FOOTNOTE DATA

Schedule Page: 250 Line No.: 1 Column: b

The respondent's Common Stock is not listed on a national stock exchange.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.

(b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Donations Received From Stockholders (Account 208)	
2	Balance: Beginning of Year	1,506,928,418
3		
4		
5		
6		
7	Subtotal Balance: End of Year	1,506,928,418
8		
9	Reduction in Par or Stated Value of Capital Stock (Account 209)	
10		
11	Gain on Resale or Cancellation of Reaquired Capital Stock (Acct 210)	
12		
13	Miscellaneous Paid-In Capital (Account 211)	
14	Balance: Beginning of Year	4,063,004,739
15	Dividend from Duke Energy Ohio to Cinergy Corporation	-485,000,000
16		
17		
18	Subtotal Balance: End of Year	3,578,004,739
19		
20		
21		
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30		
31		
32		
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40	TOTAL	5,084,933,157

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221 - First Mortgage Bonds		
2			
3	Ohio Air Quality Development 1995 Series A	42,000,000	272,300
4			149,265 D
5	Ohio Air Quality Development 1995 Series B	42,000,000	272,300
6			149,265 D
7	Ohio Air Quality Development 2002 Series A	42,000,000	1,245,167
8			
9	Ohio Air Quality Development 2002 Series B	42,000,000	1,245,167
10			
11	Ohio Air Quality Development Revenue Refunding 2007 Series A	25,300,000	298,823
12			
13	Ohio Water Development 2007 Revenue Refunding Series A	21,400,000	327,212
14			
15	5.45% First Mortgage Bonds Due 2019	450,000,000	2,174,657
16			180,000 D
17	2.10% First Mortgage Bonds Due 2013	250,000,000	687,500
18			42,500 D
19	Ohio Air Quality Development 2004 Series A	47,000,000	799,672
20			
21	Ohio Air Quality Development 2004 Series B	47,000,000	799,672
22			
23	Subtotal Account 221	1,008,700,000	8,643,500
24			
25	Account 222 & 223 - None		
26			
27	Account 224 - Notes Payable		
28			
29	6.9% Unsecured Debentures Due in 2025	150,000,000	4,839,412
30			975,000 D
31	5.70% Debentures Due in 2012	500,000,000	3,671,910
32			180,000 D
33	TOTAL	2,205,970,887	60,617,610

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
						1
						2
09/01/95	09/01/30	09/01/95	09/01/30	42,000,000	233,577	3
						4
09/01/95	09/01/30	09/01/95	09/01/30	42,000,000	196,640	5
						6
09/10/02	09/01/37	09/10/02	09/01/37	42,000,000	541,327	7
						8
09/10/02	09/01/37	09/10/02	09/01/37	42,000,000	352,671	9
						10
10/11/07	01/01/24	10/11/07	01/01/24	25,300,000	202,042	11
						12
10/11/07	01/01/24	10/11/07	01/01/24	21,400,000	164,155	13
						14
03/23/09	04/01/19	03/23/09	04/01/19	450,000,000	24,525,000	15
						16
12/14/09	06/15/13	12/14/09	06/15/13	250,000,000	5,250,000	17
						18
11/10/04	11/01/39	11/18/04	11/01/39	47,000,000	547,953	19
						20
11/10/04	11/01/39	11/18/04	11/01/39	47,000,000	547,032	21
						22
				1,008,700,000	32,560,397	23
						24
						25
						26
						27
						28
06/01/95	06/01/25	06/01/95	06/01/25	150,000,000	10,350,000	29
						30
09/23/02	09/15/12	09/23/02	09/15/12	500,000,000	28,500,000	31
						32
				2,212,629,742	95,013,265	33

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	5.40% Debentures Due in 2033	200,000,000	2,696,653
2			35,366,184 D
3	5.375% Debentures Due in 2033	200,000,000	2,046,951
4			1,208,000 D
5	Ohio Air Quality Development 2007 Revenue Series A	70,000,000	495,000
6			
7	Ohio Air Quality Development 2007 Revenue Series B	70,000,000	495,000
8			
9	Todhunter Sale of Gas Storage Facility to TEPPCO	7,270,887	
10			
11	Other Long-Term Debt		
12			
13	Subtotal Account 224	1,197,270,887	51,974,110
14			
15	SEE FOOTNOTE		
16			
17	OCI Amortization		
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	2,205,970,887	60,617,610

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
06/16/03	06/15/33	06/16/03	06/15/33	200,000,000	10,800,000	1
						2
06/16/03	06/15/33	06/16/03	06/15/33	200,000,000	10,750,000	3
						4
11/29/07	12/01/41	12/01/07	12/01/41	70,000,000	639,925	5
						6
11/29/07	12/01/41	12/01/07	12/01/41	70,000,000	573,425	7
						8
09/01/07	08/31/27			7,270,887		9
						10
				6,658,855		11
						12
				1,203,929,742	61,613,350	13
						14
						15
						16
					839,518	17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				2,212,629,742	95,013,265	33

FOOTNOTE DATA

Schedule Page: 256.1 Line No.: 9 Column: a

In July 2007, Duke Energy Ohio sold a cavern storage facility to TEPPCO. Under the rules of FAS 66, this transaction could not be accounted for as a sale and as such the consideration received has been recorded as long term debt on the Respondent's books.

Schedule Page: 256.1 Line No.: 15 Column: a

On September 29, 2010, Duke Energy Corporation filed a Form S-3 Shelf Registration Statement providing for the registration for the issuance of public securities. The Registration Statement includes Duke Energy Ohio, Inc., has no limitation as to the amount of public securities to be offered. The Registration Statement was effective as of the filing date and is expected to remain effective for approximately 3 years.

On May 19, 2011, the long-term financing authority, PUCO Case No. 11-1919-GE-AIS, was approved to issue securities in the form of Secured and Unsecured notes, Tax Exempt notes, and Capital leases, and it expires on April 30, 2012. The order provides the authorization to issue up to $500M of first mortgage bonds, senior and junior unsecured Debentures, or other forms of unsecured indebtedness. Additionally, the application provides for the issuance of up to $400M of tax-exempt private activity bonds through the Ohio Air Quality Development Authority or other Authority and $100M of capital leases.

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be field, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as Long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	194,332,094
2		
3		
4	Taxable Income Not Reported on Books	
5	Contributions in Aid of Construction	1,650,537
6		
7		
8	TOTAL	1,650,537
9	Deductions Recorded on Books Not Deducted for Return	
10	See footnote for details	270,160,833
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	Equity in Earnings of Subsidiary	118,151,972
16	Allowance for Funds Used During Construction	4,038,651
17	Past In-Service Carrying Costs	2,146,794
18	TOTAL	124,337,417
19	Deductions on Return Not Charged Against Book Income	
20	See footnote for details	657,441,050
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	-315,635,003
28	Show Computation of Tax:	
29	Tax at 35% of Federal Tax Net Income of -315,635,003	-110,472,251
30	Less: Prior Period Adjustments	26,927,111
31	Less: Known Tax Reserve Adjustments	3,685,186
32	Less: R&D Credits	242,450
33	Less: Fuel Tax Reserve Credit	14,707
34		
35	Tax of Respondent	-141,341,705
36		
37		
38		
39		
40		
41		
42		
43		
44		

Schedule Page: 261 Line No.: 10 Column: b

FEDERAL INCOME TAX EXPENSE	27,707,206
STATE INCOME TAX EXPENSE	-8,423,687
EMISSION ALLOWANCE TRADING	79,575,518
MARK-TO-MARKET - SHORT-TERM	25,444,735
PROPERTY TAX	24,296,004
JOINT OWNER PENSION RECEIVABLE - NC	13,803,473
EMISSION ALLOWANCE EXPENSE	13,550,851
NON-CASH OVERHEAD BASIS ADJUSTMENT	12,868,872
REGULATORY ASSET/LIABILITY - DEFERRED REVENUE	11,596,000
RSP COSTS CAPITALIZATION	9,316,945
REGULATORY ASSET - PENSION - POST-RETIREMENT	7,337,448
EXECUTIVE LIFE INSURANCE	7,097,345
DEFERRED OHIO SMART GRID COSTS	5,244,949
TAX INTEREST CAPITALIZED	4,368,905
TAX INTEREST ACCRUAL - CURRENT ASSET	3,417,542
REGULATORY ASSET - HURRICANE IKE STORM DAMAGE	3,307,372
RTC AMORTIZATION	2,933,308
DUKE MERGER - PERMANENT	2,409,724
UNCOLLECTIBLE ACCOUNTS PROVISION ADJUSTMENT	2,166,065
INVENTORY AND CONTRACT WRITE-UP	2,134,102
POST-EMPLOYMENT BENEFITS - FAS 112	2,018,459
ANNUAL INCENTIVE PLAN COMPENSATION	1,593,516
REGULATORY ASSET - ACCRUED PENSION - FAS 158	1,527,903
OFFSITE GAS STORAGE COSTS	1,497,204
MERGER COSTS	1,239,966
DEFERRED FUEL COST - P.G.A.	1,189,040
SURPLUS MATERIALS WRITE-OFF	1,175,072
LEASED METERS - CURRENT	1,092,508
REGULATORY ASSET - DEO ECONOMIC DEVELOPMENT	1,000,000
AMORTIZATION OF LOSS ON REACQUIRED DEBT	946,433
REGULATORY ASSET - CASH FLOW HEDGE	839,519
BUSINESS MEALS	620,989
REGULATORY ASSET - ASSET RETIREMENT OBLIGATION	523,512
RATE CASE - DEFERRED COSTS	517,929
LOBBYING EXPENSES	515,986
OTHER	3,710,120
	270,160,833

Schedule Page: 261 Line No.: 20 Column: b

DEPRECIATION DEDUCTED IN EXCESS OF AMOUNT BOOKED	418,218,131
GAIN ON SALE OF LATTICE TOWERS	73,736,857
RETIREMENT PLAN EXPENSE AND FUNDING	31,142,051
EQUIPMENT REPAIRS	22,798,527
MANUFACTURED GAS PLANT SITES	21,379,948
QUALIFIED PENSION PLAN	10,897,197
REGULATORY ASSET - MANUFACTURED GAS PLANT COSTS	9,243,317
UNBILLED REVENUE - FUEL	7,954,120
LEASED METERS - ELECTRIC & GAS	6,884,836
REGULATORY ASSET - PENSION - POST-RETIREMENT	6,841,948
MARK TO MARKET - LONG-TERM	5,385,404
263A ADJUSTMENT	4,752,000
REGULATORY ASSET - SMART GRID - PISCC	4,548,670
REGULATORY ASSET - SMART GRID - DEFERRED DEPRECIATION	3,795,383
UNCOLLECTIBLE PROVISION - PIP ADJUSTMENT	3,599,758

FOOTNOTE DATA

REGULATORY ASSET - SMART GRID - DEFERRED OTHER O&M	3,568,011
TAX INTEREST ACCRUAL - NON-CURRENT LIABILITY	3,084,188
POST-RETIRMENT BENEFITS - HEALTH CARE	2,717,252
OTHER POST-EMPLOYMENT BENEFITS - OCI - FAS 106	2,617,186
DEMAND SIDE MANAGEMENT COSTS	2,106,255
NON-QUALIFIED PENSION PLAN	2,045,484
BOOK CAPITALIZED INTEREST - FAS 34	1,909,530
VACATION PAY ACCRUALS	1,309,823
REGULATORY ASSET - ACCRUED PENSION - FAS 158	1,216,611
LOSS ON ACRS	1,214,553
LEASED METERS - BOOK CAPITAL	1,152,706
SELF-DEVELOPED SOFTWARE	619,223
REGULATORY ASSET - ELECTRIC RATE CASE EXPENSE	605,451
REGULATORY ASSET/LIABILITY - SAVE-A-WATT	547,080
REGULATORY ASSET - SMART GRID - GAS FURNACE	542,740
DEFERRED PIPELINE INSTALLATION COSTS	500,608
OTHER	506,202
	657,441,050

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
1						
2	FEDERAL TAXES					
3	INCOME	9,947,760		-141,341,705	-130,921,610	31,316,241
4	FEDERAL INSURANCE	886		12,770,281	12,571,290	
5	UNEMPLOYMENT	329		94,421	53,044	
6	HIGHWAY & FUEL			29,389	29,389	
7						
8						
9						
10	STATE TAXES					
11	INCOME	-2,206,642		-4,177,194	1,816,876	-6,976,201
12	UNEMPLOYMENT	476		92,611	60,645	
13	SALES & USE	380,086		1,627,243	1,369,475	
14	PROPERTY	402,291		129,069	94,993	
15	EXCISE	12,332,351		101,223,135	102,015,595	
16						
17						
18						
19	OTHER TAXES					
20	LOCAL PROPERTY	127,699,150		120,872,536	95,121,610	
21	CINCINNATI FRANCHISE	330,563		1,275,617	1,353,523	
22	OHIO COMMERCIAL	1,395,529		4,970,439	4,977,939	
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	150,282,779		97,565,842	88,542,769	24,340,040

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
						2
4,717,473	36,506,049	-67,876,811			-73,464,894	3
199,877		9,613,239			3,157,042	4
41,706		71,299			23,122	5
		24,684			4,705	6
						7
						8
						9
						10
-1,224,511	4,924,229	-1,376,973			-2,800,221	11
32,442		70,008			22,603	12
637,854		1,627,243				13
436,367		108,277			20,792	14
11,539,891		71,919,288			29,303,847	15
						16
						17
						18
						19
153,450,076		101,360,737			19,511,799	20
252,657		1,264,089			11,528	21
1,388,029		4,970,328			111	22
						23
						24
						25
						26
						27
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						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
171,471,861	41,430,278	121,775,408			-24,209,566	41

FOOTNOTE DATA

Schedule Page: 262 Line No.: 3 Column: f

Federal Payable Debit Balance Reclass Adjustments	35,001,427
Known Tax Reserve Adjustments	(3,685,186)
Total Federal Income Tax Adjustment	31,316,241

Schedule Page: 262 Line No.: 11 Column: f

State Payable Debit Balance Reclass Adjustments	(3,311,447)
Known Tax Reserve Adjustments	(2,054,970)
State Refunds	(1,609,784)
Total State Income Tax Adjustment	(6,976,201)

Schedule Page: 262 Line No.: 40 Column: l

Form 1 - Page 263, Column (l)

Federal Taxes	Other Column (l)	Gas	Other Accounts
Income	(73,464,894)	(35,918,033)	(37,546,861)
Federal Insurance	3,157,042	2,429,720	727,322
Unemployment	23,122	23,122	0
Highway & Fuel	4,705	4,705	0
State Taxes			
Income	(2,800,221)	(691,346)	(2,108,875)
Unemployment	22,603	22,603	0
Property	20,792	20,792	0
Excise	29,303,847	29,303,847	0
Other Taxes			
Local Property	19,511,799	19,464,098	47,701
Cincinnati Franchise	11,528	11,528	0
Ohio Commercial Activity	111	111	0
Total	**(24,209,566)**	**14,671,147**	**(38,880,713)**

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g).Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	2,533			411.4	837	
4	7%						
5	10%	3,693,389			411.4	799,278	
6							
7							
8	TOTAL	3,695,922				800,115	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Gas - 4%	7,338			411.4	628	
11	Gas - 10%	3,118,153			411.4	218,418	
12	TOTAL GAS	3,125,491				219,046	
13							
14							
15							
16							
17							
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
1,696	33 Years		3
			4
2,894,111	33 Years		5
			6
			7
2,895,807			8
			9
6,710	32 Years		10
2,899,735	43 Years		11
2,906,445			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
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			47
			48

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

OTHER DEFFERED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than $100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Customer Choice Program - Deposit	200,000	131	50,000	150,000	300,000
2						
3	Gas Refund and Recon. Adj.					
4	- Due Customers	272,751	191,805	329,298	474,273	417,726
5						
6	Other Non Current Liability					
7	- Power Trading Purch. Acctg.	4,241,178	447	4,241,148		30
8						
9	Employee Postretirement Benefit					
10	Cost - DP&L	2,918,220	146,165	5,145	751,013	3,664,088
11						
12	Postretirement Benefits Health					
13	Care DP&L/CSP Share	-9,642,027	various	806,082	1,101,616	-9,346,493
14						
15	Pension Cost Adj.					
16	- DP&L/CSP Share	30,090,372	various	20,071,258	11,686,312	21,705,426
17						
18	Bankruptcy Settlement Reserve	3,900,169	various	2,057,117	400,000	2,243,052
19						
20	Midwest ISO Exit Fees				76,277,107	76,277,107
21						
22	Pension Cost Adj. - FAS 106	16,871,383	182,219,228	3,568,543	2,351,932	15,654,772
23						
24	SmartGrid Reserve		903, 935	374,642	5,619,591	5,244,949
25						
26	Deferred Credit Affiliate					
27	- Gain on Sale of I/C Inventory		411	13,700	1,485,984	1,472,284
28						
29	Misc. Deferred Credits	-67,236	107, 514	139,381	113,878	-92,739
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	48,784,810		31,656,314	100,411,706	117,540,202

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	15,661,825	25,653,718	
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	15,661,825	25,653,718	
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	15,661,825	25,653,718	
18	Classification of TOTAL			
19	Federal Income Tax	15,375,480	25,184,692	
20	State Income Tax	286,345	469,026	
21	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Ohio, Inc.	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2011/Q4

ACCUMULATED DEFERRED INCOME TAXES _ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
							3
						41,315,543	4
							5
							6
							7
						41,315,543	8
							9
							10
							11
							12
							13
							14
							15
							16
						41,315,543	17
							18
						40,560,172	19
						755,371	20
							21

NOTES (Continued)

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4/27/2012 11:36:28 AM

in

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

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