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CONTAINS REQUEST FOR CONFIDENTIAL TREATMENT

February 3, 2023

VIA ETARIFF

Kimberly D. Bose, Secretary
Debbie-Anne A. Reese, Deputy Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

**Re: *Duke Energy Ohio, Inc. and Duke Energy Kentucky, Inc.*
Docket No. ER23-1045-000
Revised Depreciation Rates**

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act¹ and Part 35 of the regulations² of the Federal Energy Regulatory Commission (“FERC” or the “Commission”), Duke Energy Ohio, Inc. (“DEO”) and Duke Energy Kentucky, Inc. (“DEK”) (together “DEOK”) submit revised depreciation rates for DEO for use in DEOK’s filed transmission formula rate (“Formula Rate”) in Appendix D of Attachment H-22A of the PJM Interconnection, L.L.C. (“PJM”) Open Access Transmission Tariff (“PJM Tariff”).³ DEOK requests that these depreciation rates be made effective for ratemaking purposes on January 1, 2023. To the extent necessary, DEOK requests waiver of any Commission regulations necessary for the requested effective date.

¹ 16 U.S.C. § 824d (2012).

² 18 C.F.R. 35.13(a)(2)(iii).

³ Pursuant to *Electronic Tariff Filings*, Order No. 714, FERC Stats. & Regs. ¶ 31,276 (2008) (“Order No. 714”), this filing is submitted by PJM on behalf of DEOK as part of an XML filing package that complies with the Commission’s regulations. PJM has agreed to make all filings on behalf of the PJM Transmission Owners to retain administrative control over the PJM Tariff. Thus, DEOK has requested PJM submit this filing in the eTariff system as part of PJM’s electronic Intra PJM Tariff.

I. BACKGROUND

DEO and DEK are both wholly owned subsidiaries of Duke Energy Corporation and are principally engaged in providing integrated retail and wholesale electric utility service in Ohio and Kentucky, respectively. DEO and DEK integrated their electric transmission facilities into PJM on January 1, 2012.⁴ Because DEO and DEK are transmission-owning members of PJM, the annual rates for transmission service in the DEOK Zone are set forth in DEOK's formula rate under Attachment H-22A of the PJM Tariff. Attachment H-22A has been a part of the PJM Tariff since DEOK's integration as a transmission-owning member.

The depreciation rates for DEOK's Formula Rate are set forth in the PJM OATT in Attachment H-22A, Appendix D. The depreciation rates currently used in the Formula Rate were first made effective January 1, 2012, following DEOK's integration into PJM.⁵ On April 2, 2018, DEOK filed in Docket No. ER18-1274 to revise DEO's depreciation rates, and the Commission permitted DEO's depreciation rates to become effective May 1, 2013, as requested.⁶ On December 14, 2018, DEOK filed in Docket No. ER19-555 to revise DEK's depreciation rates, and the Commission permitted DEK's depreciation rates to become effective May 1, 2018, as requested.⁷ Most recently, on March 29, 2019, DEOK filed in Docket No. ER19-1483 to revise DEO's depreciation rates, and the Commission permitted the depreciation rates to become effective January 1, 2019.⁸

On October 1, 2021, DEO filed a retail rate case with the Public Utility Commission of Ohio ("Ohio Commission") and on December 14, 2022, the Ohio Commission issued an order in Case No. 2021-0887-EL-AIR ("Ohio Commission Order"),⁹ requiring accounting and ratemaking adjustments related to the depreciation study prepared by Gannett Fleming Valuation and Rate Consultants, LLC.

II. DESCRIPTION OF FILING

Order No. 618 requires that utilities use for accounting purposes methods of depreciation that "allocate the cost of utility property over its useful life in a systematic and rational

⁴ *PJM Interconnection, L.L.C., et al.*, 139 FERC ¶ 61,068 (2012).

⁵ See *Duke Energy Ohio, Inc.*, 163 FERC ¶ 61,173 at P 24 (2018) ("2018 Depreciation Order") & Letter Order, Docket No. ER18-1274-001, (Aug. 21, 2018)).

⁶ See 2018 Depreciation Order at P 24.

⁷ *Duke Energy Ohio, Inc.*, ER19-555 Letter Order (Jan. 28, 2019).

⁸ *Duke Energy Ohio, Inc.*, ER19-1483 Letter Order (May 20, 2019).

⁹ The Ohio Commission Order is available at: [DIS - Document Record \(state.oh.us\)](https://www.ohio.gov/ohio-commission-order).

manner.”¹⁰ Order No. 618 also allows utilities to change their depreciation methodology for accounting purposes without making a formal filing at the Commission. However, Order No. 618 specified that a utility will need to make a Section 205 filing in order to change a jurisdictional rate to reflect a depreciation rate change. Specifically, the Commission explained:

Our action today authorizes utilities to change their method of depreciation for accounting purposes only; it does not authorize any utility to change prices charged for power sales or transmission services (whether determined by stated rates or formula rates) to reflect a change in depreciation.

To change prices charged for power sales or transmission services (whether determined by stated rates or formula rates) to reflect a change in depreciation, a utility would first have to make a filing with us, pursuant to sections 205 or 206 ... as appropriate, to that effect.¹¹

DEOK’s Formula Rate Implementation Protocols, Attachment H-22B to the PJM Tariff, expressly state that the depreciation rates may be changed pursuant to Section 205 of the Federal Power Act.¹² Consistent with Order No. 618 and the terms of the filed rate, DEOK submits this filing to revise DEO’s depreciation rates in DEOK’s Formula Rate.

The proposed revisions are based on the results of a depreciation study performed by Gannett Fleming Valuation and Rate Consultants, LLC as of March 31, 2021 (“Depreciation Study”), as adjusted by the Ohio Commission Order.

To support the updated depreciation rates, DEOK submits (1) the testimony of John J. Spanos that describes the Depreciation Study and how it was performed;¹³ (2) the testimony of Lisa D. Steinkuhl that describes: the general and intangible, and common depreciation rates that were updated in the Depreciation Study and how they were adjusted by the Ohio Commission Order; the transmission depreciation rates that were updated in the Depreciation Study; the

¹⁰ *Depreciation Accounting*, Order No. 618, FERC Stats. & Regs., Regulations Preambles 1996-2000, § 31,104 at 31,694 (July 27, 2000) (“Order No. 618”).

¹¹ Order No. 618 at 31,695 n.25.

¹² Attachment H-22 B, Section 1.h (“Formula Rate inputs for rate of return on common equity and depreciation rates shall be stated values until changed pursuant to an FPA Section 205 or 206 filing made effective by the Commission. An application under Section 205 or Section 206 to modify stated values for depreciation rates or PBOP expense under the Formula Rate or Protocols shall not open review of other components of the Formula Rate or Protocols.”).

¹³ See Exhibit No. DEO-0001. Mr. Spanos also presents Exhibit No. DEO-0002 (the Depreciation Study).

importance of using the same depreciation rates for both state-jurisdictional and FERC-jurisdictional rates;¹⁴ and the specific changes that DEOK is proposing to Appendix D of the PJM Tariff; and (3) an analysis of the revenue impact of the proposed change in depreciation rates.¹⁵

A. Proposed Tariff Revisions

As of January 1, 2023, DEOK is using the depreciation rates approved in the Ohio Commission Order for accounting purposes, and through this filing, DEOK seeks to use the same depreciation rates for the Formula Rate, along with the updated transmission depreciation rates per the Depreciation Study.¹⁶

The depreciation rates for DEOK's Formula Rate are set forth in PJM OATT Attachment H-22, Appendix D. DEOK proposes revisions to the Formula Rate in order to align the depreciation rates used in FERC-jurisdictional rates with the depreciation rates that the Ohio Commission found to be just and reasonable for use in retail rates, along with the updated transmission depreciation rates.¹⁷

As discussed above, the proposed depreciation rates are based on the Depreciation Study, except as adjusted by the Ohio Commission Order. Adopting the depreciation rates in the Depreciation Study, as amended and approved by the Ohio Commission, will ensure that the depreciation rates used to calculate FERC-jurisdictional rates are based upon the most recent information and, thus, fairly and more accurately provide for recovery from customers in proportion to the service customers receive from DEO's assets.¹⁸ Synchronizing the depreciation rates that apply to state and FERC-jurisdictional rates will simplify DEOK's depreciation accounting and avoid the burden and additional cost of maintaining two different sets of books and accounts to track differences between depreciation rates.¹⁹ As Ms. Steinkuhl discusses, the modifications to DEO's depreciation rates are made to conform with the depreciation rates approved by the Ohio Commission, including its general and intangible, and common plant depreciation rates, and to update transmission depreciation rates consistent with the Depreciation Study.²⁰ Ms. Steinkuhl further discusses certain ministerial changes made to: add a new line item to delineate 3-year versus 5- or 10-year Miscellaneous Intangible Plant;

¹⁴ See Exhibit No. DEO-0003. Ms. Steinkuhl also presents Exhibit No. DEO-0004 (the approved depreciation rates resulting from the Ohio Commission Order).

¹⁵ Attachment A.

¹⁶ Exhibit No. DEO-0003 at 4.

¹⁷ *Id.*

¹⁸ *Id.* 6

¹⁹ *Id.*

²⁰ *Id.* at 5-6.

remove certain Commonly Owned transmission plant projects; and update Company Account Numbers for the transmission plant.²¹

For these reasons, the Commission should find that the proposed depreciation rates allocate the cost of DEO's electric plant over its useful life in a systematic and rational manner and are just and reasonable.

B. Revenue Impact of Proposed Changes

The proposed changes will harmonize the depreciation rates used in DEOK's Formula Rate to match the rates and amortizations used in DEO's retail electric rates effective as of the January 1, 2023 – the date the general and intangible, and common depreciation rates went into effect for accounting purposes.²² Attachment A summarizes the revenue impact of the proposed changes on DEOK's Transmission Service customers.

To arrive at the revenue impact, DEOK determined the General & Intangible, Common, and Transmission plant in service balances from the 2021 FERC Form 1. Then, an estimated depreciation expense was calculated based on the 2021 plant balances using both the current depreciation accrual rates and the depreciation accrual rates that have been proposed in this filing.

These changes in depreciation expense were then input into the Formula Rate (Attachment H-22A, page 3 of 6) that was used to calculate DEOK's currently filed Net Transmission Revenue Requirement and Annual NITS rate. The resulting estimated NITS rate was then used on Attachment A for purposes of calculating the estimated customer impact.

As shown in Attachment A, the depreciation expense calculated using the proposed depreciation accrual rates, compared to current depreciation rates, is expected to result in an increase to customer bills of approximately 2.19%. The CUI//PRIV version of Attachment A provides a customer-by-customer analysis of the revenue impact from the updated depreciation rates.²³

²¹ *Id.* at 9.

²² *See id.*

²³ Attachment A.

III. ADDITIONAL INFORMATION SUBMITTED IN SUPPORT OF FILING

A. Information Required by Section 35.13 of the Commission's Regulations, 18 C.F.R. § 35.13

1. Contents of Filing – Section 35.13(b)(1)

In addition to this transmittal letter, this filing includes the following:

- Redline of revised tariff sheets for Attachment H-22A, Appendix D
- Clean version of revised tariff sheets for Attachment H-22A, Appendix D
- Exhibit No. DEO-0001: Prepared Direct Testimony of John J. Spanos
- Exhibit No. DEO-0002: 2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric and Common Plant as of March 31, 2021
- Exhibit No. DEO-0003: Prepared Direct Testimony of Lisa D. Steinkuhl
- Exhibit No. DEO-0004: Depreciation Rates Approved by Ohio Commission Order
- Attachment A: Revenue Impact Analysis (**Confidential Treatment Requested**)
- Attachment B: Proposed Protective Agreement

2. Requested Effective Date – Section 35.13(b)(2)

DEOK requests that the proposed revisions to the Formula Rate be made effective January 1, 2023, the same date the general and intangible, and common depreciation rates went into effect for accounting purposes.²⁴ DEOK requests waiver of the prior notice requirement to permit this effective date. Good cause exists for this waiver. If DEOK receives an effective date of any date other than January 1, 2023, DEOK will have to undertake the burdensome and inefficient task of maintaining two sets of books: one for accounting and retail rates and one for wholesale rates. Additionally, DEOK's Formula Rate generally provides that rates are based on FERC Form No. 1 accounting data. *See* DEOK Protocols, PJM Tariff Attachment H-22B, Section 1.f.

Further, given that these depreciation rate changes will be applied to the 2023 FERC Form No. 1, the effect on rates will be prospective only because the 2023 FERC Form No. 1 will be applied to the Annual Update filed on May 15, 2024, which will affect the rate year June 1,

²⁴ Exhibit No. DEO-0003 at 10.

2024-May 31, 2025. The Commission has accepted the use of revised depreciation rates in a formula rate that predated the filing where, as here, the proposed depreciation rates were not being given retroactive effect, but were “merely used as a component of the calculation of the Annual Update and the resulting transmission rates.”²⁵ Further, the Commission has previously granted waivers of its prior notice requirements if the effective date of the rate changes is prescribed by contract, such as a formula rate protocol.²⁶

3. The Names and Addresses of Persons to Whom a Copy of the Rate Change Has Been Posted – Section 35.13(b)(3)

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission’s regulations,²⁷ PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link: <http://www.pjm.com/documents/ferc-manuals/ferc-filings.aspx> with a specific link to the newly-filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region²⁸ alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission’s eLibrary website located at the following link: <http://www.ferc.gov/docs-filing/elibrary.asp> in accordance with the Commission’s regulations and Order No. 714.

4. Brief Description of Rate Change – Section 35.13(b)(4)

See Section II above.

5. Statement of Reasons for Rate Change – Section 35.13(b)(5)

See Section II above.

²⁵ *South Carolina Electric & Gas Co.*, 132 FERC ¶ 61,043 at P 20 (2010).

²⁶ *Central Hudson Gas and Elec. Corp.*, 60 FERC ¶ 61,106 at 61,338, *reh’g denied*, 61 FERC ¶ 61,089 (1992); *Duke Energy Carolinas, LLC*, 130 FERC ¶ 61,079, at P 19 (2010). *See also Duke Energy Ohio, Inc.*, Docket No. ER19-555-000 (Letter Order issued Jan. 28, 2019) (granting requested effective date to implement revised depreciation rates for FERC-jurisdictional rates on the same date depreciation rates went into effect for accounting purposes and retail electric rates); *Duke Energy Progress, LLC*, Docket No. ER18-1228-000 (Letter Order issued May 18, 2018) (same); *Duke Energy Progress, LLC*, Docket No. ER18-1230-000 (Letter Order issued May 18, 2018) (same).

²⁷ *See* 18 C.F.R. §§ 35.2(e) and 385.2010(f)(3) (2018).

²⁸ PJM already maintains, updates and regularly uses e-mail lists for all PJM members and affected state commissions.

6. Requisite Agreement for Rate Change – Section 35.13(b)(6)

See Section II above.

7. Statement Showing Expenses or Costs Included in Cost-of-Service Statements – Section 35.13(b)(7)

None of the costs related to this filing have been alleged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory practices.

DEOK believes that it has provided sufficient information for the Commission to determine the reasonableness of the proposed amendments to the Formula Rate. To the extent that this filing does not contain information otherwise required for technical compliance with the Commission's regulations, DEOK respectfully requests that compliance with such regulation be waived.²⁹

IV. REQUEST FOR CONFIDENTIAL TREATMENT

In accordance with Section 388.112 of the Commission's regulations, 18 C.F.R. § 388.112, DEOK requests confidential treatment for portions of Attachment A. The redacted portions of Attachment A contain customer-specific revenue impact analyses showing the impact on DEOK's transmission customers with respect to DEOK's proposed depreciation rates. This revenue impact analysis contains, among other things, customer-specific billing demand and load information that is commercially sensitive. Therefore, DEOK requests confidential treatment of portions of Attachment A to protect the commercially-sensitive information of its customers. In accordance with the Commission's regulations, DEOK submits an unredacted version of the attachment, which has been marked "**CUI//PRIV – PROTECTED MATERIAL – DO NOT RELEASE**," a redacted version with the confidential information removed, and a proposed form of protective agreement.³⁰

²⁹ See *Westar Energy Inc.*, 131 FERC ¶ 61,183 (2010) (finding proposed depreciation rates to be reasonably and adequately supported by the depreciation study and granting waiver of the requirements of Section 35.13 of the Commission's regulations); see also *Kansas City Power & Light Co.*, 130 FERC ¶ 61,009 at PP 22 & 36 (2010) (granting waivers of Section 35.13).

³⁰ *Notice of Document Labelling Guidance for Documents Submitted to or Filed with the Commission or Commission Staff*, 82 Fed. Reg. 18632 (Apr. 20, 2017); 18 C.F.R. § 388.112(b)(2)(i).

V. COMMUNICATIONS

DEOK requests that the Commission place the following individual on the official service list in this proceeding:

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VI. CONCLUSION

For the reasons stated above, DEOK respectfully requests that the Commission accept the proposed tariff revisions, effective January 1, 2023, without hearing or suspension, and grant any waivers necessary to allow the tariff revisions to become effective as proposed.

Respectfully submitted,

/s/ Heather M. Horne _____
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Attorney for Duke Energy Ohio, Inc. and
Duke Energy Kentucky, Inc.

Redlined Tariff

Formula Rate - Non-Levelized

For the 12 months ended 12/31/ [REDACTED]

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)			\$ -
	REVENUE CREDITS (Note T)			
		Total	Allocator	
2	Account No. 454 (page 4, line 34)	\$ -	TP 0.00000	\$ -
3	Account No. 456.1 (page 4, line 35)	0	TP 0.00000	0
4a	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
4b	Revenues from service provided by ISO at a discount	0	TP 0.00000	0
5a	Legacy MTEP Credit (Account 456.1) (page 4, line 36)	0	1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)			\$ -
7	NET REVENUE REQUIREMENT (line 1 minus line 6)			\$ -
	DIVISOR			
8	1 CP (Note A)			0
9	12 CP (Note B)			0
10	Reserved			
11	Reserved			
12	Reserved			
13	Reserved			
14	Reserved			
15	Annual Cost (\$/kW/Yr) - 1 CP (line 7 / line 8)	\$0.000		
16	Annual Cost (\$/kW/Yr) - 12 CP (line 7 / line 9)	\$0.000		
17	Network Rate (\$/kW/Mo) (line 15 / 12)	\$0.000		
17a	Point-To-Point Rate (\$/kW/Mo) (line 16 / 12)	\$0.000		
		Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk) (line 16 / 52; line 16 / 52)	\$0.000		
19	Point-To-Point Rate (\$/kW/Day) (line 16 / 260; line 16 / 365)	\$0.000	Capped at weekly rate	\$0.000
20	Point-To-Point Rate (\$/MWh) (line 16 / 4,160; line 16 / 8,760 * 1000)	\$0.000	Capped at weekly and daily rate	\$0.000

Formula Rate - Non-Levelized

For the 12 months ended 12/31/ [REDACTED]

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Company Total		(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
GROSS PLANT IN SERVICE						
1	Production	205.46.g	\$ -	NA		
2	Transmission	207.58.g	0	TP	0.00000	\$ -
3	Distribution	207.75.g	0	NA		
4	General & Intangible	205.5.g & 207.99.g	0	W/S	0.00000	0
5	Common	356	0	CE	0.00000	0
6	TOTAL GROSS PLANT (sum lines 1-5)		\$ -	GP=	0.000%	\$ -
ACCUMULATED DEPRECIATION AND AMORTIZATION						
7	Production	219.20.c-219.24.c	\$ -	NA		
8	Transmission	219.25.c	0	TP	0.00000	\$ -
9	Distribution	219.26.c	0	NA		
10	General & Intangible	200.21.c & 219.28.c	0	W/S	0.00000	0
11	Common	356	0	CE	0.00000	0
12	TOTAL ACCUMULATED DEPRECIATION AND AMORTIZATION (sum lines 7-11)		\$ -			\$ -
NET PLANT IN SERVICE						
13	Production	(line 1 - line 7)	\$ -			
14	Transmission	(line 2 - line 8)	0			\$ -
15	Distribution	(line 3 - line 9)	0			
16	General & Intangible	(line 4 - line 10)	0			0
17	Common	(line 5 - line 11)	0			0
18	TOTAL NET PLANT (sum lines 13-17)		\$ -	NP=	0.000%	\$ -
ADJUSTMENTS TO RATE BASE (Note F)						
19	Account No. 281 (enter negative)	273.8.k	\$ -	NA	zero	\$ -
20	Account No. 282 (enter negative)	275.2.k & 275.6.k	0	NP	0.00000	0
21	Account No. 283 (enter negative)	277.9.k & 277.18.k	0	NP	0.00000	0
22	Account No. 190	234.8.c & 234.17.c	0	NP	0.00000	0
23	Net (Excess) / Deficient Deferred Tax Adj. (Account No. 182.3 and 254)	DIT Worksheet, x.g	0	NP	0.00000	0
24	Account No. 255 (enter negative) (Note K)	267.8.h	0	NP	0.00000	0
25	TOTAL ADJUSTMENTS (sum lines 19- 24)		\$ -			\$ -
26	LAND HELD FOR FUTURE USE (Note G)	214.x.d	\$ -	TP	0.00000	\$ -
WORKING CAPITAL (Note H)						
27	CWC	calculated	\$ -			0
28	Materials & Supplies (Note G)	227.5.c & 227.8.c & 227.16.c	0	TE	0.00000	0
29	Prepayments (Account 165)	111.57.c	0	GP	0.00000	0
30	TOTAL WORKING CAPITAL (sum lines 27 - 29)		\$ -			\$ -

31 RATE BASE (sum lines 18, 25, 26,
& 30)

\$ -

\$ -

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total		(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	O&M					
1	Transmission	321.112.b	\$ -	TE	0.00000	\$ -
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)	321.88.b, 321.92.b;	0		1.00000	0
1b	Less Midcontinent ISO Fees included in Transmission O&M	(Note X)	0	TE	0.00000	0
1c	Less EPRI Annual Membership Dues	(Note I)	0	TE	0.00000	0
2	Less Account 565	321.96.b	0	TE	0.00000	0
3	A&G	323.197.b	0	W/S	0.00000	0
3a	PBOP Expense excluding Pension Expense included in line 3 for information only	(Note E)	0			
3b	Less PJM Integration Costs included in A&G and Internal Integration Costs included in A&G	(Note Y)	0	W/S	0.00000	0
4	Less FERC Annual Fees	350.x.b	0	W/S	0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Advertising (Note I)		0	W/S	0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.00000	0
6	Common	356	0	CE	0.00000	0
7	Transmission Lease Payments		0		1.00000	0
8	TOTAL O&M (Sum lines 1, 3, 5a, 6, 7 less lines 1a, 1b, 1c, 2, 3b, 4, 5)		\$ -			\$ -
	DEPRECIATION AND AMORTIZATION EXPENSE					
9	Transmission	336.7.f	\$ -	TP	0.00000	\$ -
10	General & Intangible	336.1.f & 336.10.f	0	W/S	0.00000	0
11	Common	336.11.f	0	CE	0.00000	0
12	TOTAL DEPRECIATION AND AMORTIZATION (Sum lines 9 - 11)		\$ -			\$ -
	TAXES OTHER THAN INCOME TAXES (Note J)					
	LABOR RELATED					
13	Payroll	263.i	\$ -	W/S	0.00000	\$ -
14	Highway and vehicle	263.i	0	W/S	0.00000	0
	PLANT RELATED					
16	Property	263.i	0	GP	0.00000	0
17	Gross Receipts	263.i	0	NA	zero	0
18	Other	263.i	0	GP	0.00000	0
19	Payments in lieu of taxes		0	GP	0.00000	0
20	TOTAL OTHER TAXES (sum lines 13 - 19)		\$ -			\$ -
	INCOME TAXES (Note K)					
21	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.000000%			
22	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		0.000000%			
	where WCLTD =(page 4, line 27) and R=(page 4, line 30)					
	and FIT, SIT & p are as given in footnote K.					
23	$1 / (1 - T) =$ (from line 21)		0.0000			
24	Amortized Investment Tax Credit	266.8.f (enter negative)	0			
25	Amortization of Excess/Deficient Deferred Income Taxes (Note O)	DIT Worksheet, x.d and x.e	0			
25b	Tax Effect of Permanent Differences and AFUDC Equity (Note Z)		0			
26	Income Tax Calculation (line 22 * line 30)		\$ -	NA		\$ -
27	ITC adjustment (line 23 * line 24)		0	NP	0.00000	0
28	Excess/Deficient DIT amortization (line 23 * line 25)		0	NP	0.00000	0
28b	Permanent Differences and AFUDC Equity Tax Adjustment (line 23 * line 25b)		0	NP	0.00000	0
29	Total Income Taxes (sum lines 26 - 28b)		\$ -			\$ -

30	RETURN [Rate Base (page 2, line 31) * Rate of Return (page 4, line 30)]	\$ - NA	\$ -
31	REV. REQUIREMENT (sum lines 8, 12, 20, 29, 30)	<u>\$ -</u>	<u>\$ -</u>

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data
COMPANY NAME
SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES							
1	Total transmission plant (page 2, line 2, column 3)				\$	-		
2	Less transmission plant excluded from ISO rates (Note M)					0		
3	Less transmission plant included in OATT Ancillary Services (Note N)					0		
4	Transmission plant included in ISO Rates (line 1 less lines 2 & 3)				\$	-		
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)						TP=	0.00000
	TRANSMISSION EXPENSES							
6	Total transmission expenses (page 3, line 1, column 3)				\$	-		
7	Less transmission expenses included in OATT Ancillary Services (Note L)					0		
8	Included transmission expenses (line 6 less line 7)				\$	-		
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.00000		
10	Percentage of transmission plant included in ISO Rates (line 5)					0.00000	TP	
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)					0.00000	TE=	
	WAGES & SALARY ALLOCATOR (WS)							
		Form 1 Reference	\$	TP	Allocation			
12	Production	354.20.b	0	0.00	0			
13	Transmission	354.21.b	0	0.00	0			
14	Distribution	354.23.b	0	0.00	0			
15	Other	354.24,25,26.b	0	0.00	0			
16	Total (sum lines 12-15)		0		0			
						WS Allocator (\$ / Allocation)		
						0.00000	=	WS
	COMMON PLANT ALLOCATOR (CE)		\$	% Electric	WS Allocator			
17	Electric	200.3.c	0	(line 17 / line 20)	(line 16)			
18	Gas	201.3.d	0	0.00000	0.00000			
19	Water	201.3.e	0	*				
20	Total (sum lines 17 - 19)		0					CE 0.00000
	RETURN (R)					\$		
21		Long Term Interest (117, sum of 62.c through 67.c)				0		
22		Preferred Dividends (118.29c) (positive number)				0		
	Development of Common Stock:							
23		Proprietary Capital (112.16.c)				0		
24		Less Preferred Stock (line 28)				0		
25		Less Account 216.1 (112.12.c) (enter negative)				0		
26		Common Stock (sum lines 23-25)				0		
		(Note P)	\$	%	Cost	Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000		
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000		
29	Common Stock (line 26)		0	0%	0.1138	0.0000		
30	Total (sum lines 27-29)		0			0.0000	=	R
	REVENUE CREDITS							
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)	(310-311)				Load		
31	a. Bundled Non-RQ Sales for Resale (311.x.h)					0		
32	b. Bundled Sales for Resale included in Divisor on page 1					0		

33	Total of (a)-(b)		0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)		\$ -
35	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U)	(330.x.n)	\$ -
36	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note W)	(330.x.n)	\$ -

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes:

- A DEOK 1 CP is Duke Energy Ohio ("DEO") Monthly Firm Transmission System Peak Load as reported on page 400, column b of Form 1 at the time of DEO's annual peak.
- B DEOK 12 CP is DEO Monthly Firm Transmission System Peak Load as reported on page 400, column b of Form 1 at the time of DEO's monthly peaks.
- C Reserved
- D Reserved
- E DEOK will provide, in connection with each Annual Update, a copy of the entire annual actuarial valuation report supporting the derivation of the annual Postretirement Benefits Other than Pensions ("PBOP") expense as charged to FERC account 926, and the amount of such expense included in Total Admin and General Expenses provided on Attachment H-22A, page 3 of 6, line 3 of the Formula Rate. DEOK will provide, in connection with each Annual Update, a worksheet that shows the actual PBOP expense components and calculation derivation (including, for each account to which PBOP expense is recorded, the account number, expense amount, description, calculation derivation and source).
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 715 (f/k/a FAS 106) or ASC 740 (f/k/a FAS 109). Account 254/182.3 includes Other Regulated Liabilities/Assets related to Excess/Deficient Accumulated Deferred Income Taxes that have been allocated to electric operations. This line item is necessary to maintain rate base neutrality in the event of a change in the Federal or State income tax rates. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (page 3, line 27).

Inputs Required:

FIT =	0.00%	
SIT =	0.00%	(State Income Tax Rate or Composite SIT)
p =	0.00%	(percent of federal income tax deductible for state purposes)

- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, and 561.3.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 28).
- P Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). ROE will be supported in the original filing

- Q and no change in ROE may be made absent a filing with FERC. Capitalization adjusted to exclude impacts of purchase accounting.
- R Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- S Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Reserved
- T The revenues credited on page 1 lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.

Formula Rate - Non-Levelized

For the 12 months ended 12/31/ [redacted]

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

- Notes:
- U On Line 35, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive Duke Energy Ohio's and Duke Energy Kentucky's zonal rates. Exclude, non-firm Point-to-Point revenues, revenues related to MTEP and RTEP projects, revenues from grandfathered interzonal transactions and revenues from service provided by ISO at a discount.
 - V Account Nos. 561.4, and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
 - W On Line 36, enter revenues from RTO settlements that are associated with MTEP projects. Exclude NITS, firm Point-to-Point revenues, non-firm Point-to-Point revenues, revenues related to RTEP projects, revenues from grandfathered interzonal transactions and revenues from service provided by ISO at a discount.
 - X Midcontinent ISO Fees include (1) the charges that DEOK paid to the Midcontinent ISO pursuant to the Settlement Agreement filed on July 29, 2011 in Docket No. ER11-2059 and (2) the exit fees that DEOK paid to the Midcontinent ISO pursuant to the Exit Fee Agreement filed on October 5, 2011 in Docket No. ER12-33.
 - Y PJM Integration Costs are the fees that PJM assessed DEOK for the costs that PJM incurred in connection with DEOK's move into PJM. Internal Integration Costs are the internal administrative costs incurred by Duke Energy Ohio and Duke Energy Kentucky to accomplish their move from the Midcontinent ISO into PJM.
 - Z Includes the annual income tax cost or benefit due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included on page 3, line 25b and will increase or decrease tax expense by the expense or benefit included on line 25b multiplied by (1/(1-T)) (page 3, line 28b).

For the 12 months ended 12/31/ [REDACTED]

Company Name
Transmission Formula Rate Revenue Requirement
Utilizing FERC Form 1 Data

Schedule 1A Rate Calculation

Line No.	Source	Revenue Requirement
A. <u>Schedule 1A Annual Revenue Requirements</u>		
1	Total Load Dispatch & Scheduling (Account 561) Attachment H-22A, Page 4, Line 7	\$ -
2	Revenue Credits for Schedule 1A - Note A	\$ -
3 Net Schedule 1A Revenue Requirement for Zone		
B. <u>Schedule 1A Rate Calculations</u>		
4	Annual MWh - Note B (Company Records)	- MWh
5	Schedule 1A rate \$/MWh (Line 3 / Line 4) (Line 3 / Line 4)	\$0.0000 \$/MWh

Notes:

- A Revenue received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of DEOK's zone during the year used to calculate rates under Attachment H-22A.
- B The annual MWh load used by all transmission customers per PJM MSRS reports.

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
RTEP - Transmission Enhancement Charges

To be completed in conjunction with Attachment H-22A

Line No.	(1)	(2)	(3)	(4)
Line No.		Attachment H-22A Page, Line, Col.	Transmission	Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, line 2 col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, line 14 col 5 (Note B)	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Att. H-22A, p 3, line 8 col 5	-	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.00%	0.00%
	GENERAL AND COMMON (G&C) DEPRECIATION AND AMORTIZATION EXPENSE			
5	Total G&C Depreciation and Amortization Expense	Att. H-22A, p 3, lines 10 & 11, col 5 (Note H)	-	
6	Annual Allocation Factor for G&C Depreciation and Amortization Expense	(line 5 divided by line 1 col 3)	0.00%	0.00%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Att. H-22A, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00%	0.00%
9	Annual Allocation Factor for Expense	Sum of lines 4, 6 and 8		0.00%
	INCOME TAXES			
10	Total Income Taxes	Att. H-22A, p 3, line 29 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.00%	0.00%
	RETURN			
12	Return on Rate Base	Att. H-22A, p 3, line 30 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	0.00%	0.00%
14	Annual Allocation Factor for Return	Sum of lines 11 and 13		0.00%

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
RTEP - Transmission Enhancement Charges

Network Upgrade Charge Calculation By Project

Line No.	(1) Project Name	(2) RTEP Project Number	(3) Project Gross Plant (Note C)	(4) Annual Allocation Factor for Expense (Page 1 line 9)	(5) Annual Expense Charge (Col. 3 * Col. 4)	(6) Project Net Plant (Note D)	(7) Annual Allocation Factor for Return (Page 1 line 14)	(8) Annual Return Charge (Col. 6 * Col. 7)	(9) Project Depreciation Expense (Note E)	(10) Annual Revenue Requirement (Sum Col. 5, 8 & 9)	(11) True-Up Adjustment (Note F)	(12) Network Upgrade Charge (Sum Col. 10 & 11 (Note G))
1b			\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00
1c			\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00
2	Annual Totals									\$0	\$0	\$0
3	RTEP Transmission Enhancement Charges for Attachment H-22A											\$0

Notes:

- A. Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-22A.
- B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A.
- C. Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E. Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-22A page 3 line 12.
- F. True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.
- G. The Network Upgrade Charge is the value to be used in Schedule 12.
- H. The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
MTEP - Transmission Enhancement Charges

To be completed in conjunction with Attachment H-22A

Line No.	(1)	(2)	(3)	(4)
Line No.		Attachment H-22A Page, Line, Col.	Transmission	Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, line 2 col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, line 14 col 5 (Note B)	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Att. H-22A, p 3, line 8 col 5	-	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.00%	0.00%
	GENERAL AND COMMON (G&C) DEPRECIATION AND AMORTIZATION EXPENSE			
5	Total G&C Depreciation and Amortization Expense	Att. H-22A, p 3, lines 10 & 11, col 5 (Note H)	-	
6	Annual Allocation Factor for G&C Depreciation and Amortization Expense	(line 5 divided by line 1 col 3)	0.00%	0.00%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Att. H-22A, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00%	0.00%
9	Annual Allocation Factor for Expense	Sum of lines 4, 6 and 8		0.00%
	INCOME TAXES			
10	Total Income Taxes	Att. H-22A, p 3, line 29 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.00%	0.00%
	RETURN			
12	Return on Rate Base	Att. H-22A, p 3, line 30 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	0.00%	0.00%
14	Annual Allocation Factor for Return	Sum of lines 11 and 13		0.00%

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
Legacy MTEP Credit

Network Upgrade Charge Calculation By Project

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	Network Upgrade Charge
		(Note C)	(Page 1 line 9)	(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)	
1b		\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00	
1c		\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00	
2	Annual Totals								\$0	\$0	\$0	
3	MTEP Transmission Enhancement Charges										\$0	

Notes:

- A. Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-22A.
- B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A.
- C. Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E. Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-22A page 3 line 12.
- F. True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.
- G. The Network Upgrade Charge is the value to be used in Schedule 26.
- H. The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

DUKE ENERGY OHIO, INC.
DEPRECIATION RATES

FERC Account Number (A)	Company Account Number (B)	Description (C)	Actual Accrual Rates (D) %
Wholly Owned Transmission Plant			
350	<u>34033501</u>	Rights of Way	<u>1,541.33</u>
352	<u>34203520</u>	Structures & Improvements	<u>1,901.50</u>
352	3424	Structures & Improvements - Duke Ohio - Loc. in Ky.	1.90
353	<u>34303530</u>	Station Equipment	<u>1,682.34</u>
353	3532	Station Equipment - Major	2.34
353	3535	Station Equipment - Electronics	4.00
353	3434	Station Equipment - Duke Ohio - Loc. in Ky.	1.68
354	<u>34403540</u>	Towers & Fixtures	<u>1,851.46</u>
354	3444	Towers & Fixtures - Duke Ohio - Loc. in Ky.	1.85
355	<u>34503550</u>	Poles & Fixtures	<u>2,312.85</u>
355	3454	Poles & Fixtures - Duke Ohio - Loc. in Ky.	2.31
356	<u>34603560</u>	Overhead Conductors & Devices	<u>1,911.92</u>
356	3561	Overhead Conductors & Devices - Clear Rights of Way	1.43
356	3464	Overhead Conductors & Devices - Duke Ohio - Loc. in Ky.	1.91
357	<u>34703570</u>	Underground Conduit	<u>1,431.62</u>
358	<u>34803580</u>	Underground Conductors & Devices	<u>2,372.18</u>
Commonly Owned Transmission Plant - CCD Projects			
352	3421	Structures & Improvements - CCD Projects	2.50
352	3425	Structures & Improvements - CCD Projects	2.50
353	3431	Station Equipment - CCD Projects	2.86
353	3432	Station Equipment - CCD Projects	2.86
353	3435	Station Equipment - CCD Projects	2.86
353	3437	Station Equipment - CCD Projects	2.86
354	3441	Towers & Fixtures - CCD Projects	3.00
354	3442	Towers & Fixtures - CCD Projects	3.00
354	3445	Towers & Fixtures - CCD Projects	3.00
354	3446	Towers & Fixtures - CCD Projects - Loc. In Ky.	3.00
354	3448	Towers & Fixtures - CCD Projects	3.00
355	3451	Poles & Fixtures - CCD Projects	3.00
355	3455	Poles & Fixtures - CCD Projects	3.00
356	3461	Overhead Conductors & Devices - CCD Projects	2.50
356	3462	Overhead Conductors & Devices - CCD Projects	2.50
356	3465	Overhead Conductors & Devices - CCD Projects	2.50
356	3466	Overhead Conductors & Devices - CCD Projects - Loc. In Ky.	2.50
Commonly Owned Transmission Plant - CD Projects			
352	3423	Structures & Improvements - CD Projects	2.50
353	3433	Station Equipment - CD Projects	2.86
353	3438	Station Equipment - CD Projects	2.86
354	3447	Towers & Fixtures - CD Projects	3.00
356	3467	Overhead Conductors & Devices - CD Projects	2.50

DUKE ENERGY OHIO, INC.
DEPRECIATION RATES

<u>FERC- Account Number</u> (A)	<u>Company- Account- Number</u> (B)	<u>Description</u> (C)	<u>Actual- Accrual Rates</u> (D) %
General and Intangible Plant			
<u>303</u>	<u>3033</u>	<u>Miscellaneous Intangible Plant – 3 year</u>	<u>33.33</u>
303	3030	Miscellaneous Intangible Plant – 5 year	20.00
303	30310	Miscellaneous Intangible Plant – 10 year	10.00
389	3890	Land and Land Rights	N/A
390	3900	Structures and Improvements	<u>4,202.47</u>
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing Equipment	20.00
<u>392</u>	<u>3920</u>	<u>Transportation Equipment</u>	<u>9.09</u>
392	3921	Trailers	<u>4,134.50</u>
<u>392</u>	<u>3925</u>	<u>Heavy Trucks</u>	<u>8.64</u>
393	3930	Stores Equipment	5.00
394	3940	Tools, Shop & Garage Equipment	4.00
<u>395</u>	<u>3950</u>	<u>Laboratory Equipment</u>	<u>6.67</u>
396	3960	Power Operated Equipment	5.29
397	3970	Communication Equipment	6.67
398	3980	Miscellaneous Equipment	5.00
Common Plant			
	1030	Miscellaneous Intangible Plant	20.00
	1701	Common AMI Meters	6.67
	1890	Land and Land Rights	N/A
	1900	Structures and Improvements	<u>3,293.52</u>
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1920	Transportation Equipment	<u>8,339.09</u>
	1921	Trailers	<u>4,134.50</u>
	1930	Stores Equipment	5.00
	1940	Tools, Shop & Garage Equipment	4.00
	1960	Power Operated Equipment	5.29
	1970	Communication Equipment	6.67
	1980	Miscellaneous Equipment	5.00

DUKE ENERGY KENTUCKY, INC.
DEPRECIATION RATES

<u>FERC Account Number</u> (A)	<u>Company Account Number</u> (B)	<u>Description</u> (C)	<u>Actual Accrual Rates</u> (D) %
Transmission Plant			
350	3501	Rights of Way	1.27
352	3520	Structures & Improvements	1.96
353	3530	Station Equipment	2.16
353	3532	Station Equipment - Major	1.73
353	3535	Station Equipment – Electronic	2.16
355	3550	Poles & Fixtures	1.76
356	3560	Overhead Conductors & Devices	1.91
General and Intangible Plant			
303	3030	Miscellaneous Intangible Plant – 5 Year	20.00
303	30310	Miscellaneous Intangible Plant – 10 Year	10.00
390	3900	Structures and Improvements	3.40
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing	20.00
392	3921	Trailers	3.84
394	3940	Tools, Shop & Garage Equipment	4.00
397	3970	Communication Equipment	6.67
Common Plant			
	1030	Miscellaneous Intangible Plant	20.00
	1900	Structures and Improvements	1.26
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1940	Tools, Shop & Garage Equipment	4.00
	1970	Communication Equipment	6.67
	1980	Miscellaneous Equipment	6.67

For the 12 months ended 12/31/

DUKE ENERGY OHIO, INC.
PROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr.)/Cr. <u>Deferred Income Tax Remeasurement</u>	Dr./((Cr.) <u>190</u>	Dr./((Cr.) <u>282</u>	Dr./((Cr.) <u>283</u>	Dr./((Cr.) <u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -
2	Post-Remeasurement ADIT	-	-	-	-
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -
5	254 (Gross-up only)	-	-	-	-
6	254 (Exclude Gross-up)	-	-	-	-
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -
9	Deferred Credits	-	-	-	-
10	182.3	-	-	-	-
11	Deferred Debits	-	-	-	-
12	Deferred Credits	-	-	-	-
13	254	-	-	-	-
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -
15	Debits	\$ -	\$ -	\$ -	\$ -
16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e-f)
	Year	Amortization Rate	Beginning Year Balance	Amortization 411.1	Amortization 410.1	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Protected Excess Federal ADIT is amortized using ARAM, which will change over time. DEO uses the best available ARAM when setting rates during the annual update process. DEO incorporates updated ARAM into the following year's annual updates.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEO reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

For the 12 months ended 12/31/

DUKE ENERGY OHIO, INC.
UNPROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line	Offset (Dr.)/Cr.	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
No.	<u>Deferred Income Tax Remeasurement</u>	<u>190</u>	<u>282</u>	<u>283</u>	<u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -
2	Post-Remeasurement ADIT	-	-	-	-
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -
5	254 (Gross-up only)	-	-	-	-
6	254 (Exclude Gross-up)	-	-	-	-
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -
9	Deferred Credits	-	-	-	-
10	182.3	-	-	-	-
11	Deferred Debits	-	-	-	-
12	Deferred Credits	-	-	-	-
13	254	-	-	-	-
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -
15	Debits	\$ -	\$ -	\$ -	\$ -
16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e- f) Remaining
	<u>Year</u>	<u>Amortization Rate</u>	<u>Beginning Year Balance</u>	<u>Amortization 411.1</u>	<u>Amortization 410.1</u>	<u>DIT Reclass To Unprotected</u>	<u>Balance</u>
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Unprotected Excess/(Deficient) Federal ADIT is amortized over ten years.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEO reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.

(4) To Page 3, Line 25

(5) To Page 2, Line 23

(6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

For the 12 months ended 12/31/ XXXX

DUKE ENERGY KENTUCKY, INC.
PROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr.)/Cr.	Dr./ (Cr.) <u>190</u>	Dr./ (Cr.) <u>282</u>	Dr./ (Cr.) <u>283</u>	Dr./ (Cr.) <u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -
2	Post-Remeasurement ADIT	-	-	-	-
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -
5	254 (Gross-up only)	-	-	-	-
6	254 (Exclude Gross-up)	-	-	-	-
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -
9	Deferred Credits	-	-	-	-
10	182.3	-	-	-	-
11	Deferred Debits	-	-	-	-
12	Deferred Credits	-	-	-	-
13	254	-	-	-	-
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -
15	Debits	\$ -	\$ -	\$ -	\$ -
16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e-f)
Year	Amortization Rate	Beginning Year Balance	Amortization <u>411.1</u>	Amortization <u>410.1</u>	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed					

Notes:

- (1) Protected Excess Federal ADIT is amortized using ARAM, which will change over time. DEK uses the best available ARAM when setting rates during the annual update process. DEK incorporates updated ARAM into the following year's annual updates.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.

- (3) DEK reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

For the 12 months ended 12/31/

DUKE ENERGY KENTUCKY, INC.
UNPROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr.)/Cr.	Dr./Cr.	Dr./Cr.	Dr./Cr.	Dr./Cr.		
No.	Deferred Income Tax Remeasurement	190	282	283	Total		
	(a)	(b)	(c)	(d)	(e)		
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -		
2	Post-Remeasurement ADIT	-	-	-	-		
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -		
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -		
5	254 (Gross-up only)	-	-	-	-		
6	254 (Exclude Gross-up)	-	-	-	-		
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -		
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -		
9	Deferred Credits	-	-	-	-		
10	182.3	-	-	-	-		
11	Deferred Debits	-	-	-	-		
12	Deferred Credits	-	-	-	-		
13	254	-	-	-	-		
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -		
15	Debits	\$ -	\$ -	\$ -	\$ -		
16	Credits	-	-	-	-		
17	411.2	-	-	-	-		
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -		
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e-f) Remaining Balance
	<u>Year</u>	<u>Amortization Rate</u>	<u>Beginning Year Balance</u>	<u>Amortization</u>	<u>Amortization</u>	<u>To Unprotected</u>	<u>Balance</u>
20	Calendar Year 1	0.00%	\$ -	<u>411.1</u>	<u>410.1</u>	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Unprotected Excess/(Deficient) Federal ADIT is amortized over ten years.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT

source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.

- (3) DEK reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

For the 12 months ended 12/31/ ██████

DUKE ENERGY KENTUCKY, INC.
UNPROTECTED STATE EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr./Cr.)	Dr./(Cr.) <u>190</u>	Dr./(Cr.) <u>282</u>	Dr./(Cr.) <u>283</u>	Dr./(Cr.) <u>Total</u>		
	(a)	(b)	(c)	(d)	(e)		
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -		
2	Post-Remeasurement ADIT	-	-	-	-		
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -		
4	182.3	\$ -	\$ -	\$ -	\$ -		
5	254 (Gross-up only)	-	-	-	-		
6	254 (Exclude Gross-up)	-	-	-	-		
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -		
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -		
9	Deferred Credits	-	-	-	-		
10	182.3	-	-	-	-		
11	Deferred Debits	-	-	-	-		
12	Deferred Credits	-	-	-	-		
13	254	-	-	-	-		
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -		
15	Debits	\$ -	\$ -	\$ -	\$ -		
16	Credits	-	-	-	-		
17	411.2	-	-	-	-		
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -		
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e)
	Year	Amortization Rate	Beginning Year Balance	Amortization	Amortization	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ 411.1	\$ 410.1	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Unprotected Excess/(Deficient) State ADIT is amortized over ten years.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) Excess/(Deficient) Deferred State Income Tax is applicable to unprotected assets only.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23

Clean Tariff

Formula Rate - Non-Levelized

For the 12 months ended 12/31/ [REDACTED]

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)			\$ -
	REVENUE CREDITS (Note T)			
		Total	Allocator	
2	Account No. 454 (page 4, line 34)	\$ -	TP 0.00000	\$ -
3	Account No. 456.1 (page 4, line 35)	0	TP 0.00000	0
4a	Revenues from Grandfathered Interzonal Transactions	0	TP 0.00000	0
4b	Revenues from service provided by ISO at a discount	0	TP 0.00000	0
5a	Legacy MTEP Credit (Account 456.1) (page 4, line 36)	0	1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)			\$ -
7	NET REVENUE REQUIREMENT (line 1 minus line 6)			\$ -
	DIVISOR			
8	1 CP (Note A)			0
9	12 CP (Note B)			0
10	Reserved			
11	Reserved			
12	Reserved			
13	Reserved			
14	Reserved			
15	Annual Cost (\$/kW/Yr) - 1 CP (line 7 / line 8)	\$0.000		
16	Annual Cost (\$/kW/Yr) - 12 CP (line 7 / line 9)	\$0.000		
17	Network Rate (\$/kW/Mo) (line 15 / 12)	\$0.000		
17a	Point-To-Point Rate (\$/kW/Mo) (line 16 / 12)	\$0.000		
		Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk) (line 16 / 52; line 16 / 52)	\$0.000		
19	Point-To-Point Rate (\$/kW/Day) (line 16 / 260; line 16 / 365)	\$0.000	Capped at weekly rate	\$0.000
20	Point-To-Point Rate (\$/MWh) (line 16 / 4,160; line 16 / 8,760 * 1000)	\$0.000	Capped at weekly and daily rate	\$0.000

Formula Rate - Non-Levelized

For the 12 months ended 12/31/ [REDACTED]

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.	(1) RATE BASE:	(2) Form No. 1 Page, Line, Col.	(3) Company Total		(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
GROSS PLANT IN SERVICE						
1	Production	205.46.g	\$ -	NA		
2	Transmission	207.58.g	0	TP	0.00000	\$ -
3	Distribution	207.75.g	0	NA		
4	General & Intangible	205.5.g & 207.99.g	0	W/S	0.00000	0
5	Common	356	0	CE	0.00000	0
6	TOTAL GROSS PLANT (sum lines 1-5)		\$ -	GP=	0.000%	\$ -
ACCUMULATED DEPRECIATION AND AMORTIZATION						
7	Production	219.20.c-219.24.c	\$ -	NA		
8	Transmission	219.25.c	0	TP	0.00000	\$ -
9	Distribution	219.26.c	0	NA		
10	General & Intangible	200.21.c & 219.28.c	0	W/S	0.00000	0
11	Common	356	0	CE	0.00000	0
12	TOTAL ACCUMULATED DEPRECIATION AND AMORTIZATION (sum lines 7-11)		\$ -			\$ -
NET PLANT IN SERVICE						
13	Production	(line 1 - line 7)	\$ -			
14	Transmission	(line 2 - line 8)	0			\$ -
15	Distribution	(line 3 - line 9)	0			
16	General & Intangible	(line 4 - line 10)	0			0
17	Common	(line 5 - line 11)	0			0
18	TOTAL NET PLANT (sum lines 13-17)		\$ -	NP=	0.000%	\$ -
ADJUSTMENTS TO RATE BASE (Note F)						
19	Account No. 281 (enter negative)	273.8.k	\$ -	NA	zero	\$ -
20	Account No. 282 (enter negative)	275.2.k & 275.6.k	0	NP	0.00000	0
21	Account No. 283 (enter negative)	277.9.k & 277.18.k	0	NP	0.00000	0
22	Account No. 190	234.8.c & 234.17.c	0	NP	0.00000	0
23	Net (Excess) / Deficient Deferred Tax Adj. (Account No. 182.3 and 254)	DIT Worksheet, x.g	0	NP	0.00000	0
24	Account No. 255 (enter negative) (Note K)	267.8.h	0	NP	0.00000	0
25	TOTAL ADJUSTMENTS (sum lines 19- 24)		\$ -			\$ -
26	LAND HELD FOR FUTURE USE (Note G)	214.x.d	\$ -	TP	0.00000	\$ -
WORKING CAPITAL (Note H)						
27	CWC	calculated	\$ -			0
28	Materials & Supplies (Note G)	227.5.c & 227.8.c & 227.16.c	0	TE	0.00000	0
29	Prepayments (Account 165)	111.57.c	0	GP	0.00000	0
30	TOTAL WORKING CAPITAL (sum lines 27 - 29)		\$ -			\$ -

31 RATE BASE (sum lines 18, 25, 26,
& 30)

\$ -

\$ -

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total		(4) Allocator	(5) Transmission (Col. 3 times Col. 4)
	O&M					
1	Transmission	321.112.b	\$ -	TE	0.00000	\$ -
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)	321.88.b, 321.92.b;	0		1.00000	0
1b	Less Midcontinent ISO Fees included in Transmission O&M	(Note X)	0	TE	0.00000	0
1c	Less EPRI Annual Membership Dues	(Note I)	0	TE	0.00000	0
2	Less Account 565	321.96.b	0	TE	0.00000	0
3	A&G	323.197.b	0	W/S	0.00000	0
3a	PBOP Expense excluding Pension Expense included in line 3 for information only	(Note E)	0			
3b	Less PJM Integration Costs included in A&G and Internal Integration Costs included in A&G	(Note Y)	0	W/S	0.00000	0
4	Less FERC Annual Fees	350.x.b	0	W/S	0.00000	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Advertising (Note I)		0	W/S	0.00000	0
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		0	TE	0.00000	0
6	Common	356	0	CE	0.00000	0
7	Transmission Lease Payments		0		1.00000	0
8	TOTAL O&M (Sum lines 1, 3, 5a, 6, 7 less lines 1a, 1b, 1c, 2, 3b, 4, 5)		\$ -			\$ -
	DEPRECIATION AND AMORTIZATION EXPENSE					
9	Transmission	336.7.f	\$ -	TP	0.00000	\$ -
10	General & Intangible	336.1.f & 336.10.f	0	W/S	0.00000	0
11	Common	336.11.f	0	CE	0.00000	0
12	TOTAL DEPRECIATION AND AMORTIZATION (Sum lines 9 - 11)		\$ -			\$ -
	TAXES OTHER THAN INCOME TAXES (Note J)					
	LABOR RELATED					
13	Payroll	263.i	\$ -	W/S	0.00000	\$ -
14	Highway and vehicle	263.i	0	W/S	0.00000	0
	PLANT RELATED					
16	Property	263.i	0	GP	0.00000	0
17	Gross Receipts	263.i	0	NA	zero	0
18	Other	263.i	0	GP	0.00000	0
19	Payments in lieu of taxes		0	GP	0.00000	0
20	TOTAL OTHER TAXES (sum lines 13 - 19)		\$ -			\$ -
	INCOME TAXES (Note K)					
21	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.000000%			
22	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		0.000000%			
	where WCLTD =(page 4, line 27) and R=(page 4, line 30)					
	and FIT, SIT & p are as given in footnote K.					
23	$1 / (1 - T) =$ (from line 21)		0.0000			
24	Amortized Investment Tax Credit	266.8.f (enter negative)	0			
25	Amortization of Excess/Deficient Deferred Income Taxes (Note O)	DIT Worksheet, x.d and x.e	0			
25b	Tax Effect of Permanent Differences and AFUDC Equity (Note Z)		0			
26	Income Tax Calculation (line 22 * line 30)		\$ -	NA		\$ -
27	ITC adjustment (line 23 * line 24)		0	NP	0.00000	0
28	Excess/Deficient DIT amortization (line 23 * line 25)		0	NP	0.00000	0
28b	Permanent Differences and AFUDC Equity Tax Adjustment (line 23 * line 25b)		0	NP	0.00000	0
29	Total Income Taxes (sum lines 26 - 28b)		\$ -			\$ -

30	RETURN [Rate Base (page 2, line 31) * Rate of Return (page 4, line 30)]	\$ - NA	\$ -
31	REV. REQUIREMENT (sum lines 8, 12, 20, 29, 30)	<u>\$ -</u>	<u>\$ -</u>

Formula Rate - Non-Levelized

For the 12 months ended 12/31/ [REDACTED]

Rate Formula Template
Utilizing FERC Form 1 Data
COMPANY NAME
SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES							
1	Total transmission plant (page 2, line 2, column 3)				\$	-		
2	Less transmission plant excluded from ISO rates (Note M)					0		
3	Less transmission plant included in OATT Ancillary Services (Note N)					0		
4	Transmission plant included in ISO Rates (line 1 less lines 2 & 3)				\$	-		
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)						TP=	0.00000
	TRANSMISSION EXPENSES							
6	Total transmission expenses (page 3, line 1, column 3)				\$	-		
7	Less transmission expenses included in OATT Ancillary Services (Note L)					0		
8	Included transmission expenses (line 6 less line 7)				\$	-		
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.00000		
10	Percentage of transmission plant included in ISO Rates (line 5)					0.00000	TP	
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)					0.00000	TE=	
	WAGES & SALARY ALLOCATOR (WS)							
		Form 1 Reference	\$	TP	Allocation			
12	Production	354.20.b	0	0.00	0			
13	Transmission	354.21.b	0	0.00	0			
14	Distribution	354.23.b	0	0.00	0			
15	Other	354.24,25,26.b	0	0.00	0			
16	Total (sum lines 12-15)		0		0			
						WS Allocator (\$ / Allocation)		
						0.00000	=	WS
	COMMON PLANT ALLOCATOR (CE)		\$	% Electric	WS Allocator			
17	Electric	200.3.c	0	(line 17 / line 20)	(line 16)			
18	Gas	201.3.d	0	0.00000	0.00000			
19	Water	201.3.e	0					
20	Total (sum lines 17 - 19)		0					
	RETURN (R)							
21		Long Term Interest (117, sum of 62.c through 67.c)				\$		
22		Preferred Dividends (118.29c) (positive number)				0		
	Development of Common Stock:							
23		Proprietary Capital (112.16.c)				0		
24		Less Preferred Stock (line 28)				0		
25		Less Account 216.1 (112.12.c) (enter negative)				0		
26		Common Stock (sum lines 23-25)				0		
		(Note P)	\$	%	Cost	Weighted		
27	Long Term Debt (112, sum of 18.c through 21.c)		0	0%	0.0000	0.0000		
28	Preferred Stock (112.3.c)		0	0%	0.0000	0.0000		
29	Common Stock (line 26)		0	0%	0.1138	0.0000		
30	Total (sum lines 27-29)		0			0.0000	=	R
	REVENUE CREDITS							
	ACCOUNT 447 (SALES FOR RESALE) (Note Q)	(310-311)				Load		
31	a. Bundled Non-RQ Sales for Resale (311.x.h)					0		
32	b. Bundled Sales for Resale included in Divisor on page 1					0		

33	Total of (a)-(b)		0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)		\$ -
35	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U)	(330.x.n)	\$ -
36	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note W)	(330.x.n)	\$ -

Formula Rate - Non-Levelized

For the 12 months ended 12/31/

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes:

- A DEOK 1 CP is Duke Energy Ohio ("DEO") Monthly Firm Transmission System Peak Load as reported on page 400, column b of Form 1 at the time of DEO's annual peak.
- B DEOK 12 CP is DEO Monthly Firm Transmission System Peak Load as reported on page 400, column b of Form 1 at the time of DEO's monthly peaks.
- C Reserved
- D Reserved
- E DEOK will provide, in connection with each Annual Update, a copy of the entire annual actuarial valuation report supporting the derivation of the annual Postretirement Benefits Other than Pensions ("PBOP") expense as charged to FERC account 926, and the amount of such expense included in Total Admin and General Expenses provided on Attachment H-22A, page 3 of 6, line 3 of the Formula Rate. DEOK will provide, in connection with each Annual Update, a worksheet that shows the actual PBOP expense components and calculation derivation (including, for each account to which PBOP expense is recorded, the account number, expense amount, description, calculation derivation and source).
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to ASC 715 (f/k/a FAS 106) or ASC 740 (f/k/a FAS 109). Account 254/182.3 includes Other Regulated Liabilities/Assets related to Excess/Deficient Accumulated Deferred Income Taxes that have been allocated to electric operations. This line item is necessary to maintain rate base neutrality in the event of a change in the Federal or State income tax rates. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related. The transmission portion of page 227, line 5 is specified in a footnote to the Form 1.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (page 3, line 27).

Inputs Required:

FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)

- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, and 561.3.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)) (page 3, line 28).
- P Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). ROE will be supported in the original filing

- Q and no change in ROE may be made absent a filing with FERC. Capitalization adjusted to exclude impacts of purchase accounting.
- R Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- S Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Reserved
- T The revenues credited on page 1 lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.

Formula Rate - Non-Levelized

For the 12 months ended 12/31/ [REDACTED]

Rate Formula Template
Utilizing FERC Form 1 Data

COMPANY NAME

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes:

- U On Line 35, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive Duke Energy Ohio's and Duke Energy Kentucky's zonal rates. Exclude, non-firm Point-to-Point revenues, revenues related to MTEP and RTEP projects, revenues from grandfathered interzonal transactions and revenues from service provided by ISO at a discount.
- V Account Nos. 561.4, and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- W On Line 36, enter revenues from RTO settlements that are associated with MTEP projects. Exclude NITS, firm Point-to-Point revenues, non-firm Point-to-Point revenues, revenues related to RTEP projects, revenues from grandfathered interzonal transactions and revenues from service provided by ISO at a discount.
- X Midcontinent ISO Fees include (1) the charges that DEOK paid to the Midcontinent ISO pursuant to the Settlement Agreement filed on July 29, 2011 in Docket No. ER11-2059 and (2) the exit fees that DEOK paid to the Midcontinent ISO pursuant to the Exit Fee Agreement filed on October 5, 2011 in Docket No. ER12-33.
- Y PJM Integration Costs are the fees that PJM assessed DEOK for the costs that PJM incurred in connection with DEOK's move into PJM. Internal Integration Costs are the internal administrative costs incurred by Duke Energy Ohio and Duke Energy Kentucky to accomplish their move from the Midcontinent ISO into PJM.
- Z Includes the annual income tax cost or benefit due to permanent differences or differences between the amount of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction is included on page 3, line 25b and will increase or decrease tax expense by the expense or benefit included on line 25b multiplied by $(1/(1-T))$ (page 3, line 28b).

For the 12 months ended 12/31/ [REDACTED]

Company Name
Transmission Formula Rate Revenue Requirement
Utilizing FERC Form 1 Data

Schedule 1A Rate Calculation

Line No.	Source	Revenue Requirement
A. <u>Schedule 1A Annual Revenue Requirements</u>		
1	Total Load Dispatch & Scheduling (Account 561) Attachment H-22A, Page 4, Line 7	\$ -
2	Revenue Credits for Schedule 1A - Note A	\$ -
3 Net Schedule 1A Revenue Requirement for Zone		
B. <u>Schedule 1A Rate Calculations</u>		
4	Annual MWh - Note B (Company Records)	- MWh
5	Schedule 1A rate \$/MWh (Line 3 / Line 4) (Line 3 / Line 4)	\$0.0000 \$/MWh

Notes:

- A Revenue received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of DEOK's zone during the year used to calculate rates under Attachment H-22A.
- B The annual MWh load used by all transmission customers per PJM MSRS reports.

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
RTEP - Transmission Enhancement Charges

To be completed in conjunction with Attachment H-22A

Line No.	(1)	(2)	(3)	(4)
Line No.		Attachment H-22A Page, Line, Col.	Transmission	Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, line 2 col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, line 14 col 5 (Note B)	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Att. H-22A, p 3, line 8 col 5	-	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.00%	0.00%
	GENERAL AND COMMON (G&C) DEPRECIATION AND AMORTIZATION EXPENSE			
5	Total G&C Depreciation and Amortization Expense	Att. H-22A, p 3, lines 10 & 11, col 5 (Note H)	-	
6	Annual Allocation Factor for G&C Depreciation and Amortization Expense	(line 5 divided by line 1 col 3)	0.00%	0.00%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Att. H-22A, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00%	0.00%
9	Annual Allocation Factor for Expense	Sum of lines 4, 6 and 8		0.00%
	INCOME TAXES			
10	Total Income Taxes	Att. H-22A, p 3, line 29 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.00%	0.00%
	RETURN			
12	Return on Rate Base	Att. H-22A, p 3, line 30 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	0.00%	0.00%
14	Annual Allocation Factor for Return	Sum of lines 11 and 13		0.00%

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
RTEP - Transmission Enhancement Charges

Network Upgrade Charge Calculation By Project

Line No.	(1) Project Name	(2) RTEP Project Number	(3) Project Gross Plant (Note C)	(4) Annual Allocation Factor for Expense (Page 1 line 9)	(5) Annual Expense Charge (Col. 3 * Col. 4)	(6) Project Net Plant (Note D)	(7) Annual Allocation Factor for Return (Page 1 line 14)	(8) Annual Return Charge (Col. 6 * Col. 7)	(9) Project Depreciation Expense (Note E)	(10) Annual Revenue Requirement (Sum Col. 5, 8 & 9)	(11) True-Up Adjustment (Note F)	(12) Network Upgrade Charge (Sum Col. 10 & 11 (Note G))	
1b			\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00	
1c			\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00	
2	Annual Totals										\$0	\$0	\$0
3	RTEP Transmission Enhancement Charges for Attachment H-22A												\$0

Notes:

- A. Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-22A.
- B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A.
- C. Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E. Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-22A page 3 line 12.
- F. True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.
- G. The Network Upgrade Charge is the value to be used in Schedule 12.
- H. The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
MTEP - Transmission Enhancement Charges

To be completed in conjunction with Attachment H-22A

Line No.	(1)	(2)	(3)	(4)
Line No.		Attachment H-22A Page, Line, Col.	Transmission	Allocator
	TRANSMISSION PLANT			
1	Gross Transmission Plant - Total	Att. H-22A, p 2, line 2 col 5 (Note A)	-	
2	Net Transmission Plant - Total	Att. H-22A, p 2, line 14 col 5 (Note B)	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Att. H-22A, p 3, line 8 col 5	-	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.00%	0.00%
	GENERAL AND COMMON (G&C) DEPRECIATION AND AMORTIZATION EXPENSE			
5	Total G&C Depreciation and Amortization Expense	Att. H-22A, p 3, lines 10 & 11, col 5 (Note H)	-	
6	Annual Allocation Factor for G&C Depreciation and Amortization Expense	(line 5 divided by line 1 col 3)	0.00%	0.00%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Att. H-22A, p 3, line 20 col 5	-	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00%	0.00%
9	Annual Allocation Factor for Expense	Sum of lines 4, 6 and 8		0.00%
	INCOME TAXES			
10	Total Income Taxes	Att. H-22A, p 3, line 29 col 5	-	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	0.00%	0.00%
	RETURN			
12	Return on Rate Base	Att. H-22A, p 3, line 30 col 5	-	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	0.00%	0.00%
14	Annual Allocation Factor for Return	Sum of lines 11 and 13		0.00%

Rate Formula Template
Utilizing Attachment H-22A Data

Company Name
Legacy MTEP Credit

Network Upgrade Charge Calculation By Project

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	Network Upgrade Charge
		(Note C)	(Page 1 line 9)	(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)	
1b		\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00	
1c		\$ -	0.00%	\$0.00	\$ -	0.00%	\$0.00	\$0	\$0.00	\$ -	\$0.00	
2	Annual Totals								\$0	\$0	\$0	
3	MTEP Transmission Enhancement Charges											\$0

Notes:

- A. Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-22A.
- B. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-22A.
- C. Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E. Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-22A page 3 line 12.
- F. True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.
- G. The Network Upgrade Charge is the value to be used in Schedule 26.
- H. The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

DUKE ENERGY OHIO, INC.
DEPRECIATION RATES

<u>FERC Account Number</u> (A)	<u>Company Account Number</u> (B)	<u>Description</u> (C)	<u>Actual Accrual Rates</u> (D) %
		Transmission Plant	
350	3501	Rights of Way	1.33
352	3520	Structures & Improvements	1.50
353	3530	Station Equipment	2.34
353	3532	Station Equipment – Major	2.34
353	3535	Station Equipment – Electronics	4.00
354	3540	Towers & Fixtures	1.46
355	3550	Poles & Fixtures	2.85
356	3560	Overhead Conductors & Devices	1.92
356	3561	Overhead Conductors & Devices – Clear Rights of Way	1.43
357	3570	Underground Conduit	1.62
358	3580	Underground Conductors & Devices	2.18

General and Intangible Plant			
303	3033	Miscellaneous Intangible Plant – 3 year	33.33
303	3030	Miscellaneous Intangible Plant – 5 year	20.00
303	3031	Miscellaneous Intangible Plant – 10 year	10.00
389	3890	Land and Land Rights	N/A
390	3900	Structures and Improvements	2.47
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing Equipment	20.00
392	3921	Trailers	4.50
392	3925	Heavy Trucks	8.64
393	3930	Stores Equipment	5.00
394	3940	Tools, Shop & Garage Equipment	4.00
396	3960	Power Operated Equipment	5.29
397	3970	Communication Equipment	6.67
398	3980	Miscellaneous Equipment	5.00
Common Plant			
	1030	Miscellaneous Intangible Plant	20.00
	1701	Common AMI Meters	6.67
	1890	Land and Land Rights	N/A
	1900	Structures and Improvements	3.52
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1920	Transportation Equipment	9.09
	1921	Trailers	4.50
	1930	Stores Equipment	5.00
	1940	Tools, Shop & Garage Equipment	4.00
	1960	Power Operated Equipment	5.29
	1970	Communication Equipment	6.67
	1980	Miscellaneous Equipment	5.00

DUKE ENERGY KENTUCKY, INC.
DEPRECIATION RATES

<u>FERC Account Number</u> (A)	<u>Company Account Number</u> (B)	<u>Description</u> (C)	<u>Actual Accrual Rates</u> (D) %
Transmission Plant			
350	3501	Rights of Way	1.27
352	3520	Structures & Improvements	1.96
353	3530	Station Equipment	2.16
353	3532	Station Equipment - Major	1.73
353	3535	Station Equipment – Electronic	2.16
355	3550	Poles & Fixtures	1.76
356	3560	Overhead Conductors & Devices	1.91
General and Intangible Plant			
303	3030	Miscellaneous Intangible Plant – 5 Year	20.00
303	30310	Miscellaneous Intangible Plant – 10 Year	10.00
390	3900	Structures and Improvements	3.40
391	3910	Office Furniture and Equipment	5.00
391	3911	Electronic Data Processing	20.00
392	3921	Trailers	3.84
394	3940	Tools, Shop & Garage Equipment	4.00
397	3970	Communication Equipment	6.67
Common Plant			
	1030	Miscellaneous Intangible Plant	20.00
	1900	Structures and Improvements	1.26
	1910	Office Furniture and Equipment	5.00
	1911	Electronic Data Processing Equipment	20.00
	1940	Tools, Shop & Garage Equipment	4.00
	1970	Communication Equipment	6.67
	1980	Miscellaneous Equipment	6.67

For the 12 months ended 12/31/

DUKE ENERGY OHIO, INC.
PROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr.)/Cr. <u>Deferred Income Tax Remeasurement</u>	Dr./((Cr.) <u>190</u>	Dr./((Cr.) <u>282</u>	Dr./((Cr.) <u>283</u>	Dr./((Cr.) <u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -
2	Post-Remeasurement ADIT	-	-	-	-
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -
5	254 (Gross-up only)	-	-	-	-
6	254 (Exclude Gross-up)	-	-	-	-
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -
9	Deferred Credits	-	-	-	-
10	182.3	-	-	-	-
11	Deferred Debits	-	-	-	-
12	Deferred Credits	-	-	-	-
13	254	-	-	-	-
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -
15	Debits	\$ -	\$ -	\$ -	\$ -
16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e-f)
	Year	Amortization Rate	Beginning Year Balance	Amortization 411.1	Amortization 410.1	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Protected Excess Federal ADIT is amortized using ARAM, which will change over time. DEO uses the best available ARAM when setting rates during the annual update process. DEO incorporates updated ARAM into the following year's annual updates.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEO reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

For the 12 months ended 12/31/

DUKE ENERGY OHIO, INC.
UNPROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line	Offset (Dr.)/Cr.	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
No.	<u>Deferred Income Tax Remeasurement</u>	<u>190</u>	<u>282</u>	<u>283</u>	<u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -
2	Post-Remeasurement ADIT	-	-	-	-
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -
5	254 (Gross-up only)	-	-	-	-
6	254 (Exclude Gross-up)	-	-	-	-
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -
9	Deferred Credits	-	-	-	-
10	182.3	-	-	-	-
11	Deferred Debits	-	-	-	-
12	Deferred Credits	-	-	-	-
13	254	-	-	-	-
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -
15	Debits	\$ -	\$ -	\$ -	\$ -
16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e-f) Remaining Balance
Year	Amortization Rate	Beginning Year Balance	Amortization 411.1	Amortization 410.1	DIT Reclass To Unprotected	Balance
20	Calendar Year 1	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed					

Notes:

- (1) Unprotected Excess/(Deficient) Federal ADIT is amortized over ten years.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) DEO reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.

(4) To Page 3, Line 25

(5) To Page 2, Line 23

(6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

For the 12 months ended 12/31/ XXXX

DUKE ENERGY KENTUCKY, INC.
PROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr.)/Cr.	Dr./ (Cr.) <u>190</u>	Dr./ (Cr.) <u>282</u>	Dr./ (Cr.) <u>283</u>	Dr./ (Cr.) <u>Total</u>
	(a)	(b)	(c)	(d)	(e)
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -
2	Post-Remeasurement ADIT	-	-	-	-
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -
5	254 (Gross-up only)	-	-	-	-
6	254 (Exclude Gross-up)	-	-	-	-
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -
9	Deferred Credits	-	-	-	-
10	182.3	-	-	-	-
11	Deferred Debits	-	-	-	-
12	Deferred Credits	-	-	-	-
13	254	-	-	-	-
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -
15	Debits	\$ -	\$ -	\$ -	\$ -
16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e-f)
Year	Amortization Rate	Beginning Year Balance	Amortization <u>411.1</u>	Amortization <u>410.1</u>	DIT Reclass To Unprotected	Remaining Balance
20	Calendar Year 1	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed					

Notes:

- (1) Protected Excess Federal ADIT is amortized using ARAM, which will change over time. DEK uses the best available ARAM when setting rates during the annual update process. DEK incorporates updated ARAM into the following year's annual updates.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.

- (3) DEK reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

For the 12 months ended 12/31/

DUKE ENERGY KENTUCKY, INC.
UNPROTECTED FEDERAL EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr.)/Cr.	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)		
<u>No.</u>	<u>Deferred Income Tax Remeasurement</u>	<u>190</u>	<u>282</u>	<u>283</u>	<u>Total</u>		
	(a)	(b)	(c)	(d)	(e)		
1	Pre-Remeasurement ADIT	\$ -	\$ -	\$ -	\$ -		
2	Post-Remeasurement ADIT	-	-	-	-		
3	ADIT Remeasurement Total	\$ -	\$ -	\$ -	\$ -		
4	182.3 ⁶	\$ -	\$ -	\$ -	\$ -		
5	254 (Gross-up only)	-	-	-	-		
6	254 (Exclude Gross-up)	-	-	-	-		
7	Balance Sheet Only	\$ -	\$ -	\$ -	\$ -		
8	Deferred Debits	\$ -	\$ -	\$ -	\$ -		
9	Deferred Credits	-	-	-	-		
10	182.3	-	-	-	-		
11	Deferred Debits	-	-	-	-		
12	Deferred Credits	-	-	-	-		
13	254	-	-	-	-		
14	Excess / (Deficient) DIT Total	\$ -	\$ -	\$ -	\$ -		
15	Debits	\$ -	\$ -	\$ -	\$ -		
16	Credits	-	-	-	-		
17	411.2	-	-	-	-		
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -		
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
	(a)	(b) ¹	(c)	(d) ^{2/4} = (b) x System Level Balance Current Year	(e) ^{2/4} = (b) x System Level Balance Current Year	(f) ³	(g) ⁵ = (c-d-e-f) Remaining Balance
	<u>Year</u>	Amortization <u>Rate</u>	Beginning Year <u>Balance</u>	Amortization <u>411.1</u>	Amortization <u>410.1</u>	DIT Reclass <u>To Unprotected</u>	<u>Balance</u>
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Unprotected Excess/(Deficient) Federal ADIT is amortized over ten years.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT

source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.

- (3) DEK reclassified the OATT portion of the Protected Excess/(Deficient) DIT to Unprotected Excess/(Deficient) DIT. This amount is included in the Unprotected Excess/(Deficient) DIT balance to return to customers.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23
- (6) The combined gross-up of the protected and unprotected Excess/(Deficient) DIT regulatory liability/asset is presented on the unprotected worksheet.

For the 12 months ended 12/31/

DUKE ENERGY KENTUCKY, INC.
UNPROTECTED STATE EXCESS/DEFICIENT DEFERRED INCOME TAX WORKSHEET

Line No.	Offset (Dr./Cr.)	Dr./(Cr.) <u>190</u>	Dr./(Cr.) <u>282</u>	Dr./(Cr.) <u>283</u>	Dr./(Cr.) <u>Total</u>
	(a)	(b)	(c)	(d)	(e)
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16	Credits	-	-	-	-
17	411.2	-	-	-	-
18	Def. Income Tax Expense Total	\$ -	\$ -	\$ -	\$ -
19	Total Change in Excess / (Deficient) DIT (Line 7 + Line 14 + Line 18)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Year	(a)	(b) ¹ Amortization Rate	(c) Beginning Year Balance	(d) ^{2/4} = (b) x System Level Balance Current Year <u>411.1</u>	(e) ^{2/4} = (b) x System Level Balance Current Year <u>410.1</u>	(f) ³ DIT Reclass To Unprotected	(g) ⁵ = (c-d-e) Remaining Balance
20	Calendar Year 1	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calendar Year 2	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
22	Add years as needed						

Notes:

- (1) Unprotected Excess/(Deficient) State ADIT is amortized over ten years.
- (2) Excess / (Deficient) Deferred Income Tax for all years is amortized to accounts 410.1 or 411.1, as appropriate. The ADIT source account for amortization is determined based on the proportion of the ADIT balance that was transferred to Line 14, Excess/(Deficient) DIT Total. Current year amortization amounts may include true-up adjustments as necessary to reflect actual annual DIT amortization.
- (3) Excess/(Deficient) Deferred State Income Tax is applicable to unprotected assets only.
- (4) To Page 3, Line 25
- (5) To Page 2, Line 23

Prepared Direct Testimony of John J. Spanos
Exhibit Nos. DEO-0001, DEO-0002, and Appendix A

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Duke Energy Ohio, Inc.

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Docket No. ER23- -000

**PREPARED DIRECT TESTIMONY
OF
JOHN J. SPANOS**

**ON BEHALF OF
DUKE ENERGY OHIO, INC.**

February 3, 2023

EXHIBITS/APPENDICES

Exhibit No. DEO-0001	Prepared Direct Testimony of John J. Spanos
Exhibit No. DEO-0002	Depreciation Study
Appendix A	Qualifications

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Duke Energy Ohio, Inc.

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Docket No. ER23- -000

**PREPARED DIRECT TESTIMONY OF
JOHN J. SPANOS**

1 **Q PLEASE STATE YOUR NAME AND ADDRESS.**

2 **A**My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,
3 Pennsylvania, 17011.

4 **Q ARE YOU ASSOCIATED WITH ANY FIRM?**

5 **A**Yes. I am associated with the firm of Gannett Fleming Valuation and Rate
6 Consultants, LLC (Gannett Fleming).

7 **Q HOW LONG HAVE YOU BEEN ASSOCIATED WITH GANNETT**
8 **FLEMING?**

9 **A**I have been associated with the firm since June 1986.

10 **Q WHAT IS YOUR POSITION WITH THE FIRM?**

11 **A**I am President.

12 **Q ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?**

13 **A**I am testifying on behalf of Duke Energy Ohio, Inc. (“DEO”).

14 **Q PLEASE STATE YOUR QUALIFICATIONS.**

1 **A** I have over 36 years of depreciation experience, which includes giving expert
2 testimony in more than 420 cases before 41 regulatory commissions, including this
3 Commission. These cases have included depreciation studies in the electric, gas,
4 water, wastewater and pipeline industries. In addition to cases where I have
5 submitted testimony, I have also supervised over 800 other depreciation or valuation
6 assignments. Please refer to Appendix A for my qualifications statement, which
7 includes further information with respect to my work history, case experience, and
8 leadership in the Society of Depreciation Professionals.

9 **Q WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
10 **PROCEEDING?**

11 **A** My testimony will support and explain the depreciation study conducted under my
12 direction and supervision for the electric and common utility plant of DEO. The
13 study represents all electric and common plant assets, including transmission
14 accounts

15 **Q PLEASE DEFINE THE CONCEPT OF DEPRECIATION.**

16 **A** Depreciation refers to the loss in service value not restored by current maintenance,
17 incurred in connection with the consumption or prospective retirement of utility plant
18 in the course of service from causes which are known to be in current operation,
19 against which the Company is not protected by insurance. Among the causes to be
20 given consideration are wear and tear, decay, action of the elements, obsolescence,
21 changes in the art, changes in demand and the requirements of public authorities.

22 **Q PLEASE IDENTIFY EXHIBIT NO. DEO-002.**

1 **A** Exhibit No. DEO-0002 is a report entitled, “2021 Depreciation Study - Calculated
2 Annual Depreciation Accruals Related to Electric and Common Plant as of March
3 31, 2021.” This report sets forth the results of my depreciation study for DEO.

4 **Q** **IS EXHIBIT NO. DEO-0002 A TRUE AND ACCURATE COPY OF YOUR**
5 **DEPRECIATION STUDY?**

6 **A** Yes.

7 **Q** **DOES EXHIBIT NO. DEO-0002 ACCURATELY PORTRAY THE RESULTS**
8 **OF YOUR DEPRECIATION STUDY AS OF MARCH 31, 2021?**

9 **A** Yes.

10 **Q** **WHAT WAS THE PURPOSE OF YOUR DEPRECIATION STUDY?**

11 **A** The purpose of the depreciation study was to estimate the annual depreciation
12 accruals related to electric and common plant in service for ratemaking purposes and
13 determine appropriate average service lives and net salvage percents for each plant
14 account.

15 **Q** **ARE THE METHODS AND PROCEDURES OF THIS DEPRECIATION**
16 **STUDY CONSISTENT WITH DUKE ENERGY OHIO’S PAST PRACTICES?**

17 **A** Yes, the depreciation methods and procedures that I used are the same as those
18 utilized in the past by Duke Energy Ohio. Both the existing rates and the rates
19 determined in the Depreciation Study are based on the average service life procedure
20 and the whole life method. For most general and common plant assets, amortization
21 periods were based on the nature of the assets in each account.

22 **Q** **PLEASE DESCRIBE THE CONTENTS OF YOUR REPORT.**

1 **A** The Depreciation Study is presented in nine parts. Part I, Introduction, presents the
2 scope and basis for the 2021 Depreciation Study. Part II, Estimation of Survivor
3 Curves, includes descriptions of the methodology of estimating survivor curves.
4 Parts III and IV set forth the analysis for determining service life and net salvage
5 estimates. Part V, Calculation of Annual and Accrued Depreciation, includes the
6 concepts of depreciation and amortization using the whole life. Part VI, Results of
7 Study, presents a description of the results of my analysis and a summary of the
8 depreciation calculations. Parts VII, VIII and IX include graphs and tables that relate
9 to the service life and net salvage analyses, and the detailed depreciation calculations
10 by account.

11 The 2021 Depreciation Study also includes several tables and tabulations of
12 data and calculations. Table 1 on pages VI-4 through VI-6 of the Depreciation Study
13 presents the estimated survivor curve, the net salvage percent, the original cost as of
14 March 31, 2021 and the calculated annual depreciation accrual, rate and accrued
15 depreciation for each account or subaccount. The section beginning on page VII-2
16 presents the results of the retirement rate analyses prepared as the historical bases for
17 the service life estimates. The section beginning on page VIII-2 presents the results
18 of the net salvage analysis. The section beginning on page IX-2 presents the
19 depreciation calculations related to surviving original cost as of March 31, 2021.

20 **Q** **PLEASE EXPLAIN HOW YOU PERFORMED YOUR DEPRECIATION**
21 **STUDY.**

22 **A** I used the straight line whole life method, with the average service life procedure.
23 The annual depreciation is based on a method of depreciation accounting that seeks

1 to distribute the unrecovered cost of fixed capital assets over the useful life of each
2 unit, or group of assets, in a systematic and rational manner.

3 For general plant accounts 3910, 3911, 3930, 3940, 3970, and 3980 and for
4 common plant accounts, 1910, 1911, 1930, 1940, 1970 and 1980, I used the straight
5 line whole life method of amortization. The annual amortization is based on
6 amortization accounting that distributes the cost of fixed capital assets over the
7 amortization period selected for each account and vintage.

8 **Q HOW DID YOU DETERMINE THE RECOMMENDED ANNUAL**
9 **DEPRECIATION ACCRUAL RATES?**

10 **A** I did this in two phases. In the first phase, I estimated the service life and net salvage
11 characteristics for each depreciable group, that is, each plant account or subaccount
12 identified as having similar characteristics. In the second phase, I calculated the
13 composite remaining lives and annual depreciation accrual rates based on the service
14 life and net salvage estimates determined in the first phase.

15 **Q PLEASE DESCRIBE THE FIRST PHASE OF THE DEPRECIATION**
16 **STUDY, IN WHICH YOU ESTIMATED THE SERVICE LIFE AND NET**
17 **SALVAGE CHARACTERISTICS FOR EACH DEPRECIABLE GROUP.**

18 **A** The service life and net salvage study consisted of compiling historic data from
19 records related to DEO's plant; analyzing these data to obtain historic trends of
20 survivor and net salvage characteristics; obtaining supplementary information from
21 DEO's management, and operating personnel concerning practices and plans as they
22 relate to plant operations; and interpreting the above data and the estimates used by

1 other electric utilities to form judgments of average service life and net salvage
2 characteristics.

3 **Q WHAT HISTORIC DATA DID YOU ANALYZE FOR THE PURPOSE OF**
4 **ESTIMATING SERVICE LIFE CHARACTERISTICS?**

5 **A** I analyzed DEO's accounting entries that record plant transactions during the period
6 1956 through 2020. The transactions included additions, retirements, transfers and
7 the related balances. DEO's records also included surviving dollar value by year
8 installed for each plant account as of March 31, 2021.

9 **Q WHAT METHOD DID YOU USE TO ANALYZE THIS SERVICE LIFE**
10 **DATA?**

11 **A** I used the retirement rate method. This is the most appropriate method when aged
12 retirement data are available, because this method determines the average rates of
13 retirement actually experienced by DEO during the period of time covered by the
14 study.

15 **Q PLEASE DESCRIBE HOW YOU USED THE RETIREMENT RATE**
16 **METHOD TO ANALYZE DEO'S SERVICE LIFE DATA.**

17 **A** I applied the retirement rate method to each different group of property in the study.
18 For each property group, I used the retirement rate method to form a life table which,
19 when plotted, shows an original survivor curve for that property group. Each
20 original survivor curve represents the average survivor pattern experienced by the
21 several vintage groups during the experience band studied. The survivor patterns do
22 not necessarily describe the life characteristics of the property group; therefore,
23 interpretation of the original survivor curves is required in order to use them as valid

1 considerations in estimating service life. The Iowa-type survivor curves were used to
2 perform these interpretations.

3 **Q WHAT IS AN “IOWA-TYPE SURVIVOR CURVE” AND HOW DID YOU**
4 **USE SUCH CURVES TO ESTIMATE THE SERVICE LIFE**
5 **CHARACTERISTICS FOR EACH PROPERTY GROUP?**

6 **A** Iowa type curves are a widely used group of generalized survivor curves that contain
7 the range of survivor characteristics usually experienced by utilities and other
8 industrial companies. The Iowa curves were developed at the Iowa State College
9 Engineering Experiment Station through an extensive process of observing and
10 classifying the ages at which various types of property used by utilities and other
11 industrial companies had been retired.

12 Iowa type curves are used to smooth and extrapolate original survivor curves
13 determined by the retirement rate method. The Iowa curves and truncated Iowa
14 curves were used in this study to describe the forecasted rates of retirement based on
15 the observed rates of retirement and the outlook for future retirements.

16 The estimated survivor curve designations for each depreciable property
17 group indicate the average service life, the family within the Iowa system to which
18 the property group belongs, and the relative height of the mode. For example, the
19 Iowa 50-R0.5 indicates an average service life of fifty years; a right-moded, or R,
20 type curve (the mode occurs after average life for right-moded curves); and a low
21 height, 0.5, for the mode (possible modes for R type curves range from 0.5 to 5).

1 **Q ARE THE FACTORS CONSIDERED IN YOUR ESTIMATES OF SERVICE**
2 **LIFE AND NET SALVAGE PERCENTS PRESENTED IN EXHIBIT NO.**
3 **DEO-0002?**

4 **A** Yes. A discussion of the factors considered in the estimation of service lives and net
5 salvage percents are presented in Part III and Part IV of Exhibit No. DEO-0002.

6 **Q DID YOU PHYSICALLY OBSERVE DEO'S PLANT AND EQUIPMENT AS**
7 **PART OF YOUR DEPRECIATION STUDY?**

8 **A** Not for this study. Due to travel restrictions at the time the study was conducted,
9 physical field reviews of Duke Energy Ohio's property were not possible. However,
10 field reviews have been conducted during past depreciation studies in January 2017
11 and July 2008. Field reviews are conducted to become familiar with utility
12 operations and to obtain an understanding of the function of the plant and
13 information with respect to the reasons for past retirements and the expected future
14 causes of retirements. I was able to obtain similar information from discussions with
15 Duke Energy Ohio's management and operating personnel, which was incorporated
16 in the interpretation and extrapolation of the statistical analyses.

17 **Q DID YOUR EXPERIENCE IN THE DEVELOPMENT OF OTHER**
18 **DEPRECIATION STUDIES AFFECT YOUR WORK IN THIS CASE FOR**
19 **DUKE ENERGY OHIO?**

20 **A** Yes. Because I customarily conduct field reviews for my depreciation studies, I have
21 had the opportunity to visit scores of similar facilities and meet with management
22 and operations personnel at many other companies. The knowledge I have
23 accumulated from those visits and meetings provides me with useful information to

1 draw upon to confirm or challenge my numerical analyses concerning asset condition
2 and overall life-cycle estimates.

3 **Q PLEASE EXPLAIN THE CONCEPT OF “NET SALVAGE”?**

4 **A** Net salvage is a component of the service value of capital assets that is recovered
5 through depreciation rates. The service value of an asset is its original cost less its
6 net salvage. Net salvage is the salvage value received for the asset upon retirement
7 less the cost to retire the asset. When the cost to retire the asset exceeds the salvage
8 value, the result is negative net salvage.

9 Because depreciation expense is the loss in service value of an asset during a
10 defined period (e.g., one year), it must include a ratable portion of both the original
11 cost of the asset and the net salvage. That is, the net salvage related to an asset
12 should be incorporated in the cost of service during the same period as its original
13 cost, so that customers receiving service from the asset pay rates that include a
14 portion of both elements of the asset’s service value, the original cost and the net
15 salvage value. For example, the full service value of a \$5,000 transmission pole
16 includes not only the \$5,000 of original cost, but also, on average, \$1,100 to remove
17 the pole at the end of its life and \$100 gross salvage, for a total service value of
18 \$6,000. In this example, the net salvage component is negative \$1,000 ($\$100 -$
19 $\$1,100$), and the net salvage percent is negative 20% ($(\$100 - \$1,100)/\$5,000$).

20 **Q PLEASE DESCRIBE HOW YOU ESTIMATED NET SALVAGE**
21 **PERCENTAGES.**

22 **A** I estimated the net salvage percentages by incorporating the Company’s actual
23 historical data for the period 1978 through 2020 and considered industry experience

1 of net salvage estimates for other electric companies. The net salvage percentages in
2 the Depreciation Study are based on a combination of statistical analyses and
3 informed judgment. The statistical analyses consider the cost of removal and gross
4 salvage ratios to the associated retirements during the 43-year period. Trends of
5 these data are also measured based on three-year moving averages and the most
6 recent five-year indications.

7 **Q PLEASE DESCRIBE THE SECOND PHASE OF THE PROCESS THAT YOU**
8 **USED IN THE DEPRECIATION STUDY IN WHICH YOU CALCULATED**
9 **ANNUAL DEPRECIATION ACCRUAL RATES.**

10 **A** After I estimated the service life and net salvage characteristics for each depreciable
11 property group, I calculated the annual depreciation accrual rates for each group
12 using the straight line whole life method, and the average service life procedure. The
13 calculation of annual depreciation accrual rates was developed as of March 31, 2021.

14 **Q PLEASE DESCRIBE THE STRAIGHT LINE WHOLE LIFE METHOD OF**
15 **DEPRECIATION.**

16 **A** The straight line whole life method of depreciation allocates the original cost of the
17 property, less future net salvage, in equal amounts to each year of service life.

18 **Q PLEASE DESCRIBE AMORTIZATION ACCOUNTING.**

19 **A** Amortization accounting is used for accounts with a large number of units, but small
20 asset values. In amortization accounting, units of property are capitalized in the
21 same manner as they are in depreciation accounting. However, depreciation
22 accounting is difficult for these assets because periodic inventories are required to
23 properly reflect plant in service. Consequently, retirements are recorded when a

1 vintage is fully amortized rather than as the units are removed from service. That is,
2 there is no dispersion of retirement. All units are retired when the age of the vintage
3 reaches the amortization period. Each plant account or group of assets is assigned a
4 fixed period which represents an anticipated life during which the asset will render
5 service. For example, in amortization accounting, assets that have a 15-year
6 amortization period will be fully recovered after 15 years of service and taken off the
7 Company books, but not necessarily removed from service. In contrast, assets that
8 are taken out of service before 15 years remain on the books until the amortization
9 period for that vintage has expired.

10 **Q IS AMORTIZATION ACCOUNTING BEING UTILIZED FOR CERTAIN**
11 **PLANT ACCOUNTS?**

12 **A** Yes. Amortization accounting is appropriate only for certain General and Common
13 Plant accounts. The General Plant accounts are 3910, 3911, 3930, 3940, 3970, and
14 3980 and for Common Plant accounts 1910, 1911, 1930, 1940, 1970, and 1980,
15 which represent approximately five percent of Duke Energy Ohio's depreciable plant.

16 **Q PLEASE USE AN EXAMPLE TO ILLUSTRATE THE DEVELOPMENT OF**
17 **THE ANNUAL DEPRECIATION ACCRUAL RATE FOR A PARTICULAR**
18 **GROUP OF PROPERTY IN YOUR DEPRECIATION STUDY.**

19 **A** I will use the combined analyses of transmission Account 3530, Station Equipment
20 and Account 3532, Station Equipment - Major, as an example because it is the largest
21 depreciable group and represents approximately 48 percent of depreciable
22 transmission plant. The retirement rate method was used to analyze the survivor
23 characteristics of this property group. Aged plant accounting data was compiled from

1 1956 through 2020 and analyzed in periods that best represent the overall service life
2 of this property. The life tables for the 1956-2020, 1981-2020, and 1991-2020
3 experience bands are presented on pages VII-19 through VII-27 of the Depreciation
4 Study. The life tables display the retirement and surviving ratios of the aged plant
5 data exposed to retirement by age interval. For example, page VII-19 of the study
6 shows \$171,105 retired at age 0.5 with \$621,963,372 exposed to retirement.
7 Consequently, the retirement ratio is 0.0003 and the surviving ratio is 0.9997. These
8 life tables, or original survivor curves, are plotted along with the estimated smooth
9 survivor curve, the 47-R1 on page VII-18 of the study.

10 The net salvage percent is presented on pages VIII-4 and VIII-5 of the
11 Depreciation Study. The percentage is based on the result of annual gross salvage
12 minus the cost to remove plant assets as compared to the original cost of plant retired
13 during the period 1978 through 2020. This 43-year period experienced negative
14 \$3,337,250 ($\$6,388,882 - \$9,726,132$) in net salvage for \$112,581,987 plant retired.
15 The result is negative net salvage of 3 percent ($\text{negative } \$3,337,250 / \$112,581,987$),
16 however, there is a very large gross salvage amount in 2016 that is not considered
17 indication of future gross salvage. Therefore, based on the overall net salvage, three
18 year rolling averages and the most recent five average excluding the outlier gross
19 salvage, as well as industry ranges and Company expectations, it was determined that
20 negative 10 percent is the most appropriate estimate.

21 My calculation of the annual depreciation related to the original cost as of
22 March 31, 2021, of electric plant is presented on pages IX-31 through IX-33 of
23 Exhibit DEO-0002 for Account 3530. The calculation is based on the 47-R1

1 survivor curve, 10 percent negative net salvage, the attained age, and the accrued
2 depreciation. The tabulation sets forth the installation year, the original cost,
3 calculated accrued depreciation, average life, life expectancy and annual accrual
4 amount and rate. These totals are brought forward to the table on page VI-4 of the
5 Depreciation Study

6 **Q HAVE YOU CALCULATED AN ACTUAL VS. THEORETICAL RESERVE**
7 **VARIANCE AS PART OF THE DEPRECIATION STUDY?**

8 **A** Yes. As set forth on pages VI-7 and VI-8 of Exhibit DEO-0002, there is a total
9 deficient reserve imbalance of \$68,831,787 based on the parameters proposed as a
10 result of the study. The most commonly utilized method for recovering these types
11 of deficient or excess imbalances is over the remaining life of each asset class.
12 However, the remaining life method, which is widely utilized in almost all
13 jurisdictions, is not the traditional method in Ohio. Because the reserve imbalance is
14 based on a theoretical calculated amount that is subject to volatility as depreciation
15 lives and net salvage rates change when applying normal depreciation practices, a
16 degree of variance is expected.

17 **Q WHAT IS YOUR RECOMMENDATION REGARDING ANNUAL**
18 **DEPRECIATION ACCRUAL RATES FOR THE COMPANY?**

19 **A** I recommend that the Company use an annual depreciation accrual rate for electric or
20 common accounts or subaccounts based on the calculated depreciation rates in Table
21 1 of Exhibit DEO-0002. In my opinion, these are reasonable and appropriate
22 depreciation accrual rates for the Company.

23 **Q DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

1 A Yes.



2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF MARCH 31, 2021

Prepared by:



*Excellence Delivered **As Promised***

DUKE ENERGY OHIO
Cincinnati, Ohio

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF MARCH 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

August 13, 2021

Duke Energy Ohio
139 East 4th Street 1303 Main
Cincinnati, OH 45202

Attention: Rocco D'Ascenzo
Deputy General Counsel

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric and common plant of Duke Energy Ohio. The study results include annual depreciation rates as of March 31, 2021. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:mle

067525.000

Gannett Fleming Valuation and Rate Consultants, LLC

207 Senate Avenue • Camp Hill, PA 17011-2316

t: 717.763.7211 • f: 717.763.4590

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DUKE ENERGY OHIO

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Duke Energy Ohio's ("DEO" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric and common plant as of March 31, 2021. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a whole life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

DEO's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes in depreciation rates caused by the proposed service life and net salvage estimates in this depreciation study as compared to those proposed in the previous depreciation study. The previous study for distribution and general plant accounts was conducted as of September 30, 2016, however, the previous study for transmission accounts was conducted as of September 30, 2011.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric and common plant in service as of March 31, 2021 as summarized in Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth a total annual depreciation expense of \$134.8 million when applied to depreciable plant balances as of March 31, 2021. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF MARCH 31, 2021</u>	<u>PROPOSED RATE</u>	<u>PROPOSED EXPENSE</u>
Common Plant	\$ 294,812,248.63	4.21	\$ 12,420,698
Electric Plant			
Transmission	\$1,172,077,683.12	2.25	\$ 26,415,565
Distribution	3,077,947,175.85	2.62	80,550,983
General	302,318,054.24	5.11	15,443,911
Total Electric Plant	<u>\$4,847,155,161.84</u>	2.78	<u>\$134,831,157</u>

PART I. INTRODUCTION

DUKE ENERGY OHIO DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Duke Energy Ohio (the Company) as applied to electric and common plant in service as of March 31, 2021. The study results include annual depreciation rates and reserve variance amounts for each account. The rates and amounts are based on the straight line whole life method of depreciation with a variance between the book depreciation reserve and the calculated accrued depreciation (theoretical reserve). The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current utility plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2020; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and net salvage estimates used for other electric properties.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized

for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summary schedules by depreciable group of annual depreciation accrual rates and amounts. Part VII, Service Life Statistics presents the statistical analysis of service life estimates; Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents; and Part IX, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line whole life method using the average service life procedure. The calculated annual and accrued

depreciation were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is used for most general plant accounts.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and estimates of future experience yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2020 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1956 through 2020 for electric and common plant were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated in the interpretation and extrapolation of the statistical analyses.

The estimates of net salvage were based in part on historical data compiled for the years 1978 through 2020 for electric and common plant. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The estimates of net salvage are expressed as percentages of the cost of plant retired.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

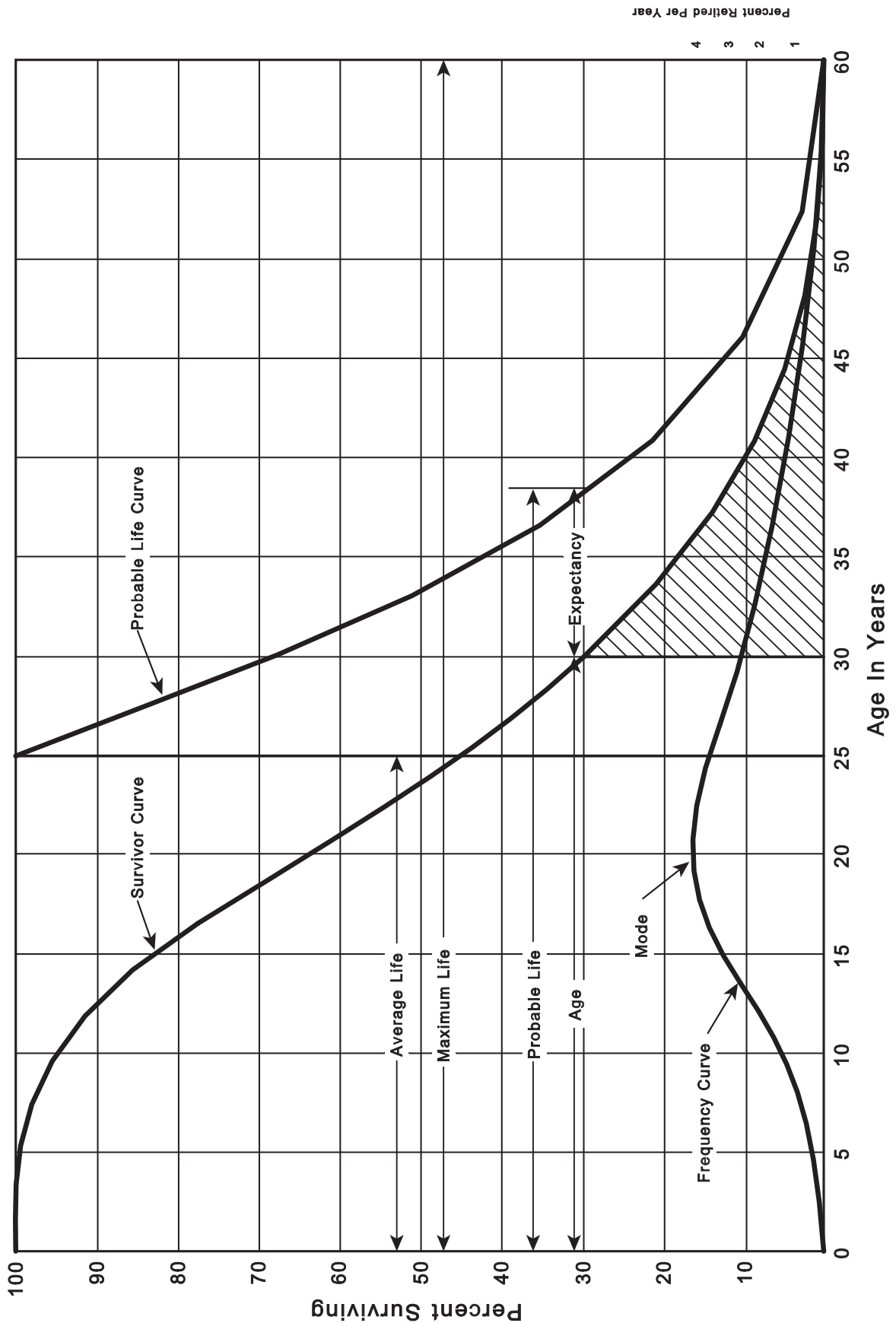


Figure 1. A Typical Survivor Curve and Derived Curves

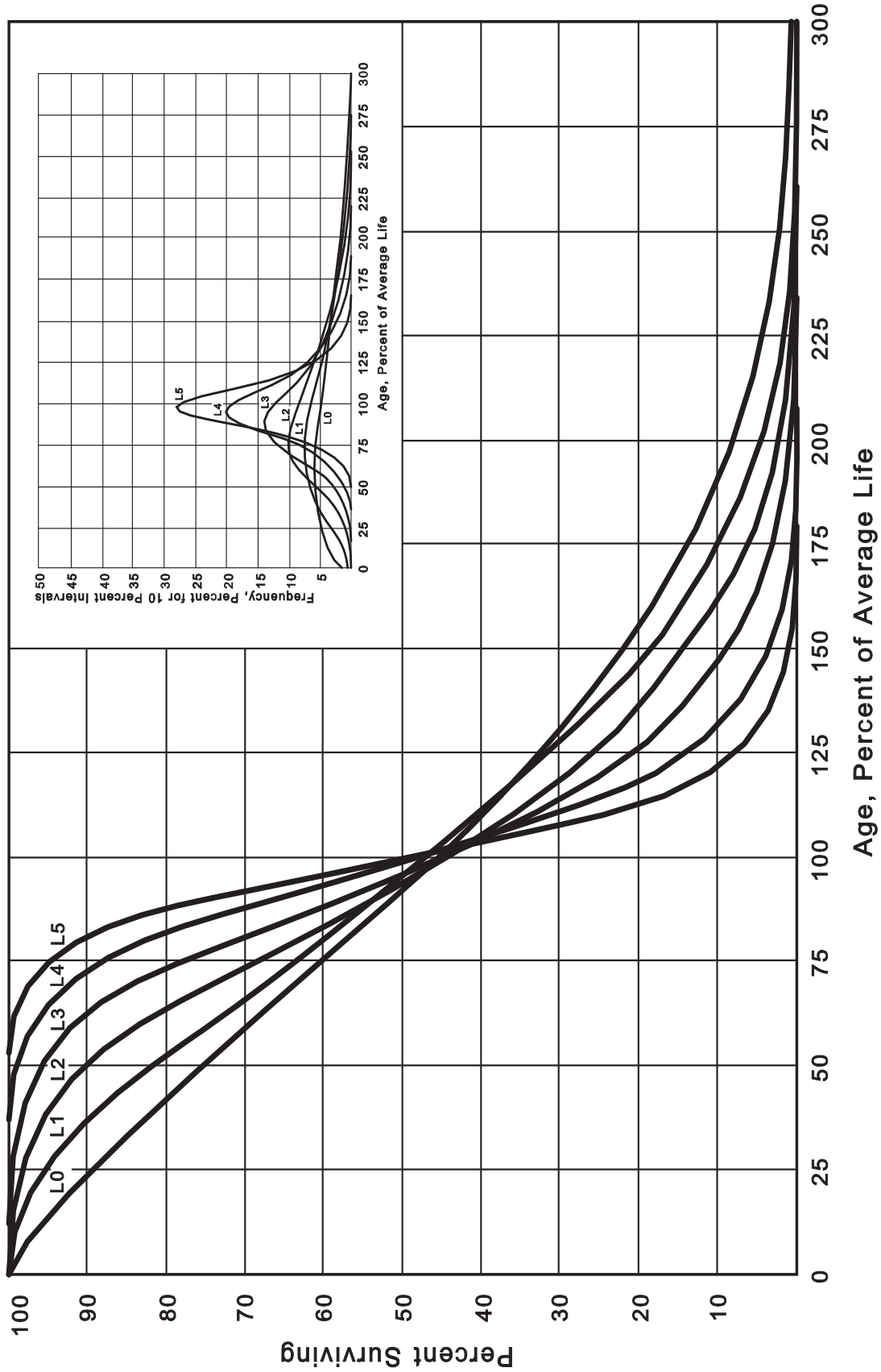


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

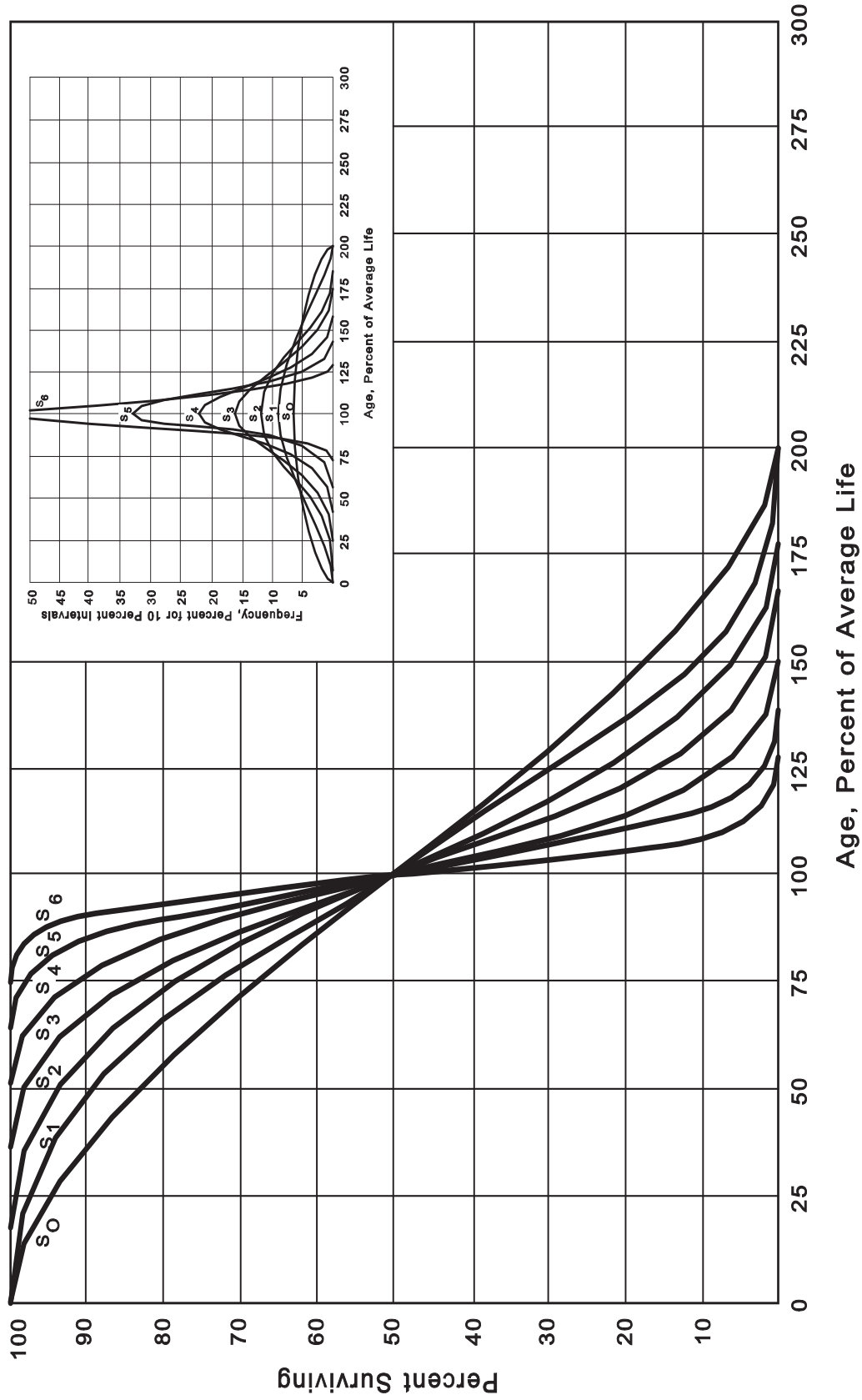


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

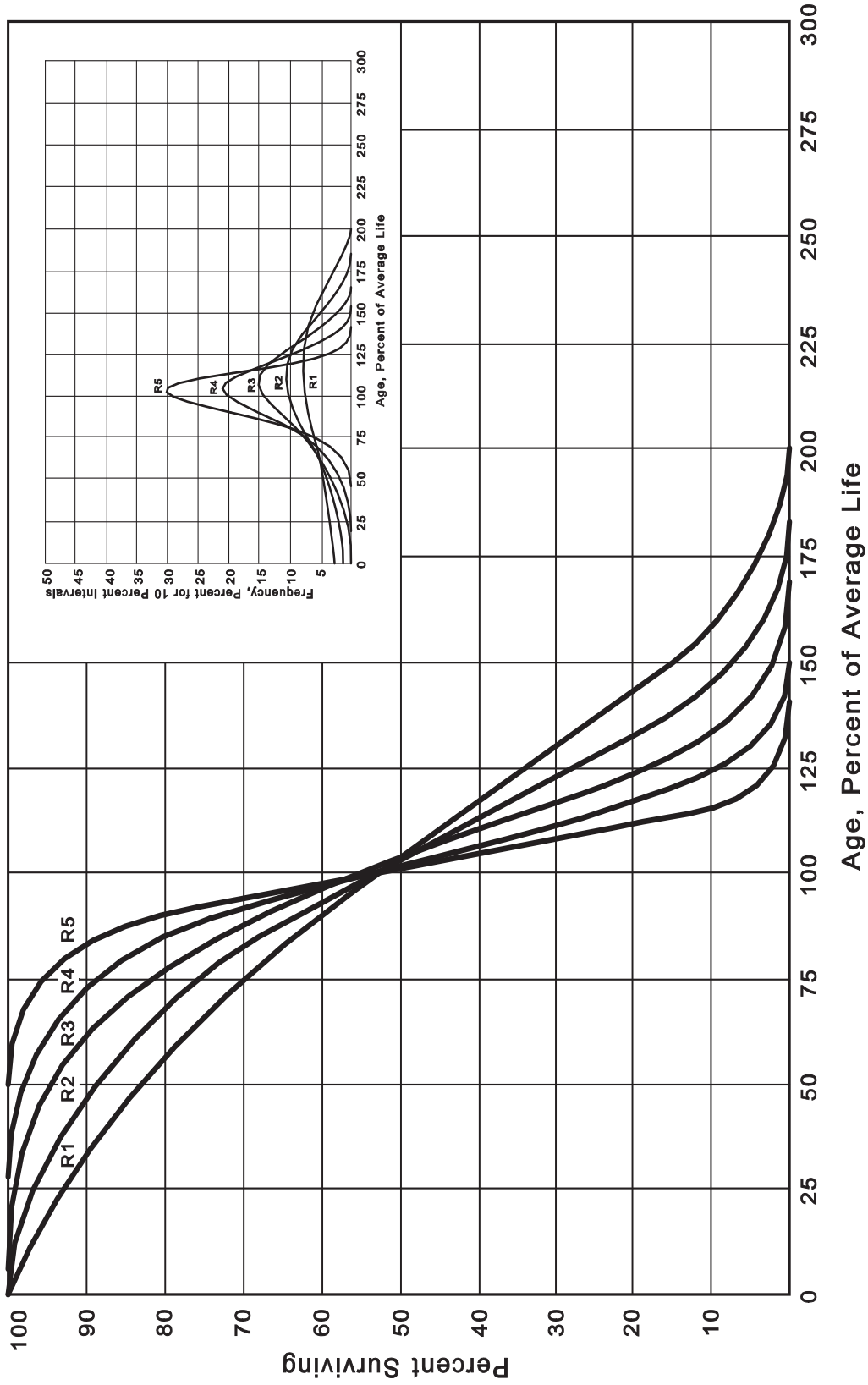


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

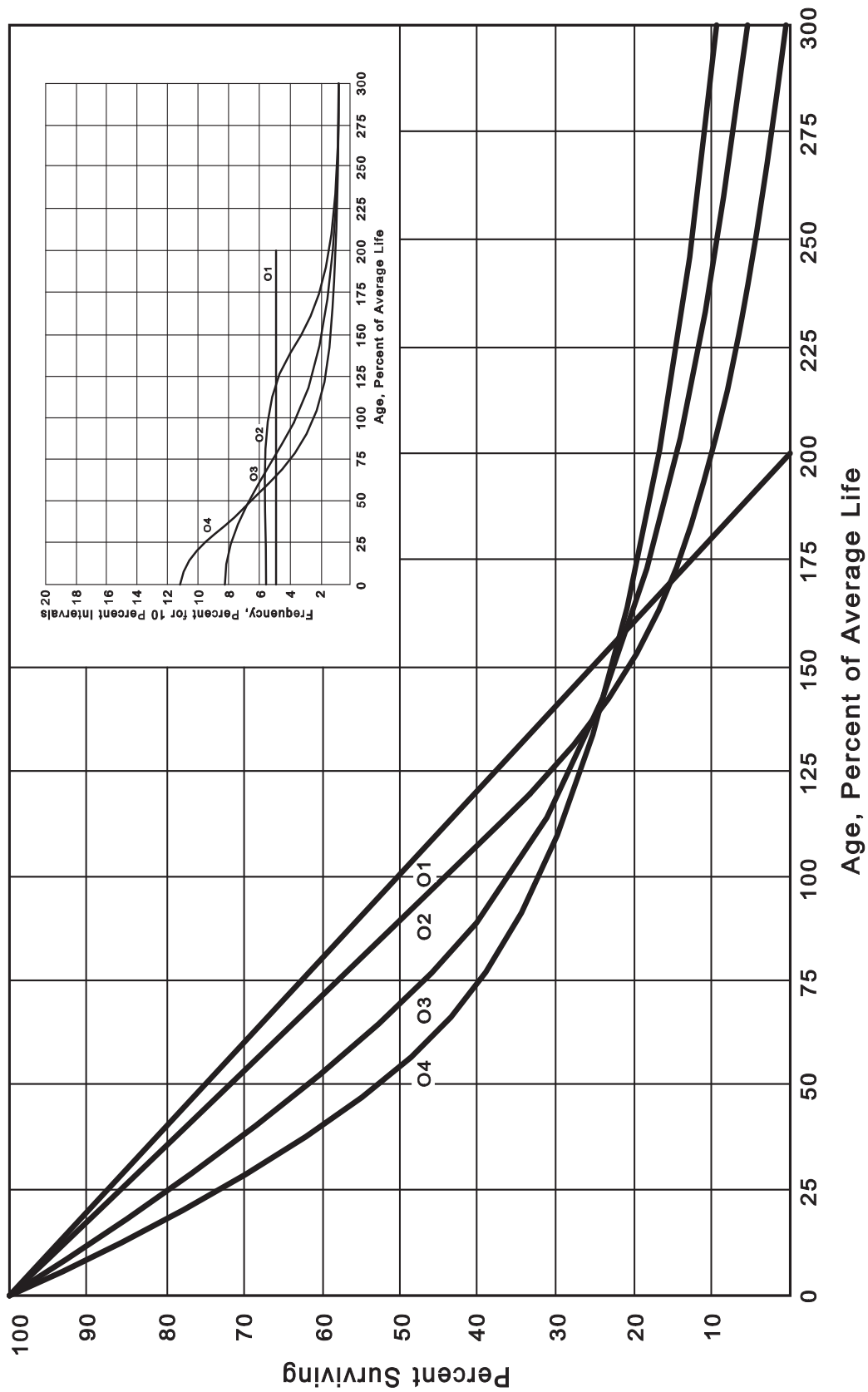


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

A hypothetical property group is used to illustrate the retirement rate method. This property group is observed for the experience band 2011-2020 during which there were placements (or installations) during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, year placed and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2006 were retired in 2011. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	During Year										Age Interval (12)	Age (13)	
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)			
2006	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	124	6½-7½
2014				6	13	15	16	17	19	19	131	131	5½-6½
2015					7	14	16	17	19	20	143	143	4½-5½
2016					8	8	18	20	22	23	146	146	3½-4½
2017						9	9	20	22	25	150	150	2½-3½
2018								11	23	25	151	151	1½-2½
2019									11	24	153	153	½-1½
2020										13	80	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	1,606	

Experience Band 2011-2020

Placement Band 2006-2020

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)		
	During Year														
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)					
2007	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	13½-14½
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2010	-	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	-	10½-11½
2011	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	9½-10½
2012	-	-	-	-	-	-	-	-	-	-	-	(5)	-	-	8½-9½
2013	-	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2015	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	-	5½-6½
2016	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	-	4½-5½
2017	-	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	-	3½-4½
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2019	-	-	-	-	-	-	-	-	-	(102) ^c	-	(121)	-	-	1½-2½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)				

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2011-2020
 SUMMARIZED BY AGE INTERVAL

Year	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
Placed	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)		
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2014				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2015					660 ^a	653	639	623	628	609	3,789	4½-5½
2016						750 ^a	742	724	685	663	4,332	3½-4½
2017							850 ^a	841	821	799	4,955	2½-3½
2018								960 ^a	949	926	5,719	1½-2½
2019									1,080 ^a	1,069	6,579	½-1½
2020										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

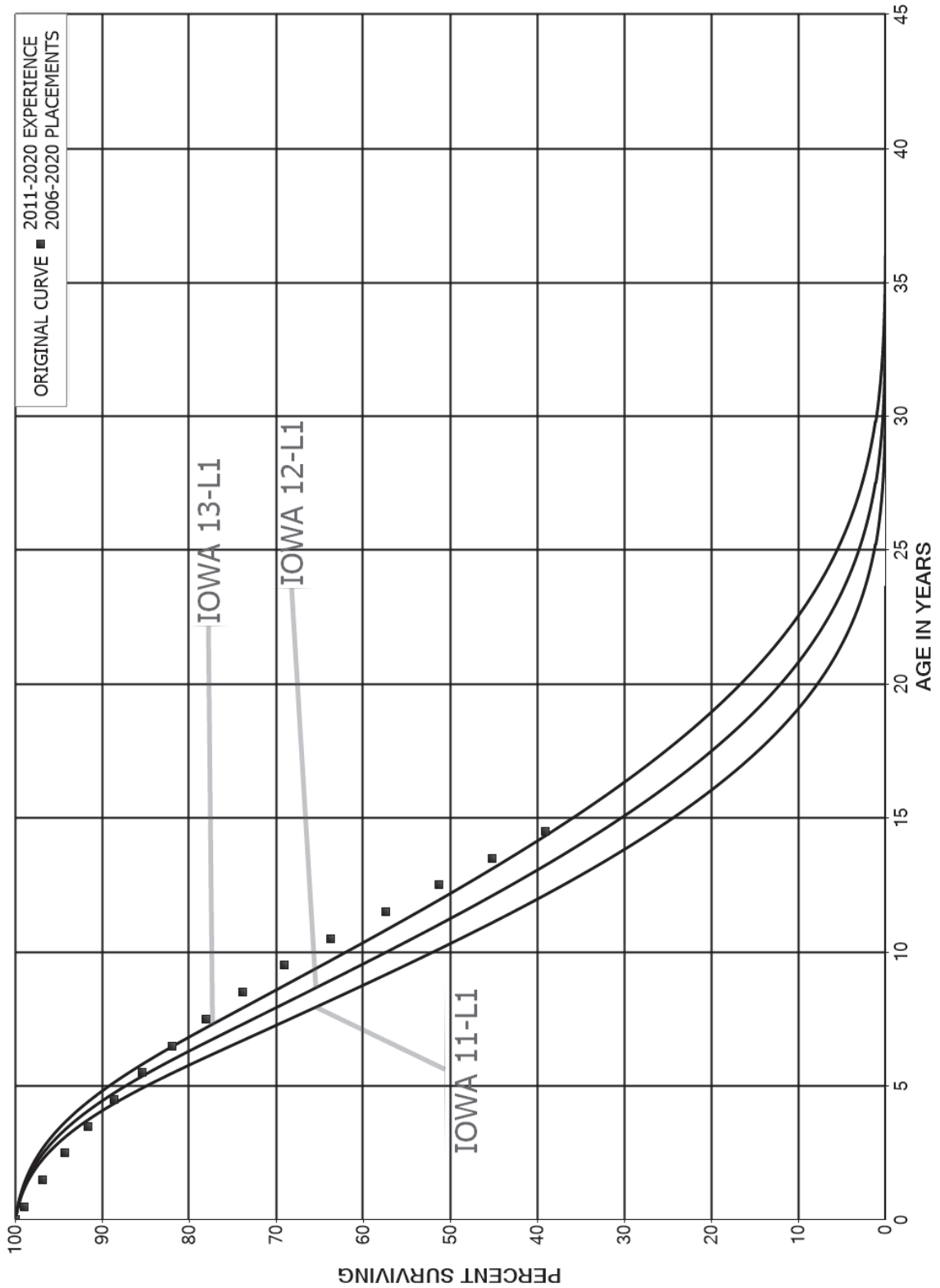


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

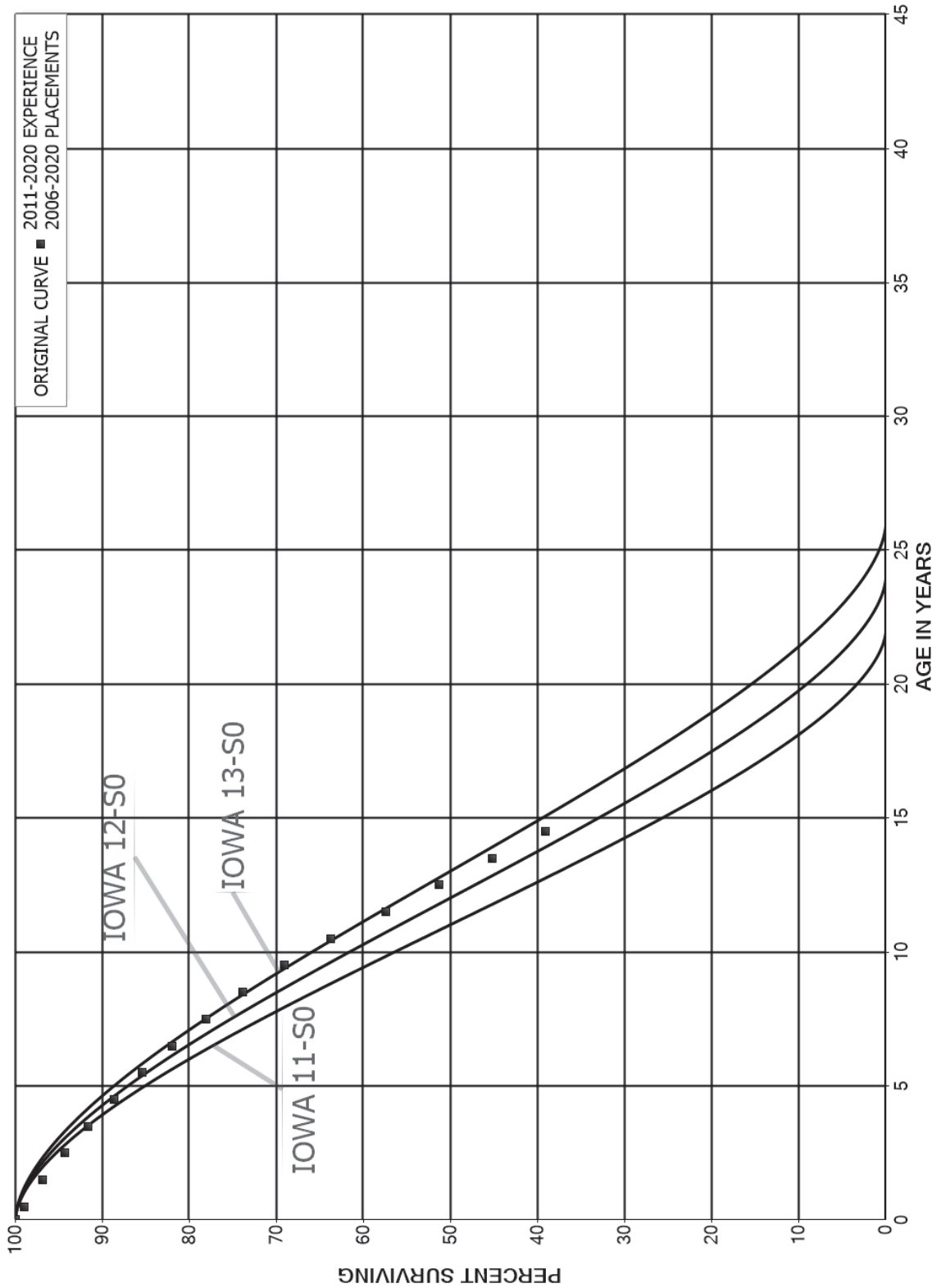


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

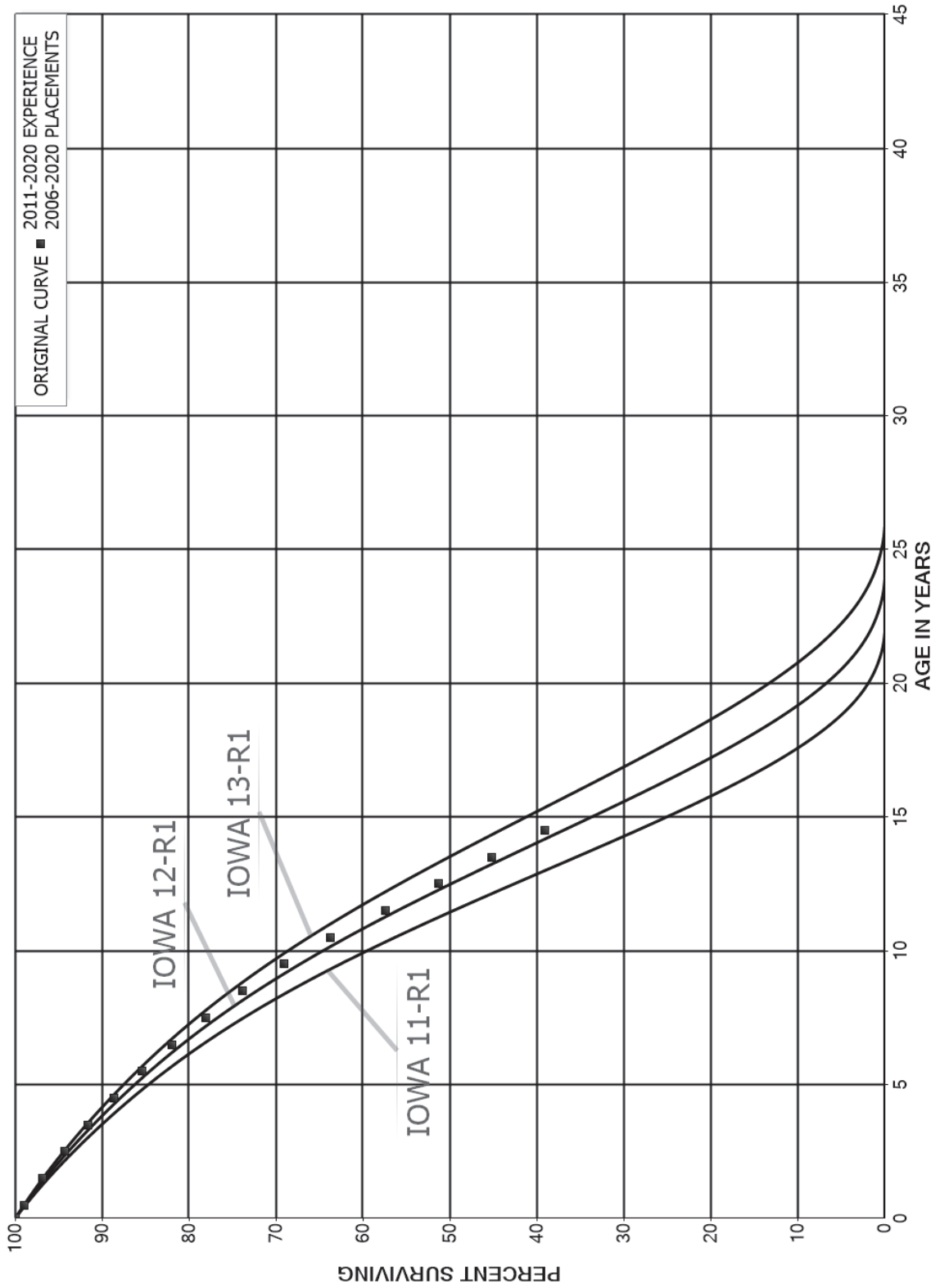
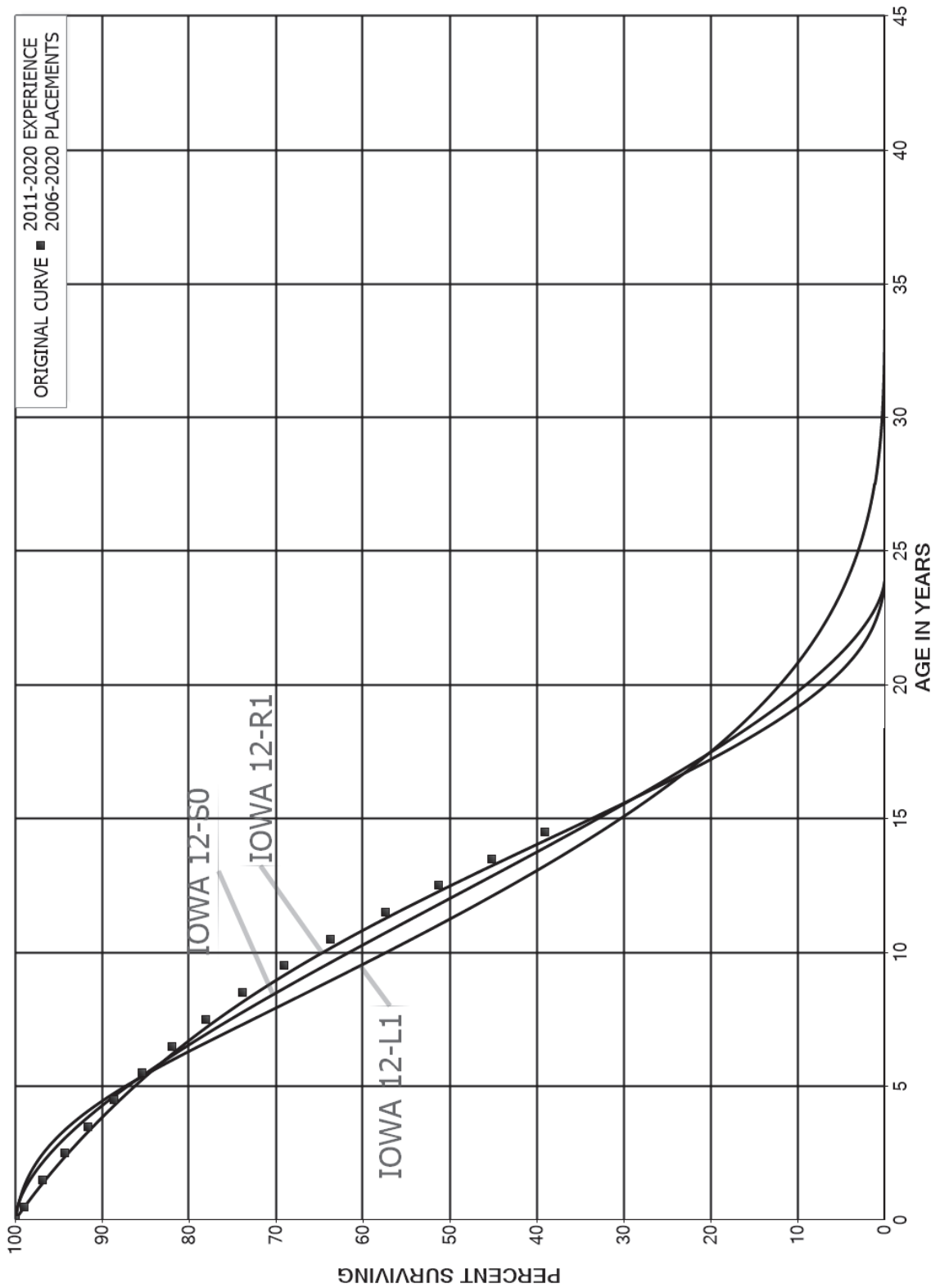


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are typically conducted for the study. However, due to travel restrictions, a site visit was not able to be conducted for this study but recent visits of other Duke Energy assets were able to be conducted for understanding of comparable assets. These field trips and meetings aid in the general understanding of the function of the plant and provide information related to the reasons for past retirements and expected future causes of retirement. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during previous field trips.

January 31, 2017

Brecon Operations Center
Cornell Substation
Dimmick Substation
Socialville Substation

July 8, 2008

Brecon Facility
Simpson Substation #175
Queensgate Service Building
Fourth & Main Office Building

SERVICE LIFE CONSIDERATIONS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during discussions with management, and the survivor curve estimates from other electric companies.

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data, management policies and outlook, and previous estimates for the Company and other electric utilities. Electric Account 3640, Poles, Towers and Fixtures, is one of the largest depreciable groups, representing approximately 8 percent of the total depreciable plant, and is used to illustrate the manner in which the study was conducted for groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1956 through 2020. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-91 and the life tables for the experience bands, 1956-2020, 1991-2020 and 2001-2020, are plotted on the chart follows it.

The previous estimate for this account was the 50-R1 for distribution poles. The primary causes of retirements for poles are age, highway relocation or capacity upgrade. There is an expectation that poles of many ages will be replaced in the near future as has occurred in the past. There has been a steady percentage of retirements through age 90, then a reduced percentage after age 90.

The 55-R1 survivor curve is selected to describe the past and future life characteristics of distribution poles. It is a reasonably good fit of the significant portion of the original curve and anticipates consistent rates of retirement due to age and voltage upgrades.

The combined analysis of Electric Account 3680, Line Transformers and Account 3682, Line Transformers – Customer Installations, are also one of the largest depreciable groups, representing more than 9 percent of the total depreciable plant. Aged retirements and other plant accounting data were compiled for the years 1956 through 2020 using the retirement rate method. The survivor curve chart for the account is presented on page VII-131 and the life tables for the experience bands, 1956-2020, 1981-2020 and 1991-2020, are plotted on the chart follows it. The previous estimates for these accounts were the 42-R1 and 45-R0.5. The primary causes of retirements for line transformers are failure and load or capacity upgrade. Additionally, there is an increase of pad mounted transformers as compared to pole mounted transformers. Management does not expect there will be a significant change of life characteristics as the asset mix changes. Line transformers continue to be replaced due to higher capacity demands. The historical indication of life characteristics shows higher percentage of retirements in early ages and fewer for older ages. The 50-R0.5 survivor curve is selected to describe the past and future life characteristics of line transformers. It is a reasonably good fit of the significant portion of the original curve and anticipates consistent rates of retirement.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization".

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage were based in part on historical data compiled for the years 1978 through 2020 for electric and common assets. The net salvage estimates are expressed as a percent of the original cost of plant retired. The net salvage analyses include annual amounts and five-year moving average bases.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during discussions with operations, a general knowledge of the electric industry, and net salvage estimates used by other electric companies. Depreciation reserve accounting data were compiled for the years 1978 through 2020 for electric and common plant. These data include the retirements, cost of removal and gross salvage.

The net salvage results for Electric Account 3670, Underground Conductors and Devices, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for the underground conductor is negative 25 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages VIII-38 through VIII-40 and the typical range of net salvage estimates used by other electric utilities for underground conductor. The historical indication for the period 1978 through 2020 is negative 26 percent. Three-year moving averages have fluctuated throughout the period but have averaged from negative 11 to negative 39 percent for the last 10 years, and the most recent five year average is negative 30 percent. Based on the overall average, most recent average and the range of estimates used by others, negative 25

percent net salvage is estimated for Account 3670, Underground Conductors and Devices.

The net salvage for Account 3650, Overhead Conductors and Devices, is negative 40 percent and is based primarily on the historical analysis of salvage percentages as shown in the tabulation on pages VIII-32 through VIII-34. The historical indication for the period 1978 through 2020 is negative 44 percent. In the most recent five year period, the percentage of cost of removal in relation to retirements has increased to negative 57 percent. Considering the overall period and the expectation of future retirements the net salvage estimate of negative 40 percent is reasonable and within range of estimates used by other electric utilities.

The net salvage estimates for the remaining accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other electric companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page VIII-1.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

Single Unit of Property

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an

age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4+6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

For property groups in which the average service life of each vintage differs because the life of successive additions is restricted by an expected concurrent retirement of all associated property, the annual accrual rate is calculated separately for each vintage. The rate for each vintage is determined by the above equations, using the average service life calculated for the investment in that vintage. A composite rate for the total investment in such a group may then be calculated at a specific date by weighting the rate for each vintage by the related surviving investment.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age, service life and net salvage. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \left(\frac{\text{Average Remaining Life}}{\text{Average Service Life}} \right) (1 - \text{Net Salvage, Percent}).$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric and common plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
COMMON PLANT	
1910 Office Furniture and Equipment	20
1911 Office Furniture and Equipment - EDP	5
1930 Stores Equipment	20
1940 Tools, Shop and Garage Equipment	25
1970 Communication Equipment	15
1980 Miscellaneous Equipment	20
ELECTRIC PLANT	
3910 Office Furniture and Equipment	20
3911 Office Furniture and Equipment - EDP	5
3930 Stores Equipment	20

3940	Tools, Shop and Garage Equipment	25
3970	Communication Equipment	15
3980	Miscellaneous Equipment	20

The annual amortization amount is determined by dividing the original cost for vintages whose age is less than the amortization period by the period of amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation variances to ensure complete recovery of capital over the life of the property. The adjustment of the annual accrual to correct such variances can be made. The Company has identified a negative reserve variance of \$68,831,787 as of March 31, 2021 based on the results of the service life and net salvage studies.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line whole life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric and common plant in service as of March 31, 2021. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to March 31, 2021, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and net salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of net salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of the original cost retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of electric and common plant as of March 31, 2021, are presented on pages VI-4 through VI-8 of this report. Tables 1 and 2 present the study results. Table 1 is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve.

The tables of the calculated annual and accrued depreciation are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth for each installation year the original cost, the average life, the calculated annual accrual amount and rate, the expectancy, and the calculated accrued factor and depreciation.

DUKE ENERGY OHIO

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO ELECTRIC AND COMMON PLANT AS OF MARCH 31, 2021

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF MARCH 31, 2021 (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	RATE (6)=(5)/(4)	CALCULATED ACCRUED DEPRECIATION (7)
COMMON PLANT						
1701	AMIMETERS	0	78,659.76	5,247	6.67	42,791
1900	STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES AND IMPROVEMENTS - MINOR	(10) (20)	194,564,878.04 18,810,449.87	7,065,227 450,669	3.63 2.40	71,920,251 3,079,793
	TOTAL STRUCTURES AND IMPROVEMENTS		213,375,327.91	7,515,896	3.52	75,000,044
1901	STRUCTURES AND IMPROVEMENTS - LEASE CLOPAY OFFICE BUILDINGS	FULLY ACCRUED	3,910,857.47	0	-	3,910,858
	TOTAL STRUCTURES AND IMPROVEMENTS - LEASE		3,910,857.47	0		3,910,858
1910	OFFICE FURNITURE AND EQUIPMENT	0	10,337,746.49	516,887	5.00	2,988,033
1911	OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING FULLY ACCRUED AMORTIZED	FULLY ACCRUED 0	21,582.60 109,042.49	0 21,808	- 20.00	21,583 94,406
	TOTAL OFFICE FURNITURE AND EQUIPMENT ELECTRONIC DATA PROCESSING		130,625.09	21,808		115,989
1920	TRANSPORTATION EQUIPMENT	5	38,302.47	0	-	36,387
1921	TRANSPORTATION EQUIPMENT - TRAILERS	10	52,040.53	2,342	4.50	10,973
1930	STORES EQUIPMENT	0	469,804.87	23,490	5.00	235,989
1940	TOOLS, SHOP AND GARAGE EQUIPMENT	0	2,640,035.50	105,601	4.00	1,013,953
1960	POWER OPERATED EQUIPMENT	10	111,852.23	5,919	5.29	48,853
1970	COMMUNICATION EQUIPMENT	0	62,284,933.54	4,154,405	6.67	36,522,251
1980	MISCELLANEOUS EQUIPMENT	0	1,382,062.77	69,103	5.00	432,525
	TOTAL COMMON PLANT		294,812,248.63	12,420,698	4.21	120,368,646
TRANSMISSION PLANT						
3501	RIGHTS OF WAY	0	35,689,797.30	474,674	1.33	12,064,921
3520	STRUCTURES AND IMPROVEMENTS	(5)	54,791,686.52	822,697	1.50	8,534,844
3530	STATION EQUIPMENT	(10)	405,867,540.81	9,508,866	2.34	87,633,038
3532	STATION EQUIPMENT - MAJOR	(10)	154,156,000.09	3,611,492	2.34	43,947,583
3535	STATION EQUIPMENT - ELECTRONICS	0	199,418.21	7,977	4.00	29,115
3540	TOWERS AND FIXTURES	(10)	54,473,191.61	796,943	1.46	21,423,437
3550	POLES AND FIXTURES	(20)	248,923,289.87	7,102,158	2.85	36,841,745
3560	OVERHEAD CONDUCTORS AND DEVICES	(15)	178,612,488.67	3,430,253	1.92	42,830,703
3561	OVERHEAD CONDUCTORS - CLEAR RIGHTS OF WAY	0	21,576,614.04	308,546	1.43	1,073,116
3570	UNDERGROUND CONDUIT	(5)	6,441,452.94	104,158	1.62	3,650,148
3580	UNDERGROUND CONDUCTORS AND DEVICES	(20)	11,346,203.06	247,801	2.18	4,387,220
	TOTAL TRANSMISSION PLANT		1,172,077,683.12	26,415,565	2.25	262,415,870

DUKE ENERGY OHIO

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO ELECTRIC AND COMMON PLANT AS OF MARCH 31, 2021

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF MARCH 31, 2021 (4)	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCRUED DEPRECIATION (7)
					AMOUNT (5)	RATE (6)=(5)/(4)	
DISTRIBUTION PLANT							
3601	RIGHTS OF WAY	75-R4	0	28,099,077.01	373,718	1.33	12,521,951
3610	STRUCTURES AND IMPROVEMENTS	70-R2.5	(20)	23,483,359.81	402,974	1.72	5,646,742
3620	STATION EQUIPMENT	61-R2	(20)	298,904,518.33	5,882,233	1.97	80,397,595
3622	STATION EQUIPMENT - MAJOR	61-R2	(20)	142,691,563.24	2,808,170	1.97	47,177,827
3640	POLES, TOWERS AND FIXTURES	55-R1	(40)	398,246,198.55	10,147,313	2.55	116,338,767
3650	OVERHEAD CONDUCTORS AND DEVICES	50-R0.5	(40)	730,095,195.07	20,442,665	2.80	169,451,865
3660	UNDERGROUND CONDUIT	75-R2	(50)	174,382,246.73	3,478,926	1.99	47,262,982
3670	UNDERGROUND CONDUCTORS AND DEVICES	60-R1.5	(25)	476,590,722.39	9,948,831	2.09	108,218,221
3680	LINE TRANSFORMERS	50-R0.5	(10)	447,421,004.12	9,842,973	2.20	106,858,465
3682	LINE TRANSFORMERS - CUSTOMER INSTALLATIONS	50-R0.5	(10)	3,755,296.53	82,617	2.20	2,113,687
3691	SERVICES - UNDERGROUND	70-R1.5	(10)	34,034,805.91	535,368	1.57	1,687,958
3692	SERVICES - OVERHEAD	54-R0.5	(45)	98,832,649.62	2,651,186	2.68	30,304,909
3700	METERS - METER INSTRUMENTATION TRANSFORMERS	22-L1.5	2	15,726,188.52	693,557	4.41	6,706,894
3702	METERS - SMART METERS	14-S2.5	2	117,257,834.65	8,204,765	7.00	19,833,481
3710	INSTALLATIONS ON CUSTOMERS' PREMISES	7-L2	(10)	494,645.17	77,753	15.72	60,422
3712	INSTALLATIONS ON CUSTOMERS' PREMISES - COMPANY OWNED OUTDOOR LIGHTING	7-L2	(10)	6,625,391.71	1,041,445	15.72	2,268,497
3720	LEASED PROPERTY ON CUSTOMER PREMISES	25-L1.5	(5)	102,502.52	4,240	4.14	88,000
3730	STREET LIGHTING AND SIGNAL SYSTEMS	32-L1	(15)	3,677,766.04	131,958	3.59	575,541
3731	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	32-L1	(15)	14,891,579.46	534,303	3.59	7,537,138
3732	STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD	50-R2.5	(25)	27,598,628.80	686,356	2.49	12,602,165
3733	STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES	40-R0.5	(30)	14,917,863.90	484,831	3.25	6,614,340
3734	STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC	12-R2	(25)	20,118,137.77	2,094,801	10.41	3,811,012
	TOTAL DISTRIBUTION PLANT			3,077,947,175.85	80,550,983	2.62	788,078,489
GENERAL PLANT							
3900	STRUCTURES AND IMPROVEMENTS - MAJOR	65-R1	(10)	116,046,806.66	2,874,024	2.48	13,333,282
	STRUCTURES AND IMPROVEMENTS - MINOR	50-R3	(20)	5,586,062.22	133,704	2.39	1,609,014
	TOTAL STRUCTURES AND IMPROVEMENTS			121,632,868.88	3,007,728	2.47	14,942,296
3910	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	22,657,276.68	1,132,864	5.00	1,121,070
3911	OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING	5-SQ	0	15,006,001.38	3,001,200	20.00	8,083,695
3921	TRANSPORTATION EQUIPMENT - TRAILERS	20-L3	10	6,245,063.70	281,028	4.50	990,925
3925	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	11-L3	5	383,229.98	33,094	8.64	58,024
3930	STORES EQUIPMENT	20-SQ	0	660,704.84	33,035	5.00	134,907
3940	TOOLS, SHOP AND GARAGE EQUIPMENT	28-SQ	0	34,655,176.73	1,386,207	4.00	7,165,670
3960	POWER OPERATED EQUIPMENT	17-SQ	10	5,937,207.49	314,197	5.29	1,229,447
3970	COMMUNICATION EQUIPMENT	15-SQ	0	89,672,558.51	5,981,160	6.67	19,454,724
3980	MISCELLANEOUS EQUIPMENT	20-SQ	0	5,467,966.05	273,398	5.00	348,223
	TOTAL GENERAL PLANT			302,318,054.24	15,443,911	5.11	53,528,981
	TOTAL DEPRECIABLE PLANT			4,847,155,161.84	134,831,157	2.78	1,224,391,956

DUKE ENERGY OHIO

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO ELECTRIC AND COMMON PLANT AS OF MARCH 31, 2021

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF MARCH 31, 2021 (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	CALCULATED ACCRUED DEPRECIATION (7)
ACCOUNTS NOT STUDIED					
1030	MISCELLANEOUS INTANGIBLE PLANT		50,838,799.29		
1971	COMMUNICATION EQUIPMENT - NODES		33,332,950.39		
3030	MISCELLANEOUS INTANGIBLE PLANT - 3 YEAR		87,295,867.96		
3703	METERS - ECHELON		508,057.96		
3972	COMMUNICATION EQUIPMENT - NODES		101,724,071.25		
	TOTAL ACCOUNTS NOT STUDIED		273,699,746.85		
NONDEPRECIABLE PLANT					
1010	ORGANIZATION		60,936.03		
1890	LAND AND LAND RIGHTS		2,241,719.23		
1891	LAND AND LAND RIGHTS - RIGHTS OF WAY		37,968.72		
1990	GENERAL PLANT - ARO		(247,032.51)		
1991	GENERAL PLANT - ARO		398,829.81		
3033	MISCELLANEOUS INTANGIBLE PLANT - 3 YEAR		1,864,746.55		
3031	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR		20,227,457.23		
3120	BOILER PLANT EQUIPMENT		29.87		
3160	MISCELLANEOUS POWER PLANT EQUIPMENT		1,804,989.39		
3500	LAND AND LAND RIGHTS		9,062,484.03		
3600	LAND AND LAND RIGHTS		19,873,467.75		
3890	LAND AND LAND RIGHTS		5,610,915.98		
	TOTAL NONDEPRECIABLE PLANT		60,936,522.08		
	TOTAL PLANT		5,181,791,430.77		

ACCOUNT 1920 RATE 8.64

* LIFE SPAN PROCEDURE USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE
 ** ACCRUAL RATE FOR NEW ADDITIONS AS OF APRIL 1, 2021 WILL HAVE A RATE AS FOLLOWS:

DUKE ENERGY OHIO

TABLE 2. CALCULATION OF RESERVE VARIANCE RELATED TO ELECTRIC AND COMMON PLANT AS OF MARCH 31, 2021

	ACCOUNT (1)	BOOK RESERVE AS OF MARCH 31, 2021 (2)	CALCULATED ACCRUED DEPRECIATION (3)	RESERVE VARIANCE (4)=(2)-(3)
COMMON PLANT				
1701	AMI METERS	59,580	42,791	16,789
1900	STRUCTURES AND IMPROVEMENTS - MAJOR / MINOR	50,595,911	75,000,044	(24,404,133)
1901	STRUCTURES AND IMPROVEMENTS - LEASE	3,910,858	3,910,858	
	<i>TOTAL STRUCTURES AND IMPROVEMENTS</i>	54,506,769	78,910,902	(24,404,133)
1910	OFFICE FURNITURE AND EQUIPMENT	2,753,483	2,998,033	(244,550)
1911	OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING FULLY ACCRUED AMORTIZED		21,583 94,406	
	<i>TOTAL OFFICE FURNITURE AND EQUIPMENT ELECTRONIC DATA PROCESSING</i>	100,860	115,989	(15,129)
1920	TRANSPORTATION EQUIPMENT	231,027	36,387	194,640
1921	TRANSPORTATION EQUIPMENT - TRAILERS	6,755	10,973	(4,218)
1930	STORES EQUIPMENT	231,934	235,989	(4,055)
1940	TOOLS, SHOP AND GARAGE EQUIPMENT	1,061,555	1,013,953	47,602
1960	POWER OPERATED EQUIPMENT	76,639	48,853	27,786
1970	COMMUNICATION EQUIPMENT	37,439,755	36,522,251	917,504
1980	MISCELLANEOUS EQUIPMENT	399,415	432,525	(33,110)
	TOTAL COMMON PLANT	96,867,773	120,368,646	(23,500,873)
TRANSMISSION PLANT				
3501	RIGHTS OF WAY	4,185,509	12,064,921	(7,879,412)
3520	STRUCTURES AND IMPROVEMENTS	12,623,558	8,534,844	4,088,714
3530	STATION EQUIPMENT	49,690,669	87,633,038	(37,942,369)
3532	STATION EQUIPMENT - MAJOR	45,838,370	43,947,583	1,890,787
3535	STATION EQUIPMENT - ELECTRONICS	81,114	29,115	51,999
3540	TOWERS AND FIXTURES	54,283,554	21,423,437	32,860,117
3550	POLES AND FIXTURES	17,546,862	36,841,745	(19,294,883)
3560	OVERHEAD CONDUCTORS AND DEVICES	63,062,740	42,830,703	20,232,037
3561	OVERHEAD CONDUCTORS - CLEAR RIGHTS OF WAY	414,481	1,073,116	(658,635)
3570	UNDERGROUND CONDUIT	3,872,459	3,650,148	222,311
3580	UNDERGROUND CONDUCTORS AND DEVICES	4,361,088	4,387,220	(26,132)
	TOTAL TRANSMISSION PLANT	255,960,403	262,415,870	(6,455,467)
DISTRIBUTION PLANT				
3601	RIGHTS OF WAY	5,723,982	12,521,951	(6,797,969)
3610	STRUCTURES AND IMPROVEMENTS	5,905,223	5,646,742	258,481
3620	STATION EQUIPMENT	77,762,244	80,397,595	(2,635,351)
3622	STATION EQUIPMENT - MAJOR	53,243,138	47,177,827	6,065,311
3640	POLES, TOWERS AND FIXTURES	108,840,153	116,338,767	(7,498,614)
3650	OVERHEAD CONDUCTORS AND DEVICES	53,867,031	169,451,865	(115,584,834)
3660	UNDERGROUND CONDUIT	43,650,034	47,262,982	(3,612,948)
3670	UNDERGROUND CONDUCTORS AND DEVICES	107,481,386	108,218,221	(736,835)
3680	LINE TRANSFORMERS	140,407,454	106,858,465	33,548,989
3682	LINE TRANSFORMERS - CUSTOMER INSTALLATIONS	3,052,236	2,113,687	938,549
3691	SERVICES - UNDERGROUND	14,088,092	1,687,958	12,400,134
3692	SERVICES - OVERHEAD	56,634,996	30,304,909	26,330,087
3700	METERS - METER INSTRUMENTATION TRANSFORMERS	15,515,290	6,706,894	8,808,396
3702	METERS - SMART METERS	18,085,533	19,833,481	(1,747,948)
3710	INSTALLATIONS ON CUSTOMERS' PREMISES	31,114	60,422	(29,308)
3712	INSTALLATIONS ON CUSTOMERS' PREMISES - COMPANY OWNED OUTDOOR LIGHTING	(735,311)	2,268,497	(3,003,808)
3720	LEASED PROPERTY ON CUSTOMER PREMISES	(38,952)	88,000	(126,952)
3730	STREET LIGHTING AND SIGNAL SYSTEMS	488,751	575,541	(86,790)
3731	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	15,088,981	7,537,138	7,551,843
3732	STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD	11,440,424	12,602,165	(1,161,741)
3733	STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES	10,907,042	6,614,340	4,292,702
3734	STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC	2,641,356	3,811,012	(1,169,656)
	TOTAL DISTRIBUTION PLANT	744,080,201	788,078,459	(43,998,258)

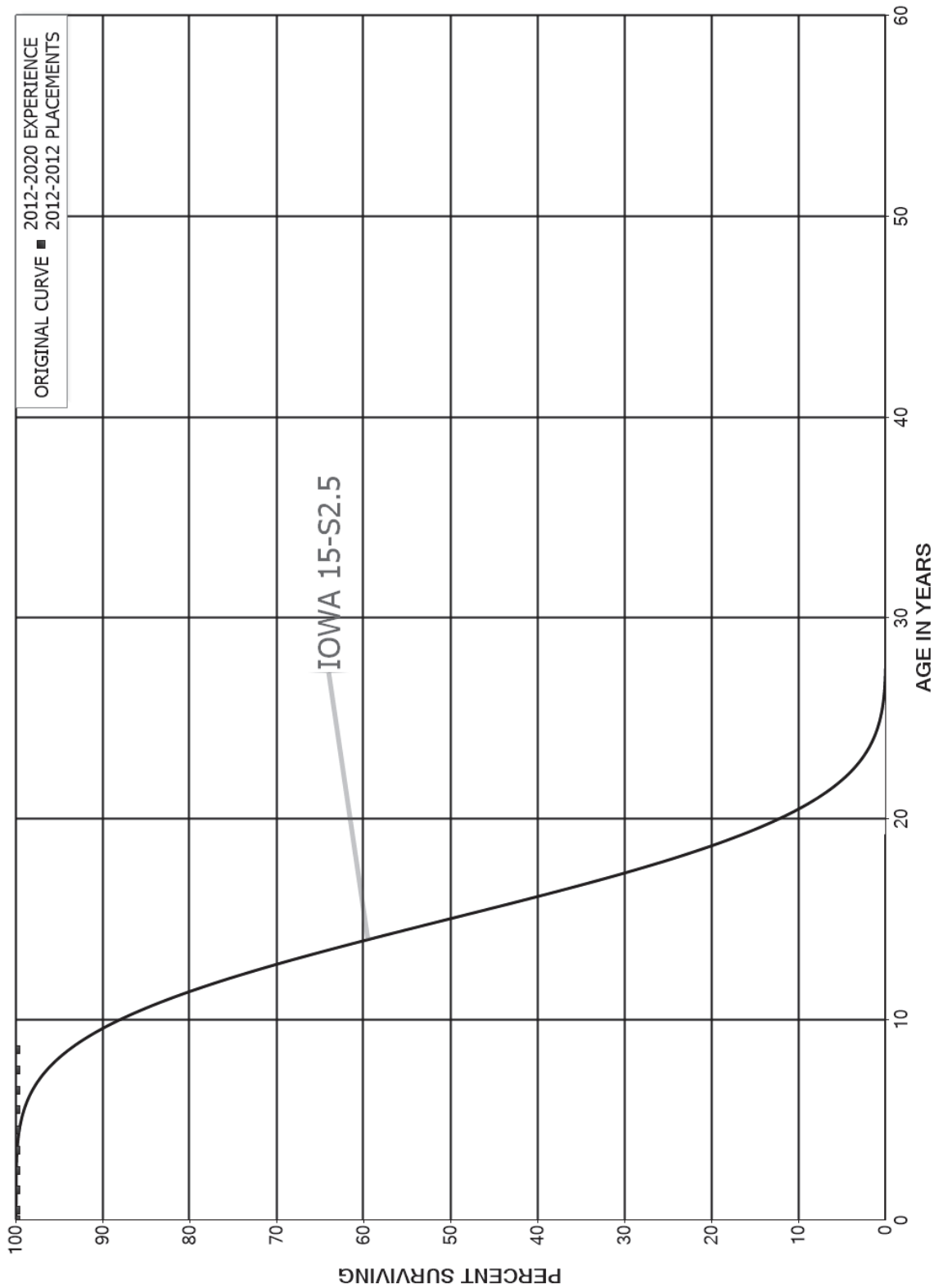
DUKE ENERGY OHIO

TABLE 2. CALCULATION OF RESERVE VARIANCE RELATED TO ELECTRIC AND COMMON PLANT AS OF MARCH 31, 2021

ACCOUNT (1)	BOOK RESERVE AS OF MARCH 31, 2021 (2)	CALCULATED ACCRUED DEPRECIATION (3)	RESERVE VARIANCE (4)=(2)-(3)	
GENERAL PLANT				
3900	STRUCTURES AND IMPROVEMENTS - MAJOR/MINOR	17,895,141	14,942,296	2,952,845
3910	OFFICE FURNITURE AND EQUIPMENT	1,264,888	1,121,070	143,818
3911	OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING	7,720,381	8,083,695	(363,314)
3921	TRANSPORTATION EQUIPMENT - TRAILERS	1,250,953	990,925	260,028
3925	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	58,045	58,024	21
3930	STORES EQUIPMENT	481,439	134,907	346,532
3940	TOOLS, SHOP AND GARAGE EQUIPMENT	10,874,833	7,165,670	3,709,163
3960	POWER OPERATED EQUIPMENT	1,506,492	1,229,447	277,045
3970	COMMUNICATION EQUIPMENT	17,216,192	19,454,724	(2,238,532)
3980	MISCELLANEOUS EQUIPMENT	383,430	348,223	35,207
	TOTAL GENERAL PLANT	58,651,793	53,528,981	5,122,812
	TOTAL DEPRECIABLE PLANT	1,155,560,169	1,224,391,956	(68,831,787)
ACCOUNTS NOT STUDIED				
1030	MISCELLANEOUS INTANGIBLE PLANT	50,337,485		
1971	COMMUNICATION EQUIPMENT - NODES	14,376,214		
3030	MISCELLANEOUS INTANGIBLE PLANT - 3 YEAR	72,189,495		
3703	METERS - ECHELON	(24,495,042)		
3972	COMMUNICATION EQUIPMENT - NODES	59,802,363		
	TOTAL ACCOUNTS NOT STUDIED	172,210,514.32		
NONDEPRECIABLE PLANT				
1050	FUTURE USE	7,910		
1890	LAND AND LAND RIGHTS	106,000		
1990	GENERAL PLANT - ARO	381,366		
3160	MISCELLANEOUS POWER PLANT EQUIPMENT	(14,090)		
3500	LAND AND LAND RIGHTS	(20,062)		
3600	LAND AND LAND RIGHTS	3,651		
3950	LABORATORY EQUIPMENT	1,337		
	TOTAL NONDEPRECIABLE PLANT	466,112		
	TOTAL ELECTRIC PLANT	1,328,236,795		

PART VII. SERVICE LIFE STATISTICS

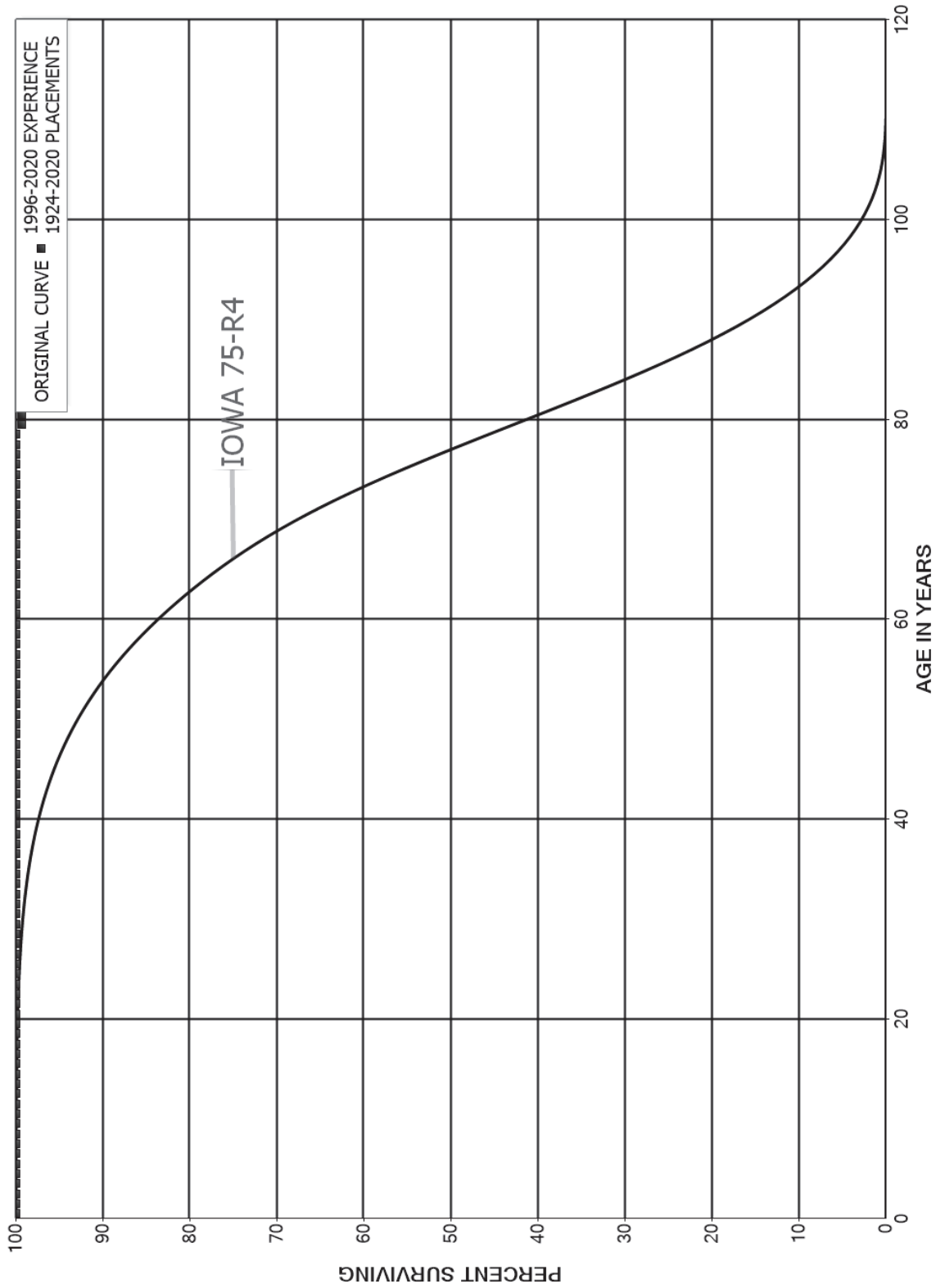
DUKE ENERGY OHIO
ACCOUNT 1701 AMI METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO
ACCOUNT 1701 AMI METERS
ORIGINAL LIFE TABLE

PLACEMENT BAND 2012-2012			EXPERIENCE BAND 2012-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,660		0.0000	1.0000	100.00
0.5	78,660		0.0000	1.0000	100.00
1.5	78,660		0.0000	1.0000	100.00
2.5	78,660		0.0000	1.0000	100.00
3.5	78,660		0.0000	1.0000	100.00
4.5	78,660		0.0000	1.0000	100.00
5.5	78,660		0.0000	1.0000	100.00
6.5	78,660		0.0000	1.0000	100.00
7.5	78,660		0.0000	1.0000	100.00
8.5					100.00

DUKE ENERGY OHIO
 ACCOUNT 3501 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3501 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,747,103		0.0000	1.0000	100.00
0.5	14,341,999		0.0000	1.0000	100.00
1.5	13,215,774		0.0000	1.0000	100.00
2.5	13,577,906		0.0000	1.0000	100.00
3.5	12,182,111		0.0000	1.0000	100.00
4.5	8,177,514		0.0000	1.0000	100.00
5.5	7,898,754		0.0000	1.0000	100.00
6.5	7,433,136		0.0000	1.0000	100.00
7.5	7,457,438		0.0000	1.0000	100.00
8.5	7,333,656	511	0.0001	0.9999	100.00
9.5	7,348,919		0.0000	1.0000	99.99
10.5	7,785,410		0.0000	1.0000	99.99
11.5	4,555,665		0.0000	1.0000	99.99
12.5	3,697,927		0.0000	1.0000	99.99
13.5	3,490,540		0.0000	1.0000	99.99
14.5	3,548,339		0.0000	1.0000	99.99
15.5	7,903,742		0.0000	1.0000	99.99
16.5	8,491,944		0.0000	1.0000	99.99
17.5	8,776,008		0.0000	1.0000	99.99
18.5	9,339,913		0.0000	1.0000	99.99
19.5	10,270,511		0.0000	1.0000	99.99
20.5	11,471,721		0.0000	1.0000	99.99
21.5	12,769,096		0.0000	1.0000	99.99
22.5	14,081,540		0.0000	1.0000	99.99
23.5	14,840,678		0.0000	1.0000	99.99
24.5	16,172,820		0.0000	1.0000	99.99
25.5	16,672,267		0.0000	1.0000	99.99
26.5	17,437,053		0.0000	1.0000	99.99
27.5	17,360,941		0.0000	1.0000	99.99
28.5	17,896,576		0.0000	1.0000	99.99
29.5	17,301,688		0.0000	1.0000	99.99
30.5	17,208,603	1,928	0.0001	0.9999	99.99
31.5	17,218,088		0.0000	1.0000	99.98
32.5	21,170,282		0.0000	1.0000	99.98
33.5	21,233,325		0.0000	1.0000	99.98
34.5	21,230,766		0.0000	1.0000	99.98
35.5	21,051,450		0.0000	1.0000	99.98
36.5	21,329,633		0.0000	1.0000	99.98
37.5	17,773,806		0.0000	1.0000	99.98
38.5	17,862,980		0.0000	1.0000	99.98

DUKE ENERGY OHIO

ACCOUNT 3501 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,933,970		0.0000	1.0000	99.98
40.5	13,460,192		0.0000	1.0000	99.98
41.5	12,730,839		0.0000	1.0000	99.98
42.5	11,975,829		0.0000	1.0000	99.98
43.5	11,984,779		0.0000	1.0000	99.98
44.5	10,851,998		0.0000	1.0000	99.98
45.5	8,544,151		0.0000	1.0000	99.98
46.5	7,857,504		0.0000	1.0000	99.98
47.5	7,407,669		0.0000	1.0000	99.98
48.5	6,283,426	921	0.0001	0.9999	99.98
49.5	4,902,990		0.0000	1.0000	99.97
50.5	4,221,936		0.0000	1.0000	99.97
51.5	3,457,877		0.0000	1.0000	99.97
52.5	3,187,504		0.0000	1.0000	99.97
53.5	2,829,822		0.0000	1.0000	99.97
54.5	2,839,305		0.0000	1.0000	99.97
55.5	2,830,852		0.0000	1.0000	99.97
56.5	2,641,057		0.0000	1.0000	99.97
57.5	1,918,570		0.0000	1.0000	99.97
58.5	2,392,433		0.0000	1.0000	99.97
59.5	2,388,827		0.0000	1.0000	99.97
60.5	2,242,713		0.0000	1.0000	99.97
61.5	1,964,015		0.0000	1.0000	99.97
62.5	1,945,849		0.0000	1.0000	99.97
63.5	1,783,599		0.0000	1.0000	99.97
64.5	1,579,269		0.0000	1.0000	99.97
65.5	1,571,748		0.0000	1.0000	99.97
66.5	1,477,176		0.0000	1.0000	99.97
67.5	1,468,757		0.0000	1.0000	99.97
68.5	831,046		0.0000	1.0000	99.97
69.5	770,497		0.0000	1.0000	99.97
70.5	770,343		0.0000	1.0000	99.97
71.5	670,000		0.0000	1.0000	99.97
72.5	665,951		0.0000	1.0000	99.97
73.5	664,467		0.0000	1.0000	99.97
74.5	663,711		0.0000	1.0000	99.97
75.5	662,507		0.0000	1.0000	99.97
76.5	659,343		0.0000	1.0000	99.97
77.5	655,129		0.0000	1.0000	99.97
78.5	654,969	4,117	0.0063	0.9937	99.97

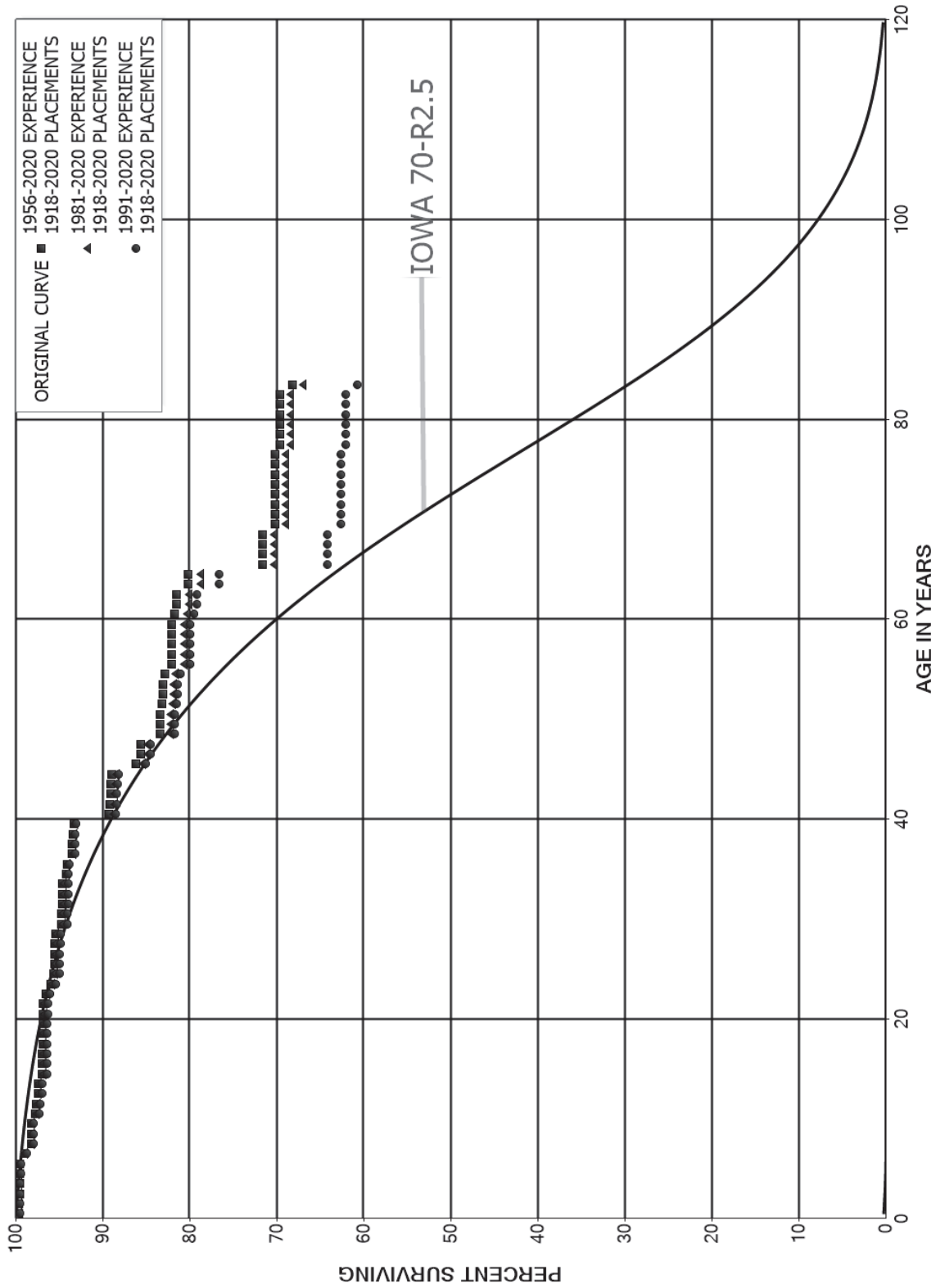
DUKE ENERGY OHIO

ACCOUNT 3501 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2020			EXPERIENCE BAND 1996-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	548,624		0.0000	1.0000	99.34
80.5	548,344		0.0000	1.0000	99.34
81.5	547,807		0.0000	1.0000	99.34
82.5	478,788		0.0000	1.0000	99.34
83.5	26,967		0.0000	1.0000	99.34
84.5	7,420		0.0000	1.0000	99.34
85.5	7,420	2,800	0.3774	0.6226	99.34
86.5	4,547		0.0000	1.0000	61.85
87.5	4,547		0.0000	1.0000	61.85
88.5	4,547		0.0000	1.0000	61.85
89.5	4,547		0.0000	1.0000	61.85
90.5	4,547		0.0000	1.0000	61.85
91.5	4,547		0.0000	1.0000	61.85
92.5	4,547		0.0000	1.0000	61.85
93.5	4,384		0.0000	1.0000	61.85
94.5	2,850		0.0000	1.0000	61.85
95.5	2,850		0.0000	1.0000	61.85
96.5					61.85

DUKE ENERGY OHIO
 ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,881,926	217,157	0.0044	0.9956	100.00
0.5	46,574,379		0.0000	1.0000	99.56
1.5	37,202,220	12,940	0.0003	0.9997	99.56
2.5	37,200,574	1,425	0.0000	1.0000	99.53
3.5	36,265,808	6,793	0.0002	0.9998	99.53
4.5	36,240,574	1,501	0.0000	1.0000	99.51
5.5	28,367,758	174,766	0.0062	0.9938	99.50
6.5	24,694,329	176,800	0.0072	0.9928	98.89
7.5	23,943,167		0.0000	1.0000	98.18
8.5	15,113,371	36	0.0000	1.0000	98.18
9.5	14,298,695	65,924	0.0046	0.9954	98.18
10.5	13,821,006	15,552	0.0011	0.9989	97.73
11.5	13,365,829	25,868	0.0019	0.9981	97.62
12.5	8,994,025	1,428	0.0002	0.9998	97.43
13.5	8,982,018	38,593	0.0043	0.9957	97.42
14.5	8,816,243	1,675	0.0002	0.9998	97.00
15.5	8,789,712	6,235	0.0007	0.9993	96.98
16.5	8,706,419	1,847	0.0002	0.9998	96.91
17.5	8,670,994		0.0000	1.0000	96.89
18.5	8,548,659	551	0.0001	0.9999	96.89
19.5	8,548,108	7,453	0.0009	0.9991	96.88
20.5	8,503,652	1,236	0.0001	0.9999	96.80
21.5	8,225,578	23,706	0.0029	0.9971	96.78
22.5	8,185,228	48,186	0.0059	0.9941	96.51
23.5	8,137,852	31,172	0.0038	0.9962	95.94
24.5	8,069,168	1,605	0.0002	0.9998	95.57
25.5	7,627,830	1,563	0.0002	0.9998	95.55
26.5	7,531,720	5,068	0.0007	0.9993	95.53
27.5	6,909,652	1,595	0.0002	0.9998	95.47
28.5	6,369,353	49,523	0.0078	0.9922	95.44
29.5	6,355,205	1,444	0.0002	0.9998	94.70
30.5	6,241,060	3,820	0.0006	0.9994	94.68
31.5	6,023,170	1,359	0.0002	0.9998	94.62
32.5	6,034,179		0.0000	1.0000	94.60
33.5	4,463,234	18,264	0.0041	0.9959	94.60
34.5	4,444,970	5,386	0.0012	0.9988	94.21
35.5	3,892,863	22,509	0.0058	0.9942	94.10
36.5	3,674,733		0.0000	1.0000	93.56
37.5	3,675,668	4,355	0.0012	0.9988	93.56
38.5	3,531,056	4,507	0.0013	0.9987	93.45

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,392,774	148,263	0.0437	0.9563	93.33
40.5	2,805,146	3,140	0.0011	0.9989	89.25
41.5	2,763,028	1,070	0.0004	0.9996	89.15
42.5	3,221,638	2,259	0.0007	0.9993	89.11
43.5	2,307,831	2,926	0.0013	0.9987	89.05
44.5	2,685,018	84,174	0.0313	0.9687	88.94
45.5	1,819,587	10,233	0.0056	0.9944	86.15
46.5	1,762,897	124	0.0001	0.9999	85.67
47.5	1,762,697	46,366	0.0263	0.9737	85.66
48.5	1,676,793		0.0000	1.0000	83.41
49.5	1,321,475		0.0000	1.0000	83.41
50.5	1,213,324	3,253	0.0027	0.9973	83.41
51.5	1,095,480	1,602	0.0015	0.9985	83.18
52.5	1,086,941		0.0000	1.0000	83.06
53.5	1,061,649	2,575	0.0024	0.9976	83.06
54.5	1,039,605	10,529	0.0101	0.9899	82.86
55.5	948,884		0.0000	1.0000	82.02
56.5	935,292		0.0000	1.0000	82.02
57.5	869,340		0.0000	1.0000	82.02
58.5	718,312		0.0000	1.0000	82.02
59.5	674,776	2,675	0.0040	0.9960	82.02
60.5	633,634	1,518	0.0024	0.9976	81.70
61.5	572,155		0.0000	1.0000	81.50
62.5	507,867	8,363	0.0165	0.9835	81.50
63.5	423,713		0.0000	1.0000	80.16
64.5	419,826	44,902	0.1070	0.8930	80.16
65.5	341,199		0.0000	1.0000	71.58
66.5	341,088		0.0000	1.0000	71.58
67.5	331,641		0.0000	1.0000	71.58
68.5	285,516	5,588	0.0196	0.9804	71.58
69.5	279,928		0.0000	1.0000	70.18
70.5	269,360		0.0000	1.0000	70.18
71.5	268,494		0.0000	1.0000	70.18
72.5	267,006		0.0000	1.0000	70.18
73.5	267,006		0.0000	1.0000	70.18
74.5	267,006		0.0000	1.0000	70.18
75.5	266,225		0.0000	1.0000	70.18
76.5	266,225	2,275	0.0085	0.9915	70.18
77.5	263,790		0.0000	1.0000	69.58
78.5	253,930		0.0000	1.0000	69.58

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	250,985		0.0000	1.0000	69.58
80.5	248,356		0.0000	1.0000	69.58
81.5	248,356		0.0000	1.0000	69.58
82.5	248,356	5,061	0.0204	0.9796	69.58
83.5	243,111		0.0000	1.0000	68.17
84.5	243,111		0.0000	1.0000	68.17
85.5	243,111		0.0000	1.0000	68.17
86.5	243,111		0.0000	1.0000	68.17
87.5	243,111		0.0000	1.0000	68.17
88.5	242,301		0.0000	1.0000	68.17
89.5	242,156		0.0000	1.0000	68.17
90.5	242,156		0.0000	1.0000	68.17
91.5	242,156		0.0000	1.0000	68.17
92.5	242,156		0.0000	1.0000	68.17
93.5	174,848		0.0000	1.0000	68.17
94.5	138,397		0.0000	1.0000	68.17
95.5	90,145		0.0000	1.0000	68.17
96.5	89,840		0.0000	1.0000	68.17
97.5	67,042		0.0000	1.0000	68.17
98.5	67,042		0.0000	1.0000	68.17
99.5	67,042		0.0000	1.0000	68.17
100.5	67,042		0.0000	1.0000	68.17
101.5	67,042		0.0000	1.0000	68.17
102.5					68.17

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,637,433	217,157	0.0047	0.9953	100.00
0.5	43,731,527		0.0000	1.0000	99.53
1.5	34,359,163	12,940	0.0004	0.9996	99.53
2.5	34,346,223		0.0000	1.0000	99.50
3.5	33,763,495	6,793	0.0002	0.9998	99.50
4.5	33,842,625		0.0000	1.0000	99.48
5.5	26,252,787	174,372	0.0066	0.9934	99.48
6.5	22,803,818	176,707	0.0077	0.9923	98.82
7.5	22,128,835		0.0000	1.0000	98.05
8.5	13,504,188		0.0000	1.0000	98.05
9.5	13,065,155	65,924	0.0050	0.9950	98.05
10.5	12,742,944	14,951	0.0012	0.9988	97.56
11.5	12,403,795	23,786	0.0019	0.9981	97.44
12.5	8,040,851	1,025	0.0001	0.9999	97.25
13.5	8,088,888	38,593	0.0048	0.9952	97.24
14.5	7,933,521	1,516	0.0002	0.9998	96.78
15.5	7,986,654	2,816	0.0004	0.9996	96.76
16.5	7,934,366		0.0000	1.0000	96.73
17.5	7,924,222		0.0000	1.0000	96.73
18.5	7,954,220	551	0.0001	0.9999	96.73
19.5	8,036,183	6,986	0.0009	0.9991	96.72
20.5	8,062,115	648	0.0001	0.9999	96.63
21.5	7,849,077	23,706	0.0030	0.9970	96.63
22.5	7,880,957	47,658	0.0060	0.9940	96.34
23.5	7,920,183	31,172	0.0039	0.9961	95.75
24.5	7,858,464	1,434	0.0002	0.9998	95.38
25.5	7,454,826	1,563	0.0002	0.9998	95.36
26.5	7,358,828	5,068	0.0007	0.9993	95.34
27.5	6,746,207	536	0.0001	0.9999	95.27
28.5	6,206,173	49,160	0.0079	0.9921	95.26
29.5	6,155,416	1,050	0.0002	0.9998	94.51
30.5	6,007,645	3,820	0.0006	0.9994	94.49
31.5	5,790,316	1,359	0.0002	0.9998	94.43
32.5	5,778,939		0.0000	1.0000	94.41
33.5	4,207,994	17,184	0.0041	0.9959	94.41
34.5	4,190,810	5,386	0.0013	0.9987	94.03
35.5	3,639,485	22,509	0.0062	0.9938	93.91
36.5	3,421,355		0.0000	1.0000	93.32
37.5	3,355,407	4,115	0.0012	0.9988	93.32
38.5	3,222,413	3,505	0.0011	0.9989	93.21

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,093,665	148,263	0.0479	0.9521	93.11
40.5	2,508,666	3,140	0.0013	0.9987	88.65
41.5	2,466,547	1,070	0.0004	0.9996	88.54
42.5	2,970,060	1,852	0.0006	0.9994	88.50
43.5	2,056,844	2,926	0.0014	0.9986	88.44
44.5	2,434,031	84,174	0.0346	0.9654	88.32
45.5	1,568,600	10,233	0.0065	0.9935	85.26
46.5	1,511,910	124	0.0001	0.9999	84.71
47.5	1,511,710	46,366	0.0307	0.9693	84.70
48.5	1,426,616		0.0000	1.0000	82.10
49.5	1,071,444		0.0000	1.0000	82.10
50.5	963,293	2,893	0.0030	0.9970	82.10
51.5	845,808	1,602	0.0019	0.9981	81.85
52.5	837,269		0.0000	1.0000	81.70
53.5	881,908	2,575	0.0029	0.9971	81.70
54.5	896,315	10,529	0.0117	0.9883	81.46
55.5	854,024		0.0000	1.0000	80.50
56.5	840,738		0.0000	1.0000	80.50
57.5	802,298		0.0000	1.0000	80.50
58.5	651,270		0.0000	1.0000	80.50
59.5	607,733	2,675	0.0044	0.9956	80.50
60.5	566,591	1,518	0.0027	0.9973	80.15
61.5	505,113		0.0000	1.0000	79.94
62.5	507,867	8,363	0.0165	0.9835	79.94
63.5	423,713		0.0000	1.0000	78.62
64.5	419,826	44,902	0.1070	0.8930	78.62
65.5	341,199		0.0000	1.0000	70.21
66.5	341,088		0.0000	1.0000	70.21
67.5	331,641		0.0000	1.0000	70.21
68.5	285,516	5,588	0.0196	0.9804	70.21
69.5	279,928		0.0000	1.0000	68.84
70.5	269,360		0.0000	1.0000	68.84
71.5	268,494		0.0000	1.0000	68.84
72.5	267,006		0.0000	1.0000	68.84
73.5	267,006		0.0000	1.0000	68.84
74.5	267,006		0.0000	1.0000	68.84
75.5	266,225		0.0000	1.0000	68.84
76.5	266,225	2,275	0.0085	0.9915	68.84
77.5	263,790		0.0000	1.0000	68.25
78.5	253,930		0.0000	1.0000	68.25

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	250,985		0.0000	1.0000	68.25
80.5	248,356		0.0000	1.0000	68.25
81.5	248,356		0.0000	1.0000	68.25
82.5	248,356	5,061	0.0204	0.9796	68.25
83.5	243,111		0.0000	1.0000	66.86
84.5	243,111		0.0000	1.0000	66.86
85.5	243,111		0.0000	1.0000	66.86
86.5	243,111		0.0000	1.0000	66.86
87.5	243,111		0.0000	1.0000	66.86
88.5	242,301		0.0000	1.0000	66.86
89.5	242,156		0.0000	1.0000	66.86
90.5	242,156		0.0000	1.0000	66.86
91.5	242,156		0.0000	1.0000	66.86
92.5	242,156		0.0000	1.0000	66.86
93.5	174,848		0.0000	1.0000	66.86
94.5	138,397		0.0000	1.0000	66.86
95.5	90,145		0.0000	1.0000	66.86
96.5	89,840		0.0000	1.0000	66.86
97.5	67,042		0.0000	1.0000	66.86
98.5	67,042		0.0000	1.0000	66.86
99.5	67,042		0.0000	1.0000	66.86
100.5	67,042		0.0000	1.0000	66.86
101.5	67,042		0.0000	1.0000	66.86
102.5					66.86

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,682,363	217,157	0.0050	0.9950	100.00
0.5	40,337,627		0.0000	1.0000	99.50
1.5	31,211,562	12,940	0.0004	0.9996	99.50
2.5	31,208,724		0.0000	1.0000	99.46
3.5	31,861,383	6,793	0.0002	0.9998	99.46
4.5	31,834,548		0.0000	1.0000	99.44
5.5	24,449,455	174,372	0.0071	0.9929	99.44
6.5	20,973,054	176,707	0.0084	0.9916	98.73
7.5	20,277,886		0.0000	1.0000	97.90
8.5	11,588,347		0.0000	1.0000	97.90
9.5	10,907,483	65,924	0.0060	0.9940	97.90
10.5	10,868,378	14,082	0.0013	0.9987	97.31
11.5	10,414,672	23,786	0.0023	0.9977	97.18
12.5	6,044,790		0.0000	1.0000	96.96
13.5	6,446,947	34,681	0.0054	0.9946	96.96
14.5	6,381,988		0.0000	1.0000	96.44
15.5	6,650,285		0.0000	1.0000	96.44
16.5	6,794,246		0.0000	1.0000	96.44
17.5	6,800,223		0.0000	1.0000	96.44
18.5	6,880,974	551	0.0001	0.9999	96.44
19.5	7,255,162	6,986	0.0010	0.9990	96.43
20.5	7,366,092	648	0.0001	0.9999	96.34
21.5	7,203,196	23,706	0.0033	0.9967	96.33
22.5	7,169,784	47,658	0.0066	0.9934	96.01
23.5	7,193,144	31,172	0.0043	0.9957	95.37
24.5	7,143,783		0.0000	1.0000	94.96
25.5	6,786,651	1,563	0.0002	0.9998	94.96
26.5	6,718,126	5,068	0.0008	0.9992	94.94
27.5	6,162,961	536	0.0001	0.9999	94.87
28.5	5,705,668	48,439	0.0085	0.9915	94.86
29.5	5,736,546		0.0000	1.0000	94.05
30.5	5,645,146	3,540	0.0006	0.9994	94.05
31.5	5,491,679	729	0.0001	0.9999	93.99
32.5	5,546,985		0.0000	1.0000	93.98
33.5	4,062,204	1,535	0.0004	0.9996	93.98
34.5	4,067,780	5,386	0.0013	0.9987	93.95
35.5	3,552,292	22,509	0.0063	0.9937	93.82
36.5	3,334,274		0.0000	1.0000	93.23
37.5	3,277,614	2,408	0.0007	0.9993	93.23
38.5	3,189,438	3,505	0.0011	0.9989	93.16

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,053,758	148,263	0.0486	0.9514	93.06
40.5	2,479,194	3,140	0.0013	0.9987	88.54
41.5	2,437,941	1,070	0.0004	0.9996	88.43
42.5	2,901,678	1,852	0.0006	0.9994	88.39
43.5	1,988,278	2,926	0.0015	0.9985	88.33
44.5	2,365,465	84,174	0.0356	0.9644	88.20
45.5	1,500,816	10,233	0.0068	0.9932	85.06
46.5	1,444,125	124	0.0001	0.9999	84.48
47.5	1,444,085	46,366	0.0321	0.9679	84.48
48.5	1,369,558		0.0000	1.0000	81.76
49.5	1,022,774		0.0000	1.0000	81.76
50.5	917,251	2,893	0.0032	0.9968	81.76
51.5	799,767	1,602	0.0020	0.9980	81.51
52.5	836,130		0.0000	1.0000	81.34
53.5	811,022	2,575	0.0032	0.9968	81.34
54.5	788,978	10,529	0.0133	0.9867	81.08
55.5	698,257		0.0000	1.0000	80.00
56.5	684,665		0.0000	1.0000	80.00
57.5	618,713		0.0000	1.0000	80.00
58.5	468,495		0.0000	1.0000	80.00
59.5	425,104	2,495	0.0059	0.9941	80.00
60.5	384,142	1,518	0.0040	0.9960	79.53
61.5	322,663		0.0000	1.0000	79.22
62.5	258,375	8,363	0.0324	0.9676	79.22
63.5	244,151		0.0000	1.0000	76.65
64.5	276,716	44,902	0.1623	0.8377	76.65
65.5	246,340		0.0000	1.0000	64.22
66.5	246,533		0.0000	1.0000	64.22
67.5	264,599		0.0000	1.0000	64.22
68.5	218,473	5,588	0.0256	0.9744	64.22
69.5	212,886		0.0000	1.0000	62.57
70.5	202,318		0.0000	1.0000	62.57
71.5	201,452		0.0000	1.0000	62.57
72.5	267,006		0.0000	1.0000	62.57
73.5	267,006		0.0000	1.0000	62.57
74.5	267,006		0.0000	1.0000	62.57
75.5	266,225		0.0000	1.0000	62.57
76.5	266,225	2,275	0.0085	0.9915	62.57
77.5	263,790		0.0000	1.0000	62.04
78.5	253,930		0.0000	1.0000	62.04

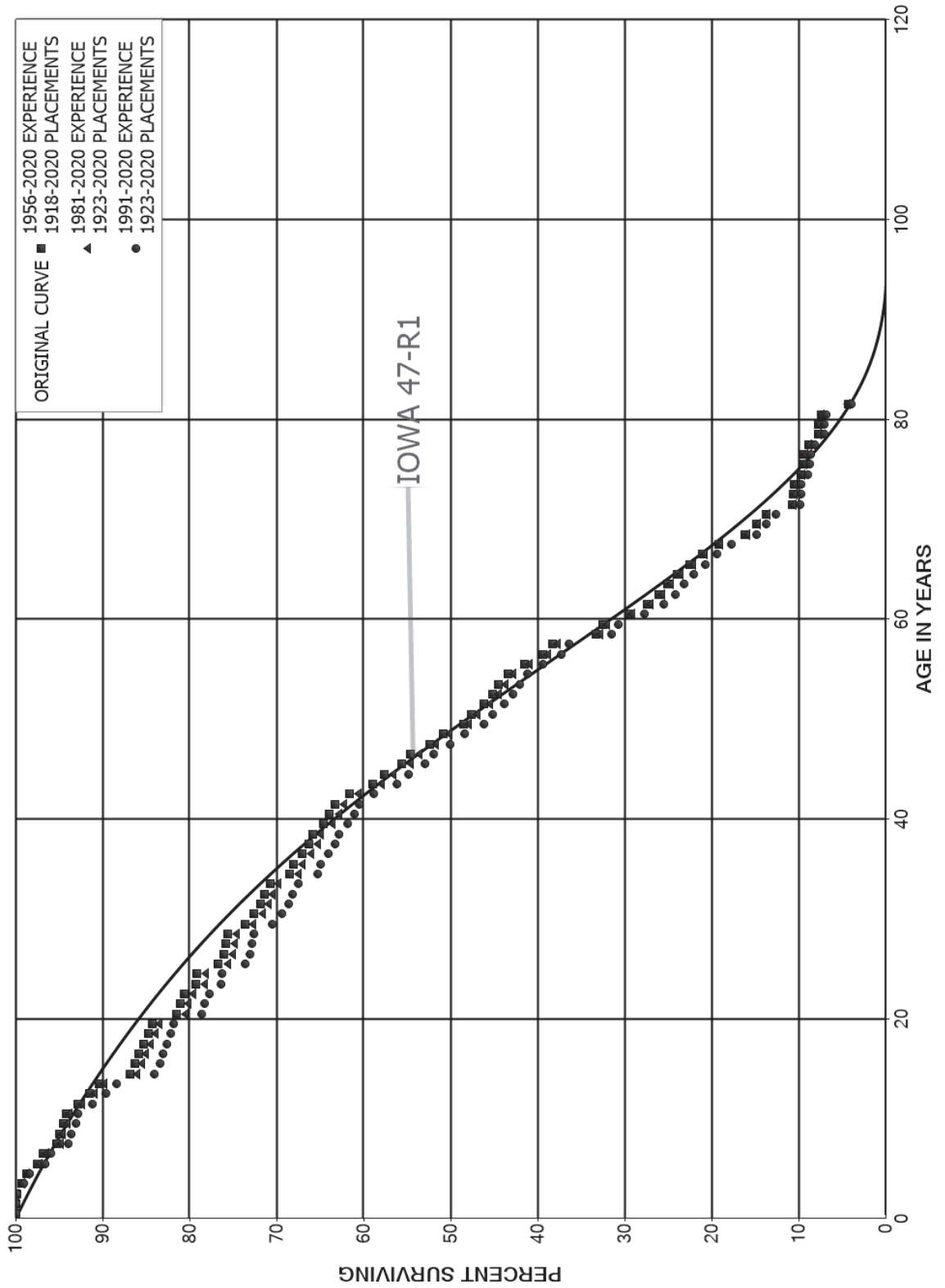
DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	250,985		0.0000	1.0000	62.04
80.5	248,356		0.0000	1.0000	62.04
81.5	248,356		0.0000	1.0000	62.04
82.5	248,356	5,061	0.0204	0.9796	62.04
83.5	243,111		0.0000	1.0000	60.77
84.5	243,111		0.0000	1.0000	60.77
85.5	243,111		0.0000	1.0000	60.77
86.5	243,111		0.0000	1.0000	60.77
87.5	243,111		0.0000	1.0000	60.77
88.5	242,301		0.0000	1.0000	60.77
89.5	242,156		0.0000	1.0000	60.77
90.5	242,156		0.0000	1.0000	60.77
91.5	242,156		0.0000	1.0000	60.77
92.5	242,156		0.0000	1.0000	60.77
93.5	174,848		0.0000	1.0000	60.77
94.5	138,397		0.0000	1.0000	60.77
95.5	90,145		0.0000	1.0000	60.77
96.5	89,840		0.0000	1.0000	60.77
97.5	67,042		0.0000	1.0000	60.77
98.5	67,042		0.0000	1.0000	60.77
99.5	67,042		0.0000	1.0000	60.77
100.5	67,042		0.0000	1.0000	60.77
101.5	67,042		0.0000	1.0000	60.77
102.5					60.77

DUKE ENERGY OHIO
ACCOUNTS 3530 AND 3532 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	654,507,418	12,835	0.0000	1.0000	100.00
0.5	621,963,372	171,105	0.0003	0.9997	100.00
1.5	562,350,600	742,119	0.0013	0.9987	99.97
2.5	503,847,904	2,899,894	0.0058	0.9942	99.84
3.5	485,179,993	2,759,368	0.0057	0.9943	99.26
4.5	459,084,595	5,806,417	0.0126	0.9874	98.70
5.5	417,497,818	2,799,630	0.0067	0.9933	97.45
6.5	404,683,542	6,260,604	0.0155	0.9845	96.80
7.5	387,795,386	1,251,817	0.0032	0.9968	95.30
8.5	361,948,567	1,996,137	0.0055	0.9945	94.99
9.5	355,226,389	1,131,957	0.0032	0.9968	94.47
10.5	347,198,795	4,932,641	0.0142	0.9858	94.17
11.5	333,397,200	4,856,523	0.0146	0.9854	92.83
12.5	312,981,258	3,885,997	0.0124	0.9876	91.48
13.5	301,749,076	11,878,384	0.0394	0.9606	90.34
14.5	275,438,552	1,755,319	0.0064	0.9936	86.79
15.5	253,316,506	1,071,043	0.0042	0.9958	86.23
16.5	243,064,899	1,552,747	0.0064	0.9936	85.87
17.5	234,769,803	1,526,699	0.0065	0.9935	85.32
18.5	227,846,816	1,187,069	0.0052	0.9948	84.76
19.5	223,353,652	7,565,328	0.0339	0.9661	84.32
20.5	208,364,059	915,794	0.0044	0.9956	81.47
21.5	206,063,504	1,238,111	0.0060	0.9940	81.11
22.5	198,550,689	3,304,750	0.0166	0.9834	80.62
23.5	187,477,490	371,302	0.0020	0.9980	79.28
24.5	182,202,233	5,622,554	0.0309	0.9691	79.12
25.5	170,431,287	1,325,246	0.0078	0.9922	76.68
26.5	153,808,895	461,488	0.0030	0.9970	76.08
27.5	143,896,827	513,954	0.0036	0.9964	75.86
28.5	134,686,659	3,440,696	0.0255	0.9745	75.59
29.5	110,778,179	1,594,803	0.0144	0.9856	73.65
30.5	103,417,058	1,009,794	0.0098	0.9902	72.59
31.5	101,020,705	640,548	0.0063	0.9937	71.89
32.5	100,457,813	974,705	0.0097	0.9903	71.43
33.5	96,873,880	3,066,527	0.0317	0.9683	70.74
34.5	92,601,933	583,906	0.0063	0.9937	68.50
35.5	87,525,500	1,254,205	0.0143	0.9857	68.07
36.5	80,544,050	944,514	0.0117	0.9883	67.09
37.5	77,181,908	491,718	0.0064	0.9936	66.30
38.5	71,294,893	1,339,021	0.0188	0.9812	65.88

DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,754,041	738,953	0.0116	0.9884	64.64
40.5	61,254,892	590,558	0.0096	0.9904	63.89
41.5	56,328,267	1,477,522	0.0262	0.9738	63.28
42.5	52,425,504	2,251,801	0.0430	0.9570	61.62
43.5	45,668,878	1,062,000	0.0233	0.9767	58.97
44.5	41,019,989	1,404,336	0.0342	0.9658	57.60
45.5	37,879,901	713,052	0.0188	0.9812	55.63
46.5	34,691,252	1,415,648	0.0408	0.9592	54.58
47.5	32,510,613	974,761	0.0300	0.9700	52.35
48.5	29,278,955	1,282,617	0.0438	0.9562	50.78
49.5	23,647,993	486,449	0.0206	0.9794	48.56
50.5	22,408,817	658,547	0.0294	0.9706	47.56
51.5	19,375,367	424,501	0.0219	0.9781	46.16
52.5	18,903,060	285,635	0.0151	0.9849	45.15
53.5	17,484,476	412,032	0.0236	0.9764	44.47
54.5	16,565,270	733,467	0.0443	0.9557	43.42
55.5	14,765,285	765,349	0.0518	0.9482	41.50
56.5	13,697,240	364,482	0.0266	0.9734	39.35
57.5	13,090,984	1,712,991	0.1309	0.8691	38.30
58.5	9,177,465	203,476	0.0222	0.9778	33.29
59.5	8,610,724	796,788	0.0925	0.9075	32.55
60.5	7,552,912	550,744	0.0729	0.9271	29.54
61.5	6,804,081	328,106	0.0482	0.9518	27.38
62.5	5,707,025	223,804	0.0392	0.9608	26.06
63.5	5,406,081	234,702	0.0434	0.9566	25.04
64.5	4,732,638	291,692	0.0616	0.9384	23.95
65.5	4,233,690	272,145	0.0643	0.9357	22.48
66.5	3,304,371	283,952	0.0859	0.9141	21.03
67.5	2,509,808	404,614	0.1612	0.8388	19.23
68.5	1,837,483	140,902	0.0767	0.9233	16.13
69.5	1,426,114	108,582	0.0761	0.9239	14.89
70.5	1,237,197	274,526	0.2219	0.7781	13.76
71.5	879,360	10,396	0.0118	0.9882	10.70
72.5	805,780	3,163	0.0039	0.9961	10.58
73.5	779,277	61,343	0.0787	0.9213	10.54
74.5	688,834	19,202	0.0279	0.9721	9.71
75.5	669,077	5,373	0.0080	0.9920	9.44
76.5	773,436	42,459	0.0549	0.9451	9.36
77.5	693,928	88,367	0.1273	0.8727	8.85
78.5	591,132		0.0000	1.0000	7.72

DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	574,169	23,667	0.0412	0.9588	7.72
80.5	549,471	228,757	0.4163	0.5837	7.40
81.5	311,063	520	0.0017	0.9983	4.32
82.5	193,223	9,704	0.0502	0.9498	4.31
83.5	183,519	12,367	0.0674	0.9326	4.10
84.5	171,153	3,678	0.0215	0.9785	3.82
85.5	167,474	20,860	0.1246	0.8754	3.74
86.5	146,614	29,075	0.1983	0.8017	3.27
87.5	117,539	11,934	0.1015	0.8985	2.62
88.5	105,605		0.0000	1.0000	2.36
89.5	96,228	323	0.0034	0.9966	2.36
90.5	95,905	2,843	0.0296	0.9704	2.35
91.5	93,062		0.0000	1.0000	2.28
92.5	93,062		0.0000	1.0000	2.28
93.5	93,062	45,993	0.4942	0.5058	2.28
94.5	30,717	4,646	0.1513	0.8487	1.15
95.5	26,071		0.0000	1.0000	0.98
96.5	26,071		0.0000	1.0000	0.98
97.5					0.98

DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	569,977,121	11,510	0.0000	1.0000	100.00
0.5	545,579,351	165,843	0.0003	0.9997	100.00
1.5	489,733,370	733,926	0.0015	0.9985	99.97
2.5	433,365,928	2,821,370	0.0065	0.9935	99.82
3.5	418,415,885	2,462,234	0.0059	0.9941	99.17
4.5	397,507,849	5,760,230	0.0145	0.9855	98.58
5.5	358,122,899	2,697,661	0.0075	0.9925	97.16
6.5	351,555,106	6,038,009	0.0172	0.9828	96.42
7.5	337,138,044	1,123,272	0.0033	0.9967	94.77
8.5	315,731,689	1,698,024	0.0054	0.9946	94.45
9.5	317,627,572	822,625	0.0026	0.9974	93.94
10.5	312,269,355	4,769,559	0.0153	0.9847	93.70
11.5	303,396,649	4,645,197	0.0153	0.9847	92.27
12.5	283,745,840	3,602,209	0.0127	0.9873	90.86
13.5	274,667,715	11,599,771	0.0422	0.9578	89.70
14.5	249,287,007	1,568,758	0.0063	0.9937	85.92
15.5	228,761,853	983,510	0.0043	0.9957	85.37
16.5	219,506,502	1,473,708	0.0067	0.9933	85.01
17.5	211,375,387	1,480,865	0.0070	0.9930	84.44
18.5	209,327,755	1,099,307	0.0053	0.9947	83.85
19.5	205,795,192	7,421,357	0.0361	0.9639	83.40
20.5	193,043,785	879,046	0.0046	0.9954	80.40
21.5	191,094,394	1,140,525	0.0060	0.9940	80.03
22.5	185,920,742	3,154,223	0.0170	0.9830	79.55
23.5	175,275,399	306,423	0.0017	0.9983	78.20
24.5	170,913,712	5,536,106	0.0324	0.9676	78.07
25.5	160,030,495	1,191,485	0.0074	0.9926	75.54
26.5	145,331,765	446,814	0.0031	0.9969	74.98
27.5	136,317,295	405,373	0.0030	0.9970	74.75
28.5	128,818,150	3,306,571	0.0257	0.9743	74.52
29.5	105,273,949	1,568,864	0.0149	0.9851	72.61
30.5	97,902,637	972,165	0.0099	0.9901	71.53
31.5	96,699,228	606,070	0.0063	0.9937	70.82
32.5	97,181,957	938,983	0.0097	0.9903	70.37
33.5	93,689,658	3,060,136	0.0327	0.9673	69.69
34.5	89,482,908	560,451	0.0063	0.9937	67.42
35.5	84,461,740	1,247,963	0.0148	0.9852	67.00
36.5	77,490,962	929,809	0.0120	0.9880	66.01
37.5	74,428,350	491,718	0.0066	0.9934	65.21
38.5	68,612,398	1,337,221	0.0195	0.9805	64.78

DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	61,647,887	730,248	0.0118	0.9882	63.52
40.5	59,306,963	534,965	0.0090	0.9910	62.77
41.5	54,495,087	1,477,522	0.0271	0.9729	62.20
42.5	51,009,908	2,251,801	0.0441	0.9559	60.52
43.5	44,253,310	1,022,819	0.0231	0.9769	57.84
44.5	39,643,601	1,376,231	0.0347	0.9653	56.51
45.5	36,531,618	713,052	0.0195	0.9805	54.55
46.5	33,343,659	1,157,401	0.0347	0.9653	53.48
47.5	31,421,267	973,397	0.0310	0.9690	51.62
48.5	28,190,973	1,254,646	0.0445	0.9555	50.02
49.5	22,672,874	479,581	0.0212	0.9788	47.80
50.5	21,570,576	645,845	0.0299	0.9701	46.79
51.5	18,583,058	422,369	0.0227	0.9773	45.39
52.5	18,316,043	285,635	0.0156	0.9844	44.35
53.5	16,900,354	371,356	0.0220	0.9780	43.66
54.5	16,407,191	727,644	0.0443	0.9557	42.70
55.5	14,722,877	765,349	0.0520	0.9480	40.81
56.5	13,661,393	364,482	0.0267	0.9733	38.69
57.5	13,090,984	1,712,991	0.1309	0.8691	37.66
58.5	9,177,465	203,476	0.0222	0.9778	32.73
59.5	8,610,724	796,788	0.0925	0.9075	32.00
60.5	7,552,912	550,744	0.0729	0.9271	29.04
61.5	6,804,081	328,106	0.0482	0.9518	26.92
62.5	5,707,025	223,804	0.0392	0.9608	25.63
63.5	5,406,081	234,702	0.0434	0.9566	24.62
64.5	4,732,638	291,692	0.0616	0.9384	23.55
65.5	4,233,690	272,145	0.0643	0.9357	22.10
66.5	3,304,371	283,952	0.0859	0.9141	20.68
67.5	2,509,808	404,614	0.1612	0.8388	18.90
68.5	1,837,483	140,902	0.0767	0.9233	15.86
69.5	1,426,114	108,582	0.0761	0.9239	14.64
70.5	1,237,197	274,526	0.2219	0.7781	13.52
71.5	879,360	10,396	0.0118	0.9882	10.52
72.5	805,780	3,163	0.0039	0.9961	10.40
73.5	779,277	61,343	0.0787	0.9213	10.36
74.5	688,834	19,202	0.0279	0.9721	9.54
75.5	669,077	5,373	0.0080	0.9920	9.28
76.5	773,436	42,459	0.0549	0.9451	9.20
77.5	693,928	88,367	0.1273	0.8727	8.70
78.5	591,132		0.0000	1.0000	7.59

DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	574,169	23,667	0.0412	0.9588	7.59
80.5	549,471	228,757	0.4163	0.5837	7.28
81.5	311,063	520	0.0017	0.9983	4.25
82.5	193,223	9,704	0.0502	0.9498	4.24
83.5	183,519	12,367	0.0674	0.9326	4.03
84.5	171,153	3,678	0.0215	0.9785	3.76
85.5	167,474	20,860	0.1246	0.8754	3.68
86.5	146,614	29,075	0.1983	0.8017	3.22
87.5	117,539	11,934	0.1015	0.8985	2.58
88.5	105,605		0.0000	1.0000	2.32
89.5	96,228	323	0.0034	0.9966	2.32
90.5	95,905	2,843	0.0296	0.9704	2.31
91.5	93,062		0.0000	1.0000	2.24
92.5	93,062		0.0000	1.0000	2.24
93.5	93,062	45,993	0.4942	0.5058	2.24
94.5	30,717	4,646	0.1513	0.8487	1.13
95.5	26,071		0.0000	1.0000	0.96
96.5	26,071		0.0000	1.0000	0.96
97.5					0.96

DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	518,348,404	11,510	0.0000	1.0000	100.00
0.5	489,759,747	164,685	0.0003	0.9997	100.00
1.5	429,541,419	731,847	0.0017	0.9983	99.96
2.5	372,966,780	2,706,885	0.0073	0.9927	99.79
3.5	353,077,812	2,393,784	0.0068	0.9932	99.07
4.5	327,362,908	5,758,364	0.0176	0.9824	98.40
5.5	291,834,556	2,131,606	0.0073	0.9927	96.67
6.5	285,774,412	6,004,453	0.0210	0.9790	95.96
7.5	270,430,808	927,755	0.0034	0.9966	93.94
8.5	251,038,549	1,516,053	0.0060	0.9940	93.62
9.5	262,247,145	640,615	0.0024	0.9976	93.06
10.5	263,897,754	4,626,230	0.0175	0.9825	92.83
11.5	256,094,745	4,549,631	0.0178	0.9822	91.20
12.5	239,032,607	3,190,552	0.0133	0.9867	89.58
13.5	234,310,804	11,509,892	0.0491	0.9509	88.39
14.5	213,255,315	1,540,583	0.0072	0.9928	84.04
15.5	193,243,030	919,469	0.0048	0.9952	83.44
16.5	190,065,510	1,044,220	0.0055	0.9945	83.04
17.5	185,115,216	841,107	0.0045	0.9955	82.58
18.5	183,108,230	868,649	0.0047	0.9953	82.21
19.5	187,131,407	7,352,704	0.0393	0.9607	81.82
20.5	174,724,661	793,939	0.0045	0.9955	78.60
21.5	177,230,195	1,136,214	0.0064	0.9936	78.25
22.5	170,322,692	3,006,108	0.0176	0.9824	77.75
23.5	161,460,574	201,874	0.0013	0.9987	76.37
24.5	156,926,826	5,462,510	0.0348	0.9652	76.28
25.5	146,646,759	1,170,777	0.0080	0.9920	73.62
26.5	131,091,712	413,335	0.0032	0.9968	73.03
27.5	121,332,545	395,753	0.0033	0.9967	72.80
28.5	116,585,513	3,300,891	0.0283	0.9717	72.57
29.5	93,258,318	1,546,883	0.0166	0.9834	70.51
30.5	87,631,882	965,949	0.0110	0.9890	69.34
31.5	85,559,983	443,851	0.0052	0.9948	68.58
32.5	87,161,549	890,396	0.0102	0.9898	68.22
33.5	83,932,697	2,718,833	0.0324	0.9676	67.53
34.5	80,912,204	491,322	0.0061	0.9939	65.34
35.5	76,891,644	1,007,598	0.0131	0.9869	64.94
36.5	71,967,762	908,745	0.0126	0.9874	64.09
37.5	69,487,583	487,107	0.0070	0.9930	63.28
38.5	65,337,925	1,076,542	0.0165	0.9835	62.84

DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,440,019	727,884	0.0125	0.9875	61.80
40.5	56,141,149	487,242	0.0087	0.9913	61.03
41.5	52,430,370	1,412,909	0.0269	0.9731	60.50
42.5	49,367,099	2,234,985	0.0453	0.9547	58.87
43.5	42,683,203	1,003,610	0.0235	0.9765	56.21
44.5	38,167,712	1,352,309	0.0354	0.9646	54.89
45.5	35,104,887	677,631	0.0193	0.9807	52.94
46.5	31,955,874	1,149,019	0.0360	0.9640	51.92
47.5	30,330,984	973,397	0.0321	0.9679	50.05
48.5	27,139,199	1,254,635	0.0462	0.9538	48.45
49.5	22,010,298	479,581	0.0218	0.9782	46.21
50.5	20,927,456	640,429	0.0306	0.9694	45.20
51.5	17,967,801	422,369	0.0235	0.9765	43.82
52.5	17,869,450	285,635	0.0160	0.9840	42.79
53.5	16,450,893	371,356	0.0226	0.9774	42.10
54.5	15,572,363	651,356	0.0418	0.9582	41.15
55.5	13,854,489	761,821	0.0550	0.9450	39.43
56.5	12,790,661	313,705	0.0245	0.9755	37.26
57.5	12,235,183	1,635,310	0.1337	0.8663	36.35
58.5	8,399,345	192,396	0.0229	0.9771	31.49
59.5	7,923,158	796,788	0.1006	0.8994	30.77
60.5	6,995,357	542,388	0.0775	0.9225	27.67
61.5	6,288,112	326,632	0.0519	0.9481	25.53
62.5	5,302,091	223,804	0.0422	0.9578	24.20
63.5	5,001,147	234,702	0.0469	0.9531	23.18
64.5	4,691,673	291,692	0.0622	0.9378	22.09
65.5	4,192,757	272,145	0.0649	0.9351	20.72
66.5	3,269,999	283,952	0.0868	0.9132	19.37
67.5	2,509,808	404,614	0.1612	0.8388	17.69
68.5	1,837,483	140,902	0.0767	0.9233	14.84
69.5	1,426,114	108,582	0.0761	0.9239	13.70
70.5	1,237,197	274,526	0.2219	0.7781	12.66
71.5	879,360	10,396	0.0118	0.9882	9.85
72.5	805,780	3,163	0.0039	0.9961	9.73
73.5	779,277	61,343	0.0787	0.9213	9.70
74.5	688,834	19,202	0.0279	0.9721	8.93
75.5	669,077	5,373	0.0080	0.9920	8.68
76.5	773,436	42,459	0.0549	0.9451	8.61
77.5	693,928	88,367	0.1273	0.8727	8.14
78.5	591,132		0.0000	1.0000	7.10

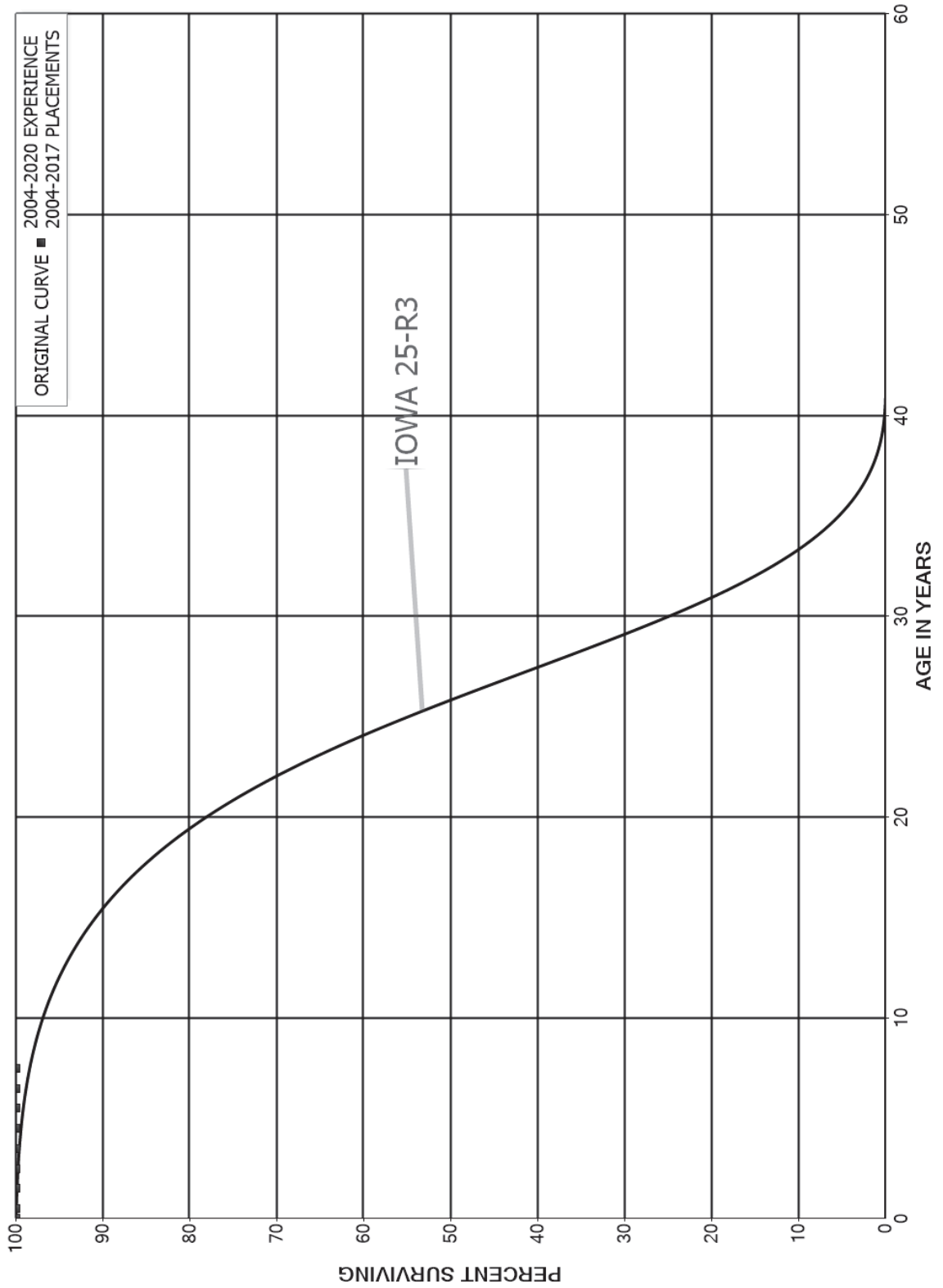
DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	574,169	23,667	0.0412	0.9588	7.10
80.5	549,471	228,757	0.4163	0.5837	6.81
81.5	311,063	520	0.0017	0.9983	3.98
82.5	193,223	9,704	0.0502	0.9498	3.97
83.5	183,519	12,367	0.0674	0.9326	3.77
84.5	171,153	3,678	0.0215	0.9785	3.52
85.5	167,474	20,860	0.1246	0.8754	3.44
86.5	146,614	29,075	0.1983	0.8017	3.01
87.5	117,539	11,934	0.1015	0.8985	2.41
88.5	105,605		0.0000	1.0000	2.17
89.5	96,228	323	0.0034	0.9966	2.17
90.5	95,905	2,843	0.0296	0.9704	2.16
91.5	93,062		0.0000	1.0000	2.10
92.5	93,062		0.0000	1.0000	2.10
93.5	93,062	45,993	0.4942	0.5058	2.10
94.5	30,717	4,646	0.1513	0.8487	1.06
95.5	26,071		0.0000	1.0000	0.90
96.5	26,071		0.0000	1.0000	0.90
97.5					0.90

DUKE ENERGY OHIO
ACCOUNT 3535 STATION EQUIPMENT - ELECTRONICS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3535 STATION EQUIPMENT - ELECTRONICS

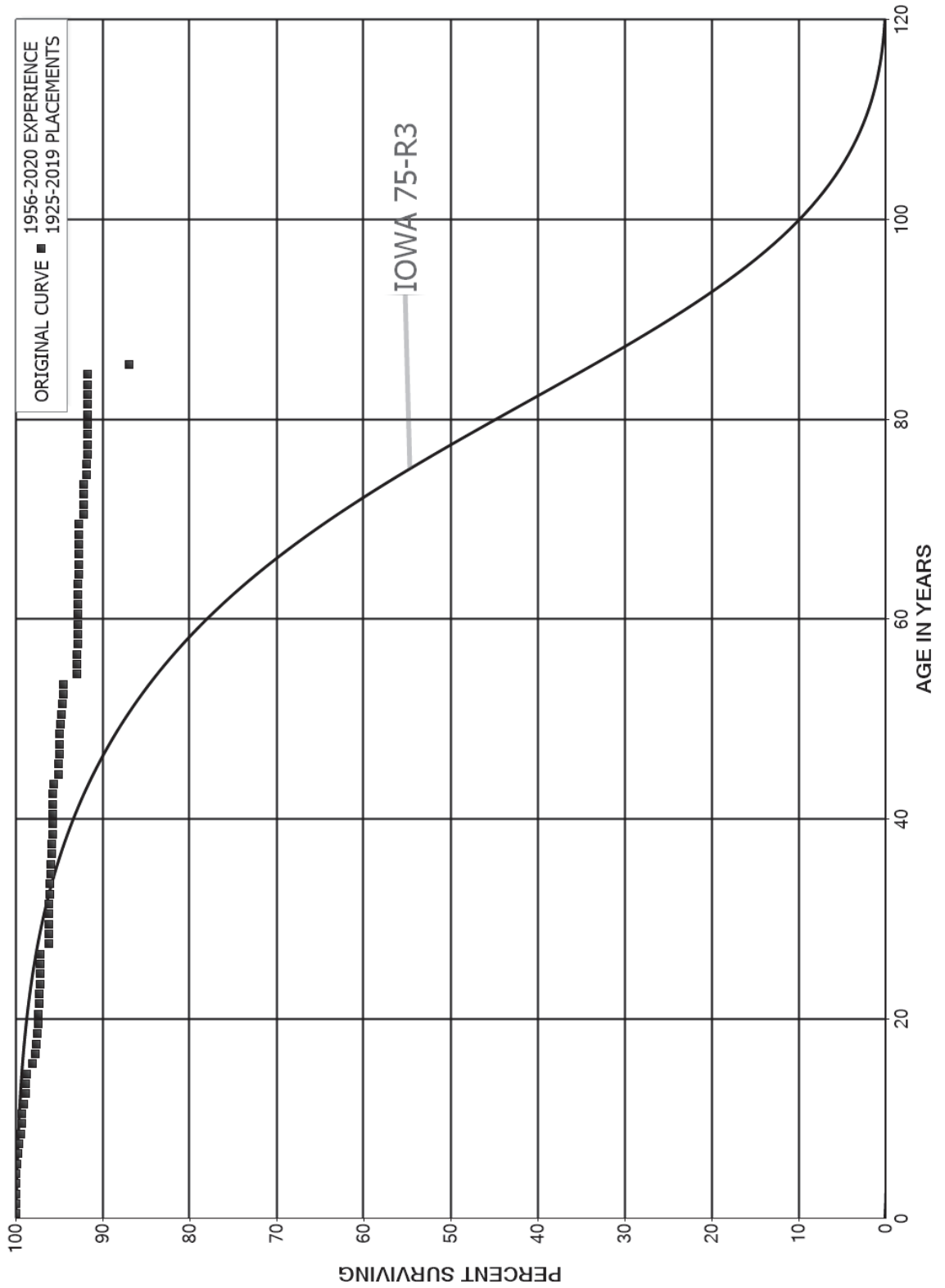
ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2017

EXPERIENCE BAND 2004-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,890,260		0.0000	1.0000	100.00
0.5	10,460,257		0.0000	1.0000	100.00
1.5	9,795,137		0.0000	1.0000	100.00
2.5	6,333,623		0.0000	1.0000	100.00
3.5	3,891,012		0.0000	1.0000	100.00
4.5	2,740,471		0.0000	1.0000	100.00
5.5	1,056,256		0.0000	1.0000	100.00
6.5	171,622		0.0000	1.0000	100.00
7.5					100.00

DUKE ENERGY OHIO
ACCOUNT 3540 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3540 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2019

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,959,747		0.0000	1.0000	100.00
0.5	54,003,014		0.0000	1.0000	100.00
1.5	38,195,739		0.0000	1.0000	100.00
2.5	38,195,739		0.0000	1.0000	100.00
3.5	40,196,559	43,755	0.0011	0.9989	100.00
4.5	40,183,832	37,680	0.0009	0.9991	99.89
5.5	40,087,199	39,548	0.0010	0.9990	99.80
6.5	45,198,170	31,903	0.0007	0.9993	99.70
7.5	45,851,065	122,091	0.0027	0.9973	99.63
8.5	39,119,493	23,476	0.0006	0.9994	99.36
9.5	39,217,482		0.0000	1.0000	99.30
10.5	39,217,482	111,937	0.0029	0.9971	99.30
11.5	39,111,570	81,440	0.0021	0.9979	99.02
12.5	46,357,308	14,177	0.0003	0.9997	98.81
13.5	40,135,232	5,292	0.0001	0.9999	98.78
14.5	38,411,607	278,415	0.0072	0.9928	98.77
15.5	37,001,915	144,818	0.0039	0.9961	98.05
16.5	36,857,096	15,956	0.0004	0.9996	97.67
17.5	37,134,693	26,776	0.0007	0.9993	97.63
18.5	37,107,918	56,232	0.0015	0.9985	97.56
19.5	37,051,686	13,493	0.0004	0.9996	97.41
20.5	36,688,673	20,246	0.0006	0.9994	97.38
21.5	36,667,089	16,548	0.0005	0.9995	97.32
22.5	36,650,541	32,973	0.0009	0.9991	97.28
23.5	36,617,568		0.0000	1.0000	97.19
24.5	36,282,335	6,986	0.0002	0.9998	97.19
25.5	36,295,879	14,263	0.0004	0.9996	97.17
26.5	36,281,617	353,745	0.0097	0.9903	97.13
27.5	35,276,614	16,692	0.0005	0.9995	96.19
28.5	35,259,922		0.0000	1.0000	96.14
29.5	35,196,082	1,580	0.0000	1.0000	96.14
30.5	35,800,340	2,699	0.0001	0.9999	96.14
31.5	35,797,641	4,059	0.0001	0.9999	96.13
32.5	35,786,019	20,034	0.0006	0.9994	96.12
33.5	35,765,986	63,066	0.0018	0.9982	96.06
34.5	35,526,648		0.0000	1.0000	95.89
35.5	35,379,198	2,109	0.0001	0.9999	95.89
36.5	35,351,657	39,338	0.0011	0.9989	95.89
37.5	35,312,319	5,312	0.0002	0.9998	95.78
38.5	35,076,294		0.0000	1.0000	95.77

DUKE ENERGY OHIO

ACCOUNT 3540 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,058,417	14,195	0.0004	0.9996	95.77
40.5	29,643,129		0.0000	1.0000	95.73
41.5	29,478,244		0.0000	1.0000	95.73
42.5	26,470,708	21,917	0.0008	0.9992	95.73
43.5	23,740,735	149,840	0.0063	0.9937	95.65
44.5	21,528,005	5,668	0.0003	0.9997	95.05
45.5	19,399,382	19,692	0.0010	0.9990	95.02
46.5	17,559,791	2,180	0.0001	0.9999	94.92
47.5	16,816,874		0.0000	1.0000	94.91
48.5	13,972,580	12,227	0.0009	0.9991	94.91
49.5	11,474,498	7,747	0.0007	0.9993	94.83
50.5	10,777,887	12,377	0.0011	0.9989	94.77
51.5	7,256,106	13,462	0.0019	0.9981	94.66
52.5	6,630,450		0.0000	1.0000	94.48
53.5	5,730,551	92,262	0.0161	0.9839	94.48
54.5	5,223,186		0.0000	1.0000	92.96
55.5	5,172,284		0.0000	1.0000	92.96
56.5	4,409,512	8,159	0.0019	0.9981	92.96
57.5	3,738,409		0.0000	1.0000	92.79
58.5	3,719,390		0.0000	1.0000	92.79
59.5	3,719,390		0.0000	1.0000	92.79
60.5	3,683,083		0.0000	1.0000	92.79
61.5	3,322,221		0.0000	1.0000	92.79
62.5	2,894,041		0.0000	1.0000	92.79
63.5	2,587,897	3,155	0.0012	0.9988	92.79
64.5	2,584,742		0.0000	1.0000	92.68
65.5	2,567,912		0.0000	1.0000	92.68
66.5	2,567,912		0.0000	1.0000	92.68
67.5	2,567,912		0.0000	1.0000	92.68
68.5	1,026,651		0.0000	1.0000	92.68
69.5	1,005,633	5,797	0.0058	0.9942	92.68
70.5	999,836		0.0000	1.0000	92.14
71.5	952,535		0.0000	1.0000	92.14
72.5	952,535		0.0000	1.0000	92.14
73.5	952,535	3,384	0.0036	0.9964	92.14
74.5	904,252		0.0000	1.0000	91.81
75.5	904,252	1,236	0.0014	0.9986	91.81
76.5	896,991		0.0000	1.0000	91.69
77.5	896,991		0.0000	1.0000	91.69
78.5	896,991		0.0000	1.0000	91.69

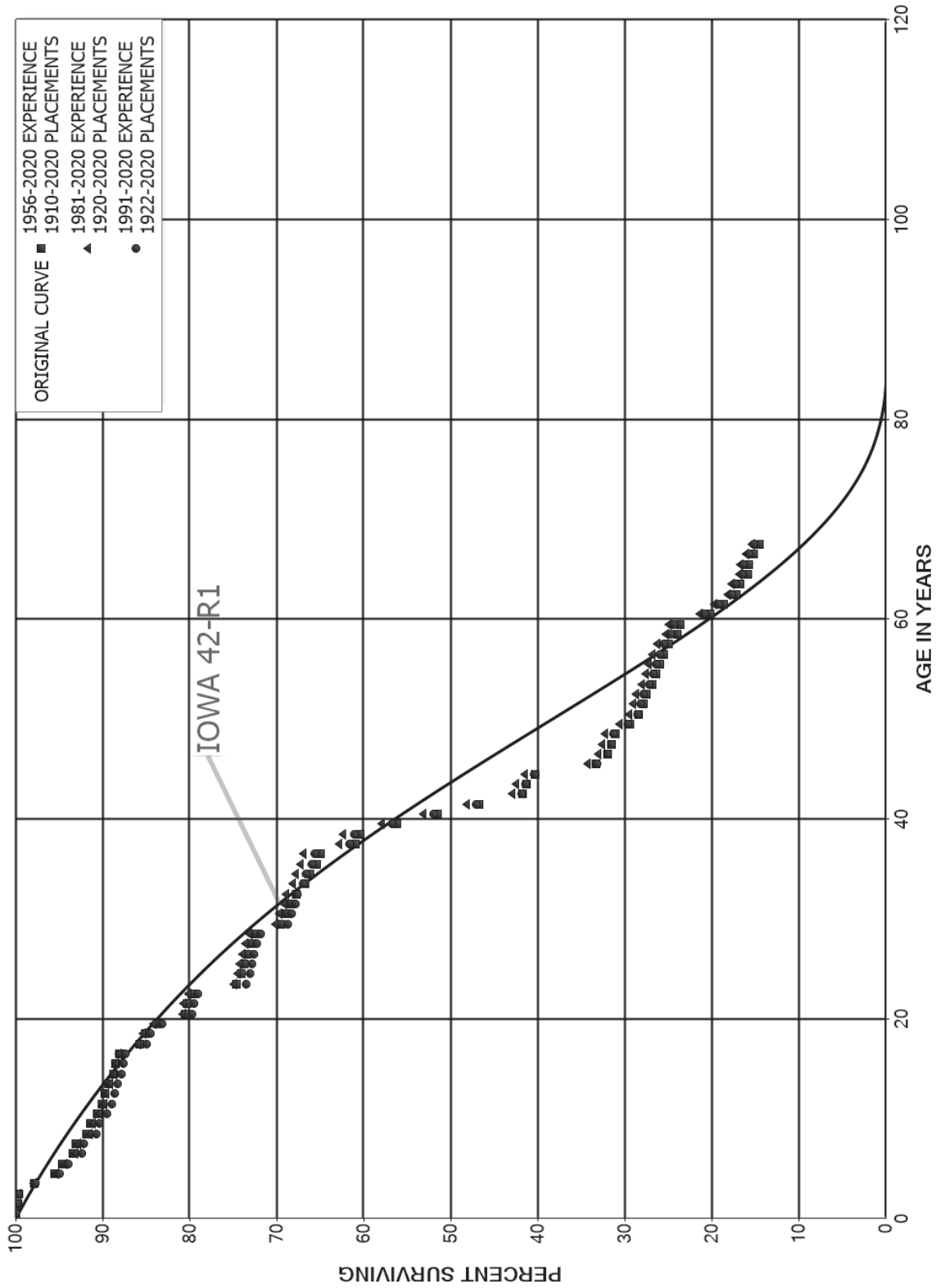
DUKE ENERGY OHIO

ACCOUNT 3540 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	732,105		0.0000	1.0000	91.69
80.5	732,105		0.0000	1.0000	91.69
81.5	732,105		0.0000	1.0000	91.69
82.5	438,552		0.0000	1.0000	91.69
83.5	438,552		0.0000	1.0000	91.69
84.5	438,552	22,859	0.0521	0.9479	91.69
85.5	415,693		0.0000	1.0000	86.91
86.5	415,693		0.0000	1.0000	86.91
87.5	415,693		0.0000	1.0000	86.91
88.5	415,693		0.0000	1.0000	86.91
89.5	415,693		0.0000	1.0000	86.91
90.5	415,693	2,339	0.0056	0.9944	86.91
91.5	413,354	3,898	0.0094	0.9906	86.42
92.5	342,991		0.0000	1.0000	85.61
93.5	342,991	29,154	0.0850	0.9150	85.61
94.5	295,046		0.0000	1.0000	78.33
95.5					78.33

DUKE ENERGY OHIO
 ACCOUNT 3550 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	264,776,223	82,668	0.0003	0.9997	100.00
0.5	214,318,867	425,315	0.0020	0.9980	99.97
1.5	187,068,998	331,458	0.0018	0.9982	99.77
2.5	154,634,507	2,675,750	0.0173	0.9827	99.59
3.5	129,546,136	3,156,377	0.0244	0.9756	97.87
4.5	104,496,777	960,222	0.0092	0.9908	95.49
5.5	95,330,794	1,248,691	0.0131	0.9869	94.61
6.5	92,262,391	279,984	0.0030	0.9970	93.37
7.5	98,315,850	1,311,371	0.0133	0.9867	93.09
8.5	82,217,679	367,887	0.0045	0.9955	91.84
9.5	81,157,833	697,928	0.0086	0.9914	91.43
10.5	79,413,742	526,813	0.0066	0.9934	90.65
11.5	76,432,564	279,850	0.0037	0.9963	90.05
12.5	70,043,709	336,477	0.0048	0.9952	89.72
13.5	67,030,780	400,630	0.0060	0.9940	89.28
14.5	62,161,655	195,257	0.0031	0.9969	88.75
15.5	60,793,018	242,232	0.0040	0.9960	88.47
16.5	59,656,685	1,590,254	0.0267	0.9733	88.12
17.5	43,728,772	340,681	0.0078	0.9922	85.77
18.5	42,153,276	657,115	0.0156	0.9844	85.10
19.5	40,132,107	1,548,273	0.0386	0.9614	83.78
20.5	37,423,885	125,621	0.0034	0.9966	80.54
21.5	37,053,626	238,537	0.0064	0.9936	80.27
22.5	36,238,381	2,333,815	0.0644	0.9356	79.76
23.5	33,062,875	237,424	0.0072	0.9928	74.62
24.5	31,291,131	146,331	0.0047	0.9953	74.08
25.5	29,828,090	155,628	0.0052	0.9948	73.74
26.5	27,731,669	152,527	0.0055	0.9945	73.35
27.5	26,899,579	170,904	0.0064	0.9936	72.95
28.5	25,450,764	1,039,117	0.0408	0.9592	72.49
29.5	23,647,892	216,973	0.0092	0.9908	69.53
30.5	22,716,555	210,912	0.0093	0.9907	68.89
31.5	22,039,796	156,021	0.0071	0.9929	68.25
32.5	21,612,557	319,860	0.0148	0.9852	67.77
33.5	20,897,022	171,240	0.0082	0.9918	66.76
34.5	20,557,183	238,184	0.0116	0.9884	66.22
35.5	18,965,417	139,775	0.0074	0.9926	65.45
36.5	18,411,316	1,128,872	0.0613	0.9387	64.97
37.5	16,860,684	148,067	0.0088	0.9912	60.98
38.5	15,988,899	1,143,193	0.0715	0.9285	60.45

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,255,672	1,170,360	0.0821	0.9179	56.13
40.5	12,630,420	1,171,751	0.0928	0.9072	51.52
41.5	11,094,920	1,198,633	0.1080	0.8920	46.74
42.5	9,628,832	105,194	0.0109	0.9891	41.69
43.5	9,217,792	221,835	0.0241	0.9759	41.23
44.5	8,345,139	1,439,746	0.1725	0.8275	40.24
45.5	5,955,878	233,293	0.0392	0.9608	33.30
46.5	5,264,234	84,362	0.0160	0.9840	31.99
47.5	4,573,980	53,928	0.0118	0.9882	31.48
48.5	4,038,312	218,295	0.0541	0.9459	31.11
49.5	3,281,592	118,867	0.0362	0.9638	29.43
50.5	2,726,717	47,644	0.0175	0.9825	28.36
51.5	2,448,984	32,413	0.0132	0.9868	27.87
52.5	2,280,661	57,883	0.0254	0.9746	27.50
53.5	2,107,858	35,796	0.0170	0.9830	26.80
54.5	1,902,031	32,598	0.0171	0.9829	26.35
55.5	1,713,838	27,916	0.0163	0.9837	25.89
56.5	1,613,557	35,787	0.0222	0.9778	25.47
57.5	1,386,474	53,409	0.0385	0.9615	24.91
58.5	1,297,956	20,807	0.0160	0.9840	23.95
59.5	1,162,704	165,831	0.1426	0.8574	23.56
60.5	871,249	68,229	0.0783	0.9217	20.20
61.5	662,588	51,637	0.0779	0.9221	18.62
62.5	557,011	15,045	0.0270	0.9730	17.17
63.5	444,906	22,103	0.0497	0.9503	16.71
64.5	375,539	3,044	0.0081	0.9919	15.88
65.5	322,125	12,484	0.0388	0.9612	15.75
66.5	300,780	11,986	0.0398	0.9602	15.14
67.5	264,649	2,049	0.0077	0.9923	14.53
68.5	238,325	4,854	0.0204	0.9796	14.42
69.5	208,849	9,532	0.0456	0.9544	14.13
70.5	164,145	28,780	0.1753	0.8247	13.48
71.5	119,888	4,119	0.0344	0.9656	11.12
72.5	103,409	3,154	0.0305	0.9695	10.74
73.5	96,017	435	0.0045	0.9955	10.41
74.5	93,056	1,784	0.0192	0.9808	10.36
75.5	89,358	24,473	0.2739	0.7261	10.16
76.5	53,871	19,158	0.3556	0.6444	7.38
77.5	32,866	281	0.0085	0.9915	4.76
78.5	31,187	7,764	0.2489	0.7511	4.71

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	23,092	2,934	0.1270	0.8730	3.54
80.5	13,208		0.0000	1.0000	3.09
81.5	12,366	914	0.0739	0.9261	3.09
82.5	11,452	536	0.0468	0.9532	2.86
83.5	10,039	46	0.0045	0.9955	2.73
84.5	9,752	552	0.0566	0.9434	2.72
85.5	8,687		0.0000	1.0000	2.56
86.5	7,452		0.0000	1.0000	2.56
87.5	7,413	122	0.0164	0.9836	2.56
88.5	6,728	10	0.0015	0.9985	2.52
89.5	6,580	211	0.0320	0.9680	2.52
90.5	6,069	1,054	0.1737	0.8263	2.44
91.5	4,799		0.0000	1.0000	2.01
92.5	4,500	1,154	0.2565	0.7435	2.01
93.5	2,839		0.0000	1.0000	1.50
94.5	2,131		0.0000	1.0000	1.50
95.5	2,039	272	0.1333	0.8667	1.50
96.5	797		0.0000	1.0000	1.30
97.5	101		0.0000	1.0000	1.30
98.5					1.30

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,836,351	75,528	0.0003	0.9997	100.00
0.5	196,982,317	337,454	0.0017	0.9983	99.97
1.5	172,433,651	260,798	0.0015	0.9985	99.80
2.5	141,400,026	2,641,658	0.0187	0.9813	99.65
3.5	116,784,563	3,015,953	0.0258	0.9742	97.79
4.5	92,922,542	900,463	0.0097	0.9903	95.26
5.5	85,535,664	1,195,390	0.0140	0.9860	94.34
6.5	83,095,957	244,701	0.0029	0.9971	93.02
7.5	90,836,400	1,268,679	0.0140	0.9860	92.74
8.5	75,514,151	299,629	0.0040	0.9960	91.45
9.5	75,424,068	642,113	0.0085	0.9915	91.09
10.5	74,356,564	460,104	0.0062	0.9938	90.31
11.5	71,703,985	239,437	0.0033	0.9967	89.75
12.5	65,512,800	273,404	0.0042	0.9958	89.45
13.5	62,755,499	345,375	0.0055	0.9945	89.08
14.5	58,219,661	131,511	0.0023	0.9977	88.59
15.5	57,187,110	189,231	0.0033	0.9967	88.39
16.5	56,245,448	1,459,885	0.0260	0.9740	88.10
17.5	40,774,720	241,522	0.0059	0.9941	85.81
18.5	39,403,034	558,097	0.0142	0.9858	85.30
19.5	37,678,042	1,486,574	0.0395	0.9605	84.09
20.5	35,222,686	84,230	0.0024	0.9976	80.78
21.5	35,398,802	206,592	0.0058	0.9942	80.58
22.5	34,787,697	2,274,140	0.0654	0.9346	80.11
23.5	31,863,393	196,687	0.0062	0.9938	74.87
24.5	30,219,191	118,854	0.0039	0.9961	74.41
25.5	28,818,529	118,787	0.0041	0.9959	74.12
26.5	26,729,824	126,530	0.0047	0.9953	73.81
27.5	25,909,020	144,073	0.0056	0.9944	73.47
28.5	24,455,487	992,823	0.0406	0.9594	73.06
29.5	22,671,825	171,629	0.0076	0.9924	70.09
30.5	21,838,963	142,604	0.0065	0.9935	69.56
31.5	21,217,664	73,196	0.0034	0.9966	69.11
32.5	20,843,915	230,690	0.0111	0.9889	68.87
33.5	20,226,348	104,180	0.0052	0.9948	68.11
34.5	19,958,661	181,769	0.0091	0.9909	67.75
35.5	18,425,117	86,000	0.0047	0.9953	67.14
36.5	17,985,595	1,094,890	0.0609	0.9391	66.82
37.5	16,508,520	127,490	0.0077	0.9923	62.76
38.5	15,671,447	1,118,111	0.0713	0.9287	62.27

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,970,734	1,155,806	0.0827	0.9173	57.83
40.5	12,403,025	1,155,542	0.0932	0.9068	53.04
41.5	10,888,513	1,187,525	0.1091	0.8909	48.10
42.5	9,434,092	94,326	0.0100	0.9900	42.86
43.5	9,038,836	212,317	0.0235	0.9765	42.43
44.5	8,177,385	1,428,153	0.1746	0.8254	41.43
45.5	5,802,764	209,816	0.0362	0.9638	34.20
46.5	5,139,475	69,804	0.0136	0.9864	32.96
47.5	4,464,211	42,722	0.0096	0.9904	32.51
48.5	3,941,301	210,729	0.0535	0.9465	32.20
49.5	3,193,055	111,664	0.0350	0.9650	30.48
50.5	2,649,019	38,362	0.0145	0.9855	29.41
51.5	2,382,347	26,064	0.0109	0.9891	28.99
52.5	2,223,745	52,646	0.0237	0.9763	28.67
53.5	2,063,183	33,405	0.0162	0.9838	27.99
54.5	1,865,245	26,380	0.0141	0.9859	27.54
55.5	1,684,378	27,294	0.0162	0.9838	27.15
56.5	1,593,664	29,199	0.0183	0.9817	26.71
57.5	1,383,282	53,172	0.0384	0.9616	26.22
58.5	1,296,372	20,807	0.0161	0.9839	25.21
59.5	1,162,677	165,831	0.1426	0.8574	24.81
60.5	871,249	68,229	0.0783	0.9217	21.27
61.5	662,588	51,637	0.0779	0.9221	19.60
62.5	557,011	15,045	0.0270	0.9730	18.08
63.5	444,906	22,103	0.0497	0.9503	17.59
64.5	375,539	3,044	0.0081	0.9919	16.71
65.5	322,125	12,484	0.0388	0.9612	16.58
66.5	300,780	11,986	0.0398	0.9602	15.94
67.5	264,649	2,049	0.0077	0.9923	15.30
68.5	238,325	4,854	0.0204	0.9796	15.18
69.5	208,849	9,532	0.0456	0.9544	14.87
70.5	164,145	28,780	0.1753	0.8247	14.19
71.5	119,888	4,119	0.0344	0.9656	11.71
72.5	103,409	3,154	0.0305	0.9695	11.30
73.5	96,017	435	0.0045	0.9955	10.96
74.5	93,056	1,784	0.0192	0.9808	10.91
75.5	89,358	24,473	0.2739	0.7261	10.70
76.5	53,871	19,158	0.3556	0.6444	7.77
77.5	32,866	281	0.0085	0.9915	5.01
78.5	31,187	7,764	0.2489	0.7511	4.96

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	23,092	2,934	0.1270	0.8730	3.73
80.5	13,208		0.0000	1.0000	3.25
81.5	12,366	914	0.0739	0.9261	3.25
82.5	11,452	536	0.0468	0.9532	3.01
83.5	10,039	46	0.0045	0.9955	2.87
84.5	9,752	552	0.0566	0.9434	2.86
85.5	8,687		0.0000	1.0000	2.70
86.5	7,452		0.0000	1.0000	2.70
87.5	7,413	122	0.0164	0.9836	2.70
88.5	6,728	10	0.0015	0.9985	2.65
89.5	6,580	211	0.0320	0.9680	2.65
90.5	6,069	1,054	0.1737	0.8263	2.56
91.5	4,799		0.0000	1.0000	2.12
92.5	4,500	1,154	0.2565	0.7435	2.12
93.5	2,839		0.0000	1.0000	1.58
94.5	2,131		0.0000	1.0000	1.58
95.5	2,039	272	0.1333	0.8667	1.58
96.5	797		0.0000	1.0000	1.37
97.5	101		0.0000	1.0000	1.37
98.5					1.37

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	236,123,820	69,694	0.0003	0.9997	100.00
0.5	187,381,684	283,140	0.0015	0.9985	99.97
1.5	160,849,782	232,408	0.0014	0.9986	99.82
2.5	128,775,021	2,558,213	0.0199	0.9801	99.68
3.5	104,247,928	2,959,738	0.0284	0.9716	97.70
4.5	79,591,886	854,238	0.0107	0.9893	94.92
5.5	72,166,792	1,165,984	0.0162	0.9838	93.90
6.5	69,494,357	171,811	0.0025	0.9975	92.39
7.5	77,110,453	1,224,580	0.0159	0.9841	92.16
8.5	62,055,538	235,131	0.0038	0.9962	90.69
9.5	62,017,320	546,864	0.0088	0.9912	90.35
10.5	62,105,001	429,290	0.0069	0.9931	89.55
11.5	61,850,173	188,682	0.0031	0.9969	88.93
12.5	56,919,178	224,620	0.0039	0.9961	88.66
13.5	54,535,162	302,183	0.0055	0.9945	88.31
14.5	50,782,327	96,240	0.0019	0.9981	87.82
15.5	51,179,557	121,085	0.0024	0.9976	87.66
16.5	50,791,592	1,435,809	0.0283	0.9717	87.45
17.5	36,672,391	210,796	0.0057	0.9943	84.98
18.5	35,910,463	540,900	0.0151	0.9849	84.49
19.5	34,831,607	1,469,485	0.0422	0.9578	83.22
20.5	32,797,148	69,047	0.0021	0.9979	79.71
21.5	32,772,781	184,641	0.0056	0.9944	79.54
22.5	32,222,045	2,256,689	0.0700	0.9300	79.09
23.5	29,329,375	173,211	0.0059	0.9941	73.55
24.5	27,844,908	100,537	0.0036	0.9964	73.12
25.5	26,672,223	100,001	0.0037	0.9963	72.85
26.5	24,678,997	104,054	0.0042	0.9958	72.58
27.5	24,137,967	131,046	0.0054	0.9946	72.27
28.5	22,719,223	981,505	0.0432	0.9568	71.88
29.5	21,105,863	159,142	0.0075	0.9925	68.78
30.5	20,404,918	127,496	0.0062	0.9938	68.26
31.5	20,220,135	57,036	0.0028	0.9972	67.83
32.5	20,008,597	213,879	0.0107	0.9893	67.64
33.5	19,593,702	98,919	0.0050	0.9950	66.92
34.5	19,469,702	177,018	0.0091	0.9909	66.58
35.5	18,026,951	84,082	0.0047	0.9953	65.97
36.5	17,596,656	1,090,208	0.0620	0.9380	65.67
37.5	16,130,413	124,902	0.0077	0.9923	61.60
38.5	15,354,172	1,112,099	0.0724	0.9276	61.12

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,690,986	1,150,296	0.0840	0.9160	56.69
40.5	12,146,030	1,146,784	0.0944	0.9056	51.93
41.5	10,692,051	1,185,947	0.1109	0.8891	47.03
42.5	9,255,985	91,818	0.0099	0.9901	41.81
43.5	8,868,979	211,723	0.0239	0.9761	41.40
44.5	8,012,964	1,426,218	0.1780	0.8220	40.41
45.5	5,639,196	208,778	0.0370	0.9630	33.22
46.5	5,032,297	67,711	0.0135	0.9865	31.99
47.5	4,392,649	40,494	0.0092	0.9908	31.56
48.5	3,882,206	209,421	0.0539	0.9461	31.26
49.5	3,139,937	109,425	0.0348	0.9652	29.58
50.5	2,626,861	35,077	0.0134	0.9866	28.55
51.5	2,364,077	24,631	0.0104	0.9896	28.17
52.5	2,204,095	52,494	0.0238	0.9762	27.87
53.5	2,040,530	32,593	0.0160	0.9840	27.21
54.5	1,839,290	25,652	0.0139	0.9861	26.77
55.5	1,660,648	26,402	0.0159	0.9841	26.40
56.5	1,564,882	28,317	0.0181	0.9819	25.98
57.5	1,345,536	43,297	0.0322	0.9678	25.51
58.5	1,268,383	16,380	0.0129	0.9871	24.69
59.5	1,138,076	164,206	0.1443	0.8557	24.37
60.5	848,902	66,206	0.0780	0.9220	20.85
61.5	643,122	48,912	0.0761	0.9239	19.23
62.5	543,366	13,329	0.0245	0.9755	17.77
63.5	436,633	22,103	0.0506	0.9494	17.33
64.5	369,545	2,073	0.0056	0.9944	16.45
65.5	317,238	12,136	0.0383	0.9617	16.36
66.5	297,588	10,555	0.0355	0.9645	15.73
67.5	264,450	2,022	0.0076	0.9924	15.18
68.5	238,325	4,854	0.0204	0.9796	15.06
69.5	208,849	9,532	0.0456	0.9544	14.75
70.5	164,145	28,780	0.1753	0.8247	14.08
71.5	119,888	4,119	0.0344	0.9656	11.61
72.5	103,409	3,154	0.0305	0.9695	11.21
73.5	96,017	435	0.0045	0.9955	10.87
74.5	93,056	1,784	0.0192	0.9808	10.82
75.5	89,358	24,473	0.2739	0.7261	10.61
76.5	53,871	19,158	0.3556	0.6444	7.71
77.5	32,866	281	0.0085	0.9915	4.97
78.5	31,187	7,764	0.2489	0.7511	4.92

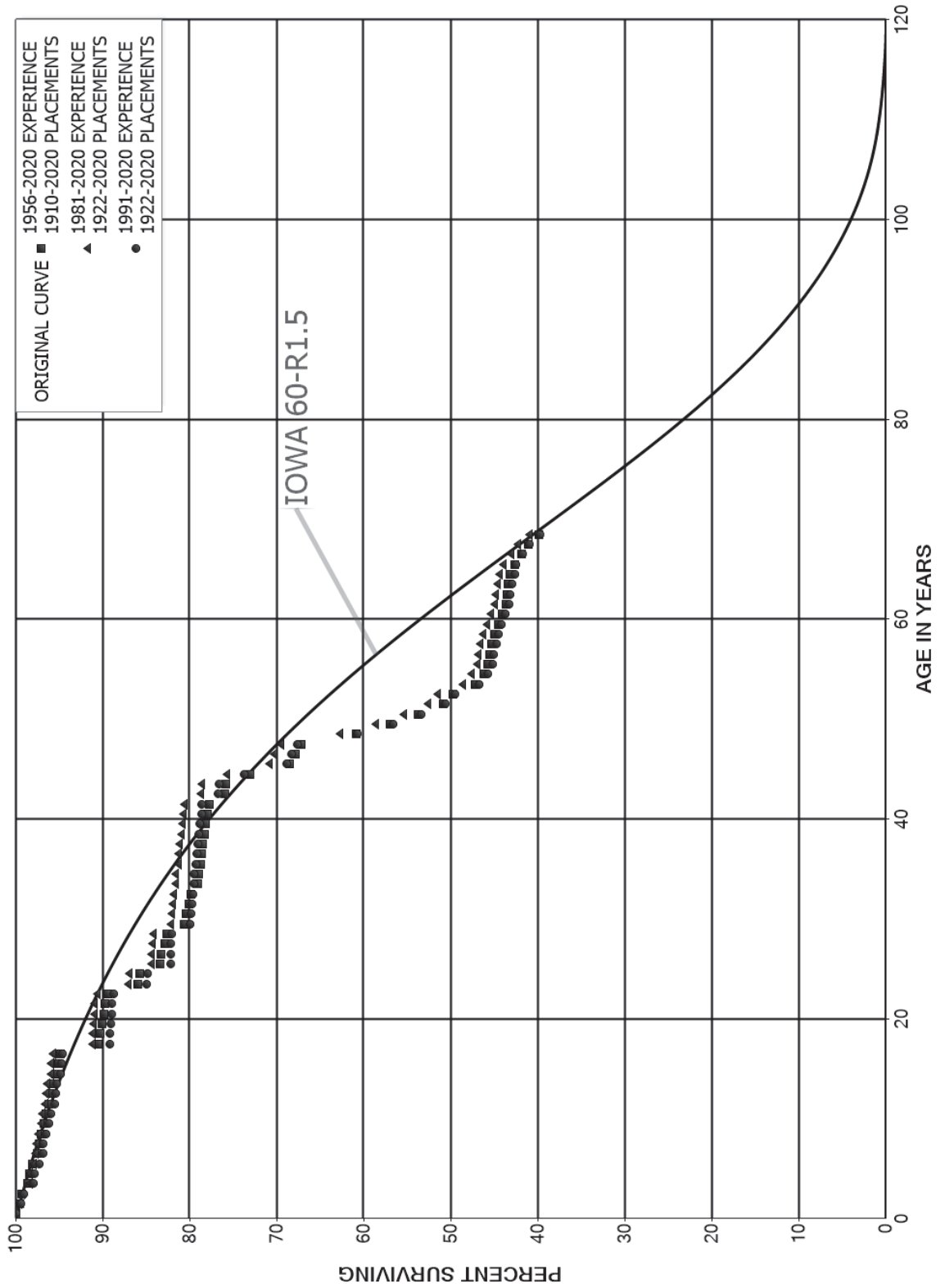
DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	23,092	2,934	0.1270	0.8730	3.70
80.5	13,208		0.0000	1.0000	3.23
81.5	12,366	914	0.0739	0.9261	3.23
82.5	11,452	536	0.0468	0.9532	2.99
83.5	10,039	46	0.0045	0.9955	2.85
84.5	9,752	552	0.0566	0.9434	2.84
85.5	8,687		0.0000	1.0000	2.68
86.5	7,452		0.0000	1.0000	2.68
87.5	7,413	122	0.0164	0.9836	2.68
88.5	6,728	10	0.0015	0.9985	2.63
89.5	6,580	211	0.0320	0.9680	2.63
90.5	6,069	1,054	0.1737	0.8263	2.54
91.5	4,799		0.0000	1.0000	2.10
92.5	4,500	1,154	0.2565	0.7435	2.10
93.5	2,839		0.0000	1.0000	1.56
94.5	2,131		0.0000	1.0000	1.56
95.5	2,039	272	0.1333	0.8667	1.56
96.5	797		0.0000	1.0000	1.35
97.5	101		0.0000	1.0000	1.35
98.5					1.35

DUKE ENERGY OHIO
 ACCOUNT 35.60 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	189,943,413	11,981	0.0001	0.9999	100.00
0.5	166,327,788	756,031	0.0045	0.9955	99.99
1.5	151,100,045	400,251	0.0026	0.9974	99.54
2.5	132,082,665	909,483	0.0069	0.9931	99.28
3.5	124,039,246	267,567	0.0022	0.9978	98.59
4.5	113,884,917	420,557	0.0037	0.9963	98.38
5.5	111,394,540	572,012	0.0051	0.9949	98.02
6.5	109,412,117	300,095	0.0027	0.9973	97.51
7.5	116,265,712	258,496	0.0022	0.9978	97.25
8.5	104,297,640	294,855	0.0028	0.9972	97.03
9.5	103,788,794	236,798	0.0023	0.9977	96.75
10.5	103,158,946	375,581	0.0036	0.9964	96.53
11.5	99,913,322	202,652	0.0020	0.9980	96.18
12.5	94,905,767	179,644	0.0019	0.9981	95.99
13.5	92,974,884	419,252	0.0045	0.9955	95.81
14.5	88,119,951	290,343	0.0033	0.9967	95.37
15.5	81,810,776	234,175	0.0029	0.9971	95.06
16.5	78,412,402	3,565,914	0.0455	0.9545	94.79
17.5	73,812,892	158,700	0.0022	0.9978	90.48
18.5	71,636,485	202,174	0.0028	0.9972	90.28
19.5	69,213,129	114,270	0.0017	0.9983	90.03
20.5	68,447,846	85,834	0.0013	0.9987	89.88
21.5	68,158,496	241,121	0.0035	0.9965	89.77
22.5	67,689,215	2,661,866	0.0393	0.9607	89.45
23.5	64,709,723	136,859	0.0021	0.9979	85.93
24.5	63,063,180	1,728,294	0.0274	0.9726	85.75
25.5	60,403,197	57,761	0.0010	0.9990	83.40
26.5	60,118,736	352,525	0.0059	0.9941	83.32
27.5	59,164,266	139,943	0.0024	0.9976	82.83
28.5	58,093,793	1,435,793	0.0247	0.9753	82.63
29.5	55,623,193	104,447	0.0019	0.9981	80.59
30.5	55,730,407	284,383	0.0051	0.9949	80.44
31.5	54,879,964	113,428	0.0021	0.9979	80.03
32.5	54,645,985	512,249	0.0094	0.9906	79.87
33.5	53,879,577	111,620	0.0021	0.9979	79.12
34.5	53,685,521	170,257	0.0032	0.9968	78.95
35.5	52,100,361	59,017	0.0011	0.9989	78.70
36.5	51,689,839	73,652	0.0014	0.9986	78.61
37.5	49,985,278	119,550	0.0024	0.9976	78.50
38.5	49,120,264	112,225	0.0023	0.9977	78.31

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,242,563	117,220	0.0024	0.9976	78.13
40.5	35,894,192	90,504	0.0025	0.9975	77.94
41.5	33,896,255	784,568	0.0231	0.9769	77.75
42.5	28,892,577	53,658	0.0019	0.9981	75.95
43.5	25,991,356	936,029	0.0360	0.9640	75.81
44.5	22,938,689	1,452,551	0.0633	0.9367	73.08
45.5	17,122,005	143,567	0.0084	0.9916	68.45
46.5	14,804,956	143,363	0.0097	0.9903	67.88
47.5	14,211,215	1,341,790	0.0944	0.9056	67.22
48.5	11,550,760	738,001	0.0639	0.9361	60.87
49.5	8,416,377	489,178	0.0581	0.9419	56.98
50.5	7,466,832	399,271	0.0535	0.9465	53.67
51.5	6,054,533	124,056	0.0205	0.9795	50.80
52.5	5,580,591	295,380	0.0529	0.9471	49.76
53.5	5,058,818	96,587	0.0191	0.9809	47.13
54.5	4,676,824	56,305	0.0120	0.9880	46.23
55.5	4,423,536	15,422	0.0035	0.9965	45.67
56.5	4,055,592	22,485	0.0055	0.9945	45.51
57.5	3,297,738	21,589	0.0065	0.9935	45.26
58.5	3,241,997	33,307	0.0103	0.9897	44.96
59.5	3,031,683	30,337	0.0100	0.9900	44.50
60.5	2,614,482	22,903	0.0088	0.9912	44.05
61.5	2,135,477	6,557	0.0031	0.9969	43.67
62.5	2,032,643	6,591	0.0032	0.9968	43.53
63.5	1,828,845	11,138	0.0061	0.9939	43.39
64.5	1,731,504	18,517	0.0107	0.9893	43.13
65.5	1,684,027	33,779	0.0201	0.9799	42.67
66.5	1,523,172	25,482	0.0167	0.9833	41.81
67.5	1,474,468	46,265	0.0314	0.9686	41.11
68.5	1,025,011	9,005	0.0088	0.9912	39.82
69.5	977,077	2,588	0.0026	0.9974	39.47
70.5	944,038	19,215	0.0204	0.9796	39.37
71.5	832,965	1,346	0.0016	0.9984	38.57
72.5	810,580	1,149	0.0014	0.9986	38.50
73.5	794,656	11,280	0.0142	0.9858	38.45
74.5	719,579	581	0.0008	0.9992	37.90
75.5	718,998	854	0.0012	0.9988	37.87
76.5	716,599	19,993	0.0279	0.9721	37.83
77.5	693,599	33,257	0.0479	0.9521	36.77
78.5	633,320	4,431	0.0070	0.9930	35.01

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	508,521	3,245	0.0064	0.9936	34.77
80.5	504,624	15,728	0.0312	0.9688	34.54
81.5	467,100	8,140	0.0174	0.9826	33.47
82.5	284,351	1,301	0.0046	0.9954	32.88
83.5	283,050	140	0.0005	0.9995	32.73
84.5	282,909	1,457	0.0051	0.9949	32.72
85.5	281,452	1,286	0.0046	0.9954	32.55
86.5	280,166	502	0.0018	0.9982	32.40
87.5	279,665	2,315	0.0083	0.9917	32.34
88.5	277,350	9,398	0.0339	0.9661	32.07
89.5	267,951	1,647	0.0061	0.9939	30.99
90.5	266,304	1,843	0.0069	0.9931	30.80
91.5	264,461	1,663	0.0063	0.9937	30.58
92.5	262,798	183	0.0007	0.9993	30.39
93.5	262,600	36,493	0.1390	0.8610	30.37
94.5	226,107	201,988	0.8933	0.1067	26.15
95.5	20		0.0000	1.0000	2.79
96.5	20		0.0000	1.0000	2.79
97.5	20	3	0.1736	0.8264	2.79
98.5					2.31

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	139,508,111	10,677	0.0001	0.9999	100.00
0.5	128,068,471	644,898	0.0050	0.9950	99.99
1.5	114,674,412	385,159	0.0034	0.9966	99.49
2.5	99,908,459	842,350	0.0084	0.9916	99.15
3.5	93,967,680	75,398	0.0008	0.9992	98.32
4.5	86,950,971	347,411	0.0040	0.9960	98.24
5.5	89,073,864	260,121	0.0029	0.9971	97.85
6.5	90,254,674	95,917	0.0011	0.9989	97.56
7.5	99,096,121	203,285	0.0021	0.9979	97.46
8.5	88,664,950	232,998	0.0026	0.9974	97.26
9.5	91,112,586	154,016	0.0017	0.9983	97.00
10.5	92,494,488	301,746	0.0033	0.9967	96.84
11.5	91,053,070	134,507	0.0015	0.9985	96.52
12.5	86,877,180	113,478	0.0013	0.9987	96.38
13.5	85,775,689	335,312	0.0039	0.9961	96.25
14.5	81,189,059	82,198	0.0010	0.9990	95.88
15.5	75,454,281	111,500	0.0015	0.9985	95.78
16.5	72,569,772	3,447,054	0.0475	0.9525	95.64
17.5	67,874,989	60,590	0.0009	0.9991	91.10
18.5	65,881,575	78,919	0.0012	0.9988	91.01
19.5	63,812,082	45,675	0.0007	0.9993	90.91
20.5	63,568,486	30,558	0.0005	0.9995	90.84
21.5	63,969,251	185,499	0.0029	0.9971	90.80
22.5	63,710,530	2,556,720	0.0401	0.9599	90.53
23.5	61,219,416	77,806	0.0013	0.9987	86.90
24.5	59,761,875	1,709,910	0.0286	0.9714	86.79
25.5	57,167,812	48,987	0.0009	0.9991	84.31
26.5	57,182,859	21,047	0.0004	0.9996	84.23
27.5	56,586,736	69,711	0.0012	0.9988	84.20
28.5	56,243,932	1,396,962	0.0248	0.9752	84.10
29.5	53,838,065	67,277	0.0012	0.9988	82.01
30.5	53,538,782	75,091	0.0014	0.9986	81.91
31.5	53,090,984	59,457	0.0011	0.9989	81.79
32.5	52,939,968	104,271	0.0020	0.9980	81.70
33.5	52,608,101	56,488	0.0011	0.9989	81.54
34.5	52,544,982	150,020	0.0029	0.9971	81.45
35.5	50,980,060	27,248	0.0005	0.9995	81.22
36.5	50,604,554	71,611	0.0014	0.9986	81.18
37.5	48,913,726	119,121	0.0024	0.9976	81.06
38.5	48,053,175	52,074	0.0011	0.9989	80.87

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,427,921	116,681	0.0025	0.9975	80.78
40.5	35,080,914	42,165	0.0012	0.9988	80.58
41.5	33,171,095	753,088	0.0227	0.9773	80.48
42.5	28,403,245	53,658	0.0019	0.9981	78.66
43.5	25,502,072	936,029	0.0367	0.9633	78.51
44.5	22,449,406	1,452,551	0.0647	0.9353	75.63
45.5	16,632,516	143,567	0.0086	0.9914	70.73
46.5	14,315,467	143,363	0.0100	0.9900	70.12
47.5	13,721,727	1,341,780	0.0978	0.9022	69.42
48.5	11,061,281	721,210	0.0652	0.9348	62.63
49.5	7,943,689	447,284	0.0563	0.9437	58.55
50.5	7,036,038	349,329	0.0496	0.9504	55.25
51.5	5,673,682	121,927	0.0215	0.9785	52.51
52.5	5,204,592	293,795	0.0564	0.9436	51.38
53.5	4,684,560	96,003	0.0205	0.9795	48.48
54.5	4,303,151	54,045	0.0126	0.9874	47.49
55.5	4,423,516	15,422	0.0035	0.9965	46.89
56.5	4,055,572	22,485	0.0055	0.9945	46.73
57.5	3,297,718	21,589	0.0065	0.9935	46.47
58.5	3,241,997	33,307	0.0103	0.9897	46.16
59.5	3,031,683	30,337	0.0100	0.9900	45.69
60.5	2,614,482	22,903	0.0088	0.9912	45.23
61.5	2,135,477	6,557	0.0031	0.9969	44.83
62.5	2,032,643	6,591	0.0032	0.9968	44.70
63.5	1,828,845	11,138	0.0061	0.9939	44.55
64.5	1,731,504	18,517	0.0107	0.9893	44.28
65.5	1,684,027	33,779	0.0201	0.9799	43.81
66.5	1,523,172	25,482	0.0167	0.9833	42.93
67.5	1,474,468	46,265	0.0314	0.9686	42.21
68.5	1,025,011	9,005	0.0088	0.9912	40.89
69.5	977,077	2,588	0.0026	0.9974	40.53
70.5	944,038	19,215	0.0204	0.9796	40.42
71.5	832,965	1,346	0.0016	0.9984	39.60
72.5	810,580	1,149	0.0014	0.9986	39.53
73.5	794,656	11,280	0.0142	0.9858	39.48
74.5	719,579	581	0.0008	0.9992	38.92
75.5	718,998	854	0.0012	0.9988	38.88
76.5	716,599	19,993	0.0279	0.9721	38.84
77.5	693,599	33,257	0.0479	0.9521	37.76
78.5	633,320	4,431	0.0070	0.9930	35.94

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	508,521	3,245	0.0064	0.9936	35.69
80.5	504,624	15,728	0.0312	0.9688	35.47
81.5	467,100	8,140	0.0174	0.9826	34.36
82.5	284,351	1,301	0.0046	0.9954	33.76
83.5	283,050	140	0.0005	0.9995	33.61
84.5	282,909	1,457	0.0051	0.9949	33.59
85.5	281,452	1,286	0.0046	0.9954	33.42
86.5	280,166	502	0.0018	0.9982	33.26
87.5	279,665	2,315	0.0083	0.9917	33.20
88.5	277,350	9,398	0.0339	0.9661	32.93
89.5	267,951	1,647	0.0061	0.9939	31.81
90.5	266,304	1,843	0.0069	0.9931	31.62
91.5	264,461	1,663	0.0063	0.9937	31.40
92.5	262,798	183	0.0007	0.9993	31.20
93.5	262,600	36,493	0.1390	0.8610	31.18
94.5	226,107	201,988	0.8933	0.1067	26.85
95.5	20		0.0000	1.0000	2.86
96.5	20		0.0000	1.0000	2.86
97.5	20	3	0.1736	0.8264	2.86
98.5					2.37

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	131,365,213		0.0000	1.0000	100.00
0.5	109,346,524	644,096	0.0059	0.9941	100.00
1.5	94,487,766	378,666	0.0040	0.9960	99.41
2.5	75,398,657	838,286	0.0111	0.9889	99.01
3.5	66,642,822	48,761	0.0007	0.9993	97.91
4.5	56,640,143	329,754	0.0058	0.9942	97.84
5.5	55,832,603	246,042	0.0044	0.9956	97.27
6.5	54,246,187	26,269	0.0005	0.9995	96.84
7.5	62,942,066	171,577	0.0027	0.9973	96.79
8.5	51,763,940	179,865	0.0035	0.9965	96.53
9.5	52,177,936	128,766	0.0025	0.9975	96.20
10.5	63,925,978	293,846	0.0046	0.9954	95.96
11.5	62,793,799	64,511	0.0010	0.9990	95.52
12.5	62,284,605	101,647	0.0016	0.9984	95.42
13.5	63,478,538	308,541	0.0049	0.9951	95.26
14.5	61,544,987	71,749	0.0012	0.9988	94.80
15.5	60,390,550	65,207	0.0011	0.9989	94.69
16.5	60,213,849	3,441,879	0.0572	0.9428	94.59
17.5	56,442,798	38,070	0.0007	0.9993	89.18
18.5	55,854,365	48,189	0.0009	0.9991	89.12
19.5	56,242,722	32,390	0.0006	0.9994	89.04
20.5	57,447,823	14,486	0.0003	0.9997	88.99
21.5	58,960,101	176,344	0.0030	0.9970	88.97
22.5	59,355,052	2,549,713	0.0430	0.9570	88.70
23.5	57,255,299	70,879	0.0012	0.9988	84.89
24.5	56,028,709	1,700,850	0.0304	0.9696	84.79
25.5	53,726,853	40,454	0.0008	0.9992	82.21
26.5	53,891,314	11,924	0.0002	0.9998	82.15
27.5	54,134,848	65,466	0.0012	0.9988	82.13
28.5	53,175,432	1,381,858	0.0260	0.9740	82.04
29.5	50,952,766	60,446	0.0012	0.9988	79.90
30.5	51,061,740	63,116	0.0012	0.9988	79.81
31.5	51,040,702	42,920	0.0008	0.9992	79.71
32.5	51,009,378	65,934	0.0013	0.9987	79.64
33.5	51,060,185	41,195	0.0008	0.9992	79.54
34.5	51,094,870	149,615	0.0029	0.9971	79.48
35.5	49,586,402	25,854	0.0005	0.9995	79.24
36.5	49,499,286	63,586	0.0013	0.9987	79.20
37.5	47,846,660	117,798	0.0025	0.9975	79.10
38.5	47,665,581	47,451	0.0010	0.9990	78.91

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,904,145	111,741	0.0024	0.9976	78.83
40.5	34,598,749	31,201	0.0009	0.9991	78.64
41.5	32,804,500	752,609	0.0229	0.9771	78.57
42.5	27,860,878	53,658	0.0019	0.9981	76.77
43.5	24,978,761	935,706	0.0375	0.9625	76.62
44.5	21,999,791	1,451,760	0.0660	0.9340	73.75
45.5	16,183,693	141,014	0.0087	0.9913	68.88
46.5	13,872,445	143,361	0.0103	0.9897	68.28
47.5	13,285,475	1,341,761	0.1010	0.8990	67.58
48.5	10,628,870	718,818	0.0676	0.9324	60.75
49.5	7,698,996	447,283	0.0581	0.9419	56.64
50.5	6,792,101	349,221	0.0514	0.9486	53.35
51.5	5,469,570	121,687	0.0222	0.9778	50.61
52.5	5,201,843	293,795	0.0565	0.9435	49.48
53.5	4,681,681	96,003	0.0205	0.9795	46.69
54.5	4,300,273	54,045	0.0126	0.9874	45.73
55.5	4,049,244	11,390	0.0028	0.9972	45.16
56.5	3,685,332	21,089	0.0057	0.9943	45.03
57.5	2,928,875	18,612	0.0064	0.9936	44.77
58.5	2,876,111	21,185	0.0074	0.9926	44.49
59.5	2,677,919	27,245	0.0102	0.9898	44.16
60.5	2,263,810	21,916	0.0097	0.9903	43.71
61.5	1,785,792	6,357	0.0036	0.9964	43.29
62.5	1,685,879	6,376	0.0038	0.9962	43.13
63.5	1,482,314	10,336	0.0070	0.9930	42.97
64.5	1,385,776	3,822	0.0028	0.9972	42.67
65.5	1,684,006	33,779	0.0201	0.9799	42.55
66.5	1,523,152	25,482	0.0167	0.9833	41.70
67.5	1,474,448	46,265	0.0314	0.9686	41.00
68.5	1,025,011	9,005	0.0088	0.9912	39.71
69.5	977,077	2,588	0.0026	0.9974	39.37
70.5	944,038	19,215	0.0204	0.9796	39.26
71.5	832,965	1,346	0.0016	0.9984	38.46
72.5	810,580	1,149	0.0014	0.9986	38.40
73.5	794,656	11,280	0.0142	0.9858	38.35
74.5	719,579	581	0.0008	0.9992	37.80
75.5	718,998	854	0.0012	0.9988	37.77
76.5	716,599	19,993	0.0279	0.9721	37.73
77.5	693,599	33,257	0.0479	0.9521	36.67
78.5	633,320	4,431	0.0070	0.9930	34.91

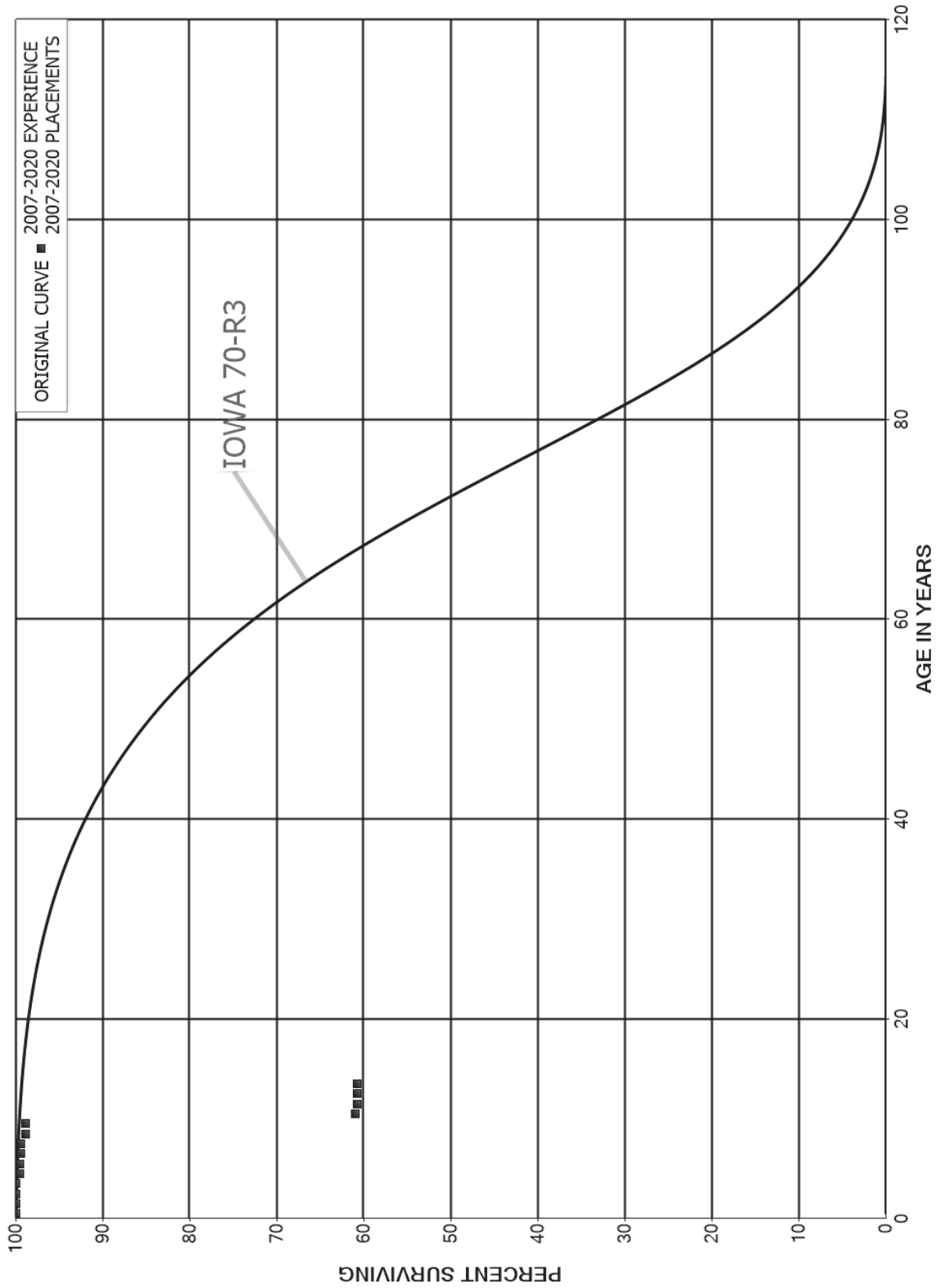
DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	508,521	3,245	0.0064	0.9936	34.67
80.5	504,624	15,728	0.0312	0.9688	34.45
81.5	467,100	8,140	0.0174	0.9826	33.38
82.5	284,351	1,301	0.0046	0.9954	32.79
83.5	283,050	140	0.0005	0.9995	32.64
84.5	282,909	1,457	0.0051	0.9949	32.63
85.5	281,452	1,286	0.0046	0.9954	32.46
86.5	280,166	502	0.0018	0.9982	32.31
87.5	279,665	2,315	0.0083	0.9917	32.25
88.5	277,350	9,398	0.0339	0.9661	31.99
89.5	267,951	1,647	0.0061	0.9939	30.90
90.5	266,304	1,843	0.0069	0.9931	30.71
91.5	264,461	1,663	0.0063	0.9937	30.50
92.5	262,798	183	0.0007	0.9993	30.31
93.5	262,600	36,493	0.1390	0.8610	30.29
94.5	226,107	201,988	0.8933	0.1067	26.08
95.5	20		0.0000	1.0000	2.78
96.5	20		0.0000	1.0000	2.78
97.5	20	3	0.1736	0.8264	2.78
98.5					2.30

DUKE ENERGY OHIO
 ACCOUNT 3561 OVERHEAD CONDUCTORS - CLEAR RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



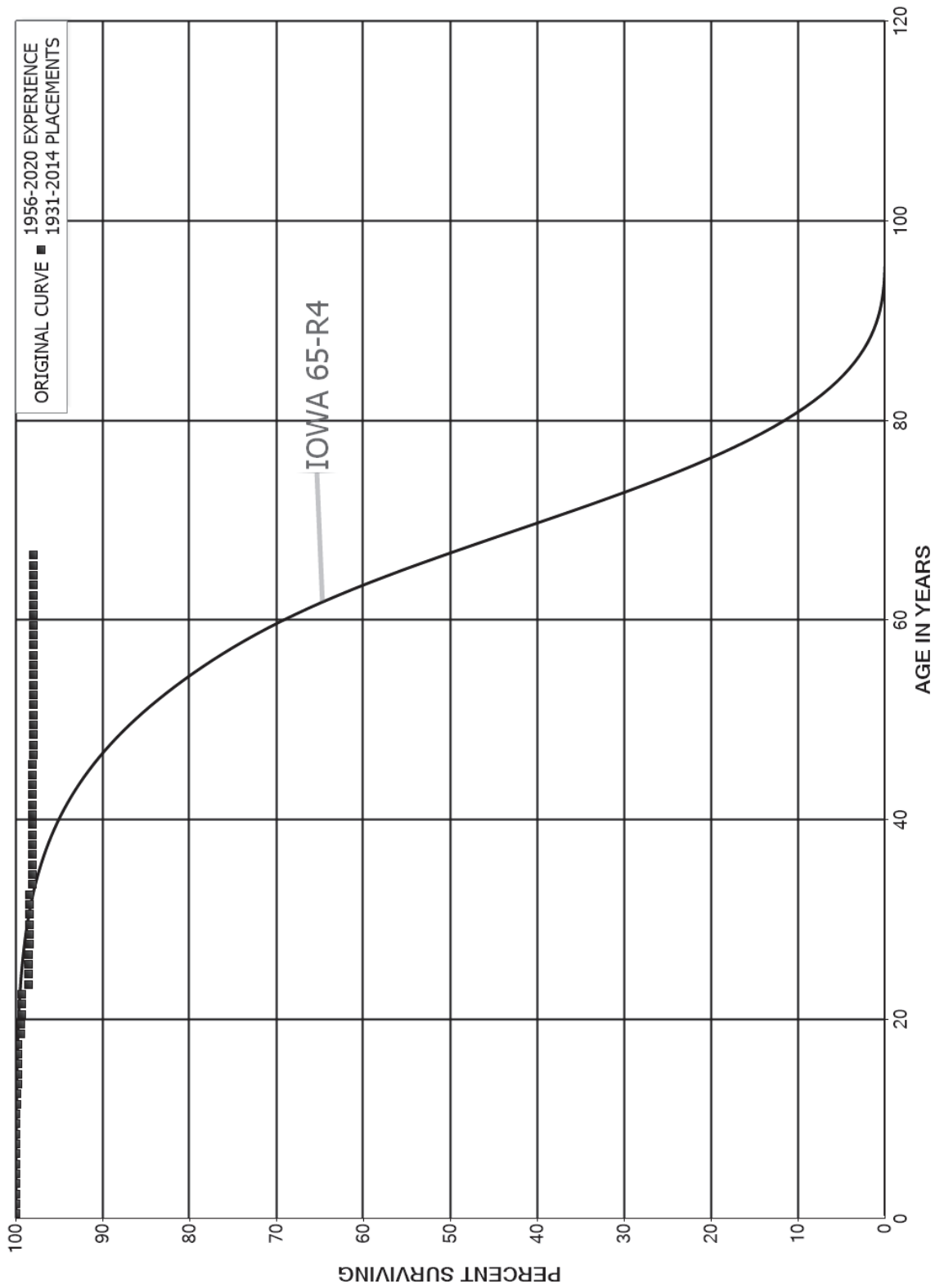
DUKE ENERGY OHIO

ACCOUNT 3561 OVERHEAD CONDUCTORS - CLEAR RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2020			EXPERIENCE BAND 2007-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,717,118		0.0000	1.0000	100.00
0.5	13,469,415		0.0000	1.0000	100.00
1.5	13,011,563		0.0000	1.0000	100.00
2.5	8,453,208		0.0000	1.0000	100.00
3.5	1,381,097	6,197	0.0045	0.9955	100.00
4.5	1,754,469		0.0000	1.0000	99.55
5.5	1,835,801	2,949	0.0016	0.9984	99.55
6.5	1,710,904		0.0000	1.0000	99.39
7.5	1,530,091	7,804	0.0051	0.9949	99.39
8.5	1,384,541		0.0000	1.0000	98.88
9.5	1,239,109	475,904	0.3841	0.6159	98.88
10.5	722,709	1,910	0.0026	0.9974	60.91
11.5	713,793		0.0000	1.0000	60.74
12.5	426,105		0.0000	1.0000	60.74
13.5					60.74

DUKE ENERGY OHIO
ACCOUNT 3570 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3570 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2014

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,783,467	106	0.0000	1.0000	100.00
0.5	2,783,361		0.0000	1.0000	100.00
1.5	2,783,380		0.0000	1.0000	100.00
2.5	2,783,380		0.0000	1.0000	100.00
3.5	2,783,380		0.0000	1.0000	100.00
4.5	2,783,380		0.0000	1.0000	100.00
5.5	2,783,380		0.0000	1.0000	100.00
6.5	2,655,749		0.0000	1.0000	100.00
7.5	1,214,226		0.0000	1.0000	100.00
8.5	1,211,532		0.0000	1.0000	100.00
9.5	1,025,338		0.0000	1.0000	100.00
10.5	973,621	1,528	0.0016	0.9984	100.00
11.5	972,094		0.0000	1.0000	99.84
12.5	966,603	735	0.0008	0.9992	99.84
13.5	965,887	19	0.0000	1.0000	99.76
14.5	965,868		0.0000	1.0000	99.76
15.5	965,868		0.0000	1.0000	99.76
16.5	965,868		0.0000	1.0000	99.76
17.5	1,262,012	4,114	0.0033	0.9967	99.76
18.5	1,257,898		0.0000	1.0000	99.44
19.5	1,257,898	1,414	0.0011	0.9989	99.44
20.5	1,256,484		0.0000	1.0000	99.32
21.5	1,256,385		0.0000	1.0000	99.32
22.5	1,256,385	9,985	0.0079	0.9921	99.32
23.5	1,246,400		0.0000	1.0000	98.54
24.5	1,246,953		0.0000	1.0000	98.54
25.5	1,246,953	437	0.0004	0.9996	98.54
26.5	1,246,516	1,335	0.0011	0.9989	98.50
27.5	1,245,181		0.0000	1.0000	98.40
28.5	1,245,181		0.0000	1.0000	98.40
29.5	4,639,097		0.0000	1.0000	98.40
30.5	4,639,097		0.0000	1.0000	98.40
31.5	4,639,097		0.0000	1.0000	98.40
32.5	4,639,097	13,861	0.0030	0.9970	98.40
33.5	4,606,047		0.0000	1.0000	98.10
34.5	4,606,047		0.0000	1.0000	98.10
35.5	4,606,047	694	0.0002	0.9998	98.10
36.5	4,605,352		0.0000	1.0000	98.09
37.5	3,998,847		0.0000	1.0000	98.09
38.5	3,998,847		0.0000	1.0000	98.09

DUKE ENERGY OHIO

ACCOUNT 3570 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2014			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,998,847		0.0000	1.0000	98.09
40.5	3,998,847		0.0000	1.0000	98.09
41.5	3,998,847	543	0.0001	0.9999	98.09
42.5	3,998,304		0.0000	1.0000	98.07
43.5	3,998,304	300	0.0001	0.9999	98.07
44.5	3,998,004		0.0000	1.0000	98.07
45.5	3,997,154	5,510	0.0014	0.9986	98.07
46.5	3,987,283		0.0000	1.0000	97.93
47.5	3,987,283		0.0000	1.0000	97.93
48.5	3,983,644		0.0000	1.0000	97.93
49.5	438,765		0.0000	1.0000	97.93
50.5	438,765		0.0000	1.0000	97.93
51.5	438,765		0.0000	1.0000	97.93
52.5	438,765		0.0000	1.0000	97.93
53.5	438,765		0.0000	1.0000	97.93
54.5	438,765		0.0000	1.0000	97.93
55.5	438,765		0.0000	1.0000	97.93
56.5	403,495		0.0000	1.0000	97.93
57.5	392,450		0.0000	1.0000	97.93
58.5	392,450		0.0000	1.0000	97.93
59.5	303,067		0.0000	1.0000	97.93
60.5	274,693		0.0000	1.0000	97.93
61.5	274,693		0.0000	1.0000	97.93
62.5	266,141		0.0000	1.0000	97.93
63.5	266,141		0.0000	1.0000	97.93
64.5	266,141		0.0000	1.0000	97.93
65.5	266,141		0.0000	1.0000	97.93
66.5	266,121		0.0000	1.0000	97.93
67.5	266,121		0.0000	1.0000	97.93
68.5	266,121		0.0000	1.0000	97.93
69.5	266,121		0.0000	1.0000	97.93
70.5	266,121		0.0000	1.0000	97.93
71.5	260,489		0.0000	1.0000	97.93
72.5	259,635		0.0000	1.0000	97.93
73.5	259,635		0.0000	1.0000	97.93
74.5	259,635		0.0000	1.0000	97.93
75.5	259,635		0.0000	1.0000	97.93
76.5	259,635		0.0000	1.0000	97.93
77.5	259,635		0.0000	1.0000	97.93
78.5	259,635		0.0000	1.0000	97.93

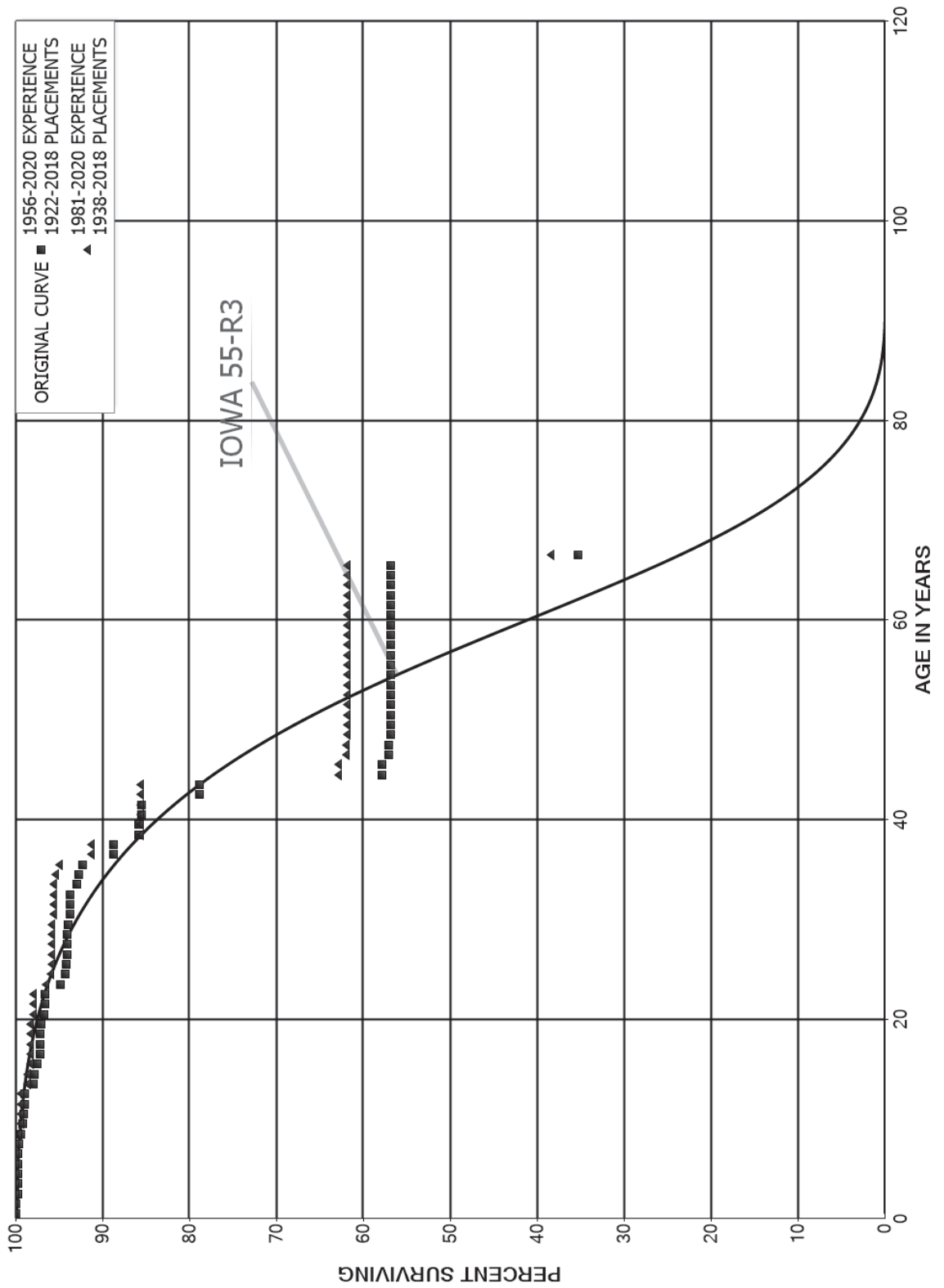
DUKE ENERGY OHIO

ACCOUNT 3570 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2014			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	259,635		0.0000	1.0000	97.93
80.5	259,635		0.0000	1.0000	97.93
81.5	259,635		0.0000	1.0000	97.93
82.5					97.93

DUKE ENERGY OHIO
 ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2018

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,017,124		0.0000	1.0000	100.00
0.5	15,026,551	13,578	0.0009	0.9991	100.00
1.5	15,022,542	21,380	0.0014	0.9986	99.91
2.5	14,999,985	1,222	0.0001	0.9999	99.77
3.5	15,000,590	1,190	0.0001	0.9999	99.76
4.5	14,999,400		0.0000	1.0000	99.75
5.5	15,003,771	11,437	0.0008	0.9992	99.75
6.5	14,962,086	6,425	0.0004	0.9996	99.68
7.5	8,658,843	22,236	0.0026	0.9974	99.63
8.5	8,639,622	21,389	0.0025	0.9975	99.38
9.5	8,432,182	7,818	0.0009	0.9991	99.13
10.5	8,372,648	2,527	0.0003	0.9997	99.04
11.5	8,370,476	8,713	0.0010	0.9990	99.01
12.5	8,256,345	83,938	0.0102	0.9898	98.91
13.5	8,172,407	5,078	0.0006	0.9994	97.90
14.5	7,940,322	30,278	0.0038	0.9962	97.84
15.5	7,913,400	19,510	0.0025	0.9975	97.47
16.5	7,893,890	1,077	0.0001	0.9999	97.23
17.5	8,323,424	5,604	0.0007	0.9993	97.21
18.5	8,317,820	4,805	0.0006	0.9994	97.15
19.5	8,217,334	31,365	0.0038	0.9962	97.09
20.5	8,185,968	6,780	0.0008	0.9992	96.72
21.5	8,179,089	3,124	0.0004	0.9996	96.64
22.5	8,175,965	151,930	0.0186	0.9814	96.60
23.5	8,024,035	48,157	0.0060	0.9940	94.81
24.5	8,056,045	2,955	0.0004	0.9996	94.24
25.5	8,055,506	7,768	0.0010	0.9990	94.20
26.5	8,012,732	1,833	0.0002	0.9998	94.11
27.5	8,231,041	4,483	0.0005	0.9995	94.09
28.5	8,226,632	8,471	0.0010	0.9990	94.04
29.5	4,826,598	10,259	0.0021	0.9979	93.94
30.5	4,816,339	1,616	0.0003	0.9997	93.74
31.5	4,814,724		0.0000	1.0000	93.71
32.5	4,818,777	37,406	0.0078	0.9922	93.71
33.5	4,782,332	13,993	0.0029	0.9971	92.99
34.5	4,768,340	22,223	0.0047	0.9953	92.71
35.5	4,746,117	182,700	0.0385	0.9615	92.28
36.5	882,357	153	0.0002	0.9998	88.73
37.5	882,204	28,934	0.0328	0.9672	88.71
38.5	835,663		0.0000	1.0000	85.80

DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2018			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	835,663	2,541	0.0030	0.9970	85.80
40.5	833,122		0.0000	1.0000	85.54
41.5	833,122	65,445	0.0786	0.9214	85.54
42.5	753,001		0.0000	1.0000	78.82
43.5	752,703	200,336	0.2662	0.7338	78.82
44.5	552,367		0.0000	1.0000	57.84
45.5	543,030	7,590	0.0140	0.9860	57.84
46.5	535,440		0.0000	1.0000	57.04
47.5	382,238	1,156	0.0030	0.9970	57.04
48.5	380,470		0.0000	1.0000	56.86
49.5	296,850		0.0000	1.0000	56.86
50.5	296,850		0.0000	1.0000	56.86
51.5	290,948		0.0000	1.0000	56.86
52.5	283,489		0.0000	1.0000	56.86
53.5	283,489		0.0000	1.0000	56.86
54.5	283,489		0.0000	1.0000	56.86
55.5	283,489		0.0000	1.0000	56.86
56.5	265,332		0.0000	1.0000	56.86
57.5	219,320		0.0000	1.0000	56.86
58.5	219,320		0.0000	1.0000	56.86
59.5	176,073		0.0000	1.0000	56.86
60.5	167,554		0.0000	1.0000	56.86
61.5	166,522		0.0000	1.0000	56.86
62.5	166,522		0.0000	1.0000	56.86
63.5	166,522		0.0000	1.0000	56.86
64.5	166,522		0.0000	1.0000	56.86
65.5	166,522	63,077	0.3788	0.6212	56.86
66.5	103,445		0.0000	1.0000	35.32
67.5	103,445		0.0000	1.0000	35.32
68.5	103,445		0.0000	1.0000	35.32
69.5	103,445		0.0000	1.0000	35.32
70.5	103,445		0.0000	1.0000	35.32
71.5	103,445		0.0000	1.0000	35.32
72.5	77,223		0.0000	1.0000	35.32
73.5	77,223		0.0000	1.0000	35.32
74.5	77,223		0.0000	1.0000	35.32
75.5	77,223		0.0000	1.0000	35.32
76.5	77,223		0.0000	1.0000	35.32
77.5	77,223		0.0000	1.0000	35.32
78.5	77,223		0.0000	1.0000	35.32

DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2018			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	77,223		0.0000	1.0000	35.32
80.5	77,223		0.0000	1.0000	35.32
81.5	77,223		0.0000	1.0000	35.32
82.5					35.32

DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2018

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,053,792		0.0000	1.0000	100.00
0.5	11,053,792		0.0000	1.0000	100.00
1.5	11,053,792	19,768	0.0018	0.9982	100.00
2.5	11,047,523	0	0.0000	1.0000	99.82
3.5	11,047,820		0.0000	1.0000	99.82
4.5	11,057,577		0.0000	1.0000	99.82
5.5	11,066,914		0.0000	1.0000	99.82
6.5	11,022,838		0.0000	1.0000	99.82
7.5	4,610,022	12,496	0.0027	0.9973	99.82
8.5	4,595,442	9,988	0.0022	0.9978	99.55
9.5	7,778,167	2,217	0.0003	0.9997	99.33
10.5	7,724,234		0.0000	1.0000	99.31
11.5	7,740,432		0.0000	1.0000	99.31
12.5	7,642,474	64,300	0.0084	0.9916	99.31
13.5	7,587,297		0.0000	1.0000	98.47
14.5	7,355,684	19,419	0.0026	0.9974	98.47
15.5	7,337,342		0.0000	1.0000	98.21
16.5	7,384,481	1,077	0.0001	0.9999	98.21
17.5	7,432,621	1,533	0.0002	0.9998	98.20
18.5	7,431,088	1,109	0.0001	0.9999	98.18
19.5	7,425,940	27,450	0.0037	0.9963	98.16
20.5	7,448,978	1,152	0.0002	0.9998	97.80
21.5	7,449,519		0.0000	1.0000	97.78
22.5	7,455,708	103,604	0.0139	0.9861	97.78
23.5	7,354,924	48,157	0.0065	0.9935	96.42
24.5	7,339,465	2,820	0.0004	0.9996	95.79
25.5	7,337,690		0.0000	1.0000	95.76
26.5	7,306,889	1,045	0.0001	0.9999	95.76
27.5	7,525,899	4,483	0.0006	0.9994	95.74
28.5	7,521,417		0.0000	1.0000	95.69
29.5	4,127,501	6,180	0.0015	0.9985	95.69
30.5	4,121,321		0.0000	1.0000	95.54
31.5	4,133,004		0.0000	1.0000	95.54
32.5	4,340,393	47	0.0000	1.0000	95.54
33.5	4,342,934	11,384	0.0026	0.9974	95.54
34.5	4,331,550	19,514	0.0045	0.9955	95.29
35.5	4,312,036	166,141	0.0385	0.9615	94.86
36.5	464,835		0.0000	1.0000	91.21
37.5	464,835	28,934	0.0622	0.9378	91.21
38.5	418,294		0.0000	1.0000	85.53

DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2018			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	418,294		0.0000	1.0000	85.53
40.5	418,294		0.0000	1.0000	85.53
41.5	418,294		0.0000	1.0000	85.53
42.5	753,001		0.0000	1.0000	85.53
43.5	752,703	200,336	0.2662	0.7338	85.53
44.5	552,367		0.0000	1.0000	62.77
45.5	543,030	7,590	0.0140	0.9860	62.77
46.5	535,440		0.0000	1.0000	61.89
47.5	382,238	1,156	0.0030	0.9970	61.89
48.5	380,470		0.0000	1.0000	61.70
49.5	296,850		0.0000	1.0000	61.70
50.5	296,850		0.0000	1.0000	61.70
51.5	290,948		0.0000	1.0000	61.70
52.5	283,489		0.0000	1.0000	61.70
53.5	283,489		0.0000	1.0000	61.70
54.5	283,489		0.0000	1.0000	61.70
55.5	283,489		0.0000	1.0000	61.70
56.5	265,332		0.0000	1.0000	61.70
57.5	219,320		0.0000	1.0000	61.70
58.5	219,320		0.0000	1.0000	61.70
59.5	176,073		0.0000	1.0000	61.70
60.5	167,554		0.0000	1.0000	61.70
61.5	166,522		0.0000	1.0000	61.70
62.5	166,522		0.0000	1.0000	61.70
63.5	166,522		0.0000	1.0000	61.70
64.5	166,522		0.0000	1.0000	61.70
65.5	166,522	63,077	0.3788	0.6212	61.70
66.5	103,445		0.0000	1.0000	38.33
67.5	103,445		0.0000	1.0000	38.33
68.5	103,445		0.0000	1.0000	38.33
69.5	103,445		0.0000	1.0000	38.33
70.5	103,445		0.0000	1.0000	38.33
71.5	103,445		0.0000	1.0000	38.33
72.5	77,223		0.0000	1.0000	38.33
73.5	77,223		0.0000	1.0000	38.33
74.5	77,223		0.0000	1.0000	38.33
75.5	77,223		0.0000	1.0000	38.33
76.5	77,223		0.0000	1.0000	38.33
77.5	77,223		0.0000	1.0000	38.33
78.5	77,223		0.0000	1.0000	38.33

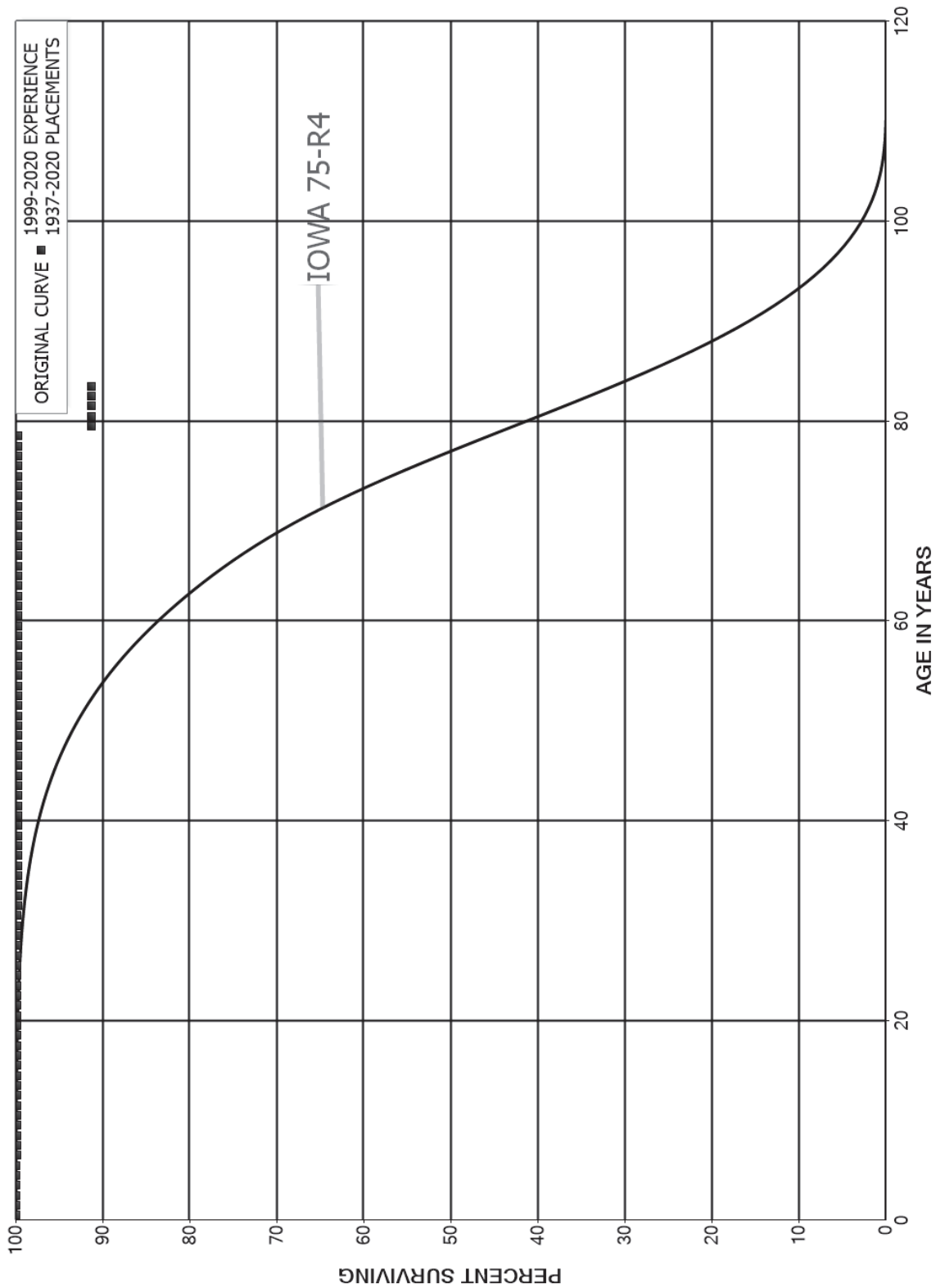
DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2018			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	77,223		0.0000	1.0000	38.33
80.5	77,223		0.0000	1.0000	38.33
81.5	77,223		0.0000	1.0000	38.33
82.5					38.33

DUKE ENERGY OHIO
ACCOUNT 3601 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3601 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2020

EXPERIENCE BAND 1999-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,219,633		0.0000	1.0000	100.00
0.5	2,250,630		0.0000	1.0000	100.00
1.5	918,102		0.0000	1.0000	100.00
2.5	1,331,561		0.0000	1.0000	100.00
3.5	2,902,964	2,573	0.0009	0.9991	100.00
4.5	4,103,493		0.0000	1.0000	99.91
5.5	5,788,281	1,983	0.0003	0.9997	99.91
6.5	7,133,731	2,402	0.0003	0.9997	99.88
7.5	8,693,430		0.0000	1.0000	99.84
8.5	9,803,308		0.0000	1.0000	99.84
9.5	10,418,177		0.0000	1.0000	99.84
10.5	11,241,887	81	0.0000	1.0000	99.84
11.5	12,298,102	51	0.0000	1.0000	99.84
12.5	13,306,650	51	0.0000	1.0000	99.84
13.5	14,510,607		0.0000	1.0000	99.84
14.5	15,705,277	25	0.0000	1.0000	99.84
15.5	17,061,618		0.0000	1.0000	99.84
16.5	17,825,337	5,965	0.0003	0.9997	99.84
17.5	18,558,331	1,832	0.0001	0.9999	99.81
18.5	19,263,160		0.0000	1.0000	99.80
19.5	19,775,089		0.0000	1.0000	99.80
20.5	20,195,466	14	0.0000	1.0000	99.80
21.5	20,592,989		0.0000	1.0000	99.80
22.5	21,034,209	27	0.0000	1.0000	99.80
23.5	21,353,852		0.0000	1.0000	99.80
24.5	21,317,361	1,246	0.0001	0.9999	99.80
25.5	20,071,686	225	0.0000	1.0000	99.79
26.5	19,098,633	466	0.0000	1.0000	99.79
27.5	17,642,311	318	0.0000	1.0000	99.79
28.5	16,559,261	212	0.0000	1.0000	99.79
29.5	15,207,279	19	0.0000	1.0000	99.79
30.5	14,294,919	890	0.0001	0.9999	99.79
31.5	13,462,387	32	0.0000	1.0000	99.78
32.5	12,807,381	351	0.0000	1.0000	99.78
33.5	11,934,891		0.0000	1.0000	99.78
34.5	11,059,756	163	0.0000	1.0000	99.78
35.5	9,913,178	172	0.0000	1.0000	99.78
36.5	8,828,651	42	0.0000	1.0000	99.77
37.5	7,727,255		0.0000	1.0000	99.77
38.5	6,939,422	122	0.0000	1.0000	99.77

DUKE ENERGY OHIO

ACCOUNT 3601 RIGHTS OF WAY

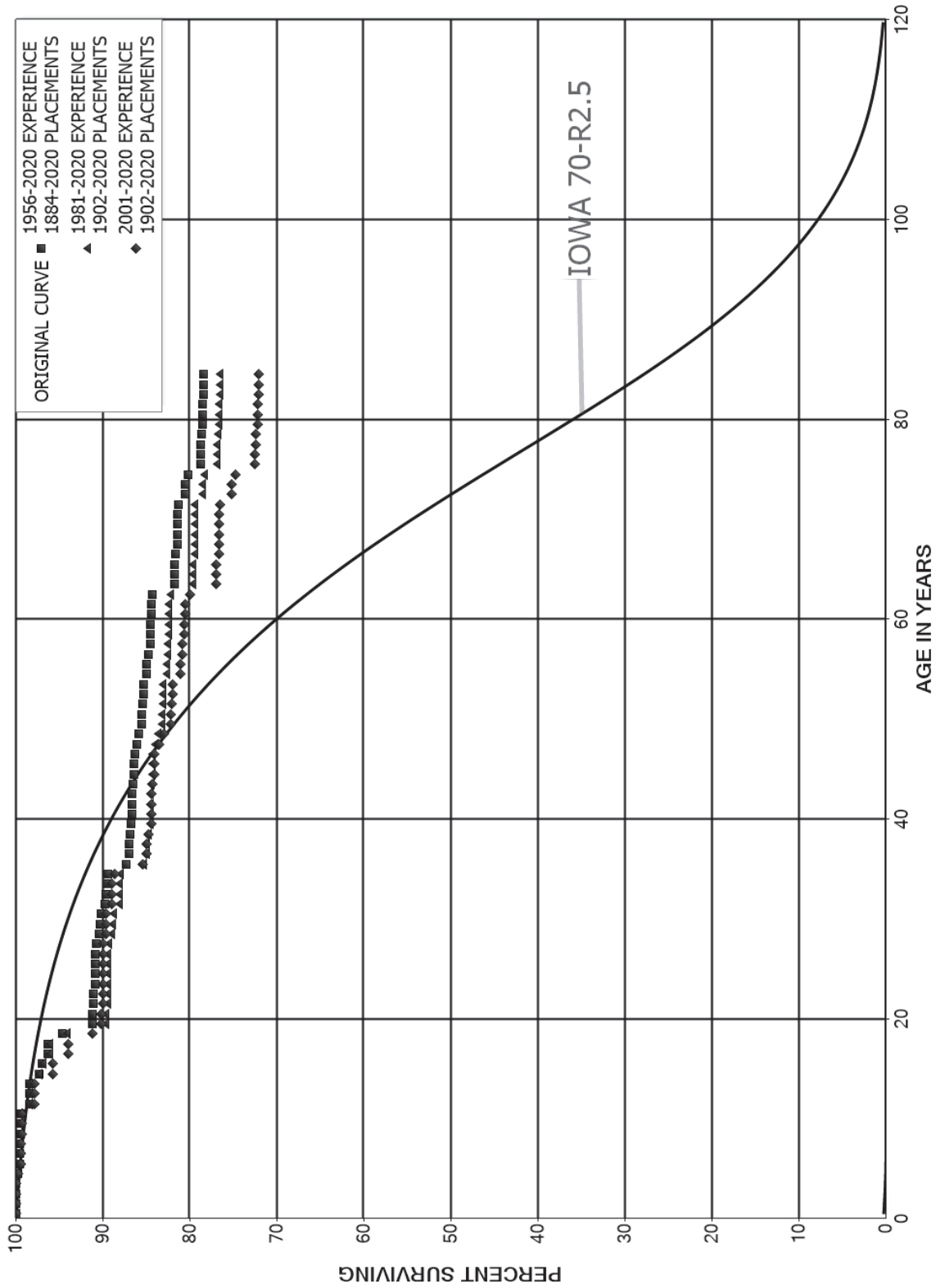
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2020			EXPERIENCE BAND 1999-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,303,322	17	0.0000	1.0000	99.77	
40.5	5,701,998	246	0.0000	1.0000	99.77	
41.5	5,365,135	60	0.0000	1.0000	99.77	
42.5	5,047,842	47	0.0000	1.0000	99.77	
43.5	4,733,626	1,193	0.0003	0.9997	99.76	
44.5	4,322,428	36	0.0000	1.0000	99.74	
45.5	3,901,132	257	0.0001	0.9999	99.74	
46.5	3,540,498	37	0.0000	1.0000	99.73	
47.5	3,277,097	43	0.0000	1.0000	99.73	
48.5	2,910,632		0.0000	1.0000	99.73	
49.5	2,711,889	25	0.0000	1.0000	99.73	
50.5	2,400,467	69	0.0000	1.0000	99.73	
51.5	2,168,088	58	0.0000	1.0000	99.73	
52.5	1,940,694	11	0.0000	1.0000	99.72	
53.5	1,787,594	34	0.0000	1.0000	99.72	
54.5	1,565,596		0.0000	1.0000	99.72	
55.5	1,430,487		0.0000	1.0000	99.72	
56.5	1,317,908		0.0000	1.0000	99.72	
57.5	1,189,610		0.0000	1.0000	99.72	
58.5	977,341		0.0000	1.0000	99.72	
59.5	836,135		0.0000	1.0000	99.72	
60.5	684,878		0.0000	1.0000	99.72	
61.5	627,749		0.0000	1.0000	99.72	
62.5	553,602		0.0000	1.0000	99.72	
63.5	460,004		0.0000	1.0000	99.72	
64.5	362,839		0.0000	1.0000	99.72	
65.5	327,515		0.0000	1.0000	99.72	
66.5	372,205		0.0000	1.0000	99.72	
67.5	345,875		0.0000	1.0000	99.72	
68.5	316,673		0.0000	1.0000	99.72	
69.5	296,772		0.0000	1.0000	99.72	
70.5	287,446		0.0000	1.0000	99.72	
71.5	268,269		0.0000	1.0000	99.72	
72.5	256,296		0.0000	1.0000	99.72	
73.5	240,200		0.0000	1.0000	99.72	
74.5	230,889		0.0000	1.0000	99.72	
75.5	225,192		0.0000	1.0000	99.72	
76.5	220,995		0.0000	1.0000	99.72	
77.5	211,019		0.0000	1.0000	99.72	
78.5	179,547	15,100	0.0841	0.9159	99.72	

DUKE ENERGY OHIO
 ACCOUNT 3601 RIGHTS OF WAY
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2020			EXPERIENCE BAND 1999-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	157,883		0.0000	1.0000	91.33
80.5	155,187		0.0000	1.0000	91.33
81.5	147,854		0.0000	1.0000	91.33
82.5	140,924		0.0000	1.0000	91.33
83.5					91.33

DUKE ENERGY OHIO
 ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,232,674		0.0000	1.0000	100.00
0.5	20,747,249		0.0000	1.0000	100.00
1.5	20,748,203	3,102	0.0001	0.9999	100.00
2.5	19,800,422		0.0000	1.0000	99.99
3.5	19,609,985	46,561	0.0024	0.9976	99.99
4.5	18,249,658	44,892	0.0025	0.9975	99.75
5.5	18,605,925	1,368	0.0001	0.9999	99.50
6.5	18,010,086		0.0000	1.0000	99.49
7.5	15,292,024	10,752	0.0007	0.9993	99.49
8.5	12,646,156	811	0.0001	0.9999	99.43
9.5	9,009,288	159	0.0000	1.0000	99.42
10.5	8,183,154	85,431	0.0104	0.9896	99.42
11.5	7,034,916	356	0.0001	0.9999	98.38
12.5	6,344,539	1,627	0.0003	0.9997	98.37
13.5	5,631,897	60,966	0.0108	0.9892	98.35
14.5	4,407,048	16,260	0.0037	0.9963	97.28
15.5	4,164,634	28,400	0.0068	0.9932	96.93
16.5	4,137,295	1,127	0.0003	0.9997	96.26
17.5	4,211,319	68,830	0.0163	0.9837	96.24
18.5	4,057,180	148,798	0.0367	0.9633	94.67
19.5	3,865,516	1,265	0.0003	0.9997	91.19
20.5	3,729,999	4,913	0.0013	0.9987	91.16
21.5	3,646,742	1	0.0000	1.0000	91.04
22.5	3,647,552	9,961	0.0027	0.9973	91.04
23.5	3,638,212		0.0000	1.0000	90.79
24.5	3,385,285	342	0.0001	0.9999	90.79
25.5	3,078,808	106	0.0000	1.0000	90.79
26.5	3,096,563	2,718	0.0009	0.9991	90.78
27.5	3,173,860	9,693	0.0031	0.9969	90.70
28.5	3,200,259	4,872	0.0015	0.9985	90.43
29.5	3,171,958	2,805	0.0009	0.9991	90.29
30.5	3,376,384	19,910	0.0059	0.9941	90.21
31.5	3,348,283	2,706	0.0008	0.9992	89.68
32.5	3,408,443	1,707	0.0005	0.9995	89.60
33.5	3,357,548	7,635	0.0023	0.9977	89.56
34.5	3,362,129	78,486	0.0233	0.9767	89.36
35.5	3,338,740	12,038	0.0036	0.9964	87.27
36.5	2,240,936	173	0.0001	0.9999	86.95
37.5	2,435,237	3,115	0.0013	0.9987	86.95
38.5	2,414,035	4,375	0.0018	0.9982	86.84

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,409,660	1,173	0.0005	0.9995	86.68
40.5	2,407,867	657	0.0003	0.9997	86.64
41.5	2,403,392	220	0.0001	0.9999	86.61
42.5	2,430,926	4,291	0.0018	0.9982	86.61
43.5	2,438,810	2,404	0.0010	0.9990	86.45
44.5	2,383,812	554	0.0002	0.9998	86.37
45.5	2,290,793	1,185	0.0005	0.9995	86.35
46.5	2,288,780	7,152	0.0031	0.9969	86.30
47.5	2,215,993	6,088	0.0027	0.9973	86.03
48.5	2,051,292	8,103	0.0040	0.9960	85.80
49.5	1,742,387	74	0.0000	1.0000	85.46
50.5	1,740,634	874	0.0005	0.9995	85.45
51.5	1,705,001	1,936	0.0011	0.9989	85.41
52.5	1,633,852		0.0000	1.0000	85.31
53.5	1,549,784	7,041	0.0045	0.9955	85.31
54.5	1,532,655	95	0.0001	0.9999	84.93
55.5	1,530,538	2,782	0.0018	0.9982	84.92
56.5	1,518,214	3,752	0.0025	0.9975	84.77
57.5	1,507,968	1,335	0.0009	0.9991	84.56
58.5	1,487,384	215	0.0001	0.9999	84.48
59.5	1,440,993	1,042	0.0007	0.9993	84.47
60.5	1,392,120	24	0.0000	1.0000	84.41
61.5	1,390,146	2,724	0.0020	0.9980	84.41
62.5	1,354,460	39,627	0.0293	0.9707	84.24
63.5	1,311,393	98	0.0001	0.9999	81.78
64.5	1,248,023	405	0.0003	0.9997	81.77
65.5	1,241,775	2,460	0.0020	0.9980	81.75
66.5	1,238,586	3,538	0.0029	0.9971	81.58
67.5	1,219,726		0.0000	1.0000	81.35
68.5	1,202,871		0.0000	1.0000	81.35
69.5	1,168,662		0.0000	1.0000	81.35
70.5	1,125,120	846	0.0008	0.9992	81.35
71.5	1,117,828	11,214	0.0100	0.9900	81.29
72.5	980,443	137	0.0001	0.9999	80.47
73.5	980,303	3,141	0.0032	0.9968	80.46
74.5	975,521	18,248	0.0187	0.9813	80.20
75.5	957,272		0.0000	1.0000	78.70
76.5	957,272	343	0.0004	0.9996	78.70
77.5	937,177	94	0.0001	0.9999	78.68
78.5	933,824	1,974	0.0021	0.9979	78.67

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	931,246		0.0000	1.0000	78.50
80.5	905,881		0.0000	1.0000	78.50
81.5	905,285	1,207	0.0013	0.9987	78.50
82.5	515,918		0.0000	1.0000	78.40
83.5	515,782		0.0000	1.0000	78.40
84.5	515,782	14,720	0.0285	0.9715	78.40
85.5	501,062	507	0.0010	0.9990	76.16
86.5	500,555	11,089	0.0222	0.9778	76.08
87.5	488,655	12,977	0.0266	0.9734	74.40
88.5	475,388		0.0000	1.0000	72.42
89.5	474,435		0.0000	1.0000	72.42
90.5	471,655	9,936	0.0211	0.9789	72.42
91.5	460,138		0.0000	1.0000	70.90
92.5	396,410		0.0000	1.0000	70.90
93.5	376,030	6,863	0.0183	0.9817	70.90
94.5	368,069		0.0000	1.0000	69.60
95.5	328,819		0.0000	1.0000	69.60
96.5	328,271	1,640	0.0050	0.9950	69.60
97.5	277,369	754	0.0027	0.9973	69.25
98.5	275,725		0.0000	1.0000	69.07
99.5	270,372		0.0000	1.0000	69.07
100.5	260,530	1,718	0.0066	0.9934	69.07
101.5	248,552		0.0000	1.0000	68.61
102.5	63,201		0.0000	1.0000	68.61
103.5	57,997		0.0000	1.0000	68.61
104.5	57,997		0.0000	1.0000	68.61
105.5	57,997		0.0000	1.0000	68.61
106.5	57,997		0.0000	1.0000	68.61
107.5	57,997		0.0000	1.0000	68.61
108.5	7,685		0.0000	1.0000	68.61
109.5	7,685		0.0000	1.0000	68.61
110.5	7,685		0.0000	1.0000	68.61
111.5	7,685		0.0000	1.0000	68.61
112.5	7,685	1,630	0.2121	0.7879	68.61
113.5	6,055		0.0000	1.0000	54.06
114.5	6,055		0.0000	1.0000	54.06
115.5	6,055		0.0000	1.0000	54.06
116.5	6,055		0.0000	1.0000	54.06
117.5	6,055		0.0000	1.0000	54.06
118.5					54.06

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,121,434		0.0000	1.0000	100.00
0.5	19,634,283		0.0000	1.0000	100.00
1.5	19,809,451	3,102	0.0002	0.9998	100.00
2.5	18,837,782		0.0000	1.0000	99.98
3.5	18,648,929	46,561	0.0025	0.9975	99.98
4.5	17,307,752	44,892	0.0026	0.9974	99.73
5.5	17,711,542		0.0000	1.0000	99.48
6.5	17,111,388		0.0000	1.0000	99.48
7.5	14,332,161	9,757	0.0007	0.9993	99.48
8.5	11,690,559	811	0.0001	0.9999	99.41
9.5	8,345,568		0.0000	1.0000	99.40
10.5	7,519,279	82,668	0.0110	0.9890	99.40
11.5	6,408,919		0.0000	1.0000	98.31
12.5	5,735,342		0.0000	1.0000	98.31
13.5	5,075,548	60,966	0.0120	0.9880	98.31
14.5	3,857,962	16,260	0.0042	0.9958	97.13
15.5	3,589,568	27,777	0.0077	0.9923	96.72
16.5	3,571,333		0.0000	1.0000	95.97
17.5	3,251,731	67,878	0.0209	0.9791	95.97
18.5	3,118,274	148,688	0.0477	0.9523	93.97
19.5	2,936,770		0.0000	1.0000	89.49
20.5	2,826,188	4,913	0.0017	0.9983	89.49
21.5	2,745,956		0.0000	1.0000	89.33
22.5	2,784,877		0.0000	1.0000	89.33
23.5	2,789,885		0.0000	1.0000	89.33
24.5	2,613,873		0.0000	1.0000	89.33
25.5	2,310,801		0.0000	1.0000	89.33
26.5	2,308,715	2,718	0.0012	0.9988	89.33
27.5	2,328,672	8,817	0.0038	0.9962	89.23
28.5	2,362,463	4,872	0.0021	0.9979	88.89
29.5	2,366,020	1,620	0.0007	0.9993	88.70
30.5	2,561,953	18,410	0.0072	0.9928	88.64
31.5	2,541,289		0.0000	1.0000	88.01
32.5	2,679,556		0.0000	1.0000	88.01
33.5	2,629,440	6,152	0.0023	0.9977	88.01
34.5	2,624,930	78,454	0.0299	0.9701	87.80
35.5	2,592,773	10,813	0.0042	0.9958	85.18
36.5	1,485,934		0.0000	1.0000	84.82
37.5	1,541,243	2,918	0.0019	0.9981	84.82
38.5	1,517,242	4,375	0.0029	0.9971	84.66

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,515,693		0.0000	1.0000	84.42
40.5	1,542,899		0.0000	1.0000	84.42
41.5	1,540,020		0.0000	1.0000	84.42
42.5	1,958,748	3,783	0.0019	0.9981	84.42
43.5	1,907,571	2,105	0.0011	0.9989	84.25
44.5	1,852,202		0.0000	1.0000	84.16
45.5	1,759,736	671	0.0004	0.9996	84.16
46.5	1,758,238	7,049	0.0040	0.9960	84.13
47.5	1,686,365	6,088	0.0036	0.9964	83.79
48.5	1,521,954	7,969	0.0052	0.9948	83.49
49.5	1,214,137	74	0.0001	0.9999	83.05
50.5	1,215,163	874	0.0007	0.9993	83.05
51.5	1,198,883	809	0.0007	0.9993	82.99
52.5	1,205,651		0.0000	1.0000	82.93
53.5	1,144,286	5,744	0.0050	0.9950	82.93
54.5	1,129,552		0.0000	1.0000	82.51
55.5	1,177,448	1,384	0.0012	0.9988	82.51
56.5	1,167,070		0.0000	1.0000	82.42
57.5	1,210,312	1,335	0.0011	0.9989	82.42
58.5	1,190,619		0.0000	1.0000	82.33
59.5	1,156,659	1,042	0.0009	0.9991	82.33
60.5	1,117,627	24	0.0000	1.0000	82.25
61.5	1,125,913	2,724	0.0024	0.9976	82.25
62.5	1,283,980	39,627	0.0309	0.9691	82.05
63.5	1,247,757		0.0000	1.0000	79.52
64.5	1,184,485	405	0.0003	0.9997	79.52
65.5	1,178,237	2,460	0.0021	0.9979	79.49
66.5	1,175,048	470	0.0004	0.9996	79.33
67.5	1,159,257		0.0000	1.0000	79.29
68.5	1,195,186		0.0000	1.0000	79.29
69.5	1,160,977		0.0000	1.0000	79.29
70.5	1,117,436	846	0.0008	0.9992	79.29
71.5	1,110,079	11,214	0.0101	0.9899	79.23
72.5	972,694	73	0.0001	0.9999	78.43
73.5	972,619	3,141	0.0032	0.9968	78.43
74.5	967,836	18,248	0.0189	0.9811	78.17
75.5	949,588		0.0000	1.0000	76.70
76.5	949,588	343	0.0004	0.9996	76.70
77.5	929,493	94	0.0001	0.9999	76.67
78.5	933,824	1,974	0.0021	0.9979	76.67

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	931,246		0.0000	1.0000	76.50
80.5	905,881		0.0000	1.0000	76.50
81.5	905,285	1,207	0.0013	0.9987	76.50
82.5	515,918		0.0000	1.0000	76.40
83.5	515,782		0.0000	1.0000	76.40
84.5	515,782	14,720	0.0285	0.9715	76.40
85.5	501,062	507	0.0010	0.9990	74.22
86.5	500,555	11,089	0.0222	0.9778	74.15
87.5	488,655	12,977	0.0266	0.9734	72.50
88.5	475,388		0.0000	1.0000	70.58
89.5	474,435		0.0000	1.0000	70.58
90.5	471,655	9,936	0.0211	0.9789	70.58
91.5	460,138		0.0000	1.0000	69.09
92.5	396,410		0.0000	1.0000	69.09
93.5	376,030	6,863	0.0183	0.9817	69.09
94.5	368,069		0.0000	1.0000	67.83
95.5	328,819		0.0000	1.0000	67.83
96.5	328,271	1,640	0.0050	0.9950	67.83
97.5	277,369	754	0.0027	0.9973	67.49
98.5	275,725		0.0000	1.0000	67.31
99.5	270,372		0.0000	1.0000	67.31
100.5	260,530	1,718	0.0066	0.9934	67.31
101.5	248,552		0.0000	1.0000	66.86
102.5	63,201		0.0000	1.0000	66.86
103.5	57,997		0.0000	1.0000	66.86
104.5	57,997		0.0000	1.0000	66.86
105.5	57,997		0.0000	1.0000	66.86
106.5	57,997		0.0000	1.0000	66.86
107.5	57,997		0.0000	1.0000	66.86
108.5	7,685		0.0000	1.0000	66.86
109.5	7,685		0.0000	1.0000	66.86
110.5	7,685		0.0000	1.0000	66.86
111.5	7,685		0.0000	1.0000	66.86
112.5	7,685	1,630	0.2121	0.7879	66.86
113.5	6,055		0.0000	1.0000	52.68
114.5	6,055		0.0000	1.0000	52.68
115.5	6,055		0.0000	1.0000	52.68
116.5	6,055		0.0000	1.0000	52.68
117.5	6,055		0.0000	1.0000	52.68
118.5					52.68

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,160,986		0.0000	1.0000	100.00
0.5	17,803,970		0.0000	1.0000	100.00
1.5	17,882,313	3,102	0.0002	0.9998	100.00
2.5	16,910,643		0.0000	1.0000	99.98
3.5	16,674,261	46,561	0.0028	0.9972	99.98
4.5	15,279,725	44,892	0.0029	0.9971	99.70
5.5	15,899,965		0.0000	1.0000	99.41
6.5	15,301,798		0.0000	1.0000	99.41
7.5	12,456,936	9,757	0.0008	0.9992	99.41
8.5	9,812,061		0.0000	1.0000	99.33
9.5	6,224,471		0.0000	1.0000	99.33
10.5	5,404,387	82,668	0.0153	0.9847	99.33
11.5	4,271,745		0.0000	1.0000	97.81
12.5	3,550,909		0.0000	1.0000	97.81
13.5	2,885,179	60,966	0.0211	0.9789	97.81
14.5	1,704,028		0.0000	1.0000	95.75
15.5	1,467,911	27,777	0.0189	0.9811	95.75
16.5	2,619,528		0.0000	1.0000	93.93
17.5	2,292,446	67,878	0.0296	0.9704	93.93
18.5	2,168,769	24,330	0.0112	0.9888	91.15
19.5	2,101,479		0.0000	1.0000	90.13
20.5	1,971,344	4,913	0.0025	0.9975	90.13
21.5	1,938,199		0.0000	1.0000	89.91
22.5	1,938,199		0.0000	1.0000	89.91
23.5	1,985,728		0.0000	1.0000	89.91
24.5	1,785,207		0.0000	1.0000	89.91
25.5	1,568,757		0.0000	1.0000	89.91
26.5	1,566,770		0.0000	1.0000	89.91
27.5	1,632,405	4,483	0.0027	0.9973	89.91
28.5	1,631,196		0.0000	1.0000	89.66
29.5	1,898,934		0.0000	1.0000	89.66
30.5	2,054,221	17,568	0.0086	0.9914	89.66
31.5	2,063,317		0.0000	1.0000	88.89
32.5	2,147,075		0.0000	1.0000	88.89
33.5	2,153,010	6,152	0.0029	0.9971	88.89
34.5	2,156,946	78,454	0.0364	0.9636	88.64
35.5	2,125,769	10,813	0.0051	0.9949	85.41
36.5	1,028,472		0.0000	1.0000	84.98
37.5	1,035,841	2,918	0.0028	0.9972	84.98
38.5	1,027,626	4,375	0.0043	0.9957	84.74

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,033,395		0.0000	1.0000	84.38
40.5	1,056,445		0.0000	1.0000	84.38
41.5	1,054,577		0.0000	1.0000	84.38
42.5	1,118,483	1,381	0.0012	0.9988	84.38
43.5	1,073,013	2,105	0.0020	0.9980	84.28
44.5	1,090,776		0.0000	1.0000	84.11
45.5	1,004,154	671	0.0007	0.9993	84.11
46.5	1,003,385	7,049	0.0070	0.9930	84.05
47.5	949,042	5,511	0.0058	0.9942	83.46
48.5	827,526	7,969	0.0096	0.9904	82.98
49.5	552,965		0.0000	1.0000	82.18
50.5	595,232	874	0.0015	0.9985	82.18
51.5	566,110	809	0.0014	0.9986	82.06
52.5	622,728		0.0000	1.0000	81.94
53.5	527,364	5,744	0.0109	0.9891	81.94
54.5	513,174		0.0000	1.0000	81.05
55.5	512,194	1,384	0.0027	0.9973	81.05
56.5	501,268		0.0000	1.0000	80.83
57.5	549,505	1,335	0.0024	0.9976	80.83
58.5	533,131		0.0000	1.0000	80.63
59.5	489,781	1,042	0.0021	0.9979	80.63
60.5	468,732	24	0.0001	0.9999	80.46
61.5	467,698	2,724	0.0058	0.9942	80.46
62.5	820,510	31,225	0.0381	0.9619	79.99
63.5	785,981		0.0000	1.0000	76.95
64.5	722,803	405	0.0006	0.9994	76.95
65.5	716,555	2,460	0.0034	0.9966	76.90
66.5	713,366	470	0.0007	0.9993	76.64
67.5	698,385		0.0000	1.0000	76.59
68.5	681,820		0.0000	1.0000	76.59
69.5	648,564		0.0000	1.0000	76.59
70.5	607,803	846	0.0014	0.9986	76.59
71.5	619,799	10,569	0.0171	0.9829	76.48
72.5	559,849	73	0.0001	0.9999	75.18
73.5	593,131	3,141	0.0053	0.9947	75.17
74.5	589,446	18,248	0.0310	0.9690	74.77
75.5	621,116		0.0000	1.0000	72.45
76.5	621,664	343	0.0006	0.9994	72.45
77.5	651,305	94	0.0001	0.9999	72.41
78.5	648,843	1,974	0.0030	0.9970	72.40

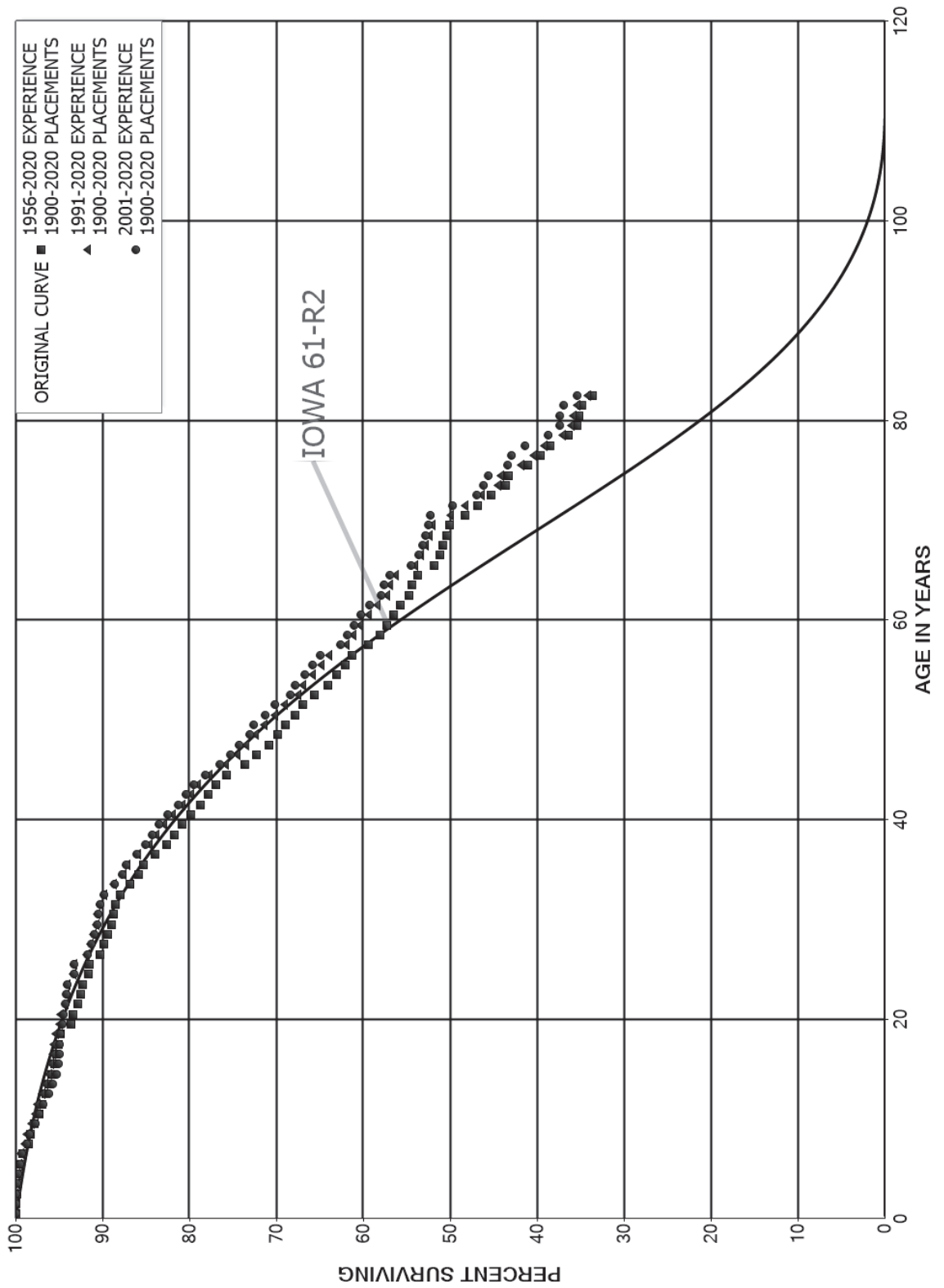
DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	658,480		0.0000	1.0000	72.18
80.5	642,957		0.0000	1.0000	72.18
81.5	652,621	1,207	0.0018	0.9982	72.18
82.5	448,604		0.0000	1.0000	72.05
83.5	455,312		0.0000	1.0000	72.05
84.5	455,312	14,720	0.0323	0.9677	72.05
85.5	440,592	507	0.0012	0.9988	69.72
86.5	440,085	11,089	0.0252	0.9748	69.64
87.5	428,185	12,977	0.0303	0.9697	67.89
88.5	467,703		0.0000	1.0000	65.83
89.5	466,750		0.0000	1.0000	65.83
90.5	463,970	9,936	0.0214	0.9786	65.83
91.5	452,453		0.0000	1.0000	64.42
92.5	388,726		0.0000	1.0000	64.42
93.5	368,345	6,863	0.0186	0.9814	64.42
94.5	360,385		0.0000	1.0000	63.22
95.5	321,134		0.0000	1.0000	63.22
96.5	320,586	1,640	0.0051	0.9949	63.22
97.5	269,685	754	0.0028	0.9972	62.90
98.5	275,725		0.0000	1.0000	62.72
99.5	270,372		0.0000	1.0000	62.72
100.5	260,530	1,718	0.0066	0.9934	62.72
101.5	248,552		0.0000	1.0000	62.31
102.5	63,201		0.0000	1.0000	62.31
103.5	57,997		0.0000	1.0000	62.31
104.5	57,997		0.0000	1.0000	62.31
105.5	57,997		0.0000	1.0000	62.31
106.5	57,997		0.0000	1.0000	62.31
107.5	57,997		0.0000	1.0000	62.31
108.5	7,685		0.0000	1.0000	62.31
109.5	7,685		0.0000	1.0000	62.31
110.5	7,685		0.0000	1.0000	62.31
111.5	7,685		0.0000	1.0000	62.31
112.5	7,685	1,630	0.2121	0.7879	62.31
113.5	6,055		0.0000	1.0000	49.09
114.5	6,055		0.0000	1.0000	49.09
115.5	6,055		0.0000	1.0000	49.09
116.5	6,055		0.0000	1.0000	49.09
117.5	6,055		0.0000	1.0000	49.09
118.5					49.09

DUKE ENERGY OHIO
 ACCOUNTS 3620 AND 3622 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	457,071,678	7,318	0.0000	1.0000	100.00
0.5	436,322,558	47,444	0.0001	0.9999	100.00
1.5	399,223,139	436,572	0.0011	0.9989	99.99
2.5	372,358,562	461,363	0.0012	0.9988	99.88
3.5	347,439,550	497,320	0.0014	0.9986	99.75
4.5	332,997,142	582,794	0.0018	0.9982	99.61
5.5	327,439,959	889,411	0.0027	0.9973	99.44
6.5	324,440,037	2,173,288	0.0067	0.9933	99.17
7.5	312,780,021	832,894	0.0027	0.9973	98.50
8.5	292,760,096	1,353,303	0.0046	0.9954	98.24
9.5	279,122,825	1,367,101	0.0049	0.9951	97.79
10.5	265,494,914	832,733	0.0031	0.9969	97.31
11.5	251,566,916	1,318,324	0.0052	0.9948	97.00
12.5	237,516,943	854,018	0.0036	0.9964	96.49
13.5	224,607,827	845,167	0.0038	0.9962	96.15
14.5	212,873,618	514,590	0.0024	0.9976	95.79
15.5	205,992,144	513,715	0.0025	0.9975	95.55
16.5	198,695,714	530,212	0.0027	0.9973	95.32
17.5	190,665,805	532,123	0.0028	0.9972	95.06
18.5	187,081,282	2,269,844	0.0121	0.9879	94.80
19.5	178,439,184	577,825	0.0032	0.9968	93.65
20.5	175,402,409	973,074	0.0055	0.9945	93.34
21.5	170,549,112	504,298	0.0030	0.9970	92.82
22.5	169,249,900	427,129	0.0025	0.9975	92.55
23.5	159,144,560	1,229,236	0.0077	0.9923	92.32
24.5	155,295,824	185,641	0.0012	0.9988	91.60
25.5	142,179,135	1,962,728	0.0138	0.9862	91.49
26.5	134,579,184	605,538	0.0045	0.9955	90.23
27.5	126,591,334	580,347	0.0046	0.9954	89.82
28.5	119,882,465	574,526	0.0048	0.9952	89.41
29.5	114,343,642	311,179	0.0027	0.9973	88.98
30.5	112,567,906	368,604	0.0033	0.9967	88.74
31.5	97,978,934	529,490	0.0054	0.9946	88.45
32.5	96,527,583	1,221,322	0.0127	0.9873	87.97
33.5	93,899,413	1,083,737	0.0115	0.9885	86.86
34.5	91,572,351	664,868	0.0073	0.9927	85.86
35.5	88,775,535	1,337,100	0.0151	0.9849	85.23
36.5	79,985,032	1,296,287	0.0162	0.9838	83.95
37.5	72,730,830	733,630	0.0101	0.9899	82.59
38.5	68,123,957	746,648	0.0110	0.9890	81.76

DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	61,940,905	813,301	0.0131	0.9869	80.86
40.5	57,669,790	811,285	0.0141	0.9859	79.80
41.5	55,053,246	615,300	0.0112	0.9888	78.68
42.5	53,483,362	563,528	0.0105	0.9895	77.80
43.5	51,545,049	858,814	0.0167	0.9833	76.98
44.5	48,665,694	1,347,653	0.0277	0.9723	75.70
45.5	45,284,614	821,699	0.0181	0.9819	73.60
46.5	41,249,164	799,595	0.0194	0.9806	72.26
47.5	37,952,419	531,350	0.0140	0.9860	70.86
48.5	32,184,373	418,186	0.0130	0.9870	69.87
49.5	29,549,003	471,914	0.0160	0.9840	68.96
50.5	28,743,080	380,555	0.0132	0.9868	67.86
51.5	26,790,942	549,638	0.0205	0.9795	66.96
52.5	24,908,654	572,727	0.0230	0.9770	65.59
53.5	22,952,996	371,128	0.0162	0.9838	64.08
54.5	21,802,544	339,868	0.0156	0.9844	63.05
55.5	20,301,819	240,849	0.0119	0.9881	62.06
56.5	19,011,136	604,086	0.0318	0.9682	61.33
57.5	17,903,195	382,741	0.0214	0.9786	59.38
58.5	16,892,405	225,185	0.0133	0.9867	58.11
59.5	15,225,739	211,377	0.0139	0.9861	57.33
60.5	13,674,500	196,639	0.0144	0.9856	56.54
61.5	12,926,547	233,351	0.0181	0.9819	55.72
62.5	10,995,410	56,311	0.0051	0.9949	54.72
63.5	10,053,565	126,890	0.0126	0.9874	54.44
64.5	8,978,948	320,944	0.0357	0.9643	53.75
65.5	7,148,914	85,801	0.0120	0.9880	51.83
66.5	6,361,219	51,968	0.0082	0.9918	51.21
67.5	5,204,085	39,061	0.0075	0.9925	50.79
68.5	4,654,551	28,289	0.0061	0.9939	50.41
69.5	4,344,119	157,467	0.0362	0.9638	50.10
70.5	3,869,049	113,374	0.0293	0.9707	48.29
71.5	3,480,794	116,531	0.0335	0.9665	46.87
72.5	2,891,288	106,976	0.0370	0.9630	45.30
73.5	2,772,858	19,889	0.0072	0.9928	43.63
74.5	2,760,257	144,622	0.0524	0.9476	43.31
75.5	2,606,167	89,397	0.0343	0.9657	41.04
76.5	2,406,230	68,348	0.0284	0.9716	39.64
77.5	2,282,319	124,241	0.0544	0.9456	38.51
78.5	2,129,648	60,707	0.0285	0.9715	36.41

DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,054,108	11,704	0.0057	0.9943	35.38
80.5	2,037,253	20,596	0.0101	0.9899	35.17
81.5	1,844,754	64,909	0.0352	0.9648	34.82
82.5	1,277,034	159	0.0001	0.9999	33.59
83.5	1,264,001	34,002	0.0269	0.9731	33.59
84.5	1,214,612	45,668	0.0376	0.9624	32.69
85.5	1,167,370	16,917	0.0145	0.9855	31.46
86.5	1,150,454	76,915	0.0669	0.9331	31.00
87.5	1,073,539	69,924	0.0651	0.9349	28.93
88.5	1,000,922	47,547	0.0475	0.9525	27.04
89.5	941,116	45,614	0.0485	0.9515	25.76
90.5	855,542	3,050	0.0036	0.9964	24.51
91.5	763,888	11,001	0.0144	0.9856	24.42
92.5	727,105	10,206	0.0140	0.9860	24.07
93.5	625,160	230,518	0.3687	0.6313	23.73
94.5	363,209	1,703	0.0047	0.9953	14.98
95.5	360,028	433	0.0012	0.9988	14.91
96.5	347,139	4,761	0.0137	0.9863	14.89
97.5	241,797	45,780	0.1893	0.8107	14.69
98.5	194,821	1,712	0.0088	0.9912	11.91
99.5	169,056	30,732	0.1818	0.8182	11.80
100.5	116,599	25,720	0.2206	0.7794	9.66
101.5	90,879	6,720	0.0739	0.9261	7.53
102.5	37,426		0.0000	1.0000	6.97
103.5	37,426	6,612	0.1767	0.8233	6.97
104.5	30,813	17,042	0.5531	0.4469	5.74
105.5	13,772		0.0000	1.0000	2.57
106.5	12,167		0.0000	1.0000	2.57
107.5	10,587		0.0000	1.0000	2.57
108.5	10,587		0.0000	1.0000	2.57
109.5	10,587		0.0000	1.0000	2.57
110.5	10,587		0.0000	1.0000	2.57
111.5	10,587		0.0000	1.0000	2.57
112.5	10,587		0.0000	1.0000	2.57
113.5	10,587		0.0000	1.0000	2.57
114.5	10,587		0.0000	1.0000	2.57
115.5	10,587		0.0000	1.0000	2.57
116.5	10,587		0.0000	1.0000	2.57
117.5	10,587		0.0000	1.0000	2.57
118.5	10,587		0.0000	1.0000	2.57
119.5	10,587		0.0000	1.0000	2.57
120.5					2.57

DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	344,698,040		0.0000	1.0000	100.00
0.5	324,832,779	4,430	0.0000	1.0000	100.00
1.5	301,496,368	231,550	0.0008	0.9992	100.00
2.5	274,654,583	118,256	0.0004	0.9996	99.92
3.5	251,127,437	261,309	0.0010	0.9990	99.88
4.5	237,926,726	521,441	0.0022	0.9978	99.77
5.5	234,896,842	675,998	0.0029	0.9971	99.56
6.5	240,363,097	1,070,158	0.0045	0.9955	99.27
7.5	235,099,742	570,089	0.0024	0.9976	98.83
8.5	220,539,633	1,199,669	0.0054	0.9946	98.59
9.5	213,423,946	848,180	0.0040	0.9960	98.05
10.5	203,819,077	651,255	0.0032	0.9968	97.66
11.5	193,031,000	1,065,250	0.0055	0.9945	97.35
12.5	180,321,461	674,489	0.0037	0.9963	96.81
13.5	168,943,664	622,283	0.0037	0.9963	96.45
14.5	159,987,401	378,151	0.0024	0.9976	96.10
15.5	157,077,799	365,813	0.0023	0.9977	95.87
16.5	152,791,783	292,436	0.0019	0.9981	95.65
17.5	146,687,488	321,799	0.0022	0.9978	95.46
18.5	149,160,232	589,144	0.0039	0.9961	95.25
19.5	145,615,764	296,972	0.0020	0.9980	94.88
20.5	143,298,361	723,752	0.0051	0.9949	94.68
21.5	140,567,749	151,144	0.0011	0.9989	94.20
22.5	141,716,158	226,627	0.0016	0.9984	94.10
23.5	133,337,416	992,700	0.0074	0.9926	93.95
24.5	130,765,530	69,273	0.0005	0.9995	93.25
25.5	118,728,016	1,844,181	0.0155	0.9845	93.20
26.5	112,438,681	527,940	0.0047	0.9953	91.76
27.5	105,069,262	429,429	0.0041	0.9959	91.33
28.5	99,045,268	334,309	0.0034	0.9966	90.95
29.5	94,589,934	130,151	0.0014	0.9986	90.65
30.5	94,147,292	322,898	0.0034	0.9966	90.52
31.5	80,446,305	403,916	0.0050	0.9950	90.21
32.5	80,886,904	1,075,071	0.0133	0.9867	89.76
33.5	79,372,603	955,568	0.0120	0.9880	88.56
34.5	78,603,394	400,419	0.0051	0.9949	87.50
35.5	77,550,048	1,043,708	0.0135	0.9865	87.05
36.5	70,159,801	1,095,337	0.0156	0.9844	85.88
37.5	64,075,098	623,909	0.0097	0.9903	84.54
38.5	59,867,165	623,134	0.0104	0.9896	83.72

DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,258,751	643,908	0.0119	0.9881	82.85
40.5	50,568,828	683,402	0.0135	0.9865	81.86
41.5	48,788,022	596,350	0.0122	0.9878	80.76
42.5	48,216,307	495,847	0.0103	0.9897	79.77
43.5	46,388,223	784,384	0.0169	0.9831	78.95
44.5	43,672,924	1,072,694	0.0246	0.9754	77.61
45.5	40,577,154	675,499	0.0166	0.9834	75.71
46.5	36,688,801	520,887	0.0142	0.9858	74.45
47.5	33,843,813	527,784	0.0156	0.9844	73.39
48.5	28,260,007	354,264	0.0125	0.9875	72.25
49.5	25,742,575	456,249	0.0177	0.9823	71.34
50.5	24,965,111	379,524	0.0152	0.9848	70.08
51.5	23,295,688	544,865	0.0234	0.9766	69.01
52.5	22,260,534	199,615	0.0090	0.9910	67.40
53.5	20,755,030	330,239	0.0159	0.9841	66.79
54.5	19,662,696	304,525	0.0155	0.9845	65.73
55.5	18,188,309	240,849	0.0132	0.9868	64.71
56.5	16,898,110	546,513	0.0323	0.9677	63.85
57.5	15,847,743	191,723	0.0121	0.9879	61.79
58.5	15,030,560	193,253	0.0129	0.9871	61.04
59.5	13,409,957	210,589	0.0157	0.9843	60.26
60.5	11,925,082	195,436	0.0164	0.9836	59.31
61.5	11,299,186	233,351	0.0207	0.9793	58.34
62.5	9,542,283	56,311	0.0059	0.9941	57.13
63.5	8,751,638	92,742	0.0106	0.9894	56.80
64.5	8,191,630	320,944	0.0392	0.9608	56.19
65.5	6,378,620	85,801	0.0135	0.9865	53.99
66.5	5,603,487	51,968	0.0093	0.9907	53.27
67.5	4,612,707	39,061	0.0085	0.9915	52.77
68.5	4,064,528	28,289	0.0070	0.9930	52.33
69.5	3,778,493	157,467	0.0417	0.9583	51.96
70.5	3,436,959	113,374	0.0330	0.9670	49.80
71.5	3,048,704	116,531	0.0382	0.9618	48.15
72.5	2,654,285	106,976	0.0403	0.9597	46.31
73.5	2,698,209	19,889	0.0074	0.9926	44.45
74.5	2,689,419	144,622	0.0538	0.9462	44.12
75.5	2,535,330	89,397	0.0353	0.9647	41.75
76.5	2,340,356	68,348	0.0292	0.9708	40.27
77.5	2,271,732	124,241	0.0547	0.9453	39.10
78.5	2,119,061	60,707	0.0286	0.9714	36.96

DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,043,522	11,704	0.0057	0.9943	35.90
80.5	2,026,666	20,596	0.0102	0.9898	35.70
81.5	1,834,167	64,909	0.0354	0.9646	35.33
82.5	1,266,447	159	0.0001	0.9999	34.08
83.5	1,253,414	34,002	0.0271	0.9729	34.08
84.5	1,204,026	45,668	0.0379	0.9621	33.15
85.5	1,156,784	16,917	0.0146	0.9854	31.90
86.5	1,139,867	76,915	0.0675	0.9325	31.43
87.5	1,062,952	69,924	0.0658	0.9342	29.31
88.5	990,335	47,547	0.0480	0.9520	27.38
89.5	930,529	45,614	0.0490	0.9510	26.07
90.5	855,542	3,050	0.0036	0.9964	24.79
91.5	763,888	11,001	0.0144	0.9856	24.70
92.5	727,105	10,206	0.0140	0.9860	24.34
93.5	625,160	230,518	0.3687	0.6313	24.00
94.5	363,209	1,703	0.0047	0.9953	15.15
95.5	360,028	433	0.0012	0.9988	15.08
96.5	347,139	4,761	0.0137	0.9863	15.06
97.5	241,797	45,780	0.1893	0.8107	14.86
98.5	194,821	1,712	0.0088	0.9912	12.04
99.5	169,056	30,732	0.1818	0.8182	11.94
100.5	116,599	25,720	0.2206	0.7794	9.77
101.5	90,879	6,720	0.0739	0.9261	7.61
102.5	37,426		0.0000	1.0000	7.05
103.5	37,426	6,612	0.1767	0.8233	7.05
104.5	30,813	17,042	0.5531	0.4469	5.80
105.5	13,772		0.0000	1.0000	2.59
106.5	12,167		0.0000	1.0000	2.59
107.5	10,587		0.0000	1.0000	2.59
108.5	10,587		0.0000	1.0000	2.59
109.5	10,587		0.0000	1.0000	2.59
110.5	10,587		0.0000	1.0000	2.59
111.5	10,587		0.0000	1.0000	2.59
112.5	10,587		0.0000	1.0000	2.59
113.5	10,587		0.0000	1.0000	2.59
114.5	10,587		0.0000	1.0000	2.59
115.5	10,587		0.0000	1.0000	2.59
116.5	10,587		0.0000	1.0000	2.59
117.5	10,587		0.0000	1.0000	2.59
118.5	10,587		0.0000	1.0000	2.59
119.5	10,587		0.0000	1.0000	2.59
120.5					2.59

DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	287,666,152		0.0000	1.0000	100.00
0.5	267,509,719	4,430	0.0000	1.0000	100.00
1.5	232,610,466	231,550	0.0010	0.9990	100.00
2.5	205,124,789	118,256	0.0006	0.9994	99.90
3.5	187,056,524	191,147	0.0010	0.9990	99.84
4.5	175,752,385	445,783	0.0025	0.9975	99.74
5.5	182,354,125	467,127	0.0026	0.9974	99.49
6.5	184,017,634	1,002,912	0.0055	0.9945	99.23
7.5	179,567,989	491,982	0.0027	0.9973	98.69
8.5	165,840,411	1,150,499	0.0069	0.9931	98.42
9.5	159,272,404	817,236	0.0051	0.9949	97.74
10.5	149,849,435	627,977	0.0042	0.9958	97.24
11.5	151,071,499	991,911	0.0066	0.9934	96.83
12.5	138,219,822	632,196	0.0046	0.9954	96.19
13.5	127,231,475	559,328	0.0044	0.9956	95.75
14.5	117,139,246	262,020	0.0022	0.9978	95.33
15.5	113,457,558	180,592	0.0016	0.9984	95.12
16.5	115,347,863	66,993	0.0006	0.9994	94.97
17.5	113,550,448	82,914	0.0007	0.9993	94.91
18.5	115,476,411	322,511	0.0028	0.9972	94.84
19.5	115,075,534	148,379	0.0013	0.9987	94.58
20.5	115,819,410	193,230	0.0017	0.9983	94.46
21.5	114,451,363	112,116	0.0010	0.9990	94.30
22.5	114,918,533	145,397	0.0013	0.9987	94.21
23.5	106,393,693	853,894	0.0080	0.9920	94.09
24.5	105,494,778	22,535	0.0002	0.9998	93.33
25.5	96,250,741	1,669,323	0.0173	0.9827	93.31
26.5	91,818,478	413,654	0.0045	0.9955	91.69
27.5	86,325,662	361,919	0.0042	0.9958	91.28
28.5	85,349,361	242,667	0.0028	0.9972	90.90
29.5	82,437,829	83,790	0.0010	0.9990	90.64
30.5	81,161,540	253,132	0.0031	0.9969	90.55
31.5	67,973,985	354,542	0.0052	0.9948	90.26
32.5	68,451,901	899,433	0.0131	0.9869	89.79
33.5	67,428,178	686,440	0.0102	0.9898	88.61
34.5	66,444,539	305,717	0.0046	0.9954	87.71
35.5	64,819,026	915,753	0.0141	0.9859	87.31
36.5	57,798,683	675,716	0.0117	0.9883	86.07
37.5	51,478,592	495,792	0.0096	0.9904	85.07
38.5	47,404,400	422,686	0.0089	0.9911	84.25

DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,890,945	497,559	0.0116	0.9884	83.50
40.5	40,035,306	596,637	0.0149	0.9851	82.53
41.5	38,535,234	418,503	0.0109	0.9891	81.30
42.5	38,771,601	426,927	0.0110	0.9890	80.42
43.5	37,930,023	650,699	0.0172	0.9828	79.53
44.5	36,624,120	758,406	0.0207	0.9793	78.17
45.5	35,357,546	605,173	0.0171	0.9829	76.55
46.5	32,437,238	416,190	0.0128	0.9872	75.24
47.5	30,613,146	506,908	0.0166	0.9834	74.27
48.5	25,585,299	164,635	0.0064	0.9936	73.04
49.5	23,562,144	434,954	0.0185	0.9815	72.57
50.5	23,141,764	341,912	0.0148	0.9852	71.23
51.5	21,674,532	538,338	0.0248	0.9752	70.18
52.5	20,795,543	193,653	0.0093	0.9907	68.44
53.5	19,231,125	294,824	0.0153	0.9847	67.80
54.5	18,179,247	239,844	0.0132	0.9868	66.76
55.5	16,778,310	236,895	0.0141	0.9859	65.88
56.5	15,492,476	544,066	0.0351	0.9649	64.95
57.5	14,601,861	187,721	0.0129	0.9871	62.67
58.5	13,847,122	178,927	0.0129	0.9871	61.86
59.5	12,275,235	163,293	0.0133	0.9867	61.06
60.5	10,777,440	174,641	0.0162	0.9838	60.25
61.5	10,263,338	233,351	0.0227	0.9773	59.28
62.5	9,073,944	54,285	0.0060	0.9940	57.93
63.5	8,205,786	92,742	0.0113	0.9887	57.58
64.5	7,182,546	311,691	0.0434	0.9566	56.93
65.5	5,363,347	85,523	0.0159	0.9841	54.46
66.5	4,576,415	38,898	0.0085	0.9915	53.59
67.5	3,432,351	16,799	0.0049	0.9951	53.14
68.5	2,907,668	21,298	0.0073	0.9927	52.88
69.5	2,616,567	10,296	0.0039	0.9961	52.49
70.5	2,331,745	113,216	0.0486	0.9514	52.28
71.5	2,058,799	116,187	0.0564	0.9436	49.74
72.5	1,501,704	24,636	0.0164	0.9836	46.94
73.5	1,616,537	19,889	0.0123	0.9877	46.17
74.5	2,071,326	99,273	0.0479	0.9521	45.60
75.5	1,964,063	23,256	0.0118	0.9882	43.41
76.5	1,842,830	63,262	0.0343	0.9657	42.90
77.5	1,890,359	124,241	0.0657	0.9343	41.43
78.5	1,738,885	57,349	0.0330	0.9670	38.70

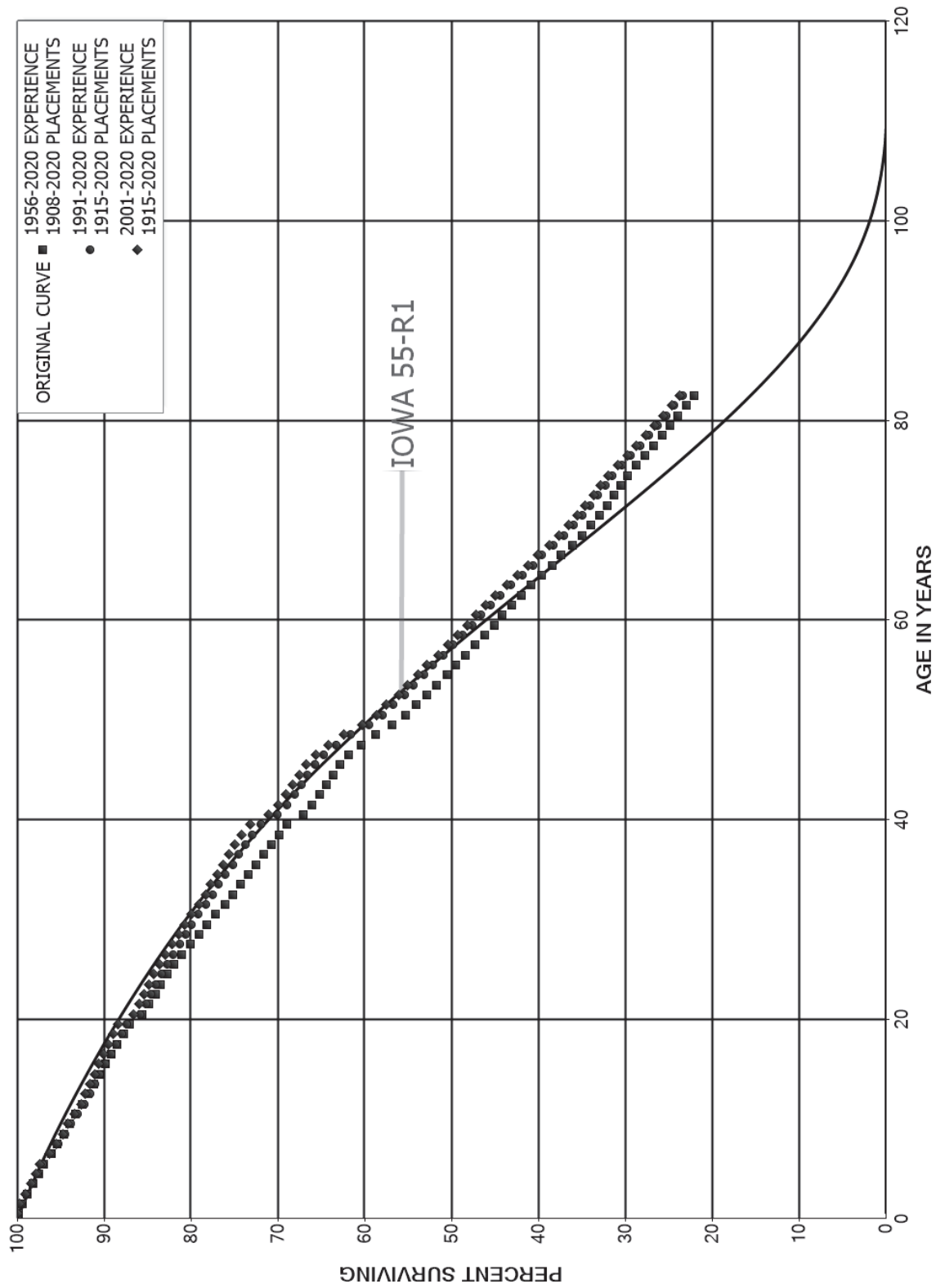
DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,690,757	2,806	0.0017	0.9983	37.43	
80.5	1,733,994	20,596	0.0119	0.9881	37.36	
81.5	1,541,496	64,909	0.0421	0.9579	36.92	
82.5	1,122,240	159	0.0001	0.9999	35.37	
83.5	1,205,420	34,002	0.0282	0.9718	35.36	
84.5	1,156,031	45,668	0.0395	0.9605	34.36	
85.5	1,108,789	16,917	0.0153	0.9847	33.01	
86.5	1,093,477	76,915	0.0703	0.9297	32.50	
87.5	1,062,952	69,924	0.0658	0.9342	30.22	
88.5	990,335	47,547	0.0480	0.9520	28.23	
89.5	930,529	45,614	0.0490	0.9510	26.87	
90.5	844,955	3,050	0.0036	0.9964	25.56	
91.5	753,301	11,001	0.0146	0.9854	25.46	
92.5	716,518	10,206	0.0142	0.9858	25.09	
93.5	614,573	230,518	0.3751	0.6249	24.73	
94.5	352,623	1,703	0.0048	0.9952	15.46	
95.5	349,441	433	0.0012	0.9988	15.38	
96.5	336,552	4,761	0.0141	0.9859	15.36	
97.5	231,210	45,780	0.1980	0.8020	15.15	
98.5	184,234	1,712	0.0093	0.9907	12.15	
99.5	158,469	30,732	0.1939	0.8061	12.03	
100.5	116,599	25,720	0.2206	0.7794	9.70	
101.5	90,879	6,720	0.0739	0.9261	7.56	
102.5	37,426		0.0000	1.0000	7.00	
103.5	37,426	6,612	0.1767	0.8233	7.00	
104.5	30,813	17,042	0.5531	0.4469	5.76	
105.5	13,772		0.0000	1.0000	2.58	
106.5	12,167		0.0000	1.0000	2.58	
107.5	10,587		0.0000	1.0000	2.58	
108.5	10,587		0.0000	1.0000	2.58	
109.5	10,587		0.0000	1.0000	2.58	
110.5	10,587		0.0000	1.0000	2.58	
111.5	10,587		0.0000	1.0000	2.58	
112.5	10,587		0.0000	1.0000	2.58	
113.5	10,587		0.0000	1.0000	2.58	
114.5	10,587		0.0000	1.0000	2.58	
115.5	10,587		0.0000	1.0000	2.58	
116.5	10,587		0.0000	1.0000	2.58	
117.5	10,587		0.0000	1.0000	2.58	
118.5	10,587		0.0000	1.0000	2.58	
119.5	10,587		0.0000	1.0000	2.58	
120.5					2.58	

DUKE ENERGY OHIO
 ACCOUNT 3640 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	526,643,252	704,101	0.0013	0.9987	100.00
0.5	458,174,442	1,929,200	0.0042	0.9958	99.87
1.5	421,838,540	2,587,567	0.0061	0.9939	99.45
2.5	410,348,273	2,912,619	0.0071	0.9929	98.84
3.5	362,389,118	2,326,548	0.0064	0.9936	98.13
4.5	330,443,789	1,914,282	0.0058	0.9942	97.50
5.5	315,582,888	2,792,896	0.0088	0.9912	96.94
6.5	278,172,988	2,076,619	0.0075	0.9925	96.08
7.5	261,703,309	2,025,380	0.0077	0.9923	95.36
8.5	258,148,527	1,781,925	0.0069	0.9931	94.63
9.5	252,838,742	1,982,863	0.0078	0.9922	93.97
10.5	240,351,711	2,003,426	0.0083	0.9917	93.24
11.5	230,047,645	1,591,477	0.0069	0.9931	92.46
12.5	222,216,248	1,475,836	0.0066	0.9934	91.82
13.5	217,045,657	1,565,485	0.0072	0.9928	91.21
14.5	209,121,408	1,549,281	0.0074	0.9926	90.55
15.5	201,483,902	1,606,702	0.0080	0.9920	89.88
16.5	192,848,053	1,433,787	0.0074	0.9926	89.16
17.5	189,225,271	1,730,138	0.0091	0.9909	88.50
18.5	183,566,179	1,299,944	0.0071	0.9929	87.69
19.5	179,326,715	3,081,327	0.0172	0.9828	87.07
20.5	170,930,139	1,472,834	0.0086	0.9914	85.57
21.5	163,559,386	1,433,667	0.0088	0.9912	84.84
22.5	154,940,319	1,166,991	0.0075	0.9925	84.09
23.5	147,056,832	1,284,041	0.0087	0.9913	83.46
24.5	139,724,850	1,387,554	0.0099	0.9901	82.73
25.5	131,066,393	1,367,730	0.0104	0.9896	81.91
26.5	122,638,542	1,519,308	0.0124	0.9876	81.06
27.5	113,489,459	1,390,385	0.0123	0.9877	80.05
28.5	104,948,346	1,170,834	0.0112	0.9888	79.07
29.5	98,444,784	1,256,462	0.0128	0.9872	78.19
30.5	91,874,269	1,312,871	0.0143	0.9857	77.19
31.5	85,331,798	1,057,272	0.0124	0.9876	76.09
32.5	80,121,850	882,976	0.0110	0.9890	75.14
33.5	75,201,571	924,014	0.0123	0.9877	74.32
34.5	70,680,203	881,603	0.0125	0.9875	73.40
35.5	66,412,853	823,786	0.0124	0.9876	72.49
36.5	62,696,180	774,432	0.0124	0.9876	71.59
37.5	58,436,099	683,094	0.0117	0.9883	70.70
38.5	54,147,640	757,303	0.0140	0.9860	69.88

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,514,446	1,341,079	0.0265	0.9735	68.90
40.5	45,552,935	703,426	0.0154	0.9846	67.07
41.5	41,524,619	546,395	0.0132	0.9868	66.04
42.5	38,324,730	469,382	0.0122	0.9878	65.17
43.5	35,655,792	414,207	0.0116	0.9884	64.37
44.5	32,914,097	425,852	0.0129	0.9871	63.62
45.5	30,491,536	492,061	0.0161	0.9839	62.80
46.5	27,825,504	650,180	0.0234	0.9766	61.78
47.5	24,979,310	661,077	0.0265	0.9735	60.34
48.5	22,719,470	758,297	0.0334	0.9666	58.74
49.5	20,495,928	545,595	0.0266	0.9734	56.78
50.5	18,337,286	390,190	0.0213	0.9787	55.27
51.5	16,179,363	389,438	0.0241	0.9759	54.10
52.5	14,340,280	278,253	0.0194	0.9806	52.79
53.5	13,044,897	306,168	0.0235	0.9765	51.77
54.5	11,678,578	230,920	0.0198	0.9802	50.55
55.5	10,617,207	252,075	0.0237	0.9763	49.55
56.5	9,895,110	229,302	0.0232	0.9768	48.38
57.5	9,069,889	205,196	0.0226	0.9774	47.26
58.5	8,219,083	191,000	0.0232	0.9768	46.19
59.5	7,365,162	156,872	0.0213	0.9787	45.11
60.5	6,383,120	156,482	0.0245	0.9755	44.15
61.5	5,590,143	141,608	0.0253	0.9747	43.07
62.5	4,808,785	135,748	0.0282	0.9718	41.98
63.5	4,101,347	122,305	0.0298	0.9702	40.79
64.5	3,386,887	99,703	0.0294	0.9706	39.58
65.5	2,834,578	78,386	0.0277	0.9723	38.41
66.5	2,363,740	79,554	0.0337	0.9663	37.35
67.5	1,865,544	56,809	0.0305	0.9695	36.09
68.5	1,560,860	47,485	0.0304	0.9696	34.99
69.5	1,268,105	37,383	0.0295	0.9705	33.93
70.5	1,055,016	26,554	0.0252	0.9748	32.93
71.5	875,467	22,661	0.0259	0.9741	32.10
72.5	764,092	19,042	0.0249	0.9751	31.27
73.5	681,440	17,958	0.0264	0.9736	30.49
74.5	617,265	20,296	0.0329	0.9671	29.69
75.5	557,451	18,896	0.0339	0.9661	28.71
76.5	505,719	18,247	0.0361	0.9639	27.74
77.5	468,943	17,410	0.0371	0.9629	26.74
78.5	409,818	15,065	0.0368	0.9632	25.74

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	345,318	12,561	0.0364	0.9636	24.80
80.5	299,280	11,592	0.0387	0.9613	23.90
81.5	240,581	9,079	0.0377	0.9623	22.97
82.5	212,914	8,294	0.0390	0.9610	22.10
83.5	191,550	6,627	0.0346	0.9654	21.24
84.5	164,043	8,065	0.0492	0.9508	20.51
85.5	131,874	7,203	0.0546	0.9454	19.50
86.5	114,892	6,837	0.0595	0.9405	18.43
87.5	104,461	7,521	0.0720	0.9280	17.34
88.5	88,715	7,265	0.0819	0.9181	16.09
89.5	72,644	6,716	0.0925	0.9075	14.77
90.5	55,195	6,406	0.1161	0.8839	13.41
91.5	36,895	3,516	0.0953	0.9047	11.85
92.5	23,722	2,277	0.0960	0.9040	10.72
93.5	14,536	1,287	0.0885	0.9115	9.69
94.5	7,373	648	0.0879	0.9121	8.83
95.5	4,170	401	0.0962	0.9038	8.06
96.5	2,135	67	0.0313	0.9687	7.28
97.5	1,181	53	0.0446	0.9554	7.05
98.5	387	40	0.1026	0.8974	6.74
99.5	212	30	0.1430	0.8570	6.05
100.5	98	13	0.1311	0.8689	5.18
101.5	55		0.0000	1.0000	4.50
102.5	12		0.0000	1.0000	4.50
103.5					4.50

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	413,057,900	416,094	0.0010	0.9990	100.00
0.5	350,651,724	1,220,294	0.0035	0.9965	99.90
1.5	320,866,157	1,968,400	0.0061	0.9939	99.55
2.5	314,185,783	2,353,383	0.0075	0.9925	98.94
3.5	271,116,468	1,720,435	0.0063	0.9937	98.20
4.5	243,576,781	1,404,732	0.0058	0.9942	97.58
5.5	232,974,052	2,314,238	0.0099	0.9901	97.01
6.5	199,097,401	1,600,620	0.0080	0.9920	96.05
7.5	187,350,307	1,536,706	0.0082	0.9918	95.28
8.5	188,623,247	1,337,538	0.0071	0.9929	94.50
9.5	187,278,761	1,554,255	0.0083	0.9917	93.83
10.5	179,592,739	1,554,694	0.0087	0.9913	93.05
11.5	173,768,882	1,128,013	0.0065	0.9935	92.24
12.5	169,699,097	1,092,650	0.0064	0.9936	91.64
13.5	167,479,332	1,071,738	0.0064	0.9936	91.05
14.5	162,920,992	1,120,451	0.0069	0.9931	90.47
15.5	158,321,520	1,098,471	0.0069	0.9931	89.85
16.5	153,220,147	962,641	0.0063	0.9937	89.23
17.5	153,153,645	1,217,307	0.0079	0.9921	88.66
18.5	150,499,914	967,291	0.0064	0.9936	87.96
19.5	148,736,943	2,680,936	0.0180	0.9820	87.39
20.5	142,743,543	1,027,589	0.0072	0.9928	85.82
21.5	137,973,312	978,186	0.0071	0.9929	85.20
22.5	131,655,455	881,704	0.0067	0.9933	84.60
23.5	125,219,966	883,260	0.0071	0.9929	84.03
24.5	119,584,234	992,190	0.0083	0.9917	83.44
25.5	112,390,547	913,748	0.0081	0.9919	82.75
26.5	105,319,720	973,253	0.0092	0.9908	82.07
27.5	97,708,235	888,437	0.0091	0.9909	81.31
28.5	90,558,740	762,306	0.0084	0.9916	80.58
29.5	85,367,663	810,940	0.0095	0.9905	79.90
30.5	80,512,669	915,335	0.0114	0.9886	79.14
31.5	75,377,911	740,480	0.0098	0.9902	78.24
32.5	71,418,519	630,273	0.0088	0.9912	77.47
33.5	67,603,664	682,658	0.0101	0.9899	76.79
34.5	64,237,495	665,761	0.0104	0.9896	76.01
35.5	61,056,612	577,753	0.0095	0.9905	75.22
36.5	58,220,317	603,511	0.0104	0.9896	74.51
37.5	54,847,429	578,491	0.0105	0.9895	73.74
38.5	51,079,317	689,332	0.0135	0.9865	72.96

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,939,761	1,283,011	0.0268	0.9732	71.98
40.5	43,366,237	658,322	0.0152	0.9848	70.05
41.5	39,653,865	504,911	0.0127	0.9873	68.99
42.5	36,658,059	431,942	0.0118	0.9882	68.11
43.5	34,152,056	377,121	0.0110	0.9890	67.31
44.5	31,593,692	392,405	0.0124	0.9876	66.56
45.5	29,284,498	459,180	0.0157	0.9843	65.74
46.5	26,714,347	608,272	0.0228	0.9772	64.71
47.5	23,944,306	626,438	0.0262	0.9738	63.23
48.5	21,788,920	726,877	0.0334	0.9666	61.58
49.5	19,689,036	516,386	0.0262	0.9738	59.52
50.5	17,622,970	362,209	0.0206	0.9794	57.96
51.5	15,586,851	367,852	0.0236	0.9764	56.77
52.5	13,802,003	255,478	0.0185	0.9815	55.43
53.5	12,557,436	285,025	0.0227	0.9773	54.41
54.5	11,254,231	211,183	0.0188	0.9812	53.17
55.5	10,258,800	237,479	0.0231	0.9769	52.17
56.5	9,577,150	211,919	0.0221	0.9779	50.96
57.5	8,779,487	190,367	0.0217	0.9783	49.84
58.5	7,966,317	180,403	0.0226	0.9774	48.76
59.5	7,153,284	147,454	0.0206	0.9794	47.65
60.5	6,211,830	150,447	0.0242	0.9758	46.67
61.5	5,463,080	136,006	0.0249	0.9751	45.54
62.5	4,723,887	133,009	0.0282	0.9718	44.41
63.5	4,044,574	118,674	0.0293	0.9707	43.16
64.5	3,357,216	98,398	0.0293	0.9707	41.89
65.5	2,814,578	75,873	0.0270	0.9730	40.66
66.5	2,352,732	78,466	0.0334	0.9666	39.57
67.5	1,858,484	56,305	0.0303	0.9697	38.25
68.5	1,558,589	47,382	0.0304	0.9696	37.09
69.5	1,266,842	37,354	0.0295	0.9705	35.96
70.5	1,054,108	26,491	0.0251	0.9749	34.90
71.5	874,829	22,632	0.0259	0.9741	34.02
72.5	763,605	19,009	0.0249	0.9751	33.14
73.5	681,065	17,956	0.0264	0.9736	32.32
74.5	617,163	20,296	0.0329	0.9671	31.47
75.5	557,440	18,885	0.0339	0.9661	30.43
76.5	505,719	18,247	0.0361	0.9639	29.40
77.5	468,943	17,410	0.0371	0.9629	28.34
78.5	409,818	15,065	0.0368	0.9632	27.29

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	345,318	12,561	0.0364	0.9636	26.28
80.5	299,280	11,592	0.0387	0.9613	25.33
81.5	240,581	9,079	0.0377	0.9623	24.35
82.5	212,914	8,294	0.0390	0.9610	23.43
83.5	191,550	6,627	0.0346	0.9654	22.51
84.5	164,043	8,065	0.0492	0.9508	21.74
85.5	131,874	7,203	0.0546	0.9454	20.67
86.5	114,892	6,837	0.0595	0.9405	19.54
87.5	104,461	7,521	0.0720	0.9280	18.38
88.5	88,715	7,265	0.0819	0.9181	17.05
89.5	72,644	6,716	0.0925	0.9075	15.66
90.5	55,195	6,406	0.1161	0.8839	14.21
91.5	36,895	3,516	0.0953	0.9047	12.56
92.5	23,722	2,277	0.0960	0.9040	11.36
93.5	14,536	1,287	0.0885	0.9115	10.27
94.5	7,373	648	0.0879	0.9121	9.36
95.5	4,170	401	0.0962	0.9038	8.54
96.5	2,135	67	0.0313	0.9687	7.72
97.5	1,181	53	0.0446	0.9554	7.48
98.5	387	40	0.1026	0.8974	7.14
99.5	212	30	0.1430	0.8570	6.41
100.5	98	13	0.1311	0.8689	5.49
101.5	55		0.0000	1.0000	4.77
102.5	12		0.0000	1.0000	4.77
103.5					4.77

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	330,717,168	295,214	0.0009	0.9991	100.00
0.5	267,349,290	611,742	0.0023	0.9977	99.91
1.5	240,316,270	1,386,369	0.0058	0.9942	99.68
2.5	237,152,879	1,679,827	0.0071	0.9929	99.11
3.5	197,668,631	1,182,732	0.0060	0.9940	98.41
4.5	173,375,355	840,598	0.0048	0.9952	97.82
5.5	167,415,711	1,765,515	0.0105	0.9895	97.34
6.5	139,217,720	1,188,916	0.0085	0.9915	96.32
7.5	132,305,624	1,114,827	0.0084	0.9916	95.49
8.5	137,832,011	797,423	0.0058	0.9942	94.69
9.5	139,674,451	1,052,280	0.0075	0.9925	94.14
10.5	134,275,786	1,136,372	0.0085	0.9915	93.43
11.5	130,898,519	719,411	0.0055	0.9945	92.64
12.5	128,597,373	770,089	0.0060	0.9940	92.13
13.5	128,483,047	678,048	0.0053	0.9947	91.58
14.5	125,283,682	734,788	0.0059	0.9941	91.10
15.5	122,323,135	705,852	0.0058	0.9942	90.56
16.5	117,680,337	633,679	0.0054	0.9946	90.04
17.5	119,027,712	868,178	0.0073	0.9927	89.55
18.5	118,342,942	677,198	0.0057	0.9943	88.90
19.5	117,970,296	2,431,887	0.0206	0.9794	88.39
20.5	114,296,932	782,375	0.0068	0.9932	86.57
21.5	111,340,315	739,708	0.0066	0.9934	85.98
22.5	106,507,437	675,036	0.0063	0.9937	85.41
23.5	101,481,134	696,497	0.0069	0.9931	84.87
24.5	97,304,115	810,464	0.0083	0.9917	84.28
25.5	91,366,550	744,261	0.0081	0.9919	83.58
26.5	86,233,271	799,210	0.0093	0.9907	82.90
27.5	80,367,608	725,665	0.0090	0.9910	82.13
28.5	74,569,367	602,456	0.0081	0.9919	81.39
29.5	70,609,295	676,667	0.0096	0.9904	80.73
30.5	66,580,033	736,859	0.0111	0.9889	79.96
31.5	62,739,071	585,759	0.0093	0.9907	79.07
32.5	59,742,822	491,454	0.0082	0.9918	78.34
33.5	56,458,234	543,690	0.0096	0.9904	77.69
34.5	53,705,972	487,771	0.0091	0.9909	76.94
35.5	51,119,186	436,562	0.0085	0.9915	76.24
36.5	48,862,017	433,949	0.0089	0.9911	75.59
37.5	46,111,538	459,597	0.0100	0.9900	74.92
38.5	43,107,788	574,210	0.0133	0.9867	74.18

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,593,473	1,176,141	0.0290	0.9710	73.19
40.5	36,949,358	563,544	0.0153	0.9847	71.07
41.5	33,919,636	435,278	0.0128	0.9872	69.98
42.5	31,656,976	369,699	0.0117	0.9883	69.08
43.5	29,821,626	314,648	0.0106	0.9894	68.28
44.5	27,977,000	350,835	0.0125	0.9875	67.56
45.5	26,378,468	411,956	0.0156	0.9844	66.71
46.5	24,333,608	570,444	0.0234	0.9766	65.67
47.5	22,181,458	592,160	0.0267	0.9733	64.13
48.5	20,328,623	703,789	0.0346	0.9654	62.42
49.5	18,518,038	490,106	0.0265	0.9735	60.26
50.5	16,686,883	343,565	0.0206	0.9794	58.66
51.5	14,796,567	352,011	0.0238	0.9762	57.45
52.5	13,128,241	240,946	0.0184	0.9816	56.09
53.5	11,964,008	274,823	0.0230	0.9770	55.06
54.5	10,729,338	200,507	0.0187	0.9813	53.79
55.5	9,759,533	228,382	0.0234	0.9766	52.79
56.5	9,111,548	201,751	0.0221	0.9779	51.55
57.5	8,342,980	184,115	0.0221	0.9779	50.41
58.5	7,573,789	174,168	0.0230	0.9770	49.30
59.5	6,812,500	140,400	0.0206	0.9794	48.16
60.5	5,898,484	141,647	0.0240	0.9760	47.17
61.5	5,194,852	127,973	0.0246	0.9754	46.04
62.5	4,456,458	124,681	0.0280	0.9720	44.90
63.5	3,782,209	110,839	0.0293	0.9707	43.65
64.5	3,113,005	91,008	0.0292	0.9708	42.37
65.5	2,608,464	68,822	0.0264	0.9736	41.13
66.5	2,165,833	72,140	0.0333	0.9667	40.05
67.5	1,681,661	46,384	0.0276	0.9724	38.71
68.5	1,403,059	41,492	0.0296	0.9704	37.64
69.5	1,134,121	31,586	0.0279	0.9721	36.53
70.5	947,505	24,786	0.0262	0.9738	35.51
71.5	798,493	21,124	0.0265	0.9735	34.58
72.5	709,708	18,401	0.0259	0.9741	33.67
73.5	646,450	17,855	0.0276	0.9724	32.80
74.5	599,918	19,998	0.0333	0.9667	31.89
75.5	546,899	18,800	0.0344	0.9656	30.83
76.5	499,813	18,074	0.0362	0.9638	29.77
77.5	465,440	17,372	0.0373	0.9627	28.69
78.5	408,705	14,998	0.0367	0.9633	27.62

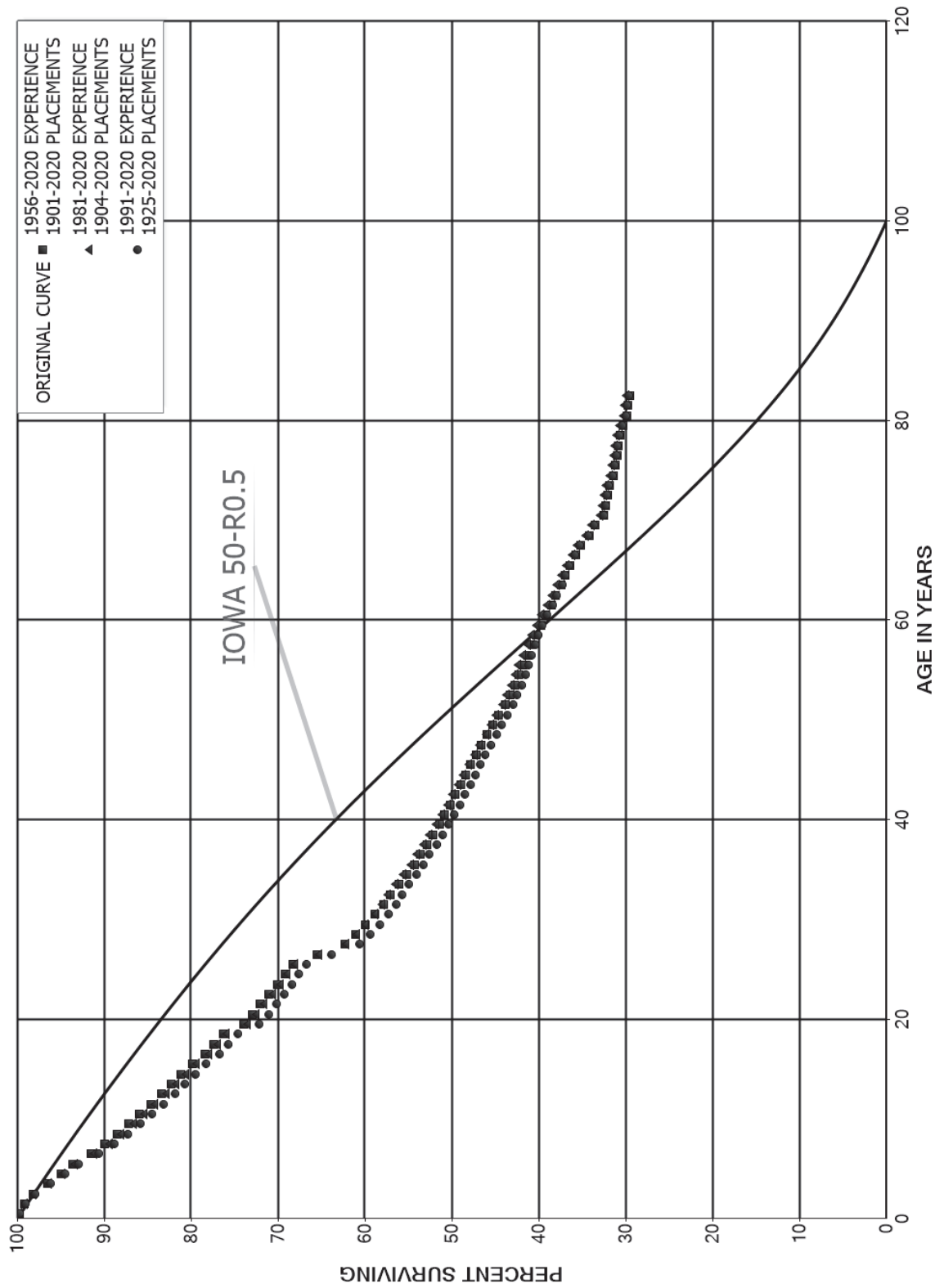
DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	344,719	12,561	0.0364	0.9636	26.61
80.5	298,914	11,592	0.0388	0.9612	25.64
81.5	240,285	9,079	0.0378	0.9622	24.64
82.5	212,740	8,188	0.0385	0.9615	23.71
83.5	191,496	6,627	0.0346	0.9654	22.80
84.5	164,031	8,065	0.0492	0.9508	22.01
85.5	131,874	7,203	0.0546	0.9454	20.93
86.5	114,892	6,837	0.0595	0.9405	19.79
87.5	104,461	7,521	0.0720	0.9280	18.61
88.5	88,715	7,265	0.0819	0.9181	17.27
89.5	72,644	6,716	0.0925	0.9075	15.85
90.5	55,195	6,406	0.1161	0.8839	14.39
91.5	36,895	3,516	0.0953	0.9047	12.72
92.5	23,722	2,277	0.0960	0.9040	11.51
93.5	14,536	1,287	0.0885	0.9115	10.40
94.5	7,373	648	0.0879	0.9121	9.48
95.5	4,170	401	0.0962	0.9038	8.65
96.5	2,135	67	0.0313	0.9687	7.82
97.5	1,181	53	0.0446	0.9554	7.57
98.5	387	40	0.1026	0.8974	7.23
99.5	212	30	0.1430	0.8570	6.49
100.5	98	13	0.1311	0.8689	5.56
101.5	55		0.0000	1.0000	4.83
102.5	12		0.0000	1.0000	4.83
103.5					4.83

DUKE ENERGY OHIO
 ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	830,609,914	1,987,853	0.0024	0.9976	100.00
0.5	690,137,633	4,344,791	0.0063	0.9937	99.76
1.5	656,319,000	6,511,763	0.0099	0.9901	99.13
2.5	621,131,498	10,430,697	0.0168	0.9832	98.15
3.5	607,120,779	9,441,521	0.0156	0.9844	96.50
4.5	574,722,641	8,309,565	0.0145	0.9855	95.00
5.5	549,690,665	12,227,982	0.0222	0.9778	93.63
6.5	512,242,093	9,152,525	0.0179	0.9821	91.54
7.5	482,594,883	7,343,777	0.0152	0.9848	89.91
8.5	439,612,995	6,920,496	0.0157	0.9843	88.54
9.5	425,707,971	6,120,541	0.0144	0.9856	87.15
10.5	406,295,910	5,870,032	0.0144	0.9856	85.89
11.5	383,311,334	5,790,149	0.0151	0.9849	84.65
12.5	368,656,839	4,781,391	0.0130	0.9870	83.37
13.5	343,272,763	4,862,144	0.0142	0.9858	82.29
14.5	317,985,561	4,896,626	0.0154	0.9846	81.13
15.5	296,827,515	5,477,999	0.0185	0.9815	79.88
16.5	268,966,877	3,517,733	0.0131	0.9869	78.40
17.5	256,361,960	3,574,581	0.0139	0.9861	77.38
18.5	239,741,396	7,276,788	0.0304	0.9696	76.30
19.5	222,550,660	3,179,851	0.0143	0.9857	73.98
20.5	203,417,986	2,513,465	0.0124	0.9876	72.93
21.5	193,166,147	2,672,638	0.0138	0.9862	72.02
22.5	183,550,446	2,583,311	0.0141	0.9859	71.03
23.5	174,395,060	2,055,905	0.0118	0.9882	70.03
24.5	166,093,895	2,152,512	0.0130	0.9870	69.20
25.5	156,551,844	6,471,999	0.0413	0.9587	68.31
26.5	142,241,803	6,849,892	0.0482	0.9518	65.48
27.5	128,722,780	2,605,355	0.0202	0.9798	62.33
28.5	119,768,878	2,245,219	0.0187	0.9813	61.07
29.5	110,450,190	2,083,163	0.0189	0.9811	59.92
30.5	103,619,960	1,640,390	0.0158	0.9842	58.79
31.5	97,226,139	1,325,057	0.0136	0.9864	57.86
32.5	92,652,275	1,553,578	0.0168	0.9832	57.07
33.5	86,635,639	1,373,053	0.0158	0.9842	56.12
34.5	81,935,943	1,379,465	0.0168	0.9832	55.23
35.5	77,003,788	998,581	0.0130	0.9870	54.30
36.5	72,583,790	1,096,716	0.0151	0.9849	53.59
37.5	67,073,046	839,171	0.0125	0.9875	52.78
38.5	63,131,456	904,779	0.0143	0.9857	52.12

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,254,285	657,234	0.0113	0.9887	51.38
40.5	53,877,425	703,694	0.0131	0.9869	50.80
41.5	50,202,071	557,524	0.0111	0.9889	50.13
42.5	47,697,638	633,661	0.0133	0.9867	49.58
43.5	45,028,691	495,769	0.0110	0.9890	48.92
44.5	41,931,486	483,301	0.0115	0.9885	48.38
45.5	38,414,620	484,762	0.0126	0.9874	47.82
46.5	34,306,361	443,304	0.0129	0.9871	47.22
47.5	31,126,739	435,059	0.0140	0.9860	46.61
48.5	27,642,895	408,033	0.0148	0.9852	45.96
49.5	24,685,170	385,561	0.0156	0.9844	45.28
50.5	22,118,138	365,594	0.0165	0.9835	44.57
51.5	19,658,759	261,104	0.0133	0.9867	43.83
52.5	17,705,525	211,594	0.0120	0.9880	43.25
53.5	16,531,248	186,925	0.0113	0.9887	42.73
54.5	14,998,571	158,093	0.0105	0.9895	42.25
55.5	13,612,574	170,763	0.0125	0.9875	41.81
56.5	12,555,004	153,743	0.0122	0.9878	41.28
57.5	11,326,366	122,670	0.0108	0.9892	40.78
58.5	10,187,397	146,986	0.0144	0.9856	40.33
59.5	9,046,843	132,889	0.0147	0.9853	39.75
60.5	7,838,252	129,335	0.0165	0.9835	39.17
61.5	6,966,297	87,725	0.0126	0.9874	38.52
62.5	6,217,435	101,975	0.0164	0.9836	38.04
63.5	5,367,507	70,991	0.0132	0.9868	37.41
64.5	4,638,662	68,868	0.0148	0.9852	36.92
65.5	3,990,394	71,831	0.0180	0.9820	36.37
66.5	3,484,098	53,226	0.0153	0.9847	35.72
67.5	2,987,514	82,621	0.0277	0.9723	35.17
68.5	2,671,078	51,798	0.0194	0.9806	34.20
69.5	2,382,215	76,596	0.0322	0.9678	33.53
70.5	2,139,982	12,721	0.0059	0.9941	32.46
71.5	1,940,358	12,516	0.0065	0.9935	32.26
72.5	1,745,939	9,598	0.0055	0.9945	32.06
73.5	1,641,630	23,558	0.0144	0.9856	31.88
74.5	1,553,472	10,810	0.0070	0.9930	31.42
75.5	1,511,833	10,438	0.0069	0.9931	31.20
76.5	1,487,964	7,656	0.0051	0.9949	30.99
77.5	1,470,310	8,539	0.0058	0.9942	30.83
78.5	1,460,343	18,743	0.0128	0.9872	30.65

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,313,525	16,294	0.0124	0.9876	30.26
80.5	1,284,811	4,451	0.0035	0.9965	29.88
81.5	1,244,466	10,830	0.0087	0.9913	29.78
82.5	1,150,917	7,219	0.0063	0.9937	29.52
83.5	1,143,399	14,487	0.0127	0.9873	29.33
84.5	1,128,957	18,622	0.0165	0.9835	28.96
85.5	1,110,332	17,796	0.0160	0.9840	28.48
86.5	1,094,730	20,023	0.0183	0.9817	28.03
87.5	1,077,452	22,935	0.0213	0.9787	27.51
88.5	1,054,518	55,927	0.0530	0.9470	26.93
89.5	998,590	601	0.0006	0.9994	25.50
90.5	997,990	47,037	0.0471	0.9529	25.48
91.5	950,704	23,067	0.0243	0.9757	24.28
92.5	927,637	42,094	0.0454	0.9546	23.69
93.5	885,542	39,426	0.0445	0.9555	22.62
94.5	846,098	52,369	0.0619	0.9381	21.61
95.5					20.27

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	759,099,686	1,954,356	0.0026	0.9974	100.00
0.5	623,013,414	4,037,764	0.0065	0.9935	99.74
1.5	592,744,339	6,186,217	0.0104	0.9896	99.10
2.5	559,703,481	10,093,964	0.0180	0.9820	98.06
3.5	548,199,684	9,076,091	0.0166	0.9834	96.29
4.5	519,263,903	7,887,050	0.0152	0.9848	94.70
5.5	498,181,033	11,806,747	0.0237	0.9763	93.26
6.5	465,673,179	8,773,682	0.0188	0.9812	91.05
7.5	439,867,620	7,019,460	0.0160	0.9840	89.34
8.5	401,157,447	6,491,501	0.0162	0.9838	87.91
9.5	390,922,744	5,635,598	0.0144	0.9856	86.49
10.5	374,806,124	5,382,950	0.0144	0.9856	85.24
11.5	355,174,657	5,427,161	0.0153	0.9847	84.02
12.5	343,192,882	4,472,755	0.0130	0.9870	82.73
13.5	319,327,180	4,502,219	0.0141	0.9859	81.65
14.5	296,123,337	4,504,140	0.0152	0.9848	80.50
15.5	277,034,604	5,144,136	0.0186	0.9814	79.28
16.5	250,809,478	3,188,636	0.0127	0.9873	77.81
17.5	239,151,219	3,220,742	0.0135	0.9865	76.82
18.5	224,261,751	6,975,896	0.0311	0.9689	75.78
19.5	208,877,845	2,959,413	0.0142	0.9858	73.43
20.5	191,726,531	2,305,336	0.0120	0.9880	72.38
21.5	182,916,812	2,449,410	0.0134	0.9866	71.51
22.5	174,534,460	2,316,665	0.0133	0.9867	70.56
23.5	166,757,569	1,914,676	0.0115	0.9885	69.62
24.5	159,547,775	1,983,254	0.0124	0.9876	68.82
25.5	151,014,315	6,238,893	0.0413	0.9587	67.97
26.5	137,480,864	6,513,332	0.0474	0.9526	65.16
27.5	124,800,470	2,410,388	0.0193	0.9807	62.07
28.5	116,208,615	2,036,588	0.0175	0.9825	60.87
29.5	107,394,394	1,861,796	0.0173	0.9827	59.80
30.5	98,953,534	1,422,787	0.0144	0.9856	58.77
31.5	93,070,208	1,086,813	0.0117	0.9883	57.92
32.5	89,012,699	1,367,153	0.0154	0.9846	57.25
33.5	83,343,893	1,212,501	0.0145	0.9855	56.37
34.5	78,933,401	1,263,105	0.0160	0.9840	55.55
35.5	74,180,533	923,219	0.0124	0.9876	54.66
36.5	69,869,705	1,058,168	0.0151	0.9849	53.98
37.5	64,415,587	828,081	0.0129	0.9871	53.16
38.5	60,526,277	899,082	0.0149	0.9851	52.48

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,837,562	645,376	0.0116	0.9884	51.70
40.5	51,489,577	701,665	0.0136	0.9864	51.10
41.5	47,869,332	550,756	0.0115	0.9885	50.40
42.5	45,553,039	630,707	0.0138	0.9862	49.82
43.5	42,888,106	495,766	0.0116	0.9884	49.13
44.5	39,790,958	482,657	0.0121	0.9879	48.57
45.5	36,274,577	484,696	0.0134	0.9866	47.98
46.5	32,166,384	443,304	0.0138	0.9862	47.34
47.5	28,986,796	435,029	0.0150	0.9850	46.68
48.5	25,502,988	318,767	0.0125	0.9875	45.98
49.5	22,634,707	299,693	0.0132	0.9868	45.41
50.5	20,153,779	318,999	0.0158	0.9842	44.81
51.5	17,742,020	212,307	0.0120	0.9880	44.10
52.5	15,883,111	183,341	0.0115	0.9885	43.57
53.5	14,737,150	161,218	0.0109	0.9891	43.07
54.5	13,230,283	110,199	0.0083	0.9917	42.60
55.5	13,611,221	170,763	0.0125	0.9875	42.24
56.5	12,553,651	153,727	0.0122	0.9878	41.71
57.5	11,325,112	122,670	0.0108	0.9892	41.20
58.5	10,186,170	146,986	0.0144	0.9856	40.75
59.5	9,045,706	132,889	0.0147	0.9853	40.17
60.5	7,837,134	129,335	0.0165	0.9835	39.58
61.5	6,965,179	87,725	0.0126	0.9874	38.92
62.5	6,216,328	101,975	0.0164	0.9836	38.43
63.5	5,366,460	70,972	0.0132	0.9868	37.80
64.5	4,637,635	68,868	0.0148	0.9852	37.30
65.5	3,989,391	71,831	0.0180	0.9820	36.75
66.5	3,483,123	53,226	0.0153	0.9847	36.09
67.5	2,987,409	82,621	0.0277	0.9723	35.54
68.5	2,670,973	51,798	0.0194	0.9806	34.55
69.5	2,382,141	76,596	0.0322	0.9678	33.88
70.5	2,139,930	12,721	0.0059	0.9941	32.79
71.5	1,940,306	12,516	0.0065	0.9935	32.60
72.5	1,745,887	9,598	0.0055	0.9945	32.39
73.5	1,641,578	23,558	0.0144	0.9856	32.21
74.5	1,553,432	10,810	0.0070	0.9930	31.75
75.5	1,511,826	10,438	0.0069	0.9931	31.53
76.5	1,487,964	7,656	0.0051	0.9949	31.31
77.5	1,470,310	8,539	0.0058	0.9942	31.15
78.5	1,460,343	18,743	0.0128	0.9872	30.97

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,313,525	16,294	0.0124	0.9876	30.57
80.5	1,284,811	4,451	0.0035	0.9965	30.19
81.5	1,244,466	10,830	0.0087	0.9913	30.09
82.5	1,150,917	7,219	0.0063	0.9937	29.82
83.5	1,143,399	14,487	0.0127	0.9873	29.64
84.5	1,128,957	18,622	0.0165	0.9835	29.26
85.5	1,110,332	17,796	0.0160	0.9840	28.78
86.5	1,094,730	20,023	0.0183	0.9817	28.32
87.5	1,077,452	22,935	0.0213	0.9787	27.80
88.5	1,054,518	55,927	0.0530	0.9470	27.21
89.5	998,590	601	0.0006	0.9994	25.76
90.5	997,990	47,037	0.0471	0.9529	25.75
91.5	950,704	23,067	0.0243	0.9757	24.54
92.5	927,637	42,094	0.0454	0.9546	23.94
93.5	885,542	39,426	0.0445	0.9555	22.85
94.5	846,098	52,369	0.0619	0.9381	21.84
95.5					20.48

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	698,871,822	1,865,251	0.0027	0.9973	100.00
0.5	566,422,781	3,757,084	0.0066	0.9934	99.73
1.5	539,377,922	5,815,128	0.0108	0.9892	99.07
2.5	508,629,934	9,748,645	0.0192	0.9808	98.00
3.5	500,529,847	8,653,747	0.0173	0.9827	96.13
4.5	472,877,339	7,570,249	0.0160	0.9840	94.46
5.5	453,320,957	11,446,677	0.0253	0.9747	92.95
6.5	421,190,430	8,459,698	0.0201	0.9799	90.60
7.5	398,585,220	6,692,640	0.0168	0.9832	88.78
8.5	360,596,306	6,174,285	0.0171	0.9829	87.29
9.5	352,605,901	5,371,183	0.0152	0.9848	85.80
10.5	338,977,156	5,163,755	0.0152	0.9848	84.49
11.5	320,530,848	5,162,043	0.0161	0.9839	83.20
12.5	309,130,961	4,201,766	0.0136	0.9864	81.86
13.5	286,730,773	4,286,618	0.0149	0.9851	80.75
14.5	265,150,750	4,308,422	0.0162	0.9838	79.54
15.5	248,249,851	4,900,303	0.0197	0.9803	78.25
16.5	225,486,790	2,955,883	0.0131	0.9869	76.71
17.5	216,125,333	3,017,315	0.0140	0.9860	75.70
18.5	204,035,492	6,806,991	0.0334	0.9666	74.65
19.5	190,584,835	2,795,501	0.0147	0.9853	72.15
20.5	174,550,601	2,136,567	0.0122	0.9878	71.10
21.5	167,345,989	2,270,024	0.0136	0.9864	70.23
22.5	160,271,192	2,147,353	0.0134	0.9866	69.27
23.5	152,747,290	1,725,873	0.0113	0.9887	68.35
24.5	146,553,221	1,811,184	0.0124	0.9876	67.57
25.5	138,843,525	6,093,787	0.0439	0.9561	66.74
26.5	126,071,023	6,368,045	0.0505	0.9495	63.81
27.5	114,267,459	2,278,651	0.0199	0.9801	60.59
28.5	106,673,827	1,901,046	0.0178	0.9822	59.38
29.5	98,948,621	1,756,942	0.0178	0.9822	58.32
30.5	91,873,584	1,338,654	0.0146	0.9854	57.28
31.5	86,913,973	1,031,195	0.0119	0.9881	56.45
32.5	83,533,205	1,292,439	0.0155	0.9845	55.78
33.5	78,769,178	1,142,890	0.0145	0.9855	54.92
34.5	75,159,724	1,223,656	0.0163	0.9837	54.12
35.5	71,185,533	886,042	0.0124	0.9876	53.24
36.5	67,417,511	1,027,836	0.0152	0.9848	52.58
37.5	62,598,689	803,433	0.0128	0.9872	51.77
38.5	59,005,801	882,791	0.0150	0.9850	51.11

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,492,086	628,120	0.0115	0.9885	50.35
40.5	50,379,254	671,748	0.0133	0.9867	49.76
41.5	46,995,773	532,503	0.0113	0.9887	49.10
42.5	44,758,890	607,030	0.0136	0.9864	48.54
43.5	42,251,806	485,557	0.0115	0.9885	47.89
44.5	39,271,456	474,757	0.0121	0.9879	47.34
45.5	35,811,226	479,421	0.0134	0.9866	46.76
46.5	31,733,370	438,857	0.0138	0.9862	46.14
47.5	28,573,963	432,742	0.0151	0.9849	45.50
48.5	25,128,804	316,228	0.0126	0.9874	44.81
49.5	22,419,278	295,976	0.0132	0.9868	44.25
50.5	19,957,805	316,170	0.0158	0.9842	43.66
51.5	17,595,807	207,438	0.0118	0.9882	42.97
52.5	15,835,140	183,336	0.0116	0.9884	42.46
53.5	14,689,894	161,062	0.0110	0.9890	41.97
54.5	13,183,080	110,028	0.0083	0.9917	41.51
55.5	11,845,151	107,606	0.0091	0.9909	41.17
56.5	10,850,738	97,395	0.0090	0.9910	40.79
57.5	9,678,448	77,066	0.0080	0.9920	40.43
58.5	8,585,084	101,775	0.0119	0.9881	40.10
59.5	7,489,740	110,292	0.0147	0.9853	39.63
60.5	6,303,746	98,205	0.0156	0.9844	39.05
61.5	5,463,231	67,401	0.0123	0.9877	38.44
62.5	4,780,162	79,208	0.0166	0.9834	37.96
63.5	3,953,000	44,556	0.0113	0.9887	37.33
64.5	3,250,614	40,491	0.0125	0.9875	36.91
65.5	3,989,181	71,831	0.0180	0.9820	36.45
66.5	3,482,885	53,204	0.0153	0.9847	35.80
67.5	2,986,323	82,621	0.0277	0.9723	35.25
68.5	2,669,887	51,725	0.0194	0.9806	34.27
69.5	2,381,096	76,576	0.0322	0.9678	33.61
70.5	2,138,883	12,721	0.0059	0.9941	32.53
71.5	1,939,259	12,506	0.0064	0.9936	32.34
72.5	1,744,851	9,537	0.0055	0.9945	32.13
73.5	1,640,602	23,558	0.0144	0.9856	31.95
74.5	1,552,445	10,785	0.0069	0.9931	31.49
75.5	1,510,830	10,411	0.0069	0.9931	31.27
76.5	1,486,988	6,774	0.0046	0.9954	31.06
77.5	1,470,216	8,539	0.0058	0.9942	30.92
78.5	1,460,249	18,712	0.0128	0.9872	30.74

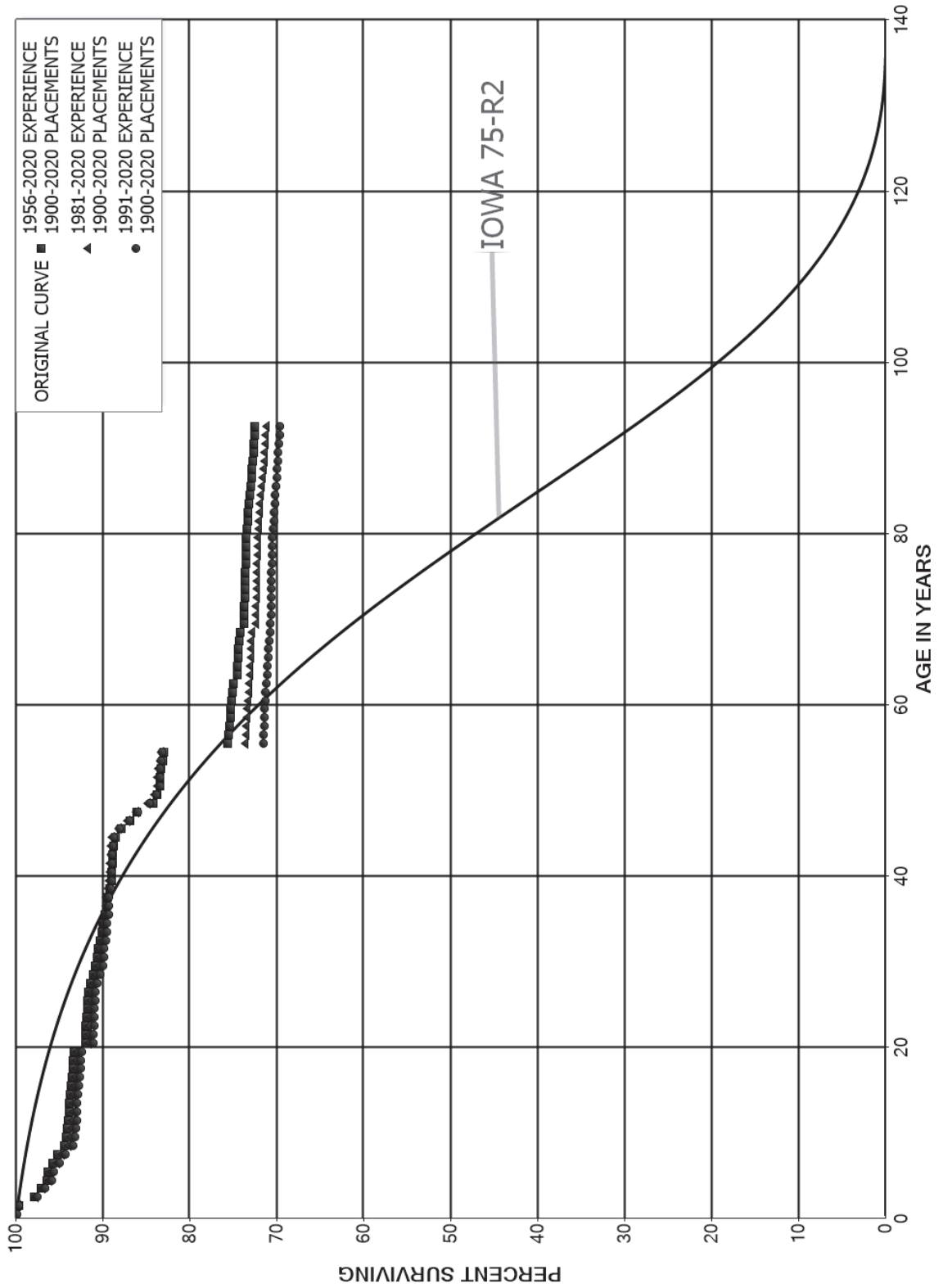
DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,313,462	16,283	0.0124	0.9876	30.34
80.5	1,284,759	4,451	0.0035	0.9965	29.97
81.5	1,244,415	10,830	0.0087	0.9913	29.86
82.5	1,150,865	7,194	0.0063	0.9937	29.60
83.5	1,143,372	14,476	0.0127	0.9873	29.42
84.5	1,128,942	18,612	0.0165	0.9835	29.05
85.5	1,110,326	17,790	0.0160	0.9840	28.57
86.5	1,094,730	20,023	0.0183	0.9817	28.11
87.5	1,077,452	22,935	0.0213	0.9787	27.60
88.5	1,054,518	55,927	0.0530	0.9470	27.01
89.5	998,590	601	0.0006	0.9994	25.58
90.5	997,990	47,037	0.0471	0.9529	25.56
91.5	950,704	23,067	0.0243	0.9757	24.36
92.5	927,637	42,094	0.0454	0.9546	23.76
93.5	885,542	39,426	0.0445	0.9555	22.69
94.5	846,098	52,369	0.0619	0.9381	21.68
95.5					20.33

DUKE ENERGY OHIO
ACCOUNT 3660 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	172,780,527	172,147	0.0010	0.9990	100.00
0.5	144,667,127	345,329	0.0024	0.9976	99.90
1.5	133,526,604	2,377,061	0.0178	0.9822	99.66
2.5	124,646,977	1,012,133	0.0081	0.9919	97.89
3.5	115,207,447	792,757	0.0069	0.9931	97.09
4.5	103,450,525	162,304	0.0016	0.9984	96.42
5.5	99,009,349	613,745	0.0062	0.9938	96.27
6.5	95,090,714	538,888	0.0057	0.9943	95.68
7.5	88,385,137	716,046	0.0081	0.9919	95.13
8.5	81,278,545	191,985	0.0024	0.9976	94.36
9.5	80,265,219	91,597	0.0011	0.9989	94.14
10.5	77,256,667	69,000	0.0009	0.9991	94.03
11.5	76,336,315	80,582	0.0011	0.9989	93.95
12.5	75,909,084	23,783	0.0003	0.9997	93.85
13.5	75,387,512	35,628	0.0005	0.9995	93.82
14.5	73,595,605	85,594	0.0012	0.9988	93.78
15.5	71,802,570	144,050	0.0020	0.9980	93.67
16.5	70,351,267	50,435	0.0007	0.9993	93.48
17.5	69,581,911	16,456	0.0002	0.9998	93.41
18.5	68,671,917	115,975	0.0017	0.9983	93.39
19.5	67,160,736	924,737	0.0138	0.9862	93.23
20.5	64,555,839	24,144	0.0004	0.9996	91.95
21.5	60,360,668	14,897	0.0002	0.9998	91.91
22.5	56,409,781	46,958	0.0008	0.9992	91.89
23.5	52,442,180	37,306	0.0007	0.9993	91.82
24.5	48,192,302	27,881	0.0006	0.9994	91.75
25.5	43,023,781	42,647	0.0010	0.9990	91.70
26.5	35,655,673	98,001	0.0027	0.9973	91.61
27.5	30,801,659	89,324	0.0029	0.9971	91.35
28.5	28,198,608	94,159	0.0033	0.9967	91.09
29.5	25,581,949	47,828	0.0019	0.9981	90.79
30.5	24,301,946	18,698	0.0008	0.9992	90.62
31.5	22,354,350	77,360	0.0035	0.9965	90.55
32.5	21,060,402	41,279	0.0020	0.9980	90.23
33.5	19,985,947	31,612	0.0016	0.9984	90.06
34.5	19,270,491	50,981	0.0026	0.9974	89.91
35.5	18,232,024	40,755	0.0022	0.9978	89.68
36.5	17,035,861	10,801	0.0006	0.9994	89.47
37.5	16,619,169	39,560	0.0024	0.9976	89.42
38.5	17,139,231	38,637	0.0023	0.9977	89.21

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,977,129	18,293	0.0011	0.9989	89.00
40.5	16,516,044	5,375	0.0003	0.9997	88.91
41.5	16,010,308	11,452	0.0007	0.9993	88.88
42.5	15,902,805	14,206	0.0009	0.9991	88.82
43.5	15,561,131	32,233	0.0021	0.9979	88.74
44.5	14,852,410	113,568	0.0076	0.9924	88.55
45.5	14,290,925	160,730	0.0112	0.9888	87.88
46.5	12,792,812	122,239	0.0096	0.9904	86.89
47.5	11,258,444	239,850	0.0213	0.9787	86.06
48.5	9,735,300	63,695	0.0065	0.9935	84.22
49.5	8,839,266	32,864	0.0037	0.9963	83.67
50.5	8,415,431	1,283	0.0002	0.9998	83.36
51.5	7,961,763	6,908	0.0009	0.9991	83.35
52.5	7,326,956	17,773	0.0024	0.9976	83.28
53.5	7,028,694	9,061	0.0013	0.9987	83.07
54.5	6,926,646	611,198	0.0882	0.9118	82.97
55.5	6,029,251	9,267	0.0015	0.9985	75.65
56.5	5,885,660	6,699	0.0011	0.9989	75.53
57.5	5,771,662	10,350	0.0018	0.9982	75.44
58.5	5,489,907	4,927	0.0009	0.9991	75.31
59.5	5,080,676	7,073	0.0014	0.9986	75.24
60.5	4,796,150	5,385	0.0011	0.9989	75.14
61.5	4,537,728	4,270	0.0009	0.9991	75.05
62.5	4,287,782	26,761	0.0062	0.9938	74.98
63.5	4,066,823	2,484	0.0006	0.9994	74.51
64.5	3,842,674	4,396	0.0011	0.9989	74.47
65.5	3,651,977	696	0.0002	0.9998	74.38
66.5	3,530,098	4,321	0.0012	0.9988	74.37
67.5	3,457,715	3,927	0.0011	0.9989	74.28
68.5	3,387,277	19,625	0.0058	0.9942	74.19
69.5	3,247,371	1,642	0.0005	0.9995	73.76
70.5	3,124,686	331	0.0001	0.9999	73.73
71.5	2,991,416	2,849	0.0010	0.9990	73.72
72.5	2,929,552	1,201	0.0004	0.9996	73.65
73.5	2,901,420	383	0.0001	0.9999	73.62
74.5	2,895,913	1,147	0.0004	0.9996	73.61
75.5	2,869,458	781	0.0003	0.9997	73.58
76.5	2,857,568	1,163	0.0004	0.9996	73.56
77.5	2,806,362	652	0.0002	0.9998	73.53
78.5	2,754,045	400	0.0001	0.9999	73.51

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1956-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,737,631	3,850	0.0014	0.9986	73.50	
80.5	2,725,282	2,250	0.0008	0.9992	73.40	
81.5	2,707,625	2,069	0.0008	0.9992	73.34	
82.5	2,651,669	2,537	0.0010	0.9990	73.28	
83.5	2,612,563	4,137	0.0016	0.9984	73.21	
84.5	2,593,442	3,349	0.0013	0.9987	73.10	
85.5	2,576,040	4,651	0.0018	0.9982	73.00	
86.5	2,543,672	2,163	0.0009	0.9991	72.87	
87.5	2,532,561	2,859	0.0011	0.9989	72.81	
88.5	2,500,474	3,086	0.0012	0.9988	72.72	
89.5	2,464,012	2,142	0.0009	0.9991	72.64	
90.5	2,387,373	1,831	0.0008	0.9992	72.57	
91.5	2,124,378	1,394	0.0007	0.9993	72.52	
92.5	1,877,738	2,927	0.0016	0.9984	72.47	
93.5	1,797,140	4,484	0.0025	0.9975	72.36	
94.5	1,731,390	1,639	0.0009	0.9991	72.18	
95.5	1,612,570	9,314	0.0058	0.9942	72.11	
96.5	1,574,611	14,577	0.0093	0.9907	71.69	
97.5	1,520,054	4,179	0.0027	0.9973	71.03	
98.5	1,478,869	2,304	0.0016	0.9984	70.83	
99.5	1,424,955	6,002	0.0042	0.9958	70.72	
100.5	1,259,789	3,291	0.0026	0.9974	70.42	
101.5	1,255,843	2,266	0.0018	0.9982	70.24	
102.5	1,249,472	6,401	0.0051	0.9949	70.11	
103.5	496,662	8,585	0.0173	0.9827	69.75	
104.5	329,417	1,752	0.0053	0.9947	68.55	
105.5	327,664	1,449	0.0044	0.9956	68.18	
106.5	319,997	5,457	0.0171	0.9829	67.88	
107.5	312,896	471	0.0015	0.9985	66.72	
108.5	279,622	514	0.0018	0.9982	66.62	
109.5	279,108	701	0.0025	0.9975	66.50	
110.5					66.33	

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	158,735,756	171,460	0.0011	0.9989	100.00
0.5	130,878,995	338,924	0.0026	0.9974	99.89
1.5	120,197,790	2,372,701	0.0197	0.9803	99.63
2.5	111,353,728	999,431	0.0090	0.9910	97.67
3.5	102,213,786	786,674	0.0077	0.9923	96.79
4.5	91,013,279	154,837	0.0017	0.9983	96.05
5.5	87,192,190	605,164	0.0069	0.9931	95.88
6.5	84,473,173	515,261	0.0061	0.9939	95.22
7.5	79,160,747	680,782	0.0086	0.9914	94.64
8.5	73,638,824	159,301	0.0022	0.9978	93.82
9.5	73,657,800	86,583	0.0012	0.9988	93.62
10.5	71,226,434	59,074	0.0008	0.9992	93.51
11.5	70,789,359	74,022	0.0010	0.9990	93.43
12.5	71,024,247	10,920	0.0002	0.9998	93.33
13.5	70,767,960	24,178	0.0003	0.9997	93.32
14.5	69,053,846	62,120	0.0009	0.9991	93.29
15.5	68,165,452	139,636	0.0020	0.9980	93.20
16.5	66,837,499	31,266	0.0005	0.9995	93.01
17.5	66,236,923	9,171	0.0001	0.9999	92.97
18.5	65,566,781	102,007	0.0016	0.9984	92.96
19.5	64,461,886	911,301	0.0141	0.9859	92.81
20.5	62,135,936	11,119	0.0002	0.9998	91.50
21.5	58,188,702	6,151	0.0001	0.9999	91.48
22.5	54,508,699	34,332	0.0006	0.9994	91.47
23.5	50,705,210	30,232	0.0006	0.9994	91.42
24.5	46,654,410	23,212	0.0005	0.9995	91.36
25.5	41,599,271	38,882	0.0009	0.9991	91.32
26.5	34,059,645	90,416	0.0027	0.9973	91.23
27.5	28,996,474	82,731	0.0029	0.9971	90.99
28.5	26,378,980	91,627	0.0035	0.9965	90.73
29.5	23,809,713	27,234	0.0011	0.9989	90.41
30.5	22,549,371	6,021	0.0003	0.9997	90.31
31.5	20,735,555	65,164	0.0031	0.9969	90.29
32.5	19,476,893	30,737	0.0016	0.9984	90.00
33.5	18,411,376	15,559	0.0008	0.9992	89.86
34.5	17,652,008	40,242	0.0023	0.9977	89.78
35.5	16,464,525	6,944	0.0004	0.9996	89.58
36.5	15,312,088	5,161	0.0003	0.9997	89.54
37.5	14,946,789	34,326	0.0023	0.9977	89.51
38.5	14,614,338	25,977	0.0018	0.9982	89.31

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,299,617	14,251	0.0010	0.9990	89.15
40.5	13,851,266	3,259	0.0002	0.9998	89.06
41.5	13,357,190	6,788	0.0005	0.9995	89.04
42.5	13,308,017	7,917	0.0006	0.9994	88.99
43.5	12,975,521	22,383	0.0017	0.9983	88.94
44.5	12,297,102	95,481	0.0078	0.9922	88.79
45.5	11,463,795	136,945	0.0119	0.9881	88.10
46.5	10,017,231	114,920	0.0115	0.9885	87.04
47.5	8,499,095	129,910	0.0153	0.9847	86.05
48.5	7,119,359	61,892	0.0087	0.9913	84.73
49.5	6,262,938	28,893	0.0046	0.9954	83.99
50.5	5,922,726	1,192	0.0002	0.9998	83.61
51.5	5,742,317	6,256	0.0011	0.9989	83.59
52.5	5,376,644	11,546	0.0021	0.9979	83.50
53.5	5,131,921	5,474	0.0011	0.9989	83.32
54.5	5,097,712	597,276	0.1172	0.8828	83.23
55.5	4,320,243	2,197	0.0005	0.9995	73.48
56.5	4,213,525	5,391	0.0013	0.9987	73.44
57.5	4,142,500	2,099	0.0005	0.9995	73.35
58.5	3,907,388	3,360	0.0009	0.9991	73.31
59.5	3,554,025	3,775	0.0011	0.9989	73.25
60.5	3,445,554	4,025	0.0012	0.9988	73.17
61.5	3,189,169	2,483	0.0008	0.9992	73.08
62.5	2,945,195	2,901	0.0010	0.9990	73.03
63.5	3,538,287	2,026	0.0006	0.9994	72.95
64.5	3,481,234	2,942	0.0008	0.9992	72.91
65.5	3,291,991	696	0.0002	0.9998	72.85
66.5	3,176,476	1,274	0.0004	0.9996	72.84
67.5	3,108,867	3,927	0.0013	0.9987	72.81
68.5	3,073,627	18,289	0.0060	0.9940	72.71
69.5	2,935,057	1,641	0.0006	0.9994	72.28
70.5	3,116,034	331	0.0001	0.9999	72.24
71.5	2,982,764	727	0.0002	0.9998	72.23
72.5	2,923,022	611	0.0002	0.9998	72.22
73.5	2,895,479	336	0.0001	0.9999	72.20
74.5	2,891,294	1,147	0.0004	0.9996	72.19
75.5	2,864,839	775	0.0003	0.9997	72.16
76.5	2,852,976	1,163	0.0004	0.9996	72.14
77.5	2,801,770	652	0.0002	0.9998	72.12
78.5	2,751,887	400	0.0001	0.9999	72.10

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,735,473	3,850	0.0014	0.9986	72.09	
80.5	2,725,282	2,250	0.0008	0.9992	71.99	
81.5	2,707,625	2,069	0.0008	0.9992	71.93	
82.5	2,651,669	2,537	0.0010	0.9990	71.87	
83.5	2,612,563	4,137	0.0016	0.9984	71.80	
84.5	2,593,442	3,349	0.0013	0.9987	71.69	
85.5	2,576,040	4,651	0.0018	0.9982	71.60	
86.5	2,543,672	2,163	0.0009	0.9991	71.47	
87.5	2,532,561	2,859	0.0011	0.9989	71.41	
88.5	2,500,474	3,086	0.0012	0.9988	71.33	
89.5	2,464,012	2,142	0.0009	0.9991	71.24	
90.5	2,387,373	1,831	0.0008	0.9992	71.18	
91.5	2,124,378	1,394	0.0007	0.9993	71.12	
92.5	1,877,738	2,927	0.0016	0.9984	71.08	
93.5	1,797,140	4,484	0.0025	0.9975	70.96	
94.5	1,731,390	1,639	0.0009	0.9991	70.79	
95.5	1,612,570	9,314	0.0058	0.9942	70.72	
96.5	1,574,611	14,577	0.0093	0.9907	70.31	
97.5	1,520,054	4,179	0.0027	0.9973	69.66	
98.5	1,478,869	2,304	0.0016	0.9984	69.47	
99.5	1,424,955	6,002	0.0042	0.9958	69.36	
100.5	1,259,789	3,291	0.0026	0.9974	69.07	
101.5	1,255,843	2,266	0.0018	0.9982	68.89	
102.5	1,249,472	6,401	0.0051	0.9949	68.76	
103.5	496,662	8,585	0.0173	0.9827	68.41	
104.5	329,417	1,752	0.0053	0.9947	67.23	
105.5	327,664	1,449	0.0044	0.9956	66.87	
106.5	319,997	5,457	0.0171	0.9829	66.58	
107.5	312,896	471	0.0015	0.9985	65.44	
108.5	279,622	514	0.0018	0.9982	65.34	
109.5	279,108	701	0.0025	0.9975	65.22	
110.5					65.06	

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	148,734,024	171,460	0.0012	0.9988	100.00
0.5	121,863,020	338,924	0.0028	0.9972	99.88
1.5	112,549,079	2,372,287	0.0211	0.9789	99.61
2.5	104,909,824	997,791	0.0095	0.9905	97.51
3.5	96,477,812	785,415	0.0081	0.9919	96.58
4.5	85,344,782	154,603	0.0018	0.9982	95.79
5.5	81,950,306	604,444	0.0074	0.9926	95.62
6.5	79,020,739	514,529	0.0065	0.9935	94.91
7.5	72,668,514	671,498	0.0092	0.9908	94.30
8.5	65,916,636	155,332	0.0024	0.9976	93.43
9.5	65,248,680	83,694	0.0013	0.9987	93.21
10.5	62,692,673	55,466	0.0009	0.9991	93.09
11.5	62,368,234	71,392	0.0011	0.9989	93.00
12.5	62,015,220	208	0.0000	1.0000	92.90
13.5	61,808,326	20,166	0.0003	0.9997	92.90
14.5	60,679,734	61,242	0.0010	0.9990	92.87
15.5	59,659,583	134,577	0.0023	0.9977	92.77
16.5	59,554,772	5,021	0.0001	0.9999	92.56
17.5	60,210,378	1,347	0.0000	1.0000	92.56
18.5	60,849,161	100,144	0.0016	0.9984	92.55
19.5	60,327,221	899,185	0.0149	0.9851	92.40
20.5	58,328,758	4,030	0.0001	0.9999	91.02
21.5	54,585,114	5,135	0.0001	0.9999	91.02
22.5	51,326,020	25,357	0.0005	0.9995	91.01
23.5	47,643,858	29,847	0.0006	0.9994	90.96
24.5	43,442,366	21,449	0.0005	0.9995	90.91
25.5	39,079,316	25,844	0.0007	0.9993	90.86
26.5	31,553,374	81,281	0.0026	0.9974	90.80
27.5	26,634,344	82,313	0.0031	0.9969	90.57
28.5	24,213,367	87,997	0.0036	0.9964	90.29
29.5	21,942,234	24,930	0.0011	0.9989	89.96
30.5	20,830,635	871	0.0000	1.0000	89.86
31.5	19,118,476	57,513	0.0030	0.9970	89.85
32.5	18,065,721	17,209	0.0010	0.9990	89.58
33.5	17,182,580	8,485	0.0005	0.9995	89.50
34.5	16,652,498	22,896	0.0014	0.9986	89.45
35.5	15,643,301	4,204	0.0003	0.9997	89.33
36.5	14,614,295	4,004	0.0003	0.9997	89.31
37.5	14,268,388	33,882	0.0024	0.9976	89.28
38.5	13,951,169	14,692	0.0011	0.9989	89.07

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1991-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	13,748,256	2,538	0.0002	0.9998	88.98	
40.5	13,430,114	2,807	0.0002	0.9998	88.96	
41.5	13,063,149	6,781	0.0005	0.9995	88.94	
42.5	13,024,505	7,851	0.0006	0.9994	88.90	
43.5	12,678,979	21,961	0.0017	0.9983	88.84	
44.5	11,986,162	91,426	0.0076	0.9924	88.69	
45.5	11,167,545	135,571	0.0121	0.9879	88.01	
46.5	9,705,259	113,818	0.0117	0.9883	86.94	
47.5	8,230,849	127,272	0.0155	0.9845	85.92	
48.5	6,874,381	61,811	0.0090	0.9910	84.60	
49.5	6,001,062	28,819	0.0048	0.9952	83.83	
50.5	5,587,148	964	0.0002	0.9998	83.43	
51.5	5,146,296	4,550	0.0009	0.9991	83.42	
52.5	4,564,222	5,430	0.0012	0.9988	83.34	
53.5	4,283,790	2,251	0.0005	0.9995	83.24	
54.5	4,207,531	592,059	0.1407	0.8593	83.20	
55.5	3,329,932	1,985	0.0006	0.9994	71.49	
56.5	3,221,754	1,211	0.0004	0.9996	71.45	
57.5	3,122,244	567	0.0002	0.9998	71.42	
58.5	2,883,740	2,684	0.0009	0.9991	71.41	
59.5	2,511,517	2,981	0.0012	0.9988	71.34	
60.5	2,312,214	517	0.0002	0.9998	71.26	
61.5	2,327,555	1,273	0.0005	0.9995	71.24	
62.5	2,338,556	2,901	0.0012	0.9988	71.21	
63.5	2,222,267	2,009	0.0009	0.9991	71.12	
64.5	2,062,503	2,942	0.0014	0.9986	71.05	
65.5	1,993,413	657	0.0003	0.9997	70.95	
66.5	1,901,346	1,274	0.0007	0.9993	70.93	
67.5	1,873,676	3,835	0.0020	0.9980	70.88	
68.5	1,841,722	153	0.0001	0.9999	70.74	
69.5	1,775,589	1,577	0.0009	0.9991	70.73	
70.5	1,818,463	331	0.0002	0.9998	70.67	
71.5	1,685,871	727	0.0004	0.9996	70.65	
72.5	1,630,313	593	0.0004	0.9996	70.62	
73.5	2,382,025	153	0.0001	0.9999	70.60	
74.5	2,543,272	1,147	0.0005	0.9995	70.59	
75.5	2,516,818	775	0.0003	0.9997	70.56	
76.5	2,511,297	1,163	0.0005	0.9995	70.54	
77.5	2,461,819	652	0.0003	0.9997	70.51	
78.5	2,444,498	400	0.0002	0.9998	70.49	

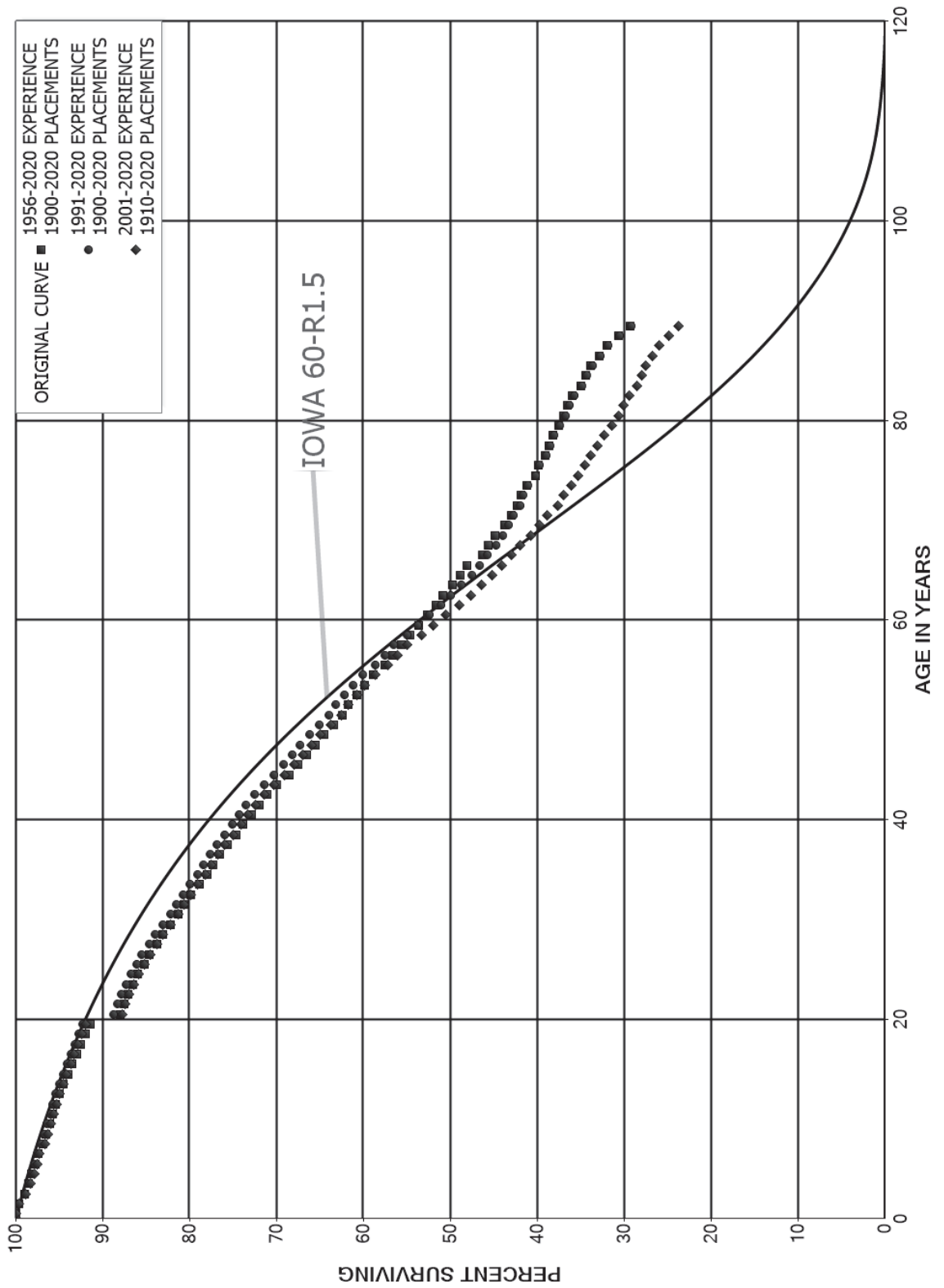
DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1991-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,428,084	3,800	0.0016	0.9984	70.48	
80.5	2,719,445	2,198	0.0008	0.9992	70.37	
81.5	2,701,840	795	0.0003	0.9997	70.31	
82.5	2,647,158	2,322	0.0009	0.9991	70.29	
83.5	2,608,267	2,164	0.0008	0.9992	70.23	
84.5	2,591,120	3,279	0.0013	0.9987	70.17	
85.5	2,573,786	2,676	0.0010	0.9990	70.08	
86.5	2,543,413	2,163	0.0009	0.9991	70.01	
87.5	2,532,303	2,859	0.0011	0.9989	69.95	
88.5	2,500,291	3,086	0.0012	0.9988	69.87	
89.5	2,463,829	2,142	0.0009	0.9991	69.78	
90.5	2,387,373	1,831	0.0008	0.9992	69.72	
91.5	2,124,378	1,394	0.0007	0.9993	69.67	
92.5	1,877,738	2,927	0.0016	0.9984	69.62	
93.5	1,797,140	4,484	0.0025	0.9975	69.51	
94.5	1,731,390	1,639	0.0009	0.9991	69.34	
95.5	1,612,570	9,314	0.0058	0.9942	69.27	
96.5	1,574,611	14,577	0.0093	0.9907	68.87	
97.5	1,520,054	4,179	0.0027	0.9973	68.24	
98.5	1,478,869	2,304	0.0016	0.9984	68.05	
99.5	1,424,955	6,002	0.0042	0.9958	67.94	
100.5	1,259,789	3,291	0.0026	0.9974	67.66	
101.5	1,255,843	2,266	0.0018	0.9982	67.48	
102.5	1,249,472	6,401	0.0051	0.9949	67.36	
103.5	496,662	8,585	0.0173	0.9827	67.01	
104.5	329,417	1,752	0.0053	0.9947	65.86	
105.5	327,664	1,449	0.0044	0.9956	65.50	
106.5	319,997	5,457	0.0171	0.9829	65.22	
107.5	312,896	471	0.0015	0.9985	64.10	
108.5	279,622	514	0.0018	0.9982	64.01	
109.5	279,108	701	0.0025	0.9975	63.89	
110.5					63.73	

DUKE ENERGY OHIO
 ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	504,044,677	200,813	0.0004	0.9996	100.00
0.5	429,873,743	1,403,527	0.0033	0.9967	99.96
1.5	401,943,003	2,589,016	0.0064	0.9936	99.63
2.5	382,333,877	1,787,993	0.0047	0.9953	98.99
3.5	354,485,139	1,458,000	0.0041	0.9959	98.53
4.5	326,491,149	1,355,576	0.0042	0.9958	98.12
5.5	312,466,937	912,499	0.0029	0.9971	97.72
6.5	303,644,186	1,706,328	0.0056	0.9944	97.43
7.5	290,826,257	1,286,250	0.0044	0.9956	96.88
8.5	278,675,343	1,059,146	0.0038	0.9962	96.46
9.5	274,086,956	1,086,469	0.0040	0.9960	96.09
10.5	257,597,990	915,430	0.0036	0.9964	95.71
11.5	245,986,404	998,332	0.0041	0.9959	95.37
12.5	235,946,628	1,231,243	0.0052	0.9948	94.98
13.5	220,198,628	1,147,319	0.0052	0.9948	94.48
14.5	214,703,708	1,117,508	0.0052	0.9948	93.99
15.5	201,550,923	1,141,386	0.0057	0.9943	93.50
16.5	187,490,362	967,207	0.0052	0.9948	92.97
17.5	179,673,474	1,004,383	0.0056	0.9944	92.49
18.5	168,238,764	1,049,515	0.0062	0.9938	91.98
19.5	158,505,631	5,959,198	0.0376	0.9624	91.40
20.5	140,765,563	697,849	0.0050	0.9950	87.97
21.5	127,937,521	728,270	0.0057	0.9943	87.53
22.5	118,968,635	724,409	0.0061	0.9939	87.03
23.5	112,926,354	798,595	0.0071	0.9929	86.50
24.5	108,630,407	841,919	0.0078	0.9922	85.89
25.5	103,590,999	734,665	0.0071	0.9929	85.23
26.5	95,618,516	1,020,272	0.0107	0.9893	84.62
27.5	88,959,831	694,882	0.0078	0.9922	83.72
28.5	82,788,008	842,468	0.0102	0.9898	83.06
29.5	74,003,714	818,661	0.0111	0.9889	82.22
30.5	67,152,779	592,270	0.0088	0.9912	81.31
31.5	59,898,657	577,437	0.0096	0.9904	80.59
32.5	53,972,518	637,274	0.0118	0.9882	79.82
33.5	48,013,504	532,688	0.0111	0.9889	78.87
34.5	44,256,418	425,531	0.0096	0.9904	78.00
35.5	40,438,876	415,533	0.0103	0.9897	77.25
36.5	37,357,844	400,051	0.0107	0.9893	76.45
37.5	35,323,063	472,278	0.0134	0.9866	75.64
38.5	33,256,966	371,875	0.0112	0.9888	74.62

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,957,494	383,445	0.0124	0.9876	73.79
40.5	28,208,536	336,706	0.0119	0.9881	72.88
41.5	24,812,952	325,238	0.0131	0.9869	72.01
42.5	22,690,585	354,570	0.0156	0.9844	71.06
43.5	20,328,856	414,469	0.0204	0.9796	69.95
44.5	18,496,269	277,541	0.0150	0.9850	68.53
45.5	16,682,264	243,413	0.0146	0.9854	67.50
46.5	14,110,455	214,662	0.0152	0.9848	66.51
47.5	11,470,571	173,613	0.0151	0.9849	65.50
48.5	9,678,565	159,105	0.0164	0.9836	64.51
49.5	8,683,837	137,213	0.0158	0.9842	63.45
50.5	8,076,866	95,027	0.0118	0.9882	62.45
51.5	7,322,958	116,969	0.0160	0.9840	61.71
52.5	6,732,418	102,506	0.0152	0.9848	60.73
53.5	6,304,195	103,798	0.0165	0.9835	59.80
54.5	5,907,931	129,327	0.0219	0.9781	58.82
55.5	5,583,614	83,679	0.0150	0.9850	57.53
56.5	5,286,385	95,582	0.0181	0.9819	56.67
57.5	5,107,186	97,968	0.0192	0.9808	55.64
58.5	4,575,903	83,230	0.0182	0.9818	54.57
59.5	4,421,756	77,341	0.0175	0.9825	53.58
60.5	4,234,414	85,679	0.0202	0.9798	52.64
61.5	3,879,475	59,971	0.0155	0.9845	51.58
62.5	3,506,567	72,012	0.0205	0.9795	50.78
63.5	3,263,719	57,538	0.0176	0.9824	49.74
64.5	2,867,719	44,836	0.0156	0.9844	48.86
65.5	2,775,813	103,205	0.0372	0.9628	48.10
66.5	2,576,294	36,337	0.0141	0.9859	46.31
67.5	2,463,793	46,948	0.0191	0.9809	45.66
68.5	2,363,791	56,893	0.0241	0.9759	44.79
69.5	2,249,356	41,806	0.0186	0.9814	43.71
70.5	2,161,379	28,776	0.0133	0.9867	42.90
71.5	2,055,093	21,474	0.0104	0.9896	42.33
72.5	2,004,646	34,836	0.0174	0.9826	41.88
73.5	1,951,099	43,980	0.0225	0.9775	41.16
74.5	1,897,154	16,813	0.0089	0.9911	40.23
75.5	1,871,394	35,745	0.0191	0.9809	39.87
76.5	1,829,714	21,693	0.0119	0.9881	39.11
77.5	1,781,080	21,867	0.0123	0.9877	38.65
78.5	1,731,672	29,876	0.0173	0.9827	38.17

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,692,199	27,292	0.0161	0.9839	37.51
80.5	1,650,730	20,237	0.0123	0.9877	36.91
81.5	1,619,260	24,617	0.0152	0.9848	36.46
82.5	1,518,218	39,421	0.0260	0.9740	35.90
83.5	1,457,725	24,079	0.0165	0.9835	34.97
84.5	1,431,189	24,485	0.0171	0.9829	34.39
85.5	1,399,829	38,718	0.0277	0.9723	33.80
86.5	1,350,547	36,759	0.0272	0.9728	32.87
87.5	1,308,640	54,059	0.0413	0.9587	31.97
88.5	1,245,495	56,100	0.0450	0.9550	30.65
89.5	1,171,093	55,680	0.0475	0.9525	29.27
90.5	1,094,947	52,165	0.0476	0.9524	27.88
91.5	1,008,928	57,613	0.0571	0.9429	26.55
92.5	887,225	73,132	0.0824	0.9176	25.04
93.5	798,605	76,653	0.0960	0.9040	22.97
94.5	710,657	58,741	0.0827	0.9173	20.77
95.5	634,304	73,665	0.1161	0.8839	19.05
96.5	517,410	61,062	0.1180	0.8820	16.84
97.5	421,429	49,477	0.1174	0.8826	14.85
98.5	363,937	64,474	0.1772	0.8228	13.11
99.5	267,059	47,536	0.1780	0.8220	10.79
100.5	181,367	32,400	0.1786	0.8214	8.87
101.5	146,559	18,898	0.1289	0.8711	7.28
102.5	76,840	7,502	0.0976	0.9024	6.34
103.5	48,042	9,546	0.1987	0.8013	5.72
104.5	18,724	274	0.0147	0.9853	4.59
105.5	17,978	4,174	0.2322	0.7678	4.52
106.5	13,753	6,490	0.4719	0.5281	3.47
107.5	7,151	5,188	0.7255	0.2745	1.83
108.5	1,931	134	0.0692	0.9308	0.50
109.5	1,653	398	0.2404	0.7596	0.47
110.5					0.36

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	419,873,982	188,521	0.0004	0.9996	100.00
0.5	352,426,475	1,028,908	0.0029	0.9971	99.96
1.5	332,484,719	2,259,884	0.0068	0.9932	99.66
2.5	319,256,766	1,571,044	0.0049	0.9951	98.99
3.5	297,668,139	1,146,467	0.0039	0.9961	98.50
4.5	273,891,266	942,130	0.0034	0.9966	98.12
5.5	264,411,899	626,383	0.0024	0.9976	97.78
6.5	259,218,978	1,384,556	0.0053	0.9947	97.55
7.5	249,354,191	910,020	0.0036	0.9964	97.03
8.5	239,694,022	802,228	0.0033	0.9967	96.68
9.5	237,832,895	879,072	0.0037	0.9963	96.35
10.5	224,705,813	681,213	0.0030	0.9970	96.00
11.5	217,219,971	753,476	0.0035	0.9965	95.70
12.5	209,824,396	918,927	0.0044	0.9956	95.37
13.5	196,874,035	903,795	0.0046	0.9954	94.95
14.5	193,402,529	920,237	0.0048	0.9952	94.52
15.5	182,460,336	827,577	0.0045	0.9955	94.07
16.5	171,612,765	761,725	0.0044	0.9956	93.64
17.5	166,756,318	803,554	0.0048	0.9952	93.23
18.5	157,606,189	813,837	0.0052	0.9948	92.78
19.5	149,410,181	5,834,314	0.0390	0.9610	92.30
20.5	132,521,518	626,835	0.0047	0.9953	88.69
21.5	120,581,907	650,416	0.0054	0.9946	88.27
22.5	112,522,934	627,817	0.0056	0.9944	87.80
23.5	107,010,125	715,883	0.0067	0.9933	87.31
24.5	103,114,775	779,354	0.0076	0.9924	86.72
25.5	98,405,477	682,973	0.0069	0.9931	86.07
26.5	90,613,857	961,839	0.0106	0.9894	85.47
27.5	83,818,183	630,073	0.0075	0.9925	84.56
28.5	78,276,496	781,060	0.0100	0.9900	83.93
29.5	69,640,070	748,569	0.0107	0.9893	83.09
30.5	62,897,998	510,176	0.0081	0.9919	82.20
31.5	55,895,465	518,433	0.0093	0.9907	81.53
32.5	50,343,519	546,117	0.0108	0.9892	80.78
33.5	44,651,763	458,990	0.0103	0.9897	79.90
34.5	41,230,734	356,843	0.0087	0.9913	79.08
35.5	37,310,237	367,608	0.0099	0.9901	78.39
36.5	34,408,074	345,985	0.0101	0.9899	77.62
37.5	31,978,002	389,783	0.0122	0.9878	76.84
38.5	29,955,520	334,674	0.0112	0.9888	75.90

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,619,035	299,546	0.0108	0.9892	75.06
40.5	25,039,728	265,167	0.0106	0.9894	74.24
41.5	21,840,887	285,883	0.0131	0.9869	73.46
42.5	19,808,165	290,547	0.0147	0.9853	72.49
43.5	17,535,375	289,873	0.0165	0.9835	71.43
44.5	15,840,439	249,675	0.0158	0.9842	70.25
45.5	14,032,802	202,422	0.0144	0.9856	69.14
46.5	11,508,735	152,994	0.0133	0.9867	68.15
47.5	8,970,525	140,902	0.0157	0.9843	67.24
48.5	7,259,305	119,946	0.0165	0.9835	66.18
49.5	6,277,735	113,330	0.0181	0.9819	65.09
50.5	5,690,494	67,227	0.0118	0.9882	63.91
51.5	4,987,116	81,887	0.0164	0.9836	63.16
52.5	4,585,328	66,774	0.0146	0.9854	62.12
53.5	4,236,528	78,323	0.0185	0.9815	61.22
54.5	3,869,857	97,594	0.0252	0.9748	60.09
55.5	3,547,782	61,797	0.0174	0.9826	58.57
56.5	3,294,558	59,517	0.0181	0.9819	57.55
57.5	3,162,489	85,820	0.0271	0.9729	56.51
58.5	2,667,861	58,864	0.0221	0.9779	54.98
59.5	2,581,383	63,611	0.0246	0.9754	53.76
60.5	2,470,134	65,707	0.0266	0.9734	52.44
61.5	2,228,272	48,956	0.0220	0.9780	51.04
62.5	2,053,006	50,600	0.0246	0.9754	49.92
63.5	1,879,878	47,667	0.0254	0.9746	48.69
64.5	1,527,790	27,651	0.0181	0.9819	47.46
65.5	1,518,703	28,450	0.0187	0.9813	46.60
66.5	1,532,245	32,392	0.0211	0.9789	45.73
67.5	1,536,954	28,128	0.0183	0.9817	44.76
68.5	1,482,873	23,739	0.0160	0.9840	43.94
69.5	1,522,495	18,500	0.0122	0.9878	43.24
70.5	1,630,400	28,029	0.0172	0.9828	42.71
71.5	1,534,729	14,483	0.0094	0.9906	41.98
72.5	1,744,125	21,096	0.0121	0.9879	41.58
73.5	1,803,919	41,705	0.0231	0.9769	41.08
74.5	1,853,090	16,369	0.0088	0.9912	40.13
75.5	1,830,174	35,745	0.0195	0.9805	39.77
76.5	1,788,772	21,672	0.0121	0.9879	39.00
77.5	1,740,915	21,867	0.0126	0.9874	38.52
78.5	1,691,701	29,876	0.0177	0.9823	38.04

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,653,274	26,946	0.0163	0.9837	37.37
80.5	1,645,633	20,019	0.0122	0.9878	36.76
81.5	1,614,381	24,617	0.0152	0.9848	36.31
82.5	1,513,338	39,421	0.0260	0.9740	35.76
83.5	1,452,921	24,003	0.0165	0.9835	34.83
84.5	1,426,461	24,258	0.0170	0.9830	34.25
85.5	1,395,505	38,718	0.0277	0.9723	33.67
86.5	1,346,223	36,759	0.0273	0.9727	32.74
87.5	1,304,316	54,059	0.0414	0.9586	31.84
88.5	1,241,171	56,100	0.0452	0.9548	30.52
89.5	1,166,769	55,680	0.0477	0.9523	29.14
90.5	1,094,947	52,165	0.0476	0.9524	27.75
91.5	1,008,928	57,613	0.0571	0.9429	26.43
92.5	887,225	73,132	0.0824	0.9176	24.92
93.5	798,605	76,653	0.0960	0.9040	22.87
94.5	710,657	58,741	0.0827	0.9173	20.67
95.5	634,304	73,665	0.1161	0.8839	18.96
96.5	517,410	61,062	0.1180	0.8820	16.76
97.5	421,429	49,477	0.1174	0.8826	14.78
98.5	363,937	64,474	0.1772	0.8228	13.05
99.5	267,059	47,536	0.1780	0.8220	10.74
100.5	181,367	32,400	0.1786	0.8214	8.82
101.5	146,559	18,898	0.1289	0.8711	7.25
102.5	76,840	7,502	0.0976	0.9024	6.31
103.5	48,042	9,546	0.1987	0.8013	5.70
104.5	18,724	274	0.0147	0.9853	4.57
105.5	17,978	4,174	0.2322	0.7678	4.50
106.5	13,753	6,490	0.4719	0.5281	3.45
107.5	7,151	5,188	0.7255	0.2745	1.82
108.5	1,931	134	0.0692	0.9308	0.50
109.5	1,653	398	0.2404	0.7596	0.47
110.5					0.35

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	334,154,192	188,521	0.0006	0.9994	100.00
0.5	272,552,810	844,310	0.0031	0.9969	99.94
1.5	263,024,566	2,139,482	0.0081	0.9919	99.63
2.5	252,415,231	1,468,227	0.0058	0.9942	98.82
3.5	230,548,369	925,623	0.0040	0.9960	98.25
4.5	207,212,845	790,050	0.0038	0.9962	97.85
5.5	198,514,687	497,476	0.0025	0.9975	97.48
6.5	198,130,390	1,228,178	0.0062	0.9938	97.24
7.5	192,175,764	735,484	0.0038	0.9962	96.63
8.5	187,077,691	599,421	0.0032	0.9968	96.26
9.5	191,907,254	764,378	0.0040	0.9960	95.96
10.5	182,691,144	580,821	0.0032	0.9968	95.57
11.5	179,087,833	578,214	0.0032	0.9968	95.27
12.5	175,562,610	829,203	0.0047	0.9953	94.96
13.5	166,193,043	687,324	0.0041	0.9959	94.51
14.5	165,055,912	802,169	0.0049	0.9951	94.12
15.5	156,326,425	636,149	0.0041	0.9959	93.67
16.5	146,057,415	624,007	0.0043	0.9957	93.28
17.5	140,967,025	742,507	0.0053	0.9947	92.89
18.5	131,779,287	703,732	0.0053	0.9947	92.40
19.5	124,799,363	5,632,647	0.0451	0.9549	91.90
20.5	110,416,835	513,740	0.0047	0.9953	87.76
21.5	101,350,535	511,411	0.0050	0.9950	87.35
22.5	94,870,545	546,708	0.0058	0.9942	86.91
23.5	91,379,350	611,396	0.0067	0.9933	86.41
24.5	88,888,423	729,509	0.0082	0.9918	85.83
25.5	85,808,093	649,434	0.0076	0.9924	85.12
26.5	80,607,266	736,167	0.0091	0.9909	84.48
27.5	76,848,080	599,231	0.0078	0.9922	83.71
28.5	72,658,211	769,607	0.0106	0.9894	83.05
29.5	65,077,179	700,409	0.0108	0.9892	82.17
30.5	58,885,935	494,650	0.0084	0.9916	81.29
31.5	52,332,548	466,548	0.0089	0.9911	80.61
32.5	46,979,908	502,063	0.0107	0.9893	79.89
33.5	41,511,405	424,583	0.0102	0.9898	79.03
34.5	37,984,416	330,300	0.0087	0.9913	78.23
35.5	34,335,712	346,159	0.0101	0.9899	77.55
36.5	31,578,725	329,094	0.0104	0.9896	76.76
37.5	29,157,065	379,162	0.0130	0.9870	75.96
38.5	27,641,664	328,418	0.0119	0.9881	74.98

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,375,636	292,742	0.0115	0.9885	74.09
40.5	22,867,719	257,402	0.0113	0.9887	73.23
41.5	19,907,739	275,903	0.0139	0.9861	72.41
42.5	18,263,797	287,113	0.0157	0.9843	71.40
43.5	16,203,448	287,270	0.0177	0.9823	70.28
44.5	14,981,934	243,089	0.0162	0.9838	69.03
45.5	13,269,662	197,040	0.0148	0.9852	67.91
46.5	10,884,000	147,397	0.0135	0.9865	66.91
47.5	8,426,528	139,357	0.0165	0.9835	66.00
48.5	6,749,470	118,800	0.0176	0.9824	64.91
49.5	5,837,475	111,855	0.0192	0.9808	63.77
50.5	5,309,753	65,286	0.0123	0.9877	62.54
51.5	4,701,031	76,629	0.0163	0.9837	61.78
52.5	4,194,080	63,484	0.0151	0.9849	60.77
53.5	3,829,159	75,838	0.0198	0.9802	59.85
54.5	3,475,623	90,148	0.0259	0.9741	58.66
55.5	3,161,849	59,668	0.0189	0.9811	57.14
56.5	2,899,199	55,931	0.0193	0.9807	56.06
57.5	2,805,086	85,176	0.0304	0.9696	54.98
58.5	2,330,970	58,476	0.0251	0.9749	53.31
59.5	2,218,810	63,348	0.0286	0.9714	51.97
60.5	2,071,939	64,767	0.0313	0.9687	50.49
61.5	1,762,692	45,689	0.0259	0.9741	48.91
62.5	1,550,777	41,286	0.0266	0.9734	47.64
63.5	1,383,552	36,046	0.0261	0.9739	46.38
64.5	1,013,902	24,792	0.0245	0.9755	45.17
65.5	956,034	23,184	0.0243	0.9757	44.06
66.5	858,642	21,301	0.0248	0.9752	43.00
67.5	772,241	22,139	0.0287	0.9713	41.93
68.5	720,642	17,366	0.0241	0.9759	40.73
69.5	687,578	16,156	0.0235	0.9765	39.75
70.5	684,534	20,961	0.0306	0.9694	38.81
71.5	667,878	12,425	0.0186	0.9814	37.62
72.5	791,205	17,878	0.0226	0.9774	36.92
73.5	799,811	18,203	0.0228	0.9772	36.09
74.5	802,762	16,127	0.0201	0.9799	35.27
75.5	834,151	18,674	0.0224	0.9776	34.56
76.5	943,114	21,288	0.0226	0.9774	33.79
77.5	1,005,766	21,867	0.0217	0.9783	33.02
78.5	983,103	27,552	0.0280	0.9720	32.30

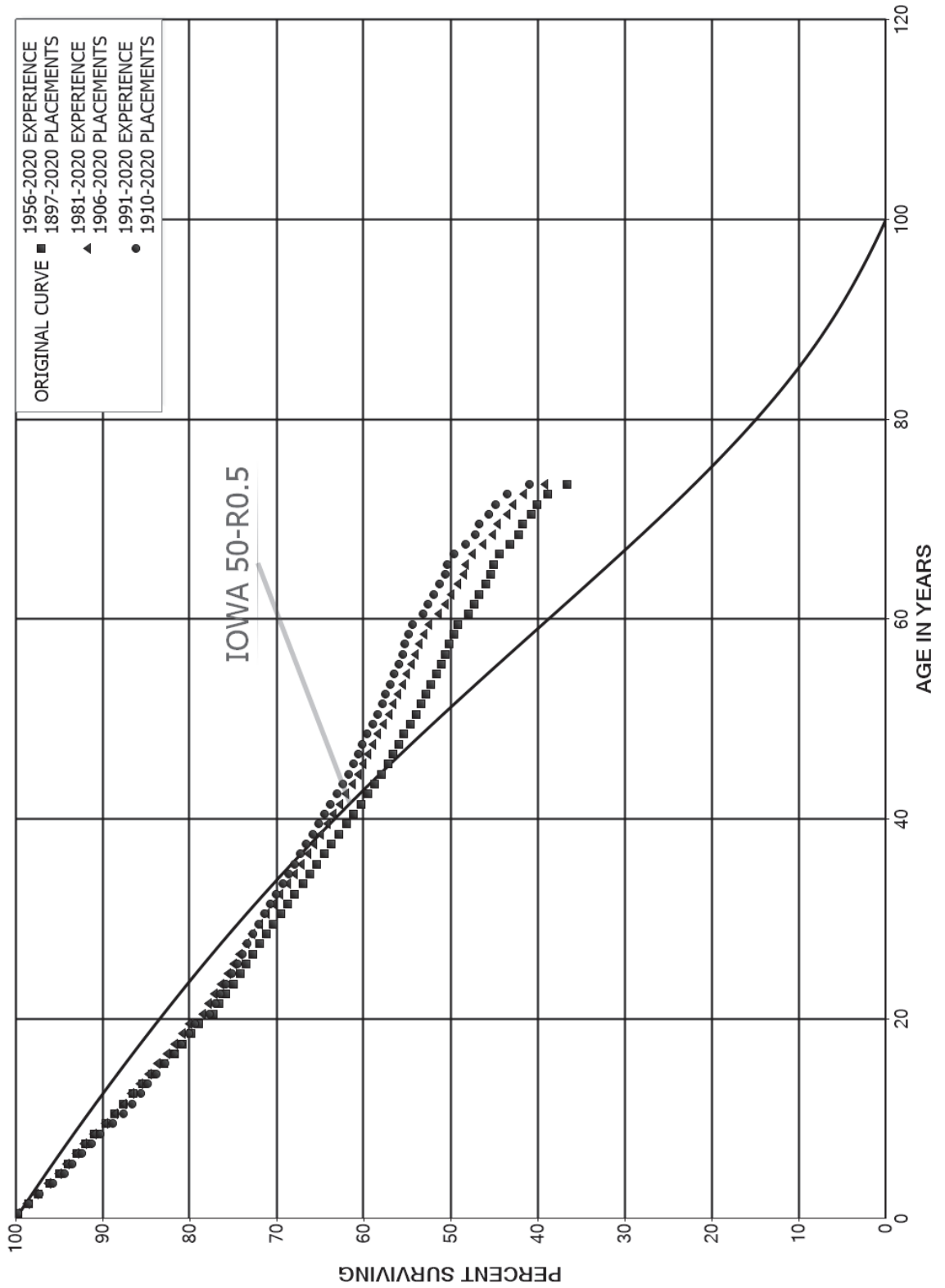
DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,060,626	26,946	0.0254	0.9746	31.40
80.5	1,172,335	20,019	0.0171	0.9829	30.60
81.5	1,150,730	24,617	0.0214	0.9786	30.08
82.5	1,278,649	39,421	0.0308	0.9692	29.44
83.5	1,316,332	23,927	0.0182	0.9818	28.53
84.5	1,388,422	24,258	0.0175	0.9825	28.01
85.5	1,359,687	38,718	0.0285	0.9715	27.52
86.5	1,310,683	36,658	0.0280	0.9720	26.74
87.5	1,269,517	54,059	0.0426	0.9574	25.99
88.5	1,206,567	56,100	0.0465	0.9535	24.88
89.5	1,133,210	55,604	0.0491	0.9509	23.72
90.5	1,090,623	52,110	0.0478	0.9522	22.56
91.5	1,004,658	53,412	0.0532	0.9468	21.48
92.5	887,157	73,132	0.0824	0.9176	20.34
93.5	798,537	76,584	0.0959	0.9041	18.66
94.5	710,657	58,741	0.0827	0.9173	16.87
95.5	634,304	73,665	0.1161	0.8839	15.48
96.5	517,410	61,062	0.1180	0.8820	13.68
97.5	421,429	49,477	0.1174	0.8826	12.07
98.5	363,937	64,474	0.1772	0.8228	10.65
99.5	267,059	47,536	0.1780	0.8220	8.76
100.5	181,367	32,400	0.1786	0.8214	7.20
101.5	146,559	18,898	0.1289	0.8711	5.92
102.5	76,840	7,502	0.0976	0.9024	5.15
103.5	48,042	9,546	0.1987	0.8013	4.65
104.5	18,724	274	0.0147	0.9853	3.73
105.5	17,978	4,174	0.2322	0.7678	3.67
106.5	13,753	6,490	0.4719	0.5281	2.82
107.5	7,151	5,188	0.7255	0.2745	1.49
108.5	1,931	134	0.0692	0.9308	0.41
109.5	1,653	398	0.2404	0.7596	0.38
110.5					0.29

DUKE ENERGY OHIO
 ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	714,738,807	1,640,028	0.0023	0.9977	100.00
0.5	639,522,347	8,318,180	0.0130	0.9870	99.77
1.5	595,981,084	6,528,613	0.0110	0.9890	98.47
2.5	581,580,650	7,844,905	0.0135	0.9865	97.39
3.5	557,067,896	6,845,282	0.0123	0.9877	96.08
4.5	533,490,846	5,105,219	0.0096	0.9904	94.90
5.5	510,381,751	5,536,859	0.0108	0.9892	93.99
6.5	486,514,370	5,109,497	0.0105	0.9895	92.97
7.5	467,803,398	5,221,512	0.0112	0.9888	92.00
8.5	386,758,908	5,527,446	0.0143	0.9857	90.97
9.5	372,498,834	4,555,638	0.0122	0.9878	89.67
10.5	350,398,746	3,900,381	0.0111	0.9889	88.57
11.5	337,165,069	4,274,586	0.0127	0.9873	87.59
12.5	320,606,764	3,982,432	0.0124	0.9876	86.48
13.5	305,863,041	4,107,034	0.0134	0.9866	85.40
14.5	292,860,435	4,373,130	0.0149	0.9851	84.25
15.5	280,667,436	4,170,364	0.0149	0.9851	83.00
16.5	270,527,702	3,189,473	0.0118	0.9882	81.76
17.5	262,251,984	3,164,802	0.0121	0.9879	80.80
18.5	252,892,659	2,830,073	0.0112	0.9888	79.82
19.5	244,753,868	4,940,543	0.0202	0.9798	78.93
20.5	231,567,066	2,322,359	0.0100	0.9900	77.34
21.5	222,554,864	2,245,829	0.0101	0.9899	76.56
22.5	212,406,900	2,214,813	0.0104	0.9896	75.79
23.5	200,514,448	2,169,693	0.0108	0.9892	75.00
24.5	191,695,120	1,893,203	0.0099	0.9901	74.19
25.5	182,321,992	1,811,295	0.0099	0.9901	73.46
26.5	169,922,317	1,715,370	0.0101	0.9899	72.73
27.5	159,618,694	1,727,745	0.0108	0.9892	71.99
28.5	151,078,470	1,718,028	0.0114	0.9886	71.21
29.5	140,441,869	1,708,360	0.0122	0.9878	70.40
30.5	130,365,279	1,478,820	0.0113	0.9887	69.55
31.5	119,221,584	1,463,457	0.0123	0.9877	68.76
32.5	107,943,251	1,451,725	0.0134	0.9866	67.91
33.5	99,906,276	1,211,066	0.0121	0.9879	67.00
34.5	92,241,069	1,125,859	0.0122	0.9878	66.19
35.5	85,310,173	1,130,000	0.0132	0.9868	65.38
36.5	77,408,787	997,238	0.0129	0.9871	64.51
37.5	69,172,432	956,046	0.0138	0.9862	63.68
38.5	64,380,999	816,655	0.0127	0.9873	62.80

DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,044,804	774,862	0.0133	0.9867	62.01
40.5	52,284,452	724,372	0.0139	0.9861	61.18
41.5	46,867,380	650,473	0.0139	0.9861	60.33
42.5	42,258,282	566,820	0.0134	0.9866	59.49
43.5	38,526,940	501,347	0.0130	0.9870	58.69
44.5	35,972,005	442,186	0.0123	0.9877	57.93
45.5	33,526,984	375,720	0.0112	0.9888	57.22
46.5	29,215,939	312,846	0.0107	0.9893	56.58
47.5	25,520,147	287,542	0.0113	0.9887	55.97
48.5	22,970,002	296,525	0.0129	0.9871	55.34
49.5	20,142,608	255,749	0.0127	0.9873	54.63
50.5	17,627,145	180,893	0.0103	0.9897	53.93
51.5	15,548,083	152,553	0.0098	0.9902	53.38
52.5	13,565,074	150,777	0.0111	0.9889	52.86
53.5	11,967,443	139,208	0.0116	0.9884	52.27
54.5	10,719,332	126,003	0.0118	0.9882	51.66
55.5	9,832,075	84,627	0.0086	0.9914	51.05
56.5	8,828,928	68,683	0.0078	0.9922	50.61
57.5	8,168,210	98,012	0.0120	0.9880	50.22
58.5	7,320,041	70,520	0.0096	0.9904	49.62
59.5	6,457,035	148,847	0.0231	0.9769	49.14
60.5	5,544,477	83,288	0.0150	0.9850	48.01
61.5	4,891,678	62,145	0.0127	0.9873	47.29
62.5	4,408,751	67,354	0.0153	0.9847	46.68
63.5	3,778,094	51,795	0.0137	0.9863	45.97
64.5	2,998,952	15,902	0.0053	0.9947	45.34
65.5	2,415,613	37,049	0.0153	0.9847	45.10
66.5	1,993,784	54,134	0.0272	0.9728	44.41
67.5	1,611,356	38,489	0.0239	0.9761	43.20
68.5	1,329,848	15,458	0.0116	0.9884	42.17
69.5	1,174,045	27,786	0.0237	0.9763	41.68
70.5	1,058,312	16,135	0.0152	0.9848	40.69
71.5	952,195	28,725	0.0302	0.9698	40.07
72.5	752,072	43,506	0.0578	0.9422	38.87
73.5	563,059	9,039	0.0161	0.9839	36.62
74.5	511,921	4,772	0.0093	0.9907	36.03
75.5	487,285	9,246	0.0190	0.9810	35.69
76.5	468,626	5,369	0.0115	0.9885	35.02
77.5	455,369	26,704	0.0586	0.9414	34.62
78.5	413,146	804	0.0019	0.9981	32.59

DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	385,381	14,273	0.0370	0.9630	32.52
80.5	340,158	8,199	0.0241	0.9759	31.32
81.5	313,191	9,589	0.0306	0.9694	30.56
82.5	283,701	15,884	0.0560	0.9440	29.63
83.5	224,925	3,754	0.0167	0.9833	27.97
84.5	206,932	7,227	0.0349	0.9651	27.50
85.5	181,226	5,403	0.0298	0.9702	26.54
86.5	169,502	5,514	0.0325	0.9675	25.75
87.5	156,729	5,421	0.0346	0.9654	24.91
88.5	147,573	5,646	0.0383	0.9617	24.05
89.5	118,236	9,705	0.0821	0.9179	23.13
90.5	96,017	4,878	0.0508	0.9492	21.23
91.5	74,613	5,077	0.0680	0.9320	20.15
92.5	49,880	3,289	0.0659	0.9341	18.78
93.5	38,706	159	0.0041	0.9959	17.54
94.5	29,314	1,299	0.0443	0.9557	17.47
95.5	25,036		0.0000	1.0000	16.70
96.5	20,443	7	0.0003	0.9997	16.70
97.5	19,175	294	0.0153	0.9847	16.69
98.5	17,559	708	0.0403	0.9597	16.44
99.5	16,535	153	0.0093	0.9907	15.77
100.5	13,468	933	0.0693	0.9307	15.63
101.5	12,535		0.0000	1.0000	14.54
102.5	10,345	636	0.0615	0.9385	14.54
103.5	8,584		0.0000	1.0000	13.65
104.5	8,400		0.0000	1.0000	13.65
105.5	8,076		0.0000	1.0000	13.65
106.5	8,076		0.0000	1.0000	13.65
107.5	8,076		0.0000	1.0000	13.65
108.5	8,076		0.0000	1.0000	13.65
109.5	7,923		0.0000	1.0000	13.65
110.5					13.65

DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	616,479,490	1,554,871	0.0025	0.9975	100.00
0.5	546,844,084	5,978,838	0.0109	0.9891	99.75
1.5	511,372,889	5,564,752	0.0109	0.9891	98.66
2.5	502,576,257	7,085,656	0.0141	0.9859	97.58
3.5	482,589,106	6,196,973	0.0128	0.9872	96.21
4.5	462,114,474	4,493,929	0.0097	0.9903	94.97
5.5	442,840,298	4,932,487	0.0111	0.9889	94.05
6.5	425,313,449	4,453,997	0.0105	0.9895	93.00
7.5	411,911,587	4,712,201	0.0114	0.9886	92.03
8.5	334,405,153	4,973,836	0.0149	0.9851	90.97
9.5	324,870,555	4,033,595	0.0124	0.9876	89.62
10.5	307,274,021	3,327,690	0.0108	0.9892	88.51
11.5	298,115,495	3,347,166	0.0112	0.9888	87.55
12.5	285,559,063	3,062,731	0.0107	0.9893	86.57
13.5	274,149,753	3,156,856	0.0115	0.9885	85.64
14.5	264,069,817	3,143,311	0.0119	0.9881	84.65
15.5	254,569,963	3,435,949	0.0135	0.9865	83.64
16.5	246,684,519	2,599,829	0.0105	0.9895	82.52
17.5	240,164,462	2,557,348	0.0106	0.9894	81.65
18.5	232,851,167	2,280,907	0.0098	0.9902	80.78
19.5	226,900,300	4,461,583	0.0197	0.9803	79.99
20.5	216,088,033	1,917,581	0.0089	0.9911	78.41
21.5	208,962,227	1,896,009	0.0091	0.9909	77.72
22.5	200,460,307	1,898,324	0.0095	0.9905	77.01
23.5	190,052,822	1,893,175	0.0100	0.9900	76.28
24.5	183,377,682	1,690,239	0.0092	0.9908	75.52
25.5	175,527,614	1,616,709	0.0092	0.9908	74.83
26.5	164,095,690	1,553,561	0.0095	0.9905	74.14
27.5	154,419,718	1,597,533	0.0103	0.9897	73.44
28.5	146,440,751	1,592,041	0.0109	0.9891	72.68
29.5	136,183,448	1,565,581	0.0115	0.9885	71.89
30.5	126,413,516	1,349,350	0.0107	0.9893	71.06
31.5	115,647,091	1,331,116	0.0115	0.9885	70.30
32.5	104,778,326	1,284,767	0.0123	0.9877	69.49
33.5	97,059,571	1,092,953	0.0113	0.9887	68.64
34.5	89,517,576	992,812	0.0111	0.9889	67.87
35.5	82,662,848	962,539	0.0116	0.9884	67.11
36.5	74,875,126	842,945	0.0113	0.9887	66.33
37.5	66,808,162	810,168	0.0121	0.9879	65.59
38.5	62,128,659	669,403	0.0108	0.9892	64.79

DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,011,985	646,133	0.0115	0.9885	64.09
40.5	50,447,273	559,828	0.0111	0.9889	63.35
41.5	45,263,171	532,462	0.0118	0.9882	62.65
42.5	40,812,371	464,043	0.0114	0.9886	61.91
43.5	37,288,990	404,506	0.0108	0.9892	61.21
44.5	34,918,409	373,378	0.0107	0.9893	60.54
45.5	32,550,113	300,994	0.0092	0.9908	59.90
46.5	28,329,461	249,191	0.0088	0.9912	59.34
47.5	24,713,673	242,366	0.0098	0.9902	58.82
48.5	22,233,754	253,985	0.0114	0.9886	58.24
49.5	19,516,368	207,261	0.0106	0.9894	57.58
50.5	17,086,391	148,101	0.0087	0.9913	56.97
51.5	15,094,533	126,960	0.0084	0.9916	56.47
52.5	13,220,297	129,942	0.0098	0.9902	56.00
53.5	11,697,509	113,820	0.0097	0.9903	55.45
54.5	10,546,888	109,047	0.0103	0.9897	54.91
55.5	9,710,998	76,778	0.0079	0.9921	54.34
56.5	8,729,662	62,144	0.0071	0.9929	53.91
57.5	8,089,346	91,214	0.0113	0.9887	53.53
58.5	7,257,922	66,937	0.0092	0.9908	52.92
59.5	6,403,999	147,035	0.0230	0.9770	52.44
60.5	5,508,879	81,634	0.0148	0.9852	51.23
61.5	4,861,283	60,631	0.0125	0.9875	50.47
62.5	4,382,137	66,341	0.0151	0.9849	49.84
63.5	3,758,654	51,131	0.0136	0.9864	49.09
64.5	2,982,005	15,902	0.0053	0.9947	48.42
65.5	2,399,883	36,982	0.0154	0.9846	48.16
66.5	1,978,736	53,957	0.0273	0.9727	47.42
67.5	1,597,373	38,489	0.0241	0.9759	46.13
68.5	1,316,349	15,311	0.0116	0.9884	45.02
69.5	1,161,409	27,708	0.0239	0.9761	44.49
70.5	1,058,002	16,135	0.0153	0.9847	43.43
71.5	951,891	28,725	0.0302	0.9698	42.77
72.5	751,768	43,459	0.0578	0.9422	41.48
73.5	562,802	9,039	0.0161	0.9839	39.08
74.5	511,711	4,772	0.0093	0.9907	38.45
75.5	487,075	9,036	0.0186	0.9814	38.09
76.5	468,626	5,369	0.0115	0.9885	37.39
77.5	455,369	26,704	0.0586	0.9414	36.96
78.5	413,146	804	0.0019	0.9981	34.79

DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	385,381	14,273	0.0370	0.9630	34.72
80.5	340,158	8,199	0.0241	0.9759	33.44
81.5	313,191	9,589	0.0306	0.9694	32.63
82.5	283,701	15,884	0.0560	0.9440	31.63
83.5	224,925	3,754	0.0167	0.9833	29.86
84.5	206,932	7,227	0.0349	0.9651	29.36
85.5	181,226	5,403	0.0298	0.9702	28.34
86.5	169,502	5,514	0.0325	0.9675	27.49
87.5	156,729	5,421	0.0346	0.9654	26.60
88.5	147,573	5,646	0.0383	0.9617	25.68
89.5	118,236	9,705	0.0821	0.9179	24.70
90.5	96,017	4,878	0.0508	0.9492	22.67
91.5	74,613	5,077	0.0680	0.9320	21.52
92.5	49,880	3,289	0.0659	0.9341	20.05
93.5	38,706	159	0.0041	0.9959	18.73
94.5	29,314	1,299	0.0443	0.9557	18.65
95.5	25,036		0.0000	1.0000	17.83
96.5	20,443	7	0.0003	0.9997	17.83
97.5	19,175	294	0.0153	0.9847	17.82
98.5	17,559	708	0.0403	0.9597	17.55
99.5	16,535	153	0.0093	0.9907	16.84
100.5	13,468	933	0.0693	0.9307	16.68
101.5	12,535		0.0000	1.0000	15.53
102.5	10,345	636	0.0615	0.9385	15.53
103.5	8,584		0.0000	1.0000	14.57
104.5	8,400		0.0000	1.0000	14.57
105.5	8,076		0.0000	1.0000	14.57
106.5	8,076		0.0000	1.0000	14.57
107.5	8,076		0.0000	1.0000	14.57
108.5	8,076		0.0000	1.0000	14.57
109.5	7,923		0.0000	1.0000	14.57
110.5					14.57

DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	517,830,139	1,497,454	0.0029	0.9971	100.00
0.5	452,157,541	5,620,057	0.0124	0.9876	99.71
1.5	427,067,628	5,117,299	0.0120	0.9880	98.47
2.5	425,865,494	6,640,507	0.0156	0.9844	97.29
3.5	410,421,505	5,753,872	0.0140	0.9860	95.77
4.5	395,242,159	4,025,586	0.0102	0.9898	94.43
5.5	380,190,041	4,487,681	0.0118	0.9882	93.47
6.5	365,298,040	4,079,530	0.0112	0.9888	92.37
7.5	356,147,217	4,282,257	0.0120	0.9880	91.34
8.5	280,951,270	4,531,822	0.0161	0.9839	90.24
9.5	274,700,451	3,600,876	0.0131	0.9869	88.78
10.5	260,380,758	2,875,178	0.0110	0.9890	87.62
11.5	254,754,375	2,939,783	0.0115	0.9885	86.65
12.5	245,047,520	2,408,381	0.0098	0.9902	85.65
13.5	236,330,841	2,687,440	0.0114	0.9886	84.81
14.5	227,599,363	2,655,863	0.0117	0.9883	83.84
15.5	220,167,622	2,991,726	0.0136	0.9864	82.87
16.5	216,719,386	2,147,490	0.0099	0.9901	81.74
17.5	214,140,397	2,161,302	0.0101	0.9899	80.93
18.5	208,829,616	1,905,753	0.0091	0.9909	80.11
19.5	205,122,243	4,197,928	0.0205	0.9795	79.38
20.5	196,128,900	1,614,818	0.0082	0.9918	77.76
21.5	190,713,634	1,596,162	0.0084	0.9916	77.12
22.5	183,965,454	1,564,451	0.0085	0.9915	76.47
23.5	174,949,363	1,569,311	0.0090	0.9910	75.82
24.5	168,469,005	1,315,604	0.0078	0.9922	75.14
25.5	160,854,251	1,239,552	0.0077	0.9923	74.55
26.5	150,228,866	1,226,636	0.0082	0.9918	73.98
27.5	141,170,737	1,246,441	0.0088	0.9912	73.38
28.5	134,157,667	1,201,576	0.0090	0.9910	72.73
29.5	125,210,607	1,241,635	0.0099	0.9901	72.08
30.5	116,980,817	1,051,590	0.0090	0.9910	71.36
31.5	107,365,482	1,062,612	0.0099	0.9901	70.72
32.5	97,299,736	990,594	0.0102	0.9898	70.02
33.5	90,545,412	869,024	0.0096	0.9904	69.31
34.5	84,621,448	797,044	0.0094	0.9906	68.64
35.5	78,962,074	822,837	0.0104	0.9896	68.00
36.5	72,008,088	756,710	0.0105	0.9895	67.29
37.5	64,579,993	718,513	0.0111	0.9889	66.58
38.5	60,409,915	617,757	0.0102	0.9898	65.84

DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,566,313	582,269	0.0107	0.9893	65.17
40.5	49,176,494	511,995	0.0104	0.9896	64.47
41.5	44,188,033	486,797	0.0110	0.9890	63.80
42.5	40,038,091	434,191	0.0108	0.9892	63.10
43.5	36,671,762	377,528	0.0103	0.9897	62.41
44.5	34,304,752	333,638	0.0097	0.9903	61.77
45.5	31,984,211	278,083	0.0087	0.9913	61.17
46.5	27,782,096	218,666	0.0079	0.9921	60.64
47.5	24,197,499	232,559	0.0096	0.9904	60.16
48.5	21,735,248	243,969	0.0112	0.9888	59.58
49.5	19,026,088	181,397	0.0095	0.9905	58.91
50.5	16,647,607	134,352	0.0081	0.9919	58.35
51.5	14,668,276	106,003	0.0072	0.9928	57.88
52.5	12,774,456	107,785	0.0084	0.9916	57.46
53.5	11,304,671	103,643	0.0092	0.9908	56.98
54.5	10,140,837	95,952	0.0095	0.9905	56.45
55.5	9,306,433	63,643	0.0068	0.9932	55.92
56.5	8,334,457	41,288	0.0050	0.9950	55.54
57.5	7,714,631	61,691	0.0080	0.9920	55.26
58.5	6,913,740	53,519	0.0077	0.9923	54.82
59.5	6,102,871	141,372	0.0232	0.9768	54.40
60.5	5,227,893	56,079	0.0107	0.9893	53.14
61.5	4,637,259	56,119	0.0121	0.9879	52.57
62.5	4,226,340	52,811	0.0125	0.9875	51.93
63.5	3,635,970	45,800	0.0126	0.9874	51.28
64.5	2,921,833	12,124	0.0041	0.9959	50.64
65.5	2,359,259	35,724	0.0151	0.9849	50.43
66.5	1,945,660	52,604	0.0270	0.9730	49.66
67.5	1,570,938	37,434	0.0238	0.9762	48.32
68.5	1,294,934	13,302	0.0103	0.9897	47.17
69.5	1,144,228	27,242	0.0238	0.9762	46.68
70.5	1,034,891	15,647	0.0151	0.9849	45.57
71.5	929,364	28,206	0.0304	0.9696	44.88
72.5	731,951	42,532	0.0581	0.9419	43.52
73.5	547,507	8,982	0.0164	0.9836	40.99
74.5	497,565	4,772	0.0096	0.9904	40.32
75.5	473,822	9,030	0.0191	0.9809	39.93
76.5	455,493	5,184	0.0114	0.9886	39.17
77.5	442,800	26,704	0.0603	0.9397	38.73
78.5	400,959	804	0.0020	0.9980	36.39

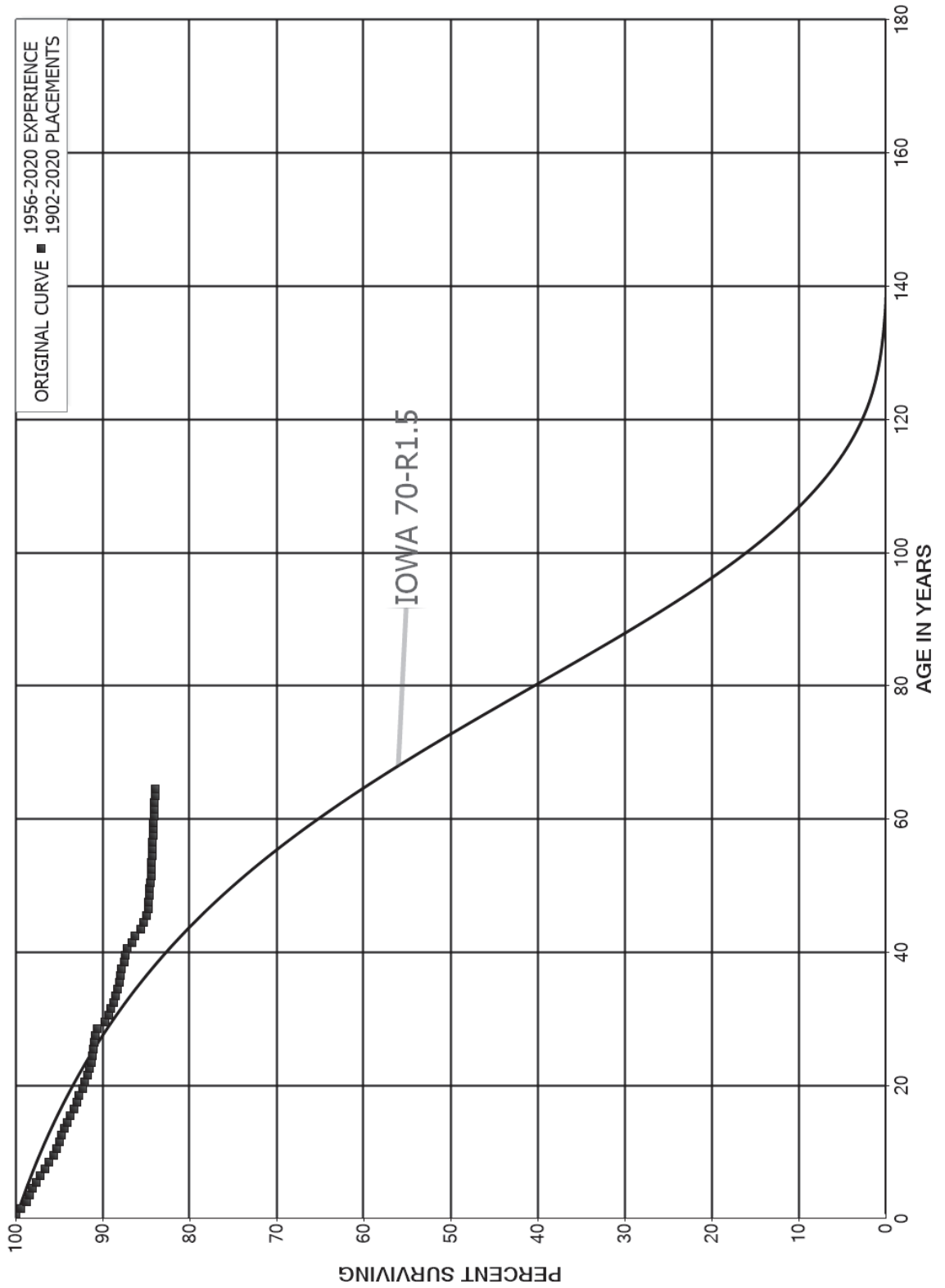
DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	373,654	14,273	0.0382	0.9618	36.32
80.5	340,158	8,199	0.0241	0.9759	34.93
81.5	313,191	9,589	0.0306	0.9694	34.09
82.5	283,701	15,884	0.0560	0.9440	33.04
83.5	224,925	3,754	0.0167	0.9833	31.19
84.5	206,932	7,227	0.0349	0.9651	30.67
85.5	181,226	5,403	0.0298	0.9702	29.60
86.5	169,502	5,514	0.0325	0.9675	28.72
87.5	156,729	5,421	0.0346	0.9654	27.79
88.5	147,573	5,646	0.0383	0.9617	26.82
89.5	118,236	9,705	0.0821	0.9179	25.80
90.5	96,017	4,878	0.0508	0.9492	23.68
91.5	74,613	5,077	0.0680	0.9320	22.48
92.5	49,880	3,289	0.0659	0.9341	20.95
93.5	38,706	159	0.0041	0.9959	19.57
94.5	29,314	1,299	0.0443	0.9557	19.49
95.5	25,036		0.0000	1.0000	18.62
96.5	20,443	7	0.0003	0.9997	18.62
97.5	19,175	294	0.0153	0.9847	18.62
98.5	17,559	708	0.0403	0.9597	18.33
99.5	16,535	153	0.0093	0.9907	17.59
100.5	13,468	933	0.0693	0.9307	17.43
101.5	12,535		0.0000	1.0000	16.22
102.5	10,345	636	0.0615	0.9385	16.22
103.5	8,584		0.0000	1.0000	15.22
104.5	8,400		0.0000	1.0000	15.22
105.5	8,076		0.0000	1.0000	15.22
106.5	8,076		0.0000	1.0000	15.22
107.5	8,076		0.0000	1.0000	15.22
108.5	8,076		0.0000	1.0000	15.22
109.5	7,923		0.0000	1.0000	15.22
110.5					15.22

DUKE ENERGY OHIO
 ACCOUNT 3691 SERVICES - UNDERGROUND
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,577,412	24,787	0.0008	0.9992	100.00
0.5	6,150,310	32,330	0.0053	0.9947	99.92
1.5	4,721,075	30,834	0.0065	0.9935	99.40
2.5	4,310,857	14,318	0.0033	0.9967	98.75
3.5	4,012,082	14,911	0.0037	0.9963	98.42
4.5	3,757,273	15,107	0.0040	0.9960	98.06
5.5	3,479,869	16,982	0.0049	0.9951	97.66
6.5	3,118,993	16,779	0.0054	0.9946	97.18
7.5	2,970,511	14,053	0.0047	0.9953	96.66
8.5	2,722,618	16,112	0.0059	0.9941	96.20
9.5	2,267,420	8,886	0.0039	0.9961	95.64
10.5	2,161,474	7,077	0.0033	0.9967	95.26
11.5	2,152,737	5,667	0.0026	0.9974	94.95
12.5	2,136,455	6,596	0.0031	0.9969	94.70
13.5	2,140,803	8,375	0.0039	0.9961	94.41
14.5	2,067,773	7,184	0.0035	0.9965	94.04
15.5	2,067,437	10,571	0.0051	0.9949	93.71
16.5	2,045,387	6,959	0.0034	0.9966	93.23
17.5	2,045,905	4,703	0.0023	0.9977	92.91
18.5	2,068,636	8,481	0.0041	0.9959	92.70
19.5	2,089,882	6,404	0.0031	0.9969	92.32
20.5	2,084,206	7,295	0.0035	0.9965	92.04
21.5	2,079,188	4,348	0.0021	0.9979	91.72
22.5	2,073,698	5,555	0.0027	0.9973	91.52
23.5	2,045,061	2,392	0.0012	0.9988	91.28
24.5	2,041,640	3,165	0.0016	0.9984	91.17
25.5	1,999,498	2,804	0.0014	0.9986	91.03
26.5	1,987,728	2,443	0.0012	0.9988	90.90
27.5	1,986,080	2,763	0.0014	0.9986	90.79
28.5	1,972,879	21,576	0.0109	0.9891	90.66
29.5	1,664,784	8,147	0.0049	0.9951	89.67
30.5	1,606,092	3,941	0.0025	0.9975	89.23
31.5	1,494,486	5,015	0.0034	0.9966	89.02
32.5	1,404,869	2,970	0.0021	0.9979	88.72
33.5	1,356,196	4,176	0.0031	0.9969	88.53
34.5	1,314,366	2,344	0.0018	0.9982	88.26
35.5	1,326,545	2,184	0.0016	0.9984	88.10
36.5	1,304,855	2,532	0.0019	0.9981	87.95
37.5	1,303,564	4,654	0.0036	0.9964	87.78
38.5	1,275,691	1,678	0.0013	0.9987	87.47

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2020			EXPERIENCE BAND 1956-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,260,572	1,893	0.0015	0.9985	87.35	
40.5	1,251,468	8,118	0.0065	0.9935	87.22	
41.5	1,225,050	5,922	0.0048	0.9952	86.66	
42.5	1,193,380	8,903	0.0075	0.9925	86.24	
43.5	1,173,843	4,447	0.0038	0.9962	85.60	
44.5	1,126,134	3,574	0.0032	0.9968	85.27	
45.5	1,108,634	3,526	0.0032	0.9968	85.00	
46.5	1,081,074	571	0.0005	0.9995	84.73	
47.5	1,073,618	871	0.0008	0.9992	84.69	
48.5	1,032,624	533	0.0005	0.9995	84.62	
49.5	943,799	953	0.0010	0.9990	84.57	
50.5	893,632	650	0.0007	0.9993	84.49	
51.5	795,030	63	0.0001	0.9999	84.43	
52.5	705,840	260	0.0004	0.9996	84.42	
53.5	648,337	456	0.0007	0.9993	84.39	
54.5	592,069	340	0.0006	0.9994	84.33	
55.5	542,839	65	0.0001	0.9999	84.28	
56.5	515,365	549	0.0011	0.9989	84.27	
57.5	481,175	126	0.0003	0.9997	84.18	
58.5	464,838	195	0.0004	0.9996	84.16	
59.5	426,954	152	0.0004	0.9996	84.12	
60.5	394,676	182	0.0005	0.9995	84.09	
61.5	368,537	70	0.0002	0.9998	84.06	
62.5	320,853	237	0.0007	0.9993	84.04	
63.5	305,060	33	0.0001	0.9999	83.98	
64.5	234,622	214	0.0009	0.9991	83.97	
65.5	219,295	4	0.0000	1.0000	83.89	
66.5	219,280	10	0.0000	1.0000	83.89	
67.5	205,253	7	0.0000	1.0000	83.89	
68.5	198,375	9	0.0000	1.0000	83.88	
69.5	193,886	217	0.0011	0.9989	83.88	
70.5	184,682	4	0.0000	1.0000	83.79	
71.5	176,878	1	0.0000	1.0000	83.78	
72.5	171,202	1	0.0000	1.0000	83.78	
73.5	165,575	3	0.0000	1.0000	83.78	
74.5	160,439	6	0.0000	1.0000	83.78	
75.5	158,719	4	0.0000	1.0000	83.78	
76.5	157,484	4	0.0000	1.0000	83.78	
77.5	155,477	7	0.0000	1.0000	83.77	
78.5	148,716	29	0.0002	0.9998	83.77	

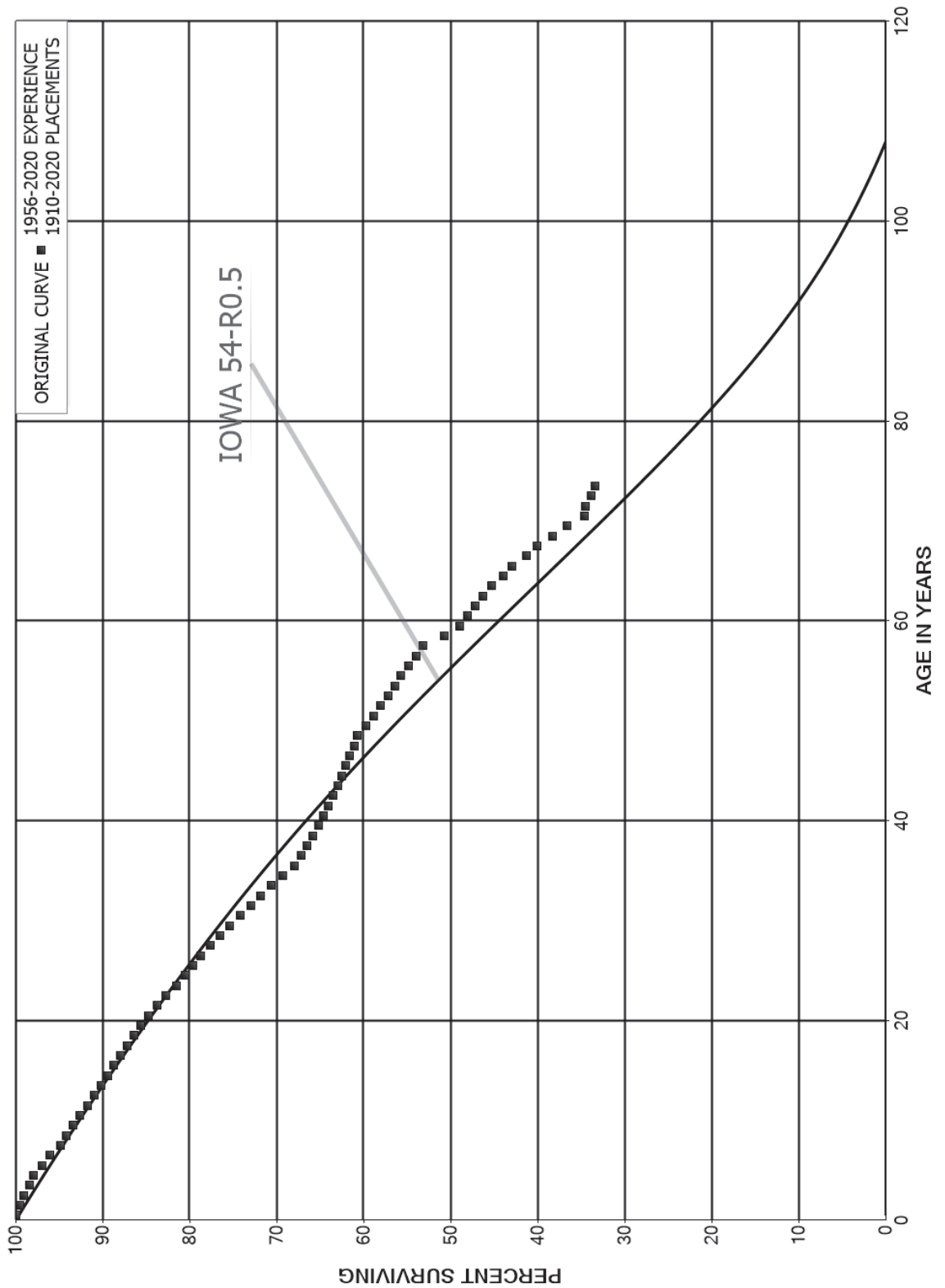
DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2020			EXPERIENCE BAND 1956-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	144,526	50	0.0003	0.9997	83.75	
80.5	141,869		0.0000	1.0000	83.72	
81.5	137,809		0.0000	1.0000	83.72	
82.5	126,934	649	0.0051	0.9949	83.72	
83.5	97,258		0.0000	1.0000	83.30	
84.5	96,728		0.0000	1.0000	83.30	
85.5	95,618	1	0.0000	1.0000	83.30	
86.5	93,320		0.0000	1.0000	83.30	
87.5	93,211		0.0000	1.0000	83.30	
88.5	90,825		0.0000	1.0000	83.30	
89.5	88,267	139	0.0016	0.9984	83.30	
90.5	83,408		0.0000	1.0000	83.16	
91.5	58,446		0.0000	1.0000	83.16	
92.5	41,880		0.0000	1.0000	83.16	
93.5	37,425		0.0000	1.0000	83.16	
94.5	34,095		0.0000	1.0000	83.16	
95.5	27,215		0.0000	1.0000	83.16	
96.5	24,357		0.0000	1.0000	83.16	
97.5	21,814		0.0000	1.0000	83.16	
98.5	20,300		0.0000	1.0000	83.16	
99.5	17,130		0.0000	1.0000	83.16	
100.5	656		0.0000	1.0000	83.16	
101.5	656		0.0000	1.0000	83.16	
102.5	656		0.0000	1.0000	83.16	
103.5	656		0.0000	1.0000	83.16	
104.5	656		0.0000	1.0000	83.16	
105.5	656		0.0000	1.0000	83.16	
106.5	656		0.0000	1.0000	83.16	
107.5	656		0.0000	1.0000	83.16	
108.5	656		0.0000	1.0000	83.16	
109.5	656		0.0000	1.0000	83.16	
110.5					83.16	

DUKE ENERGY OHIO
 ACCOUNT 3692 SERVICES - OVERHEAD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	122,142,479	127,464	0.0010	0.9990	100.00
0.5	107,240,184	465,817	0.0043	0.9957	99.90
1.5	104,714,374	438,369	0.0042	0.9958	99.46
2.5	104,851,629	675,993	0.0064	0.9936	99.05
3.5	104,406,358	508,253	0.0049	0.9951	98.41
4.5	95,630,415	991,356	0.0104	0.9896	97.93
5.5	90,845,125	825,573	0.0091	0.9909	96.91
6.5	81,149,052	967,169	0.0119	0.9881	96.03
7.5	77,424,753	576,623	0.0074	0.9926	94.89
8.5	69,720,509	587,635	0.0084	0.9916	94.18
9.5	68,261,671	571,071	0.0084	0.9916	93.39
10.5	66,281,654	609,958	0.0092	0.9908	92.61
11.5	64,133,425	566,561	0.0088	0.9912	91.75
12.5	61,884,046	541,009	0.0087	0.9913	90.94
13.5	59,495,337	469,353	0.0079	0.9921	90.15
14.5	57,240,846	469,265	0.0082	0.9918	89.44
15.5	55,490,401	475,714	0.0086	0.9914	88.70
16.5	52,635,224	457,037	0.0087	0.9913	87.94
17.5	52,211,865	490,162	0.0094	0.9906	87.18
18.5	49,108,471	448,736	0.0091	0.9909	86.36
19.5	48,481,401	500,517	0.0103	0.9897	85.57
20.5	45,198,392	510,751	0.0113	0.9887	84.69
21.5	44,556,414	561,193	0.0126	0.9874	83.73
22.5	41,432,282	573,298	0.0138	0.9862	82.68
23.5	39,621,883	489,056	0.0123	0.9877	81.53
24.5	37,705,750	411,219	0.0109	0.9891	80.53
25.5	35,676,618	427,331	0.0120	0.9880	79.65
26.5	33,900,772	467,948	0.0138	0.9862	78.69
27.5	32,138,813	459,801	0.0143	0.9857	77.61
28.5	30,542,165	442,516	0.0145	0.9855	76.50
29.5	28,966,959	458,426	0.0158	0.9842	75.39
30.5	28,034,147	453,276	0.0162	0.9838	74.20
31.5	26,154,060	416,833	0.0159	0.9841	73.00
32.5	24,127,095	417,879	0.0173	0.9827	71.83
33.5	22,109,655	407,960	0.0185	0.9815	70.59
34.5	20,389,929	377,580	0.0185	0.9815	69.29
35.5	18,701,555	212,983	0.0114	0.9886	68.00
36.5	17,384,436	188,836	0.0109	0.9891	67.23
37.5	16,097,982	163,134	0.0101	0.9899	66.50
38.5	15,063,047	146,141	0.0097	0.9903	65.82

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,055,088	130,628	0.0093	0.9907	65.19
40.5	13,119,150	110,723	0.0084	0.9916	64.58
41.5	12,169,375	100,491	0.0083	0.9917	64.04
42.5	11,187,459	89,077	0.0080	0.9920	63.51
43.5	10,219,016	77,580	0.0076	0.9924	63.00
44.5	9,334,402	73,573	0.0079	0.9921	62.52
45.5	8,520,303	64,489	0.0076	0.9924	62.03
46.5	7,647,878	55,088	0.0072	0.9928	61.56
47.5	7,061,178	49,913	0.0071	0.9929	61.12
48.5	6,383,707	99,161	0.0155	0.9845	60.68
49.5	5,723,921	85,704	0.0150	0.9850	59.74
50.5	5,181,613	72,492	0.0140	0.9860	58.85
51.5	4,657,134	64,705	0.0139	0.9861	58.02
52.5	4,226,448	58,129	0.0138	0.9862	57.22
53.5	3,729,766	50,028	0.0134	0.9866	56.43
54.5	3,348,035	50,478	0.0151	0.9849	55.67
55.5	2,994,386	47,466	0.0159	0.9841	54.83
56.5	2,688,049	40,740	0.0152	0.9848	53.97
57.5	2,394,374	108,933	0.0455	0.9545	53.15
58.5	2,025,280	70,849	0.0350	0.9650	50.73
59.5	1,681,252	30,293	0.0180	0.9820	48.96
60.5	1,421,641	25,489	0.0179	0.9821	48.07
61.5	1,173,017	22,574	0.0192	0.9808	47.21
62.5	973,574	22,311	0.0229	0.9771	46.30
63.5	792,232	22,354	0.0282	0.9718	45.24
64.5	619,261	15,039	0.0243	0.9757	43.96
65.5	529,328	19,717	0.0372	0.9628	42.90
66.5	426,564	12,950	0.0304	0.9696	41.30
67.5	396,906	17,785	0.0448	0.9552	40.05
68.5	375,759	16,445	0.0438	0.9562	38.25
69.5	339,748	18,437	0.0543	0.9457	36.58
70.5	292,247	1,050	0.0036	0.9964	34.59
71.5	263,091	4,499	0.0171	0.9829	34.47
72.5	232,601	3,484	0.0150	0.9850	33.88
73.5	209,873	2,813	0.0134	0.9866	33.37
74.5	195,004	727	0.0037	0.9963	32.92
75.5	188,306	1,542	0.0082	0.9918	32.80
76.5	181,690	1,105	0.0061	0.9939	32.53
77.5	176,632	2,049	0.0116	0.9884	32.33
78.5	168,177	5,040	0.0300	0.9700	31.96

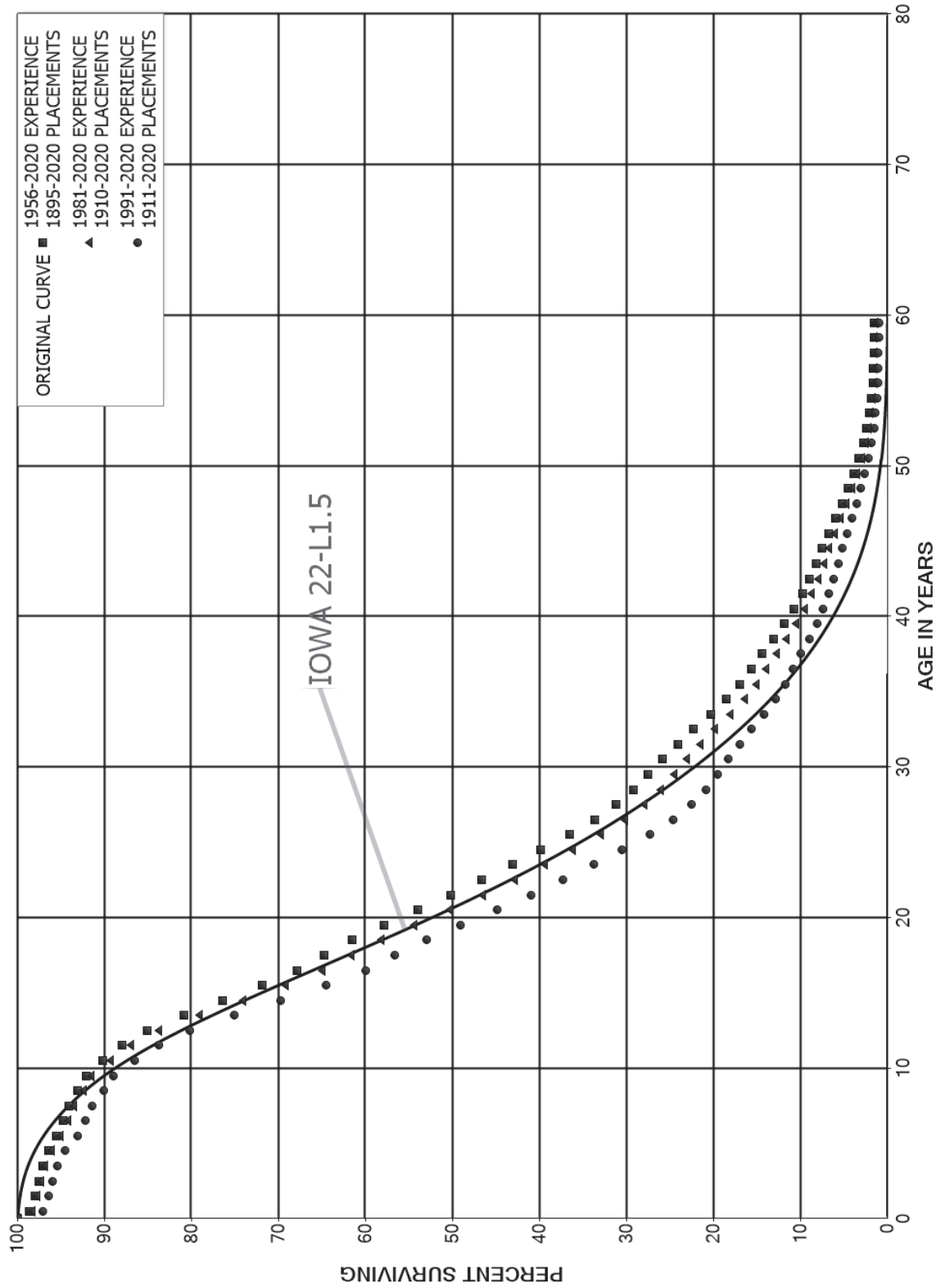
DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	151,898	3,214	0.0212	0.9788	31.00
80.5	144,823	1,820	0.0126	0.9874	30.35
81.5	134,296	2,102	0.0157	0.9843	29.96
82.5	130,118	1,264	0.0097	0.9903	29.50
83.5	128,750	1,086	0.0084	0.9916	29.21
84.5	127,644	2,465	0.0193	0.9807	28.96
85.5	125,168	3,635	0.0290	0.9710	28.40
86.5	121,533	8,499	0.0699	0.9301	27.58
87.5	112,987	1,298	0.0115	0.9885	25.65
88.5	111,653		0.0000	1.0000	25.36
89.5	111,642	9,344	0.0837	0.9163	25.36
90.5	102,250	21,345	0.2088	0.7912	23.23
91.5	80,905	15,048	0.1860	0.8140	18.38
92.5	65,857	4,512	0.0685	0.9315	14.96
93.5	61,344	6,720	0.1095	0.8905	13.94
94.5	54,625	17,380	0.3182	0.6818	12.41
95.5	11		0.0000	1.0000	8.46
96.5					8.46

DUKE ENERGY OHIO
ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	81,477,361	1,110,170	0.0136	0.9864	100.00
0.5	78,860,199	566,404	0.0072	0.9928	98.64
1.5	75,072,213	314,592	0.0042	0.9958	97.93
2.5	74,503,195	337,965	0.0045	0.9955	97.52
3.5	74,307,541	498,174	0.0067	0.9933	97.08
4.5	73,612,635	737,519	0.0100	0.9900	96.43
5.5	74,475,616	607,362	0.0082	0.9918	95.46
6.5	72,587,140	495,989	0.0068	0.9932	94.68
7.5	72,836,648	782,961	0.0107	0.9893	94.03
8.5	71,467,853	716,312	0.0100	0.9900	93.02
9.5	74,002,691	1,548,454	0.0209	0.9791	92.09
10.5	74,655,271	1,816,219	0.0243	0.9757	90.16
11.5	75,515,481	2,468,979	0.0327	0.9673	87.97
12.5	74,643,293	3,714,292	0.0498	0.9502	85.09
13.5	70,681,465	3,912,211	0.0553	0.9447	80.86
14.5	66,814,957	3,974,591	0.0595	0.9405	76.38
15.5	62,496,147	3,448,292	0.0552	0.9448	71.84
16.5	58,689,945	2,681,154	0.0457	0.9543	67.88
17.5	55,383,555	2,839,115	0.0513	0.9487	64.78
18.5	52,062,264	3,062,876	0.0588	0.9412	61.46
19.5	48,512,999	3,300,027	0.0680	0.9320	57.84
20.5	44,596,784	3,061,308	0.0686	0.9314	53.91
21.5	41,115,382	2,974,693	0.0723	0.9277	50.20
22.5	37,472,272	2,785,088	0.0743	0.9257	46.57
23.5	34,370,875	2,635,357	0.0767	0.9233	43.11
24.5	31,214,255	2,620,588	0.0840	0.9160	39.81
25.5	28,436,132	2,260,888	0.0795	0.9205	36.46
26.5	26,068,531	1,840,890	0.0706	0.9294	33.56
27.5	24,093,085	1,564,316	0.0649	0.9351	31.19
28.5	22,535,157	1,304,153	0.0579	0.9421	29.17
29.5	21,130,765	1,275,738	0.0604	0.9396	27.48
30.5	19,768,404	1,310,630	0.0663	0.9337	25.82
31.5	18,387,794	1,419,679	0.0772	0.9228	24.11
32.5	16,961,356	1,475,620	0.0870	0.9130	22.25
33.5	15,425,572	1,355,549	0.0879	0.9121	20.31
34.5	13,988,556	1,169,515	0.0836	0.9164	18.53
35.5	12,786,726	991,576	0.0775	0.9225	16.98
36.5	11,691,567	960,004	0.0821	0.9179	15.66
37.5	10,643,887	972,690	0.0914	0.9086	14.38
38.5	9,638,239	913,150	0.0947	0.9053	13.06

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,614,457	800,240	0.0929	0.9071	11.82
40.5	7,694,078	685,915	0.0891	0.9109	10.73
41.5	6,906,459	574,292	0.0832	0.9168	9.77
42.5	6,243,225	546,749	0.0876	0.9124	8.96
43.5	5,628,085	495,363	0.0880	0.9120	8.17
44.5	5,029,503	508,725	0.1011	0.8989	7.45
45.5	4,452,551	487,077	0.1094	0.8906	6.70
46.5	3,818,257	523,479	0.1371	0.8629	5.97
47.5	3,176,636	424,687	0.1337	0.8663	5.15
48.5	2,683,653	385,257	0.1436	0.8564	4.46
49.5	2,241,466	338,266	0.1509	0.8491	3.82
50.5	1,900,922	280,949	0.1478	0.8522	3.24
51.5	1,555,554	226,536	0.1456	0.8544	2.76
52.5	1,268,978	165,893	0.1307	0.8693	2.36
53.5	993,697	124,796	0.1256	0.8744	2.05
54.5	818,701	67,821	0.0828	0.9172	1.80
55.5	718,791	24,426	0.0340	0.9660	1.65
56.5	669,565	22,932	0.0342	0.9658	1.59
57.5	612,278	15,480	0.0253	0.9747	1.54
58.5	568,880	10,298	0.0181	0.9819	1.50
59.5	540,803	7,169	0.0133	0.9867	1.47
60.5	495,198	4,941	0.0100	0.9900	1.45
61.5	444,520	5,067	0.0114	0.9886	1.44
62.5	404,763	12,894	0.0319	0.9681	1.42
63.5	368,006	5,709	0.0155	0.9845	1.37
64.5	326,289	3,584	0.0110	0.9890	1.35
65.5	301,042	2,895	0.0096	0.9904	1.34
66.5	278,691	1,308	0.0047	0.9953	1.33
67.5	240,889	2,393	0.0099	0.9901	1.32
68.5	201,449	3,952	0.0196	0.9804	1.31
69.5	179,607	3,383	0.0188	0.9812	1.28
70.5	163,836	1,486	0.0091	0.9909	1.26
71.5	149,073	1,769	0.0119	0.9881	1.24
72.5	134,131	1,162	0.0087	0.9913	1.23
73.5	109,869	1,118	0.0102	0.9898	1.22
74.5	104,496	657	0.0063	0.9937	1.21
75.5	101,597	422	0.0041	0.9959	1.20
76.5	99,189	1,299	0.0131	0.9869	1.19
77.5	95,365	1,567	0.0164	0.9836	1.18
78.5	81,978	952	0.0116	0.9884	1.16

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2020			EXPERIENCE BAND 1956-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	71,815	2,504	0.0349	0.9651	1.15	
80.5	62,613	1,238	0.0198	0.9802	1.11	
81.5	56,896	1,710	0.0301	0.9699	1.08	
82.5	54,125	1,399	0.0259	0.9741	1.05	
83.5	46,329	1,034	0.0223	0.9777	1.02	
84.5	43,071	662	0.0154	0.9846	1.00	
85.5	42,002	876	0.0209	0.9791	0.99	
86.5	40,090	741	0.0185	0.9815	0.97	
87.5	38,179	651	0.0170	0.9830	0.95	
88.5	37,361	386	0.0103	0.9897	0.93	
89.5	35,009	145	0.0041	0.9959	0.92	
90.5	30,857	72	0.0023	0.9977	0.92	
91.5	21,518		0.0000	1.0000	0.92	
92.5	16,754		0.0000	1.0000	0.92	
93.5	12,513		0.0000	1.0000	0.92	
94.5	11,155		0.0000	1.0000	0.92	
95.5	8,030		0.0000	1.0000	0.92	
96.5	4,489		0.0000	1.0000	0.92	
97.5	1,956		0.0000	1.0000	0.92	
98.5	50		0.0000	1.0000	0.92	
99.5	40		0.0000	1.0000	0.92	
100.5	40		0.0000	1.0000	0.92	
101.5	40		0.0000	1.0000	0.92	
102.5	21		0.0000	1.0000	0.92	
103.5	21		0.0000	1.0000	0.92	
104.5					0.92	

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,226,463	1,099,688	0.0183	0.9817	100.00
0.5	58,761,988	352,621	0.0060	0.9940	98.17
1.5	56,356,308	236,397	0.0042	0.9958	97.58
2.5	57,095,339	274,969	0.0048	0.9952	97.18
3.5	57,723,081	418,799	0.0073	0.9927	96.71
4.5	57,743,694	663,905	0.0115	0.9885	96.01
5.5	58,969,603	498,138	0.0084	0.9916	94.90
6.5	57,918,672	405,222	0.0070	0.9930	94.10
7.5	58,855,576	700,293	0.0119	0.9881	93.44
8.5	58,058,264	607,951	0.0105	0.9895	92.33
9.5	61,382,250	1,438,573	0.0234	0.9766	91.36
10.5	62,760,036	1,691,841	0.0270	0.9730	89.22
11.5	64,217,257	2,369,032	0.0369	0.9631	86.82
12.5	63,860,141	3,599,050	0.0564	0.9436	83.61
13.5	60,500,685	3,785,086	0.0626	0.9374	78.90
14.5	57,180,460	3,821,932	0.0668	0.9332	73.97
15.5	53,433,883	3,269,995	0.0612	0.9388	69.02
16.5	50,291,244	2,524,035	0.0502	0.9498	64.80
17.5	47,626,771	2,691,024	0.0565	0.9435	61.55
18.5	44,825,370	2,914,528	0.0650	0.9350	58.07
19.5	41,859,561	3,143,676	0.0751	0.9249	54.29
20.5	38,701,982	2,926,021	0.0756	0.9244	50.22
21.5	35,911,910	2,837,574	0.0790	0.9210	46.42
22.5	32,825,523	2,645,378	0.0806	0.9194	42.75
23.5	30,232,859	2,502,156	0.0828	0.9172	39.31
24.5	27,651,067	2,493,971	0.0902	0.9098	36.05
25.5	25,186,050	2,129,784	0.0846	0.9154	32.80
26.5	23,072,811	1,713,996	0.0743	0.9257	30.03
27.5	21,271,785	1,434,686	0.0674	0.9326	27.80
28.5	19,930,475	1,173,303	0.0589	0.9411	25.92
29.5	18,725,783	1,140,671	0.0609	0.9391	24.40
30.5	17,532,046	1,174,687	0.0670	0.9330	22.91
31.5	16,359,684	1,280,346	0.0783	0.9217	21.37
32.5	15,115,115	1,337,819	0.0885	0.9115	19.70
33.5	13,797,230	1,245,722	0.0903	0.9097	17.96
34.5	12,453,662	1,058,612	0.0850	0.9150	16.34
35.5	11,324,882	877,215	0.0775	0.9225	14.95
36.5	10,330,099	854,400	0.0827	0.9173	13.79
37.5	9,384,600	870,070	0.0927	0.9073	12.65
38.5	8,503,427	811,287	0.0954	0.9046	11.48

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,660,482	714,960	0.0933	0.9067	10.38
40.5	6,880,640	609,652	0.0886	0.9114	9.41
41.5	6,197,013	506,589	0.0817	0.9183	8.58
42.5	5,649,640	481,354	0.0852	0.9148	7.88
43.5	5,146,445	440,513	0.0856	0.9144	7.21
44.5	4,623,736	461,183	0.0997	0.9003	6.59
45.5	4,105,199	445,312	0.1085	0.8915	5.93
46.5	3,517,316	480,064	0.1365	0.8635	5.29
47.5	2,921,682	391,350	0.1339	0.8661	4.57
48.5	2,460,839	356,906	0.1450	0.8550	3.96
49.5	2,052,702	314,325	0.1531	0.8469	3.38
50.5	1,746,837	261,310	0.1496	0.8504	2.86
51.5	1,439,538	211,843	0.1472	0.8528	2.44
52.5	1,178,474	153,730	0.1304	0.8696	2.08
53.5	925,336	116,322	0.1257	0.8743	1.81
54.5	763,373	62,896	0.0824	0.9176	1.58
55.5	674,201	20,687	0.0307	0.9693	1.45
56.5	627,240	12,903	0.0206	0.9794	1.40
57.5	585,846	10,222	0.0174	0.9826	1.38
58.5	551,574	6,310	0.0114	0.9886	1.35
59.5	529,015	6,209	0.0117	0.9883	1.34
60.5	483,233	4,209	0.0087	0.9913	1.32
61.5	433,600	4,383	0.0101	0.9899	1.31
62.5	394,848	12,341	0.0313	0.9687	1.30
63.5	358,945	5,402	0.0150	0.9850	1.26
64.5	317,740	2,463	0.0078	0.9922	1.24
65.5	293,722	2,327	0.0079	0.9921	1.23
66.5	276,021	1,170	0.0042	0.9958	1.22
67.5	238,436	2,320	0.0097	0.9903	1.21
68.5	199,079	3,830	0.0192	0.9808	1.20
69.5	177,454	3,300	0.0186	0.9814	1.18
70.5	161,773	1,398	0.0086	0.9914	1.16
71.5	147,099	1,082	0.0074	0.9926	1.15
72.5	132,845	958	0.0072	0.9928	1.14
73.5	108,786	1,118	0.0103	0.9897	1.13
74.5	103,413	595	0.0058	0.9942	1.12
75.5	100,576	368	0.0037	0.9963	1.11
76.5	98,222	331	0.0034	0.9966	1.11
77.5	95,365	1,567	0.0164	0.9836	1.10
78.5	81,978	952	0.0116	0.9884	1.08

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	71,815	2,504	0.0349	0.9651	1.07	
80.5	62,613	1,238	0.0198	0.9802	1.03	
81.5	56,896	1,710	0.0301	0.9699	1.01	
82.5	54,125	1,399	0.0259	0.9741	0.98	
83.5	46,329	1,034	0.0223	0.9777	0.96	
84.5	43,071	662	0.0154	0.9846	0.94	
85.5	42,002	876	0.0209	0.9791	0.92	
86.5	40,090	741	0.0185	0.9815	0.90	
87.5	38,179	651	0.0170	0.9830	0.89	
88.5	37,361	386	0.0103	0.9897	0.87	
89.5	35,009	145	0.0041	0.9959	0.86	
90.5	30,857	72	0.0023	0.9977	0.86	
91.5	21,518		0.0000	1.0000	0.86	
92.5	16,754		0.0000	1.0000	0.86	
93.5	12,513		0.0000	1.0000	0.86	
94.5	11,155		0.0000	1.0000	0.86	
95.5	8,030		0.0000	1.0000	0.86	
96.5	4,489		0.0000	1.0000	0.86	
97.5	1,956		0.0000	1.0000	0.86	
98.5	50		0.0000	1.0000	0.86	
99.5	40		0.0000	1.0000	0.86	
100.5	40		0.0000	1.0000	0.86	
101.5	40		0.0000	1.0000	0.86	
102.5	21		0.0000	1.0000	0.86	
103.5	21		0.0000	1.0000	0.86	
104.5					0.86	

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,202,916	1,071,455	0.0288	0.9712	100.00
0.5	37,430,876	286,208	0.0076	0.9924	97.12
1.5	36,915,174	183,304	0.0050	0.9950	96.38
2.5	39,357,664	227,212	0.0058	0.9942	95.90
3.5	41,646,537	384,441	0.0092	0.9908	95.35
4.5	43,308,382	629,138	0.0145	0.9855	94.47
5.5	46,144,677	462,556	0.0100	0.9900	93.09
6.5	45,643,593	374,100	0.0082	0.9918	92.16
7.5	47,096,654	671,810	0.0143	0.9857	91.40
8.5	46,444,670	577,514	0.0124	0.9876	90.10
9.5	50,259,063	1,411,531	0.0281	0.9719	88.98
10.5	52,473,998	1,663,787	0.0317	0.9683	86.48
11.5	55,059,954	2,344,900	0.0426	0.9574	83.74
12.5	55,894,683	3,573,204	0.0639	0.9361	80.17
13.5	53,142,776	3,753,015	0.0706	0.9294	75.05
14.5	50,257,065	3,792,385	0.0755	0.9245	69.75
15.5	46,616,524	3,245,272	0.0696	0.9304	64.48
16.5	43,939,210	2,499,878	0.0569	0.9431	60.00
17.5	41,584,235	2,664,003	0.0641	0.9359	56.58
18.5	39,099,678	2,877,607	0.0736	0.9264	52.96
19.5	36,452,496	3,110,957	0.0853	0.9147	49.06
20.5	33,317,214	2,881,656	0.0865	0.9135	44.87
21.5	30,457,855	2,780,381	0.0913	0.9087	40.99
22.5	27,426,274	2,569,370	0.0937	0.9063	37.25
23.5	25,089,782	2,411,997	0.0961	0.9039	33.76
24.5	22,670,063	2,389,733	0.1054	0.8946	30.51
25.5	20,561,422	2,017,202	0.0981	0.9019	27.30
26.5	18,838,795	1,598,210	0.0848	0.9152	24.62
27.5	17,469,241	1,306,822	0.0748	0.9252	22.53
28.5	16,450,429	1,044,191	0.0635	0.9365	20.85
29.5	15,625,774	1,003,568	0.0642	0.9358	19.52
30.5	14,881,392	1,046,336	0.0703	0.9297	18.27
31.5	14,089,909	1,156,718	0.0821	0.9179	16.98
32.5	13,110,633	1,206,183	0.0920	0.9080	15.59
33.5	11,988,231	1,130,687	0.0943	0.9057	14.16
34.5	11,044,671	959,005	0.0868	0.9132	12.82
35.5	10,117,941	784,239	0.0775	0.9225	11.71
36.5	9,334,365	774,856	0.0830	0.9170	10.80
37.5	8,561,984	800,709	0.0935	0.9065	9.90
38.5	7,819,291	748,988	0.0958	0.9042	8.98

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,025,561	661,558	0.0942	0.9058	8.12
40.5	6,314,152	566,705	0.0898	0.9102	7.35
41.5	5,701,001	470,440	0.0825	0.9175	6.69
42.5	5,213,633	450,771	0.0865	0.9135	6.14
43.5	4,777,391	414,251	0.0867	0.9133	5.61
44.5	4,285,188	437,627	0.1021	0.8979	5.12
45.5	3,789,266	421,547	0.1112	0.8888	4.60
46.5	3,226,587	458,889	0.1422	0.8578	4.09
47.5	2,656,276	370,514	0.1395	0.8605	3.51
48.5	2,244,546	336,227	0.1498	0.8502	3.02
49.5	1,892,997	300,773	0.1589	0.8411	2.57
50.5	1,620,053	249,567	0.1540	0.8460	2.16
51.5	1,328,143	202,290	0.1523	0.8477	1.83
52.5	1,089,128	145,674	0.1338	0.8662	1.55
53.5	856,060	110,898	0.1295	0.8705	1.34
54.5	702,941	58,445	0.0831	0.9169	1.17
55.5	615,052	18,271	0.0297	0.9703	1.07
56.5	566,351	9,665	0.0171	0.9829	1.04
57.5	524,025	7,527	0.0144	0.9856	1.02
58.5	488,781	3,270	0.0067	0.9933	1.01
59.5	470,942	3,666	0.0078	0.9922	1.00
60.5	433,744	2,964	0.0068	0.9932	0.99
61.5	398,195	2,824	0.0071	0.9929	0.98
62.5	367,518	10,849	0.0295	0.9705	0.98
63.5	338,791	4,417	0.0130	0.9870	0.95
64.5	300,436	2,076	0.0069	0.9931	0.94
65.5	281,272	2,036	0.0072	0.9928	0.93
66.5	264,431	927	0.0035	0.9965	0.92
67.5	230,975	1,839	0.0080	0.9920	0.92
68.5	194,658	2,844	0.0146	0.9854	0.91
69.5	173,965	2,189	0.0126	0.9874	0.90
70.5	159,406	1,276	0.0080	0.9920	0.89
71.5	144,885	1,029	0.0071	0.9929	0.88
72.5	130,720	958	0.0073	0.9927	0.87
73.5	106,738	1,118	0.0105	0.9895	0.87
74.5	101,397	583	0.0058	0.9942	0.86
75.5	98,581	368	0.0037	0.9963	0.85
76.5	98,198	331	0.0034	0.9966	0.85
77.5	95,354	1,567	0.0164	0.9836	0.85
78.5	81,967	952	0.0116	0.9884	0.83

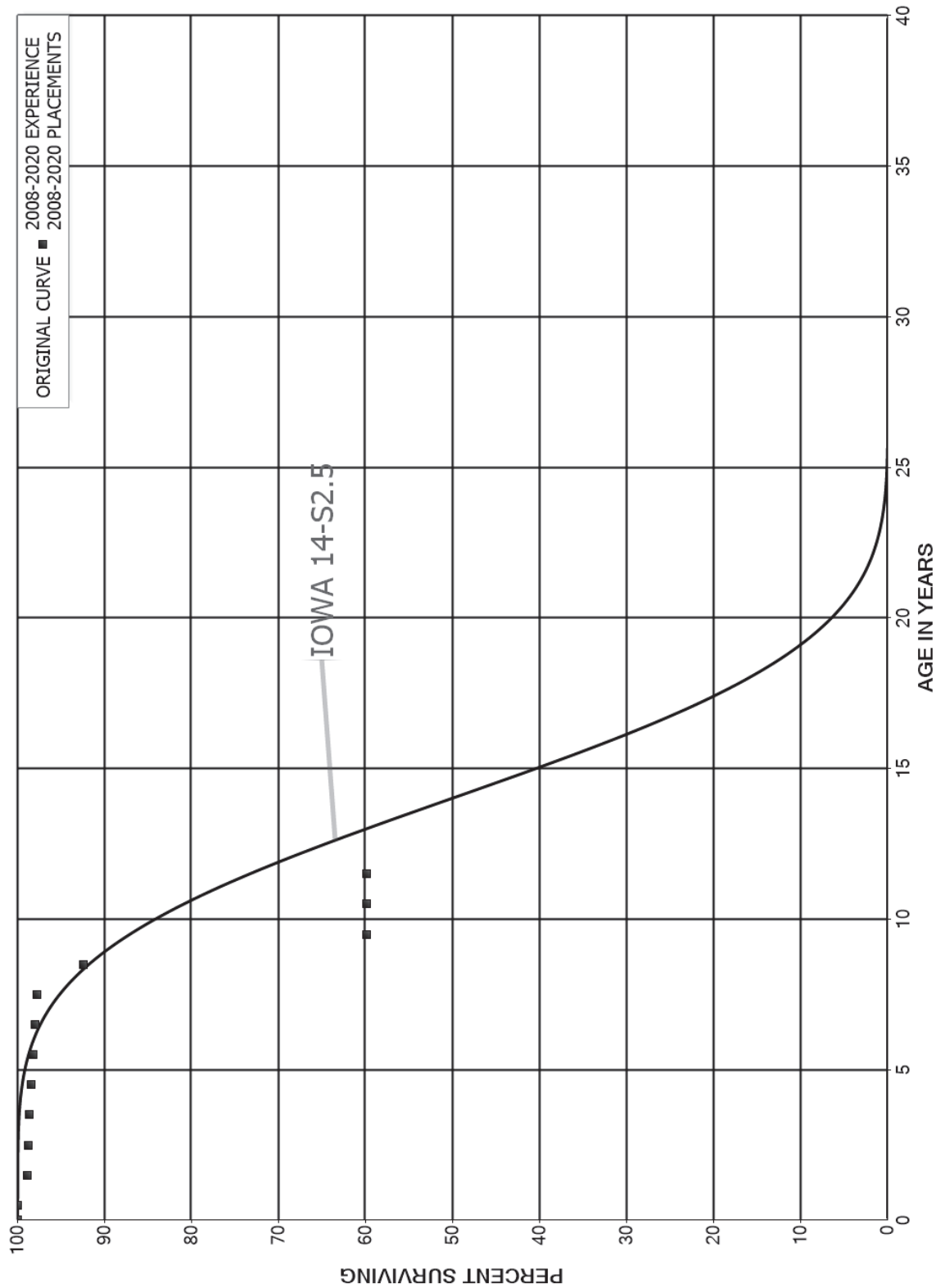
DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2020			EXPERIENCE BAND 1991-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	71,815	2,504	0.0349	0.9651	0.82	
80.5	62,613	1,238	0.0198	0.9802	0.80	
81.5	56,896	1,710	0.0301	0.9699	0.78	
82.5	54,125	1,399	0.0259	0.9741	0.76	
83.5	46,329	1,034	0.0223	0.9777	0.74	
84.5	43,071	662	0.0154	0.9846	0.72	
85.5	42,002	876	0.0209	0.9791	0.71	
86.5	40,090	741	0.0185	0.9815	0.69	
87.5	38,179	651	0.0170	0.9830	0.68	
88.5	37,361	386	0.0103	0.9897	0.67	
89.5	35,009	145	0.0041	0.9959	0.66	
90.5	30,857	72	0.0023	0.9977	0.66	
91.5	21,518		0.0000	1.0000	0.66	
92.5	16,754		0.0000	1.0000	0.66	
93.5	12,513		0.0000	1.0000	0.66	
94.5	11,155		0.0000	1.0000	0.66	
95.5	8,030		0.0000	1.0000	0.66	
96.5	4,489		0.0000	1.0000	0.66	
97.5	1,956		0.0000	1.0000	0.66	
98.5	50		0.0000	1.0000	0.66	
99.5	40		0.0000	1.0000	0.66	
100.5	40		0.0000	1.0000	0.66	
101.5	40		0.0000	1.0000	0.66	
102.5	21		0.0000	1.0000	0.66	
103.5	21		0.0000	1.0000	0.66	
104.5					0.66	

DUKE ENERGY OHIO
 ACCOUNT 3702 METERS - SMART METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



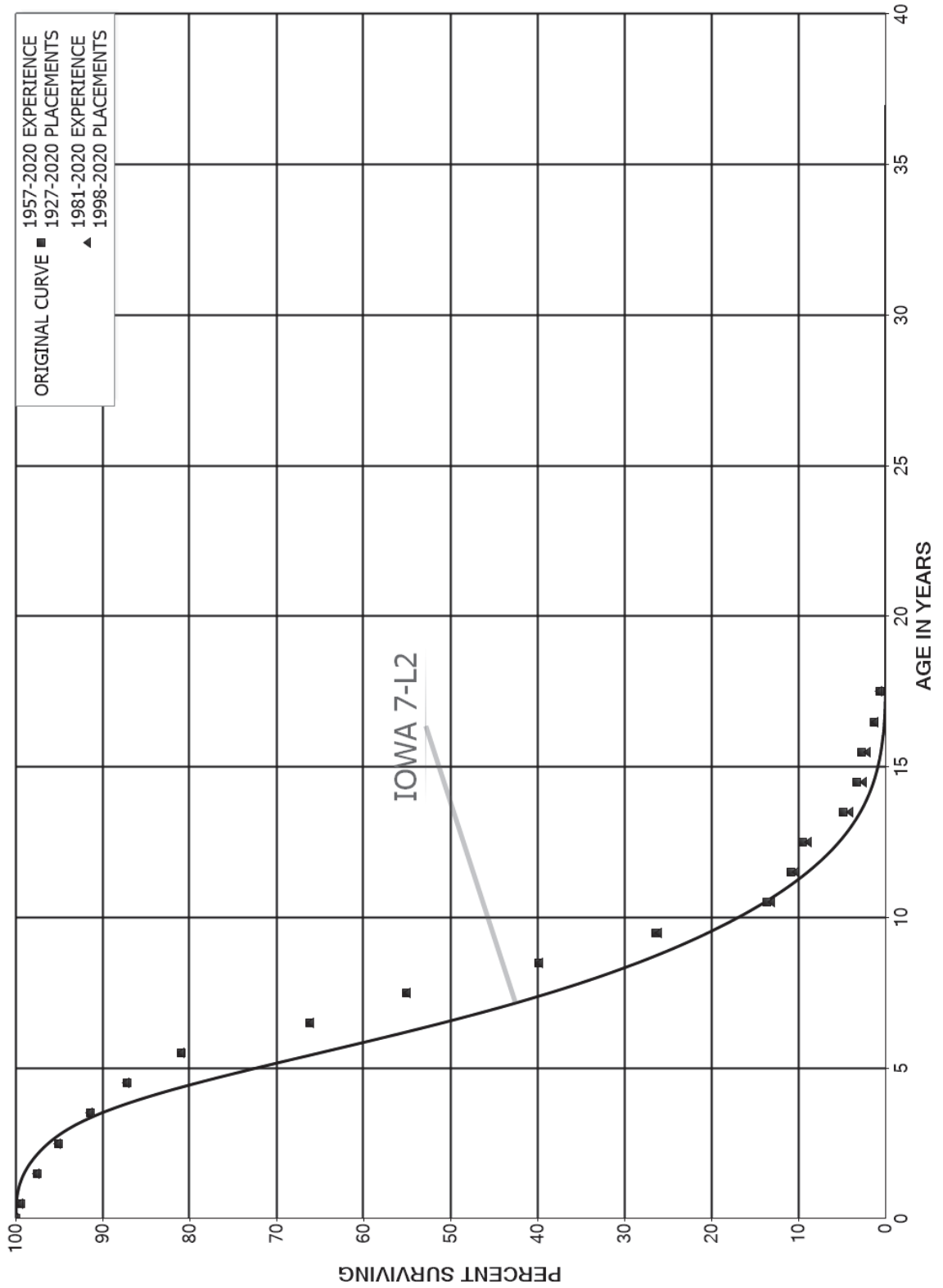
DUKE ENERGY OHIO

ACCOUNT 3702 METERS - SMART METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2020			EXPERIENCE BAND 2008-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	177,391,832		0.0000	1.0000	100.00
0.5	122,962,479	1,473,698	0.0120	0.9880	100.00
1.5	75,359,643	40,921	0.0005	0.9995	98.80
2.5	75,774,442	100,636	0.0013	0.9987	98.75
3.5	74,090,968	129,828	0.0018	0.9982	98.62
4.5	12,160,953	38,278	0.0031	0.9969	98.44
5.5	36,390,647	70,232	0.0019	0.9981	98.13
6.5	51,580,294	107,620	0.0021	0.9979	97.94
7.5	33,266,784	1,806,873	0.0543	0.9457	97.74
8.5	16,653,240	5,867,033	0.3523	0.6477	92.43
9.5	1,652,901	128	0.0001	0.9999	59.87
10.5	5,647,651		0.0000	1.0000	59.86
11.5					59.86

DUKE ENERGY OHIO
 ACCOUNTS 3710 AND 3712 INSTALLATIONS ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 3710 AND 3712 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2020

EXPERIENCE BAND 1957-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,618,941	94,248	0.0057	0.9943	100.00
0.5	8,750,106	173,306	0.0198	0.9802	99.43
1.5	8,566,760	208,793	0.0244	0.9756	97.46
2.5	7,114,633	278,196	0.0391	0.9609	95.09
3.5	5,678,819	258,530	0.0455	0.9545	91.37
4.5	2,558,874	185,249	0.0724	0.9276	87.21
5.5	1,252,522	228,011	0.1820	0.8180	80.90
6.5	860,630	143,942	0.1673	0.8327	66.17
7.5	662,677	183,887	0.2775	0.7225	55.10
8.5	390,663	131,343	0.3362	0.6638	39.81
9.5	259,320	125,583	0.4843	0.5157	26.43
10.5	133,890	27,129	0.2026	0.7974	13.63
11.5	106,761	13,885	0.1301	0.8699	10.87
12.5	92,876	45,739	0.4925	0.5075	9.45
13.5	47,137	15,384	0.3264	0.6736	4.80
14.5	31,753	4,535	0.1428	0.8572	3.23
15.5	27,217	14,413	0.5295	0.4705	2.77
16.5	12,805	6,476	0.5057	0.4943	1.30
17.5	7,831	6,176	0.7886	0.2114	0.64
18.5	1,655		0.0000	1.0000	0.14
19.5	3,545		0.0000	1.0000	0.14
20.5	3,545		0.0000	1.0000	0.14
21.5	3,545		0.0000	1.0000	0.14
22.5	3,739		0.0000	1.0000	0.14
23.5	16,248		0.0000	1.0000	0.14
24.5	16,316	1,502	0.0921	0.9079	0.14
25.5	15,219		0.0000	1.0000	0.12
26.5	28,933	163	0.0056	0.9944	0.12
27.5	29,344	11,152	0.3801	0.6199	0.12
28.5	18,731		0.0000	1.0000	0.08
29.5	19,012		0.0000	1.0000	0.08
30.5	19,012		0.0000	1.0000	0.08
31.5	19,012	1,890	0.0994	0.9006	0.08
32.5	17,123		0.0000	1.0000	0.07
33.5	17,123	12,509	0.7305	0.2695	0.07
34.5	4,614	0	0.0000	1.0000	0.02
35.5	4,614		0.0000	1.0000	0.02
36.5	4,614		0.0000	1.0000	0.02
37.5	4,614		0.0000	1.0000	0.02
38.5	4,614		0.0000	1.0000	0.02

DUKE ENERGY OHIO

ACCOUNTS 3710 AND 3712 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2020			EXPERIENCE BAND 1957-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,614	194	0.0421	0.9579	0.02	
40.5	4,420		0.0000	1.0000	0.02	
41.5	4,420	68	0.0154	0.9846	0.02	
42.5	4,352	242	0.0556	0.9444	0.02	
43.5	4,110	2,305	0.5608	0.4392	0.02	
44.5	1,805	456	0.2527	0.7473	0.01	
45.5	1,349	540	0.4003	0.5997	0.01	
46.5	809	281	0.3473	0.6527	0.00	
47.5	528	528	1.0000		0.00	
48.5						

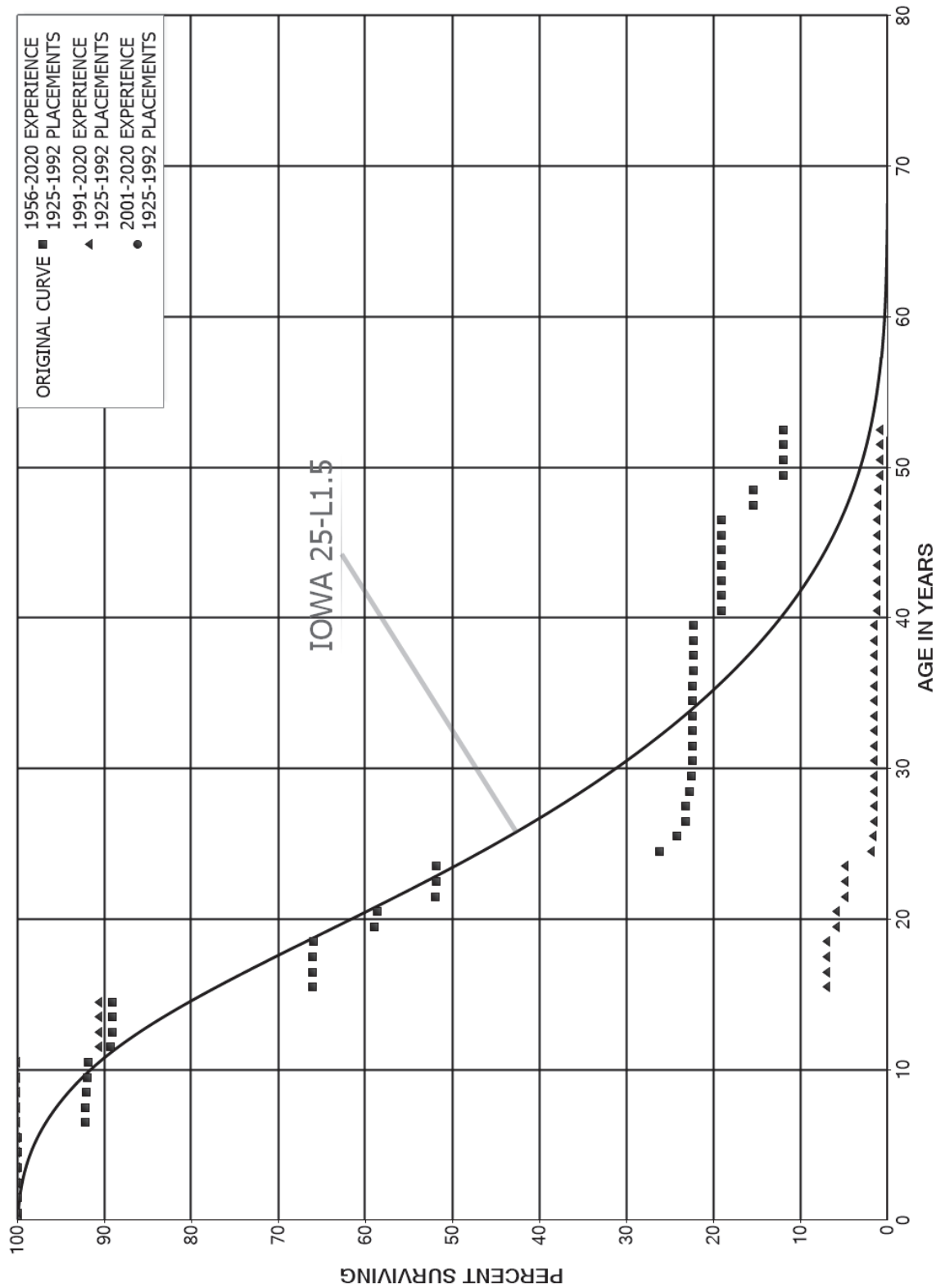
DUKE ENERGY OHIO

ACCOUNTS 3710 AND 3712 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,611,533	94,248	0.0057	0.9943	100.00
0.5	8,742,698	173,306	0.0198	0.9802	99.43
1.5	8,559,352	208,793	0.0244	0.9756	97.46
2.5	7,107,225	278,196	0.0391	0.9609	95.08
3.5	5,667,404	258,530	0.0456	0.9544	91.36
4.5	2,547,459	185,249	0.0727	0.9273	87.19
5.5	1,241,106	228,011	0.1837	0.8163	80.85
6.5	849,215	143,942	0.1695	0.8305	66.00
7.5	651,262	181,037	0.2780	0.7220	54.81
8.5	382,098	131,343	0.3437	0.6563	39.58
9.5	250,755	125,583	0.5008	0.4992	25.97
10.5	125,172	27,129	0.2167	0.7833	12.96
11.5	98,043	13,885	0.1416	0.8584	10.15
12.5	84,157	45,739	0.5435	0.4565	8.72
13.5	38,418	15,384	0.4004	0.5996	3.98
14.5	23,034	4,535	0.1969	0.8031	2.39
15.5	18,499	8,126	0.4393	0.5607	1.92
16.5	10,373	4,197	0.4046	0.5954	1.07
17.5	6,176	6,176	1.0000		0.64
18.5					

DUKE ENERGY OHIO
 ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-1992			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	803,892		0.0000	1.0000	100.00
0.5	803,892		0.0000	1.0000	100.00
1.5	792,598		0.0000	1.0000	100.00
2.5	733,149		0.0000	1.0000	100.00
3.5	733,396		0.0000	1.0000	100.00
4.5	768,402	431	0.0006	0.9994	100.00
5.5	767,971	59,738	0.0778	0.9222	99.94
6.5	734,331		0.0000	1.0000	92.17
7.5	737,416	1,204	0.0016	0.9984	92.17
8.5	736,572	339	0.0005	0.9995	92.02
9.5	736,233	1,179	0.0016	0.9984	91.98
10.5	735,054	20,505	0.0279	0.9721	91.83
11.5	714,769	1,301	0.0018	0.9982	89.27
12.5	713,721		0.0000	1.0000	89.11
13.5	713,721		0.0000	1.0000	89.11
14.5	717,554	185,441	0.2584	0.7416	89.11
15.5	532,349	68	0.0001	0.9999	66.08
16.5	533,232	220	0.0004	0.9996	66.07
17.5	533,105	861	0.0016	0.9984	66.04
18.5	532,329	56,844	0.1068	0.8932	65.93
19.5	475,485	2,348	0.0049	0.9951	58.89
20.5	473,649	53,728	0.1134	0.8866	58.60
21.5	419,921	1,143	0.0027	0.9973	51.96
22.5	415,281		0.0000	1.0000	51.81
23.5	415,281	205,785	0.4955	0.5045	51.81
24.5	210,638	15,461	0.0734	0.9266	26.14
25.5	195,946	8,459	0.0432	0.9568	24.22
26.5	187,487	166	0.0009	0.9991	23.17
27.5	187,320	3,840	0.0205	0.9795	23.15
28.5	179,090	1,331	0.0074	0.9926	22.68
29.5	177,759	577	0.0032	0.9968	22.51
30.5	177,586		0.0000	1.0000	22.44
31.5	177,586	752	0.0042	0.9958	22.44
32.5	176,834		0.0000	1.0000	22.34
33.5	176,834		0.0000	1.0000	22.34
34.5	176,834		0.0000	1.0000	22.34
35.5	176,834	33	0.0002	0.9998	22.34
36.5	176,801		0.0000	1.0000	22.34
37.5	172,753		0.0000	1.0000	22.34
38.5	172,753		0.0000	1.0000	22.34

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-1992			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	172,753	25,285	0.1464	0.8536	22.34
40.5	147,468		0.0000	1.0000	19.07
41.5	147,468		0.0000	1.0000	19.07
42.5	147,468		0.0000	1.0000	19.07
43.5	143,837		0.0000	1.0000	19.07
44.5	143,837		0.0000	1.0000	19.07
45.5	143,837		0.0000	1.0000	19.07
46.5	141,952	27,604	0.1945	0.8055	19.07
47.5	114,348		0.0000	1.0000	15.36
48.5	114,348	25,800	0.2256	0.7744	15.36
49.5	88,548		0.0000	1.0000	11.89
50.5	88,548		0.0000	1.0000	11.89
51.5	88,548		0.0000	1.0000	11.89
52.5	14,637		0.0000	1.0000	11.89
53.5	10,191		0.0000	1.0000	11.89
54.5	10,191		0.0000	1.0000	11.89
55.5	10,191		0.0000	1.0000	11.89
56.5	10,191		0.0000	1.0000	11.89
57.5	8,757		0.0000	1.0000	11.89
58.5	8,757		0.0000	1.0000	11.89
59.5	8,757		0.0000	1.0000	11.89
60.5	8,118		0.0000	1.0000	11.89
61.5	8,118		0.0000	1.0000	11.89
62.5	8,118		0.0000	1.0000	11.89
63.5	7,976		0.0000	1.0000	11.89
64.5	7,976		0.0000	1.0000	11.89
65.5	7,976		0.0000	1.0000	11.89
66.5	7,976		0.0000	1.0000	11.89
67.5	7,976		0.0000	1.0000	11.89
68.5	7,976		0.0000	1.0000	11.89
69.5	2,227		0.0000	1.0000	11.89
70.5	2,227		0.0000	1.0000	11.89
71.5	2,101		0.0000	1.0000	11.89
72.5	1,551		0.0000	1.0000	11.89
73.5	1,551		0.0000	1.0000	11.89
74.5	1,551		0.0000	1.0000	11.89
75.5	1,551		0.0000	1.0000	11.89
76.5	1,551		0.0000	1.0000	11.89
77.5	1,551		0.0000	1.0000	11.89
78.5	1,551		0.0000	1.0000	11.89

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-1992			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,551		0.0000	1.0000	11.89
80.5	1,315		0.0000	1.0000	11.89
81.5	1,315		0.0000	1.0000	11.89
82.5	1,315		0.0000	1.0000	11.89
83.5	1,315		0.0000	1.0000	11.89
84.5	1,315		0.0000	1.0000	11.89
85.5	1,315		0.0000	1.0000	11.89
86.5	1,315		0.0000	1.0000	11.89
87.5	1,315		0.0000	1.0000	11.89
88.5	1,315		0.0000	1.0000	11.89
89.5	404		0.0000	1.0000	11.89
90.5	404		0.0000	1.0000	11.89
91.5	404		0.0000	1.0000	11.89
92.5	404		0.0000	1.0000	11.89
93.5	404		0.0000	1.0000	11.89
94.5	404		0.0000	1.0000	11.89
95.5					11.89

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-1992			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,391		0.0000	1.0000	100.00
0.5	4,391		0.0000	1.0000	100.00
1.5	4,391		0.0000	1.0000	100.00
2.5	4,391		0.0000	1.0000	100.00
3.5	24,778		0.0000	1.0000	100.00
4.5	24,778		0.0000	1.0000	100.00
5.5	24,778		0.0000	1.0000	100.00
6.5	24,778		0.0000	1.0000	100.00
7.5	213,951		0.0000	1.0000	100.00
8.5	213,951		0.0000	1.0000	100.00
9.5	213,951		0.0000	1.0000	100.00
10.5	213,951	20,387	0.0953	0.9047	100.00
11.5	196,681		0.0000	1.0000	90.47
12.5	196,681		0.0000	1.0000	90.47
13.5	200,312		0.0000	1.0000	90.47
14.5	200,312	185,126	0.9242	0.0758	90.47
15.5	15,186		0.0000	1.0000	6.86
16.5	333,263		0.0000	1.0000	6.86
17.5	348,477		0.0000	1.0000	6.86
18.5	356,936	56,844	0.1593	0.8407	6.86
19.5	300,092		0.0000	1.0000	5.77
20.5	300,092	53,728	0.1790	0.8210	5.77
21.5	246,364	1,143	0.0046	0.9954	4.73
22.5	317,190		0.0000	1.0000	4.71
23.5	321,636	205,651	0.6394	0.3606	4.71
24.5	115,985	15,214	0.1312	0.8688	1.70
25.5	100,771	8,459	0.0839	0.9161	1.48
26.5	92,312		0.0000	1.0000	1.35
27.5	93,745		0.0000	1.0000	1.35
28.5	89,355		0.0000	1.0000	1.35
29.5	89,355		0.0000	1.0000	1.35
30.5	89,994		0.0000	1.0000	1.35
31.5	89,994		0.0000	1.0000	1.35
32.5	115,194		0.0000	1.0000	1.35
33.5	115,336		0.0000	1.0000	1.35
34.5	115,336		0.0000	1.0000	1.35
35.5	115,336		0.0000	1.0000	1.35
36.5	115,336		0.0000	1.0000	1.35
37.5	111,288		0.0000	1.0000	1.35
38.5	111,288		0.0000	1.0000	1.35

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-1992			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	143,947	25,200	0.1751	0.8249	1.35
40.5	118,747		0.0000	1.0000	1.12
41.5	144,672		0.0000	1.0000	1.12
42.5	145,222		0.0000	1.0000	1.12
43.5	141,591		0.0000	1.0000	1.12
44.5	141,591		0.0000	1.0000	1.12
45.5	141,591		0.0000	1.0000	1.12
46.5	139,706	26,910	0.1926	0.8074	1.12
47.5	112,797		0.0000	1.0000	0.90
48.5	112,797	25,800	0.2287	0.7713	0.90
49.5	86,997		0.0000	1.0000	0.69
50.5	87,233		0.0000	1.0000	0.69
51.5	87,233		0.0000	1.0000	0.69
52.5	13,321		0.0000	1.0000	0.69
53.5	8,876		0.0000	1.0000	0.69
54.5	8,876		0.0000	1.0000	0.69
55.5	8,876		0.0000	1.0000	0.69
56.5	8,876		0.0000	1.0000	0.69
57.5	7,442		0.0000	1.0000	0.69
58.5	7,442		0.0000	1.0000	0.69
59.5	8,353		0.0000	1.0000	0.69
60.5	7,714		0.0000	1.0000	0.69
61.5	7,714		0.0000	1.0000	0.69
62.5	7,714		0.0000	1.0000	0.69
63.5	7,572		0.0000	1.0000	0.69
64.5	7,572		0.0000	1.0000	0.69
65.5	7,976		0.0000	1.0000	0.69
66.5	7,976		0.0000	1.0000	0.69
67.5	7,976		0.0000	1.0000	0.69
68.5	7,976		0.0000	1.0000	0.69
69.5	2,227		0.0000	1.0000	0.69
70.5	2,227		0.0000	1.0000	0.69
71.5	2,101		0.0000	1.0000	0.69
72.5	1,551		0.0000	1.0000	0.69
73.5	1,551		0.0000	1.0000	0.69
74.5	1,551		0.0000	1.0000	0.69
75.5	1,551		0.0000	1.0000	0.69
76.5	1,551		0.0000	1.0000	0.69
77.5	1,551		0.0000	1.0000	0.69
78.5	1,551		0.0000	1.0000	0.69

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-1992			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,551		0.0000	1.0000	0.69
80.5	1,315		0.0000	1.0000	0.69
81.5	1,315		0.0000	1.0000	0.69
82.5	1,315		0.0000	1.0000	0.69
83.5	1,315		0.0000	1.0000	0.69
84.5	1,315		0.0000	1.0000	0.69
85.5	1,315		0.0000	1.0000	0.69
86.5	1,315		0.0000	1.0000	0.69
87.5	1,315		0.0000	1.0000	0.69
88.5	1,315		0.0000	1.0000	0.69
89.5	404		0.0000	1.0000	0.69
90.5	404		0.0000	1.0000	0.69
91.5	404		0.0000	1.0000	0.69
92.5	404		0.0000	1.0000	0.69
93.5	404		0.0000	1.0000	0.69
94.5	404		0.0000	1.0000	0.69
95.5					0.69

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-1992			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					100.00
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5	4,391		0.0000		
9.5	4,391		0.0000		
10.5	4,391		0.0000		
11.5	4,391		0.0000		
12.5	4,391		0.0000		
13.5	4,391		0.0000		
14.5	4,391		0.0000		
15.5	4,391		0.0000		
16.5	4,391		0.0000		
17.5	8,438		0.0000		
18.5	8,438		0.0000		
19.5	8,438		0.0000		
20.5	8,438		0.0000		
21.5	8,438		0.0000		
22.5	8,438		0.0000		
23.5	12,069		0.0000		
24.5	12,069		0.0000		
25.5	12,069		0.0000		
26.5	13,954		0.0000		
27.5	13,954		0.0000		
28.5	9,564		0.0000		
29.5	9,564		0.0000		
30.5	9,564		0.0000		
31.5	9,564		0.0000		
32.5	83,475		0.0000		
33.5	87,921		0.0000		
34.5	87,921		0.0000		
35.5	87,921		0.0000		
36.5	87,921		0.0000		
37.5	85,307		0.0000		
38.5	85,307		0.0000		

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-1992			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	85,307		0.0000		
40.5	85,946		0.0000		
41.5	85,946		0.0000		
42.5	85,946		0.0000		
43.5	82,457		0.0000		
44.5	82,457		0.0000		
45.5	82,457		0.0000		
46.5	80,572		0.0000		
47.5	80,572		0.0000		
48.5	80,572		0.0000		
49.5	86,322		0.0000		
50.5	86,322		0.0000		
51.5	86,447		0.0000		
52.5	13,085		0.0000		
53.5	8,640		0.0000		
54.5	8,640		0.0000		
55.5	8,640		0.0000		
56.5	8,640		0.0000		
57.5	7,206		0.0000		
58.5	7,206		0.0000		
59.5	7,206		0.0000		
60.5	6,803		0.0000		
61.5	6,803		0.0000		
62.5	6,803		0.0000		
63.5	6,660		0.0000		
64.5	6,660		0.0000		
65.5	6,660		0.0000		
66.5	6,660		0.0000		
67.5	6,660		0.0000		
68.5	6,660		0.0000		
69.5	1,822		0.0000		
70.5	1,822		0.0000		
71.5	1,697		0.0000		
72.5	1,147		0.0000		
73.5	1,147		0.0000		
74.5	1,147		0.0000		
75.5	1,551		0.0000		
76.5	1,551		0.0000		
77.5	1,551		0.0000		
78.5	1,551		0.0000		

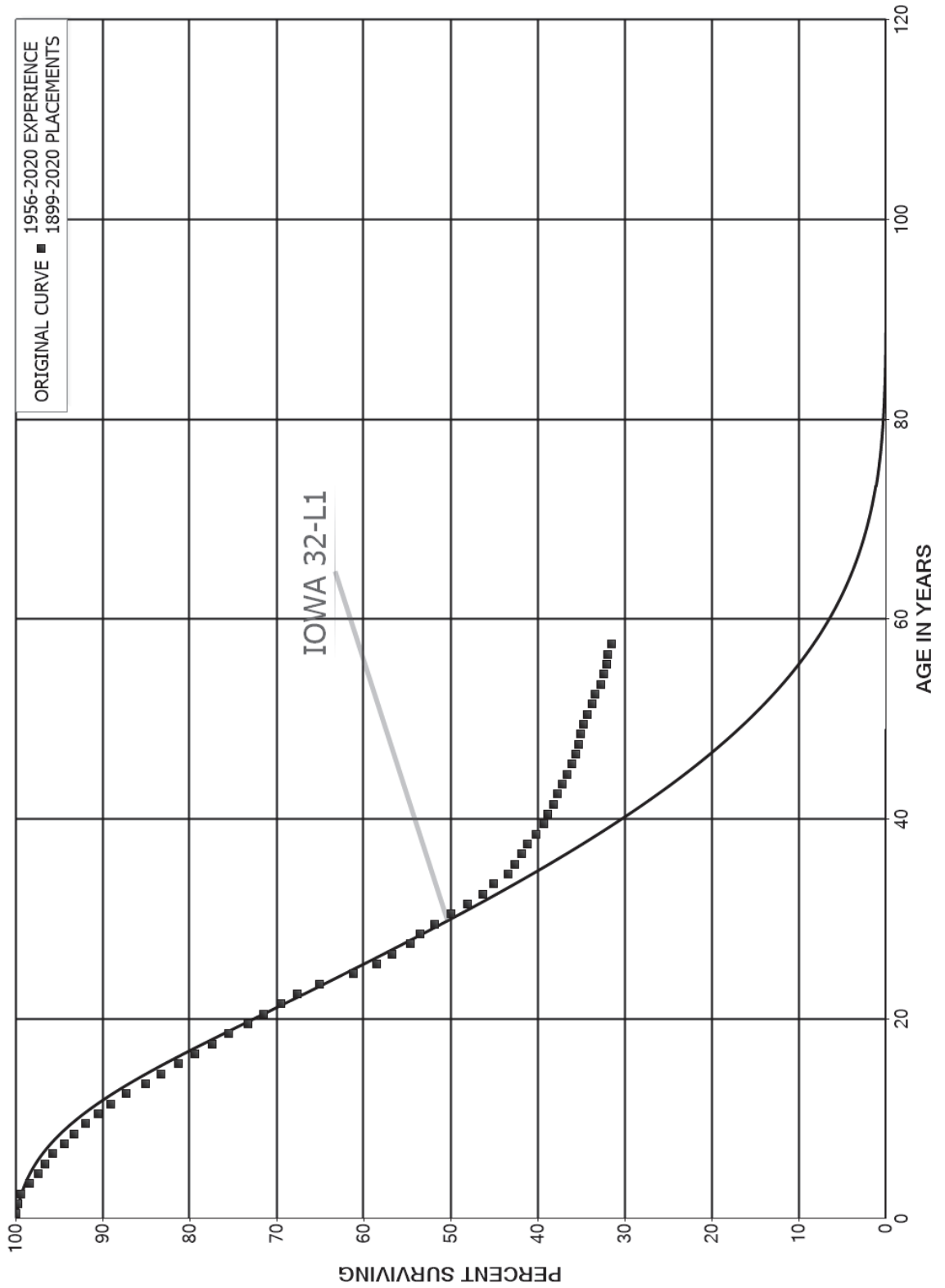
DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-1992			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,551		0.0000		
80.5	1,315		0.0000		
81.5	1,315		0.0000		
82.5	1,315		0.0000		
83.5	1,315		0.0000		
84.5	1,315		0.0000		
85.5	1,315		0.0000		
86.5	1,315		0.0000		
87.5	1,315		0.0000		
88.5	1,315		0.0000		
89.5	404		0.0000		
90.5	404		0.0000		
91.5	404		0.0000		
92.5	404		0.0000		
93.5	404		0.0000		
94.5	404		0.0000		
95.5					

DUKE ENERGY OHIO
 ACCOUNTS 3730 AND 3731 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 3730 AND 3731 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,272,666	30,782	0.0008	0.9992	100.00
0.5	35,012,961	66,375	0.0019	0.9981	99.92
1.5	36,479,444	104,890	0.0029	0.9971	99.73
2.5	36,194,771	388,160	0.0107	0.9893	99.44
3.5	34,844,383	346,670	0.0099	0.9901	98.38
4.5	29,755,885	253,958	0.0085	0.9915	97.40
5.5	28,070,444	235,348	0.0084	0.9916	96.57
6.5	27,519,717	377,734	0.0137	0.9863	95.76
7.5	27,425,899	345,933	0.0126	0.9874	94.44
8.5	27,064,161	365,162	0.0135	0.9865	93.25
9.5	26,708,275	432,872	0.0162	0.9838	91.99
10.5	21,448,091	350,861	0.0164	0.9836	90.50
11.5	20,616,263	391,207	0.0190	0.9810	89.02
12.5	19,367,334	499,532	0.0258	0.9742	87.33
13.5	17,712,711	380,156	0.0215	0.9785	85.08
14.5	16,231,976	382,146	0.0235	0.9765	83.25
15.5	14,993,500	346,887	0.0231	0.9769	81.29
16.5	13,167,148	335,777	0.0255	0.9745	79.41
17.5	12,579,545	310,510	0.0247	0.9753	77.39
18.5	11,870,581	342,431	0.0288	0.9712	75.48
19.5	11,354,636	272,435	0.0240	0.9760	73.30
20.5	10,191,521	283,617	0.0278	0.9722	71.54
21.5	9,618,050	271,383	0.0282	0.9718	69.55
22.5	9,065,071	337,049	0.0372	0.9628	67.59
23.5	8,363,160	506,215	0.0605	0.9395	65.08
24.5	7,627,052	326,837	0.0429	0.9571	61.14
25.5	7,160,238	225,768	0.0315	0.9685	58.52
26.5	6,856,415	242,849	0.0354	0.9646	56.67
27.5	6,496,282	141,730	0.0218	0.9782	54.66
28.5	6,203,351	192,495	0.0310	0.9690	53.47
29.5	5,772,246	210,318	0.0364	0.9636	51.81
30.5	5,395,436	201,323	0.0373	0.9627	49.92
31.5	4,993,224	186,525	0.0374	0.9626	48.06
32.5	4,695,822	124,823	0.0266	0.9734	46.27
33.5	4,463,530	166,288	0.0373	0.9627	45.04
34.5	4,110,595	72,078	0.0175	0.9825	43.36
35.5	3,820,323	65,027	0.0170	0.9830	42.60
36.5	3,554,452	63,381	0.0178	0.9822	41.87
37.5	3,314,952	76,677	0.0231	0.9769	41.13
38.5	3,016,081	63,618	0.0211	0.9789	40.18

DUKE ENERGY OHIO

ACCOUNTS 3730 AND 3731 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,786,487	34,291	0.0123	0.9877	39.33
40.5	2,682,771	49,867	0.0186	0.9814	38.84
41.5	2,572,359	26,396	0.0103	0.9897	38.12
42.5	2,476,300	33,815	0.0137	0.9863	37.73
43.5	2,380,314	40,455	0.0170	0.9830	37.22
44.5	2,284,107	29,090	0.0127	0.9873	36.58
45.5	2,145,588	26,993	0.0126	0.9874	36.12
46.5	1,893,029	20,353	0.0108	0.9892	35.66
47.5	1,761,603	11,870	0.0067	0.9933	35.28
48.5	1,527,449	12,628	0.0083	0.9917	35.04
49.5	1,238,984	18,066	0.0146	0.9854	34.75
50.5	969,941	13,459	0.0139	0.9861	34.25
51.5	694,893	8,632	0.0124	0.9876	33.77
52.5	595,743	10,805	0.0181	0.9819	33.35
53.5	490,319	5,684	0.0116	0.9884	32.75
54.5	424,942	4,349	0.0102	0.9898	32.37
55.5	375,105	1,530	0.0041	0.9959	32.03
56.5	316,321	4,432	0.0140	0.9860	31.90
57.5	275,821	3,887	0.0141	0.9859	31.46
58.5	210,090	3,285	0.0156	0.9844	31.01
59.5	185,194	4,392	0.0237	0.9763	30.53
60.5	162,245	1,630	0.0100	0.9900	29.80
61.5	152,292	1,845	0.0121	0.9879	29.51
62.5	132,180	1,427	0.0108	0.9892	29.15
63.5	97,055	1,532	0.0158	0.9842	28.83
64.5	85,922	680	0.0079	0.9921	28.38
65.5	74,132	966	0.0130	0.9870	28.15
66.5	58,282	941	0.0161	0.9839	27.79
67.5	52,615	342	0.0065	0.9935	27.34
68.5	50,447	774	0.0153	0.9847	27.16
69.5	47,367	1,717	0.0362	0.9638	26.74
70.5	41,291		0.0000	1.0000	25.78
71.5	38,327	309	0.0081	0.9919	25.78
72.5	34,130	735	0.0215	0.9785	25.57
73.5	30,664	828	0.0270	0.9730	25.02
74.5	29,214	19	0.0007	0.9993	24.34
75.5	28,476	3,911	0.1373	0.8627	24.33
76.5	24,407	223	0.0092	0.9908	20.98
77.5	23,802		0.0000	1.0000	20.79
78.5	23,481	626	0.0267	0.9733	20.79

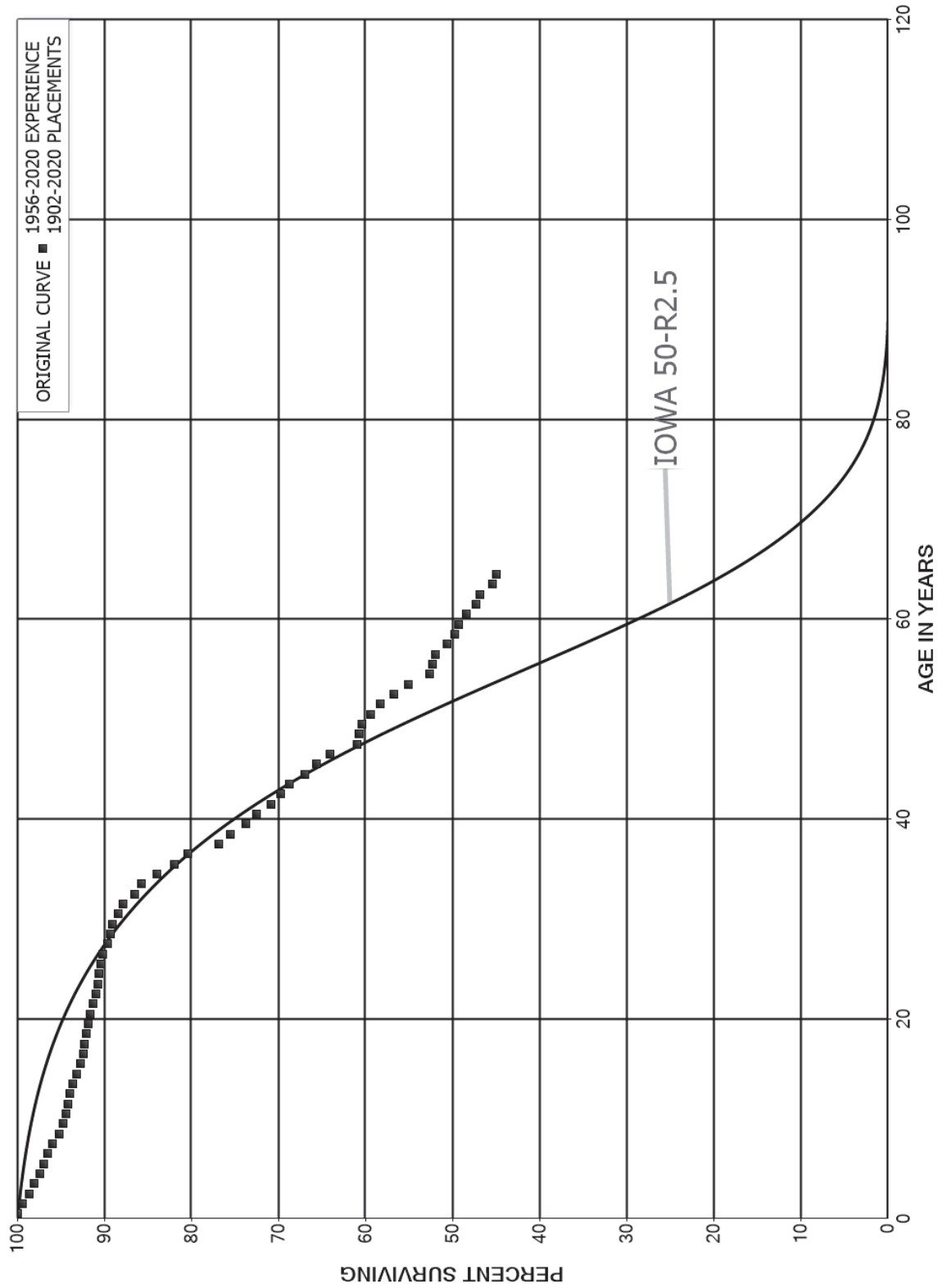
DUKE ENERGY OHIO

ACCOUNTS 3730 AND 3731 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1956-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	22,422	999	0.0446	0.9554	20.24	
80.5	20,891		0.0000	1.0000	19.34	
81.5	19,855	10	0.0005	0.9995	19.34	
82.5	18,765	229	0.0122	0.9878	19.33	
83.5	18,537	380	0.0205	0.9795	19.09	
84.5	18,157		0.0000	1.0000	18.70	
85.5	18,157	157	0.0086	0.9914	18.70	
86.5	18,000		0.0000	1.0000	18.54	
87.5	18,000		0.0000	1.0000	18.54	
88.5	18,000	1,000	0.0555	0.9445	18.54	
89.5	17,001	687	0.0404	0.9596	17.51	
90.5	16,314	660	0.0405	0.9595	16.80	
91.5	15,654	157	0.0100	0.9900	16.12	
92.5	15,497		0.0000	1.0000	15.96	
93.5	15,497		0.0000	1.0000	15.96	
94.5	15,497	157	0.0101	0.9899	15.96	
95.5	193		0.0000	1.0000	15.80	
96.5	193		0.0000	1.0000	15.80	
97.5	193		0.0000	1.0000	15.80	
98.5	193		0.0000	1.0000	15.80	
99.5	193		0.0000	1.0000	15.80	
100.5	193		0.0000	1.0000	15.80	
101.5	193		0.0000	1.0000	15.80	
102.5	193		0.0000	1.0000	15.80	
103.5					15.80	

DUKE ENERGY OHIO
 ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,191,704	20,653	0.0007	0.9993	100.00
0.5	28,332,769	165,870	0.0059	0.9941	99.93
1.5	28,354,894	194,365	0.0069	0.9931	99.34
2.5	28,184,692	176,502	0.0063	0.9937	98.66
3.5	29,252,227	185,514	0.0063	0.9937	98.04
4.5	29,098,418	145,493	0.0050	0.9950	97.42
5.5	28,974,497	113,202	0.0039	0.9961	96.93
6.5	28,876,702	193,923	0.0067	0.9933	96.56
7.5	28,683,582	225,760	0.0079	0.9921	95.91
8.5	28,411,781	122,518	0.0043	0.9957	95.15
9.5	28,220,708	90,335	0.0032	0.9968	94.74
10.5	27,911,731	91,047	0.0033	0.9967	94.44
11.5	27,097,476	65,843	0.0024	0.9976	94.13
12.5	25,340,518	63,966	0.0025	0.9975	93.90
13.5	22,989,579	121,548	0.0053	0.9947	93.66
14.5	20,398,459	93,765	0.0046	0.9954	93.17
15.5	18,075,197	61,148	0.0034	0.9966	92.74
16.5	14,844,856	22,067	0.0015	0.9985	92.43
17.5	13,641,217	39,360	0.0029	0.9971	92.29
18.5	12,528,211	24,900	0.0020	0.9980	92.02
19.5	12,066,645	29,388	0.0024	0.9976	91.84
20.5	10,210,173	33,180	0.0032	0.9968	91.62
21.5	8,795,342	30,063	0.0034	0.9966	91.32
22.5	7,555,080	21,882	0.0029	0.9971	91.01
23.5	6,867,573	11,764	0.0017	0.9983	90.74
24.5	5,953,061	15,978	0.0027	0.9973	90.59
25.5	5,286,001	12,310	0.0023	0.9977	90.35
26.5	4,275,862	24,408	0.0057	0.9943	90.13
27.5	3,609,974	13,246	0.0037	0.9963	89.62
28.5	3,366,854	6,489	0.0019	0.9981	89.29
29.5	3,051,137	23,711	0.0078	0.9922	89.12
30.5	2,881,604	17,538	0.0061	0.9939	88.43
31.5	2,675,228	43,144	0.0161	0.9839	87.89
32.5	2,436,634	19,983	0.0082	0.9918	86.47
33.5	2,152,632	44,607	0.0207	0.9793	85.76
34.5	2,032,410	50,101	0.0247	0.9753	83.98
35.5	1,898,985	36,234	0.0191	0.9809	81.91
36.5	1,870,908	81,823	0.0437	0.9563	80.35
37.5	1,647,486	28,767	0.0175	0.9825	76.84
38.5	1,569,613	36,022	0.0229	0.9771	75.50

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,380,104	23,658	0.0171	0.9829	73.76
40.5	1,322,223	31,068	0.0235	0.9765	72.50
41.5	1,229,287	19,381	0.0158	0.9842	70.80
42.5	1,189,598	15,763	0.0133	0.9867	69.68
43.5	1,167,552	29,915	0.0256	0.9744	68.76
44.5	1,101,455	22,351	0.0203	0.9797	66.99
45.5	1,054,156	25,626	0.0243	0.9757	65.63
46.5	1,006,877	48,412	0.0481	0.9519	64.04
47.5	827,823	2,710	0.0033	0.9967	60.96
48.5	772,482	4,369	0.0057	0.9943	60.76
49.5	752,949	12,966	0.0172	0.9828	60.42
50.5	724,277	13,281	0.0183	0.9817	59.38
51.5	707,721	18,355	0.0259	0.9741	58.29
52.5	683,618	21,141	0.0309	0.9691	56.78
53.5	675,153	29,060	0.0430	0.9570	55.02
54.5	642,920	4,646	0.0072	0.9928	52.65
55.5	634,485	3,379	0.0053	0.9947	52.27
56.5	626,746	16,745	0.0267	0.9733	51.99
57.5	602,474	10,633	0.0176	0.9824	50.60
58.5	591,346	5,147	0.0087	0.9913	49.71
59.5	571,252	9,747	0.0171	0.9829	49.28
60.5	557,982	13,342	0.0239	0.9761	48.44
61.5	540,098	4,723	0.0087	0.9913	47.28
62.5	464,518	14,039	0.0302	0.9698	46.87
63.5	434,766	4,726	0.0109	0.9891	45.45
64.5	408,544	2,071	0.0051	0.9949	44.96
65.5	395,400	2,336	0.0059	0.9941	44.73
66.5	244,994	3,676	0.0150	0.9850	44.46
67.5	237,226	2,029	0.0086	0.9914	43.80
68.5	225,890	2,284	0.0101	0.9899	43.42
69.5	207,819	256	0.0012	0.9988	42.98
70.5	203,794	1,572	0.0077	0.9923	42.93
71.5	198,365	882	0.0044	0.9956	42.60
72.5	197,320	314	0.0016	0.9984	42.41
73.5	195,375	387	0.0020	0.9980	42.34
74.5	194,440	353	0.0018	0.9982	42.26
75.5	193,994	165	0.0009	0.9991	42.18
76.5	193,349	57	0.0003	0.9997	42.14
77.5	192,963	13	0.0001	0.9999	42.13
78.5	186,775		0.0000	1.0000	42.13

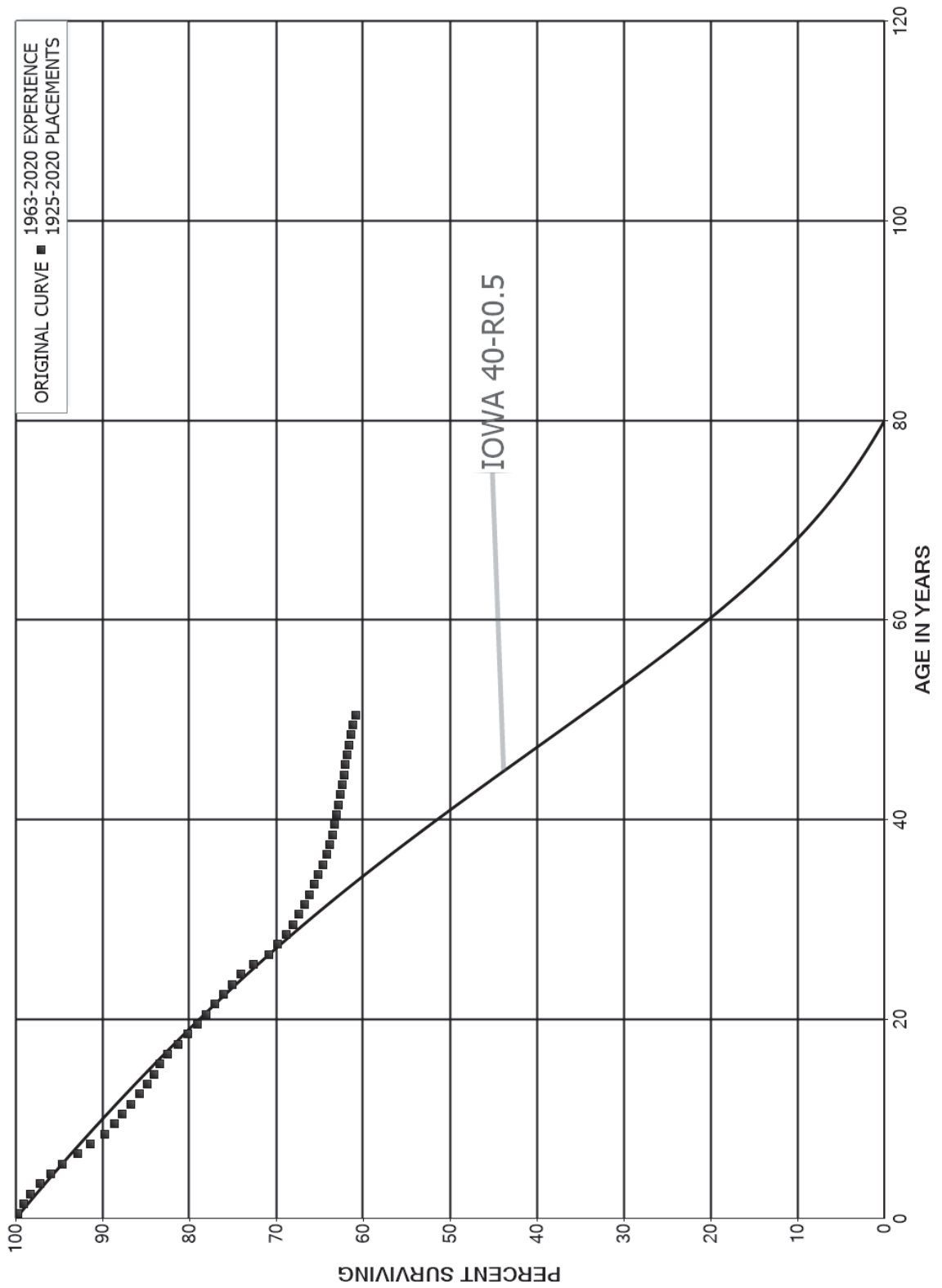
DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2020			EXPERIENCE BAND 1956-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	185,457	26	0.0001	0.9999	42.13	
80.5	184,732		0.0000	1.0000	42.12	
81.5	184,726	1,716	0.0093	0.9907	42.12	
82.5	156,296	9	0.0001	0.9999	41.73	
83.5	156,242	265	0.0017	0.9983	41.73	
84.5	155,755	254	0.0016	0.9984	41.66	
85.5	155,425		0.0000	1.0000	41.59	
86.5	154,074	20	0.0001	0.9999	41.59	
87.5	154,054	32	0.0002	0.9998	41.59	
88.5	153,568		0.0000	1.0000	41.58	
89.5	152,511		0.0000	1.0000	41.58	
90.5	148,915		0.0000	1.0000	41.58	
91.5	144,585		0.0000	1.0000	41.58	
92.5	144,378		0.0000	1.0000	41.58	
93.5	143,714		0.0000	1.0000	41.58	
94.5	131,526		0.0000	1.0000	41.58	
95.5	84,239		0.0000	1.0000	41.58	
96.5	68,993		0.0000	1.0000	41.58	
97.5	68,993		0.0000	1.0000	41.58	
98.5	66,197		0.0000	1.0000	41.58	
99.5	55,771		0.0000	1.0000	41.58	
100.5	48,983		0.0000	1.0000	41.58	
101.5	26,491		0.0000	1.0000	41.58	
102.5	26,491		0.0000	1.0000	41.58	
103.5	26,491		0.0000	1.0000	41.58	
104.5	26,491		0.0000	1.0000	41.58	
105.5	26,491		0.0000	1.0000	41.58	
106.5	23,654		0.0000	1.0000	41.58	
107.5	23,594		0.0000	1.0000	41.58	
108.5	18,675		0.0000	1.0000	41.58	
109.5	18,675		0.0000	1.0000	41.58	
110.5					41.58	

DUKE ENERGY OHIO
ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2020

EXPERIENCE BAND 1963-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,379,648	51,337	0.0030	0.9970	100.00
0.5	17,393,475	103,558	0.0060	0.9940	99.70
1.5	17,848,593	151,572	0.0085	0.9915	99.11
2.5	17,746,002	193,354	0.0109	0.9891	98.27
3.5	19,188,347	246,660	0.0129	0.9871	97.20
4.5	18,931,367	267,488	0.0141	0.9859	95.95
5.5	18,658,354	344,343	0.0185	0.9815	94.59
6.5	18,307,078	285,940	0.0156	0.9844	92.85
7.5	18,000,974	319,610	0.0178	0.9822	91.40
8.5	17,659,698	217,422	0.0123	0.9877	89.77
9.5	17,352,374	190,431	0.0110	0.9890	88.67
10.5	16,951,175	195,173	0.0115	0.9885	87.70
11.5	16,214,324	188,298	0.0116	0.9884	86.69
12.5	15,959,317	151,207	0.0095	0.9905	85.68
13.5	14,496,688	132,806	0.0092	0.9908	84.87
14.5	13,063,840	112,992	0.0086	0.9914	84.09
15.5	11,145,559	120,811	0.0108	0.9892	83.36
16.5	9,339,984	129,004	0.0138	0.9862	82.46
17.5	8,742,369	119,218	0.0136	0.9864	81.32
18.5	8,155,103	113,013	0.0139	0.9861	80.21
19.5	7,654,274	102,248	0.0134	0.9866	79.10
20.5	7,271,930	94,087	0.0129	0.9871	78.04
21.5	6,808,688	83,721	0.0123	0.9877	77.03
22.5	6,316,186	88,040	0.0139	0.9861	76.09
23.5	5,913,650	78,498	0.0133	0.9867	75.03
24.5	5,434,847	104,091	0.0192	0.9808	74.03
25.5	5,037,001	120,395	0.0239	0.9761	72.61
26.5	4,601,888	70,118	0.0152	0.9848	70.88
27.5	4,281,120	56,755	0.0133	0.9867	69.80
28.5	3,894,859	45,270	0.0116	0.9884	68.87
29.5	3,592,886	35,319	0.0098	0.9902	68.07
30.5	3,316,899	32,368	0.0098	0.9902	67.40
31.5	3,089,194	27,633	0.0089	0.9911	66.74
32.5	2,920,497	25,011	0.0086	0.9914	66.15
33.5	2,775,724	18,434	0.0066	0.9934	65.58
34.5	2,646,127	21,656	0.0082	0.9918	65.15
35.5	2,511,128	17,203	0.0069	0.9931	64.61
36.5	2,409,764	14,136	0.0059	0.9941	64.17
37.5	2,321,471	11,007	0.0047	0.9953	63.79
38.5	2,168,204	6,424	0.0030	0.9970	63.49

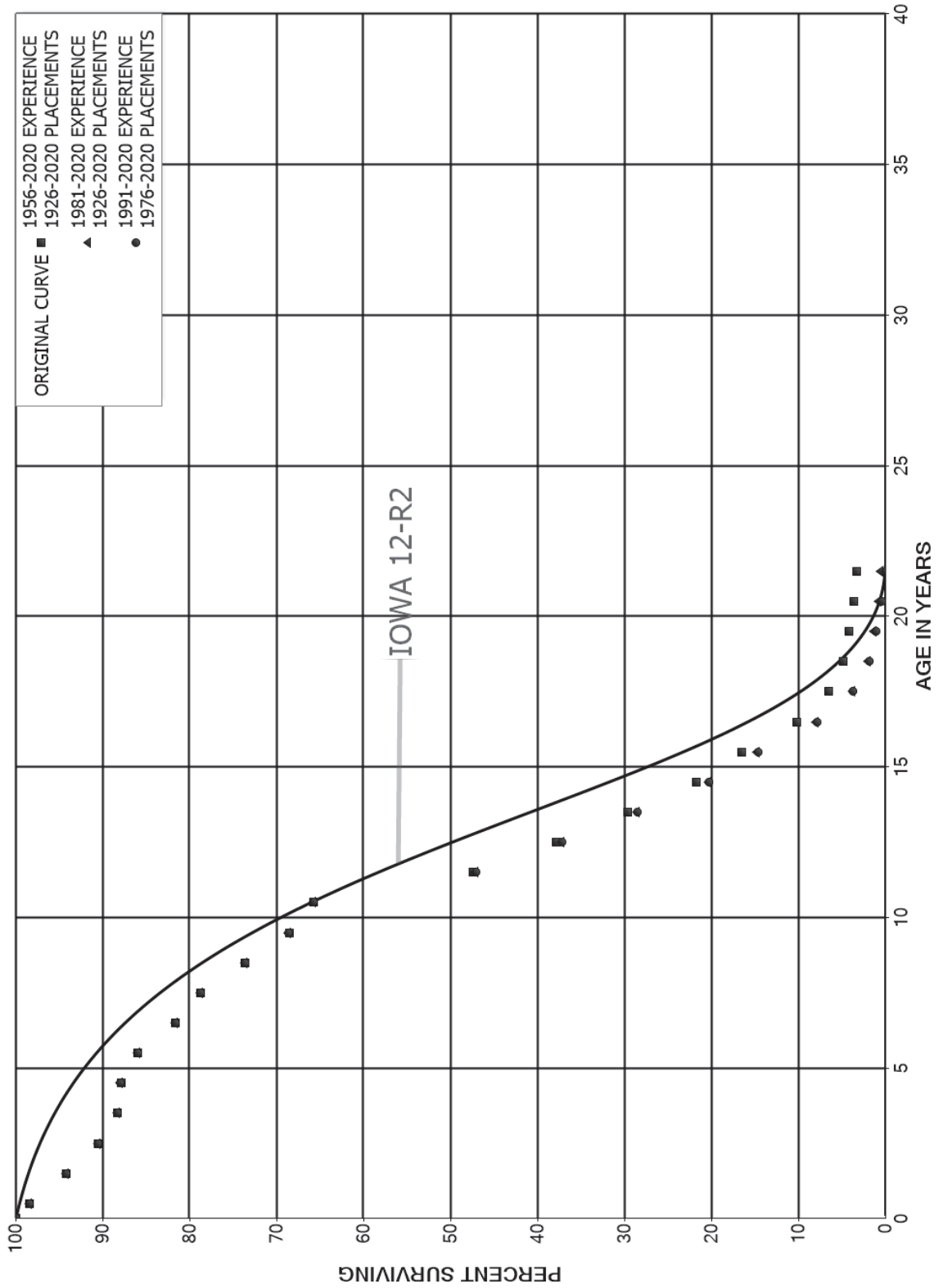
DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 1963-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,857,217	7,004	0.0038	0.9962	63.30
40.5	1,599,784	6,989	0.0044	0.9956	63.06
41.5	1,377,691	4,988	0.0036	0.9964	62.79
42.5	1,183,148	3,913	0.0033	0.9967	62.56
43.5	1,028,286	3,291	0.0032	0.9968	62.35
44.5	914,048	2,083	0.0023	0.9977	62.15
45.5	790,861	2,637	0.0033	0.9967	62.01
46.5	663,569	2,074	0.0031	0.9969	61.81
47.5	558,109	1,974	0.0035	0.9965	61.61
48.5	449,518	1,717	0.0038	0.9962	61.39
49.5	387,965	1,982	0.0051	0.9949	61.16
50.5	317,572	1,833	0.0058	0.9942	60.85
51.5	254,082	1,863	0.0073	0.9927	60.50
52.5	190,377	1,176	0.0062	0.9938	60.05
53.5	151,549	253	0.0017	0.9983	59.68
54.5	99,846	278	0.0028	0.9972	59.58
55.5	65,040		0.0000	1.0000	59.42
56.5	28,113		0.0000	1.0000	59.42
57.5	4,723		0.0000	1.0000	59.42
58.5	1,650		0.0000	1.0000	59.42
59.5	888		0.0000	1.0000	59.42
60.5	888		0.0000	1.0000	59.42
61.5	888		0.0000	1.0000	59.42
62.5	32		0.0000	1.0000	59.42
63.5	32		0.0000	1.0000	59.42
64.5	32		0.0000	1.0000	59.42
65.5	32		0.0000	1.0000	59.42
66.5	32		0.0000	1.0000	59.42
67.5					59.42

DUKE ENERGY OHIO
 ACCOUNT 3734 STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3734 STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,610,670	353,596	0.0164	0.9836	100.00
0.5	7,529,498	317,395	0.0422	0.9578	98.36
1.5	6,714,868	262,928	0.0392	0.9608	94.22
2.5	6,167,198	153,481	0.0249	0.9751	90.53
3.5	6,482,905	29,099	0.0045	0.9955	88.28
4.5	3,920,743	86,101	0.0220	0.9780	87.88
5.5	3,815,749	192,975	0.0506	0.9494	85.95
6.5	3,270,658	114,080	0.0349	0.9651	81.60
7.5	2,569,688	167,380	0.0651	0.9349	78.76
8.5	2,047,358	141,162	0.0689	0.9311	73.63
9.5	1,845,278	76,797	0.0416	0.9584	68.55
10.5	1,768,093	493,699	0.2792	0.7208	65.70
11.5	673,942	135,171	0.2006	0.7994	47.35
12.5	520,815	113,515	0.2180	0.7820	37.86
13.5	389,712	103,320	0.2651	0.7349	29.60
14.5	268,427	64,918	0.2418	0.7582	21.76
15.5	197,670	75,766	0.3833	0.6167	16.49
16.5	107,850	39,151	0.3630	0.6370	10.17
17.5	67,502	16,976	0.2515	0.7485	6.48
18.5	50,474	7,386	0.1463	0.8537	4.85
19.5	42,281	5,818	0.1376	0.8624	4.14
20.5	35,665	2,459	0.0690	0.9310	3.57
21.5	33,633	165	0.0049	0.9951	3.32
22.5	33,468	138	0.0041	0.9959	3.31
23.5	33,330	781	0.0234	0.9766	3.29
24.5	32,549	233	0.0072	0.9928	3.22
25.5	32,642	1,509	0.0462	0.9538	3.19
26.5	35,012	475	0.0136	0.9864	3.05
27.5	37,413	1,209	0.0323	0.9677	3.01
28.5	148,046	12,874	0.0870	0.9130	2.91
29.5	135,195	23,364	0.1728	0.8272	2.66
30.5	111,831	2,192	0.0196	0.9804	2.20
31.5	109,639	28,939	0.2639	0.7361	2.15
32.5	80,700	12,233	0.1516	0.8484	1.58
33.5	68,468		0.0000	1.0000	1.34
34.5	68,468	87	0.0013	0.9987	1.34
35.5	68,380	225	0.0033	0.9967	1.34
36.5	68,155	72	0.0011	0.9989	1.34
37.5	68,083	839	0.0123	0.9877	1.34
38.5	67,244	14	0.0002	0.9998	1.32

DUKE ENERGY OHIO

ACCOUNT 3734 STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2020			EXPERIENCE BAND 1956-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	67,230	74	0.0011	0.9989	1.32	
40.5	67,156	1,423	0.0212	0.9788	1.32	
41.5	65,734	261	0.0040	0.9960	1.29	
42.5	65,473	681	0.0104	0.9896	1.29	
43.5	64,792	15	0.0002	0.9998	1.27	
44.5	64,776		0.0000	1.0000	1.27	
45.5	64,776	198	0.0031	0.9969	1.27	
46.5	64,578	849	0.0131	0.9869	1.27	
47.5	63,729	191	0.0030	0.9970	1.25	
48.5	63,538		0.0000	1.0000	1.25	
49.5	63,538	16	0.0003	0.9997	1.25	
50.5	63,522	14	0.0002	0.9998	1.25	
51.5	63,508		0.0000	1.0000	1.25	
52.5	63,508	49	0.0008	0.9992	1.25	
53.5	63,459		0.0000	1.0000	1.25	
54.5	63,459	228	0.0036	0.9964	1.25	
55.5	63,231		0.0000	1.0000	1.24	
56.5	63,231		0.0000	1.0000	1.24	
57.5	63,231		0.0000	1.0000	1.24	
58.5	63,231	145	0.0023	0.9977	1.24	
59.5	63,086	2,314	0.0367	0.9633	1.24	
60.5	60,772	1,278	0.0210	0.9790	1.19	
61.5	59,494	59,471	0.9996	0.0004	1.17	
62.5	24	24	1.0000		0.00	
63.5						

DUKE ENERGY OHIO

ACCOUNT 3734 STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,572,584	353,596	0.0164	0.9836	100.00
0.5	7,491,413	316,905	0.0423	0.9577	98.36
1.5	6,676,975	262,187	0.0393	0.9607	94.20
2.5	6,129,526	148,942	0.0243	0.9757	90.50
3.5	6,447,719	28,460	0.0044	0.9956	88.30
4.5	3,884,892	85,506	0.0220	0.9780	87.91
5.5	3,780,051	192,536	0.0509	0.9491	85.98
6.5	3,230,403	112,599	0.0349	0.9651	81.60
7.5	2,527,415	163,808	0.0648	0.9352	78.75
8.5	2,007,363	137,840	0.0687	0.9313	73.65
9.5	1,807,533	75,883	0.0420	0.9580	68.59
10.5	1,731,151	491,459	0.2839	0.7161	65.71
11.5	638,541	134,136	0.2101	0.7899	47.06
12.5	485,857	112,768	0.2321	0.7679	37.17
13.5	354,200	102,803	0.2902	0.7098	28.54
14.5	233,487	64,404	0.2758	0.7242	20.26
15.5	163,825	75,544	0.4611	0.5389	14.67
16.5	73,783	38,761	0.5253	0.4747	7.91
17.5	35,027	16,507	0.4713	0.5287	3.75
18.5	18,636	6,871	0.3687	0.6313	1.98
19.5	11,560	5,304	0.4588	0.5412	1.25
20.5	9,251	2,262	0.2445	0.7555	0.68
21.5	7,493	156	0.0208	0.9792	0.51
22.5	9,462	97	0.0102	0.9898	0.50
23.5	25,939	630	0.0243	0.9757	0.50
24.5	27,796	34	0.0012	0.9988	0.48
25.5	27,762	1,509	0.0544	0.9456	0.48
26.5	26,340	168	0.0064	0.9936	0.46
27.5	26,228	601	0.0229	0.9771	0.45
28.5	25,698	3,824	0.1488	0.8512	0.44
29.5	22,609	615	0.0272	0.9728	0.38
30.5	21,994	2,160	0.0982	0.9018	0.37
31.5	19,907	16,509	0.8293	0.1707	0.33
32.5	4,664	2,375	0.5091	0.4909	0.06
33.5	2,550		0.0000	1.0000	0.03
34.5	3,232	87	0.0270	0.9730	0.03
35.5	3,160	56	0.0179	0.9821	0.03
36.5	3,103	72	0.0232	0.9768	0.03
37.5	3,230	735	0.2275	0.7725	0.03
38.5	3,344		0.0000	1.0000	0.02

DUKE ENERGY OHIO

ACCOUNT 3734 STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,344	74	0.0220	0.9780	0.02	
40.5	3,270	1,266	0.3871	0.6129	0.02	
41.5	2,021	261	0.1290	0.8710	0.01	
42.5	1,774	681	0.3841	0.6159	0.01	
43.5	1,093	15	0.0139	0.9861	0.01	
44.5	1,077		0.0000	1.0000	0.01	
45.5	1,077	198	0.1842	0.8158	0.01	
46.5	1,107	849	0.7665	0.2335	0.01	
47.5	259		0.0000	1.0000	0.00	
48.5	259		0.0000	1.0000	0.00	
49.5	259	16	0.0626	0.9374	0.00	
50.5	387	14	0.0361	0.9639	0.00	
51.5	2,687		0.0000	1.0000	0.00	
52.5	3,965		0.0000	1.0000	0.00	
53.5	63,436		0.0000	1.0000	0.00	
54.5	63,459	228	0.0036	0.9964	0.00	
55.5	63,231		0.0000	1.0000	0.00	
56.5	63,231		0.0000	1.0000	0.00	
57.5	63,231		0.0000	1.0000	0.00	
58.5	63,231	145	0.0023	0.9977	0.00	
59.5	63,086	2,314	0.0367	0.9633	0.00	
60.5	60,772	1,278	0.0210	0.9790	0.00	
61.5	59,494	59,471	0.9996	0.0004	0.00	
62.5	24	24	1.0000		0.00	
63.5						

DUKE ENERGY OHIO

ACCOUNT 3734 STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC

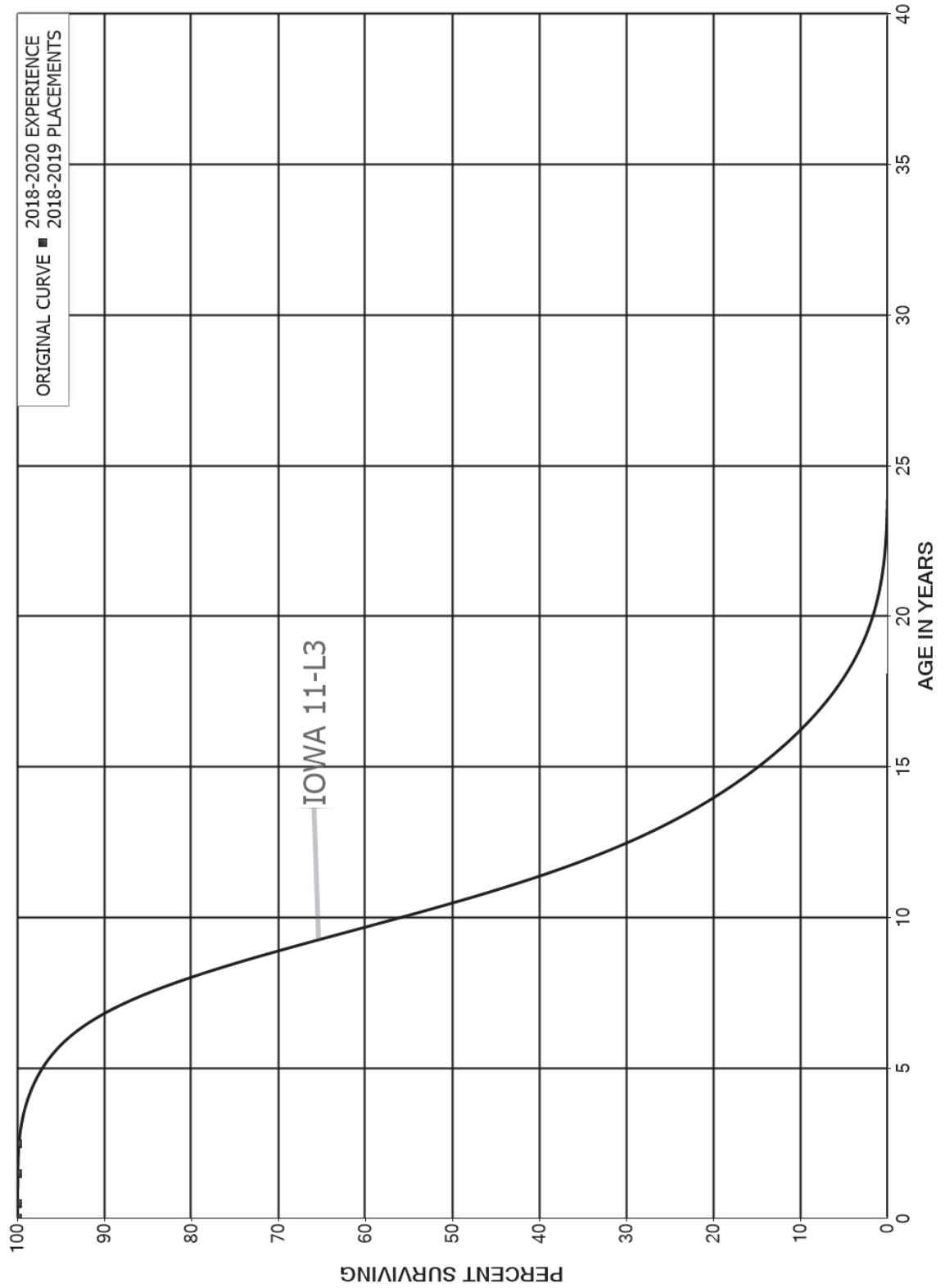
ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,572,584	353,596	0.0164	0.9836	100.00
0.5	7,491,413	316,905	0.0423	0.9577	98.36
1.5	6,676,975	262,187	0.0393	0.9607	94.20
2.5	6,129,526	148,942	0.0243	0.9757	90.50
3.5	6,447,719	28,460	0.0044	0.9956	88.30
4.5	3,884,892	85,506	0.0220	0.9780	87.91
5.5	3,780,051	192,536	0.0509	0.9491	85.98
6.5	3,230,403	112,599	0.0349	0.9651	81.60
7.5	2,527,415	163,808	0.0648	0.9352	78.75
8.5	2,007,363	137,840	0.0687	0.9313	73.65
9.5	1,807,533	75,883	0.0420	0.9580	68.59
10.5	1,731,151	491,459	0.2839	0.7161	65.71
11.5	638,541	134,136	0.2101	0.7899	47.06
12.5	485,857	112,768	0.2321	0.7679	37.17
13.5	354,044	102,803	0.2904	0.7096	28.54
14.5	233,234	64,404	0.2761	0.7239	20.26
15.5	162,942	75,544	0.4636	0.5364	14.66
16.5	72,867	38,761	0.5319	0.4681	7.86
17.5	32,600	16,507	0.5063	0.4937	3.68
18.5	16,042	6,871	0.4283	0.5717	1.82
19.5	8,365	5,304	0.6341	0.3659	1.04
20.5	2,262	2,262	1.0000		0.38
21.5					

DUKE ENERGY OHIO
ACCOUNT 3925 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



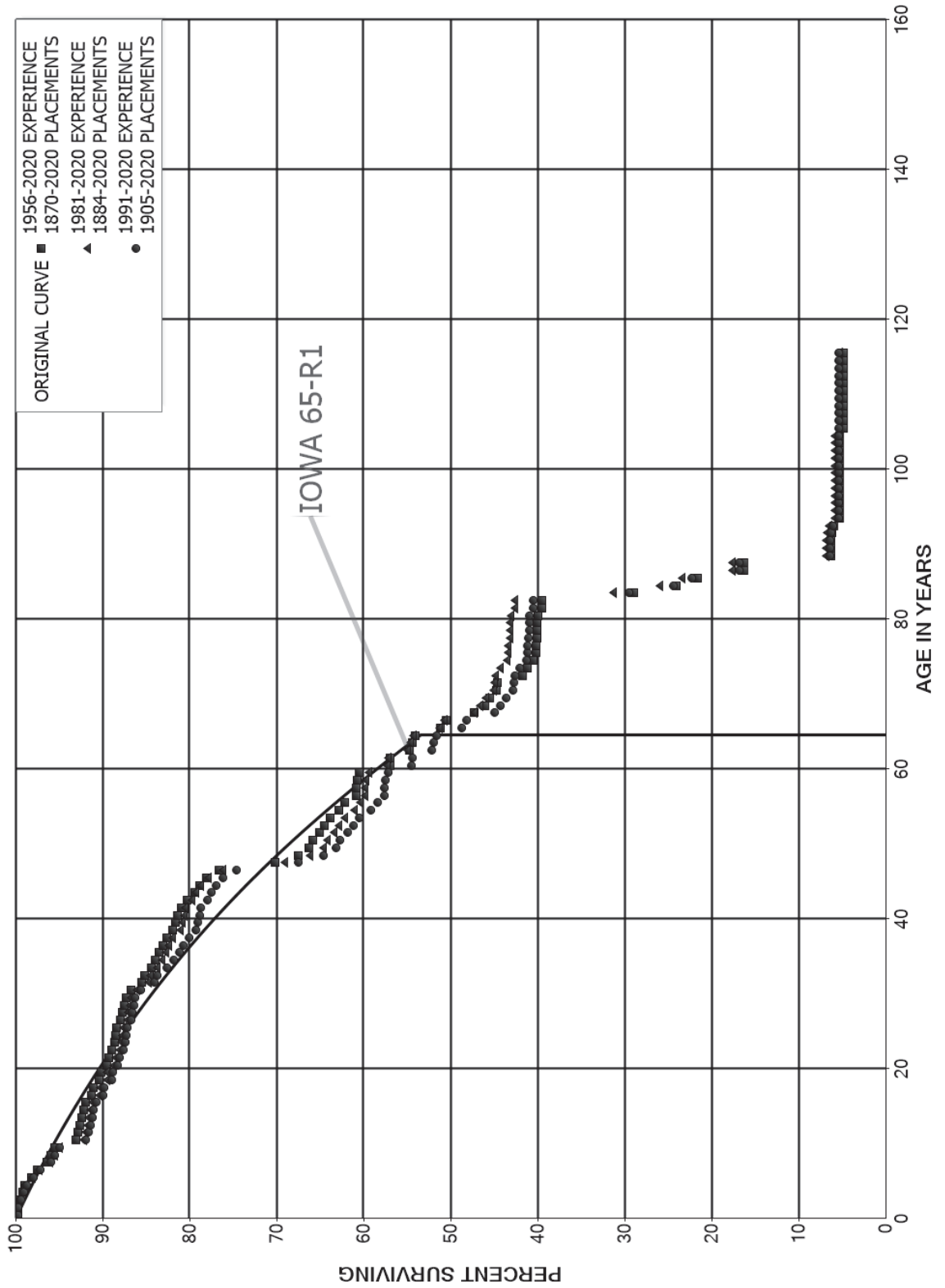
DUKE ENERGY OHIO

ACCOUNT 3925 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2018-2019			EXPERIENCE BAND 2018-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	383,230		0.0000	1.0000	100.00
0.5	383,230		0.0000	1.0000	100.00
1.5	1,228		0.0000	1.0000	100.00
2.5					100.00

DUKE ENERGY OHIO
 ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1870-2020

EXPERIENCE BAND 1956-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	390,360,152	988,013	0.0025	0.9975	100.00
0.5	292,270,085	22,729	0.0001	0.9999	99.75
1.5	281,131,044	604,285	0.0021	0.9979	99.74
2.5	265,607,719	885,131	0.0033	0.9967	99.52
3.5	231,814,295	704,068	0.0030	0.9970	99.19
4.5	221,846,139	1,573,587	0.0071	0.9929	98.89
5.5	212,453,482	1,589,920	0.0075	0.9925	98.19
6.5	206,379,720	2,247,567	0.0109	0.9891	97.46
7.5	182,018,718	786,485	0.0043	0.9957	96.39
8.5	172,926,308	843,198	0.0049	0.9951	95.98
9.5	160,708,103	4,131,926	0.0257	0.9743	95.51
10.5	148,363,015	436,355	0.0029	0.9971	93.05
11.5	138,662,819	294,135	0.0021	0.9979	92.78
12.5	124,583,511	284,770	0.0023	0.9977	92.58
13.5	120,531,105	189,576	0.0016	0.9984	92.37
14.5	116,648,751	364,296	0.0031	0.9969	92.23
15.5	108,984,652	815,578	0.0075	0.9925	91.94
16.5	104,194,505	217,728	0.0021	0.9979	91.25
17.5	103,395,902	815,278	0.0079	0.9921	91.06
18.5	100,654,155	157,357	0.0016	0.9984	90.34
19.5	96,381,474	706,160	0.0073	0.9927	90.20
20.5	89,706,080	223,261	0.0025	0.9975	89.54
21.5	86,803,945	409,622	0.0047	0.9953	89.32
22.5	84,509,907	236,417	0.0028	0.9972	88.90
23.5	83,823,872	92,345	0.0011	0.9989	88.65
24.5	83,402,299	155,841	0.0019	0.9981	88.55
25.5	84,402,883	454,799	0.0054	0.9946	88.38
26.5	82,548,846	204,922	0.0025	0.9975	87.91
27.5	81,070,169	204,714	0.0025	0.9975	87.69
28.5	79,863,847	147,224	0.0018	0.9982	87.47
29.5	75,929,604	499,569	0.0066	0.9934	87.31
30.5	71,928,636	1,058,494	0.0147	0.9853	86.73
31.5	49,612,793	139,309	0.0028	0.9972	85.46
32.5	35,158,539	330,777	0.0094	0.9906	85.22
33.5	32,080,531	191,925	0.0060	0.9940	84.41
34.5	29,554,844	152,899	0.0052	0.9948	83.91
35.5	28,311,870	137,213	0.0048	0.9952	83.48
36.5	28,015,817	149,641	0.0053	0.9947	83.07
37.5	27,529,488	241,893	0.0088	0.9912	82.63
38.5	26,644,642	94,278	0.0035	0.9965	81.90

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2020			EXPERIENCE BAND 1956-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,245,487	54,204	0.0021	0.9979	81.61
40.5	25,365,338	158,494	0.0062	0.9938	81.44
41.5	24,839,224	201,996	0.0081	0.9919	80.93
42.5	24,554,478	258,451	0.0105	0.9895	80.28
43.5	24,232,154	181,803	0.0075	0.9925	79.43
44.5	24,099,143	240,274	0.0100	0.9900	78.83
45.5	23,661,272	447,414	0.0189	0.9811	78.05
46.5	23,009,996	1,934,073	0.0841	0.9159	76.57
47.5	20,462,344	765,764	0.0374	0.9626	70.14
48.5	14,425,544	266,653	0.0185	0.9815	67.51
49.5	13,324,579	88,163	0.0066	0.9934	66.26
50.5	12,853,095	140,109	0.0109	0.9891	65.83
51.5	12,261,172	105,744	0.0086	0.9914	65.11
52.5	12,126,976	123,707	0.0102	0.9898	64.55
53.5	11,873,315	202,644	0.0171	0.9829	63.89
54.5	10,952,693	117,167	0.0107	0.9893	62.80
55.5	9,752,783	206,228	0.0211	0.9789	62.13
56.5	8,909,312	2,838	0.0003	0.9997	60.81
57.5	9,070,691	9,912	0.0011	0.9989	60.79
58.5	8,218,476	36,488	0.0044	0.9956	60.73
59.5	8,161,363	467,262	0.0573	0.9427	60.46
60.5	7,449,900	12,638	0.0017	0.9983	57.00
61.5	7,391,848	282,439	0.0382	0.9618	56.90
62.5	6,757,806	37,636	0.0056	0.9944	54.72
63.5	6,822,251	45,036	0.0066	0.9934	54.42
64.5	6,520,076	349,949	0.0537	0.9463	54.06
65.5	6,027,577	73,092	0.0121	0.9879	51.16
66.5	5,953,346	385,802	0.0648	0.9352	50.54
67.5	2,161,827	53,802	0.0249	0.9751	47.26
68.5	2,081,034	25,473	0.0122	0.9878	46.09
69.5	2,008,735	33,306	0.0166	0.9834	45.52
70.5	1,967,733	5,221	0.0027	0.9973	44.77
71.5	1,802,529	118,738	0.0659	0.9341	44.65
72.5	1,673,849	19,301	0.0115	0.9885	41.71
73.5	1,654,548	27,251	0.0165	0.9835	41.23
74.5	1,622,900	13,255	0.0082	0.9918	40.55
75.5	1,609,645	205	0.0001	0.9999	40.22
76.5	1,608,692	5,935	0.0037	0.9963	40.21
77.5	1,602,358	901	0.0006	0.9994	40.06
78.5	1,599,804		0.0000	1.0000	40.04

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2020			EXPERIENCE BAND 1956-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,595,624	3,444	0.0022	0.9978	40.04	
80.5	1,510,903	15,584	0.0103	0.9897	39.95	
81.5	1,494,974		0.0000	1.0000	39.54	
82.5	1,492,389	398,280	0.2669	0.7331	39.54	
83.5	1,090,022	186,035	0.1707	0.8293	28.99	
84.5	903,988	89,838	0.0994	0.9006	24.04	
85.5	815,013	200,763	0.2463	0.7537	21.65	
86.5	614,250		0.0000	1.0000	16.32	
87.5	614,250	378,126	0.6156	0.3844	16.32	
88.5	236,124	1,219	0.0052	0.9948	6.27	
89.5	234,905		0.0000	1.0000	6.24	
90.5	234,264	3,212	0.0137	0.9863	6.24	
91.5	231,052	7,664	0.0332	0.9668	6.16	
92.5	36,716	3,837	0.1045	0.8955	5.95	
93.5	31,783		0.0000	1.0000	5.33	
94.5	13,952		0.0000	1.0000	5.33	
95.5	13,952		0.0000	1.0000	5.33	
96.5	9,306		0.0000	1.0000	5.33	
97.5	9,306		0.0000	1.0000	5.33	
98.5	6,806		0.0000	1.0000	5.33	
99.5	5,745		0.0000	1.0000	5.33	
100.5	5,745		0.0000	1.0000	5.33	
101.5	4,063		0.0000	1.0000	5.33	
102.5	4,042		0.0000	1.0000	5.33	
103.5	4,042		0.0000	1.0000	5.33	
104.5	4,042	346	0.0856	0.9144	5.33	
105.5	3,696		0.0000	1.0000	4.87	
106.5	3,696		0.0000	1.0000	4.87	
107.5	3,696		0.0000	1.0000	4.87	
108.5	3,696		0.0000	1.0000	4.87	
109.5	3,696		0.0000	1.0000	4.87	
110.5	3,696		0.0000	1.0000	4.87	
111.5	3,696		0.0000	1.0000	4.87	
112.5	3,696		0.0000	1.0000	4.87	
113.5	3,696		0.0000	1.0000	4.87	
114.5	3,696		0.0000	1.0000	4.87	
115.5					4.87	

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	364,019,593	987,484	0.0027	0.9973	100.00
0.5	266,748,928	14,753	0.0001	0.9999	99.73
1.5	256,091,406	598,136	0.0023	0.9977	99.72
2.5	232,620,461	876,371	0.0038	0.9962	99.49
3.5	198,904,990	622,843	0.0031	0.9969	99.12
4.5	188,730,730	1,553,468	0.0082	0.9918	98.81
5.5	179,649,286	1,570,121	0.0087	0.9913	97.99
6.5	172,309,468	2,199,660	0.0128	0.9872	97.14
7.5	148,603,787	766,803	0.0052	0.9948	95.90
8.5	147,599,463	797,058	0.0054	0.9946	95.40
9.5	137,303,839	4,014,362	0.0292	0.9708	94.89
10.5	129,973,171	411,774	0.0032	0.9968	92.11
11.5	121,448,743	243,764	0.0020	0.9980	91.82
12.5	107,584,808	208,401	0.0019	0.9981	91.64
13.5	104,232,082	159,956	0.0015	0.9985	91.46
14.5	101,620,767	324,760	0.0032	0.9968	91.32
15.5	94,017,400	790,182	0.0084	0.9916	91.03
16.5	89,785,605	111,525	0.0012	0.9988	90.26
17.5	89,147,776	722,031	0.0081	0.9919	90.15
18.5	86,945,940	72,591	0.0008	0.9992	89.42
19.5	82,806,655	668,187	0.0081	0.9919	89.34
20.5	76,706,622	192,305	0.0025	0.9975	88.62
21.5	73,910,175	329,250	0.0045	0.9955	88.40
22.5	72,382,111	214,163	0.0030	0.9970	88.01
23.5	72,333,742	78,079	0.0011	0.9989	87.75
24.5	72,304,268	97,404	0.0013	0.9987	87.65
25.5	71,621,260	394,481	0.0055	0.9945	87.53
26.5	69,932,986	86,940	0.0012	0.9988	87.05
27.5	76,316,810	181,457	0.0024	0.9976	86.94
28.5	75,211,162	140,634	0.0019	0.9981	86.74
29.5	71,500,253	489,020	0.0068	0.9932	86.57
30.5	67,724,059	1,038,274	0.0153	0.9847	85.98
31.5	46,641,478	136,960	0.0029	0.9971	84.66
32.5	32,443,055	317,330	0.0098	0.9902	84.42
33.5	29,388,422	188,032	0.0064	0.9936	83.59
34.5	26,769,238	147,656	0.0055	0.9945	83.05
35.5	25,540,899	106,137	0.0042	0.9958	82.60
36.5	25,294,872	142,058	0.0056	0.9944	82.25
37.5	24,815,547	238,698	0.0096	0.9904	81.79
38.5	23,928,931	79,460	0.0033	0.9967	81.00

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,556,199	52,329	0.0022	0.9978	80.74
40.5	22,676,711	57,939	0.0026	0.9974	80.56
41.5	22,256,634	197,937	0.0089	0.9911	80.35
42.5	21,983,311	141,491	0.0064	0.9936	79.64
43.5	21,782,241	148,454	0.0068	0.9932	79.12
44.5	21,616,768	228,110	0.0106	0.9894	78.58
45.5	21,198,283	446,425	0.0211	0.9789	77.75
46.5	20,547,996	1,934,073	0.0941	0.9059	76.12
47.5	17,999,890	765,488	0.0425	0.9575	68.95
48.5	11,963,365	266,653	0.0223	0.9777	66.02
49.5	11,041,064	88,163	0.0080	0.9920	64.55
50.5	12,315,558	140,109	0.0114	0.9886	64.03
51.5	11,724,147	105,744	0.0090	0.9910	63.31
52.5	11,806,938	123,672	0.0105	0.9895	62.73
53.5	11,338,485	198,618	0.0175	0.9825	62.08
54.5	10,455,345	117,167	0.0112	0.9888	60.99
55.5	9,248,581	95,238	0.0103	0.9897	60.31
56.5	8,705,192	81	0.0000	1.0000	59.69
57.5	8,688,457	9,773	0.0011	0.9989	59.68
58.5	7,838,880	36,488	0.0047	0.9953	59.62
59.5	7,781,915	285,826	0.0367	0.9633	59.34
60.5	7,249,998	12,638	0.0017	0.9983	57.16
61.5	7,194,083	282,439	0.0393	0.9607	57.06
62.5	6,560,061	33,083	0.0050	0.9950	54.82
63.5	6,518,406	43,633	0.0067	0.9933	54.54
64.5	6,283,444	344,778	0.0549	0.9451	54.18
65.5	5,793,393	73,092	0.0126	0.9874	51.21
66.5	5,719,163	385,802	0.0675	0.9325	50.56
67.5	1,927,643	28,179	0.0146	0.9854	47.15
68.5	1,872,474	25,473	0.0136	0.9864	46.46
69.5	1,800,456	33,306	0.0185	0.9815	45.83
70.5	1,759,454	5,221	0.0030	0.9970	44.98
71.5	1,584,630	5,362	0.0034	0.9966	44.85
72.5	1,569,326	19,301	0.0123	0.9877	44.70
73.5	1,550,025	27,251	0.0176	0.9824	44.15
74.5	1,520,268	4,107	0.0027	0.9973	43.37
75.5	1,532,620	79	0.0001	0.9999	43.25
76.5	1,531,793	5,935	0.0039	0.9961	43.25
77.5	1,525,459	901	0.0006	0.9994	43.08
78.5	1,599,458		0.0000	1.0000	43.06

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,595,278	3,444	0.0022	0.9978	43.06	
80.5	1,510,557	15,584	0.0103	0.9897	42.96	
81.5	1,494,628		0.0000	1.0000	42.52	
82.5	1,492,043	398,280	0.2669	0.7331	42.52	
83.5	1,089,676	186,035	0.1707	0.8293	31.17	
84.5	903,642	89,838	0.0994	0.9006	25.85	
85.5	813,754	200,763	0.2467	0.7533	23.28	
86.5	612,992		0.0000	1.0000	17.54	
87.5	612,992	378,126	0.6169	0.3831	17.54	
88.5	234,866	1,219	0.0052	0.9948	6.72	
89.5	233,647		0.0000	1.0000	6.68	
90.5	233,005	3,212	0.0138	0.9862	6.68	
91.5	229,793	7,664	0.0334	0.9666	6.59	
92.5	35,458	3,837	0.1082	0.8918	6.37	
93.5	30,525		0.0000	1.0000	5.68	
94.5	12,693		0.0000	1.0000	5.68	
95.5	12,693		0.0000	1.0000	5.68	
96.5	8,393		0.0000	1.0000	5.68	
97.5	8,393		0.0000	1.0000	5.68	
98.5	5,893		0.0000	1.0000	5.68	
99.5	5,745		0.0000	1.0000	5.68	
100.5	5,745		0.0000	1.0000	5.68	
101.5	4,063		0.0000	1.0000	5.68	
102.5	4,042		0.0000	1.0000	5.68	
103.5	4,042		0.0000	1.0000	5.68	
104.5	4,042	346	0.0856	0.9144	5.68	
105.5	3,696		0.0000	1.0000	5.20	
106.5	3,696		0.0000	1.0000	5.20	
107.5	3,696		0.0000	1.0000	5.20	
108.5	3,696		0.0000	1.0000	5.20	
109.5	3,696		0.0000	1.0000	5.20	
110.5	3,696		0.0000	1.0000	5.20	
111.5	3,696		0.0000	1.0000	5.20	
112.5	3,696		0.0000	1.0000	5.20	
113.5	3,696		0.0000	1.0000	5.20	
114.5	3,696		0.0000	1.0000	5.20	
115.5					5.20	

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	316,491,643	987,484	0.0031	0.9969	100.00
0.5	220,254,664	1,492	0.0000	1.0000	99.69
1.5	234,060,768	589,720	0.0025	0.9975	99.69
2.5	221,085,244	866,100	0.0039	0.9961	99.44
3.5	192,062,162	616,708	0.0032	0.9968	99.05
4.5	182,716,601	1,357,243	0.0074	0.9926	98.73
5.5	173,693,770	1,439,825	0.0083	0.9917	98.00
6.5	166,475,170	2,067,079	0.0124	0.9876	97.18
7.5	142,945,785	680,860	0.0048	0.9952	95.98
8.5	134,880,892	750,006	0.0056	0.9944	95.52
9.5	123,559,793	3,998,066	0.0324	0.9676	94.99
10.5	112,322,566	383,276	0.0034	0.9966	91.91
11.5	103,265,350	199,839	0.0019	0.9981	91.60
12.5	89,636,629	202,310	0.0023	0.9977	91.42
13.5	85,817,198	124,716	0.0015	0.9985	91.22
14.5	82,123,396	276,663	0.0034	0.9966	91.08
15.5	75,057,661	681,448	0.0091	0.9909	90.78
16.5	70,722,610	97,207	0.0014	0.9986	89.95
17.5	70,972,964	694,247	0.0098	0.9902	89.83
18.5	76,473,253	55,716	0.0007	0.9993	88.95
19.5	73,987,092	535,006	0.0072	0.9928	88.89
20.5	72,093,780	155,882	0.0022	0.9978	88.24
21.5	70,539,295	313,665	0.0044	0.9956	88.05
22.5	68,463,810	194,662	0.0028	0.9972	87.66
23.5	68,405,198	68,901	0.0010	0.9990	87.41
24.5	69,028,403	91,602	0.0013	0.9987	87.32
25.5	68,122,094	371,363	0.0055	0.9945	87.21
26.5	66,847,647	76,278	0.0011	0.9989	86.73
27.5	65,303,536	164,097	0.0025	0.9975	86.63
28.5	64,589,880	106,887	0.0017	0.9983	86.42
29.5	60,695,827	482,205	0.0079	0.9921	86.27
30.5	57,206,752	1,013,742	0.0177	0.9823	85.59
31.5	34,772,977	122,158	0.0035	0.9965	84.07
32.5	20,998,288	300,859	0.0143	0.9857	83.78
33.5	18,631,575	178,119	0.0096	0.9904	82.58
34.5	18,457,352	138,333	0.0075	0.9925	81.79
35.5	18,307,883	101,848	0.0056	0.9944	81.17
36.5	18,079,085	135,320	0.0075	0.9925	80.72
37.5	22,412,880	231,829	0.0103	0.9897	80.12
38.5	21,625,829	74,797	0.0035	0.9965	79.29

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2020			EXPERIENCE BAND 1991-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,544,626	42,728	0.0020	0.9980	79.01
40.5	21,051,678	49,142	0.0023	0.9977	78.86
41.5	22,135,488	187,344	0.0085	0.9915	78.67
42.5	21,911,258	139,738	0.0064	0.9936	78.01
43.5	21,720,929	147,518	0.0068	0.9932	77.51
44.5	21,563,540	227,638	0.0106	0.9894	76.98
45.5	21,149,559	446,425	0.0211	0.9789	76.17
46.5	20,511,735	1,934,073	0.0943	0.9057	74.56
47.5	17,967,770	764,834	0.0426	0.9574	67.53
48.5	11,938,675	266,585	0.0223	0.9777	64.66
49.5	11,023,017	88,163	0.0080	0.9920	63.21
50.5	10,537,706	140,109	0.0133	0.9867	62.71
51.5	9,951,914	105,040	0.0106	0.9894	61.87
52.5	9,821,384	123,672	0.0126	0.9874	61.22
53.5	9,353,341	198,580	0.0212	0.9788	60.45
54.5	8,432,230	117,167	0.0139	0.9861	59.17
55.5	7,225,515	95,238	0.0132	0.9868	58.35
56.5	6,497,840	81	0.0000	1.0000	57.58
57.5	6,481,105	9,773	0.0015	0.9985	57.58
58.5	6,272,855	36,488	0.0058	0.9942	57.49
59.5	6,215,741	285,826	0.0460	0.9540	57.15
60.5	6,990,339	11,560	0.0017	0.9983	54.53
61.5	6,933,820	282,439	0.0407	0.9593	54.44
62.5	6,516,765	33,083	0.0051	0.9949	52.22
63.5	6,476,205	43,633	0.0067	0.9933	51.95
64.5	6,274,447	344,778	0.0549	0.9451	51.60
65.5	5,784,397	73,092	0.0126	0.9874	48.77
66.5	5,714,812	385,802	0.0675	0.9325	48.15
67.5	1,923,292	28,179	0.0147	0.9853	44.90
68.5	1,870,623	25,473	0.0136	0.9864	44.24
69.5	1,798,753	33,306	0.0185	0.9815	43.64
70.5	1,757,751	5,221	0.0030	0.9970	42.83
71.5	1,584,609	5,362	0.0034	0.9966	42.71
72.5	1,569,326	19,301	0.0123	0.9877	42.56
73.5	1,550,025	27,251	0.0176	0.9824	42.04
74.5	1,520,268	4,107	0.0027	0.9973	41.30
75.5	1,516,161	79	0.0001	0.9999	41.19
76.5	1,515,333	5,935	0.0039	0.9961	41.18
77.5	1,509,000	901	0.0006	0.9994	41.02
78.5	1,506,445		0.0000	1.0000	41.00

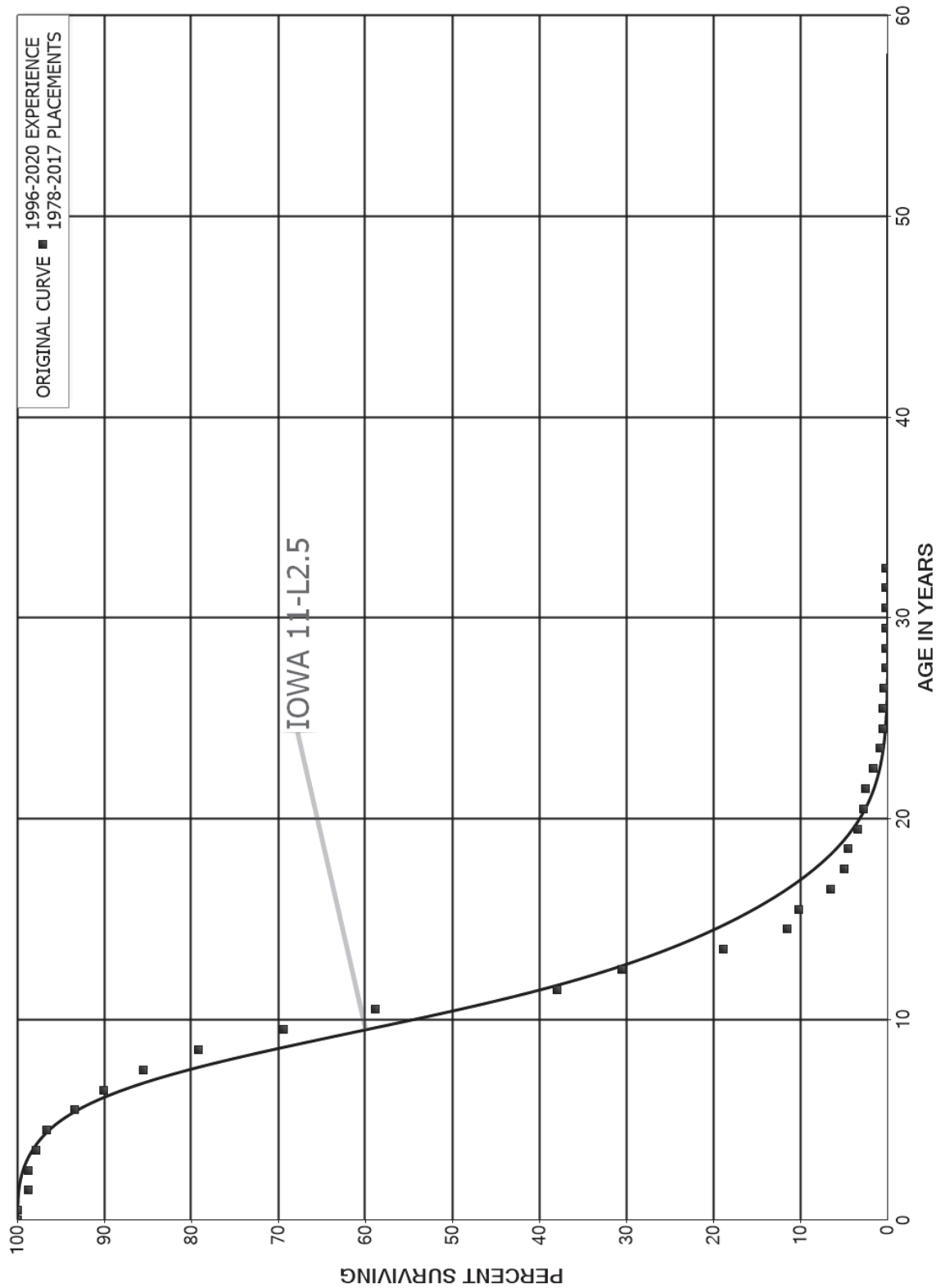
DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2020			EXPERIENCE BAND 1991-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,502,265	3,444	0.0023	0.9977	41.00	
80.5	1,494,098	15,584	0.0104	0.9896	40.90	
81.5	1,478,168		0.0000	1.0000	40.48	
82.5	1,475,584	398,280	0.2699	0.7301	40.48	
83.5	1,073,217	186,035	0.1733	0.8267	29.55	
84.5	887,182	77,075	0.0869	0.9131	24.43	
85.5	813,754	200,763	0.2467	0.7533	22.31	
86.5	612,992		0.0000	1.0000	16.80	
87.5	612,992	378,126	0.6169	0.3831	16.80	
88.5	234,866	1,219	0.0052	0.9948	6.44	
89.5	233,647		0.0000	1.0000	6.40	
90.5	233,005	3,212	0.0138	0.9862	6.40	
91.5	229,793	7,664	0.0334	0.9666	6.32	
92.5	35,458	3,837	0.1082	0.8918	6.11	
93.5	30,525		0.0000	1.0000	5.45	
94.5	12,693		0.0000	1.0000	5.45	
95.5	12,693		0.0000	1.0000	5.45	
96.5	8,047		0.0000	1.0000	5.45	
97.5	8,047		0.0000	1.0000	5.45	
98.5	5,547		0.0000	1.0000	5.45	
99.5	5,399		0.0000	1.0000	5.45	
100.5	5,399		0.0000	1.0000	5.45	
101.5	3,717		0.0000	1.0000	5.45	
102.5	3,696		0.0000	1.0000	5.45	
103.5	3,696		0.0000	1.0000	5.45	
104.5	3,696		0.0000	1.0000	5.45	
105.5	3,696		0.0000	1.0000	5.45	
106.5	3,696		0.0000	1.0000	5.45	
107.5	3,696		0.0000	1.0000	5.45	
108.5	3,696		0.0000	1.0000	5.45	
109.5	3,696		0.0000	1.0000	5.45	
110.5	3,696		0.0000	1.0000	5.45	
111.5	3,696		0.0000	1.0000	5.45	
112.5	3,696		0.0000	1.0000	5.45	
113.5	3,696		0.0000	1.0000	5.45	
114.5	3,696		0.0000	1.0000	5.45	
115.5					5.45	

DUKE ENERGY OHIO
ACCOUNTS 1920 AND 3920 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 1920 AND 3920 TRANSPORTATION EQUIPMENT

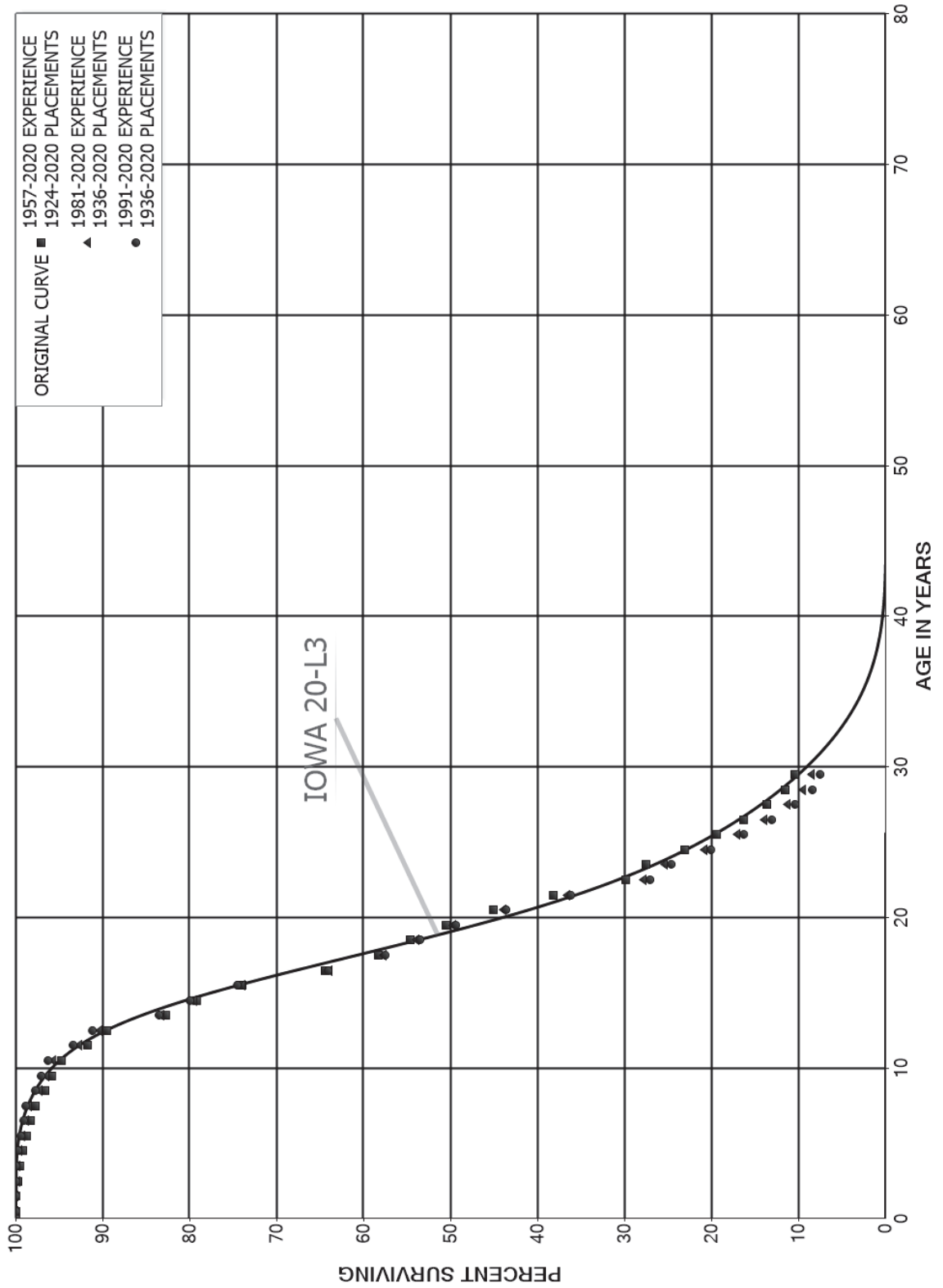
ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2017

EXPERIENCE BAND 1996-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,532,706		0.0000	1.0000	100.00
0.5	3,557,981	44,609	0.0125	0.9875	100.00
1.5	553,916		0.0000	1.0000	98.75
2.5	1,448,870	12,747	0.0088	0.9912	98.75
3.5	4,082,364	52,219	0.0128	0.9872	97.88
4.5	8,432,570	280,097	0.0332	0.9668	96.63
5.5	14,279,983	514,238	0.0360	0.9640	93.42
6.5	17,095,588	869,031	0.0508	0.9492	90.05
7.5	18,449,409	1,352,656	0.0733	0.9267	85.47
8.5	20,428,689	2,525,317	0.1236	0.8764	79.21
9.5	18,457,169	2,817,515	0.1527	0.8473	69.42
10.5	17,183,509	6,092,872	0.3546	0.6454	58.82
11.5	11,336,964	2,230,559	0.1968	0.8032	37.96
12.5	9,907,959	3,785,602	0.3821	0.6179	30.49
13.5	6,629,103	2,597,399	0.3918	0.6082	18.84
14.5	4,152,558	454,076	0.1093	0.8907	11.46
15.5	3,698,483	1,356,810	0.3669	0.6331	10.21
16.5	2,341,673	562,851	0.2404	0.7596	6.46
17.5	1,684,860	143,745	0.0853	0.9147	4.91
18.5	1,541,115	366,754	0.2380	0.7620	4.49
19.5	1,174,361	226,281	0.1927	0.8073	3.42
20.5	948,080	88,692	0.0935	0.9065	2.76
21.5	859,388	289,623	0.3370	0.6630	2.50
22.5	569,765	276,788	0.4858	0.5142	1.66
23.5	292,977	129,313	0.4414	0.5586	0.85
24.5	163,664		0.0000	1.0000	0.48
25.5	163,664	43,354	0.2649	0.7351	0.48
26.5	84,456	46,153	0.5465	0.4535	0.35
27.5	38,302		0.0000	1.0000	0.16
28.5	38,302		0.0000	1.0000	0.16
29.5	38,302		0.0000	1.0000	0.16
30.5	38,302		0.0000	1.0000	0.16
31.5	38,302		0.0000	1.0000	0.16
32.5					0.16

DUKE ENERGY OHIO
 ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2020

EXPERIENCE BAND 1957-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,363,198	1,944	0.0002	0.9998	100.00
0.5	8,285,521	6,806	0.0008	0.9992	99.98
1.5	6,641,952	14,436	0.0022	0.9978	99.90
2.5	5,186,549	11,299	0.0022	0.9978	99.68
3.5	5,101,988	14,691	0.0029	0.9971	99.46
4.5	5,082,869	21,925	0.0043	0.9957	99.18
5.5	5,086,451	21,861	0.0043	0.9957	98.75
6.5	5,064,690	29,148	0.0058	0.9942	98.33
7.5	5,034,351	56,394	0.0112	0.9888	97.76
8.5	4,982,479	40,275	0.0081	0.9919	96.67
9.5	4,952,354	58,179	0.0117	0.9883	95.88
10.5	4,894,175	154,338	0.0315	0.9685	94.76
11.5	4,739,837	114,753	0.0242	0.9758	91.77
12.5	4,607,418	351,424	0.0763	0.9237	89.55
13.5	4,247,179	182,310	0.0429	0.9571	82.72
14.5	3,994,331	265,156	0.0664	0.9336	79.17
15.5	3,540,220	455,209	0.1286	0.8714	73.91
16.5	3,085,011	295,367	0.0957	0.9043	64.41
17.5	2,624,729	163,501	0.0623	0.9377	58.24
18.5	2,172,770	163,107	0.0751	0.9249	54.61
19.5	1,739,109	189,074	0.1087	0.8913	50.51
20.5	1,283,839	196,312	0.1529	0.8471	45.02
21.5	993,256	216,369	0.2178	0.7822	38.14
22.5	780,263	61,457	0.0788	0.9212	29.83
23.5	718,805	114,478	0.1593	0.8407	27.48
24.5	604,327	97,022	0.1605	0.8395	23.10
25.5	521,644	82,973	0.1591	0.8409	19.39
26.5	459,799	74,736	0.1625	0.8375	16.31
27.5	385,063	60,382	0.1568	0.8432	13.66
28.5	324,681	31,672	0.0975	0.9025	11.52
29.5	171,132	12,525	0.0732	0.9268	10.39
30.5	159,308	38,838	0.2438	0.7562	9.63
31.5	112,937	14,051	0.1244	0.8756	7.28
32.5	89,819	6,780	0.0755	0.9245	6.38
33.5	83,038	6,323	0.0761	0.9239	5.90
34.5	76,715	653	0.0085	0.9915	5.45
35.5	76,062	962	0.0126	0.9874	5.40
36.5	75,100	14,591	0.1943	0.8057	5.33
37.5	51,426	15,091	0.2935	0.7065	4.30
38.5	36,334	7,089	0.1951	0.8049	3.04

DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2020			EXPERIENCE BAND 1957-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	29,246	654	0.0224	0.9776	2.44	
40.5	28,592	5,760	0.2015	0.7985	2.39	
41.5	22,832	7,269	0.3184	0.6816	1.91	
42.5	15,563	377	0.0242	0.9758	1.30	
43.5	15,186		0.0000	1.0000	1.27	
44.5	15,186	473	0.0312	0.9688	1.27	
45.5	14,713		0.0000	1.0000	1.23	
46.5	14,713	219	0.0149	0.9851	1.23	
47.5	14,494	13,909	0.9596	0.0404	1.21	
48.5	585		0.0000	1.0000	0.05	
49.5	585		0.0000	1.0000	0.05	
50.5	585		0.0000	1.0000	0.05	
51.5	585		0.0000	1.0000	0.05	
52.5	585		0.0000	1.0000	0.05	
53.5	585		0.0000	1.0000	0.05	
54.5	585	585	1.0000		0.05	
55.5						

DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,487,190		0.0000	1.0000	100.00
0.5	7,469,482	6,806	0.0009	0.9991	100.00
1.5	5,973,191	9,674	0.0016	0.9984	99.91
2.5	4,593,088		0.0000	1.0000	99.75
3.5	4,525,612	9,202	0.0020	0.9980	99.75
4.5	4,523,939	14,919	0.0033	0.9967	99.54
5.5	4,516,625	20,014	0.0044	0.9956	99.22
6.5	4,528,264	16,405	0.0036	0.9964	98.78
7.5	4,570,818	55,226	0.0121	0.9879	98.42
8.5	4,535,871	36,668	0.0081	0.9919	97.23
9.5	4,578,977	37,882	0.0083	0.9917	96.44
10.5	4,576,754	146,744	0.0321	0.9679	95.65
11.5	4,470,318	112,563	0.0252	0.9748	92.58
12.5	4,351,460	339,994	0.0781	0.9219	90.25
13.5	4,018,703	181,652	0.0452	0.9548	83.20
14.5	3,769,672	263,303	0.0698	0.9302	79.44
15.5	3,330,306	451,467	0.1356	0.8644	73.89
16.5	2,883,114	284,369	0.0986	0.9014	63.87
17.5	2,461,589	161,795	0.0657	0.9343	57.57
18.5	2,022,232	158,683	0.0785	0.9215	53.79
19.5	1,598,439	184,417	0.1154	0.8846	49.57
20.5	1,159,616	194,550	0.1678	0.8322	43.85
21.5	881,331	211,778	0.2403	0.7597	36.49
22.5	675,368	59,003	0.0874	0.9126	27.72
23.5	626,686	112,725	0.1799	0.8201	25.30
24.5	521,219	96,234	0.1846	0.8154	20.75
25.5	425,792	78,473	0.1843	0.8157	16.92
26.5	371,601	70,497	0.1897	0.8103	13.80
27.5	306,687	50,011	0.1631	0.8369	11.18
28.5	263,455	26,929	0.1022	0.8978	9.36
29.5	129,914	9,734	0.0749	0.9251	8.40
30.5	121,927	38,838	0.3185	0.6815	7.77
31.5	76,449	9,024	0.1180	0.8820	5.30
32.5	62,909	5,714	0.0908	0.9092	4.67
33.5	63,328	3,780	0.0597	0.9403	4.25
34.5	59,548	653	0.0110	0.9890	3.99
35.5	58,896	377	0.0064	0.9936	3.95
36.5	58,519	14,591	0.2493	0.7507	3.92
37.5	34,844	15,091	0.4331	0.5669	2.95
38.5	19,753	7,089	0.3589	0.6411	1.67

DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	12,664	654	0.0516	0.9484	1.07	
40.5	12,011	3,672	0.3058	0.6942	1.02	
41.5	8,338	7,269	0.8717	0.1283	0.71	
42.5	1,069	377	0.3527	0.6473	0.09	
43.5	692		0.0000	1.0000	0.06	
44.5	1,278	473	0.3706	0.6294	0.06	
45.5	804		0.0000	1.0000	0.04	
46.5	804	219	0.2721	0.7279	0.04	
47.5	585		0.0000	1.0000	0.03	
48.5	585		0.0000	1.0000	0.03	
49.5	585		0.0000	1.0000	0.03	
50.5	585		0.0000	1.0000	0.03	
51.5	585		0.0000	1.0000	0.03	
52.5	585		0.0000	1.0000	0.03	
53.5	585		0.0000	1.0000	0.03	
54.5	585	585	1.0000		0.03	
55.5						

DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2020

EXPERIENCE BAND 1991-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,519,220		0.0000	1.0000	100.00
0.5	6,491,945		0.0000	1.0000	100.00
1.5	5,033,483	1,123	0.0002	0.9998	100.00
2.5	3,691,911		0.0000	1.0000	99.98
3.5	3,637,778	9,202	0.0025	0.9975	99.98
4.5	3,685,918	14,002	0.0038	0.9962	99.72
5.5	3,696,837	10,948	0.0030	0.9970	99.35
6.5	3,703,205	7,038	0.0019	0.9981	99.05
7.5	3,865,523	43,222	0.0112	0.9888	98.86
8.5	3,994,237	28,110	0.0070	0.9930	97.76
9.5	4,067,803	33,248	0.0082	0.9918	97.07
10.5	4,096,665	121,154	0.0296	0.9704	96.28
11.5	4,108,544	100,988	0.0246	0.9754	93.43
12.5	4,040,572	336,875	0.0834	0.9166	91.13
13.5	3,714,064	158,288	0.0426	0.9574	83.53
14.5	3,511,992	240,390	0.0684	0.9316	79.97
15.5	3,081,790	431,378	0.1400	0.8600	74.50
16.5	2,671,258	275,324	0.1031	0.8969	64.07
17.5	2,269,128	155,428	0.0685	0.9315	57.47
18.5	1,839,413	140,431	0.0763	0.9237	53.53
19.5	1,493,044	174,760	0.1170	0.8830	49.45
20.5	1,064,323	183,227	0.1722	0.8278	43.66
21.5	807,852	204,076	0.2526	0.7474	36.14
22.5	607,923	53,399	0.0878	0.9122	27.01
23.5	559,248	102,930	0.1841	0.8159	24.64
24.5	459,038	88,056	0.1918	0.8082	20.10
25.5	373,671	71,951	0.1926	0.8074	16.25
26.5	322,848	67,231	0.2082	0.7918	13.12
27.5	258,522	49,204	0.1903	0.8097	10.39
28.5	209,863	23,402	0.1115	0.8885	8.41
29.5	67,290	5,944	0.0883	0.9117	7.47
30.5	73,804	31,217	0.4230	0.5770	6.81
31.5	40,333	2,455	0.0609	0.9391	3.93
32.5	28,761	1,392	0.0484	0.9516	3.69
33.5	28,329		0.0000	1.0000	3.51
34.5	31,979	248	0.0077	0.9923	3.51
35.5	31,731	377	0.0119	0.9881	3.49
36.5	34,507	12,025	0.3485	0.6515	3.44
37.5	15,752	8,929	0.5669	0.4331	2.24
38.5	6,823	5,601	0.8210	0.1790	0.97

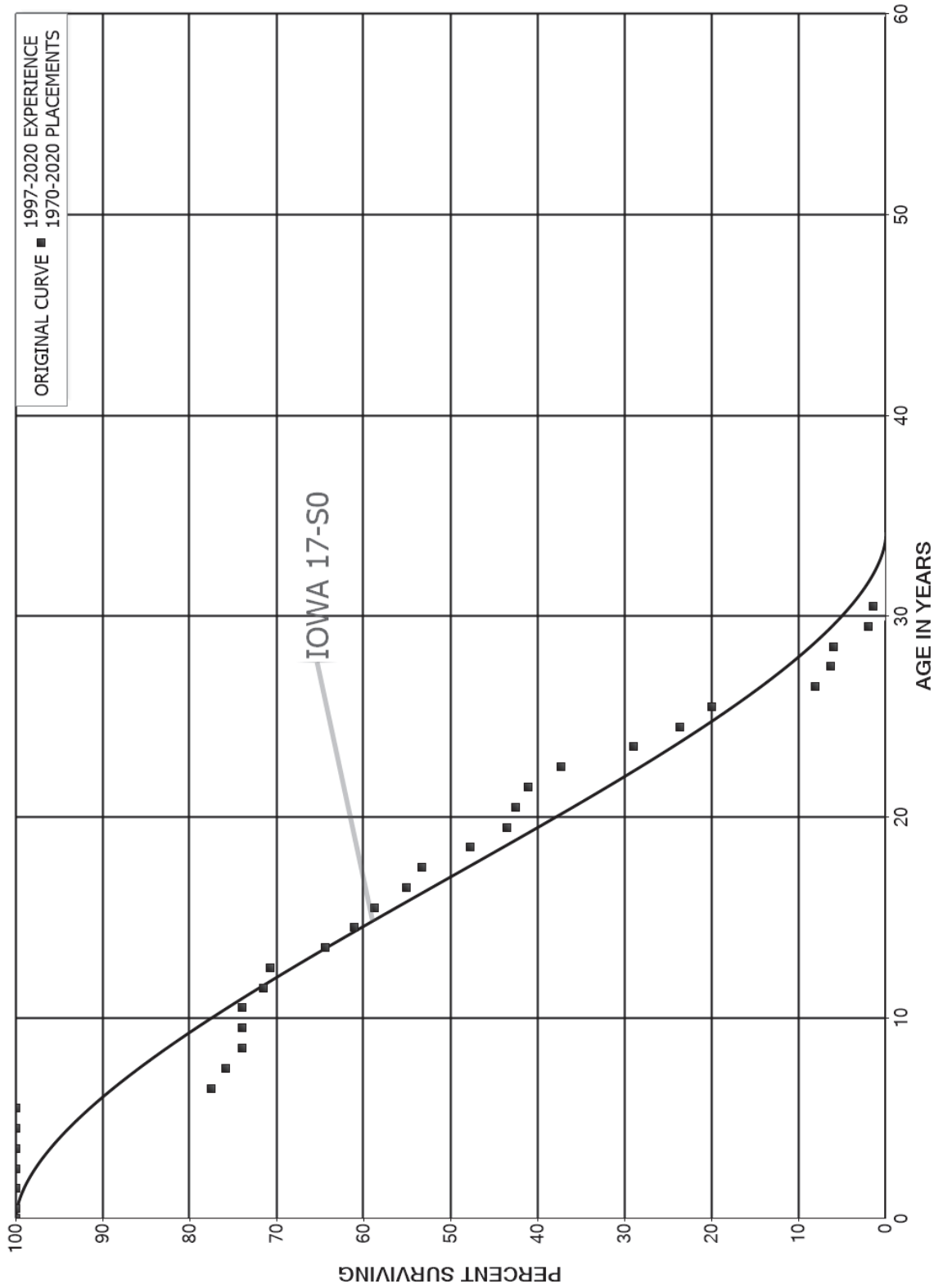
DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2020			EXPERIENCE BAND 1991-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,314	654	0.2825	0.7175	0.17	
40.5	2,102	492	0.2342	0.7658	0.12	
41.5	1,609	1,609	1.0000		0.10	
42.5	596	377	0.6329	0.3671		
43.5	692		0.0000			
44.5	692	473	0.6839			
45.5	219		0.0000			
46.5	219	219	1.0000			
47.5						
48.5						
49.5						
50.5						
51.5						
52.5						
53.5						
54.5	585	585	1.0000			
55.5						

DUKE ENERGY OHIO
 ACCOUNTS 1960 AND 3960 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 1960 AND 3960 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2020

EXPERIENCE BAND 1997-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,155,761		0.0000	1.0000	100.00
0.5	3,152,028		0.0000	1.0000	100.00
1.5	2,188,086		0.0000	1.0000	100.00
2.5	1,558,794		0.0000	1.0000	100.00
3.5	647,075		0.0000	1.0000	100.00
4.5	1,078,672		0.0000	1.0000	100.00
5.5	871,235	195,967	0.2249	0.7751	100.00
6.5	1,680,767	36,075	0.0215	0.9785	77.51
7.5	3,085,091	78,017	0.0253	0.9747	75.84
8.5	1,359,202		0.0000	1.0000	73.93
9.5	1,641,989		0.0000	1.0000	73.93
10.5	1,798,474	57,838	0.0322	0.9678	73.93
11.5	1,988,801	23,437	0.0118	0.9882	71.55
12.5	1,866,398	165,693	0.0888	0.9112	70.70
13.5	1,710,419	90,259	0.0528	0.9472	64.43
14.5	1,807,962	68,534	0.0379	0.9621	61.03
15.5	1,897,459	118,838	0.0626	0.9374	58.71
16.5	2,059,099	63,573	0.0309	0.9691	55.04
17.5	1,995,527	210,246	0.1054	0.8946	53.34
18.5	1,859,476	164,970	0.0887	0.9113	47.72
19.5	1,694,506	36,406	0.0215	0.9785	43.48
20.5	1,699,911	57,511	0.0338	0.9662	42.55
21.5	1,642,400	154,980	0.0944	0.9056	41.11
22.5	1,487,421	333,139	0.2240	0.7760	37.23
23.5	1,221,723	222,699	0.1823	0.8177	28.89
24.5	1,009,591	158,690	0.1572	0.8428	23.63
25.5	850,900	508,057	0.5971	0.4029	19.91
26.5	393,162	84,959	0.2161	0.7839	8.02
27.5	308,202	18,884	0.0613	0.9387	6.29
28.5	289,318	191,672	0.6625	0.3375	5.90
29.5	97,646	31,201	0.3195	0.6805	1.99
30.5	66,444		0.0000	1.0000	1.36
31.5	66,444		0.0000	1.0000	1.36
32.5	66,444	50,319	0.7573	0.2427	1.36
33.5	16,126	16,126	1.0000		0.33
34.5					

PART VIII. NET SALVAGE STATISTICS

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1982	869		0		0		0
1983		137				137-	
1984							
1985	1,015	40,940			0	40,940-	
1986	17,675	15,733	89		0	15,733-	89-
1987	2,146	738	34		0	738-	34-
1988	8,104	1,574	19		0	1,574-	19-
1989							
1990		54				54-	
1991							
1992	8,570	7,236	84		0	7,236-	84-
1993	11,755	6,702	57		0	6,702-	57-
1994		17,156				17,156-	
1995		238		74		164-	
1996				16,454		16,454	
1997				2-		2-	
1998	14,082	5,339	38		0	5,339-	38-
1999	23,786	1,878	8		0	1,878-	8-
2000							
2001							
2002	65,924	16,518	25		0	16,518-	25-
2003	62,041	386,781	623		0	386,781-	623-
2004	2,275	6,495	285		0	6,495-	285-
2005	14,466	25,229	174		0	25,229-	174-
2006	15,406	26,246	170		0	26,246-	170-
2007							
2008							
2009							
2010	121,792	55,612	46		0	55,612-	46-
2011							
2012							
2013	19,832	41,419	209		0	41,419-	209-
2014	148,263	14,066	9		0	14,066-	9-
2015	112,951	3,819	3		0	3,819-	3-
2016	31,172	17,086	55		0	17,086-	55-
2017	6,402	6,719	105		0	6,719-	105-
2018	392,140	4,732	1		0	4,732-	1-
2019	92,709		0		0		0
2020	174,372	6,333	4		0	6,333-	4-
TOTAL	1,347,749	708,781	53	16,526	1	692,255-	51-

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
82-84	290	46	16		0	46-	16-
83-85	338	13,692			0	13,692-	
84-86	6,230	18,891	303		0	18,891-	303-
85-87	6,945	19,137	276		0	19,137-	276-
86-88	9,308	6,015	65		0	6,015-	65-
87-89	3,417	771	23		0	771-	23-
88-90	2,701	543	20		0	543-	20-
89-91		18				18-	
90-92	2,857	2,430	85		0	2,430-	85-
91-93	6,775	4,646	69		0	4,646-	69-
92-94	6,775	10,364	153		0	10,364-	153-
93-95	3,918	8,032	205	25	1	8,007-	204-
94-96		5,798		5,509		288-	
95-97		79		5,509		5,429	
96-98	4,694	1,780	38	5,484	117	3,704	79
97-99	12,623	2,405	19	1-	0	2,406-	19-
98-00	12,623	2,405	19		0	2,405-	19-
99-01	7,929	626	8		0	626-	8-
00-02	21,975	5,506	25		0	5,506-	25-
01-03	42,655	134,433	315		0	134,433-	315-
02-04	43,414	136,598	315		0	136,598-	315-
03-05	26,261	139,502	531		0	139,502-	531-
04-06	10,716	19,324	180		0	19,324-	180-
05-07	9,957	17,158	172		0	17,158-	172-
06-08	5,135	8,749	170		0	8,749-	170-
07-09							
08-10	40,597	18,537	46		0	18,537-	46-
09-11	40,597	18,537	46		0	18,537-	46-
10-12	40,597	18,537	46		0	18,537-	46-
11-13	6,611	13,806	209		0	13,806-	209-
12-14	56,031	18,495	33		0	18,495-	33-
13-15	93,682	19,768	21		0	19,768-	21-
14-16	97,462	11,657	12		0	11,657-	12-
15-17	50,175	9,208	18		0	9,208-	18-
16-18	143,238	9,513	7		0	9,513-	7-
17-19	163,750	3,817	2		0	3,817-	2-
18-20	219,740	3,688	2		0	3,688-	2-
FIVE-YEAR AVERAGE							
16-20	139,359	6,974	5		0	6,974-	5-

DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978		731		688		43-	
1979	146,036	8,280	6	551	0	7,729-	5-
1980	354,812	5,531	2	89	0	5,442-	2-
1981	141,877	10,074	7	7,483	5	2,591-	2-
1982	1,387,028	85,893	6		0	85,893-	6-
1983	686,260	116,430	17	114,506	17	1,923-	0
1984	816,131	204,121	25	282,330	35	78,210	10
1985	627,355	155,894	25	368,920	59	213,026	34
1986	8,407	70,607	840		0	70,607-	840-
1987	532,290	65,759	12	12,596-	2-	78,355-	15-
1988	34,628	10,084	29		0	10,084-	29-
1989	230,113	1,752	1		0	1,752-	1-
1990	415,342	31,640	8		0	31,640-	8-
1991	269,740	186,701	69	274,964	102	88,263	33
1992	877,991	95,278	11	242,228	28	146,951	17
1993	893,688	85,474	10	114,450	13	28,976	3
1994	5,310,805	124,722	2		0	124,722-	2-
1995	5,839,018	206,882	4	4,196	0	202,686-	3-
1996	1,322,595	141,258	11	88,999-	7-	230,257-	17-
1997	2,206,578	227,104	10	223	0	226,881-	10-
1998	1,315,977	12,196	1		0	12,196-	1-
1999	1,176,638	39,156	3	77,168	7	38,013	3
2000	25,105		0		0		0
2001	628,462	18,119	3		0	18,119-	3-
2002	35,942	104,935	292		0	104,935-	292-
2003	2,055,743	11,502	1	67,143	3	55,641	3
2004	2,289,266	404,945	18	50,000	2	354,945-	16-
2005	11,352,911	941,509	8	520,159	5	421,350-	4-
2006	782,957	169,630	22		0	169,630-	22-
2007	1,692,873	257,276	15		0	257,276-	15-
2008	485,753	50,163	10		0	50,163-	10-
2009	138,348	12,466	9		0	12,466-	9-
2010	1,436,641	129,411	9	2	0	129,409-	9-
2011	102,158	26,296	26		0	26,296-	26-
2012							
2013	2,587,280	257,013	10	4,678	0	252,335-	10-
2014	4,654,427	545,738	12	1,073-	0	546,810-	12-
2015	5,476,753	543,647	10	325	0	543,322-	10-
2016	4,376,567	449,986	10	4,339,828	99	3,889,841	89
2017	13,239,031	360,525	3	409-	0	360,934-	3-
2018	23,196,676	1,122,288	5		0	1,122,288-	5-

DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2019	9,959,895	724,336	7	3,657-	0	727,993-	7-
2020	3,471,893	1,710,780	49	25,684	1	1,685,095-	49-
TOTAL	112,581,987	9,726,132	9	6,388,882	6	3,337,250-	3-

THREE-YEAR MOVING AVERAGES

78-80	166,949	4,847	3	443	0	4,405-	3-
79-81	214,242	7,962	4	2,708	1	5,254-	2-
80-82	627,906	33,833	5	2,524	0	31,309-	5-
81-83	738,388	70,799	10	40,663	6	30,136-	4-
82-84	963,140	135,481	14	132,279	14	3,202-	0
83-85	709,916	158,815	22	255,252	36	96,437	14
84-86	483,964	143,540	30	217,083	45	73,543	15
85-87	389,351	97,420	25	118,775	31	21,355	5
86-88	191,775	48,817	25	4,199-	2-	53,015-	28-
87-89	265,677	25,865	10	4,199-	2-	30,064-	11-
88-90	226,694	14,492	6		0	14,492-	6-
89-91	305,065	73,364	24	91,655	30	18,290	6
90-92	521,024	104,539	20	172,397	33	67,858	13
91-93	680,473	122,484	18	210,547	31	88,063	13
92-94	2,360,828	101,825	4	118,893	5	17,068	1
93-95	4,014,504	139,026	3	39,549	1	99,478-	2-
94-96	4,157,473	157,621	4	28,268-	1-	185,888-	4-
95-97	3,122,730	191,748	6	28,193-	1-	219,942-	7-
96-98	1,615,050	126,853	8	29,592-	2-	156,445-	10-
97-99	1,566,397	92,819	6	25,797	2	67,021-	4-
98-00	839,240	17,117	2	25,723	3	8,606	1
99-01	610,068	19,091	3	25,723	4	6,631	1
00-02	229,836	41,018	18		0	41,018-	18-
01-03	906,716	44,852	5	22,381	2	22,471-	2-
02-04	1,460,317	173,794	12	39,048	3	134,746-	9-
03-05	5,232,640	452,652	9	212,434	4	240,218-	5-
04-06	4,808,378	505,361	11	190,053	4	315,308-	7-
05-07	4,609,580	456,138	10	173,386	4	282,752-	6-
06-08	987,194	159,023	16		0	159,023-	16-
07-09	772,324	106,635	14		0	106,635-	14-
08-10	686,914	64,014	9	1	0	64,013-	9-
09-11	559,049	56,058	10	1	0	56,057-	10-
10-12	512,933	51,902	10	1	0	51,902-	10-
11-13	896,479	94,436	11	1,559	0	92,877-	10-
12-14	2,413,902	267,584	11	1,202	0	266,382-	11-
13-15	4,239,486	448,799	11	1,310	0	447,489-	11-

DUKE ENERGY OHIO

ACCOUNTS 3530 AND 3532 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	4,835,915	513,124	11	1,446,360	30	933,236	19
15-17	7,697,450	451,386	6	1,446,581	19	995,195	13
16-18	13,604,091	644,266	5	1,446,473	11	802,206	6
17-19	15,465,201	735,716	5	1,356-	0	737,072-	5-
18-20	12,209,488	1,185,801	10	7,342	0	1,178,459-	10-
FIVE-YEAR AVERAGE							
16-20	10,848,812	873,583	8	872,289	8	1,294-	0

DUKE ENERGY OHIO
ACCOUNT 3540 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	248,283	85,044	34	30,184	12	54,860-	22-
1979	708,111	360,065	51	716,962	101	356,897	50
1980	9,306	70	1	391,072		391,002	
1981	5,859	318	5	12,634	216	12,316	210
1982		84		18,169		18,085	
1983				39,292-		39,292-	
1984	35,737	2,592	7	610-	2-	3,202-	9-
1985	8,159	4,940	61	4,426	54	514-	6-
1986	1,208,785	22,547	2	1,016,604	84	994,057	82
1987		1,290		186,926		185,636	
1988							
1989							
1990							
1991							
1992		68		855		786	
1993		36,412				36,412-	
1994							
1995							
1996	3,187		0		0		0
1997							
1998	19,503		0	23,047-	118-	23,047-	118-
1999	3,299-	1,733	53-		0	1,733-	53
2000							
2001							
2002							
2003							
2004							
2005	63,066	267,017-	423-		0	267,017	423
2006	8,782		0		0		0
2007							
2008							
2009							
2010							
2011	14,195		0		0		0
2012							
2013							
2014	47,860	67,378	141		0	67,378-	141-
2015	53,445	41	0		0	41-	0
2016	8,952	308,387		50-	1-	308,437-	
2017	11,525	199,581			0	199,581-	
2018							

DUKE ENERGY OHIO

ACCOUNT 3540 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2019	31,492		0		0		0
2020		39,020				39,020-	
TOTAL	2,482,947	862,553	35	2,314,833	93	1,452,280	58

THREE-YEAR MOVING AVERAGES

78-80	321,900	148,393	46	379,406	118	231,013	72
79-81	241,092	120,151	50	373,556	155	253,405	105
80-82	5,055	157	3	140,625		140,468	
81-83	1,953	134	7	2,830-	145-	2,964-	152-
82-84	11,912	892	7	7,244-	61-	8,136-	68-
83-85	14,632	2,511	17	11,825-	81-	14,336-	98-
84-86	417,560	10,026	2	340,140	81	330,113	79
85-87	405,648	9,592	2	402,652	99	393,060	97
86-88	402,928	7,946	2	401,177	100	393,231	98
87-89		430		62,309		61,879	
88-90							
89-91							
90-92		23		285		262	
91-93		12,160		285		11,875-	
92-94		12,160		285		11,875-	
93-95		12,137				12,137-	
94-96	1,062		0		0		0
95-97	1,062		0		0		0
96-98	7,563		0	7,682-	102-	7,682-	102-
97-99	5,402	578	11	7,682-	142-	8,260-	153-
98-00	5,402	578	11	7,682-	142-	8,260-	153-
99-01	1,100-	578	53-		0	578-	53
00-02							
01-03							
02-04							
03-05	21,022	89,006-	423-		0	89,006	423
04-06	23,949	89,006-	372-		0	89,006	372
05-07	23,949	89,006-	372-		0	89,006	372
06-08	2,927		0		0		0
07-09							
08-10							
09-11	4,732		0		0		0
10-12	4,732		0		0		0
11-13	4,732		0		0		0
12-14	15,953	22,459	141		0	22,459-	141-
13-15	33,769	22,473	67		0	22,473-	67-

DUKE ENERGY OHIO

ACCOUNT 3540 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	36,753	125,269	341	17-	0	125,285-	341-
15-17	24,641	169,337	687	17-	0	169,353-	687-
16-18	6,826	169,323		17-	0	169,340-	
17-19	14,339	66,527	464		0	66,527-	464-
18-20	10,497	13,007	124		0	13,007-	124-
FIVE-YEAR AVERAGE							
16-20	10,394	109,398		10-	0	109,408-	

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	200,509	46,459	23	111,566	56	65,106	32
1979	92,508	27,047	29	73,517	79	46,470	50
1980	123,533	67,685	55	78,041	63	10,356	8
1981	122,197	48,866	40	127,839	105	78,974	65
1982	163,518	64,141	39	170,219	104	106,078	65
1983	149,587	56,235	38	314,207	210	257,972	172
1984	88,720	42,346	48	25,441	29	16,905-	19-
1985	97,277	34,010	35	49,578	51	15,568	16
1986	114,822	55,481	48	78,279	68	22,798	20
1987	68,115	40,968	60	88,392	130	47,424	70
1988	147,885	30,067	20	169,582	115	139,515	94
1989	84,125	47,966	57	113,038	134	65,072	77
1990	208,318	85,526	41	235,805	113	150,279	72
1991	220,753	101,701	46	100,450	46	1,251-	1-
1992	196,896	123,917	63	535,386	272	411,469	209
1993	95,011	69,369	73	33,311	35	36,058-	38-
1994	286,930	122,265	43	267,126	93	144,861	50
1995	230,557	113,696	49	59,102	26	54,594-	24-
1996	180,186	45,972-	26-	7,482-	4-	38,490	21
1997	105,701	56,045	53	74,165	70	18,120	17
1998	187,068	70,803	38	60,030	32	10,773-	6-
1999	253,688	53,715	21	28	0	53,687-	21-
2000	11,487		0		0		0
2001							
2002	134,945	4,901-	4-		0	4,901	4
2003	33,304	52,835	159		0	52,835-	159-
2004	297,875	13,323	4		0	13,323-	4-
2005	379,410	82,285	22		0	82,285-	22-
2006	111,608	25,294	23		0	25,294-	23-
2007	872,378	205,306	24		0	205,306-	24-
2008	154,240	87,389	57		0	87,389-	57-
2009	368,323	221,548	60	702-	0	222,251-	60-
2010	210,405	96,974	46		0	96,974-	46-
2011	47,470	202,291	426	170-	0	202,462-	427-
2012	35,178	5,628-	16-		0	5,628	16
2013	76,424	135	0		0	135-	0
2014	653,566	679,444	104	118-	0	679,562-	104-
2015	379,298	570,449	150		0	570,449-	150-
2016	721,057	1,566,086	217	171,144	24	1,394,943-	193-
2017	164,986	253,197	153	172,297-	104-	425,494-	258-
2018	19,001,889	2,643	0		0	2,643-	0

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	31,086,697	1,608,019	5	4,177-	0	1,612,196-	5-
2020	7,229,618-	3,960,200	55-	1,932-	0	3,962,132-	55
TOTAL	50,928,829	10,929,225	21	2,749,365	5	8,179,860-	16-

THREE-YEAR MOVING AVERAGES

78-80	138,850	47,064	34	87,708	63	40,644	29
79-81	112,746	47,866	42	93,133	83	45,267	40
80-82	136,416	60,231	44	125,367	92	65,136	48
81-83	145,101	56,414	39	204,088	141	147,675	102
82-84	133,941	54,241	40	169,956	127	115,715	86
83-85	111,861	44,197	40	129,742	116	85,545	76
84-86	100,273	43,946	44	51,099	51	7,154	7
85-87	93,405	43,486	47	72,083	77	28,596	31
86-88	110,274	42,172	38	112,084	102	69,912	63
87-89	100,042	39,667	40	123,670	124	84,003	84
88-90	146,776	54,520	37	172,808	118	118,288	81
89-91	171,065	78,398	46	149,764	88	71,367	42
90-92	208,656	103,715	50	290,547	139	186,832	90
91-93	170,887	98,329	58	223,049	131	124,720	73
92-94	192,946	105,184	55	278,608	144	173,424	90
93-95	204,166	101,777	50	119,846	59	18,070	9
94-96	232,558	63,330	27	106,249	46	42,919	18
95-97	172,148	41,256	24	41,928	24	672	0
96-98	157,652	26,959	17	42,238	27	15,279	10
97-99	182,152	60,188	33	44,741	25	15,447-	8-
98-00	150,748	41,506	28	20,019	13	21,487-	14-
99-01	88,392	17,905	20	9	0	17,896-	20-
00-02	48,811	1,634-	3-		0	1,634	3
01-03	56,083	15,978	28		0	15,978-	28-
02-04	155,375	20,419	13		0	20,419-	13-
03-05	236,863	49,481	21		0	49,481-	21-
04-06	262,965	40,300	15		0	40,300-	15-
05-07	454,466	104,295	23		0	104,295-	23-
06-08	379,409	105,996	28		0	105,996-	28-
07-09	464,981	171,414	37	234-	0	171,648-	37-
08-10	244,323	135,303	55	234-	0	135,538-	55-
09-11	208,733	173,604	83	291-	0	173,895-	83-
10-12	97,684	97,879	100	57-	0	97,936-	100-
11-13	53,024	65,599	124	57-	0	65,656-	124-
12-14	255,056	224,650	88	39-	0	224,689-	88-
13-15	369,763	416,676	113	39-	0	416,715-	113-

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	584,640	938,660	161	57,008	10	881,651-	151-
15-17	421,780	796,578	189	384-	0	796,962-	189-
16-18	6,629,311	607,309	9	384-	0	607,693-	9-
17-19	16,751,191	621,286	4	58,824-	0	680,111-	4-
18-20	14,286,323	1,856,954	13	2,036-	0	1,858,990-	13-
FIVE-YEAR AVERAGE							
16-20	8,749,002	1,478,029	17	1,452-	0	1,479,481-	17-

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	415,800	64,783	16	128,495	31	63,712	15
1979	489,009	251,214	51	648,738	133	397,524	81
1980	151,596	32,825	22	375,455	248	342,629	226
1981	109,469	21,234	19	85,270	78	64,035	58
1982	90,514	36,472	40	129,918	144	93,446	103
1983	108,396	34,656	32	143,945	133	109,289	101
1984	89,081	29,120	33	1,795	2	27,325-	31-
1985	76,681	19,184	25	8,503	11	10,681-	14-
1986	415,876	27,797	7	316,733	76	288,936	69
1987	52,629	8,081-	15-	97,743	186	105,823	201
1988	38,041	10,612	28	42,820	113	32,209	85
1989	15,315	121,188	791	28,941	189	92,247-	602-
1990	87,193	29,023	33	133,738	153	104,715	120
1991	94,096	62,597	67	38,732	41	23,865-	25-
1992	116,734	69,863	60	18,359	16	51,504-	44-
1993	92,076	27,457	30	8,312	9	19,145-	21-
1994	232,171	47,930	21	8,989	4	38,941-	17-
1995	80,953	30,871	38	10,349	13	20,523-	25-
1996	89,692	11,453	13	5,203-	6-	16,656-	19-
1997	8,304	5,294	64		0	5,294-	64-
1998							
1999	79,844	22,799	29		0	22,799-	29-
2000	28,261	1	0		0	1-	0
2001							
2002	91,910	24,297	26		0	24,297-	26-
2003	11,531	2,025	18		0	2,025-	18-
2004	237,003	5,284	2		0	5,284-	2-
2005	237,399	267,100	113	710	0	266,390-	112-
2006	293,898	20,999	7		0	20,999-	7-
2007	741,176	262,866	35		0	262,866-	35-
2008	52,748	7,607	14		0	7,607-	14-
2009	397,591	34,410	9		0	34,410-	9-
2010	151,848	132,444	87		0	132,444-	87-
2011	109,980	371,692	338	843-	1-	372,534-	339-
2012	7,984	14,380-	180-		0	14,380	180
2013	109,619	804	1		0	804-	1-
2014	164,482	11,029	7		0	11,029-	7-
2015	271,680	893,739	329	1-	0	893,740-	329-
2016	447,151	558,933	125	197-	0	559,130-	125-
2017	120,512	153,957	128	576-	0	154,533-	128-
2018	9,322,467	25,235	0		0	25,235-	0

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	7,332,498	1,272,008	17	1,961-	0	1,273,969-	17-
2020	891,121	383,859	43	265	0	383,594-	43-
TOTAL	23,954,332	5,362,201	22	2,219,028	9	3,143,174-	13-

THREE-YEAR MOVING AVERAGES

78-80	352,135	116,274	33	384,229	109	267,955	76
79-81	250,025	101,758	41	369,821	148	268,063	107
80-82	117,193	30,177	26	196,881	168	166,704	142
81-83	102,793	30,787	30	119,711	116	88,924	87
82-84	95,997	33,416	35	91,886	96	58,470	61
83-85	91,386	27,653	30	51,414	56	23,761	26
84-86	193,880	25,367	13	109,010	56	83,643	43
85-87	181,729	12,967	7	140,993	78	128,026	70
86-88	168,849	10,109	6	152,432	90	142,323	84
87-89	35,329	41,240	117	56,501	160	15,262	43
88-90	46,850	53,607	114	68,500	146	14,893	32
89-91	65,535	70,936	108	67,137	102	3,799-	6-
90-92	99,341	53,828	54	63,610	64	9,782	10
91-93	100,969	53,306	53	21,801	22	31,505-	31-
92-94	146,994	48,416	33	11,887	8	36,530-	25-
93-95	135,067	35,419	26	9,217	7	26,203-	19-
94-96	134,272	30,085	22	4,712	4	25,373-	19-
95-97	59,650	15,873	27	1,715	3	14,158-	24-
96-98	32,665	5,583	17	1,734-	5-	7,317-	22-
97-99	29,383	9,365	32		0	9,365-	32-
98-00	36,035	7,600	21		0	7,600-	21-
99-01	36,035	7,600	21		0	7,600-	21-
00-02	40,057	8,099	20		0	8,099-	20-
01-03	34,480	8,774	25		0	8,774-	25-
02-04	113,481	10,535	9		0	10,535-	9-
03-05	161,978	91,470	56	237	0	91,233-	56-
04-06	256,100	97,794	38	237	0	97,558-	38-
05-07	424,158	183,655	43	237	0	183,418-	43-
06-08	362,607	97,157	27		0	97,157-	27-
07-09	397,172	101,628	26		0	101,628-	26-
08-10	200,729	58,154	29		0	58,154-	29-
09-11	219,807	179,515	82	281-	0	179,796-	82-
10-12	89,938	163,252	182	281-	0	163,533-	182-
11-13	75,861	119,372	157	281-	0	119,653-	158-
12-14	94,028	849-	1-		0	849	1
13-15	181,927	301,857	166		0	301,858-	166-

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	294,438	487,900	166	66-	0	487,966-	166-
15-17	279,781	535,543	191	258-	0	535,801-	192-
16-18	3,296,710	246,042	7	258-	0	246,300-	7-
17-19	5,591,826	483,733	9	846-	0	484,579-	9-
18-20	5,848,695	560,367	10	565-	0	560,933-	10-
FIVE-YEAR AVERAGE							
16-20	3,622,750	478,798	13	494-	0	479,292-	13-

DUKE ENERGY OHIO

ACCOUNT 3561 OVERHEAD CONDUCTORS - CLEAR RIGHTS OF WAY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2016		4,117				4,117-	
2017							
2018	494,765		0		0		0
2019							
2020							
TOTAL	494,765	4,117	1		0	4,117-	1-
THREE-YEAR MOVING AVERAGES							
16-18	164,922	1,372	1		0	1,372-	1-
17-19	164,922		0		0		0
18-20	164,922		0		0		0
FIVE-YEAR AVERAGE							
16-20	98,953	823	1		0	823-	1-

DUKE ENERGY OHIO

ACCOUNT 3570 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	1,528	196	13	351	23	155	10
1981							
1982	985	2,982	303	435	44	2,547-	258-
1983							
1984	5,946	3,513	59		0	3,513-	59-
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
TOTAL	8,459	6,691	79	786	9	5,905-	70-

DUKE ENERGY OHIO

ACCOUNT 3570 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
80-82	838	1,059	126	262	31	797-	95-	
81-83	328	994	303	145	44	849-	258-	
82-84	2,311	2,165	94	145	6	2,020-	87-	
83-85	1,982	1,171	59		0	1,171-	59-	
84-86	1,982	1,171	59		0	1,171-	59-	
85-87								
86-88								
87-89								
88-90								
89-91								
90-92								
91-93								
92-94								
93-95								
94-96								
95-97								
96-98								
97-99								
98-00								
99-01								
00-02								
01-03								
02-04								
03-05								
04-06								
05-07								
06-08								
07-09								
08-10								
09-11								
10-12								
11-13								
12-14								
13-15								
14-16								
15-17								
16-18								

DUKE ENERGY OHIO

ACCOUNT 3570 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	17-19						
	18-20						
FIVE-YEAR AVERAGE							
	16-20						

DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	6,345	1,915	30	2,201	35	286	5
1979				534		534	
1980	16,290	4,571	28	1,843	11	2,728-	17-
1981	4,956	844	17	1,648	33	804	16
1982	251,516	75,288	30	155,077	62	79,789	32
1983	3,643	342	9	414	11	72	2
1984	413,998	10,629	3	219	0	10,409-	3-
1985			0	25,847		25,847	
1986	1,156	753	65	28	2	725-	63-
1987		1		19		18	
1988							
1989							
1990							
1991							
1992							
1993	2,096	2,331	111	87	4	2,244-	107-
1994	84,534	36,447	43	2,100	2	34,347-	41-
1995				1,072		1,072	
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	63,077	313,348	497	98,149	156	215,199-	341-
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015		4,534				4,534-	
2016							
2017							
2018	12,996		0		0		0

DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2019	12,996-		0		0		0
2020							
TOTAL	847,611	451,002	53	289,238	34	161,764-	19-

THREE-YEAR MOVING AVERAGES

78-80	7,545	2,162	29	1,526	20	636-	8-
79-81	7,082	1,805	25	1,342	19	463-	7-
80-82	90,921	26,901	30	52,856	58	25,955	29
81-83	86,705	25,491	29	52,380	60	26,888	31
82-84	223,052	28,753	13	51,903	23	23,151	10
83-85	139,214	3,657	3	8,827	6	5,170	4
84-86	138,385	3,794	3	8,698	6	4,904	4
85-87	385	251	65	8,631		8,380	
86-88	385	251	65	16	4	236-	61-
87-89				6		6	
88-90							
89-91							
90-92							
91-93	699	777	111	29	4	748-	107-
92-94	28,877	12,926	45	729	3	12,197-	42-
93-95	28,877	12,926	45	1,086	4	11,840-	41-
94-96	28,178	12,149	43	1,057	4	11,092-	39-
95-97				357		357	
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	21,026	104,449	497	32,716	156	71,733-	341-
03-05	21,026	104,449	497	32,716	156	71,733-	341-
04-06	21,026	104,449	497	32,716	156	71,733-	341-
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15		1,511				1,511-	

DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16		1,511				1,511-	
15-17		1,511				1,511-	
16-18	4,332		0		0		0
17-19							
18-20							
FIVE-YEAR AVERAGE							
16-20							

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1980	220	2	1		0	2-	1-
1981	15,138		0		0		0
1982	112		0		0		0
1983							
1984	1,569	1,327	85		0	1,327-	85-
1985	4,948	235	5		0	235-	5-
1986		16,310				16,310-	
1987	842	514	61		0	514-	61-
1988	3,579	4,406	123		0	4,406-	123-
1989		237				237-	
1990							
1991	578	500	87		0	500-	87-
1992							
1993							
1994							
1995							
1996							
1997							
1998	124,247		0		0		0
1999	16,905	1,562	9		0	1,562-	9-
2000							
2001							
2002							
2003							
2004	49,067	37,093	76		0	37,093-	76-
2005	21,406	17,463	82		0	17,463-	82-
2006	42,704	44,082	103		0	44,082-	103-
2007	6,773	37,860	559		0	37,860-	559-
2008							
2009							
2010	38,780	80,242	207		0	80,242-	207-
2011							
2012							
2013	65,270	20,974	32		0	20,974-	32-
2014	43,922	49,189	112	83-	0	49,272-	112-
2015	180,760	195,336	108	8,054	4	187,282-	104-
2016	93,125	65,178	70		0	65,178-	70-
2017	65,040	1,565	2		0	1,565-	2-
2018	16,183-	48,285	298-		0	48,285-	298
2019	78,454		0		0		0
2020							
TOTAL	837,255	622,360	74	7,971	1	614,389-	73-

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
80-82	5,157	1	0		0	1-	0
81-83	5,083		0		0		0
82-84	560	442	79		0	442-	79-
83-85	2,172	521	24		0	521-	24-
84-86	2,172	5,957	274		0	5,957-	274-
85-87	1,930	5,686	295		0	5,686-	295-
86-88	1,474	7,077	480		0	7,077-	480-
87-89	1,474	1,719	117		0	1,719-	117-
88-90	1,193	1,548	130		0	1,548-	130-
89-91	193	246	128		0	246-	128-
90-92	193	167	87		0	167-	87-
91-93	193	167	87		0	167-	87-
92-94							
93-95							
94-96							
95-97							
96-98	41,416		0		0		0
97-99	47,050	521	1		0	521-	1-
98-00	47,050	521	1		0	521-	1-
99-01	5,635	521	9		0	521-	9-
00-02							
01-03							
02-04	16,356	12,364	76		0	12,364-	76-
03-05	23,491	18,185	77		0	18,185-	77-
04-06	37,726	32,879	87		0	32,879-	87-
05-07	23,628	33,135	140		0	33,135-	140-
06-08	16,492	27,314	166		0	27,314-	166-
07-09	2,258	12,620	559		0	12,620-	559-
08-10	12,927	26,747	207		0	26,747-	207-
09-11	12,927	26,747	207		0	26,747-	207-
10-12	12,927	26,747	207		0	26,747-	207-
11-13	21,757	6,991	32		0	6,991-	32-
12-14	36,398	23,388	64		28-	23,415-	64-
13-15	96,651	88,499	92		2,657	85,843-	89-
14-16	105,936	103,234	97		2,657	100,577-	95-
15-17	112,975	87,360	77		2,685	84,675-	75-
16-18	47,327	38,343	81		0	38,343-	81-

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	42,437	16,617	39		0	16,617-	39-
18-20	20,757	16,095	78		0	16,095-	78-
FIVE-YEAR AVERAGE							
16-20	44,087	23,006	52		0	23,006-	52-

DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	203,212	57,240	28	43,177	21	14,063-	7-
1979	248,968	8,518	3	6,788	3	1,730-	1-
1980	148,422	4,594	3	3,625	2	969-	1-
1981	452,820	45,266	10	81,066	18	35,800	8
1982	428,464	15,504	4	2,536	1	12,968-	3-
1983	738,925	56,702	8	426	0	56,277-	8-
1984	1,062,768	158,733	15	1,057	0	157,676-	15-
1985	358,694	157,949	44	14,299	4	143,650-	40-
1986	284,635	23,707	8		0	23,707-	8-
1987	200,063	41,895	21		0	41,895-	21-
1988	120,271	15,782	13	18,050	15	2,268	2
1989	36,561	1,880	5		0	1,880-	5-
1990	3,315,026	505,713	15	1,112,672	34	606,960	18
1991	264,770	317,349	120	1,212-	0	318,560-	120-
1992	274,313	33,383	12	17,793	6	15,590-	6-
1993	2,674,843	42,104	2	144,011	5	101,908	4
1994	586,575	73,660	13	84,329	14	10,669	2
1995	1,041,039	54,917	5	451,930-	43-	506,847-	49-
1996	284,377	199,925	70	79,631	28	120,294-	42-
1997	443,788	24,297	5	5,058	1	19,239-	4-
1998	1,460,145	81,529	6	16,573	1	64,956-	4-
1999	107,194-	2,763	3-		0	2,763-	3
2000	112,079		0		0		0
2001	219,622	18,667	8	5,324	2	13,343-	6-
2002	45,350	5,529	12		0	5,529-	12-
2003	150,034	135,258	90	82,232	55	53,025-	35-
2004	759,068	311,693	41		0	311,693-	41-
2005	2,236,402	349,572	16		0	349,572-	16-
2006	562,641	141,452	25		0	141,452-	25-
2007	986,755	160,328	16		0	160,328-	16-
2008	114,508	21,098	18		0	21,098-	18-
2009	122,574	59,745	49		0	59,745-	49-
2010	2,135,298	116,439	5	23,230	1	93,209-	4-
2011	436,483	181,116	41	20,847	5	160,269-	37-
2012	2,938	1,291	44		0	1,291-	44-
2013	369,078	380,368	103	52,151	14	328,216-	89-
2014	1,819,754	946,732	52	819-	0	947,551-	52-
2015	8,118,917	1,068,593	13	193,947	2	874,646-	11-
2016	1,864,048	260,309	14	36,774	2	223,536-	12-
2017	8,501,352	234,649	3	31,226	0	203,423-	2-
2018	9,927,253	974,652	10	18,632	0	956,020-	10-

DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2019	9,671,465-	1,428,796	15-	13,146	0	1,415,649-	15
2020	128,209-	924,358	721-	7,885	6-	916,473-	715
TOTAL	43,205,965	9,644,059	22	1,662,526	4	7,981,533-	18-

THREE-YEAR MOVING AVERAGES

78-80	200,201	23,451	12	17,863	9	5,587-	3-
79-81	283,403	19,459	7	30,493	11	11,034	4
80-82	343,235	21,788	6	29,076	8	7,288	2
81-83	540,070	39,157	7	28,009	5	11,148-	2-
82-84	743,386	76,980	10	1,340	0	75,640-	10-
83-85	720,129	124,462	17	5,261	1	119,201-	17-
84-86	568,699	113,463	20	5,119	1	108,344-	19-
85-87	281,131	74,517	27	4,766	2	69,751-	25-
86-88	201,656	27,128	13	6,017	3	21,111-	10-
87-89	118,965	19,852	17	6,017	5	13,836-	12-
88-90	1,157,286	174,458	15	376,907	33	202,449	17
89-91	1,205,452	274,980	23	370,487	31	95,506	8
90-92	1,284,703	285,482	22	376,418	29	90,936	7
91-93	1,071,309	130,945	12	53,531	5	77,414-	7-
92-94	1,178,577	49,716	4	82,044	7	32,329	3
93-95	1,434,152	56,894	4	74,530-	5-	131,424-	9-
94-96	637,330	109,501	17	95,990-	15-	205,491-	32-
95-97	589,735	93,046	16	122,414-	21-	215,460-	37-
96-98	729,437	101,917	14	33,754	5	68,163-	9-
97-99	598,913	36,196	6	7,210	1	28,986-	5-
98-00	488,343	28,098	6	5,524	1	22,573-	5-
99-01	74,836	7,143	10	1,775	2	5,369-	7-
00-02	125,684	8,066	6	1,775	1	6,291-	5-
01-03	138,335	53,152	38	29,185	21	23,966-	17-
02-04	318,151	150,827	47	27,411	9	123,416-	39-
03-05	1,048,501	265,508	25	27,411	3	238,097-	23-
04-06	1,186,037	267,573	23		0	267,573-	23-
05-07	1,261,933	217,118	17		0	217,118-	17-
06-08	554,634	107,626	19		0	107,626-	19-
07-09	407,946	80,391	20		0	80,391-	20-
08-10	790,793	65,761	8	7,743	1	58,017-	7-
09-11	898,118	119,100	13	14,692	2	104,408-	12-
10-12	858,240	99,616	12	14,692	2	84,923-	10-
11-13	269,500	187,592	70	24,333	9	163,259-	61-
12-14	730,590	442,797	61	17,111	2	425,686-	58-
13-15	3,435,916	798,564	23	81,760	2	716,804-	21-

DUKE ENERGY OHIO

ACCOUNTS 3620 AND 3622 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	3,934,240	758,545	19	76,634	2	681,911-	17-
15-17	6,161,439	521,184	8	87,316	1	433,868-	7-
16-18	6,764,218	489,870	7	28,877	0	460,993-	7-
17-19	2,919,047	879,366	30	21,002	1	858,364-	29-
18-20	42,526	1,109,269		13,221	31	1,096,047-	
FIVE-YEAR AVERAGE							
16-20	2,098,596	764,553	36	21,533	1	743,020-	35-

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	519,719	497,502	96	219,757	42	277,745-	53-
1979	512,430	240,626	47	271,727	53	31,101	6
1980	646,764	284,128	44	522,346	81	238,218	37
1981	743,375	375,512	51	345,090	46	30,422-	4-
1982	742,321	366,455	49	1,369,455	184	1,003,000	135
1983	756,504	373,540	49	1,021,010	135	647,470	86
1984	647,558	448,444	69	336,224	52	112,220-	17-
1985	627,280	253,971	40	347,297	55	93,327	15
1986	538,062	322,770	60	267,953	50	54,817-	10-
1987	584,654	388,690	66	452,716	77	64,026	11
1988	742,795	363,263	49	447,977	60	84,714	11
1989	758,244	546,577	72	520,837	69	25,740-	3-
1990	764,286	495,781	65	414,539	54	81,242-	11-
1991	1,087,726	763,808	70	349,260	32	414,548-	38-
1992	3,187,499	678,229	21	390,043	12	288,186-	9-
1993	1,112,538	746,832	67	573,232	52	173,600-	16-
1994	1,449,776	861,498	59	519,485	36	342,013-	24-
1995	1,484,715	740,156	50	417,674	28	322,482-	22-
1996	917,331	233,524	25	24,477-	3-	258,000-	28-
1997	658,033	140,313	21	204,954	31	64,641	10
1998	1,431,299	345,919	24	153,584	11	192,335-	13-
1999	1,453,260	375,352	26	45,132	3	330,220-	23-
2000	252,072	15,291	6		0	15,291-	6-
2001	1,583,114	99,018	6		0	99,018-	6-
2002	473,275	1,500	0		0	1,500-	0
2003	1,564,815	153,075	10	75,000	5	78,075-	5-
2004	1,814,825	37,156	2		0	37,156-	2-
2005	2,428,589	181,320	7	934	0	180,386-	7-
2006	1,368,082	26,603	2	24,573	2	2,030-	0
2007	2,158,763	224,684	10		0	224,684-	10-
2008	1,597,981	200,640	13		0	200,640-	13-
2009	2,234,420	1,584,652	71	7,883-	0	1,592,535-	71-
2010	1,498,765	2,458,844	164	171-	0	2,459,015-	164-
2011	1,626,524	383,917	24	6,101	0	377,816-	23-
2012	1,127,621	590,653	52	2-	0	590,654-	52-
2013	1,100,523		0		0		0
2014	3,125,106	2,287,181	73	515,188	16	1,771,993-	57-
2015	770,549	831,654	108	1,115	0	830,538-	108-
2016	2,979,847	1,974,133	66	2,168-	0	1,976,301-	66-
2017	2,690,779	3,804,582	141	111,776	4	3,692,806-	137-
2018	3,289,026	545,926	17	218-	0	546,144-	17-

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	4,461,434	6,268,375	141	1,659-	0	6,270,034-	141-
2020	4,832,734	23,497,246	486	528	0	23,496,718-	486-
TOTAL	64,345,015	55,009,338	85	9,888,929	15	45,120,409-	70-

THREE-YEAR MOVING AVERAGES

78-80	559,638	340,752	61	337,943	60	2,809-	1-
79-81	634,190	300,088	47	379,721	60	79,632	13
80-82	710,820	342,031	48	745,630	105	403,599	57
81-83	747,400	371,836	50	911,852	122	540,016	72
82-84	715,461	396,146	55	908,896	127	512,750	72
83-85	677,114	358,652	53	568,177	84	209,525	31
84-86	604,300	341,728	57	317,158	52	24,570-	4-
85-87	583,332	321,810	55	355,989	61	34,179	6
86-88	621,837	358,241	58	389,549	63	31,308	5
87-89	695,231	432,843	62	473,843	68	41,000	6
88-90	755,108	468,540	62	461,118	61	7,423-	1-
89-91	870,085	602,055	69	428,212	49	173,843-	20-
90-92	1,679,837	645,939	38	384,614	23	261,325-	16-
91-93	1,795,921	729,623	41	437,512	24	292,111-	16-
92-94	1,916,604	762,186	40	494,253	26	267,933-	14-
93-95	1,349,010	782,829	58	503,464	37	279,365-	21-
94-96	1,283,941	611,726	48	304,228	24	307,498-	24-
95-97	1,020,026	371,331	36	199,384	20	171,947-	17-
96-98	1,002,221	239,919	24	111,354	11	128,565-	13-
97-99	1,180,864	287,195	24	134,556	11	152,638-	13-
98-00	1,045,544	245,521	23	66,238	6	179,282-	17-
99-01	1,096,149	163,220	15	15,044	1	148,176-	14-
00-02	769,487	38,603	5		0	38,603-	5-
01-03	1,207,068	84,531	7	25,000	2	59,531-	5-
02-04	1,284,305	63,911	5	25,000	2	38,911-	3-
03-05	1,936,077	123,851	6	25,311	1	98,539-	5-
04-06	1,870,499	81,693	4	8,502	0	73,191-	4-
05-07	1,985,145	144,202	7	8,502	0	135,700-	7-
06-08	1,708,275	150,642	9	8,191	0	142,451-	8-
07-09	1,997,055	669,992	34	2,628-	0	672,620-	34-
08-10	1,777,055	1,414,712	80	2,685-	0	1,417,397-	80-
09-11	1,786,570	1,475,804	83	651-	0	1,476,455-	83-
10-12	1,417,636	1,144,471	81	1,976	0	1,142,495-	81-
11-13	1,284,889	324,857	25	2,033	0	322,823-	25-
12-14	1,784,417	959,278	54	171,729	10	787,549-	44-
13-15	1,665,393	1,039,612	62	172,101	10	867,511-	52-

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	2,291,834	1,697,656	74	171,378	7	1,526,278-	67-
15-17	2,147,058	2,203,456	103	36,908	2	2,166,549-	101-
16-18	2,986,550	2,108,214	71	36,463	1	2,071,750-	69-
17-19	3,480,413	3,539,628	102	36,633	1	3,502,994-	101-
18-20	4,194,398	10,103,849	241	450-	0	10,104,298-	241-
FIVE-YEAR AVERAGE							
16-20	3,650,764	7,218,052	198	21,652	1	7,196,400-	197-

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	542,230	212,020	39	166,288	31	45,732-	8-
1979	496,943	293,564	59	147,717	30	145,846-	29-
1980	708,284	330,301	47	431,256	61	100,955	14
1981	1,083,599	547,684	51	189,815	18	357,868-	33-
1982	812,837	403,338	50	675,225	83	271,886	33
1983	956,948	425,724	44	461,073	48	35,348	4
1984	894,060	556,298	62	167,482	19	388,816-	43-
1985	682,690	278,756	41	300,928	44	22,172	3
1986	668,244	395,758	59	119,448	18	276,310-	41-
1987	627,665	361,202	58	270,381	43	90,821-	14-
1988	751,805	353,538	47	325,944	43	27,594-	4-
1989	692,017	420,282	61	284,237	41	136,045-	20-
1990	886,896	550,565	62	448,967	51	101,599-	11-
1991	1,355,464	1,041,326	77	186,985	14	854,341-	63-
1992	1,259,126	886,338	70	349,068	28	537,270-	43-
1993	1,164,576	952,738	82	225,661	19	727,077-	62-
1994	2,526,662	1,632,031	65	219,420	9	1,412,611-	56-
1995	1,631,354	1,061,609	65	380,850	23	680,759-	42-
1996	901,165	373,033	41	35,292	4	337,741-	37-
1997	688,174	221,406	32	85,756	12	135,650-	20-
1998	1,616,352	526,448	33	90,155	6	436,293-	27-
1999	1,321,249	361,809	27	14,302	1	347,506-	26-
2000	465,824	56,539	12		0	56,539-	12-
2001	1,023,889	429,950	42		0	429,950-	42-
2002	586,384	104,250	18		0	104,250-	18-
2003	1,376,332	464,238	34	75,000	5	389,238-	28-
2004	2,269,561	290,741	13		0	290,741-	13-
2005	2,926,286	779,562	27	19,163	1	760,399-	26-
2006	2,046,871	467,035	23	15,092	1	451,943-	22-
2007	4,000,304	1,001,443	25		0	1,001,443-	25-
2008	2,576,836	611,876	24		0	611,876-	24-
2009	4,772,442	2,456,700	51	234,412	5	2,222,288-	47-
2010	3,229,520	6,247,300	193	1,082-	0	6,248,382-	193-
2011	4,137,918	870,357	21	3,674-	0	874,030-	21-
2012	8,533,658	956,725	11	3-	0	956,728-	11-
2013	7,066,334		0		0		0
2014	7,967,998	5,792,159	73	1,045,019	13	4,747,140-	60-
2015	8,489,879	1,770,282	21	2,946	0	1,767,336-	21-
2016	16,923,311	4,014,170	24	9,357-	0	4,023,526-	24-
2017	8,546,913	6,880,295	81	2,366,656	28	4,513,639-	53-
2018	7,274,501	518,634	7	158-	0	518,791-	7-

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	36,511,716	9,675,419	26	10,673	0	9,664,746-	26-
2020	22,080,377	30,821,078	140	9,071	0	30,812,007-	140-
TOTAL	175,075,197	86,394,522	49	9,340,013	5	77,054,509-	44-

THREE-YEAR MOVING AVERAGES

78-80	582,486	278,628	48	248,421	43	30,208-	5-
79-81	762,942	390,516	51	256,263	34	134,253-	18-
80-82	868,240	427,108	49	432,099	50	4,991	1
81-83	951,128	458,915	48	442,038	46	16,878-	2-
82-84	887,948	461,787	52	434,593	49	27,194-	3-
83-85	844,566	420,259	50	309,828	37	110,432-	13-
84-86	748,332	410,271	55	195,953	26	214,318-	29-
85-87	659,533	345,239	52	230,252	35	114,987-	17-
86-88	682,572	370,166	54	238,591	35	131,575-	19-
87-89	690,496	378,341	55	293,521	43	84,820-	12-
88-90	776,906	441,462	57	353,049	45	88,413-	11-
89-91	978,126	670,725	69	306,730	31	363,995-	37-
90-92	1,167,162	826,077	71	328,340	28	497,737-	43-
91-93	1,259,722	960,134	76	253,905	20	706,230-	56-
92-94	1,650,121	1,157,036	70	264,716	16	892,319-	54-
93-95	1,774,198	1,215,459	69	275,310	16	940,149-	53-
94-96	1,686,394	1,022,224	61	211,854	13	810,370-	48-
95-97	1,073,564	552,016	51	167,299	16	384,717-	36-
96-98	1,068,564	373,629	35	70,401	7	303,228-	28-
97-99	1,208,592	369,888	31	63,405	5	306,483-	25-
98-00	1,134,475	314,932	28	34,819	3	280,113-	25-
99-01	936,987	282,766	30	4,767	1	277,998-	30-
00-02	692,032	196,913	28		0	196,913-	28-
01-03	995,535	332,813	33	25,000	3	307,813-	31-
02-04	1,410,759	286,410	20	25,000	2	261,410-	19-
03-05	2,190,726	511,514	23	31,388	1	480,126-	22-
04-06	2,414,239	512,446	21	11,419	0	501,028-	21-
05-07	2,991,154	749,347	25	11,419	0	737,928-	25-
06-08	2,874,670	693,451	24	5,031	0	688,420-	24-
07-09	3,783,194	1,356,673	36	78,137	2	1,278,535-	34-
08-10	3,526,266	3,105,292	88	77,777	2	3,027,515-	86-
09-11	4,046,627	3,191,452	79	76,552	2	3,114,900-	77-
10-12	5,300,366	2,691,460	51	1,586-	0	2,693,047-	51-
11-13	6,579,304	609,027	9	1,225-	0	610,253-	9-
12-14	7,855,997	2,249,628	29	348,339	4	1,901,289-	24-
13-15	7,841,404	2,520,814	32	349,322	4	2,171,492-	28-

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	11,127,063	3,858,870	35	346,203	3	3,512,667-	32-
15-17	11,320,034	4,221,582	37	786,749	7	3,434,834-	30-
16-18	10,914,908	3,804,366	35	785,714	7	3,018,652-	28-
17-19	17,444,377	5,691,449	33	792,391	5	4,899,059-	28-
18-20	21,955,531	13,671,710	62	6,529	0	13,665,181-	62-
FIVE-YEAR AVERAGE							
16-20	18,267,364	10,381,919	57	475,377	3	9,906,542-	54-

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	73,639	15,694	21	3,647	5	12,047-	16-
1979	3,368	511	15	205	6	306-	9-
1980	14,170	4,414	31	654	5	3,759-	27-
1981	5,611	1,285	23	194	3	1,091-	19-
1982	67,009	20,066	30	6,165	9	13,900-	21-
1983	7,417	9,472	128	2,210	30	7,262-	98-
1984	5,806	2,641	45	291	5	2,350-	40-
1985	23,021	4,843	21	1,132	5	3,711-	16-
1986	29,323	12,069	41	1,893	6	10,176-	35-
1987	9,017	17,454	194	3,670	41	13,784-	153-
1988	12,525	9,220	74	4,513	36	4,706-	38-
1989	94,987	130,475	137	1,071	1	129,403-	136-
1990	30,246	25,938	86	6,107	20	19,831-	66-
1991	105,542	47,558	45	1,815-	2-	49,373-	47-
1992	49,114	60,584	123	4,131	8	56,453-	115-
1993	63,215	87,610	139	2,117	3	85,493-	135-
1994	45,853	42,436	93	1,650	4	40,785-	89-
1995	133,731	16,975	13		0	16,975-	13-
1996	74,040	16,280	22	1,649	2	14,631-	20-
1997	57		0		0		0
1998	30,315	661	2	1,105	4	444	1
1999	1,813	11,081	611		0	11,081-	611-
2000							
2001							
2002	231,127	13,615-	6-		0	13,615	6
2003	40,981	185	0		0	185-	0
2004	73,803	278-	0		0	278	0
2005	60,481	2,918-	5-		0	2,918	5
2006	35,308	32	0		0	32-	0
2007	85,872	3,009	4		0	3,009-	4-
2008	298,308		0		0		0
2009	91,182	1,382	2	11-	0	1,392-	2-
2010	23,276	193,800	833		0	193,800-	833-
2011	4,359	23,141	531	146-	3-	23,288-	534-
2012	3,299	99,218		2,748-	83-	101,967-	
2013	36,644		0		0		0
2014	92,936	96,276	104	20,356	22	75,920-	82-
2015	74,750	225,264	301	1,406	2	223,858-	299-
2016	600,937	15,622	3	3-	0	15,626-	3-
2017	1,763,983	152,261	9	104,925	6	47,337-	3-
2018	924,009	681,106	74		0	681,106-	74-

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	3,453,802	1,899,529	55		0	1,899,529-	55-
2020	1,697,367	2,480,457	146	1-	0	2,480,458-	146-
TOTAL	10,472,243	6,391,738	61	164,369	2	6,227,369-	59-

THREE-YEAR MOVING AVERAGES

78-80	30,392	6,873	23	1,502	5	5,371-	18-
79-81	7,717	2,070	27	351	5	1,719-	22-
80-82	28,930	8,588	30	2,338	8	6,250-	22-
81-83	26,679	10,274	39	2,857	11	7,418-	28-
82-84	26,744	10,726	40	2,889	11	7,838-	29-
83-85	12,081	5,652	47	1,211	10	4,441-	37-
84-86	19,383	6,518	34	1,105	6	5,412-	28-
85-87	20,453	11,455	56	2,232	11	9,224-	45-
86-88	16,955	12,914	76	3,359	20	9,555-	56-
87-89	38,843	52,383	135	3,085	8	49,298-	127-
88-90	45,920	55,211	120	3,897	8	51,314-	112-
89-91	76,925	67,990	88	1,788	2	66,202-	86-
90-92	61,634	44,693	73	2,808	5	41,886-	68-
91-93	72,624	65,251	90	1,478	2	63,773-	88-
92-94	52,728	63,543	121	2,633	5	60,911-	116-
93-95	80,933	49,007	61	1,256	2	47,751-	59-
94-96	84,541	25,230	30	1,100	1	24,131-	29-
95-97	69,276	11,085	16	550	1	10,535-	15-
96-98	34,804	5,647	16	918	3	4,729-	14-
97-99	10,729	3,914	36	368	3	3,546-	33-
98-00	10,710	3,914	37	368	3	3,546-	33-
99-01	604	3,694	611		0	3,694-	611-
00-02	77,042	4,538-	6-		0	4,538	6
01-03	90,703	4,477-	5-		0	4,477	5
02-04	115,304	4,569-	4-		0	4,569	4
03-05	58,422	1,004-	2-		0	1,004	2
04-06	56,530	1,055-	2-		0	1,055	2
05-07	60,553	41	0		0	41-	0
06-08	139,829	1,014	1		0	1,014-	1-
07-09	158,454	1,463	1	4-	0	1,467-	1-
08-10	137,589	65,060	47	4-	0	65,064-	47-
09-11	39,605	72,774	184	52-	0	72,827-	184-
10-12	10,311	105,386		965-	9-	106,351-	
11-13	14,767	40,787	276	965-	7-	41,751-	283-
12-14	44,293	65,165	147	5,869	13	59,295-	134-
13-15	68,110	107,180	157	7,254	11	99,926-	147-

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	256,208	112,387	44	7,253	3	105,135-	41-
15-17	813,223	131,049	16	35,442	4	95,607-	12-
16-18	1,096,310	282,997	26	34,974	3	248,023-	23-
17-19	2,047,265	910,965	44	34,975	2	875,991-	43-
18-20	2,025,059	1,687,031	83		0	1,687,031-	83-
FIVE-YEAR AVERAGE							
16-20	1,688,020	1,045,795	62	20,984	1	1,024,811-	61-

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	196,110	31,156	16	34,939	18	3,783	2
1979	112,857	41,006	36	33,332	30	7,674-	7-
1980	128,518	39,309	31	34,574	27	4,736-	4-
1981	150,952	50,397	33	36,186	24	14,211-	9-
1982	233,330	76,845	33	82,585	35	5,740	2
1983	172,482	63,064	37	45,378	26	17,686-	10-
1984	469,614	102,220	22	43,263	9	58,956-	13-
1985	295,776	83,199	28	152,985	52	69,786	24
1986	351,155	135,811	39	64,144	18	71,667-	20-
1987	258,002	89,837	35	89,125	35	712-	0
1988	464,205	123,031	27	167,282	36	44,251	10
1989	394,643	184,436	47	134,800	34	49,636-	13-
1990	487,984	193,977	40	129,669	27	64,308-	13-
1991	671,066	210,986	31	45,310	7	165,676-	25-
1992	514,789	336,169	65	124,546	24	211,623-	41-
1993	611,360	273,067	45	98,515	16	174,552-	29-
1994	778,410	347,948	45	47,097	6	300,852-	39-
1995	824,398	211,996	26	504,474	61	292,478	35
1996	372,592	245,535	66	3,626	1	241,909-	65-
1997	61,708	16,668	27	4,073	7	12,594-	20-
1998	218,490	19,494	9	15,093	7	4,401-	2-
1999	170,401	46,810	27		0	46,810-	27-
2000	820	1	0		0	1-	0
2001	249,401	18,229	7		0	18,229-	7-
2002	536,747	13,408	2		0	13,408-	2-
2003	765,307	47,145	6		0	47,145-	6-
2004	1,043,220	14,040	1		0	14,040-	1-
2005	1,250,555	113,384-	9-	29,397	2	142,781	11
2006	511,838	192,845-	38-		0	192,845	38
2007	1,571,060	57,308	4		0	57,308-	4-
2008	821,725	8,167	1		0	8,167-	1-
2009	1,539,525	316,903	21	2,399-	0	319,302-	21-
2010	1,093,226	2,859,781	262	238-	0	2,860,019-	262-
2011	1,378,595	476,321	35	655-	0	476,977-	35-
2012	1,286,387	257,199	20	1-	0	257,200-	20-
2013	653,792		0		0		0
2014	2,498,217	301,438	12	58,994	2	242,443-	10-
2015	303,971	362,452	119	2	0	362,450-	119-
2016	2,862,808	549,096	19	33-	0	549,129-	19-
2017	5,022,425	823,962	16	219,495	4	604,467-	12-
2018	2,173,197	204,868	9		0	204,868-	9-

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	8,016,084	2,358,416	29	5,795-	0	2,364,211-	29-
2020	3,023,513	4,943,416	163	2,316,561	77	2,626,855-	87-
TOTAL	44,541,253	16,228,884	36	4,506,324	10	11,722,561-	26-

THREE-YEAR MOVING AVERAGES

78-80	145,828	37,157	25	34,281	24	2,876-	2-
79-81	130,776	43,571	33	34,697	27	8,874-	7-
80-82	170,933	55,517	32	51,115	30	4,402-	3-
81-83	185,588	63,436	34	54,716	29	8,719-	5-
82-84	291,808	80,710	28	57,075	20	23,634-	8-
83-85	312,624	82,828	26	80,542	26	2,286-	1-
84-86	372,181	107,077	29	86,797	23	20,279-	5-
85-87	301,644	102,949	34	102,085	34	864-	0
86-88	357,787	116,226	32	106,850	30	9,376-	3-
87-89	372,283	132,434	36	130,402	35	2,032-	1-
88-90	448,944	167,148	37	143,917	32	23,231-	5-
89-91	517,898	196,466	38	103,260	20	93,207-	18-
90-92	557,947	247,044	44	99,842	18	147,202-	26-
91-93	599,072	273,407	46	89,457	15	183,950-	31-
92-94	634,853	319,061	50	90,053	14	229,009-	36-
93-95	738,056	277,670	38	216,695	29	60,975-	8-
94-96	658,467	268,493	41	185,066	28	83,428-	13-
95-97	419,566	158,067	38	170,725	41	12,658	3
96-98	217,596	93,899	43	7,598	3	86,301-	40-
97-99	150,200	27,657	18	6,389	4	21,268-	14-
98-00	129,904	22,102	17	5,031	4	17,071-	13-
99-01	140,207	21,680	15		0	21,680-	15-
00-02	262,323	10,546	4		0	10,546-	4-
01-03	517,152	26,261	5		0	26,261-	5-
02-04	781,758	24,865	3		0	24,865-	3-
03-05	1,019,694	17,400-	2-	9,799	1	27,199	3
04-06	935,204	97,396-	10-	9,799	1	107,195	11
05-07	1,111,151	82,974-	7-	9,799	1	92,773	8
06-08	968,208	42,457-	4-		0	42,457	4
07-09	1,310,770	127,459	10	800-	0	128,259-	10-
08-10	1,151,492	1,061,617	92	879-	0	1,062,496-	92-
09-11	1,337,115	1,217,668	91	1,097-	0	1,218,766-	91-
10-12	1,252,736	1,197,767	96	298-	0	1,198,065-	96-
11-13	1,106,258	244,507	22	219-	0	244,726-	22-
12-14	1,479,465	186,212	13	19,664	1	166,548-	11-
13-15	1,151,993	221,297	19	19,665	2	201,631-	18-

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	1,888,332	404,328	21	19,654	1	384,674-	20-
15-17	2,729,734	578,503	21	73,154	3	505,349-	19-
16-18	3,352,810	525,975	16	73,154	2	452,821-	14-
17-19	5,070,568	1,129,082	22	71,233	1	1,057,848-	21-
18-20	4,404,264	2,502,233	57	770,255	17	1,731,978-	39-
FIVE-YEAR AVERAGE							
16-20	4,219,605	1,775,952	42	506,046	12	1,269,906-	30-

DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	1,114,141	91,521	8	447,374	40	355,852	32
1979	1,261,951	134,207	11	570,713	45	436,507	35
1980	1,140,622	151,495	13	516,542	45	365,047	32
1981	1,933,204	248,742	13	750,390	39	501,647	26
1982	1,453,860	223,670	15	832,073	57	608,402	42
1983	1,940,975	305,793	16	698,623	36	392,830	20
1984	2,266,534	577,370	25	654,936	29	77,567	3
1985	1,745,544	216,005	12	893,577	51	677,571	39
1986	1,929,366	660,136	34	1,059,403	55	399,267	21
1987	2,667,272	1,039,729	39	935,575	35	104,154-	4-
1988	2,743,289	571,344	21	1,116,123	41	544,779	20
1989	2,879,931	1,029,259	36	1,221,669	42	192,410	7
1990	2,682,615	840,340	31	1,208,159	45	367,819	14
1991	3,197,400	1,396,070	44	1,302,612	41	93,459-	3-
1992	3,627,966	891,643	25	1,686,315	46	794,672	22
1993	3,369,364	222,525	7	978,092	29	755,566	22
1994	3,808,262	569,512	15	1,044,265	27	474,752	12
1995	4,250,812	615,487	14	1,621,108	38	1,005,620	24
1996	3,291,755	125,922-	4-	581,829	18	707,751	22
1997	1,868,492	38,253-	2-	502,604	27	540,857	29
1998	2,726,008	147,498	5	535,630	20	388,133	14
1999	1,710,360	140,733	8	333,548	20	192,814	11
2000	77,286	8,408	11		0	8,408-	11-
2001	1,590,532	71,346	4		0	71,346-	4-
2002	2,834,941	23,257	1		0	23,257-	1-
2003	1,726,534	440,840	26	121,606	7	319,234-	18-
2004	3,658,795	85,141-	2-	140,270	4	225,411	6
2005	2,803,998	92,906	3	701	0	92,206-	3-
2006	3,413,531	13,905	0	9,481	0	4,424-	0
2007	4,032,309	69,894	2		0	69,894-	2-
2008	1,445,037	42,753	3		0	42,753-	3-
2009	7,940,883	334,236	4	7,315	0	326,922-	4-
2010	1,728,656	3,051,061	176	34-	0	3,051,095-	177-
2011	3,312,937	98,914	3	141-	0	99,055-	3-
2012	496,496	340,630	69	1-	0	340,630-	69-
2013	4,605,559		0		0		0
2014	2,716,695	508,868	19	130,434	5	378,434-	14-
2015	3,995,930	2,459,863	62	31,007	1	2,428,856-	61-
2016	10,178,048	193,694	2	26-	0	193,720-	2-
2017	4,783,672	1,211,072	25	1,303,120	27	92,048	2
2018	4,346,221	240,903	6		0	240,903-	6-

DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	9,538,120	4,388,363	46	11,052	0	4,377,311-	46-
2020	8,191,262	10,723,786	131	1,497-	0	10,725,283-	131-
TOTAL	137,027,164	34,138,464	25	21,244,444	16	12,894,020-	9-

THREE-YEAR MOVING AVERAGES

78-80	1,172,238	125,741	11	511,543	44	385,802	33
79-81	1,445,259	178,148	12	612,548	42	434,400	30
80-82	1,509,229	207,969	14	699,668	46	491,699	33
81-83	1,776,013	259,402	15	760,362	43	500,960	28
82-84	1,887,123	368,944	20	728,544	39	359,600	19
83-85	1,984,351	366,389	18	749,045	38	382,656	19
84-86	1,980,481	484,504	24	869,305	44	384,802	19
85-87	2,114,061	638,623	30	962,851	46	324,228	15
86-88	2,446,642	757,070	31	1,037,034	42	279,964	11
87-89	2,763,497	880,111	32	1,091,122	39	211,012	8
88-90	2,768,612	813,648	29	1,181,984	43	368,336	13
89-91	2,919,982	1,088,557	37	1,244,147	43	155,590	5
90-92	3,169,327	1,042,685	33	1,399,029	44	356,344	11
91-93	3,398,243	836,746	25	1,322,339	39	485,593	14
92-94	3,601,864	561,227	16	1,236,224	34	674,997	19
93-95	3,809,479	469,175	12	1,214,488	32	745,313	20
94-96	3,783,610	353,026	9	1,082,400	29	729,375	19
95-97	3,137,019	150,437	5	901,847	29	751,410	24
96-98	2,628,751	5,559-	0	540,021	21	545,580	21
97-99	2,101,620	83,326	4	457,261	22	373,935	18
98-00	1,504,551	98,880	7	289,726	19	190,846	13
99-01	1,126,060	73,496	7	111,183	10	37,687	3
00-02	1,500,920	34,337	2		0	34,337-	2-
01-03	2,050,669	178,481	9	40,535	2	137,946-	7-
02-04	2,740,090	126,319	5	87,292	3	39,027-	1-
03-05	2,729,776	149,535	5	87,526	3	62,010-	2-
04-06	3,292,108	7,223	0	50,150	2	42,927	1
05-07	3,416,613	58,902	2	3,394	0	55,508-	2-
06-08	2,963,626	42,184	1	3,160	0	39,024-	1-
07-09	4,472,743	148,961	3	2,438	0	146,523-	3-
08-10	3,704,859	1,142,683	31	2,427	0	1,140,257-	31-
09-11	4,327,492	1,161,404	27	2,380	0	1,159,024-	27-
10-12	1,846,030	1,163,535	63	59-	0	1,163,593-	63-
11-13	2,804,997	146,514	5	47-	0	146,562-	5-
12-14	2,606,250	283,166	11	43,478	2	239,688-	9-
13-15	3,772,728	989,577	26	53,814	1	935,763-	25-

DUKE ENERGY OHIO

ACCOUNTS 3680 AND 3682 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	5,630,224	1,054,142	19	53,805	1	1,000,337-	18-
15-17	6,319,217	1,288,210	20	444,700	7	843,510-	13-
16-18	6,435,980	548,556	9	434,365	7	114,192-	2-
17-19	6,222,671	1,946,779	31	438,057	7	1,508,722-	24-
18-20	7,358,534	5,117,684	70	3,185	0	5,114,499-	70-
FIVE-YEAR AVERAGE							
16-20	7,407,464	3,351,563	45	262,530	4	3,089,034-	42-

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	3,662	727	20	660	18	67-	2-
1979	1,013	566	56	820	81	254	25
1980	433	233	54	101	23	132-	31-
1981	2,136	4,025	188	144	7	3,881-	182-
1982	3,479	1,883	54	1,099	32	784-	23-
1983	2,760	1,381	50	4,670	169	3,289	119
1984	2,110	1,329	63	410	19	919-	44-
1985	7,937	4,137	52	6,718	85	2,581	33
1986	6,049	5,074	84	298	5	4,776-	79-
1987	2,629	1,791	68	1,073	41	718-	27-
1988	4,200	1,649	39	2,234	53	585	14
1989	2,961	1,707	58	1,114	38	593-	20-
1990	1,555	753	48	789	51	36	2
1991	9,680	5,652	58	1,843	19	3,810-	39-
1992	3,233	1,666	52	851	26	814-	25-
1993	378		0	26	7	26	7
1994	5,650	5,251	93	614	11	4,636-	82-
1995	3,598	1,489	41	339	9	1,150-	32-
1996	3,403	483	14	198	6	285-	8-
1997	2	2	99		1	2-	98-
1998	1		0		0		0
1999							
2000							
2001							
2002	355		0		0		0
2003	11,706	76	1		0	76-	1-
2004	4,424		0		0		0
2005	884	216	24		0	216-	24-
2006	405		0		0		0
2007	4,495		0		0		0
2008							
2009	623	595	96		0	596-	96-
2010		8,178				8,178-	
2011	1,285	219	17		0	219-	17-
2012							
2013	17,439		0		0		0
2014	9,194	2,541	28	373	4	2,168-	24-
2015	9,952	5,906	59	70	1	5,835-	59-
2016	26,662		0		0		0
2017	4,399	5,568-	127-	11,773	268	17,341	394
2018	28		0		0		0

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	14,939		0		0		0
2020	31,921	3,994	13	316	1	3,678-	12-
TOTAL	205,578	55,956	27	36,534	18	19,423-	9-

THREE-YEAR MOVING AVERAGES

78-80	1,703	509	30	527	31	18	1
79-81	1,194	1,608	135	355	30	1,253-	105-
80-82	2,016	2,047	102	448	22	1,599-	79-
81-83	2,791	2,430	87	1,971	71	459-	16-
82-84	2,783	1,531	55	2,060	74	529	19
83-85	4,269	2,283	53	3,933	92	1,650	39
84-86	5,365	3,514	65	2,475	46	1,038-	19-
85-87	5,538	3,668	66	2,696	49	971-	18-
86-88	4,292	2,838	66	1,202	28	1,636-	38-
87-89	3,263	1,716	53	1,474	45	242-	7-
88-90	2,905	1,370	47	1,379	47	9	0
89-91	4,732	2,704	57	1,248	26	1,455-	31-
90-92	4,823	2,690	56	1,161	24	1,529-	32-
91-93	4,430	2,439	55	907	20	1,533-	35-
92-94	3,087	2,305	75	497	16	1,808-	59-
93-95	3,209	2,247	70	327	10	1,920-	60-
94-96	4,217	2,408	57	384	9	2,024-	48-
95-97	2,334	658	28	179	8	479-	21-
96-98	1,135	162	14	66	6	96-	8-
97-99	1	1	76		1	1-	75-
98-00			0		0		0
99-01							
00-02	118		0		0		0
01-03	4,020	25	1		0	25-	1-
02-04	5,495	25	0		0	25-	0
03-05	5,671	97	2		0	97-	2-
04-06	1,904	72	4		0	72-	4-
05-07	1,928	72	4		0	72-	4-
06-08	1,633		0		0		0
07-09	1,706	198	12		0	199-	12-
08-10	208	2,924			0	2,925-	
09-11	636	2,997	471		0	2,998-	471-
10-12	428	2,799	653		0	2,799-	653-
11-13	6,242	73	1		0	73-	1-
12-14	8,878	847	10	124	1	723-	8-
13-15	12,195	2,816	23	148	1	2,668-	22-

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	15,269	2,816	18	148	1	2,668-	17-
15-17	13,671	112	1	3,948	29	3,835	28
16-18	10,363	1,856-	18-	3,924	38	5,780	56
17-19	6,455	1,856-	29-	3,924	61	5,780	90
18-20	15,629	1,331	9	105	1	1,226-	8-
FIVE-YEAR AVERAGE							
16-20	15,590	315-	2-	2,418	16	2,733	18

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	180,416	115,840	64	51,563	29	64,277-	36-
1979	167,024	111,908	67	42,800	26	69,107-	41-
1980	192,508	128,542	67	62,583	33	65,959-	34-
1981	202,495	149,812	74	40,990	20	108,822-	54-
1982	177,670	126,172	71	78,101	44	48,070-	27-
1983	227,017	152,992	67	60,061	26	92,931-	41-
1984	243,479	162,937	67	36,317	15	126,620-	52-
1985	223,661	138,247	62	42,508	19	95,739-	43-
1986	216,724	200,394	92	14,423	7	185,971-	86-
1987	248,883	244,594	98	67,426	27	177,168-	71-
1988	268,241	176,933	66	63,418	24	113,515-	42-
1989	268,549	218,748	81	70,954	26	147,794-	55-
1990	267,430	229,328	86	55,171	21	174,157-	65-
1991	296,841	285,754	96	36,316	12	249,438-	84-
1992	248,851	224,625	90	60,004	24	164,621-	66-
1993	265,156	262,147	99	47,282	18	214,865-	81-
1994	283,099	222,476	79	50,423	18	172,052-	61-
1995	292,349	216,325	74	35,608	12	180,716-	62-
1996	244,422	121,793	50	19,293	8	102,499-	42-
1997	203,496	106,836	53	2,571-	1-	109,407-	54-
1998	262,263	131,689	50	13,724	5	117,965-	45-
1999	259,002	147,502	57	1,061	0	146,441-	57-
2000	1,764	290	16		0	290-	16-
2001	152,541	78,524	51		0	78,524-	51-
2002	96,906	59	0		0	59-	0
2003	459,921	209,851	46		0	209,851-	46-
2004	614,812	7	0		0	7-	0
2005	768,993	1,570	0		0	1,570-	0
2006	526,392	25	0		0	25-	0
2007	1,096,678	192	0		0	192-	0
2008	806,012	2,392	0		0	2,392-	0
2009	763,488	204,645	27	1,110-	0	205,755-	27-
2010	120,509	803,679	667		0	803,679-	667-
2011	113,875	101,818	89		0	101,819-	89-
2012	53,857	152,949	284		0	152,950-	284-
2013	31,588		0		0		0
2014	164,479	60,511	37	13,904	8	46,607-	28-
2015	31,702	6,142	19		0	6,142-	19-
2016	278,706	419	0		0	419-	0
2017	257,243	53,763	21		0	53,763-	21-
2018	98,602	602	1		0	602-	1-

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	167,174	119,672	72	1,347	1	118,324-	71-
2020	275,782	1,826,892	662	4,870	2	1,822,022-	661-
TOTAL	12,120,602	7,499,594	62	966,466	8	6,533,128-	54-

THREE-YEAR MOVING AVERAGES

78-80	179,983	118,763	66	52,315	29	66,448-	37-
79-81	187,342	130,087	69	48,791	26	81,296-	43-
80-82	190,891	134,842	71	60,558	32	74,284-	39-
81-83	202,394	142,992	71	59,717	30	83,274-	41-
82-84	216,055	147,367	68	58,160	27	89,207-	41-
83-85	231,386	151,392	65	46,295	20	105,097-	45-
84-86	227,954	167,193	73	31,083	14	136,110-	60-
85-87	229,756	194,412	85	41,452	18	152,959-	67-
86-88	244,616	207,307	85	48,422	20	158,884-	65-
87-89	261,891	213,425	81	67,266	26	146,159-	56-
88-90	268,073	208,336	78	63,181	24	145,155-	54-
89-91	277,607	244,610	88	54,147	20	190,463-	69-
90-92	271,041	246,569	91	50,497	19	196,072-	72-
91-93	270,283	257,509	95	47,867	18	209,641-	78-
92-94	265,702	236,416	89	52,570	20	183,846-	69-
93-95	280,202	233,649	83	44,438	16	189,211-	68-
94-96	273,290	186,864	68	35,108	13	151,756-	56-
95-97	246,756	148,318	60	17,444	7	130,874-	53-
96-98	236,727	120,106	51	10,149	4	109,957-	46-
97-99	241,587	128,676	53	4,071	2	124,605-	52-
98-00	174,343	93,160	53	4,928	3	88,232-	51-
99-01	137,769	75,439	55	354	0	75,085-	55-
00-02	83,737	26,291	31		0	26,291-	31-
01-03	236,456	96,144	41		0	96,144-	41-
02-04	390,547	69,972	18		0	69,972-	18-
03-05	614,576	70,476	11		0	70,476-	11-
04-06	636,733	534	0		0	534-	0
05-07	797,354	596	0		0	596-	0
06-08	809,694	870	0		0	870-	0
07-09	888,726	69,077	8	370-	0	69,447-	8-
08-10	563,336	336,905	60	370-	0	337,275-	60-
09-11	332,624	370,047	111	370-	0	370,418-	111-
10-12	96,080	352,815	367		0	352,816-	367-
11-13	66,440	84,923	128		0	84,923-	128-
12-14	83,308	71,153	85	4,635	6	66,519-	80-
13-15	75,923	22,218	29	4,635	6	17,583-	23-

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	158,296	22,357	14	4,635	3	17,723-	11-
15-17	189,217	20,108	11		0	20,108-	11-
16-18	211,517	18,262	9		0	18,262-	9-
17-19	174,340	58,012	33	449	0	57,563-	33-
18-20	180,519	649,055	360	2,072	1	646,983-	358-
FIVE-YEAR AVERAGE							
16-20	215,502	400,270	186	1,243	1	399,026-	185-

DUKE ENERGY OHIO

ACCOUNTS 3700 AND 3702 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	294,676	3,902-	1-	6,539	2	10,441	4
1979	291,434	2,800	1	34,420	12	31,620	11
1980	329,892	5,064	2	28,890	9	23,826	7
1981	323,706	4,106	1	32,627	10	28,520	9
1982	278,795	5,284	2	31,397	11	26,112	9
1983	352,580	3,427	1	51,731	15	48,304	14
1984	288,963	3,671	1	42,602	15	38,931	13
1985	379,672	2,794	1	96,457	25	93,663	25
1986	419,038	12,354	3	92,576	22	80,222	19
1987	413,706	14,217	3	97,765	24	83,548	20
1988	394,431	25,622	6	98,296	25	72,674	18
1989	467,245	27,121	6	142,061	30	114,940	25
1990	573,318	46,300	8	122,216	21	75,916	13
1991	616,715	48,740	8	118,876	19	70,136	11
1992	1,004,630	55,553	6	141,919	14	86,366	9
1993	1,165,512	52,604	5	202,102	17	149,498	13
1994	1,422,994	66,109	5	113,816	8	47,707	3
1995	1,111,183	42,868	4	219,262	20	176,393	16
1996	1,226,522	24,791	2	183,235	15	158,444	13
1997	908,939	1,853-	0	121,142	13	122,995	14
1998	788,694	70,883-	9-	129,008	16	199,891	25
1999	1,657,995	86,968	5	64,792	4	22,177-	1-
2000							
2001	611,450		0		0		0
2002							
2003	1,138,777		0		0		0
2004	627,152	658,933	105	18,362	3	640,571-	102-
2005	1,829,542		0		0		0
2006	1,777,303		0		0		0
2007	1,031,153		0		0		0
2008	1,860,789		0		0		0
2009	1,697,118	117,255	7	12,061	1	105,195-	6-
2010	2,590,313	7,861-	0		0	7,861	0
2011	13,429,740	78,256	1		0	78,256-	1-
2012	13,405,258	99,352	1		0	99,352-	1-
2013	13,907,871	62,909	0		0	62,909-	0
2014	2,418,343	5,305	0		0	5,305-	0
2015	527,934	20,343	4	241	0	20,101-	4-
2016	5,266,857	62,316	1	374,979	7	312,663	6
2017	8,869,424	10,764	0	30,672	0	19,908	0
2018	216,999		0		0		0

DUKE ENERGY OHIO

ACCOUNTS 3700 AND 3702 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	40,002,303	1,515,773	4	3,400,233	9	1,884,460	5
2020	21,061,551	392,365	2	175,300	1	217,065-	1-
TOTAL	146,980,516	3,469,467	2	6,183,574	4	2,714,107	2

THREE-YEAR MOVING AVERAGES

78-80	305,334	1,321	0	23,283	8	21,962	7
79-81	315,011	3,990	1	31,979	10	27,989	9
80-82	310,798	4,818	2	30,971	10	26,153	8
81-83	318,360	4,273	1	38,585	12	34,312	11
82-84	306,779	4,128	1	41,910	14	37,782	12
83-85	340,405	3,298	1	63,597	19	60,299	18
84-86	362,558	6,273	2	77,212	21	70,939	20
85-87	404,139	9,788	2	95,599	24	85,811	21
86-88	409,058	17,398	4	96,212	24	78,815	19
87-89	425,127	22,320	5	112,707	27	90,387	21
88-90	478,332	33,014	7	120,857	25	87,843	18
89-91	552,426	40,720	7	127,718	23	86,997	16
90-92	731,555	50,198	7	127,670	17	77,472	11
91-93	928,953	52,299	6	154,299	17	102,000	11
92-94	1,197,712	58,089	5	152,612	13	94,523	8
93-95	1,233,229	53,860	4	178,393	14	124,533	10
94-96	1,253,566	44,589	4	172,104	14	127,515	10
95-97	1,082,215	21,935	2	174,546	16	152,611	14
96-98	974,719	15,982-	2-	144,461	15	160,443	16
97-99	1,118,543	4,744	0	104,980	9	100,236	9
98-00	815,563	5,362	1	64,600	8	59,238	7
99-01	756,481	28,989	4	21,597	3	7,392-	1-
00-02	203,817		0		0		0
01-03	583,409		0		0		0
02-04	588,643	219,644	37	6,120	1	213,524-	36-
03-05	1,198,490	219,644	18	6,120	1	213,524-	18-
04-06	1,411,332	219,644	16	6,120	0	213,524-	15-
05-07	1,546,000		0		0		0
06-08	1,556,415		0		0		0
07-09	1,529,686	39,085	3	4,020	0	35,065-	2-
08-10	2,049,406	36,465	2	4,020	0	32,445-	2-
09-11	5,905,723	62,550	1	4,020	0	58,530-	1-
10-12	9,808,437	56,582	1		0	56,582-	1-
11-13	13,580,956	80,172	1		0	80,172-	1-
12-14	9,910,491	55,855	1		0	55,855-	1-
13-15	5,618,050	29,519	1	80	0	29,438-	1-

DUKE ENERGY OHIO

ACCOUNTS 3700 AND 3702 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	2,737,711	29,321	1	125,074	5	95,752	3
15-17	4,888,072	31,141	1	135,298	3	104,157	2
16-18	4,784,427	24,360	1	135,217	3	110,857	2
17-19	16,362,909	508,846	3	1,143,635	7	634,789	4
18-20	20,426,951	636,046	3	1,191,844	6	555,798	3
FIVE-YEAR AVERAGE							
16-20	15,083,427	396,244	3	796,237	5	399,993	3

DUKE ENERGY OHIO

ACCOUNTS 3710 AND 3712 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
1978	528		1-	0	656	124	657	124
1979								
1980								
1981								
1982								
1983								
1984								
1985								
1986								
1987								
1988								
1989								
1990								
1991								
1992								
1993								
1994								
1995								
1996								
1997								
1998								
1999								
2000								
2001								
2002								
2003								
2004								
2005								
2006	270			0		0		0
2007	199			0		0		0
2008	135			0		0		0
2009								
2010	29,137	59,311	204		0	59,311-	204-	
2011	154,394	361	0		0	361-	0	
2012	147,293	76,475	52		0	76,475-	52-	
2013	279,831		0		0		0	
2014	130,224		0		0		0	
2015	89,100		0		0		0	
2016	465,084		0		0		0	
2017	145,862	10,733	7		48-	0	10,781-	7-
2018	142,188		0		0		0	

DUKE ENERGY OHIO

ACCOUNTS 3710 AND 3712 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	165,122	14,290	9		0	14,290-	9-
2020	1,327,922	240,737	18	3,709	0	237,028-	18-
TOTAL	3,077,288	401,906	13	4,317	0	397,589-	13-

THREE-YEAR MOVING AVERAGES

78-80	176		0	219	124	219	124
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	90		0		0		0
05-07	156		0		0		0
06-08	201		0		0		0
07-09	111		0		0		0
08-10	9,757	19,770	203		0	19,770-	203-
09-11	61,177	19,891	33		0	19,891-	33-
10-12	110,275	45,382	41		0	45,382-	41-
11-13	193,839	25,612	13		0	25,612-	13-
12-14	185,783	25,492	14		0	25,492-	14-
13-15	166,385		0		0		0

DUKE ENERGY OHIO

ACCOUNTS 3710 AND 3712 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	228,136		0		0		0
15-17	233,349	3,578	2	16-	0	3,594-	2-
16-18	251,045	3,578	1	16-	0	3,594-	1-
17-19	151,058	8,341	6	16-	0	8,357-	6-
18-20	545,078	85,009	16	1,236	0	83,773-	15-
FIVE-YEAR AVERAGE							
16-20	449,236	53,152	12	732	0	52,420-	12-

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978				367		367	
1979							
1980							
1981							
1982							
1983							
1984							
1985	408	7	2	132	32	125	31
1986							
1987							
1988							
1989							
1990							
1991							
1992	1,555	536	34	108	7	427-	27-
1993	53,728		0	2	0	2	0
1994		31,821		1,831		29,991-	
1995	53,728		0	9,150	17	9,150	17
1996	1,143		0	1,708-	149-	1,708-	149-
1997							
1998	514,308		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2019							
2020							
TOTAL	624,870	32,364	5	9,881	2	22,482-	4-
THREE-YEAR MOVING AVERAGES							
78-80				122		122	
79-81							
80-82							
81-83							
82-84							
83-85	136	2	2	44	32	42	31
84-86	136	2	2	44	32	42	31
85-87	136	2	2	44	32	42	31
86-88							
87-89							
88-90							
89-91							
90-92	518	178	34	36	7	142-	27-
91-93	18,428	178	1	37	0	142-	1-
92-94	18,428	10,786	59	647	4	10,138-	55-
93-95	35,819	10,607	30	3,661	10	6,946-	19-
94-96	18,290	10,607	58	3,091	17	7,516-	41-
95-97	18,290		0	2,481	14	2,481	14
96-98	171,817		0	569-	0	569-	0
97-99	171,436		0		0		0
98-00	171,436		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	14-16						
	15-17						
	16-18						
	17-19						
	18-20						
FIVE-YEAR AVERAGE							
	16-20						

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	7,545	1,662	22	5,576	74	3,914	52
1979	101,861	3,431	3	16,816	17	13,384	13
1980	13,192	5,409	41	6,286	48	877	7
1981	49,347	2,878	6	15,775	32	12,897	26
1982	55,823	9,311	17	9,928	18	617	1
1983	32,726	7,845	24	12,953	40	5,108	16
1984	41,771	35,604	85	6,665	16	28,939-	69-
1985	19,704	3,943	20	9,530	48	5,586	28
1986	33,595	10,965	33	9,227	27	1,739-	5-
1987	21,338	10,968	51	7,443	35	3,524-	17-
1988	40,547	11,815	29	13,723	34	1,909	5
1989	155,001	16,054	10	29,731	19	13,677	9
1990	21,222	11,223	53	22,110	104	10,888	51
1991	42,207	30,046	71	28,973	69	1,074-	3-
1992	30,728	16,815	55	25,343	82	8,528	28
1993	49,998-	12,178	24-	17,412	35-	5,233	10-
1994	27,215	8,903	33	17,109	63	8,206	30
1995	46,310	10,958	24	15,462	33	4,504	10
1996	63,632	8,013-	13-	27,224	43	35,237	55
1997	22,723	719-	3-		0	719	3
1998	34,209	508	1	60	0	448-	1-
1999	30,541	4,503	15		0	4,503-	15-
2000							
2001	100,270	541	1		0	541-	1-
2002	26,461		0		0		0
2003	10,647	116	1		0	116-	1-
2004	92,555		0		0		0
2005	210,107	382-	0		0	382	0
2006	81,713	174-	0		0	174	0
2007	159,543	718	0		0	718-	0
2008	130,199	3,611	3		0	3,611-	3-
2009	150,000	2,762-	2-	4-	0	2,757	2
2010	103,181	669,612	649		0	669,612-	649-
2011	161,556	4,658	3		0	4,658-	3-
2012	44,573		0		0		0
2013	59,397		0		0		0
2014	8,271		0		0		0
2015	51,830		0		0		0
2016	75,174		0		0		0
2017	15,676	473,256		47,004	300	426,251-	
2018							

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019		26				26-	
2020		6,568		435		6,133-	
TOTAL	2,322,394	1,362,075	59	344,779	15	1,017,296-	44-

THREE-YEAR MOVING AVERAGES

78-80	40,866	3,501	9	9,559	23	6,059	15
79-81	54,800	3,906	7	12,959	24	9,053	17
80-82	39,454	5,866	15	10,663	27	4,797	12
81-83	45,965	6,678	15	12,885	28	6,207	14
82-84	43,440	17,587	40	9,848	23	7,738-	18-
83-85	31,400	15,797	50	9,716	31	6,082-	19-
84-86	31,690	16,838	53	8,474	27	8,364-	26-
85-87	24,879	8,625	35	8,733	35	108	0
86-88	31,826	11,249	35	10,131	32	1,118-	4-
87-89	72,295	12,946	18	16,966	23	4,020	6
88-90	72,257	13,031	18	21,855	30	8,824	12
89-91	72,810	19,108	26	26,938	37	7,830	11
90-92	31,386	19,361	62	25,475	81	6,114	19
91-93	7,645	19,680	257	23,909	313	4,229	55
92-94	2,648	12,632	477	19,955	753	7,323	276
93-95	7,843	10,680	136	16,661	212	5,981	76
94-96	45,719	3,949	9	19,932	44	15,982	35
95-97	44,222	742	2	14,229	32	13,486	30
96-98	40,188	2,741-	7-	9,095	23	11,836	29
97-99	29,158	1,431	5	20	0	1,410-	5-
98-00	21,583	1,670	8	20	0	1,650-	8-
99-01	43,604	1,681	4		0	1,681-	4-
00-02	42,244	180	0		0	180-	0
01-03	45,793	219	0		0	219-	0
02-04	43,221	39	0		0	39-	0
03-05	104,436	89-	0		0	89	0
04-06	128,125	185-	0		0	185	0
05-07	150,454	54	0		0	54-	0
06-08	123,819	1,385	1		0	1,385-	1-
07-09	146,581	522	0	1-	0	524-	0
08-10	127,793	223,487	175	1-	0	223,488-	175-
09-11	138,245	223,836	162	1-	0	223,838-	162-
10-12	103,103	224,757	218		0	224,757-	218-
11-13	88,509	1,553	2		0	1,553-	2-
12-14	37,414		0		0		0
13-15	39,833		0		0		0

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	45,092		0		0		0
15-17	47,560	157,752	332	15,668	33	142,084-	299-
16-18	30,284	157,752	521	15,668	52	142,084-	469-
17-19	5,225	157,761		15,668	300	142,093-	
18-20		2,198		145		2,053-	
FIVE-YEAR AVERAGE							
16-20	18,170	95,970	528	9,488	52	86,482-	476-

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	74,543	19,982	27	15,806	21	4,176-	6-
1979	71,133	19,673	28	16,787	24	2,886-	4-
1980	76,140	25,085	33	10,870	14	14,215-	19-
1981	72,487	28,908	40	15,622	22	13,286-	18-
1982	87,332	22,614	26	10,540	12	12,073-	14-
1983	101,689	30,332	30	20,915	21	9,418-	9-
1984	119,450	36,785	31	16,043	13	20,743-	17-
1985	107,194	30,994	29	15,592	15	15,402-	14-
1986	96,062	40,172	42	12,248	13	27,924-	29-
1987	103,153	45,879	44	27,176	26	18,703-	18-
1988	91,924	34,579	38	21,553	23	13,026-	14-
1989	106,844	48,080	45	29,377	27	18,703-	18-
1990	191,101	56,748	30	32,578	17	24,170-	13-
1991	136,364	71,262	52	22,509	17	48,753-	36-
1992	116,210	60,904	52	18,554	16	42,350-	36-
1993	125,699	63,468	50	13,683	11	49,785-	40-
1994	148,393	78,792	53	17,004	11	61,788-	42-
1995	138,178	62,823-	45-	72,463	52	135,287	98
1996	160,938	50,430	31	662-	0	51,092-	32-
1997	105,691	23,060	22	1,778	2	21,281-	20-
1998	145,327	38,865	27	577	0	38,288-	26-
1999	128,155	53,524	42	454	0	53,070-	41-
2000							
2001	449,411	72,142	16		0	72,142-	16-
2002	74,020		0		0		0
2003	6,304	21,784	346		0	21,784-	346-
2004	222,737	347-	0		0	347	0
2005	144,534	242-	0		0	242	0
2006	201,345	15	0		0	15-	0
2007	116,121	685	1		0	685-	1-
2008	95,911	2,508	3		0	2,508-	3-
2009	69,286	19,166	28	76-	0	19,241-	28-
2010	33,713	672,682		10-	0	672,691-	
2011	25,627	10,587	41		0	10,587-	41-
2012	18,727	20	0		0	20-	0
2013	1,312		0		0		0
2014	595		0		0		0
2015	44,903		0		0		0
2016	102,752	60	0		0	60-	0
2017	15,050	39,266	261	137-	1-	39,403-	262-
2018							

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2019		5				5-	
2020		6,358		37		6,321-	
TOTAL	4,126,355	1,661,997	40	391,279	9	1,270,717-	31-

THREE-YEAR MOVING AVERAGES

78-80	73,939	21,580	29	14,488	20	7,092-	10-
79-81	73,253	24,555	34	14,426	20	10,129-	14-
80-82	78,653	25,536	32	12,344	16	13,192-	17-
81-83	87,170	27,285	31	15,692	18	11,593-	13-
82-84	102,824	29,910	29	15,832	15	14,078-	14-
83-85	109,444	32,704	30	17,516	16	15,187-	14-
84-86	107,569	35,983	33	14,627	14	21,356-	20-
85-87	102,136	39,015	38	18,338	18	20,676-	20-
86-88	97,046	40,210	41	20,325	21	19,884-	20-
87-89	100,640	42,846	43	26,035	26	16,810-	17-
88-90	129,956	46,469	36	27,836	21	18,633-	14-
89-91	144,770	58,697	41	28,155	19	30,542-	21-
90-92	147,892	62,971	43	24,547	17	38,424-	26-
91-93	126,091	65,211	52	18,249	14	46,963-	37-
92-94	130,101	67,721	52	16,414	13	51,308-	39-
93-95	137,423	26,479	19	34,383	25	7,905	6
94-96	149,169	22,133	15	29,602	20	7,469	5
95-97	134,935	3,555	3	24,527	18	20,971	16
96-98	137,318	37,452	27	564	0	36,887-	27-
97-99	126,391	38,483	30	937	1	37,546-	30-
98-00	91,161	30,796	34	344	0	30,453-	33-
99-01	192,522	41,889	22	151	0	41,737-	22-
00-02	174,477	24,047	14		0	24,047-	14-
01-03	176,578	31,309	18		0	31,309-	18-
02-04	101,020	7,146	7		0	7,146-	7-
03-05	124,525	7,065	6		0	7,065-	6-
04-06	189,539	191-	0		0	191	0
05-07	154,000	153	0		0	153-	0
06-08	137,792	1,069	1		0	1,069-	1-
07-09	93,772	7,453	8	25-	0	7,478-	8-
08-10	66,303	231,452	349	29-	0	231,480-	349-
09-11	42,875	234,145	546	29-	0	234,173-	546-
10-12	26,022	227,763	875	3-	0	227,766-	875-
11-13	15,222	3,535	23		0	3,535-	23-
12-14	6,878	7	0		0	7-	0
13-15	15,603		0		0		0

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	49,417		20 0		0	20-	0
15-17	54,235	13,108	24	46-	0	13,154-	24-
16-18	39,267	13,108	33	46-	0	13,154-	33-
17-19	5,017	13,090	261	46-	1-	13,136-	262-
18-20		2,121		12		2,109-	
FIVE-YEAR AVERAGE							
16-20	23,560	9,138	39	20-	0	9,158-	39-

DUKE ENERGY OHIO

ACCOUNT 3734 STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	640		0		0		0
2010	83,589	29	0		0	29-	0
2011	181,735	7,589	4		0	7,589-	4-
2012	148,422		0		0		0
2013	59,471		0		0		0
2014	58,432	4	0		0	4-	0
2015	384,251	748	0		0	748-	0
2016	201,431	738	0		0	738-	0
2017	28,674	161,669	564	699-	2-	162,369-	566-
2018	119,117		0		0		0
2019	368,711	2,877	1		0	2,877-	1-
2020	1,294,609	907,902	70	222	0	907,679-	70-
TOTAL	2,929,081	1,081,555	37	477-	0	1,082,032-	37-

THREE-YEAR MOVING AVERAGES

09-11	88,655	2,539	3		0	2,539-	3-
10-12	137,915	2,539	2		0	2,539-	2-
11-13	129,876	2,530	2		0	2,530-	2-
12-14	88,775	1	0		0	1-	0
13-15	167,385	251	0		0	251-	0
14-16	214,705	496	0		0	496-	0
15-17	204,785	54,385	27	233-	0	54,618-	27-
16-18	116,407	54,136	47	233-	0	54,369-	47-
17-19	172,167	54,849	32	233-	0	55,082-	32-
18-20	594,146	303,593	51	74	0	303,519-	51-

FIVE-YEAR AVERAGE

16-20	402,508	214,637	53	95-	0	214,732-	53-
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DUKE ENERGY OHIO

ACCOUNTS 3730 AND 3731 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	69,389	17,429	25	20,572	30	3,143	5
1979	66,869	23,208	35	18,240	27	4,968-	7-
1980	69,865	14,225	20	59,495	85	45,270	65
1981	47,723	20,762	44	13,230	28	7,532-	16-
1982	115,634	30,590	26	27,959	24	2,631-	2-
1983	84,479	20,951	25	29,222	35	8,270	10
1984	117,384	53,119	45	19,971	17	33,148-	28-
1985	168,075	29,051	17	39,062	23	10,011	6
1986	150,560	23,556	16	11,562	8	11,994-	8-
1987	59,635	31,054	52	30,520	51	534-	1-
1988	87,904	38,335	44	34,252	39	4,083-	5-
1989	107,627	23,232	22	35,403	33	12,171	11
1990	138,199	20,340	15	42,836	31	22,496	16
1991	147,330	41,255	28	51,749	35	10,494	7
1992	258,434	23,912	9	44,583	17	20,671	8
1993	34,831	24,470	70	9,868	28	14,601-	42-
1994	234,813	49,242	21	35,206	15	14,036-	6-
1995	319,382	45,098	14	16,817	5	28,280-	9-
1996	98,440	21,500	22	39,590	40	18,090	18
1997	80,512	4,650	6	4,742	6	92	0
1998	175,854	16,207	9	2,286	1	13,921-	8-
1999	48,556	20,576	42	665	1	19,911-	41-
2000	516	62	12		0	62-	12-
2001	1,073,450	84,792	8		0	84,792-	8-
2002	7,660	109	1		0	109-	1-
2003	5,881	1,957-	33-		0	1,957	33
2004	206,053	162-	0		0	162	0
2005	216,973	173-	0		0	173	0
2006	163,214	68	0		0	68-	0
2007	152,448	1,223	1		0	1,223-	1-
2008	166,261	164	0		0	164-	0
2009	80,949	19,193-	24-	22-	0	19,171	24
2010	45,669	780,673			0	780,673-	
2011	50,481	9,487	19		0	9,487-	19-
2012	51,006	76,475	150		0	76,475-	150-
2013	9,154		0		0		0
2014	412,293	201,729	49	52,477	13	149,252-	36-
2015	367,134	438	0		0	438-	0
2016	190,389	641	0		0	641-	0
2017	29,853	145-	0	20,088	67	20,234	68
2018	6,166	553	9		0	553-	9-

DUKE ENERGY OHIO

ACCOUNTS 3730 AND 3731 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	153,783	395	0		0	395-	0
2020	281,888	72,224	26	17	0	72,208-	26-
TOTAL	6,352,720	1,800,165	28	660,391	10	1,139,774-	18-

THREE-YEAR MOVING AVERAGES

78-80	68,708	18,287	27	32,769	48	14,482	21
79-81	61,486	19,398	32	30,322	49	10,923	18
80-82	77,741	21,859	28	33,561	43	11,702	15
81-83	82,612	24,101	29	23,470	28	631-	1-
82-84	105,832	34,887	33	25,717	24	9,170-	9-
83-85	123,313	34,374	28	29,418	24	4,955-	4-
84-86	145,340	35,242	24	23,532	16	11,710-	8-
85-87	126,090	27,887	22	27,048	21	839-	1-
86-88	99,366	30,982	31	25,445	26	5,537-	6-
87-89	85,055	30,874	36	33,392	39	2,518	3
88-90	111,243	27,302	25	37,497	34	10,195	9
89-91	131,052	28,276	22	43,329	33	15,054	11
90-92	181,321	28,502	16	46,389	26	17,887	10
91-93	146,865	29,879	20	35,400	24	5,521	4
92-94	176,026	32,541	18	29,886	17	2,655-	2-
93-95	196,342	39,603	20	20,631	11	18,972-	10-
94-96	217,545	38,613	18	30,538	14	8,075-	4-
95-97	166,111	23,749	14	20,383	12	3,366-	2-
96-98	118,269	14,119	12	15,539	13	1,420	1
97-99	101,641	13,811	14	2,565	3	11,247-	11-
98-00	74,975	12,282	16	984	1	11,298-	15-
99-01	374,174	35,144	9	222	0	34,922-	9-
00-02	360,542	28,321	8		0	28,321-	8-
01-03	362,330	27,648	8		0	27,648-	8-
02-04	73,198	670-	1-		0	670	1
03-05	142,969	764-	1-		0	764	1
04-06	195,414	89-	0		0	89	0
05-07	177,545	373	0		0	373-	0
06-08	160,641	485	0		0	485-	0
07-09	133,219	5,935-	4-	7-	0	5,928	4
08-10	97,626	253,881	260	7-	0	253,888-	260-
09-11	59,033	256,989	435	7-	0	256,996-	435-
10-12	49,052	288,878	589		0	288,878-	589-
11-13	36,881	28,654	78		0	28,654-	78-
12-14	157,484	92,734	59	17,492	11	75,242-	48-
13-15	262,860	67,389	26	17,492	7	49,897-	19-

DUKE ENERGY OHIO

ACCOUNTS 3730 AND 3731 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	323,272	67,603	21	17,492	5	50,110-	16-
15-17	195,792	311	0	6,696	3	6,385	3
16-18	75,469	350	0	6,696	9	6,347	8
17-19	63,267	268	0	6,696	11	6,429	10
18-20	147,279	24,391	17	6	0	24,385-	17-
FIVE-YEAR AVERAGE							
16-20	132,416	14,734	11	4,021	3	10,713-	8-

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	37,077	9,364	25		0	9,364-	25-
1979	107,315	6,761	6		0	6,761-	6-
1980	39,146	9,901	25		0	9,901-	25-
1981	26,983	12,063	45	144-	1-	12,206-	45-
1982	562,904	56,961	10	10,159	2	46,802-	8-
1983	38,148	9,255	24	180	0	9,075-	24-
1984	67,543	54,363	80		0	54,363-	80-
1985	87,721	17,053	19	44,707	51	27,654	32
1986	108,557	14,807	14	38-	0	14,845-	14-
1987	3,332,346	1,291,567	39	629	0	1,290,938-	39-
1988	3,685,366	3,366,983	91	5,000	0	3,361,983-	91-
1989	147,571	1,193,796	809		0	1,193,796-	809-
1990	295,115	571,803	194		0	571,803-	194-
1991	507,135	828,831	163	90	0	828,741-	163-
1992	299,284	233,872	78		0	233,872-	78-
1993	405,634	257,634	64	3,289-	1-	260,923-	64-
1994	169,759	149,962	88	3,999-	2-	153,961-	91-
1995	65,727	63,000	96	2,262-	3-	65,262-	99-
1996	456,296	206,171	45	1,274-	0	207,444-	45-
1997	323,838	31,020	10		0	31,020-	10-
1998	416,875	134,546	32		0	134,546-	32-
1999	63,145	53,959	85		0	53,959-	85-
2000							
2001		16,186				16,186-	
2002	106,402	26,991	25		0	26,991-	25-
2003	1,487,975	390,654	26		0	390,654-	26-
2004	5,780,855	235,203	4	2,459,238	43	2,224,035	38
2005	2,062,995	694,067	34	100,000	5	594,067-	29-
2006	224,772	39,050	17		0	39,050-	17-
2007	85,984	10,071	12		0	10,071-	12-
2008	238,883	28,210	12		0	28,210-	12-
2009	1,015,723	46,640	5		0	46,640-	5-
2010	72,932	20,640	28		0	20,640-	28-
2011	3,633,884	114,944	3		0	114,944-	3-
2012	1,011,197	15,333	2		0	15,333-	2-
2013	1,386,784	1,561,803	113		0	1,561,803-	113-
2014	1,536,088	445,210	29		0	445,210-	29-
2015	1,113,444	520,875	47		0	520,875-	47-
2016	1,529,031	817,445	53	470-	0	817,914-	53-
2017	298,289	14,814	5		0	14,814-	5-
2018	1,808,087	638,971	35		0	638,971-	35-

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	7,475,718	1,134,768	15		0	1,134,768-	15-
2020	3,934,575	247,787	6		0	247,787-	6-
TOTAL	46,047,100	15,593,333	34	2,608,527	6	12,984,806-	28-

THREE-YEAR MOVING AVERAGES

78-80	61,179	8,675	14		0	8,675-	14-
79-81	57,814	9,575	17	48-	0	9,623-	17-
80-82	209,677	26,308	13	3,338	2	22,969-	11-
81-83	209,345	26,093	12	3,398	2	22,694-	11-
82-84	222,865	40,193	18	3,446	2	36,746-	16-
83-85	64,471	26,890	42	14,962	23	11,928-	19-
84-86	87,940	28,741	33	14,889	17	13,851-	16-
85-87	1,176,208	441,142	38	15,099	1	426,043-	36-
86-88	2,375,423	1,557,786	66	1,864	0	1,555,922-	66-
87-89	2,388,428	1,950,782	82	1,876	0	1,948,906-	82-
88-90	1,376,017	1,710,861	124	1,667	0	1,709,194-	124-
89-91	316,607	864,810	273	30	0	864,780-	273-
90-92	367,178	544,836	148	30	0	544,806-	148-
91-93	404,018	440,113	109	1,066-	0	441,179-	109-
92-94	291,559	213,823	73	2,430-	1-	216,252-	74-
93-95	213,707	156,865	73	3,184-	1-	160,049-	75-
94-96	230,594	139,711	61	2,512-	1-	142,222-	62-
95-97	281,954	100,063	35	1,178-	0	101,242-	36-
96-98	399,003	123,912	31	425-	0	124,337-	31-
97-99	267,953	73,175	27		0	73,175-	27-
98-00	160,007	62,835	39		0	62,835-	39-
99-01	21,048	23,382	111		0	23,382-	111-
00-02	35,467	14,392	41		0	14,392-	41-
01-03	531,459	144,610	27		0	144,610-	27-
02-04	2,458,411	217,616	9	819,746	33	602,130	24
03-05	3,110,608	439,975	14	853,079	27	413,105	13
04-06	2,689,540	322,773	12	853,079	32	530,306	20
05-07	791,250	247,729	31	33,333	4	214,396-	27-
06-08	183,213	25,777	14		0	25,777-	14-
07-09	446,863	28,307	6		0	28,307-	6-
08-10	442,512	31,830	7		0	31,830-	7-
09-11	1,574,180	60,741	4		0	60,741-	4-
10-12	1,572,671	50,305	3		0	50,305-	3-
11-13	2,010,622	564,027	28		0	564,027-	28-
12-14	1,311,356	674,115	51		0	674,115-	51-
13-15	1,345,439	842,629	63		0	842,629-	63-

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	1,392,855	594,510	43	157-	0	594,666-	43-
15-17	980,255	451,044	46	157-	0	451,201-	46-
16-18	1,211,802	490,410	40	157-	0	490,566-	40-
17-19	3,194,031	596,184	19		0	596,184-	19-
18-20	4,406,127	673,842	15		0	673,842-	15-
FIVE-YEAR AVERAGE							
16-20	3,009,140	570,757	19	94-	0	570,851-	19-

DUKE ENERGY OHIO

ACCOUNTS 1920 AND 3920 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	3,344,524	15,481-	0	305,554	9	321,035	10
1993	1,193,210	859	0	208,335	17	207,476	17
1994	1,116,086	1,914	0	146,690	13	144,776	13
1995	2,149,184	44,822	2	390,325	18	345,503	16
1996	1,062,415	108,685-	10-	32,290	3	140,975	13
1997	2,522,116	249,774-	10-	26,353	1	276,126	11
1998							
1999	3,353,365	289,300-	9-		0	289,300	9
2000							
2001	7,777,755	134,638-	2-	665,804	9	800,442	10
2002	3,461,878	4,475	0	495,248	14	490,774	14
2003	2,701,584	39,892-	1-	199,587	7	239,479	9
2004	1,435,306	18,285-	1-	78,104	5	96,388	7
2005	293,646	19,891-	7-	16,530	6	36,421	12
2006	521,681		0	21,948	4	21,948	4
2007							
2008							
2009							
2010							
2011		2,751-		1,454		4,205	
2012							
2013							
2014							
2015							
2016	1,140,176		0		0		0
2017	93,683	10,541-	11-	24,322	26	34,863	37
2018	34,126		0		0		0
2019	38,302-		0		0		0
2020							
TOTAL	32,162,433	837,168-	3-	2,612,543	8	3,449,711	11

THREE-YEAR MOVING AVERAGES

92-94	1,884,607	4,236-	0	220,193	12	224,429	12
93-95	1,486,160	15,865	1	248,450	17	232,585	16
94-96	1,442,562	20,649-	1-	189,768	13	210,418	15
95-97	1,911,238	104,545-	5-	149,656	8	254,201	13
96-98	1,194,843	119,486-	10-	19,548	2	139,034	12
97-99	1,958,494	179,691-	9-	8,784	0	188,475	10
98-00	1,117,788	96,433-	9-		0	96,433	9
99-01	3,710,373	141,313-	4-	221,935	6	363,247	10
00-02	3,746,544	43,388-	1-	387,017	10	430,405	11

DUKE ENERGY OHIO

ACCOUNTS 1920 AND 3920 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03	4,647,072	56,685-	1-	453,546	10	510,232	11
02-04	2,532,923	17,901-	1-	257,646	10	275,547	11
03-05	1,476,845	26,023-	2-	98,074	7	124,096	8
04-06	750,211	12,725-	2-	38,860	5	51,586	7
05-07	271,776	6,630-	2-	12,826	5	19,456	7
06-08	173,894		0	7,316	4	7,316	4
07-09							
08-10							
09-11		917-		485		1,402	
10-12		917-		485		1,402	
11-13		917-		485		1,402	
12-14							
13-15							
14-16	380,059		0		0		0
15-17	411,286	3,514-	1-	8,107	2	11,621	3
16-18	422,662	3,514-	1-	8,107	2	11,621	3
17-19	29,836	3,514-	12-	8,107	27	11,621	39
18-20	1,392-		0		0		0
FIVE-YEAR AVERAGE							
16-20	245,937	2,108-	1-	4,864	2	6,973	3

DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	14,268		0	5,668	40	5,668	40
1979	42,866	455	1	3,093	7	2,638	6
1980	17,030	12	0	5,108	30	5,096	30
1981	18,570	103	1	2,663	14	2,560	14
1982	74,337	546	1	22,221	30	21,676	29
1983	44,110	284	1	15,536	35	15,252	35
1984	5,353	80	1	2,635	49	2,555	48
1985	11,831		0	8,602	73	8,602	73
1986	18,311	54	0	1,545	8	1,491	8
1987	27,958	169	1	11,995	43	11,826	42
1988	31,058	82	0	6,101	20	6,019	19
1989	56,818	499	1	9,711	17	9,213	16
1990	23,446	386	2	3,705	16	3,319	14
1991	47,116		0	15,060	32	15,060	32
1992	105,638	425	0	32,552	31	32,127	30
1993	128,423	236	0	17,830	14	17,594	14
1994	78,698	961	1	15,077	19	14,116	18
1995	61,467	531	1	5,222	8	4,692	8
1996							
1997	72,495		0		0		0
1998	75,881	2,530-	3-		0	2,530	3
1999	37,518	11,140-	30-		0	11,140	30
2000							
2001	123,252	5,144-	4-	2,475	2	7,619	6
2002	101,138		0	11,475	11	11,475	11
2003	180,011	4,420-	2-	27,430	15	31,850	18
2004	218,278		0	4,785	2	4,785	2
2005	64,759	5,106-	8-	4,740	7	9,846	15
2006	4,111		0		0		0
2007							
2008							
2009							
2010							
2011	6,899		0	2,660	39	2,660	39
2012	2,537		0		0		0
2013	38,802	458-	1-		0	458	1
2014							
2015							
2016	514,151		0		0		0
2017	836,755	63,246-	8-	70,416	8	133,662	16
2018	92,205		0		0		0

DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019	373,288		0	96,662	26	96,662	26
2020	34,562		0		0		0
TOTAL	3,583,938	87,222-	2-	404,967	11	492,189	14

THREE-YEAR MOVING AVERAGES

78-80	24,722	156	1	4,623	19	4,467	18
79-81	26,156	190	1	3,621	14	3,431	13
80-82	36,646	220	1	9,997	27	9,777	27
81-83	45,672	311	1	13,473	30	13,163	29
82-84	41,267	303	1	13,464	33	13,161	32
83-85	20,431	121	1	8,924	44	8,803	43
84-86	11,832	45	0	4,261	36	4,216	36
85-87	19,367	74	0	7,381	38	7,306	38
86-88	25,776	102	0	6,547	25	6,445	25
87-89	38,611	250	1	9,269	24	9,019	23
88-90	37,107	322	1	6,506	18	6,184	17
89-91	42,460	295	1	9,492	22	9,197	22
90-92	58,733	270	0	17,106	29	16,835	29
91-93	93,725	220	0	21,814	23	21,594	23
92-94	104,253	541	1	21,820	21	21,279	20
93-95	89,529	576	1	12,710	14	12,134	14
94-96	46,722	497	1	6,766	14	6,269	13
95-97	44,654	177	0	1,741	4	1,564	4
96-98	49,459	843-	2-		0	843	2
97-99	61,964	4,557-	7-		0	4,557	7
98-00	37,800	4,557-	12-		0	4,557	12
99-01	53,590	5,428-	10-	825	2	6,253	12
00-02	74,796	1,715-	2-	4,650	6	6,365	9
01-03	134,800	3,188-	2-	13,793	10	16,981	13
02-04	166,476	1,473-	1-	14,563	9	16,037	10
03-05	154,349	3,175-	2-	12,318	8	15,494	10
04-06	95,716	1,702-	2-	3,175	3	4,877	5
05-07	22,957	1,702-	7-	1,580	7	3,282	14
06-08	1,370		0		0		0
07-09							
08-10							
09-11	2,300		0	887	39	887	39
10-12	3,145		0	887	28	887	28
11-13	16,079	153-	1-	887	6	1,039	6
12-14	13,780	153-	1-		0	153	1
13-15	12,934	153-	1-		0	153	1

DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	171,384		0		0		0
15-17	450,302	21,082-	5-	23,472	5	44,554	10
16-18	481,037	21,082-	4-	23,472	5	44,554	9
17-19	434,083	21,082-	5-	55,693	13	76,775	18
18-20	166,685		0	32,221	19	32,221	19
FIVE-YEAR AVERAGE							
16-20	370,192	12,649-	3-	33,416	9	46,065	12

DUKE ENERGY OHIO

ACCOUNTS 1960 AND 3960 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	392,326	560	0	172,725	44	172,165	44
1993	160,348	449	0	38,745	24	38,296	24
1994	261,504	912	0	63,785	24	62,873	24
1995	169,102	291	0	31,864	19	31,573	19
1996							
1997	50,664	22,184-	44-		0	22,184	44
1998							
1999	102,930	39,524-	38-		0	39,524	38
2000							
2001	385,354	14,275-	4-	42,577	11	56,851	15
2002	35,454		0	9,572	27	9,572	27
2003	578,804	38,817-	7-	82,298	14	121,114	21
2004	328,873		0		0		0
2005	90,083		0	20,410	23	20,410	23
2006	105,642		0	43,361	41	43,361	41
2007							
2008							
2009							
2010							
2011		6,164-				6,164	
2012							
2013							
2014							
2015							
2016	1,130,357		0		0		0
2017							
2018							
2019							
2020							
TOTAL	3,791,439	118,751-	3-	505,335	13	624,087	16

THREE-YEAR MOVING AVERAGES

92-94	271,393	640	0	91,752	34	91,111	34
93-95	196,985	551	0	44,798	23	44,247	22
94-96	143,535	401	0	31,883	22	31,482	22
95-97	73,255	7,298-	10-	10,621	14	17,919	24
96-98	16,888	7,395-	44-		0	7,395	44
97-99	51,198	20,569-	40-		0	20,569	40
98-00	34,310	13,175-	38-		0	13,175	38
99-01	162,761	17,933-	11-	14,192	9	32,125	20
00-02	140,269	4,758-	3-	17,383	12	22,141	16

DUKE ENERGY OHIO

ACCOUNTS 1960 AND 3960 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03	333,204	17,697-	5-	44,815	13	62,512	19
02-04	314,377	12,939-	4-	30,623	10	43,562	14
03-05	332,587	12,939-	4-	34,236	10	47,175	14
04-06	174,866		0	21,257	12	21,257	12
05-07	65,242		0	21,257	33	21,257	33
06-08	35,214		0	14,454	41	14,454	41
07-09							
08-10							
09-11		2,055-				2,055	
10-12		2,055-				2,055	
11-13		2,055-				2,055	
12-14							
13-15							
14-16	376,786		0		0		0
15-17	376,786		0		0		0
16-18	376,786		0		0		0
17-19							
18-20							
FIVE-YEAR AVERAGE							
16-20	226,071		0		0		0

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

DUKE ENERGY OHIO

ACCOUNT 1701 AMI METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S2.5							
NET SALVAGE PERCENT.. 0							
2012	78,659.76	15.00	6.67	5,246.61	6.84	0.5440	42,791
	78,659.76			5,246.61			42,791
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FOURTH AND MAIN OFFICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -10							
1953	3,299,743.34	61.90	1.62	58,801.43	16.33	0.7362	2,672,162
1956	8,929.72	61.15	1.64	161.09	16.75	0.7261	7,132
1960	12,781.22	59.98	1.67	234.79	17.28	0.7119	10,009
1963	5,298.29	58.98	1.70	99.08	17.65	0.7008	4,084
1965	1,866.12	58.26	1.72	35.31	17.88	0.6931	1,423
1966	12,985.59	57.88	1.73	247.12	17.99	0.6892	9,844
1967	27,639.88	57.48	1.74	529.03	18.10	0.6851	20,830
1968	1,173.59	57.08	1.75	22.59	18.21	0.6810	879
1969	15,388.24	56.66	1.76	297.92	18.31	0.6768	11,457
1970	238,777.75	56.23	1.78	4,675.27	18.42	0.6724	176,615
1971	509,651.66	55.79	1.79	10,035.04	18.52	0.6680	374,514
1972	2,198.27	55.34	1.81	43.77	18.61	0.6637	1,605
1973	7,097.93	54.87	1.82	142.10	18.71	0.6590	5,145
1974	36,966.43	54.40	1.84	748.20	18.80	0.6544	26,610
1975	21,450.40	53.91	1.85	436.52	18.89	0.6496	15,328
1976	2,152.18	53.41	1.87	44.27	18.98	0.6446	1,526
1977	30,875.34	52.90	1.89	641.90	19.07	0.6395	21,720
1978	814.94	52.37	1.91	17.12	19.15	0.6343	569
1979	8,410.67	51.84	1.93	178.56	19.23	0.6291	5,820
1980	9,817.98	51.29	1.95	210.60	19.31	0.6235	6,734
1981	158,226.15	50.74	1.97	3,428.76	19.39	0.6179	107,538
1982	10,516.90	50.17	1.99	230.21	19.47	0.6119	7,079
1983	136,249.08	49.59	2.02	3,027.45	19.54	0.6060	90,819
1984	28,927.13	49.00	2.04	649.12	19.61	0.5998	19,086
1985	10,555.21	48.40	2.07	240.34	19.68	0.5934	6,890
1986	12,576.81	47.79	2.09	289.14	19.75	0.5867	8,117
1987	2,518,752.90	47.17	2.12	58,737.32	19.81	0.5800	1,607,047
1988	9,900,811.03	46.53	2.15	234,154.18	19.88	0.5728	6,237,758
1989	20,243,877.02	45.89	2.18	485,448.17	19.94	0.5655	12,592,258
1990	721,810.92	45.24	2.21	17,547.22	20.00	0.5579	442,976
1991	932,482.29	44.58	2.24	22,976.36	20.05	0.5503	564,408
1992	366,114.27	43.91	2.28	9,182.15	20.11	0.5420	218,285
1993	334,255.00	43.23	2.31	8,493.42	20.16	0.5337	196,216
1994	74,880.09	42.54	2.35	1,935.65	20.21	0.5249	43,237
1995	202,608.93	41.84	2.39	5,326.59	20.26	0.5158	114,950
1996	148,904.92	41.13	2.43	3,980.23	20.31	0.5062	82,913
1997	351,201.81	40.41	2.47	9,542.15	20.36	0.4962	191,678
1998	48,555.57	39.68	2.52	1,345.96	20.40	0.4859	25,952
1999	1,683,304.24	38.95	2.57	47,587.01	20.44	0.4752	879,934
2000	4,958,945.77	38.21	2.62	142,916.82	20.48	0.4640	2,531,100
2001	2,018,781.20	37.46	2.67	59,291.60	20.52	0.4522	1,004,227

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
FOURTH AND MAIN OFFICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -10							
2002	1,396,973.96	36.70	2.72	41,797.46	20.56	0.4398	675,797
2003	178,863.88	35.93	2.78	5,469.66	20.60	0.4267	83,945
2004	790,056.63	35.15	2.84	24,681.37	20.63	0.4131	359,001
2005	2,135,855.90	34.37	2.91	68,368.75	20.67	0.3986	936,487
2006	582,841.13	33.58	2.98	19,105.53	20.70	0.3836	245,910
2007	831,060.16	32.78	3.05	27,882.07	20.73	0.3676	336,047
2008	9,928,976.30	31.97	3.13	341,854.65	20.76	0.3506	3,829,646
2009	7,191,502.55	31.16	3.21	253,931.96	20.79	0.3328	2,632,665
2010	5,140,602.68	30.34	3.30	186,603.88	20.82	0.3138	1,774,320
2011	10,513,784.01	29.52	3.39	392,059.01	20.85	0.2937	3,396,688
2012	5,293,623.51	28.68	3.49	203,222.21	20.88	0.2720	1,583,677
2013	14,922,444.94	27.84	3.59	589,287.35	20.91	0.2489	4,085,944
2014	460,298.44	27.00	3.70	18,734.15	20.94	0.2244	113,640
2015	534,238.63	26.14	3.83	22,507.47	20.97	0.1978	116,228
2016	646,290.88	25.28	3.96	28,152.43	20.99	0.1697	120,643
2017	10,328,324.08	24.42	4.10	465,807.42	21.02	0.1392	1,581,814
2018	5,127,372.40	23.55	4.25	239,704.66	21.05	0.1062	598,754
2019	3,906,596.77	22.67	4.41	189,509.01	21.07	0.0706	303,300
2020	2,295,225.37	21.78	4.59	115,885.93	21.10	0.0312	78,823
2021	304,164.93	21.23	4.71	15,758.79	21.11	0.0057	1,890
	131,625,453.93			4,444,255.32			53,201,693

EVANSTON SERVICE BUILDING (DANA AVENUE)
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2047
NET SALVAGE PERCENT.. -10

1950	483.15	63.28	1.58	8.40	17.43	0.7246	385
1952	12,304.98	62.94	1.59	215.21	17.84	0.7166	9,699
1963	4,724.71	60.29	1.66	86.27	19.80	0.6716	3,490
1999	83,867.70	41.84	2.39	2,204.88	23.67	0.4343	40,063
2010	1,027.47	33.58	2.98	33.68	24.22	0.2787	315
2014	599,434.87	30.34	3.30	21,759.49	24.38	0.1964	129,528
2015	81,585.25	29.52	3.39	3,042.31	24.42	0.1728	15,504

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
EVANSTON SERVICE BUILDING (DANA AVENUE)							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2047							
NET SALVAGE PERCENT.. -10							
2017	11,625,965.45	27.84	3.59	459,109.38	24.50	0.1200	1,534,244
2018	793,568.55	27.00	3.70	32,298.24	24.54	0.0911	79,532
2020	9,182,685.07	25.28	3.96	399,997.76	24.61	0.0265	267,675
	22,385,647.20			918,755.62			2,080,435
MONFORT HEIGHTS SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -10							
1978	10,900.38	45.24	2.21	264.99	9.63	0.7871	9,438
1979	11,188.75	44.58	2.24	275.69	9.65	0.7835	9,644
1980	17,453.83	43.91	2.28	437.74	9.67	0.7798	14,971
1981	3,941.52	43.23	2.31	100.15	9.68	0.7761	3,365
1982	361,571.68	42.54	2.35	9,346.63	9.70	0.7720	307,039
1983	2,850.58	41.84	2.39	74.94	9.72	0.7677	2,407
1984	6,616.49	41.13	2.43	176.86	9.73	0.7634	5,556
1986	13,568.66	39.68	2.52	376.12	9.76	0.7540	11,254
1987	2,908.05	38.95	2.57	82.21	9.77	0.7492	2,396
1988	12,082.71	38.21	2.62	348.22	9.78	0.7441	9,889
1989	22,445.77	37.46	2.67	659.23	9.79	0.7387	18,238
1990	86,864.23	36.70	2.72	2,598.98	9.81	0.7327	70,010
1991	157,378.13	35.93	2.78	4,812.62	9.82	0.7267	125,802
1992	65,212.13	35.15	2.84	2,037.23	9.83	0.7203	51,672
1993	31,207.61	34.37	2.91	998.96	9.84	0.7137	24,500
1994	121,761.05	33.58	2.98	3,991.33	9.85	0.7067	94,649
1998	189,560.65	30.34	3.30	6,881.05	9.88	0.6744	140,615
1999	19,815.72	29.52	3.39	738.93	9.89	0.6650	14,495
2000	35,381.61	28.68	3.49	1,358.30	9.90	0.6548	25,485
2001	120,929.02	27.84	3.59	4,775.49	9.91	0.6440	85,671
2004	30,254.78	25.28	3.96	1,317.90	9.93	0.6072	20,208
2005	9,727.16	24.42	4.10	438.69	9.93	0.5934	6,349
2006	3,196.90	23.55	4.25	149.46	9.94	0.5779	2,032
2007	22,979.59	22.67	4.41	1,114.74	9.95	0.5611	14,183
2008	278,881.51	21.78	4.59	14,080.73	9.95	0.5432	166,625
2009	42,964.53	20.89	4.79	2,263.80	9.96	0.5232	24,728
2010	25,987.75	20.00	5.00	1,429.33	9.97	0.5015	14,336
2012	655,957.94	18.19	5.50	39,685.46	9.98	0.4514	325,673
2013	353,537.99	17.28	5.79	22,516.83	9.98	0.4225	164,287

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MONFORT HEIGHTS SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -10							
2014	642,529.01	16.36	6.11	43,184.37	9.99	0.3894	275,193
2015	10,900.00	15.44	6.48	776.95	10.00	0.3523	4,224
2017	685,508.69	13.57	7.37	55,574.19	10.01	0.2623	197,820
2018	30,177.00	12.64	7.91	2,625.70	10.01	0.2081	6,907
2019	3,471.84	11.69	8.55	326.53	10.02	0.1429	546
2020	72,598.52	10.74	9.31	7,434.81	10.02	0.0670	5,354
	4,162,311.78			233,255.16			2,255,561
BATAVIA OFFICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2024							
NET SALVAGE PERCENT.. -10							
1964	266,899.56	49.59	2.02	5,930.51	3.16	0.9363	274,882
1970	840.07	45.89	2.18	20.14	3.17	0.9309	860
1978	691.09	40.41	2.47	18.78	3.19	0.9211	700
1979	1,446.20	39.68	2.52	40.09	3.19	0.9196	1,463
1981	1,374.88	38.21	2.62	39.62	3.20	0.9163	1,386
1982	728.31	37.46	2.67	21.39	3.20	0.9146	733
1983	3,799.35	36.70	2.72	113.68	3.20	0.9128	3,815
1984	1,872.18	35.93	2.78	57.25	3.20	0.9109	1,876
1986	6,483.70	34.37	2.91	207.54	3.20	0.9069	6,468
1989	2,281.96	31.97	3.13	78.57	3.21	0.8996	2,258
1990	265,744.51	31.16	3.21	9,383.44	3.21	0.8970	262,204
1991	3,505.81	30.34	3.30	127.26	3.21	0.8942	3,448
1996	36,807.43	26.14	3.83	1,550.70	3.21	0.8772	35,516
1999	19,031.19	23.55	4.25	889.71	3.22	0.8633	18,072
2000	35,186.00	22.67	4.41	1,706.87	3.22	0.8580	33,207
2001	148,195.58	21.78	4.59	7,482.39	3.22	0.8522	138,915
2005	6,145.16	18.19	5.50	371.78	3.22	0.8230	5,563
2007	7,716.45	16.36	6.11	518.62	3.22	0.8032	6,817
2009	54,969.90	14.51	6.89	4,166.17	3.22	0.7781	47,048
2010	48,860.31	13.57	7.37	3,961.11	3.22	0.7627	40,993
2012	16,748.97	11.69	8.55	1,575.24	3.22	0.7246	13,349
2013	45,802.81	10.74	9.31	4,690.67	3.22	0.7002	35,278

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BATAVIA OFFICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2024							
NET SALVAGE PERCENT.. -10							
2014	259,447.48	9.79	10.21	29,138.55	3.22	0.6711	191,524
2017	57,306.06	6.90	14.49	9,134.01	3.23	0.5319	33,528
2018	454,008.19	5.93	16.86	84,200.36	3.23	0.4553	227,386
	1,745,893.15			165,424.45			1,387,289
FAIRFIELD SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
NET SALVAGE PERCENT.. -10							
1969	172,188.82	52.37	1.91	3,617.69	11.90	0.7728	146,369
1974	785.54	49.59	2.02	17.45	12.08	0.7564	654
1976	481.72	48.40	2.07	10.97	12.14	0.7492	397
1979	1,361.05	46.53	2.15	32.19	12.23	0.7372	1,104
1980	20,415.64	45.89	2.18	489.57	12.26	0.7328	16,458
1981	895.97	45.24	2.21	21.78	12.29	0.7283	718
1982	6,793.82	44.58	2.24	167.40	12.31	0.7239	5,410
1983	35,345.12	43.91	2.28	886.46	12.34	0.7190	27,953
1985	3,640.09	42.54	2.35	94.10	12.39	0.7087	2,838
1986	3,342.91	41.84	2.39	87.89	12.41	0.7034	2,587
1989	746,524.45	39.68	2.52	20,693.66	12.48	0.6855	562,900
1990	3,649.08	38.95	2.57	103.16	12.50	0.6791	2,726
1991	45,508.76	38.21	2.62	1,311.56	12.51	0.6726	33,670
1992	18,423.06	37.46	2.67	541.09	12.53	0.6655	13,487
1993	28,482.69	36.70	2.72	852.20	12.55	0.6580	20,617
1994	61,241.18	35.93	2.78	1,872.76	12.57	0.6502	43,798
1998	15,286.67	32.78	3.05	512.87	12.63	0.6147	10,336
1999	69,964.45	31.97	3.13	2,408.88	12.64	0.6046	46,533
2000	113,363.77	31.16	3.21	4,002.87	12.66	0.5937	74,036
2001	115,357.19	30.34	3.30	4,187.47	12.67	0.5824	73,902
2002	7,482.59	29.52	3.39	279.03	12.68	0.5705	4,695
2004	7,914.17	27.84	3.59	312.53	12.70	0.5438	4,734
2009	39,171.51	23.55	4.25	1,831.27	12.76	0.4582	19,742
2010	46,478.23	22.67	4.41	2,254.66	12.77	0.4367	22,327
2011	245,047.41	21.78	4.59	12,372.44	12.78	0.4132	111,384
2013	16,863.88	20.00	5.00	927.51	12.80	0.3600	6,678
2014	405,046.48	19.10	5.24	23,346.88	12.81	0.3293	146,729

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
FAIRFIELD SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2034							
NET SALVAGE PERCENT.. -10							
2016	5,150.00	17.28	5.79	328.00	12.83	0.2575	1,459
2018	126,642.52	15.44	6.48	9,027.08	12.85	0.1678	23,369
2020	5,074.47	13.57	7.37	411.39	12.86	0.0523	292
	2,367,923.24			93,002.81			1,427,902
NORTHERN DISTRICT SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. -10							
1966	477,147.32	54.87	1.82	9,552.49	13.29	0.7578	397,735
1968	6,944.53	53.91	1.85	141.32	13.40	0.7514	5,740
1969	20,559.17	53.41	1.87	422.90	13.45	0.7482	16,920
1971	4,852.17	52.37	1.91	101.94	13.55	0.7413	3,956
1972	8,282.66	51.84	1.93	175.84	13.59	0.7379	6,722
1973	1,686.54	51.29	1.95	36.18	13.64	0.7341	1,362
1974	1,327.99	50.74	1.97	28.78	13.68	0.7304	1,067
1975	2,476.20	50.17	1.99	54.20	13.73	0.7263	1,978
1976	572.36	49.59	2.02	12.72	13.77	0.7223	455
1978	2,896.32	48.40	2.07	65.95	13.85	0.7138	2,274
1979	7,995.67	47.79	2.09	183.82	13.89	0.7094	6,239
1980	19,605.43	47.17	2.12	457.20	13.92	0.7049	15,202
1981	18,385.42	46.53	2.15	434.82	13.96	0.7000	14,156
1983	22,784.49	45.24	2.21	553.89	14.03	0.6899	17,290
1984	3,590.14	44.58	2.24	88.46	14.06	0.6846	2,704
1985	30,243.77	43.91	2.28	758.51	14.09	0.6791	22,593
1986	21,228.92	43.23	2.31	539.43	14.12	0.6734	15,724
1987	29,077.59	42.54	2.35	751.66	14.15	0.6674	21,346
1988	95,582.37	41.84	2.39	2,512.86	14.18	0.6611	69,507
1989	68,047.76	41.13	2.43	1,818.92	14.21	0.6545	48,992
1990	134,277.39	40.41	2.47	3,648.32	14.24	0.6476	95,655
1991	130,478.62	39.68	2.52	3,616.87	14.26	0.6406	91,946
1992	22,736.48	38.95	2.57	642.76	14.29	0.6331	15,834
1993	7,596.27	38.21	2.62	218.92	14.31	0.6255	5,227
1994	29,781.94	37.46	2.67	874.70	14.33	0.6175	20,228
1995	14,028.49	36.70	2.72	419.73	14.36	0.6087	9,393
1996	25,073.71	35.93	2.78	766.75	14.38	0.5998	16,543
1998	188,703.83	34.37	2.91	6,040.41	14.42	0.5805	120,486
1999	10,167.94	33.58	2.98	333.31	14.44	0.5700	6,375

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NORTHERN DISTRICT SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. -10							
2000	124,572.99	32.78	3.05	4,179.42	14.45	0.5592	76,625
2001	136,241.31	31.97	3.13	4,690.79	14.47	0.5474	82,035
2002	76,780.04	31.16	3.21	2,711.10	14.49	0.5350	45,183
2004	84,110.28	29.52	3.39	3,136.47	14.52	0.5081	47,013
2005	55,126.80	28.68	3.49	2,116.32	14.53	0.4934	29,918
2008	52,180.74	26.14	3.83	2,198.37	14.58	0.4422	25,383
2011	35,096.62	23.55	4.25	1,640.77	14.62	0.3792	14,639
2013	893,836.94	21.78	4.59	45,129.83	14.64	0.3278	322,319
	2,864,077.21			101,056.73			1,696,764
BRECON-KEMPER STOREROOM NO. 2							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. -10							
1970	132,359.27	54.87	1.82	2,649.83	16.41	0.7009	102,052
1975	122,843.76	52.37	1.91	2,580.95	16.77	0.6798	91,857
1979	187,036.98	50.17	1.99	4,094.24	17.03	0.6606	135,902
1991	676,974.89	42.54	2.35	17,499.80	17.64	0.5853	435,879
1992	6,262.71	41.84	2.39	164.65	17.68	0.5774	3,978
1993	9,269.82	41.13	2.43	247.78	17.72	0.5692	5,804
1994	4,357.04	40.41	2.47	118.38	17.75	0.5608	2,688
1996	1,857.15	38.95	2.57	52.50	17.83	0.5422	1,108
1997	3,298.62	38.21	2.62	95.07	17.86	0.5326	1,932
1998	139,633.77	37.46	2.67	4,101.04	17.89	0.5224	80,242
1999	42,197.30	36.70	2.72	1,262.54	17.92	0.5117	23,753
2000	6,639.50	35.93	2.78	203.04	17.95	0.5004	3,655
2003	33,790.39	33.58	2.98	1,107.65	18.03	0.4631	17,212
2005	2,203,744.86	31.97	3.13	75,874.94	18.09	0.4342	1,052,456
2006	874,816.20	31.16	3.21	30,889.76	18.11	0.4188	403,020
2007	72,244.56	30.34	3.30	2,622.48	18.13	0.4024	31,982
2008	146,618.46	29.52	3.39	5,467.40	18.16	0.3848	62,064
2009	240,047.02	28.68	3.49	9,215.41	18.18	0.3661	96,672
2010	604,822.56	27.84	3.59	23,884.44	18.20	0.3463	230,368
2011	30,562.57	27.00	3.70	1,243.90	18.22	0.3252	10,933

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BRECON-KEMPER STOREROOM NO. 2							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. -10							
2014	29,866.05	24.42	4.10	1,346.96	18.28	0.2514	8,260
2018	371,822.05	20.89	4.79	19,591.30	18.36	0.1211	49,535
2019	138,446.40	20.00	5.00	7,614.55	18.38	0.0810	12,336
	6,079,511.93			211,928.61			2,863,688
HAMLET SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2032							
NET SALVAGE PERCENT.. -10							
1967	252,399.48	52.37	1.91	5,302.91	10.23	0.8047	223,405
1968	285.10	51.84	1.93	6.05	10.26	0.8021	252
1969	10,133.90	51.29	1.95	217.37	10.29	0.7994	8,911
1970	1,543.46	50.74	1.97	33.45	10.31	0.7968	1,353
1972	65,414.63	49.59	2.02	1,453.51	10.37	0.7909	56,909
1974	4,380.53	48.40	2.07	99.74	10.41	0.7849	3,782
1975	359.00	47.79	2.09	8.25	10.44	0.7815	309
1976	388.25	47.17	2.12	9.05	10.46	0.7783	332
1979	923.56	45.24	2.21	22.45	10.53	0.7672	779
1980	1,696.37	44.58	2.24	41.80	10.55	0.7634	1,424
1982	46,375.01	43.23	2.31	1,178.39	10.58	0.7553	38,528
1983	2,420.54	42.54	2.35	62.57	10.60	0.7508	1,999
1984	9,107.84	41.84	2.39	239.45	10.62	0.7462	7,476
1985	17,620.03	41.13	2.43	470.98	10.64	0.7413	14,368
1986	12,846.85	40.41	2.47	349.05	10.65	0.7365	10,407
1987	21,367.78	39.68	2.52	592.31	10.67	0.7311	17,184
1988	31,133.35	38.95	2.57	880.14	10.68	0.7258	24,856
1989	18,377.80	38.21	2.62	529.65	10.70	0.7200	14,555
1990	63,380.66	37.46	2.67	1,861.49	10.71	0.7141	49,786
1991	11,181.63	36.70	2.72	334.55	10.73	0.7076	8,704
1992	29,344.69	35.93	2.78	897.36	10.74	0.7011	22,631
1993	26,093.42	35.15	2.84	815.16	10.75	0.6942	19,925
1994	93,723.38	34.37	2.91	3,000.09	10.76	0.6869	70,821
1995	2,736.76	33.58	2.98	89.71	10.78	0.6790	2,044
1998	20,865.10	31.16	3.21	736.75	10.81	0.6531	14,989
1999	38,460.64	30.34	3.30	1,396.12	10.82	0.6434	27,219
2000	23,599.35	29.52	3.39	880.02	10.83	0.6331	16,436
2003	5,302.61	27.00	3.70	215.82	10.85	0.5982	3,489
2004	80,569.76	26.14	3.83	3,394.40	10.86	0.5845	51,806

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
HAMLET SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2032							
NET SALVAGE PERCENT.. -10							
2007	8,075.80	23.55	4.25	377.54	10.88	0.5380	4,779
2008	247,192.74	22.67	4.41	11,991.32	10.89	0.5196	141,294
2010	60,390.76	20.89	4.79	3,181.99	10.91	0.4777	31,736
2013	17,882.12	18.19	5.50	1,081.87	10.93	0.3991	7,851
2014	266,182.52	17.28	5.79	16,953.16	10.93	0.3675	107,598
2016	5,750.00	15.44	6.48	409.86	10.95	0.2908	1,839
2017	196,333.66	14.51	6.89	14,880.13	10.96	0.2447	52,838
2018	24,123.34	13.57	7.37	1,955.68	10.96	0.1923	5,104
	1,717,962.42			75,950.14			1,067,718
BRECON-SOLZMAN STOREROOM NO. 4							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2045							
NET SALVAGE PERCENT.. -10							
1969	35,958.32	57.48	1.74	688.24	19.54	0.6601	26,108
1980	899.46	52.37	1.91	18.90	20.73	0.6042	598
1982	5,758.53	51.29	1.95	123.52	20.91	0.5923	3,752
1983	2,537.26	50.74	1.97	54.98	21.00	0.5861	1,636
1984	13,555.54	50.17	1.99	296.73	21.08	0.5798	8,646
1985	8,278.27	49.59	2.02	183.94	21.16	0.5733	5,221
1988	3,745.00	47.79	2.09	86.10	21.40	0.5522	2,275
1990	2,094.98	46.53	2.15	49.55	21.54	0.5371	1,238
1991	11,012.94	45.89	2.18	264.09	21.61	0.5291	6,410
1994	748.47	43.91	2.28	18.77	21.80	0.5035	415
2005	2,276,708.62	35.93	2.78	69,621.75	22.35	0.3780	946,555
2011	8,177.15	31.16	3.21	288.74	22.57	0.2757	2,480
2012	250,602.43	30.34	3.30	9,096.87	22.61	0.2548	70,233
2013	568,860.43	29.52	3.39	21,212.81	22.64	0.2331	145,836
2014	34,220.52	28.68	3.49	1,313.73	22.67	0.2096	7,888
2017	39,900.00	26.14	3.83	1,680.99	22.77	0.1289	5,658
	3,263,057.92			104,999.71			1,234,949

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BRECON GARAGE							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. -10							
1971	107,605.07	52.37	1.91	2,260.78	13.55	0.7413	87,740
1974	3,962.20	50.74	1.97	85.86	13.68	0.7304	3,183
1979	2,210.28	47.79	2.09	50.81	13.89	0.7094	1,725
1980	483,645.13	47.17	2.12	11,278.60	13.92	0.7049	375,014
1981	11,616.07	46.53	2.15	274.72	13.96	0.7000	8,944
1982	3,891.55	45.89	2.18	93.32	14.00	0.6949	2,975
1983	17,775.61	45.24	2.21	432.13	14.03	0.6899	13,489
1986	11,129.43	43.23	2.31	282.80	14.12	0.6734	8,244
1988	22,758.78	41.84	2.39	598.33	14.18	0.6611	16,550
1989	114,619.48	41.13	2.43	3,063.78	14.21	0.6545	82,522
1990	88,864.98	40.41	2.47	2,414.46	14.24	0.6476	63,305
1991	195,621.59	39.68	2.52	5,422.63	14.26	0.6406	137,851
1992	42,986.38	38.95	2.57	1,215.22	14.29	0.6331	29,937
1993	6,955.17	38.21	2.62	200.45	14.31	0.6255	4,785
1994	77,186.18	37.46	2.67	2,266.96	14.33	0.6175	52,425
1995	44,296.12	36.70	2.72	1,325.34	14.36	0.6087	29,660
2001	6,017.00	31.97	3.13	207.17	14.47	0.5474	3,623
2002	3,030.25	31.16	3.21	107.00	14.49	0.5350	1,783
2003	7,211.60	30.34	3.30	261.78	14.50	0.5221	4,142
2004	176,425.06	29.52	3.39	6,578.89	14.52	0.5081	98,612
2005	25,703.60	28.68	3.49	986.76	14.53	0.4934	13,950
2008	219,186.10	26.14	3.83	9,234.31	14.58	0.4422	106,624
2011	5,155.63	23.55	4.25	241.03	14.62	0.3792	2,150
2012	37,391.31	22.67	4.41	1,813.85	14.63	0.3547	14,587
2013	160,978.07	21.78	4.59	8,127.78	14.64	0.3278	58,049
2014	437,553.81	20.89	4.79	23,054.71	14.66	0.2982	143,541
2015	552,353.32	20.00	5.00	30,379.43	14.67	0.2665	161,922
2016	303,436.35	19.10	5.24	17,490.07	14.68	0.2314	77,240
2019	26,026.30	16.36	6.11	1,749.23	14.72	0.1002	2,870
2020	957,399.00	15.44	6.48	68,243.40	14.73	0.0460	48,423
	4,152,991.42			199,741.60			1,655,865

BRECON TRANSPORTATION OFFICE
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. -10

1971	5,227.19	52.37	1.91	109.82	13.55	0.7413	4,262
1981	286.15	46.53	2.15	6.77	13.96	0.7000	220

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BRECON TRANSPORTATION OFFICE							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. -10							
1983	9,736.76	45.24	2.21	236.70	14.03	0.6899	7,389
1990	5,289.53	40.41	2.47	143.72	14.24	0.6476	3,768
1994	207,154.38	37.46	2.67	6,084.12	14.33	0.6175	140,700
1999	43,743.60	33.58	2.98	1,433.92	14.44	0.5700	27,426
2001	292,118.13	31.97	3.13	10,057.63	14.47	0.5474	175,893
2003	31,560.19	30.34	3.30	1,145.63	14.50	0.5221	18,125
2005	6,123.38	28.68	3.49	235.08	14.53	0.4934	3,323
2006	51,086.93	27.84	3.59	2,017.42	14.55	0.4774	26,826
2008	60,783.24	26.14	3.83	2,560.80	14.58	0.4422	29,568
2010	7,114.09	24.42	4.10	320.85	14.60	0.4021	3,147
2011	191,623.04	23.55	4.25	8,958.38	14.62	0.3792	79,928
2012	23,718.55	22.67	4.41	1,150.59	14.63	0.3547	9,253
2014	17,292.29	20.89	4.79	911.13	14.66	0.2982	5,673
2020	260,430.87	15.44	6.48	18,563.51	14.73	0.0460	13,172
	1,213,288.32			53,936.07			548,673

QUEENSGATE SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2052
NET SALVAGE PERCENT.. -10

2009	14,275.49	38.21	2.62	411.42	28.23	0.2612	4,101
2012	349,481.21	35.93	2.78	10,687.14	28.41	0.2093	80,461
2013	466,618.46	35.15	2.84	14,577.16	28.47	0.1900	97,544
2014	1,184,095.88	34.37	2.91	37,902.91	28.53	0.1699	221,322
2015	1,049,079.76	33.58	2.98	34,388.83	28.59	0.1486	171,483
2016	1,198,303.76	32.78	3.05	40,203.09	28.64	0.1263	166,480
2017	558,423.14	31.97	3.13	19,226.51	28.70	0.1023	62,827
2018	2,107,401.44	31.16	3.21	74,412.34	28.75	0.0773	179,285
2019	1,198,223.39	30.34	3.30	43,495.51	28.80	0.0508	66,904
	8,125,902.53			275,304.91			1,050,407

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
LITTLE MIAMI ELECTRIC DISTRIBUTION HEADQUARTERS							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -10							
1973	481,575.79	54.87	1.82	9,641.15	18.71	0.6590	349,100
1974	820.07	54.40	1.84	16.60	18.80	0.6544	590
1978	390.54	52.37	1.91	8.21	19.15	0.6343	273
1979	1,834.61	51.84	1.93	38.95	19.23	0.6291	1,269
1980	9,416.04	51.29	1.95	201.97	19.31	0.6235	6,458
1984	10,337.88	49.00	2.04	231.98	19.61	0.5998	6,821
1985	46,057.33	48.40	2.07	1,048.73	19.68	0.5934	30,063
1986	3,271.36	47.79	2.09	75.21	19.75	0.5867	2,111
1988	11,739.86	46.53	2.15	277.65	19.88	0.5728	7,396
1989	119,401.60	45.89	2.18	2,863.25	19.94	0.5655	74,271
1990	45,782.25	45.24	2.21	1,112.97	20.00	0.5579	28,097
1992	1,161.23	43.91	2.28	29.12	20.11	0.5420	692
1993	279,802.54	43.23	2.31	7,109.78	20.16	0.5337	164,251
1994	20,123.60	42.54	2.35	520.20	20.21	0.5249	11,620
1995	34,694.42	41.84	2.39	912.12	20.26	0.5158	19,684
1997	6,399.87	40.41	2.47	173.88	20.36	0.4962	3,493
1998	19,075.40	39.68	2.52	528.77	20.40	0.4859	10,195
1999	42,303.37	38.95	2.57	1,195.92	20.44	0.4752	22,114
2000	26,384.70	38.21	2.62	760.41	20.48	0.4640	13,467
2001	5,896.00	37.46	2.67	173.17	20.52	0.4522	2,933
2004	45,060.79	35.15	2.84	1,407.70	20.63	0.4131	20,476
2005	26,324.75	34.37	2.91	842.66	20.67	0.3986	11,542
2006	26,801.68	33.58	2.98	878.56	20.70	0.3836	11,308
2007	14,133.88	32.78	3.05	474.19	20.73	0.3676	5,715
2008	83,701.40	31.97	3.13	2,881.84	20.76	0.3506	32,284
2009	67,791.64	31.16	3.21	2,393.72	20.79	0.3328	24,817
2010	268,029.39	30.34	3.30	9,729.47	20.82	0.3138	92,512
2011	27,782.73	29.52	3.39	1,036.02	20.85	0.2937	8,976
2012	28,930.07	28.68	3.49	1,110.63	20.88	0.2720	8,655
2013	35,590.76	27.84	3.59	1,405.48	20.91	0.2489	9,745
2014	103,954.56	27.00	3.70	4,230.95	20.94	0.2244	25,665
2016	63,776.15	25.28	3.96	2,778.09	20.99	0.1697	11,905
2017	2,533,303.26	24.42	4.10	114,251.98	21.02	0.1392	387,983
2018	361,830.08	23.55	4.25	16,915.56	21.05	0.1062	42,253
2019	7,377.39	22.67	4.41	357.88	21.07	0.0706	573
	4,860,856.99			187,614.77			1,449,307

DUKE ENERGY OHIO

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -20							
1926	31,551.74	50.00				1.0000	37,862
1930	1,025.95	50.00				1.0000	1,231
1937	478.17	50.00	2.00	11.48	0.28	0.9944	571
1939	99.27	50.00	2.00	2.38	0.66	0.9868	118
1941	78.06	50.00	2.00	1.87	1.13	0.9774	92
1943	66.73	50.00	2.00	1.60	1.61	0.9678	77
1944	532.04	50.00	2.00	12.77	1.85	0.9630	615
1948	8,517.84	50.00	2.00	204.43	2.87	0.9426	9,635
1949	4,569.94	50.00	2.00	109.68	3.12	0.9376	5,142
1950	1,182.38	50.00	2.00	28.38	3.38	0.9324	1,323
1951	39,842.95	50.00	2.00	956.23	3.64	0.9272	44,331
1953	5,442.37	50.00	2.00	130.62	4.15	0.9170	5,989
1954	866.05	50.00	2.00	20.79	4.41	0.9118	948
1955	469.83	50.00	2.00	11.28	4.67	0.9066	511
1957	130.05	50.00	2.00	3.12	5.20	0.8960	140
1958	491.74	50.00	2.00	11.80	5.48	0.8904	525
1959	1,920.30	50.00	2.00	46.09	5.76	0.8848	2,039
1960	10,649.62	50.00	2.00	255.59	6.05	0.8790	11,233
1961	11,879.66	50.00	2.00	285.11	6.35	0.8730	12,445
1964	34,675.60	50.00	2.00	832.21	7.34	0.8532	35,502
1966	7,625.22	50.00	2.00	183.01	8.07	0.8386	7,673
1967	19,835.61	50.00	2.00	476.05	8.46	0.8308	19,775
1968	6,521.33	50.00	2.00	156.51	8.87	0.8226	6,437
1969	1,155.98	50.00	2.00	27.74	9.29	0.8142	1,129
1970	2,642.67	50.00	2.00	63.42	9.74	0.8052	2,553
1971	550.00	50.00	2.00	13.20	10.21	0.7958	525
1972	21,542.91	50.00	2.00	517.03	10.69	0.7862	20,324
1976	3,161.32	50.00	2.00	75.87	12.82	0.7436	2,821
1977	4,131.41	50.00	2.00	99.15	13.39	0.7322	3,630
1978	811.85	50.00	2.00	19.48	13.99	0.7202	702
1981	54,300.80	50.00	2.00	1,303.22	15.87	0.6826	44,479
1982	19,550.91	50.00	2.00	469.22	16.53	0.6694	15,705
1983	18,680.59	50.00	2.00	448.33	17.21	0.6558	14,701
1984	17,190.55	50.00	2.00	412.57	17.89	0.6422	13,248
1986	49,967.82	50.00	2.00	1,199.23	19.31	0.6138	36,804
1987	13,150.36	50.00	2.00	315.61	20.04	0.5992	9,456
1988	136,603.37	50.00	2.00	3,278.48	20.78	0.5844	95,797
1989	24,838.05	50.00	2.00	596.11	21.53	0.5694	16,971
1990	16,906.05	50.00	2.00	405.75	22.30	0.5540	11,239
1991	45,223.12	50.00	2.00	1,085.35	23.07	0.5386	29,229
1993	271,210.93	50.00	2.00	6,509.06	24.65	0.5070	165,005
1994	174,542.24	50.00	2.00	4,189.01	25.46	0.4908	102,798

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MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -20							
1996	17,385.23	50.00	2.00	417.25	27.10	0.4580	9,555
1998	106,500.25	50.00	2.00	2,556.01	28.79	0.4242	54,213
2001	690,052.37	50.00	2.00	16,561.26	31.38	0.3724	308,371
2002	5,210.93	50.00	2.00	125.06	32.27	0.3546	2,217
2005	17,038.25	50.00	2.00	408.92	34.96	0.3008	6,150
2006	1,085,135.53	50.00	2.00	26,043.25	35.88	0.2824	367,731
2008	225,639.83	50.00	2.00	5,415.36	37.73	0.2454	66,446
2009	89,177.54	50.00	2.00	2,140.26	38.66	0.2268	24,271
2010	41,797.69	50.00	2.00	1,003.14	39.60	0.2080	10,433
2011	39,556.82	50.00	2.00	949.36	40.55	0.1890	8,971
2012	55,054.72	50.00	2.00	1,321.31	41.50	0.1700	11,231
2013	546,210.08	50.00	2.00	13,109.04	42.45	0.1510	98,973
2014	1,316,406.75	50.00	2.00	31,593.76	43.42	0.1316	207,887
2015	2,032,165.21	50.00	2.00	48,771.97	44.38	0.1124	274,098
2016	3,160,325.86	50.00	2.00	75,847.82	45.35	0.0930	352,692
2017	1,812,765.52	50.00	2.00	43,506.37	46.32	0.0736	160,103
2018	4,172,106.21	50.00	2.00	100,130.55	47.30	0.0540	270,352
2019	965,080.16	50.00	2.00	23,161.92	48.28	0.0344	39,839
2020	738,486.06	50.00	2.00	17,723.67	49.26	0.0148	13,116
2021	629,741.48	50.00	2.00	15,113.80	49.88	0.0024	1,814
	18,810,449.87			450,668.91			3,079,793
	213,375,327.91			7,515,894.81			75,000,044
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.52							

DUKE ENERGY OHIO

ACCOUNT 1901 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
CLOPAY OFFICE BUILDINGS							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 12-2020							
NET SALVAGE PERCENT.. 0							
1982	33,907.06	38.50				1.0000	33,907
1988	1,147.66	32.50				1.0000	1,148
1989	2,267,300.53	31.50				1.0000	2,267,301
1990	51,209.13	30.50				1.0000	51,209
1991	1,325,433.73	29.50				1.0000	1,325,434
1992	13,734.51	28.50				1.0000	13,735
1993	15,307.02	27.50				1.0000	15,307
1994	8,790.35	26.50				1.0000	8,790
1995	194,027.48	25.50				1.0000	194,027
	3,910,857.47						3,910,858

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00

DUKE ENERGY OHIO

ACCOUNT 1910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	105,427.71	20.00	5.00	5,271.39	0.25	0.9875	104,110
2002	117,079.61	20.00	5.00	5,853.98	1.25	0.9375	109,762
2004	1,353.73	20.00	5.00	67.69	3.25	0.8375	1,134
2005	1,870.91	20.00	5.00	93.55	4.25	0.7875	1,473
2006	13,315.36	20.00	5.00	665.77	5.25	0.7375	9,820
2007	3,466.82	20.00	5.00	173.34	6.25	0.6875	2,383
2008	245,627.90	20.00	5.00	12,281.40	7.25	0.6375	156,588
2009	173,093.18	20.00	5.00	8,654.66	8.25	0.5875	101,692
2010	181,189.79	20.00	5.00	9,059.49	9.25	0.5375	97,390
2011	208,872.91	20.00	5.00	10,443.65	10.25	0.4875	101,826
2012	44,767.55	20.00	5.00	2,238.38	11.25	0.4375	19,586
2013	2,838,194.79	20.00	5.00	141,909.74	12.25	0.3875	1,099,800
2014	443,015.00	20.00	5.00	22,150.75	13.25	0.3375	149,518
2015	441,621.71	20.00	5.00	22,081.09	14.25	0.2875	126,966
2016	579,993.05	20.00	5.00	28,999.65	15.25	0.2375	137,748
2017	3,183,424.09	20.00	5.00	159,171.20	16.25	0.1875	596,892
2018	1,026,048.40	20.00	5.00	51,302.42	17.25	0.1375	141,082
2019	320,277.77	20.00	5.00	16,013.89	18.25	0.0875	28,024
2020	310,609.47	20.00	5.00	15,530.47	19.25	0.0375	11,648
2021	98,496.74	20.00	5.00	4,924.84	19.88	0.0060	591
	10,337,746.49			516,887.35			2,998,033
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00							

DUKE ENERGY OHIO

ACCOUNT 1911 OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
2015	21,582.60					1.0000	21,583
	21,582.60						21,583
AMORTIZED							
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2016	63,117.47	5.00	20.00	12,623.49	0.25	0.9500	59,962
2017	45,925.02	5.00	20.00	9,185.00	1.25	0.7500	34,444
	109,042.49			21,808.49			94,406
	130,625.09			21,808.49			115,989
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 16.70							

DUKE ENERGY OHIO

ACCOUNT 1920 TRANSPORTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-L2.5							
NET SALVAGE PERCENT.. +5							
1988	38,302.47	11.00				1.0000	36,387
	38,302.47						36,387
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00							

DUKE ENERGY OHIO

ACCOUNT 1921 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-L3							
NET SALVAGE PERCENT.. +10							
2001	4,821.06	20.00	5.00	216.95	6.05	0.6975	3,026
2017	47,219.47	20.00	5.00	2,124.88	16.26	0.1870	7,947
	52,040.53			2,341.83			10,973
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.50							

DUKE ENERGY OHIO

ACCOUNT 1930 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2006	16,522.48	20.00	5.00	826.12	5.25	0.7375	12,185
2007	66,895.35	20.00	5.00	3,344.77	6.25	0.6875	45,991
2008	36,398.92	20.00	5.00	1,819.95	7.25	0.6375	23,204
2010	19,676.00	20.00	5.00	983.80	9.25	0.5375	10,576
2012	327,923.17	20.00	5.00	16,396.16	11.25	0.4375	143,466
2016	2,388.95	20.00	5.00	119.45	15.25	0.2375	567
	469,804.87			23,490.25			235,989

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

DUKE ENERGY OHIO

ACCOUNT 1940 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1996	85,779.85	25.00	4.00	3,431.19	0.25	0.9900	84,922
1998	4,572.57	25.00	4.00	182.90	2.25	0.9100	4,161
1999	75,514.30	25.00	4.00	3,020.57	3.25	0.8700	65,697
2001	1,362.53	25.00	4.00	54.50	5.25	0.7900	1,076
2002	19,656.67	25.00	4.00	786.27	6.25	0.7500	14,743
2003	1,743.70	25.00	4.00	69.75	7.25	0.7100	1,238
2004	364,152.57	25.00	4.00	14,566.10	8.25	0.6700	243,982
2005	233,068.68	25.00	4.00	9,322.75	9.25	0.6300	146,833
2006	22,165.30	25.00	4.00	886.61	10.25	0.5900	13,078
2007	57,838.84	25.00	4.00	2,313.55	11.25	0.5500	31,811
2009	57,412.00	25.00	4.00	2,296.48	13.25	0.4700	26,984
2010	38,504.38	25.00	4.00	1,540.18	14.25	0.4300	16,557
2011	43,614.03	25.00	4.00	1,744.56	15.25	0.3900	17,009
2012	464,887.81	25.00	4.00	18,595.51	16.25	0.3500	162,711
2013	194,802.37	25.00	4.00	7,792.09	17.25	0.3100	60,389
2014	66,627.50	25.00	4.00	2,665.10	18.25	0.2700	17,989
2015	257,435.81	25.00	4.00	10,297.43	19.25	0.2300	59,210
2019	650,896.59	25.00	4.00	26,035.86	23.25	0.0700	45,563
	2,640,035.50			105,601.40			1,013,953

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00

DUKE ENERGY OHIO

ACCOUNT 1960 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 17-S0							
NET SALVAGE PERCENT.. +10							
2008	111,852.23	17.00	5.88	5,919.22	8.75	0.4853	48,853
	111,852.23			5,919.22			48,853
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.29							

DUKE ENERGY OHIO

ACCOUNT 1970 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2006	6,694,631.99	15.00	6.67	446,531.95	0.25	0.9833	6,583,032
2007	346,237.18	15.00	6.67	23,094.02	1.25	0.9167	317,385
2008	7,971,393.67	15.00	6.67	531,691.96	2.25	0.8500	6,775,685
2009	840,871.66	15.00	6.67	56,086.14	3.25	0.7833	658,680
2010	440,134.63	15.00	6.67	29,356.98	4.25	0.7167	315,431
2011	11,355,932.96	15.00	6.67	757,440.73	5.25	0.6500	7,381,356
2012	6,148,051.27	15.00	6.67	410,075.02	6.25	0.5833	3,586,343
2013	10,087,136.98	15.00	6.67	672,812.04	7.25	0.5167	5,211,721
2014	3,267,841.36	15.00	6.67	217,965.02	8.25	0.4500	1,470,529
2015	4,778,759.93	15.00	6.67	318,743.29	9.25	0.3833	1,831,842
2016	43,660.71	15.00	6.67	2,912.17	10.25	0.3167	13,826
2017	8,636,432.18	15.00	6.67	576,050.03	11.25	0.2500	2,159,108
2018	1,090,284.38	15.00	6.67	72,721.97	12.25	0.1833	199,882
2019	3,795.52	15.00	6.67	253.16	13.25	0.1167	443
2020	294,043.62	15.00	6.67	19,612.71	14.25	0.0500	14,702
2021	285,725.50	15.00	6.67	19,057.89	14.88	0.0080	2,286
	62,284,933.54			4,154,405.08			36,522,251
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

DUKE ENERGY OHIO

ACCOUNT 1980 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2003	184,640.49	20.00	5.00	9,232.02	2.25	0.8875	163,868
2004	42,823.86	20.00	5.00	2,141.19	3.25	0.8375	35,865
2008	2,057.58	20.00	5.00	102.88	7.25	0.6375	1,312
2009	83,186.49	20.00	5.00	4,159.32	8.25	0.5875	48,872
2010	40,530.54	20.00	5.00	2,026.53	9.25	0.5375	21,785
2011	48,147.42	20.00	5.00	2,407.37	10.25	0.4875	23,472
2012	16,950.00	20.00	5.00	847.50	11.25	0.4375	7,416
2013	30,330.50	20.00	5.00	1,516.52	12.25	0.3875	11,753
2015	30,257.86	20.00	5.00	1,512.89	14.25	0.2875	8,699
2016	66,569.20	20.00	5.00	3,328.46	15.25	0.2375	15,810
2017	5,004.42	20.00	5.00	250.22	16.25	0.1875	938
2018	540,637.95	20.00	5.00	27,031.90	17.25	0.1375	74,338
2019	149,736.72	20.00	5.00	7,486.84	18.25	0.0875	13,102
2020	141,189.74	20.00	5.00	7,059.49	19.25	0.0375	5,295
	1,382,062.77			69,103.13			432,525
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00							

DUKE ENERGY OHIO

ACCOUNT 3501 RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1924	2,850.00	75.00	1.33	37.90	3.96	0.9472	2,700
1926	1,534.25	75.00	1.33	20.41	4.47	0.9404	1,443
1927	162.62	75.00	1.33	2.16	4.74	0.9368	152
1934	72.83	75.00	1.33	0.97	6.68	0.9109	66
1936	19,546.86	75.00	1.33	259.97	7.28	0.9029	17,649
1937	451,821.27	75.00	1.33	6,009.22	7.60	0.8987	406,038
1938	69,019.06	75.00	1.33	917.95	7.93	0.8943	61,722
1939	537.06	75.00	1.33	7.14	8.27	0.8897	478
1940	279.83	75.00	1.33	3.72	8.62	0.8851	248
1941	102,228.73	75.00	1.33	1,359.64	8.99	0.8801	89,975
1942	160.14	75.00	1.33	2.13	9.37	0.8751	140
1943	4,213.30	75.00	1.33	56.04	9.77	0.8697	3,664
1944	3,164.66	75.00	1.33	42.09	10.19	0.8641	2,735
1945	1,203.85	75.00	1.33	16.01	10.63	0.8583	1,033
1946	756.16	75.00	1.33	10.06	11.09	0.8521	644
1947	1,483.68	75.00	1.33	19.73	11.58	0.8456	1,255
1948	4,048.59	75.00	1.33	53.85	12.08	0.8389	3,396
1949	103,193.68	75.00	1.33	1,372.48	12.60	0.8320	85,857
1950	153.85	75.00	1.33	2.05	13.15	0.8247	127
1951	62,082.71	75.00	1.33	825.70	13.72	0.8171	50,726
1952	637,873.61	75.00	1.33	8,483.72	14.31	0.8092	516,167
1953	8,419.42	75.00	1.33	111.98	14.92	0.8011	6,745
1954	496.18	75.00	1.33	6.60	15.54	0.7928	393
1955	5,720.63	75.00	1.33	76.08	16.18	0.7843	4,487
1956	203,730.32	75.00	1.33	2,709.61	16.84	0.7755	157,987
1957	162,168.24	75.00	1.33	2,156.84	17.50	0.7667	124,330
1958	16,750.69	75.00	1.33	222.78	18.18	0.7576	12,690
1959	257,465.59	75.00	1.33	3,424.29	18.86	0.7485	192,721
1960	140,746.15	75.00	1.33	1,871.92	19.56	0.7392	104,040
1961	22,539.78	75.00	1.33	299.78	20.26	0.7299	16,451
1962	78,446.80	75.00	1.33	1,043.34	20.97	0.7204	56,513
1963	793,055.96	75.00	1.33	10,547.64	21.70	0.7107	563,601
1964	190,479.01	75.00	1.33	2,533.37	22.43	0.7009	133,512
1965	8,814.77	75.00	1.33	117.24	23.17	0.6911	6,092
1966	88,135.66	75.00	1.33	1,172.20	23.92	0.6811	60,027
1967	378,677.10	75.00	1.33	5,036.41	24.68	0.6709	254,066
1968	275,528.15	75.00	1.33	3,664.52	25.46	0.6605	181,995
1969	495,254.77	75.00	1.33	6,586.89	26.24	0.6501	321,980
1970	324,413.19	75.00	1.33	4,314.70	27.03	0.6396	207,495
1971	1,071,322.55	75.00	1.33	14,248.59	27.83	0.6289	673,787
1972	619,610.48	75.00	1.33	8,240.82	28.65	0.6180	382,919
1973	178,109.63	75.00	1.33	2,368.86	29.47	0.6071	108,125
1974	719,075.49	75.00	1.33	9,563.70	30.30	0.5960	428,569

DUKE ENERGY OHIO

ACCOUNT 3501 RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1975	1,169,515.93	75.00	1.33	15,554.56	31.14	0.5848	683,933
1976	475,166.78	75.00	1.33	6,319.72	31.99	0.5735	272,494
1977	561,046.38	75.00	1.33	7,461.92	32.85	0.5620	315,308
1978	284,063.78	75.00	1.33	3,778.05	33.72	0.5504	156,349
1979	644,522.54	75.00	1.33	8,572.15	34.59	0.5388	347,269
1980	4,448,224.33	75.00	1.33	59,161.38	35.48	0.5269	2,343,903
1981	158,403.57	75.00	1.33	2,106.77	36.37	0.5151	81,589
1982	88,374.91	75.00	1.33	1,175.39	37.27	0.5031	44,459
1983	333,354.34	75.00	1.33	4,433.61	38.17	0.4911	163,700
1984	19,221.93	75.00	1.33	255.65	39.09	0.4788	9,203
1985	474,978.83	75.00	1.33	6,317.22	40.01	0.4665	221,592
1986	13,985.65	75.00	1.33	186.01	40.93	0.4543	6,353
1987	22,377.23	75.00	1.33	297.62	41.86	0.4419	9,888
1988	53,462.97	75.00	1.33	711.06	42.80	0.4293	22,953
1989	96,035.29	75.00	1.33	1,277.27	43.74	0.4168	40,028
1990	95,249.70	75.00	1.33	1,266.82	44.69	0.4041	38,493
1991	699,784.27	75.00	1.33	9,307.13	45.64	0.3915	273,945
1992	80,868.28	75.00	1.33	1,075.55	46.60	0.3787	30,622
1993	746,219.85	75.00	1.33	9,924.72	47.56	0.3659	273,019
1994	61,225.93	75.00	1.33	814.30	48.52	0.3531	21,617
1995	423,731.64	75.00	1.33	5,635.63	49.49	0.3401	144,124
1998	15,478.59	75.00	1.33	205.87	52.41	0.3012	4,662
2004	54,420.53	75.00	1.33	723.79	58.32	0.2224	12,103
2005	92,247.65	75.00	1.33	1,226.89	59.31	0.2092	19,298
2006	100,605.20	75.00	1.33	1,338.05	60.30	0.1960	19,719
2007	299,413.21	75.00	1.33	3,982.20	61.29	0.1828	54,733
2008	1,191,092.20	75.00	1.33	15,841.53	62.28	0.1696	202,009
2009	3,248,966.52	75.00	1.33	43,211.25	63.28	0.1563	507,716
2010	40,717.32	75.00	1.33	541.54	64.27	0.1431	5,825
2011	0.11	75.00				0.1297	
2012	148,302.20	75.00	1.33	1,972.42	66.27	0.1164	17,262
2013	29,160.60	75.00	1.33	387.84	67.26	0.1032	3,009
2015	374,520.60	75.00	1.33	4,981.12	69.26	0.0765	28,662
2016	4,530,916.79	75.00	1.33	60,261.19	70.26	0.0632	286,354
2017	1,446,497.38	75.00	1.33	19,238.42	71.25	0.0500	72,325
2018	407,351.99	75.00	1.33	5,417.78	72.25	0.0367	14,938
2019	1,369,220.20	75.00	1.33	18,210.63	73.25	0.0233	31,944
2020	3,876,603.74	75.00	1.33	51,558.83	74.25	0.0100	38,766
2021	9,121.04	75.00	1.33	121.31	74.88	0.0016	15
	35,689,797.30			474,674.29			12,064,921

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -5							
1918	67,042.25	70.00	1.43	1,006.64	6.77	0.9033	63,587
1923	22,798.05	70.00	1.43	342.31	7.90	0.8871	21,236
1924	305.06	70.00	1.43	4.58	8.13	0.8839	283
1925	48,251.36	70.00	1.43	724.49	8.37	0.8804	44,606
1926	36,451.43	70.00	1.43	547.32	8.61	0.8770	33,566
1927	67,307.40	70.00	1.43	1,010.62	8.85	0.8736	61,738
1931	145.87	70.00	1.43	2.19	9.86	0.8591	132
1932	809.77	70.00	1.43	12.16	10.12	0.8554	727
1937	183.86	70.00	1.43	2.76	11.54	0.8351	161
1940	2,628.92	70.00	1.43	39.47	12.50	0.8214	2,267
1941	2,945.67	70.00	1.43	44.23	12.83	0.8167	2,526
1942	9,859.01	70.00	1.43	148.03	13.18	0.8117	8,403
1943	159.87	70.00	1.43	2.40	13.54	0.8066	135
1945	780.94	70.00	1.43	11.73	14.29	0.7959	653
1948	1,488.23	70.00	1.43	22.35	15.51	0.7784	1,216
1949	866.05	70.00	1.43	13.00	15.94	0.7723	702
1950	10,568.25	70.00	1.43	158.68	16.39	0.7659	8,498
1952	46,125.07	70.00	1.43	692.57	17.31	0.7527	36,455
1953	9,446.74	70.00	1.43	141.84	17.79	0.7459	7,398
1954	111.93	70.00	1.43	1.68	18.28	0.7389	87
1955	33,724.95	70.00	1.43	506.38	18.79	0.7316	25,906
1956	3,886.57	70.00	1.43	58.36	19.31	0.7241	2,955
1957	75,790.77	70.00	1.43	1,138.00	19.84	0.7166	57,025
1958	64,287.91	70.00	1.43	965.28	20.38	0.7089	47,850
1959	59,960.63	70.00	1.43	900.31	20.93	0.7010	44,134
1960	38,467.23	70.00	1.43	577.59	21.50	0.6929	27,985
1961	43,536.44	70.00	1.43	653.70	22.07	0.6847	31,300
1962	151,028.01	70.00	1.43	2,267.69	22.66	0.6763	107,246
1963	65,952.06	70.00	1.43	990.27	23.26	0.6677	46,239
1964	13,591.47	70.00	1.43	204.08	23.86	0.6591	9,407
1965	80,192.69	70.00	1.43	1,204.09	24.48	0.6503	54,756
1966	19,468.82	70.00	1.43	292.32	25.11	0.6413	13,109
1967	25,291.27	70.00	1.43	379.75	25.75	0.6321	16,787
1968	6,937.51	70.00	1.43	104.17	26.39	0.6230	4,538
1969	114,591.09	70.00	1.43	1,720.59	27.05	0.6136	73,825
1970	108,151.19	70.00	1.43	1,623.89	27.72	0.6040	68,589
1971	355,317.69	70.00	1.43	5,335.10	28.39	0.5944	221,772
1972	39,537.92	70.00	1.43	593.66	29.07	0.5847	24,274
1973	75.90	70.00	1.43	1.14	29.76	0.5749	46
1974	46,457.48	70.00	1.43	697.56	30.46	0.5649	27,554
1975	781,256.92	70.00	1.43	11,730.57	31.17	0.5547	455,040
1976	104,895.55	70.00	1.43	1,575.01	31.88	0.5446	59,979
1977	911,548.22	70.00	1.43	13,686.90	32.61	0.5341	511,239

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -5							
1980	439,365.27	70.00	1.43	6,597.07	34.82	0.5026	231,852
1981	133,776.33	70.00	1.43	2,008.65	35.57	0.4919	69,089
1982	140,256.66	70.00	1.43	2,105.95	36.33	0.4810	70,837
1983	66,107.07	70.00	1.43	992.60	37.10	0.4700	32,624
1984	195,620.60	70.00	1.43	2,937.24	37.87	0.4590	94,279
1985	500,993.24	70.00	1.43	7,522.41	38.65	0.4479	235,594
1987	1,570,945.04	70.00	1.43	23,587.74	40.23	0.4253	701,513
1989	214,375.35	70.00	1.43	3,218.85	41.83	0.4024	90,585
1991	3,198.12	70.00	1.43	48.02	43.46	0.3791	1,273
1992	609,635.48	70.00	1.43	9,153.68	44.28	0.3674	235,198
1993	617,000.22	70.00	1.43	9,264.26	45.11	0.3556	230,356
1994	94,547.41	70.00	1.43	1,419.63	45.95	0.3436	34,108
1995	439,732.47	70.00	1.43	6,602.58	46.79	0.3316	153,092
1996	37,657.91	70.00	1.43	565.43	47.64	0.3194	12,631
1998	16,643.62	70.00	1.43	249.90	49.34	0.2951	5,158
1999	276,838.18	70.00	1.43	4,156.73	50.21	0.2827	82,178
2000	37,173.84	70.00	1.43	558.17	51.07	0.2704	10,556
2002	122,882.21	70.00	1.43	1,845.08	52.82	0.2454	31,667
2003	78,479.70	70.00	1.43	1,178.37	53.70	0.2329	19,189
2004	77,058.18	70.00	1.43	1,157.03	54.59	0.2201	17,812
2005	27,951.11	70.00	1.43	419.69	55.48	0.2074	6,088
2006	136,243.86	70.00	1.43	2,045.70	56.38	0.1946	27,834
2007	21,956.03	70.00	1.43	329.67	57.28	0.1817	4,189
2008	4,346,095.28	70.00	1.43	65,256.62	58.18	0.1689	770,576
2009	439,624.83	70.00	1.43	6,600.97	59.09	0.1559	71,946
2010	412,545.63	70.00	1.43	6,194.37	60.00	0.1429	61,883
2011	814,640.61	70.00	1.43	12,231.83	60.91	0.1299	111,079
2012	8,829,795.55	70.00	1.43	132,579.38	61.83	0.1167	1,082,052
2013	4,803,310.73	70.00	1.43	72,121.71	62.75	0.1036	522,353
2014	3,245,648.30	70.00	1.43	48,733.41	63.68	0.0903	307,702
2015	7,886,086.12	70.00	1.43	118,409.58	64.61	0.0770	637,590
2016	20,042.88	70.00	1.43	300.94	65.54	0.0637	1,341
2017	1,333,311.48	70.00	1.43	20,019.67	66.47	0.0504	70,601
2019	9,372,363.44	70.00	1.43	140,726.04	68.35	0.0236	231,952
2020	3,957,559.75	70.00	1.43	59,422.76	69.29	0.0101	42,136
	54,791,686.52			822,697.19			8,534,844

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.50

DUKE ENERGY OHIO

ACCOUNT 3530 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 47-R1							
NET SALVAGE PERCENT.. -10							
1923	26,070.70	47.00				1.0000	28,678
1931	9,376.68	47.00	2.13	219.70	1.57	0.9666	9,970
1938	117,319.28	47.00	2.13	2,748.79	3.78	0.9196	118,672
1939	2,231.06	47.00	2.13	52.27	4.08	0.9132	2,241
1940	1,031.24	47.00	2.13	24.16	4.38	0.9068	1,029
1942	14,429.26	47.00	2.13	338.08	4.98	0.8940	14,190
1943	314.18	47.00	2.13	7.36	5.28	0.8877	307
1945	556.24	47.00	2.13	13.03	5.91	0.8743	535
1946	1,031.79	47.00	2.13	24.17	6.23	0.8675	985
1947	23,340.47	47.00	2.13	546.87	6.55	0.8606	22,097
1948	41,532.44	47.00	2.13	973.11	6.88	0.8536	38,998
1949	2,012.48	47.00	2.13	47.15	7.21	0.8466	1,874
1950	74,935.45	47.00	2.13	1,755.74	7.55	0.8394	69,188
1951	179,454.76	47.00	2.13	4,204.63	7.89	0.8321	164,263
1952	84,300.96	47.00	2.13	1,975.17	8.24	0.8247	76,473
1953	270,012.52	47.00	2.13	6,326.39	8.59	0.8172	242,729
1954	410,462.30	47.00	2.13	9,617.13	8.95	0.8096	365,528
1955	114,905.68	47.00	2.13	2,692.24	9.32	0.8017	101,332
1956	197,396.37	47.00	2.13	4,625.00	9.69	0.7938	172,369
1957	49,519.60	47.00	2.13	1,160.24	10.06	0.7860	42,812
1958	604,910.50	47.00	2.13	14,173.05	10.44	0.7779	517,596
1959	192,483.09	47.00	2.13	4,509.88	10.83	0.7696	162,942
1960	121,638.17	47.00	2.13	2,849.98	11.22	0.7613	101,861
1961	214,140.26	47.00	2.13	5,017.31	11.62	0.7528	177,318
1962	1,449,632.84	47.00	2.13	33,964.90	12.02	0.7443	1,186,794
1963	135,094.41	47.00	2.13	3,165.26	12.43	0.7355	109,303
1964	267,383.19	47.00	2.13	6,264.79	12.85	0.7266	213,709
1965	595,903.01	47.00	2.13	13,962.01	13.27	0.7177	470,421
1966	500,958.23	47.00	2.13	11,737.45	13.70	0.7085	390,427
1967	339,812.15	47.00	2.13	7,961.80	14.14	0.6992	261,338
1968	112,902.80	47.00	2.13	2,645.31	14.58	0.6898	85,667
1969	1,482,417.16	47.00	2.13	34,733.03	15.03	0.6802	1,109,190
1970	605,696.15	47.00	2.13	14,191.46	15.49	0.6704	446,685
1971	2,712,981.33	47.00	2.13	63,565.15	15.95	0.6606	1,971,534
1972	1,368,864.30	47.00	2.13	32,072.49	16.42	0.6506	979,702
1973	216,455.45	47.00	2.13	5,071.55	16.90	0.6404	152,487
1974	1,431,732.25	47.00	2.13	33,545.49	17.38	0.6302	992,521
1975	1,260,303.37	47.00	2.13	29,528.91	17.87	0.6198	859,236
1976	1,850,205.88	47.00	2.13	43,350.32	18.37	0.6092	1,239,758
1977	2,875,976.32	47.00	2.13	67,384.13	18.88	0.5983	1,892,766
1978	862,681.44	47.00	2.13	20,212.63	19.39	0.5875	557,460
1979	1,726,021.95	47.00	2.13	40,440.69	19.91	0.5764	1,094,329
1980	1,535,319.81	47.00	2.13	35,972.54	20.44	0.5651	954,387

DUKE ENERGY OHIO

ACCOUNT 3530 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 47-R1							
NET SALVAGE PERCENT.. -10							
1981	4,035,137.98	47.00	2.13	94,543.28	20.98	0.5536	2,457,326
1982	3,431,404.97	47.00	2.13	80,397.82	21.52	0.5421	2,046,294
1983	1,845,014.02	47.00	2.13	43,228.68	22.07	0.5304	1,076,516
1984	3,360,690.95	47.00	2.13	78,740.99	22.63	0.5185	1,916,807
1985	2,352,196.31	47.00	2.13	55,111.96	23.19	0.5066	1,310,785
1986	919,938.29	47.00	2.13	21,554.15	23.77	0.4943	500,158
1987	2,482,147.78	47.00	2.13	58,156.72	24.35	0.4819	1,315,789
1988	1,695,444.05	47.00	2.13	39,724.25	24.93	0.4696	875,743
1989	432,458.60	47.00	2.13	10,132.50	25.53	0.4568	217,307
1990	2,681,942.85	47.00	2.13	62,837.92	26.13	0.4440	1,309,979
1991	8,661,169.30	47.00	2.13	202,931.20	26.74	0.4311	4,106,832
1992	6,234,205.64	47.00	2.13	146,067.44	27.35	0.4181	2,867,105
1993	6,269,762.28	47.00	2.13	146,900.53	27.97	0.4049	2,792,420
1994	10,048,783.12	47.00	2.13	235,442.99	28.60	0.3915	4,327,398
1995	5,344,272.82	47.00	2.13	125,216.31	29.23	0.3781	2,222,678
1996	4,135,475.33	47.00	2.13	96,894.19	29.87	0.3645	1,657,982
1997	6,123,601.52	47.00	2.13	143,475.98	30.51	0.3509	2,363,312
1998	3,974,303.02	47.00	2.13	93,117.92	31.16	0.3370	1,473,362
1999	1,736,206.05	47.00	2.13	40,679.31	31.82	0.3230	616,836
2000	6,583,803.92	47.00	2.13	154,258.53	32.48	0.3089	2,237,400
2001	3,057,249.55	47.00	2.13	71,631.36	33.14	0.2949	991,708
2002	3,157,024.82	47.00	2.13	73,969.09	33.81	0.2806	974,586
2003	4,057,113.16	47.00	2.13	95,058.16	34.48	0.2664	1,188,807
2004	5,897,181.76	47.00	2.13	138,170.97	35.15	0.2521	1,635,542
2005	13,462,922.58	47.00	2.13	315,436.28	35.83	0.2377	3,519,558
2006	12,428,632.98	47.00	2.13	291,202.87	36.51	0.2232	3,051,341
2007	6,350,329.78	47.00	2.13	148,788.23	37.20	0.2085	1,456,518
2008	9,198,567.03	47.00	2.13	215,522.43	37.89	0.1938	1,961,254
2009	7,351,785.37	47.00	2.13	172,252.33	38.58	0.1792	1,448,780
2010	4,962,637.85	47.00	2.13	116,274.60	39.27	0.1645	897,826
2011	3,665,475.07	47.00	2.13	85,882.08	39.97	0.1496	603,070
2012	15,009,973.15	47.00	2.13	351,683.67	40.67	0.1347	2,223,698
2013	14,230,089.77	47.00	2.13	333,411.00	41.38	0.1196	1,871,641
2014	9,514,096.59	47.00	2.13	222,915.28	42.09	0.1045	1,093,331
2015	31,124,313.00	47.00	2.13	729,242.65	42.80	0.0894	3,059,395
2016	21,191,549.61	47.00	2.13	496,518.01	43.52	0.0740	1,725,925
2017	14,525,198.90	47.00	2.13	340,325.41	44.25	0.0585	934,856
2018	42,969,251.54	47.00	2.13	1,006,769.56	44.97	0.0432	2,041,426

DUKE ENERGY OHIO

ACCOUNT 3530 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 47-R1							
NET SALVAGE PERCENT.. -10							
2019	50,418,510.45	47.00	2.13	1,181,305.70	45.71	0.0275	1,522,387
2020	25,565,325.75	47.00	2.13	598,995.58	46.44	0.0119	334,931
2021	1,298,605.78	47.00	2.13	30,426.33	46.91	0.0019	2,728
	405,867,540.81			9,508,865.62			87,633,038
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.34							

DUKE ENERGY OHIO

ACCOUNT 3532 STATION EQUIPMENT - MAJOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 47-R1							
NET SALVAGE PERCENT.. -10							
1926	16,351.78	47.00				1.0000	17,987
1939	7,420.38	47.00	2.13	173.86	4.08	0.9132	7,454
1941	11,532.39	47.00	2.13	270.20	4.68	0.9004	11,423
1943	36,734.00	47.00	2.13	860.68	5.28	0.8877	35,868
1948	15,027.33	47.00	2.13	352.09	6.88	0.8536	14,110
1949	81,298.36	47.00	2.13	1,904.82	7.21	0.8466	75,710
1950	5,398.55	47.00	2.13	126.49	7.55	0.8394	4,984
1951	90,321.79	47.00	2.13	2,116.24	7.89	0.8321	82,675
1952	231,157.91	47.00	2.13	5,416.03	8.24	0.8247	209,694
1953	240,598.87	47.00	2.13	5,637.23	8.59	0.8172	216,287
1954	246,711.57	47.00	2.13	5,780.45	8.95	0.8096	219,703
1955	92,215.50	47.00	2.13	2,160.61	9.32	0.8017	81,322
1956	231,290.60	47.00	2.13	5,419.14	9.69	0.7938	201,966
1957	27,619.95	47.00	2.13	647.14	10.06	0.7860	23,879
1958	98,587.58	47.00	2.13	2,309.91	10.44	0.7779	84,357
1959	5,379.94	47.00	2.13	126.05	10.83	0.7696	4,554
1960	148,313.78	47.00	2.13	3,474.99	11.22	0.7613	124,199
1961	152,447.06	47.00	2.13	3,571.83	11.62	0.7528	126,233
1962	750,895.54	47.00	2.13	17,593.48	12.02	0.7443	614,748
1963	106,586.52	47.00	2.13	2,497.32	12.43	0.7355	86,237
1964	35,263.85	47.00	2.13	826.23	12.85	0.7266	28,185
1965	592,563.11	47.00	2.13	13,883.75	13.27	0.7177	467,785
1967	430,150.05	47.00	2.13	10,078.42	14.14	0.6992	330,813
1968	24,471.49	47.00	2.13	573.37	14.58	0.6898	18,568
1969	538,875.89	47.00	2.13	12,625.86	15.03	0.6802	403,204
1970	106,420.47	47.00	2.13	2,493.43	15.49	0.6704	78,482
1971	1,472,136.76	47.00	2.13	34,492.16	15.95	0.6606	1,069,808
1972	944,660.55	47.00	2.13	22,133.40	16.42	0.6506	676,097
1973	557,843.52	47.00	2.13	13,070.27	16.90	0.6404	392,986
1974	912,066.60	47.00	2.13	21,369.72	17.38	0.6302	632,273
1975	461,496.04	47.00	2.13	10,812.85	17.87	0.6198	314,634
1976	1,673,190.20	47.00	2.13	39,202.85	18.37	0.6092	1,121,146
1977	1,577,102.24	47.00	2.13	36,951.51	18.88	0.5983	1,037,938
1978	955,486.53	47.00	2.13	22,387.05	19.39	0.5875	617,431
1979	2,297,200.83	47.00	2.13	53,823.42	19.91	0.5764	1,456,467
1980	646,334.71	47.00	2.13	15,143.62	20.44	0.5651	401,775
1981	2,226,518.09	47.00	2.13	52,167.32	20.98	0.5536	1,355,909
1982	1,798,142.13	47.00	2.13	42,130.47	21.52	0.5421	1,072,309
1983	368,324.82	47.00	2.13	8,629.85	22.07	0.5304	214,908
1984	2,257,215.21	47.00	2.13	52,886.55	22.63	0.5185	1,287,428
1985	1,532,210.83	47.00	2.13	35,899.70	23.19	0.5066	853,840
1986	291,706.57	47.00	2.13	6,834.68	23.77	0.4943	158,597
1987	316,679.14	47.00	2.13	7,419.79	24.35	0.4819	167,872

DUKE ENERGY OHIO

ACCOUNT 3532 STATION EQUIPMENT - MAJOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 47-R1							
NET SALVAGE PERCENT.. -10							
1988	653,675.13	47.00	2.13	15,315.61	24.93	0.4696	337,641
1989	960,661.16	47.00	2.13	22,508.29	25.53	0.4568	482,724
1990	1,356,427.74	47.00	2.13	31,781.10	26.13	0.4440	662,539
1991	11,315,945.41	47.00	2.13	265,132.60	26.74	0.4311	5,365,637
1992	2,527,434.88	47.00	2.13	59,217.80	27.35	0.4181	1,162,365
1993	3,012,040.28	47.00	2.13	70,572.10	27.97	0.4049	1,341,499
1994	5,194,458.76	47.00	2.13	121,706.17	28.60	0.3915	2,236,937
1995	683,988.73	47.00	2.13	16,025.86	29.23	0.3781	284,470
1996	540,477.42	47.00	2.13	12,663.39	29.87	0.3645	216,687
1997	1,729,314.60	47.00	2.13	40,517.84	30.51	0.3509	667,403
1998	2,041,958.07	47.00	2.13	47,843.08	31.16	0.3370	756,999
1999	1,583,936.17	47.00	2.13	37,111.62	31.82	0.3230	562,738
2000	3,830,272.39	47.00	2.13	89,743.28	32.48	0.3089	1,301,657
2001	479,029.09	47.00	2.13	11,223.65	33.14	0.2949	155,387
2002	1,841,898.92	47.00	2.13	43,155.69	33.81	0.2806	568,602
2003	3,231,190.50	47.00	2.13	75,706.79	34.48	0.2664	946,797
2004	3,419,095.84	47.00	2.13	80,109.42	35.15	0.2521	948,262
2005	8,103,539.83	47.00	2.13	189,865.94	35.83	0.2377	2,118,476
2006	4,470,157.16	47.00	2.13	104,735.78	36.51	0.2232	1,097,464
2007	1,492,580.71	47.00	2.13	34,971.17	37.20	0.2085	342,340
2008	7,542,589.46	47.00	2.13	176,722.87	37.89	0.1938	1,608,178
2009	1,965,378.57	47.00	2.13	46,048.82	38.58	0.1792	387,307
2011	1,141,171.35	47.00	2.13	26,737.64	39.97	0.1496	187,753
2012	4,764,007.88	47.00	2.13	111,620.70	40.67	0.1347	705,778
2013	4,681,948.88	47.00	2.13	109,698.06	41.38	0.1196	615,803
2014	2,812,072.13	47.00	2.13	65,886.85	42.09	0.1045	323,155
2015	3,869,137.64	47.00	2.13	90,653.89	42.80	0.0894	380,321
2016	2,953,425.43	47.00	2.13	69,198.76	43.52	0.0740	240,539
2017	3,496,335.86	47.00	2.13	81,919.15	44.25	0.0585	225,028
2018	18,122,663.78	47.00	2.13	424,614.01	44.97	0.0432	860,990
2019	11,669,700.21	47.00	2.13	273,421.08	45.71	0.0275	352,367
2020	7,724,249.59	47.00	2.13	180,979.17	46.44	0.0119	101,195
2021	333,287.49	47.00	2.13	7,808.93	46.91	0.0019	700
	154,156,000.09			3,611,491.94			43,947,583

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.34

DUKE ENERGY OHIO

ACCOUNT 3535 STATION EQUIPMENT - ELECTRONICS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R3							
NET SALVAGE PERCENT.. 0							
2017	199,418.21	25.00	4.00	7,976.73	21.35	0.1460	29,115
	199,418.21			7,976.73			29,115
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00							

DUKE ENERGY OHIO

ACCOUNT 3540 TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -10							
1925	132,658.44	75.00	1.33	1,940.79	7.77	0.8964	130,807
1926	18,791.61	75.00	1.33	274.92	8.05	0.8927	18,452
1928	66,465.31	75.00	1.33	972.39	8.61	0.8852	64,719
1938	293,552.71	75.00	1.33	4,294.68	11.86	0.8419	271,847
1941	164,885.67	75.00	1.33	2,412.28	13.04	0.8261	149,839
1944	6,025.60	75.00	1.33	88.15	14.33	0.8089	5,362
1946	44,898.93	75.00	1.33	656.87	15.25	0.7967	39,347
1949	47,301.32	75.00	1.33	692.02	16.73	0.7769	40,425
1951	21,017.81	75.00	1.33	307.49	17.77	0.7631	17,642
1952	1,541,260.54	75.00	1.33	22,548.64	18.32	0.7557	1,281,255
1955	16,830.70	75.00	1.33	246.23	20.02	0.7331	13,572
1957	306,143.33	75.00	1.33	4,478.88	21.21	0.7172	241,523
1958	428,180.69	75.00	1.33	6,264.28	21.82	0.7091	333,971
1959	360,861.80	75.00	1.33	5,279.41	22.45	0.7007	278,130
1960	36,306.54	75.00	1.33	531.16	23.08	0.6923	27,647
1962	19,019.81	75.00	1.33	278.26	24.38	0.6749	14,121
1963	662,943.61	75.00	1.33	9,698.87	25.05	0.6660	485,672
1964	762,772.12	75.00	1.33	11,159.36	25.72	0.6571	551,314
1965	50,901.21	75.00	1.33	744.68	26.41	0.6479	36,275
1966	415,103.88	75.00	1.33	6,072.97	27.10	0.6387	291,626
1967	899,898.98	75.00	1.33	13,165.52	27.80	0.6293	622,967
1968	612,194.07	75.00	1.33	8,956.40	28.52	0.6197	417,335
1969	3,103,804.28	75.00	1.33	45,408.66	29.24	0.6101	2,083,097
1970	14,363.19	75.00	1.33	210.13	29.97	0.6004	9,486
1971	1,605,875.74	75.00	1.33	23,493.96	30.70	0.5907	1,043,397
1972	865,633.04	75.00	1.33	12,664.21	31.45	0.5807	552,912
1973	240,897.97	75.00	1.33	3,524.34	32.20	0.5707	151,221
1974	1,687,768.77	75.00	1.33	24,692.06	32.96	0.5605	1,040,650
1975	1,331,772.31	75.00	1.33	19,483.83	33.73	0.5503	806,118
1976	877,106.38	75.00	1.33	12,832.07	34.51	0.5399	520,876
1977	2,708,056.11	75.00	1.33	39,618.86	35.29	0.5295	1,577,218
1978	2,061,020.79	75.00	1.33	30,152.73	36.08	0.5189	1,176,478
1979	165,532.73	75.00	1.33	2,421.74	36.88	0.5083	92,549
1980	5,401,093.38	75.00	1.33	79,018.00	37.68	0.4976	2,956,342
1981	17,876.30	75.00	1.33	261.53	38.49	0.4868	9,572
1982	230,714.01	75.00	1.33	3,375.35	39.31	0.4759	120,769
1984	25,431.75	75.00	1.33	372.07	40.97	0.4537	12,693
1985	117,641.39	75.00	1.33	1,721.09	41.81	0.4425	57,266
1986	176,272.37	75.00	1.33	2,578.86	42.65	0.4313	83,635
1991	83,035.35	75.00	1.33	1,214.81	46.96	0.3739	34,149
1993	737,591.10	75.00	1.33	10,790.96	48.73	0.3503	284,192
1995	6,547.35	75.00	1.33	95.79	50.52	0.3264	2,351
1996	266,930.88	75.00	1.33	3,905.20	51.42	0.3144	92,315

DUKE ENERGY OHIO

ACCOUNT 3540 TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -10							
1999	1,337.32	75.00	1.33	19.56	54.16	0.2779	409
2006	1,884,454.87	75.00	1.33	27,569.57	60.70	0.1907	395,240
2007	7,880,455.01	75.00	1.33	115,291.06	61.65	0.1780	1,542,993
2008	2.40	75.00	1.33	0.04	62.61	0.1652	
2012	6,609,481.99	75.00	1.33	96,696.72	66.45	0.1140	828,829
2013	5,308,244.62	75.00	1.33	77,659.62	67.42	0.1011	590,155
2015	387.51	75.00	1.33	5.67	69.36	0.0752	32
2017	687.74	75.00	1.33	10.06	71.32	0.0491	37
2019	695,054.52	75.00	1.33	10,168.65	73.28	0.0229	17,531
2020	108,456.06	75.00	1.33	1,586.71	74.26	0.0099	1,178
2021	3,351,649.70	75.00	1.33	49,034.64	74.88	0.0016	5,899
	54,473,191.61			796,942.80			21,423,437
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.46							

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R1							
NET SALVAGE PERCENT.. -20							
1922	182,724.47	42.00				1.0000	219,269
1923	695.48	42.00				1.0000	835
1924	970.27	42.00				1.0000	1,164
1925	92.81	42.00				1.0000	111
1926	707.23	42.00				1.0000	849
1927	59,548.25	42.00				1.0000	71,458
1928	299.67	42.00				1.0000	360
1929	215.42	42.00				1.0000	259
1930	300.03	42.00				1.0000	360
1931	137.91	42.00				1.0000	165
1932	563.31	42.00				1.0000	676
1933	38.79	42.00				1.0000	47
1934	1,234.80	42.00				1.0000	1,482
1935	513.26	42.00				1.0000	616
1936	241.46	42.00				1.0000	290
1937	877.53	42.00	2.38	25.06	0.24	0.9943	1,047
1939	771.33	42.00	2.38	22.03	0.88	0.9791	906
1940	6,814.54	42.00	2.38	194.62	1.21	0.9712	7,942
1941	331.70	42.00	2.38	9.47	1.55	0.9631	383
1942	1,355.42	42.00	2.38	38.71	1.89	0.9550	1,553
1943	62,191.78	42.00	2.38	1,776.20	2.22	0.9471	70,685
1944	12,523.21	42.00	2.38	357.66	2.54	0.9395	14,119
1945	1,043.52	42.00	2.38	29.80	2.84	0.9324	1,168
1946	2,230.73	42.00	2.38	63.71	3.14	0.9252	2,477
1947	4,237.28	42.00	2.38	121.02	3.44	0.9181	4,668
1948	12,137.94	42.00	2.38	346.66	3.74	0.9110	13,268
1949	15,825.59	42.00	2.38	451.98	4.03	0.9041	17,169
1950	35,083.70	42.00	2.38	1,001.99	4.33	0.8969	37,760
1951	24,490.66	42.00	2.38	699.45	4.64	0.8895	26,142
1952	22,780.51	42.00	2.38	650.61	4.95	0.8821	24,115
1953	23,780.79	42.00	2.38	679.18	5.26	0.8748	24,963
1954	8,740.55	42.00	2.38	249.63	5.58	0.8671	9,095
1955	49,911.10	42.00	2.38	1,425.46	5.90	0.8595	51,480
1956	31,630.34	42.00	2.38	903.36	6.23	0.8517	32,326
1957	96,073.30	42.00	2.38	2,743.85	6.57	0.8436	97,253
1958	43,235.67	42.00	2.38	1,234.81	6.91	0.8355	43,347
1959	127,385.85	42.00	2.38	3,638.14	7.25	0.8274	126,476
1960	124,387.43	42.00	2.38	3,552.51	7.61	0.8188	122,220
1961	111,855.56	42.00	2.38	3,194.59	7.96	0.8105	108,788
1962	34,645.90	42.00	2.38	989.49	8.33	0.8017	33,329
1963	192,500.90	42.00	2.38	5,497.83	8.70	0.7929	183,152
1964	69,639.84	42.00	2.38	1,988.91	9.07	0.7841	65,521
1965	152,682.56	42.00	2.38	4,360.61	9.46	0.7748	141,951

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 42-R1							
NET SALVAGE PERCENT.. -20							
1966	166,387.72	42.00	2.38	4,752.03	9.85	0.7655	152,840
1967	104,697.69	42.00	2.38	2,990.17	10.24	0.7562	95,006
1968	131,080.12	42.00	2.38	3,743.65	10.64	0.7467	117,448
1969	208,466.27	42.00	2.38	5,953.80	11.05	0.7369	184,343
1970	422,129.98	42.00	2.38	12,056.03	11.47	0.7269	368,216
1971	464,088.50	42.00	2.38	13,254.37	11.89	0.7169	399,246
1972	458,221.11	42.00	2.38	13,086.79	12.32	0.7067	388,573
1973	562,732.58	42.00	2.38	16,071.64	12.76	0.6962	470,123
1974	395,546.64	42.00	2.38	11,296.81	13.20	0.6857	325,476
1975	902,886.37	42.00	2.38	25,786.43	13.66	0.6748	731,078
1976	614,926.08	42.00	2.38	17,562.29	14.12	0.6638	489,833
1977	277,832.04	42.00	2.38	7,934.88	14.59	0.6526	217,582
1978	943,277.73	42.00	2.38	26,940.01	15.06	0.6414	726,056
1979	1,214,950.90	42.00	2.38	34,699.00	15.55	0.6298	918,153
1980	953,154.96	42.00	2.38	27,222.11	16.04	0.6181	706,974
1981	538,162.48	42.00	2.38	15,369.92	16.54	0.6062	391,474
1982	648,936.52	42.00	2.38	18,533.63	17.05	0.5941	462,601
1983	347,819.14	42.00	2.38	9,933.71	17.56	0.5819	242,875
1984	335,084.45	42.00	2.38	9,570.01	18.09	0.5693	228,912
1985	1,302,343.78	42.00	2.38	37,194.94	18.62	0.5567	869,971
1986	133,266.95	42.00	2.38	3,806.10	19.16	0.5438	86,966
1987	374,017.93	42.00	2.38	10,681.95	19.71	0.5307	238,194
1988	276,383.14	42.00	2.38	7,893.50	20.27	0.5174	171,594
1989	532,109.66	42.00	2.38	15,197.05	20.84	0.5038	321,699
1990	686,456.25	42.00	2.38	19,605.19	21.41	0.4902	403,834
1991	731,144.63	42.00	2.38	20,881.49	22.00	0.4762	417,797
1992	1,231,700.06	42.00	2.38	35,177.35	22.59	0.4621	683,061
1993	677,856.75	42.00	2.38	19,359.59	23.19	0.4479	364,302
1994	1,972,516.94	42.00	2.38	56,335.08	23.79	0.4336	1,026,269
1995	1,322,851.42	42.00	2.38	37,780.64	24.41	0.4188	664,828
1996	1,491,440.10	42.00	2.38	42,595.53	25.03	0.4041	723,140
1997	818,587.36	42.00	2.38	23,378.86	25.65	0.3893	382,401
1998	523,928.62	42.00	2.38	14,963.40	26.29	0.3741	235,171
1999	1,609,544.83	42.00	2.38	45,968.60	26.93	0.3588	693,025
2000	1,131,961.97	42.00	2.38	32,328.83	27.57	0.3436	466,690
2001	1,315,817.33	42.00	2.38	37,579.74	28.23	0.3279	517,685
2002	1,215,197.39	42.00	2.38	34,706.04	28.88	0.3124	455,524
2003	1,638,653.37	42.00	2.38	46,799.94	29.55	0.2964	582,895
2004	756,553.04	42.00	2.38	21,607.15	30.21	0.2807	254,846
2005	1,162,625.27	42.00	2.38	33,204.58	30.89	0.2645	369,045
2006	4,417,486.86	42.00	2.38	126,163.42	31.56	0.2486	1,317,666
2007	2,692,014.70	42.00	2.38	76,883.94	32.24	0.2324	750,684
2008	6,047,602.51	42.00	2.38	172,719.53	32.92	0.2162	1,568,917

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 42-R1							
NET SALVAGE PERCENT.. -20							
2009	2,453,332.22	42.00	2.38	70,067.17	33.61	0.1998	588,093
2010	941,906.66	42.00	2.38	26,900.85	34.30	0.1833	207,216
2011	946,653.25	42.00	2.38	27,036.42	35.00	0.1667	189,334
2012	14,622,606.17	42.00	2.38	417,621.63	35.69	0.1502	2,636,280
2013	4,977,000.00	42.00	2.38	142,143.12	36.40	0.1333	796,300
2014	3,983,407.37	42.00	2.38	113,766.11	37.10	0.1167	557,693
2015	8,226,095.03	42.00	2.38	234,937.27	37.81	0.0998	984,762
2016	21,871,733.20	42.00	2.38	624,656.70	38.53	0.0826	2,168,451
2017	22,687,231.62	42.00	2.38	647,947.34	39.25	0.0655	1,782,672
2018	36,038,594.48	42.00	2.38	1,029,262.26	39.98	0.0481	2,080,148
2019	35,094,415.68	42.00	2.38	1,002,296.51	40.71	0.0307	1,293,299
2020	50,654,655.30	42.00	2.38	1,446,696.96	41.44	0.0133	810,272
2021	1,155,768.36	42.00	2.38	33,008.74	41.91	0.0021	2,968
	248,923,289.87			7,102,158.14			36,841,745
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.85							

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -15							
1922	1,148.45	60.00	1.67	22.06	6.21	0.8965	1,184
1925	68,447.01	60.00	1.67	1,314.52	6.96	0.8840	69,583
1927	15.04	60.00	1.67	0.29	7.49	0.8752	15
1938	173,733.45	60.00	1.67	3,336.55	10.65	0.8225	164,330
1939	21,535.26	60.00	1.67	413.58	10.96	0.8173	20,242
1940	648.01	60.00	1.67	12.45	11.27	0.8122	605
1941	114,830.81	60.00	1.67	2,205.33	11.59	0.8068	106,546
1942	1,136.22	60.00	1.67	21.82	11.92	0.8013	1,047
1943	3,001.67	60.00	1.67	57.65	12.25	0.7958	2,747
1944	1,413.42	60.00	1.67	27.14	12.58	0.7903	1,285
1946	63,392.40	60.00	1.67	1,217.45	13.27	0.7788	56,778
1947	14,681.71	60.00	1.67	281.96	13.63	0.7728	13,048
1948	20,938.43	60.00	1.67	402.12	13.99	0.7668	18,465
1949	89,025.00	60.00	1.67	1,709.73	14.36	0.7607	77,876
1950	30,324.92	60.00	1.67	582.39	14.73	0.7545	26,312
1951	38,751.00	60.00	1.67	744.21	15.12	0.7480	33,334
1952	385,599.99	60.00	1.67	7,405.45	15.51	0.7415	328,811
1953	23,013.30	60.00	1.67	441.97	15.91	0.7348	19,447
1954	122,455.19	60.00	1.67	2,351.75	16.32	0.7280	102,519
1955	27,751.01	60.00	1.67	532.96	16.73	0.7212	23,015
1956	85,854.70	60.00	1.67	1,648.84	17.16	0.7140	70,495
1957	193,500.79	60.00	1.67	3,716.18	17.59	0.7068	157,288
1958	71,805.82	60.00	1.67	1,379.03	18.03	0.6995	57,762
1959	454,224.74	60.00	1.67	8,723.39	18.48	0.6920	361,472
1960	378,617.65	60.00	1.67	7,271.35	18.94	0.6843	297,964
1961	175,794.40	60.00	1.67	3,376.13	19.41	0.6765	136,764
1962	34,073.01	60.00	1.67	654.37	19.88	0.6687	26,201
1963	722,935.24	60.00	1.67	13,883.97	20.37	0.6605	549,124
1964	343,278.17	60.00	1.67	6,592.66	20.86	0.6523	257,520
1965	195,468.82	60.00	1.67	3,753.98	21.36	0.6440	144,764
1966	281,859.48	60.00	1.67	5,413.11	21.87	0.6355	205,990
1967	393,274.96	60.00	1.67	7,552.85	22.39	0.6268	283,494
1968	341,283.38	60.00	1.67	6,554.35	22.92	0.6180	242,550
1969	1,002,488.66	60.00	1.67	19,252.79	23.46	0.6090	702,093
1970	440,104.48	60.00	1.67	8,452.21	24.00	0.6000	303,672
1971	2,368,494.45	60.00	1.67	45,486.94	24.56	0.5907	1,608,848
1972	1,303,886.02	60.00	1.67	25,041.13	25.12	0.5813	871,686
1973	415,491.86	60.00	1.67	7,979.52	25.69	0.5718	273,229
1974	2,092,915.06	60.00	1.67	40,194.43	26.27	0.5622	1,353,060
1975	4,306,516.31	60.00	1.67	82,706.65	26.85	0.5525	2,736,253
1976	2,071,048.05	60.00	1.67	39,774.48	27.45	0.5425	1,292,075
1977	2,823,818.35	60.00	1.67	54,231.43	28.05	0.5325	1,729,236
1978	4,166,210.79	60.00	1.67	80,012.08	28.66	0.5223	2,502,557

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -15							
1979	1,857,574.08	60.00	1.67	35,674.71	29.28	0.5120	1,093,740
1980	12,191,600.63	60.00	1.67	234,139.69	29.90	0.5017	7,033,584
1981	708,822.67	60.00	1.67	13,612.94	30.53	0.4912	400,375
1982	669,551.03	60.00	1.67	12,858.73	31.17	0.4805	369,977
1983	1,568,871.14	60.00	1.67	30,130.17	31.82	0.4697	847,379
1984	311,275.67	60.00	1.67	5,978.05	32.47	0.4588	164,246
1985	1,398,912.30	60.00	1.67	26,866.11	33.13	0.4478	720,446
1986	53,389.15	60.00	1.67	1,025.34	33.79	0.4368	26,820
1987	190,154.88	60.00	1.67	3,651.92	34.46	0.4257	93,085
1988	50,314.10	60.00	1.67	966.28	35.14	0.4143	23,974
1989	532,170.73	60.00	1.67	10,220.34	35.83	0.4028	246,530
1990	247,204.13	60.00	1.67	4,747.56	36.52	0.3913	111,249
1991	1,017,818.00	60.00	1.67	19,547.19	37.21	0.3798	444,587
1992	877,624.65	60.00	1.67	16,854.78	37.92	0.3680	371,411
1993	565,213.08	60.00	1.67	10,854.92	38.62	0.3563	231,613
1994	173,107.57	60.00	1.67	3,324.53	39.33	0.3445	68,581
1995	882,889.77	60.00	1.67	16,955.90	40.05	0.3325	337,595
1996	1,417,672.27	60.00	1.67	27,226.40	40.77	0.3205	522,519
1997	310,818.81	60.00	1.67	5,969.28	41.50	0.3083	110,210
1998	200,697.24	60.00	1.67	3,854.39	42.23	0.2962	68,357
1999	167,633.33	60.00	1.67	3,219.40	42.97	0.2838	54,716
2000	646,862.68	60.00	1.67	12,423.00	43.71	0.2715	201,967
2001	2,208,258.66	60.00	1.67	42,409.61	44.46	0.2590	657,730
2002	2,016,611.56	60.00	1.67	38,729.03	45.21	0.2465	571,659
2003	2,125,841.97	60.00	1.67	40,826.80	45.96	0.2340	572,064
2004	3,121,485.36	60.00	1.67	59,948.13	46.72	0.2213	794,510
2005	5,668,982.22	60.00	1.67	108,872.80	47.48	0.2087	1,360,388
2006	4,612,464.86	60.00	1.67	88,582.39	48.25	0.1958	1,038,748
2007	1,784,813.44	60.00	1.67	34,277.34	49.02	0.1830	375,614
2008	4,509,476.69	60.00	1.67	86,604.50	49.79	0.1702	882,484
2009	2,877,865.77	60.00	1.67	55,269.41	50.57	0.1572	520,161
2010	366,410.81	60.00	1.67	7,036.92	51.35	0.1442	60,749
2011	297,368.50	60.00	1.67	5,710.96	52.14	0.1310	44,799
2012	11,734,616.60	60.00	1.67	225,363.31	52.93	0.1178	1,590,093
2013	3,553,622.67	60.00	1.67	68,247.32	53.72	0.1047	427,751
2014	2,522,052.51	60.00	1.67	48,436.02	54.52	0.0913	264,890
2015	1,823,104.13	60.00	1.67	35,012.71	55.32	0.0780	163,532
2016	9,997,314.46	60.00	1.67	191,998.42	56.12	0.0647	743,505
2017	8,150,719.42	60.00	1.67	156,534.57	56.93	0.0512	479,633
2018	18,826,731.16	60.00	1.67	361,567.37	57.75	0.0375	811,903

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -15							
2019	14,570,339.61	60.00	1.67	279,823.37	58.56	0.0240	402,141
2020	24,529,097.43	60.00	1.67	471,081.32	59.38	0.0103	291,393
2021	1,410,345.45	60.00	1.67	27,085.68	59.90	0.0017	2,709
	178,612,488.67			3,430,252.86			42,830,703
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.92							

DUKE ENERGY OHIO

ACCOUNT 3561 OVERHEAD CONDUCTORS - CLEAR RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. 0							
2007	426,105.44	70.00	1.43	6,093.31	56.67	0.1904	81,143
2008	287,687.59	70.00	1.43	4,113.93	57.62	0.1769	50,880
2009	216,649.00	70.00	1.43	3,098.08	58.58	0.1631	35,344
2010	257,145.00	70.00	1.43	3,677.17	59.53	0.1496	38,461
2011	402,577.00	70.00	1.43	5,756.85	60.49	0.1359	54,694
2012	540,323.00	70.00	1.43	7,726.62	61.46	0.1220	65,919
2013	721,136.00	70.00	1.43	10,312.24	62.42	0.1083	78,092
2014	843,084.00	70.00	1.43	12,056.10	63.39	0.0944	79,612
2015	761,752.06	70.00	1.43	10,893.05	64.37	0.0804	61,268
2016	351,460.42	70.00	1.43	5,025.88	65.34	0.0666	23,397
2017	3,150,523.93	70.00	1.43	45,052.49	66.32	0.0526	165,623
2018	4,558,754.29	70.00	1.43	65,190.19	67.30	0.0386	175,831
2019	5,016,606.29	70.00	1.43	71,737.47	68.28	0.0246	123,258
2020	3,688,549.69	70.00	1.43	52,746.26	69.26	0.0106	38,988
2021	354,260.33	70.00	1.43	5,065.92	69.88	0.0017	606
	21,576,614.04			308,545.56			1,073,116
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.43							

DUKE ENERGY OHIO

ACCOUNT 3570 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R4							
NET SALVAGE PERCENT.. -5							
1938	259,635.00	65.00	1.54	4,198.30	3.71	0.9429	257,056
1948	854.17	65.00	1.54	13.81	6.53	0.8995	807
1949	5,631.93	65.00	1.54	91.07	6.86	0.8945	5,289
1954	19.66	65.00	1.54	0.32	8.74	0.8655	18
1958	8,552.32	65.00	1.54	138.29	10.62	0.8366	7,513
1960	28,373.84	65.00	1.54	458.80	11.72	0.8197	24,421
1961	89,382.96	65.00	1.54	1,445.32	12.30	0.8108	76,092
1963	11,044.81	65.00	1.54	178.59	13.53	0.7919	9,183
1964	35,270.79	65.00	1.54	570.33	14.18	0.7819	28,955
1971	3,544,878.24	65.00	1.54	57,320.68	19.02	0.7074	2,632,955
1972	3,638.88	65.00	1.54	58.84	19.76	0.6960	2,659
1974	4,362.39	65.00	1.54	70.54	21.27	0.6728	3,082
1975	849.35	65.00	1.54	13.73	22.04	0.6609	589
1983	606,505.01	65.00	1.54	9,807.19	28.61	0.5599	356,529
1987	19,188.48	65.00	1.54	310.28	32.15	0.5054	10,182
1999	99.17	65.00	1.54	1.60	43.44	0.3317	35
2008	5,491.39	65.00	1.54	88.80	52.29	0.1955	1,127
2010	51,716.23	65.00	1.54	836.25	54.28	0.1649	8,955
2011	186,888.65	65.00	1.54	3,021.99	55.27	0.1497	29,374
2012	2,694.36	65.00	1.54	43.57	56.27	0.1343	380
2013	1,443,112.23	65.00	1.54	23,335.12	57.26	0.1191	180,438
2014	133,263.08	65.00	1.54	2,154.86	58.26	0.1037	14,509
	6,441,452.94			104,158.28			3,650,148

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.62

DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS & DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R3							
NET SALVAGE PERCENT.. -20							
1938	77,223.02	55.00	1.82	1,686.55	2.46	0.9553	88,523
1948	26,221.71	55.00	1.82	572.68	5.03	0.9086	28,588
1959	1,031.59	55.00	1.82	22.53	8.31	0.8489	1,051
1960	8,518.86	55.00	1.82	186.05	8.68	0.8422	8,609
1961	43,247.55	55.00	1.82	944.53	9.06	0.8353	43,348
1963	46,011.76	55.00	1.82	1,004.90	9.87	0.8206	45,306
1964	18,156.74	55.00	1.82	396.54	10.30	0.8127	17,708
1968	7,459.29	55.00	1.82	162.91	12.20	0.7782	6,966
1969	5,902.08	55.00	1.82	128.90	12.71	0.7689	5,446
1971	83,619.99	55.00	1.82	1,826.26	13.80	0.7491	75,167
1972	611.46	55.00	1.82	13.35	14.37	0.7387	542
1973	153,202.63	55.00	1.82	3,345.95	14.95	0.7282	133,871
1975	9,336.67	55.00	1.82	203.91	16.17	0.7060	7,910
1977	297.36	55.00	1.82	6.49	17.44	0.6829	244
1978	14,676.44	55.00	1.82	320.53	18.10	0.6709	11,816
1982	17,606.95	55.00	1.82	384.54	20.86	0.6207	13,115
1984	3,681,059.48	55.00	1.82	80,394.34	22.32	0.5942	2,624,654
1987	1,647.61	55.00	1.82	35.98	24.58	0.5531	1,094
1994	35,604.33	55.00	1.82	777.60	30.21	0.4507	19,258
1999	99.17	55.00	1.82	2.17	34.50	0.3727	44
2001	95,681.24	55.00	1.82	2,089.68	36.27	0.3406	39,101
2006	250,664.44	55.00	1.82	5,474.51	40.82	0.2578	77,552
2008	105,417.69	55.00	1.82	2,302.32	42.69	0.2238	28,314
2010	51,716.23	55.00	1.82	1,129.48	44.58	0.1895	11,757
2011	186,885.13	55.00	1.82	4,081.57	45.53	0.1722	38,613
2012	2,694.36	55.00	1.82	58.84	46.48	0.1549	501
2013	6,376,356.49	55.00	1.82	139,259.63	47.44	0.1375	1,051,716
2014	44,075.72	55.00	1.82	962.61	48.41	0.1198	6,337
2018	1,177.07	55.00	1.82	25.71	52.30	0.0491	69
	11,346,203.06			247,801.06			4,387,220

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.18

DUKE ENERGY OHIO

ACCOUNT 3601 RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1937	140,924.13	75.00	1.33	1,874.29	7.60	0.8987	126,644
1938	6,930.19	75.00	1.33	92.17	7.93	0.8943	6,197
1939	7,332.23	75.00	1.33	97.52	8.27	0.8897	6,524
1940	2,696.51	75.00	1.33	35.86	8.62	0.8851	2,387
1941	6,564.07	75.00	1.33	87.30	8.99	0.8801	5,777
1942	31,472.30	75.00	1.33	418.58	9.37	0.8751	27,540
1943	9,975.50	75.00	1.33	132.67	9.77	0.8697	8,676
1944	4,197.23	75.00	1.33	55.82	10.19	0.8641	3,627
1945	5,696.99	75.00	1.33	75.77	10.63	0.8583	4,890
1946	9,311.01	75.00	1.33	123.84	11.09	0.8521	7,934
1947	16,096.32	75.00	1.33	214.08	11.58	0.8456	13,611
1948	11,972.70	75.00	1.33	159.24	12.08	0.8389	10,044
1949	19,177.27	75.00	1.33	255.06	12.60	0.8320	15,955
1950	9,325.41	75.00	1.33	124.03	13.15	0.8247	7,690
1951	19,901.00	75.00	1.33	264.68	13.72	0.8171	16,261
1952	29,202.42	75.00	1.33	388.39	14.31	0.8092	23,631
1953	26,329.51	75.00	1.33	350.18	14.92	0.8011	21,092
1954	52,185.22	75.00	1.33	694.06	15.54	0.7928	41,372
1955	37,124.31	75.00	1.33	493.75	16.18	0.7843	29,115
1956	97,765.90	75.00	1.33	1,300.29	16.84	0.7755	75,815
1957	93,678.97	75.00	1.33	1,245.93	17.50	0.7667	71,821
1958	75,562.24	75.00	1.33	1,004.98	18.18	0.7576	57,246
1959	137,583.98	75.00	1.33	1,829.87	18.86	0.7485	102,986
1960	161,754.30	75.00	1.33	2,151.33	19.56	0.7392	119,569
1961	148,550.73	75.00	1.33	1,975.72	20.26	0.7299	108,423
1962	215,387.36	75.00	1.33	2,864.65	20.97	0.7204	155,165
1963	133,698.23	75.00	1.33	1,778.19	21.70	0.7107	95,015
1964	123,198.66	75.00	1.33	1,638.54	22.43	0.7009	86,354
1965	139,716.79	75.00	1.33	1,858.23	23.17	0.6911	96,554
1966	231,572.41	75.00	1.33	3,079.91	23.92	0.6811	157,717
1967	158,787.70	75.00	1.33	2,111.88	24.68	0.6709	106,535
1968	240,832.56	75.00	1.33	3,203.07	25.46	0.6605	159,077
1969	258,396.55	75.00	1.33	3,436.67	26.24	0.6501	167,991
1970	332,684.49	75.00	1.33	4,424.70	27.03	0.6396	212,785
1971	239,445.38	75.00	1.33	3,184.62	27.83	0.6289	150,594
1972	385,289.21	75.00	1.33	5,124.35	28.65	0.6180	238,109
1973	315,779.26	75.00	1.33	4,199.86	29.47	0.6071	191,700
1974	410,534.33	75.00	1.33	5,460.11	30.30	0.5960	244,678
1975	450,341.13	75.00	1.33	5,989.54	31.14	0.5848	263,359
1976	482,445.85	75.00	1.33	6,416.53	31.99	0.5735	276,668
1977	429,991.16	75.00	1.33	5,718.88	32.85	0.5620	241,655
1978	420,376.94	75.00	1.33	5,591.01	33.72	0.5504	231,375
1979	511,902.18	75.00	1.33	6,808.30	34.59	0.5388	275,813

DUKE ENERGY OHIO

ACCOUNT 3601 RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. 0							
1980	706,661.06	75.00	1.33	9,398.59	35.48	0.5269	372,361
1981	737,112.57	75.00	1.33	9,803.60	36.37	0.5151	379,665
1982	887,341.05	75.00	1.33	11,801.64	37.27	0.5031	446,395
1983	1,263,502.25	75.00	1.33	16,804.58	38.17	0.4911	620,468
1984	1,194,669.59	75.00	1.33	15,889.11	39.09	0.4788	572,008
1985	1,291,694.01	75.00	1.33	17,179.53	40.01	0.4665	602,614
1986	1,040,602.94	75.00	1.33	13,840.02	40.93	0.4543	472,715
1987	1,099,621.88	75.00	1.33	14,624.97	41.86	0.4419	485,890
1988	853,046.09	75.00	1.33	11,345.51	42.80	0.4293	366,238
1989	1,076,708.78	75.00	1.33	14,320.23	43.74	0.4168	448,772
1990	1,123,940.31	75.00	1.33	14,948.41	44.69	0.4041	454,218
1991	1,591,594.07	75.00	1.33	21,168.20	45.64	0.3915	623,061
1992	1,345,031.19	75.00	1.33	17,888.91	46.60	0.3787	509,323
1993	1,682,805.00	75.00	1.33	22,381.31	47.56	0.3659	615,688
1994	1,258,162.95	75.00	1.33	16,733.57	48.52	0.3531	444,220
1995	1,537,817.48	75.00	1.33	20,452.97	49.49	0.3401	523,058
1996	413,458.62	75.00	1.33	5,499.00	50.46	0.3272	135,284
1997	97,628.03	75.00	1.33	1,298.45	51.44	0.3141	30,668
1998	32,152.06	75.00	1.33	427.62	52.41	0.3012	9,684
1999	33,247.45	75.00	1.33	442.19	53.39	0.2881	9,580
2007	87,685.83	75.00	1.33	1,166.22	61.29	0.1828	16,029
2008	32,003.48	75.00	1.33	425.65	62.28	0.1696	5,428
2009	41,451.13	75.00	1.33	551.30	63.28	0.1563	6,478
2010	29,336.13	75.00	1.33	390.17	64.27	0.1431	4,197
2011	461,891.19	75.00	1.33	6,143.15	65.27	0.1297	59,921
2012	14,112.98	75.00	1.33	187.70	66.27	0.1164	1,643
2013	29,574.35	75.00	1.33	393.34	67.26	0.1032	3,052
2016	59,264.96	75.00	1.33	788.22	70.26	0.0632	3,746
2017	3,958.83	75.00	1.33	52.65	71.25	0.0500	198
2019	1,430,155.42	75.00	1.33	19,021.07	73.25	0.0233	33,366
2020	1,154.70	75.00	1.33	15.36	74.25	0.0100	12
	28,099,077.01			373,717.69			12,521,951

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -20							
1902	6,054.79	70.00	1.43	103.90	2.95	0.9579	6,960
1912	50,312.80	70.00	1.43	863.37	5.45	0.9221	55,675
1917	5,203.85	70.00	1.43	89.30	6.55	0.9064	5,660
1918	185,350.54	70.00	1.43	3,180.62	6.77	0.9033	200,910
1919	10,259.84	70.00	1.43	176.06	6.99	0.9001	11,082
1920	9,841.92	70.00	1.43	168.89	7.22	0.8969	10,592
1921	5,353.19	70.00	1.43	91.86	7.44	0.8937	5,741
1922	890.43	70.00	1.43	15.28	7.67	0.8904	951
1923	49,261.28	70.00	1.43	845.32	7.90	0.8871	52,442
1924	548.17	70.00	1.43	9.41	8.13	0.8839	581
1925	39,250.49	70.00	1.43	673.54	8.37	0.8804	41,469
1926	1,097.98	70.00	1.43	18.84	8.61	0.8770	1,156
1927	20,380.41	70.00	1.43	349.73	8.85	0.8736	21,364
1928	63,727.34	70.00	1.43	1,093.56	9.10	0.8700	66,531
1929	1,581.22	70.00	1.43	27.13	9.35	0.8664	1,644
1930	2,779.97	70.00	1.43	47.70	9.60	0.8629	2,878
1931	953.43	70.00	1.43	16.36	9.86	0.8591	983
1932	289.97	70.00	1.43	4.98	10.12	0.8554	298
1933	810.92	70.00	1.43	13.92	10.39	0.8516	829
1937	135.95	70.00	1.43	2.33	11.54	0.8351	136
1938	388,159.73	70.00	1.43	6,660.82	11.85	0.8307	386,938
1939	596.23	70.00	1.43	10.23	12.17	0.8261	591
1940	25,365.13	70.00	1.43	435.27	12.50	0.8214	25,003
1941	604.12	70.00	1.43	10.37	12.83	0.8167	592
1942	3,259.16	70.00	1.43	55.93	13.18	0.8117	3,175
1943	19,751.68	70.00	1.43	338.94	13.54	0.8066	19,117
1946	1,641.89	70.00	1.43	28.17	14.69	0.7901	1,557
1947	2.90	70.00	1.43	0.05	15.09	0.7844	3
1948	126,171.32	70.00	1.43	2,165.10	15.51	0.7784	117,859
1949	6,510.29	70.00	1.43	111.72	15.94	0.7723	6,033
1950	43,541.17	70.00	1.43	747.17	16.39	0.7659	40,016
1951	34,209.62	70.00	1.43	587.04	16.84	0.7594	31,176
1952	16,855.01	70.00	1.43	289.23	17.31	0.7527	15,224
1953	15,321.58	70.00	1.43	262.92	17.79	0.7459	13,713
1954	728.81	70.00	1.43	12.51	18.28	0.7389	646
1955	5,842.88	70.00	1.43	100.26	18.79	0.7316	5,129
1956	63,271.43	70.00	1.43	1,085.74	19.31	0.7241	54,981
1957	3,440.15	70.00	1.43	59.03	19.84	0.7166	2,958
1958	32,961.87	70.00	1.43	565.63	20.38	0.7089	28,038
1959	1,950.02	70.00	1.43	33.46	20.93	0.7010	1,640
1960	47,831.56	70.00	1.43	820.79	21.50	0.6929	39,769
1961	46,176.18	70.00	1.43	792.38	22.07	0.6847	37,941
1962	19,248.23	70.00	1.43	330.30	22.66	0.6763	15,621

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC.-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -20							
1963	6,494.28	70.00	1.43	111.44	23.26	0.6677	5,204
1964	9,541.98	70.00	1.43	163.74	23.86	0.6591	7,547
1965	2,021.60	70.00	1.43	34.69	24.48	0.6503	1,578
1966	10,088.82	70.00	1.43	173.12	25.11	0.6413	7,764
1967	95,367.05	70.00	1.43	1,636.50	25.75	0.6321	72,342
1968	69,213.68	70.00	1.43	1,187.71	26.39	0.6230	51,744
1969	34,758.16	70.00	1.43	596.45	27.05	0.6136	25,592
1970	1,679.29	70.00	1.43	28.82	27.72	0.6040	1,217
1971	300,801.66	70.00	1.43	5,161.76	28.39	0.5944	214,567
1972	158,612.67	70.00	1.43	2,721.79	29.07	0.5847	111,291
1973	65,635.16	70.00	1.43	1,126.30	29.76	0.5749	45,277
1974	826.91	70.00	1.43	14.19	30.46	0.5649	561
1975	92,465.38	70.00	1.43	1,586.71	31.17	0.5547	61,550
1976	53,358.74	70.00	1.43	915.64	31.88	0.5446	34,869
1977	47,529.50	70.00	1.43	815.61	32.61	0.5341	30,465
1979	42,795.86	70.00	1.43	734.38	34.07	0.5133	26,360
1980	619.79	70.00	1.43	10.64	34.82	0.5026	374
1982	25,292.47	70.00	1.43	434.02	36.33	0.4810	14,599
1984	1,096,026.05	70.00	1.43	18,807.81	37.87	0.4590	603,691
1985	471.34	70.00	1.43	8.09	38.65	0.4479	253
1987	50,118.89	70.00	1.43	860.04	40.23	0.4253	25,578
1988	3,517.62	70.00	1.43	60.36	41.03	0.4139	1,747
1989	8,764.59	70.00	1.43	150.40	41.83	0.4024	4,233
1990	7,884.17	70.00	1.43	135.29	42.64	0.3909	3,698
1991	25,780.49	70.00	1.43	442.39	43.46	0.3791	11,729
1994	2,814.80	70.00	1.43	48.30	45.95	0.3436	1,160
1995	308,914.47	70.00	1.43	5,300.97	46.79	0.3316	122,912
1996	253,880.24	70.00	1.43	4,356.58	47.64	0.3194	97,316
1999	78,343.13	70.00	1.43	1,344.37	50.21	0.2827	26,578
2000	134,251.97	70.00	1.43	2,303.76	51.07	0.2704	43,567
2001	42,960.74	70.00	1.43	737.21	51.95	0.2579	13,293
2002	85,574.70	70.00	1.43	1,468.46	52.82	0.2454	25,203
2003	327,081.59	70.00	1.43	5,612.72	53.70	0.2329	91,397
2005	254,155.96	70.00	1.43	4,361.32	55.48	0.2074	63,263
2006	1,166,708.76	70.00	1.43	20,020.72	56.38	0.1946	272,408
2007	715,848.36	70.00	1.43	12,283.96	57.28	0.1817	156,092
2008	745,708.95	70.00	1.43	12,796.37	58.18	0.1689	151,104
2009	1,061,937.27	70.00	1.43	18,222.84	59.09	0.1559	198,616
2010	827,968.48	70.00	1.43	14,207.94	60.00	0.1429	141,940
2011	3,637,699.77	70.00	1.43	62,422.93	60.91	0.1299	566,870
2012	2,472,411.31	70.00	1.43	42,426.58	61.83	0.1167	346,266
2013	2,844,861.88	70.00	1.43	48,817.83	62.75	0.1036	353,571
2014	854,861.79	70.00	1.43	14,669.43	63.68	0.0903	92,623

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R2.5							
NET SALVAGE PERCENT.. -20							
2015	6,493.88	70.00	1.43	111.43	64.61	0.0770	600
2016	1,459,872.16	70.00	1.43	25,051.41	65.54	0.0637	111,610
2017	236,382.37	70.00	1.43	4,056.32	66.47	0.0504	14,305
2018	851,437.68	70.00	1.43	14,610.67	67.41	0.0370	37,804
2020	1,545,997.95	70.00	1.43	26,529.32	69.29	0.0101	18,812
	23,483,359.81			402,974.49			5,646,742
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.72							

DUKE ENERGY OHIO

ACCOUNT 3620 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 61-R2							
NET SALVAGE PERCENT.. -20							
1900	10,586.85	61.00				1.0000	12,704
1913	1,580.18	61.00	1.64	31.10	1.42	0.9767	1,852
1914	1,604.96	61.00	1.64	31.59	1.70	0.9721	1,872
1918	46,732.65	61.00	1.64	919.70	2.78	0.9544	53,524
1920	21,725.47	61.00	1.64	427.56	3.34	0.9453	24,643
1921	24,053.41	61.00	1.64	473.37	3.62	0.9407	27,151
1922	1,196.57	61.00	1.64	23.55	3.91	0.9359	1,344
1923	94,408.08	61.00	1.64	1,857.95	4.19	0.9313	105,508
1924	156.66	61.00	1.64	3.08	4.48	0.9266	174
1925	1,478.33	61.00	1.64	29.09	4.77	0.9218	1,635
1926	31,432.89	61.00	1.64	618.60	5.06	0.9171	34,591
1927	12,396.89	61.00	1.64	243.97	5.35	0.9123	13,572
1928	2,866.31	61.00	1.64	56.41	5.64	0.9075	3,122
1929	40,301.60	61.00	1.64	793.14	5.93	0.9028	43,661
1930	39,960.19	61.00	1.64	786.42	6.22	0.8980	43,063
1931	12,259.35	61.00	1.64	241.26	6.51	0.8933	13,141
1932	2,588.81	61.00	1.64	50.95	6.80	0.8885	2,760
1935	1,574.17	61.00	1.64	30.98	7.69	0.8739	1,651
1936	4,016.89	61.00	1.64	79.05	7.99	0.8690	4,189
1937	3,738.79	61.00	1.64	73.58	8.29	0.8641	3,877
1938	502,811.80	61.00	1.64	9,895.34	8.60	0.8590	518,310
1939	129,151.69	61.00	1.64	2,541.71	8.91	0.8539	132,344
1940	5,152.15	61.00	1.64	101.39	9.22	0.8489	5,248
1941	13,648.06	61.00	1.64	268.59	9.54	0.8436	13,816
1942	28,429.52	61.00	1.64	559.49	9.86	0.8384	28,601
1943	51,819.03	61.00	1.64	1,019.80	10.19	0.8330	51,795
1944	446.91	61.00	1.64	8.80	10.53	0.8274	444
1945	9,468.09	61.00	1.64	186.33	10.87	0.8218	9,337
1946	18,641.22	61.00	1.64	366.86	11.22	0.8161	18,255
1947	11,454.07	61.00	1.64	225.42	11.57	0.8103	11,138
1948	394,396.71	61.00	1.64	7,761.73	11.94	0.8043	380,637
1949	145,476.36	61.00	1.64	2,862.97	12.31	0.7982	139,343
1950	248,828.63	61.00	1.64	4,896.95	12.69	0.7920	236,478
1951	150,750.93	61.00	1.64	2,966.78	13.08	0.7856	142,110
1952	369,855.19	61.00	1.64	7,278.75	13.48	0.7790	345,750
1953	954,771.19	61.00	1.64	18,789.90	13.88	0.7725	885,027
1954	377,618.67	61.00	1.64	7,431.54	14.30	0.7656	346,912
1955	1,327,768.07	61.00	1.64	26,130.48	14.72	0.7587	1,208,837
1956	590,999.38	61.00	1.64	11,630.87	15.16	0.7515	532,949
1957	703,051.87	61.00	1.64	13,836.06	15.60	0.7443	627,904
1958	1,156,423.50	61.00	1.64	22,758.41	16.06	0.7367	1,022,352
1959	344,493.03	61.00	1.64	6,779.62	16.52	0.7292	301,437
1960	574,282.61	61.00	1.64	11,301.88	16.99	0.7215	497,200

DUKE ENERGY OHIO

ACCOUNT 3620 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 61-R2							
NET SALVAGE PERCENT.. -20							
1961	820,517.67	61.00	1.64	16,147.79	17.48	0.7134	702,468
1962	333,768.46	61.00	1.64	6,568.56	17.97	0.7054	282,532
1963	421,161.60	61.00	1.64	8,288.46	18.47	0.6972	352,366
1964	764,890.29	61.00	1.64	15,053.04	18.98	0.6889	632,274
1965	667,744.01	61.00	1.64	13,141.20	19.51	0.6802	545,007
1966	543,432.74	61.00	1.64	10,694.76	20.04	0.6715	437,885
1967	1,190,212.24	61.00	1.64	23,423.38	20.58	0.6626	946,390
1968	783,444.07	61.00	1.64	15,418.18	21.13	0.6536	614,480
1969	902,049.85	61.00	1.64	17,752.34	21.69	0.6444	697,570
1970	78,781.20	61.00	1.64	1,550.41	22.26	0.6351	60,039
1971	1,396,813.66	61.00	1.64	27,489.29	22.84	0.6256	1,048,566
1972	2,997,400.25	61.00	1.64	58,988.84	23.43	0.6159	2,215,319
1973	1,667,275.86	61.00	1.64	32,811.99	24.03	0.6061	1,212,583
1974	2,112,610.38	61.00	1.64	41,576.17	24.63	0.5962	1,511,522
1975	1,142,379.68	61.00	1.64	22,482.03	25.25	0.5861	803,417
1976	1,146,536.79	61.00	1.64	22,563.84	25.87	0.5759	792,349
1977	1,173,561.67	61.00	1.64	23,095.69	26.51	0.5654	796,252
1978	1,303,174.47	61.00	1.64	25,646.47	27.15	0.5549	867,789
1979	1,219,149.70	61.00	1.64	23,992.87	27.80	0.5443	796,241
1980	1,573,116.50	61.00	1.64	30,958.93	28.46	0.5334	1,006,996
1981	2,659,410.66	61.00	1.64	52,337.20	29.12	0.5226	1,667,833
1982	2,454,683.16	61.00	1.64	48,308.16	29.80	0.5115	1,506,626
1983	3,014,555.78	61.00	1.64	59,326.46	30.48	0.5003	1,809,927
1984	4,506,850.16	61.00	1.64	88,694.81	31.17	0.4890	2,644,728
1985	2,093,091.78	61.00	1.64	41,192.05	31.87	0.4775	1,199,442
1986	637,403.55	61.00	1.64	12,544.10	32.57	0.4661	356,490
1987	1,195,108.50	61.00	1.64	23,519.74	33.29	0.4543	651,468
1988	337,523.07	61.00	1.64	6,642.45	34.01	0.4425	179,209
1989	10,926,164.98	61.00	1.64	215,026.93	34.74	0.4305	5,644,326
1990	1,325,213.56	61.00	1.64	26,080.20	35.47	0.4185	665,554
1991	3,240,176.88	61.00	1.64	63,766.68	36.21	0.4064	1,580,131
1992	4,664,126.69	61.00	1.64	91,790.01	36.96	0.3941	2,205,759
1993	4,190,904.52	61.00	1.64	82,477.00	37.72	0.3816	1,919,300
1994	4,248,257.72	61.00	1.64	83,605.71	38.48	0.3692	1,882,046
1995	5,889,584.74	61.00	1.64	115,907.03	39.25	0.3566	2,519,988
1996	2,375,737.55	61.00	1.64	46,754.51	40.02	0.3439	980,505
1997	10,038,676.72	61.00	1.64	197,561.16	40.81	0.3310	3,987,121
1998	834,126.82	61.00	1.64	16,415.62	41.59	0.3182	318,503
1999	2,106,457.34	61.00	1.64	41,455.08	42.39	0.3051	771,166
2000	1,607,882.69	61.00	1.64	31,643.13	43.19	0.2920	563,344
2001	3,160,809.20	61.00	1.64	62,204.73	43.99	0.2789	1,057,670
2002	1,502,616.73	61.00	1.64	29,571.50	44.81	0.2654	478,571
2003	2,743,079.93	61.00	1.64	53,983.81	45.62	0.2521	829,935

DUKE ENERGY OHIO

ACCOUNT 3620 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 61-R2							
NET SALVAGE PERCENT.. -20							
2004	4,047,400.40	61.00	1.64	79,652.84	46.45	0.2385	1,158,463
2005	2,680,144.50	61.00	1.64	52,745.24	47.28	0.2249	723,382
2006	4,102,225.25	61.00	1.64	80,731.79	48.11	0.2113	1,040,209
2007	6,713,574.37	61.00	1.64	132,123.14	48.95	0.1975	1,591,439
2008	6,561,280.79	61.00	1.64	129,126.01	49.80	0.1836	1,445,660
2009	8,569,884.88	61.00	1.64	168,655.33	50.65	0.1697	1,744,863
2010	10,793,646.88	61.00	1.64	212,418.97	51.50	0.1557	2,017,203
2011	8,996,741.07	61.00	1.64	177,055.86	52.36	0.1416	1,529,158
2012	14,860,286.34	61.00	1.64	292,450.44	53.23	0.1274	2,271,484
2013	10,369,901.34	61.00	1.64	204,079.66	54.10	0.1131	1,407,527
2014	4,407,420.31	61.00	1.64	86,738.03	54.98	0.0987	521,962
2015	7,040,215.58	61.00	1.64	138,551.44	55.86	0.0843	711,850
2016	13,979,806.07	61.00	1.64	275,122.58	56.74	0.0698	1,171,620
2017	18,925,794.94	61.00	1.64	372,459.64	57.63	0.0553	1,254,780
2018	21,262,013.94	61.00	1.64	418,436.43	58.52	0.0407	1,037,416
2019	30,426,466.68	61.00	1.64	598,792.86	59.42	0.0259	945,655
2020	17,162,126.01	61.00	1.64	337,750.64	60.32	0.0112	229,629
2021	1,550,727.43	61.00	1.64	30,518.32	60.89	0.0018	3,350
298,904,518.33				5,882,232.55		80,397,595	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.97

DUKE ENERGY OHIO

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 61-R2							
NET SALVAGE PERCENT.. -20							
1923	6,172.69	61.00	1.64	121.48	4.19	0.9313	6,898
1924	12,299.94	61.00	1.64	242.06	4.48	0.9266	13,676
1927	10,188.92	61.00	1.64	200.52	5.35	0.9123	11,154
1928	22,914.99	61.00	1.64	450.97	5.64	0.9075	24,956
1929	48,302.55	61.00	1.64	950.59	5.93	0.9028	52,328
1936	11,369.65	61.00	1.64	223.75	7.99	0.8690	11,857
1937	9,135.00	61.00	1.64	179.78	8.29	0.8641	9,472
1939	42,441.92	61.00	1.64	835.26	8.91	0.8539	43,491
1941	6,615.30	61.00	1.64	130.19	9.54	0.8436	6,697
1943	3,744.02	61.00	1.64	73.68	10.19	0.8330	3,742
1944	361.28	61.00	1.64	7.11	10.53	0.8274	359
1946	2,138.77	61.00	1.64	42.09	11.22	0.8161	2,094
1948	81,483.54	61.00	1.64	1,603.60	11.94	0.8043	78,641
1949	135,344.11	61.00	1.64	2,663.57	12.31	0.7982	129,638
1950	68,773.96	61.00	1.64	1,353.47	12.69	0.7920	65,360
1951	132,082.26	61.00	1.64	2,599.38	13.08	0.7856	124,512
1952	136,629.81	61.00	1.64	2,688.87	13.48	0.7790	127,725
1953	150,394.62	61.00	1.64	2,959.77	13.88	0.7725	139,409
1954	263,383.96	61.00	1.64	5,183.40	14.30	0.7656	241,967
1955	178,424.26	61.00	1.64	3,511.39	14.72	0.7587	162,442
1956	357,290.28	61.00	1.64	7,031.47	15.16	0.7515	322,196
1957	167,559.52	61.00	1.64	3,297.57	15.60	0.7443	149,649
1958	472,253.51	61.00	1.64	9,293.95	16.06	0.7367	417,502
1959	215,068.10	61.00	1.64	4,232.54	16.52	0.7292	188,188
1960	748,449.08	61.00	1.64	14,729.48	16.99	0.7215	647,989
1961	620,341.56	61.00	1.64	12,208.32	17.48	0.7134	531,092
1962	294,279.89	61.00	1.64	5,791.43	17.97	0.7054	249,106
1963	84,893.05	61.00	1.64	1,670.70	18.47	0.6972	71,026
1964	130,166.46	61.00	1.64	2,561.68	18.98	0.6889	107,598
1965	381,399.13	61.00	1.64	7,505.93	19.51	0.6802	311,295
1966	236,919.09	61.00	1.64	4,662.57	20.04	0.6715	190,904
1967	534,629.86	61.00	1.64	10,521.52	20.58	0.6626	425,108
1968	750,642.72	61.00	1.64	14,772.65	21.13	0.6536	588,753
1969	801,811.76	61.00	1.64	15,779.66	21.69	0.6444	620,054
1970	297,630.71	61.00	1.64	5,857.37	22.26	0.6351	226,823
1971	946,988.32	61.00	1.64	18,636.73	22.84	0.6256	710,889
1972	2,068,010.75	61.00	1.64	40,698.45	23.43	0.6159	1,528,425
1973	781,544.16	61.00	1.64	15,380.79	24.03	0.6061	568,405
1974	1,248,409.29	61.00	1.64	24,568.69	24.63	0.5962	893,207
1975	932,838.10	61.00	1.64	18,358.25	25.25	0.5861	656,050
1976	1,020,644.82	61.00	1.64	20,086.29	25.87	0.5759	705,347
1977	253,899.31	61.00	1.64	4,996.74	26.51	0.5654	172,269
1978	366,915.36	61.00	1.64	7,220.89	27.15	0.5549	244,330

DUKE ENERGY OHIO

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 61-R2							
NET SALVAGE PERCENT.. -20							
1979	1,218,403.02	61.00	1.64	23,978.17	27.80	0.5443	795,754
1980	1,551,341.50	61.00	1.64	30,530.40	28.46	0.5334	993,057
1981	2,597,045.15	61.00	1.64	51,109.85	29.12	0.5226	1,628,721
1982	2,032,789.42	61.00	1.64	40,005.30	29.80	0.5115	1,247,677
1983	3,518,654.42	61.00	1.64	69,247.12	30.48	0.5003	2,112,586
1984	3,056,810.03	61.00	1.64	60,158.02	31.17	0.4890	1,793,809
1985	809,017.58	61.00	1.64	15,921.47	31.87	0.4775	463,606
1986	674,916.59	61.00	1.64	13,282.36	32.57	0.4661	377,470
1987	413,344.45	61.00	1.64	8,134.62	33.29	0.4543	225,319
1988	756,748.12	61.00	1.64	14,892.80	34.01	0.4425	401,797
1989	3,881,938.30	61.00	1.64	76,396.55	34.74	0.4305	2,005,363
1990	1,449,718.11	61.00	1.64	28,530.45	35.47	0.4185	728,083
1991	3,500,149.43	61.00	1.64	68,882.94	36.21	0.4064	1,706,911
1992	1,729,498.39	61.00	1.64	34,036.53	36.96	0.3941	817,914
1993	3,611,995.97	61.00	1.64	71,084.08	37.72	0.3816	1,654,179
1994	1,832,089.73	61.00	1.64	36,055.53	38.48	0.3692	811,645
1995	6,451,912.20	61.00	1.64	126,973.63	39.25	0.3566	2,760,593
1996	483,697.48	61.00	1.64	9,519.17	40.02	0.3439	199,630
1998	204,092.49	61.00	1.64	4,016.54	41.59	0.3182	77,931
1999	2,035,429.24	61.00	1.64	40,057.25	42.39	0.3051	745,163
2000	1,282,734.72	61.00	1.64	25,244.22	43.19	0.2920	449,424
2001	3,230,254.85	61.00	1.64	63,571.42	43.99	0.2789	1,080,908
2002	1,693,782.23	61.00	1.64	33,333.63	44.81	0.2654	539,456
2003	4,536,519.86	61.00	1.64	89,278.71	45.62	0.2521	1,372,551
2004	3,040,925.53	61.00	1.64	59,845.41	46.45	0.2385	870,386
2005	3,724,250.76	61.00	1.64	73,293.25	47.28	0.2249	1,005,190
2006	6,814,713.51	61.00	1.64	134,113.56	48.11	0.2113	1,728,021
2007	5,347,528.67	61.00	1.64	105,239.36	48.95	0.1975	1,267,621
2008	5,826,240.24	61.00	1.64	114,660.41	49.80	0.1836	1,283,707
2009	4,623,686.96	61.00	1.64	90,994.16	50.65	0.1697	941,401
2010	2,278,380.54	61.00	1.64	44,838.53	51.50	0.1557	425,802
2011	2,253,308.46	61.00	1.64	44,345.11	52.36	0.1416	382,990
2012	4,517,932.64	61.00	1.64	88,912.91	53.23	0.1274	690,593
2013	1,008,584.27	61.00	1.64	19,848.94	54.10	0.1131	136,897
2014	329,872.38	61.00	1.64	6,491.89	54.98	0.0987	39,066
2015	2,269,600.63	61.00	1.64	44,665.74	55.86	0.0843	229,484
2016	3,016,869.93	61.00	1.64	59,372.00	56.74	0.0698	252,838
2017	6,774,634.76	61.00	1.64	133,324.81	57.63	0.0553	449,158
2018	7,153,771.85	61.00	1.64	140,786.23	58.52	0.0407	349,047

DUKE ENERGY OHIO

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 61-R2							
NET SALVAGE PERCENT.. -20							
2019	8,358,109.15	61.00	1.64	164,487.59	59.42	0.0259	259,770
2020	6,854,920.21	61.00	1.64	134,904.83	60.32	0.0112	91,719
2021	910,563.09	61.00	1.64	17,919.88	60.89	0.0018	1,967
	142,691,563.24			2,808,169.97			47,177,827
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.97							

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1							
NET SALVAGE PERCENT.. -40							
1917	11.60	55.00	1.82	0.30	2.26	0.9589	16
1918	42.94	55.00	1.82	1.09	2.60	0.9527	57
1919	30.85	55.00	1.82	0.79	2.93	0.9467	41
1920	83.15	55.00	1.82	2.12	3.25	0.9409	110
1921	135.83	55.00	1.82	3.46	3.56	0.9353	178
1922	698.23	55.00	1.82	17.79	3.86	0.9298	909
1923	879.87	55.00	1.82	22.42	4.16	0.9244	1,139
1924	1,436.68	55.00	1.82	36.61	4.45	0.9191	1,849
1925	1,348.23	55.00	1.82	34.35	4.75	0.9136	1,725
1926	5,506.10	55.00	1.82	140.30	5.05	0.9082	7,001
1927	4,956.24	55.00	1.82	126.28	5.34	0.9029	6,265
1928	9,262.42	55.00	1.82	236.01	5.64	0.8975	11,638
1929	10,136.69	55.00	1.82	258.28	5.95	0.8918	12,656
1930	9,764.69	55.00	1.82	248.80	6.26	0.8862	12,115
1931	8,739.60	55.00	1.82	222.69	6.57	0.8806	10,774
1932	7,134.66	55.00	1.82	181.79	6.88	0.8749	8,739
1933	3,386.57	55.00	1.82	86.29	7.20	0.8691	4,121
1934	9,546.25	55.00	1.82	243.24	7.52	0.8633	11,537
1935	17,585.70	55.00	1.82	448.08	7.85	0.8573	21,106
1936	19,445.49	55.00	1.82	495.47	8.18	0.8513	23,175
1937	8,764.92	55.00	1.82	223.33	8.51	0.8453	10,372
1938	18,179.80	55.00	1.82	463.22	8.85	0.8391	21,356
1939	35,786.46	55.00	1.82	911.84	9.19	0.8329	41,730
1940	30,086.29	55.00	1.82	766.60	9.54	0.8266	34,815
1941	42,094.15	55.00	1.82	1,072.56	9.89	0.8202	48,335
1942	37,059.35	55.00	1.82	944.27	10.25	0.8136	42,214
1943	18,346.46	55.00	1.82	467.47	10.61	0.8071	20,730
1944	34,413.14	55.00	1.82	876.85	10.97	0.8006	38,569
1945	39,925.21	55.00	1.82	1,017.29	11.34	0.7938	44,371
1946	45,231.91	55.00	1.82	1,152.51	11.72	0.7869	49,831
1947	58,246.81	55.00	1.82	1,484.13	12.10	0.7800	63,606
1948	84,610.07	55.00	1.82	2,155.86	12.48	0.7731	91,576
1949	151,133.71	55.00	1.82	3,850.89	12.87	0.7660	162,076
1950	173,175.87	55.00	1.82	4,412.52	13.27	0.7587	183,951
1951	234,123.22	55.00	1.82	5,965.46	13.67	0.7515	246,305
1952	237,042.09	55.00	1.82	6,039.83	14.07	0.7442	246,963
1953	390,695.71	55.00	1.82	9,954.93	14.48	0.7367	402,972
1954	382,824.30	55.00	1.82	9,754.36	14.90	0.7291	390,759
1955	443,753.53	55.00	1.82	11,306.84	15.32	0.7215	448,204
1956	581,735.12	55.00	1.82	14,822.61	15.74	0.7138	581,356
1957	544,489.97	55.00	1.82	13,873.60	16.17	0.7060	538,174
1958	636,695.81	55.00	1.82	16,223.01	16.61	0.6980	622,179
1959	639,600.53	55.00	1.82	16,297.02	17.06	0.6898	617,693

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC.-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R1							
NET SALVAGE PERCENT.. -40							
1960	798,938.10	55.00	1.82	20,356.94	17.50	0.6818	762,625
1961	646,389.84	55.00	1.82	16,470.01	17.96	0.6735	609,436
1962	640,576.40	55.00	1.82	16,321.89	18.42	0.6651	596,457
1963	590,793.09	55.00	1.82	15,053.41	18.89	0.6566	543,039
1964	467,959.63	55.00	1.82	11,923.61	19.36	0.6480	424,533
1965	796,213.77	55.00	1.82	20,287.53	19.84	0.6393	712,594
1966	1,052,586.31	55.00	1.82	26,819.90	20.32	0.6306	929,192
1967	1,018,984.32	55.00	1.82	25,963.72	20.81	0.6216	886,818
1968	1,443,076.32	55.00	1.82	36,769.58	21.31	0.6126	1,237,539
1969	1,715,994.98	55.00	1.82	43,723.55	21.81	0.6035	1,449,724
1970	1,600,518.90	55.00	1.82	40,781.22	22.32	0.5942	1,331,395
1971	1,495,662.73	55.00	1.82	38,109.49	22.84	0.5847	1,224,382
1972	1,609,921.33	55.00	1.82	41,020.80	23.36	0.5753	1,296,595
1973	2,153,612.41	55.00	1.82	54,874.04	23.89	0.5656	1,705,437
1974	2,173,886.25	55.00	1.82	55,390.62	24.42	0.5560	1,692,153
1975	2,025,837.09	55.00	1.82	51,618.33	24.96	0.5462	1,549,060
1976	2,317,669.49	55.00	1.82	59,054.22	25.51	0.5362	1,739,763
1977	2,199,236.42	55.00	1.82	56,036.54	26.06	0.5262	1,620,072
1978	2,679,102.86	55.00	1.82	68,263.54	26.62	0.5160	1,935,384
1979	3,274,602.34	55.00	1.82	83,436.87	27.19	0.5056	2,318,078
1980	3,597,954.40	55.00	1.82	91,675.88	27.76	0.4953	2,494,742
1981	2,914,397.24	55.00	1.82	74,258.84	28.34	0.4847	1,977,774
1982	3,622,108.95	55.00	1.82	92,291.34	28.93	0.4740	2,403,631
1983	3,506,125.45	55.00	1.82	89,336.08	29.52	0.4633	2,273,996
1984	2,920,003.26	55.00	1.82	74,401.68	30.12	0.4524	1,849,250
1985	3,416,145.65	55.00	1.82	87,043.39	30.72	0.4415	2,111,280
1986	3,611,632.64	55.00	1.82	92,024.40	31.33	0.4304	2,176,023
1987	4,004,728.84	55.00	1.82	102,040.49	31.94	0.4193	2,350,688
1988	4,209,767.85	55.00	1.82	107,264.88	32.56	0.4080	2,404,619
1989	5,377,990.15	55.00	1.82	137,031.19	33.19	0.3966	2,985,699
1990	5,479,151.86	55.00	1.82	139,608.79	33.82	0.3851	2,953,953
1991	5,542,188.40	55.00	1.82	141,214.96	34.45	0.3736	2,899,097
1992	7,495,456.34	55.00	1.82	190,984.23	35.09	0.3620	3,798,697
1993	7,970,402.01	55.00	1.82	203,085.84	35.74	0.3502	3,907,506
1994	7,426,230.11	55.00	1.82	189,220.34	36.38	0.3386	3,519,810
1995	7,630,899.06	55.00	1.82	194,435.31	37.04	0.3266	3,488,618
1996	6,393,289.17	55.00	1.82	162,901.01	37.70	0.3146	2,815,413
1997	7,002,702.16	55.00	1.82	178,428.85	38.36	0.3026	2,966,135
1998	7,302,964.94	55.00	1.82	186,079.55	39.02	0.2906	2,970,627
1999	6,147,443.13	55.00	1.82	156,636.85	39.69	0.2784	2,395,683
2000	5,553,524.60	55.00	1.82	141,503.81	40.36	0.2662	2,069,532
2001	3,193,860.79	55.00	1.82	81,379.57	41.04	0.2538	1,134,932
2002	4,083,454.36	55.00	1.82	104,046.42	41.71	0.2416	1,381,416

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R1							
NET SALVAGE PERCENT.. -40							
2003	2,373,957.64	55.00	1.82	60,488.44	42.39	0.2293	761,988
2004	7,477,343.74	55.00	1.82	190,522.72	43.08	0.2167	2,268,791
2005	6,323,776.09	55.00	1.82	161,129.81	43.76	0.2044	1,809,258
2006	6,727,238.90	55.00	1.82	171,410.05	44.45	0.1918	1,806,587
2007	4,021,084.22	55.00	1.82	102,457.23	45.14	0.1793	1,009,204
2008	6,552,309.70	55.00	1.82	166,952.85	45.84	0.1666	1,527,802
2009	8,532,353.61	55.00	1.82	217,404.37	46.54	0.1538	1,837,425
2010	10,885,661.34	55.00	1.82	277,366.65	47.24	0.1411	2,150,201
2011	3,968,998.87	55.00	1.82	101,130.09	47.94	0.1284	713,245
2012	9,497,760.08	55.00	1.82	242,002.93	48.65	0.1155	1,535,123
2013	14,555,175.53	55.00	1.82	370,865.87	49.36	0.1026	2,089,687
2014	13,695,415.52	55.00	1.82	348,959.19	50.07	0.0896	1,718,720
2015	13,544,571.53	55.00	1.82	345,115.68	50.79	0.0766	1,451,572
2016	38,274,550.97	55.00	1.82	975,235.56	51.52	0.0633	3,390,283
2017	15,080,748.01	55.00	1.82	384,257.46	52.24	0.0502	1,059,453
2018	19,527,101.67	55.00	1.82	497,550.55	52.97	0.0369	1,009,043
2019	24,024,237.45	55.00	1.82	612,137.57	53.71	0.0235	788,716
2020	28,873,103.22	55.00	1.82	735,686.67	54.44	0.0102	411,499
2021	10,228,680.30	55.00	1.82	260,626.77	54.91	0.0016	23,485
	398,246,198.55			10,147,313.13			116,338,767
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.55							

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -40							
1925	340,358.17	50.00	2.00	9,530.03	2.07	0.9586	456,774
1926	17.34	50.00	2.00	0.49	2.54	0.9492	23
1929	248.74	50.00	2.00	6.96	3.93	0.9214	321
1935	2.96	50.00	2.00	0.08	6.52	0.8696	4
1937	354.87	50.00	2.00	9.94	7.34	0.8532	424
1938	66,084.64	50.00	2.00	1,850.37	7.74	0.8452	78,197
1939	35,471.06	50.00	2.00	993.19	8.14	0.8372	41,575
1940	12,300.14	50.00	2.00	344.40	8.54	0.8292	14,279
1941	33,283.28	50.00	2.00	931.93	8.94	0.8212	38,265
1942	27,066.10	50.00	2.00	757.85	9.34	0.8132	30,814
1943	9,915.41	50.00	2.00	277.63	9.73	0.8054	11,180
1944	13,436.06	50.00	2.00	376.21	10.13	0.7974	14,999
1945	27,818.34	50.00	2.00	778.91	10.52	0.7896	30,752
1946	64,432.06	50.00	2.00	1,804.10	10.92	0.7816	70,504
1947	57,983.55	50.00	2.00	1,623.54	11.32	0.7736	62,799
1948	182,090.81	50.00	2.00	5,098.54	11.72	0.7656	195,172
1949	155,591.34	50.00	2.00	4,356.56	12.12	0.7576	165,026
1950	164,859.27	50.00	2.00	4,616.06	12.52	0.7496	173,010
1951	227,719.47	50.00	2.00	6,376.15	12.92	0.7416	236,427
1952	232,848.62	50.00	2.00	6,519.76	13.33	0.7334	239,080
1953	397,260.81	50.00	2.00	11,123.30	13.74	0.7252	403,331
1954	433,386.67	50.00	2.00	12,134.83	14.15	0.7170	435,034
1955	559,302.48	50.00	2.00	15,660.47	14.56	0.7088	555,007
1956	638,981.87	50.00	2.00	17,891.49	14.98	0.7004	626,560
1957	743,923.72	50.00	2.00	20,829.86	15.40	0.6920	720,713
1958	687,535.65	50.00	2.00	19,251.00	15.83	0.6834	657,807
1959	751,097.36	50.00	2.00	21,030.73	16.26	0.6748	709,577
1960	992,723.89	50.00	2.00	27,796.27	16.69	0.6662	925,894
1961	991,171.33	50.00	2.00	27,752.80	17.12	0.6576	912,512
1962	1,011,643.67	50.00	2.00	28,326.02	17.56	0.6488	918,896
1963	1,076,682.32	50.00	2.00	30,147.10	18.01	0.6398	964,406
1964	892,651.29	50.00	2.00	24,994.24	18.45	0.6310	788,568
1965	1,243,235.27	50.00	2.00	34,810.59	18.90	0.6220	1,082,609
1966	1,340,070.77	50.00	2.00	37,521.98	19.36	0.6128	1,149,674
1967	976,762.57	50.00	2.00	27,349.35	19.82	0.6036	825,403
1968	1,708,023.84	50.00	2.00	47,824.67	20.29	0.5942	1,420,871
1969	1,848,223.23	50.00	2.00	51,750.25	20.76	0.5848	1,513,177
1970	2,205,501.10	50.00	2.00	61,754.03	21.23	0.5754	1,776,663
1971	2,591,259.43	50.00	2.00	72,555.26	21.71	0.5658	2,052,588
1972	3,120,913.49	50.00	2.00	87,385.58	22.19	0.5562	2,430,193
1973	2,789,895.39	50.00	2.00	78,117.07	22.68	0.5464	2,134,158
1974	3,669,073.70	50.00	2.00	102,734.06	23.17	0.5366	2,756,355
1975	3,091,623.75	50.00	2.00	86,565.46	23.67	0.5266	2,279,269

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -40							
1976	2,676,255.49	50.00	2.00	74,935.15	24.17	0.5166	1,935,575
1977	2,123,209.62	50.00	2.00	59,449.87	24.68	0.5064	1,505,271
1978	2,051,400.20	50.00	2.00	57,439.21	25.19	0.4962	1,425,067
1979	3,130,397.93	50.00	2.00	87,651.14	25.70	0.4860	2,129,923
1980	3,915,689.37	50.00	2.00	109,639.30	26.22	0.4756	2,607,223
1981	4,218,915.00	50.00	2.00	118,129.62	26.75	0.4650	2,746,514
1982	3,386,102.10	50.00	2.00	94,810.86	27.28	0.4544	2,154,103
1983	4,675,088.59	50.00	2.00	130,902.48	27.81	0.4438	2,904,726
1984	3,616,157.99	50.00	2.00	101,252.42	28.35	0.4330	2,192,115
1985	3,761,441.58	50.00	2.00	105,320.36	28.89	0.4222	2,223,313
1986	3,531,533.58	50.00	2.00	98,882.94	29.43	0.4114	2,034,022
1987	4,775,501.41	50.00	2.00	133,714.04	29.98	0.4004	2,676,955
1988	3,678,571.37	50.00	2.00	103,000.00	30.54	0.3892	2,004,380
1989	5,108,096.65	50.00	2.00	143,026.71	31.10	0.3780	2,703,205
1990	7,285,589.76	50.00	2.00	203,996.51	31.66	0.3668	3,741,296
1991	7,760,240.75	50.00	2.00	217,286.74	32.22	0.3556	3,863,358
1992	7,085,107.72	50.00	2.00	198,383.02	32.79	0.3442	3,414,172
1993	7,430,803.95	50.00	2.00	208,062.51	33.36	0.3328	3,462,160
1994	8,465,169.31	50.00	2.00	237,024.74	33.94	0.3212	3,806,617
1995	8,203,387.24	50.00	2.00	229,694.84	34.51	0.3098	3,557,973
1996	7,030,492.13	50.00	2.00	196,853.78	35.09	0.2982	2,935,090
1997	7,328,016.23	50.00	2.00	205,184.45	35.68	0.2864	2,938,241
1998	7,660,539.36	50.00	2.00	214,495.10	36.26	0.2748	2,947,163
1999	8,534,287.85	50.00	2.00	238,960.06	36.85	0.2630	3,142,325
2000	16,550,101.65	50.00	2.00	463,402.85	37.44	0.2512	5,820,340
2001	10,517,239.16	50.00	2.00	294,482.70	38.03	0.2394	3,524,958
2002	13,714,472.15	50.00	2.00	384,005.22	38.62	0.2276	4,369,979
2003	10,529,902.82	50.00	2.00	294,837.28	39.22	0.2156	3,178,346
2004	23,495,615.24	50.00	2.00	657,877.23	39.81	0.2038	6,703,769
2005	17,767,973.01	50.00	2.00	497,503.24	40.41	0.1918	4,771,056
2006	22,792,395.71	50.00	2.00	638,187.08	41.01	0.1798	5,737,302
2007	22,868,471.28	50.00	2.00	640,317.20	41.61	0.1678	5,372,261
2008	12,191,643.05	50.00	2.00	341,366.01	42.21	0.1558	2,659,241
2009	19,104,223.06	50.00	2.00	534,918.25	42.81	0.1438	3,846,062
2010	16,253,098.73	50.00	2.00	455,086.76	43.41	0.1318	2,999,022
2011	9,970,011.70	50.00	2.00	279,160.33	44.02	0.1196	1,669,379
2012	30,088,013.84	50.00	2.00	842,464.39	44.62	0.1076	4,532,458
2013	30,869,296.87	50.00	2.00	864,340.31	45.23	0.0954	4,122,903
2014	27,000,607.54	50.00	2.00	756,017.01	45.84	0.0832	3,145,031
2015	29,315,577.47	50.00	2.00	820,836.17	46.45	0.0710	2,913,968
2016	35,103,611.51	50.00	2.00	982,901.12	47.07	0.0586	2,879,900
2017	24,704,644.69	50.00	2.00	691,730.05	47.68	0.0464	1,604,814
2018	36,835,795.31	50.00	2.00	1,031,402.27	48.30	0.0340	1,753,384

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -40							
2019	61,608,469.50	50.00	2.00	1,725,037.15	48.91	0.0218	1,880,290
2020	73,512,237.30	50.00	2.00	2,058,342.64	49.53	0.0094	967,421
2021	22,456,972.47	50.00	2.00	628,795.23	49.92	0.0016	50,304
	730,095,195.07			20,442,665.45			169,451,865
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.80							

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -50							
1910	278,313.26	75.00	1.33	5,552.35	7.89	0.8948	373,552
1912	32,790.41	75.00	1.33	654.17	8.48	0.8869	43,624
1913	1,642.96	75.00	1.33	32.78	8.77	0.8831	2,176
1914	6,216.83	75.00	1.33	124.03	9.06	0.8792	8,199
1916	158,635.19	75.00	1.33	3,164.77	9.66	0.8712	207,304
1917	746,270.95	75.00	1.33	14,888.11	9.96	0.8672	970,749
1918	4,104.84	75.00	1.33	81.89	10.26	0.8632	5,315
1919	655.10	75.00	1.33	13.07	10.57	0.8591	844
1920	159,146.67	75.00	1.33	3,174.98	10.88	0.8549	204,089
1921	51,604.15	75.00	1.33	1,029.50	11.19	0.8508	65,857
1922	37,003.00	75.00	1.33	738.21	11.50	0.8467	46,994
1923	39,976.89	75.00	1.33	797.54	11.82	0.8424	50,515
1924	28,641.71	75.00	1.33	571.40	12.15	0.8380	36,003
1925	117,172.20	75.00	1.33	2,337.59	12.48	0.8336	146,512
1926	61,262.94	75.00	1.33	1,222.20	12.81	0.8292	76,199
1927	77,667.45	75.00	1.33	1,549.47	13.15	0.8247	96,075
1928	245,234.90	75.00	1.33	4,892.44	13.50	0.8200	301,639
1929	261,150.70	75.00	1.33	5,209.96	13.85	0.8153	319,386
1930	74,667.96	75.00	1.33	1,489.63	14.20	0.8107	90,797
1931	33,374.64	75.00	1.33	665.82	14.57	0.8057	40,336
1932	29,227.12	75.00	1.33	583.08	14.94	0.8008	35,108
1933	8,947.39	75.00	1.33	178.50	15.31	0.7959	10,681
1934	27,715.77	75.00	1.33	552.93	15.69	0.7908	32,876
1935	14,053.79	75.00	1.33	280.37	16.08	0.7856	16,561
1936	14,983.98	75.00	1.33	298.93	16.48	0.7803	17,537
1937	36,567.67	75.00	1.33	729.53	16.89	0.7748	42,499
1938	53,886.09	75.00	1.33	1,075.03	17.30	0.7693	62,184
1939	15,406.61	75.00	1.33	307.36	17.72	0.7637	17,650
1940	8,498.47	75.00	1.33	169.54	18.14	0.7581	9,664
1941	16,013.72	75.00	1.33	319.47	18.58	0.7523	18,070
1942	51,664.38	75.00	1.33	1,030.70	19.02	0.7464	57,843
1943	50,041.70	75.00	1.33	998.33	19.47	0.7404	55,576
1944	11,109.16	75.00	1.33	221.63	19.93	0.7343	12,236
1945	24,859.21	75.00	1.33	495.94	20.39	0.7281	27,151
1946	5,581.70	75.00	1.33	111.35	20.87	0.7217	6,043
1947	26,931.50	75.00	1.33	537.28	21.35	0.7153	28,897
1948	59,015.14	75.00	1.33	1,177.35	21.84	0.7088	62,745
1949	133,723.80	75.00	1.33	2,667.79	22.34	0.7021	140,837
1950	121,041.45	75.00	1.33	2,414.78	22.84	0.6955	126,271
1951	120,279.20	75.00	1.33	2,399.57	23.35	0.6887	124,249
1952	66,510.78	75.00	1.33	1,326.89	23.88	0.6816	68,001
1953	68,062.47	75.00	1.33	1,357.85	24.41	0.6745	68,865
1954	121,180.37	75.00	1.33	2,417.55	24.94	0.6675	121,326

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -50							
1955	186,299.07	75.00	1.33	3,716.67	25.49	0.6601	184,472
1956	221,663.45	75.00	1.33	4,422.19	26.04	0.6528	217,053
1957	197,304.53	75.00	1.33	3,936.23	26.60	0.6453	190,990
1958	245,673.13	75.00	1.33	4,901.18	27.17	0.6377	235,010
1959	253,033.76	75.00	1.33	5,048.02	27.74	0.6301	239,166
1960	277,450.43	75.00	1.33	5,535.14	28.33	0.6223	258,974
1961	397,303.51	75.00	1.33	7,926.21	28.92	0.6144	366,155
1962	271,402.25	75.00	1.33	5,414.47	29.52	0.6064	246,867
1963	107,299.33	75.00	1.33	2,140.62	30.12	0.5984	96,312
1964	134,323.67	75.00	1.33	2,679.76	30.73	0.5903	118,931
1965	854,564.25	75.00	1.33	17,048.56	31.35	0.5820	746,035
1966	92,986.66	75.00	1.33	1,855.08	31.98	0.5736	80,006
1967	314,175.06	75.00	1.33	6,267.79	32.62	0.5651	266,296
1968	629,926.93	75.00	1.33	12,567.04	33.26	0.5565	525,860
1969	455,693.37	75.00	1.33	9,091.08	33.90	0.5480	374,580
1970	385,423.24	75.00	1.33	7,689.19	34.56	0.5392	311,730
1971	827,740.09	75.00	1.33	16,513.41	35.22	0.5304	658,550
1972	1,268,957.83	75.00	1.33	25,315.71	35.89	0.5215	992,585
1973	1,412,209.61	75.00	1.33	28,173.58	36.56	0.5125	1,085,700
1974	1,337,884.92	75.00	1.33	26,690.80	37.25	0.5033	1,010,096
1975	752,648.19	75.00	1.33	15,015.33	37.93	0.4943	558,017
1976	676,487.85	75.00	1.33	13,495.93	38.63	0.4849	492,074
1977	364,745.45	75.00	1.33	7,276.67	39.33	0.4756	260,209
1978	97,866.62	75.00	1.33	1,952.44	40.03	0.4663	68,448
1979	506,724.55	75.00	1.33	10,109.15	40.75	0.4567	347,109
1980	443,408.77	75.00	1.33	8,846.00	41.46	0.4472	297,439
1981	317,820.69	75.00	1.33	6,340.52	42.19	0.4375	208,556
1982	356,509.79	75.00	1.33	7,112.37	42.92	0.4277	228,735
1983	411,761.97	75.00	1.33	8,214.65	43.65	0.4180	258,175
1984	1,156,670.14	75.00	1.33	23,075.57	44.40	0.4080	707,882
1985	1,176,806.80	75.00	1.33	23,477.30	45.14	0.3981	702,783
1986	749,442.23	75.00	1.33	14,951.37	45.90	0.3880	436,175
1987	1,072,761.95	75.00	1.33	21,401.60	46.65	0.3780	608,256
1988	1,260,983.63	75.00	1.33	25,156.62	47.42	0.3677	695,552
1989	1,970,707.73	75.00	1.33	39,315.62	48.19	0.3575	1,056,703
1990	1,370,305.48	75.00	1.33	27,337.59	48.96	0.3472	713,655
1991	2,600,967.33	75.00	1.33	51,889.30	49.74	0.3368	1,314,009
1992	2,606,187.18	75.00	1.33	51,993.43	50.52	0.3264	1,275,989
1993	5,051,108.91	75.00	1.33	100,769.62	51.31	0.3159	2,393,241
1994	7,636,306.72	75.00	1.33	152,344.32	52.11	0.3052	3,495,901
1995	5,230,892.93	75.00	1.33	104,356.31	52.91	0.2945	2,310,982
1996	4,268,469.46	75.00	1.33	85,155.97	53.71	0.2839	1,817,536
1997	3,981,803.51	75.00	1.33	79,436.98	54.52	0.2731	1,630,967

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -50							
1998	3,947,860.51	75.00	1.33	78,759.82	55.34	0.2621	1,552,279
1999	4,206,730.98	75.00	1.33	83,924.28	56.15	0.2513	1,585,917
2000	1,699,311.54	75.00	1.33	33,901.27	56.98	0.2403	612,440
2001	1,424,197.20	75.00	1.33	28,412.73	57.81	0.2292	489,639
2002	940,559.42	75.00	1.33	18,764.16	58.64	0.2181	307,746
2003	789,206.69	75.00	1.33	15,744.67	59.48	0.2069	244,966
2004	1,325,822.71	75.00	1.33	26,450.16	60.32	0.1957	389,255
2005	1,719,669.45	75.00	1.33	34,307.41	61.16	0.1845	475,996
2006	1,789,670.16	75.00	1.33	35,703.92	62.01	0.1732	464,956
2007	573,029.47	75.00	1.33	11,431.94	62.87	0.1617	139,014
2008	407,258.11	75.00	1.33	8,124.80	63.72	0.1504	91,877
2009	876,081.55	75.00	1.33	17,477.83	64.59	0.1388	182,400
2010	2,821,231.46	75.00	1.33	56,283.57	65.45	0.1273	538,841
2011	840,965.50	75.00	1.33	16,777.26	66.32	0.1157	145,987
2012	6,439,707.71	75.00	1.33	128,472.17	67.20	0.1040	1,004,594
2013	6,274,784.32	75.00	1.33	125,181.95	68.08	0.0923	868,462
2014	3,495,195.08	75.00	1.33	69,729.14	68.96	0.0805	422,202
2015	4,440,291.44	75.00	1.33	88,583.81	69.84	0.0688	458,238
2016	11,943,036.91	75.00	1.33	238,263.59	70.73	0.0569	1,019,876
2017	10,343,044.22	75.00	1.33	206,343.73	71.62	0.0451	699,242
2018	9,635,406.87	75.00	1.33	192,226.37	72.52	0.0331	477,964
2019	13,363,142.96	75.00	1.33	266,594.70	73.42	0.0211	422,342
2020	24,120,996.34	75.00	1.33	481,213.88	74.32	0.0091	328,166
2021	3,531,508.94	75.00	1.33	70,453.60	74.89	0.0015	7,787
	174,382,246.73			3,478,925.81			47,262,982

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.99

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -25							
1910	678.24	60.00	1.67	14.16	3.27	0.9455	802
1911	138.09	60.00	1.67	2.88	3.58	0.9403	162
1912	31.11	60.00	1.67	0.65	3.86	0.9357	36
1913	107.43	60.00	1.67	2.24	4.13	0.9312	125
1914	49.49	60.00	1.67	1.03	4.37	0.9272	57
1915	454.78	60.00	1.67	9.49	4.61	0.9232	525
1916	19,145.55	60.00	1.67	399.66	4.83	0.9195	22,005
1917	20,647.22	60.00	1.67	431.01	5.06	0.9157	23,633
1918	40,188.03	60.00	1.67	838.93	5.28	0.9120	45,814
1919	2,340.37	60.00	1.67	48.86	5.51	0.9082	2,657
1920	32,030.92	60.00	1.67	668.65	5.74	0.9043	36,208
1921	26,304.93	60.00	1.67	549.12	5.97	0.9005	29,609
1922	9,147.62	60.00	1.67	190.96	6.21	0.8965	10,251
1923	34,087.32	60.00	1.67	711.57	6.46	0.8923	38,021
1924	42,242.08	60.00	1.67	881.80	6.71	0.8882	46,898
1925	17,227.52	60.00	1.67	359.62	6.96	0.8840	19,036
1926	11,060.12	60.00	1.67	230.88	7.22	0.8797	12,162
1927	14,033.77	60.00	1.67	292.95	7.49	0.8752	15,352
1928	48,344.45	60.00	1.67	1,009.19	7.75	0.8708	52,625
1929	33,235.19	60.00	1.67	693.78	8.03	0.8662	35,984
1930	20,107.32	60.00	1.67	419.74	8.31	0.8615	21,653
1931	17,992.51	60.00	1.67	375.59	8.59	0.8568	19,271
1932	8,938.43	60.00	1.67	186.59	8.87	0.8522	9,521
1933	5,067.34	60.00	1.67	105.78	9.16	0.8473	5,367
1934	10,404.20	60.00	1.67	217.19	9.45	0.8425	10,957
1935	6,775.55	60.00	1.67	141.44	9.74	0.8377	7,095
1936	2,422.11	60.00	1.67	50.56	10.04	0.8327	2,521
1937	20,787.31	60.00	1.67	433.94	10.34	0.8277	21,506
1938	60,136.63	60.00	1.67	1,255.35	10.65	0.8225	61,828
1939	11,099.77	60.00	1.67	231.71	10.96	0.8173	11,340
1940	14,006.74	60.00	1.67	292.39	11.27	0.8122	14,220
1941	9,484.92	60.00	1.67	198.00	11.59	0.8068	9,566
1942	27,230.73	60.00	1.67	568.44	11.92	0.8013	27,276
1943	26,648.42	60.00	1.67	556.29	12.25	0.7958	26,510
1944	5,873.00	60.00	1.67	122.60	12.58	0.7903	5,802
1945	8,855.66	60.00	1.67	184.86	12.93	0.7845	8,684
1946	9,869.28	60.00	1.67	206.02	13.27	0.7788	9,608
1947	18,337.72	60.00	1.67	382.80	13.63	0.7728	17,715
1948	29,414.31	60.00	1.67	614.02	13.99	0.7668	28,195
1949	67,401.88	60.00	1.67	1,407.01	14.36	0.7607	64,088
1950	45,778.87	60.00	1.67	955.63	14.73	0.7545	43,175
1951	57,077.63	60.00	1.67	1,191.50	15.12	0.7480	53,368
1952	52,637.83	60.00	1.67	1,098.81	15.51	0.7415	48,789

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -25							
1953	75,592.07	60.00	1.67	1,577.98	15.91	0.7348	69,434
1954	95,619.43	60.00	1.67	1,996.06	16.32	0.7280	87,014
1955	46,740.28	60.00	1.67	975.70	16.73	0.7212	42,135
1956	305,996.15	60.00	1.67	6,387.67	17.16	0.7140	273,102
1957	170,115.21	60.00	1.67	3,551.16	17.59	0.7068	150,303
1958	314,637.80	60.00	1.67	6,568.06	18.03	0.6995	275,111
1959	267,859.53	60.00	1.67	5,591.57	18.48	0.6920	231,698
1960	109,612.34	60.00	1.67	2,288.16	18.94	0.6843	93,764
1961	70,478.30	60.00	1.67	1,471.23	19.41	0.6765	59,598
1962	433,919.25	60.00	1.67	9,058.06	19.88	0.6687	362,686
1963	83,756.05	60.00	1.67	1,748.41	20.37	0.6605	69,151
1964	212,515.28	60.00	1.67	4,436.26	20.86	0.6523	173,288
1965	237,802.10	60.00	1.67	4,964.12	21.36	0.6440	191,431
1966	292,588.32	60.00	1.67	6,107.78	21.87	0.6355	232,425
1967	324,084.35	60.00	1.67	6,765.26	22.39	0.6268	253,932
1968	476,013.38	60.00	1.67	9,936.78	22.92	0.6180	367,720
1969	662,619.76	60.00	1.67	13,832.19	23.46	0.6090	504,419
1970	500,101.98	60.00	1.67	10,439.63	24.00	0.6000	375,076
1971	874,816.72	60.00	1.67	18,261.80	24.56	0.5907	645,910
1972	1,615,110.51	60.00	1.67	33,715.43	25.12	0.5813	1,173,640
1973	2,425,935.91	60.00	1.67	50,641.41	25.69	0.5718	1,734,029
1974	2,359,989.95	60.00	1.67	49,264.79	26.27	0.5622	1,658,394
1975	1,569,779.13	60.00	1.67	32,769.14	26.85	0.5525	1,084,129
1976	1,426,486.82	60.00	1.67	29,777.91	27.45	0.5425	967,336
1977	2,012,532.00	60.00	1.67	42,011.61	28.05	0.5325	1,339,592
1978	1,797,631.90	60.00	1.67	37,525.57	28.66	0.5223	1,173,696
1979	3,055,648.17	60.00	1.67	63,786.66	29.28	0.5120	1,955,615
1980	2,365,251.42	60.00	1.67	49,374.62	29.90	0.5017	1,483,220
1981	2,095,448.59	60.00	1.67	43,742.49	30.53	0.4912	1,286,527
1982	1,687,759.20	60.00	1.67	35,231.97	31.17	0.4805	1,013,710
1983	2,201,989.02	60.00	1.67	45,966.52	31.82	0.4697	1,292,760
1984	2,677,714.90	60.00	1.67	55,897.30	32.47	0.4588	1,535,770
1985	3,684,092.44	60.00	1.67	76,905.43	33.13	0.4478	2,062,309
1986	3,507,127.15	60.00	1.67	73,211.28	33.79	0.4368	1,915,023
1987	5,422,058.35	60.00	1.67	113,185.47	34.46	0.4257	2,885,009
1988	5,503,699.02	60.00	1.67	114,889.72	35.14	0.4143	2,850,435
1989	6,864,837.27	60.00	1.67	143,303.48	35.83	0.4028	3,456,703
1990	6,180,153.41	60.00	1.67	129,010.70	36.52	0.3913	3,023,099
1991	8,011,842.80	60.00	1.67	167,247.22	37.21	0.3798	3,803,923
1992	5,568,763.60	60.00	1.67	116,247.94	37.92	0.3680	2,561,631
1993	5,962,021.04	60.00	1.67	124,457.19	38.62	0.3563	2,655,559
1994	7,401,148.80	60.00	1.67	154,498.98	39.33	0.3445	3,187,120
1995	4,300,902.88	60.00	1.67	89,781.35	40.05	0.3325	1,787,563

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

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RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA		60-R1.5					
NET SALVAGE PERCENT..		-25					
1996	3,578,856.24	60.00	1.67	74,708.62	40.77	0.3205	1,433,779
1997	5,363,002.10	60.00	1.67	111,952.67	41.50	0.3083	2,066,968
1998	8,244,572.43	60.00	1.67	172,105.45	42.23	0.2962	3,052,244
1999	12,150,346.54	60.00	1.67	253,638.48	42.97	0.2838	4,310,791
2000	11,792,446.11	60.00	1.67	246,167.31	43.71	0.2715	4,002,061
2001	8,697,144.57	60.00	1.67	181,552.89	44.46	0.2590	2,815,701
2002	10,509,362.81	60.00	1.67	219,382.95	45.21	0.2465	3,238,197
2003	7,095,681.18	60.00	1.67	148,122.34	45.96	0.2340	2,075,487
2004	12,951,324.89	60.00	1.67	270,358.91	46.72	0.2213	3,583,146
2005	12,072,955.05	60.00	1.67	252,022.94	47.48	0.2087	3,149,079
2006	4,405,481.16	60.00	1.67	91,964.42	48.25	0.1958	1,078,407
2007	14,608,701.78	60.00	1.67	304,956.65	49.02	0.1830	3,341,741
2008	9,113,365.93	60.00	1.67	190,241.51	49.79	0.1702	1,938,527
2009	10,695,084.75	60.00	1.67	223,259.89	50.57	0.1572	2,101,183
2010	15,408,006.87	60.00	1.67	321,642.14	51.35	0.1442	2,776,715
2011	3,531,594.36	60.00	1.67	73,722.03	52.14	0.1310	578,299
2012	18,422,001.83	60.00	1.67	384,559.29	52.93	0.1178	2,713,331
2013	11,215,040.92	60.00	1.67	234,113.98	53.72	0.1047	1,467,348
2014	8,057,726.71	60.00	1.67	168,205.05	54.52	0.0913	919,890
2015	12,763,862.58	60.00	1.67	266,445.63	55.32	0.0780	1,244,477
2016	26,698,159.20	60.00	1.67	557,324.07	56.12	0.0647	2,158,212
2017	28,257,309.72	60.00	1.67	589,871.34	56.93	0.0512	1,807,408
2018	32,744,697.18	60.00	1.67	683,545.55	57.75	0.0375	1,534,908
2019	27,692,643.69	60.00	1.67	578,083.94	58.56	0.0240	830,779
2020	55,440,417.11	60.00	1.67	1,157,318.71	59.38	0.0103	715,874
2021	8,940,301.71	60.00	1.67	186,628.80	59.90	0.0017	18,663
476,590,722.39				9,948,831.31		108,218,221	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.09

DUKE ENERGY OHIO

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -10							
1910	7,922.96	50.00				1.0000	8,715
1911	153.20	50.00				1.0000	169
1915	324.28	50.00				1.0000	357
1916	183.39	50.00				1.0000	202
1917	1,124.67	50.00				1.0000	1,237
1918	527.14	50.00				1.0000	580
1920	2,913.49	50.00				1.0000	3,205
1921	315.43	50.00	2.00	6.94	0.14	0.9972	346
1922	1,321.87	50.00	2.00	29.08	0.62	0.9876	1,436
1923	1,261.69	50.00	2.00	27.76	1.11	0.9778	1,357
1924	701.78	50.00	2.00	15.44	1.59	0.9682	747
1925	1,113.39	50.00	2.00	24.49	2.07	0.9586	1,174
1926	1,103.94	50.00	2.00	24.29	2.54	0.9492	1,153
1927	6,832.70	50.00	2.00	150.32	3.01	0.9398	7,064
1928	7,841.37	50.00	2.00	172.51	3.48	0.9304	8,025
1929	14,507.93	50.00	2.00	319.17	3.93	0.9214	14,704
1930	12,513.55	50.00	2.00	275.30	4.38	0.9124	12,559
1931	14,032.37	50.00	2.00	308.71	4.82	0.9036	13,948
1932	2,993.46	50.00	2.00	65.86	5.25	0.8950	2,947
1933	5,440.13	50.00	2.00	119.68	5.68	0.8864	5,304
1934	1,528.34	50.00	2.00	33.62	6.10	0.8780	1,476
1935	15,127.28	50.00	2.00	332.80	6.52	0.8696	14,470
1936	12,307.33	50.00	2.00	270.76	6.93	0.8614	11,662
1937	43,511.29	50.00	2.00	957.25	7.34	0.8532	40,836
1938	18,952.74	50.00	2.00	416.96	7.74	0.8452	17,621
1939	16,936.68	50.00	2.00	372.61	8.14	0.8372	15,597
1940	28,850.74	50.00	2.00	634.72	8.54	0.8292	26,315
1941	26,565.80	50.00	2.00	584.45	8.94	0.8212	23,997
1942	11,468.79	50.00	2.00	252.31	9.34	0.8132	10,259
1943	7,369.86	50.00	2.00	162.14	9.73	0.8054	6,529
1944	5,916.29	50.00	2.00	130.16	10.13	0.7974	5,189
1945	14,775.81	50.00	2.00	325.07	10.52	0.7896	12,834
1946	32,635.61	50.00	2.00	717.98	10.92	0.7816	28,059
1947	68,597.07	50.00	2.00	1,509.14	11.32	0.7736	58,373
1948	124,722.03	50.00	2.00	2,743.88	11.72	0.7656	105,036
1949	87,869.69	50.00	2.00	1,933.13	12.12	0.7576	73,227
1950	70,776.88	50.00	2.00	1,557.09	12.52	0.7496	58,360
1951	112,500.75	50.00	2.00	2,475.02	12.92	0.7416	91,774
1952	218,341.33	50.00	2.00	4,803.51	13.33	0.7334	176,145
1953	286,405.70	50.00	2.00	6,300.93	13.74	0.7252	228,472
1954	311,800.02	50.00	2.00	6,859.60	14.15	0.7170	245,917
1955	417,993.38	50.00	2.00	9,195.85	14.56	0.7088	325,901
1956	586,058.62	50.00	2.00	12,893.29	14.98	0.7004	451,523

DUKE ENERGY OHIO

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -10							
1957	490,856.03	50.00	2.00	10,798.83	15.40	0.6920	373,640
1958	394,239.92	50.00	2.00	8,673.28	15.83	0.6834	296,366
1959	463,262.84	50.00	2.00	10,191.78	16.26	0.6748	343,871
1960	580,696.78	50.00	2.00	12,775.33	16.69	0.6662	425,546
1961	629,728.56	50.00	2.00	13,854.03	17.12	0.6576	455,520
1962	641,583.61	50.00	2.00	14,114.84	17.56	0.6488	457,885
1963	536,467.83	50.00	2.00	11,802.29	18.01	0.6398	377,555
1964	820,514.62	50.00	2.00	18,051.32	18.45	0.6310	569,519
1965	725,205.38	50.00	2.00	15,954.52	18.90	0.6220	496,186
1966	1,024,576.56	50.00	2.00	22,540.68	19.36	0.6128	690,647
1967	1,356,140.58	50.00	2.00	29,835.09	19.82	0.6036	900,423
1968	1,696,638.77	50.00	2.00	37,326.05	20.29	0.5942	1,108,957
1969	1,789,287.18	50.00	2.00	39,364.32	20.76	0.5848	1,151,013
1970	2,036,872.96	50.00	2.00	44,811.21	21.23	0.5754	1,289,218
1971	2,257,213.79	50.00	2.00	49,658.70	21.71	0.5658	1,404,845
1972	2,240,051.40	50.00	2.00	49,281.13	22.19	0.5562	1,370,508
1973	3,206,222.29	50.00	2.00	70,536.89	22.68	0.5464	1,927,068
1974	3,858,550.14	50.00	2.00	84,888.10	23.17	0.5366	2,277,548
1975	1,998,887.79	50.00	2.00	43,975.53	23.67	0.5266	1,157,876
1976	1,936,901.84	50.00	2.00	42,611.84	24.17	0.5166	1,100,664
1977	2,989,785.49	50.00	2.00	65,775.28	24.68	0.5064	1,665,430
1978	3,888,899.22	50.00	2.00	85,555.78	25.19	0.4962	2,122,639
1979	4,616,773.94	50.00	2.00	101,569.03	25.70	0.4860	2,468,127
1980	4,759,241.36	50.00	2.00	104,703.31	26.22	0.4756	2,489,845
1981	5,341,605.91	50.00	2.00	117,515.33	26.75	0.4650	2,732,231
1982	3,694,548.34	50.00	2.00	81,280.06	27.28	0.4544	1,846,683
1983	6,963,531.25	50.00	2.00	153,197.69	27.81	0.4438	3,399,457
1984	6,639,737.15	50.00	2.00	146,074.22	28.35	0.4330	3,162,507
1985	5,637,101.77	50.00	2.00	124,016.24	28.89	0.4222	2,617,983
1986	6,310,975.45	50.00	2.00	138,841.46	29.43	0.4114	2,855,969
1987	6,425,460.07	50.00	2.00	141,360.12	29.98	0.4004	2,830,030
1988	9,267,184.76	50.00	2.00	203,878.06	30.54	0.3892	3,967,467
1989	9,403,617.18	50.00	2.00	206,879.58	31.10	0.3780	3,910,024
1990	8,010,796.47	50.00	2.00	176,237.52	31.66	0.3668	3,232,196
1991	8,589,626.54	50.00	2.00	188,971.78	32.22	0.3556	3,359,918
1992	6,483,557.22	50.00	2.00	142,638.26	32.79	0.3442	2,454,804
1993	8,276,826.46	50.00	2.00	182,090.18	33.36	0.3328	3,029,981
1994	10,117,281.30	50.00	2.00	222,580.19	33.94	0.3212	3,574,638
1995	6,015,550.99	50.00	2.00	132,342.12	34.51	0.3098	2,049,979
1996	6,038,693.47	50.00	2.00	132,851.26	35.09	0.2982	1,980,812
1997	8,900,694.88	50.00	2.00	195,815.29	35.68	0.2864	2,804,075
1998	7,168,396.87	50.00	2.00	157,704.73	36.26	0.2748	2,166,863
1999	5,785,030.54	50.00	2.00	127,270.67	36.85	0.2630	1,673,609

DUKE ENERGY OHIO

ACCOUNT 3680 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -10							
2000	7,100,016.16	50.00	2.00	156,200.36	37.44	0.2512	1,961,876
2001	4,769,399.15	50.00	2.00	104,926.78	38.03	0.2394	1,255,974
2002	5,534,644.77	50.00	2.00	121,762.18	38.62	0.2276	1,385,654
2003	4,548,931.69	50.00	2.00	100,076.50	39.22	0.2156	1,078,825
2004	4,922,335.62	50.00	2.00	108,291.38	39.81	0.2038	1,103,489
2005	6,310,153.74	50.00	2.00	138,823.38	40.41	0.1918	1,331,316
2006	6,777,426.51	50.00	2.00	149,103.38	41.01	0.1798	1,340,439
2007	8,475,800.30	50.00	2.00	186,467.61	41.61	0.1678	1,564,463
2008	8,950,549.45	50.00	2.00	196,912.09	42.21	0.1558	1,533,945
2009	7,094,054.01	50.00	2.00	156,069.19	42.81	0.1438	1,122,137
2010	5,405,132.78	50.00	2.00	118,912.92	43.41	0.1318	783,636
2011	5,928,825.08	50.00	2.00	130,434.15	44.02	0.1196	779,996
2012	14,207,765.40	50.00	2.00	312,570.84	44.62	0.1076	1,681,631
2013	9,081,170.17	50.00	2.00	199,785.74	45.23	0.0954	952,978
2014	12,202,838.07	50.00	2.00	268,462.44	45.84	0.0832	1,116,804
2015	11,715,089.78	50.00	2.00	257,731.98	46.45	0.0710	914,949
2016	30,456,992.45	50.00	2.00	670,053.83	47.07	0.0586	1,963,258
2017	10,936,269.11	50.00	2.00	240,597.92	47.68	0.0464	558,187
2018	13,304,162.83	50.00	2.00	292,691.58	48.30	0.0340	497,576
2019	30,778,123.55	50.00	2.00	677,118.72	48.91	0.0218	738,059
2020	47,697,867.91	50.00	2.00	1,049,353.09	49.53	0.0094	493,196
2021	8,610,499.32	50.00	2.00	189,430.99	49.92	0.0016	15,154
447,421,004.12				9,842,972.79			106,858,465
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20							

DUKE ENERGY OHIO

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -10							
1924	3,891.00	50.00	2.00	85.60	1.59	0.9682	4,144
1926	8,129.53	50.00	2.00	178.85	2.54	0.9492	8,488
1927	230.05	50.00	2.00	5.06	3.01	0.9398	238
1929	2,018.57	50.00	2.00	44.41	3.93	0.9214	2,046
1931	3,019.55	50.00	2.00	66.43	4.82	0.9036	3,001
1932	845.57	50.00	2.00	18.60	5.25	0.8950	832
1934	2,145.80	50.00	2.00	47.21	6.10	0.8780	2,072
1935	3,351.12	50.00	2.00	73.72	6.52	0.8696	3,206
1936	1,885.26	50.00	2.00	41.48	6.93	0.8614	1,786
1937	706.29	50.00	2.00	15.54	7.34	0.8532	663
1939	1,831.92	50.00	2.00	40.30	8.14	0.8372	1,687
1940	530.28	50.00	2.00	11.67	8.54	0.8292	484
1941	395.34	50.00	2.00	8.70	8.94	0.8212	357
1942	4,050.02	50.00	2.00	89.10	9.34	0.8132	3,623
1943	518.34	50.00	2.00	11.40	9.73	0.8054	459
1944	3,496.93	50.00	2.00	76.93	10.13	0.7974	3,067
1945	5,088.91	50.00	2.00	111.96	10.52	0.7896	4,420
1946	9,194.29	50.00	2.00	202.27	10.92	0.7816	7,905
1947	4,132.66	50.00	2.00	90.92	11.32	0.7736	3,517
1948	6,753.16	50.00	2.00	148.57	11.72	0.7656	5,687
1949	3,491.50	50.00	2.00	76.81	12.12	0.7576	2,910
1950	9,234.61	50.00	2.00	203.16	12.52	0.7496	7,614
1951	25,514.40	50.00	2.00	561.32	12.92	0.7416	20,814
1952	17,542.15	50.00	2.00	385.93	13.33	0.7334	14,152
1953	55,383.89	50.00	2.00	1,218.45	13.74	0.7252	44,181
1954	72,824.45	50.00	2.00	1,602.14	14.15	0.7170	57,437
1955	51,941.95	50.00	2.00	1,142.72	14.56	0.7088	40,498
1956	89,863.08	50.00	2.00	1,976.99	14.98	0.7004	69,234
1957	69,788.93	50.00	2.00	1,535.36	15.40	0.6920	53,123
1958	39,396.24	50.00	2.00	866.72	15.83	0.6834	29,616
1959	106,878.07	50.00	2.00	2,351.32	16.26	0.6748	79,333
1960	137,402.07	50.00	2.00	3,022.85	16.69	0.6662	100,691
1961	168,873.47	50.00	2.00	3,715.22	17.12	0.6576	122,156
1962	95,209.40	50.00	2.00	2,094.61	17.56	0.6488	67,949
1963	35,404.54	50.00	2.00	778.90	18.01	0.6398	24,917
1964	103,052.40	50.00	2.00	2,267.15	18.45	0.6310	71,529
1965	13,867.29	50.00	2.00	305.08	18.90	0.6220	9,488
1966	67,923.99	50.00	2.00	1,494.33	19.36	0.6128	45,786
1967	73,445.08	50.00	2.00	1,615.79	19.82	0.6036	48,765
1968	94,810.29	50.00	2.00	2,085.83	20.29	0.5942	61,970
1969	86,574.32	50.00	2.00	1,904.64	20.76	0.5848	55,692
1970	133,990.08	50.00	2.00	2,947.78	21.23	0.5754	84,808
1971	192,195.97	50.00	2.00	4,228.31	21.71	0.5658	119,619

DUKE ENERGY OHIO

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R0.5							
NET SALVAGE PERCENT.. -10							
1972	17,153.56	50.00	2.00	377.38	22.19	0.5562	10,495
1973	147,377.02	50.00	2.00	3,242.29	22.68	0.5464	88,579
1974	61,610.53	50.00	2.00	1,355.43	23.17	0.5366	36,366
1975	5,425.46	50.00	2.00	119.36	23.67	0.5266	3,143
1976	5,532.12	50.00	2.00	121.71	24.17	0.5166	3,144
1977	77,090.57	50.00	2.00	1,695.99	24.68	0.5064	42,943
1978	62,272.46	50.00	2.00	1,369.99	25.19	0.4962	33,990
1979	4,548.73	50.00	2.00	100.07	25.70	0.4860	2,432
1980	51,364.87	50.00	2.00	1,130.03	26.22	0.4756	26,872
1981	1,270.32	50.00	2.00	27.95	26.75	0.4650	650
1982	10,348.57	50.00	2.00	227.67	27.28	0.4544	5,173
1983	15,455.06	50.00	2.00	340.01	27.81	0.4438	7,545
1984	21,272.64	50.00	2.00	468.00	28.35	0.4330	10,132
1985	116,044.22	50.00	2.00	2,552.97	28.89	0.4222	53,893
1986	32,724.30	50.00	2.00	719.93	29.43	0.4114	14,809
1987	23,138.65	50.00	2.00	509.05	29.98	0.4004	10,191
1988	285,111.28	50.00	2.00	6,272.45	30.54	0.3892	122,062
1989	2,619.11	50.00	2.00	57.62	31.10	0.3780	1,089
1990	38,405.64	50.00	2.00	844.92	31.66	0.3668	15,496
1991	32,469.28	50.00	2.00	714.32	32.22	0.3556	12,701
1992	90,548.85	50.00	2.00	1,992.07	32.79	0.3442	34,284
1993	1,747.62	50.00	2.00	38.45	33.36	0.3328	640
1994	3,149.35	50.00	2.00	69.29	33.94	0.3212	1,113
1995	824,385.95	50.00	2.00	18,136.49	34.51	0.3098	280,934
1996	4,550.02	50.00	2.00	100.10	35.09	0.2982	1,492
1999	6,498.06	50.00	2.00	142.96	36.85	0.2630	1,880
2001	6,359.53	50.00	2.00	139.91	38.03	0.2394	1,675
	3,755,296.53			82,616.54			2,113,687

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R1.5							
NET SALVAGE PERCENT.. -10							
1910	655.75	70.00	1.43	10.31	8.37	0.8804	635
1920	15,824.92	70.00	1.43	248.93	11.16	0.8406	14,632
1921	3,170.12	70.00	1.43	49.87	11.45	0.8364	2,917
1922	1,513.86	70.00	1.43	23.81	11.75	0.8321	1,386
1923	2,543.27	70.00	1.43	40.01	12.05	0.8279	2,316
1924	2,858.22	70.00	1.43	44.96	12.36	0.8234	2,589
1925	6,879.68	70.00	1.43	108.22	12.67	0.8190	6,198
1926	3,330.29	70.00	1.43	52.39	12.98	0.8146	2,984
1927	4,454.12	70.00	1.43	70.06	13.30	0.8100	3,969
1928	16,566.25	70.00	1.43	260.59	13.62	0.8054	14,677
1929	24,961.75	70.00	1.43	392.65	13.95	0.8007	21,986
1930	4,720.21	70.00	1.43	74.25	14.28	0.7960	4,133
1931	2,557.93	70.00	1.43	40.24	14.61	0.7913	2,226
1932	2,385.86	70.00	1.43	37.53	14.95	0.7864	2,064
1933	109.13	70.00	1.43	1.72	15.30	0.7814	94
1934	2,297.43	70.00	1.43	36.14	15.65	0.7764	1,962
1935	1,109.57	70.00	1.43	17.45	16.00	0.7714	942
1936	530.34	70.00	1.43	8.34	16.37	0.7661	447
1937	29,676.05	70.00	1.43	466.80	16.74	0.7609	24,837
1938	10,874.74	70.00	1.43	171.06	17.11	0.7556	9,038
1939	4,060.22	70.00	1.43	63.87	17.49	0.7501	3,350
1940	2,607.33	70.00	1.43	41.01	17.88	0.7446	2,135
1941	4,160.87	70.00	1.43	65.45	18.28	0.7389	3,382
1942	6,753.48	70.00	1.43	106.23	18.68	0.7331	5,446
1943	2,002.72	70.00	1.43	31.50	19.09	0.7273	1,602
1944	1,231.03	70.00	1.43	19.36	19.50	0.7214	977
1945	1,713.57	70.00	1.43	26.95	19.93	0.7153	1,348
1946	5,132.84	70.00	1.43	80.74	20.36	0.7091	4,004
1947	5,626.08	70.00	1.43	88.50	20.79	0.7030	4,351
1948	5,674.15	70.00	1.43	89.25	21.24	0.6966	4,348
1949	7,799.63	70.00	1.43	122.69	21.69	0.6901	5,921
1950	8,987.71	70.00	1.43	141.38	22.15	0.6836	6,758
1951	4,480.46	70.00	1.43	70.48	22.62	0.6769	3,336
1952	6,870.77	70.00	1.43	108.08	23.10	0.6700	5,064
1953	14,017.50	70.00	1.43	220.50	23.58	0.6631	10,225
1954	10.91	70.00	1.43	0.17	24.07	0.6561	8
1955	15,112.89	70.00	1.43	237.73	24.57	0.6490	10,789
1956	70,405.22	70.00	1.43	1,107.47	25.07	0.6419	49,709
1957	15,557.01	70.00	1.43	244.71	25.58	0.6346	10,859
1958	47,614.35	70.00	1.43	748.97	26.10	0.6271	32,847
1959	25,957.19	70.00	1.43	408.31	26.63	0.6196	17,691
1960	32,125.91	70.00	1.43	505.34	27.17	0.6119	21,622
1961	37,688.97	70.00	1.43	592.85	27.71	0.6041	25,046

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R1.5							
NET SALVAGE PERCENT.. -10							
1962	16,211.43	70.00	1.43	255.01	28.26	0.5963	10,633
1963	33,640.64	70.00	1.43	529.17	28.81	0.5884	21,775
1964	27,408.96	70.00	1.43	431.14	29.38	0.5803	17,496
1965	48,889.38	70.00	1.43	769.03	29.95	0.5721	30,769
1966	55,812.92	70.00	1.43	877.94	30.52	0.5640	34,626
1967	57,589.86	70.00	1.43	905.89	31.11	0.5556	35,195
1968	89,127.69	70.00	1.43	1,401.98	31.70	0.5471	53,642
1969	97,952.29	70.00	1.43	1,540.79	32.30	0.5386	58,030
1970	49,213.81	70.00	1.43	774.13	32.90	0.5300	28,692
1971	88,292.51	70.00	1.43	1,388.84	33.51	0.5213	50,629
1972	40,123.07	70.00	1.43	631.14	34.13	0.5124	22,616
1973	6,885.18	70.00	1.43	108.30	34.75	0.5036	3,814
1974	24,033.45	70.00	1.43	378.05	35.38	0.4946	13,075
1975	14,581.60	70.00	1.43	229.37	36.02	0.4854	7,786
1976	43,261.98	70.00	1.43	680.51	36.66	0.4763	22,666
1977	10,633.76	70.00	1.43	167.27	37.31	0.4670	5,463
1978	25,748.60	70.00	1.43	405.03	37.96	0.4577	12,964
1979	18,299.37	70.00	1.43	287.85	38.62	0.4483	9,024
1980	7,210.58	70.00	1.43	113.42	39.29	0.4387	3,480
1981	13,441.61	70.00	1.43	211.44	39.96	0.4291	6,345
1982	23,219.47	70.00	1.43	365.24	40.63	0.4196	10,716
1983	30,242.75	70.00	1.43	475.72	41.31	0.4099	13,635
1984	19,540.30	70.00	1.43	307.37	42.00	0.4000	8,598
1985	3,176.19	70.00	1.43	49.96	42.69	0.3901	1,363
1986	41,848.38	70.00	1.43	658.28	43.39	0.3801	17,499
1987	48,112.96	70.00	1.43	756.82	44.09	0.3701	19,589
1988	87,259.62	70.00	1.43	1,372.59	44.79	0.3601	34,568
1989	111,544.05	70.00	1.43	1,754.59	45.50	0.3500	42,944
1990	59,099.79	70.00	1.43	929.64	46.22	0.3397	22,084
1991	290,391.58	70.00	1.43	4,567.86	46.94	0.3294	105,230
1992	16,168.70	70.00	1.43	254.33	47.66	0.3191	5,676
1993	20,424.34	70.00	1.43	321.27	48.39	0.3087	6,936
1994	35,747.36	70.00	1.43	562.31	49.12	0.2983	11,729
1995	44,423.97	70.00	1.43	698.79	49.86	0.2877	14,059
1996	4,148.23	70.00	1.43	65.25	50.60	0.2771	1,265
1997	25,922.24	70.00	1.43	407.76	51.34	0.2666	7,601
1998	1,447.00	70.00	1.43	22.76	52.09	0.2559	407
1999	1,050.96	70.00	1.43	16.53	52.84	0.2451	283
2000	789.00	70.00	1.43	12.41	53.59	0.2344	203
2001	4,143.84	70.00	1.43	65.18	54.35	0.2236	1,019
2002	5,453.10	70.00	1.43	85.78	55.11	0.2127	1,276
2003	7,569.11	70.00	1.43	119.06	55.87	0.2019	1,681
2004	19,184.49	70.00	1.43	301.77	56.64	0.1909	4,028

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R1.5							
NET SALVAGE PERCENT.. -10							
2006	58,552.68	70.00	1.43	921.03	58.19	0.1687	10,866
2008	13,248.86	70.00	1.43	208.40	59.75	0.1464	2,134
2009	1,355.41	70.00	1.43	21.32	60.53	0.1353	202
2010	99,654.61	70.00	1.43	1,567.57	61.32	0.1240	13,593
2011	448,457.13	70.00	1.43	7,054.23	62.11	0.1127	55,600
2012	243,780.62	70.00	1.43	3,834.67	62.90	0.1014	27,199
2013	141,919.82	70.00	1.43	2,232.40	63.70	0.0900	14,050
2014	360,951.01	70.00	1.43	5,677.76	64.50	0.0786	31,196
2015	280,717.55	70.00	1.43	4,415.69	65.31	0.0670	20,689
2016	305,919.52	70.00	1.43	4,812.11	66.12	0.0554	18,653
2017	492,510.08	70.00	1.43	7,747.18	66.93	0.0439	23,762
2018	789,031.94	70.00	1.43	12,411.47	67.74	0.0323	28,026
2019	4,933,145.96	70.00	1.43	77,598.39	68.56	0.0206	111,622
2020	19,708,123.87	70.00	1.43	310,008.79	69.38	0.0089	192,075
2021	4,025,560.43	70.00	1.43	63,322.07	69.90	0.0014	6,332
	34,034,805.91			535,367.52			1,687,958
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.57							

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 54-R0.5							
NET SALVAGE PERCENT.. -45							
1924	10.97	54.00	1.85	0.29	5.28	0.9022	14
1925	39,904.65	54.00	1.85	1,070.44	5.72	0.8941	51,732
1930	48.13	54.00	1.85	1.29	7.80	0.8556	60
1931	10.97	54.00	1.85	0.29	8.21	0.8480	13
1932	36.41	54.00	1.85	0.98	8.61	0.8406	44
1933	47.16	54.00	1.85	1.27	9.01	0.8332	57
1935	10.97	54.00	1.85	0.29	9.80	0.8185	13
1936	19.57	54.00	1.85	0.52	10.20	0.8111	23
1937	104.34	54.00	1.85	2.80	10.60	0.8037	122
1938	1,483.62	54.00	1.85	39.80	10.99	0.7965	1,713
1939	8,641.78	54.00	1.85	231.82	11.39	0.7891	9,888
1940	3,838.73	54.00	1.85	102.97	11.79	0.7817	4,351
1941	9,381.10	54.00	1.85	251.65	12.18	0.7744	10,534
1942	6,380.58	54.00	1.85	171.16	12.58	0.7670	7,097
1943	3,872.73	54.00	1.85	103.89	12.98	0.7596	4,266
1944	5,050.07	54.00	1.85	135.47	13.38	0.7522	5,508
1945	5,611.91	54.00	1.85	150.54	13.79	0.7446	6,059
1946	12,126.73	54.00	1.85	325.30	14.19	0.7372	12,963
1947	21,597.65	54.00	1.85	579.36	14.60	0.7296	22,850
1948	25,924.95	54.00	1.85	695.44	15.01	0.7220	27,142
1949	28,040.45	54.00	1.85	752.19	15.42	0.7144	29,048
1950	29,147.92	54.00	1.85	781.89	15.84	0.7067	29,867
1951	19,512.85	54.00	1.85	523.43	16.26	0.6989	19,774
1952	3,362.55	54.00	1.85	90.20	16.68	0.6911	3,370
1953	16,667.75	54.00	1.85	447.11	17.10	0.6833	16,515
1954	82,875.86	54.00	1.85	2,223.14	17.53	0.6754	81,159
1955	74,745.02	54.00	1.85	2,005.04	17.96	0.6674	72,334
1956	150,323.47	54.00	1.85	4,032.43	18.40	0.6593	143,698
1957	158,761.55	54.00	1.85	4,258.78	18.83	0.6513	149,932
1958	176,580.04	54.00	1.85	4,736.76	19.28	0.6430	164,624
1959	223,727.84	54.00	1.85	6,001.50	19.72	0.6348	205,936
1960	228,949.83	54.00	1.85	6,141.58	20.17	0.6265	207,977
1961	272,873.11	54.00	1.85	7,319.82	20.63	0.6180	244,506
1962	259,784.00	54.00	1.85	6,968.71	21.08	0.6096	229,640
1963	252,581.49	54.00	1.85	6,775.50	21.55	0.6009	220,087
1964	258,514.46	54.00	1.85	6,934.65	22.01	0.5924	222,062
1965	302,763.16	54.00	1.85	8,121.62	22.48	0.5837	256,248
1966	331,276.89	54.00	1.85	8,886.50	22.96	0.5748	276,111
1967	438,050.47	54.00	1.85	11,750.70	23.44	0.5659	359,464
1968	365,572.63	54.00	1.85	9,806.49	23.92	0.5570	295,276
1969	451,486.78	54.00	1.85	12,111.13	24.40	0.5482	358,850
1970	456,312.24	54.00	1.85	12,240.58	24.90	0.5389	356,558
1971	559,208.78	54.00	1.85	15,000.78	25.39	0.5298	429,598

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 54-R0.5							
NET SALVAGE PERCENT.. -45							
1972	626,951.33	54.00	1.85	16,817.97	25.89	0.5206	473,230
1973	531,089.54	54.00	1.85	14,246.48	26.40	0.5111	393,596
1974	807,192.47	54.00	1.85	21,652.94	26.90	0.5019	587,380
1975	739,970.16	54.00	1.85	19,849.70	27.42	0.4922	528,131
1976	806,338.83	54.00	1.85	21,630.04	27.93	0.4828	564,462
1977	878,621.09	54.00	1.85	23,569.01	28.46	0.4730	602,551
1978	880,757.47	54.00	1.85	23,626.32	28.98	0.4633	591,718
1979	838,364.72	54.00	1.85	22,489.13	29.51	0.4535	551,312
1980	804,705.31	54.00	1.85	21,586.22	30.04	0.4437	517,719
1981	861,343.46	54.00	1.85	23,105.54	30.58	0.4337	541,669
1982	877,650.50	54.00	1.85	23,542.97	31.12	0.4237	539,198
1983	1,097,053.50	54.00	1.85	29,428.46	31.67	0.4135	657,798
1984	1,144,351.11	54.00	1.85	30,697.22	32.22	0.4033	669,249
1985	1,337,584.40	54.00	1.85	35,880.70	32.77	0.3932	762,513
1986	1,421,905.58	54.00	1.85	38,142.62	33.33	0.3828	789,202
1987	1,615,757.75	54.00	1.85	43,342.70	33.89	0.3724	872,500
1988	1,662,307.51	54.00	1.85	44,591.40	34.45	0.3620	872,642
1989	1,428,825.49	54.00	1.85	38,328.24	35.02	0.3515	728,195
1990	1,177,884.93	54.00	1.85	31,596.76	35.58	0.3411	582,593
1991	1,189,587.50	54.00	1.85	31,910.68	36.16	0.3304	569,856
1992	1,314,342.68	54.00	1.85	35,257.24	36.73	0.3198	609,493
1993	1,433,417.63	54.00	1.85	38,451.43	37.31	0.3091	642,388
1994	1,471,349.33	54.00	1.85	39,468.95	37.89	0.2983	636,474
1995	1,674,656.42	54.00	1.85	44,922.66	38.47	0.2876	698,341
1996	1,466,555.80	54.00	1.85	39,340.36	39.06	0.2767	588,340
1997	1,270,370.32	54.00	1.85	34,077.68	39.64	0.2659	489,853
1998	2,569,582.93	54.00	1.85	68,929.06	40.23	0.2550	950,103
1999	149,298.47	54.00	1.85	4,004.93	40.82	0.2441	52,837
2000	2,788,605.47	54.00	1.85	74,804.34	41.41	0.2332	942,737
2001	188,521.33	54.00	1.85	5,057.08	42.01	0.2220	60,696
2002	2,619,866.03	54.00	1.85	70,277.91	42.60	0.2111	801,966
2003	684,234.67	54.00	1.85	18,354.60	43.20	0.2000	198,428
2004	2,474,078.87	54.00	1.85	66,367.17	43.80	0.1889	677,627
2005	1,373,292.53	54.00	1.85	36,838.57	44.40	0.1778	354,009
2006	1,895,449.20	54.00	1.85	50,845.42	45.00	0.1667	458,076
2007	1,918,598.23	54.00	1.85	51,466.40	45.60	0.1556	432,763
2008	1,735,254.30	54.00	1.85	46,548.20	46.20	0.1444	363,428
2009	1,577,285.13	54.00	1.85	42,310.67	46.80	0.1333	304,934
2010	1,462,081.59	54.00	1.85	39,220.34	47.41	0.1220	258,727
2011	985,231.96	54.00	1.85	26,428.85	48.01	0.1109	158,473
2012	7,323,233.15	54.00	1.85	196,445.73	48.62	0.0996	1,057,940
2013	3,003,140.24	54.00	1.85	80,559.24	49.23	0.0883	384,638
2014	9,135,973.46	54.00	1.85	245,072.49	49.84	0.0770	1,020,561

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 54-R0.5							
NET SALVAGE PERCENT.. -45							
2015	3,937,644.20	54.00	1.85	105,627.31	50.45	0.0657	375,348
2016	9,450,818.11	54.00	1.85	253,518.20	51.06	0.0544	746,029
2017	202,088.90	54.00	1.85	5,421.03	51.68	0.0430	12,589
2018	11,102.71	54.00	1.85	297.83	52.30	0.0315	507
2019	109,004.74	54.00	1.85	2,924.05	52.91	0.0202	3,191
2020	7,008,550.33	54.00	1.85	188,004.36	53.53	0.0087	88,413
2021	1,585,556.08	54.00	1.85	42,532.54	53.92	0.0015	3,403
	98,832,649.62			2,651,185.84			30,304,909
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.68							

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 22-L1.5							
NET SALVAGE PERCENT.. +2							
1916	21.26	22.00				1.0000	21
1918	18.38	22.00				1.0000	18
1921	9.93	22.00				1.0000	10
1922	1,735.80	22.00				1.0000	1,701
1923	2,532.77	22.00				1.0000	2,482
1924	3,541.07	22.00				1.0000	3,470
1925	3,125.54	22.00				1.0000	3,063
1926	1,357.52	22.00				1.0000	1,330
1927	4,240.92	22.00				1.0000	4,156
1928	4,764.00	22.00				1.0000	4,669
1929	9,267.16	22.00				1.0000	9,082
1930	4,006.85	22.00				1.0000	3,927
1931	1,965.89	22.00				1.0000	1,927
1932	167.92	22.00				1.0000	165
1933	1,169.40	22.00				1.0000	1,146
1934	1,035.97	22.00				1.0000	1,015
1935	406.90	22.00				1.0000	399
1936	2,224.06	22.00				1.0000	2,180
1937	6,397.02	22.00				1.0000	6,269
1938	1,060.59	22.00				1.0000	1,039
1939	4,479.69	22.00				1.0000	4,390
1940	6,697.12	22.00				1.0000	6,563
1941	9,210.62	22.00				1.0000	9,026
1942	11,820.23	22.00				1.0000	11,584
1943	2,525.28	22.00				1.0000	2,475
1944	1,985.93	22.00				1.0000	1,946
1945	2,241.86	22.00				1.0000	2,197
1946	4,255.43	22.00				1.0000	4,170
1947	23,100.70	22.00				1.0000	22,639
1948	13,172.72	22.00				1.0000	12,909
1949	13,276.07	22.00				1.0000	13,011
1950	12,389.29	22.00				1.0000	12,142
1951	17,889.19	22.00				1.0000	17,531
1952	37,047.53	22.00	4.55	1,651.95	0.44	0.9800	35,580
1953	36,475.59	22.00	4.55	1,626.45	0.56	0.9746	34,836
1954	19,456.16	22.00	4.55	867.55	0.72	0.9673	18,443
1955	21,662.68	22.00	4.55	965.94	0.86	0.9609	20,400
1956	35,998.92	22.00	4.55	1,605.19	1.01	0.9541	33,659
1957	23,864.05	22.00	4.55	1,064.10	1.17	0.9468	22,143
1958	34,689.07	22.00	4.55	1,546.79	1.33	0.9396	31,940
1959	45,692.28	22.00	4.55	2,037.42	1.49	0.9323	41,746
1960	39,946.76	22.00	4.55	1,781.23	1.65	0.9250	36,212
1961	17,747.11	22.00	4.55	791.34	1.81	0.9177	15,961

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 22-L1.5							
NET SALVAGE PERCENT.. +2							
1962	27,896.50	22.00	4.55	1,243.90	1.96	0.9109	24,903
1963	34,354.48	22.00	4.55	1,531.87	2.11	0.9041	30,438
1964	32,416.37	22.00	4.55	1,445.45	2.26	0.8973	28,505
1965	32,823.31	22.00	4.55	1,463.59	2.41	0.8905	28,643
1966	50,136.69	22.00	4.55	2,235.60	2.55	0.8841	43,439
1967	109,151.26	22.00	4.55	4,867.05	2.70	0.8773	93,840
1968	59,589.85	22.00	4.55	2,657.11	2.84	0.8709	50,859
1969	63,695.59	22.00	4.55	2,840.19	3.00	0.8636	53,910
1970	1,705.43	22.00	4.55	76.05	3.15	0.8568	1,432
1971	56,434.57	22.00	4.55	2,516.42	3.31	0.8496	46,985
1972	67,932.91	22.00	4.55	3,029.13	3.47	0.8423	56,073
1973	114,471.03	22.00	4.55	5,104.26	3.64	0.8346	93,621
1974	142,359.94	22.00	4.55	6,347.83	3.81	0.8268	115,352
1975	63,201.11	22.00	4.55	2,818.14	3.98	0.8191	50,732
1976	96,582.31	22.00	4.55	4,306.61	4.16	0.8109	76,753
1977	61,859.90	22.00	4.55	2,758.33	4.35	0.8023	48,636
1978	80,446.97	22.00	4.55	3,587.13	4.53	0.7941	62,604
1979	115,710.28	22.00	4.55	5,159.52	4.73	0.7850	89,016
1980	118,204.61	22.00	4.55	5,270.74	4.92	0.7764	89,934
1981	90,304.37	22.00	4.55	4,026.67	5.13	0.7668	67,862
1982	53,023.52	22.00	4.55	2,364.32	5.33	0.7577	39,374
1983	78,092.17	22.00	4.55	3,482.13	5.55	0.7477	57,224
1984	117,503.69	22.00	4.55	5,239.49	5.76	0.7382	85,004
1985	85,544.19	22.00	4.55	3,814.42	5.99	0.7277	61,008
1986	133,313.84	22.00	4.55	5,944.46	6.21	0.7177	93,770
1987	138,610.08	22.00	4.55	6,180.62	6.45	0.7068	96,013
1988	99,987.10	22.00	4.55	4,458.42	6.68	0.6964	68,234
1989	154,765.21	22.00	4.55	6,900.98	6.93	0.6850	103,894
1990	214,434.14	22.00	4.55	9,561.62	7.17	0.6741	141,657
1991	191,950.47	22.00	4.55	8,559.07	7.42	0.6627	124,667
1992	112,202.42	22.00	4.55	5,003.11	7.68	0.6509	71,573
1993	256,459.84	22.00	4.55	11,435.54	7.94	0.6391	160,623
1994	197,234.00	22.00	4.55	8,794.66	8.19	0.6277	121,334
1995	126,285.38	22.00	4.55	5,631.07	8.46	0.6155	76,168
1996	405,139.84	22.00	4.55	18,065.19	8.72	0.6036	239,667
1997	185,585.29	22.00	4.55	8,275.25	8.98	0.5918	107,636
1998	566,308.93	22.00	4.55	25,251.72	9.24	0.5800	321,890
1999	215,298.11	22.00	4.55	9,600.14	9.51	0.5677	119,787
2000	360,688.83	22.00	4.55	16,083.11	9.78	0.5555	196,338
2001	252,531.21	22.00	4.55	11,260.37	10.06	0.5427	134,315
2002	219,224.28	22.00	4.55	9,775.21	10.35	0.5296	113,768
2003	193,506.37	22.00	4.55	8,628.45	10.65	0.5159	97,835
2004	210,846.16	22.00	4.55	9,401.63	10.97	0.5014	103,596

DUKE ENERGY OHIO

ACCOUNT 3700 METERS - METER INSTRUMENTATION TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 22-L1.5							
NET SALVAGE PERCENT.. +2							
2005	302,716.55	22.00	4.55	13,498.13	11.31	0.4859	144,151
2006	286,881.91	22.00	4.55	12,792.06	11.67	0.4696	132,011
2007	428,167.05	22.00	4.55	19,091.97	12.07	0.4514	189,392
2008	602,024.76	22.00	4.55	26,844.28	12.50	0.4318	254,767
2009	135,190.83	22.00	4.55	6,028.16	12.98	0.4100	54,320
2010	223,114.28	22.00	4.55	9,948.67	13.50	0.3864	84,478
2011	333,270.40	22.00	4.55	14,860.53	14.08	0.3600	117,578
2012	1,266,616.33	22.00	4.55	56,478.42	14.71	0.3314	411,312
2013	807,185.12	22.00	4.55	35,992.38	15.39	0.3005	237,668
2014	2,222,977.81	22.00	4.55	99,122.58	16.11	0.2677	583,255
2015	2,898.00	22.00	4.55	129.22	16.88	0.2327	661
2016	4,544.00	22.00	4.55	202.62	17.68	0.1964	874
2018	8,169.80	22.00	4.55	364.29	19.41	0.1177	943
2019	1,559,468.62	22.00	4.55	69,536.71	20.33	0.0759	116,012
2020	945,240.55	22.00	4.55	42,148.28	21.28	0.0327	30,319
2021	125,236.73	22.00	4.55	5,584.31	21.88	0.0055	669
	15,726,188.52			693,557.14			6,706,894
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.41							

DUKE ENERGY OHIO

ACCOUNT 3702 METERS - SMART METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 14-S2.5							
NET SALVAGE PERCENT.. +2							
2012	2,012,280.47	14.00	7.14	140,803.29	5.96	0.5743	1,132,520
2013	16,581,778.79	14.00	7.14	1,160,260.23	6.71	0.5207	8,461,612
2014	1,847,230.45	14.00	7.14	129,254.41	7.52	0.4629	837,909
2015	309,140.19	14.00	7.14	21,631.16	8.40	0.4000	121,183
2016	6,063,712.08	14.00	7.14	424,290.06	9.32	0.3343	1,986,498
2017	965,896.97	14.00	7.14	67,585.74	10.28	0.2657	251,516
2019	54,960,621.63	14.00	7.14	3,845,704.62	12.25	0.1250	6,732,676
2020	446,057.90	14.00	7.14	31,211.56	13.25	0.0536	23,417
2021	34,071,116.17	14.00	7.14	2,384,024.14	13.88	0.0086	286,150
	117,257,834.65			8,204,765.21			19,833,481
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.00							

DUKE ENERGY OHIO

ACCOUNT 3710 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 7-L2							
NET SALVAGE PERCENT.. -10							
2017	2,049.92	7.00	14.29	322.23	3.84	0.4514	1,018
2018	7,636.80	7.00	14.29	1,200.43	4.51	0.3557	2,988
2019	165.81	7.00	14.29	26.06	5.33	0.2386	44
2020	484,792.64	7.00	14.29	76,204.56	6.26	0.1057	56,372
	494,645.17			77,753.28			60,422
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 15.72							

DUKE ENERGY OHIO

ACCOUNT 3712 INSTALLATIONS ON CUSTOMERS' PREMISES - COMPANY OWNED OUTDOOR
LIGHTINGCALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 7-L2							
NET SALVAGE PERCENT.. -10							
2012	82,825.13	7.00	14.29	13,019.28	2.30	0.6714	61,172
2013	51,241.59	7.00	14.29	8,054.67	2.54	0.6371	35,913
2014	185,500.35	7.00	14.29	29,158.80	2.78	0.6029	123,014
2015	123,951.18	7.00	14.29	19,483.89	3.04	0.5657	77,132
2016	2,679,559.89	7.00	14.29	421,200.02	3.37	0.5186	1,528,493
2017	19,197.69	7.00	14.29	3,017.68	3.84	0.4514	9,533
2018	9,190.51	7.00	14.29	1,444.66	4.51	0.3557	3,596
2019	309,830.66	7.00	14.29	48,702.28	5.33	0.2386	81,308
2020	2,963,039.00	7.00	14.29	465,760.10	6.26	0.1057	344,545
2021	201,055.71	7.00	14.29	31,603.95	6.88	0.0171	3,791
	6,625,391.71			1,041,445.33			2,268,497
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 15.72							

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-L1.5							
NET SALVAGE PERCENT.. -5							
1925	404.07	25.00				1.0000	424
1931	911.40	25.00				1.0000	957
1940	236.01	25.00				1.0000	248
1948	549.93	25.00	4.00	23.10	1.28	0.9488	548
1949	125.10	25.00	4.00	5.25	1.44	0.9424	124
1951	5,749.22	25.00	4.00	241.47	1.76	0.9296	5,612
1957	142.59	25.00	4.00	5.99	2.68	0.8928	134
1960	639.11	25.00	4.00	26.84	3.11	0.8756	588
1963	1,433.59	25.00	4.00	60.21	3.57	0.8572	1,290
1967	4,445.48	25.00	4.00	186.71	4.22	0.8312	3,880
1968	73,911.65	25.00	4.00	3,104.29	4.39	0.8244	63,979
1974	1,884.91	25.00	4.00	79.17	5.51	0.7796	1,543
1977	3,631.04	25.00	4.00	152.50	6.12	0.7552	2,879
1983	4,047.83	25.00	4.00	170.01	7.47	0.7012	2,980
1992	4,390.59	25.00	4.00	184.40	9.74	0.6104	2,814
	102,502.52			4,239.94			88,000
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.14							

DUKE ENERGY OHIO

ACCOUNT 3730 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 32-L1							
NET SALVAGE PERCENT.. -15							
2014	155,007.54	32.00	3.12	5,561.67	26.20	0.1813	32,309
2015	1,610,451.56	32.00	3.12	57,783.00	26.97	0.1572	291,119
2016	1,526,407.56	32.00	3.12	54,767.50	27.78	0.1319	231,498
2019	330,449.93	32.00	3.12	11,856.54	30.38	0.0506	19,236
2020	54,697.14	32.00	3.12	1,962.53	31.30	0.0219	1,376
2021	752.31	32.00	3.12	26.99	31.88	0.0038	3
	3,677,766.04			131,958.23			575,541
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.59							

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 32-L1							
NET SALVAGE PERCENT.. -15							
1917	193.12	32.00				1.0000	222
1925	15,147.34	32.00	3.12	543.49	1.21	0.9622	16,761
1938	1,079.27	32.00	3.12	38.72	3.35	0.8953	1,111
1939	1,036.10	32.00	3.12	37.18	3.52	0.8900	1,060
1940	531.31	32.00	3.12	19.06	3.70	0.8844	540
1941	432.52	32.00	3.12	15.52	3.87	0.8791	437
1942	321.41	32.00	3.12	11.53	4.05	0.8734	323
1943	381.12	32.00	3.12	13.67	4.23	0.8678	380
1944	132.61	32.00	3.12	4.76	4.41	0.8622	131
1945	718.67	32.00	3.12	25.79	4.59	0.8566	708
1946	621.38	32.00	3.12	22.30	4.78	0.8506	608
1947	2,732.20	32.00	3.12	98.03	4.96	0.8450	2,655
1948	3,888.22	32.00	3.12	139.51	5.15	0.8391	3,752
1949	2,963.82	32.00	3.12	106.34	5.34	0.8331	2,840
1950	4,359.20	32.00	3.12	156.41	5.53	0.8272	4,147
1951	2,306.54	32.00	3.12	82.76	5.73	0.8209	2,178
1952	1,825.47	32.00	3.12	65.50	5.92	0.8150	1,711
1953	4,727.07	32.00	3.12	169.61	6.12	0.8088	4,396
1954	14,884.26	32.00	3.12	534.05	6.32	0.8025	13,736
1955	11,110.87	32.00	3.12	398.66	6.52	0.7963	10,174
1956	9,600.57	32.00	3.12	344.47	6.72	0.7900	8,722
1957	33,697.69	32.00	3.12	1,209.07	6.93	0.7834	30,360
1958	18,267.31	32.00	3.12	655.43	7.13	0.7772	16,327
1959	8,297.33	32.00	3.12	297.71	7.35	0.7703	7,350
1960	18,557.09	32.00	3.12	665.83	7.56	0.7638	16,299
1961	21,610.72	32.00	3.12	775.39	7.77	0.7572	18,818
1962	61,844.42	32.00	3.12	2,218.98	7.99	0.7503	53,363
1963	36,068.55	32.00	3.12	1,294.14	8.21	0.7434	30,837
1964	57,362.65	32.00	3.12	2,058.17	8.43	0.7366	48,589
1965	45,488.85	32.00	3.12	1,632.14	8.66	0.7294	38,155
1966	59,692.85	32.00	3.12	2,141.78	8.89	0.7222	49,576
1967	94,580.56	32.00	3.12	3,393.55	9.12	0.7150	77,769
1968	90,518.47	32.00	3.12	3,247.80	9.35	0.7078	73,680
1969	261,589.10	32.00	3.12	9,385.82	9.59	0.7003	210,672
1970	250,965.02	32.00	3.12	9,004.62	9.83	0.6928	199,952
1971	275,837.21	32.00	3.12	9,897.04	10.07	0.6853	217,389
1972	222,252.83	32.00	3.12	7,974.43	10.31	0.6778	173,242
1973	111,073.69	32.00	3.12	3,985.32	10.56	0.6700	85,582
1974	225,552.84	32.00	3.12	8,092.84	10.82	0.6619	171,682
1975	109,408.56	32.00	3.12	3,925.58	11.07	0.6541	82,294
1976	55,711.03	32.00	3.12	1,998.91	11.33	0.6459	41,384
1977	62,170.02	32.00	3.12	2,230.66	11.59	0.6378	45,601
1978	69,615.86	32.00	3.12	2,497.82	11.86	0.6294	50,387

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 32-L1							
NET SALVAGE PERCENT.. -15							
1979	60,545.81	32.00	3.12	2,172.38	12.13	0.6209	43,235
1980	69,425.80	32.00	3.12	2,491.00	12.40	0.6125	48,902
1981	165,972.33	32.00	3.12	5,955.09	12.68	0.6038	115,237
1982	225,945.69	32.00	3.12	8,106.93	12.96	0.5950	154,603
1983	176,504.06	32.00	3.12	6,332.97	13.25	0.5859	118,934
1984	210,814.63	32.00	3.12	7,564.03	13.54	0.5769	139,857
1985	218,665.51	32.00	3.12	7,845.72	13.84	0.5675	142,707
1986	187,138.40	32.00	3.12	6,714.53	14.14	0.5581	120,113
1987	110,620.34	32.00	3.12	3,969.06	14.44	0.5488	69,808
1988	112,350.20	32.00	3.12	4,031.13	14.75	0.5391	69,648
1989	202,615.90	32.00	3.12	7,269.86	15.06	0.5294	123,350
1990	233,439.54	32.00	3.12	8,375.81	15.38	0.5194	139,430
1991	266,374.84	32.00	3.12	9,557.53	15.71	0.5091	155,941
1992	199,188.39	32.00	3.12	7,146.88	16.04	0.4988	114,247
1993	171,108.99	32.00	3.12	6,139.39	16.37	0.4884	96,113
1994	142,237.72	32.00	3.12	5,103.49	16.71	0.4778	78,157
1995	180,719.64	32.00	3.12	6,484.22	17.06	0.4669	97,031
1996	241,999.47	32.00	3.12	8,682.94	17.41	0.4559	126,888
1997	373,775.54	32.00	3.12	13,411.07	17.77	0.4447	191,146
1998	283,790.15	32.00	3.12	10,182.39	18.13	0.4334	141,457
1999	294,241.73	32.00	3.12	10,557.39	18.50	0.4219	142,755
2000	891,669.50	32.00	3.12	31,993.10	18.88	0.4100	420,422
2001	187,499.66	32.00	3.12	6,727.49	19.26	0.3981	85,844
2002	400,535.16	32.00	3.12	14,371.20	19.65	0.3859	177,770
2003	402,174.84	32.00	3.12	14,430.03	20.05	0.3734	172,716
2004	1,494,530.12	32.00	3.12	53,623.74	20.47	0.3603	619,268
2005	879,152.87	32.00	3.12	31,544.00	20.90	0.3469	350,705
2006	1,133,034.45	32.00	3.12	40,653.28	21.36	0.3325	433,244
2007	1,184,406.52	32.00	3.12	42,496.51	21.85	0.3172	432,034
2008	875,108.86	32.00	3.12	31,398.91	22.36	0.3013	303,171
2009	490,357.86	32.00	3.12	17,594.04	22.91	0.2841	160,185
2010	131,062.77	32.00	3.12	4,702.53	23.50	0.2656	40,035
2011	50,803.78	32.00	3.12	1,822.84	24.12	0.2463	14,387
2012	95,860.31	32.00	3.12	3,439.47	24.78	0.2256	24,872
2013	4,568.65	32.00	3.12	163.92	25.47	0.2041	1,072
2014	266,215.47	32.00	3.12	9,551.81	26.20	0.1813	55,489
2016	1,623.60	32.00	3.12	58.25	27.78	0.1319	246

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 32-L1							
NET SALVAGE PERCENT.. -15							
2019	2,024.65	32.00	3.12	72.64	30.38	0.0506	118
2020	3,982.96	32.00	3.12	142.91	31.30	0.0219	100
2021	337.03	32.00	3.12	12.09	31.88	0.0038	1
	14,891,579.46			534,302.96			7,537,138
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.59							

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -25							
1910	18,675.04	50.00				1.0000	23,344
1912	4,918.93	50.00				1.0000	6,149
1913	60.00	50.00				1.0000	75
1914	2,836.63	50.00				1.0000	3,546
1919	22,492.14	50.00				1.0000	28,115
1920	6,787.96	50.00				1.0000	8,485
1921	10,426.66	50.00				1.0000	13,033
1922	2,795.59	50.00				1.0000	3,494
1924	15,246.28	50.00				1.0000	19,058
1925	47,286.39	50.00				1.0000	59,108
1926	12,188.70	50.00				1.0000	15,236
1927	664.11	50.00				1.0000	830
1928	206.64	50.00	2.00	5.17	0.12	0.9976	258
1929	4,329.88	50.00	2.00	108.25	0.29	0.9942	5,381
1930	3,420.58	50.00	2.00	85.51	0.54	0.9892	4,230
1931	1,057.22	50.00	2.00	26.43	0.80	0.9840	1,300
1932	454.14	50.00	2.00	11.35	1.05	0.9790	556
1934	1,350.29	50.00	2.00	33.76	1.58	0.9684	1,635
1935	76.24	50.00	2.00	1.91	1.85	0.9630	92
1936	222.56	50.00	2.00	5.56	2.13	0.9574	266
1937	45.21	50.00	2.00	1.13	2.41	0.9518	54
1938	26,713.71	50.00	2.00	667.84	2.68	0.9464	31,602
1939	6.66	50.00	2.00	0.17	2.94	0.9412	8
1940	699.02	50.00	2.00	17.48	3.19	0.9362	818
1941	1,317.56	50.00	2.00	32.94	3.43	0.9314	1,534
1942	6,174.94	50.00	2.00	154.37	3.66	0.9268	7,154
1943	329.07	50.00	2.00	8.23	3.88	0.9224	379
1944	479.58	50.00	2.00	11.99	4.10	0.9180	550
1945	92.77	50.00	2.00	2.32	4.32	0.9136	106
1946	90.62	50.00	2.00	2.27	4.53	0.9094	103
1947	1,631.10	50.00	2.00	40.78	4.75	0.9050	1,845
1948	162.10	50.00	2.00	4.05	4.98	0.9004	182
1949	3,070.26	50.00	2.00	76.76	5.20	0.8960	3,439
1950	3,768.37	50.00	2.00	94.21	5.43	0.8914	4,199
1951	15,787.22	50.00	2.00	394.68	5.66	0.8868	17,500
1952	9,307.91	50.00	2.00	232.70	5.89	0.8822	10,264
1953	4,092.00	50.00	2.00	102.30	6.13	0.8774	4,488
1954	148,070.02	50.00	2.00	3,701.75	6.37	0.8726	161,507
1955	11,073.42	50.00	2.00	276.84	6.62	0.8676	12,009
1956	21,496.07	50.00	2.00	537.40	6.88	0.8624	23,173
1957	15,713.37	50.00	2.00	392.83	7.14	0.8572	16,837
1958	70,856.71	50.00	2.00	1,771.42	7.40	0.8520	75,462
1959	4,541.63	50.00	2.00	113.54	7.68	0.8464	4,805

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -25							
1960	3,522.99	50.00	2.00	88.07	7.97	0.8406	3,702
1961	14,946.71	50.00	2.00	373.67	8.27	0.8346	15,593
1962	494.94	50.00	2.00	12.37	8.58	0.8284	513
1963	7,526.34	50.00	2.00	188.16	8.90	0.8220	7,733
1964	4,360.07	50.00	2.00	109.00	9.24	0.8152	4,443
1965	3,789.23	50.00	2.00	94.73	9.59	0.8082	3,828
1966	3,173.76	50.00	2.00	79.34	9.96	0.8008	3,177
1967	1,570.77	50.00	2.00	39.27	10.35	0.7930	1,557
1968	5,747.96	50.00	2.00	143.70	10.75	0.7850	5,640
1969	3,275.22	50.00	2.00	81.88	11.17	0.7766	3,179
1970	15,705.77	50.00	2.00	392.64	11.61	0.7678	15,074
1971	15,163.90	50.00	2.00	379.10	12.06	0.7588	14,383
1972	52,631.52	50.00	2.00	1,315.79	12.53	0.7494	49,303
1973	130,642.08	50.00	2.00	3,266.05	13.02	0.7396	120,779
1974	21,652.40	50.00	2.00	541.31	13.53	0.7294	19,742
1975	43,798.18	50.00	2.00	1,094.95	14.05	0.7190	39,364
1976	36,181.46	50.00	2.00	904.54	14.60	0.7080	32,021
1977	22,880.99	50.00	2.00	572.02	15.15	0.6970	19,935
1978	30,043.86	50.00	2.00	751.10	15.72	0.6856	25,748
1979	73,184.76	50.00	2.00	1,829.62	16.31	0.6738	61,640
1980	34,223.48	50.00	2.00	855.59	16.91	0.6618	28,311
1981	153,486.95	50.00	2.00	3,837.17	17.53	0.6494	124,593
1982	49,105.86	50.00	2.00	1,227.65	18.16	0.6368	39,088
1983	141,598.87	50.00	2.00	3,539.97	18.81	0.6238	110,412
1984	126,203.81	50.00	2.00	3,155.10	19.46	0.6108	96,357
1985	90,857.63	50.00	2.00	2,271.44	20.13	0.5974	67,848
1986	96,671.50	50.00	2.00	2,416.79	20.81	0.5838	70,546
1987	267,308.22	50.00	2.00	6,682.71	21.51	0.5698	190,390
1988	195,449.94	50.00	2.00	4,886.25	22.21	0.5558	135,789
1989	325,599.24	50.00	2.00	8,139.98	22.93	0.5414	220,349
1990	311,871.27	50.00	2.00	7,796.78	23.66	0.5268	205,367
1991	458,786.59	50.00	2.00	11,469.66	24.39	0.5122	293,738
1992	265,135.73	50.00	2.00	6,628.39	25.14	0.4972	164,782
1993	679,592.01	50.00	2.00	16,989.80	25.90	0.4820	409,454
1994	1,022,778.52	50.00	2.00	25,569.46	26.66	0.4668	596,791
1995	658,415.82	50.00	2.00	16,460.40	27.44	0.4512	371,347
1996	910,306.27	50.00	2.00	22,757.66	28.22	0.4356	495,662
1997	666,640.17	50.00	2.00	16,666.00	29.02	0.4196	349,653
1998	1,210,595.45	50.00	2.00	30,264.89	29.82	0.4036	610,745
1999	1,383,523.36	50.00	2.00	34,588.08	30.63	0.3874	669,971
2000	1,827,333.72	50.00	2.00	45,683.34	31.46	0.3708	846,969
2001	437,002.07	50.00	2.00	10,925.05	32.28	0.3544	193,592
2002	1,074,009.62	50.00	2.00	26,850.24	33.12	0.3376	453,232

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -25							
2003	1,245,774.55	50.00	2.00	31,144.36	33.97	0.3206	499,244
2004	3,172,647.51	50.00	2.00	79,316.19	34.82	0.3036	1,204,020
2005	2,231,275.13	50.00	2.00	55,781.88	35.68	0.2864	798,796
2006	2,480,500.06	50.00	2.00	62,012.50	36.54	0.2692	834,688
2007	2,302,410.41	50.00	2.00	57,560.26	37.42	0.2516	724,108
2008	1,694,595.23	50.00	2.00	42,364.88	38.30	0.2340	495,669
2009	724,934.62	50.00	2.00	18,123.37	39.18	0.2164	196,095
2010	220,261.34	50.00	2.00	5,506.53	40.08	0.1984	54,625
2011	66,890.49	50.00	2.00	1,672.26	40.98	0.1804	15,084
2012	59,566.01	50.00	2.00	1,489.15	41.88	0.1624	12,092
2013	13,659.09	50.00	2.00	341.48	42.79	0.1442	2,462
2014	643.90	50.00	2.00	16.10	43.71	0.1258	101
2015	3,738.06	50.00	2.00	93.45	44.63	0.1074	502
2016	179.24	50.00	2.00	4.48	45.55	0.0890	20
2019	2,072.40	50.00	2.00	51.81	48.35	0.0330	85
2020	1,339.42	50.00	2.00	33.49	49.29	0.0142	24
2021	337.03	50.00	2.00	8.43	49.88	0.0024	1
	27,598,628.80			686,356.27			12,602,165

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.49

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 40-R0.5							
NET SALVAGE PERCENT.. -30							
1953	31.52	40.00	2.50	1.02	5.56	0.8610	35
1958	856.49	40.00	2.50	27.84	7.57	0.8108	903
1961	761.52	40.00	2.50	24.75	8.76	0.7810	773
1962	3,073.15	40.00	2.50	99.88	9.15	0.7713	3,081
1963	23,390.57	40.00	2.50	760.19	9.55	0.7613	23,148
1964	36,927.13	40.00	2.50	1,200.13	9.95	0.7513	36,064
1965	34,527.85	40.00	2.50	1,122.16	10.36	0.7410	33,261
1966	51,449.00	40.00	2.50	1,672.09	10.77	0.7308	48,875
1967	37,652.04	40.00	2.50	1,223.69	11.18	0.7205	35,267
1968	61,842.22	40.00	2.50	2,009.87	11.59	0.7103	57,100
1969	61,656.75	40.00	2.50	2,003.84	12.01	0.6998	56,088
1970	68,410.88	40.00	2.50	2,223.35	12.43	0.6893	61,298
1971	59,835.78	40.00	2.50	1,944.66	12.85	0.6788	52,798
1972	106,616.19	40.00	2.50	3,465.03	13.28	0.6680	92,585
1973	103,385.62	40.00	2.50	3,360.03	13.72	0.6570	88,302
1974	124,655.60	40.00	2.50	4,051.31	14.16	0.6460	104,686
1975	121,103.04	40.00	2.50	3,935.85	14.61	0.6348	99,931
1976	110,947.21	40.00	2.50	3,605.78	15.06	0.6235	89,928
1977	150,949.03	40.00	2.50	4,905.84	15.51	0.6123	120,144
1978	189,554.79	40.00	2.50	6,160.53	15.97	0.6008	148,038
1979	215,104.56	40.00	2.50	6,990.90	16.44	0.5890	164,706
1980	250,429.85	40.00	2.50	8,138.97	16.91	0.5773	187,929
1981	304,563.13	40.00	2.50	9,898.30	17.39	0.5653	223,801
1982	142,259.09	40.00	2.50	4,623.42	17.87	0.5533	102,316
1983	74,139.57	40.00	2.50	2,409.54	18.36	0.5410	52,142
1984	84,160.44	40.00	2.50	2,735.21	18.86	0.5285	57,822
1985	113,342.39	40.00	2.50	3,683.63	19.36	0.5160	76,030
1986	111,126.72	40.00	2.50	3,611.62	19.87	0.5033	72,702
1987	119,762.23	40.00	2.50	3,892.27	20.38	0.4905	76,366
1988	141,063.28	40.00	2.50	4,584.56	20.90	0.4775	87,565
1989	195,366.93	40.00	2.50	6,349.43	21.42	0.4645	117,972
1990	240,667.42	40.00	2.50	7,821.69	21.95	0.4513	141,182
1991	256,690.95	40.00	2.50	8,342.46	22.49	0.4378	146,076
1992	329,506.42	40.00	2.50	10,708.96	23.03	0.4243	181,731
1993	250,649.76	40.00	2.50	8,146.12	23.58	0.4105	133,759
1994	314,717.83	40.00	2.50	10,228.33	24.13	0.3968	162,324
1995	293,873.93	40.00	2.50	9,550.90	24.68	0.3830	146,320
1996	397,126.15	40.00	2.50	12,906.60	25.24	0.3690	190,501
1997	315,483.30	40.00	2.50	10,253.21	25.81	0.3548	145,493
1998	408,781.08	40.00	2.50	13,285.39	26.38	0.3405	180,947
1999	369,154.17	40.00	2.50	11,997.51	26.95	0.3263	156,568
2000	279,744.95	40.00	2.50	9,091.71	27.52	0.3120	113,465
2001	386,252.38	40.00	2.50	12,553.20	28.10	0.2975	149,383

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R0.5							
NET SALVAGE PERCENT.. -30							
2002	468,047.48	40.00	2.50	15,211.54	28.69	0.2828	172,043
2003	468,149.54	40.00	2.50	15,214.86	29.27	0.2683	163,255
2004	1,684,218.33	40.00	2.50	54,737.10	29.86	0.2535	555,034
2005	1,804,849.98	40.00	2.50	58,657.62	30.45	0.2388	560,180
2006	1,300,408.99	40.00	2.50	42,263.29	31.05	0.2238	378,256
2007	1,311,421.74	40.00	2.50	42,621.21	31.64	0.2090	356,313
2008	66,709.20	40.00	2.50	2,168.05	32.24	0.1940	16,824
2009	541,678.34	40.00	2.50	17,604.55	32.84	0.1790	126,049
2010	211,016.12	40.00	2.50	6,858.02	33.44	0.1640	44,989
2011	93,550.66	40.00	2.50	3,040.40	34.04	0.1490	18,121
2012	14,232.39	40.00	2.50	462.55	34.64	0.1340	2,479
2014	7,080.86	40.00	2.50	230.13	35.85	0.1038	955
2015	3,620.84	40.00	2.50	117.68	36.46	0.0885	417
2020	1,286.52	40.00	2.50	41.81	39.53	0.0118	20
	14,917,863.90			484,830.58			6,614,340
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.25							

DUKE ENERGY OHIO

ACCOUNT 3734 STREET LIGHTING AND SIGNAL SYSTEMS - PUBLIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-R2							
NET SALVAGE PERCENT.. -25							
2000	799.00	12.00	8.33	83.20	0.40	0.9667	965
2001	806.75	12.00	8.33	84.00	0.68	0.9433	951
2002	51.83	12.00	8.33	5.40	0.96	0.9200	60
2003	1,504.95	12.00	8.33	156.70	1.25	0.8958	1,685
2004	13,303.99	12.00	8.33	1,385.28	1.55	0.8708	14,482
2005	5,888.39	12.00	8.33	613.13	1.86	0.8450	6,220
2006	18,006.22	12.00	8.33	1,874.90	2.19	0.8175	18,400
2007	19,044.63	12.00	8.33	1,983.02	2.56	0.7867	18,727
2008	18,548.82	12.00	8.33	1,931.40	2.98	0.7517	17,428
2009	542,706.40	12.00	8.33	56,509.30	3.44	0.7133	483,911
2010	498.35	12.00	8.33	51.89	3.95	0.6708	418
2011	61,990.16	12.00	8.33	6,454.73	4.51	0.6242	48,365
2012	359,697.13	12.00	8.33	37,453.46	5.12	0.5733	257,781
2013	581,264.83	12.00	8.33	60,524.20	5.78	0.5183	376,609
2014	347,365.91	12.00	8.33	36,169.48	6.47	0.4608	200,096
2015	18,882.54	12.00	8.33	1,966.14	7.20	0.4000	9,441
2016	2,926,010.25	12.00	8.33	304,670.82	7.97	0.3358	1,228,303
2017	20,836.01	12.00	8.33	2,169.55	8.76	0.2700	7,032
2018	282,982.26	12.00	8.33	29,465.53	9.59	0.2008	71,039
2019	1,130,103.61	12.00	8.33	117,672.04	10.45	0.1292	182,469
2020	12,152,871.21	12.00	8.33	1,265,417.71	11.33	0.0558	848,118
2021	1,614,974.53	12.00	8.33	168,159.22	11.89	0.0092	18,512
	20,118,137.77			2,094,801.10			3,811,012
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.41							

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
EVANSTON SERVICE BUILDING (DANA AVENUE)							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2047							
NET SALVAGE PERCENT.. -10							
1928	187,890.35	64.94	1.54	3,182.86	11.92	0.8165	168,743
1938	2,584.50	64.57	1.55	44.07	14.68	0.7727	2,197
1939	245.83	64.51	1.55	4.19	14.93	0.7686	208
1940	4,707.45	64.44	1.55	80.26	15.18	0.7644	3,958
1942	514.36	64.27	1.56	8.83	15.67	0.7562	428
1943	331.25	64.18	1.56	5.68	15.90	0.7523	274
1946	1,328.90	63.84	1.57	22.95	16.58	0.7403	1,082
1948	454.27	63.58	1.57	7.85	17.02	0.7323	366
1949	165,033.03	63.43	1.58	2,868.27	17.23	0.7284	132,224
1950	1,394.26	63.28	1.58	24.23	17.43	0.7246	1,111
1951	60.00	63.11	1.58	1.04	17.64	0.7205	48
1952	79.52	62.94	1.59	1.39	17.84	0.7166	63
1953	36,081.95	62.75	1.59	631.07	18.03	0.7127	28,286
1955	118,238.15	62.35	1.60	2,080.99	18.41	0.7047	91,659
1956	1,128.42	62.13	1.61	19.98	18.60	0.7006	870
1959	484.80	61.41	1.63	8.69	19.13	0.6885	367
1960	24,825.62	61.15	1.64	447.85	19.30	0.6844	18,689
1961	4,751.09	60.88	1.64	85.71	19.47	0.6802	3,555
1963	1,424.28	60.29	1.66	26.01	19.80	0.6716	1,052
1964	35,687.58	59.98	1.67	655.58	19.96	0.6672	26,193
1965	4,177.93	59.66	1.68	77.21	20.11	0.6629	3,047
1966	489.27	59.33	1.69	9.10	20.26	0.6585	354
1967	15,612.56	58.98	1.70	291.95	20.41	0.6540	11,231
1969	702.40	58.26	1.72	13.29	20.70	0.6447	498
1970	5,403.22	57.88	1.73	102.82	20.84	0.6399	3,804
1971	8,540.92	57.48	1.74	163.47	20.98	0.6350	5,966
1972	22,306.56	57.08	1.75	429.40	21.11	0.6302	15,463
1973	23,845.08	56.66	1.76	461.64	21.24	0.6251	16,397
1974	104,569.08	56.23	1.78	2,047.46	21.37	0.6200	71,310
1975	11,889.89	55.79	1.79	234.11	21.49	0.6148	8,041
1978	4,315.12	54.40	1.84	87.34	21.85	0.5984	2,840
1979	4,037.25	53.91	1.85	82.16	21.97	0.5925	2,631
1980	33,180.19	53.41	1.87	682.52	22.08	0.5866	21,409
1985	29,182.57	50.74	1.97	632.39	22.59	0.5548	17,809
1987	36,570.96	49.59	2.02	812.61	22.78	0.5406	21,748
1988	41,360.90	49.00	2.04	928.14	22.87	0.5333	24,262
1989	70,193.17	48.40	2.07	1,598.30	22.95	0.5258	40,601
1990	33,371.10	47.79	2.09	767.20	23.03	0.5181	19,019
1991	34,087.25	47.17	2.12	794.91	23.12	0.5099	19,118
1992	86,056.10	46.53	2.15	2,035.23	23.19	0.5016	47,483
1993	31,276.02	45.89	2.18	750.00	23.27	0.4929	16,958

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
EVANSTON SERVICE BUILDING (DANA AVENUE)							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2047							
NET SALVAGE PERCENT.. -10							
1994	12,189.37	45.24	2.21	296.32	23.34	0.4841	6,491
1995	36,924.77	44.58	2.24	909.83	23.41	0.4749	19,288
2005	9,954.83	37.46	2.67	292.37	24.00	0.3593	3,935
2012	58,702.50	31.97	3.13	2,021.13	24.30	0.2399	15,492
2013	109,244.06	31.16	3.21	3,857.41	24.34	0.2189	26,301
2016	2,227,178.39	28.68	3.49	85,501.38	24.46	0.1471	360,478
2018	401,092.63	27.00	3.70	16,324.47	24.54	0.0911	40,198
	4,043,699.70			132,411.66			1,323,545
HARTWELL TRANSPORTATION CONSTRUCTION HEADQUARTERS							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2033							
NET SALVAGE PERCENT.. -10							
1951	497.00	59.66	1.68	9.18	10.36	0.8264	452
1953	1,446.43	58.98	1.70	27.05	10.46	0.8227	1,309
1954	272.80	58.63	1.71	5.13	10.51	0.8207	246
1955	298.13	58.26	1.72	5.64	10.55	0.8189	269
1964	4,929.98	54.40	1.84	99.78	10.93	0.7991	4,333
1967	864.21	52.90	1.89	17.97	11.04	0.7913	752
1974	1,454.98	49.00	2.04	32.65	11.25	0.7704	1,233
1977	1,077.65	47.17	2.12	25.13	11.34	0.7596	900
1982	786.09	43.91	2.28	19.72	11.45	0.7392	639
1985	1,358.23	41.84	2.39	35.71	11.52	0.7247	1,083
1989	12,903.22	38.95	2.57	364.77	11.59	0.7024	9,970
1991	9,866.71	37.46	2.67	289.79	11.63	0.6895	7,484
1992	32,679.05	36.70	2.72	977.76	11.64	0.6828	24,546
1993	6,029.43	35.93	2.78	184.38	11.66	0.6755	4,480
2001	3,081.41	29.52	3.39	114.91	11.76	0.6016	2,039
2006	31,700.82	25.28	3.96	1,380.89	11.80	0.5332	18,594
2008	107,452.97	23.55	4.25	5,023.43	11.82	0.4981	58,873
2012	88,095.24	20.00	5.00	4,845.24	11.86	0.4070	39,440
2013	67,187.48	19.10	5.24	3,872.69	11.87	0.3785	27,976
2014	49,489.69	18.19	5.50	2,994.13	11.87	0.3474	18,914
2015	884,847.70	17.28	5.79	56,355.95	11.88	0.3125	304,166

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
HARTWELL TRANSPORTATION CONSTRUCTION HEADQUARTERS							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2033							
NET SALVAGE PERCENT.. -10							
2016	1,003,204.04	16.36	6.11	67,425.34	11.89	0.2732	301,516
2018	8,674.17	14.51	6.89	657.42	11.91	0.1792	1,710
2020	8,037.88	12.64	7.91	699.38	11.92	0.0570	504
	2,326,235.31			145,464.04			831,428

BRECON SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2037
NET SALVAGE PERCENT.. -10

1962	103,628.05	57.08	1.75	1,994.84	13.76	0.7589	86,511
1972	640.17	52.37	1.91	13.45	14.36	0.7258	511
1973	1,143.93	51.84	1.93	24.29	14.41	0.7220	909
1977	335.12	49.59	2.02	7.45	14.60	0.7056	260
1978	53,505.70	49.00	2.04	1,200.67	14.65	0.7010	41,259
1982	751.22	46.53	2.15	17.77	14.82	0.6815	563
1983	1,023.73	45.89	2.18	24.55	14.86	0.6762	761
1988	17,491.85	42.54	2.35	452.16	15.03	0.6467	12,443
1989	12,657.81	41.84	2.39	332.77	15.06	0.6401	8,912
1990	83,326.54	41.13	2.43	2,227.32	15.09	0.6331	58,030
1993	69,863.83	38.95	2.57	1,975.05	15.18	0.6103	46,899
1994	31,808.64	38.21	2.62	916.73	15.20	0.6022	21,071
1995	10,068.28	37.46	2.67	295.71	15.23	0.5934	6,572
1998	96,500.05	35.15	2.84	3,014.66	15.30	0.5647	59,945
2000	2,985.57	33.58	2.98	97.87	15.34	0.5432	1,784
2006	15,835.06	28.68	3.49	607.91	15.45	0.4613	8,035
2008	919,061.00	27.00	3.70	37,405.78	15.48	0.4267	431,349
2009	209,887.86	26.14	3.83	8,842.58	15.50	0.4070	93,976
2010	39,592.17	25.28	3.96	1,724.63	15.51	0.3865	16,831
	1,670,106.58			61,176.19			896,621

BRECON MAINTENANCE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. -10

1962	85,668.08	52.37	1.91	1,799.89	5.89	0.8875	83,636
1976	454.08	43.91	2.28	11.39	6.01	0.8631	431

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BRECON MAINTENANCE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2027							
NET SALVAGE PERCENT.. -10							
1980	6,398.91	41.13	2.43	171.04	6.04	0.8532	6,005
1981	1,751.84	40.41	2.47	47.60	6.04	0.8505	1,639
1984	7,785.04	38.21	2.62	224.36	6.06	0.8414	7,205
1988	14,357.19	35.15	2.84	448.52	6.08	0.8270	13,061
1989	5,322.80	34.37	2.91	170.38	6.08	0.8231	4,819
1990	447.78	33.58	2.98	14.68	6.09	0.8186	403
1992	3,662.17	31.97	3.13	126.09	6.10	0.8092	3,260
1993	193,539.52	31.16	3.21	6,833.88	6.10	0.8042	171,217
2011	146,778.18	15.44	6.48	10,462.35	6.15	0.6017	97,145
2018	7,886.07	8.83	11.33	982.84	6.16	0.3024	2,623
	474,051.66			21,293.02			391,444

QUEENSGATE SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2052
NET SALVAGE PERCENT.. -10

1972	6,934,679.89	58.98	1.70	129,678.51	23.84	0.5958	4,544,851
1975	6,196.05	57.88	1.73	117.91	24.38	0.5788	3,945
1977	17,317.44	57.08	1.75	333.36	24.71	0.5671	10,803
1978	5,256.81	56.66	1.76	101.77	24.88	0.5609	3,243
1979	134,489.57	56.23	1.78	2,633.31	25.03	0.5549	82,085
1980	12,541.41	55.79	1.79	246.94	25.19	0.5485	7,567
1982	4,019.50	54.87	1.82	80.47	25.49	0.5355	2,367
1983	48,158.45	54.40	1.84	974.73	25.64	0.5287	28,006
1984	16,544.10	53.91	1.85	336.67	25.78	0.5218	9,496
1985	6,733.52	53.41	1.87	138.51	25.92	0.5147	3,812
1986	7,290.34	52.90	1.89	151.57	26.05	0.5076	4,070
1988	7,621.81	51.84	1.93	161.81	26.31	0.4925	4,129
1989	7,208.24	51.29	1.95	154.62	26.43	0.4847	3,843
1990	146,760.90	50.74	1.97	3,180.31	26.55	0.4767	76,963
1991	113,414.35	50.17	1.99	2,482.64	26.67	0.4684	58,437
1992	271,383.71	49.59	2.02	6,030.15	26.78	0.4600	137,311
1993	109,936.42	49.00	2.04	2,466.97	26.89	0.4512	54,566
1994	234,260.78	48.40	2.07	5,334.12	27.00	0.4422	113,936
1995	230,228.52	47.79	2.09	5,292.95	27.10	0.4329	109,643
1998	260,050.09	45.89	2.18	6,236.00	27.39	0.4031	115,320
1999	132,731.33	45.24	2.21	3,226.70	27.48	0.3926	57,317
2000	562,625.48	44.58	2.24	13,863.09	27.56	0.3818	236,285

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
QUEENSGATE SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2052							
NET SALVAGE PERCENT.. -10							
2001	346,202.30	43.91	2.28	8,682.75	27.65	0.3703	141,019
2002	127,381.58	43.23	2.31	3,236.77	27.73	0.3586	50,240
2003	35,818.41	42.54	2.35	925.91	27.81	0.3463	13,643
2004	563,060.50	41.84	2.39	14,802.86	27.88	0.3337	206,652
2005	62,251.33	41.13	2.43	1,663.98	27.96	0.3202	21,926
2006	172,206.39	40.41	2.47	4,678.85	28.03	0.3064	58,033
2007	37,906.05	39.68	2.52	1,050.76	28.10	0.2918	12,168
2009	278,477.50	38.21	2.62	8,025.72	28.23	0.2612	80,009
2010	1,969,139.93	37.46	2.67	57,833.64	28.29	0.2448	530,228
2012	384,677.77	35.93	2.78	11,763.45	28.41	0.2093	88,564
2014	9,624.66	34.37	2.91	308.09	28.53	0.1699	1,799
2016	4,450.00	32.78	3.05	149.30	28.64	0.1263	618
2017	78,999.73	31.97	3.13	2,719.96	28.70	0.1023	8,888
2020	38,029.85	29.52	3.39	1,418.13	28.85	0.0227	950
	13,377,674.71			300,483.28			6,882,732

VALLEY VIEW SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2026
NET SALVAGE PERCENT.. -10

1956	115,089.54	54.87	1.82	2,304.09	4.95	0.9098	115,178
1957	32.79	54.40	1.84	0.66	4.96	0.9088	33
1964	1,606.58	50.74	1.97	34.81	5.01	0.9013	1,593
1968	303.82	48.40	2.07	6.92	5.04	0.8959	299
1969	6,537.52	47.79	2.09	150.30	5.05	0.8943	6,431
1971	14,236.81	46.53	2.15	336.70	5.06	0.8913	13,957
1974	1,119.36	44.58	2.24	27.58	5.07	0.8863	1,091
1975	3,027.50	43.91	2.28	75.93	5.08	0.8843	2,945
1993	99,687.83	30.34	3.30	3,618.67	5.15	0.8303	91,043
1994	36,910.34	29.52	3.39	1,376.39	5.15	0.8255	33,518
2004	129,087.78	20.89	4.79	6,801.64	5.17	0.7525	106,854
2008	3,003.52	17.28	5.79	191.29	5.17	0.7008	2,315
2019	15,384.51	6.90	14.49	2,452.14	5.19	0.2478	4,194
2020	22,246.60	5.93	16.86	4,125.85	5.19	0.1248	3,054
	448,274.50			21,502.97			382,505

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
ESO PRIMARY CONTROL CENTER							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2080							
NET SALVAGE PERCENT.. -10							
2020	56,180,790.60	49.59	2.02	1,248,337.17	48.99	0.0121	747,766
	56,180,790.60			1,248,337.17			747,766
TODHUNTER ADMINISTRATION BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2073							
NET SALVAGE PERCENT.. -10							
2018	8,022,587.44	46.53	2.15	189,734.19	44.29	0.0481	424,828
	8,022,587.44			189,734.19			424,828
BRECON SALVAGE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2024							
NET SALVAGE PERCENT.. -10							
1969	109,112.36	46.53	2.15	2,580.51	3.17	0.9319	111,846
1978	299.07	40.41	2.47	8.13	3.19	0.9211	303
1982	44,452.87	37.46	2.67	1,305.58	3.20	0.9146	44,721
1984	3,136.98	35.93	2.78	95.93	3.20	0.9109	3,143
1994	6,376.68	27.84	3.59	251.82	3.21	0.8847	6,206
2001	1,182.50	21.78	4.59	59.70	3.22	0.8522	1,108
2003	11,048.98	20.00	5.00	607.69	3.22	0.8390	10,197
	175,609.44			4,909.36			177,524
BRECON TRANSPORTATION OFFICE							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -10							
2010	10,807.18	20.00	5.00	594.39	9.97	0.5015	5,962
	10,807.18			594.39			5,962

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BRECON-KEMPER STOREROOM NO. 2 INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2040 NET SALVAGE PERCENT.. -10							
1962	2,896.79	58.26	1.72	54.81	15.74	0.7298	2,326
1975	6,689.88	52.37	1.91	140.55	16.77	0.6798	5,002
1988	52,273.94	44.58	2.24	1,288.03	17.51	0.6072	34,916
1991	36,455.10	42.54	2.35	942.36	17.64	0.5853	23,472
2009	33,935.87	28.68	3.49	1,302.80	18.18	0.3661	13,667
	132,251.58			3,728.55			79,383
FOURTH AND MAIN OFFICE BUILDING INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2043 NET SALVAGE PERCENT.. -10							
2006	22,530.47	33.58	2.98	738.55	20.70	0.3836	9,506
2007	772,421.48	32.78	3.05	25,914.74	20.73	0.3676	312,336
2008	298,649.44	31.97	3.13	10,282.50	20.76	0.3506	115,190
2009	41,513.84	31.16	3.21	1,465.85	20.79	0.3328	15,197
2017	448,533.53	24.42	4.10	20,228.86	21.02	0.1392	68,694
2019	987,494.38	22.67	4.41	47,903.35	21.07	0.0706	76,667
	2,571,143.14			106,533.85			597,590
LITTLE MIAMI ELECTRIC DISTRIBUTION HEADQUARTERS INTERIM SURVIVOR CURVE.. IOWA 65-R1 PROBABLE RETIREMENT YEAR.. 6-2043 NET SALVAGE PERCENT.. -10							
2008	365,047.86	31.97	3.13	12,568.60	20.76	0.3506	140,800
2018	42,196.54	23.55	4.25	1,972.69	21.05	0.1062	4,928
	407,244.40			14,541.29			145,728

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BRECON GARAGE							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -10							
2009	121,728.72	20.89	4.79	6,413.89	9.96	0.5232	70,060
	121,728.72			6,413.89			70,060
COLERAIN OPERATIONS CENTER							
INTERIM SURVIVOR CURVE.. IOWA 65-R1							
PROBABLE RETIREMENT YEAR.. 6-2075							
NET SALVAGE PERCENT.. -10							
2020	26,084,601.70	46.53	2.15	616,900.83	45.92	0.0131	376,166
	26,084,601.70			616,900.83			376,166
MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -20							
1905	3,696.30	50.00				1.0000	4,436
1918	20.31	50.00				1.0000	24
1919	1,682.56	50.00				1.0000	2,019
1921	148.07	50.00				1.0000	178
1922	2,499.98	50.00				1.0000	3,000
1924	4,645.74	50.00				1.0000	5,575
1926	992.77	50.00				1.0000	1,191
1927	1,096.19	50.00				1.0000	1,315
1930	209.85	50.00				1.0000	252
1935	49.16	50.00				1.0000	59
1937	14.88	50.00	2.00	0.36	0.28	0.9944	18
1940	16.02	50.00	2.00	0.38	0.89	0.9822	19
1941	2,251.01	50.00	2.00	54.02	1.13	0.9774	2,640
1942	1,139.49	50.00	2.00	27.35	1.36	0.9728	1,330
1944	216.30	50.00	2.00	5.19	1.85	0.9630	250
1946	57.04	50.00	2.00	1.37	2.35	0.9530	65
1948	659.14	50.00	2.00	15.82	2.87	0.9426	746
1950	4,636.71	50.00	2.00	111.28	3.38	0.9324	5,188
1951	288.08	50.00	2.00	6.91	3.64	0.9272	321
1952	14,606.15	50.00	2.00	350.55	3.90	0.9220	16,160
1955	25,268.32	50.00	2.00	606.44	4.67	0.9066	27,490
1956	8,085.62	50.00	2.00	194.05	4.94	0.9012	8,744
1958	176,016.62	50.00	2.00	4,224.40	5.48	0.8904	188,070

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -20							
1959	632.98	50.00	2.00	15.19	5.76	0.8848	672
1960	211,747.20	50.00	2.00	5,081.93	6.05	0.8790	223,351
1963	931.09	50.00	2.00	22.35	6.99	0.8602	961
1964	2,292.68	50.00	2.00	55.02	7.34	0.8532	2,347
1965	9,230.23	50.00	2.00	221.53	7.69	0.8462	9,373
1966	15,426.66	50.00	2.00	370.24	8.07	0.8386	15,524
1967	698.50	50.00	2.00	16.76	8.46	0.8308	696
1968	1,785.00	50.00	2.00	42.84	8.87	0.8226	1,762
1969	64,748.08	50.00	2.00	1,553.95	9.29	0.8142	63,261
1970	14,481.54	50.00	2.00	347.56	9.74	0.8052	13,993
1971	3,580.33	50.00	2.00	85.93	10.21	0.7958	3,419
1972	24,110.88	50.00	2.00	578.66	10.69	0.7862	22,747
1973	835.46	50.00	2.00	20.05	11.19	0.7762	778
1974	12,493.61	50.00	2.00	299.85	11.72	0.7656	11,478
1975	994.94	50.00	2.00	23.88	12.26	0.7548	901
1977	223.46	50.00	2.00	5.36	13.39	0.7322	196
1978	1,039.98	50.00	2.00	24.96	13.99	0.7202	899
1979	62.89	50.00	2.00	1.51	14.60	0.7080	53
1980	16,968.35	50.00	2.00	407.24	15.23	0.6954	14,160
1982	12,447.67	50.00	2.00	298.74	16.53	0.6694	9,999
1983	10,200.64	50.00	2.00	244.82	17.21	0.6558	8,027
1984	31,677.44	50.00	2.00	760.26	17.89	0.6422	24,412
1985	45,747.89	50.00	2.00	1,097.95	18.60	0.6280	34,476
1986	8,077.06	50.00	2.00	193.85	19.31	0.6138	5,949
1987	1,155.18	50.00	2.00	27.72	20.04	0.5992	831
1988	28,374.78	50.00	2.00	680.99	20.78	0.5844	19,899
1989	76,534.79	50.00	2.00	1,836.83	21.53	0.5694	52,295
1990	42,402.65	50.00	2.00	1,017.66	22.30	0.5540	28,189
1991	87,152.39	50.00	2.00	2,091.66	23.07	0.5386	56,328
1993	135,966.57	50.00	2.00	3,263.20	24.65	0.5070	82,722
1994	160,142.80	50.00	2.00	3,843.43	25.46	0.4908	94,318
1995	2,717.41	50.00	2.00	65.22	26.28	0.4744	1,547
1996	2,909.33	50.00	2.00	69.82	27.10	0.4580	1,599
2000	923.36	50.00	2.00	22.16	30.51	0.3898	432
2001	86,741.62	50.00	2.00	2,081.80	31.38	0.3724	38,763
2002	124,872.05	50.00	2.00	2,996.93	32.27	0.3546	53,136
2003	74,634.62	50.00	2.00	1,791.23	33.16	0.3368	30,164
2004	25,631.83	50.00	2.00	615.16	34.06	0.3188	9,806
2005	22,924.47	50.00	2.00	550.19	34.96	0.3008	8,275
2006	176,948.17	50.00	2.00	4,246.76	35.88	0.2824	59,964
2007	42,852.54	50.00	2.00	1,028.46	36.80	0.2640	13,576
2008	95,111.71	50.00	2.00	2,282.68	37.73	0.2454	28,008

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -20							
2009	60,506.18	50.00	2.00	1,452.15	38.66	0.2268	16,467
2012	94,383.32	50.00	2.00	2,265.20	41.50	0.1700	19,254
2013	839,015.34	50.00	2.00	20,136.37	42.45	0.1510	152,030
2017	53,730.44	50.00	2.00	1,289.53	46.32	0.0736	4,745
2018	317,291.82	50.00	2.00	7,615.00	47.30	0.0540	20,561
2019	1,566,004.61	50.00	2.00	37,584.11	48.28	0.0344	64,645
2020	728,403.37	50.00	2.00	17,481.68	49.26	0.0148	12,936
	5,586,062.22			133,704.49			1,609,014
	121,632,868.88			3,007,729.17			14,942,296
	COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.47						

DUKE ENERGY OHIO

ACCOUNT 3910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2005	57,487.53	20.00	5.00	2,874.38	4.25	0.7875	45,271
2007	14,356.80	20.00	5.00	717.84	6.25	0.6875	9,870
2008	72,052.92	20.00	5.00	3,602.65	7.25	0.6375	45,934
2009	25,070.39	20.00	5.00	1,253.52	8.25	0.5875	14,729
2010	19,729.79	20.00	5.00	986.49	9.25	0.5375	10,605
2011	56,287.24	20.00	5.00	2,814.36	10.25	0.4875	27,440
2012	18,200.00	20.00	5.00	910.00	11.25	0.4375	7,962
2013	22,276.72	20.00	5.00	1,113.84	12.25	0.3875	8,632
2014	37,334.00	20.00	5.00	1,866.70	13.25	0.3375	12,600
2015	13,270.89	20.00	5.00	663.54	14.25	0.2875	3,815
2016	11,969.35	20.00	5.00	598.47	15.25	0.2375	2,843
2017	424,093.57	20.00	5.00	21,204.68	16.25	0.1875	79,518
2018	924,210.05	20.00	5.00	46,210.50	17.25	0.1375	127,079
2019	219,526.50	20.00	5.00	10,976.32	18.25	0.0875	19,209
2020	18,448,072.44	20.00	5.00	922,403.62	19.25	0.0375	691,803
2021	2,293,338.49	20.00	5.00	114,666.92	19.88	0.0060	13,760
	22,657,276.68			1,132,863.83			1,121,070
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00							

DUKE ENERGY OHIO

ACCOUNT 3911 OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2016	3,126,953.76	5.00	20.00	625,390.75	0.25	0.9500	2,970,606
2017	1,969,317.27	5.00	20.00	393,863.45	1.25	0.7500	1,476,988
2018	3,936,169.92	5.00	20.00	787,233.98	2.25	0.5500	2,164,893
2019	3,081,138.31	5.00	20.00	616,227.66	3.25	0.3500	1,078,398
2020	2,566,600.07	5.00	20.00	513,320.01	4.25	0.1500	384,990
2021	325,822.05	5.00	20.00	65,164.41	4.88	0.0240	7,820
	15,006,001.38			3,001,200.26			8,083,695
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 20.00							

DUKE ENERGY OHIO

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-L3							
NET SALVAGE PERCENT.. +10							
1991	121,876.81	20.00	5.00	5,484.46	3.82	0.8090	88,739
1994	14,726.05	20.00	5.00	662.67	4.60	0.7700	10,205
1999	53,988.16	20.00	5.00	2,429.47	5.71	0.7145	34,717
2001	121,858.24	20.00	5.00	5,483.62	6.05	0.6975	76,497
2002	203,833.62	20.00	5.00	9,172.51	6.23	0.6885	126,306
2003	153,785.94	20.00	5.00	6,920.37	6.44	0.6780	93,840
2005	189,810.95	20.00	5.00	8,541.49	7.02	0.6490	110,869
2006	70,538.03	20.00	5.00	3,174.21	7.43	0.6285	39,900
2007	8,814.96	20.00	5.00	396.67	7.92	0.6040	4,792
2008	17,665.70	20.00	5.00	794.96	8.50	0.5750	9,142
2012	6,650.85	20.00	5.00	299.29	11.58	0.4210	2,520
2013	3,609.11	20.00	5.00	162.41	12.47	0.3765	1,223
2014	9,891.78	20.00	5.00	445.13	13.38	0.3310	2,947
2015	2,266.96	20.00	5.00	102.01	14.32	0.2840	579
2016	14,119.13	20.00	5.00	635.36	15.28	0.2360	2,999
2017	39,440.10	20.00	5.00	1,774.80	16.26	0.1870	6,638
2018	1,446,590.69	20.00	5.00	65,096.58	17.25	0.1375	179,016
2019	1,643,928.47	20.00	5.00	73,976.78	18.25	0.0875	129,459
2020	2,083,340.54	20.00	5.00	93,750.32	19.25	0.0375	70,313
2021	38,327.61	20.00	5.00	1,724.74	19.87	0.0065	224
	6,245,063.70			281,027.85			990,925
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.50							

DUKE ENERGY OHIO

ACCOUNT 3925 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 11-L3							
NET SALVAGE PERCENT.. +5							
2018	1,228.22	11.00	9.09	106.06	8.27	0.2482	290
2019	382,001.76	11.00	9.09	32,987.76	9.25	0.1591	57,734
	383,229.98			33,093.82			58,024
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 8.64							

DUKE ENERGY OHIO

ACCOUNT 3930 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2014	256,499.90	20.00	5.00	12,825.00	13.25	0.3375	86,569
2018	259,405.05	20.00	5.00	12,970.25	17.25	0.1375	35,668
2019	144,799.89	20.00	5.00	7,239.99	18.25	0.0875	12,670
	660,704.84			33,035.24			134,907
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00							

DUKE ENERGY OHIO

ACCOUNT 3940 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1996	168,436.04	25.00	4.00	6,737.44	0.25	0.9900	166,752
1997	339,260.99	25.00	4.00	13,570.44	1.25	0.9500	322,298
1998	192,158.55	25.00	4.00	7,686.34	2.25	0.9100	174,864
1999	312,695.34	25.00	4.00	12,507.81	3.25	0.8700	272,045
2000	531,628.06	25.00	4.00	21,265.12	4.25	0.8300	441,251
2001	701,830.90	25.00	4.00	28,073.24	5.25	0.7900	554,446
2002	654,255.85	25.00	4.00	26,170.23	6.25	0.7500	490,692
2003	299,965.75	25.00	4.00	11,998.63	7.25	0.7100	212,976
2004	187,428.19	25.00	4.00	7,497.13	8.25	0.6700	125,577
2005	982,322.55	25.00	4.00	39,292.90	9.25	0.6300	618,863
2006	546,129.49	25.00	4.00	21,845.18	10.25	0.5900	322,216
2007	986,365.66	25.00	4.00	39,454.63	11.25	0.5500	542,501
2008	1,374,120.43	25.00	4.00	54,964.82	12.25	0.5100	700,801
2009	1,134,252.67	25.00	4.00	45,370.11	13.25	0.4700	533,099
2010	227,612.22	25.00	4.00	9,104.49	14.25	0.4300	97,873
2011	21,855.83	25.00	4.00	874.23	15.25	0.3900	8,524
2012	1,775,784.91	25.00	4.00	71,031.40	16.25	0.3500	621,525
2013	3,129.85	25.00	4.00	125.19	17.25	0.3100	970
2017	1,783,725.33	25.00	4.00	71,349.01	21.25	0.1500	267,559
2018	52,137.31	25.00	4.00	2,085.49	22.25	0.1100	5,735
2019	636,834.33	25.00	4.00	25,473.37	23.25	0.0700	44,578
2020	21,276,115.40	25.00	4.00	851,044.62	24.25	0.0300	638,283
2021	467,131.08	25.00	4.00	18,685.24	24.88	0.0048	2,242
	34,655,176.73			1,386,207.06			7,165,670
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00							

DUKE ENERGY OHIO

ACCOUNT 3960 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 17-S0							
NET SALVAGE PERCENT.. +10							
2012	1,647,871.90	17.00	5.88	87,205.38	10.84	0.3624	537,396
2013	388,640.46	17.00	5.88	20,566.85	11.40	0.3294	115,220
2014	124,544.59	17.00	5.88	6,590.90	11.99	0.2947	33,034
2015	475,724.54	17.00	5.88	25,175.34	12.61	0.2582	110,566
2016	249,690.31	17.00	5.88	13,213.61	13.26	0.2200	49,439
2017	1,397,913.71	17.00	5.88	73,977.59	13.94	0.1800	226,462
2018	630,214.86	17.00	5.88	33,350.97	14.67	0.1371	77,740
2019	963,941.54	17.00	5.88	51,011.79	15.45	0.0912	79,103
2020	3,733.03	17.00	5.88	197.55	16.30	0.0412	138
2021	54,932.55	17.00	5.88	2,907.03	16.88	0.0071	349
	5,937,207.49			314,197.01			1,229,447
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.29							

DUKE ENERGY OHIO

ACCOUNT 3970 COMMUNICATION EQUIPMENT - COMMUNICATION OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2006	373,736.97	15.00	6.67	24,928.26	0.25	0.9833	367,507
2007	1,165,374.86	15.00	6.67	77,730.50	1.25	0.9167	1,068,264
2008	904,981.71	15.00	6.67	60,362.28	2.25	0.8500	769,234
2009	1,670,502.57	15.00	6.67	111,422.52	3.25	0.7833	1,308,555
2010	1,121,035.87	15.00	6.67	74,773.09	4.25	0.7167	803,413
2011	2,978,987.13	15.00	6.67	198,698.44	5.25	0.6500	1,936,342
2012	2,734,598.78	15.00	6.67	182,397.74	6.25	0.5833	1,595,174
2013	3,028,379.60	15.00	6.67	201,992.92	7.25	0.5167	1,564,673
2014	5,631,743.31	15.00	6.67	375,637.28	8.25	0.4500	2,534,284
2015	3,036,155.41	15.00	6.67	202,511.57	9.25	0.3833	1,163,849
2016	2,528,284.41	15.00	6.67	168,636.57	10.25	0.3167	800,632
2017	6,091,120.79	15.00	6.67	406,277.76	11.25	0.2500	1,522,780
2018	5,807,213.92	15.00	6.67	387,341.17	12.25	0.1833	1,064,637
2019	10,175,914.90	15.00	6.67	678,733.52	13.25	0.1167	1,187,224
2020	34,018,109.47	15.00	6.67	2,269,007.90	14.25	0.0500	1,700,905
2021	8,406,418.81	15.00	6.67	560,708.13	14.88	0.0080	67,251
	89,672,558.51			5,981,159.65			19,454,724
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

DUKE ENERGY OHIO

ACCOUNT 3980 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF MARCH 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2004	32,068.90	20.00	5.00	1,603.44	3.25	0.8375	26,858
2011	27,983.56	20.00	5.00	1,399.18	10.25	0.4875	13,642
2016	68,088.19	20.00	5.00	3,404.41	15.25	0.2375	16,171
2017	57,405.63	20.00	5.00	2,870.28	16.25	0.1875	10,764
2018	345,124.70	20.00	5.00	17,256.24	17.25	0.1375	47,455
2019	963,681.42	20.00	5.00	48,184.07	18.25	0.0875	84,322
2020	3,973,613.65	20.00	5.00	198,680.68	19.25	0.0375	149,011
	5,467,966.05			273,398.30			348,223

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service

Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693- LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrus – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
372.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
373.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
374.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation
375.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
378.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
379.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
380.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
381.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
382.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
383.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
384.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
385.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EI-AAM	Duke Energy Ohio	Depreciation
386.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
387.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
388.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
389.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
390.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
391.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
392.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
393.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
395.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
396.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
397.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
398.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
399.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
400.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power Company	Depreciation
401.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
402.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
403.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation
404.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
405.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation

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406.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
407.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
408.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
409.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
410.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
412.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
413.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
414.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
415.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
416.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
417.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
418.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
419.	2022	ILL CC	Docket No. 23-	The Peoples Gas Light and Coke Company	Depreciation
420.	2022	ILL CC	Docket No. 23-	North Shore Gas Company	Depreciation
421.	2023	WV PSC	Case No. 23-	Monongahela Power Company and The Potomac Edison	Depreciation
422.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
423.	2023	ILL CC	Docket No. 23-	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation

VERIFICATION

Pursuant to 28 U.S.C. § 1746 (2012), I state under penalty of perjury that the foregoing testimony is true and correct to the best of my knowledge, information, and belief.

Executed this 1st day of February, 2023

A handwritten signature in blue ink, reading "John J. Spanos", is written over a horizontal line.

John J. Spanos
President
Gannett Fleming Valuation and Rate Consultants, LLC

Prepared Direct Testimony of Lisa D. Steinkuhl

Exhibit Nos. DEO-0002 and DEO-0003

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

**Duke Energy Ohio, Inc.
Duke Energy Kentucky, Inc.**

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Docket No. ER23- -000

**PREPARED DIRECT TESTIMONY
OF
LISA D. STEINKUHL**

**ON BEHALF OF
DUKE ENERGY OHIO, INC. AND
DUKE ENERGY KENTUCKY, INC.**

February 3, 2023

EXHIBITS

Exhibit No. DEO-0003	Prepared Direct Testimony of Lisa D. Steinkuhl
Exhibit No. DEO-0004	Approved Depreciation Rates

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Duke Energy Ohio, Inc.
Duke Energy Kentucky, Inc.

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Docket No. ER23- -000

**PREPARED DIRECT TESTIMONY
OF
LISA D. STEINKUHL**

1 **I. INTRODUCTION**

2 **Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 **A** My name is Lisa D. Steinkuhl, and my business address is 139 E. Fourth Street,
4 Cincinnati, Ohio 45202.

5 **Q BY WHOM ARE YOU EMPLOYED AND FOR HOW LONG HAVE YOU**
6 **BEEN EMPLOYED?**

7 **A** I am employed by Duke Energy Business Services LLC (“DEBS”) as Director
8 Rates & Regulatory Planning. DEBS provides various administrative and other
9 services to Duke Energy Ohio, Inc. (“DEO”) and Duke Energy Kentucky, Inc.
10 (“DEK,” together with DEO, “DEOK”) and other affiliated companies of Duke
11 Energy Corporation (“Duke Energy”). I have been employed by DEBS or its
12 predecessor for over 26 years.

13 **Q ON WHOSE BEHALF ARE YOU SUBMITTING THIS TESTIMONY?**

1 **A** I am testifying on behalf of DEOK.

2 **Q** **PLEASE DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL**
3 **BACKGROUND.**

4 **A** I received a Bachelor Degree in Mathematics from Western Kentucky University
5 in Bowling Green, Kentucky. After completing my Bachelor Degree, I received a
6 Post Baccalaureate Certificate in Professional Accountancy from the University of
7 Southern Indiana in Evansville, Indiana. I became a Certified Public Accountant
8 (“CPA”) in the State of Ohio in 1993. After receiving my Post Baccalaureate
9 Certificate in 1988, I was employed by small public accounting firms. I was hired
10 by Cinergy Services, Inc., the predecessor to DEBS, in 1996, as a tax accountant. I
11 have held various positions with Cinergy Services, Inc. and DEBS, including
12 responsibilities in Regulated Business Financial Operations, Commercial Business
13 Asset Management, and Budgets and Forecasts. I joined the Rates Department in
14 April 2006 as a Lead Rates Analyst and was promoted to Rates & Regulatory
15 Manager in January 2014 and Utility Strategy Director in May 2018. I have held
16 my current position as Director, Rates & Regulatory Planning since March 2022.

17 **Q** **PLEASE DESCRIBE YOUR CURRENT RESPONSIBILITIES.**

18 **A** I am responsible for the preparation of financial and accounting data used in retail rate
19 filings, Federal Energy Regulatory Commission (FERC) filings and various other rate
20 recovery mechanisms for Duke Energy Kentucky and Duke Energy Ohio, Inc.

21 **Q** **HAVE YOU PREVIOUSLY SPONSORED TESTIMONY BEFORE ANY**
22 **REGULATORY COMMISSION?**

1 **A** Yes. I have submitted testimony on behalf of DEO before the Public Utilities
2 Commission of Ohio and DEK before the Kentucky Public Service Commission. I
3 have also submitted testimony on behalf of DEOK before the FERC.

4 **Q** **WHAT IS THE PURPOSE OF YOUR TESTIMONY AND HOW IS IT**
5 **ORGANIZED?**

6 **A** The purpose of my testimony is to describe and support the proposed changes to
7 DEOK’s formula rate template (“Template”) used to calculate the transmission
8 revenue requirement for the DEOK transmission pricing zone (“DEOK Zone”)
9 within the PJM Interconnection, L.L.C. footprint (“PJM”). The Template is
10 included in the PJM Open Access Transmission Tariff (“OATT”) as Attachment
11 H-22A. Specifically, I will address changes to DEO’s depreciation rates that are
12 used in DEOK’s formula rate and included in Appendix D of the Template. The
13 general and intangible, and common depreciation rate changes are needed to reflect
14 rates utilized effective January 1, 2023 that were approved as part of a retail base
15 rate case for DEO before the Public Utility Commission of Ohio (“Ohio
16 Commission”) and transmission depreciation rate changes updated in the
17 Depreciation Study. The Ohio Commission issued an order dated December 14,
18 2022, Case No. 2021-0887-EL-AIR (“Ohio Commission Order”),¹ requiring
19 accounting and ratemaking adjustments related to the Depreciation Study prepared
20 by Gannett Fleming Valuation and Rate Consultants, LLC (“the Consultant”) filed
21 in DEO’s retail rate case filed October 1, 2021. That Depreciation Study is attached

¹ The Ohio Commission Order is available at: [DIS - Document Record \(state.oh.us\)](https://www.ohio.gov/record-dispatch).

1 to the testimony of the Consultant as Exhibit No. DEO-0002. The general and
2 intangible, and common depreciation rates from the Depreciation Study were
3 adjusted within the Ohio Commission Staff Report filed as part of the Ohio
4 Commission Order. Ohio Commission Order at ¶45. A schedule of all approved
5 depreciation rates, as presented in the Staff Report and approved in the Ohio
6 Commission Order, are attached to my testimony as Exhibit No. DEO-0004. The
7 transmission depreciation rates were updated as part of the Depreciation Study
8 attached to the testimony of the Consultant as Exhibit No. DEO-0002.

9 **Q WAS YOUR TESTIMONY PREPARED BY YOU OR UNDER YOUR**
10 **SUPERVISION?**

11 **A** Yes.

12 **Q WHY IS DEOK PROPOSING CHANGES TO DEPRECIATION RATES?**

13 **A** DEOK is proposing changes to DEO's depreciation rates to update rates to reflect
14 the Depreciation Study and final Order for DEO that was effective January 1, 2023,
15 as well as to revise the transmission depreciation rates that were updated as part of
16 the Depreciation Study.

17 **Q WHAT IS THE REASON FOR INCLUDING THE 2021 DEPRECIATION**
18 **STUDY?**

19 **A** The 2021 study is the most recent study completed for DEO and is the basis for the
20 depreciation rates approved by the Ohio Commission and the change in
21 transmission depreciation rates.

22 **Q WHEN WAS THE STUDY PERFORMED AND WHAT WAS THE PERIOD**
23 **COVERED?**

1 **A** The study was performed by the Consultant in 2021 and covered assets in service
2 as of March 31, 2021.

3 **Q** **HAS THE STUDY BEEN FILED WITH ANY STATE COMMISSION?**

4 **A** Yes. The study was filed with the Ohio Commission on October 1, 2021 in Case
5 No. 2021-0887-EL-AIR.

6 **Q** **HAVE THERE BEEN ANY ORDERS REGARDING THE DEPRECIATION**
7 **STUDY AT THE STATE LEVEL?**

8 **A** Yes. The Ohio Commission issued the Ohio Commission Order on December 14,
9 2022. The general and intangible, and common rates resulting from the
10 Depreciation Study, as modified by the Ohio Order, were approved by the Ohio
11 Commission to be effective January 1, 2023.

12 **Q** **PLEASE DESCRIBE THE ACCOUNTING ADJUSTMENTS RELATED TO**
13 **THE DEPRECIATION STUDY THAT WERE INCLUDED IN THE OHIO**
14 **COMMISSION ORDER.**

15 **A** The Ohio Commission agreed that DEO should set its depreciation rates based on
16 the rates set forth in the Depreciation Study, with the adjustments set forth in
17 Exhibit No. DEO-0004, DEO Approved Depreciation rates. These rates were
18 approved by the Ohio Commission. See Ohio Commission Order at ¶45 (“Duke
19 will use the depreciation rates as set forth in the Staff Report.”).

20 **Q** **WHY IS DEOK SEEKING TO APPLY THE DEPRECIATION RATES**
21 **APPROVED BY THE OHIO COMMISSION TO ITS FERC-**
22 **JURISDICTIONAL RATES?**

1 **A** DEOK’s proposed tariff revisions will allow DEOK to continue to use the same
2 depreciation rates for both retail electric service and FERC-jurisdictional services.
3 Keeping the depreciation rates for state-jurisdictional and FERC-jurisdictional rates
4 synchronized will simplify DEOK’s depreciation accounting and avoid the burden
5 and additional cost of maintaining separate books and accounts to track differences
6 between state-jurisdictional and FERC-jurisdictional rates. Implementing the
7 depreciation rates approved by the Ohio Commission will also ensure that FERC-
8 jurisdictional depreciation rates are founded upon the most recent information and
9 provide a systematic and rational method to record depreciation expense.

10 **Q** **WHY IS DEOK SEEKING TO UPDATE THE TRANSMISSION**
11 **DEPRECIATION RATES?**

12 **A** The 2021 Depreciation Study is the most recent study completed for DEO.
13 Implementing the transmission depreciation rates in the Depreciation Study will
14 ensure that FERC-jurisdictional depreciation rates are founded upon the most
15 recent information and provide a systematic and rational method to record
16 depreciation expense.

17 **Q** **WHAT SPECIFIC CHANGES IS DEOK PROPOSING TO APPENDIX D**
18 **OF THE TEMPLATE TO REFLECT THESE UPDATED DEPRECIATION**
19 **RATES?**

20 Appendix D has been updated to reflect the depreciation rates approved by the Ohio
21 Commission along with the updated transmission depreciation rates per the
22 Depreciation Study. As shown in the redline to Appendix D the rates have been
23 revised to conform with the Ohio Commission-approved DEO depreciation rates

1 included in Exhibit No. DEO-0004 and the transmission depreciation rates updated
2 in the Depreciation Study. Specifically, the Actual Accrual Rates in Column (D)
3 of Appendix D have been revised to conform with the approved DEO depreciation
4 rates set forth in Exhibit No. DEO-0004 and the transmission depreciation rates
5 updated in the Depreciation Study. For example, the accrual rate for General and
6 Intangible Structures and Improvements, FERC Account 390, was formerly 4.20%
7 but has been revised to 2.47% consistent with Exhibit No. DEO-0004. Such rate
8 revisions are made in the remainder of Appendix D. Other revisions that were made
9 consistent with Exhibit No. DEO-0004 for General and Intangible Plant are as
10 follows:

- 11 • Account 3925 - Heavy Trucks was included in the Depreciation Study and
12 appears in the approved rates in Exhibit No. DEO-0004.
- 13 • Account 3920 - Transportation Equipment was not included in the
14 Depreciation Study and does not appear on the approved rates in Exhibit
15 No. DEO-0004.
- 16 • Account 3950 - Laboratory Equipment was not included in the Depreciation
17 Study and does not appear on the approved rates in Exhibit No. DEO-0004.

18 In the Transmission Plant Section, for example, the accrual rate for Rights of Way,
19 FERC Account 350, was formerly 1.54% but has been revised to 1.33% consistent
20 with the Depreciation Study, page VI-4. Such rate revisions are made in the

1 remainder of Appendix D. Other revisions that were made consistent with the
2 Depreciation Study are as follows:

3 • Account 3532 – Station Equipment – Major was included in the
4 Depreciation Study.

5 • Account 3535 – Station Equipment – Electronics was included in the
6 Depreciation Study

7 • Account 3561 – Overhead Conductors & Devices – Clear Right of Way was
8 included in the Depreciation Study

9 • Account 3424 – Structures & Improvements – Duke Ohio – Loc in Ky was
10 not included in the Depreciation Study.

11 • Account 3434 – Station Equipment – Duke Ohio – Loc in Ky was not
12 included in the Depreciation Study.

13 • Account 3444 – Towers & Fixtures – Duke Ohio – Loc in Ky was not
14 included in the Depreciation Study.

15 • Account 3454 – Poles & Fixtures – Duke Ohio – Loc in Ky was not included
16 in the Depreciation Study.

17 • Account 3464 – Overhead Conductors & Devices – Duke Ohio – Loc in Ky
18 was not included in the Depreciation Study.

19 **Q IS DEOK PROPOSING OTHER CHANGES TO APPENDIX D THAT ARE**
20 **NOT RELATED TO THE DEPRECIATION RATE CHANGES DISCUSSED**
21 **ABOVE ?**

1 **A** Yes. DEOK is proposing the following ministerial changes to either correct errors
2 in prior account descriptions, or for purposes of completeness:

3 • For Intangible Plant, a new subgroup was created for 3-year life software
4 assets. Until recently, DEO set the depreciable life of all software assets at either 5
5 or 10 years. However, certain software assets have been assigned a 3-year life
6 based on the intended use of the software. Thus, a new line item was needed to
7 delineate 3-year versus 5-year or 10-year Miscellaneous Intangible Plant.

8 • Appendix D was revised to remove Commonly Owned Transmission Plant
9 – CCD Projects and Commonly Owned Transmission Plant – CD Projects because
10 DEO no longer owns transmission assets jointly with Ohio Power Company and
11 The Dayton Power and Light Company due to a realignment that was approved in
12 *Ohio Power Co.*, 162 FERC ¶ 62,069 (2018).

13 • The Company Account Numbers for the transmission plant were updated to
14 reflect the current account numbers in the asset accounting system.

15 **Q WHAT EFFECTIVE DATE IS DEOK REQUESTING?**

16 **A** DEOK is requesting an effective date of January 1, 2023 for DEO’s revised
17 depreciation rates. This is the date the general and intangible, and common
18 depreciation rates approved in the Ohio Commission Order went into effect for
19 accounting purposes, and DEOK requests the same effective date for all of the
20 proposed revised depreciation rates herein. If DEOK receives an effective date of
21 any date other than January 1, 2023, DEOK will have to undertake the burdensome

1 and inefficient task of maintaining two sets of books: one for accounting and retail
2 rates and one for wholesale rates.

3 **Q WHEN WILL THE REVISED DEPRECIATION RATES BE APPLIED TO**
4 **TRANSMISSION RATES?**

5 **A** With an effective date of January 1, 2023, the effect on transmission rates will occur
6 in the future. The revised depreciation rates will be applied to the Annual Update
7 filed on May 15, 2024, which will affect the rate year June 1, 2024-May 31, 2025.

8 **Q DOES THIS CONCLUDE YOUR TESTIMONY?**

9 **A** Yes.

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
PROPOSED DEPRECIATION ACCRUAL RATES AND
ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF JUNE 30, 2021

NON-JURISDICTIONAL ELECTRIC PLANT

WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.2
PAGE 1 OF 4

LINE NO. (A)	F.E.R.C. COMPANY		ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		PROPOSED ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
	ACCT. NO. (B-1)	ACCT. NO. (B-3)		PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)					
1	Various	Various	Electric Production - Steam	\$ -	\$ -	%	\$			
2	Various	Various	Electric Production - Other	-	-					
3	Various	Various	Electric Transmission Plant	-	-					
<hr/>										
4			Total Non-Jurisdictional Electric Plant	-	-					

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
PROPOSED DEPRECIATION ACCRUAL RATES AND
ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF JUNE 30, 2021

DISTRIBUTION PLANT

WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.2
PAGE 2 OF 4

LINE NO.	F.E.R.C. COMPANY		ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		PROPOSED ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G-Dx F)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
	ACCT. NO. (A)	ACCT. NO. (B-1)		ACCT. NO. (B-3)	PLANT INVESTMENT (D)					
				\$	\$	%	\$			
1	360	3600	Land and Land Rights	18,918,360	3,652	0.00		Perpetual Life		
2	360	3601	Rights of Way	26,727,235	5,815,825	1.33	356,363	0	75	R4
3	361	3610	Structures and Improvements	23,512,731	6,000,783	1.71	403,075	(20)	70	R2.5
4	362	3620	Station Equipment	296,695,439	75,249,914	1.97	5,836,632	(20)	61	R2
5	362	3622	Major Equipment	145,307,705	53,439,507	1.97	2,858,512	(20)	61	R2
6	364	3640	Poles, Towers & Fixtures	403,706,707	107,019,345	2.55	10,276,171	(40)	55	R1
7	365	3650	Overhead Conductors and Devices	697,333,098	44,509,572	2.80	19,525,327	(40)	50	R0.5
8	365	3651	Overhead Conductors and Devices	46,088,658	5,478,025	2.80	1,290,482	(40)	50	R0.5
9	366	3660	Underground Conduit	178,296,564	44,126,330	2.00	3,565,931	(50)	75	R2
10	367	3670	Underground Conductors and Devices	484,862,038	109,133,982	2.08	10,101,292	(25)	60	R1.5
11	368	3680, 3681	Line Transformers	451,526,249	141,143,729	2.20	9,933,577	(10)	50	R0.5
12	368	3682	Customer Transformer Installations	3,755,296	3,075,145	2.20	82,617	(10)	50	R0.5
13	369	3691	Services - Underground	34,524,786	14,243,756	1.57	542,532	(10)	70	R1.5
14	369	3692	Services - Overhead	96,780,991	57,207,109	2.69	2,598,749	(45)	54	R0.5
15	370	3700	Meters	-	10,654,668	0.00	-	Amortization		
16	370	3700	Instrumentation Transformers	15,861,446	5,590,422	4.45	706,555	2	22	L1.5
17	370	3701	Leased Meters	-	3,741,080	0.00	-	Amortization		
18	370	3701	Instrumentation Transformers	-	150,442	0.00	-			
19	370	3702	Utility of the Future Meters	124,746,945	16,290,240	7.00	8,732,286	2	14	S2.5
20	370	3703	Echelon AMI Meters	508,058	(23,264,434)	0.00	4,922,431	Amortization		
21	371	3710	Installations on Customers' Premises	137,731	40,097	15.71	21,643	(10)	7	L2
22	371	3712	Company Owned Outdoor Lighting	-	-	15.71	-	(10)	7	L2
23	372	3720	Leased Property on Customers' Premises	102,503	(37,916)	4.20	4,305	(5)	25	L1.5
24	373	3730	Street Lighting	-	-	3.59	-	(15)	32	L1
25	373	3731	Street Lighting - Overhead	14,886,914	15,725,404	3.59	534,998	(15)	32	L1
26	373	3732	Street Lighting - Boulevard	27,598,875	11,612,830	2.50	689,972	(25)	50	R2.5
27	373	3733	Light Security OL POL Flood	14,917,844	11,031,227	3.25	484,830	(30)	40	R0.5
28	373	3734	Light Choice OLE - Public	-	-	10.42	-	(25)	12	R2
30	Various		Capitalized Incentives - Distribution Plant	(1,877,661)	-	3.22 (1)	(60,461)			
29	108		Retirement Work in progress	-	(22,523,926)	0.00	-			
31			Total Electric Distribution	3,104,918,512	695,458,808		83,407,819			

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
PROPOSED DEPRECIATION ACCRUAL RATES AND
ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF JUNE 30, 2021

GENERAL PLANT

WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.2
PAGE 3 OF 4

LINE NO.	F.E.R.C. COMPANY		ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		PROPOSED ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
	ACCT. NO. (A)	ACCT. NO. (B-1)		ACCT. NO. (B-3)	PLANT INVESTMENT (D)					
				\$	\$	%	\$			
1	303	3030	Miscellaneous Intangible Plant	58,931,838	44,659,453	Various	7,231,763	Amortization 3 yr & 5 yr		
2	303	3030	Miscellaneous Intangible Plant - Smart Grid	24,045,364	14,090,938	Various	2,051,198	Amortization 5 yr		
3	303	3031	Miscellaneous Intangible Plant - 10 Year Software	16,702,985	6,402,795	Various	1,670,485	Amortization 10 yr		
4	389	3890	Land and Land Rights	4,154,209	-			Perpetual Life		
5	390	3900	Structures and Improvements	91,042,806	15,284,314	2.47	2,248,757	Composite		
6	391	3910	Office Furniture and Equipment	18,794,436	1,173,274	5.00	939,722	0	20	SQ
7	391	3911	Electronic Data Processing Equipment	7,282,178	3,287,280	20.00	1,456,436	0	5	SQ
8	391	3911	Electronic Data Processing Equipment - Smart Grid	5,337,692	3,174,906	20.00	1,067,538	0	5	SQ
9	392	3920	Transportation Equipment	-	-					
10	392	3921	Transportation Equipment - Trailers	5,157,486	1,100,731	4.50	232,087	10	20	L3
11	392	3925	Transportation Equipment - Heavy Trucks	316,460	55,128	8.64	27,333	5	11	L3
12	393	3930	Stores Equipment	545,643	400,250	5.00	27,282	0	20	SQ
13	394	3940	Tools, Shop & Garage Equipment	28,889,325	9,288,725	4.00	1,155,573	0	25	SQ
14	395	3950	Laboratory Equipment	-	1,104					
15	396	3960	Power Operated Equipment	4,728,849	1,283,891	5.29	250,351	10	17	SQ
16	397	3970	Communication Equipment	74,023,178	15,252,733	6.67	4,934,879	0	15	SQ
17	397	3972	Communication Equipment - Echelon Meters	101,724,071	61,649,335		7,387,888	Amortization		15
18	397	3970	Communication Equipment - Smart Grid Nodes	-	-					
19	398	3980	Miscellaneous Equipment	4,042,698	347,033	5.00	202,135	0	20	SQ
20	Various	Various	Capitalized Incentives Allocated to General Plant	(232,808)		3.22 (1)	(7,496)			
21		108	Retirement Work in progress		42,057					
<hr/>										
22			Total Electric General	445,486,440	177,473,947		30,875,931			
<hr/>										
23			Total Electric Distribution and General Plant	3,550,404,952	872,930,755		114,283,750			

DUKE ENERGY OHIO, INC.
CASE NO. 21-887-EL-AIR
PROPOSED DEPRECIATION ACCRUAL RATES AND
ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF JUNE 30, 2021

COMMON PLANT

WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.2
PAGE 4 OF 4

LINE NO.	F.E.R.C. COMPANY		ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		PROPOSED ACCRUAL RATE (F)	CALCULATED DEPR. EXPENSE (G=DxF)	% NET SALVAGE (H)	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)
	ACCT. NO. (A)	ACCT. NO. (B-1)		ACCT. NO. (B-3)	PLANT INVESTMENT (D)					
				\$	\$	%	\$			
1		1030	Miscellaneous Intangible Plant	29,515,612	29,195,577	Various	138,614	Amortization		
2		1701	Common AMI Meters	-	0		0	0	15	S2.5
3		1701	Common AMI Meters - Smart Grid	49,067	60,892	6.67	3,273		15	S2.5
4		1890	Land and Land Rights	220,637	6,800			Perpetual Life		
5		1890	Land and Land Rights	748,951	44,666			Perpetual Life		
6		1890	Land and Land Rights	167,126	4,196			Perpetual Life		
7		1891	Rights of Way	-	0			Perpetual Life		
8		1900	Structures & Improvements - Clopay 3rd Floor	-	11,578	(2)	0	Amortization		
9		1900	Structures & Improvements - Clopay 4th/5th/6th Floor	-	(23)	(2)	0	Amortization		
10		1900	Structures & Improvements - Clopay Bldg & Access Ramp	-	(291)	(2)	0	Amortization		
11		1900	Structures & Improvements - 4th & Main	70,545,654	25,449,227	3.52	2,483,207			
12		1900	Structures & Improvements - Micro	84,074	20,591	3.52	2,959			
13		1900	Structures & Improvements	78,224	26,397	3.52	2,753			
14		1900	Structures & Improvements	49,504,052	2,956,189	3.52	1,742,543			
15		1900	Structures & Improvements - Envision Center	-	(113,582)		0			
16		1900	Structures & Improvements - Holiday Park	5,603,033	(49)	(2)	0	Amortization		
17		1910	Office Furniture & Equipment	40,164	1,551,792	5.00	2,008	0	20	SQ
18		1911	Electronic Data Processing	43,196	(13,872)	20.00	8,639	0	5	SQ
19		1911	Electronic Data Processing - Smart Grid	449,149	131,284	20.00	89,830	0	5	SQ
20		1920	Transportation Equipment	(396,699)	181,422	9.09		0	11	L2.5
21		1921	Trailers	272,756	(38,115)	4.50		10	20	L3
22		1930	Stores Equipment	1,532,732	138,064	5.00	76,637	0	20	SQ
23		1940	Tools, Shop & Garage Equipment	64,939	631,638	4.00	2,598	0	25	SQ
24		1960	Power Operated Equipment	22,941,364	60,729	5.29		10	17	S0
25		1970	Communication Equipment	3,069,667	14,758,472	6.67	204,747	0	15	SQ
26		1970	Communication Equipment - Micro	381,354	2,028,867	6.67	25,436	0	15	SQ
27		1970	Communication Equipment - Node	-	290,002	6.67	0	0	15	SQ
28		1971	Communication Equipment - Node - Echelon Meters	33,332,950	14,956,999		2,323,138	Amortization		
29		1972	Communication Equipment - Rider AU	-	0	6.67		0	15	SQ
30		1980	Miscellaneous Equipment	773,464	212,488	5.00	38,673	0	20	SQ
31		1990, 1991	Retirement Work in Process - ARO	-	0					
32		Various	Capitalized Incentives Allocated to Common Plant	(114,399)		3.22 (1)	(3,684)			
32		108	Retirement Work in progress	-	(378,251)					
Total Common				218,907,067	92,173,687		7,141,371			
Total Electric Plant Including Allocated Common				3,769,312,019	965,104,442		121,425,121			

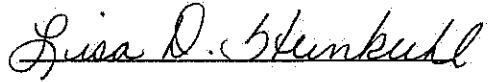
(1) Composite rate applied to calculate depreciation expense
(2) These leasehold improvements are being amortized over the life of the lease

Composite Rate: 3.22%

VERIFICATION

Pursuant to 28 U.S.C. § 1746 (2012), I state under penalty of perjury that the foregoing testimony is true and correct to the best of my knowledge, information, and belief.

Executed this 31 day of January, 2023

A handwritten signature in cursive script that reads "Lisa D. Steinkuhl".

Lisa D. Steinkuhl
Director Rates and Regulatory Planning
Duke Energy Business Services LLC

Attachment A

Attachment B

**FORM OF PROTECTIVE AGREEMENT
UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION**

Duke Energy Ohio, Inc.)	
)	Docket No. ER23- 000
Duke Energy Kentucky, Inc.)	

PROTECTIVE AGREEMENT

1. This Protective Agreement shall govern the use of all Protected Materials produced by, or on behalf of, any Participant. Notwithstanding any order terminating this proceeding, this Protective Agreement shall remain in effect until specifically modified or terminated by the Federal Energy Regulatory Commission (“Commission”).

2. This Protective Agreement applies to the following two categories of materials:
(A) A Participant may designate as protected those materials which customarily are treated by that Participant as sensitive or proprietary, which are not available to the public, and which, if disclosed freely, would subject that Participant or its customers to risk of competitive disadvantage or other business injury; and (B) A Participant shall designate as protected those materials which contain critical energy infrastructure information, as defined in 18 C.F.R. § 388.113(c)(1) (“Critical Energy Infrastructure Information”).

3. Definitions — For purposes of this Protective Agreement.

(a) The term “Participant” shall mean a Participant as defined in 18 C.F.R. §385.102(b).

(b) (1) The term “Protected Materials” means (A) materials provided by a Participant and designated by such Participant as protected; (B) any information contained in or obtained from such designated materials; (C) any other materials which are made subject to this Protective Agreement by the Commission, by any court or other body having appropriate authority, or by agreement of the Participants; (D) notes of Protected Materials; and (E) copies of Protected Materials. The Participant producing the Protected Materials shall physically mark them, at least on the first page of each document, as “PROTECTED MATERIALS” or with words of similar import as long as the term “Protected Materials” is included in that designation to indicate that they are Protected Materials. If the Protected Materials contain Critical Energy Infrastructure Information, the Participant producing such information shall additionally mark on each page containing such information the words “Contains Critical Energy Infrastructure Information - Do Not Release.”

(2) The term “Notes of Protected Materials” means memoranda, handwritten notes, or any other form of information (including electronic form) which copies or discloses

materials described in Paragraph 5. Notes of Protected Materials are subject to the same restrictions provided in this order for Protected Materials except as specifically provided in this Protective Agreement.

(3) Protected Materials shall not include (A) any information or document contained in the files of the Commission, or any other federal or state agency, or any federal or state court, unless the information or document has been determined to be protected by such agency or court, or (B) information that is public knowledge, or which becomes public knowledge, other than through disclosure in violation of this Protective Agreement, or (C) any information or document labeled as “Non-Internet Public” by a Participant, in accordance with Paragraph 30 of FERC Order No. 630, FERC Stat. & Reg. ¶ 31,140. Protected Materials do include any information or document contained in the files of the Commission that has been designated as Critical Energy Infrastructure Information.

(c) By signing this Protective Agreement, a Participant that has been granted access to Protected Materials certifies its understanding that such access to Protected Materials is provided pursuant to the terms and restrictions of this Protective Agreement, and that such Participants have read the Protective Agreement and agree to be bound by it.

(d) The term “Reviewing Representative” shall mean a person who has executed this Protective Agreement, except that members of the Commission’s Staff need not execute, and who is:

(1) Commission Staff;

(2) an attorney who has made an appearance in this proceeding for a Participant;

(3) attorneys, paralegals, and other employees associated for purposes of this case with an attorney described in Paragraph (2);

(4) an expert or an employee of an expert retained by a Participant for the purpose of advising, preparing for or testifying in this proceeding;

(5) a person designated as a Reviewing Representative by order of the Commission; or

(6) employees or other representatives of Participants appearing in this proceeding with significant responsibility for this docket.

4. Protected Materials shall be made available under the terms of this Protective Agreement only to Participants and only through their Reviewing Representatives as provided in Paragraphs 7-9.

5. Protected Materials shall remain available to Participants until the later of the date that an order terminating this proceeding becomes no longer subject to judicial review, or the date that any other Commission proceeding relating to the Protected Material is concluded and no longer

subject to judicial review. If requested to do so in writing after that date, the Participants shall, within fifteen days of such request, return the Protected Materials (excluding Notes of Protected Materials) to the Participant that produced them, or shall destroy the materials, except that copies of filings, official transcripts and exhibits in this proceeding that contain Protected Materials, and Notes of Protected Material may be retained, if they are maintained in accordance with Paragraph 6, below. Within such time period each Participant, if requested to do so, shall also submit to the producing Participant an affidavit stating that, to the best of its knowledge, all Protected Materials and all Notes of Protected Materials have been returned or have been destroyed or will be maintained in accordance with Paragraph 6. To the extent Protected Materials are not returned or destroyed, they shall remain subject to the Protective Agreement.

6. All Protected Materials shall be maintained by the Participant in a secure place. Access to those materials shall be limited to those Reviewing Representatives specifically authorized pursuant to Paragraphs 8-9. The Secretary shall place any Protected Materials filed with the Commission in a non-public file. By placing such documents in a non-public file, the Commission is not making a determination of any claim of privilege. The Commission retains the right to make determinations regarding any claim of privilege and the discretion to release information necessary to carry out its jurisdictional responsibilities. For documents submitted to Commission Staff (“Staff”), Staff shall follow the notification procedures of 18 C.F.R. § 388.112 before making public any Protected Materials.

7. Protected Materials shall be treated as confidential by each Participant and by the Reviewing Representative in accordance with this Protective Agreement executed pursuant to Paragraph 9. Reviewing Representatives that are Commission Staff are required to comply with the requirements of this Protective Agreement but need not execute this Protective Agreement. Protected Materials shall not be used except as necessary for the conduct of this proceeding, nor shall they be disclosed in any manner to any person except a Reviewing Representative who is engaged in the conduct of this proceeding and who needs to know the information in order to carry out that person’s responsibilities in this proceeding. Reviewing Representatives may make copies of Protected Materials, but such copies become Protected Materials. Reviewing Representatives may make notes of Protected Materials, which shall be treated as Notes of Protected Materials if they disclose the contents of Protected Materials.

8. (a) If a Reviewing Representative’s scope of employment includes the marketing of energy or the buying or selling of fossil generating assets, the direct supervision of any employee or employees whose duties include the marketing of energy or the buying or selling of fossil generating assets, the provision of consulting services to any person whose duties include the marketing of energy or the buying or selling of fossil generating assets, or the direct supervision of any employee or employees whose duties include the marketing of energy or the buying or selling of fossil generating assets, such Reviewing Representative may not use information contained in any Protected Materials obtained through this proceeding to give any Participant or any competitor of any Participant, including its own employees or the employees of the party it represents, a commercial advantage or any non-public information regarding operation of fossil generating assets.

(b) In the event that a Participant wishes to designate as a Reviewing Representative

a person not described in Paragraph 3(d) above, the Participant shall seek agreement from the Participant providing the Protected Materials. If an agreement is reached that person shall be a Reviewing Representative pursuant to Paragraphs 3(d) above with respect to those materials. If no agreement is reached, the Participant shall submit the disputed designation to the Commission for resolution.

9. (a) A Reviewing Representative shall not be permitted to inspect, participate in discussions regarding, or otherwise be permitted access to Protected Materials pursuant to this Protective Agreement unless that Reviewing Representative has first executed this Protective Agreement provided that if an attorney qualified as a Reviewing Representative has executed such agreement, the paralegals, secretarial and clerical personnel under the attorney's instruction, supervision or control need not do so. A copy of each Protective Agreement shall be provided to counsel for the Participant asserting confidentiality prior to disclosure of any Protected Material to that Reviewing Representative.

(b) Attorneys qualified as Reviewing Representatives are responsible for ensuring that persons under their supervision or control comply with this Protective Agreement.

10. Any Reviewing Representative may disclose Protected Materials to any other Reviewing Representative as long as the disclosing Reviewing Representative and the receiving Reviewing Representative both have executed a Protective Agreement. In the event that any Reviewing Representative to whom the Protected Materials are disclosed ceases to be engaged in these proceedings, or is employed or retained for a position whose occupant is not qualified to be a Reviewing Representative under Paragraph 3(d), access to Protected Materials by that person shall be terminated. Even if no longer engaged in this proceeding, every person who has executed a Protective Agreement shall continue to be bound by the provisions of this Protective Agreement.

11. Subject to Paragraph 17, the Commission shall resolve any disputes arising under this Protective Agreement. Prior to presenting any dispute under this Protective Agreement to the Commission, the parties to the dispute shall use their best efforts to resolve it. Any Participant that contests the designation of materials as protected shall notify the party that provided the protected materials by specifying in writing the materials whose designation is contested. This Protective Agreement shall automatically cease to apply to such materials five (5) business days after the notification is made unless the designator, within said 5-day period, files a motion with the Commission, with supporting affidavits, demonstrating that the materials should continue to be protected. In any challenge to the designation of materials as protected, the burden of proof shall be on the participant seeking protection. If the Commission finds that the materials at issue are not entitled to protection, the procedures of Paragraph 17 shall apply. The procedures described above shall not apply to protected materials designated by a Participant as Critical Energy Infrastructure Information. Materials so designated shall remain protected and subject to the provisions of this Protective Agreement, unless a Participant requests and obtains a determination from the Commission's Critical Energy Infrastructure Information Coordinator that such materials need not remain protected.

12. All copies of all documents reflecting Protected Materials, including the portion of the

hearing testimony, exhibits, transcripts, briefs and other documents which refer to Protected Materials, shall be filed and served in sealed envelopes or other appropriate containers endorsed to the effect that they are sealed pursuant to this Protective Agreement. Such documents shall be marked "PROTECTED MATERIALS" and shall be filed under seal and served under seal upon the Commission and all Reviewing Representatives who are on the service list. Such documents containing Critical Energy Infrastructure Information shall be additionally marked "Contains Critical Energy Infrastructure Information - Do Not Release." For anything filed under seal, redacted versions or, where an entire document is protected, a letter indicating such, will also be filed with the Commission and served on all parties on the service list. Counsel for the producing Participant shall provide to all Participants who request the same, a list of Reviewing Representatives who are entitled to receive such material. Counsel shall take all reasonable precautions necessary to assure that Protected Materials are not distributed to unauthorized persons.

If any Participant desires to include, utilize or refer to any Protected Materials or information derived therefrom in testimony or exhibits during these proceedings in such a manner that might require disclosure of such material to persons other than reviewing representatives, such Participant shall first notify both counsel for the disclosing participant and the Commission of such desire, identifying with particularity each of the Protected Materials. Thereafter, use of such Protected Material will be governed by procedures determined by the Commission.

13. Nothing in this Protective Agreement shall be construed as precluding any Participant from objecting to the use of Protected Materials on any legal grounds.

14. Nothing in this Protective Agreement shall preclude any Participant from requesting the Commission, or any other body having appropriate authority, to find that this Protective Agreement should not apply to all or any materials previously designated as Protected Materials pursuant to this Protective Agreement. The Commission may alter or amend this Protective Agreement as circumstances warrant at any time during the course of this proceeding.

15. Each party governed by this Protective Agreement has the right to seek changes in it as appropriate from the Commission.

16. All Protected Materials filed with the Commission, or any other judicial or administrative body, in support of, or as a part of, a motion, other pleading, brief, or other document, shall be filed and served in sealed envelopes or other appropriate containers bearing prominent markings indicating that the contents include Protected Materials subject to this Protective Agreement. Such documents containing Critical Energy Infrastructure Information shall be additionally marked Contains Critical Energy Infrastructure Information — Do Not Release."

17. If the Commission finds at any time in the course of this proceeding that all or part of the Protected Materials need not be protected, those materials shall, nevertheless, be subject to the protection afforded by this Protective Agreement for three (3) business days from the date of issuance of the Commission's decision. None of the Participants waives its rights to seek additional administrative or judicial remedies after the Commission's decision respecting

Protected Materials or Reviewing Representatives, or the Commission's denial of any appeal thereof. The provisions of 18 C.F.R. §§ 388.112 and 388.113 shall apply to any requests for Protected Materials in the files of the Commission under the Freedom of Information Act. (5 U.S.C. § 552).

18. Nothing in this Protective Agreement shall be deemed to preclude any Participant from independently seeking through discovery in any other administrative or judicial proceeding information or materials produced in this proceeding under this Protective Agreement.

19. None of the Participants waives the right to pursue any other legal or equitable remedies that may be available in the event of actual or anticipated disclosure of Protected Materials.

20. The contents of Protected Materials or any other form of information that copies or discloses Protected Materials shall not be disclosed to anyone other than in accordance with this Protective Agreement and shall be used only in connection with this (these) proceeding(s). Any violation of this Protective Agreement executed hereunder shall constitute a violation of an order of the Commission.

[The next page is the signature page]

IN WITNESS WHEREOF, Duke Energy Ohio, Inc. and Duke Energy Kentucky, Inc. and [the undersigned Recipient] each has caused this Protective Agreement to be signed by its duly authorized representative as of the date set forth below.

By (Recipient): _____

Title: _____

Representing: _____

Date: _____

By: _____

Title: _____

Representing: Duke Energy Ohio, Inc. and Duke Energy Kentucky, Inc.

Date: _____