | 10,428 | | 10,428 | |
| 7 | | | | | |
| 8 | Electric Related | | | | |
| 9 | Public Utilities Commission of Ohio | 1,659,401 | | 1,659,401 | |
| 10 | Ohio Consumers' Counsel | 549,929 | | 549,929 | |
| 11 | PUCO - Division of Forecasting | 106,341 | | 106,341 | |
| 12 | | | | | |
| 13 | Midwest Independent System Operator (MISO) | | | | |
| 14 | FERC Annual Assessment | 459,556 | | 459,556 | |
| 15 | | | | | |
| 16 | Public Utilities Commission of Ohio | | | | |
| 17 | Case No. 07-589-GA-AIR | | | | |
| 18 | Request for Rate Increase - Gas | | 97,000 | 97,000 | 234,417 |
| 19 | | | | | |
| 20 | | | | | |
| 21 | Case No 08-709-EL-AIR | | | | |
| 22 | Request for Rate Increase - Electric | | 139,714 | 139,714 | 215,392 |
| 23 | | | | | |
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| 44 | | | | | |
| 45 | | | | | |
| 46 | TOTAL | 3,506,799 | 236,714 | 3,743,513 | 449,809 |

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| Name of Respondent Duke Energy Ohio, Inc. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2011/Q4 |
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

| EXPENSES INCURRED DURING YEAR | | | AMORTIZED DURING YEAR | | | | Line No. |
|-------------------------------|-----------------|------------|-------------------------------|--------------------|------------|---|----------|
| CURRENTLY CHARGED TO | | | Deferred to Account 182.3 (i) | Contra Account (j) | Amount (k) | Deferred in Account 182.3 End of Year (l) | |
| Department (f) | Account No. (g) | Amount (h) | | | | | |
| | | | | | | | 1 |
| | | | | | | | 2 |
| Gas | 928 | 500,715 | | | | | 3 |
| Gas | 928 | 165,938 | | | | | 4 |
| Gas | 928 | 54,491 | | | | | 5 |
| Gas | 928 | 10,428 | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| Electric | 928 | 1,659,401 | | | | | 9 |
| Electric | 928 | 549,929 | | | | | 10 |
| Electric | 928 | 106,341 | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |
| Electric | 928 | 459,556 | | | | | 14 |
| | | | | | | | 15 |
| | | | | | | | 16 |
| | | | | | | | 17 |
| Gas | 928 | 97,000 | | | 97,000 | 137,417 | 18 |
| | | | | | | | 19 |
| | | | | | | | 20 |
| | | | | | | | 21 |
| Electric | 928 | 139,714 | | | 139,714 | 75,678 | 22 |
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| | | | | | | | 45 |
| | | 3,743,513 | | | 236,714 | 213,095 | 46 |

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| Name of Respondent Duke Energy Ohio, Inc. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2011/Q4 |
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

(1) Generation

- a. hydroelectric
 - i. Recreation fish and wildlife
 - ii Other hydroelectric
- b. Fossil-fuel steam
- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat rejection

(2) Transmission

a. Overhead

b. Underground

- (3) Distribution
- (4) Regional Transmission and Market Operation
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of \$50,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

| Line No. | Classification (a) | Description (b) |
|----------|---|--|
| 1 | B. ELECTRIC R, D & D PERFORMED EXTERNALLY | |
| 2 | | |
| 3 | (1) RESEARCH SUPPORT TO THE ELECTRIC | |
| 4 | POWER RESEARCH INSTITUTE | |
| 5 | | Electric Power Research Institute Memberships |
| 6 | | EPRI- Carbon Capture and Storage |
| 7 | | EPRI- Regional Energy and Economic Model Development |
| 8 | | Others (less than \$50K each) |
| 9 | | |
| 10 | TOTAL | |
| 11 | | |
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| Name of Respondent Duke Energy Ohio, Inc. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2011/Q4 |
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
 - (3) Research Support to Nuclear Power Groups
 - (4) Research Support to Others (Classify)
 - (5) Total Cost Incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

| Costs Incurred Internally Current Year (c) | Costs Incurred Externally Current Year (d) | AMOUNTS CHARGED IN CURRENT YEAR | | Unamortized Accumulation (g) | Line No. |
|--|--|---------------------------------|---------------|------------------------------------|-------------|
| | | Account (e) | Amount (f) | | |
| | | | | | 1 |
| | | | | | 2 |
| | | | | | 3 |
| | | | | | 4 |
| | 1,452,690 | 930.2 | 1,452,690 | | 5 |
| | 122,500 | 930.2 | 122,500 | | 6 |
| | 77,000 | 930.2 | 77,000 | | 7 |
| | 234,719 | 930.2 | 234,719 | | 8 |
| | | | | | 9 |
| | 1,886,909 | | 1,886,909 | | 10 |
| | | | | | 11 |
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| Name of Respondent Duke Energy Ohio, Inc. | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report 2011/Q4 |
| FOOTNOTE DATA | | | |

Schedule Page: 352 Line No.: 10 Column: d

Research, development and demonstration costs do not reflect combined expenses of \$9,694 reimbursable to the other joint owners of Beckjord Production Plant, Miami Fort Unit 7 Production Plant, Miami Fort Unit 8 Production Plant and Zimmer Production Plant.

Schedule Page: 352 Line No.: 10 Column: f

Research, development and demonstration costs do not reflect combined expenses of \$9,694 reimbursable to the other joint owners of Beckjord Production Plant, Miami Fort Unit 7 Production Plant, Miami Fort Unit 8 Production Plant and Zimmer Production Plant.

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| Name of Respondent Duke Energy Ohio, Inc. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2011/Q4 |
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

| Line No. | Classification (a) | Direct Payroll Distribution (b) | Allocation of Payroll charged for Clearing Accounts (c) | Total (d) |
|----------|--|------------------------------------|--|--------------|
| 1 | Electric | | | |
| 2 | Operation | | | |
| 3 | Production | 27,346,140 | | |
| 4 | Transmission | 2,093,537 | | |
| 5 | Regional Market | | | |
| 6 | Distribution | 13,640,548 | | |
| 7 | Customer Accounts | 16,474,197 | | |
| 8 | Customer Service and Informational | 3,228,785 | | |
| 9 | Sales | | | |
| 10 | Administrative and General | 45,455,424 | | |
| 11 | TOTAL Operation (Enter Total of lines 3 thru 10) | 108,238,631 | | |
| 12 | Maintenance | | | |
| 13 | Production | 26,201,905 | | |
| 14 | Transmission | 1,823,997 | | |
| 15 | Regional Market | | | |
| 16 | Distribution | 13,335,314 | | |
| 17 | Administrative and General | 123,867 | | |
| 18 | TOTAL Maintenance (Total of lines 13 thru 17) | 41,485,083 | | |
| 19 | Total Operation and Maintenance | | | |
| 20 | Production (Enter Total of lines 3 and 13) | 53,548,045 | | |
| 21 | Transmission (Enter Total of lines 4 and 14) | 3,917,534 | | |
| 22 | Regional Market (Enter Total of Lines 5 and 15) | | | |
| 23 | Distribution (Enter Total of lines 6 and 16) | 26,975,862 | | |
| 24 | Customer Accounts (Transcribe from line 7) | 16,474,197 | | |
| 25 | Customer Service and Informational (Transcribe from line 8) | 3,228,785 | | |
| 26 | Sales (Transcribe from line 9) | | | |
| 27 | Administrative and General (Enter Total of lines 10 and 17) | 45,579,291 | | |
| 28 | TOTAL Oper. and Maint. (Total of lines 20 thru 27) | 149,723,714 | 119,625 | 149,843,339 |
| 29 | Gas | | | |
| 30 | Operation | | | |
| 31 | Production-Manufactured Gas | 317,838 | | |
| 32 | Production-Nat. Gas (Including Expl. and Dev.) | | | |
| 33 | Other Gas Supply | 784,941 | | |
| 34 | Storage, LNG Terminaling and Processing | | | |
| 35 | Transmission | | | |
| 36 | Distribution | 10,651,721 | | |
| 37 | Customer Accounts | 8,860,878 | | |
| 38 | Customer Service and Informational | 2,625,334 | | |
| 39 | Sales | | | |
| 40 | Administrative and General | 5,898,461 | | |
| 41 | TOTAL Operation (Enter Total of lines 31 thru 40) | 29,139,173 | | |
| 42 | Maintenance | | | |
| 43 | Production-Manufactured Gas | 159,374 | | |
| 44 | Production-Natural Gas (Including Exploration and Development) | | | |
| 45 | Other Gas Supply | | | |
| 46 | Storage, LNG Terminaling and Processing | | | |
| 47 | Transmission | | | |
| | | | | |

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| Name of Respondent Duke Energy Ohio, Inc. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of 2011/Q4 |
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

| Line No. | Classification (a) | Direct Payroll Distribution (b) | Allocation of Payroll charged for Clearing Accounts (c) | Total (d) |
|----------|--|------------------------------------|--|--------------|
| 48 | Distribution | 2,887,027 | | |
| 49 | Administrative and General | 33,689 | | |
| 50 | TOTAL Maint. (Enter Total of lines 43 thru 49) | 3,080,090 | | |
| 51 | Total Operation and Maintenance | | | |
| 52 | Production-Manufactured Gas (Enter Total of lines 31 and 43) | 477,212 | | |
| 53 | Production-Natural Gas (Including Expl. and Dev.) (Total lines 32, | | | |
| 54 | Other Gas Supply (Enter Total of lines 33 and 45) | 784,941 | | |
| 55 | Storage, LNG Terminating and Processing (Total of lines 31 thru | | | |
| 56 | Transmission (Lines 35 and 47) | | | |
| 57 | Distribution (Lines 36 and 48) | 13,538,748 | | |
| 58 | Customer Accounts (Line 37) | 8,860,878 | | |
| 59 | Customer Service and Informational (Line 38) | 2,625,334 | | |
| 60 | Sales (Line 39) | | | |
| 61 | Administrative and General (Lines 40 and 49) | 5,932,150 | | |
| 62 | TOTAL Operation and Maint. (Total of lines 52 thru 61) | 32,219,263 | 30,283 | 32,249,546 |
| 63 | Other Utility Departments | | | |
| 64 | Operation and Maintenance | | | |
| 65 | TOTAL All Utility Dept. (Total of lines 28, 62, and 64) | 181,942,977 | 149,908 | 182,092,885 |
| 66 | Utility Plant | | | |
| 67 | Construction (By Utility Departments) | | | |
| 68 | Electric Plant | 33,511,804 | 2,975,902 | 36,487,706 |
| 69 | Gas Plant | 14,811,022 | 433,379 | 15,244,401 |
| 70 | Other (provide details in footnote): | | | |
| 71 | TOTAL Construction (Total of lines 68 thru 70) | 48,322,826 | 3,409,281 | 51,732,107 |
| 72 | Plant Removal (By Utility Departments) | | | |
| 73 | Electric Plant | 2,633,110 | | 2,633,110 |
| 74 | Gas Plant | 417,757 | | 417,757 |
| 75 | Other (provide details in footnote): | | | |
| 76 | TOTAL Plant Removal (Total of lines 73 thru 75) | 3,050,867 | | 3,050,867 |
| 77 | Other Accounts (Specify, provide details in footnote): | | | |
| 78 | Projects for Duke's Subsidiaries & Merchandising | 451,666 | | 451,666 |
| 79 | Other Work In Progress | 435,510 | | 435,510 |
| 80 | Other Accounts | 977,966 | | 977,966 |
| 81 | | | | |
| 82 | | | | |
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| 93 | | | | |
| 94 | | | | |
| 95 | TOTAL Other Accounts | 1,865,142 | | 1,865,142 |
| 96 | TOTAL SALARIES AND WAGES | 235,181,812 | 3,559,189 | 238,741,001 |

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| Name of Respondent Duke Energy Ohio, Inc. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of <u>2011/Q4</u> |
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

1. COMMON UTILITY PLANT EXPENSE ACCOUNTS ARE NOT MAINTAINED, BUT SUCH EXPENSES ARE ALLOCATED TO THE GAS AND ELECTRIC DEPARTMENTS PRINCIPALLY ON ONE OR MORE OF THE FOLLOWING BASIS:

GENERAL LABOR - TOTAL COMPANY
NUMBER OF GAS AND ELECTRIC CUSTOMERS
IT OPERATIONS

2. PRIOR TO ESTABLISHMENT OF ORIGINAL COST, MESSRS. BRENNER AND EILERS OF THE RESPONDENT AND CAMPBELL AND SCHWARTZ FROM THE COLUMBIA SYSTEM MET WITH MR. SMITH OF THE FEDERAL POWER COMMISSION TO DISCUSS, AMONGST OTHER THINGS, THE FEDERAL POWER COMMISSION'S PERMISSION TO USE THE COMMON UTILITY PLANT ACCOUNTS. IT WAS POINTED OUT BY THE REPRESENTATIVES OF THE RESPONDENT THAT, BECAUSE OF THE NATURE OF THE RESPONDENT'S OPERATIONS, IT WAS IMPOSSIBLE AND IMPRACTICAL TO ASSIGN CERTAIN TYPES OF EQUIPMENT DIRECTLY TO EITHER GAS OR ELECTRIC UTILITY PLANT. BECAUSE OF THE FACTS PRESENTED, MR. SMITH GAVE THE RESPONDENT'S REPRESENTATIVES VERBAL PERMISSION TO USE THE COMMON PLANT ACCOUNTS.

| Account Title | Balance Beginning of Year | Additions(1) | Retirements | Transfers(2) | Balance End Of Year |
|--------------------------------------|---------------------------------|-------------------|--------------------|------------------|---------------------------|
| Common Plant in Service | | | | | |
| Organization | 60,936 | | | | 60,936 |
| Misc Intangible Plant | 116,342,273 | 5,182,948 | | | 121,525,222 |
| Land and Land Rights | 2,159,616 | | | | 2,159,616 |
| Structures and Improvements | 116,304,860 | 551,504 | (3,633,884) | 1,590,407 | 114,812,886 |
| Office Furniture & Equip | 6,378,718 | 99,954 | (2,540,683) | | 3,937,989 |
| Electronic Data Processing | 603,125 | 174,600 | | | 777,724 |
| Transportation Equipment | 475,064 | 89,625 | (6,899) | 1,794 | 559,584 |
| Stores Equipment | 349,576 | 29,285 | (262,920) | 54,133 | 170,074 |
| Tools, Shop & Garage Equip | 1,530,187 | 85,589 | (32,247) | | 1,583,528 |
| Laboratory Equipment | 9,888 | 23,250 | (9,888) | | 23,250 |
| Power Operated Equipment | 42,047 | 160,881 | | (49,028) | 153,900 |
| Communication Equipment | 40,079,731 | 11,884,753 | (8,374) | | 51,956,109 |
| Miscellaneous Equipment | 275,329 | 192,412 | (38,139) | | 429,602 |
| Asset Retirement Obligation | (247,033) | 346,768 | | | 99,735 |
| Total Common Plant in Service | 284,364,317 | 18,821,568 | (6,533,034) | 1,597,305 | 298,250,156 |
| Construction Work in Progress | 12,049,675 | 20,210,937 | | | 32,260,612 |
| Acquisition Adjustment | | | | | |
| Total Common Utility Plant | 296,413,992 | 39,032,505 | (6,533,034) | 1,597,305 | 330,510,768 |

| | | | |
|--|---|---------------------------------------|--|
| Name of Respondent Duke Energy Ohio, Inc. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) / / | Year/Period of Report End of <u>2011/Q4</u> |
|--|---|---------------------------------------|--|

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Allocation of Common Plant to Utility Departments :

| Dept. | Percent (3) | Total Amount |
|----------|-------------|--------------|
| Gas | 16.50% | 54,534,277 |
| Electric | 83.50% | 275,976,491 |
| | <hr/> | <hr/> |
| | 100.00% | 330,510,768 |

- (1) Classification of Account 106, Completed Construction Not Classified, included in the Additions column.
(2) Represents reclassification between utility departments and primary plant accounts.
(3) The percentages used to allocate Common Plant to utility departments are the weighted averages resulting from the application of allocation factors to the investment based on Net Plant as of 12/31/2011.

Accumulated Provision for Depreciation and Amortization of Common Utility Plant

Balance - Beginning of Year 134,905,743

Depreciation provision for
the year charged to:

| | |
|--|-----------|
| (403) Depreciation Expense (1) | 6,187,161 |
| (404) Amortization-Limited Term Plant(2) | 9,358,542 |
| (406) Amortization-Utility Plant Acq Adj | (23,284) |
| Transportation Expense - Clearing (3) | 75,151 |
| Asset Retirement Obligation | (10,449) |
| | <hr/> |

Total Depreciation Provision for the Year 15,587,121

Net Charges for Plant Retired:

| | |
|----------------------------|-------------|
| Book Cost of Plant Retired | (6,533,034) |
| Cost of Removal | (265,950) |
| Salvage | 0 |
| | <hr/> |

Net Charges for Plant Retired (6,798,984)

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in

Case No(s). 12-0001-EL-RPT

Summary: Annual Report Duke Energy Ohio Form 1 (Part 10a of 11) electronically filed by Ms. Sharon L Hood on behalf of Duke Energy Ohio, Inc.