

**Section 1:  
Year End 2015 Footnote Disclosures - Prepurchase Accounting  
Duke Energy - Legacy Duke and Cinergy Plans - Retiree Medical/Cinergy Life**

**Legacy Duke and Cinergy Plans - Retiree Medical**

<b>Payroll Company</b>	<b>Duke Energy Ohio</b>	<b>Duke Energy Kentucky</b>
	<u>503</u>	<u>536</u>
<b>Amounts Recognized in Accumulated Other Comprehensive Income</b>		
Net Transition Obligation/(Asset)	0	0
Prior Service Cost/(Credit)	(0)	(0)
Net Actuarial Loss/(Gain)	<u>23,203,888</u>	<u>2,696,319</u>
Total	23,203,888	2,696,319

**Legacy Cinergy Plans - Retiree Life**

<b>Amounts Recognized in Accumulated Other Comprehensive Income</b>		
Net Transition Obligation/(Asset)	0	0
Prior Service Cost/(Credit)	0	0
Net Actuarial Loss/(Gain)	<u>(5,114,451)</u>	<u>218,603</u>
Total	(5,114,451)	218,603
<b>Total Qualified - 12/31/2015</b>	<u>\$ 18,089,437</u>	<u>\$ 2,914,922</u>

**Amortization**

2016	\$ 1,872,784	\$ 304,776
2017	1,741,012	279,954
2018	1,584,346	255,422
2019	1,423,835	231,739
2020	1,250,961	208,600
2021	1,131,572	187,539
2022	1,018,816	167,818
2023	915,322	149,797
2024	819,456	133,233
2025	<u>732,502</u>	<u>118,373</u>

**Ending Balance**

12/31/2016	\$ 16,216,653	\$ 2,610,146
12/31/2017	14,475,641	2,330,192
12/31/2018	12,891,295	2,074,770
12/31/2019	11,467,460	1,843,031
12/31/2020	10,216,499	1,634,431
12/31/2021	9,084,927	1,446,892
12/31/2022	8,066,111	1,279,074
12/31/2023	7,150,789	1,129,277
12/31/2024	6,331,333	996,044
12/31/2025	5,598,831	877,671