

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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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2012	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	93,600.00	12,896,990	91,328.00	11,752,990
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:	35,300.00	151,190		
9					
10					
11					
12					
13					
14					
15	Total	35,300.00	151,190		
16					
17	Relinquished During Year:				
18	Charges to Account 509	101,875.00	9,882,484		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22		6,834.00	1,318,169	374.00	
23	*Impairment		1,842,090		8,409,005
24					
25					
26					
27					
28	Total	6,834.00	3,160,259	374.00	8,409,005
29	Balance-End of Year	20,191.00	5,437	90,954.00	3,343,985
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	1,231.00		1,231.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	1,231.00			
40	Balance-End of Year			1,231.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)		3,452		
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2013		2014		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
91,328.00	10,794,190	91,328.00	8,013,409	2,371,162.00	73,643,394	2,738,746.00	117,100,973	1
								2
								3
				90,954.00		90,954.00		4
								5
								6
								7
						35,300.00	151,190	8
								9
								10
								11
								12
								13
								14
						35,300.00	151,190	15
								16
								17
						101,875.00	9,882,484	18
								19
								20
								21
374.00		374.00		748.00	24,246	8,704.00	1,342,415	22
	7,545,869		5,344,845		55,765,181		78,906,990	23
								24
								25
								26
								27
374.00	7,545,869	374.00	5,344,845	748.00	55,789,427	8,704.00	80,249,405	28
90,954.00	3,248,321	90,954.00	2,668,564	2,461,368.00	17,853,967	2,754,421.00	27,120,274	29
								30
								31
								32
								33
								34
								35
								36
1,231.00		1,231.00		60,342.00		65,266.00		37
				2,463.00		2,463.00		38
				1,232.00		2,463.00		39
1,231.00		1,231.00		61,573.00		65,266.00		40
								41
								42
					208		3,660	43
								44
								45
								46

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FOOTNOTE DATA

**Schedule Page: 228 Line No.: 1 Column: b**

Includes the Following:

	Quantity	Amount
12/31/2010 Ending Balance	33,947	\$ 3,102,949
2011 Vintage Rollover	59,653	\$ 9,794,041
Total	<u>83,570</u>	<u>\$12,896,990</u>

**Schedule Page: 228 Line No.: 1 Column: c**

Includes the Following:

	Quantity	Amount
12/31/2010 Ending Balance	33,947	\$ 3,102,949
2011 Vintage Rollover	59,653	\$ 9,794,041
Total	<u>83,570</u>	<u>\$12,896,990</u>

**Schedule Page: 228 Line No.: 1 Column: j**

Includes the Following:

	Quantity	Amount
12/31/2010 Ending Balance	2,462,490	\$81,656,803
2014 Vintage Rollover	(91,328)	(\$ 8,013,409)
Total	<u>2,371,162</u>	<u>\$73,643,394</u>

**Schedule Page: 228 Line No.: 1 Column: k**

Includes the Following:

	Quantity	Amount
12/31/2010 Ending Balance	2,462,490	\$81,656,803
2014 Vintage Rollover	(91,328)	(\$ 8,013,409)
Total	<u>2,371,162</u>	<u>\$73,643,394</u>

**Schedule Page: 228 Line No.: 8 Column: b**

Includes the Following:

**PURCHASES**

	Quantity	Amount
Consol Ed of NY E	2,500	\$10,000.00
LG&E Energy Mktg E	6,500	\$53,250.00
Prud BachelClear B	4,800	\$23,890.00
DECAM	<u>21,500</u>	<u>\$64,050.00</u>
<b>Total Purchases</b>	<b>35,300</b>	<b>\$151,190.00</b>

**Schedule Page: 228 Line No.: 8 Column: c**

Includes the Following:

Includes the Following:

**PURCHASES**

	Quantity	Amount
Consol Ed of NY E	2,500	\$10,000.00
LG&E Energy Mktg E	6,500	\$53,250.00
Prud BachelClear B	4,800	\$23,890.00
DECAM	<u>21,500</u>	<u>\$64,050.00</u>
<b>Total Purchases</b>	<b>35,300</b>	<b>\$151,190.00</b>

**Schedule Page: 228 Line No.: 22 Column: b**

Includes the Following:

**SALES**

	Quantity	Amount
DEIS	20	\$0
Evolution AgentGrain	2,000	(\$425,180)
EvolutionAgentWestMP	2,000	(\$425,180)
Horsehead Corp. E EM	239	(\$53,259)
Merrill ynchCom E EM	1,700	(\$297,626)
Prud BachelClear B	600	(\$116,924)
Sierra Club	<u>275</u>	<u>\$0</u>

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FOOTNOTE DATA			

**Total Sales** **6,834** **(\$1,318,169)**

**Schedule Page: 228 Line No.: 22 Column: c**

Includes the Following:

SALES	Quantity	Amount
DEIS	20	\$0
Evolution AgentGrain	2,000	(\$425,180)
EvolutionAgentWestMP	2,000	(\$425,180)
Horsehead Corp. E EM	239	(\$53,259)
Merrill ynchCom E EM	1,700	(\$297,626)
Prud BachelClear B	600	(\$116,924)
Sierra Club	<u>275</u>	<u>\$0</u>
<b>Total Sales</b>	<b>6,834</b>	<b>(\$1,318,169)</b>

**Schedule Page: 228 Line No.: 22 Column: d**

Includes the Following:

SALES	Quantity	Amount
Sierra Club	374	\$0.00
<b>Total Sales</b>	<b>374</b>	<b>\$0.00</b>

**Schedule Page: 228 Line No.: 22 Column: e**

Includes the Following:

SALES	Quantity	Amount
Sierra Club	374	\$0.00
<b>Total Sales</b>	<b>374</b>	<b>\$0.00</b>

**Schedule Page: 228 Line No.: 22 Column: f**

Includes the Following:

SALES	Quantity	Amount
Sierra Club	374	\$0.00
<b>Total Sales</b>	<b>374</b>	<b>\$0.00</b>

**Schedule Page: 228 Line No.: 22 Column: g**

Includes the Following:

SALES	Quantity	Amount
Sierra Club	374	\$0.00
<b>Total Sales</b>	<b>374</b>	<b>\$0.00</b>

**Schedule Page: 228 Line No.: 22 Column: h**

Includes the Following:

SALES	Quantity	Amount
Sierra Club	374	\$0.00
<b>Total Sales</b>	<b>374</b>	<b>\$0.00</b>

**Schedule Page: 228 Line No.: 22 Column: i**

Includes the Following:

SALES	Quantity	Amount
Sierra Club	374	\$0.00
<b>Total Sales</b>	<b>374</b>	<b>\$0.00</b>

**Schedule Page: 228 Line No.: 22 Column: j**

Includes the Following:

SALES	Quantity	Amount
Sierra Club	374	\$0.00
<b>Total Sales</b>	<b>374</b>	<b>\$0.00</b>

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FOOTNOTE DATA			

SALES	Quantity	Amount
Sierra Club	748	\$24,246
<b>Total Sales</b>	<b>748</b>	<b>\$24,246</b>

**Schedule Page: 228 Line No.: 22 Column: k**

Includes the Following:

SALES	Quantity	Amount
Sierra Club	748	\$24,246
<b>Total Sales</b>	<b>748</b>	<b>\$24,246</b>

**Schedule Page: 228 Line No.: 23 Column: a**

On August 8, 2011, the EPA published its final CSAPR in the Federal Register. The CSAPR established state level annual SO<sub>2</sub> and NO<sub>x</sub> budgets that were to take effect on January 1, 2012, and state level ozone season NO<sub>x</sub> budgets that were to take effect on May 1, 2012, allocating emission allowances to affected sources in each state equal to the state budget less an allowance set aside for new sources. The budget levels were set to decline in 2014 for many states, including Ohio. The rule allowed both intrastate and interstate allowance trading. The CSAPR will not utilize CAA emission allowances as the original CAIR provided. The EPA will issue new emission allowances to be used exclusively for purposes of complying with the CSAPR cap and trade program. Based on the provisions of the CSAPR when the rule was published Duke Energy Ohio had more SO<sub>2</sub> allowances than will be needed to comply with the continuing CAA acid rain cap and trade program (excess emission allowances). Duke Energy Ohio incurred a pretax impairment of \$79 million in the third quarter of 2011 to write down the carrying value of excess emission allowances held by Commercial Power to fair value. The charge is recorded in Goodwill and other impairment charges on Duke Energy and Duke Energy Ohio's Consolidated Statement of Operations. This amount was based on the fair value of total allowances held by Commercial Power for compliance under the continuing CAA acid rain cap and trade program on August 8, 2011.

**Schedule Page: 228 Line No.: 36 Column: j**

Includes the Following:

	Quantity	Amount
12/31/10 Ending Balance	61,573	\$0
2014 Vintage	(1,231)	\$0
<b>Total</b>	<b>60,342</b>	<b>\$0</b>

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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2012	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	17,756.00	2,792,442	25,221.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA	454.00			
6					
7					
8	Purchases/Transfers:				
9		6,712.00	964,860		
10		141.00			
11					
12					
13					
14					
15	Total	6,853.00	964,860		
16					
17	Relinquished During Year:				
18	Charges to Account 509	23,277.00	3,594,146		
19	Other:				
20	EPA Removal of CAIR			25,221.00	
21	Cost of Sales/Transfers:				
22		414.00	57,776		
23	Impairment				
24	JO Share of DEO Allow.	168.00			
25					
26					
27					
28	Total	582.00	57,776		
29	Balance-End of Year	1,204.00	105,380		
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
36	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2013		2014		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
25,221.00		25,221.00				93,419.00	2,792,442	1
								2
								3
								4
						454.00		5
								6
								7
								8
						6,712.00	964,860	9
						141.00		10
								11
								12
								13
								14
						6,853.00	964,860	15
								16
								17
						23,277.00	3,594,146	18
								19
25,221.00		25,221.00				75,663.00		20
								21
						414.00	57,776	22
								23
						168.00		24
								25
								26
								27
						582.00	57,776	28
						1,204.00	105,380	29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

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

**Schedule Page: 229 Line No.: 1 Column: b**

Includes the following:

	2011 V <u>Quantity</u>	<u>Amount</u>
12/31/10 Ending Balance	965	\$107,461
2011 Vintage Rollover	<u>16,791</u>	<u>\$2,684,981</u>
<b>Total</b>	<b>17,756</b>	<b>\$2,792,442</b>

**Schedule Page: 229 Line No.: 1 Column: c**

Includes the following:

	2011 V <u>Quantity</u>	<u>Amount</u>
12/31/10 Ending Balance	965	\$107,461
2011 Vintage Rollover	<u>16,791</u>	<u>\$2,684,981</u>
<b>Total</b>	<b>17,756</b>	<b>\$2,792,442</b>

**Schedule Page: 229 Line No.: 9 Column: b**

Includes the following:

<b>PURCHASES</b>	<u>Quantity</u>	<u>Amount</u>
Calpine Energy Sv EG	200	\$65,000.00
Constellation ECGI A	100	\$30,500.00
DECAM FTM	2,100	\$323,820.00
DECAM FTM E	1,200	\$189,030.00
Jefferies Bache B	100	\$13,000.00
Koch Supply EM	500	\$160,000.00
Luminant Energy E	100	\$32,000.00
Midland Cogen EM	100	\$18,500.00
Prud BachelClear B	472	\$104,735.00
ABIBOW	200	\$5,000.00
Constellation ECGI A	150	\$3,000.00
DECAM FTM	878	\$11,095.00
DECAM FTM E	<u>612</u>	<u>\$9,180.00</u>
<b>Total Purchases</b>	<b>6,712</b>	<b>\$964,860.00</b>

**Schedule Page: 229 Line No.: 9 Column: c**

Includes the following:

<b>PURCHASES</b>	<u>Quantity</u>	<u>Amount</u>
Calpine Energy Sv EG	200	\$65,000.00
Constellation ECGI A	100	\$30,500.00
DECAM FTM	2,100	\$323,820.00
DECAM FTM E	1,200	\$189,030.00
Jefferies Bache B	100	\$13,000.00
Koch Supply EM	500	\$160,000.00
Luminant Energy E	100	\$32,000.00
Midland Cogen EM	100	\$18,500.00
Prud BachelClear B	472	\$104,735.00
ABIBOW	200	\$5,000.00
Constellation ECGI A	150	\$3,000.00
DECAM FTM	878	\$11,095.00
DECAM FTM E	<u>612</u>	<u>\$9,180.00</u>

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FOOTNOTE DATA			

**Total Purchases** **6,712** **\$964,860.00**

**Schedule Page: 229 Line No.: 22 Column: b**

Includes the following:

<b>SALES</b>	<b>Quantity</b>	<b>Amount</b>
City of Dover EM	22	\$4,719.76
Evolution AgentGrain	100	\$18,824.80
Horsehead Corp. E EM	51	\$11,515.97
Merrill ynchCom E EM	50	\$10,316.00
Prud BachelClear B	91	\$11,265.80
OLD DOM ELE COOP EM	<u>100</u>	<u>\$1,133.30</u>
<b>Total Sales</b>	<b>414</b>	<b>\$57,775.63</b>

**Schedule Page: 229 Line No.: 22 Column: c**

Includes the following:

<b>SALES</b>	<b>Quantity</b>	<b>Amount</b>
City of Dover EM	22	\$4,719.76
Evolution AgentGrain	100	\$18,824.80
Horsehead Corp. E EM	51	\$11,515.97
Merrill ynchCom E EM	50	\$10,316.00
Prud BachelClear B	91	\$11,265.80
OLD DOM ELE COOP EM	<u>100</u>	<u>\$1,133.30</u>
<b>Total Sales</b>	<b>414</b>	<b>\$57,775.63</b>

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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Amounts Due From Customers - Income Taxes	82,055,460		Various	326,321	81,729,139
2						
3	Accelerated Gas Main Replacement Program	298,246		407.3	6,509	291,737
4	Post in Service Carrying Costs					
5	(Amortized 600 months, beginning June 2002)					
6						
7	Accelerated Gas Main Replacement Program	52,281		407.3	2,104	50,177
8	Post in Service Carrying Costs					
9	(Amortized 504 months, beginning June 2002)					
10						
11	Accelerated Gas Main Replacement Program	242,102		407.3	4,254	237,848
12	Post in Service Carrying Costs					
13	(Amortized 720 months, beginning May 2003)					
14						
15	Accelerated Gas Main Replacement Program	573,975		407.3	12,258	561,717
16	Post in Service Carrying Costs					
17	(Amortized 600 months, beginning May 2003)					
18						
19	Accelerated Gas Main Replacement Program	102,402		407.3	4,009	98,393
20	Post in Service Carrying Costs					
21	(Amortized 504 months, beginning May 2003)					
22						
23	Accelerated Gas Main Replacement Program	340,598		407.3	5,873	334,725
24	Post in Service Carrying Costs					
25	(Amortized 720 months, beginning May 2004)					
26						
27	Accelerated Gas Main Replacement Program	529,934		407.3	11,058	518,876
28	Post in Service Carrying Costs					
29	(Amortized 600 months, beginning May 2004)					
30						
31	Accelerated Gas Main Replacement Program	145,573		407.3	5,534	140,039
32	Post in Service Carrying Costs					
33	(Amortized 504 months, beginning May 2004)					
34						
35	Accelerated Gas Main Replacement Program	246,860		407.3	4,179	242,681
36	Post in Service Carrying Costs					
37	(Amortized 720 months, beginning May 2005)					
38						
39	Accelerated Gas Main Replacement Program	660,972		407.3	13,482	647,490
40	Post in Service Carrying Costs					
41	(Amortized 600 months, beginning May 2005)					
42						
43						
44	<b>TOTAL</b>	311,865,442	165,291,530		85,332,262	391,824,710

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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Accelerated Gas Main Replacement Program	134,177		407.3	4,957	129,220
2	Post in Service Carrying Costs					
3	(Amortized 504 months, beginning May 2005)					
4						
5	Accelerated Gas Main Replacement Program	50,939		407.3	847	50,092
6	Post in Service Carrying Costs					
7	(Amortized 720 months, beginning May 2006)					
8						
9	Accelerated Gas Main Replacement Program	891,861		407.3	17,793	874,068
10	Post in Service Carrying Costs					
11	(Amortized 600 months, beginning May 2006)					
12						
13	Accelerated Gas Main Replacement Program	157,456		407.3	5,658	151,798
14	Post in Service Carrying Costs					
15	(Amortized 504 months, beginning May 2006)					
16						
17	Accelerated Gas Main Replacement Program	129,440		407.3	2,114	127,326
18	Post in Service Carrying Costs					
19	(Amortized 720 months, beginning May 2007)					
20						
21	Accelerated Gas Main Replacement Program	1,114,583		407.3	21,759	1,092,824
22	Post in Service Carrying Costs					
23	(Amortized 600 months, beginning May 2007)					
24						
25	Accelerated Gas Main Replacement Program	117,890		407.3	4,123	113,767
26	Post in Service Carrying Costs					
27	(Amortized 504 months, beginning May 2007)					
28						
29	Accelerated Gas Main Replacement Program	171,504		407.3	2,748	168,756
30	Post in Service Carrying Costs					
31	(Amortized 720 months, beginning May 2008)					
32						
33	Accelerated Gas Main Replacement Program	1,460,876		407.3	27,870	1,433,006
34	Post in Service Carrying Costs					
35	(Amortized 600 months, beginning May 2008)					
36						
37	Accelerated Gas Main Replacement Program	132,836		407.3	4,516	128,320
38	Post in Service Carrying Costs					
39	(Amortized 384 months, beginning May 2008)					
40						
41	Accelerated Gas Main Replacement Program	112,917		407.3	1,783	111,134
42	Post in Service Carrying Costs					
43	(Amortized 720 months, beginning May 2009)					
44	<b>TOTAL</b>	311,865,442	165,291,530		85,332,262	391,824,710

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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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1						
2	Accelerated Gas Main Replacement Program	639,661		407.3	11,994	627,667
3	Post in Service Carrying Costs					
4	(Amortized 660 months, beginning May 2009)					
5						
6	Accelerated Gas Main Replacement Program	181,492		407.3	5,983	175,509
7	Post in Service Carrying Costs					
8	(Amortized 384 months, beginning May 2009)					
9						
10	Accelerated Gas Main Replacement Program	15,172		407.3	500	14,672
11	Post in Service Carrying Costs					
12	(Amortized 384 months, beginning May 2009)					
13						
14	Accelerated Gas Main Replacement Program	28,133		407.3	437	27,696
15	Post in Service Carrying Costs					
16	(Amortized 780 months, beginning May 2010)					
17						
18	Accelerated Gas Main Replacement Program	975,028		407.3	17,945	957,083
19	Post in Service Carrying Costs					
20	(Amortized 660 months, beginning May 2010)					
21						
22	Accelerated Gas Main Replacement Program	156,982		407.3	5,010	151,972
23	Post in Service Carrying Costs					
24	(Amortized 384 months, beginning May 2010)					
25						
26	Accelerated Gas Main Replacement Program	164,889		407.3	5,262	159,627
27	Post in Service Carrying Costs					
28	(Amortized 384 months, beginning May 2010)					
29						
30	Accelerated Gas Main Replacement Program	24,856	13,731	407.3	18,773	19,814
31	Post in Service Carrying Costs					
32	(Amortized 780 months, beginning May 2011)					
33						
34	Accelerated Gas Main Replacement Program	515,248	604,311	407.3	97,798	1,021,761
35	Post in Service Carrying Costs					
36	(Amortized 660 months, beginning May 2011)					
37						
38	Accelerated Gas Main Replacement Program	254,820	235,669	407.3	10,219	480,270
39	Post in Service Carrying Costs					
40	(Amortized 384 months, beginning May 2011)					
41						
42						
43						
44	<b>TOTAL</b>	<b>311,865,442</b>	<b>165,291,530</b>		<b>85,332,262</b>	<b>391,824,710</b>

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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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Accelerated Gas Main Replacement Program	250,340	216,082	407.3	9,717	456,705
2	Post in Service Carrying Costs					
3	(Amortized 384 months, beginning May 2011)					
4						
5	Accelerated Gas Main Replacement Program		689,551			689,551
6	Post in Service Carrying Costs					
7						
8	Regulatory Transition Charges	2,933,309		407.3	2,933,309	
9	(Amortized 120 months Jan. 2001 - Jan. 2011)					
10						
11	Deferred PIP Uncollectible - Gas	736,110	22,823,966	904	19,224,209	4,335,867
12	(Amortized in accordance with Rate per MCF billed)					
13						
14	Bad Debt to be Recovered	4,443,358	870,524	407.3	5,313,882	
15	(Amortized in accordance with rider revenue)					
16						
17	Capital Related Distribution Costs	1,561,945		407.4	1,561,945	
18	(Amortized in accordance with rider revenue)					
19						
20	Gas ARO Other Regulatory Asset	13,356,621	907,242	108	225,429	14,038,434
21						
22	Interest Rate Hedges	2,703,783		427	839,519	1,864,264
23	(Amortized over lives of various instruments)					
24						
25	Accrued Pension Post Retire Purch Acctg	56,580,081		926	5,428,836	51,151,245
26	(Amortization varies based on actuarial					
27	projections)					
28						
29	Pension Post Retire Purchase Acctg -- FAS87 NQ	448,236		926	64,440	383,796
30						
31	Pension Post Retire Purchase Acctg -- FAS106	27,265,175		926	1,908,612	25,356,563
32						
33	2007 DEO Gas Rate Case	234,417		928	97,000	137,417
34	(Amortized 60 months, beginning June 2008)					
35						
36	Deferred DSM Costs		29,130	Various	29,130	
37	(Amortized in accordance with rider revenue)					
38						
39	Hurricane Ike Regulatory Asset	15,999,927	258,692	407.3/	3,566,064	12,692,555
40	(Amortized in accordance with rider revenue)			407.4		
41						
42	Midwest ISO Exit Fees		73,736,857			73,736,857
43						
44	<b>TOTAL</b>	<b>311,865,442</b>	<b>165,291,530</b>		<b>85,332,262</b>	<b>391,824,710</b>

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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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	ARO Other Regulatory Asset	471,708	21,328	108	14,691	478,345
2						
3	SmartGrid Deferred Costs	18,549,237	20,349,102	Various	16,238,352	22,659,987
4						
5	SmartGrid 2008 PISCC	392,266	38,612	407.3	28,352	402,526
6						
7	SmartGrid 2008 Deferred Depreciation	100,280	43,562	407.4	143,842	
8						
9	SmartGrid 2009 PISCC	1,825,593		407.3/	133,059	1,692,534
10				432		
11	SmartGrid 2009 Deferred Depreciation	1,435,516		407.4	1,076,637	358,879
12						
13	SmartGrid 2010 PISCC	3,237,894		432	287,980	2,949,914
14						
15	SmartGrid 2010 Deferred Depreciation	2,625,747	577,264			3,203,011
16						
17	SmartGrid 2011 PISCC		4,959,449			4,959,449
18						
19	SmartGrid 2011 Deferred Depreciation		4,671,223	182.3	276,187	4,395,036
20						
21	Manufactured Gas Plant Reg Asset	59,897,550	32,574,413	182.3/	23,331,096	69,140,867
22				228.4		
23	Camera Costs AMRP - Reg Asset	3,137,186	1,170,822	Various	436,304	3,871,704
24						
25	DEO Economic Development	1,000,000	500,000	908	1,500,000	
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
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42						
43						
44	<b>TOTAL</b>	311,865,442	165,291,530		85,332,262	391,824,710

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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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Items Defrd Pend Investigation	494,768	216,155	various	710,923	
2						
3	Deferred Compensation	2,889,847	103,271	421		2,993,118
4						
5	Vacation Accrual	5,583,223		242	353,196	5,230,027
6						
7	Accrued Pension Post Retirement	95,705,164	11,907,435	various	6,593,390	101,019,209
8	FAS158					
9						
10	Indirect Overhead Allocation	21,899	24,574,658	various	24,570,551	26,006
11	Pool - Undistributed					
12						
13	Goodwill - PA	746,918,647		426		746,918,647
14						
15	Life Insurance/Policy Loans	7,097,346		426	7,097,346	
16						
17	Ohio Excise Tax	4,918,276		236	855,355	4,062,921
18						
19	Cincinnati Zoo Naming Right	250,000		404	30,000	220,000
20	(Amort 5/1/2009-4/30/2019)					
21						
22	Fuel - EA	4,171,232		151/501	2,134,102	2,037,130
23						
24	OVEC Investment	119,163,750		405	7,755,000	111,408,750
25	(Amort 4/1/2006-3/31/2026)					
26						
27	Smart Grid	517,929	35,048	various	552,977	
28						
29	Joint Owner	3,081,295	2,258,703	various	1,534,816	3,805,182
30						
31	Fixed Gas Deferred O&M	9,556,627	500,608	557		10,057,235
32						
33	2008 Electric Rate Case Exp	215,392		928	139,714	75,678
34	(Amort 7/13/2009-7/13/2012)					
35						
36	Private Outdoor Lighting	509,068	456,243	various	332,210	633,101
37						
38	Accum Expenses - Debt	61,570	10,471	various	47,464	24,577
39						
40	RSP/ESP Timing Reserve	111,000	2,977,000	various	3,088,000	
41						
42	Ohio SSO / MRO Exp.	136,428	842,165	various		978,593
43						
44	Other	250,686	2,165,804	various	2,166,518	249,972
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	1,001,654,147				989,740,146

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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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		57,096,235	53,615,184
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	57,096,235	53,615,184
9	Gas		
10		5,292,226	51,922,370
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	5,292,226	51,922,370
17	Other (Specify)	22,506,783	48,858,497
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	84,895,244	154,396,051

Notes

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

**Schedule Page: 234 Line No.: 17 Column: b**

	<u>Beginning Balance</u>
Mark To Market	15,188,818
Uncertain Tax Positions - State	3,631,281
Manufactured Gas Plant Sites	2,204,308
Tax Interest Accrual	381,952
Property Tax Reserves	( 851)
Equity In Partnerships	( 3,844)
Other	<u>1,105,119</u>
	22,506,783

**Schedule Page: 234 Line No.: 17 Column: c**

	<u>Ending Balance</u>
Emission Allowance Expense	36,398,482
Property Tax Reserves	14,450,964
Pension	2,749,400
Asset Retirement Obligation	1,821,556
Accrued Vacation	1,468,226
Other Post-Employment Benefits	1,357,171
Unamortized Debt	( 1,053,767)
Mark To Market	( 3,551,708)
Retirement Plan Expense	( 7,977,650)
Other	<u>3,195,823</u>
	48,858,497

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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CAPITAL STOCKS (Account 201 and 204)

- Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
- Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series  (a)	Number of shares Authorized by Charter  (b)	Par or Stated Value per share  (c)	Call Price at End of Year  (d)
1	COMMON STOCK	120,000,000	8.50	
2				
3				
4	TOTAL COMMON STOCK ( ACCT 201 )	120,000,000		
5				
6	PREFERRED STOCK			
7				
8				
9	TOTAL PREFERRED STOCK ( ACCT 204 )			
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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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CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
89,663,086	762,136,231					1
						2
						3
89,663,086	762,136,231					4
						5
						6
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**Commission of Ohio Docketing Information System on**

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**in**

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

Summary: Annual Report Duke Energy Ohio Form 1 (Part 8a of 11) electronically filed by Ms. Sharon L Hood on behalf of Duke Energy Ohio, Inc.