

**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>
	<b><u>503</u></b>	<b><u>536</u></b>

**Amounts Recognized in Accumulated Other Comprehensive**

**Income**

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**

**Amounts Recognized in Accumulated Other Comprehensive**

**Income**

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

**Total Qualified - 12/31/2015**

<b>\$</b>	<b>18,089,437</b>	<b>\$</b>	<b>2,914,922</b>
-----------	-------------------	-----------	------------------

**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		732,502		118,373

**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