

DUKE ENERGY CORPORATION

139 East Fourth Street 1202 Main Cincinnati, OH 45201-0960 Telephone: (513) 287-4315 Facsimile: (513) 287-4385

Kristen Cocanougher Sr. Paralegal E-mail: Kristen.cocanougher@duke-energy.com

VIA HAND DELIVERY

January 31, 2011

Mr. Jeff Derouen Executive Director Kentucky Public Service Commission 211 Sower Blvd Frankfort, KY 40601 RECENTER

JAN 31 2011

PUBLIC SERVICES COMMISSION

Re: Case No. 2010-00523

Dear Mr. Derouen:

Enclosed please find an original and twelve copies of the *Responses of Duke Energy Kentucky, Inc.* to Commission Staff's First Set of Data Requests and Petition for Confidential Treatment in the above captioned case. Also enclosed in the white envelope is one set of the confidential responses to Staff-DR-01-003 and Staff-DR-01-005 being filed under seal.

Please date-stamp the two copies of the letter, the Data Requests and the Petition and return to me in the enclosed envelope.

Sincerely,

Bristen Cocanougher

Kristen Cocanougher

cc: Dennis Howard II



COMMONWEALTH OF KENTUCKY

JAN 31 2011

BEFORE THE PUBLIC SERVICE COMMISSION

PUBLIC SERVICE COMMISSION

In the Matter of an Application of)	
Duke Energy Kentucky, Inc. For an Order Approving)	Case No. 2010-523
The Establishment of a Regulatory Asset)	
Related to Voluntary Opportunity and Other)	
Post-Retirement Expenses)	

PETITION OF DUKE ENERGY KENTUCKY, INC. FOR CONFIDENTIAL TREATMENT OF INFORMATION CONTAINED IN ITS RESPONSES TO COMMISSION STAFF'S FIRST SET OF DATA REQUESTS

Duke Energy Kentucky, Inc. (Duke Energy Kentucky or Company), pursuant to 807 KAR 5:001, Section 7, respectfully requests the Commission to classify and protect certain information provided by Duke Energy Kentucky in its response to data request Nos. 3 and 5, as requested by Commission Staff (Staff) in this case on January 21, 2011. Specifically, these requests ask:

- 3. Refer to the application, Item 8.
 - a. Quantify the anticipated cost savings of the VOP.
 - b. State the date the cost savings began or will begin to be realized by Duke Kentucky.
 - c. Explain why no request was made to defer the cost savings as a regulatory liability.
 - d. Explain why it is not appropriate to off-set the costs of the VOP with the savings to be created by the VOP when determining the amount to be deferred as a regulatory asset.
- 5. Refer to the application, Item 11. Provide the analysis, workpapers, etc. which demonstrate that, over time, the savings of the VOP will exceed its costs.

The information that Staff seeks through discovery and for which Duke Energy Kentucky now seeks confidential treatment (Confidential Information) pertains to the Company's internal analysis and financial projections of costs and future savings related to its voluntary opportunity plan (VOP). The analysis contains sensitive data related to savings to be obtained from reduction in employee overhead through one-time severance payments on a company-wide basis and replacing only those necessary positions at a lower cost. As the activities under the VOP have not yet been completed, the anticipated savings have not yet been realized. And, achieving the anticipated savings levels is dependent upon Duke Energy Kentucky and Duke Energy Corporation being able to negotiate new positions at a lower cost level.

Furthermore, if made public, the information provided herein could be used by third parties, including competitors of Duke Energy Kentucky, to ascertain the compensation of its employees, thereby undermining the Company's bargaining position vis-à-vis said third parties.

In support of this Petition, Duke Energy Kentucky states:

1. The Kentucky Open Records Act exempts from disclosure certain Commercial information. KRS 61.878(1)(c). Significantly, this rule applies to those records that are generally recognized as confidential or proprietary. And provided the records at issue satisfy this general characterization, they are subject to protection where the disclosure of such information would otherwise result in an unfair advantage to competitors of the party seeking non-disclosure. Public disclosure of the information identified herein would, in fact, prompt such a result for the reasons set forth below.

- 2. The information for which Duke Energy Kentucky seeks protection concerns its internal analysis and financial projections of costs and future savings. Furthermore, the Confidential Information at issue herein also relates to Duke Energy Kentucky's sensitive data related to severance payments on a corporate-wide basis that have not yet occurred. This information was, and remains, integral to Duke Energy Kentucky's effective execution of business decisions. And such information is generally regarded as confidential or proprietary. Indeed, as the Kentucky Supreme Court has found, "information concerning the inner workings of a corporation is 'generally accepted as confidential or proprietary." *Hoy v. Kentucky Industrial Revitalization Authority*, Ky., 904 S.W.2d 766, 768.
- 3. Disclosure of the Confidential Information, which includes individual factors underlying Duke Energy Kentucky's ability to obtain the anticipated savings in negotiations would damage Duke Energy Kentucky's position and business interests. This information reveals sensitive information of Duke Energy Kentucky. If the Commission grants public access to the Confidential Information contained in data request Nos. 3 and 5, the Company could be placed at a competitive disadvantage in negotiating with potential parties who could provide services at a lower cost.
- 4. The information for which Duke Energy Kentucky is seeking confidential treatment is not known outside of Duke Energy Kentucky.
- 5. In accordance with the provisions of 807 KAR 5:001 Section 7, the Company is filing with the Commission one copy of the Confidential Material highlighted and ten (10) copies without the confidential information.

WHEREFORE, Duke Energy Kentucky, Inc. respectfully requests that the Commission classify and protect as confidential the specific information described herein.

Respectfully submitted,

DUKE ENERGY KENTUCKY, INC.

Rocco O. D'Ascenzo (92796)
Associate General Counsel
Amy B. Spiller (85309)
Deputy General Counsel
Duke Energy Business Services, LLC
139 East Fourth Street, 1303 Main
Cincinnati, Ohio 45201-0960

Phone: (513) 287-4320 Fax: (513) 287-4385

e-mail: rocco.d'ascenzo@duke-energy.com

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing filing was served on the following via overnight mail, postage prepaid, this 31st day of January 2011:

Dennis G. Howard II Assistant Attorney General The Kentucky Office of the Attorney General 1024 Capital Center Drive Frankfort, Kentucky 40602-2000

amy B. Spiller

VERIFICATION

RECEIVED

JAN 3 1 2011

State of Ohio)
County of Hamilton)

PUBLIC SERVICE COMMISSION

The undersigned, William Don Wathen Jr., being duly sworn, deposes and says that I am employed by the Duke Energy Corporation affiliated companies as General Manager Duke Energy & Vice President Rates-Ohio & Kentucky; that on behalf of Duke Energy Kentucky, Inc., I have supervised the preparation of the responses to the foregoing information requests; and that the matters set forth in the foregoing response to information requests are true and accurate to the best of my knowledge, information and belief after reasonable inquiry.

William Don Wathen Jr., Affiant

Subscribed and sworn to before me by William Don Wathen, Jr. on this 27

day of January 2011.

ROCCO O. D'ASCENZO ATTORNEY AT LAW Notary Public, State of Ohio vy Commission Has No Expiration

NOTARY PUBLÍ

My Commission Expires: No Expiration

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DATA REQUEST	WITNESS	<u>TAB NO.</u>
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STAFF-DR-01-001

REQUEST:

Refer to the second paragraph on page 2 of Duke Kentucky's application. The first sentence reads, "[a]s of December 31, 2010, Duke Energy Kentucky expects to have recorded actual charges totaling approximately \$4.37 million associated with the VOP." If the actual amount recorded is now known, provide the exact amount of the charges related to the voluntary opportunity severance plan ("VOP") as of December 31, 2010. If the actual amount is not yet known, when will it be known?

RESPONSE:

The actual amount of the Duke Energy Kentucky VOP expenses as of December 31, 2010 is \$4,502,779.

PERSON RESPONSIBLE: William Don Wathen Jr.

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STAFF-DR-01-002

REQUEST:

Refer to Duke Kentucky's application, Item 6. State when Duke Kentucky anticipates filing its next base rate case, either electric or gas.

RESPONSE:

Duke Energy Kentucky has not yet determined when it will file its next gas or electric base rate case. Per the terms of the Commission's Order approving the Company's most recent gas rate case, the Company cannot file a new gas rate case earlier than 18 months after the Commission's December 29, 2009, Order.

PERSON RESPONSIBLE: William Don Wathen Jr.

STAFF-DR-01-003 PUBLIC

REQUEST:

Refer to the application, Item 8.

a. Quantify the anticipated cost savings of the VOP.

b. State the date the cost savings began or will begin to be realized by Duke Kentucky.

c. Explain why no request was made to defer the cost savings as a regulatory liability.

d. Explain why it is not appropriate to off-set the costs of the VOP with the savings to be created by the VOP when determining the amount to be deferred as a regulatory asset.

RESPONSE:

Objection. The information sought to be elicited by this Data Request is protected trade secret information. Such information is confidential and proprietary business information that, if publicly disseminated, would prejudice Duke Energy Kentucky in its business operations and conduct.

CONFIDENTIAL PROPRIETARY TRADE SECRET

This response is filed with the Commission under a Petition for Confidential Treatment.

PERSON RESPONSIBLE: As to Objection – Legal

STAFF-DR-01-004

REQUEST:

Refer to the application, Item 9.

- a. Provide all workpapers, spreadsheets, etc. which support each component of the total VOP cost of \$4,371,568. If, as of the response to this request, the actual charges have been determined (see Item 1 of this request), provide the documents which support the actual charges rather than the \$4,371.568.
- b. State the date that the cost of the VOP was or will be recorded on Duke's books.

RESPONSE:

- a) See Staff-DR-01-004 Attachment for workpapers that support actual VOP costs through December 31, 2010
- b) VOP costs were recorded on Duke Energy Kentucky's books beginning with the March 2010 accounting period. All costs were accrued in calendar year 2010 but some additional adjustments may be booked in calendar year 2011.

PERSON RESPONSIBLE: William Don Wathen Jr.

Recap of DEK VOP expenses for March 2010-Dec 2010

Mar CGVP spread	3,983.00 11
Mar	2,044,007.97 10
April	953,067.38 9
May	436,478.43 8
June	324,252.89 7
July	124,617.42 6
Aug	112,703.40 5
Sept	31,168.17 4
Oct	91,918.76 3
Nov	3,915.37 2
Dec	376,570.46 1
	4,502,683.25
	4,502,779.00 Total YTD per VOP schedule
	-95.75 Diff IM

Recap of DEK VOP expenses as of Dec 2010

December Expenses	
VOP/OC costs	
CGVP Spread	5,136.00 A ₃
FICA and Retention	6,042.10 \$2
Facilities Integration	170,454.00 Not Posted to VP in Dec (Manully Mored)
Pension Costs	-22,412.00 Not Rosted to VP in Dec (Mambis Moved)
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Per VOP report	376,571.00 Au
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OP/OC Costs

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Recap of DEK VOP expenses for Nov 2010

Nov Expenses	
VOP/OC costs	-90,917.46 B1
CGVP Spread	92,313.00 B3
FICA and Retention	2,519.83 B2
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VOP/DC Costs

Case No. 2010-523 Staff- DR-01-004 attachment Page 8 of 40 Br

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Recap of DEK VOP expenses for Oct 2010

Nov Expenses	
VOP/OC costs	72,408.23 C1
CGVP Spread	16,278.00 C3
FICA and Retention	3,232.53 C2
	91,918.76
Per VOP report	91,919.00 \$4
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683.33	67,885.90		13,748,27	357.53	162.36	254 17	14,622.33		688,495.90	
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VOP/OC Costs

Case No. 2010-523 Staff- DR-01-004 attachment Page 12 of 40

FICA plus Retention

Source System Last Update: 01/25/2011 07:14:15 AM

ACCOUNT DETAILS FOR PERIOD, rep

For the Period Ending: / 2010

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Monetary Amount JD		1,816.68	1,816.68	616.74	616.74	12.81	12.81	6.68	6.68	80.48	80.48	2,533,39		577.71	577.71	109.75	109.76	3.69	3.69	7.99	7.89	699.14	
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Resource Type ID CB:	83 ·	01984		99810		99810		99810		99810				98810		98810		99810		99810			
Resp. Center IO CB	-	2		VPKE		VPKE		VPKE		VPKE				Ş₽KG Ş₽		VPKG		VPKG		VPKG		7	
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VOPOC FICA1110.rep

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10145 DEI	5.02%	464	114	30,827	œ	18	31,430
75601 CP	2.13%	197	84	13,080	m	80	13,336
75101 DE Indiana	16.24%	1,501	368	99,726	25	57	101,677
75072 DE KY GAS	0.00%	•					(6)
75071 DE KY ELEC	2.60%	240	59	15,966	4	6	16,278
75015 DE Ohio CP	8.84%	817	200	54,284	14	31	55,346
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2 X	25.65%	5,160	1,265	342,962	98	197	349,670
0c-10 MTD 20013	(**************************************	VPRELOC	VPINTRV	VPFACIN	УРНКОТН	VPINOTH	

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Recap of DEK VOP expenses for Sept 2010

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Facilities integration Obelitical Viriot Obelities Obeli		-681.86	-581.86		67.96	0520060	Employee Refocation	COLEMN STREET, STREET, STREET, CO.	
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Facilities initiagitation Oberton Operton Operto		3 044 PA	3.044.94		F.104	0921160	Emplayee Relucation	Cuke Energy Busine VPRELOC	
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ACCOUNT DETAILS FOR PERIOD.rep

For the Period Ending: / 2010

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FICA plus Retention

Employer FICA Tax

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Journal Doser JD.	VOP PayCo 110 ratable accruel		MWOC rateble accrusi for 9.10			VOP ratable accrual for 9-10 R		To accrue additional separatio		Soecial Acresmonts retained and					WOB Barry and additional	Encore Argental Co. Co.		MWUC ratable accrual for 9-10		VOP ratable accruel for 9-10 R		Special Acres manual training	Special Agraements rateble acc				
Short Journal ID JD Duscr CB	DEKYELEGI SEVACR110	SEVACR110	DEKYELEGI SEVACRIMINOC MINOC	SEVACRIMINOC		DENTELEGI SEVACHKET	SEVACRRET	DEKYELEG SEVACRSEP2	SEVACRSEP2	DEKYELEGISEVACR SPA	SEVACE CBA	מבפעים פנא			l	1	DEKYGA GO	SEVACRANAGE	SEVACRIMWOC	SEVACRRET	SEVACRRET	T	┰				
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Recap of DEK VOP expenses for August 2010

Nov Expenses	
VOP/OC costs	106,799.30 E1
CGVP Spread	1,059.00 E3
FICA and Retention	4,845.10 E2
	112,703.40
Per VOP report	112,703.00 E4
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	78,364.67	78.354.57			Employee Severance Pints	De versions (1997) Versions of	
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	4,351,31	4,351.91		0923100	Employee Travel Lodging & Exp.	All No. of the Country of the Countr	
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ACCOUNT DETAILS FOR PERIOD.rep

For the Period Ending: / 2010

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FICA plus Retention

Employer FICA Tax

6.68 80.48 80.48 2,841.82 797.13 2,841.82 797.13 12.81 12.81 6.68 Sum: Sum: Sum: Sem: Sum: BLB2639 BLB2639 BLB2639 BLB2639 **BLB2639** Posted Date JD 9/2/2010 9/2/2010 9/2/2010 9/2/2010 9/2/2010 Resp. Resource Center Type ID ID CB- CB 99810 99810 99810 99810 99810 VPKE VPKE YP.KE VPKE VPKE Oper Unitio PayCo110 FICA 8-10-DE HGOUG MWOC FICA 8-10 -DE KY, GOUG GOUG RET FICA 8-10-DE KY_E GOUG 9 Journal Line Descr JD OC SP AG FICA 8-10-DE Sep FICA 8 10 KY-E VOP PayCo 110 ratable accrual DEKYELEG SEVACRANVOC MWOC ratable accrual for 8-10 Special Agreements ratable acc VOP ratable accrual for 8-10 R To accrue additional separatio Journal Descr JD Journal ID. JD SEVACRAMOC DEKYELEGISEVACRSEP2 SEVACRSEP2 DEKYELEG SEVACR_SPA SEVACR_SPA DEKYELEGI SEVACRRET DEKYELEGI SEVACR110 SEVACR110 SEVACRRET Bus Unit Short Discr CB Bus Unit ID CB 75071 75071 Accounting Period CMD

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75777 Ventures 95 Order	0.13%	37	9	ı	•	10	S.
10222 Rotal	0.01%	m	0	•	•	H	4
10144 Dukenet	0.46%	131	8	•	٠	36	187
10145 DEI	8	1,431	218	,	,	395	2,045
75601 CP	2.13%	607	8		*	168	868
75101 DE Indiana	1	4,631	707	•	•	1,279	6,616
75072 DE KY GAS	9000	•	•	i	•		,
75071 DE KY ELEC	2.60%	741	113	•		205	1,059
75015 DE Ohio CP	8.84%	2,521	385	•	•	969	3,601
75014 E Ohio GA	0.00%	•	,	•	*	•	•
75013 E Ohio ELE)E	8.72%	2,486	379	•	+	687	3,552
20046 75013 75014 75015 75071 75072 DE Carolinas ie Ohio ELEJE Ohio GA DE Ohio CP DE KY ELEC DE KY GAS	55.85%	15,925	2,431	•	•	4,397	22,752
	(Tor)/Aso	VPRELOC	VPINTRV	VPFACIN	VPHROTH	VPINOTH	

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Recap of DEK VOP expenses for July 2010

Nov Expenses	
VOP/OC costs	118,017.34 F1
CGVP Spread	210.00 F3
FICA and Retention	6,390.08 F2
	124,617.42
Per VOP report	124,618.00 F4
	-0.58 IM

Sum Sum Sum Substantial Also on BU's as credit up ROTH						1	スクライ	, , , , , , , , , , , , , , , , , , ,	•						E	(()	2 (SZ 18/01/2) V	く			· @	
Sum: -40,802.00	434.21	2,185.17	402.10	0.00	3,180.14	1,897.56	-646.38×c65		94,763.65	-13,133,62	774.61	3,080,21	1,129.70	883.33	67,467.78	20 977 00	3.866.14	46.01	903.23	421.48	254.17	30,649.68	A 57 40 A
-30,802,00 -663,414,00	434.21	2.165.17	402.10	0.00	3,180.14	1,697.55	-846,334,63		94,753.65	-13,133,62	774.51	3,060.21	1,129.70	883.33	87,467.78	32 779 83	-3,855.14	48.01	903.23	421.48	254.17	30,549,56	-627.317.69
Other Nice Benefits Exp. 1923600 VPOC Other Misc Benefits Exp. 19236000 VPOC Other Misc Benefits Exp. 19236000	Other Mica Transition Coors (252030)	Other fast Trans. on Cours. 0955000	Cinel 1935 Lane tion Cests 0909609		201.000 dra. g Duidportaine natoridus	Elizabeth a contract of the co	Sum:		Enthigyee Severence Prats 0920000	Other (5.55	Trave: Lodging, & Exp. (9521105)	an of Med Coverage 0026450	0926480	Saturation .	Sum	Employee Schelenice Print 09220000	Other Affect Princities Exp. 0925000	וואפן רסמפונים פיצאט ספנונסם		11.00515	The second of th	Sum:	SES:
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Case No. 2010-523 Staff- DR-01-004 attachment

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ACCOUNT DETAILS FOR PERIOD.rep

Source System Last Update: 01/25/2011 07:14:15 AM

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Last Query Refresh:

For the Period Ending: 12010

FICA plus Retention

Employer FICA Tax

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Morietary		3,615.74	3.815.74	941 74	941.71	12.81	1281	6.68	6.68	80.48	00 40	04.00	4,657.42		1,570.27	1.570.27	150 71	150.74	3.80	3.69	7 90	7.00	R.	1,732.66		
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Operator ID-JD		JAB6459		JAB6459		JAB6459		JAB6459		JAB6459					JAB6459		JAB6459		JAB8459		JAB6459					
Postert Date JD	#	8/3/2010		Br3/2010		8/3/2010		8/3/2010		8/3/2010					8/3/2010		8/3/2010		8/3/2010		8/3/2010					-
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Journal Line Descr JD	PayCo110 FICA 7-10-DE		Minator Co. C.	MINISTER (-10 -DE KY	OCT COST	MEI FICA C-10 -DE KY_E GOUG	Son Elf A 7 40 LOV F	Caption / 10 NT-E	C C C C C C C C C C C C C C C C C C C	שלה טור איזוי טא ייט טיט				PayCo110 FICA 7-10 -DE 1GUKG		Manipol House and Administration	mayor rich /-10 -DE KY	100 T	NET FICA 7-10 -DE KY GIGDKG		OC STAG FICA 7-10-DE					
Oli Joseph Million	VOP PayCo 110 ratable accrual		MWOC ratable acquel for 7-10		VOP relable accrual for 7,10 p		To accrue additional separation		Special Agreements rations acc					VOP PayCo 110 ratable accrual		MWOC ratable accrual for 7-10		VOP retable account for 7-10 P		Special Agreements rateble on						
	DEKYELEGI SEVACR110	SEVACR110	DEKYELEG SEVACRIMWOC MWOC rate	SEVACRAMWOC	DEKYELEG SEVACRRET	SEVACRRET	DEKYELEGISEVACRSEP2	SEVACRSEP2	DEKYELEG SEVACR SPA	SEVACR SPA			SELACIDARO	SE WACKLIO	SEVACR110	DEKYGASG SEVACRMWOC MWOC rateb	SEVACRIMINOC	SEVACRRET	SEVACRRET	8	1					
	DERYELEG		DEKYELEG		DEKYELEG		DEKYELEG		DEKYELEG				DEKYGASG SELVACES			DEKYGASG		DEKYGASG SEVACRRET	"	DEKYGASGS	S					
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VOPOC FICA1110.rep

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			100.00%	8,079	8,079
		DE Other	9500.0	•	
	75777	Royal Ventures DE Other	0.13%	Ħ	11
	10222	Royal	0.01%	+1	Ħ
	10145 10144	DUKENET	0.46%	37	37
	10145	DEI	5.02%	406	406
	75601	ზ	2.13%	172	172
	75101	Onlo CP DE KY ELEC DE KY GAS DE Indiana	16.24%	1,312	1,312
	75072	DE KY GAS	0.00%	•	(3)
	75071	DE KY ELEC	2.60%	210	210
	75015	5050	8.84%	714	714
	75014	Calco GA	0.00%		•
	75013	CINO ELES	8.72%	4,512 704	704
0.0.5	20046 75013 75014	DE CATORNAS JE ONO ELEJE ONIO GA DE	55.85%	4,512	4,512
Jul-10 MTD 20013			CGVP(CG1)	Spread	

Y:\VOP_OC\VOP OC REPORTS\[CGVP Spread_09_10.xlsx|July CGVP Spread MTD (3)



Recap of DEK VOP expenses for June 2010

Nov Expenses	
VOP/OC costs	205,096.11 G1
CGVP Spread	3,166.00 G3
FICA and Retention	9,548.78 G2
Pension costs	106,442.00 Not included in VP query
	324,252.89
Per VOP report	324,252.00 G4
	0.89 IM

VOP/OC Costs

																					// これのグ ブラウィス	(''o'o'' 'O'' ' '' '' '' '' '' '' '' '' '' ''				
-	638.74	-13,687.10	124,838,00	643.30	1,585.43	4,128.02	543.40	216.74	-1,627.76	4,286,09	121,767.87 (00	6	161,513,19	1,186.14	6.023.06	1,501.94	C 22.23	160,606.66	00 EE8 00		1,240.33	836.39	264.17	44,589.46)	326,863.58
	E38.74	-13,687.10	124.938.00	549.30	1,685.43	4,126,02	543.40	215.74	-1,527,75	4.286.09	121,767.87		151,513.19	1,185.14	5,023.08	1,901.94	883.33	160,606.88	100 833 CV	2000	124038	535.39	254.17	44,689.46		126,663.98
1											Sum:							Sum:						Sum:		Sum:
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	Facilities Intergration.	Other Miss Bunefitt Exp	Other Mine Benefits Exp	Other Mag Transition Costs	Other Mise Transition Cours	Other Mise Transition Conts	Employed Travel Ledging & Ex	Engraven Releantion	Employed Relocation	Emple, de Ratonation			Employee Severance Pints	dy dy a guideat lakert payetting	Continuation of Med Coverage	Outpingement Costs	Employee Retantion		Constitution Section Design		Continuation of Med Coverage	Outplacement Custs	Fing ayee Recention			
	/PFAC'N	HLORIGO	VPHR0TH	HIOMA	HIONINA	HIGNIGA	ABINION	VPRELOC :	VPRELOC	UPPELCC			VPEEPAY	VPINITRY	VPRIED	VPOUTPL	VPRETER		Vaccos		- HINED	VPOUTPL	VPRETEN			
	Duse Energy Busine VPFAC'N	Dure Energy Busine VPHROTH	Duke Erlargy Busine VPHROTH	Dake Energy Busine VPINOTH	Duxe Energy Busine VPINOTH	Duke Energy Busine VPINDTH	Dake Energy Busine VPINTRY	Duke Energy Busine VPRELOC	Doke Enougy Busine VPRELOG	Duke Breigy Busine VPRELOC			DE Hentucky (USFR) VPEEPAY	· DE Kontuoly (USPR) VPINTRY	DE Kentucky (USPRI VPMED	DE Kentucky (USFR) VPOUTPL	DE Konlucky (DSFR) VPRETEN		OF Kermirki History votesov		DE Rentuevy (ObejM PPRED	DE Nontraty (USFS: VPOUTPL	DE Kontinky (LISER) VPRETEN			
											13		71					Σ.	7.5					22		

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FICA plus Retention

01/26/2011 07:14:15 AM 01/25/2011 09:53:08 AM

Source System Last Update:

ACCOUNT DETAILS FOR PERIOD. 18p

For the Period Ending: 12010

Last Query Refresh:

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Employer FICA Tax

1,218.00 5,814.92 80.83 80.83 1,218.00 12.81 6.68 148.98 148.98 125.59 9,548.78 5,814,92 125.59 2.26 1,880.78 1,880.78 21.23 233.01 Sum: Sum: Sum: Sum: Sum: Sum Sum: Sum: Sum: Sum: Operator ID JD JAB6459 JAB6459 JAB6459 AB8459 JABBAS9 JAB8459 JAB6459 JAB8459 JAB6459 JAB6459 JAB8459 JAB6459 Posted Date JD 7/2/2010 7/6/2010 7/6/2010 7/8/2010 7/8/2010 7/6/2010 7/8/2010 7/8/2010 772/2010 7/6/2010 7/8/2010 7/8/2010 Resource Type ID CB 98810 99810 99810 99810 98810 99810 99810 99810 99810 99810 99810 99810 VPKE GOUG NPKE VPKE VPKE ZPKG. VPKE VPKG. VPKE VPKG. VPKG VPKG VPKG PayCa110 FICA 6-10-DE 1 GOUG MWOC FICA 6-10-DE KY GOUG 9009 RET FICA 6-10-DE KY_E GOUG ഉറ്റ SDKG 9009 PayCo110 FICA 8-10-DE HGDKG RET FICA 6-10-DE KY_G GDKG MWOCFICA 6-10-DE KY GDKG OC SP AG FICA 6-10-DE GDKG Journal Line Descr 3D OC SP AG FICA 6-10-DE Adj for date on- FICA Sep FICA 6 10 KY-E Sep FICA 6 10 KY-E Adj for date ch. FICA VOP PayCo 110 ratable accrual MWOC ratable accrual for 6-10 DEKYELEG-SEVACR_SPA Special Agreements ratable acc VOP PayCo 110 ratable accrual VOP ratable accruel for 6-10 R To accrue additional separatio DEKYGASG SEVACRAWOC MWOC ratable accrual for 8-10
SEVACRAWNOC To accrue additional separatio VOP ratable accrual for 6-10 R Special Agreements ratable acc Reversals/true ups 2nd qtr Reversals/true upe 2nd qtr DEKYELEG SEVACRRET V SEVACRRET DEKYELEG SEVACRSEP2 T BEVACRSEP2
DEKYELEG SEVACRSEP3
SEVACRSEP3 DEKYELEG SEVACRIMWOC SEVACRIMWOC Januar 10 JD DEKYGASG SEVACR110 SEVACR110 DEKYELEG SEVACR110 DEKYGASG SEVACR SPA SEVACR SPA DEKYGASGSEVACRRET SEVACR110 DEKYELEG SEVACR_S SEVACR_S SEVACR 5 SEVACRRET Descrice DEKYGASG Bus Unit ID CB 75071 75071 75072 Accounting. Period CMD

VOPOC FICA1110.rep

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	100.00%	2,974	543	629	111,251	6,361	121,76
DE Other	0.00%	i	,	•	ť	•	ı
7577 Ventures DE Other	0.13%	4	Ħ	rel	145	8	158
10222 Royal	0.01%	0	0	0	Ħ	H	12
10144 Dukenet	0.46%	14	7	m	512	29	260
10145 DEI	5.02%	149	22	32	5,585	319	6,113
75601 CP	2.13%	83	21	14	2,370	135	2,594
75101 DE Indiana	16.24%	483	88	104	18,067	1,033	19,775
75072 DE KY GAS	0.00%	•	•	•	•		
75071 DE KY ELEC	2.60%	ĸ	14	11	2,893	165	3,166
75015 DE Ohio CP	8.84%	263	48	26	9,835	562	10,764
75014 E Ohio GA	0.00%		•	•	•		•
75013 E Ohio ELEX	8.72%	259	47	26	9,701	555	10,618
20046 75013 75014 75015 75071 75072 DE Carollinas ie Ohio Eleje Ohio GA DE Ohio CP DE KY ELEC DE KY GAS	55.85%	1,661	303	357	62,134	3,552	68,007
Jun-10 MTD 20013	` ~				-	•	
	CGVP(CG1)	VPRELOC	VPINTRV	VPFACIN	VPHROTH	VPINOTH	

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Recap of DEK VOP expenses for May 2010

Nov Expenses	
VOP/OC costs	393,051.24 H1
CGVP Spread	27,214.00 H3
FICA and Retention	16,213.19 H2
	436,478.43
Per VOP report	436,479.00 H4
	-0.57 IM

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Sum.	1,000,000,000	23.640.00	31,520.00	1,386.60	4.705.41		48.00	(8.57	-313.73	-346.60	-1,003.22	69,73	7,091.59	7,081,54	-17,848.01	-619,48	-334.67	1,718.63	-763.68	61,868,86	1,048,788.98 X	\ 	233,344,84	8,177.28	2,888.20	Z8,223,63	273,641,73 ()	107.074.90			07-00	Single and	119,609,611		1,439,767.20
MAY	1,000,000.00	-23.640.00	31.520.00	1,385,50	4 705 41		88.00	16.97	313.73	316.50	-1,003.22	68.73	7,091.69	-7,081 64	-17,648.01	-619.49	-334.67	1,718.63	753.68	51,858.88	1,048,708.96		233,344,84	8,177.28	2,688.20	29,333.63	273,641.73	107.074.80	2 449 41	87 ABG	20.50		119,609,61	ı	1,439,767.20
	0.51560				200000	0.000.00	00011360 - 33	Caher Misc Transition Costs 0931700 v.2000	.dx≘		0321130	Section of the property of the Collision Colli		092:105	002::00	09:05:60		0930580		Employee Relocation 0336250 y200	Sum		Employee Severance Prints 6930000 VPRGE	Continuation of Med Coverage 0926455 VPKE	Outplacement Coats 6926457 VPKE	Employee Retention 9920003 VPAR	ATTEN STATE	Orda bijbised same same was same a				Employee Recontion of the Conference of Mark Governor	WAS		Series
		The state of the s	Duve Energy Busine VPHROIH	Dake Energy Busine Virthold	1	Cuke Energy Busine VPINO Dis	Duke Energy Busing VPINOTH	Cake Energy Busine VPINOTH	Oule Engroy Busine VPHATRY				VATERIOR SERVICE OF C								por(3		5071 DE Kontucky (USFR) VPEEPAY	Comment of the Mantage of Control of the Control of	DE Kentucky (USFR) VPOUTRU	DE Kennety (USPR) VPRETEN	1,03	A A Milliagra (Base)	Carrier Carrie		DE Kentucky (USFR) VPOUTPL	DE KORLONY (USER: VPRETEN	6072		

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ACCOUNT DETAILS FOR PERIOD.rep

For the Period Ending: / 2010

Source System Last Update: 01/25/2011 07:14:15 AM

Last Query Refresh: 01/25/2011 10:28:28 AM

FICA plus Retention

0408152 Employer FICA Tax

Menetary Amount JD	9,890.59	8,890.58	1,383.05	1,393.05	412.53	412.63	12.81	12.81	6.68	6.68	125.59	125,69	11.841.25	3,977.82	3,977.82	241.02	241.02	128.18	
Alffliate ID CB		Sum:		Sum:	-	Sum:		Sum:		Sum:		Sum	Sum:		SE SE		Sum:		
Operator IO JD	JAB6459		JAB6459		JAB8459		JAB8459		JAB6459		JAB8459			JAB8459		JAB8459		JAB8459	•
Posted Date JD	6/2/2010		8/2/2010		6/3/2010		6/1/2010		8/2/2010		6/2/2010			8/2/2010		6/2/2010		6/3/2010	
Resource Type ID CB	99810		99810		99810		99810		99810		99810			99810		99810		99810	
Resp Center ID CB	VPKE		VPKE		VPKE		VPKE		VPKE		YP.			VPKG		VPKG		VPKG	
Oper Unit 1D CB	Soug		GOUG		30UG		GOUG		BOUG		Sous			GDKG		SDKG		SDKG	
Journal Line Descri3D	PayCo110 FICA 5-10-DE I GOUG		MWOC FICA 5-10-DE KY		RET FICA 5-10 -DE KY_E		RET FICA 5-10 -DE KY_E		Sep FICA 5 10 KY-E		OC SP AG FICA 5-10-DE			PayCo110 FICA 5-10-DE I GDKG		MWOC FICA 5-10-DE KY GDKG		RET FICA 5-10 -DE KY_G	
Journal Deser JD.	VOP PayCo 110 ratable accrual		MWOC ratable accrual for 5-10		MW RETENTIONFICA AGREEMEN RET FICA 5-10 -DE KY_E GOUG		VOP ratable accrual for 5-10 R		To accrue additional separatio		Special Agreements ratable acc			VOP PayCo 110 ratable accrual		MWOC ratable accrual for 5-10		MW RETENTION/FICA AGREEMEN RET FICA 5-10 -DE KY_G GDKG	
Journal ID JD	SEVACR110	SEVACR110	DEKYELEG SEVACRAWOC N	SEVACRHIWOC	DEKYELEG SEVACRIMMRT	SEVACRIMWRT	SEVACRRET	SEVACRRET	DEKYELEG SEVACRSEP2	SEVACRSEP2	DEKYELEG SEVACR_SPA	SEVACR SPA		SEVACR110	SEVACR110	DEKYGASG SEVACRIMINOC	SEVACRAWOC	DEKYGASG SEVACRIMWRT	
Bus Unit Short Descrice	DEKYELEG SEVACR110		DEKYELEG		DEKYELEG		DEKYELEG SEVACRRET		DEKYELEG		DEKYELEG	15		DEKYGASG SEVACR110		DEKYGASG		DEKYGASG	
Bus Unit ID CB	75071												75071	76072					
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16.243.18	Sum:											

4,371,94	Sum:										75072	
24.23	Sum:								SEVACR_SPA			
21.23		JAB6459	6/2/2010	99810	VPKG	GDKG	OC SP AG FICA 5-10 -DE GDKG	Special Agreements ratable acc		DEKYGASG		5
3.69	:mns								SEVACRRET		1	
3.69		JAB8459	6/1/2010	99810	VPKG	SYCS	RET FICA S-10 -DE KY_G GDKG	VOP ratable accrual for 5-10 R	DEKYGASG SEVACRRET	DEKYGASG		5
128.18	Semi								SEVACRIMWRT			
128.18		JAB8459	6/3/2010	99810	VPKG	GDKG	RET FICA 5-10 -DE KY_G	MW RETENTION/FICA AGREEMEN RET FICA 5-10 -DE KY_G GDKG	DEKYGASG SEVACRIMWRT	DEKYGASG		5
241.02	Sum:								SEVACRAINOC			
241.02		JAB6459	6/2/2010	99810	VPKG		MWOC FICA 5-10-DE KY GDKG	MWOC ratable accrual for 5-10	DEKYGASG SEVACRMWOC	DEKYGASG		2
3,977.82	SCIE:								SEVACR110			
	_)								

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	100.00%	27,142	5,528	1,000,000	7,880	6,156	1,046,706 Ḥ
DE Other	0.00%	•		١	•	,	,
75777 Ventures DE Other	0.13%	35	7	1,300	10	80	1,361
10222 Royal	0.01%	m	-	100	н	1	105
10144 DUKENET	0.45%	125	25	4,600	36	78	4,815
10145 DEI	5.02%	1,363	278	50,200	396	309	52,545
75601 D	2.13%	578	118	21,300		131	22,295
75101 DE Indiana	16.24%	4,408	898	162,400	1,280	1,000	169,985
75072 DE KY GAS	0.00%						·
SOJS 75071 75072 Ohio CP DE KY ELEC DE KY GAS	2.60%	706	144	26,000	205	160	27,214
75015 DE Ohio CP	8.84%	2,399	489	88,400	269	544	92,529
75014 E Ohio GA	0.00%		•	•	•		•
75013 F Ohio ELEYE	8.72%	2,367	487	87,200	687	537	91,273
20046 75033 75034 77 DE Garolinas 1E Ohlo GLE PE Ohlo GA DE C	55.85%	15,159	3,087	558,500	4,401	3,438	584,585
May-10 MTD 20013	CGVP(CG1)	VPRELOC	VPINTRV	VPFACIN	УРНВОТН	VPINOTH	

Y:\VOP_OC\VOP OC REPORTS\[CGVP Spread_09_10.xisx]May CGVP Spread MTD (3)

Case No. 2010-523 Staff- DR-01-004 attachment Page 34 of 40



Recap of DEK VOP expenses for April 2010

Nov Expenses	
VOP/OC costs	925,425.34 11
CGVP Spread	2,014.00 13
FICA and Retention	25,628.04 12
	953,067.38
Per VOP report	953,069.00 14
	-1 62 INA

@ 45'52h'52b = 0 =

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22.888.00	24,804.00	396.28	69.63	313.73	1 003 22	3 089 44	468.08	16 968 22	3.044.94	7.081.64	17.646.01	267.89	218.37	198.45	88,789	25.00	334.67	488.67	162.63	25.130.88	T.444.81 La	ン	284,720.61	35,951.62	4,008.44	319,462.27	883.33	72,500,11	18,604.24	734,236 62 /	113.848.05	10,158.77	1,063.38	63,356.69	254.17	10,181.48	2,138.08	190,396,82		1,002,870.28
.23.895.00	24,304,00	336.28	69.69	313.73	1.003 22	3.089.44	455.08	16 963 22	3.044 84	7,081,84	17,646.01	257.69	215.37	186.45	581.86	25.00	334.57	496.67	162.59	25,130,96	77,444.91		284,720.51	33,991.62	4,006.44	319,462.27	683.33	73,900.11	15,504.24	734,428.62	113,846.05	10,158.77	1,063.38	53,356.89	284.17	10,181 48	2.138.08	180,988.52		1,002,670,25
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FICA plus Retention

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ACCOUNT DETAILS FOR PERIOD, 18p

For the Period Ending: / 2010

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Last Query Refresh:

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Recap of DEK VOP expenses for March 2010

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FICA plus Retention

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ACCOUNT DETAILS FOR PERIODJRP

For the Period Ending: 1 2010

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Duke Energy Kentucky Case No. 2010-523 Staff First Set Data Request Date Received: January 21, 2011

STAFF-DR-01-005 PUBLIC

REQUEST:

Refer to the application, Item11. Provide the analysis, workpapers, etc. which demonstrate that, over time, the savings of the VOP will exceed its costs.

RESPONSE:

Objection. The information sought to be elicited by this Data Request is protected trade secret information. Such information is confidential and proprietary business information that, if publicly disseminated, would prejudice Duke Energy Kentucky in its business operations and conduct.

CONFIDENTIAL PROPRIETARY TRADE SECRET

This response is filed with the Commission under a Petition for Confidential Treatment.

PERSON RESPONSIBLE: As to Objection – Legal

Duke Energy Kentucky Case No. 2010-523 Staff First Set Data Request Date Received: January 21, 2011

STAFF-DR-01-006

REQUEST:

Refer to the application, Item 15. Provide a breakdown of the total VOP costs, by component, separately identifying the amounts related to the consolidation of the Midwest corporate functions.

RESPONSE:

See Staff-DR-01-006 Attachment.

PERSON RESPONSIBLE: William Don Wathen Jr.

Duke Energy Kentucky Actual VOP Costs Year to Date 2010

Costs included in total related to **Midwest Office** Other VOP Costs Relocation **Total VOP Costs** Separation Expense- Electric (1) 1,857,846 426,535 2,284,381 Separation Expense- Gas 714,222 63,329 777,551 COBRA- Electric 66,817 17,320 84,137 **COBRA-Gas** 2,654 18,726 21,380 Outplacement-Electric 24,086 10,365 34,451 **Outplacement-Gas** 7,332 1,527 8,859 **Pension Costs-Electric** 64,962 311,351 376,313 **Pension Costs-Gas** 96,392 19,068 115,460 Relocation-Electric 324,968 324,968 Relocation-Gas 53,420 53,420 **Facilities Integration-Electric** 229,895 229,895 Retention-Electric 50,370 50,370 Retention-Gas 15,157 15,157 Work Simplification-Electric 112,865 112,865 **Employee Travel & Misc-Electric** 13,541 13,541 **Employee Travel-Gas** 212 212 **Total** 3,209,637 1,293,323 4,502,960

⁽¹⁾ Net of Joint Owner Reimbursement