Duke Energy Kentucky Case No. 2017-00321

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-041

REQUEST:

Provide detailed descriptions of all early retirement plans or other staff reduction

programs the utility has offered or intends to offer its employees during either the base

period or the forecasted test period. Include all cost-benefit analyses associated with

these programs.

RESPONSE:

There are no new early retirement programs or staff reduction programs planned for the

forecasted test year. As businesses need to meet O&M targets, there are some tools

under which employees have left or are leaving under during the base period, however

none of those employees leaving were in the Duke Energy Kentucky payroll company.

Those tools which have been applied to employees in other jurisdictions are described in

STAFF-DR-01-041a through c.

PERSON RESPONSIBLE:

Thomas Silinski

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Management Toolkit

Performance Transition Plan (PTP)

November 2015

IMPORTANT: This document contains selected highlights of Duke Energy's employee benefits plans. If any statement herein, or any other communication, conflicts with applicable plan documents, the plan documents shall govern. Duke Energy retains the right to amend, modify or terminate its benefits plans in any respect and at any time, and neither its benefits plans, nor your plan participation, shall be considered a contract for future employment.

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Performance Transition Program (PTP) Overview

As part of our workforce planning and performance management efforts, the Company is now offering a program designed to address poor performers and provide an option to exit a poorly performing employee in lieu of placing the employee on a formal Performance Improvement Plan (PIP).

This Management Toolkit provides an overview of the process to help facilitate the potential application of the PTP, understand the appropriate use of the PTP and determine employee eligibility.

With approval by the responsible Executive Leadership Team member and the business unit HR Business Partner Director, management may offer a choice to an employee with documented poor performance to either exit the Company under the PTP or to pursue a PIP, under the following conditions:

- The employee has documented poor performance, including but not limited to: an overall rating of Partially Meets Expectations/Needs Improvement or lower on his or her most recent mid-year or annual performance appraisal; or
- 2. The employee has not yet had a performance appraisal and has demonstrated serious performance deficiencies; or
- The employee has met expectations on his or her most recent performance appraisal but whose
 performance has deteoriated rapidly, or successfully completed a PIP in the past but demonstrated a
 subsequent decline in performance; AND
- 4. Management has concerns that the employee may not be successful on a Performance Improvement Plan or has identified other factors supporting a decision to offer the employee an alternative to a PIP.

Employees generally will not be offered a choice when they are subject to termination for misconduct, including but not limited to, theft, harassment, violations of Company policy, or other similar misconduct, or when they have failed to successfully complete a PIP within the previous twelve months.

Employees who choose to separate under the PTP in lieu of a PIP will be eligible for a transition payment, health care supplement, and outplacement services as described below, if they meet certain requirements, including separating from employment when designated by management, and signing and not revoking a waiver and release of claims acceptable to the Company. Those benefits are:

- 1. Transition payment provided as a lump sum payment equivalent to the amount of 12 weeks of the employee's regular base pay, and
- 2. Health care supplement provided as a lump sum payment equivalent to the premium cost of three months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates as determined by the Company in its sole discretion.
- 3. Six (6) months of outplacement services through a vendor selected by the Company in accordance with the Company's policies in effect from time to time as of his or her separation from Duke Energy.

When management has obtained appropriate approvals to offer this alternative, the employee should be provided with the "PIP With PTP Option" template included in this Toolkit instead of the PIP standard template.

PTP Process

The following describes the process to pursue this option:

Steps	Description	Objectives
1	Gather Information	 Identify employees that are not performing in accordance with previously communicated expectations Gather and review documentation relating to the employee's poor performance, including prior performance appraisals.
2	Decide whether to offer PIP with PTP Option and seek approvals.	 Determine (i) the likelihood of success on a PIP and (ii) risk to the Company if the PTP is not offered. Decide whether to seek approval to offer the PTP Option. Obtain required approvals.
3	Meet with employee to offer the Performance Transition Program	Offer the PTP Option to the employee using the standard script provided below.
4	Implement the PIP (if chosen by employee) or separate under PTP	 Employee selects between PIP or PTP Option If PIP selected, employee continues under terms of the PIP If a PTP is selected, the employee terminates under the PTP provisions

Manager Script for 1-on-1 Meeting w/ Employee to Offer Proposed PIP with PTP Option

This script should be used to offer poor performers the choice between continuing their employment under the terms of a PIP, or separating from employment under the PTP Option. The completed form should be returned to your HR Business Partner.

Employee ID:	Employee Name:	
Date:	Employee Job Title:	Department:

- Thank you for taking the time to meet with me today.
- Over the past several months, there has been a decline in your performance and I'd like to discuss with you
 how we can address this. (Add specific examples of poor performance here.)
- When there are performance concerns, the Company typically offers the employee a Performance Improvement plan or PIP. The PIP is a tool to assist an employee with improving and sustaining personal performance to a satisfactory level in areas that are critical to meeting the demands of his/her position.
- A PIP is a joint effort involving a written understanding between an employee and a supervisor/manager regarding specific ways to improve less than satisfactory performance in a specific time period.
- In this case, we would place you on a PIP for 90 days.
- The PIP is not corrective action; however, your failure to adhere to the expectations outlined in the PIP may result in corrective action up to and including discharge.
- Upon successful completion of a PIP, you are expected to sustain a level of satisfactory performance for 12 months or you could be removed from your position pending an investigation.
- At times, the Company also may offer a second option to consider if you do not feel that you will be successful in the PIP program. The second option would involve your separation from the Company under a Performance Transition Program in lieu of a PIP.
- The PTP Program offers an opportunity for a transition payment, health care supplement, and outplacement services if all program requirements are met.
 - The Transition payment would be provided as a lump sum payment equivalent to the amount of 12 weeks of your regular base pay, and
 - The health care supplement would be a second payment equivalent to (ii) three (3) months of the cost
 of medical/dental/vision coverage under COBRA for you and your covered dependents, based on your
 existing coverage as of your release date which amount will be grossed up for taxes based on
 applicable rates as determined by the Company in its sole discretion.
 - The PTP Program also offers six (6) months of outplacement services through a vendor selected by the Company in accordance with the Company's policies in effect from time to time.

- To participate in the PTP Program in lieu of a PIP, you would be required to separate from your employment when released, and sign and not revoke a Waiver and Release of Claims against the Company.
- (Provide the employee with a copy of the completed PIP document and PTP Program Overview here).
- This is an important decision, and I understand if you need more time to think it over. Let's plan to reconvene in a few days so that we can agree on a decision and discuss next steps.
- Manager/Supervisor to take the action item to schedule the follow up discussion.

Performance Improvement Plan with PTP Option - EXAMPLE

Date: Su	and the second second
	pervisor Name:
	e/s>, there are a number of performance areas you need to immediately nts of your role of <title>. You have not met the expectations of a <Title</th></tr></tbody></table></title>

<include explanation of how the employee has not met the requirements; for example.:

- Work Execution
- Communication
- Interpersonal Skills

In order to meet the requirements of the position you currently hold, you are being placed on a Performance Improvement Plan (PIP) and you are expected to achieve the following performance standards:

Improvement Area	Performance Standard	Improvement Measure	Deadline
Work Execution	Work activities will be efficiently performed in a quality manner, demonstrating commitment and effective follow-through.	 Produce quality work by ensuring that the schedule is accurately and adequately developed to 80% loaded prior to weekly commitment meeting. Use priority work list, such as 1s, 2s, and 3s and/or the ranked list of work from the scheduling application. Make note of those items discussed in the daily and weekly meetings and include them in the schedule. Reduce time spent on personal activities, such as phone calls and internet usage, in order to focus more time on work-related responsibilities. Keep supervision informed on a weekly basis of work activities/situations 	
Communication	Verbal communications will improve to an effective level.	 Communicate schedule to all team members in a timely and on-going manner. Team members include: (list titles) Ensure that schedule has been communicated to Operations between (specify times) on a daily basis. Encourage (titles) to complete their assigned tasks based on the schedule and in a timely and positive manner. Improve the weekend schedules for all 	

		groups in order to reflect productive work.	
Interpersonal Skills	Establish positive relationships with team members.	 Be receptive to feedback by actively listening with the intent to understand. Increase interaction with (titles) in order to improve relationships. 	
To support your performance ag be held progress and er	r efforts, I will continue to mee painst these performance stan _ <insert: td="" weekly<=""><td>ge your job performance in order to meet the expectation with you on a regular basis to provide feedback regardands. Unless prevented by business circumstances, or bi-weekly >. The goal of these meetings is to monitor anding of Duke Energy's expectations for your perform</td><td>rding your our meetings will or your PIP</td></insert:>	ge your job performance in order to meet the expectation with you on a regular basis to provide feedback regardands. Unless prevented by business circumstances, or bi-weekly >. The goal of these meetings is to monitor anding of Duke Energy's expectations for your perform	rding your our meetings will or your PIP
training>. Dur		owing formal training as part of the PIP: u are on a PIP, you are generally not permitted to trans	
If at any time it termination of y performance is notwithstanding	e deficiencies noted above by appears that you are not mak our employment, will follow in achieved, it will be maintained	the end of the PIP's 90 day duration, oning significant progress, further action, up to and include accordance with applicable law. It is expected that or during the course of your employment. Please be awaith Duke Energy continues to be terminable in accordance of your employment.	<pip date="" end="">. ling the nce satisfactory are that</pip>
		's Employee Assistance Program provider, at(r h any personal issues that may be impacting work.	name) , at
- 277.949	nowledgement		
understand that performance do	the intent of this plan is to as ses not improve and does not corrective action, up to and in	r and manager and I understand the expectations as desist me with being successful in my current position; he result in sustained acceptable performance, managementuding termination at any time during or following the	owever, if my ent will determine
(Emplo	oyee's signature)	(Date)	
(Super	visor's signature)	(Date)	

<u>Performance Transition Program Option.</u> In the event that you do not believe you will complete this PIP successfully or otherwise do not desire to pursue a PIP, you are eligible for an alternate option called the Performance Transition Program (PTP). Accordingly, you may elect to separate from your employment in lieu of a PIP with a transition payment and outplacement services, as described below, if you meet certain requirements, including separating from employment when designated by management, and signing and not revoking a waiver and release of claims acceptable to the Company. The PTP benefits are fully described in the attached Letter Agreement. As a brief overview, those benefits include the following:

- 1. Transition payment in the amount of 12 weeks of the employee's regular base pay, and
- 2. A health care supplement equivalent to the premium cost of 3 months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates as determined by the Company in its sole discretion.
- 3. Six (6) months of outplacement services through a vendor selected by the Company in accordance with the Company's policies in effect from time to time (including the Duke Energy Corporation 409A Policy).

Please complete the attached "Letter Agreement" form to communicate your decision whether to pursue a PIP or to separate from employment under the PTP.

PTP LETTER AGREEMENT TEMPLATE

(place on Company letterhead)

PIRICA		_		_
[INS	$-\kappa$	ш	ΔΙ	-
11110			-1	-

Dear_	[INSERT EMPLOYEE NAME] Empid
[INSER	alternative to acknowledging the terms of the Performance Improvement Plan "PIP" provided to you on T DATE], [INSERT APPLICABLE PAYROLL COMPANY] (the "Company") is offering you the opportunity to
A CONTRACTOR OF THE PARTY OF TH	te from employment with the Company and its affiliates (collectively, "Duke Energy") on
INSER	T DATE] (the "Separation Date") under the Performance Transition Program (PTP) and receive the following
accorda	if you agree to the terms of this Letter Agreement, separate under the PTP on your Separation Date in ance with this Letter Agreement and sign and do not revoke a waiver of claims against the Company and other entities and individuals substantially in the form attached hereto as Attachment I (the "Waiver");
1.	Separation Pay. In addition to the amounts set forth below, if you separate under the PTP in accordance with the terms of this Letter Agreement, the Company agrees to pay you:
	A transition payment provided as a lump sum cash payment equal to \$ [INSERT TRANSITION PAYMENT AMOUNT] (the "Transition Payment").; and

b. A health care supplement payment provided as a lump sum cash payment equal to \$

based on applicable rates as determined by the Company in its sole discretion.

Payment will be made within 60 days after the Separation Date, provided that you have first executed, returned and not revoked the attached Waiver. You will not be eligible to receive the payment described above if you fail to complete these actions regarding the Waiver within the stated 60-day period. The Company will have the right to deduct from any payment made to you pursuant to this Letter Agreement such taxes as are, in the reasonable opinion of the Company, required to be withheld with respect to such payment, as well as any other deductions required by law, such as those made in order to comply with any court or administratively ordered wage garnishments. No amounts paid to you pursuant to this Letter Agreement will be considered when determining your benefits under the Company's other benefit plans (e.g., 401(k) plan, defined benefit pension plan, etc.).

[INSERT HEALTH CARE SUPPLEMENT AMOUNT], which amount will be grossed up for taxes

- Outplacement Services. If you separate under the PTP in accordance with the terms of this Letter Agreement, the Company will make outplacement services available to you for a period of up to six months through a vendor selected by the Company, in accordance with its policies in effect from time to time (including the Duke Energy Corporation Section 409A Payment Policy).
- Benefits after Separation. Following your Separation Date, you will not be entitled to any other benefits or compensation from the Company, any of its affiliates or any of their respective benefit plans or arrangements, other than as expressly set forth below:
 - a. <u>Base Salary and Vacation Pay.</u> Within 30 days of your Separation Date, the Company agrees to pay you your base salary for services through the Separation Date and for all of your unused, accrued vacation for the calendar year in which your Separation Date occurs.

- b. <u>Retirement Benefits</u>. Your rights with respect to retirement benefits will be determined pursuant to the terms of the Duke Energy Retirement Savings Plan and/or the Duke Energy Retirement Cash Balance Plan, each as amended from time to time.
- c. Welfare Benefits. Your rights with respect to welfare benefits (e.g., COBRA and/or retiree healthcare coverage) will be determined pursuant to the terms of the Duke Energy Active Health & Welfare Benefit (Financed) Plans, the Duke Energy Active Health & Welfare Benefit Plans, the Duke Energy Retiree Health & Welfare Benefit (Financed) Plans and the Duke Energy Retiree Health & Welfare Benefit Plans, each as amended from time to time.

Nothing herein shall modify or otherwise affect such benefit plans or arrangements.

E	ec	tion
-	_	_

Pleas	se select from the following:		
	I would like to proceed with the PIP. I have discussed the PIP with my management and I understand the expectations as described in the PIP. I understand that the intent of the PIP is to assist me with bein successful in my current position; however, if my performance does not improve and does not result i sustained acceptable performance, management will determine the appropriate corrective action, up to an including termination of my employment at any time during or following the PIP. I also acknowledge that will not be eligible for a transition payment if I am not successful on the PIP.		
		nderstand this will result in my separation from employment with ANY] and its affiliates on the Separation Date specified above ection is entirely voluntary.	
-	(Employee's signature)	(Date)	
-	(Supervisor's signature)	(Date)	

Note: Please return completed forms to the HRBP

. is entered

SAMPLE WAIVER AND RELEASE OF CLAIMS

UNDER THE DUKE ENERGY PERFORMANCE TRANSITION PROGRAM

This Waiver and Release of Claims (the "Release"), delivered on

predece and	esso	nd between Duke Energy Corporation and its subsidiaries and affiliates and any ors and successors thereto (individually and collectively referred to as the "Company"). ("Employee") pursuant to the Performance Transition the "Program") with the mutual exchange of promises as consideration.
"Separa	atio	HEREAS, Employee is eligible to separate from employment on (then Date") and receive severance benefits described below provided Employee enters into not revoke this Release; and
		HEREAS, the Company is willing to provide the Employee the severance benefits below, provided Employee enters into and does not revoke this Release.
	TH	EREFORE, the Company and Employee agree as follows:
	Coi	ogram Benefits. In exchange for Employee separating from employment with the mpany on his or her Separation Date in accordance with the Program and entering into a not revoking this Release, the Company agrees to provide the Employee the following:
	a.	<u>Transition Payment.</u> A lump sum cash payment equal to \$ less applicable taxes and withholdings, with such amount being payable as soon as administratively practicable (not more than 60 days) following his or her Separation Date subject to Employee executing and not revoking this Release.
	b.	Health Care Supplement. A lump sum cash payment equal to \$, which amount will be grossed up for taxes based on applicable rates as determined by the Company in its sole discretion, less applicable taxes and withholdings, with such amount being payable as soon as administratively practicable (not more than 60 days) following his or her Separation Date subject to Employee executing and not revoking this Release.
	C.	Outplacement Services. Outplacement services for a period of up to six months through a vendor selected by the Company, in accordance with its policies in effect as from time to time (including the Duke Energy Corporation Section 409A Payment Policy.
2.	Bas	sis for Entitlement. Employee acknowledges and agrees that Employee would not be

employment on his or her Separation Date and execution and non-revocation of this Release in accordance with the Program. Employee further acknowledges that he or she is not entitled to a pension enhancement under the Program.

Basis for Entitlement. Employee acknowledges and agrees that Employee would not be entitled to the benefits described in Paragraph 1 absent Employee's separation from

- 3. <u>Adequate Consideration</u>. Employee_acknowledges and agrees that this Release provides good, valuable and sufficient consideration for Employee's obligations under this Release.
- 4. Release by Employee. Employee, of the Employee's own free will, voluntarily waives and releases the Company, its employee benefit, pension, welfare, and other plans or programs (including any and all fiduciaries thereof), and any of the Company's respective current or former officers, directors, agents, employees, attorneys, insurers, plan administrators, predecessors, successors or assigns from any and all rights or claims that Employee has, or may have, as of the date of the execution of this Release, based on or arising out of the

employment relationship or the termination of the employment relationship, other than those rights or claims set forth below in Paragraph 5. The rights and claims so waived and released shall include, but not be limited to:

- a. Those arising under any federal, state or local statute, ordinance, common law (including, but not limited to, claims of breach of promise, breach of contract, promissory estoppel, intentional or negligent infliction of emotional distress, defamation, tortious interference with a business relationship or contract and wrongful discharge), or claims in equity or public policy; and
- Those arising under any law based on any protected status or employment, including b. but not limited to, sex, age, race, color, religion, handicap or disability, national origin. pregnancy, discrimination, retaliation, or whistleblower (including, but not limited to. any rights or claims arising under Title VII of the Civil Rights Act of 1964, the Civil Rights Act of 1991, the Americans with Disabilities Act, the Rehabilitation Act, the Older Workers Benefits Protection Act of 1990, the Equal Pay Act of 1963, the Employee Retirement Income Security Act of 1974, the Age Discrimination in Employment Act of 1967, the Family and Medical Leave Act, the Genetic Information Nondiscrimination Act, the Equal Pay Act of 1963, the National Labor Relations Act. the Worker Adjustment and Retraining Notification Act, the Indiana Discrimination on Account of Age Act, the Indiana Civil Rights Statute, the Kentucky Civil Rights Statute, the Ohio Civil Rights Statute, the North Carolina Equal Employment Practices Act, the North Carolina Persons with Disabilities Protection Act, the North Carolina Retaliatory Employment Discrimination Act, the South Carolina Human Affairs Law, the Florida Civil Rights Act, the Florida Whistleblower Act, the Texas Labor Code Chapter 21, and every other local, state, or federal law, regulation, or other legal authority concerning employment rights or claims); and
- c. Those arising under the civil rights laws of any state or municipality; and
- d. Any claim for compensatory damages, punitive damages, attorneys' fees, expenses and litigation costs; and
- e. Any grievance, charge or other claim arising under the applicable collective bargaining agreement, National Labor Relations Act, or other similar labor laws, regulations, and authority.

Employee acknowledges that he or she has been paid for all hours worked during his or her employment with the Company and has received all other payments owed to him or her by the Company as of his or her Separation Date. In addition, Employee acknowledges that he or she has received all leave to which he or she may have been entitled to under the Family and Medical Leave Act or applicable state law during his or her employment with the Company.

5. <u>Claims Not Waived</u>. Notwithstanding the provisions of Paragraph 4 above, this Release does not waive and release any workers' compensation or unemployment compensation claims filed prior to the date of execution of this Release, or claims against the Company arising out of possible exposure to asbestos during Employee's employment with the Company at a facility or facilities owned by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Release does not waive and release Employee's rights or claims to accrued or vested benefits under an employee benefit plan or program maintained by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Release does not waive and release claims that may arise after the date of execution of this Release, including, but not limited to, claims that may arise under an employee benefit plan or program maintained by the Company.

- Acknowledgement of No Interference with Reporting and Compliance Rights. Employee 6. acknowledges and agrees that it is the policy of the Company to comply with all applicable federal, state and local laws and regulations. Employee affirms that he or she has reported all compliance issues and violations of federal, state and local law or regulation or Company policy of which he or she had knowledge during the term of his or her employment, if any. Employee represents and acknowledges that he or she has no further or additional knowledge or information regarding compliance issues or possible violations of federal, state or local law or regulations or Company policy other than what Employee may have previously reported, if any, including, but not limited to, any and all outstanding nuclear safety concerns Employee has involving any nuclear power plant owned or operated by the Company. Nothing in this Release shall be construed to prohibit, restrict or otherwise discourage Employee from participating in "protected activity" as defined in 10 CFR 50.7 and Section 211 of the Energy Reorganization Act of 1974, including, but not limited to reporting any suspected instance of illegal activity of any nature, any nuclear safety concern, any workplace safety concern, any public safety concern, or any other matter within the United States Nuclear Regulatory Commission's ("NRC") regulatory responsibilities to the NRC, the United States Department of Labor, or any other federal or state governmental agency. This Agreement further does not prohibit Employee from participating in any way in any state or federal administrative, judicial, or legislative proceeding or investigation. Further, nothing in this Agreement prevents Employee from filing a charge or complaint, with or from participating in an investigation or proceeding conducted by the Equal Opportunity Commission ("EEOC"), National Labor Relations Board ("NLRB"), Securities and Exchange Commission ("SEC"), or any other federal, state or local agency charged with the enforcement of any laws, or from exercising rights under Section 7 of the NLRA to engage in joint activity with other employees, although by signing this Agreement, Employee acknowledges that the Release waives Employee's right to individual relief based on claims asserted in a such a charge or complaint. regardless if such claim is brought individually or as part of a class or collective action, except where such waiver of individual relief is otherwise legally prohibited.
- 7. Promise Not to Sue. Employee agrees not to institute a lawsuit against the Company asserting any of the claims that are released in Paragraph 4 of this Release. Employee acknowledges that signing this Release means that Employee has waived not only his or her right to recover in a lawsuit, claim or other action brought by him or her as described herein, but also in any claim, lawsuit or other action brought on his or her behalf (including any claim of age discrimination) against the Company based on or arising out of the employment relationship or the termination of the employment relationship up to the date this Agreement is signed. This does not mean that Employee is precluded from filing a charge of discrimination with EEOC, or other state commission or otherwise participating in proceedings before the EEOC or those commissions; however, if Employee does file such a charge, he or she shall be entitled to no monies, pay, compensation or relief of any type from the Company as a result of the charge.
- 8. Confidentiality. Employee shall not, at any time, directly or indirectly, use any trade secrets or confidential information of the Company for Employee's benefit or the benefit of any other person or, directly or indirectly, disclose any such trade secrets or confidential information of the Company to any other person. The Company and Employee agree to keep the terms and conditions of this Agreement confidential except to the extent the terms and conditions are required to be disclosed by any judicial or administrative federal, state or local agency. Employee may also disclose the terms and conditions of this Agreement to Employee's spouse, attorney and financial advisor, provided they first agree to be bound by this same pledge of confidentiality. Employee may also disclose the terms and conditions of this Agreement to Employee's spouse, attorney and financial advisor, provided they first agree to

be bound by this same pledge of confidentiality. Notwithstanding any provisions of this Agreement to the contrary the Employee may be entitled to immunity and protection from retaliation under the Defend Trade Secrets Act of 2016 for disclosing a trade secret under limited circumstances, as set forth in the Company's Innovations and Intellectual Properties Policy.

- 9. <u>Cooperation with Litigation</u>. Upon the Company's request, Employee agrees to render reasonable assistance to the Company in connection with any litigation or investigation relating to the Company's business. Such assistance shall include, but not be limited to, providing information, attending meetings, assisting with discovery, giving depositions and making court appearances. Employee agrees to promptly notify the Chief Legal Officer of the Company of any requests for information or testimony that Employee receives in connection with any litigation or investigation relating to the Company's business; provided however, that this reporting requirement will not apply in the context of "protected activity", as defined in Paragraph 6 of this Release.
- 10. <u>Consultation with Attorney Advised</u>. **Employee is advised to consult with an attorney prior to executing this Agreement.** Employee acknowledges being given that advice. Employee represents that he or she has read and fully understands all of the provisions of this Agreement. Employee represents that he or she is voluntarily signing this Agreement.
- 11. <u>Due Care Time Frame for Acceptance</u>. Employee acknowledges that he or she has received a copy of this Release and has been given a period of twenty-one (21) days from his or her Separation Date within which to freely and voluntarily consider and sign this Release.
 - a. To enter into this Agreement, Employee must execute it by signing, dating and returning it to the Employee Relations Control Center, Attn: Cathy Edwards, DEC37B, 550 South Tryon, Charlotte, North Carolina 28202.
 - b. Employee acknowledges that if Employee has signed this Agreement it is because Employee freely chose to do so.
 - c. Employee has seven (7) calendar days after he or she signs this Agreement within which to revoke it. To be effective, a revocation must be communicated in writing to the Employee Relations Control Center, Attn: Cathy Edwards, DEC37B, 550 South Tryon, Charlotte, North Carolina 28202, and delivered no later than 5:00 p.m. Eastern Time on the final day of the seven (7) day period.
- 12. <u>Governing Law</u>. This Agreement shall be interpreted, enforced and governed under the laws of the State of North Carolina.
- 13. <u>No Admission of Liability</u>. This Agreement shall not in any way be construed as evidence or as an admission of any liability or wrongdoing by the Company.
- 14. <u>Binding Effect of Agreement</u>. This Agreement will be binding upon and shall operate for the benefit of the heirs, executors, administrators, assigns, and successors in interest of Employee and the Company.
- 15. <u>Severability</u>. If any portion of this Agreement should be unenforceable for any reason, the parties agree that the remaining portions will continue in effect.

16. <u>Effective Date</u>. This Agreement shall become effective and enforceable upon the expiration of the revocation period established in Paragraph 11 (the "Effective Date").

AGREED TO BY:		
Employee	Date	
THE COMPANY		
By: Stan Sherrill Vice President, Employee Relations and Labor Relations	Date	

DUKE ENERGY SEVERANCE PLAN (Plan No. 587)

SUMMARY PLAN DESCRIPTION

Effective November 1, 2016

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I. INTRODUCTION

The purpose of the Duke Energy Severance Plan (the "DESP") is to provide severance benefits to Eligible Employees of Duke Energy Corporation and its participating affiliates, including Piedmont Natural Gas Company, Inc. ("Piedmont Natural Gas") (individually and collectively, the "Company"). The DESP provides a lump sum severance payment, certain continued health benefits and outplacement assistance (collectively, "DESP Benefits") to Eligible Employees who separate under the DESP.

This document is a Summary Plan Description for the DESP as in effect on November 1, 2016 that describes the eligibility criteria and DESP Benefits available to Eligible Employees who are separated from employment with the Company and its affiliates under circumstances in which the provision of severance benefits is appropriate, as determined by the Company, in its sole discretion. The eligibility criteria for any voluntary window offered under the DESP, as well as the DESP Benefits available to Eligible Employees who request and are approved for separation under any such voluntary window, will be described in a separate Summary Plan Description.

You must read each provision of this Summary Plan Description as a part of the whole summary. A single statement, read out of context, may be misleading. The DESP is intended to be a "welfare plan" subject to the Employee Retirement Income Security Act of 1974, as amended (ERISA), and is effective as of November 1, 2016.

II. ELIGIBILITY

A. Eligibility Criteria

You are an Eligible Employee for purposes of the DESP only if you are an active employee of the Company and the Company, in its sole discretion, designates you as an Eligible Employee. The Company may designate you as an Eligible Employee in such circumstances as the Company, in its sole discretion, determines make the provision of severance benefits appropriate.

You will <u>not</u> be an Eligible Employee if any of the following applies to you: (i) you are employed in a position governed by a collective bargaining agreement; (ii) you are in temporary, seasonal or fixed-term employment status; (iii) you are an executive officer of the Company; (iv) you are eligible for severance protection under another active severance plan or agreement sponsored by Duke Energy Corporation ("Duke Energy") or a Duke Energy affiliate including, but not limited to, the Piedmont Natural Gas Company, Inc. Severance Plan; (v) you are not designated as an Eligible Employee by the Company or (vi) you are selected for and accept a position with the Company after being designated as an Eligible Employee, but prior to your Release Date, as determined by the Company, in its sole discretion.

B. Requirements for Receiving DESP Benefits

If you are designated as an Eligible Employee you will be eligible to receive DESP Benefits only if each of the following applies to you:

- you separate from employment in accordance with the terms of the DESP on the Release
 Date (as defined below) established by the Company for you;
- you sign and do not revoke a waiver of claims against the Company and certain others which becomes effective and irrevocable no later than 53 days following the date you receive such waiver; and
- you meet all other requirements of the DESP.

You will not be eligible to receive DESP Benefits if (i) you voluntarily separate from employment prior to your Release Date, as determined by the Company, in its sole discretion; (ii) your employment is terminated for cause, as determined by the Company, in its sole discretion, prior to your Release Date;

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(iii) you are removed from service prior to your Release Date and subsequently terminated for cause, as determined by the Company, in its sole discretion; (iv) you separate and become entitled to severance benefits pursuant to another severance plan or agreement sponsored by Duke Energy or its affiliates, as determined by the Company, in its sole discretion; or (v) you are selected for and accept a position with the Company after being designated as an Eligible Employee, but prior to your Release Date, as determined by the Company, in its sole discretion.

C. Release Date

Your "Release Date" is the date on which you must separate from employment with Duke Energy and its affiliates in order to receive DESP Benefits. Release Dates will be designated by the Company, in its sole discretion, and generally will be no later than 12 months following the date of the notification informing you that you have been designated as an Eligible Employee under the Plan.

III. DESP BENEFITS

As described in more detail below, DESP Benefits include a lump sum severance payment, certain continued health benefits and outplacement assistance.

A. Severance Payment

If you are designated as an Eligible Employee and separate under the DESP in accordance with the terms of the DESP, you will receive a Severance Payment ("Severance Payment") as described below.

1. Formula

The Severance Payment is calculated as of your Release Date in accordance with the following formula:

 two weeks of your Annual Base Pay for each Year of Service (including partial Years of Service).

Your Severance Payment will not be less than 12 weeks of your Annual Base Pay and will not be more than 52 weeks of your Annual Base Pay.

2. Payment

If you separate under the DESP in accordance with the terms of the DESP, you will receive the Severance Payment in the form of a lump sum via check following your Release Date as follows:

- if your Release Date occurs on or before October 31 of a calendar year, you will receive
 the lump sum payment within 21 calendar days after your waiver becomes effective and
 irrevocable; and
- if your Release Date occurs after October 31 of a calendar year, you will receive the lump sum payment within 21 calendar days after the later of (i) January 1 of the immediately following calendar year, or (ii) the date that your waiver becomes effective and irrevocable (but no later than 53 days following the date you receive such waiver).

Your Severance Payment is subject to all applicable state and Federal tax withholdings, as well as any other deductions required by law, such as those made in order to comply with any court or administratively ordered wage garnishments.

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3. Definitions

For purposes of calculating the amount of the Severance Payment,

"Annual Base Pay" means the following:

- if you are an Eligible Employee paid on a salaried basis, your annual base pay as in effect on your Release Date, excluding any allowances, premiums, bonuses, overtime, benefits or other forms or types of compensation; and
- if you are an Eligible Employee paid on an hourly basis, your hourly base rate of pay as in effect on your Release Date, excluding any allowances, premiums, bonuses, overtime, benefits or other forms of types of compensation, multiplied by (A) 2080 if you are a full-time employee as of your Release Date, as determined by the Company, in its sole discretion or (B) if you are a part-time employee as of your Release Date, as determined by the Company, in its sole discretion, the number of hours you were scheduled to work during the 12-month period ending on your Release Date (which number of hours will be annualized if such period of employment is less than 12 months).

"Year of Service" means the following:

- if you were employed by Duke Energy and its affiliates immediately prior to the merger of Duke Energy and Piedmont Natural Gas contemplated by the Agreement and Plan of Merger dated as of October 24, 2015 (the "Merger"), or you were hired following the Merger by a Company that was affiliated with Duke Energy immediately prior to the Merger, your period of employment with Duke Energy and its affiliates (including the Company) beginning on your most recent date of hire with the Company, or adjusted service date, if earlier, and ending on your Release Date, calculated to the nearest number of full months, divided by 12 and rounded up to the nearest full year (i.e., partial Years of Service are recognized for purposes of the DESP), all as determined in accordance with uniform procedures prescribed by the Company, in its sole discretion, which procedures will be interpreted to avoid duplicative counting of service and will exclude any service with Piedmont Natural Gas and its affiliates before the Merger; and
- if you were employed by Piedmont Natural Gas and its affiliates immediately prior to the Merger, or you were hired following the Merger by a Company that was affiliated with Piedmont Natural Gas immediately prior to the Merger, your period of employment with Piedmont Natural Gas and its affiliates prior to the Merger and with Duke Energy and its affiliates (including the Company) on and after the Merger, beginning on your most recent date of hire with Piedmont Natural Gas and its affiliates, or adjusted service date, if earlier, and ending on your Release Date, calculated to the nearest number of full months, divided by 12 and rounded up to the nearest full year (i.e., partial Years of Service are recognized for purposes of the DESP), all as determined in accordance with uniform procedures prescribed by the Company, in its sole discretion, which procedures will be interpreted to avoid duplicative counting of service and will exclude any service with Duke Energy and its affiliates before the Merger.

If you previously received severance benefits under another severance benefits plan of Duke Energy or any of its affiliates, you will have your "Years of Service" determined beginning with your most recent date of rehire with the Company.

4. An Example – Severance Payment

Here is a closer look at how the Severance Payment will be calculated. Assume you are an Eligible Employee, your Annual Base Pay is \$70,000 and you have 22 Years of Service.

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5.	Final Severance Payment (greater of lines 3 or 4, but not higher than 52 weeks of Annual Base Pay)	\$59,230.60
4.	Minimum Severance Payment (\$1,346.15 x 12)	\$16,153.80
3.	Formula benefit for Years of Service 22 x 2 = 44 weeks x \$1,346.15	\$59,230.60
2.	One week of Annual Base Pay (\$70,000/52 weeks)	\$1,346.15
1.	Annual Base Pay	\$70,000

In this example, your Severance Payment is \$59,230.60. You would receive a lump sum payment equal to \$59,230.60 (less taxes and other withholdings) following your Release Date as described above.

B. Medical, Dental and Vision Benefits

If you are designated as an Eligible Employee and you separate under the DESP in accordance with the terms of the DESP, continued medical, dental and/or vision coverage under the Company-sponsored medical, dental and/or vision plan in which you are enrolled on your Release Date, as applicable, will be provided during the 6-month period following the termination of your active coverage (the "COBRA Subsidy Period") pursuant to the Federal law known as COBRA for you and your eligible dependents covered on your Release Date at no premium cost to you if you satisfy the following requirements:

you are enrolled in the medical, dental and/or vision plan coverage, as applicable, on your Release Date; and

you elect to continue such coverage following the termination of your active coverage in accordance with COBRA.

For these purposes, your eligible dependents are determined in accordance with the terms and provisions of the medical, dental and/or vision plan in which you are enrolled, as applicable. You and your eligible dependents are eligible for COBRA coverage only under the health care plans in which you and your eligible dependents are enrolled on your Release Date.

If you make any changes to your COBRA coverage during the COBRA Subsidy Period during annual enrollment or as a result of a work/life event for which changes are permitted, modified COBRA coverage will be provided at no premium cost to you for the remainder of the COBRA Subsidy Period.

If you are designated as an Eligible Employee and you die before your Release Date, and your eligible dependents enrolled in Company-sponsored medical dental and/or vision coverage at the time of your death elect to continue such coverage following your death under COBRA, COBRA coverage will be provided at no premium cost to your eligible dependents for the COBRA Subsidy Period. If you are receiving Company-provided COBRA coverage under the DESP and you die prior to the expiration of the COBRA Subsidy Period, COBRA coverage will be provided to your eligible dependents covered at the time of your death at no premium cost for the remainder of the COBRA Subsidy Period. You or your eligible dependents will be responsible for paying the applicable premium or portion thereof for any COBRA coverage continued after the expiration of the COBRA Subsidy Period, as the Company will not pay any portion of the premium cost for such period.

C. Outplacement Assistance

If you are designated as an Eligible Employee and you separate under the DESP in accordance with the terms of the DESP, the Company will provide you with up to 6 months of outplacement assistance through a vendor selected by Duke Energy, in accordance with its policies in effect from time to time.

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D. Special Rehire Severance Payment

If you previously separated and received severance benefits under a severance plan or agreement sponsored by Duke Energy, Piedmont Natural Gas or their affiliates, but you were later rehired by Duke Energy, Piedmont Natural Gas or their affiliates and repaid all or a portion of those severance benefits, and you separate under the DESP in accordance with the terms of the DESP, you may be eligible to receive an additional rehire severance payment (the "Rehire Severance Payment"). The Rehire Severance Payment is in addition to the Severance Payment provided for under the DESP. If you believe that you are eligible for a Rehire Severance Payment, you may contact the Plan Administrator for additional information, including details regarding the amount and payment of the Rehire Severance Payment.

E. Maximums

The sum of your Severance Payment and any Rehire Severance Payment will not be more than 2 times the amount set forth in Box 5 of your Form W-2 for the year immediately preceding the year in which your Release Date occurs (which amount will be annualized if you did not work a full year in the prior year).

IV. OTHER CONSIDERATIONS

A. Other Plans

If you separate under the DESP in accordance with the terms of the DESP, you will be treated as having been involuntarily terminated without cause solely for purposes of determining your rights to a payment under any annual incentive plan sponsored by the Company or its affiliates in which you are participating during the year in which your Release Date occurs.

B. Reemployment and Contingent Worker Assignments

Separation from employment and receipt of benefits under the DESP does not preclude your subsequent rehire. However, Duke Energy, the Company and their affiliates generally will not rehire anyone who separates under the DESP for 12 months after their Release Date. You do not have any right to reemployment or any preferential rights for rehire. Employees who separate under a Company-sponsored severance program, including the DESP, generally are not eligible for staff augmentation contingent worker assignments to the Company for 12 months following their separation from employment.

C. Tax Information

Your Severance Payment and any Rehire Severance Payment are taxable to you as ordinary income. This document is only a summary. It is not intended to be a complete description of the tax consequences of the DESP. You are urged to consult with your personal tax advisor before making any decisions. The Company will withhold from any payment of DESP Benefits such Federal and state tax withholdings and other deductions reasonably determined to be required by law, such as those made in order to comply with any court or administratively ordered garnishments from certain DESP Benefits. A limited number of executives could be subject to a 6-month delay in the payment of their Severance Payment and any Rehire Severance Payment to comply with the Internal Revenue Code.

D. Employment Issues

The DESP does not constitute inducement or consideration for the employment of any employee, nor is it a contract between any employee and Duke Energy, the Company or their affiliates. The DESP does not give any employee the right to continued employment. Duke Energy, the Company and their affiliates have the right to hire and terminate any employee at any time, with or without cause, as if the DESP had never been established. The DESP does not provide Eligible Employees with any right not expressly granted by its provisions, and does not provide any benefit without the execution of the waiver and release(s) required in Section II(B).

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APPENDIX A

This Appendix A includes important information that is required by Federal regulations to be included in the Summary Plan Description for the DESP.

Inquiries and Claims

To file a claim, follow the procedures described here.

Inquiries and questions about the DESP may be addressed to the Plan Administrator at the address provided below under the "DESP Administration" section. If you disagree with your benefits under the DESP, you must file a claim within 12 months of the date your first payment would have been due under the DESP. Any legal action for benefits under the DESP must be brought within 1 year following a final denial of an appeal brought in accordance with the DESP's claims procedures.

Situations That Can Affect Your DESP Benefits

Some situations could cause a loss or delay of your DESP Benefits.

The DESP is designed to provide DESP Benefits to Eligible Employees. Some situations could affect DESP Benefits. These situations include the following:

- Eligibility for the DESP is limited to those Eligible Employees designated by the Company. You may be in a position such that you are not designated as eligible for the DESP. If you are not designated as an Eligible Employee, you will not be eligible for DESP Benefits.
- Eligibility for the Rehire Severance Payment described in Section III(D) is conditioned on your satisfying the eligibility requirements for the Rehire Severance Payment described in that Section. If you do not satisfy the eligibility requirements, you will not be eligible for the Rehire Severance Payment.
- Eligibility for DESP Benefits is subject to strict deadlines. If you do not meet the deadlines, you will not be eligible for DESP Benefits.
- Eligibility for DESP Benefits is conditioned on your signing and not revoking a valid waiver and separating from employment on a specified date (<u>i.e.</u>, your Release Date) in the manner determined by the Company. If you do not comply with these requirements, you will not be eligible for DESP Benefits.
- If you voluntarily separate from employment prior to your Release Date, you will not be eligible for DESP Benefits.
- If you are designated as an Eligible Employee under the DESP but are terminated for cause prior to your Release Date, as determined by the Company in its sole discretion, you will not be eligible for DESP Benefits.
- If you are designated as an Eligible Employee under the DESP but are removed from service prior to your Release Date and subsequently terminated for cause, as determined by the Company in its sole discretion, you will not be eligible for DESP Benefits.
- If you separate and become entitled to severance benefits pursuant to another severance
 plan or agreement sponsored or agreed to by the Company or its affiliates, as determined
 by the Company, in its sole discretion, you will not be eligible to receive DESP Benefits.
- If you are selected for and accept a position with the Company after being designated as an Eligible Employee, but prior to your Release Date, as determined by the Company, in its sole discretion, you will not be eligible to receive DESP Benefits.

Other Important Information About the DESP

- Your DESP Benefits are paid from the general assets of Duke Energy and the Company.
- Your DESP Benefits may not be sold, assigned, transferred or pledged under most circumstances.
- The DESP is intended to be a welfare plan for purposes of ERISA. Your DESP Benefits may be limited to retain the DESP's status as a welfare plan.
- Your DESP Benefits may be limited so as to not be subject to taxation under Section 409A of the Internal Revenue Code.
- If you die before any Severance Payment and/or Rehire Severance Payment under the DESP is paid, such payment(s) will be paid to your estate upon the execution of an effective waiver and release by your estate's representative.
- The DESP may be amended or terminated at any time.
- Any overpayments from the DESP may be recouped from future payments or by other means permitted by law.
- Nothing in the DESP is a commitment of continued employment. Your employment is at-will. Duke Energy's, the Company's and their affiliates' right to terminate or change the terms of your employment remains the same as if the DESP had not been adopted.
- DESP Benefits are paid only if the Plan Administrator or its delegate determines, in its sole discretion, that you are entitled to benefits under the provisions of the DESP.
- As a participant in the DESP, you have certain rights under ERISA. Information about your rights and other important information can be found in the DESP Administration section.
- If you disagree with your DESP Benefits, you must file a claim and provide any required information with the claim before DESP Benefits can be paid. See "Claim Review Process" in the DESP Administration section for information on claim submissions and the review process.
- Any claim for benefits under the DESP must be filed within 12 months of the date your first payment would have been due under the DESP.
- Any legal action for benefits under the DESP must be brought within 1 year following the denial of an appeal brought in accordance with the DESP's claims procedures.

Changes to the DESP

Duke Energy does not expect to continue the DESP indefinitely. Further, Duke Energy reserves the right to amend, modify, eliminate, suspend, or terminate all or part of the DESP (and/or any of its other plans) at any time in its sole discretion.

DESP Administration

Here are details about how the DESP is administered:

Plan Name

The DESP's name is the Duke Energy Severance Plan.

DESP Sponsor

Duke Energy Corporation is the sole sponsor of the DESP. The company address, telephone number and employer identification number (EIN) are:

Duke Energy Corporation 550 South Tryon Street Charlotte, North Carolina 28202 980-373-8649 EIN: 20-2777218

Plan Number

The plan number assigned to the DESP is 587.

Funding

The DESP is not funded and no contributions are made to the DESP. Benefits under the DESP are paid from the general assets of Duke Energy and the Company.

Administrator and Administration

The Plan Administrator for the DESP is the Duke Energy Benefits Committee (the "Benefits Committee"). The Benefits Committee has responsibility and authority to control and manage the operation and administration of the DESP, except to the extent delegated or assigned to others.

The Benefits Committee may assign or delegate any of its authority or duties to others. Duke Energy Human Resources is appointed to serve as the Benefits Committee's delegate with respect to the review of initial claims for DESP Benefits. The Benefits Committee has appointed the Duke Energy Claims Committee (the "Claims Committee") to serve as Denied Claim Reviewer for DESP Benefits. The Benefits Committee and the Claims Committee may be contacted as follows:

Duke Energy Benefits Committee Duke Energy Corporation 550 South Tryon Street, DEC38D Charlotte, North Carolina 28202 (704) 382-4703 Duke Energy Claims Committee Duke Energy Corporation 550 South Tryon Street, DEC38D Charlotte, North Carolina 28202 (704) 382-4703

The Benefits Committee (and any delegate thereof) and the Claims Committee, each within its area of authority and responsibility, have the power and discretion to construe and interpret the DESP and to make factual determinations. Benefits under the DESP are paid only if the Benefits Committee or its delegate decides in its sole discretion that the applicant is entitled to benefits under the provisions of the DESP.

Plan Year

The DESP is operated on a calendar-year basis, beginning January 1 and ending December 31.

Agent for Service of Legal Process

The person designated for service of legal process upon the DESP is:

Corporate Secretary
Duke Energy Corporation
550 South Tryon Street
Charlotte, North Carolina 28202

Legal process may also be served upon the Benefits Committee as Plan Administrator.

Affiliated Employers of Duke Energy That Have Adopted the DESP

Contact the Plan Administrator for information regarding affiliates of Duke Energy that have adopted and are participating in the DESP.

Type of Plan

The DESP is a welfare plan for purposes of ERISA. The DESP provides severance benefits,

Claim Review Process

The DESP has a claim review process that is followed whenever you submit a claim for DESP Benefits.

Initial Decision

When you file a claim, Duke Energy Human Resources reviews the claim and makes a decision to either approve or deny the claim (in whole or in part). You will receive a written notice of the claim decision within a reasonable period of time - generally not later than 90 days after receipt of your claim. In some situations, Duke Energy Human Resources may need an extension of time to make a decision (for example, if it needs additional information). If special circumstances require an extension, the period to make a decision may be extended for an additional 90 days. You'll be notified of the extension within the initial 90-day period following receipt of your claim.

If Your Claim is Denied

If your request or claim is denied, in whole or in part, you will receive a written notice that explains:

- the specific reasons for the denial;
- the DESP provisions on which the denial is based;
- a description of any additional material or information needed and an explanation of why
 it is necessary; and
- an explanation of the DESP's claim review procedures, applicable time limits and your rights to bring a civil action under Section 502(a) of ERISA following a denial on review.

Request for Review if Your Claim is Denied

After receiving the notice, you, your beneficiary, or your legal representative may ask for a full and fair review of the decision by writing to the Claims Committee. You must make this request within 60 days of the date you receive notice of the denied claim. During the 60-day period, you or your authorized representative will be given reasonable access to all documents and information related to the claim, and you may request copies free of charge. You also can submit written comments, documents, records, and other information to the Claims Committee.

Final Decision

The Claims Committee or its delegate then will review the claim and make a decision based on all comments, documents, records, and other information you've submitted. You'll receive the Claims Committee's final decision within a reasonable period of time - generally not later than 60 days after the Claims Committee receives your request for review. If necessary, the period may be extended for an additional 60 days.

If your request on review is denied, in whole or in part, you will receive a written notice that explains:

- the specific reasons for the denial;
- the DESP provisions on which the denial is based;
- a statement that you are entitled to receive, upon request and free of charge, reasonable
 access to, and copies of, documents, records, and other information relating to your
 claim; and
- a statement of your right to bring a civil action under Section 502(a) of ERISA.

Legal Action

You have the right to bring a civil action under Section 502(a) of ERISA if you are not satisfied with the outcome of the claims review process. You may not initiate a legal action against the DESP, Duke Energy, the Company, affiliates of Duke Energy or the Company, the Benefits Committee or the Claims Committee until you have completed the claims review process. No legal action may be brought more than 1 year following a denial of an appeal brought in accordance with the DESP's claims procedures. If a civil action is not filed within this period, your claim will be deemed permanently waived and abandoned, and you will be precluded from reasserting it.

Discretionary Authority

Authority to decide initial claims under the DESP and denied claims on review under the DESP includes the full power and discretion to interpret DESP provisions and to make factual determinations, with the decisions, interpretations and factual determinations made by the Claims Committee controlling. Requests for information regarding individual claims, or review of a denied claim, are to be directed in writing and properly addressed to the particular entity identified as having the authority to decide the initial claim or to decide the denied claim on review, as applicable.

Your Rights Under ERISA

As a participant in the DESP, you are entitled to certain rights and protections under ERISA, which are listed below:

Receive Information About Your Plan and Benefits

As a participant in the DESP, you have the right to:

- Examine, without charge, at the Plan Administrator's office and at other specified locations, such as worksites, all documents governing the DESP and a copy of the latest annual report (Form 5500 Series) filed by the DESP with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.
- Obtain, upon written request to the Plan Administrator, copies of documents governing the DESP and copies of the latest annual report (Form 5500 Series) and updated summary plan description. The Plan Administrator may make a reasonable charge for the copies.

Prudent Actions By Plan Fiduciaries

In addition to creating rights for DESP participants, ERISA imposes duties upon the people who are responsible for the operation of the DESP. The people who operate the DESP, called "fiduciaries" of the DESP, have a duty to do so prudently and in the interest of you and other DESP participants and beneficiaries. No one, including Duke Energy, the Company or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit or exercising your rights under ERISA.

Claim Review

If your claim for DESP Benefits is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial — all within certain time schedules. For more information on claim review, see the "Claim Review Process" section above.

Enforce Your Rights

Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of DESP documents or the latest annual report from the DESP and do not receive them within 30 days, you may file suit in a Federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Plan Administrator. If you have a claim for DESP Benefits which is denied or ignored, in whole or in part, you may file suit in a state or Federal court once you have completed the claims review process.

If you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a Federal court.

The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees -- for example, if it finds your claim is frivolous.

Assistance With Your Questions

If you have any questions about the DESP, you should contact the Plan Administrator.

If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210.

You also may obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

Legal Documents as Final Authority

Although this summary plan description describes the principal features of the DESP that are generally applicable, it is only a summary. The complete provisions of the DESP are set forth in the legal plan document, which is available upon request by contacting the Duke HR Control Center during regular office hours. Descriptions of DESP Benefits should not be taken out of context. Inquiries about specific situations should be directed in writing to Duke Energy Human Resources. In the event of a conflict between this summary plan description or any other communication regarding the DESP and the plan document, the plan document controls. Remember, the DESP may be amended only by proper corporate action and not by oral or written communications about benefits under the DESP.

Management Toolkit

Duke Energy Retirement Transition Program (RTP)

Nov. 2015, Rev. Feb. 2016, Oct. 2016

This document contains selected highlights of Duke Energy's employee benefits plans. If any statement herein, or any other communication, conflicts with the applicable plan documents, the plan documents will govern. Duke Energy retains the right to amend, modify or terminate its benefits plans in any respect and at any time, and neither its benefits plans nor your plan participation will be considered a contract for future employment.

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RETIREMENT TRANSITION PROGRAM (RTP)

Purpose and Overview

As part of our workforce planning efforts, the Company is seeking to identify employees with critical skills or knowledge who are eligible to retire (i.e., more than 55 years old with at least 10 years of service) to address the potential risk of losing their critical skills or knowledge. In many instances, knowledge transfer plan(s) are incomplete or clear successors may not be identified or known for those employees.

The Retirement Transition Program (RTP) is an optional retention program designed to retain, for a specified period of time, certain employees with critical skills to ensure knowledge transfer in an orderly manner before retirement. It also provides the Company with the ability to have clarity around an employee's retirement date for planning purposes. The RTP is not a severance program, but is designed to be management-initiated, although participation in the RTP is based on mutual agreement between management and the employee.

This Management Toolkit provides an overview of the process to help facilitate the identification and review of employees with critical skills or knowledge and also help managers with planning for the future. "Retirement-eligible" refers to an employee who is at least 55 years old with 10 years of service. "Critical skills" generally refers to those skills essential for continued operations and not replaceable without significant notice or transition time. Additional detail is provided on the "Definitions" page of this Toolkit.

Program Phases

Phase	Description	Objective
1	Identify risk of losing retirement-eligible employees with critical skills via manager script for a 1-on-1 meeting or through use of a survey.	Determine critical skilled employees' intent and timing for retirement. The same information is designed to be obtained regardless of whether the employee takes the survey or the manager meets with them one-on-one.
2	Gather additional information from employees identified in Phase 1 performing a critical role using a manager script.	Gather more specific information from employees performing critical roles who have shared an intent to retire, and begin discussing a knowledge transfer plan. Determine if knowledge transfer plan can be implemented through business-as-usual or if employee's retirement plans creates a business risk.
3	Obtain approvals and conduct a follow- up meeting with the employee to present options if knowledge transfer plan is not yet developed and/or no clear successor is identified (e.g.,	Obtain approvals (by the business unit Senior Management Committee member and HRBP Director), and meet with employee to present options for retaining the employee.

cannot transition business-as-usual).

It is important to note that although there are three potential phases in the RTP process, situations may vary and it may not be necessary to go through all three phases. For example, if the business decides not to do the survey in Phase 1, and they have already identified their retirement eligible employees performing critical roles, then they may go straight to Phase 2 to gather more detailed information before determining whether to utilize the RTP for certain employees.

Phase 1 and 2 are only for gathering information to help in management discussion with the HR Business Partner to determine next steps. This will ensure consistent administration of the RTP and allow time for necessary approvals prior to presenting any RTP options as described in Phase 3.

Prior to embarking on Phase 3 of the RTP process, managers should work with their HR Business Partner to determine if their employee would be eligible for possible transition benefits or reduced schedule with premium pay. Eligibility for the RTP must be approved by the business unit Senior Management Committee member and HRBP Director.

In situations where the RTP option is presented to a designated employee, the HRBP should provide the relevant information to the ER Control Center (Cathy Edwards or her designee) for purposes of tracking and administration. Updated information should be provided to the ER Control Center once the employee declines or accepts the RTP option. This will permit us to track and report RTP letter agreements and signed waivers, and ensure timely administration of payments and other benefits.

Program Options

There are two options within the RTP. Eligible employees who meet all program requirements have the opportunity to either receive transition benefits upon retirement, or to participate in a reduced work schedule with premium pay and a separation bonus, as described below.

Option 1: Transition Benefits

- 1. Transition Payments. The Transition Payments will consist of the following:
 - a. <u>Transition Bonus</u>. The amount of the Transition Bonus depends on the length of time the employee remains employed with the Company (called the "Transition Period") under the terms of the RTP Program. The Transition Bonus will be (i) equal the sum of two weeks of regular base pay for each full month of the Transition Period, but never less than 6 weeks, or more than 48 weeks, of the employee's final rate of regular base pay, and (ii) provided as a lump sum payment.
 - b. Health Care Supplement. The Health Care Supplement will be (i) equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates, as determined by the Company, in its sole discretion, and (ii) provided as a lump sum payment.

- 2. <u>Outplacement</u>. The Company will make outplacement services available to eligible employees for a period of up to six months through a vendor selected by the Company, in accordance with our policies in effect from time to time (including the Duke Energy Corporation Section 409A Payment Policy).
- 3. <u>Conditions to Payment.</u> To earn the RTP Program benefits, eligible employees must remain employed and in good standing with us through the end of the Transition Period, and sign and not revoke a valid Waiver and Release of Claims as required by the Company.

Option 2: Reduced Work Schedule

1. <u>Premium Pay</u>: During the time an eligible employee remains employed in a reduced work schedule under the RTP, the employee will receive his or her regular base wages/salary reduced proportionately based on their reduced hours, plus a "Salary Premium" equivalent to 50% of their newly calculated regular base wages/salary.

The work schedule will be determined by mutual agreement between the eligible employee and his or her manager. Hours worked on a weekly basis will be tracked by the employee and monitored by the manager to ensure the work schedule is consistent with the reduced schedule. For example, the employee and manager may agree that in certain weeks the employee may work more hours than the schedule provides, as long as the employee reduces hours worked in a subsequent week.

- 2. <u>Separation Bonus</u>. In addition, eligible employees on a reduced work schedule who meet all program requirements will receive a Separation Bonus, in the form of a lump cash payment equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates, as determined by the Company, in its sole discretion, provided as a lump sum payment
- 3. Outplacement. In addition to the opportunity to earn the Separation Bonus, the Company will make outplacement services available to eligible employees for a period of up to six months through a vendor selected by the Company, in accordance with our policies in effect as from time to time (including the Duke Energy Corporation Section 409A Payment Policy).
- 4. <u>Conditions to Payment</u>. To earn the RTP Program benefits, eligible employees must remain employed and in good standing with us through the end of the Transition Period, and sign and not revoke a valid Waiver and Release of Claims as required by the Company.

General Provisions

1. <u>Approvals Required.</u> Eligibility must be approved by the Senior Management Committee member and business unit HRBP Director. The RTP is management initiated, but based on mutual agreement regarding the employee's participation in the program, the transition period and the retirement date.

2. Relationship to other Benefits. The benefits of RTP participants will be determined based on their compensation and work schedule as in effect from time to time under the terms of the applicable plans. For example, employees participating in the reduced schedule option under the RTP will be treated as part-time employees. The annual base salary of an employee on a reduced work schedule will be his or her regular base wages/salary in effect immediately prior to the commencement of the reduced work schedule, reduced proportionately based on his or her reduced hours (i.e., if his or her hours are reduced by 50%, his or her regular base wages/salary will be reduced by 50%) for purposes of determining his or her benefits under the Company's benefit plans and programs, including, but not limited to, the Company's life, accidental death & dismemberment, business travel accident and long-term disability insurance plans. Any unused, accrued vacation provided to a RTP participant who participated in the reduced schedule option under the RTP upon separation in accordance with the RTP will be based on the RTP participant's annual base salary in effect immediately prior to the commencement of the Transition Period.

The 401(k) and pension benefits of RTP participants will be determined pursuant to the applicable plan documents based on the amount of compensation the RTP participants actually receive, and neither the Transition Payments, Salary Premium nor Separation Bonus, as applicable, will be considered eligible or credited compensation, and, therefore, these items will not be taken into consideration when determining benefits under the 401(k) and pension plans. Solely for purposes determining their rights under the annual incentive plan and/or any outstanding equity awards, upon separation in accordance with the RTP, RTP participants will be treated as having been separated without cause.

3. Changes in Employment.

- (i) If Employment Ends During the Transition Period. If the employment of an eligible employee with the Company ends before the end of the Transition Period due to voluntary resignation or involuntary termination by the Company with cause, RTP Program benefits will not be provided. If, however, the Company terminates the employee involuntarily without cause or due to changing business conditions, the employee will be eligible to receive severance benefits under the Company's applicable severance plan in lieu of any RTP benefits.
- (ii) If an Authorized Leave is Taken During the Transition Period. Eligible employees remain eligible to earn the RTP Program benefits in case of an authorized FMLA leave or authorized short term disability leave during the Transition Period. In case of a non-FMLA short-term disability leave, however, the Company may determine that the Transition Period should either be ended early or extended upon return to work. In case of any other leave of absence, except as may otherwise be required by law, RTP Program benefits will not be provided.
- (iii) If an RTP Participant Obtains Another Internal Position. If a RTP participant accepts another internal position with the Company before separating in accordance with the RTP, Program benefits will not be provided.
- 4. <u>Timing of Payment: No Severance Benefits Available</u>. If eligible employees meet the conditions for earning the Transition Payments or the Separation Bonus, as described above, the applicable payment(s) (less applicable taxes) will be provided in a cash

payment(s) as soon as administratively practicable (not more than 60 days) after termination of employment. Please note that if payment of the Transition Payments or Separation Bonus are/is received, the employee will not be considered eligible for any benefits under any applicable severance plan that otherwise covers the employee.

RTP FORMS

PHASE 1: Manager Script for 1-on-1 Meeting (In Lieu of Survey) to Identify Risk of Losing Retirement-Eligible Employees with Critical Skills

A survey can be conducted to determine the risk of losing employees with critical skills or knowledge who are eligible to retire (e.g., at least 55 years old with 10 years of service). In lieu of a survey, this script/ form can be used to gather information from retirement-eligible employees. The completed form should be returned to your HR Business Partner.

Employee ID:	Employee Name:
Date:	Employee Job Title:
Department:	
<u>Background</u>	
critical skills or knowledge	anning efforts, the Company is seeking to identify employees with who are eligible to retire. Some of these employees do not have may not have plans in place to ensure knowledge transfer in any leave.
	ting is being conducted for certain retirement-eligible employees in ntent and timing on their departure.
<u>Introduction</u>	
	as talking points during the meeting with your employee. Once you se return this document to your HR Business Partner.
unique knowledge Company if not tra	cforce planning, this survey is being conducted to help identify the and skills of employees eligible to retire that may be lost to the nsitioned properly. Please be assured that the information provided for knowledge transfer purposes, if and when needed.
	outions and would like your input in our workforce planning process. I ons I would like to ask you, which will help in this process.
What do you believe are	the top three areas of your role that require knowledge transfer?
1.	
2.	
3.	
) U.	

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How long do you believe it would take to transfer this knowledge to others?

Less than 6 months
6 to 12 months
12 to 18 months
18 to 24 months
Greater than 24 months

If you are anticipating retirement, how long do you plan to continue working for the company?

Less than 6 year
6–12 months
12-18 months
 18-24 months
> 24 months
I'm thinking about retirement but
not sure about the timeframe

If asked, would you consider staying at the Company for a longer time period to help with knowledge transfer? If yes, would you be willing to stay?

	Less than 1 year
·	1 year
	2 years or more

I would like to thank you for being candid with me about your intentions over the next several years. This has been very helpful as we continue to work on our workforce planning.

RTP FORMS

PHASE 2: Management Script for Meeting to Gather Information from Retirement Eligible Employees with Critical Skills

This script is used to gather specific information from retirement-eligible employees who have been identified as having critical skills and knowledge for purposes of workforce planning and to evaluate potential eligibility for the RTP.

Background

As part of our workforce planning efforts, the Company is seeking to identify employees with critical skills or knowledge who are eligible to retire. Some of these employees do not have clear successors, and also may not have plans in place to ensure knowledge transfer in an orderly manner before they leave.

This script should be used to meet with retirement eligible employees who have been identified as having critical skills and knowledge (e.g., essential for continued operations and not replaceable without significant notice). The objectives of the meeting are to:

- (1) Help facilitate discussion in order to allow efficient knowledge transfer and/or the advancement of highly engaged employees;
- (2) Gain a better understanding of an employee's retirement intentions
- (3) Assist in determining potential eligibility for the Retirement Transition Program (RTP)

Introduction

Use the information below as talking points during the meeting with your employee.

- As part of our workforce planning efforts, the Company is seeking to identify employees with critical skills or unique knowledge who are eligible to retire. Some of these employees don't have a clear successor and we're concerned about the impact of ineffective knowledge transfer if we have to endure a sudden retirement.
- You have been identified as having critical skills and being eligible to retire.

(Manager can add more details here about the nature of those critical skills as appropriate.)

- I value your contributions and would like your input in our workforce planning process. The
 goal here is to identify options for effective knowledge transfer for certain employees like
 yourself that may be planning to leave the Company.
- I was hoping you could share with me what your current thinking is around your future here at Duke.
 - Let's talk about your critical skills and how you think we may need to approach knowledge transfer.
 - Can you provide me with additional details on your employment status within the next two years? (If the employee has critical knowledge but not likely to retire within next 2

years, no Retirement Transition Program (RTP) is offered, consider the development of a knowledge transfer plan)

o If you do not anticipate changes in your employment status at this time, would you be willing to provide us with notice if you do decide to make a change and, if so, how much?

Based on the answers to the questions above, consider whether there is time to capture knowledge and transfer skills with a business as usual approach, or whether eligibility might be appropriate for the Retirement Transition Program (e.g. transition payment, reduced work schedule, etc.). Refer to table below.

Potential additional talking points may include:

•	If retire	ement likely in the next six months
		Would you consider staying longer to complete knowledge transfer?
		Would you want to consider a reduced work schedule to transition into
		retirement?
		Let's discuss developing a knowledge transfer plan.
•	Retire	ment likely in the next 12 months
		Would you want to consider a reduced work schedule to transition into retirement?
		Let's discuss developing a knowledge transfer plan.
•	Retire	ment likely in the next 24 months
		Would you want to consider a reduced work schedule to transition into retirement?
		Let's discuss developing a knowledge transfer plan

Do you think there is anything else I need to know in planning for the future of this work that you perform?

I would like to thank you for being candid with me about your career intentions. This has been very helpful as we continue to work on our workforce planning.

RTP FORMS

PHASE 3: Management Script for Meeting with Employees Eligible for the RTP

Background

Prior to any offers or discussions with the Employee, approval of eligibility for the RTP should be obtained from the Senior Management Committee (SMC) member or designee and HRBP Director.

Use this script to discuss the Retirement Transition Program if you have an employee identified as having critical skills or knowledge who is planning to leave relatively shortly and needs to be retained for purposes of knowledge transfer, which cannot be handled in a business-as-usual manner.

During this conversation, be prepared to present the employee with the following documents:

- 1. Retirement Transition Program (RTP) Overview
- 2. RTP Letter Agreement- for either a Transition Benefits or Reduced Schedule Option
- 3. Sample of the Waiver and Release Form

The employee **must** voluntarily agree to sign and return the Letter Agreement in order to enter the RTP Program. The Waiver and Release form should not be signed until after the employee's release date if the employee wants to participate.

Introduction

Use the information below as talking points during the meeting with your employee.

- As you know from our prior discussions, you have been identified as having critical skills and knowledge and you have indicated an intent to retire in the relatively near future. (Manager can add more details here about the nature of those critical skills as appropriate.)
- I'd like for you to consider whether you are willing to work with me on an agreement to transfer your knowledge before you retire.
- Toward that end, I would like to discuss the Retirement Transition Program options with you
 and offer you the opportunity to participate in this program. This is a voluntary program that
 offers two options to choose from: (1) Transition Benefits at the end of employment; or (2)
 Reduced Work Schedule with Premium Pay and Separation Bonus. Under both options,
 we would agree on a firm retirement date so we will have certainty around the timing of your
 transition.
- I'm giving you an RTP Letter Agreement for you to review and consider. If you are
 interested in participating in the RTP, please sign and return the Letter Agreement to me.
 I'm sure you will need time to read and think about this, so let's plan to meet again in a few
 days to continue this discussion.

- Let me emphasize that participation in the RTP is voluntary, and based on mutual agreement.
- I appreciate your consideration of the RTP option, and I look forward to working through these issues with you.
- If you have any questions, please let me know or feel free to contact our HR Business Partner.

Definitions

Critical Role: The following chart is used during the knowledge risk phase to classify the level of knowledge loss risk associated with strategic/critical positions.

Value	Definition	Criteria
High	Very difficult to replace	 Critical and unique knowledge and skills Mission critical knowledge and skills with limited duplication and documentation Duke Energy specific knowledge Key contact for strategic relationships that are difficult to establish Requires at least 2-4 years of core training and experience Critical knowledge that is unique to one employee and generally requires 5+ years of core training or experience No replacements readily available
Medium Difficult to replace		 Important knowledge and skills Documentation exists or other employees possess similar knowledge and skills Key contact for relationships that can be transferred orderly Replacements generally available and can be trained within 1-2 years
Low Easy to replace 1. Po		common knowledge and skills 2. Up to date documentation exists 3. Training programs are current and effective and can be completed in less than 1 year

FORMS

Retirement Transition Program (RTP) Overview

The Retirement Transition Program (RTP) is a voluntary program designed to facilitate business continuity and work transition when employees designated by management as having critical skills plan to leave the Company without a clear successor or existing knowledge transfer plan.

Eligible employees who decide to voluntarily participate and meet all program requirements have the opportunity to either receive transition benefits, or to participate in a reduced work schedule with premium pay and a separation bonus, as described below.

Option 1: Transition Benefits

- 1. Transition Payments. The Transition Payments will include of the following:
 - a. <u>Transition Bonus</u>. The amount of the Transition Bonus depends on the length of time the employee remains employed with the Company (called the "Transition Period") under the terms of the RTP Program. The Transition Bonus will be (i) equal the sum of two weeks of regular base pay for each full month of the Transition Period, but never less than 6 weeks, or more than 48 weeks, of the employee's final rate of regular base pay, and (ii) provided as a lump sum payment.
 - b. <u>Health Care Supplement</u>. The Health Care Supplement will be (i) equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates, as determined by the Company, in its sole discretion, and (ii) provided as a lump sum payment.
- 2. Outplacement. The Company will make outplacement services available to eligible employees for a period of up to six months through a vendor selected by the Company, in accordance with our policies in effect from time to time (including the Duke Energy Corporation Section 409A Payment Policy).
- 3. <u>Conditions to Payment.</u> To earn the RTP Program benefits, eligible employees must remain employed and in good standing with us through the end of the Transition Period, and sign and not revoke a valid Waiver and Release of Claims as required by the Company.

Option 2: Reduced Work Schedule

1. <u>Premium Pay.</u> During the time an eligible employee remains employed in a reduced work schedule under the RTP, the employee will receive his or her regular base wages/ salary reduced proportionately based on their reduced hours, plus a "Salary Premium" equivalent to 50% of their newly calculated regular base wages/ salary.

The work schedule will be determined by mutual agreement between the eligible employee and his or her manager. Hours worked on a weekly basis will be tracked and monitored to ensure the work schedule is consistent with the reduced schedule. For example, the

employee and manager may agree that in certain weeks the employee may work more hours than the schedule provides, as long as the employee reduces hours worked in a subsequent week.

- 2. <u>Separation Bonus</u>. In addition, eligible employees on a reduced work schedule who meet all program requirements will receive a Separation Bonus, in the form of a lump cash payment equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates, as determined by the Company, in its sole discretion.
- Outplacement. In addition to the opportunity to earn the Separation Bonus, the Company will make outplacement services available to eligible employees for a period of up to six months through a vendor selected by the Company, in accordance with our policies as in effect from time to time (including the Duke Energy Corporation Section 409A Payment Policy).
- 4. <u>Conditions to Payment</u>. To earn the RTP Program benefits, eligible employees must remain employed and in good standing with us through the end of the Transition Period, and sign and not revoke a valid Waiver and Release of Claims as required by the Company.

General Provisions

1. Relationship to other Benefits. The benefits of RTP participants will be determined based on their compensation and work schedule as in effect from time to time under the terms of the Company's applicable plans. For example, employees participating in the reduced schedule option under the RTP will be treated as part-time employees. The annual base salary of an employee on a reduced work schedule will be his or her regular base wages/salary in effect immediately prior to the commencement of the reduced work schedule, reduced proportionately based on his or her reduced hours (i.e., if his or her hours are reduced by 50%, his or her regular base wages/salary will be reduced by 50%) for purposes of determining his or her benefits under the Company's benefit plans and programs, including, but not limited to, the Company's life, accidental death & dismemberment, business travel accident and long-term disability insurance plans. Any unused, accrued vacation provided to a RTP participant who participated in the reduced schedule option under the RTP upon separation in accordance with the RTP will be based on the RTP participant's annual base salary in effect immediately prior to the commencement of the Transition Period.

The 401(k) and pension benefits of RTP participants will be determined pursuant to the applicable plan documents based on the amount of compensation the RTP participants actually receive, and neither the Transition Payments, Salary Premium nor Separation Bonus, as applicable, will be considered eligible or credited compensation, and, therefore, these items will not be taken into consideration when determining benefits under the 401(k) and pension plans. Solely for purposes determining their rights under the annual incentive plan and/or any outstanding equity awards, upon separation in accordance with the RTP, RTP participants will be treated as having been separated without cause.

- 2. Changes in Employment. If the employment of an eligible employee with the Company ends before the end of the Transition Period due to voluntary resignation or involuntary termination by the Company with cause, RTP Program benefits will not be provided. Similarly, if a RTP participant accepts another position with the Company before separating in accordance with the RTP, RTP Program benefits will not be provided. If, however, the Company terminates the employee involuntarily without cause or due to changing business conditions, the employee will be eligible to receive severance benefits under the Company's applicable severance plan in lieu of RTP benefits. Eligible employees remain eligible to earn the RTP Program benefits in case of an authorized FMLA leave or authorized short term disability leave during the Transition Period. In case of a non-FMLA short-term disability leave, however, the Company may determine that the Transition Period should either be ended early or extended upon return to work. In case of any other leave of absence, except as may otherwise be required by law, RTP Program benefits will not be provided.
- 3. <u>Timing of Payment; No Severance Benefits</u>. If eligible employees meet the conditions for earning the Transition Payments or Separation Bonus, as described above, the applicable payment(s) (less applicable taxes) will be provided in a cash payment(s) as soon as administratively practicable (not more than 60 days) after termination of employment. Please note that payment of the Transition Benefits or Separation Bonus will be in lieu of and, the employee will not be considered eligible for any benefits under any applicable severance plan that otherwise covers the employee.

[On Duke Energy Letterhead]

[Date]

Re: Retirement Transition Program -- Transition Benefits Opportunity

Dear Participant:

Duke Energy ("we" or "us") is offering you the opportunity to voluntarily participate in our Retirement Transition Program (the "Program"), in order to encourage business continuity, work transition and knowledge transfer as you near the end of your career with us.

If you agree to participate in the Program, you will have an opportunity to earn special compensation awards -- called "Transition Benefits" – provided you remain employed in good standing with us for a "Transition Period" described below and otherwise meet the conditions described in this letter. The following describes the Transition Benefits opportunity:

Transition Period. Your Transition Period will begin on [starting date] and end on [ending date]. We may in our sole discretion shorten the Transition Period or, subject to your agreement, extend it. Your employment with us will end on the last day of the Transition Period, unless we mutually agree otherwise.

2. Transition Payments.

- a. <u>Transition Bonus</u>. The amount of the Transition Bonus depends on the length of your Transition Period. The Transition Bonus will be (i) equal the sum of two weeks of regular base pay for each full month of the Transition Period, but never less than 6 weeks, or more than 48 weeks, of your final rate of regular base pay, and (ii) provided as a lump sum payment.
- b. Health Care Supplement. The Health Care Supplement will be (i) equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which you and your eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates as determined by Duke Energy in its sole discretion, and (ii) provided as a lump sum payment.
- Other Transition Benefits. In addition to the opportunity to earn the Transition Payments, we
 will make outplacement services available to you for a period of up to six months through a
 vendor selected by us, in accordance with our policies in effect from time to time (including
 the Duke Energy Corporation Section 409A Payment Policy).
- 4. <u>Conditions to Payment</u>. To earn the Transition Benefits described above, you must meet each of the following conditions:
 - You must remain employed in your current position and in good standing with us through the end of the Transition Period.
 - b. As of the date of your termination of employment with us at the end of the Transition Period, you must sign a waiver of claims within 45 days after your termination of

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employment and not revoke such waiver within 7 days after its execution. The form of the waiver will be based on our standard form used at the time of your termination. The current form is attached to this letter as Exhibit A.

- Relationship to other Benefits. Solely for purposes determining your rights under the annual incentive plan and/or any outstanding equity awards, upon separation in accordance with the RTP, you will be treated as having been separated without cause.
- 6. Changes in Employment. If your employment with Duke Energy ends before the end of the Transition Period due to voluntary resignation or involuntary termination by Duke Energy with cause, RTP Program benefits will not be provided. Similarly, if you accept another position with Duke Energy before separating in accordance with the RTP, RTP Program benefits will not be provided. If, however, Duke Energy terminates your employment involuntarily without cause, you will be eligible to receive severance benefits under Duke Energy's generally applicable severance plan for involuntary severances of similarly-situated employees in lieu of RTP Program benefits. You will remain eligible to earn the RTP Program benefits in case of an authorized FMLA leave or authorized short term disability leave during the Transition Period. In case of a non-FMLA short-term disability leave, however, Duke Energy may determine that your Transition Period should either be ended early or extended upon return to work. In case of any other leave of absence, except as may otherwise be required by law, RTP Program benefits will not be provided.
- 7. <u>Timing of Payment; No Severance Benefits</u>. If you meet the conditions to earn the Transition Payments, as described above, you will be paid the Transition Payments (less applicable taxes) in a cash payment(s) as soon as administratively practicable (not more than 60 days) after your termination of employment. Please note that if you receive payment of the Transition Benefits, you will not be considered eligible for any benefits under any applicable severance plan that otherwise covers you.

To be eligible to receive the RTP Program benefits, please sign and date a copy of this letter and return it to our HR Business Partner, [insert name] by no later than [date]. Of course, you also are free to choose not to participate in the RTP.

This letter in all events will govern and control your rights with respect to the Transition Benefits and may be changed or modified only in writing signed by both parties. See <u>Exhibit B</u> for certain additional terms and conditions. If you have any questions, please contact our HR Business Partner.

Sincerery,	
[Supervisor Name and Title]	
Accepted and Agreed To:	
Ву:	
Print Name:	
Date:	

On Duke Energy Letterhead

[Date]

Re: Retirement Transition Program -- Reduced Work Schedule and Separation Bonus Opportunity

Dear Participant:

Duke Energy ("we" or "us") is offering you the opportunity to voluntarily participate in our Retirement Transition Program (the "Program"), in order to encourage business continuity, work transition and knowledge transfer as you near the end of your career with us.

If you agree to participate in the Program, you will provide services to us on a reduced work schedule for a "Transition Period" with your base wage/ salary adjusted and increased by a 50% "premium" as described below. In addition, you will have an opportunity to earn a special compensation award -- called a "Separation Bonus" -- if you remain employed in good standing with us for the Transition Period and otherwise meet the conditions described in this letter. The following describes these Program benefits:

- Transition Period. Your Transition Period will begin on [starting date] and end on [ending date]. We may in our sole discretion shorten the Transition Period or, subject to your agreement, extend it. Your employment with us will end on the last day of the Transition Period, unless we mutually agree otherwise.
- 2. Reduced Work Schedule and Salary Premium. During the Transition Period, your work schedule will be at [___%] of your regular work schedule, which equates to [___] hours per week or [___] hours per month.¹ We will track your hours worked on a weekly basis, and you and your manager will coordinate to ensure that your work schedule is consistent with this reduced schedule. For example, you and your manager may agree that in certain weeks you may work more hours than the schedule above provides, as long as you reduce your work schedule accordingly in a subsequent week or weeks.

In exchange for your agreement to work on a reduced schedule, you will receive your regular base wages/ salary reduced proportionately based on your reduced hours, plus a "Salary Premium" equivalent to 50% of your newly calculated regular base wages/ salary.

- 3. Amount of Separation Bonus. Your Separation Bonus will be a lump cash payment equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which you and your eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates as determined by Duke Energy in its sole discretion, provided as a lump sum payment
- Other Program Benefits. In addition, we will make outplacement services available to you for a period of up to six months through a vendor selected by us, in accordance with our policies in effect from time to time (including the Duke Energy Corporation Section 409A Payment Policy).

¹ These blanks should be filled in based depending on the employee's individual circumstances.

- 5. <u>Conditions to Payment</u>. To earn the RTP Program benefits described above, you must meet each of the following conditions:
 - a. You must remain employed in your current position and in good standing with us through the end of the Transition Period.
 - b. As of the date of your termination of employment with us at the end of the Transition Period, you must sign a waiver of claims within 45 days after you receive the waiver of claims and not revoke such waiver within 7 days after its execution. The form of the waiver will be based on our standard form, and will be provided no later than your date of separation. The current form is attached to this letter as Exhibit A.
- 6. Relationship to other Benefits. During the Transition Period, your benefits will be determined based on your compensation and work schedule as in effect from time to time under the terms of Duke Energy's applicable plans. For example, in light of your reduced work schedule, you will be treated as part-time employee. Your annual base salary will be your regular base wages/salary in effect immediately prior to the commencement of the reduced work schedule, reduced proportionately based on your reduced hours (i.e., if your hours are reduced by 50%, your regular base wages/salary will be reduced by 50%) for purposes of determining your benefits under Duke Energy's benefit plans and programs, including, but not limited to, Duke Energy's life, accidental death & dismemberment, business travel accident and long-term disability insurance plans. Any unused, accrued vacation provided to you upon separation in accordance with the RTP will be based on your annual base salary in effect immediately prior to the commencement of the Transition Period. Your 401(k) and pension benefits will be determined pursuant to the applicable plan documents based on the amount of compensation you actually receive, and neither the Salary Premium nor the Separation Bonus will be considered eligible or credited compensation. and, therefore, these items will not be taken into consideration when determining benefits under the 401(k) and pension plans. Solely for determining your rights under the annual incentive plan and/or any outstanding equity awards, upon separation in accordance with the RTP, you will be treated as having been separated without cause.
- 7. Changes in Employment. If your employment with Duke Energy ends before the end of the Transition Period due to voluntary resignation or involuntary termination by Duke Energy with cause, RTP Program benefits will not be provided. Similarly, if you accept another position with Duke Energy before separating in accordance with the RTP, RTP Program benefits will not be provided. If, however, Duke Energy terminates your employment involuntarily without cause, you will be eligible to receive severance benefits under Duke Energy's generally applicable severance plan for involuntary severances of similarly-situated employees in lieu of RTP benefits. You remain eligible to earn the RTP Program benefits in case of an authorized FMLA leave or authorized short term disability leave during the Transition Period. In case of a non-FMLA short-term disability leave, however, Duke Energy may determine that your Transition Period should either be ended early or extended upon return to work. In case of any other leave of absence, except as may otherwise be required by law, RTP Program benefits will not be provided.
- 8. <u>Timing of Payment: No Severance Benefits</u>. If you meet the conditions described above, you will be paid the Separation Bonus in a single cash payment as soon as administratively practicable (not more than 60 days) after your termination of employment. Please note that if you receive payment of the Separation Bonus, you will not be considered eligible for any benefits under any applicable severance plan that otherwise covers you.

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To be eligible to receive reduced work schedule with RTP benefits, please sign and date a copy of this letter and return it to our HR Business Partner, [insert name] by no later than [date]. Of course, you are free to decline to participate in the RTP. This letter in all events will govern and control your rights with respect to the reduced work schedule with RTP benefits and may be changed or modified only in writing signed by both parties. See Exhibit B for certain additional terms and conditions. If you have any questions, please contact our HR Business Partner.

Sincerely,	
[Supervisor Name and Title]	
Accepted and Agreed To:	
Ву:	
Print Name:	
Date:	

Exhibit A SAMPLE WAIVER AND RELEASE OF CLAIMS UNDER THE DUKE ENERGY RETIREMENT TRANSITION PROGRAM (OPTION 1)

This Waiver and Release of Claims (the "Release"), delivered on, is entered into by and between Duke Energy Corporation and its subsidiaries and affiliates and any predecessors and successors thereto (individually and collectively referred to as the "Company"), and ("Employee") pursuant to the Retirement Transition Program (the "Program") with the mutual exchange of promises as consideration.			
WHEREAS, Employee is eligible to separate from employment on (the 'Separation Date') and receive severance benefits described below provided Employee enters into and does not revoke this Release; and			
WHEREAS, the Company is willing to provide the Employee the severance benefits described below, provided Employee enters into and does not revoke this Release.			
THEREFORE, the Company and Employee agree as follows:			
. <u>Program Benefits.</u> In exchange for Employee remaining employed and in good standing with the Company and separating employment from the Company on his or her Separation Date in accordance with the Program and entering into and not revoking this Release, the Company agrees to provide the Employee the following:			
a. <u>Transition Payments</u> . Transition Payments consisting of the following:			
i. <u>Transition Bonus</u> . A lump sum cash payment equal to \$ less applicable taxes and withholdings, with such amount being payable as soon as administratively practicable (not more than 60 days) following his or her Separation Date subject to Employee executing and not revoking this Release.			
ii. Health Care Supplement. A lump sum cash payment equal to \$, which amount will be grossed up for taxes based on applicable rates as determined by the Company in its sole discretion, less applicable taxes and withholdings, with such amount being payable as soon as administratively practicable (not more than 60 days) following his or her Separation Date subject to Employee executing and not revoking this Release.			
 b. <u>Outplacement Services</u>. Outplacement services for a period of up to six months through a vendor selected by the Company, in accordance with its policies in effect as from time to time (including the Duke Energy Corporation Section 409A Payment Policy). 			

- 2. <u>Basis for Entitlement.</u> Employee acknowledges and agrees that Employee would not be entitled to the benefits described in Paragraph 1 absent Employee's separation from employment on his or her Separation Date and execution and non-revocation of this Release in accordance with the Program. Employee further acknowledges that he or she is not entitled to a pension enhancement under the Program.
- 3. <u>Adequate Consideration</u>. Employee acknowledges and agrees that this Release provides good, valuable and sufficient consideration for Employee's obligations under this Release.
- 4. Release by Employee. Employee, of the Employee's own free will, voluntarily waives and releases the Company, its employee benefit, pension, welfare, and other plans or programs

(including any and all fiduciaries thereof), and any of the Company's respective current or former officers, directors, agents, employees, attorneys, insurers, plan administrators, predecessors, successors or assigns from any and all rights or claims that Employee has, or may have, as of the date of the execution of this Release, based on or arising out of the employment relationship or the termination of the employment relationship, other than those rights or claims set forth below in Paragraph 5. The rights and claims so waived and released shall include, but not be limited to:

- a. Those arising under any federal, state or local statute, ordinance, common law (including, but not limited to, claims of breach of promise, breach of contract, promissory estoppel, intentional or negligent infliction of emotional distress, defamation, tortious interference with a business relationship or contract and wrongful discharge), or claims in equity or public policy; and
- Those arising under any law based on any protected status, including but not limited b. to, sex, age, race, color, religion, handicap or disability, national origin, pregnancy. discrimination, retaliation, or whistleblower (including, but not limited to, any rights or claims arising under Title VII of the Civil Rights Act of 1964, as amended, the Civil Rights Act of 1991, the Americans with Disabilities Act, the Rehabilitation Act, the Older Workers Benefits Protection Act of 1990, the Equal Pay Act of 1963, the Age Discrimination in Employment Act of 1967, the Family and Medical Leave Act, the Genetic Information Nondiscrimination Act, the National Labor Relations Act, the Worker Adjustment and Retraining Notification Act, the Indiana Discrimination on Account of Age Act, the Indiana Civil Rights Statute, the Kentucky Civil Rights Statute, the Ohio Civil Rights Statute, the North Carolina Equal Employment Practices Act, the North Carolina Persons with Disabilities Protection Act, the North Carolina Retaliatory Employment Discrimination Act, the South Carolina Human Affairs Law, the Florida Civil Rights Act, the Florida Whistleblower Act, the Texas Labor Code Chapter 21, and every other local, state, or federal law, regulation, or other legal authority concerning employment rights or claims); and
- c. Those arising under the Employee Retirement Income Security Act of 1974; and
- d. Those arising under the civil rights laws of any state or municipality; and
- e. Any claim for compensatory damages, punitive damages, attorneys' fees, expenses and litigation costs; and
- f. Any grievance, charge or other claim arising under the applicable collective bargaining agreement, National Labor Relations Act, or other similar labor laws, regulations, and authority.

Employee acknowledges that he or she has been paid for all hours worked during his or her employment with the Company and has received all other payments owed to him or her by the Company as of his or her Separation Date. In addition, Employee acknowledges that he or she has received all leave to which he or she may have been entitled to under the Family and Medical Leave Act or applicable state law during his or her employment with the Company.

5. <u>Claims Not Waived.</u> Notwithstanding the provisions of Paragraph 4 above, this Release does not waive and release any workers' compensation or unemployment compensation claims filed prior to the date of execution of this Release, or claims against the Company arising out of possible exposure to asbestos during Employee's employment with the Company at a facility or facilities owned by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Release does not waive and release Employee's rights or claims to accrued or vested benefits under an employee benefit plan or program maintained by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Release does not waive and release claims that may arise after the date of execution of this Release.

including, but not limited to, claims that may arise under an employee benefit plan or program maintained by the Company.

- 6. Acknowledgement of No Interference with Reporting and Compliance Rights. acknowledges and agrees that it is the policy of the Company to comply with all applicable federal, state and local laws and regulations. Employee affirms that he or she has reported all compliance issues and violations of federal, state and local law or regulation or Company policy of which he or she had knowledge during the term of his or her employment, if any, Employee represents and acknowledges that he or she has no further or additional knowledge or information regarding compliance issues or possible violations of federal, state or local law or regulations or Company policy other than what Employee may have previously reported, if any, including, but not limited to, any and all outstanding nuclear safety concerns Employee has involving any nuclear power plant owned or operated by the Company. Nothing in this Release shall be construed to prohibit, restrict or otherwise discourage Employee from participating in "protected activity" as defined in 10 CFR 50.7 and Section 211 of the Energy Reorganization Act of 1974, including, but not limited to reporting any suspected instance of illegal activity of any nature, any nuclear safety concern, any workplace safety concern, any public safety concern, or any other matter within the United States Nuclear Regulatory Commission's ("NRC") regulatory responsibilities to the NRC, the United States Department of Labor, or any other federal or state governmental agency. This Agreement further does not prohibit Employee from participating in any way in any state or federal administrative, judicial, or legislative proceeding or investigation. Further, nothing in this Release prevents Employee from filing a charge or complaint, with or from participating in an investigation or proceeding conducted by the Equal Opportunity Commission ("EEOC"). National Labor Relations Board ("NLRB"), Securities and Exchange Commission ("SEC"), or any other federal, state or local agency charged with the enforcement of any laws, or from exercising rights under Section 7 of the NLRA to engage in joint activity with other employees, although by signing this Release, Employee acknowledges that the Release waives Employee's right to individual relief based on claims asserted in a such a charge or complaint. regardless if such claim is brought individually or as part of a class or collective action, except where such waiver of individual relief is otherwise legally prohibited.
- 7. Promise Not to Sue. Employee agrees not to institute a lawsuit against the Company asserting any of the claims that are released in Paragraph 4 of this Release. Employee acknowledges that signing this Release means that Employee has waived not only his or her right to recover in a lawsuit, claim or other action brought by him or her as described herein, but also in any claim, lawsuit or other action brought on his or her behalf (including any claim of age discrimination) against the Company based on or arising out of the employment relationship or the termination of the employment relationship up to the date this Agreement is signed. This does not mean that Employee is precluded from filling a charge of discrimination with the Equal Employment Opportunity Commission ("EEOC"), or other state commission or otherwise participating in proceedings before the EEOC or those commissions; however, if Employee does file such a charge, he or she shall be entitled to no monies, pay, compensation or relief of any type from the Company as a result of the charge.
- 8. <u>Confidentiality.</u> Employee shall not, at any time, directly or indirectly, use any trade secrets or confidential information of the Company for Employee's benefit or the benefit of any other person or, directly or indirectly, disclose any such trade secrets or confidential information of the Company to any other person. The Company and Employee agree to keep the terms and conditions of this Agreement confidential except to the extent the terms and conditions are required to be disclosed by any judicial or administrative federal, state or local agency. Employee may also disclose the terms and conditions of this Agreement to Employee's

spouse, attorney and financial advisor, provided they first agree to be bound by this same pledge of confidentiality. Employee may also disclose the terms and conditions of this Agreement to Employee's spouse, attorney and financial advisor, provided they first agree to be bound by this same pledge of confidentiality. Notwithstanding any provisions of this Release to the contrary the Employee may be entitled to immunity and protection from retaliation under the Defend Trade Secrets Act of 2016 for disclosing a trade secret under limited circumstances, as set forth in the Company's Innovations and Intellectual Properties Policy.

- 9. <u>Cooperation with Litigation</u>. Upon the Company's request, Employee agrees to render reasonable assistance to the Company in connection with any litigation or investigation relating to the Company's business. Such assistance shall include, but not be limited to, providing information, attending meetings, assisting with discovery, giving depositions and making court appearances. Employee agrees to promptly notify the Chief Legal Officer of the Company of any requests for information or testimony that Employee receives in connection with any litigation or investigation relating to the Company's business; provided however, that this reporting requirement will not apply in the context of "protected activity", as defined in Paragraph 6 of this Release.
- 10. <u>Consultation with Attorney Advised</u>. **Employee is advised to consult with an attorney prior to executing this Agreement.** Employee acknowledges being given that advice. Employee represents that he or she has read and fully understands all of the provisions of this Agreement. Employee represents that he or she is voluntarily signing this Agreement.
- 11. <u>Due Care Time Frame for Acceptance</u>. Employee acknowledges that he or she has received a copy of this Release and has been given a period of forty-five (45) days from receipt within which to freely and voluntarily consider and sign this Release.
 - a. To enter into this Release, Employee must execute it by signing, dating and returning it to the Employee Relations Control Center, Attn: Cathy Edwards, DEC37B, 550 South Tryon, Charlotte, North Carolina 28202.
 - b. Employee acknowledges that if Employee has signed this Release it is because Employee freely chose to do so.
 - c. Employee has seven (7) calendar days after he or she signs this Release within which to revoke it. To be effective, a revocation must be communicated in writing to the Employee Relations Control Center, Attn: Cathy Edwards, DEC37B, 550 South Tryon, Charlotte, North Carolina 28202, and delivered no later than 5:00 p.m. Eastern Time on the final day of the seven (7) day period.
- 12. <u>Governing Law.</u> This Agreement shall be interpreted, enforced and governed under the laws of the State of North Carolina.
- 13. <u>No Admission of Liability</u>. This Agreement shall not in any way be construed as evidence or as an admission of any liability or wrongdoing by the Company.
- 14. <u>Binding Effect of Agreement</u>. This Agreement will be binding upon and shall operate for the benefit of the heirs, executors, administrators, assigns, and successors in interest of Employee and the Company.
- 15. <u>Severability</u>. If any portion of this Agreement should be unenforceable for any reason, the parties agree that the remaining portions will continue in effect.

- 16. Receipt of Required Disclosures. To the extent applicable, the job classifications and the birth dates of all individuals in Employee's decisional unit who are currently eligible and ineligible to participate in the Plan are shown on the Attachment. Employee acknowledges receipt and possession of the Attachment.
- 17. <u>Effective Date</u>. This Agreement shall become effective and enforceable upon the expiration of the revocation period established in Paragraph 11 (the "Effective Date").

AGREED TO BY:		
Employee	Date	
THE COMPANY		
By: Stan Sherrill Vice President, Employee Relations and Labor Relation	Date	

SAMPLE WAIVER AND RELEASE OF CLAIMS UNDER THE DUKE ENERGY RETIREMENT TRANSITION PROGRAM (OPTION 2)

into by and between Duke Energy Copredecessors and successors thereto (including and ("El	s (the "Release"), delivered on, is ento propration and its subsidiaries and affiliates and dividually and collectively referred to as the "Compain proprogee") pursuant to the Retirement Transition Prog	any ny"),
(the "Program") with the mutual exchange	of promises as consideration.	
WHEREAS, Employee is eligible to "Separation Date") and receive severance and does not revoke this Release; and	to separate from employment one benefits described below provided Employee enters	(the into
WHEREAS, the Company is will described below, provided Employee enter	lling to provide the Employee the severance ben s into and does not revoke this Release.	efits
THEREFORE, the Company and E	imployee agree as follows:	
the Company and separating empl	Employee remaining employed and in good standing loyment from the Company on his or her Separation I and entering into and not revoking this Release, aployee the following:	Date
be grossed up for taxes based sole discretion, less applicable as soon as administratively p	Im cash payment equal to \$, which amount d on applicable rates as determined by the Company is e taxes and withholdings, with such amount being pay practicable (not more than 60 days) following his or apployee executing and not revoking this Release.	n its able
through a vendor selected by	tplacement services for a period of up to six mo the Company, in accordance with its policies in effect Duke Energy Corporation Section 409A Payment Po	t as

- 2. Basis for Entitlement. Employee acknowledges and agrees that Employee would not be entitled to the benefits described in Paragraph 1 absent Employee's separation from employment on his or her Separation Date and execution and non-revocation of this Release in accordance with the Program. Employee further acknowledges that he or she is not entitled to a pension enhancement under the Program.
- 3. Adequate Consideration. Employee acknowledges and agrees that this Release provides good, valuable and sufficient consideration for Employee's obligations under this Release.
- 4. Release by Employee. Employee, of the Employee's own free will, voluntarily waives and releases the Company, its employee benefit, pension, welfare, and other plans or programs (including any and all fiduciaries thereof), and any of the Company's respective current or former officers, directors, agents, employees, attorneys, insurers, plan administrators, predecessors, successors or assigns from any and all rights or claims that Employee has, or may have, as of the date of the execution of this Release, based on or arising out of the employment relationship or the termination of the employment relationship, other than those rights or claims set forth below in Paragraph 5. The rights and claims so waived and released shall include, but not be limited to:

- a. Those arising under any federal, state or local statute, ordinance, common law (including, but not limited to, claims of breach of promise, breach of contract, promissory estoppel, intentional or negligent infliction of emotional distress, defamation, tortious interference with a business relationship or contract and wrongful discharge), or claims in equity or public policy; and
- Those arising under any law based on any protected status, including but not limited b. to, sex, age, race, color, religion, handicap or disability, national origin, pregnancy, discrimination, retaliation, or whistleblower (including, but not limited to, any rights or claims arising under Title VII of the Civil Rights Act of 1964, as amended, the Civil Rights Act of 1991, the Americans with Disabilities Act, the Rehabilitation Act, the Older Workers Benefits Protection Act of 1990, the Equal Pay Act of 1963, the Age Discrimination in Employment Act of 1967, the Family and Medical Leave Act, the Genetic Information Nondiscrimination Act, the National Labor Relations Act, the Worker Adjustment and Retraining Notification Act, the Indiana Discrimination on Account of Age Act, the Indiana Civil Rights Statute, the Kentucky Civil Rights Statute, the Ohio Civil Rights Statute, the North Carolina Equal Employment Practices Act, the North Carolina Persons with Disabilities Protection Act, the North Carolina Retaliatory Employment Discrimination Act, the South Carolina Human Affairs Law, the Florida Civil Rights Act, the Florida Whistleblower Act, the Texas Labor Code Chapter 21, and every other local, state, or federal law, regulation, or other legal authority concerning employment rights or claims); and
- c. Those arising under the Employee Retirement income Act of 1974; and
- d. Those arising under the civil rights laws of any state or municipality; and
- e. Any claim for compensatory damages, punitive damages, attorneys' fees, expenses and litigation costs; and
- f. Any grievance, charge or other claim arising under the applicable collective bargaining agreement, National Labor Relations Act, or other similar labor laws, regulations, and authority.

Employee acknowledges that he or she has been paid for all hours worked during his or her employment with the Company and has received all other payments owed to him or her by the Company as of his or her Separation Date. In addition, Employee acknowledges that he or she has received all leave to which he or she may have been entitled to under the Family and Medical Leave Act or applicable state law during his or her employment with the Company.

- 5. Claims Not Waived. Notwithstanding the provisions of Paragraph 4 above, this Release does not waive and release any workers' compensation or unemployment compensation claims filed prior to the date of execution of this Release, or claims against the Company arising out of possible exposure to asbestos during Employee's employment with the Company at a facility or facilities owned by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Release does not waive and release Employee's rights or claims to accrued or vested benefits under an employee benefit plan or program maintained by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Release does not waive and release claims that may arise after the date of execution of this Release, including, but not limited to, claims that may arise under an employee benefit plan or program maintained by the Company.
- 6. Acknowledgement of No Interference with Reporting and Compliance Rights. Employee acknowledges and agrees that it is the policy of the Company to comply with all applicable federal, state and local laws and regulations. Employee affirms that he or she has reported all compliance issues and violations of federal, state and local law or regulation or Company policy of which he or she had knowledge during the term of his or her employment, if any.

Employee represents and acknowledges that he or she has no further or additional knowledge or information regarding compliance issues or possible violations of federal, state or local law or regulations or Company policy other than what Employee may have previously reported, if any, including, but not limited to, any and all outstanding nuclear safety concerns Employee has involving any nuclear power plant owned or operated by the Company. Nothing in this Release shall be construed to prohibit, restrict or otherwise discourage Employee from participating in "protected activity" as defined in 10 CFR 50.7 and Section 211 of the Energy Reorganization Act of 1974, including, but not limited to reporting any suspected instance of illegal activity of any nature, any nuclear safety concern, any workplace safety concern, any public safety concern, or any other matter within the United States Nuclear Regulatory Commission's ("NRC") regulatory responsibilities to the NRC, the United States Department of Labor, or any other federal or state governmental agency. This Release further does not prohibit Employee from participating in any way in any state or federal administrative, judicial, or legislative proceeding or investigation. Further, nothing in this Release prevents Employee from filing a charge or complaint, with or from participating in an investigation or proceeding conducted by the Equal Opportunity Commission ("EEOC"). National Labor Relations Board ("NLRB"), Securities and Exchange Commission ("SEC"), or any other federal, state or local agency charged with the enforcement of any laws, or from exercising rights under Section 7 of the NLRA to engage in joint activity with other employees, although by signing this Release. Employee acknowledges that the Release waives Employee's right to individual relief based on claims asserted in a such a charge or complaint, regardless if such claim is brought individually or as part of a class or collective action, except where such waiver of individual relief is otherwise legally prohibited.

- 7. Promise Not to Sue. Employee agrees not to institute a lawsuit against the Company asserting any of the claims that are released in Paragraph 4 of this Release. Employee acknowledges that signing this Release means that Employee has waived not only his or her right to recover in a lawsuit, claim or other action brought by him or her as described herein, but also in any claim, lawsuit or other action brought on his or her behalf (including any claim of age discrimination) against the Company based on or arising out of the employment relationship or the termination of the employment relationship up to the date this Agreement is signed. This does not mean that Employee is precluded from filing a charge of discrimination with the Equal Employment Opportunity Commission ("EEOC"), or other state commission or otherwise participating in proceedings before the EEOC or those commissions; however, if Employee does file such a charge, he or she shall be entitled to no monies, pay, compensation or relief of any type from the Company as a result of the charge.
- 8. Confidentiality. Employee shall not, at any time, directly or indirectly, use any trade secrets or confidential information of the Company for Employee's benefit or the benefit of any other person or, directly or indirectly, disclose any such trade secrets or confidential information of the Company to any other person. The Company and Employee agree to keep the terms and conditions of this Agreement confidential except to the extent the terms and conditions are required to be disclosed by any judicial or administrative federal, state or local agency. Employee may also disclose the terms and conditions of this Agreement to Employee's spouse, attorney and financial advisor, provided they first agree to be bound by this same pledge of confidentiality. Employee may also disclose the terms and conditions of this Release to Employee's spouse, attorney and financial advisor, provided they first agree to be bound by this same pledge of confidentiality. Notwithstanding any provisions of this Release to the contrary the Employee may be entitled to immunity and protection from retaliation under the Defend Trade Secrets Act of 2016 for disclosing a trade secret under limited circumstances, as set forth in the Company's Innovations and Intellectual Properties Policy.

- 9. Cooperation with Litigation. Upon the Company's request, Employee agrees to render reasonable assistance to the Company in connection with any litigation or investigation relating to the Company's business. Such assistance shall include, but not be limited to, providing information, attending meetings, assisting with discovery, giving depositions and making court appearances. Employee agrees to promptly notify the Chief Legal Officer of the Company of any requests for information or testimony that Employee receives in connection with any litigation or investigation relating to the Company's business; provided however, that this reporting requirement will not apply in the context of "protected activity", as defined in Paragraph 6 of this Release.
- 10. <u>Consultation with Attorney Advised</u>. <u>Employee is advised to consult with an attorney prior to executing this Agreement</u>. Employee acknowledges being given that advice. Employee represents that he or she has read and fully understands all of the provisions of this Agreement. Employee represents that he or she is voluntarily signing this Agreement.
- 11. <u>Due Care Time Frame for Acceptance</u>. Employee acknowledges that he or she has received a copy of this Release and has been given a period of forty-five (45) days from his or her Separation Date within which to freely and voluntarily consider and sign this Release.
 - a. To enter into this Release, Employee must execute it by signing, dating and returning it to the Employee Relations Control Center, Attn: Cathy Edwards, DEC37B, 550 South Tryon, Charlotte, North Carolina 28202.
 - b. Employee acknowledges that if Employee has signed this Release it is because Employee freely chose to do so.
 - c. Employee has seven (7) calendar days after he or she signs this Release within which to revoke it. To be effective, a revocation must be communicated in writing to the Employee Relations Control Center, Attn: Cathy Edwards, DEC37B, 550 South Tryon, Charlotte, North Carolina 28202, and delivered no later than 5:00 p.m. Eastern Time on the final day of the seven (7) day period.
- 12. <u>Governing Law</u>. This Agreement shall be interpreted, enforced and governed under the laws of the State of North Carolina.
- 13. No Admission of Liability. This Agreement shall not in any way be construed as evidence or as an admission of any liability or wrongdoing by the Company.
- 14. <u>Binding Effect of Agreement</u>. This Agreement will be binding upon and shall operate for the benefit of the heirs, executors, administrators, assigns, and successors in interest of Employee and the Company.
- 15. <u>Severability</u>. If any portion of this Agreement should be unenforceable for any reason, the parties agree that the remaining portions will continue in effect.
- 16. <u>Receipt of Required Disclosures.</u> To the extent applicable, the job classifications and the birth dates of all individuals in Employee's decisional unit who are currently eligible and ineligible to participate in the Plan are shown on the Attachment. Employee acknowledges receipt and possession of the Attachment.

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17. <u>Effective Date</u>. This Agreement shall become effective and enforceable upon the expiration of the revocation period established in Paragraph 11 (the "Effective Date").

AGREED TO BY:		
Employee	Date	
THE COMPANY		
By: Stan Sherrill Vice President, Employee Relations and Labor Relations	Date	

EXHIBIT B: OTHER TERMS AND CONDITIONS

- 1. <u>General</u>. The contingent rights set forth in this letter agreement (the "Agreement") are not transferable otherwise than by will or the laws of descent and distribution. Nothing in this Agreement shall restrict our right to terminate your employment at any time with or without cause. The terms of this Agreement shall be binding upon and inure to the benefit of us and our successors and assigns, and to you and your beneficiaries, executors, administrators, heirs and successors. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions of this Agreement.
- 2. <u>Choice of Law.</u> Except to the extent pre-empted by federal law, this Agreement and your rights under it shall be construed and determined in accordance with the laws of the State of North Carolina.
- 3. <u>Entire Agreement.</u> This Agreement contains the entire agreement and understanding of the parties with respect to the subject matter contained in this Agreement, and supersedes all prior communications, representations and negotiations in respect thereto. This Agreement may be executed in counterparts. We shall have final authority to interpret and construe this Agreement and to make any and all determinations under it, and our decision shall be binding and conclusive upon you and your legal representative in respect of any questions arising under this Agreement. No change, modification or waiver of any provision of this Agreement shall be valid unless the same is in writing and signed by the parties.
- 4. <u>Interaction with Other Rights.</u> Any payments to you under this Agreement shall be paid from our general assets, and you shall have the status of a general unsecured creditor with respect to our obligations to make payments under this Agreement.
- 5. Internal Revenue Code Section 409A. The Agreement and any payments provided under it are intended to comply with, or be exempt from, Section 409A of the Internal Revenue Code of 1986, as amended ("Section 409A"). The Agreement shall in all respects be interpreted, operated, and administered in accordance with this intent. Payments provided under the Agreement may only be made upon an event and in a manner that complies with Section 409A or an applicable exemption, including to the maximum extent possible, exemptions for separation pay due to an involuntary separation from service and/or short-term deferrals. Any payments provided under the Agreement to be made upon a termination of employment that constitute deferred compensation subject to Section 409A shall only be made if such termination of employment constitutes a "separation from service" under Section 409A. If any payments or other benefits due to you under the Agreement would cause the application of an accelerated or additional tax under Section 409A, the payments or other benefits will be deferred if deferral will make such payment or other benefits compliant under Section 409A, or otherwise such payment or other benefits will be restructured, to the extent possible, in a manner that does not cause such an accelerated or additional tax and result in a material additional cost to us. Notwithstanding anything to the contrary in the Agreement, to the extent required to avoid accelerated taxation and additional taxes under Section 409A, amounts that would otherwise be payable and benefits that would otherwise be provided under this Agreement that (i) are subject to the requirements of Section 409A, (ii) are payable due to your "separation from service" with us within the meaning of Section 409A and (iii) are otherwise payable during the six (6) month period immediately following your separation from service shall instead be paid (without interest) on the first payroll date that is at least six months after your separation from service (or your death, if earlier). We make no representations or warranties that the payments provided under the Agreement comply with, or are exempt from, Section 409A, and in no event shall we be liable for any portion of any taxes, penalties, interest, or other expenses that may be incurred by you on account of non-compliance with Section 409A.

Duke Energy Kentucky Case No. 2017-00321

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-042

REQUEST:

Concerning employee fringe benefits:

a. Provide a detailed list of all fringe benefits available to the utility's employees

and the expected cost of each benefit in the base period and the forecasted test

period. Indicate any fringe benefits which are limited to management employees.

b. Provide comparative cost information for the 12 months preceding the base period

and the base period. Explain any changes in fringe benefits occurring over this

24-month period.

RESPONSE:

Please see STAFF-DR-01-042 Attachment.

PERSON RESPONSIBLE:

Thomas Silinski

1

Duke Energy Kentucky Question No. 42 Responding Witness: Tom Silinski

		12 Month Preceeding 12.1.2015 - 11.30.2016	Base Period 12.1.2016 - 11.30,2017	Variance	Test Period 4.1.2018 - 3.31.2019
1B110	Pension Plans	1,108,214	966,781	(141,433)	439,011
18112	Retirement Savings Plan	716,060	854,262	138,202	1,068,996
1B114	Retiree Medical (FAS 106)	68,800	(391,750)	(460,550)	38,662
1B210	Active Medical Plan	1,488,615	1,490,744	2,129	1,737,361
1B212	Active Dental Plan	91,850	94,916	3,066	102,627
18214	Administrative Costs	20,433	72,794	52,361	•
18216	Long/Short-Term Disability	40,712	42,071	1,359	45,501
1B218	Disability Benefits (FAS 112)	84,233	341,31 9	257,086	154,643
1B310	Service Awards	26,270	95,079	68,809	15,701
1B312	EAP / Commuter Benefits / Other	95	21,600	21,505	28,598
1B410	Tuition	3,941	11,846	7,905	15,981
18510	Insurance - Life	18,255	22,930	4,675	21,007
1B512	Insurance - AD&D	1,923	3,197	1,275	•
Total		3,669,402	3,625,790	(43,612)	3,668,089

A) The schedule above represents employee benefit costs for the time period requested. None of these benefits are limited to management employees. This

B) Refer to schedule above. The main drivers of variance for the 24 month period in question are the favorable retiree medical expense in 2017 due to a curtailment credit expected to be recognized in 2017 tied to a plan changes, partially offset by the 2017 unfavorable true up of the Long-Term Disability liability due to claims experience higher than anticipated

Duke Energy Kentucky Case No. 2017-00321 Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-043

REQUEST:

Provide a complete description of the utility's Other Post-Employment Benefits

package(s) provided to its employees.

RESPONSE:

Please see the direct testimony of Tom Silinski beginning on page 35 and Attachment

TS-10 beginning on page 2.

PERSON RESPONSIBLE:

Thomas Silinski

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Duke Energy Kentucky
Case No. 2017-00321
Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-044

REQUEST:

Provide a complete description of the financial reporting and ratemaking treatment of the

utility's pension costs.

RESPONSE:

Duke Energy Kentucky participates in qualified and non-qualified defined benefit

retirement plans (Pension) and other post-retirement benefit plans (OPEB) sponsored by

Duke Energy Corporation (Duke Energy). The following primary authoritative

accounting guidance for Pensions and OPEB is codified as part of the Accounting

Standards Codification (ASC) that relates to Compensation – Retirement Benefits (ASC)

Topic 715):

ASC Subtopic Name	ASC Topic-Subtopic
Retirement Benefits – Defined Benefit Plans - General	715-20
Retirement Benefits – Defined Benefit Plans – Pension	715-30
Retirement Benefits - Defined Benefit Plans - Other	715-60
Postretirement	

actuary, Willis Towers Watson (WTW). Duke Energy determines the assumptions to be used by WTW to calculate Pension/OPEB plan obligations and costs based upon a range

Duke Energy's Pension and OPEB costs are calculated by the company's third party

of assumptions presented by WTW. Upon consummation of the merger with Duke

Energy in 2006, Cinergy's benefit plan obligations were re-measured. However, push-

1

down accounting did not apply to Duke Energy Kentucky. As a result, Pension and OPEB costs are calculated on a pre-purchase accounting basis. Duke Energy Kentucky Pension and OPEB costs and obligations are allocated to Duke Energy Kentucky by Duke Energy. A portion of Duke Energy Kentucky's Pension and OPEB costs are capitalized as a component of property, plant and equipment. Additionally, Duke Energy Kentucky is allocated its proportionate share of Pension and OPEB costs for employees of Duke Energy's shared services affiliate that provides support to Duke Energy Kentucky.

In applying the provisions of ASC 715, Duke Energy is required to recognize the funded status of a benefit plan, measured as the difference between the fair value of plan assets and the benefit obligation, in its statement of financial position. Duke Energy remeasures its Pension and OPEB plan assets and obligations annually on December 31. For a pension plan, the benefit obligation is the projected benefit obligation (PBO). For an OPEB plan, the benefit obligation is the accumulated post-retirement benefit obligation (APBO). Actuarial gains or losses (represent the effect of differences between actuarial assumptions and actual experience) and prior service costs or credits (effect of plan amendments) that arise during the period as a result of remeasurement, represent costs that are probable of future recovery, and are reflected in regulatory assets and/or regulatory liabilities in the statement of financial position. Regulatory assets and/or regulatory liabilities are recognized in the following three categories: qualified pension plans, non-qualified pension plans and OPEB plans. Duke Energy elects to amortize actuarial gains or losses in excess of the corridor of 10 percent of the greater of the market-related value of plan assets or plan projected benefit obligation into Pension and

OPEB cost over the average remaining service period of active covered employees. Prior

service cost or credit is amortized over the average remaining service period of active

covered employees.

PERSON RESPONSIBLE:

David Doss

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Duke Energy Kentucky Case No. 2017-00321 Staff First Set Data Requests Date Received: August 25, 2017

vcu. August 25, 201/

STAFF-DR-01-045

REQUEST:

For each of the following Statements of Financial Accounting Standards ("SFAS"), provide the information listed concerning implementation by the utility.

a. SFAS No. 106, "Employers" Accounting for Postretirement Benefits Other Than Pensions."

- 1. The date the utility adopted the SFAS.
- 2. The effect on the financial statements.
- 3. Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.
- b. SFAS No. 112, "Employers' Accounting for Postretirement Benefits."
 - 1. The date the utility adopted the SFAS.
 - 2. The effect on the financial statements.
 - 3. Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.
- c. SFAS No. 143, "Accounting for Asset Retirement Obligations."
 - 1. The date the utility adopted the SFAS.
 - 2. The effect on the financial statements.
 - 3. Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

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- d. A schedule comparing the depreciation rates utilized by the utility prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.
- e. SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."
 - 1. The date the utility adopted the SFAS.
 - 2. The effect on the financial statements.
 - 3. Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

RESPONSE:

- a.1 Duke Energy Kentucky adopted SFAS No.106 (now Accounting Standards Codification "ASC" 715-60), effective January 1, 1993.
- a.2 There was no material impact on the results of operations at the time of adoption.
- a.3 Neither the base period nor the forecast period includes any impact of the implementation.
- b.1 Duke Energy Kentucky adopted SFAS No.112, (now Accounting Standards Codification "ASC" 712) effective January 1, 1993.
- **b.2** There was no material impact on the results of operations at the time of adoption.
- **b.3** Neither the base period nor the forecast period includes any impact of the implementation.
- c.1 Duke Energy Kentucky implemented SFAS No. 143 (now Accounting Standards Codification "ASC" 410-20) effective January 1, 2003.

- Second Set of Data Requests from Duke Energy Kentucky's 2006 rate case (2006-00172) item number 33 (AG-DR-02-033), we previously provided support and explanations for the accounting entries (debits and credits) used to implement SFAS No. 143 and FIN 47. This previous response and support is attached to this current data request as the content of this response is based on historical transactions and would not have changed since provided as part of the 2006 rate case. Please see Attachment STAFF-DR-01-045(c).
- c.3 The base period and forecasted test period do not include the ARO asset as these amounts are removed as "adjustments" as shown on Schedule B-2 page 1, line 1; Schedule B-2.1 page 1 line 14 and page 7, line 14; and Schedule B-2.2 page 1, line 1.

Note that Duke Energy Kentucky recently recorded an additional ARO related to the obligation necessary to comply with the United States Environmental Protection Agency (EPA) Coal Combustion Residual Rule (CCR) published with the Federal Register in 2015. The actions necessary for Duke Energy Kentucky to comply with the requirements of the CCR rule were included in the Certificate of Public Convenience and Necessity (CPCN) that was approved in the Final Order for Case No. 2016-00398 on June 6, 2017. The liability balance of this asset retirement obligation at August 31, 2017 prior to August 2017 settlements is \$22,532,715. Please see testimony submitted by Cynthia Lee for further discussion.

There is no income statement impact in the base period or forecasted test period resulting from Duke Energy Kentucky's accounting per ASC 410-20 Asset Retirement Obligations. In the test period we are requesting recovery related to spend resulting from compliance with the CCR Rule at East Bend generating station. Please see Cynthia Lee's testimony and Schedule CSL-1 for description and amounts.

- d. Depreciation of the assets associated with the recording of Asset Retirement Obligations is straight-line based on the expected remaining life of the related plant assets. Prior to implementation of SFAS 143 (now ASC 410-20) there would not have been deprecation rates established for such assets as these are specifically identified with the Asset Retirement Obligation and the plant asset(s) associated with the ARO. The following summarizes the assets resulting from the AROs recorded at the electric utility (does not include gas utility) in compliance with SFAS 143 and FIN 47 (now ASC 410-20) and includes the gross asset balances at August 31, 2017 and the current annual depreciation rates:
 - Asbestos at certain generating stations: \$250,032; 3.60%
 - East Bend Waste Landfill (non-CCR): \$595,595; 5.64%
 - East Bend CCR: \$27,265,832; 3.04%

Depreciation expense for these AROs has been deferred as described in response c.3 above.

e.1 Duke Energy Kentucky adopted SFAS No. 158 (amendment to current Accounting Standards Codification "ASC" 715-30 and 715-60), effective December 31, 2006.

e.2 For Duke Energy Kentucky, the adoption of SFAS No. 158 recognition and

disclosure provisions resulted in an increase in regulatory assets of approximately

\$22 million and an increase in liabilities of approximately \$22 million as of

December 31, 2006. The adoption of SFAS No. 158 did not have a material

impact on Duke Energy Kentucky's results of operations or cash flows. Duke

Energy Kentucky adopted the change in measurement date effective January 1,

2007 by remeasuring plan assets and benefit obligations as of that date, pursuant

to the transition requirements of SFAS No. 158. In the first quarter of 2007, the

changes in plan assets and plan obligations between the September 30, 2006 and

December 31, 2006 measurement dates not related to net periodic benefit cost

were required to be recognized, net of tax, as a separate adjustment of the opening

balance of accumulated other comprehensive income (loss) (AOCI) and

regulatory assets. This adjustment was not material. During the second quarter of

2007, Duke Energy Kentucky completed these calculations. The finalization of

these actuarial calculations resulted in an immaterial adjustment to AOCI and

regulatory assets.

e.3

The base period and forecasted test period were not impacted by the

implementation. SFAS No. 158 did not change the determination of expense; it

only impacted the balance sheet.

PERSON RESPONSIBLE:

a, b, e: David Doss

c, d: Cynthia Lee

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Attorney General Second Set Data Requests Duke Energy Kentucky Case No. 2006-00172 Date Received: August 09, 2006 Response Due Date: August 23, 2006

AG-DR-02-033

REQUEST:

33. Refer to page 138 of ULH&P's December 31, 2005 Form 10K. Provide the accounting entries (debits and credits) used to implement SFAS No. 143 and FIN 47, along with all workpapers supporting those entries, including the workpapers supporting the calculation of the \$29 million (2005) and \$30 million (2004) regulatory liabilities for asset cost of removal. Please provide all these workpapers and calculations in electronic format (Excel) with all formulae intact.

RESPONSE:

Duke Energy Kentucky implemented SFAS No. 143 effective January 1, 2003. Duke Energy Kentucky implemented FIN 47 December 2005. See Attachments AG-DR-02-033 and AG-DR-02-033(a) for entries and workpapers for the gas asset retirement obligation recorded. No legal asset retirement obligations for electric operations were identified upon implementation of SFAS No. 143 or FIN 47.

Based on SEC guidance arising from SFAS No. 143, Duke Energy Kentucky reclassified the cost of removal component of Accumulated Depreciation to Regulatory Liabilities for SEC financial statement presentation. See Attachment AG-DR-02-033(b) for workpapers supporting the reclassification. See Attachment AG-DR-02-033(c) and reconciliation below for further support of the \$30 million 2004 and \$29 million 2005 balances referenced in the question.

Regulatory Liability Reconciliation:

The amounts referenced, \$30 million in 2004 and \$29 million in 2005, represent Duke Energy Kentucky's total Regulatory Liabilities. The regulatory liability for cost of removal (electric, common, and gas) for 2004 and 2005 was \$30 million and \$32 million, respectively.

(Dollars in thousands)		
	2005	2004
Regulatory Liabilities		
Accumulated depreciation COR	\$35,133	\$32,515
Retirement work in progress	(3,110)	(2,982)
Subtotal COR	32,023	29,533
Regulatory asset - legal ARO	(5,197)	
Gas cost recovery liability	(324)	446
Deferred fuel costs	650	-
Amt due from customers-income taxes	1,886	
	\$29,038	\$29,979

WITNESS RESPONSIBLE: Carl J. Council, Jr.

KyPSC Case No. 2006-00172 Attachment AG-DR-02-033 Page 1 of 6

AR으 *-ansilion Journal Entry Report		Transition t	has Nov	Dacamba	· Adjustment
		mansition (TILE MOA	December	Depreciation &
Company / ARO Cincinnati Gas & Electric Co.	Account	Debits	Credits	Cum Effect Adj Debits	Accretion calc to be included Credits
Beckjord 1-5 Asbestos Long-lived asset:	101850 - NonReg Plant In Service AR	371,656.46			
Initial liability:	230850 - Asset Retirement Obligatio	OF.000,1 10	371,856.46		
Accretion Expense:	230850 - Asset Retirement Obligatio		587,193.16		2,848.84
Accumulated depreciation:			145,778.36		455.35
Depreciation Adjustments: Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	- 732,971.52	-	3,302.19	
Beckjord 1-5 River Structure	400000 Fitto Exteriorantily Deduct	702,07 1.02	-	0,002.18	
Long-lived asset:	101850 - NonReg Plant in Service AR	17,789.98			
Initial liability:	230650 - Asset Retirement Obligatio		17,789.96		
Accretion Expense: Accumulated depreciation:	230850 - Asset Retirement Obligatio		478,766.18 12,312.96		2,598.42 19.35
Depreciation Adjustments:		-	12,012.00		10.00
Cumulative effect adjustment:	435300 - ARO Extraordinary Deduct	489,079.14	-	2,615.77	
Becklord 6 Asbestos	404050 No-De-Diestis Ossiss AD				
Long-lived asset: Inillat liability:	101850 - NonReg Plant in Service AR 230850 - Asset Retirement Obligatio	28,901.40	28,901.40	•	
Accretion Expense:	230850 - Asset Retirement Obligatio		45,273.00		389.42
Accumulated depreciation:	•		11,274.49		62.29
Depreciation Adjustments:	405000 ADO Estambles - De dest		-		
Cumulative-effect adjustment: Beckjord 6 River Structure	435300 - ARO Extraordinary Deduct	56,547.49	-	451.71	
Long-lived asset:	101850 - NonReg Plant in Service AR	1,334.25			
Initial liability:	230850 - Asset Relirement Obligatio	,	1,334.25		
Accretion Expense:	230850 - Asset Retirement Obligatio		35,757.10		194.73
Accumulated depreciation: Depreciation Adjustments:		_	922.20		1.46
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	36,679.30	-	196.19	
Conesville Asbestos		-			
Long-lived asset: Initial liability:	101850 - NonReg Plant In Service AR	12,762.62	12,762,62		
Accretion Expense:	230650 - Asset Retirement Obligatio 230650 - Asset Retirement Obligatio		19,992.12		171.96
Accumulated depreciation:	Table 1 (4)		4,512.33		24.93
Depreciation Adjustments:		-	-		
Cumulative-effect adjustment: East Bend Asbestos	435300 - ARO Extraordinary Deduct	24,504.45	-	196.89	
Long-lived asset:	101850 - NonReg Plant In Service AR	42,698.57			
initial liability:	230850 - Asset Retirement Obligatio	,_,,,,,,,,,	42,698.67		
Accretion Expense:	230850 - Asset Retirement Obligatio		66,885.90	•	575.32
Accumulated depreciation: Depreciation Adjustments:		_	12,711.63		70.23
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	79,597.53	-	845.55	
East Bend River Structure	•	,			
Long-lived asset:	101850 - NonReg Plant in Service AR	17,053.76	17,053.78		
Initial liability: Accretion Expense:	230850 - Asset Retirement Obligatio 230850 - Asset Retirement Obligatio		17,053.78 59,590.80		402.38
Accumulated depreciation:	20000 Francisco Company		6,888.80	•	23.85
Depreciation Adjustments:		•			
Cumulative effect adjustment:	435300 - ARD Extraordinary Deduct	66,459,60	•	426.23	
East Bend SCR Catalyst A 2002 Long-lived asset:	101850 - NonReg Plant In Service AR	71,110.28			
Inklal liability:	230850 - Asset Retirement Obligatio	11,110,20	71,110.28		
Accretion Expense:	230850 - Asset Retirement Obligatio		13,989.82		382.95
Accumulated depreciation:			27,504.85		6,70.85
Depreciation Adjustments: Cumulative effect adjustment:	435300 - ARO Extraordinary Deduct	41,494.67	-	1,053.80	
East Bend SCR Catalyst B 2002	, 2	.,,	• •	1,00.00	
Long-lived asset:	101850 - NonReg Plant In Service AR	66,384.10			
Initial liability:	230850 - Asset Retirement Obligatio 230850 - Asset Retirement Obligatio		68,364.10 13,320.01		205.00
Accretion Expense: Accumulated depreciation:	230030 - Asset Remember Obligatio		20,930.09		365,22 510,49
Depreciation Adjustments:		٠.	-		0.0.40
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	34,250.10	-	875.71	
Killen Asbestos Long-lived asset:	101850 - NonReg Plant in Service AR	19,556.86			
initial liability:	230850 - Asset Retirement Obligatio	19,000.00	19,658.86		
Accretion Expense:	230650 - Asset Retirement Obligatio		30,791.67		284,85
Accumulated depreciation:			5,737.70		31.71
Depreciation Adjustments: Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	36,529.37	•	296,56	
Killen River Structure	this management product	00,020.01	-	280,30	
Long-lived asset	101850 - NonReg Plant In Service AR	20,022.46			

	initial liability: Accretion Expense:	230850 - Asset Retirement Obligatio 230850 - Asset Retirement Obligatio		20,022.46 64,483.75		C Case No. 2006-00372 chment AG-DR-02-033 Page 2 of 6 443.66
	Accumulated depreciation: Depreciation Adjustments:			7,728.00		26.01
ĸ	Cumulative-effect adjustment: CR Catalyst A 2004	435300 - ARO Extraordinary Deduct	72,211.75	•	471.67	
•	Long-lived asset:	101850 - NonReg Plant in Service AR	43,079,11			
	Initial liability:	230850 - Asset Retirement Obligatio		43,079.11		
	Accretion Expense: Accumulated depreciation:	230850 - Asset Retirement Obligatio		3,486.87 17,052.12		201.79
	Depreciation Adjustments:		_	17,002.12		697.48
Killen	Cumulative-effect adjustment: SCR Catalyst B 2004	435300 - ARO Extraordinary Deduct	20,538.99	-	1,099.27	
	Long-lived asset:	101850 - NonReg Plant In Service AR	40,558.73			
	Initial liability: Accretion Expense:	230850 - Asset Retirement Obligatio 230850 - Asset Retirement Obligatio		40,558.73 3,348.37		193.92
	Accumulated depreciation: Depreciation Adjustments:	Forms Happersallowing Angles	_	10,703.08		583.31
	Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	14,051.45	-	757.23	
Miami	Fort 3-5 Asbestos	4049EQ NeeDee Diest to Deedee 4D	040 400 40			
	Long-lived asset: Initial liability:	101850 - NonReg Plant in Service AR 230850 - Asset Retirement Obligatio	216,408.49	215,408.49		
	Accretion Expense:	230850 - Asset Retirement Obligatio		338,995.60		2,915.87
	Accumulated depreciation:			68,479.54		378.33
	Depreciation Adjustments: Cumulative-effect adjustment	435300 - ARO Extraordinary Deduct	407,475.14	-	3,294.20	
Miami	Fort 5&6 River Structure	430000 ANO Extractorially Deduct	407,470.14	-	3,294.20	
	Long-lived asset	101850 - NonReg Plant In Service AR	2,043.34			
	Initial liability:	230850 - Asset Retirement Obligatio		2,043.34		
	Accretion Expense: Accumulated depreciation:	230850 - Asset Retirement Obligatio		66,544.33 1,290.24		360.09 1.93
	Depreciation Adjustments:			-		1.83
	Cumulative effect adjustment:	435300 - ARO Extraordinary Oeduct	67,834.57	•	362.02	
Mlami	Fort 6 Ashestos	404950 NepBes Directle Conden AD	470 000 40			
	Long-lived asset Initial Ilability:	101850 - NonReg Plant In Service AR . 230850 - Asset Retirement Obligatio	176,823.48	176,823.48		
	Accretion Expense:	230850 - Asset Retirement Obligatio		275,987.26		2,382.51
	Accumulated depreciation:			55,952.53		309.13
	Depreciation Adjustments: Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	332,939.79	-	2,691.64	
i.	Fort 7 SCR Catalyst A 2003	400000 - Airo Expandinary Deduct	002,809.18	_	2,031.04	
	Long-lived asset:	101850 - NonReg Plant In Service AR	127,485.02			
	initial liability:	230850 - Asset Retirement Obligatio		127,465.02		
	Accretion Expense: Accumulated depreciation:	230850 - Asset Retirement Obligatio		16,405.42 63,732.43		523,44 2,197.68
	Depreciation Adjustments:			-		2,107.00
	Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	60,137.65		2,821.12	
Miami	Fort 7 SCR Catalyst B 2003 Long-lived asset:	101850 - NonReg Plant in Service AR	119,908.44			
	Initial liability:	230850 - Asset Retirement Obligatio	110,000.44	119,908.44		
	Accretion Expense:	230850 - Asset Retirement Obligatio		15,747.64		599.15
	Accumulated depreciation:			42,406.70		1,462.30
	Depreciation Adjustments: Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	58,154.34	-	2,081.45	
Miami	Fort 7&8 River Structure	·			_,	
	Long-lived asset:	101850 - NonReg Plant in Service AR	6,699.38	C COD 77		
	Initial liability: Accretion Expense:	230850 - Asset Retirement Obligatio 230850 - Asset Retirement Obligatio		6,699.38 37,197.11		230.46
	Accumulated depreciation:			3,211.20		8.92
	Depreciation Adjustments:			-		
Hinmi	Cumulative-effect adjustment: Fort 8 SCR Catalyst A 2002	435300 - ARO Extraordinary Deduct	40,408.31		239.38	
miaiti	Long-fived asset:	101850 - NonReg Plant In Service AR	117,772.63			
	Initial liability:	230850 - Asset Retirement Obligatio	,	117,772.83		
	Accretion Expense:	230850 - Asset Retirement Obligatio		22,237.53		606.71
	Accumulated depreciation: Depreciation Adjustments:		_	58,888.25		1,436.28
	Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	81,123.78	•	2,042.97	
Miami	Fort 8 SCR Catalyst B 2002					
	Long-lived asset: Initial liability:	101650 - NonReg Plant In Service AR 230650 - Asset Retirement Obligatio	109,611.81	109,611.81		
	Accretion Expense:	230850 - Asset Retirement Obligatio		21,564.35		590.29
	Accumulated depreciation:	· · · · · · · · · · · · · · · · · · ·		42,396.67		1,034.0B
	Depreciation Adjustments:	495900 ABO 5-4		•	/	
	Cumulative-effect adjustment: 1 SCR Catalyst A 2004	435300 - ARO Extraordinary Deduct	63,961.22	•	1,624.37	
	Long-lived asset:	101850 - NonReg Plant In Service AR	110,711.89			
	Initial liability:	230850 - Asset Retirement Obligatio		110,711.89		
	Accretion Expense:	230850 - Asset Retirement Obligatio		9,319.05		540.14
	Accumulated depreciation: Depreciation Adjustments:			21,911.75 -		1,153.25
	Cumulalive effect adjustment:	435300 - ARO Extraordinary Deduct	31,230.80	•	1,693.39	

Stuart 1 SCR Catalyst B 2004					SC Case No. 2006-00177 achment AG-DR-02-033 Page 3 of 6
Long-lived asset:	101850 - NonReg Plant in Service AR	102,392.60			•
Initial liability:	230850 - Asset Retirement Obligatio		102,392.60		
Accretion Expense:	230850 - Asset Retirement Obligatio		8,950.81		519.60
Accumulated depreciation:			16,212.13		853.27
Depreciation Adjustments:	405000 ADO Francodina - Dadud	-	•		
Cumulative-effect adjustment: Stuart 2 SCR Catalyst A 2004	435300 - ARO Extraordinary Deduct	25,162.94	-755.75 -	1,372.87	
Long-lived asset:	101850 - NonReg Plant in Service AR	440 744 80			
Initial liability:	230850 - Asset Retirement Obligatio	110,711.89	110,711.89		
Accretion Expense:	230850 - Asset Retirement Obligatio		9,319.05		540.14
Accumulated depreciation:	Zarada (last 1100) ciricina obiligado		21,911.75		1,153.25
Depreciation Adjustments:		-	-		1,100.20
Cumulative effect adjustment:	435300 - ARO Extraordinary Deduct	31,230.80	-	1,693,39	
Stuart 2 SCR Catalyst B 2004	•	•		·	
Long-lived asset:	101850 - NonReg Plant in Service AR	102,392.60			
initial liability:	230850 - Asset Retirement Obligatio		102,392.60		
Accretion Expense:	230850 - Asset Retirement Obligatio		8,950.81		519.60
Accumulated depreciation:			18,212.13		853.27
Depreciation Adjustments:		•	•		
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	25,162.94	-	1,372.87	
Stuart 3 SCR Catalyst A 2004	4040F0 N-0				
Long-lived asset:	101850 - NonReg Plant in Service AR	106,577.02	488 877 20		
Initial liability:	230850 - Asset Retirement Obligatio		108,577.02		
Accretion Expense:	230850 - Asset Retirement Obligatio		9,143.70		530.39
Accumulated depreciation: Depreciation Adjustments:	•		18,749.58		988.83
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	27,893.28	-	1,517.22+	
Stuart 3 SCR Catalyst B 2004	400000 - AIRO EXCEDIGINALLY DECIDE	21,093.20	-	1,017,22	
Long-lived asset:	101850 - NonReg Plant In Service AR	98,177.10			
Initial liability:	230850 - Asset Retirement Obligatio	50,177.10	98,177.10		
Accretion Expense:	230850 - Asset Retirement Obligatio		8,741.79		507.86
Accumulated depreciation:			14,131.63		743.77
Depreciation Adjustments:			-		, 16.71
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	22,873.42	-	1,251.63	
Stuart 4 SCR Catalyst A 2004	•	•		,	
Long-lived asset:	101850 - NonReg Plant In Service AR	122,031.52			
Initial liability:	230850 - Asset Retlrement Obligatio		122,031.52		
Accretion Expense:	230850 - Asset Retirement Obligatio	_	9,877.29	ن	571.60
Accumulated depreciation:			38,643.34		2,033.86
Depreciation Adjustments:		•	-		
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	48,520.63	•	2,605.48	
Stuart 4 SCR Catalyst B 2004					
Long-lived asset:	101850 - NonReg Plant in Service AR	108,577.02	400 577 00		
Initial flability:	230850 - Asset Relirement Obligatio		106,577.02		£20.00
Accretion Expense:	230850 - Asset Retirement Obligatio		9,143.70 18,749.58		530.39
Accumulated depreciation: Depreciation Adjustments:		_	10,748.30		986.63
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	27,893.28	-	1,517.22	
Stuart 4 SCR Catalyst C 2005	40000 Mile Endodginary Bedable	27,000.20		1,011.22	
Long-lived asset:	101850 - NonReg Plant in Service AR	102,941,47			
Initial liability:	230850 - Asset Retirement Obligatio	102,071	102,941.47		
Accretion Expense:	230850 - Asset Retirement Obligatio		3,977.42		507,86
Accumulated depreciation:			7,594.02		843.78
Depreciation Adjustments:		-	•		, -
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	11,571.44	-	1,351.64	
Stuart Asbestos					
Long-lived asset:	101850 - NonReg Plant In Service AR	426,891.88			
initial fability.	230850 - Asset Retirement Obligatio		426,891.66		
Accretion Expense:	230850 - Asset Retirement Obligatio		688,709.27		5,751.90
Accumulated depreciation:			147,457.08		814.68
Depreciation Adjustments:		•	•		
Cumulative effect adjustment:	435300 - ARO Extraordinary Deduct	818,186.35	-	6,586.58	
Stuart River Structure					
t.ong-lived asset:	101850 - NonReg Plant In Service AR	18, 6 79.43			
initial liability:	230850 - Asset Retirement Obligatio		18,679,43		
Accretion Expense:	230850 - Asset Retirement Obligatio		159,760.13		936.81
Accumulated depreciation:			10,411.20		24.11
Depreciation Adjustments:	425300 ABO Extracellace: Deduct	470 474 22	•	000.00	
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	170,171.33	•	960.92	
Zimmer Asbestos Long-lived asset:	101850 - NonReg Plant In Service AR	200 504 44			
Long-aveo asset: Initial liability:	230850 - Asset Retirement Obligatio	298,501.14	298,501.14		
Accretion Expense;	230850 - Asset Retirement Obligatio		417,176.75		3,757.31
Accumulated depreciation:	Totalog Masor Homeritent Consulto		70,138.64		417.48
Depreciation Adjustments:		-	-1.00.00		417,40
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	487,313.39	-	4,174.79	
Zimmer River Structure		,010.00		.411.411.4	
Long-lived asset:	101850 - NonReg Plant in Service AR	22,058.61			
Initial liability:	230850 - Asset Retirement Obligatio		22,058.61		
Accretion Expense:	230650 - Asset Retirement Obligatio		30,828.48		277.66
Accumulated depreciation:			5,182.80		30.85
•					

					Case No. 2006-00172
Depreciation Adjustments:		-	. <u>.</u>	Attac	bment AG-DR-02-033 Page 4 of 6
Cumulative-effect adjustment: mmer SCR Catalyat A 2004	435300 - ARO Extraordinary Deduct	36,011.28	-	308,51	
Long-lived asset: Initial liability;	101850 - NonReg Plant In Service AR 230850 - Asset Retirement Obligatio	148,956.94	148,956.94		
Accretion Expense:	230850 - Asset Retirement Obligatio		12,297.27		712.21
Accumulated depreciation:			39,308.15		2,068.84
Depreciation Adjustments:	425200 ASO Edmontings Badust	- 51,605.42	-	2,781,05	
Cumulative-effect adjustment: mer SCR Catalyst B 2004	435300 - ARO Extraordinary Deduct	31,003.42	-	2,101,05	
Long-lived asset:	101850 - NonReg Plant In Service AR	139,685.43			
Initial liability:	230850 - Asset Retirement Obligatio		139,685.43		204.45
Accretion Expense: Accumulated depreciation:	230850 - Asset Retirement Obligatio		11,757.86 27,646.14		681.49 1,455.06
Depreciation Adjustments:		-	-		1,100.00
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	39,404.00	-	2,138.55	
ner SCR Catalyst C 2004 Long-lived asset:	101850 - NonReg Plant In Service AR	129,189.56			
Initial liability:	230850 - Asset Retirement Obligatio	120,100.00	129,189.58		
Accretion Expense:	230850 - Asset Retirement Obligatio		11,293.26		655.59
Accumulated depreciation: Depreciation Adjustments:			20,455.02		1,076.58
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	31,748,28	-	1,732.17	
lains	·	·		•	
Long-lived asset:	101200 - Gas plant	6,305,213.00	95 000 975 00		
Initial liability: Accumulated depreciation:	230850 - Asset Retirement Obligatio		25,800,275.00 2,480,667.00		
Depreciation Adjustments:		-	-,,		
Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	21,755,729.00	•		
TOTAL					
Long-lived asset:	101850 - NonReg Plant In Service AR	3,776,197.33			
Long-lived asset: Initial liability:	101200 - Gas plant 230850 - Asset Retirement Obligatio	8,305,213.00	29,376,472.33		
Accretion Expense:	230850 - Asset Retirement Obligatio		3,605,804.63		34,878.53
Accumulated depreciation:			3,575,772.31		25,883.85
Depreciation Adjustments: Cumulative effect adjustment:	182303 - ARO Other Regulatory Asset	21,755,729.00	-		
Cumulative-effect adjustment:	435300 - ARO Extraordinary Deduct	4,720,909.94		60,562.18	
4P					
Meins	101200 - Gas plant	4 74E 009 00			
Long-lived asset Initial liability:	230850 - Asset Retirement Obligatio	1,745,998.00	6,305,777.00		
Accumulated depreciation:			636,896.00		
Depreciation Adjustments: Cumulative-effect adjustment	182303 - ARO Other Regulatory Asset	5,196,675.00	-		
Transmission					
i Mains	404000 Con clast	20.000.00			
Long-lived asset: Initial llability:	101200 - Gas plant 230650 - Asset Retirement Obligatio	32,690.00	73,695,00		
Accumulated depreciation:	200000 - Codet Homestiers Confano		27,580.00		
Depreciation Adjustments:	<u></u>	•	•		
Cumulative-effect adjustment	435300 - ARO Extraordinary Deduct	68,565.00	•		
Energy, Inc.					
yuga Asbestos Long-lived asset:	101800 - Reg Plant In Service ARO	155,162.02			
Initial liability:	230800 - ARO Liability	.00,102.02	155,162.02		
Accretion Expense:	230800 - ARO Liability		243,055.35		
Accumulated depreciation: Depreciation Adjustments:		_	56,167.92	•	
Cumulative-effect adjustment	182303 - ARO Other Regulatory Asset	299,223.27	•		
yuga River Structure					
Long-lived asset: Initial liability:	101800 - Reg Plant In Service ARO 230800 - ARO Liability	10,684.41	10,684.41		
Accretion Expense:	230800 - ARO Liability		85,165.35		
Accumulated depreciation:	•		6,073.20		
Depreciation Adjustments:	182303 - ARO Other Regulatory Asset	91,238.55	<u>.</u>		
Cumulative-effect adjustment: disport Asbestos	102303 - ARO Ollief Regulatory Asset	61,230.33	-		
Long-lived asset:	101800 - Reg Plant in Service ARO	650,548.04		•	
Initial Rability:	230800 - ARO Liability		650,548.04		
Accretion Expense: Accumulated depreciation:	230800 - ARO Liability		899,001.38 626,325.16		
Depreciation Adjustments:					
Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	1,525,326.52	•		
allagher Asbestos					

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	Long-lived asset:	101800 - Reg Plant In Service ARO	1,228,287.37	
	Initial tiability: Accretion Expense:	230800 - ARO Liability 230800 - ARO Liability		1,228,287.37 1, 9 47,871.14
	Accumulated depreciation:	250000 - ANO Elability		604,130.94
	Depreciation Adjustments:		-	-
c	Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	2,551,802.08	-
GB(B)	r River Structure Long-lived asset	101800 - Reg Plant in Service ARO	5,644,15	
	Initial liability:	230800 - ARO Liability	0,044.13	5,644.15
	Accretion Expense:	230800 - ARO Liability		104,520.81
	Accumulated depreciation:			4,241.28
	Depreciation Adjustments: Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	108,762.09	-
Gibson 1	SCR Catalyst A 2005	102000 - ANO Other Regulatory Asset	100,762,03	-
	Long-lived asset:	101800 - Reg Plant In Service ARO	248,745.85	
	Initial flability:	230B00 - ARO Liability		248,745.65
	Accretion Expense:	230800 - ARO Liability		6,792.14
	Accumulated depreciation: Depreciation Adjustments:		-	24,183.80
	Cumulative-effect adjustment:	162303 - ARO Other Regulatory Asset	30,975.74	•
Glbson 1	SCR Catalyst B 2005		-	
	Long-fived asset:	101600 - Reg Plant in Service ARO	232,799.68	
	Initial liability: Accretion Expense:	230800 - ARO Liability 230800 - ARO Liability		232,799.66 6,475.80
	Accumulated depreciation:	230000 - ARO LIBBINITY		16,975.00
	Depreciation Adjustments:	•	-	
	Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	23,450.80	-
Gibson 1	-4 Asbestos Long-lived asset:	101800 - Reg Plant in Service ARO	EEO 484 O4	
	Initial liability:	230800 - ARO Liability	659,461.94	659,461.94
	Accretion Expense:	230800 - ARO Liability		1,048,717.52
	Accumulated depreciation:			195,445.61
	Depreciation Adjustments: Cumulative-effect adjustment:	182202 ABO Other Regulator, Asset	1 244 152 12	•
Gibson 1	4 River Structure	182303 - ARO Other Regulatory Asset	1,244,163.13	•
	Long-lived asset:	101800 - Reg Plant in Service ARO	2,441.43	
	Initial liability:	230800 - ARO Liability		2,441.43
	Accretion Expense:	230800 - ARO Liability		13,555.71
	Accumulated depreciation; Depreciation Adjustments:		_	1,101.60
	Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	14,657.31	•
Gi 11 2	SCR Catalyst A 2002	•		
	Long-lived asset:	101800 - Reg Plant In Service ARO	229,427.63	
	Initial liability: Accretion Expense:	230800 - ARO Liability 230800 - ARO Liability		229,427.63 43,319.69
	Accumulated depreciation:	200000 - File Capilly		114,713.90
	Depreciation Adjustments:		-	•
	Cumulative effect adjustment:	182303 - ARO Other Regulatory Asset	158,033.79	-
Gibson 2	SCR Catalyst B 2002 Long-lived asset	101800 - Reg Plant in Service ARO	213,529,31	
	Initial liability:	230800 - ARO Liability	213,320.31	213,529.31
	Accretion Expense:	230800 - ARO Liability		42,008.46
	Accumulated depreciation:			B2,591.63
	Depreciation Adjustments:	482262 ABO Olber Berulales: Acces	404 500 60	-
Gibson 2	Cumulative-affect adjustment: 2 SCR Catalyst C 2004	182303 - ARO Other Regulatory Asset	124,600.09	•
0,000.72	Long-lived asset:	101800 - Reg Plant in Service ARO	221,379.13	
	Initial liability:	230800 - ARO Liability		221,379.13
	Accretion Expense:	230800 - ARO Liability	•	17,896.31
	Accumulated depreciation: Depreciation Adjustments:		_	37,241.28
	Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	55,137.59	-
Gibson 3	S SCR Catalyst A 2002	-	•	
	Long-lived asset:	101800 - Reg Plant In Service ARO	235,752.34	
	Initial liability: Accretion Expense:	230800 - ARO Liability 230800 - ARO Liability		235,752.34 44,514.09
	Accumulated depreciation:	230000 - AIG Dabiniy		138,083.49
	Depreciation Adjustments:		-	-
	Cumulative-effect adjustment:	162303 - ARO Other Regulatory Asset	182,597.58	•
Gibson 3	3 SCR Catalyst B 2002 Long-lived asset:	101800 - Reg Plant In Service ARO	221,556.02	
	Initial liability:	230800 - ARO-Liability	221,330.02	221,556.02
	Accretion Expense:	230800 - ARO Liability		42,709.16
	Accumulated depreciation:	-		96,636.18
	Depreciation Adjustments:	400000 ADO Olher Desidere A	400 547 54	-
	Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	139,345.34	•
6 "	S SCR CRINIVALC 2004			
6. Jn	3 SCR Catalyat C 2004 Long-lived asset:	101800 - Reg Plant In Service ARO	229,948.28	•
(s. ⊿n (Long-lived asset: Initial liability:	230800 - ARO Liability	229,948.28	229,948.28
6. Jn∶	Long-lived asset: initial liability; Accretion Expense;		229, 948 .28	18,238.81
6. Jn;	Long-lived asset: Initial liability:	230800 - ARO Liability	229,948.28 _	

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				Attachment AG-DR-02-033
Cumulative effect adjustment	182303 - ARO Other Regulatory Asset	81,807.99	•	Page 6 of 6
Gibson 4 SCR Catalyst A 2003				
Long-lived asset:	101800 - Reg Plant In Service ARO	255,153.30	AFF 484 44	
Initial liability:	230800 - ARO Liability		255,153,30	•
Accretion Expense: Accumulated depreciation:	230800 - ARO Liability		32,839.57	
Depreciation Adjustments:		_	160,857.49	
Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	193,697.06	_	
Gibson 4 SCR Catalyst B 2003	102000 - Aire Calei regulatory Asset	100,000.00	-	
Long-lived asset:	101800 - Reg Plant in Service ARO	241,648.35		
Initial liability:	230800 - ARO Liability	277,010100	241,645.35	
Accretion Expense:	230800 - ARO Liability		31,101.16	
Accumulated depreciation:	•		100,110.61	
Depreciation Adjustments:		-	•	
Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	131,211.77	•	
Gibson 4 SCR Catalyst C 2004	•			
Long-lived asset:	101800 - Reg Plant in Service ARO	110,689.26		
Initial liability:	230800 - ARO Liability		110,689.26	
Accretion Expense:	230800 - ARO Liability		8,948.15	
Accumulated depreciation:			18,620.64	
Depreciation Adjustments:		-	-	
Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	27,568.79	•	
Gibson 5 Asbestos	,			
Long-lived asset:	101800 - Reg Plant In Service ARO	82,881.73		
Initial liability:	230800 - ARO Liability		82,661.73	•
Accretion Expense:	230800 - ARO Liability		129,486.39	•
Accumulated depreciation:			24,132.73	
Depreciation Adjustments: Cumulative-effect adjustment:	492303 - ABO Other Paguisians Accet	153,619,12	•	•
	182303 - ARO Other Regulatory Asset	133,018,12	•	
Gibson 5 River Structure Long-lived asset:	101800 - Reg Plant in Service ARO	305.48		
Initial liability:	230800 - ARO Liability	303.40	305,48	
Accretion Expense:	230800 - ARO Liability		1.696.59	
Accumulated depreciation:	20000 - Fitto Educati		135.80	
Depreciation Adjustments:				
Cumulative effect adjustment:	182303 - ARO Other Regulatory Asset	1,833.39	-	•
Gibson 5 SCR Catalyst A 2005		•		
Long-lived asset:	101800 - Reg Plant in Service ARO	128,612.96		
Initial liability:	230800 - ARO Liability		128,812.96	• •
Accretion Expense:	230800 - ARO Liability		3,451.46	
Accumulated depreciation:			15,028.16	
Depreciation Adjustments:		-	-	
Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	18,479.52	-	
Gibson 5 SCR Catalyst B 2005				
Long-Ived asset:	101800 - Reg Plant In Service ARO	120,916.06	400 040 00	
Initial liability:	230800 - ARO Liability		120,916,06	
Accretion Expense: Accumulated depreciation:	230800 - ARO Liability		3,301.68 10,076.3 6	
Depreciation Adjustments:		_	10,070.00	
Cumulative effect adjustment:	182303 - ARO Other Regulatory Asset	13,378.04	•]	
Noblesville Asbestos	Toballo Tille Oliver Hoganisty / Hosel	10,010.01		
Long-lived asset:	101600 - Reg Plant In Service ARO	57,426.65		
Initial flability:	230800 - ARO Liability	•	57,428.65	•
Accretion Expense:	230800 - ARO Liability		89,956.70	
Accumulated depreciation:			18,172.40	
Depreciation Adjustments:		-	•	
Cumulative effect adjustment:	182303 - ARO Other Regulatory Asset	108,129.10	-	
Wabash River Asbestos				
Long-lived asset:	101800 - Reg Plant In Service ARO	410,210.13		
Initial liability:	230800 - ARO Liability		410,210.13	
Accretion Expense:	230800 - ARO Liability		650,462.22	
Accumulated depreciation:			184,264.74	
Depreciation Adjustments: Cumulative effect adjustment:	182303 - ARO Other Regulatory Asset	814,726.96	•	
Wabash River River Structure	102000 - Mitto Office inaggistory Masset	⊕ 17 ₁ 7 20.80	-	
Long-lived asset:	101800 - Reg Plant in Service ARO	6,533.60		
Initial liability:	230800 - ARO Liability	0,000,00	6,533.60	
Accretion Expense:	230800 - ARO Liability		168,498.22	
Accumulated depreciation:	•		4,555,20	
Depreciation Adjustments:		-	-	
Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	173,053.42	•	
PSI TOTAL				
Long-lived asset:	101800 - Reg Plant In Service ARO	5, 96 9,742.90		
Initial liability:	230800 - ARO Liability		5,969,742.90	4
Accretion Expense:	230800 - ARO Liability		5,683,384.04	58,308.90
Accumulated depreciation:	•		2,583,435.10	43,888.45
Depreciation Adjustments: Cumulative-effect adjustment:	182303 - ARO Other Regulatory Asset	8,248,819.14	-	102,197.35
Commente enect adjustment.	102000 - VILO Onio I/chnistolà U23CI	0,670,018.14		145 141 144

Fin 47 Gas Mains December 31, 2005 Adoption Entries

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Attorney General Second Set Data Request Duke Energy Kentucky Case No. 2006-00172 Attachment AG-DR-02-033 (a)

Total CG&E (and Cinergy) Consolidated						
CG&E Consolicated Ma	CG&E Consolicated Mains 12/31/05 Adoption entry:					
dr. ARC	8,083,902					
dr. COR	26,952,404					
dr. Cum effect	68,585					
er. ARC Accum dep	3,125,1	44				
cr. ARO	31,979,7	47				

CG&E Standalone

CG&E Bare Steel and Ca	<u>st Iron 12/31/05</u>	Adoption entry
dr. ARC	1,173,599	
dr. COR	7,632,664	
cr. ARC Accum dep		1,044,399
cr. ARO		7,761,864
CG&E Coated Steel 12/3	1/05 Adoption e	ntry:
dr. ARC	2,007,400	
dr. COR	11,272,921	
cr. ARC Accum dep		971,366
cr. ARO		12,308,955
CG&E Plastic 12/31/05	Adoption entry:	
dr, ARC	3,124,214	
4- COB	2 RSD 144	

CG&E Plastic 12/31/05 /	Adoption entry:	
dr. ARC	3,124,214	
dr. COR	2,850,144	
cr. ARC Aecum dep		444,902
cr. ARO		5,529,456

Total CG&E Standalone		
CG&E Mains 12/31/05 A	doption Entry:	
dr. ARC	6,305,213	
dr COR	21,755,729	i
cr. ARC Accum dep		2,460,667
cr. ARO		25,600,275

ULH&P

cr. ARO

11201		
ULH&P Bare Steel and C	Cast Iron 12/31/05	5 Adoption entry:
dr. ARC	180,463	
dr. COR	1,128,299	
cr. ARC Accum dep		169,113
cr. ARO		1,139,649
ULH&P Coated Steel 12	/31/05 Adoption	entry:
dr. ARC	657,230	
dr. COR	3,297,557	
cr. ARC Accum dep		345,251
cr. ARO		3,609,536
ULH&P Plastic 12/31/05	5 Adoption entry:	
dr. ARC	908,305	
dr. COR	770,819	
cr. ARC Accum dep		122,533

1,556,591

			
	Total ULH&P		
	CG&E Mains 12/3	1/05 Adoption Entry:	
	dr. ARC	1,745,998	
Į	dr. COR	5,196,675	
	cr. ARC Accum	dep	636,896
	cr. ARO	-	6.305,777

KO Transmission		
KO 12/31/05 River Pro	ject Adoption entry	
dr. ARC	32,691	
dr. Cum effect	68,585	
cr. ARC Accum dep)	27,580
cr. ARO		73,695

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Fin 47 Gas Mains December 31, 2005 Adoption Entries

Asschment AG-O	H-01-032 (B)	•,-	DOT										\$ Discounted to	3 Discessorad fo	Accretion	Degradados	\$ Discounted	\$ Discoversed to	\$ Directal to	\$ Discovered to	\$ Discounted to	3 Discounted to
Mala type:	la-service for river portion	Cinergy's Furcture date		ARO vintege	Age at 12/11/200 Si	Espected Settlement Date:	(piladoq rate:	Directant rate:	Obligation 2005 Sa			fated to rdement	12/31/3005	6/1/1940	Cum Cutch	Cum Chick	9/30/7003	6/10/2003	3/11/2005	12/31/2004]2016200 <u>)</u>	12/31/2002
KO																						
Costed greet	(541			6/1/1990			7.50%	133% 1		1.0377		20,755	19,205	1,531	\$0,654	7,802	14,945	12,709	15,468	18,234	17,309	15,434
Costed graet	(94)	6/1/1990	M29/1970	6/1/1990	. 17		2,50%	133%	20,000	1.0617	2	21,274	5,687	,320	10,367	7,173	18,444	11,204	17,970	17,742	16,842	15,991
Costed meet	[MI	6/1/1990	J/19/1970	6/1/1990	57	6/30/2009	2.50%	1.11%	20,000	[.090]	\$	21,805	18,185	8,097	10,089	5,513	17,949	17,716	17,468	17,266	16,391	15,562
Coated great	1942	£/1/1990	m/19/1970	£77(990	57	6303010	2.50%	5.43%	20,000	1.1175	2	22,351	17,610	7,723	9,295	5,994	17,385	17,155	16,930	26,711	15,948	15,032
								3	_ E0,000_				73.691	32,691	41,005	27,590	(ת.ת	71,754	70,137	69,952	66,390	61,018
KO (2/51/01 River) dr. AAC dr. Com effer	husus Adamben unity; 12,691 64,113												•									

AG-DR-02-033 (a) Alluchment sits workbook, KO river project teb

KyPSC Case No. 2017-00321 STAFF-DR-01-045(e) Attachment Page 11 of 39

Fin 47 Gas Mains December 31, 2005 Adoption Entries

KyPSC Case No. 2006-00172 Attachment AG-DR-02-033(a) Page 3 of 10

Attorney General Second Set Data Request Duke Energy Kentucky Case No. 2006-00172 Attachment AG-DR-02-033 (a)

Main type:	Miles:	% of total	Average in- service:	DOT regulations effective date:	ARO vintage	Life per Spanos' study:	Expected Settlement Date:	Obligation 2005 5s
CG&E							"	
Bare steel (1)	142	3%	1924	8/19/1970	8/19/1970	N/A	2006-2015	1,749,021
Cast Iron (1)	587	11%	1927	8/19/1970	8/19/1970 dependent on in-service	N/A	2006-2015 dependent on in-	7,222,702
Coated steel	2,697	49%	N/A	8/19/1970	date	60	service date	33,175,475
Plastic	2,077	38%	N/A	8/19/1970	dependent on in-service date	50	dependent on in- service date	25,546,017
	5,502						-	67,693,215
ULH&P								
Bare steel (2)	19	1%	1927	8/19/1970	8/19/1970	N/A	2006-2010	233,387
Cast Iron (2)	80	6%	1930	8/19/1970	8/19/1970	N/A	2006-2010	986,410
		•		•	dependent on in-service		dependent on in-	
Coated steel	660	49%	N/A·	8/19/1970	date dependent on in-service	53	service date dependent on in-	8,121,574
Plastic	598	44%	N/A	8/19/1970	•	50	service date	7,352,007
	1,357						-	16,693,378
Total	6,859							84,386,593

Will be removed over next 10 years with AMRP program.
 Will be removed over next 5 years with AMRP program.

AG-DR-02-033 (a) Attachment.xls workbook, Summary data - CGE & ULHP tab

Attorney General Second Set Data Request Duke Energy Kerrlucky Case No. 2008-00172 Attachment AG-DR-02-033 (a)

c. ARO

169,113 1,139,649

5 Discounted Discounted

\$ Discounted \$ Discounted \$ Discounted \$ Discounted \$ Discounted

	Viatage (DOT	-			•				_					ARC						
		Settlemen		Discount	_			Inflation	_	nflated to			Accretion	Depreciation						
Male type:	effective date):	t Date:	TE(e;	rate:	Footages	2	1005 52	factor	S	etilement	12/31/2005	8/19/1970	Cum Catch	Cum Catch	9/30/2005	6/30/2005	3/31/2005	12/31/2004	12/31/2003	12/31/2002
CG&E																				
Bare mains and cast iro	₽ /19/1970	6/30/2006	2.50%	5.33%	385,053	S	897,172	1.0124	\$	908,118	885,244	141,10	•	•	873,742	862,389	851,105	840,482	797,870	757,527
Bare mains and cast iro	W19/1970	6/30/2007	2.50%	5.33%	385,053	\$	897,172	1.0377	\$	931,026	861,494	137,31	4 724,180	131,746	850,301	839,252	828,465	817,933	776,465	737,203
Bare mains and cast up	8/19/1970	6/30/2008	2.50%	5.33%	385,053	\$	897,172	1.0637	\$	954,301	838,263	133,61	1 704,651	124,800	827,371	816,620	806,124	795,876	755,526	717,323
Bare mains and cast iro	8/19/1970	6/30/2009	2,50%	5,33%	385,053	5	897 I 72	1.0903	\$	978,159	815,773	130,02	7 685,747	118,329	805,174	794,712	784,497	774,524	735,256	698,078
 Bare mains and cast up 	8/19/1970	6/30/2010	2.50%	5.43%	385,053	\$	897,172	1.1175	2	1,002,613	790,339	121,61	l 668,728	107,896	779,874	769,548	759,468	749,629	710,914	674,295
Bare mains and cast iro	8/(9/1970	6/30/2011	2.50%	5.54%	385,053	\$	197,172	1,1455	\$	1,027,678	764,175	113,51	4 650,661	98,250	753,868	743,699	733,776	724,092	686,010	650,027
Bare mains and cast ire	8/19/1970	6/30/2012	2.50%	5.54%	385,053	2	197,172	1.1741	\$	1,053,370	742,085	110,23	3 631,852	93,126	732,075	722,200	712,564	703,160	666,179	631,236
Bare mains and cast iro	8/19/1970	6/30/2013	2.50%	5.64%	385,053	\$	197,172	1,2035	\$	1,079,704	715,377	102,58	7 612,790	84,646	705,551	695,859	686,404	677,179	640,924	606,701
Bare mains and cast iro	12/19/1970	6/30/2014	2.50%	5,75%	385,053	5	897,172	1.2335	\$	1,106,697	688,259	95,28	2 592,978	76,827	678,635	669,145	659,889	650,861	615,401	581,961
Bare mains and cast iro	£/19/1970	6/30/2015	2.50%	5.85%	385,053	\$	897,172	1.2644	S	1,134,364	660,853	88,32	572,532	69,628	651,449	642,178	633,138	624,322	589,719	557,120
																	_		_	
						\$	8,971,723				\$ 7,761,864	\$ 1,173,59	9 \$ 6,588,265	\$ 1,044,399	\$ 7,658,039	\$ 7,555,604	\$ 7,455,631	\$ 7,358,060	\$ 6,974,263	\$ 6,611,471
CG&E Bare Main and Cast In dr. ARC	on 12/31/05 Adopt	on entry: 1,173,599																		
dz COR		7,632,664																		
cz. ARC Accum dep		7,002,004	1,044_199																	
cr. ARO			7,761,864																	
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ULH&P																				
Bare mains and cast iro	1/19/1970	6/30/2006	2.50%	5,33%	104,704	\$	243,959	1.0124	\$	246,990	240,716	38,36	8 202,348	37,83B	237,588	234,501	231,487	228,544	216,957	205,987
Bare mains and cast iro	£/19/1970	6/30/2007	2.50%	5.33%	104,704	\$	243,959	1.0377	\$	253,165	234,258	37,33	9 196,919	35,824	231,214	228,210	225,277	222,413	211,137	200,461
Bare mains and cast tro	8/19/1970	6/30/2008	2.50%	5.33%	104,704	\$	243,959	1.0637	\$	259,494	227,941	36,33	2 191,609	33,936	224,979	222,056	219,202	216,415	205,443	195,055
Bare mains and cast tro	12/19/1970	6/30/2009	2.50%	5.33%	104,704	2	243,959	1,0903	5	265,981	221,825	35,35	7 [86,468	32,176	218,943	216,098	213,321	210,609	199,931	189,822
Bure mains and cast iro	B/19/1970	6/30/2010	2.50%	5,43%	104,704	S	243,959	1.1175	\$	272,631	214,909	33,06	9 181,841	29,339	212,064	209,256	206,515	203,839	193,312	183,354
																(14.55		ä. aa. aa.		
17 118 D. C. L. 16 1		<i>.</i>			•	<u>s</u> i	,219,797				\$1,139,649	\$ 180,46	\$ 959,186	\$ 169,113	\$1,124,788	\$1,110,121	\$ 1,095,801	\$1,081,820	\$1,026,779	\$ 974,678
ULH&P Bare Steel and Cast J dr. ARC	ros 12/31/05 Adop	180.463						•												
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1,500 1,50	24.1m	161 534	<u>.</u>	2003 154	114 E19/1970	\$ 100,72		٠.		10,01	11,547	_	116					16.57	20.529
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KyPSC Case No. 2017-00321 STAFF-DR-01-045(c) Attachment Page 14 of 39

Fin 47 Gas Mains December 31, 2005 Adoption Entries

EyPSC Cam No. 1006-02-173 Post-mani AC-Dit-97-013(s) Post-6 of 10

American General Second Set Data Request Date Energy Kentucky Case No. 2908-00172

										S Dipension	\$ Discounted			\$ Discounted	\$ Discourse	S Discounted	S Discounted	\$ Discounted	\$ Discounted
DOT Regs Do	M/19/1970				•			•		to	La	•		16	to	10	10	10	to
=				Expected					:				ARC						
				represent		Obligation	lafferion	inflated to	Discount			Accretion	Description .						
Avg. Age	Footage	Avg	Years Old Age	(tettlement)	Vintege	2005 S1	B ctor	Sadagent	Title:	12/31/2005	Vintage	Cum Catch	Care Crick	9/30/2005	6/30/2005	_1/31/2005	12/31/2004	12/3//2003	12/31/2001
1996 Total	4,511	1968	39,8 6/30/1966	6/7 0/2016	L/19/1970	2 10,511	1.2950	\$ 13,633	3,96%	7,418	957	6,461	738	7,310	7,205	7,101	7,00t	6,605	6,215
1963 Total	72,726	1965	38.5 6/10/1969	4707019	L/19/1970	\$ 169,452	1.3936	\$ 236,493	631%	302,59 8	11,498	91,100	6.121	101,011	99,449	97,927	96,445	90,647	85,211
1970 Telsi	72,674	1878	35.5 6/30/) 970	PAJOA2010			1,4305	\$ 242.132	6,49%	97,334	10,533	86,921	7,471	95,824	94,319	92,653	91,425	65,842	80,614
187: Total	182,194	1171	34.5 6/30/1971	6/30/2021			1,4663	\$ 622,458	6.59%	21,337	25 ,531	205,805	17,619	227,545	224,011	220,475	217,012	203,576	190,988
1872 Total	170,039	1972	33.5 6/30/1972	6/30/2022			1.3429	\$ 625,971	6,57%	214,606	25,721	192,885	17,235	215,117	231,683	209,341	205,011	192,373	150,477
1873 Total	147,265	1973	32.5 6/30/1973	6/30/2021			1,1405	\$ 524,595	6,59%	172,908	21,685	151,223	14,007	170,149	167,433	(64,790	162,216	152,159	142,750
1874 T otal	13,686	1974	31.5 4/30/1974	6/30/2034			1.5790	S 50,360	6.39%	11,452	2,066	13,316	1,301	15,205	14,963	14,726	14,495	13,598	12,757
1976 Total	10,748	1879	30.5 6/30/1975	6/10/2025			1.6135	5 40,532	6.17%	11,667	1,663	30,005	1,014	11,481	11,298	11,120	10,946	10,267	9,632
1976 Total	4,619	1876	20.5 6/30/1976	6/30/2026			1,6590	\$ 25,358	6.5976	7,118	1,011	6,037	638	7,001	6,191	6,784	6,678	6,264	5,877
1977 Total	11,128	1077	28.5 6/70/1977	6/30/2027	470/1977		1,7004	\$ 44,129	6.39%	11,100	1,610	9,370	1,032	11,002	10.836	10,655	10,489	9,839	9,230
1874 Total	4,547	1979	27.6 6/30/1978	6/30/2028			1.7430	\$ 17,816	6.39%	4,234	731	3,503	402	4,166	4,100	4,035	3,972	3,726	3,495
1978 Total	17,105	1979	28.5 6/30/1979	6/70/2029			1.7865	\$ 71,376	6.49%	16,336	3,016	13,250	1.636	16,079	13,826	15,580	15,341	14,404	13,527
1643 Total	81,025	1980	25.5 6/30/1960	6/30/2030			[,8312	\$ 345,708	6.49%	74,096	14,906	59,190	7,603	72,911	71,725	70,670	69,583	65,334	61,353
1984 Total	20,422	1961	24.5 6/30/1981	6/20/2035			1,8770	\$ 69,750	6.49%	18,065	3,170	14,195	1,897	17,741	17,501	17,229	16,964	15,929	14,952
1982 Total 1983 Total	128	1862	23,5 6/30/1982 23.5 6/30/1983	6/10/2013			1,9239	\$ 574	6.49%	104	25		12	107	105	303	102	95	90
ten Ten	3,017 4,684	1844	21.5 6/30/1984	6/30/2034			1.0720	\$ 13,943	6.49%	2,460	591	1,463	269	2,422	2,314	2,346	1,310	2,169	2,037
1845 Total	4,425	1985	20.5 6/10/1985	6/30/2035			2.0213	\$ 23,002	6.49% 6.49%	3,634	992 921	2,641 2,433	427 378	3,773	3,714	3,656	3,600	3,315	3,174
1968 Total	1,425 865	1986	19.5 6/30/1986	6/30/2036			2.1236	5 4231	£.49%	622	182	439	71	3,291 612	3,239 602	3,1 6 9 593	1,140 584	2,946	2,769
1997 Total	un	1987	18.5 6/30/1987	6/30/2017			2.1767	\$ 31,942	6.49%	4,401	1377	3.031	510	4,339	4,371	4.204	4,140	546 3.887	515
1889 Tetal	P.553	1988	17.5 6/30/1988	6/10/2018	6/10/1914		2.2311	\$ 49,662	6.49%	6.416	2,141	4.295	750	1,131	6,216	6,139	6.044	3,673	3,650 5,330
1869 Total	7,964	1986	18.5 6/30/1989	6702019	6/34/1989		2.2169	\$ 42,416	6.57%	5,163	1.910	1,135	604	5.084	5,004	4,926	4,630	4,354	4,277
1990 Total	27.030	1110	15.5 6/30/1990	6/30/2040	6/30/1990		2.1441	S 147.610	4.69%	16.871	6364	10,507	1.973	16,606	16,345	16,091	15 644	14,676	13,970
1811 Tabi	58,042	1891	14.5 6/30/1991	6/30/2041	6/30/1991			\$ 124,914	6.47%	34,972	14,008	20,864	4,064	34,324	11,785	33,240	32,748	30,748	24.476
1912 Total	345 417	1997	13.5 6/30/1993	6/10/2042	6/30/1992		2.4628	\$ 1,912,075	6.4916	190,762	85,452	114,299	25.001	196,613	193,533	190,525	187,596	126,141	165,413
1993 Telai	674.308	1993	12.5 6/30/1993	6/30/2013	6/10/1993	5 1,571,138	2,5243	\$3,966,059	6,49%	375,372	171,007	204,365	42,766	369,474	363,668	358,011	352,511	330.983	310,628
1864 Total	731 (37	1984	11.5 6/30/1994	6/30/2044	6/30/1994	\$ 1,703,149	2.5874	\$4,407,916	6.49%	391,708	190,021	201,686	43,721	385,553	379.495	373,596	367,852	341390	324,355
1895 Total	841,460	1996	10.5 6/30/1995	6/30/2045	6/70/1995	\$ 1,494,602	2,6321	\$3,963,859	6,49%	330,602	170,882	159,920	15,902	125,604	320.488	315,506	310,655	191,686	273,911
1890 Total	828,514	1996	9.5 6/30/1996	6/30/2016	6/70/1996	\$ 1,454,438	27184	\$3,980,956	6,49%	311,995	171,649	140,346	12,625	307,093	302.768	297,569	292,994	275,103	258,349
1957 Total	840,048	1997	8.5 6/30/1997	6/30/2047	6/30/1997		2,7864	\$6,103,042	6,47%	449,178	263,346	189 030	44,736	442,720	435,177	428,408	421,822	396,064	371,943
1946 Total	720,582	1966	7.5 6/30/1998		6/30/1991		2,1560	\$4,794,966	6.49%	331,355	206,711	124,644	31,024	326,148	321,024	316,034	311 175	292,174	274,380
1969 Total	178,043	1959	6.5 6/30/1999		6/30/1999		2,9274	\$ (,214,430	6,49%	78,631	52,354	26,457	6.511	77,573	76,354	75,167	74,011	69,492	61,160
2000 Total	675,371	2000	8.5 67 07 000		6/30/2000		3.0006	\$4,721,830	6.4974	287,767	203,594	84,172	22,408	283,243	271,794	274,461	270,241	253,739	238,286
1001 Total	853,466	2001		6/30/2051	4/30/3001		3.0756	\$ 5,115,146	6.49%	350,041	261,713	86,328	23,755	344,541	339,127	333,816	328,721	308,630	289,853
2002 Total	942,061	5003			900000			\$ 5,920,041	6.49%	371,866	298,524	73,542	20,909	365,022	360,271	354,671	349,215	327,894	307,925
2003 Total	667,008	2001			4730/2003			56,328,4]	6,49%	329,455	281,440	41,014	14,101	224,278	319,183	314,221	309,390	290,498	272,800
2004 Tetal	1,024,385	, 2004			670/2004			\$7,905,524	6.49%	374,654	340,867	33,767	10,247	368,767	162,972	357,130	351,637	330,352	310,233
2008 Total	795,930	2009	0.5 6/30/2005	6/30/2055	6/30/2005	S 1,854,516	3.3949	\$ 6,295,960	6.49%	280,203	271,466	8,737	2,735	275,600	271,466	267,347	263,(18	247,070	232,023
	10,963,956				-	F15,546,017			:	\$ 5,529,456	\$3,124,214	\$ 2,405,242	\$ 444,902	\$ 5,442,439	\$ 5,356,792	\$ 5,273,402	\$5,192,205	\$ 4,974,684	\$ 4,577,370
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CGRE Plactic 12/31/05 Advances entry;
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ULHAP Could Steel 12/3105 Admition solve] 	l	2004 Total	2003 Total	2002 Total	ZOGI Total	1999 Total	1991 Total	1997 Total	1996 Total	1995 Total	1994 Total	1993 Total	1991 1908	1990 Total	1989 Total	1988 Total	1916 Total	1985 Total	[SEA Total	1962 Total	1981 Total	1980 Telas	1978 Total	1977 Total	1976 Total	1974 Total	1973 Total	1971 Total	1970 Total	1998 Total	1967 Total	Mary Conf.	1984 Total	1963 Total	1967 Take	1960 Total	1859 Total	1957 Total	1956 Total	1855 Total	1957 Take	1957 Total	1951 Total	1950 Total	1948 Total	1947 Total	1941 Total	1824 Total	AVE ASS	DOT Regs Do:	
2/31/05 Adapti	8	1485.054	E,143	29,65	6,124	22748	100	g	. £	3970	22	2,392	13,563	6171	276,241	190,511	7,039	6,2	10,824	# # # # # # # # # # # # # # # # # # #	ij	39,691	85,168	, 50. 10.	£ .		35,078	23,694	76,807	150,840	<u>1</u> 2	105,369		7,022	65,630	24,647	12,516	35,500	5 12 15 15 15 15 15 15 15 15 15 15 15 15 15	9,627	69,250	4.078	2	113	Ę,	2770	1,067	ž B	Ē		8/15/1970	
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		\$3,500,590	575	9,463	5,499	.	116,01	2,493	1,43	5	ğ	ŗ	10,706	100	149 91	106,741	107.01		31,870	17.036	31,015	30,124	51,501	11.30	8,769	7 E	7,097	24,153	1,059	171,555	277, 175	135.472	VII 466	111,363	103,720	40,939	113,019	63,095	25031	20,282	143,322	8 8 9 1	Ē	ñ	1.420	6,21,7	2,390		365	S782885	5	
		2	1,636	9,416	5,414	7935		2,410	 00.	1676	25	1,090	10,540	10,40	146,673	105,012											1,6	<u>در در</u>	10.7	168 <u>1</u> 28	38,191	133,395	77.72.0																360		8	
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		5	2, 199 1,911	1,175	700	6.165	277	7131	.216	63	*	ž	9,151	7,107	7,340	14	7,609	9	723	136	7,385	794	101	2248	7,495	ŝ	9,0	0.592	,667	264	7.904	6076	֓֞֞֞֜֞֜֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓	15.894	19,912	5516		5.896	299	7,816	5.895	79,496	ä	Ë	<u>.</u>	, <u>.</u>	2099	1 5	ž	883	8	i

KyPSC Case No. 2017-00321 STAFF-DR-01-045(c) Attachment Page 16 of 39

Attorney General Second Set Date Request. Date Energy Kentucky Case No. 2008-00172 Attended AT STD 21 Att 1 a 3

Fin 47 Gar Mains December 31, 2005 Adoption Entries

Arminost AG-DR41413(s) Page Set 18

										\$ Discounted	\$ Discounted	1		S Discourse	S Dispounte	d 3 Discourae	S Discounted	I S Discourse	d \$ Discounted
DOT Resu Dt:	8/19/1970									to	10			to	10	ما	to	ю	io.
2011290				Expected									ARC						
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Ave. Age	Footage	Ava.	Years Old Ado	(patiesent)	Vincen	2005 %	factor	Senieroem	rate:	12/11/2005	Vintage	Cum Cirteb	Curr Curr	9/30/2005	6/30/2005	3/31/2005	12/31/2004	12/11/2003	12/31/2002
1965 Total	562	5315	40.5 6/70/1965	6/30/2015	W19/1970	\$ 1,379	1.2544	\$ 1,744	5.15%	1,015	116	880	107	1.002	987	973	960	907	
1986 Total	3.762	1583	37.5 6/30/1965	6/30/2018	I/(9/1970	\$ 1,765	1,3616	\$ 11,935	6.27%	5,577	647	4,930	478	5,492	5,409	5,327	5,248	4,937	4.646
1970 Total	33,238	1970	35.5 6/70/1970	6/30/2020	1/19/1970	\$ 77,440	1,4305	\$ 110,760	6.49%	44,523	4817	19,706	3,417	47,123	43,135	42,464	41,911	39,158	36,867
1971 Total	50,664	1871	34.5 6/20/1971	6/30/2021	6/30/1971	5 118,047	1,4563	5 171,091	6.59%	64,329	7,100	57,210	4,199	61,303	62,292	61.109	60,352	56,610	53,109
1872 Tetal	44,242	1972	11.5 6/30/1972	6/30/2022	6/20/1972	\$ 103,084	1.5029	5 154,930	6.59%	54.019	6356	47,663	4,219	53,157	52,109	51,483	50,679	47,537	44,597
1973 Total	20,637	1973	32.5 6/30/1973	6/30/2023	6/30/1977	\$ 68,734	1,5405	\$ 102,790	6.59%	33.624	4217	29,407	2,741	33,087	32,559	32,045	31,544	29,589	27,759
1974 Total	10.678	1874	31.5 6/30/1974	6/30/2024	6/30/1974	\$ 24,882	1.5790	5 39,290	6.5974	12.015	1.612	10,444	1,015	11,863	15,673	11.489	11,310	10,609	9,951
1975 Total	7,021	1974	30.5 6/30/1975	6/30/2025	6/10/1975	\$ 16,382	1.6185	5 26.515	6.19%	7,632	1,088	6,545	654	7,311	7,191	7,274	7,160	6,717	6,301
1978 Total	3,214	1876	29,5 6/70/1976	6/30/2026	6/30/1976	\$ 7,419	1,6590	\$ 12,423	6,39%	3,155	510	2,845	301	3,301	3,249	3,197	3,148	2,952	2,770
\$977 Total	745	1977	28.6 6/30/1977	6/30/2027,	600/1977	\$ 1,738	1.7004	\$ 2,956	6.19%	749	125	628	69	707	725	714	703	659	618
1870 Total	7,535	1876	27.5 67Q/1978	6/30/2028	6/30/1978	\$ 17,557	1.7430	\$ 30,600	6,57%	7,272	1,255	6,017	690	7,156	7,042	4,931	6,832	6,199	6,004
1978 Total	6,763	1879	26.5 6/30/1979	6/30/2029	670/1979	3 20,464	L.7865	\$ 36,560	6.49%	8,344	1,576	6,760	835	1,213	8,084	7,958	7,836	7,357	6,909
1980 Total	12,817	1960	25.5 6/JQ/1980	6/10/2030	670/1910		1,1312	\$ 54,686	5.4974	11,721	2,351	9,263	1,203	11,537	11,355	11,179	11,007	10,335	9,706
1885 Total	3,149	1901	24.5 6/70/1981	6/30/203L	@JOJ 1981	\$ 7,337	1.8770	\$ 13,773	6.49%	2,772	594	2,178	291	2,728	2,605	2,644	2,603	2,444	2,295
1945 Total	1,298	1983	22.6 6/30/1983	6/10/2013		\$ 2,017	1,9720	\$ 5,950	6,4954	1,056	. 257	800	115	1,039	1,033	1,007	991	971	874
1984 Total	4,344	1984	21.5 6/30/1954	6/30/2034		5 10,122	20213	\$ 20,459	6,49%	3,4]0	882	2,528	379	1,356	3,303	3,252	3,202	3,007	2,823
1986 Total	1,684	1966	18.5 6/30/1986	6/30/2036	6/10/188 6		2.1116	\$ 1,234	6,49%	1,210	355	855	138	1,191	L,172	1,134	1,136	1,067	1,002
1967 Total	2,019	1967	18.5 6/30/1997	6/30/2037			2.1767	5 L5,312	6.49%	2,113	660	1,453	244	2,080	2,947	2,015	1,984	1,863	1,750
1985 Total	500	1282	17.6 6/30/1968	670703	6/10/1911	\$ 1,363	2.2311	\$ 3,041	6.49%	394	131	363	46	388	382	376	370	348	326
1985 Total	2,767	1888	18.5 4/30/1989	670/2019			2.2869	\$ 14,851	6.49%	1,207	640	1,167	211	1,779	1,751	1,724	L,697	1,594	1,497
1960 Tecal	2.583	1890	15.5 670/1990	6/30/2040		\$ 6,018	2.3441	S 14,10E	6.69%	1,612	601	1,004	[89	1,587	1,562	1,538	1,514	1,422	1,335
1Mf Tales	10,044	1991	14.5 6/30/1991	6/10/2046	630/1991		2.4027	\$ 56,229	6.49%	6,034	2,424	3,610	700	5,940	5,846	5,755	5,667	5,321	4,997
1992 Total	79,828	1992	13.5 6/30/1992	670/2042	6/10/1992		2.4638	\$ 458,070	649%	46,166	19,751	26,415	5,334	45,441	44,727	44,012	43,355	40,707	18,228
1903 Tetal	138,645	1963	12.5 6/30/1993	670/2043	6/10/1991		2.5243	\$ 115,616	6.49%	77,302	35,170	42,001	8,796	71,989	74,795	73,632	72,500	63,073	63,927
13M Total	780,780	1004	11.5 8/30/1994	6/30/2044	6/3 0/1994			\$ 1,125,977	6.49%	100,062	48,541	51,521	11,168	98,490	96,942	95,435	93,968	82,230	63,636
1906 Total	180,937	1005	10.5 6/30/1995	6/30/2045	6/10/1995			\$ 994,499	6.49%	82,995	42,673	40,121	9,007	21,601	80,403	79,158	77,941	73,122	68,725
1906 Total	194,077	1516	9,5 6/30/1995	6/30/2046	6/10/1996			\$ 1,229,248	6,49%	96,340	53,003	43,337	10,074	94,826	91,316	91,886	90,473	84,948	79,775
19 LY Total	238,363	1997	8.5 6/20/1997	6/30/2047	6/30/1997			\$ 1,534,532	6.49%	112,940	56,163	46,775	11,233	111,165	109,419	107,718	106,062	99,585	91,510
1888 Yetal	173,172	1898	7.5 6/30/1992	6/30/2048		\$ 403,491		\$ 1,152,166	6.4916	79,635	49,679	29,956	7,456	78.314	77,152	75,953	74,785	70,219	65,942
1899 Yetal	186,042	1899	6.5 4/34/1999	6/30/2049	6/30/1999			\$ 1,145,981	6.49%	82,152	54,706	27,546	7,117	11,051	79,724	78,544	77,337	72,614	68 192
2000 Total	164,063	2000	5.5 6/30/2000	6/30/2050		\$ 453,171	3.0006	\$ 1,356,798	6.49%	82,689	58,502	24,187	6,439	11,389	80,110	78,865	77,653	72.911	61,471
2001 Total	276,089	2001	4.5 6/30/2001	6/30/2051 6/30/2053	670/2001		3.0756	\$ 1,997,710	6.49%	114,047	85,921	28,127	7,740	112,255	L10,491	108,774	107, [02	100,562	94,437
2002 Total	290,520	2002		630/2013	6/10/2001 6/10/2001		3.1533	\$ 2,133,987	6.49%	114,675	91,996	22,679 18,404	5,448 5,405	[12,87]	111,100 122,141	109.373	107,691	[0],115	94,957
2901 Total	13 <u>7</u> 353	2003 2004		5/10/2054	6/30/2004			\$ 2,502,296 \$ 2,006,351	6,49% 6,49%	126,178 91,084	107,874 86,509	B.575	2,601	124.194 93.590	92,139	120,419 90,687	118_517 89,293	111,346	104,565
2004 Tetal 2008 Tetal	259,942	2004		6/10/2055	8/30/2005			\$ 1,606,562	6,4975	73,500	69,271	2,729	2,001 698	70,377	69,271	68,194	89,293 67,146	E3,640	76,734
AND 1858	203,100	DAG	CO GUITAGO)	m1m4013	G-34-2503	* 413,123	3.3547	> 1,440,302	9.4779	-1,300	09,271	4.669	CPE	10,371	47,411	46,194	47,140	63,046	59,206
-	3,155,366				-	\$7,352,007		\$21,008,358	-	S 1,556,591	\$ 902,305	\$ 641,297	\$ 122,533	\$1,532,092	\$1,507,977	\$1,484,499	\$1.451.636	\$1,172,239	\$7.288.412

Mps; 200

LILH&P Could Steel 12/31/05 Adoption many:

d: ARC \$ 908,80 d: COR \$ 770.81

er, ARC Access dep \$ 122,5

AG-DR-02-033 (e) Asschmentads workbook, ULHAP Pleasic (ARO cale) tab

Attorney General Second Set Data Request
Duke Energy Kentucky Case No. 2006-00172
Attachment AG-DR-02-033 (a)
Assumed rate of inflation: 2.56

Fin 47 Gas Mains December 31, 2005 Adoption Entries KyPSC Case No. 2006-00172 Attachment AG-DR-02-033(a) Page 9 of 10

	Inflation Factors			Discount I		
				CGE, PS), an	q OLHP	
				Risk-free	Credit	Discount
	# Periods Into Future	Factor		Rate	Spread	Rele
2008	0.5	- 1.0124	2008	4.47%	0.68%	5.20%
2007	1.5	1.0377	2007	4.46%	0.68%	5 20%
2008	2.5	1.0637	2008	4.44%	0 68%	5.20%
2009 2010	3.5	1.0903	2009	4.45%	0.73%	5.20%
2011	4.5 5.5	1.1175	2010 2011	4.42% 4.43%	0.80%	5.30%
2012	6.5	1.1455 1.1741	2012	4.44%	0.93%	5.40% 5.40%
2013	7.5	1.2035	2013	4.48%	0.98%	5.50%
2014	8.5	1.2335	2014	4.49%	1.02%	5.60%
2015	9.5	1.2544	2016	4.58%	1.06%	5.70%
2018	10.5	1.2960	2016	4.63%	1.10%	5.80%
2017	11.5	1.3284	2017	4.69%	1.23%	6.00%
2018 2019	12.5 13.5	1.3618 1.3958	2018 2019	4.73%	1.35%	6.10%
2020	14.5	1.4305	2019	4.76% 4.80%	1.40% 1.45%	5.20% 5.30%
2021	15.5	1.4663	2021	4.83%	1.50%	8.40%
2022	18.5	1,5029	2022	4.83%	1.50%	8.40%
2023	17.5	1.5405	2023	4.83%	1.51%	B.40%
2024	18.5	1.5790	2024	4.83%	1.51%	6 40%
2025	19.5	1.6185	2025	4 83%	1.51%	6.40%
2026	20.5	1.6590	2026	4.81%	1.52%	8.40%
2027 2028	21.5 22.5	1.7004 1.7430	2027 2028	4.80% 4.78%	1.52% 1.52%	6.40% 6.40%
2029	23.5	1.7865	2029	4.76%	1.53%	6.30%
2030	24.5	1.8312	2030	4.74%	1.53%	6.30%
2031	25.5	1.8770	2031	4.74%	1.53%	6.30%
2032	28.5	1.9239	2032	4.74%	1.54%	6.30%
2033	27.6	1.9720	2033	4.74%	1.54%	6.30%
2034 2035	28 5 29 5	2.0213	2034	4.74%	1.54%	5 30%
2036	30.5	2.0718 2.1236	2035 2036	4.74% 4.74%	1.55% 1.55%	6.30% 6.30%
2037	31.5	2.1767	2037	4.74%	1.55%	6.30%
2038	32.5	2.2311	2038	4.74%	1.55%	6.30%
2039	33.5	2.2859	2039	4.74%	1.55%	6 30%
2040	34.5	2.3441	2040	4.74%	1.55%	6 30 M
2041	35.5	2.4027	2041	4.74%	1.55%	6 30%
2042	36.5	2.4628	2042	4.74%	1.55%	6.30%
2043 2044	37. 5 38.5	2.5243 2.5874	2043 2044	4.74% 4.74%	1.55% 1.55%	6.30% 8.30%
2045	39.5	2.8521	2045	4,74%	1.55%	6.30%
2048	40.5	2.7184	2048	4.74%	1.55%	6.30%
2047	41.5	2.7864	2047	4.74%	1.55%	6.30%
2048	42.5	2.8560	2048	4.74%	1.55%	6 30%
2049	43.5	2.9274	2049	4.74%	1.55%	6.30%
2050	44.5	3.0008	2050	4.74%	1.55%	6.30%
2051 2052	45.5 45.5	3.0756 3.1525	2051 2052	4.74% 4.74%	1.55% 1.55%	6.30% 6.30%
2053	47.5	3.2313	2053	4.74%	1.55%	5.30%
2054	48.5	3.3121	2054	4,74%	1,55%	5 30%
2055	49.5	3.3949	2055	4.74%	1.55%	6.30%
2056	50.5	3.4798	2056	4.74%	1.55%	6.30H
2057	51.5	3.5659	2057	4.74%	1.55%	6 30%
2058	52.5 53.5	3.6560	2058	4.74%	1.55%	6.30%
2059 2060	54.5	3.7474	2059 2060	4.74% 4.74%	1.55% 1.55%	5.30% 5.30%
2061	55.5	3.6411 3.9371	2051	4.74%	1.55%	6.30%
2062	56.5	4.0355	2062	4.74%	1.55%	6.30%
2063	57.5	4.1354	2063	4.74%	1.55%	6 309
2064	58.5	4.2398	2064	4.74%	1.55%	5 30%
2065	59.6	4.3458	2065	4.74%	1 55%	6.30%
2055	60.5	4 4544	2068	4.74%	1.55%	5 30%
2067 2068	61.5 62.5	4.5658	2067	4.74%	1.55%	6.30%
2069	63.5	4.6800 4.7970	2068 2069	4.74% 4.74%	1.55% 1.55%	6.30% 6.30%
2070	84.5	4.9169	2070	4.74%	1.55%	6.30%
2071	65.5	5.0398	2071	4.74%	1 55%	6 30%
2072	66.5	5.1858	2072	4.74%	1.55%	6.309
2073	67.6	6.2949	2073	4.74%	1.55%	6 30%
2074	68.5	5.4273	2074	4.74%	1.55%	5 30%
2075	69.6	5.5630	2076	4.74%	1.55%	6.30%
2076	- 70.5 71.5	5.7021 5.9448	2078	4.74%	1.55%	6 30%
2077 2078	71.5 72.5	5 8448 5.9907	2077 2078	4.74% 4.74%	1.55% 1.55%	6.30% 6.30%
2079	73.6	6 1405	2079	4.74%	1.55%	6.30% 6.30%
2080	74.5	6.2940	2080	4.74%	1 55%	6.3D%

Rele of inflation obtained from Jon Gomez, Manager - Power Operations Financial Analysis. Rate based on historical CPI.

b Rete obtained from Bloomberg report run by Ed Bowen, Treesury. Average of bid and ask price used, where different, from an approximate midpoint of each yeer. Interpolated where necessary.

Credit spread obtained from Barcleys Capital report provided by Larry Riffe, Treasury. Interpolated where necessary. Midpoint used when reoffer spread was a range

Fin 47 Gas Mains December 31, 2005 Adoption Entries

KyPSC Case No. 2006-00172 Attachment AG-DR-02-033(a) Page 10 of 10

Attorney General Second Set Data Request Duke Energy Kentucky Case No. 2006-00172 Attachment AG-DR-02-033 (a)

Attachment AG-DR-02-033 (a)						
•		Pro-F	orma Gas Ma	in ARO Liab	ility	
Į	9/30/2005	6/30/2005	3/31/2005	12/31/2004	12/31/2003	12/31/2002
кот						
River project	72,733	71,784	70,857	69,952	66,390	63,018
ULH&P						
AMRP items	1,124,788	1,110,121	1,095,801	1,081,820	1,026,779	974,678
Coated Steel	3,554,644	3,500,590	3,447,934	3,396,640	3,195,812	3,007,401
Plastic	1,532,092	1,507,977	1,484,499	1,461,638	1,372,239	1,288,532
Total ULH&P	6,211,523	6,118,688	6,028,234	5,940,097	5,594,831	5,270,610
CG&E Standalone						
AMRP items	7,658,039	7,555,604	7,455,631	7,358,060	6,974,263	6,611,471
Coated Steel	12,116,702	11,927,455	11,743,177	11,563,729	10,861,827	10,204,334
Plastic	5,442,439	5,356,792	5,273,402	5,192,205	4,874,684	4,577,370
Total CG&E Standalone	25,217,179	24,839,850	24,472,210	24,113,994	22,710,773	21,393,174
Total CG&E Consolidated	31,501,436	31,030,322	30,571,302	30,124,044	28,371,994	26,726,803



OUCC Q.15-379-J

KyPSC Case No. 2006-00172 Attachment AG-DR-02-033(b) Page-1 of 16

GANNETT FLEMING, INC. P.O. Box 87100 Harrisburg, PA 17106-7100 Location: 207 Senate Avenue Camp Hill, PA 17011 Office: (717) 763-7211 Fax: (717) 763-4590 www.gannetifleming.com

April 30, 2003

VIA FEDERAL-EXPRESS

Ms. Peggy Laub
Manager, Fixed Asset Accounting
Cinergy Corporation
139 East Fourth Street
Cincinnati, OH 45202

Dear Peggy:

The Valuation and Rate Division of Gannett Fleming, Inc. was retained by Cinergy Corp. to perform a study that would result in a determination of the portion of Account 108, Accumulated Provision for Depreciation, that relates to cost of removal as of December 31, 2002. The results of the study are presented in the attached tabulations. In our opinion, the amounts set forth on the attachments provide a reasonable estimate of the net amount of the historical accumulated accruals and charges related to cost of removal. The remainder of this letter provides background on this issue and the methods that we used to estimate the portion of accumulated depreciation related to cost of removal.

Cinergy Corp. has for many years provided for and charged the cost of removing plant in service to Account 108, Accumulated Provision for Depreciation. Such entries were in accordance with both the Uniform System of Accounts as promulgated by the Federal Energy Regulatory Commission and Generally Accepted Accounting Principles (GAAP) as defined by the Financial Accounting Standards Board (FASB). With the issuance of FAS 143, Accounting for Asset Retirement Obligations (ARO), the FASB has changed GAAP for "legal obligations associated with the retirement of long-lived assets..." FAS 143 requires that the liability for the ARO be recognized at fair value when it is incurred and that asset retirement costs be capitalized as part of the asset. The amount to be reported as the cumulative effect of implementing this financial standard is the difference between the amounts previously recognized, i.e., the cost of removal entries recorded to Account 108, and the net amount to be recognized pursuant to the statement.

There are two alternatives for the determination of the portion of the Accumulated Provision for Depreciation that relates to costs of removal and the accruals for such costs. The first alternative is the identification of the portion of historical accruals that represented accruals for cost of removal and the historical costs of removal charged to accumulated depreciation. This approach is neither practical nor feasible. The time required to research such entries over a period of at least 60 years would exceed the time limits of implementation. Further, it is questionable if the records required for such a determination could be located, if they exist at this point.

Gannett Fleming

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Ms. Peggy Laub Cincinnati, OH 45202

-2-

April 30, 2003

The second alternative is to estimate the net amount of these entries using two calculations of the theoretical accumulated depreciation, one that includes and one that excludes a factor for cost of removal. The theoretical accumulated depreciation is also referred to as the theoretical reserve or the calculated accrued depreciation. The theoretical calculation is used regularly to measure the adequacy of the book accumulated depreciation. Although it represents the portion of service value (original cost less net salvage) that will not be recovered through future depreciation expense if the current estimates of service life and net salvage are used for the remaining life of the plant in service (the prospective view), it also can be considered as a measure of the accumulation of historical entries of accruals, retirements, cost of removal and gross salvage (the retrospective view). This is particularly true when the overall history is the primary basis for the estimates of service life and net salvage. By calculating the theoretical reserve with and without an adjustment for cost of removal, the ratio of the difference between these two calculations to the calculation with cost of removal can be applied to the actual book amount as an estimate of the portion of the accumulated depreciation that relates to cost of removal entries.

However, when there has been a trend in the historical data such as the ever increasing levels of cost of removal as a percent of the original cost retired, the results of applying the ratio developed from the theoretical accumulated depreciation calculations described above require adjustment. That is, the use of the forecasted cost of removal percent that is used in depreciation studies overstates the level of historical entries that occurred when cost of removal was not as great. The adjustment in this case is the deduction of identifiable cost of removal charges to the accumulated depreciation account.

We believe that the result of the calculation described above including the adjustment for actual cost of removal entries provides a reasonable estimate of the portion of Account 108, Accumulated Provision for Depreciation, that relates to cost of removal.

Very truly yours,

GANNETT FLEMING, INC.

JOHN J. SPANOS

Vice President

Valuation and Rate Division

JJS:km

Attachments

KyPSC Case No. 2006-00172 Attachment AG-DR-02-033(b) Page 3 of 16

PSI EMERGY, INC. PERCENTAGE OF BOOK RESERVE ASSOCIATED WITH COST OF REMOVAL AND GROSS SALVAGE AS OF DECEMBER \$1, 2002

į	ACCOUNT ,	SURVIVOR CURVE	ORIGINAL COST	BOOK RESERVE	COST OF REMOVAL PERCENT	COST OF	GROSS SALVAGE PERCENT	GROSS SALVAGE
;	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i.	STEAM PRODUCTION PLANT							
	WIGHTS OF WAY STRUCTURES AND IMPROVEMENTS	NONDEPRECIABLE	9,191,766.04					•
Ì	GRESON LINITS ALL OTHER UNITS	100-R2-5 100-R2-5	114,413,940,35 289,164,926.01	49,443,097 199,321,455	(35) (35)	8,35 8,9 09 34, 333,66 3	0	0
	TOTAL ACCOUNT 311		403,578,866,36	248,764,563		42,693,772	•	0
3120	BOILER PLANT GIBSON INIT 6	50-80.5	187.548.738.49	109,104,708	(32)	9.079.654	2 •	(854,263)
	ALL OTHER UNITS	50-\$0.5	1,276,961,034.51	572,048,034	(32)	69,408,152	2	(4,220,793)
1	TOTAL ACCOUNT 312		1,464,609,771.00	681,150,742		76, 487,8 08		(5,075,056)
3121: 3140:	BOILER PLANT - COAL CARS TURBOGENERATOR UNITS	30-R3	9,295,282	3,739,454	(30)	509,496	5	(104,705)
;	GIBSON UNIT 5 ALL OTHER UNITS	65-S1 * 65-S1 *	29,704,639,65 289,495,501,63	15,645,221 183,483,503	(34) (34)	2,258,169 31,313,223	4	(227,547) (3,832,429)
	TOTAL ACCOUNT 314	_	319,200,441.48	209,128,724		33,571,392		(4,080,075)
3150	ACCESSORY ELECTRIC EQUIPMENT	<i></i>			***	e alba milin		tere with
	ALL OTHER UNITS	65-R2 55-R2	21,357,167.41 95,373,842.85	18,690,822 61,915,350	(12) (12)	1,171,579 3,824,533	2 2	(212,426) (587,517)
	TOTAL ACCOUNT 316		118,741,110.26	78,605,972		4,996,112		(789.943)
3160	ACCESSORY ELECTRIC EQUIPMENT	40-80	20,371,407.38	8,514,424	(8)	405,334	3	(170,228)
	ALL OTHER UNITS	40-60	77,504,068,47	28,441,177	(8)	781,665	3	(369,605)
	TOTAL ACCOUNT 316	_	97,875,475.85	34,955,601		1,187,000		(539,493)
	TOTAL STEAM PRODUCTION PLANT		2,420,492,712.88	1,258,345,058		161,424,578		(10,579,6/3)
3310.	HYDRO PLANT STRUCTURES AND IMPROVEMENTS	SOUARE *	3,638,309,65	1,815,279	(20)	289.304	0	0
3320	RESERVOIRS, DAMS AND WATERWAYS	SQUARE *	12,230,828,27	8,508,04 9	(20)	1,351,978	ő	ő
3380	WATER WHEELS, TURBINES AND GENERATORS	70-R2.5	7,628,475,77	4,324,402	(10)	357,376	0	0
3340 : 3360	MCCESSORY ELECTRIC EQUIPMENT MISCELLANEOUS POWER PLANT EQUIPMENT	55-R3 * 50-R2.5 * _	665,259,45 981,293,21	482,287 175,314	0 0	<u> </u>	0 0	<u>0</u>
	TOTAL HYDRO PLANT		25,122,168.35	15,305,331		1,9 98,658		٥

PSI ENERGY, INC. PERCENTAGE OF BOOK RESERVE ASSOCIATED WITH COST OF REMOVAL AND GROSS SALVAGE

	, ACCOUNT	SURVIVOR CURVE	ORIGINAL COST	BOOK REMERYZ	COST OF REMOVAL PERCENT	COST OF REMOVAL	GROSS SALVAGE PERCENT	GROSS SALVAGE
	(1)	(2)	(9)	(4)	(5)	(6)	m	(8)
		1-7	••					
	<u> </u>							
3404	GREER PRODUCTION PLANT UND AND LAND RIGHTS	NOMEN PRECIABLE						
3410	MATEURIA AND SAPROVEMENTS	SOLURE "	362,541.34 11.806.881.83	2.967.933	rets.	139,729	o	D
3420	THE HOLDERS PRODUCERS AND ACCESSORIES	SOURCE	3,118,810,13	759.777	(\$) (6)	33,119	ě	v
3430	MALE MOVERS	62-82.5	130,007,069,26	43,320,470	(18)	5,879,484	ž	(1, 350, 179)
3431	MANUE MOVERS - DYNERGY	52-R2.5	13,134,250,34	898,018	(15)	62,411	ě	(31,137)
3440	CONTRATORS			17,729,239	(15)	64, 6 31		(31,731)
3442	EMERATORS - DYNERGY	44 Rt	47,442,410,77				Å	u u
3460			13,134,251,00	615,017			ů	a
3480	ARCEMORY BLISCTING SQUIPMENT RECELLANEOUS POWER PLANT SQUIPMENT	45-81.6	18,600,037.00	4,871,778	Đ		0	g .
3-40	INCELLAREOUS FOREST PLANT BUDINENT	40-11,5	1,918,828,72	291,031	٥		•	<u> </u>
	TETAL OTHER PRODUCTION PLANT		239,200,500,05	71,320,381		6,014,723		(1,917,316)
						4,013,122		(1,011,210)
	MANAGERSON PLANT							
3300	SAND AND LAND NIGHTS	NOND EPRECIABLE	2,652,361,95					
3501	MINTS OF WAY	75-R4	30.215.370.24	13,414,526	٥	0	D	0
3520	MALICTURES AND MIPROVEMENTS	75-83	14.419.446.72	5,064,008	ō	ō	D	
3630	ATION EQUIPMENT	60-R2	324,103,485,54	111,401,508	(17)	15,440,468	7	(8,394,289)
3540	THERE'S AND POSTURES	70-RZ.6	70,068,209.24	45,841,778	(14)	5.514.237	4	(1,600,504)
3560	AND FIXTURES	56-60	118,027,581,49	53,742,0a6	(71)	19,649,052	11	(3,010,300)
3560	MANUSTAD CONDUCTORS AND DEVICES	60-R2	140,648,167,79	63,446,988	(50)	22,925,694	18	(6,614,658)
3570	HERBROUND CONDUIT	65-R3	1,314,297,03	18,351	(36)	2,129	10	{1,010}
3560	UNDERGROUNG CONDUCTORS AND DEVICES	50-80	53,110.46	28,632			Ô	(,,,,,,,
					•		· ·	
	TÜTAL TRAHBINDIICH PLANT		706,822,486,49	202,987,263		49,001,404		(17,424,759)
	.k:							
	INTERNATION PLANT							
3600	MAND LAND RIGHTS	NONDEPRECABLE	6,652,656.66					
3801	HITS OF WAY	70-R3	1,040,237.34	742,289	0	a	0	Ĺ
3610	MUCTURES AND IMPROVEMENTS	BO-R1.5	10,4 32,554.2 5	1,852,526	٥	٥	0	G
3020	ATTON EQUIPMENT	50-RQ.5	270,965,811.23	83,824,687	(22)	13,349,067	8	(4,798,209)
3640	MUSS, TOWERS AND FORTURES	43-F0.5	280,298,784.37	118,241,983	(67)	29,746,670	7	(3,675,134)
2050	THE PLAN CONDUCTORS AND DEVICES	50-P0.5	160,463,897,18	51,266,266	(84)	12,093,097		(1,637,114)
3050	MENTAROLING CONDUCT	65-FJ	7,266,963.15	1,922,305	(27)	389,761	2	(28, 713)
2670	MENUROUND CONDUCTORS AND DEVICES	66-R2	256,647,029,47	51,490,005	(26)	8,105,621	1	(345,373)
3660	HIRE TRANSFORMERS	35-fts	319,003,302,62	142,374,849	(16)	14,151,287	6	(6,023,717) .
3691	THE TYCES - UNDERGROUND	40-R1.5	139,800,937,45	57,634,651	(31)	8,077,165	1	(118,645)
5002	WENCES - CVERNISAD	35-R1	39,136,475.60	27,500,570	(#7)	8,552,815	7	(738,614)
3700	ANTENA .	32-R2	124,447,115.34	52,981,423	(10)	9,673,280	10	(3,771,157)
3710	METALLATIONS ON CUSTOMER PREMISES	14-L0	22,472,380,66	9,233,405	(13)	95,479	8	(121,814)
3730	STREET LIGHTING & SIGNAL SYSTEM	24-R1 _	27,261,361,38	13,186,784	(23)	1,055,742	3 .	(253,513)
	THTAL DISTRIBUTION PLANT	_	1,656,611,606.94	614,788,620		100,324,304		(21,810,803)

309-020598

PRI ENINGY, INC. ERCENTAGE OF BOOK RETERVE ASSOCIATED WITH COST OF REMOVAL AND GROSS SALVAGE AS OF DECEMBER 31, 2002

	ACCOUNT (1)	ELRYAYOR CURVE (2)	ORIGONAL COST (3)	BOOK RESERVE (4)	COST OF REMOVAL PERCENT (5)	COST OF REMOVAL	GROSS SALVAGE FERCENT	GROSS SALVAGE (F)
200	COMMAND LAND RIGHTS	NONDEFFECIABLE	• 2,500,385.91					
3	STRUCTURES AND SUPROVEMENTS - MAJOR STRUCTURES AND SUPROVEMENTS - MINOR	60-R1 * 40-R3	75,588,119,59 14,544,330.67	27,770,685 4,648,551	(5) (10)	387,274 202,534	5 5	(599,254) (92,173)
j.	TOTAL ACCOUNT 1000		90,120,450.45	32,420,448		808,898		(691,457)
*********	ETRICTURES AND SUPPOVEMENTS - AMORTIZED OFFICE PURPETURE AND EQUIPMENT - RIPO. SYSTEM TRALERS STORES EQUIPMENT TOCILS, SHOP AND GARAGE EQUIPMENT LABORATORY SOLUPMENT POWER OPERATED SOLUPMENT OFFICE OPERATED SOLUPMENT	SCHARE * 20-80 5-82 20-1.5 20-50 22-80 20-80	964,374,35 12,208,307,00 3,046,995,72 1,466,082,67 830,081,87 6,070,949,42 8,668,712,38 1,086,166,24	873,787 7,195,951 254,860 814,090 436,978 1,665,444 1,229,370 252,280	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	0 0 0	0 0 (51,162) 0 0 0
200	KISCELANEOUS EQUIPMENT	18-1.2 15-80	44,695,441.14 4,154,168.40	20,425,319 2,018,880	ő	0	0	
;	TOTAL GENERAL PLANT		175,669,143,90	67,5H,223		\$13,003		[742,036]
	TOTAL ELECTRIC PLANT		5,230,111,14L71	2.243,200,254		334,059,575		(52,675.190)

2(1) 74,587,370 + 275,288 step roughsmers 79,862,658 cost of removal od. 121,2002 for Cogie contration.

						20 79,58	31,310	
23	••						15,288	ster you
8.2						-0.00	2 1.66	costofrem
ittachment AG-DR-02-033(b) Page 6 of 16		OK RESERVE	LECTRIC COMPANY - CC UBOCIATED WITH COST AS OF DECEMBER 31, 20	COF REMOVAL AND OR	D SS \$A LVA G E	74,64	4070	12/34/2002 F
bment/	ACCOUNT .	BUTCHVOR CURVE	ORIGINAL COST	BOOK RESERVE	COST OF REMOVAL PERCENT	COST OF REMOVAL	GROSS BALVAGE PERCENT	GROSS SALVAGE
ă	(1)	(1)	(3)	(4)	(8)	(a)	(7)	(8)
₹	ECOMMON PLANT							
1710	STRUCTURES AND IMPROVEMENTS - MAJOR	100-R1	87,291,484.09	19,273,638	a	. 0	٥	o
1710	STRUCTURES AND IMPROVEMENTS - MINOR	40-R3	3,915,435,25	3,703,724	(5)	176,368	Ö	
	TOTAL ACCOUNT 1710	•	91,207,869.34	22,977,382		178,345		٥
1720	OFFICE FURNITURE AND EQUIPMENT	20-30	17,292,008.65	7,401,963	6	Đ	o	a
1721	OFFICE FURNITURE AND EQUIPMENT - EDP EQUIP.	3-80	242,220,24	212,843	ŏ	ō	ā	
1733	TRALERS	2142	270,880.29	17,257	ŏ	Ď	20	(19,314)
1740		20-50	1,002,013.29	685,863	٥	0	0	a .
1780	LABORATORY AND TEST EQUIPMENT	13-60	16,561,34	10,561	0	o o	٥	O.
1770	TOOLS, SHOP AND GARAGE EQUIPMENT	28-80	1,610,195,65	457,338	0	Q	0	0
1780	COMMUNICATION EQUIPMENT	23-81.6	7,739,237.78	2,897,822	a	0	٥	0
1760	MISCELLANEOUS EQUIPMENT	15-50	66,200.29	58,360	0		٥	
	- TOTAL COMMON PLANT		118,934,397.07	34,727,489		178,368		(19,314)
	STEAM PRODUCTION PLANT							
3010	STRUCTURES AND IMPROVEMENTS - ZIMMER	100-52.5	304,986,562.69	97,295,618	(3)	2,659,969	2	(1,920,646)
3020	DOKER PLANT - ZHAMER	55-80.6	582,556,469,17	182,723,232	(1)	1,509,141	٥	. 0
3040		65-R2.5	175,131,560.25	59,847,585	(4)	2,370,201	3	(1,777,651)
3060	ACCESSORY BLECTRIC EQUIPMENT - ZIMMER	55-R2.5 *	158,468,860,19	55,090,915	(1)	545,455	0	0
3080	MICHLANGOUS POWER PLANT - ZIMMER	75-R1	28,425,201.48	7,374,267	(2)	148,104	1	(73,052
3110	STRUCTURES AND IMPROVEMENTS	100-R2-5	185,672,009.10	135,944,376	(5)	6, 582,86 4	1	[1,316,773
3120	BOILER PLANT BOILER PLANT - BCRUBSER	55-80.5	9:0,083,373,76	550,547,556	(8)	41,227,215	٥	0
3122	BOILER PLANT - BOILEBER	11-52	?4,046,066.56	927,492	(5)	44,178	٥	0
3120	BOLER PLANT - NETROPIT PRECIPITATORS	56-60	43,384,973.50	44,719,068	(10)	4,065,373	0	0
3130	BOLER FLANT - HENTLICKY	55 80.5	1,449,674.54	959,703	(6)	71,830	0	0
3140	PURBOGEHERATION UNITS	66-R1.5	312,841,148.24	187,314,122	(r)	12,487,600	2	(3,567,868)
3150	ADDRESORY BLECTING EQUIPMENT	65-R2.6	67,735,730.20	60,670,540	(5)	3,174,790	0	0
3160	MISCELLANEOUS POWER PLANT	78-R1 *	40,562,680,44	13,865,692	(5)	686,620	1	(133,324)
	TOTAL STEAM PRODUCTION PLANT		2,905,87 6,389.2 9	1,410,314,254		76,052,546		(8,795,334)
	FOTHER PRODUCTION PLANT							
3310	FIRUCTURES AND IMPROVIDUENTS	SQUARE .	2,042,784.44	1,753,976	(5)	63,523	q	٥
3310	INTRUCTURES AND IMPROVIEWENTS - WOODSDALE	SCHARE	33,725,712.31	10,225,771	(15)	2,136,405	a	
	FOTAL ACCOUNT 3210		36,768,578.75	17,979,747		1.199,925		0
3330	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	SQUARE '	2,757,220,53	2,890,225	(5)	137,630	0	٥٠
3320	PLBLE HOLDERS, PRODUCERS AND ACCESSORIES - WOCCSDA	SOURE '	15,484,613,79	6,850,570	(15)	1,167,486	٥	
	TOTAL ACCOUNT 3320		18,241,633,62	11,840,801		1,305,096		0
3330	PRIME MOVERS	SQUARE '	28,789,869,51	3,769,683	ā	• 0	٥	0
3340	IBBNERATORE	70-R25 *	46,065,171,31	38,973,606	e	0	a	0
9340	BIBNERATORS - WOODSDALE	70-R2-5	186,773,624,61	73,740,651	. 0		ā	0
	-YOTAL ACCOUNT 3340		210,688,794,12	113,714,357		0		٥

09603-020600

Cinchinati das a electric company - common and electric Percentage of Book reserve associated with cost of removal and gross salvage as of december 31, 2002

	ACCOUNT (f)	SURVIVOR . CURVE	ORIGINAL COST (3)	BOOK RESERVE (4)	DEART OF REMOVAL PERCENT (8)	DOST OF REMOVAL (8)	GROSS BALVAGE PERCENT . (7)	GROSS SALVAGE (F)
*	ACCESSORY ELECTRIC EQUIPMENT - WOODSDALE	55-80.5 55-80.5	2,519,634,36 16,611,503,05	2,220,402 6,453,281	0	. D	0	<u>0</u>
	TOTAL ACCOUNT \$350		19,431,337.41	10,862,863		0		٥
酃	MISCELLANGOUS POWER PLANT EQUIPMENT MISCELLANGOUS POWER PLANT EQUIPMENT - WOODSDALE	30-83 ·	6,869,329.75 3,712,819.59	1,429,748 1,747,973	0	<u>0</u>	0	<u> </u>
	TOTAL ACCOUNT \$360		10,582,249,34	3,177,119		σ		O
	TOTAL OTHER PRODUCTION PLANT		323,882,684,95	161,188,390		J 3,505,024		٥
344	TRANSMISSION PLANT RIGHTS OF WAY STRUCTURES AND IMPROVEMENTS	75-R4 76-R3	23,019,368.05 8,263,119,39	3,504,183 3,376,482	g (12)	0 368,340	0 2	0 (0EU,18)
噩	STATION ECHPMENT TOWERS AND POTURES POLES AND PATURES OVERHEAD CONDUCTORS AND DEVICES	55-R1 70-R3 46-R1.5 83-R2	250,000,619.76 37,410,240,50 50,711,030.56 77,093.205.35	89,422,960 26,894,723 20,218,089 41,558,568	(3) (725) (30) (15)	2,082,719 5,603,087 6,739,895	3 5 40 30	(2,082,719) (1,120,613) (6,885,242)
#	UNDERGROUND CONDUCTORS AND DEVICES	70-R3 48-R3	4,739,398.00 4,389,012.54	2,527,944 1,611,111	(1)	7,338,806 0 17,901	0 11	(14,677,612) 0 (195,514)
3-190	OTHER EQUIPMENT - GSU EQUIPMENT TOTAL TRANSMISSION PLANT	40-R3	0,00 458,692,107,95	165,948,048	c	22,150,529	o	(27,125,010)
4.	DISTRIBUTION PLANT							(==,==,
	PROMITS OF WAT STRUCTURES AND IMPROVEMENTS STATION EQUIPMENT FOLES, TOWNERS AND PIXTURES OVERHEAD COMBUSTORS AND DEVICES UNDERGROUND COMBUST UNDERGROUND COMBUST	75-R4 35-R1,5 35-80,5 48-R0,6 50-R0,5 45-R0	24,888,442,69 4,922,613,00 185,108,183,83 192,658,763,82 240,368,760,62 81,624,046,00	(19,401) 3,278,529 69,848,517 79,515,741 71,925,482 20,441,563	0 (10) (8) (31) (13) (40)	0 299,048 5,230,935 22,405,982 8,905,080 5,840,444	0 0 3 21 8 0	9 0 (1,999,100) (15,190,278) (5,480,(97)
	UNDERGROUND CONDUCTORS AND DEVICES LINE TRANSFORMERS LINE TRANSFORMERS - CUSTOMER SERVICES - UNDERGROUND	35-R1 35-R1 40-01 60-R1.5	174,987,821,80 258,179,748,04 4,722,718,81 2,184,510,82	41,613,561 95,162,669 1,603,717 1,602,263	(10) (12) (2) (30)	3,963,195 (8,480,883) 35,638 339,718	5 2 12 15	(1,961,5±8) (23,256,6±0) (213,6±9) (189,6±9)
77	SERVICES - CHÉPHEAD METERS LEARED PROPERTY ON CUSTOMER PREMISES STREET LIGHT - CHEPHEAD	48-50 28-R1,5 22-L2 27-L0,5	45,040,555,99 71,110,722,06 102,502,52 8,961,884,62	27,748,139 18,867,665 (108,657) 8,578,660	(0) (0) (0) (14)	11,271,889 0 0 1,143,849	5 20 0 9	(887,067) (4,721,446) 0 (735,332)
***	STREET LIGHT - BOULEVARD STREET LIGHT - CUSTOMER POLES	37-R0.5 28-01	12,000,112.10 7,047,279.05	3,049,826 3,370,073	(5) (16)	152,481 490,192	5 6	(152,481) (183,822)
	TAAL9 NORTHERD LATOT		1,324,382,510,49	446,338,465		51,719,728		(64,962,199)
37	GENERAL PLANT STALCTURES AND IMPROVEMENTS OFFICE FURNITURE AND EQUIPMENT - EDP EQUIP.	100-R1 * 26-8Q 5-8Q	14,4 66, 375,20 7 22,3 65,74 518,735,39	7,803,000 371,418 53,925	(1) Ø 0	78,267 0 0	<i>0</i> 0	0 0
379	TRALERS	21-1.2	2,157,318.27	556,786	0	0	25	(185, 0 ±5)

Cencinnations & electric company - common and electric Percentage of book reference absociation with cost of removal and gross ealuage As of december 31, 2002

	ACCOUNT (1)	SURVIVOR CURVE (2)	COST (3)	BOOK RESERVE (4)	COST OF REMOVAL PERCENT (3)	COST OF REMOVAL	CIROSS SALVAGE PERCENT (7)	GROSS SALVAGE (3)
	STORES EQUIPMENT	20-8Q	42,620,06	34,800	٥	٥	۵	0
3760	LABORATORY AND THEFT EQUIPMENT	15-50	3,702,649,75	1,069,365	D	0	Ø	0
3770	TOOLS, SHOP AND GARAGE EQUIPMENT	25-80	7,750,265.85	2,215,895	۵	0	0	0
3780	COMMUNICATION EQUIPMENT	23-81.5	1,573,026,72	549,781	0	٥	0	Ď
3790	MINICELLANEOUS SQUIPMENT	15-80	44.711.57	22,384	Þ	0	٥	
	YOTAL GENERAL PLANT		31,175,268.55	12.779,351		78,257		(\$85, 49 5)
	TOTAL RECIPIC PLANT	•	5,162,724,364,30	2,254,290,007		153,712,262		(91,077,952)

* Curve shown is lession survivor ourse. Each facility in the account is sentenced an includes all probable refraement year.

LAWRENCEBURG GAS COMPANY

PERCENTAGE OF BOOK RESERVE ASSOCIATED WITH COST OF REMOVAL AND GROSS SALVAGE AS OF DECEMBER 31, 2012

	Associant (1)	Eurotear Curve	Original Cost (3)	Book Reserve (4)	Coat of Removed Percent (8)	Cont of Removal	Gress Salvage Percent (7)	Gross Salvage (8)
:					•			
12741	DISTRIBUTION PLANT Rights of Way - General		117,365,60	17.325	D	a	٥	0
2730	Structures and Improvements - General		107,355.50	27,490	(10)	2.499	ŏ	ŏ
	SUCCESSION AND ENGINEERS - SECOND		101,316,40	21,440	(10)	2,499	•	٠
1	MAINS							
2781	Cost ifor, Copper and All Valves		38,371,76	18,908	(30)	4,597	5 '	(750)
2792	Otași		6,748,244.39	2,999,909	(00)	503,985	š	(888,985)
2763	Piantic		3,701,843,78	455,503	(30)	78,525	5 .	[15,058]
	Total Mains		12,450,469.91	3,474,318		585,047	·	(105,812)
liz7ed			225 445 55	444.00	tent	25.581	٥	_
2781	M & R - Gen-Bystem - Excl, Elect. Equip. M & R - Gen-Bystem - Elect. Equip.		680,369,30 168,531,54	281, 387 99 ,902	(10) (10)	25,581 R,082	ö	0
270	Measuring and Regulating - Gen-Clai		64.238.03	29,022	(79)	13,104	å.	(683)
2782 2790	Measuring and Regulating - City Gate		64,680,47	13,508	(10)	1,228	7	(000)
(- 1,000111		1,-7	-,	-	•
•	SERVICES							
į 26 01	Cest Hon, Copper and All Valves		6,522.97	6,7 6 B	(31)	1,619	1	(52)
2802	Steel		947,388.78	472,771	(31)	78,917	1	(<u>52)</u> (2,506)
12803	Plantic		3,105,198.49	988,083	(31)	189,643	3	(5,132)
•	Total Services		4,059,080.24	1,467,622		250,179		(7,690)
(b2810	Meters		798,199,01	174.578	ß	٥	10	(#A #A#)
12620	Meter Installations		313,918.33	181,775	(20)	30,296	Ö	(B0E,91)
2000	House Resident		394.194.73	78.265	(20)	0	25	(28,088)
2240	House Regulator Installations		254,923,61	34,949	ŏ	ŏ	10	(3,683)
2000	Industrial Mass & Reg - 8ts, Equip.		93,750,71	63,931	(12)	6,974	2	(1,162)
3051	Industriel Most & Reg - Sta. Eq Comm.		13,732.05	7,214_	(10)	656	ō	(,,,,,,,,,,
	Total Distribution Plant		19,594,823.63	5,951,292	•	924,645		(154,626)
	GENERAL PLANT				•			
12910	Office Purniture and Equipment		7,998.19	2,258	0	0	0	0
2021	Trailors		3,185.75	2,398	Ō	0	0	0
229-0	Tools, Shop and Garage Equipment		129,048.67	72,415	0	0	0	q
2000	Power Operated Equipment		24,202,90	18,320	0	0	0	0
2970	Communication Equipment		45,173.89	25,590	0		o	0
	Total General Plant		209,585.40	120,979		0		0
	TOTAL GAS PLANT		19,804,409.03	8,072,272		924,648		(154.696)

CINCINNATI GAS & ELECTRIC COMPANY - GAS

PERCENTAGE OF BOOK RESERVE ASSOCIATED WITH COST OF REMOVAL AND GROSS SALVAGE AS OF DECEMBER 31, 2002

	: Account	Survivor Curve	Original Cost	Book Reserve	Cost of Removal Percent	Cost of Removal	Gross Salvage Percent	Gross Salvage
	(1)	(2)	(3)	(4)	(5)	(6)		(8)
	MISODUCTION PLANT							
2041	Mights of Way	50-SQ	4,147.12	3,349	0	a	0	0
2050	Sirectures and improvements	50-R2.5	3,799,863,03	3,287,952	(10)	293,259	ō	Ö
2110	Basid Petroleum Ges Eguloment	45-R1	4.514.562.32	4,273,118	(n)	245,985	2 ·	(69,960)
2200	diner Equipment	14-L0.5	30,094,62	30,095	Ò	0	0	0
•	Total Production Plant		8,348,767.09	7,594.514		539,244		(69,960)
	ETRIBUTION PLANT							
2741	Makes of Way - General	75-R3	2.178.941.03	213,325	0	0	0	0
2750	Bractures and Improvements - General	47-\$0.5	813,742.92	422,192	(2)	5,595	2	(5,58 8)
	in a second		•					
2761	Cast Iron, Copper and All Valves	45-R2.5	20,659,551,10	19,704,936	(56)	6,175,119	6	(525,656)
2762	Disc i	60-R3	220,897,507,50	77,669,144	(58)	25,452,309	6	(2,319,144)
2763	Mestic	50-R3	142,379,020.33	17,598,173	(56)	5,388,595	6	(441,386)
2765	Manol - Feeder Lines	60-R3	55,030,300.86	22,578,287	(68)	<u>7,247,837</u>	6	(640,590)
	Total Mains		438,866,379.79	137,550.540		44,263,860		(3,926,776)
2780	## R - Gen-System - Excl. Elect. Equip.	33-R0.5	10,605,386.30	1,208,853	(8)	92,103	3	(34,539)
2761	## & R - Gen-System - Elect. Equip.	12-52	2,080,735.66	1,375.103	(8) (5)	65,481	0	· o
2782	instructing and Regulating - Gen-Dist	48-S0.5	3,158,844,66	1,442,896	(87)	422 ,978	2	(15,599)
2790	Measuring and Reigulating - City Gate	10-L0.5	263,231.94	137,255	0	0	0	G
	RVICES							
2801	Cast Iron, Copper and All Valves	35-R2	13,069,273.88	13,791,182	(27)	2,575,673	2	(116,157)
28 02	Steel	40-R1	17,963,694,20	8,211,317	(27)	1,538,980	2	(40,106)
2803	Plastic	42-R2	167,327,910.92	46,244,590	(27)	4,659,919	2	(300,716)
	Total Services		198,360,879.00	68,247,089		8 ,774, 572		(456,979)
2810	Materia	43-R2	31.815.068.89	7. 467.008	(3)	36,884	8	(173,180)
2820	distor installations	43-R3	19,763,909.28	6,599,369	(2)	105,630	2	(50,479)
2830	trause Regulators	48-R2	11,095,869.77	1,978,839	(4)	54,385	14	(198,644)
2840	House Regulator Installations	48-R2	8,552,830,62	1.984,520	ŏ	0	0	0
2850	taitustriai Meas & Reg - Sta, Equip.	30-R1	2,582,682,56	645,032	(12)	52,570	2	(4,914)
2851	lettustrial Meas & Rag - Sta. Eq Comm.	30-R1	419,375.31	214,363	(10)	19,488	ō	o o
					Vr	•		

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CINCINNATI GAS & ELECTRIC COMPANY - GAS

PERCENTAGE OF BOOK RESERVE ASSOCIATED WITH COST OF REMOVAL AND GROSS SALVAGE AS OF DECEMBER 31, 2002

	Account (1)	Survivor Curve (2)	Original Cost (3)	Book Reserve (4)	Cost of Removal Percent (5)	Cost of Removal (6)	Gross Salvage Paccent (7)	Gross Salvage (8)
2870	. Other Equipment	25-R3	156,572.68	12,287	0	0	D	0
2871	Other Equipment - Street Lighting	36-R1	785,822.20	339,473	(23)	65,0 66	3	(6,437)
4	Total Distribution Plant		731,460,270,70	229,868,144		53,958,612		(4,875,185)
,,	GENERAL PLANT							
2900	Structures and improvements	25-61	274,744,76	179,634	0	0	0	0
2910	Office Furniture and Equipment	20-5Q	1,234,182.44	315,1 19	0	0	o	0
2911	Office Furniture and Equipment - Edp Eq.	5-6Q	141,147,15	52,77 2	0	0	0	Ď
2930	Transportation Equipment - Autos	10-R3	1,482, 725.56	1,481,978	0	٥	10	(1 64 ,6:34)
2921	Trailors	12-R2-5	517 ,965.04	178,498	0	0	25	(45,640)
2940 /,	Tools, Strop and Garage Equipment	25-6Q	5,884,912.19	2,141,481	0	0	0	0
2950	Laboratory and Test Equipment	15-8Q	33 2,763.49	106,177	0	0	0	9
2960	Power Operated Equipment	11-R2-5	554,061.07	382,206	0	0	35	(142,723)
2970	Communication Equipment	13-82-5	118,431,31	17,981	0	0	0	0
	Total General Plant		10,530,933.01	4,855,844		0		(353.137)
	TOTAL GAS PLANT		750,359,970,80	242,315,502		54,497,856		(5,298,332)

UNION LIGHT, HEAT AND POWER COMPANY - GAS

PERCENTAGE OF BOOK RESERVE ASSOCIATED WITH COST OF REMOVAL AND GROSS SALVAGE AS OF DECEMBER 31, 2002

	Account (1)	Survivos Curve (2)	Original Cost (3)	Book Reserve	Coat of Removal Percent (5)	Cost of Removal (6)	Gross Salvage Percent (7)	Gross Salvage (8)
	PRODUCTION PLANT							
شہ	Rights of Way				_	_	_	_
23 1 23 1 23 0		50-8℃	24,438.55	24,439	0	0	٥	0
27	Structures and Improvements	45-R3	1,413,005.63	1,368,602	(10)	124,418	0 .	0
2240	Liquid Petroleum Gas Equipment	35-81,5	2,821,288.88	1,796,327	(8)	96,822	1	(17,108)
	Total Production Plant		4,258,733.06	3,169,368		221,240		(17,108)
ì.	DISTRIBUTION PLANT							
2503	Rights of Way - General	65-R4	1.020,158,20	418,183	0	٥	0	0
25	Rights of Way - Feeder Lines	65-R4	8,228,92	0	٥	ò	ò	ò
255 245 245 245 245 245	Structures and Improvements - General	45-R3 ·	126,984,32	117,419	(10)	10,674	ō	ā
2	M & R - Gen-System - Elect, Equip.	15-32.5	371,004,91	321,924	(6)	18.396	1	(3,065)
2.22	M & R - Gen-System - Excl. Elect. Equip.	35-R1	2,589,856.68	1,427,292	ίć	29,881	2	(7,193)
233	Measuring and Regulating - Gen-Dist	50-80.5	590,582,75	465,730	(76)	1 56,3 40	3	(3,880)
250	Industrial Meas & Reg - Sta. Equip,	25-R2	413,128,38	181,705	(13)	9,961	3	(2,609)
255	Industrial Meas & Reg - Sta, Eq Comm.	25-R2	41,727.01	22,001	(12)	2,400	2	(400)
;	MAINS				•			
27	Cast Iron, Copper and All Valves	41-R2.5	2,810,050,71	2,454,656	(27)	488,308	7	(124,191)
25	Steel	50-R2	63,868,978,82	21,994,316	(27)	3,233,758	7	(627,185)
250	Plastic	50-R2.5	47,448,543,04	4,948,413	(27)	984,186	7	(196,596)
250 250 250 250 250	Steel - Feeder Lines	50-R2	17,684,480.55	9,225,087	(27)	1,818,176	7	(378,879)
·	Total Mains		131,83 2,053. 12	38,622,452		6,524,430		(1,326,651)
:	SERVICES							
25	Cast Iron, Copper and Valvas	33-R0.5	2,854,189.83	3,427,462	(36)	621,380	6	(134,079)
25	Steel	35-R1	3,257,332.38	2,334,299	(36)	532,681	6	(88,586)
250	Plastic	45-R1	45,135,701.15	17,171,280	(38)	3,298,681	. 6	(758,443)
	Total Services		52,248,223.36	22,933,081		4,560,942		(979,208)

UNION LIGHT, HEAT AND POWER COMPANY - GAS

PERCENTAGE OF BOOK RESERVE ASSOCIATED WITH COST OF REMOVAL AND GROSS SALVAGE AS OF DECEMBER 31, 2002

}	Account	Surviver Curve	Original Cost	Book Reserve	Cost of Removal Percent	Cost of Removal	Gross Salvage Percent	Gross Salvage
ľ	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
-	Motors	34-R3	9.217.400.73	2,005,031	(2)	29,085	17	(183,387)
2002	Meter installations	34-R3	5,926,170,34	1,126,407	Ö	0	0	0
203	House Regulators	39-R1.5	2,490,931,88	412,238	(3)	10,320	33	(132,237)
2005	House Regulator Installations	39-R1.5	1.752,691,24	364,355	(1)	2,943	1	(1,718)
2830	Other Equipment - Street Lighting	30-52.5	30,411,24	5,758	ò	0	ò	D
2003 2005 2005 2006 2000 2000	Other Equipment	20-R2	88,638,93	22,975	D	0	0	. 0
	Total Distribution Plant		208,746,198.21	68,44 8,829		11,355,372		(2,640,540)
	GENERAL PLANT					·		
#20 #31 #32 #33	Office Furniture and Equipment	20-SQ	21,881.24	11,069	0	Ò	0	0
31	Autos and Trucks	10-R2.5	111,957.85	112,173	0	O	0	Ó
⋣ 32	Power Operated Equipment	12-R3	74,870.59	74,871	Ď	0	0	Ó
≱ 33	Trailers	15-8Q	98,157,81	49,414	0	0	0	ő
2 70	Tools, Shop and Garage Equipment	25-SQ	1,601,315,97	739.307	0	0	ō	ő
200	Miscelleneous Equipment	20-SQ	18,430.11	18,430	٠ ٥	0	Ô	0
	Total General Plant		2,124,593,57	1,005,264		0		. 0
•	Total Gas Plent		215,129,524.84	72,641,161		11,576,612		(2,657,657)

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HINDH & MINT, HEAT AND POWER COMPANY - COMMON AND ELECTRIC

PERCENTAGE OF BOOK RESERVE ASSOCIATED WITH OUST, OF REMOVAL AND GROSS, BALYAGE AS OF DECEMBER 31, 2542

-₹					****		****	
		SURVIVOR CURVE	ONORAL COST	800X Res erve	COST OF RICHOVAL PERCENT	COST OF REMOVAL	GROSE SALVAGE PERCENT	GROSS SALVAGE
	(1)	<u> </u>	(2)	(4)	(e)	(5)	(7)	(11)
	. Yi		• • •					
	CONSTRUCTION PLANT							
1710	STREETURES AND IMPROVEMENTS - MAJOR	100-R1 *	8,399,783.58	3,170,960	(2)	52,178	Ģ	0
1720	OFFICE PURNITURE AND INCUPATION	20-80	678,814.57	387,780	0	0	0	0
1721	OFFICE PURNITURE AND EQUIPMENT - EXP EQUIP.	5-8Q	12,011,20	12,460	٥	ġ.	0	D
1740	STORE EQUIPMENT	20-60	5,582.77	(24,080)	0	o o	o	0
1770 1780	TOOMS: SHOP AND GAPAGE SOUPMENT MINISTER AND GAPAGES SOUPMENT	25-80 18-80	160,067.28	77,500	Ģ	Ď	0	9
1/00	WANTED OF ECONOMIS	19-002	19,736,33	14,904	•		0	
	TOTAL COMMON PLANT		8,278,934,63	3,839,808		62,178		0
	ı: [-
	TRANSPORM PLANT							
5401	LANGE	HOHDEPRECIABLE	519,072.60					
3403	THOUGH DE WAY	78 -7 4	905, 570.0 5	418,483	0	0	Ð	0
3420	STREETURES AND SUPPLOYEMENTS	75-R3	463,576.61	397,274	(10)	36,156	0	٥
3430							_	
3480	STABBING FOCURES	55-R1 45-R1.5	7,827,122.49	3,116,080	<u>(2)</u>	93,483	3	(83,483)
3460	OVER AND CONDUCTORS AND DEVICES	48-R1.3 68-R2	4,352,217.25 3,604,019.59	2,598,636 1,992,891	(30) (15)	806,325 281,350	40 30	(192,942) (407,182)
		60-FIZ	3,000,018,38	1,002,001	(10)	251,350	30	(407,1HZ)
	TOTAL TRANSMISSION PLANT		17.862.278.28	8,523,243		1.017.274		(683,517)
	:		., (·,		,,0,2		(000)0117
	DISTRIBUTION PLANT							
3601	LANGE	NONDEPRECIABLE	458,392.67					
3509	RIP OF WAY	75-R4	4,459,507,36	1,957,877	0	0	0	0
3610	STREETHER AND IMPROVIDENTS	65-R1.0	202,428.84	194,920	(10)	17,720	O .	٥
3420		5 6-8 0.5	26,140,770.65	6,813,261	(8)	340,863	5	(340,883)
3540	POLICE TOWERS AND PATURES	44-70,5	38,834,263.61	14,498,400	(20)	2,571,538	15	(1, 607,2: 10)
3500	CHESTING GONDUCTORS AND DEVICES	50-R0.5	51,018,242.82	25,936,832	(44)	4,740,236	14	(2.262,38 5)
3860	THE BUOND CONDIT.	86-RS	12,438,002.87	2,0 25,945	(48)	455,846	5	(72,387)
3670 3681	LINE BROWNS CONDUCTORS AND DEVICES	85-R1	29,617,180.34	5,520,480	(33)	1,091,439	18	(696,726)
3500	UNITED WHITE CONTRACTOR - CLIET CHIER	35-R1	45,675,480.21	18,910,806 273,661	(g)	2,671,996	33	(5,299,947)
3000 3001	MATERIAL - UNCERGROUND	40-01 80-R1,5	273,640.52	131,334	(2)	5,781 36,774	7 10	(20,164)
3002	SERVICE - OVERHEAD	46-80	178,768,39 9,191,361,86	7,11 0,832	(36) (68)		10 6	(10,507)
3800	-OVERNIED	28-R1.5	13,543,327,56	2,794,449	(0)	1,416,09 5 32,678	16	(323,944)
3620	LIAMED PROPERTY ON CUSTOMER PREMISES	22-1.2	9,047,36	9,546	W.	32,010	ő	(436,592)
3691	STREET LIGHT - OVERHEAD	27-10.6	2.407.839.93	2.342.397	(15)	279,723	12	(242,042)
3533	STREET LIGHT - BOULEYARD	37-R0.5	2,352,113,08	945,478	(4)	42.021	14	(132,073)
3657	STREET LIGHT - CUSTOMER POLES	25-01	1,484,548.78	1,374,029	(30)	239.820	20	(187,387)
	· · · · · · · · · · · · · · · · · · ·		.,		• 4			1.1.7
	TOTAL DISTRIBUTION PLANT		216,598,733.20	99,681,786		13,842,519		(11,631,817)
								,

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N PLANT	UNION LIGHT, HEAT AND POWER COMPANY - COMMON A PERCENTAGE OF BOOK RESERVE ASSOCIATED WITH COST OF REMO AS OF DECEMBER 31, 2022 SURVINOR ORGANA BC CURVE COST REMO (3) (3) (3) (3) ENTS - MINOR 20-30 39, 189.75 20-30 48,575.69 21-02 103,942.19 22-51.5 24,462.78 N PLANT 22-51.5 264,220,510.38 103 N PLANT 103 103 103	UNION LIGHT, HEAT AND POWER COMPANY - COMMON AND ELECTRIC PERCENTAGE OF BOOK RESERVE ASSOCIATED WITH COST OF REMOVAL AND GROSS SALVAGE AS OF DECEMBER 31, 2002 BUNNIOR CURVE COST (3) ENTS - MINOR 20-50 21-12 21	•	ન ન		77 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6			SC Case hment A(
UNION LIGHT, HEAT AND POWER COMPANY - COMMON AND ELECTRE AS OF DECEMBER 31, 2002 SURVIVOR BUNYINOR CURVE COST AP. 121 AP. 23 AP	UNION LIGHT, HEAT AND POWER COMPANY - COMMON AND ELECTRIC ***********************************	ON LIGHT, HEAT AND POWER COMPANY - COMMON AND ELECTRIC *BOOK RESERVE ASSOCIATED WITH COST OF REMOVAL AND GROSS SALVAGE SURVANOR COST OF BURNANCR COST OF COST OF RESERVE COST OF RESERVE RESERVAL RESERVE RESERVE RESERVAL RESERVE RESERVAL RESERV	chrva ahown is interim survivor curve. Each fadility in the account	COMPAT EFFCTLIC VAND COMPAND BY DAYL	TOTALS, SHOP AND GAMMAGE EQUIPMENT COLOMINGCATION EQUIPMENT	BOAL PLANT LICTURES AND IMPROVEMENTS - MINOR CE PARNITURE AND EQUIPMENT	3	ACCOUNT	PERCENT	
ND POWER COMPANY - COMMON AND ELECTRE ASSOCIATED WITH COST OF REMOVAL AND GR ASSOCIATED WITH COST OF REMOVAL AND GR ASSOCIATED WITH COST RESERVE (3) 39,189,75 39,189,75 39,189,75 48,475,943,19 103,922,86 218,922,86 218,923,86 228,520,810,38 210,127,599 228,520,810,38 210,127,599	ND POWER COMPANY - COMMON AND ELECTRIC ASSOCIATED WITH COST OF REMOVAL AND GROSS SALVAGE AS OF DECEMBER 31, 2002 OCAT OF REMOVAL COST OF REMOVAL RESERVE REMOVAL (3) (4) (6) 39,189,75 194,09 (5) 48,475,943 19 179,837 0 84,462,78 199,837 0 84,462,78 199,837 0 264,520,610,38 103,127,599	COST OF REMOVAL (6) 781 0 0 0 0 14,922,750			25-80 25-80 25-81.5	20-90	9	SURVAVOR	Wae of Book Nesheve.	UNION LIGHT, HEAT A
BOOK RESERVE (4) 19,408 23,639 33,252 179,937 25,933 103,127,599	OMMON AND ELECTRIC OF REMOVAL AND GROSS SALVAGE BOOK RESERVE 19,408 19,408 19,408 10,1252 116,637 10,127,599 103,125,593 103,125,593 103,127,599	COST OF REMOVAL (6) 781 0 0 781 14,922,750	#	752,884.27 264,520,810.38	103,942,46 476,643.19 84,462,78	39,189,75 45,575,09	9	COST	ASSOCIATED WITH COST AS OF DECEMBER 31, 20	ND POWER COMPANY - C
	C COST OF PERCENT OF P	COST.OF REMOVAL (6) 781 0 0 0 0 14.922,750		303,185 103,127,599	33,252 176,837 £2,932	18,408	3	BOOK RESIDIVE	OF REMOVAL AND OR	OMMON AND ELECTRO
GROSS GROSS REMOVAL (6) 781 0 0 0 0 0 0 781 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	GROSS SALVAGE PERCENT (7) 0 0 0 0 0			(12,332,110	[8,00		9	GROSS		

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R:\Plant\Asset Retirement Obligation\[Regulated Property - COR.xls]2002

Cost of Removal in Regulated Assets December 31,2002

	CGE (1)	Law Gas	ULHP	CGE Consolidated	PSI
COR - 12/31/2002	128,347,460	924,646	26,499,362	155,771,468	334,053,575
RWIP 12/31/2002	-8,632,794	107,397	-1,288,995	-9,814,392	-18,093,730
COR in Reserve	119,714,666	1,032,043	25,210,367	. 145,957,076	315,959,845
Cost of Removal in Regulated Assets December 31,2003					
	CGE (1)	Law Gas	ULHP	CGE Consolidated	PSI
COR - 12/31/2003	138,157,494	1,045,448	28,943,569	168,146,511	360,838,738
RWIP 12/31/2003	-11,264,103	-83,703	-1,500,880	-12,848,686	-23,508,127
COR in Reserve	126,893,391	961,745	27,442,689	155,297,825	337,330,611
Net Change in Cost of Removal in Regulated Assets December 31,2003					
	CGE (1)	Law Gas	ULHP	CGE Consolidated	PSI
COR - 12/31/2003	-9,810,034	-120,802	-2,444,207	-12,375,043	-26,785,163
RWIP 12/31/2003	2,631,309	191,100	211,885	3,034,294	5,414,397
COR in Reserve	-7,178,725	70,298	-2,232,322	-9,340,749	-21,370,766

⁽¹⁾ Excludes production and step-up transformers which are non-regulated property

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Attorney General Second Set Data Request Duke Energy Kentucky Case No. 2008-00172 Attachment AG-DR-02-033 (c)

Duke Energy-Kentucky Analysis of Regulatory Liability for Cost of Removal For Rate Case No. 2006-00172

	Regulatory Liabilities COR 3	
Dec-02	Retirement work in progress (RWIP) beginning balance (Accum Depreciation COR not separted in GL until 4/03)	1,286,995.25
Jan-03	RWIP activity	70,298.50
	Balance	1,359,293.75
Feb-03	RWIP activity	79,181.86
	Balance	. 1,438,475.61
Mar-03	RWIP activity	66,759.72
	Balance .	1,505,235.33
Apr-03	Transfer 12/03 Accumulated depreciation COR balance	(26,499,362.00)
	Accumulated depreciation COR - January - April	(1,182,537.24)
	RWIP activity	(29,205.42)
	Balance	(26,205,869.33)
May-03	Accumulated depreciation COR	(263,193.57)
	RWIP activity	(39,146.63)
	Balance	(26,508,209.53)
Jun-03	Accumulated depreciation COR	(287,895.31)
	RWIP activity	, 100,633.19
	Balance	(26,695,471.65)
Jul-03	Accumulated depreciation COR	(289,137.04)
	RWIP activity	(163,379.70)
	Balance	(27,147,988.39)
Aug-03	Accumulated depreciation COR ·	(291,589.33)
	RWIP activity	95,138.15
	Balance	(27,344,439.57)
Sep-03	Accumulated depreciation COR	(292,732.48)
	RWIP activity	168,795.33
	Balance	(27,468,376.72)
Oct-03	Accumulated depreciation COR	(295,921.27)
	Correction to allign GL between COR and life	744,933.87
	RWIP activity	110,443.35
	Balance	(26,908,920.77)
Nov-03	Accumulated depreciation COR	(297,338.08)
	RWIP activity	80,307.60
	Balance	(27,125,951.25)
Dec-03	Accumulated depreciation COR	(295,747.60)
	RWIP activity	(20,990.43)
	Balance	(27,442,689.28)
Jan-0	Accumulated depreciation COR	(304,263.33)
	RWIP activity	92,349.89
	Balance	(27,654,602.72)
Esh O	4 Accumulated depreciation COR	(305,150.49)
Feb-u	RWIP activity	138,960.04
Feb-U		
reb-u	Balance	(27,820,793.17)
•	Balance 4 Accumulated depreciation COR	(306,212.52)
•		(27,820,793.17) (306,212.52) 158,859.11 (27,968,146.58)

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Apr-04	Accumulated depreciation COR RWIP activity Balance	(307,433.76) 141,474.68 (28,134,105.66)
May-04	Accumulated depreciation COR RWIP activity Balance	(308,696.30) 218,874.97 (28,223,926.99)
Jun-04	Accumulated depreciation COR Correction to allign GL between COR and life RWIP activity Balance	(310,284.49) (480.00) 34,552.01 (28,500,129.47)
Jul-04	Accumulated depreciation COR RMIP activity Balance	(311,386.41) 166,299.76 (28,645,216.12)
Aug-04	Accumulated depreciation COR RWIP activity Balance	(312,580.96) 150,899.00 (28,806,878.08)
Sep-04	Accumulated depreciation COR RWIP activity Balance	(314,644.36) 92,976.87 (29,028,545.57)
Oct-04	Accumulated depreciation COR RWIP activity Balance	(315,961.77) (747,950.46) (30,092,457.80)
Nov-04	Accumulated depreciation COR RWIP activity Balance	(318,502.53) 1,010,972.04 (29,399,988.29)
Dec-04	Accumulated depreciation COR RWIP activity Balance	(310,286,92) 177,229.44 (29,533,045.77)
Jan-05	Accumulated depreciation COR RWIP activity Balance	(315,244.89) 93,005.52 (29,756,285.14)
Feb-05	Accumulated depreciation COR RWIP activity Balance	(317,612.22) 40,281.74 (30,033,615.62)
	Accumulated depreciation COR RWIP activity Balance	(318,318.86) 65,532.92 (30,286,401.56)
Арг-05	Accumulated depreciation COR RWIP activity Balance	(322,310.15) 87,476.16 (30,521,235.55)
May-05	Accumulated depreciation COR RWIP activity Balance	(319,997.84) 94,890.74 (3 0,746,342.6 5)
Jun-05	Accumulated depreciation COR RWIP activity Balance	(323,995.41) 107,912.68 (30,962,425.38)
Jul-05	Accumulated depreciation COR RWIP activity Balance	(325,688.69) 105,717.58 (3 1,182,3 95.49)
Aug-05	Accumulated depreciation COR RWIP activity Balance	(327,092.57) 98,324.78 (31,411,164.28)
Sep-05	Accumulated depreciation COR	(332,502.51)

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	RWIP activity Balance	116,175.70 (31,627,491.09)
Oct-05	Intercompany sale Accumulated depreciation COR RWIP activity Balance	10,509.76 (334,365.81) 69,833.69 (31,881,513.45)
Nov-05	Intercompany sale Accumulated depreciation COR RWIP activity Balance	(11,876.50) (335,394.17) 106,654.33 (32,122,129.79)
Dec-05	Intercompany sale Accumulated depreciation COR Correct to GL for sale/retirement of vehicle RWIP activity Balance	14,633.13 (30,106.93) 17,765.00 97,182.17 (32,022,656.42)
Jan-06	Accumulated depreciation COR Transfer of Caleb assets RWIP activity Balance	(202,841.29) (102,239.13) 91,712.49 (32,236,024.35)
Feb-06	Accumulated depreciation COR RWIP activity Balance	(203,122.45) 236,895.78 (32,202,251.02)
Mar-06	Accumulated depreciation COR RWIP activity Balance	(194,630.95) 202,588.71 (32,194,293.2 8)
Apr-06	Accumulated depreciation COR RWIP activity Balance	(192,558.30) 112,884.00 (32,273,967.56)
May-06	Accumulated depreciation COR RWIP activity Balance	(192,998.26) 272,925.01 (32,194,040.81)
Jun-06	Accumulated depreciation COR RWIP activity Balance	(196,634.75) 170,430.54 (32,220,245.02)
Jul-06	Transfer of assets Accumulated depreciation COR RWIP activity Balance	(25,536.06) (197,580.22) 64,265.26 (32,379,096.04)
	Financial Statement July 31, 2006 Accumulated Depreciation COR Retirement work in progress	(35,588,629.50) 3,209,533.46 (32,379,096.04)

Régulatory Liabillies Regulatory Assets	egal ARO
Dec-05 Implimentation of FIN 47 - Gas ARO	5,196,675.00
Jan-06 Deferred depreciation/accretion	45,643.69
Balance	5,242,318.69
Feb-06 Deferred depreciation/accretion	42,715.08
Batance	5,285,033.77
Mar-06 Deferred depreclation/accretion	46,027.09
Balance	5,331,060.86
Apr-06 Deferred depreciation/accretion	45,175.28
Balance	5,376,236.14

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May-06	Deferred depreciation/accretion Balance	46,425.03 5,422,661.1 7
Jun-06	Deferred depreciation/accretion Balance	45,564.64 5,468,225.8 1
Jul-06	Deferred depreciation/accretion Balance	46,826.99 6,615,052.80
	Financial Statement July 31, 2006 Regulatory Asset - legal ARO	5,515,052.80
85.1S.95.5	Other Noncurrent Liabilities (Legal ARO	an Mariantan
Dec-05	Implimentation of FIN 47 - Gas ARO	(6,305,777.00)
Jan-06	Transfer of Caleb assets Deferred accretion	(1,736,392.95) (39,756,31)
	Miscellanous correction	146.49
	Balance	(8,081,779.77)
Feb-06	Deferred accretion Balance	(39,384.21) (8,121,163.98)
Mar-06	Deferred accretion	(39,993.22)
	Miscellanous correction Balance	2,703,00 (8,158,454.2 0)
Apr-06	Deferred accretion Balance	(39,141.41) (8,197,595 .61)
May- 06	Deferred accretion Balance	(40,391.16) (8,237,986.77)
'Jun-06	Deferred accretion Balance .	(39,530.77) (8,277,517.54)
Jul-06	Deferred accretion Balance	(40,793.12) (8,318,310.66)
	Financial Statement July 31, 2006 Other Noncurrent Liability - Legal ARO	(8,318,310.66)
	Service Servic	
<u>Financial</u>	Statement at December 31, 2003 Regulatory Liabilities - COR	(27,442,689,28)
	Regulatory Liabilities - Reg Asset - Legal ARO Subtotal Regulatory Liabilities	(27,442,689.28)
	Other Noncurrent Liabilities - Legal ARO	<u> </u>
	Total	(27,442,689.28)
<u>Financial</u>	Statement at December 31, 2004 Regulatory Liabilities - COR	(29,533,045.77)
	Regulatory Liabilities - Reg Asset - Legal ARO Subtotal Regulatory Liabilities	(29,533,045.77)
	Other Noncurrent Liabilities - Legal ARO Total	(29,533,045.77)
		(23,055,040.77)
Financial	Statement at December 31, 2005 Regulatory Liabilities - COR	(32,022,856.42)
	Regulatory Liabilities - Reg Asset - Legal ARO Subtotal Regulatory Liabilities	5,196,675.00
	Other Noncurrent Liabilities - Legal ARO	(26,825,981,42) (6,305,777.00)
	Total	(33,131,758.42)
<u>Financial</u>	Statement at July 31, 2005 Regulatory Liabilities - COR	(32,379,096.04)

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Regulatory Liabilities - Reg Asset - Legal ARO Subtotal Regulatory Liabilities Other Noncurrent Liabilities - Legal ARO Total 5,515,052.80 (26,854,043.24) (8,318,310.66) (35,182,353.90)

Duke Energy Kentucky Case No. 2017-00321

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-046

REQUEST:

As the historical data becomes available, provide detailed monthly income statements for

each forecasted month of the base period including the month in which the Commission

hears this case.

RESPONSE:

STAFF-DR-01-046 Attachment includes detailed revenue and expenses for the actual

months of December 2016 through July 2017 and for the forecasted months of August

through November 2017. The remaining forecasted months of the base period will be

updated as the actual information becomes available.

PERSON RESPONSIBLE:

Sarah E. Lawler

		-	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
Account	<u>Description</u>	<u>Total</u>	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17
403002	Depr-Expense	32,974,730	2,537,047	2,524,945	2,519,867	2,508,876	2,512,947	2,514,502	2,530,836	2,683,933	3,137,956	3,122,944	3,182,896	3,197,981
404200	Amort of Elec Plt - Software	1,534,744	(122,995)	185,846	184,652	186,401	187,333	187,661	189,662	194,506	84,651	84,651	86,188	86,188
407354	DSM Deferral - Electric	(963,996)	(73,896)	281,236	(75,145)	(442,920)	(1,079,095)	(676,669)	218,203	863,890	5,100	5,100	5,100	5,100
407407	Carrying Charges	(1,004,149)	(111,055)	(115,015)	(118,681)	(123,359)	(126,528)	(132,578)	(136,413)	(140,520)	0	0	0	0
408050	Municipal License-Electric	13,230	0	1,890	1,890	1,890	1,890	1,890	1,890	1,890	0	0	0	0
408120	Franchise Tax - Non Electric	1	0	0	0	0	0	0	1	0	0	0	0	0
408121	Taxes Property-Operating	8,638,137	614,919	725,968	732,101	732,101	732,101	732,101	732,101	732,101	726,161	726,161	726,161	726,161
408150	State Unemployment Tax	9,940	338	11,666	2,265	(5,033)	118	76	281	229	0	0	0	0
408151	Federal Unemployment Tax	5,471	154	4,078	(530)	(757)	948	956	1,156	(534)	0	0	0	0
408152	Employer FICA Tax	648,690	75,800	82,942	70,849	96,625	72,094	85,401	80,039	84,940	0	0	0	0
408153	Employer Local Tax	3	0	0	3	0	0	0	0	0	0	0	0	0
408205	Highway Use Tax	91	0	26	0	0	29	0	0	36	0	0	0	0
408470	Franchise Tax	32,123	24,171	0	0	3,407	0	2,272	1,137	1,136	0	0	0	0
408700	Fed Social Security Tax-Elec	4,000	5,000	0	0	(15,000)	0	0	14,000	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	460	0	3	0	1	0	0	0	456	0	0	0	0
408851	Sales & Use Tax Exp	(193)	4	0	(1)	0	(195)	0	(1)	0	0	0	0	0
408960	Allocated Payroll Taxes	1,322,554	148,212	159,781	83,928	(68,933)	82,143	B0,643	64,750	71,982	166,305	192,529	173,511	167,703
409102	SIT Exp-Utility	(651,538)	(54,295)	(54,295)	(54,295)	(54,295)	(54,295)	(54,295)	(54,295)	(54,295)	(54,295)	(54,295)	(54,295)	(54,293)
409104	Current State Income Tax - PY	(546,785)	(546,785)	0	0	0	0	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	(19,841,305)	(1,653,442)	(1,653,442)	(1,653,442)	(1,653,442)	(1,653,442)	(1,653,442)	(1,653,442)	(1,653,442)	(1,653,442)	(1,653,442)	(1,653,442)	(1,653,443)
409194	Current FIT Elec - PY Audit	(197,047)	(197,047)	0	0	0	0	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	562,990	562,990	0	0	0	0	0	_ 0	0	0	0	0	0
410100	DFIT: Utility: Current Year	34,892,043	2,907,670	2,907,670	2,907,670	2,907,670	2,907,670	2,907,670	2,907,670	2,907,670	2,907,670	2,907,670	2,907,670	2,907,673
410102	DSIT: Utility: Current Year	3,190,453	265,871	265,871	265,871	265,871	265,871	265,871	265,871	265,871	265,871	265,871	265,871	265,872
411410	Invest Tax Credit Adj-Electric	(11,950)	(1,786)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)	(924)
426510	Other	(1,152,428)	(1,047,271)	0	0	71,623	(22,433)	0	0	686	6,751	16,356	(82,565)	(95,575)
426891	IC Sale of AR Fees VIE	327,548	32,204	39,962	42,164	38,315	40,189	36,773	35,393	35,298	27,250	0	0	0
440000	Residential	121,163,774	10,764,634	12,874,646	10,127,950	9,085,273	7,915,095	7,508,314	9,659,183	12,661,898	12,702,058	11,569,355	8,185,453	8,109,915
440990	Residential Unbilled Rev	(1,492,557)	1,212,394	(1,263,731)	(836,672)	(528,078)	(339,258)	784,453	940,089	1,301,409	(851,777)	(2,926,539)	(67,129)	1,082,282
442100	General Service	109,064,153	9,044,777	9,229,396	8,637,290	8,398,799	8,187,325	8,137,893	9,006,448	10,326,875	10,314,310	10,200,665	8,945,849	8,634,526
442190	General Service Unbilled Rev	(49,197)	(134,486)	(235,686)	(289,852)	106,074	(21,272)	223,617	565,911	224,801	(108,433)	(370,491)	201,645	(211,025)
442200	Industrial Service	51,156,847	4,183,045	3,985,183	4,020,096	3,928,177	3,887,686	3,929,156	4,218,650	4,666,134	4,686,098	4,682,103	4,527,381	4,443,138
442290	Industrial Svc Unbilled Rev	204,506	(153,749)	15,961	(218,848)	136,596	(102,759)	162,141	278,841	38,403	15,835	70,916	(20,930)	(17,901)
444000	Public St & Highway Lighting	1,587,616	136,237	116,540	135,023	131,291	130,149	127,100	119,193	142,099	137,324	138,581	136,305	137,774
445000	Other Sales to Public Auth	20,538,065	1,709,352	1,715,247	1,574,174	1,646,049	1,517,430	1,560,495	1,506,064	1,922,746	1,901,140	2,009,173	1,793,742	1,682,453
445090 447150	OPA Unbilled Sales For Resale - Outside	(61,010) 20,367,458	(61,084) 2,931,217	(10,057) 1,775,211	(114,799) 1,608,680	44,432 3,515,082	(50,026) 2,495,303	63,810 1,297,999	115,294 2.854,945	30,351 1.087.021	49,795 716,000	(89,899) 619,000	24,909 898,000	(63,736) 569,000
	Interdepartmental Sales-Elec	20,367,438 49,878	2,531,217	9,022	11,880	33,871	(26,351)	1,297,999 2,070	2,654,545	3,234	3,891	1,790	1,935	4,220
448000 449100	Provisions For Rate Refunds	715,118	(379,172)	93.347	225,359	(308,596)	257,601	684.721	126,260	15,598	3,031	1,730	1,555	4,220
451100	Misc Service Revenue	283,831	26,203	19.479	18,855	18,420	23,169	29,563	26,544	22,430	24,792	24,792	24,792	24.792
453625	Intercompany Sales of Water	114,457	85,000	9,819	9,819	9,819	23,103	29,303	20,544	22,430	24,732	24,732	24,752	24,732
454200	Pole & Line Attachments	227,719	00,000	32,539	0,015	36	85	113	138,278	Ö	14.167	14,167	14,167	14,167
454300	Tower Lease Revenues	1,617	231	231	231	0	231	231	231	231	14,107	17,101	17,107	17,107
454400	Other Electric Rents	914,375	32,503	80,504	66 175	73,505	73,073	75,582	84,770	75,595	88,167	88,167	88.167	88,167
456025	RSG Rev - MISO Make Whole	614,423	66,722	172,028	20,831	222,875	20	52,195	(93)	79,845	00,707	0.,	ОО, 107	
456040	Sales Use Tax Coll Fee	400	50	50	50	50	50	50	50	50	Ö	ŏ	ō	0
456110	Transmission Charge PTP	84,523	5.041	5,369	6.684	4,763	3,621	4.619	1,757	4,337	12,083	12,083	12,083	12.083
456111	Other Transmission Revenues	1,846,181	304,346	60,201	(3,379)	(552)	(43,274)	121,038	167,800	330,361	227,410	227,410	227,410	227,410
456610	Other Electric Revenues	15,633	0 .,0	15,633	(0,0.0)	(552)	(10,211)	0	0	0	0	0	227,4,0	0
456970	Wheel Transmission Rev - ED	47,470	4,447	5.764	5,591	4,961	5,195	4.031	4.472	4.841	2.042	2.042	2,042	2,042
457105	Scheduling & Dispatch Revenues	143,734	0	0	65,634	13,302	(1)	15,078	20,539	29,182	2,5 12	2,5 .2	2,0	~,= (2
457204	PJM Reactive Rev	2,350,348	1,100,470	24,057	(45,057)	622,802	177,769	156,769	156,769	156,769	0	ŏ	ō	ō
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			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	<u>ACTU</u> AL	BUDGET	BUDGET	<u>BU</u> DGET	BUDGET
Account	<u>Description</u>	Total	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17
500000	Suprvsn and Engrg - Steam Oper	2,691,590	358,766	216,246	312,104	154,115	309,876	256,734	174,236	504,670	100,798	105,976	98,780	99,289
501110	Coal Consumed-Fossil Steam	86,799,571	6,189,750	9,352,399	7,368,099	9,054,528	7,688,931	6,127,845	8,076,434	5,918,585	7,443,000	6,486,000	6,642,000	6,452,000
501150	Coal & Other Fuel Handling	1,840,692	478,191	64,236	115,658	108,966	131,337	113,379	121,769	135,928	138,442	156,236	138,199	138,351
501190	Sale of Fly Ash-Expenses	1,315,201	188,048	14,255	22,671	31,111	19,429	32,435	20,845	204,507	195,475	195,475	195,475	195,475
501310	Oil Consumed-Fossil Steam	937,863	223,682	275,115	116,257	48,065	(120,684)	154,017	46,980	194,431	0	0	0	0
501996	Fuel Expense	2,609,000	0	0	0	0	0	0	Ð	0	729,000	676,000	909,000	495,000
502040	COST OF LIME	5,369,586	565,241	899,842	657,316	956,771	558,101	526,570	619,893	621,168	315,881	(257,220)	(355,321)	261,344
502070	Gypsum - Qualifying	15,000	0	0	0	0	0	0	0	0	5,000	5,000	5,000	0
502100	Fossil Steam Exp-Other	5,731,815	276,235	335,629	260,804	340,468	300,401	346,998	282,085	244,724	921,656	829,768	693,175	899,872
505000	Electric Expenses-Steam Oper	732,071	59,590	76,168	57,068	81,114	59,996	66,195	71,569	61,468	44,961	64,325	44,739	44,878
506000	Misc Fossil Power Expenses	1,836,063	441,290	75,530	143,951	137,200	142,327	107,698	231,417	47,445	108,638	124,526	164,940	111,101
509030	SO2 Emission Expense	731	68	53	49	38	49	45	33	54	94	82	84	82
509210	Seasonal NOx Emission Expense	9,318	(54)	0	(11)	11	0	0	2,080	2,317	2,670	2,305	0	0
509212	Annual NOx Emission Expense	9,018	2,678	2,315	1,028	703	629	537	538	590	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	1,914,597	171,031	157,470	153,293	134,684	139,015	158,412	136,422	125,685	183,972	181,829	189,123	183,661
510100	Suprvsn & Engrng-Steam Maint R	35,432	4,239	1,368	2,830	3,110	2,208	3,046	1,918	1,143	3,893	3,892	3,893	3,892
511000	Maint of Structures-Steam	3,888,674	284,649	281,469	275,899	530,210	319,727	348,412	403,721	469,062	237,396	263,003	237,086	238,040
512100	Maint of Boiler Plant-Other	5,807,013	483,448	509,567	469,542	626,293	389,447	615,609	471,304	643,583	378,005	414,776	397,582	407,857
513100	Maint of Electric Plant-Other	973,865	69,752	161,743	77,787	8,025	14,451	372,294	119,530	66,681	16,451	16,428	17,824	32,899
514000	Maintenance - Misc Steam Plant	2,086,469	235,239	85,988	228,980	132,808 57	174,130 58	927,328 47	177,213 48	12,581 52	25,671 n	35,338 0	25,560 0	25,633 0
514300	Maintenance - Misc Steam Plant	372	19	46	45		_	30,953	_		_	-	_	25,727
546000	Suprvsn and Enginring-CT Oper	367,014	24,593	31,995	33,079	36,570	35,102 0	,	38,046	32,251	25,761 0	27,256 0	25,681 0	. 25,727
547100	Natural Gas	1,135,864	(10,659) 745	100,590 897	108,101 793	145,050 876	823	355,180 1,740	24,120 818	413,482 793	968	968	968	968
547150	Natural Gas Handling-CT	11,357	745 290	457	793 209	254	277	1,7 4 0 326	244,371	(15,646)	906 1	908	9700 O	300
547701	Propane Gas	230,538 12,249	290 517	485	209	467	507	1,481	498	524	1,861	1,971	1.840	1,861
548100 548200	Generation Expenses-Other CT Prime Movers - Generators- CT	331,062	23,156	30.205	22,235	29,867	22,347	24.017	34.732	26.648	26,367	38.952	26,223	26,313
549000	Misc-Power Generation Expenses	907,793	77,739	92,270	64,503	83,156	78,211	77,214	76,896	91,350	61,249	80,557	60,960	63,688
551000	Supress and Enginning-CT Maint	160,639	4,305	4,695	5,054	6,371	6,426	6,861	5,147	4,353	28,777	28,552	31,365	28,733
552000	Maintenance of Structures-CT	321,647	52,452	36,454	10,251	31,361	19,298	6,571	9,508	7,821	31,983	51,982	31,983	31,983
553000	Maint-Gento and Elect Equip-CT	3,663,247	1,180,961	94,694	12,375	233,974	145,592	730,193	(571,265)	601,629	6,424	102,482	563,067	563,121
554000	Misc Power Generation Plant-CT	250.021	19,946	18,289	24,117	32,303	23,456	16,619	24,504	41,573	11,671	14,242	11,641	11,660
555028	Purch Pwr - Non-native - net	211,050	69,722	0	- ", 0	67,162	0	0	74.166	0	0	0	0	0
555202	Purch Power-Fuel Clause	29,684,250	7,242,320	426,721	848,576	1,411,560	638,754	3,913,284	2,500,527	5,947,174	2,318,156	1,865,511	1,074,156	1,497,511
556000	System Cnts & Load Dispatching	952	38	169	29	119	168	147	161	25	24	24	24	24
557000	Other Expenses-Oper	11,405,366	969,469	896,361	934,137	1,141,812	1,567,993	1,478,598	688,712	641,768	825,810	772,745	875,246	612,715
557450	Commissions/Brokerage Expense	23,605	3,413	3,059	2,775	2,775	3,110	2,897	2,846	2,730	0	0	0	0
557980	Retail Deferred Fuel Expenses	(4,074,402)	(740,995)	(150,770)	(293,962)	(57,271)	(515,826)	(2,760,567)	(115,621)	(668,991)	61,472	863,594	244,805	59,730
560000	Supervsn and Engring-Trans Oper	27,105	168	156	238	419	197	255	197	241	6,489	12,183	3,950	2,612
561100	Load Dispatch-Reliability	119,211	9,039	8,995	8,554	9,759	9,193	8,993	4,558	20,254	9,952	9,958	9,958	9,998
561200	Load Dispatch-Mnitor&OprTrnSys	532,265	42,513	39,986	38,840	46,901	41,676	39,949	23,970	78,777	44,894	44,873	44,874	45,012
561300	Load Dispatch - TransSvc&Sch	72,399	5,735	5,474	5,235	6,266	5,693	5,483	3,217	11,005	6,066	6,068	6,069	6,088
561400	Scheduling-Sys Cntrl&Disp Svs	2,628,913	1,460,340	0	70,841	487,951	145,656	141,977	149,094	173,054	0	0	0	0
561500	ReliabilityPlanning&StdsDev	2,284	0	0	456	968	0	Ð	0	0	215	215	215	215
561800	ReliabilityPlanning&StdsDev	860,353	0	0	0	860,353	0	0	0	0	0	0	0	0
562000	Station Expenses	118,733	4,787	18,254	5,039	13,173	17,139	9,059	12,839	3,404	8,491	9,441	8,471	8,636
563000	Overhead Line Expenses-Trans	46,742	364	27,842	406	732	9,289	50	331	325	1,656	2,409	1,652	1,686
565000	Transm of Elec By Others	14,171,473	1,378,624	1,410,810	1,203,370	555,301	1,231,399	1,222,093	1,777,871	1,433,053	989,738	989,738	989,738	989,738
566000	Misc Trans Exp-Other	415,021	17,970	14,313	73,359	16,865	81,773	13,736	27,427	85,622	6,127	6,067	66,505	5,257
566100	Misc Trans-Trans Lines Related	727	260	83	60	113	37	36	0	138	0	0	0	0
569000	Maint of Structures-Trans	4,608	404	65	552	641	1,160	(790)	1,022	1,554	0	0	0	0
569100	Maint of Computer Hardware	258	71	0	89	23	0	0	69	6	0	0	0	0
569200	Maint of Computer Software	119,271	8,523	9,869	6,901	12,961	7,920	5,434	5,644	6,716	14,225	12,490	16,402	12,186

			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
Account	Description	<u>Totai</u>	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17
570100	Maint Stat Equip-Other- Trans	139,590	(4,600)	5,786	9,852	40,202	20,920	14,311	24,870	3,601	5,951	6,713	5,938	6,046
570200	Main-Cir BrkrsTmsf Mtrs-Trans	98,351	0	0	6,667	2,333	7,457	8,709	3,389	4,667	16,342	15,861	16,305	16,621
571000	Maint of Overhead Lines-Trans	295,691	26,170	(9,309)	13,888	30,274	5,874	54,577	29,004	24,497	29,836	35,188	28,747	26,945
575700	Market Faciliation-Mntr&Comp	1,414,435	162,974	166,543	139,692	161,428	142,700	32,267	28,817	25,610	138,601	138,601	138,601	138,601
580000	Supervsn and Engring-Dist Oper	129,310	5,448	3,077	3,483	7,342	4,132	3,616	4,034	3,404	24,269	41,541	16,490	12,474
581004	Load Dispatch-Dist of Elec	427,589	28,916	34,357	32,154	40,547	32,013	32,253	35, 32 7	40,133	37,516	37,621	38,653	38,099
582100	Station Expenses-Other-Dist	173,439	7,535	20,491	16,776	20,273	17,862	20,178	19,567	15,448	8,859	8,605	8,839	9,006
583100	Overhead Line Exps-Other-Dist	121,306	(22,821)	8,300	2,721	(6,214)	3,375	2,143	6,953	5,727	20,426	57,595	20,471	22,630
583200	Transf Set Rem Reset Test-Dist	95,622	10,865	8,212	8,864	11,067	6,693	7,528	6,965	7,149	6,201	9,302	6,388	6,388
584000	Underground Line Expenses-Dist	370,154	22,406	37,990	31,451	36,860	55,286	4,848	36,367	23,374	29,571	35,495	28,770	27,736
586000	Meter Expenses-Dist	573,253	73,202	68,930	61,309	81,633	57,809	58,189	71,00B	79,199	5,305	9,143	5,573	1,953
587000	Cust Install Exp-Other Dist	846,611	85,750	60,557	46,019	8,338	32,222	32,224	46,239	46,598	83,562	1 13 ,510	157,416	134,176
588100	Misc Distribution Exp-Other	2,757,067	229,803	136,198	221,862	222,700	425,622	149,967	196,768	190,383	172,491	256,674	351,507	203,092
589000	Rents-Dist Oper	42,076	B,450	3,370	13,192	(23,685)	4,991	6,573	5,446	5,150	480	13,920	666	3,523
591000	Maintenance of Structures-Dist	2,423	466	0	0	142	0	0	1,815	0	0	0	0	0
592100	Maint Station Equip-Other-Dist	201,189	14,114	28,402	15,685	23,778	20,187	30,645	21,439	12,281	7,760	11,260	7,740	7,898
592200	Cir BrkrsTmsf Mters Rely-Dist	143,896	0	0	0	8,196	4,333	4,333	0	8, 66 7	29,693	28,884	29,630	30,160
593000	Maint Overho Lines-Other-Dist	7,581,229	455,910	307,484	247,181	1,747,639	491,939	790,646	972,116	867,943	533,226	487,696	330,075	349,374
593100	Right-of-Way Maintenance-Dist	5,842	0	0	0	0	0	0	0	0	2,413	1,143	1,143	1,143
594000	Maint-Underground Lines-Dist	380,189	14,430	17,560	20,898	15,559	16,278	42,785	22,212	65,796	46,271	41,726	39,075	37,499
595100	Maint Line Transfrs-Other-Dist	416,378	106	778	1,169	626	470	191,336	134,726	52,699	5,701	16,286	6,116	6,365
596000	Maint-StreetLightng/Sign!-Dist	458,700	69,734	40,106	31,987	27,763	29,229	43,473	30,297	43,676	21,928	14,504	32,322	73,681
597000	Maintenance of Meters-Dist	313,509	25,519	28,348	21,261	33,155	25,637	28,314	20,555	25,547	24,399	31,976	24,399	24,399
901000	Supervision-Cust Accts	409,232	18,261	22,044	18,728	26,180	23,299	22,578	22,786	20,180	57,588	62,413	57,589	57,586
902000	Meter Reading Expense	868,965	65,006	88,441	61,626	95,860	70,904	44,737	105,564	63,399	72,133	73,871	62,230	65,194
903000	Cust Records & Collection Exp	2,658,312	159,586	290,243	248,045	338,746	225,033	273,838	234,448	208,889	175,978	151,220	159,721	192,565
903100	Cust Contracts & Orders-Local	329,056	26,921	22,422	8,014	19,539	13,570	16,216	18,753	8,704	49,675	50,311	48,465	46,456
903200	Cust Billing & Acct	1,009,916	73,103	75,475	193,688	86,893	72,872	71,275	75,756	65,597	72,759	81,291	71,549	69,658
903250	Cust Billing - Common	(141,983)	149,909	0	0	0	0	0	0	0	(99,267)	(67,897)	(51,028)	(73,700)
903300	Cust Collecting-Local	336,282	22,220	22,388	18,811	22,067	15,674	21,084	19,606	15,988	48,332	45,080	43,022	42,010
903400	Cust Receiv & Collect Exp-Edp	58,877	5,728	3,132	2,803	3,012	3,117	3,347	4,308	2,938	7,465	7,668	7,641	7,718
903891	IC Collection Agent Revenue	(264,102)	(166,863)	(17,585)	(14,980)	(14,184)	(11,546)	(11,457)	(12,815)	(14,672)	0	0	0	0
904001	BAD DEBT EXPENSE	(32,352)	(114,140)	9,320	(12,108)	(2,728)	(289)	32,654	44,109	(7,570)	4,600	4,600	4,600	4,600
904003	Cust Acctg-Loss On Sale-A/R	791,775	0	0	0	0	0	0	0	0	194,090	134,949	211,117	251,619
904891	IC Loss on Sale of AR VIE	681,208	681,208	0	0	0	0	0	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	386	63	32	20	15	125	48	21	62	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	37,555	3	0	1	0	0	3	0	0	9,387	9,387	9,387	9,387
909650	Misc Advertising Expenses	2,331	643	1,192	0	492	0	0	0	4	0	0	0	0
910000	Misc Cust Serv/Inform Exp	384,035	33,579	36,653	49,442	25,591	20,316	42,632	10,576	34,935	31,679	35,106	33,012	30,514

		_	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACT <u>U</u> AL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
Account	Description	<u>Total</u>	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17
910100	Exp-Rs Reg Prod/Svces-CstAccts	382,396	41,563	18,031	15,190	19,453	23,974	32,223	22,602	18,068	41,818	68,159	39,542	41,773
912000	Demonstrating & Selling Exp	859,330	90,487	64,056	64,375	65,375	63,184	42,846	60,093	61,451	85,858	89,541	85,841	86,223
913001	Advertising Expense	41,322	19,556	1,436	1,729	1,779	3,810	8,560	(2,847)	6,679	155	155	155	155
920000	A & G Salaries	5,936,396	1,191,335	437,118	439,971	298,770	462,305	486,236	578,705	444,822	481,150	154,052	481,015	480,917
920100	A & G Salaries - Project Suppt	10	0	0	0	0	0	0	6	4	0	0	0	0
921100	Employee Expenses	278,662	(15,331)	44,316	27,264	36,372	27,886	18,289	15,122	27,757	23,445	26,152	23,480	23,910
921101	Employee Exp - NC	3	3	0	0	0	0	0	0	0	0	0	0	0
921110	Relocation Expenses	33	3	0	5	0	0	5	18	2	0	0	0	0
921200	Office Expenses	704,777	66,587	39,743	36,019	51,125	50,441	44,215	85,773	38,003	65,572	96,541	65,712	65,046
921300	Telephone And Telegraph Exp	53	2	0	0	1	0	0	50	0	0	0	0	0
921400	Computer Services Expenses	237,496	119,226	34,640	18,101	18,592	11,479	3,212	11,449	(19,037)	8,501	9,531	12,795	9,007
921540	Computer Rent (Go Only)	31,198	2,113	3,630	4,056	3,774	2,931	4,804	4,919	4,795	44	44	44	44
921600	Other	322	70	2	24	19	73	106	23	5	0	0	0	0
921980	Office Supplies & Expenses	1,122,273	109,204	81,479	82,939	90,572	83,206	82,607	85,923	79,714	106,723	106,208	106,832	106,866
922000	Admin Expense Transfer	23	0	23	0	0	0	0	0	0	0	0	. 0	0
923000	Outside Services Employed	2,034,803	229,444	66,138	150,687	146,760	115,234	126,012	203,111	142,039	199,175	260,078	203,712	192,413
923980	Outside Services Employee &	(14,366)	(217)	(1,366)	(1,098)	(3,846)	(1,997)	(4,030)	739	(2,551)	0	0	0	0
924000	Property Insurance	2,490	(466)	403	361	(60)	403	(232)	(241)	2,322	0	0	0	0
924050	Inter-Co Prop Ins Exp	183,427	15,328	15,781	15,781	15,781	15,781	15,781	15,781	15,781	14,408	14,408	14,408	14,408
924980	Properly Insurance For Corp.	168,872	14,213	13,553	13,553	13,553	13,553	13,553	13,553	13,553	14,947	14,947	14,947	14,947
925000	Injuries & Damages	189,209	13,943	15,626	17,260	16,654	15,188	28,342	18,964	17,964	11,317	11,317	11,317	11,317
925051	INTER-CO GEN LIAB EXP	746,987	54,925	60,266	60,266	60,266	60,266	60,266	60,266	60,266	67,550	67,550	67,550	67,550
925200	Injuries And Damages-Other	5,256	900	669	519	666	630	651	606	615	0	0	0	0
925980	Injuries And Damages For Corp.	37,574	1,076	1,054	1,054	1,054	1,054	1,054	1,054	1,054	5,841	5,098	13,803	4,378
926000	EMPL PENSIONS AND BENEFITS	3,996,566	396,955	284,723	336,818	326,413	551,265 0	307,970 0	326,854 0	308,276	322,813 0	189,989 0	322,347 0	322,143
926420	Employees' Tuition Refund	32	0	0	0	0	0	_	0	32 0	_	-	-	0
926430	Employees' Recreation Expense	585	21	0	*	0	_	0	-	•	141	141	141	141
926600	Employee Benefits-Transferred	2,239,329	38,101 58,602	235,088	190,713 58,602	154,761	197,247 58,602	164,479 58.602	266,763 58,602	165,128 57,846	172,799	256,533	197,987	199,730
928006	Stete Reg Comm Proceeding	704,940	(3,281)	58,602		58,602 (3,825)			(3,261)		59,220 0	59,220 0	59,220 0	59,220 0
929000 929500	Duplicate Chrgs-Enrgy To Exp Admin Exp Transf	(31,143) (434,641)	(31,499)	(4,416) (26,046)	(4,247) (29,757)	(59,220)	(3,815) (33,576)	(3,647) (37,886)	(50,854)	(4,651) (43,749)	(27,273)	(40,235)	(27,273)	(27,273)
929300	Miscellaneous Advertising Exp	13,727	1,260	1,713	1,850	1,153	2,168	3,202	(30,834)	2,058	(27,273)	(40,235) N	(21,213)	· (27,273)
930200	Misc General Expenses	465,369	26.195	24,148	32,100	43,449	34,388	38,274	30,220	35,983	49,800	52,556	=	49,035
930210	Industry Association Dues	40,462	20,193	47,702	32,100	(7,240)	34,300 0	30,274	30,220	35,563 0	49,000	32,33 0	49,221 0	45,033
930220	Exp of Servicing Securities	23,167	(41)	47,702	ő	12,040	5,000	6,505	(340)	3	ő	0	Ô	0
930230	Dues To Various Organizations	29,422	10,399	947	62	958	1,671	35	767	ő	3,004	1,194	4,219	6,166
930240	Director'S Expenses	46,393	6.826	7.167	13	488	5,174	22,645	95	3,985	0,004	,,134	7,213	0,100
930250	Buy\Sell Transf Employee Homes	23,933	3,347	2,978	(236)	1,125	1,154	1,765	1,214	8,899	301	2,784	301	301
930600	Leased Circuit Charges - Other	20,000	0,017	2,3,0	12	15	1,101	1,700	1,2.17	0,000	001	2,707	301 0	
930700	Research & Development	2.390	501	45	465	71	496	258	117	437	Ö	ñ	ő	ñ
930940	General Expenses	1,169	260	86	457	53	43	101	33	136	0	0	0	0
931001	Rents-A&G	219,548	18.992	18.418	17,180	18,198	18,562	17.020	18,121	17,174	18,958	18,975	18,975	18,975
931008	A&G Rents-IC	914,644	83,131	81,259	80,709	88,016	87,304	56,073	55,704	57,244	81,301	81,301	81,301	81,301
935100	Maint General Plant-Elec	17,869	49	1,465	(541)	549	2,011	145	134	353	3,340	3,684	3,340	3.340
935200	Cust Infor & Computer Control	17	14	1,-03	(۵-1)	(4)	2,511	1	2	1	0,0-0	0,004	3,540	3,340
555200	a composor control	623,582,428	60,858,525	52,882,335	46,536,233	53,697,878	45,379,279	48,404,248	55,315,366	60,787,890	54,579,463	49,683,119	47,858,025	47,600,045
		0_0,00_, 120	-,,-10	,_,,	-,,	-0,00.,000	, _ , _ ,	2,,_ 10	20,2.2,200	30,, 0.,000	5-1,0,0,.00	,,	.,,000,020	1000,010

		_	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
Account	Description	<u>Total</u>	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17
										-				
	Revenues	329,889,362	30,880,645	28,730,753	25,025,715	27,158,951	24,090,861	24,941,038	29,993,844	33,124,210	29,934,902	26,273,315	24,995,821	24,739,307
	OperatingExpenses													
	Fuel Expense	87,838,434	5,662,068	9,577,791	7,298,704	9,190,626	7,052,698	3,876,801	8,276,284	5,841,861	8,233,472	8,025,594	7,795,805	7,006,730
	Purchased Power	29,895,300	7,312,042	426,721	848,576	1,478,722	638,754	3,913,284	2,574,693	5,947,174	2,318,156	1,865,511	1,074,156	1,497,511
	Other Power Supply	11,429,923	972,920	899,589	936,941	1,144,706	1,571,271	1,481,642	691,719	644,523	825,834	772,769	875,270	612,739
	Emission Allowances	19,067	2,692	2,368	1,066	752	678	582	2,651	2,961	2,764	2,387	84	82
	Operation													
	Production	21,161,493	2,494,111	1,837,758	1,690,419	1,960,681	1,658,457	1,585,414	1,672,804	1,971,476	1,947,057	1,373,790	1,100,659	1,868,867
	Customer Accounts	5,880,692	(94,065)	555,874	566,811	685,338	430,515	511,093	547,929	399,499	617,354	559,862	532,341	568,141
	Customer Service & Information	806,317	75,788	55,876	64,633	45,536	44,290	74,858	33,178	53,007	82,884	112,652	81,941	81,674
	Sales Expense	900,652	110,043	65,492	66,104	67,154	66,994	51,406	57,246	68,130	86,013	89,696	85,996	86,378
	Transmission	18,995,226	2,919,800	1,525,913	1,406,398	1,998,601	1,542,052	1,441,631	1,999,504	1,805,873	1,073,628	1,080,952	1,131,432	1,069,242
	Regional Marketing	1,414,435	162,974	166,543	139,692	161,428	142,700	32,267	28,817	25,610	138,601	138,601	138,601	138,601
	Distribution	5,536,427	449,554	381,482	437,831	398,861	640,005	317,519	428,674	416,565	388,680	583,406	634,773	459,077
	A&G	19,921,417	2,412,127	1,545,489	1,551,503	1,385,110	1,784,116	1,516,267	1,800,179	1,435,909	1,679,737	1,388,384	1,722,054	1,700,542
	Other	(1,968,145)	(184,951)	166,221	(193,826)	(566,279)	(1,205,623)	(609,247)	81,790	723,370	5,100	5,100	5,100	5,100
	<u>Maintenance</u>	,												
	Production	19,101,976	2,506,041	1,351,783	1,260,173	1,739,196	1,233,808	3,185,392	778,050	1,974,163	924,243	1,112,524	1,509,124	1,527,479
	Transmission	657,769	30,568	6,411	37,949	86,434	43,331	82,241	63,998	41,041	66,354	70,252	67,392	61,798
	Regional Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0
	Distribution	9,503,355	580,279	422,778	338,181	1,856,858	588,073	1,131,532	1,203,160	1,076,609	671,391	633,475	470,500	530,519
	A&G	17,886	63	1,468	(541)	545	2,011	146	136	354	3,340	3,684	3,340	3,340
	Operation & Maintenance Expense	101,929,500	11,462,332	8,083,088	7,365,327	9,819,663	6,970,729	9,120,519	8,695,465	9,991,606	7,684,382	7,152,378	7,483,253	8,100,758
	Total Operating Expense	231,112,224	25,412,054	18,989,557	16,450,614	21,634,469	16,234,130	18,392,828	20,240,812	22,428,125	19,064,608	17,818,639	17,228,568	17,217,820
	Depreciation Expense	34,509,474	2,414,052	2,710,791	2,704,519	2,695,277	2,700,280	2,702,163	2,720,498	2,878,439	3,222,607	3,207,595	3,269,084	3,284,169
	Amortization of Deferred Expenses										-		·	
	Taxes Other Than Income Taxes	10,674,507	868,598	986,354	890,505	744,301	889,128	903,339	895,354	892,236	892,466	918,690	899,672	893,864
	Income Taxes	17,396,861	1,283,176	1,464,880	1,464,880	1,464,880	1,464,880	1,464,880	1,464,880	1,464,860	1,464,880	1,464,880	1,464,880	1,464,885
	Operating Income	36,196,296	902,765	4,579,171	3,515,197	620,024	2,802,443	1,477,828	4,672,300	5,460,530	5,290,341	2,863,511	2,133,617	1,878,569

Duke Energy Kentucky Case No. 2017-00321

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-047

REQUEST:

Provide the amount of excess deferred federal income taxes resulting from the reductions

in the corporate tax rate in 1979 and 1986, as of the end of the most recent calendar year.

Show the amounts associated with the 1979 reduction separately from the amounts

associated with the 1986 reduction.

RESPONSE:

The total amount of all federal excess deferred taxes is less than \$500k at 12/31/2016

which includes all federal tax rate changes. We maintain our deferred taxes in PowerTax.

PowerTax maintains one record for each asset that shows the total book vs. tax timing

difference and the associated deferred taxes for that one record. Each time a federal tax

rate change occurs the balance of deferred taxes for that records is updated to the new

balance including the total amount of the excess deferred taxes. Each individual tax rate

change is not stored separately on this record. Therefore we do not maintain a balance of

excess deferred taxes distinguished by the year of the tax rate change.

PERSON RESPONSIBLE:

Lisa Bellucci

Duke Energy Kentucky
Case No. 2017-00321
Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-048 PUBLIC

REQUEST:

Provide the following tax data for the most recent calendar year:

- a. Income taxes:
 - 1. Federal operating income taxes deferred accelerated tax depreciation.
 - 2. Federal operating income taxes deferred other (explain).
 - 3. Federal income taxes operating.
 - 4. Income credits resulting from prior deferrals of federal income taxes.
 - 5. Investment tax credit net.
 - i. Investment credit realized.
 - ii. Investment credit amortized Pre-Revenue Act of 1971.
 - iii. Investment credit amortized Revenue Act of 1971.
 - 6. The information in Item 48a(1-4) for state income taxes.
 - 7. A reconciliation of book to federal taxable income as shown in Schedule 48a(1) and a calculation of the book federal income tax expense for the base period using book taxable income as the starting point.
 - 8. A reconciliation of book to state taxable income as shown in Schedule 48a(2) and a calculation of the book state income tax expense for the base period using book taxable income as the starting point.

9. A copy of federal and state income tax returns for the most recent tax year, including supporting schedules.

10. A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

b. An analysis of Kentucky Other Operating Taxes as shown in Schedule 48b.

RESPONSE:

CONFIDENTIAL PROPIETARY TRADE SECRET (as to Attachments STAFF-DR-01-048a C and D)

a. (1) through (8) - STAFF-DR-01-048a A Attachment.xlsx provides a reconciliation of book to federal and state taxable income and a calculation of federal and state income tax expense in the format provided for the 12 months ended December 31, 2016. Similar information for the base period can be found in Schedule E-1

(9) – STAFF-DR-01-048a C CONFIDENTIAL Attachment.pdf and STAFF-DR-01-048 D CONFIDENTIAL Attachment.pdf are the 2015 federal and state income tax returns, respectively, for Duke Energy Kentucky. The Kentucky Corporation Income Tax Return is filed on a consolidated basis with Duke Energy Kentucky's affiliated companies.

(10). See STAFF-DR-01-048a B Attachment.xlsx for the franchise fees paid.

The basis of school and franchise taxes are gross receipts.

b. STAFF-DR-01-048b Attachment.xlsx provides the Kentucky Other Operating

Taxes information requested in the format provided.

PERSON RESPONSIBLE:

Lisa Bellucci

STAFF-DR-01-048a(1)-(3),(6)

Duke Energy Kentucky, Inc Case No. 2017-00321 Federal and State Income Taxes For the Year Ended December 31, 2016

Description Current Year Current Year - TBBS	Current Kentucky (1,251,648)	Deferred Blended SIT Acc Tax Depr 2,433,984	Deferred Blended SIT Other 899,468	Current Federal (12,090,577)	Deferred Federal Acc Tax Depr 15,085,667	Deferred Federal Other 8,369,773	Total 13,446,667
Prior Year Return True-up Audit Adjustments FIN48	(726,551)	336,519	(153,407)	1,781,818 (330,153) (1,669)	2,085,719	(3,994,292) 133,106	(670,194) (197,047) (1,669)
Total	(1,978,199)	2,770,503	746,061	(10,640,581)	17,171,386	4,508,586	12,577,757

Note 1: Amount above reflect only Electric Operating Taxes.

Note 2: Schedule M Detail for items such as depreciation is shown in response DR-01-048a(7) - Tax Reconciliation

Note 3: Deferred Federal Current Year Includes ITC Amortization of \$(21,438).

STAFF-DR-01-048a(4)

Duke Energy Kentucky Case No. 2017-00321 STAFF-DR-01-048 For the Year Ended December 31, 2016

Income credits resulting from prior deferrals of federal income taxes:

\$ 58,478.00

Income credits resulting from prior deferrals of state income taxes:

\$ - zero

STAFF-DR-01-048a(5)

Duke Energy Kentucky Case No. 2017-00321 STAFF-DR-01-048 For the Year Ended December 31, 2016

Investment Tax Credits - Electric Utility:

- i. Investment Tax Credits Realized
 - \$ Zero
- ii. Investment Tax Credit Amortized Pre-Revenue Act of 1971:
 - \$ Zero
- iii. Investment Tax Credit Amortized Revenue Act of 1971:
 - \$ 21,438.00

STAFF-DR-01-048a(7)

Duke Energy Kentucky, Inc. Case No. 2017-00321 Reconciliation of Book Net Income and Federal Taxable Income 12 Months Ended December 31, 2016

			Total Company	Oper	
		Total	Non-	Kentucky	Other
Line	Item	Company	Operating	Retail	Jurisdictional
No.	(a)	(b)	(c)	(d)	(e)
1	Net income per books	42,583,938	1,022,613	32,604,721	8,956,604
2	Add income taxes:				
3	Federal income tax - current	(580,325)	3,152,242	(10,640,581)	6,908,014
4	Federal income tax - deferred depreciation	11,739,344	(3,140,051)	17,171,386	(2,291,991
_5	Federal income tax - deferred other	3,442,088	120,113	4,530,024	(1,208,049
6	Investment tax credit adjustment	(132,203)	(42,057)	(21,438)	(68,708
7	Federal income taxes charged to other income and deductions				
- 8	State income taxes	2,578,256	24,495	1,538,365	1,015,396
9	State income taxes charged to other income and deductions	0			
10	Total	59,631,098	1,137,355	45,182,477	13,311,266
11	Flow through items:				
12	Add (itemize)				
13	Deduct (itemize) AFUDC - Equity	(1,332,221)	(1,332,221)	0	0
14	Book taxable income	58,298,877	(194,866)	45,182,477	13,311,266
15	Differences between book taxable income and taxable income per tax				
15	return:			}	
16	Add (itemize)				
	Asset Retirement Costs - Coal Ash	53,767,767	0	53,767,767	
	Book Depreciation/Amortization	47,980,829	7,823,192	28,394,580	11,763,057
	Reg Asset/Liab Def Revenue	5,786,160	0	5,786,160	0
	Demand Side Management (DSM) Defer	5,002,257	0	(842,018)	5,844,275
	Reg Asset - Accr Pension FAS158 - FAS87NC	4,894,631	0	3,500,388	1,394,243
	Retirement Plan Expense - Underfunded	3,954,070	0	3,022,414	931,656
	Reg Asset - Accr Pension FAS158 - FAS87Qual	2,633,881	0	1,516,791	1,117,090
	Section 481(a) Casualty Losses	1,531,363	0	1,531,363	0
	Other	6,670,912	781,993	4,492,433	1,396,486
	Total Additions	132,221,870	8,605,185	101,169,878	22,446,807
17	Deduct (itemize)				
	Tax Depreciation/Amortization	(75,751,600)	-	(73,930,470)	(1,821,130
	Asset Retirement Obligation - Coal Ash	(51,365,791)		(51,365,791)	0
	Equipment Repairs - Annual Adj	(16,000,000)	· · · · · · · · · · · · · · · · · · ·	(16,000,000)	
	Regulatory Asset - Deferred Plant Costs	(15,802,280)		(15,802,280)	
	Tax Gains/Losses	(13,987,236)		(12,201,346)	(1,785,890
	Reg Asset - Accr Pension FAS158 - FAS106	(8,616,140)		(6,308,826)	(2,307,313
	ARO Regulatory Asset - Coal Ash	(6,986,949)		(6,986,949)	0
	T&D Repairs - Annual Adj.	(5,200,000)		(5,200,000)	
	Reg Liab Rsli & Other Misc Dfd Costs	(2,172,195)		0	(2,172,195
	Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	(2,010,947)		(1,490,855)	(520,092
	Leased Meters - Elec & Gas	(1,343,934)		(791,711)	(552,222
	Unbilled Revenue - Fuel	(1,049,043)		0	(1,049,043
	Other	(5,861,029)	(984,471)	(1,589,442)	(3,287,118
	Total Deductions	(206,147,144)	(984,471)	(191,667,670)	(13,495,003
18	Taxable income per return	(15,626,397)	7,425,848	(45,315,315)	22,263,070
	Computation of Tax:				
	Provision for Federal Income Tax at 35%	(5,469,239)	2,599,047	(15,860,360)	7,792,075
	True Up Entries	1,690,489	553,196	2,021,354	(884,061
	Other Benefits	(253,890)	222,190	(253,890)	(007,001
	NOLs	3,452,315		3,452,315	
	Total Federal Income Tax Provision	(580,325)	3,152,243	(10,640,581)	6,908,014

Note: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.

⁽²⁾ Provide a workpaper supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.

(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

STAFF-DR-01-048a(8)

Duke Energy Kentucky, Inc. Case No. 2017-00321

Reconciliation of Book Net Income and State Taxable Income 12 Months Ended December 31, 2016

			Total Company	0	nting
		Total	Non-	Opera Kentucky	
T:	Téa				Other
Line No.	Item	Company	Operating	Retail (d)	Jurisdictional
	(a)	(b)	(c)		(e)
1	Net income per books	42,583,938	1,022,613	32,604,721	8,956,604
2	Add income taxes:	(500,005)	2 152 040	(10.640.501)	
3	Federal income tax - current	(580,325)	3,152,242	(10,640,581)	6,908,014
4	Federal income tax - deferred depreciation	11,739,344	(3,140,051)	17,171,386	(2,291,991
5	Federal income tax - deferred other	3,442,088	120,113	4,530,024	(1,208,049
6	Investment tax credit adjustment	(132,203)	(42,057)	(21,438)	(68,70
7	Federal income taxes charged to other income and deductions	0.550.055	27.405	1520.055	
8	State income taxes	2,578,256	24,495	1,538,365	1,015,390
9	State income taxes charged to other income and deductions	50 (01 000	1 107 050	45 150 155	
10	Total	59,631,098	1,137,355	45,182,477	13,311,260
11	Flow through items:				
12	Add (itemize)	(1.222.22)			
13	Deduct (itemize) AFUDC - Equity	(1,332,221)	(1,332,221)	0	
14	Book taxable income	58,298,877	(194,866)	45,182,477	13,311,26
15	Differences between book taxable income and taxable income per tax				
16	return: Add (itemize)				
10	Kentucky Bonus Depreciation Adj.	16,684,868	0	13,181,045	2 502 922
	Asset Retirement Costs - Coal Ash	53,767,767	0	53,767,767	3,503,822
	Book Depreciation/Amortization		7,823,192	28,394,580	
		47,980,829 5,786,160		5,786,160	11,763,05
	Reg Asset/Liab Def Revenue	5,002,257	0		5 844 074
	Demand Side Management (DSM) Defer		0	(842,018)	5,844,27
	Reg Asset - Accr Pension FAS158 - FAS87NQ	4,894,631	0	3,500,388	1,394,243
	Retirement Plan Expense - Underfunded	3,954,070	0	3,022,414	931,650
	Reg Asset - Accr Pension FAS158 - FAS87Qual	2,633,881	0	1,516,791	1,117,09
	Section 481(a) Casualty Losses	1,531,363	0	1,531,363	
	Other	6,670,912	781,993	4,492,433	1,396,486
	Total Additions	148,906,738	8,605,185	114,350,923	25,950,629
17	Deduct (itemize)	(75.751.600)		(50,000,450)	(1.004.44)
	Tax Depreciation/Amortization	(75,751,600)		(73,930,470)	(1,821,130
	Asset Retirement Obligation - Coal Ash	(51,365,791)		(51,365,791)	
	Equipment Repairs - Annual Adj	(16,000,000)		(16,000,000)	
	Regulatory Asset - Deferred Plant Costs	(15,802,280)		(15,802,280)	(
	Tax Gains/Losses	(13,987,236)		(12,201,346)	(1,785,890
	Reg Asset - Accr Pension FAS158 - FAS106	(8,616,139)		(6,308,826)	(2,307,313
	ARO Regulatory Asset - Coal Ash	(6,986,949)		(6,986,949)	
	T&D Repairs - Annual Adj.	(5,200,000)		(5,200,000)	
	Reg Liab Rsli & Other Misc Dfd Costs	(2,172,195)		0	(2,172,195
	Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	(2,010,947)		(1,490,855)	(520,092
	Leased Meters - Elec & Gas	(1,343,933)		(791,711)	(552,222
	Unbilled Revenue - Fuel	(1,049,043)		0	(1,049,043
	Other	(5,801,258)	(565,130)	(3,404,079)	(1,832,049
	Total Deductions	(206,087,371)	(565,130)	(193,482,307)	(12,039,93
18	Taxable income per return	1,118,244	7,845,189	(33,948,907)	27,221,96
	Computation of Tax:				
	Apportionment Percentage	89.0867%	89.0867%	89.0867%	89.08679
	Allocable Income	996,206	6,989,020	(30,243,961)	24,251,14
	State Income Tax Rate	6.0000%	6.0000%	6.0000%	6.00009
		59,772	419,341		1,455,069

Note: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.

- (2) Provide a workpaper supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.
- (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Duke Energy Kentucky Franchise Tax Payments Year 2016

					School Tax							
Filing Period of Return	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
Month Paid	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Beechwood	16,641	20,780	19,224	14,432	11,861	10,297	15,403	15,855	15,534	15,392	11,321	13,354
Boone	352,893	390,831	437,420	375,974	314,471	288,749	351,483	354,755	362,753	365,098	320,951	299,195
Bracken	9	10	19	15	8	5	3	2	2	2	2	4
Campbell	97,821	111,370	127,579	115,110	89,438	80,926	94,406	104,625	112,685	108,492	97,683	79,917
Erlanger	40,293	51,668	47,399	36,728	31,400	27,117	38,219	40,047	40,293	38,109	29,289	30,515
Ft Thomas	38,990	46,881	55,107	48,491	31,937	29,411	34,986	39,137	41,674	41,223	35,512	28,873
Gallatin	1,522	2,672	2,235	1,336	961	560	424	417	392	357	437	832
Grant	18,627	23,724	22,191	17,548	15,437	14,671	18,804	18,944	19,560	19,127	14,721	17,730
Kenton	233,675	301,071	292,882	229,484	204,879	183,311	243,377	244,181	248,651	244,682	196,759	199,043
Ludlow	10,995	12,941	13,124	9,985	7,085	6,673	9,046	9,663	10,269	8,288	6,319	8,640
Pendleton	4,233	5,564	6,920	5,169	3,490	2,261	2,560	2,079	2,087	2,251	2,104	2,681
Silver Grove	11,192	11,141	12,750	12,897	11,541	10,760	13,503	13,071	12,803	13,140	11,853	11,838
Southgate	4,315	5,355	6,290	5,212	3,696	3,259	3,709	4,243	4,698	4,578	3,725	3,133
Walton Verona	12,422	15,441	14,602	11,345	10,179	8,873	11,721	12,412	12,377	12,225	9,810	9,706
Williamstown	1,603	2,347	2,729	2,199	1,426	870	782	764	669	716	657	958
Total School Tax	845,230	1,001,795	1,060,472	885,923	737,810	667,742	838,423	860,196	884,447	873,681	741,144	706,420

					Franchise Ta	ix.						
Filing Period of Return	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16
Month Paid	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Bellevue	16,366	19,746	22,298	18,068	13,746	11,198	13,626	16,428	17,405	16,502	13,184	11,621
Bromley	980	1,145	1,122	929	813	822	936	962	1,011	828	714	911
Covington	118,945	145,512	156,431	120,053	100,407	83,149	108,704	114,809	119,886	115,592	91,492	95,291
Crescent Springs	11,724	13,870	12,588	10,542	8,955	8,286	11,796	11,556	11,261	11,475	8,969	9,593
Dayton	11,754	14,420	16,897	13,157	10,184	7,700	9,919	11,298	12,145	11,972	9,442	8,135
Erlanger	42,134	51,998	49,003	38,730	33,729	29,805	40,421	41,625	40,966	39,442	31,667	34,363
Ft Thomas	4,267	4,267	4,267	4,267	4,267	4,267	4,267	4,267	4,267	4,267	4,267	4,267
Glencoe	111	174	150	96	72	46	33	33	31	31	35	65
Independence	0	37,302	40,464	29,908	26,542	22,125	27,625	27,874	29,134	29,010	24,041	23,406
Latonia Lakes	0	0	0	0	0	0	0	0	0	0	0	0
Ludlow	10,718	12,606	12,778	9,731	6,945	6,489	8,878	9,487	10,073	8,133	6,209	8,463
Newport	46,876	53,973	64,179	55,591	41,370	37,820	41,255	46,106	52,272	50,837	42,343	36,276
Southgate	2,143	2,810	3,072	2,466	1,822	1,632	1,881	2,296	2,375	2,328	1,832	1,671
Taylor Mill	15,655	19,898	20,401	15,685	13,910	11,786	14,693	15,708	17,069	15,901	12,760	12,051
Wilder	12,839	14,667	15,936	14,910	12,349	12,134	13,938	14,206	14,987	12,225	11,822	10,246
Williamstown	0	0	0	0	0	0	0	1,330	656	697	721	1,116
Woodlawn	392	489	580	456	309	287	317	410	465	426	316	261
Total Franchise Tax	294,904	392,876	420,165	334,589	275,420	237,546	298,290	318,394	334,002	319,665	259,811	257,736
Total Payments	1,140,134	1,394,671	1,480,637	1,220,512	1,013,229	905,288	1,136,714	1,178,590	1,218,449	1,193,346	1,000,954	964,156

CONFIDENTIAL PROPRIETARY TRADE SECRET ATTACHMENT STAFF-DR-01-048(a) C FILED UNDER SEAL

CONFIDENTIAL PROPRIETARY TRADE SECRET ATTACHMENT STAFF-DR-01-048(a) D FILED UNDER SEAL

Duke Energy Kentucky, Inc. Case No. 2017-00321 Analysis of Other Operating Taxes 12 Months Ended December 31, 2016 "000 Omitted"

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts ⁽¹⁾ (d)	Amounts Accrued (e)	Amount Paid (f)
1	Kentucky Retail					
	(a) State income	(1,978,199)		(673,230)	(1,279,513)	(1,056,148)
	(b) Franchise fees	148				148
	(c) Ad valorem	7,605,436			7,417,470	6,402,672
	(d) Payroll (employers portion)	16,944			(1,617)	26,035
	(e) Other taxes					
2	Total Retail [L1(a) through L1(e)]	5,644,329	0	(673,230)	6,136,340	5,372,707
3	Other jurisdictions	5,947,694			3,297,139	4,816,841
	Total per books (L2 and L3)	11,592,023	0	(673,230)	9,433,479	10,189,548

(1) Explain items in this Column. State Inc Tax Adj.

Duke Energy Kentucky Case No. 2017-00321

Staff First Set Data Requests Date Received: August 25, 2017

STAFF-DR-01-049

REQUEST:

Provide the following information with regard to uncollectible accounts for the three

most recent calendar years for electric operations:

a. Reserve account balance at the beginning of the year;

b. Charges to reserve account (accounts charged off);

c. Credits to reserve account;

d. Current year provision;

e. Reserve account balance at the end of the year; and

f. Percent of provision to total revenue.

RESPONSE:

See Staff-DR-01-049 Attachment.

PERSON RESPONSIBLE: David Doss

DUKE ENERGY KENTUCKY, INC. Reserve for Uncollectible Accounts - Account 144 Years 2014 through 2016

		2014	2015	<u>2016</u>
a.	Balance - Beginning of Year	\$ -	\$	\$
b.	Charge Offs	\$	\$	\$ -
c.	Recoveries	\$ 4	\$ -	\$ 1.5
d.	Provision	\$	\$ 9	\$ +
e.	Balance - End of Year	\$	\$ *	\$
f.	Provision - Electric Operations	\$ 4	\$ 	\$ 1,11,3
f.	Percent of Electric Revenue	0.000%	0.000%	0.000%

Note:

(a) All retail accounts receivable are sold to Cinergy Receivables LLC, therefore transferring the risk of uncollectibility to the purchaser and eliminating the need for a reserve for uncollectible accounts on Duke Energy Kentucky.

Duke Energy Kentucky Case No. 2017-00321

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-050 PUBLIC

REQUEST:

Provide the utility's written policies on the compensation of outside attorneys, auditors,

consultants, and all other professional service providers. Include a schedule of fees, per

diems, and other compensation in effect during the base period. Include all agreements,

contracts, memoranda of understanding, and any other documentation that explains the

nature and type of reimbursement paid for professional services. Indicate if any changes

have occurred since the test year of the utility's last base rate case, the effective date of

these changes, and the reason for these changes.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachments provided

on CD)

Objection. This interrogatory seeks to elicit documents protected by attorney-client

privilege and work product or that is otherwise considered confidential and privileged.

Without waiving said objection and to the extent discoverable, Duke Energy has a

corporate wide "Purchasing Controls Policy" that defines the roles, responsibilities and

requirements related to the procurement process at Duke Energy Corporation and its

subsidiaries (Duke Energy or the Company). Specific topics addressed in the policy

include required approvals, the sourcing process, contract formation, segregation of

duties and standards of business conduct. This policy does not differentiate between materials or services and there can be exceptions to the policy. Duke Energy's Supply Chain competitively bids services to ensure our customers, shareholders and leaders receive the most value for the goods being purchased.

Each agreement which is competitively negotiated is deemed confidential, inclusive of contractual fees. Each agreement's terms and conditions, as well as the fee structure are specific to the Supplier. The fundamental sourcing process that takes place includes actively selecting qualified bidders, developing the sourcing strategy such as determining if a single source or dual sources are the best approach, managing the bidding process, negotiating terms and conditions, pricing, and any other commercial provisions; and ensuring compliance with this policy.

Due to the voluminous nature of the information requested, please see CONFIDENTIAL STAFF-DR-01-050 Attachments provided on CD for copies of the Company's purchasing controls policies, delegation of authority, standard terms and conditions for professional services, and master agreement templates, as well as, confidential agreements and other documention for professional services.

PERSON RESPONSIBLE:

N/A

CONFIDENTIAL STAFF-DR-01-050 ATTACHMENT IS BEING PROVIDED ON CD AND IS BEING PROVIDED UNDER SEAL OF A PETITION FOR CONFIDENTIAL TREATMENT

Duke Energy Kentucky Case No. 2017-00321

Staff First Set Data Requests Date Received: August 25, 2017

STAFF-DR-01-051 PUBLIC

REQUEST:

Provide a detailed analysis of expenses for professional services during the most recent

12-month period for which information is available at the time the application is filed, as

shown in Schedule 51, and all work papers supporting the analysis. At a minimum, the

work papers should show the payee, dollar amount, reference (i.e., voucher no., etc.),

account charged, hourly rates and time charged to the company according to each

invoice, and a description of the services provided.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment Only)

See Confidential STAFF-DR-01-051 Attachment. The line items where the vendor is

blank is a charge resulting from an allocation. The Company can provide detail behind

individual line items but it is a manual process for each line item to research the

allocation pool to go back to the original invoice and vendor.

See response to STAFF-DR-01-059 for detail related to rate case expenses.

PERSON RESPONSIBLE: David Doss

I

CONFIDENTIAL PROPRIETARY TRADE SECRET ATTACHMENT STAFF-DR-01-051 FILED UNDER SEAL

Duke Energy Kentucky Case No. 2017-00321 Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-052

REQUEST:

Provide the following information. If any amounts were allocated, show a calculation of

the factor used to allocate each amount.

a. A detailed analysis of charges booked for advertising expenditures during the

most recent 12-month period for which information is available at the time the

application is filed. Include a complete breakdown of Account No. 913 -

Advertising Expenses, and any other advertising expenditures included in any

other expense accounts, as shown in Schedule 52a. The analysis should specify

the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account No. 930 - Miscellaneous General Expenses for the most

recent 12-month period for which information is available at the time the

application is filed. Include a complete breakdown of this account as shown in

Format 52b and provide detailed work papers supporting this analysis. At a

minimum, the analysis should show the date, vendor, reference (i.e., voucher no.,

etc.), dollar amount, and brief description of each expenditure of \$500 or more,

provided that lesser items are grouped by classes as shown in Schedule 52b.

c. An analysis of Account No. 426 - Other Income Deductions for the most recent

12-month period for which information is available at the time the application is

filed. Include a complete breakdown of this account as shown in Schedule 52c,

and provide detailed work papers supporting this analysis. At a minimum, the

analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar

amount, and brief description of each expenditure of \$500 or more, provided that

lesser items are grouped by classes as shown in Schedule 52c.

RESPONSE:

a. See STAFF-DR-01-052(a) Attachment. Advertising expenses have not been

included in the forecasted test period revenue requirement.

b. See STAFF-DR-01-052(b) Attachment.

c. See STAFF-DR-01-052(c) Attachment. All amounts in Account No. 426 are

charged below the line and, thus, not included in the forecasted test period

revenue requirement.

PERSON RESPONSIBLE:

David Doss

Duke Energy Kentucky, Inc. Case No. 2017-00321

Analysis of Advertising Expenses (Including Account No. 913) For the 12 months Ended June 30, 2017

LINE NO.	ITEM	SALES OR PROMOTIONAL ADVERTISING	INSTITUTIONAL ADVERTISING	CONSERVATION ADVERTISING	SAFETY	RATE CASE	OTHER	TOTAL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Newspaper	<u> </u>		· · · · · · · · · · · · · · · · · · ·				
2								
3	Magazines and Other							-
4					•			
5	<u>Television</u>							-
6								
7	<u>Radio</u>			•				-
8								
9	Direct Mail			2,942	2,384			5,327
10								
11	Sales Aids						37,715	37,715
12								
13	<u>Undetermined</u>						35,176	35,176
14								
15	Total		-	2,942	2,384		72,891	78,217
16								
17	Amount Assigned to							
18	KY Jurisdictional	-	-	2,942	2,384	-	72,891	78,217

Note: For informational purposes only. Duke Energy Kentucky has excluded these costs in their application to increase rates.

^{*} This analysis of advertising expenses includes amounts reflected in account 0930150, which are also reflected in DR 52B, which is an analysis of 930 accounts.

	Actuals 2016 Jul - July Periodic	Actuals 2016 Aug - August Periodic	Actuals 2016 Sep - September Periodic	Actuals 2016 Oct - October Periodic	Actuals 2016 Nov - November Periodic	Actuals 2016 Dec - December Periodic	Actuals 2017 Jan - January Periodic	Actuals 2017 Feb - February Periodic	Actuals 2017 Mar - March Periodic	Actuals 2017 Apr - April Periodic	Actuals 2017 May Periodic	Actuals 2017 Jun - June Periodic	
0913001 - 0913001 - Advertising Expense 0909650 - 0909650 - Misc Advertising Expenses 0930150 - 0930150 - Miscellaneous Advertising Exp	3,500.84 - 852.41	5,277.12 1,176.69 998.84	•	2,421.79	223.22	642.89	1,191.71	-	1,778.71 492.18 1,153.24	3,810.22 - 2,167.78	-	(2,846.96) 0.33 322.58	53,017.69 6,148.81 19,050.96 78,217.46

DuJe Energy Kentucky, Inc. Case No. 2017-00321 Analysis of Account No. 930 - Miscellaneous General Expenses For the 12 Months Ended June 30, 2017

Line No.	ltem (a)	Amount (b)
1	Industry Association Dues	40,641
2	Stockholder and Debt Service Expenses	22,884
3	Institutional Advertising	
4	Conservation Advertising	1,142
5	Rate Department Load Expenses	
6	Directors' Fees and Expenses	56,505
7	Dues and Subscriptions	32,825
8	Miscellaneous	460,466
9	Total	614,462
10	Amount Assigned to Kentucky Jurisdictional	614,462

^{*} This schedule includes amounts in 0930150 and 0930700 accounts, which are also represented in DR 52a and DR 58.

	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	
	2016	2016	2016	2016	2016	2016	2017	2017	2017	2017	2017	2017	
	Jul - July	Aug - August	Sep - September	Oct - October	Nov - November	Dec - December	Jan - January	Feb - February	Mar - March	Apr - April	May	Jun - June	
	Periodic	Períodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	
0930150 - 0930150 - Miscellaneous Advertising Exp	852.41	998.84	2,394.69	1,561.96	1,574.20	1,259.71	. 1,713.41	1,850.49	1,153.24	2,167.78	3,201.65	322.58	19,050.96
0930200 - 0930200 - Misc General Expenses	15,464.36	36,853.32	77,455.10	27,537.00	26,877.08	26,195.26	24,147.67	32,100.38	43,448.77	34,388.44	38,273.61	30,219.91	412,960.90
0930210 - 0930210 - Industry Association Dues	-	179,00	-	•	-		47,702.17		(7,240.35) -	-	-	40,640.82
0930220 - 0930220 - Exp of Servicing Securities	0.21	(121.57)	424.00	(540.82)	(41.52) (40.87	'} -	-	12,039.52	5,000.24	6,505.26	(340.41)	22,884.04
0930230 - 0930230 - Dues To Various Organizations	-	-	3,916,97	5,317.83	8,738.67	10,398.60	946.68	61,80	958.33	1,670.55	34.70	766.50	32,810.63
0930240 - 0930240 - Director'S Expenses	6,741.88	793.40	762.70	5,491.45	314.98	6,826.39	7,167.26	13.07	487,64	5,174.40	22,645.21	95.20	56,513.54
0930250 - 0930250 - Buy\Sell Transf Employee Homes	1,420.13	3,524.42	3,621.69	1,088.22	1,566.70	3,346.51	. 2,977,86	(235.95) 1,124.50	1,153.74	1,764.86	1,213.65	22,566.33
0930600 - 0930600 - Leased Circuit Charges - Other	•	=	-	•	-	-	-	11.85	15.10	-	-	-	26.95
0930700 - 0930700 - Research and Development	456.52	718.90	131.27	440.89	1,483.32	501.03	45.04	465.44	71.49	495,89	257.60	117.48	5,184.87
0930940 - 0930940 - General Expenses	142.74	255.48	296.77	59.68	34.83	260,38	86.02	456.69	52.57	43.11	100,90	33.47	1,822.64
	25,078.25	43,201.79	89,003.19	40,956.21	40,548.26	48,746.97	84,786.11	34,723.77	52,110.81	50,094.15	72,783.79	32,428.3B	614,461.68

Duke Energy Kentucky, Inc. Case No. 2017-00321 Analysis of Account No. 426 - Other Income Deductions For the 12 Months Ended June 30, 2017

Line No.	Item (a)	Amount (b)
1	Donations	300,252
2	Civic Activities	-
3	Political Activities	420,511
4	Other	2,580,571
5	Total	3,301,334

Note: For informational purposes only.

Duke Energy Kentucky has excluded these costs in their application to increase rates.

The "Other" category is comprised primarily of costs associated with the Sale of A/R to CRC (\$1.4M) and an impairment recorded on old meters related to the AMI initiative (\$1.2M)

	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuats	Actuals			Actuals	
	2016	2016	2016	2016	2016	2016	2017	2017	2017	2017	2017	2017	
	Jul - July	Aug - August	Sep • September	Oct - October	Nov - November	Dec - December	Jan - January	Feb - February	Mar - March	Apr - April	May	une - תעל	
	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Periodic	Períodic	Periodic	Periodic	Periodic	
0426100 - 0426100 - Donations	17,316.52	3,899.63	16,099.21	25,989.56	39,792,93	48,103.55	3,599.96	11,700.65	16,983.85	20,853.55	53,855.92	16,188,44	
0426512 - 0426512 - Donations	794.74	652.18	847.18	•	•	1,596.74	14,577.47	1,459.23	1,235.31	1,152.03	785.17	1,008.50	
F DONATIONS - Donations (426.1)	18,111.26		16,946.39			49,700.29	18,177.43	13,159.88			54,641.09	17,196.94	300,251.93
7_DOIANTORS - DOIBRIONS (420.1)	10,111.40	4,351.01	10,540.55	20,020.70	-0,715.52	45,744.25	20,277.40	15,155.00	10,110.10	22,005.50	34,042.03	17,120.54	500,232.33
0426300 - 0426300 - Penalties	8,087.20	-			-	0.19	25,000.00	_ •		-	0.62	0.71	
F_PENALTIE5 - Penalties (426.3)	8,087.20	•	-		-	0.19	25,000.00	-	•	•	0.62	0.71	33,088.72
0426400 - 0426400 - Exp/Civic and Political Activity	10 069 65	9,970,59	120,256.49	22,444.94	26,295,47	24,176.95	28,617,10	28,501.89	43,749.72	32,039,86	35,382.55	38,106,50	
F EXP_CIVIC_POL - Exp. For Certain Civic, Political a			120,256.49		26,295.47	24,176.95	28,617.10				35,382.55	38,106.50	420,510.71
F_EXP_CIVIC_POL - Exp. For Certain Civic, Political a	10,306.03	9,970.33	120,230.49	22,444.54	20,233.47	44,170.33	20,017.10	20,301.03	43,743.72	32,033.60	33,362.33	30,100.30	420,310.71
0426510 - 0426510 - Other	_		1,082,917.13	127,755.48	(163,313,51)	(1,047,271.45)		_		-	-	_	
0426509 - 0426509 - Loss on Sale of A/R	-		-	-	•	1,210,202.27	92,254.52	120,320.64	7,438.08	85,550.99	39,605.24	62,976.16	
0426591 - 0426591 - I/C - Loss on Sale of A/R	_	_		-	-	(640,209.93)	(2,089.67	(51,631.21)	46,244.63	(31,065.85)	17,571.90	(4,352.78)	
0426540 - 0426540 - Employee Service Club Dues	4.21	12.96	13.14	2.48	2.16	(1.55)	16,68	2.95	· · ·		(0.05)		
0426553 - 0426553 - PpandE Impairments	_	-	_		-		-	_	-	_	1,190,000.00	_	
0426891 - 0426891 - IC Sale of AR Fees VIE	26,524.64	27,478.56	27,132.16	29,287.65	29,103.32	32,203.75	39,961.71	42,164.47	38,314.73	40,189.48	36,773.17	35,392.97	
F_OTH_DED - Other Deductions (426.5)	26,528.85	27,491.52	1,110,062.43	<u>-</u>				110,856.85			1,283,950.26	94,016.35	2,547,482.23

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-053

REQUEST:

Provide a copy of the cost-of-service study and billing analysis filed with the utility's rate

application in Excel spreadsheet format with all formulas intact and unprotected and with

all columns and rows accessible.

RESPONSE:

A copy of the billing analysis (i.e., Schedule M and N) for the Test and Base periods is

provided in STAFF-DR-01-053 Attachment A.XLSX and STAFF-DR-01-053

Attachment B.XLSX respectively; provided on a CD.

A copy of the cost-of-service study is provided in response to STAFF-DR-01-029.

PERSON RESPONSIBLE:

James E. Ziolkowski

Bruce Sailers

Staff First Set Data Requests Date Received: August 25, 2017

STAFF-DR-01-054 **PUBLIC**

REQUEST:

Regarding the utility's employee compensation policy:

a. Provide the utility's written compensation policy as approved by the Board of

Directors.

b. Provide a narrative description of the compensation policy, including the reasons

for establishing the policy and the utility's objectives for the policy.

c. Explain whether the compensation policy was developed with the assistance of an

outside consultant. If the compensation policy was developed or reviewed by a

consultant, provide any study or report provided by the consultant.

d. Explain when the utility's compensation policy was last reviewed or given

consideration by the Board of Directors.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment STAFF-DR-01-054(c) only)

a. The Compensation Committee of the Board of Directors establishes and reviews

the overall compensation philosophy of the Corporation, confirms that our

policies and philosophy do not encourage excessive or inappropriate risk-taking

by our employees, reviews and approves the salaries and other compensation of

certain employees, including all executive officers of Duke Energy, reviews and

approves compensatory agreements with executive officers, approves equity

grants and reviews the effectiveness of, and approves changes to, compensation

programs. Please See STAFF-DR-01-54(a). Attached for your reference is the

Compensation Committee Charter.

b. Our compensation philosophy is described on pages 6-12 of Tom Silinski's direct

testimony.

c. The Compensation Committee has engaged FW Cook as its independent

compensation consultant. The compensation consultant generally attends each

committee meeting and provides advice to the committee at the meetings,

including reviewing and commenting on market compensation data used to

establish the compensation of the executive officers and directors. The consultant

has been instructed that it shall provide completely independent advice to the

Compensation Committee and is not permitted to provide any services to

Duke Energy other than at the direction of the Compensation Committee. Please

see CONFIDENTIAL ATTACHMENT STAFF-DR-01-54(c) the annual review

conducted by FW Cook in 2017.

d. Annually, our compensation philosophy is described in detail in the

Compensation Discussion and Analysis (CD&A) of the proxy statement. The

Compensation Committee discusses the CD&A with management and, based on

such review and discussions, recommends that the CD&A be included in the

proxy statement.

PERSON RESPONSIBLE:

Thomas Silinski

CHARTER OF THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS OF DUKE ENERGY CORPORATION

(Amended and Restated as of May 2, 2013)

I. General Focus

The Compensation Committee (the "Committee") shall discharge the responsibilities of the Board of Directors (the "Board") with respect to the Corporation's compensation programs and compensation of the Corporation's executives.

II. Structure and Operations

The Committee shall be comprised of three or more members of the Board, each of whom is determined by the Board to be "independent" under the rules of the New York Stock Exchange, Inc. ("NYSE"). At least two members must satisfy the requirements of a "non-employee director" for purposes of Rule 16b-3 under the Securities Exchange Act of 1934, as amended, and the requirements of an "outside director" for purposes of Section 162(m) of the Internal Revenue Code. The Board shall select members based upon their knowledge and experience in compensation matters and with care to avoid any conflicts of interest.

Each member of the Committee shall be appointed by the Board and shall serve until such member's successor is duly elected and qualified or until such member's earlier resignation or removal. The members of the Committee may be removed, with or without cause, by majority vote of the Board.

The Board shall elect the Chair of the Committee. The Chair will approve the agendas for Committee meetings.

In fulfilling its responsibilities, the Committee shall be entitled to delegate any or all of its responsibilities to a subcommittee of the Committee, including to a subcommittee comprised solely of one director. The Committee also shall be entitled to delegate its authority to one or more directors (whether or not such directors serve on the Committee) as the Committee deems appropriate, provided, however, that the Committee shall not delegate any power or authority required by law, regulation or listing standard to be exercised by the Committee as a whole.

III. Meetings

The Committee shall meet as frequently as circumstances dictate. The Chair of the Committee or a majority of the members of the Committee may call a special meeting of the Committee.

All non-management directors who are not members of the Committee may attend meetings of the Committee, but may not vote. Additionally, the Committee may invite to its meetings any director, member(s) of management of the Corporation and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any person it deems appropriate in order to carry out its responsibilities.

A majority of the Committee members, but not less than two, will constitute a quorum. A majority of the Committee members present at any Committee meeting at which a quorum is present may act on behalf of the Committee. The Committee may meet by telephone or videoconference and may take action by unanimous written consent.

The Committee shall appoint a person, who need not be a member, to act as secretary, and minutes of the Committee's proceedings shall be kept in minute books provided for that purpose. The agenda of each Committee meeting will be prepared by the secretary and, whenever reasonably practicable, circulated to each Committee member prior to each meeting.

IV. Responsibilities and Duties

The following functions shall be the common recurring activities of the Committee in carrying out its responsibilities outlined in Section I of this Charter. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as may be appropriate in light of changing business, legislative, regulatory, legal or other conditions. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board from time to time related to the purposes of the Committee outlined in Section I of this Charter.

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems appropriate and shall have the sole authority to retain or terminate outside counsel or other experts for this purpose, including the sole authority to approve the fees payable to such counsel or experts and any other terms of retention.

Setting Compensation for Executive Officers and Directors

- 1. Establish and review the overall compensation philosophy of the Corporation.
- 2. Based upon input from the Corporate Governance Committee regarding the performance of the Chief Executive Officer and other executive officers, review and approve the annual salary, bonus, stock options and other benefits, direct and indirect, of the Chief Executive Officer and other executive officers.
- 3. In connection with executive compensation programs:
 - (i) Review and recommend to the full Board, or approve, new executive compensation programs;

- (ii) Review on a periodic basis the operations of the Corporation's executive compensation programs to determine whether they are properly coordinated and achieving their intended purpose(s), including whether the Corporation's compensation programs encourage excessive risk-taking and discuss, at least annually, the relationship between risk management policies and practices and compensation, and evaluate compensation policies and practices that could mitigate any such risk;
- (iii) Review on a periodic basis the aggregate amount of compensation paid or potentially payable to the Chief Executive Officer and other executive officers through the use of tally sheets or such other method as the Committee may determine; and
- (iv) Take steps to modify any executive compensation program that yields payments and benefits that are not reasonably related to executive and corporate performance.
- (v) The Committee shall consider the results of shareholder advisory votes regarding named executive officer compensation when evaluating and determining executive compensation (and shall recommend the frequency with which the Corporation shall conduct future shareholder advisory votes regarding executive compensation).
- 4. Review and recommend to the full Board compensation of directors.
- 5. Review and make recommendations to the full Board, or approve, any contracts or other transactions with executive officers of the Corporation, including consulting arrangements, employment contracts and severance or termination arrangements, or any revisions thereto. Notwithstanding any other provision of this Charter, the Committee shall review and make recommendations to the Board for approval of any consulting arrangement, employment contract, severance or termination arrangement with the Chief Executive Officer, or any revision thereto.
- 6. Review and approve annual performance goals for performance-based compensation that is intended to be tax deductible under Section 162(m) of the Internal Revenue Code and determine whether the performance goals and objectives are attained.

Monitoring Incentive and Equity-Based Compensation Plans

7. Review the Corporation's executive compensation plans, including incentive-compensation and equity-based plans, in light of the goals and objectives of these plans, and amend, or recommend that the Board amend, these plans if the Committee deems it appropriate.

- 8. Administer any short-term incentive plan covering executive officers of the Corporation; determine whether performance targets have been met and determine the amounts and terms of any awards.
- 9. Review and recommend for Board approval all equity compensation plans to be submitted for shareholder approval under the NYSE listing standards; provided, however, that any equity compensation plan that satisfies an exception to the NYSE's listing standards shall not be required to be approved by the Corporation's shareholders.
- 10. Review and make recommendations to the Board, or approve, all awards of shares, share options or other awards pursuant to the Corporation's equity-based plans; provided that the authority to issue such awards to employees who are not executive officers may be delegated as above described.

Reports

- 11. Review and discuss with management the Corporation's compensation discussion and analysis ("CD&A"), and based on that review and discussion, recommend to the Board that the CD&A be included in the Corporation's annual proxy statement or annual report on Form 10-K, and prepare the Compensation Committee Report in accordance with the rules and regulations of the Securities and Exchange Commission for inclusion in the Corporation's annual proxy statement or annual report on Form 10-K.
- 12. Report regularly to the Board (i) following meetings of the Committee, (ii) with respect to such other matters as are relevant to the Committee's discharge of its responsibilities and (iii) with respect to such recommendations as the Committee may deem appropriate. The report to the Board may take the form of an oral report by the Chair or any other member of the Committee designated by the Committee to make such report.
- 13. Maintain minutes or other records of meetings and activities of the Committee.

Advisors

14. The Committee has the sole authority to select, oversee and terminate compensation consultants, legal counsel or other advisors to advise the Committee, and to approve the terms of any such engagement and the fees of any such compensation consultant, legal counsel or other advisor. In selecting a compensation consultant, legal counsel or other advisor, the Committee shall take into account factors (including factors related to the independence of such compensation consultant, legal counsel or other advisor) it considers appropriate or as may be required by applicable law or NYSE listing standards. The Committee shall receive appropriate funding from the Corporation for the payment of compensation to the compensation consultants, legal counsel or other advisors retained by the Committee pursuant to the provisions of this Charter.

V. Annual Performance Evaluation

The Committee shall perform a review and evaluation, at least annually, of the performance of the Committee and its members, including a review of the compliance of the Committee with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board any modifications to this Charter that the Committee considers necessary or valuable. The Committee shall conduct such evaluations and reviews in such manner as it deems appropriate.

CONFIDENTIAL PROPRIETARY TRADE SECRET ATTACHMENT STAFF-DR-01-054(c) FILED UNDER SEAL

Staff First Set Data Requests Date Received: August 25, 2017

eived. August 23, 201

STAFF-DR-01-055

REQUEST:

Explain whether the utility's expenses for wages, salaries, benefits and other

compensation included in the base period, and any adjustments to the base period, are

compliant with the Board of Director's compensation policy.

RESPONSE:

The Compensation Committee has approved an executive compensation program that is

designed to: (1) link pay to performance, (2) attract and retain talented executive officers

and key employees, (3) emphasize performance-based compensation to motivate

executives and key employees, (4) reward individual performance and (5) encourage

long-term commitment to Duke Energy and align the interests of executives with

shareholders.

We meet these objectives through the appropriate mix of compensation, including

base salary, short-term incentives and long-term incentives. Our base pay programs are

described in detail on pages 13-18 and the incentive pay programs are described on pages

18-31 of Tom Silinski's direct testimony.

PERSON RESPONSIBLE:

Thomas Silinski

Duke Energy Kentucky
Case No. 2017-00321
taff First Set Data Requests

Staff First Set Data Requests Date Received: August 25, 2017

STAFF-DR-01-056

REQUEST:

Explain, if prior to reflecting any adjustments to wages, salaries, benefits, and other

compensation in the rate application, whether the utility, through an outside consultant or

otherwise, performed a study or survey to compare its wages, salaries, benefits, and other

compensation to those of other utilities in the region, or to other local or regional

enterprises.

a. If comparisons were performed, provide and discuss the results of such

comparisons. Include the results of the study or survey with your response,

including all work papers.

b. If comparisons were not performed, explain why such comparisons were not

performed.

RESPONSE:

As discussed throughout the direct testimony of Thomas Silinski, Duke Energy places a

priority on attracting and retaining a diverse, high-performing workforce. An important

way we do this is by providing a comprehensive, competitive total rewards package of

pay and benefits that includes base pay, incentive pay opportunities and benefits. Duke

Energy employs a market-based strategy, meaning that comparisons are made against

similar large-revenue companies within the industries we operate. Rarely are those

comparisons made at the local level, however, because skilled labor jobs are typically

recruited at a regional level, comparisons are made regionally for competitive pay purposes for those positions. For most other positions, the strategy for pay uses annual compensation surveys to establish salary ranges and ensure jobs are paid competitively in base and in total direct compensation (base + incentives) as compared to jobs at companies that are similar to Duke Energy in size and revenue. The data from these surveys is analyzed to determine the targeted level of pay for jobs throughout the Companies. As referenced in the response to Question 35 of the Staff's First Request, a complete list of the salary surveys Duke Energy is currently participating in is reflected in Attachment TS-4 to Mr. Silinski's testimony. As discussed in its response to STAFF-DR-035, these survey documents are voluminous in nature and are considered to be proprietary by the vendor and subject to licensing agreements. As a result, to the extent permitted by these vendors, the Company will make available for the Commission's review, any of the surveys at a time and place that is convenient to the Commission and the Company. See also, Attachments TS-1 through TS-6 for other analysis already provided.

Because survey data is analyzed, Duke Energy believes that its base pay, short-term and long-term incentive compensation programs are market competitive, reasonable, and necessary to attract, retain and motivate qualified employees that Duke Energy needs to provide safe, reliable, effective, efficient and economical electric service to Duke Energy Kentucky's retail customers. In addition, Duke Energy routinely examines its benefits to confirm how we compare with national trends among comparable employers, and we consider the most effective ways to serve our diverse workforce who reside in over 25 states. We benchmark our programs against other large employers from both the

utility industry and general industry, so that we are positioned to attract and retain

qualified employees needed to support our customers. Duke Energy leverages its

consultants, vendor partners and nationally recognized surveys to evaluate the

competitiveness of its benefits and costs. These surveys indicate that Duke Energy's

benefit plans and employee contributions are in line with its utility industry and general

industry peers, making them reasonable and necessary in order to compete with other

employers for qualified talent.

PERSON RESPONSIBLE:

Thomas Silinski

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-057

REQUEST:

List all present or proposed research efforts dealing with the pricing of electricity and the

current status of such efforts.

RESPONSE:

The following research efforts deal with the pricing of electricity.

- First, the Company monitors the rates of our peer companies in Kentucky and rate

activities affecting these companies. The Company expects to continue to

monitor these electricity pricing activities in the future.

- Second, the Company subscribes to industry publications which report on pricing

of electricity; for example, the EEI Typical Bills and Average Rates Report. The

Company expects to continue to subscribe to the same or similar publications in

the future.

- Lastly, in Case No. 2016-00152, the Company has committed to file for

Commission approval of a 2+ year pilot to research the Peak Time Rebate rate

structure. This effort is in a preliminary planning phase and will be developed

over the next 12 to 24 months.

PERSON RESPONSIBLE:

Don Wathen

Bruce Sailers

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-058

REQUEST:

Provide an analysis of the utility's expenses for research and development activities for

the base period and the three most recent calendar years. The analysis should include the

following:

a. Basis of fees paid to research organizations and the utility's portion of the total

revenue of each organization. Where the contribution is monthly, provide the

current rate and the effective date.

b. Details of the research activities conducted by each organization.

c. Details of services and other benefits provided to the utility by each organization.

d. Annual expenditures of each organization with a basic description of the nature of

costs incurred by the organization.

e. Details of the expected benefits to the utility.

RESPONSE:

See STAFF-DR-01-058 Attachment.

PERSON RESPONSIBLE:

David Doss

Duke Energy Kentucky, Inc. Case No. 2017-00321 Analysis of R&D Activities For the 3 Most Recent Calendar Years and Base Period

Year NO.	Costs Incurred Internally (A) 1,4	Costs Incurred Externally (B) ^{1, 4}	Amounts Paid to EPRI (C) 1,3	Amounts Paid to Others (D) 1,4	Amounts Paid to UK (E) 2	Sum
2014	1,015	4,620	309,836	26,232	200,000	541,703
2015	172	3,367	442,476	7,817	200,000	653,832
2016	(427)	5,736	530,339	2,346	200,000	737,993
Base Period	299	1,538	287,211	-	50,000	339,048
	1,059	15,260	1,569,862	36,395	650,000	2,272,576

Notes:

1) For 2014-2016, columns A-D are reflected in FERC Form 1; page 352-353

DEK is committed to conditionally funding the Carbon Management Research Group, (CMRG), \$200,000 per year (\$50K quarterly) regarding the management of carbon and carbon dioxide associated with existing coal-fired electric generating facilities in Kentucky.

Per order 2008-00308, these amounts are recorded to a regulatory asset account (182.3).

Only 1 quarter of payment is reflected for the first 5 month of 2017.

- The Electric Power Research Institute, (EPRI), conducts research, development, and demonstration projects. EPRI focuses on electricity generation, delivery and use.
- 4) This analysis includes amounts in account 0930700 which are also represented in DR 52B, which is an analysis of 930 accounts.

Resource Type ID CB	Resource Type Long Descr CB	2014	2015	2016 E	Base Period	Grand Total	
	11000 Labor	665.67	49.41	99.62	69.51		Interna
	11001 Premium Pay		0.14			0.14	Interna
	11002 Labor-Union		31.68	34.70		66.38	Interna
	12000 Overtime		7.79	28.94	96.70	133.43	Interna
	12004 Overtime-Union		0.66	4.52		5.18	Interna
	18001 Unproductive Labor Allocated	97.18	13.53	35.18	23.77	169.66	Interna
	18005 Unproduct Labor Alloc-Union		4.84	27.18		32.02	Interna
	18400 Incentives Allocated	75.51	7.08	17.20	19.95	119.74	Interna
	18401 Incentives Allocated-Union		1.11	2.45		3.56	Interna
	19500 Service Company Overhead	161.38	1.88				Interna
	21000 Direct Material/Inventory Cost	22.48	7.46			29.94	Externa
	30000 Direct Purchases	4,200.01	216.92	242.76	774.38	5,434.07	Externa
	31000 Direct Material Purchases	18.90	1,955.67	4,892.47	1,146.78	8,013.82	Externa
	33000 Office Supplies & Expenses		2,502.50				Externa
	33001 Postage & Freight		3.06			3.06	Externa
	35000 Direct Mat/Purchases Accrual	(2,871.00)	2.	-	(537.09)	(3,408.09)	Externa
	36001 IT Software Purchase	Vote a constant		39.20	122724		Externa
	40000 Travel Expenses	5.99	5.36	10.94	13.28	35.57	Externa
	40001 Air Travel Cost	0.40			0.28	0.68	Externa
	40007 PersMobileDevice reimbursement	0.00	0.27				Externa
	41000 Meals and Entertainment (50%)	0.58	12.75	1.37		14.70	Externa
	42000 Personal Vehicle Mileage Reimb	(0.00)	1.35		3.93	5.28	Externa
	49002 Dues - Deductible	, ,		12.31		12.31	Externa
	50000 Vehicle & Equip, Chargeback	0.75	18.55	19.15		38.45	Externa
	60004 Contract Services	2,871.00				2,871.00	Externa
	60009 Vendor EMP EXP - Deductible		135.81		20.39	156.20	Externa
	63000 Contract/Outside Services NLBR			-81		-	Externa
	66001 Telephone/Communications	0.01				0.01	Externa
	69000 Consultant	19,570.88	196.70	349.44	115.38	20,232.40	Externa
	69030 SA Vndr Emp Exp - 100% Deduct				0.38	0.38	Externa
	69400 Turnkey Service Contract Labor		84.68	147.87		232.55	Externa
	69500 Other Contracts		728.62	20.01		748.63	Externa
	78000 Allocated S&E (Non-Labor)	15.61	54.17	117.76	88.85	276.39	Interna
	99810 Accounting Entry			(795.00)		(795.00)	Interna
Grand Total		24,835.35	3,539.49	5,308.07	1,836.49	35,519.40	
		-5264.47				2.4.5.557, 30.1	

			Bus Units 10 CB	Account Account Account Long Oper L	Oper Unit I Init Long 1 Descr CB (Type ID	Resp Center ID RC Long Journal ID Journal CB Describ Describ	Journal Line Descr Affiliate JD ID CB	Monetary Amount ID	Petind Soun	e CD Operator IO IO	Operator 10 Descr Vendor 10 Name 10	Vender Num JO	Voucher In In	Process ID CS	Account Level 6 Node Name LVL
2014 2014	2014 2014	1 2	75071 75071	910700 Research # GOUG 930700 Research # GOUG	DE Kentuci DE Kentuci	59000 Consultant 69000 Consultant	4027 Customer#SRVG3100 Mise 3FF 6 4027 Customer#SRVG3100 Mise 3FF 6		77.44 195.00	2/4/2014 ALD 3/4/2014 ALD	FMISAUN	FMIS Syste FMIS Syste	71120			OPERATING INCOME
2014 2014	2014 2014	3	75071 75071	910700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	69000 Consultant 69000 Consultant	4027 Customer&SRVG3100 Misc 31F 6 4027 Customer&SRVG3100 Misc 3FF 6		159.33 109.75	4/2/2014 ALO 5/2/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	5	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DÉ Kentuci DE Kentuci	59000 Consultent 59000 Consultant	4027 Customer&SAVG3100 Misc 3FF C 4027 Customer&SAVG3100 Misc 3FF C		202.27 141.14	5/3/2014 ALO 7/2/2014 ALO	FMISRUM	FARIS Syste FARIS Syste				OPERATING INCOME
2014 2014	2014 2014	7	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci	69000 Consultant 69000 Consultant	4027 Customer# SRVG33001Misc 3FF C 4027 Customer# SRVG31001Misc 3FF C		87.41 104.51	3/4/2014 ALO 9/3/2014 ALO	IMISRUM	FAMIS Syste FAMIS Syste				OPERATING_INCOME
2014 2014	2014	9	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	69000 Consultant 69000 Consultant	4027 Customer# SRVG31001Mijc 3FF C 4027 Eustomer# SRVG31001Mijc 3FF C		111.19	10/2/2014 ALO 11/4/2014 ALO	FMISRUM	FAMS Syste FAMS Syste				OPERATING_INCOME
2014 2014	2014 2014	11	75071 75071	930700 Research # GOUG 930700 Research # GOUG	DE Kentuci DE Kentuci	69000 Consultant 69000 Consultant	4017 Customer# SRVG3100\AAisc 3FF G 4027 Customer# SRVG3100\AAisc 3FF G		60.91 194.21	11/2/2014 ALO 1/3/2015 ALO	FIXISAUN	FMUS Syste FMUS Syste				OPERATING INCOME
2014 2014	2014 2014	1	75071 75071	930700 Research #GOUG 930700 Research #GOUG	DE Kentuci DE Kentuci	69000 Consultant 69000 Consultant	4039 Invest Mg1 SRVG3100: Mise 3FF G 4039 Invest Mg1 SRVG3100: Mise 3FF G		0.56 2.51	2/4/2014 ALD 3/4/2014 ALD	FAUSRUM	FMIS Syste FMIS Syste				OPERATING INCOME
2014 2014	2014 2014	į	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	69000 Consultant 69000 Consultant	4019 Invest Mg1 SRVG3100 Misc 2FF G 4019 Invest Mg1 SRVG3100 Misc 2FF G		2.43	4/1/2014 ALC 5/1/2014 ALC	FMISRUN	FMIS Syste FMIS Syste				OPERATING INCOME
2014 2014	2014	5	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	69000 Consultant 69000 Consultant	4039 Invest MgI SRVG3100 Misc 97F G 4039 Invest MgI SRVG3100 Misc 1FF G		1.55	8/3/2014 ALO 7/2/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME
2014 2014	2014 2014	?	75071 75071	930700 Research #GOUG 930700 Research #GOUG	DE Kentuci	69000 Consultant 69000 Consultant	4039 Invest Mgt SAVG3300 Mise 36F G 4039 Invest Mgt SAVG3300 Mise 36F G		1.61	6/4/2014 ALD 9/3/2014 ALD	FMISRUN	FIMIS Syste FIMIS Syste				OPERATING INCOME
2014 2014	2014 2014	5 10	75071 75071	910700 Research EGOUG 910700 Research EGOUG	DE Kentuci DE Kentuci	69000 Consultant 69000 Consultant	4039 Invest Mart SAVG33001 Mile 3FF G 4039 Invest Mart SAVG33001 Mile 3FF G		EL.0 [01.0]	10/2/2014 ALO 11/4/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING INCOME
2014 2014	2014 2014	12 10	75071 75080	930700 Research & GOUG 930700 Research & R917	DEK Electel	69000 Consultant 2:000 Direct Material/Inventory Cost	4039 Invest Mat SRVG3100 Misc 3FF G 4630 ET Operati SRV10900 Misc 3FF S		0.53 22.42	1/1/2015 ALO 11/4/2014 ALO	FMISRUN FMISRUN	FAMS Syste FAMS Syste				OPERATING INCOME
2014 2014	2014 2014	11 12	75080 75080	930700 Research #R937 930700 Research #R917	DEK Electri	23000 Direct Material/Inventory Cost 21000 Direct Material/Inventory Cost	4610 ET Operati-SRV309000 Misc 3FF S 4620 ET Operati-SRV309000 Misc 3FF S		5.33 (5.33)	1/1/2014 ALO 1/1/2015 ALO	FMISAUN	F2-015 Syste E6-05 Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	11 12	75020 75080	930700 Research #R917 930700 Research #R917	DEK Electri	31000 Direct Material Purchases 31000 Oirect Material Purchases	4610 ET Operati SRV309000 Mise 3FF S 4630 ET Operati SRV309000 Mise 3FF S		12.51 0.23	17/1/2014 ALO 1/5/2015 ALO	FMISEUN	FAMS Syste FBUS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	2	75060 75080	930700 Research \$8917 930700 Research \$8917	DEK Electri	69000 Consultant 69000 Consultant	4610 ET Operati SRVB09000 Misc 3FF 5 4610 ET Operati SRVB09000 Misc 3FF 5		1,889.36 3.21	2/4/2014 ALO 3/4/7014 ALO	FARISAUN	FAUS Syste FAUS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	7	750 1 0 75071	930700 Research ER917 930700 Research EGOUG	DEK Electri DE Kentuci	69000 Consultant 11000 Labor	4610 ET Operati SRV309000 Misc 11F S 5371 Grid Syster SRVG3100 Misc 1FF G		895,74 5.31	4/1/2014 ALO 6/4/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	7	75071 75071	930700 Research FGOUG 930700 Research FGOUG	DE Kentuci DE Kentuci	18001 Unproductive Leber Miscated 18400 Incentives Affocated	S371 Grid Syster SAVG33001 Misc 3FF G \$371 Grid Syster SAVG31901 Misc 3FF G		1.05 0.54	6/4/2014 ALD 6/4/2014 ALD	FMISHUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	5	75071 75080	930700 Research & GOUG 930700 Research & R937	DE Kentuci DEK [leçtel	19500 Service Company Overhead 11000 Lebor	5371 Grid Syster SRVG2100 Mile 3FF G 5465 FOC CEM I SRV90900Challe 3FF S		1.14 1.24	MA/1014 ALD 7/2/1014 ALD	FMISKUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	12 6 12	75080 75080	930700 Research # #917 930700 Research # #917	DEK Electri DEK Electri	11000 Labor 1800: Unproductive Labor Allocated 1800: Unproductive Labor Allocated	5446 FOC CRM (SRV) D900CAAISC 3FF S 5446 FOC CRM (SRV) D900CAAISC 3FF S		5.12 0.59	3/3/2015 ALO 7/2/2014 ALO	FMISRUN	FIMIS Syste FIMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014	2014	6 12	75080 75080	930700 Research & R917 930700 Research & R917 930700 Research & R917	DEX Electri DEX Electri DEX Electri	16001 Unproductive Labor Allocated 16400 Incentives Allocated 18400 Incentives Allocated	S446 FOC CEM (SRVID900) Mije 3FF 5 S446 FOC CEM (SRVID900) Mije 2FF 5 S446 FOC CEM (SRVID900) Mije 2FF 5		4,67 0.14	1/3/2015 ALO 7/2/2014 ALO 1/3/2015 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME
2014 2014 2014	2014 2014 2014	6 12	75080 75080 75080	SHOTOG Research ERS17 SHOTOG Research ERS17	DEK Electri DEK Electri	50000 Vehicle & Equip. Chargeback 50000 Vehicle & Equip. Chargeback	5446 FOC CAM I SKY 10900; Misc 3FF S 5446 FOC CAM I SKY 10900; Misc 3FF S		0.72 0.31 0.44	1/3/2014 ALO 1/3/2014 ALO	FINISHUM	FAMIS Syste FAMIS Syste FAMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	6 12	75080 75080	930700 Research 1R917 930700 Research 1R917	DEK Electri DEK Electri	78000 Allocated S&E (Non-Labor) 78000 Allocated S&E (Non-Labor)	5446 FOC CEAS I SRY 10900CM ISC 3FF 5- 5446 FOC CEM I SRY 30900CM ISC 3FF 5-		0.66 2.53	7/1/2014 ALO 1/5/7015 ALO	f MISRUM	FAMIS Sente FAMIS Sente				OPERATING_INCOME OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	5	75080 75080	930700 Research 4 R917 930700 Research 4 R917	DEK Electri DEK Electri	69000 Consultant 69000 Consultant	6135 DMS Dellw SRV309000 Misc 3FF 5: 6135 DMS Dellw SRV309000 Misc 3FF 5:		4.52 35.23	7/5/2014 ALO B/4/2014 ALO	FAMSAUN	FAIS Syste FAIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	1	75080 75080	930700 Research & R\$17 930700 Research & R\$17	DEK Electri DEK Electri	59000 Consultant 11000 Labor	6136 DMS Deliw SRV3D9000 Misc 3FF 5- 6663 Sub Atalog SRV3D9000 Misc 3FF 5-		(4.92) 1.56	9/3/2014 ALD 5/3/2014 ALD	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME
2014 2014	2014 2014	5	75080 75080	930700 Research &R917 930700 Research &R917	DEK Electri DEK Electri	18001 Unproductive Labor Aliocated 18400 Incentives Aliocated	6641 Sub Maint SRV309000 NUse 3FF S- 6641 Sub Maint SRV309000 Nuse 3FF S-		0.46	1/1/2014 ALO 1/1/2014 ALO	FMISRUN	FMIS Syste FMIS Sente				OPERATING INCOME
2014 2014	2014	5	75080 75071	930700 Research 6 R917 930700 Research 6 GOUG	DEK Electri DE Kentuch	78000 Allocated S&E [Non-Labor] 11000 Labor	664) Sub Maint SRV3090004Aisc 3FF Si 7404 CIS-Centra SRVG31007Aisc 3FF G		0.51 3,64	6/2/2014 ALO 8/4/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING INCOME
2014 2014	2014	,	75071 25071	930700 Research #GOUG 930700 Research #GOUG	DE Kentuci	11000 tabor 11000 tabor	7404 CIS-Centra' SRVG3100 Misc 3FF G 7404 CIS-Centra' SRVG3100 Misc 3FF G		4.22 1.72	9/3/2014 ALO 10/2/2014 ALO	FMISRUN FMISRUN	FMIS Syste FMIS Syste				DEFRATING INCOME
2014 2014	2014 2014	12	75071 75071	930700 Research #GOUG 930700 Research #GOUG	DE Kentuci DE Kentuci	11000 Labor 18001 Unproductive Labor Allocated	7404 CIS-Central SRVG3100 Miss 3FF G 7404 CIS-Central SRVG3100 Miss 3FF G		0.31 0.66	1/1/2015 A10 8/4/2014 A10	FMISRUM FMISRUM	FAMIS Syste FAMIS Syste				OPERATING INCOME
2014 2014	2014 2014	9	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	16001 Unproductive Labor Allocated 16001 Unproductive Labor Allocated	7404 CIS-Central SRVG3300 Misc 3FF G 7404 CIS-Central SRVG3300 Misc 3FF G		1.01 0.41	9/3/7014 ALO 10/2/2014 ALO	FMISRUN FMISRUN	FMIS Syste FMUS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	9 12 7	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18301 Unproductive Labor Affocated 18400 Incentives Affocated	7404 CIS-Central SRVG33001 Misc 357 G 7404 CIS-Central SRVG33001 Misc 357 G		0.21 0.17	1/5/2015 ALO 8/4/2014 ALO	EMISKUM EMISKUM	FMIS Syste FMIS Syste				OPERATING INCOME
2014 2014	2014 2014	8	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 (noentives Allocated 18400 incentives Allocated	7404 EIS-Centre'SRVG32001Misc 3FF G 7404 EIS-Centra SRVGZ2001Misc 3FF G		0.54 0.21	9/3/2014 ALC 10/2/2014 ALC	EMISAUN	FMIS Syste FMIS Syste				OPERATING_INCOME
2014 2014	2014 2014	12	75071 75071	930700 Research #GOUG 930700 Research EGOUG	DE Kentuci	\$\$400 incentives Allocated 19500 Service Company Overhead	7404 CIS-Central SRVG3100 Missc 3FF G 7404 CIS-Central SRVG3100 Missc 3FF G		0.05	1/3/2015 ALD 6/4/2014 ALD	FMISAUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	;	75071 75071	930700 Research EGOUG 930700 Research EGOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	7404 CIS-Centra SRVG3100AA/se 3FF G 7404 CIS-Centra SRVG3100AA/se 3FF G		1.10 0.44	9/1/2014 ALO 10/2/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	12	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 11900 Labor	7404 CIS-Centra' SAVG 3100 Misc 3FF G 7802 Mobility A: SAVG 3100 Misc 3FF G		0.08 5.21	1/3/2015 ALO 2/4/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME OFERATING_INCOME
2014 2014	2014 2014	1	75071 75071	910700 Research & GOUG 910700 Research & GOUG	DE Kentuci DE Kentuci	11000 tabor 16001 Unproductive Labor Allocated	7802 Mobility ALSRVG3100 Mise 3FF G 7802 Mobility ALSRVG3100 Mise 3FF G		14,94 0.30	3/4/2014 ALO 2/4/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014	2014 2014	1	75071	910700 Research #GOUG 910700 Research #GOUG	DE Kentuci DE Kentuci	19001 Unproductive Labor Allocated 19400 Incentives Allocated 19400 Incentives Allocated	7802 Mobility A SRVG3100 Misc 3FF G 7802 Mobility A SRVG3100 Misc 1FF G		0.54 0.35	3/4/7034 ALO 2/4/2034 ALO	FMISRUN	FMIS Syste FAIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014 2014	2014 2014 2014	1 2	75071 75071 75071	930700 Research & GOUG 930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	7802 Madding Ausrug 2100 Mixe 1FF G 7802 Madding Ausrug 3100 Mixe 3FF G 7802 Madding Ausrug 3100 Mixe 3FF G		1.54 0.81 3.75	3/4/2014 ALO 2/4/7014 ALO 3/4/2014 ALO	FMISRUN	FMIS Syste FMIS Syste FMIS Syste				DPERATING_INCOME OPERATING_INCOME
2014 2014	2014	10 8	75080 75080	930700 Research \$ 8917 930700 Research \$ 8917	DEK Electri D(K Electri	3 1000 Labor 1 1000 Labor	7809 Plan & We SRV303000 Misc 3FF 5- 7809 Plan & We SRV303000 Misc 3FF 5-		3.84 1.22	10/2/2014 ALO 11/4/2014 ALO	ÉMISRUN	FACIS Syste FACIS Syste				OPERATING_INCOME OPERATING_INCOME
2014	2014	5	75080 75080	930700 Research #R917 920700 Research #R917	DEK Electri DEK Electri	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	7809 Plan B. We SRY309001 Mac 3FF 5: 7809 Plan B. We SRY309001 Misc 3FF 5:		0.58	10/2/2014 ALC 11/4/2014 ALC	FMISBUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	10	75080 75080	930700 Research ER917 930700 Research ER917	DEK Elegan DEK Elegan	18400 Incentives Allocated 18400 Incentives Allocated	7809 Plan & Wo SRV3D9007 AC ac 357 St 7809 Plan & Wo SRV3D9007 Misc 357 St		0.44 D,37	10/2/2014 ALC 11/4/2014 ALC	FAMISHUN	FAMS Syste FAMS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	10	75080 75080	930700 Research #R937 930700 Research #R937	DEK Electri DEK Electri	19500 Service Company Overhead 19500 Service Company Overhead	7809 Plan & Wo SRV109000 Misc 3FF 5: 7809 Plan & Wo SRV109000 Misc 3FF 5:		0.97	10/5/7014 ALD 11/4/2014 ALD	FAMSHUN	FMIS Syste FMIS Syste				OPERATING INCOME
2014 2014	2014 2014	3	75071 75071	930700 Research # GOUG 930700 Research # GOUG	DE Kentuci DE Kentuci	11900 Labor 11900 Labor	7832 Wiess-Tran SRVG3100 Misc 3FF G 7812 Wiess-Tran \$8VG3100 Misc 3FF G		6.69 5.60	4/1/2014 ALD 5/1/2014 ALD	FAMSAUN	FMIS Syste FMIS Syste				OPERATING INCOME
2014 2014	2014 2014	5 6	75071 75071	910700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	11000 Labor 11000 Labor	7812 Wiess-Tran SAVG3100 Misc 3FF G 7812 Winss-Tran SAVG3100 Misc 3FF G		0.66 13.54	1/3/2014 ALO 7/2/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME
2014 2014	2014 2014	7	75071 75071	910700 Research #GOUG 910700 Research #GOUG	DE Kentuci DE Kentuci	11000 Labor 11000 Labor	7812 Wiess-Tran SRVS3100 Misc 1PF G 7812 Wiess-Tran SRVG3100 Misc 1FF G		13.60 6.40	8/4/2014 ALO 9/3/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING INCOME OPERATING INCOME
2014 2014	2014 2014	9 10	75071 75071	930700 Research &GOUG 930700 Research &GOUG	DE Kentuci DE Kentuci	11000 Labor 11000 Labor	7812 Wiless-TranSRVG3100(Misc 187 G 7812 Wiless-TranSRVG3100(Misc 187 G		3.43	10/7/7014 ALO 11/4/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	11	75071 75071	930700 Research #GDUG 930700 Research #GDUG	DE Xentuci DE Xentuci	11000 Labor 18001 Unproductive Labor Allocated	7812 Wiess-Trar SRVG3100 Misc 3FF G 7812 Wiess-Trar SRVG3100 Misc 3FF G		0.46	11/2/2014 ALO 4/2/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014	2014	\$	75071 75071	930700 Research EGOUG 930700 Research EGOUG	DE Kentuci DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	7812 Wiess-Trar SRVG3100 Misc 16F G 7812 Wiess-Trar SRVG3100 Misc 16F G		1.04 0.12	5/2/2014 ALD 6/3/2014 ALD	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014 2014	2014 2014 2014	7	75071 75071 75071	930700 Research # GOUG 930700 Research # GOUG 930700 Research # GOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	7812 Wiless-Trae SRVG3100 Miles 3FF G 7812 Wiless-Trae SRVG3100 Miles 3FF G 7812 Wiless-Trae SRVG3100 Miles 3FF G		1.30 2.57 0.88	7/2/2014 ALD 6/4/2014 ALD 9/1/2014 ALD	EMISRUN	FMIS Syste FMIS Syste FMIS Syste				OPERATING_DICOME OPERATING_DICOME
2014 2014	2014	10	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	12001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	7812 Wiese-Tran SRVG3100 Misc 3FF G 7812 Wiese-Tran SRVG3100 Misc 3FF G			16/2/2014 ALD 11/4/2014 ALD	FMISAUX	FANS Syste FANS Syste				OPERATING_INCOME OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	11	75071 75071	910700 Research # GOUG 930700 Research # GOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Aflocated 18400 Incentives Aflocated	7812 Wiese-Tear SRVG3 100 Misc 3FF G 7812 Wiese-Tear SRVG3 100 M or 3FF G			12/2/2014 ALC	FAUSBUR	FRANT Syste FRANT Syste				OPERATING_INCOME OPERATING_INCOME
2014	2014 2014	4 5	75071 25071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	7812 Wiese-Tran SRVG3100:Mise 3FF G 7812 Wiese-Tran SRVG3100:Mise 3FF G		D.65 0.08	5/1/2014 ALC 6/1/2014 ALC	FAUSBUR	FARIS Syste FARIS Syste				OPERATING INCOME OPERATING INCOME
2014 2014	2014 2014	,	75071 75071	930790 Research #GOUG 910700 Research #GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	7812 Wiess-Tran SRVG3100 Misc 3FF G 7812 Wiess-Tran SRVG3100 Misc 3FF G		1.41	7/2/2014 ACE N/4/2014 ALC	FMISRUN FMISRUN	FMIS Synte FMIS Synte				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	,	75071 75071	930700 Research #GOUG 930700 Research #GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	7812 Wiess-Tran SRVG3100 Misc 3FF G 7812 Wiess-Tran SRVG3100 Misc 3FF G		0.73 1.15	9/3/2014 ALD 10/2/2014 ALD	FMISRUN	FMIS Syste FMIS Syste				OPERATING INCOME
2014	2014 2014	1D 11	75071 75071	910700 Research &GOUG 910700 Research &GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	7812 West-Tran SRVG3100 Miss 1FF G 7412 West-Tran SRVG3100 Miss 3FF G		0.40 0.46	11/4/2014 ALO 12/2/2014 ALO	FMISHUN	FMIS Syste FMIS Syste				DPERATING_INCOME DPERATING_INCOME
2014 2014	2014 2014	4	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	7812 Wiles-Trar SRVG3100 Misc 3FF G 7812 Wiles-Trar SRVG3100 Misc 3FF G		1.69 1.42	4/2/2014 ALO 5/1/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	6	75071 75071	930700 Research EGDUG 930700 Research EGDUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	7813 Wess-TranSRVG3100IMisc 3FF G 7812 Winss-TranSRVG3100IMisc 3FF G		0.17 2.43	6/1/2014 ALO 7/2/2014 ALO	FMISRUN	FMIS Syste FMIS Syste				OPERATING_INCOME
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2014 2014	2034 2034	11	75071 75071	930700 Research &GQUG 930700 Research &GQUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	7984 Architect& SRVG3300 Misc 3FF G 7984 Architect& SRVG3300 Misc 3FF G		0.10	12/2/7014 ALC 1/3/7015 ALC	FAMSAUN FAMSAUN	FMIS Syste FMIS Skyle				OFERATING INCOME OFERATING INCOME
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2014	2014		75071	910700 Research 4 GOUG	DE Kentuci	40007 PersMobileDevice reimbursement	8018 CEO-STAFFSRVG3100:Misc SFF (5 (1.5	1) 9/3/2	2014 ALD	AUSRUM FAMS Syste		OPERATING_INCOME
2014 2014	2014 2014		75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	43000 Meak and Entertainment (50%) 43000 Meak and Entertainment (50%)	EDIN CEO-STAFF SAYGE 100° Mise 3FF C BD18 CEO-STAFF SAYGE 100° Mise 3FF C	5 3.5 5 1.2		2014 ALO	RAISAUN FAMS Syste		DAGATING_INCOME DAGATING_INCOME
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2014	2014		75071	930700 Research & GOUG	DE Kentuci	11000 Labor	9574 Cust Sol Dr SAVG3100: Misc 3FF C				MISRUN FMIS Syste		OPERATING_INCOME
2014	2014	7	75071	930700 Research & GOUG	Of Kentuci	11000 Labor	9574 Cust Sol Dr SRVG3 3001 Misc 3FF C				MISRUN FMIS Syste		OPERATING_INCOME
2014	2014		75071 75071	930700 Research & GOUG 930700 Research & GOUG	Of Kentuci Of Kentuci	11000 Labor 11000 Labor	9574 Cust Sel Di SRVG3100 Misc 3FF C 9574 Cust Sel Di SRVG3100 Misc 3FF C				MISKUN FMIS Syste MISKUN FMIS Syste		OPERATING_INCOME OPERATING_INCOME
2014	2014	10	75071	930700 Research # GOUG	QE Kentuci	11000 tabor	9574 Cust Sol DISKYG3100 Mile SEF C	19.6	1 11/47	7014 ALO - 2	MISAUN FMIS Syste		OPERATING_INCOME
2014	2014		75071 75071	930700 Research & GOUG 930700 Research & GOUG	CIÉ Kentuel DE Kentuel	11000 Labor 11000 Labor	9574 Curt Sol DISRYG3100NAise 3FF G 9574 Curt Sol DISRYG3100NAise 3FF G				MISRUN FMISSyste MISRUN FMISSyste		OPERATING_DICOME OPERATING DICOME
2014	2014			910700 Research 4 GOUG	DE Kentuci	18001 Unproductive Latter Allocated	9574 Curt Sol Di SRVG3100:Mile 3FF C	3 6.5	9 6/1/1		MISAUN FMISSyste		DPERATING_INCOME
2014	2014		75071	930700 Research & GOUG	DE Kentuci	18001 Unproductive Lation Allocated	9574 Curl Sol DI SEVER 100 Mass 3FF G	; <u>2.</u> 5	1/2/1	2014 ALO 6	MISRUM FMIS Syste		OPERATING INCOME
2014	2014 2014		75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	16001 Unproductive Labor Allocated 16001 Unproductive Labor Allocated	9574 Cust Sci DeSAVG3100*Mise 3FF G 9574 Cust Sci DeSAVG3100 Mise 3FF G	1.9		2014 ALO 1 2014 ALO 1	MISAUM FMIS Syste MISAUM FMIS Syste		OPERATING_INCOME OPERATING_INCOME
2014	2014	9 7	75071	930700 Research & GOUG	Of Kentuci	18001 Unproductive Labor Allocated	9574 Cust Sol DeSRYG3100 Miss 3FF G	i 0.S	2 10/2/2	1014 ALC	ASSRUM FAIIS Syste		OPERATING_INCOME
2014	2014		75071 75071	930700 Research & GOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9574 Cust Sol DeSAVG3100 Mise 1FF G 9574 Cust Sol DeSAVG3100 Mise 3FF G				MISAUM FMIS Syste MISAUM FMIS Syste		OPERATING INCOME OPERATING INCOME
2014 2014	2014 2014		75071	939700 Persearch & GDUG 939700 Research & GDUG	DE Kentuci	18001 Unproductive Labor Allocated	9574 Cust Sol Dr SRVG33001Misc 3FF G	i 4.8	9 1/5/2	2015 ALC	ANSAUN: FMIS Syste		OPERATING_INCOME
2014	2014	5 7	75071	530700 Research &GOUG	DE Kentuci	18400 Incentives Allocated	9574 Cust Sol Dr SRVG31001Misc 37F G	1.2	5 4/4/2	1014 ALO 1	MISRUN FMIS Syme		GPERATING INCOME
2014	2014 2014		75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Affocated 18400 Incentives Affocated	9574 Cust Sol DI SAVGETON Mise SEF O 9574 Cust Sol DI SAVGETON Mise SEF O	2.t		1014 ALO 1014 ALO	MISRUM FMIS Syste MISRUM FMIS Syste		OPERATING_INCOME
2014	2014		75072	930700 Research & GOUG	Ø€ Kentuci	18400 Incentives Affocated	9574 Cust Sol Dr SRVG3390 Misc 35F G	i 0.6	5 9/1/2	2014 ALO F	MISRUN FMIS Syste		OPERATING_INCOME
2014	2014		75071 75071	930700 Research & GDUG 930700 Research & GDUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	9574 Cust Sol Di SRVG3 100 Mile 3FF 0 9574 Cust Sol Di SRVG3 100 Mile 3FF 0			1014 ALO / 1014 ALO /	MISRUN FMIS Syste MISRUN FMIS Syste		OPERATING_INCOME
7914 2014	2014 2014		75071 75071	930700 Research & GOUG	DE Rentuci	16400 Incentives Allocated	9574 Cutt Sol Di SRYG3100 Mile 3FF C		1 12/2/2	2014 ALD 6	MISKUN EMISSYSTE MISKUN EMISSPETE		OPERATING INCOME
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2014	2014	7 1	75071	930700 Agreerch & GOUG	DE Rentuci	19500 Service Company Overhead	9574 Cost Sol De SRVG3100: Mer 3FF G	3 1.4	9 8/4/7	2014 ALO	MISAUN FMIS Syste		OPERATING_INCOME
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2014	2014		75071	930700 Research &GOUG	DE Kentuci	19500 Service Company Overhead	9574 Cust Sel DeSAVG3100 Misc 3FF G			1014 ALC	MISAUN FMIS SYNE		OPERATING_INCOME
2014	2014 2014		75071 75071	930700 Research EGOUG 920700 Research EGOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 11000 Labor	9574 Cust Sol DeSAVG3100 Mise 2FF G 9578 Database ESAVG3100 Mise 3FF G	i 4,4 i 1.6	1 1/4/2		MISRUM FMIS Syme MISRUM FMIS Syme		OPERATING INCOME OPERATING INCOME
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2014	2014 2014		75071 75071	930700 Research &GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	11000 labor 11000 labor	9578 Database [SRVG3100:Misc 3FF G 9578 Database [SRVG3100:Misc 3FF G	i 0.3 i 0.7		1014 ALO 1014 ALO	MISRUM FMIS Syste MISRUM FMIS Syste		OPERATING_INCOME OPERATING_INCOME
2014	2014	6 1	11011	R30700 Research 4 GOUG	Elf Kentuci	21000 Labor	9578 Database (SRVG3100 Misc 3FF G	i 2.9	1/2/2	2014 ALO	MISRUN JMIS Synte		OPERATING_INCOME
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2014 2014	2014			930700 Research & GOUG	DE Kentuci	18001 Unpreductive Labor Allocated	9578 Obtabase CSRVG3300 Misc 3FF G	0.0	5 5/2/7	1014 AD 6	MISRUN FMIS Tyste		OPERATING INCOME
2014	2014		75071	930700 Research & GOUG	DE Kentuci	16001 Unproductive Labor Allocated	9578 Database ESRVG3100 Misc 3FF G		6/1/2	1014 ALD 6 1014 ALD 6	MISKUN FMISSPLLE		OPERATING INCOME
2014 2014	2014 2014	1 7	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9578 Database (SRVG3)00 Misc 367 0 9578 Database (SRVG3)00 Misc 367 0	5.0	3/4/3	1014 ALO F	MISRUM FMIS Syste MISRUM FMIS Syste		OPERATING INCOME
2014	2014		75071	930700 Research & GOUG	DE Kentuci	18001 Unproductive Labor Allocated 18000 Incentives Allocated	9578 Database ESRVG31004Mise 3FF C	5 0.0	5 9/1/2	2014 ALO 6	MATERIAN FAMIL Syste		OPERATING INCOME
2014 2014	2014 2014	4 1	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated	957E CALABOUR ESRYG3100 MARK 3FF C	3 0.0	4 5/2/7	ID14 ALC: 1	MISAUM FMS Syste MISAUM FMS Syste		OPERATING INCOME OPERATING INCOME
2014	2014	5 7	75071	930700 Research EGOUG	DE Kentuci	18460 Incentives Allocated	9578 Database ESRVG3100-Asse 3FF C	3 0.0	9 6/1/7	2014 ALC: 1	MISALIN FAMS Syste		OPERATING_INCOME
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2014	2014		75071	930700 Research & GOUG	Of Kentuci	19500 Service Company Overhead	9578 Database [SAVG3100:Misc 31f G				MISRUN FMIS SYNE		DPERATING INCOME
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2014	2014	1 7	75071	930700 Retearch & GOUG	Of Rentuci	19500 Service Company Overhead	9578 Database I SAVG3100 Misc 3FF 6	0.1	6 9/1/2	1014 ALO	MISJUH JMS Syste		DPERATING_INCOME
2014	2014			930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	69000 Consultant 11000 Labor	9579 Grid Med \$58VG3190HMisc 3FF G 9582 IT T&D Sel 58VG3190HMisc 3FF G				MASAUN JANIS Syste FASAUN FAUS Sente		OPERATING INCOME
2014	2014 2014		75071	930700 Research & GOUG	DE Kentuci	11000 Labor	9582 IT T&D Sol SRVG1300: Misc 3FF G	14.1	7 4/2/2	DIA MID I	MISRUN TMIS Syste		OPERATING MEDIME
2014	2014	4 7	75071	930700 Research & GOUG	DE Kentuci	11000 Labor	9582 IT TAD Sol SRYGJ 100 Misc 3FF G	9.7	5 5/2/7	014 ALO 8	MISRUH FMISSyste		OPERATING DICOME
2014 2014	2014			920700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	11000 Labor 11000 Labor	9582 (T T&D 5of SRVG3100) Misc 3FF G 9582 (T T&D 5of SRVG3100) Misc 3FF G	10.2	1 7/2/2	IDIA ALO E	MISRUN FMIS Byste MISRUN FMIS Syste		OPERATING_INCOME OPERATING_INCOME
2014	2014	7 7	75073	930700 Research & GOUG	DE Kentuci	11056 Lebor	9532 IT TAD 5ol SRVG3100 Misc 366 G	4.9	3 8/4/2	2014 ALO 8	MISRUM FLOS Syste		OPERATING INCOME
2014	2014		75071 75071	930700 Research & GOUG 950700 Research & GOUG	DE Kentuci DE Kentuci	11000 Labor 11000 Labor	9582 (7 T&D 5xl SRYG3100 NGsc 3FF 0 9582 (7 T&D 5xl SRYG3100 NGsc 3FF 0	3.9 3 2.6	1 9/M/2 2 10/h/2		MISRUM FMIS Syste FMISRUM FMIS Syste		OPERATING_INCOME OPERATING_INCOME
2014	2014	10	75071	930700 Research & GDUG	DE Kentuci	11000 labor	PARE IT TAD SOL SAVGE 1000 Airc 3FF C	1.3	0 12/4/2	2014 A10 F	LAPLACING FAMIS Syste		OFTRATING INCOME
2014	2014		75071	930700 Research & GOUG	DE Kentuci	11000 Jahor 18001 Heaveduring halon Allerated	9582 IT TEO Sol SRVG31004Abis 3FF 6 9582 IT TEO Sol SRVG31004845c 3FF 6	5 1.4	1 11/2/1	7014 ALC: 1	JAISAUN FAMS Syste HAISAUN FAMS Syste		OPERATING INCOME
2014	2014	3 7	75071	530700 Research & GOUG 530700 Research & GOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9581 IT TED Sol SRVG31004A-sc 3FF C	5 D.6	6 4/2/2	2014 ALD	MISAUN FAMS Syste		OFFRATING_INCOME
2014	2014	4 3	75071	130700 Research & GOUG	DE Kentuci	18001 Unproductive Labor Allocated	9562 IT TED Set SAVGS100 Mile 3FF G	1.4	5 5/2/1	2014 ALD	MISAUR FAMS Syste		OFFRATING INCOME
2014	2014		75071 75071	970700 Research EGOUG 930700 Research EGOUG	DE Kentuck DE Kentuck	16001 Unproductive Labor Allocated 16001 Unproductive Labor Allocated	95A1 IT TED Set SAVG31000A6se 3FF 0 9582 IT TED Set SAVG31000A6se 3FF 0			2014 ALO 1	MUSRUM FMIS Syste ANSAUM FAMS Syste		OPERATING INCOME
2014	2014	7 7	75071	#36700 Research #GOUG	GE Kentuck	18001 Unpreductive tabor Allocated	9582 IT TED tol SAVG31004Miss 3FF G	1.5	4 8/4/3	1014 ALO	MISALIN TMIS Syste		DECEMBER INCOME
2014	2014		75071 75071	930700 Research EGOUG 930700 Research EGOUG	DE Kentuck DE Kentuck	16001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9582 IT TED Sel SAVG3100 Miss 3FF G 9582 IT TED Sel SAVG3100 Miss 3FF G	i 0.4	0 9/1/2	2014 ALD 1 M14 ALD 1	RAISBUR: FRAIS Syste RAISBUR: FRAIS BALLE		OPERATING_INCOME
2014 2014	2014 2014	10	75071	910700 Research I GOUG	DE Kentuci	18301 Unproductive Labor Allocated	9582 IT TILD Sol SAVGS100 Misc 11F G	e.0	7 11/4/2	1014 ALC 1	ARSALIN FAUS SYSTE		OPERATING_INCOME OPERATING_INCOME
2014	2014	22 2	75071	930700 Research & GOUG	DE Xentuci	15003 Unproductive Labor Allocated	9582 IT TEO THE SAVERED MISC SEF O	: 0.4	0 10/47	ID14 ALO	EARSHUN FAIRS Syste		OPERATING_INCOME
2014 2014	2014		75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentors Allocated 18400 Incentives Allocated	9582 IT T&D Sol SAVG3100 Miss 1FF G 9582 IT T&D Sol SAVG3100 Miss 1FF G	0.3 1.5	o 3/4/2 O 4/2/2		MISRUM FMIS Syste MISRUM FMIS Syste		OPERATING_INCOME OPERATING_INCOME
2014	2014	4 1	14051	930700 Research & GOUG	DE Kentuci	18400 Incentives Allocated	9582 TT&D Sal SRVG3100 Misc 3FF G	1.1	2 5/1/2	2014 ALO F	MISPUN FMIS Syste		OPERATING MICOME
2014	2014 2014		75071 75071	910700 Research & GOUG 910700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Afforated 18430 Incentives Afforated	9582 IT T&D 5ol SRVG33001Misc 3/F G 9582 IT 1&D 5ol SRVG33001Misc 3FF G	1.1	0 4/1/2	1014 ALO 1	MISKUN 7MIS Syste MISKUN 7MIS Syste		OPERATING_INCOME OPERATING_INCOME
2014	2014	7 7	15071	930700 Research & GOUG	DE Kentuci	15400 Intentives Allocated	9922 (TTAD Sol SRVG1100 Misc 3FF G	i 0.5	5 4/4/2	2014 ALO F	MISRUM FLATS Syste		OPERATING INCOME
2014	2014		75071	930700 Research & GOUG	DE Kentuci	18400 Incentives Altocated 18400 Incentives Allocated	9582 IT T&D Sol SRVG31004Alsc 3FF C	5 0.4	9/3/7	7014 ALO - 6	MISRUN FMIS Syste		OPERATING INCOME
2014	2014 2014		75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	9582 IT TAD Sol SRVG3100 Misc 3FF C 9582 IT TAD Sol SRVG3100 Misc 3FF C		, 10/2/2 4 11/4/2	2014 ALO 3	HAISRUN EMIS Syste MISRUN EMIS Syste		OF FRATING_INCOME OPERATING_INCOME
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2014 2014	2014	11	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Affocated 19500 Service Company Overhead	9582 IT TED Sei SAVG310D:Nisc 3FF G 9582 IT TED Sei SAVG3100 Misc 3FF G	0.18 0.44	12/2/2014 ALD 1/4/7014 ALD	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014	1	75071 75071	930700 Research & GOUG	OE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	9582 IT TAD Sol SRVGBIDD Mise BFF G 9582 IT TAD Sol SRVGBIDD Mise BFF G	3.64 2.47	4/1/7014 ALD 5/2/2014 ALD	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING_INCOME
2014 2014	2014 2014	5	75071	93D700 Research & GDUG 93D700 Persearch & GDUG	DE Kentuci DE Kentuci	19500 Service Company Overhead	9582 (7 T&D Sol SRVG3100 Misc 3FF G	2.96	6/1/7014 ALC	FAMISAUN FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	6	75071 75071	930700 Retearch & GOUG 930700 Research & GOUG	DE Kentuti DE Kentuti	19500 Service Company Overhead 19500 Service Company Overhead	9582 17 1&D 3cl SRYG32 DO Misc 2FF G 9582 17 T&D 3cl SRYG3100 Misc 2FF G	2.50 1.25	7/2/2014 ALD 8/4/2014 ALD	FARISRUM FMIS Syste FARISRUM FMIS Syste	OPERATING INCOME OPERATING INCOME
2014 2014	2014	•	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	9582 (TT&D 5m SRVG3300)Misc 3FF G 9583 (TT&D 5m SRVG3100)Misc 3FF G	0.99 0.66	9/3/2014 ALD 10/2/2014 ALD	FAMISAUM FIMIS Syste FIMISAUM FIMIS Syste	OPERATING INCOME OPERATING INCOME
2014	2014 2014	10	75071	930700 Research & GOUG	DE Kentuci	19500 Service Company Dverhead	9583 ITTED Set SRVG3100 Misc 31F G 9583 ITTED Set SRVG3100 Misc 31F G	0.21	11/4/2014 ALC	FMISRUN FMIS Syste	OPERATING_INCOME
2014 2014	2014 2014	11	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 11000 Labor	9634 Metering SAVG310044/sc 3/F G	0.35 45.91	12/1/2014 ALO 1/4/2014 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	2 3	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	11000 Labor 11000 kabor	9614 Metering SAVG3100Misc SFF G 9634 Metering SAVG3100Misc SFF G	43,49 60.53	3/4/3014 ALD 4/2/2014 ALD	FMISRUM FMIS Ayute FMISRUM FMIS Syste	DPERATING_INCOME OPERATING_INCOME
2014	2014	4	75071 75071	930700 Research & GOUG	DE Kentur	11000 Labor 11000 Labor	9634 Metering SAVG3100 Misc 3FF G 9634 Metering SRVG3100 Misc 3FF G	13.73	5/2/2014 ALO	FMISRUM FARIS Syste	OPERATING_INCOME
2014 2014	2014 2014	6	75073	930700 Research & GOUG 930700 Persearch & GOUG	DE Kentuci DE Kentuci	21500 Labor	9634 Majoring SRVG3100 Mise 3FF G	16.53 15.97	6/3/2014 ALD 7/2/2014 ALD	FMISRUM FAIS Syste FMISRUM FAIS Syste	OPERATING INCOME OPERATING INCOME
2014 2014	2014	?	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	11000 Labor 11000 Labor	9634 Mesering SRVG3300 Misc 3FF G 9634 Mesering SRVG3100 Misc 3FF G	5.81 8.87	8/4/7014 ALC 9/2/2014 ALC	FMISRUM FMIS Syste FMUSRUM FMIS Syste	OPERATING INCOME OPERATING INCOME
2014	2014	9	75071 75071	910700 Research & GOUG	DE Fentuel	11000 Labor 11000 Labor	9534 Assering SRVG3300 Misc 3FF G 9634 Metering SRVG3100 Misc 3FF G	11.49	10/2/2014 AU 11/4/2014 AU	FAMISHUM FAMIS SYSTE FRAISHUM FAMIS SYSTE	OPERATING_INCOME
2014	2014	11	75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	11000 tabor	9634 Metering SAVG3100 Misc 3FF G	7.02 D.89	13/1/7014 ALD	FARISHUM FAMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014 2014	12	75071 75071	930700 Research & GDUG 930700 Research & GDUG	DE Kentuci DE Kentuci	\$1000 telor 1800) Unproductive Lator Allocated	9614 Metering SRVG3100 Misc 3FF G 9614 Metering SRVG3100 Misc 3FF G	0.17	2/5/2015 ALO 1/4/2014 ALO	FAMSRUM FMIS Syste FAMSRUM FMIS Syste	DPERATING_INCOME DPERATING_INCOME
ZD14	2014	2	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18002 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9634 Metering SAVG3100-Muc 3FFG 9634 Metering SAVG3100-Misc 3FFG	2.07 1.65	3/4/2014 ALO 4/3/2014 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste	GPERATING_INCOME GPERATING_INCOME
2014 2014	2014 2014	4	75071	930700 Research & GOUG	DE Kentuci	18001 Unproductive Labor Allocated	9634 Metering SRVG3100 M-sc 3ff G	4.10	5/3/2014 ALO	FMISRUN FMIS Syste	OPERATING_INCOME
2014	2014	5 6	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE kentud DE Kentud	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9614 Metering SRVG3100 Mile 3FF G 9614 Metering SRVG3100 Mile 3FF G	1.69 0.84	6/3/2014 ALO 7/2/2014 ALO	FMISRUM FMISSyste FMISRUM FMISSyste	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	7	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Rentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9634 Metering SRVG2100 Mise 2FF G 9634 Metering SRVG3100 Mise 3FF G	1.16 2.77	8/4/2014 ALD 8/3/2014 ALD	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING INCOME
2014	2014	,	75071	930700 Research FGOUG	DE Kentuci	18001 Ungraductive Labor Affocated	9634 Metering SRYG3100 Misc 3FF G	0.81	10/2/2014 ALC	FMISRUN FIAIS Syste	OPERATING_INCOME
2014 2014	2014 2014	10 11	75071 75071	930700 Research & GDUG 930700 Research & GDUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9534 Metering SRVG3100HMisc 3FF IS 9634 Metering SRVG3100HMisc 3FF IS	0.68	11/4/7014 ALD 11/2/2014 ALD	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING_INCOME OPERATING_BIODME
2014 2014	2014 2014	11	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18400 Incentives Allocated	9634 Metering SRVG3100Misc 3FF G 9634 Metering SRVG3100Misc 3FF G	0.12 5.06	1/5/7015 ALD 1/4/2014 ALD	FANSRUN FAARS Syste FANSAUN FAARS Syste	OPERATING INCOME OPERATING INCOME
2014	2014	2	75071	930700 Research & GOUG	DE Kentuci	18400 Incentives Allocated	9634 Metering 58VG3100NAisc 3ff G	4.56	3/4/2014 ALO	FAUSRUN FMIS Secte	DPERATING_INCOME
2014 2014	2014 2014	4	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 38400 Incentives Allocated	9634 Metering SAVG3100xAlic 3FF G 9634 Metering SAVG3100tMisc 3FF G	6.27 3.78	4/2/2014 ALD	FMISRUN FMIS Syste FMISRUN FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	5	75071 75071	930700 Research & GOUG 920700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	9534 Metering SRVG3100 Misc 3FF G 9534 Metering SRVG3100 Misc 3FF G	1.62 1.64	6/3/2014 ALO 7/2/2014 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste	DPERATING_INCOME OPERATING_INCOME
2014	2014	į	75071	930700 Research & GOUG	DE Kentuci	18400 Incentives Allocated	9634 Metering SRVG3300 Misc 3FF G	5.72	8/4/2014 ALO	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING INCOME
2014 2014	2014 2014	;	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	9534 Metering SRVG3300 Mise 3FF G 9534 Metering SRVG3300 Mise 2FF G	1.16 1.21	9/3/2014 ALO 10/2/2014 ALO	FMISRUN FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	10 21	75071 75071	930700 Research & GOLIG 930700 Research & GOLIG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	9634 Metering SRVG3100 Misc 3FF G 9634 Metering SRVG3100 Misc 3FF G	0.77 0.12	11/4/2014 ALD 11/2/2014 ALD	FMISRUM FASIS Syste FMISRUM FASIS Syste	OPERATING INCOME OPERATING INCOME
201€	2014	12	75071	930700 Research & GOUG	DE Kentuci	12400 Incentives Allocated 19500 Service Company Overhead	9634 Metering SRVG31001Misc 3FF G 9634 Metering SRVG31001Misc 3FF G	0.05	1/5/2015 ALD 1/4/2014 ALD	FIMISAUM FAMS Syste FIMISAUM FAMS Syste	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	1 2	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead	9634 Metering SAVG3100HAlic 3FF G	11.63 11.01	2/4/1014 ALO	FAUSRUM TMIS Syste	OPERATING_INCOME
2014 2014	2014	4	75071 75071	930700 Research & GDUG 930700 Research & GDUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	9634 Metering SRVG9100*Misc 36F G 9634 Metering SRVG9100*Misc 3FF G	15.31 8.54	4/1/1014 ALD 5/2/2014 ALD	FARISAUN FARIS Syste FARISAUN FARIS Syste	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	5	75071 75071	930700 Research FGOUG 930700 Research 4 GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	9534 Metering SRVG3100 Misc 3FF G 9634 Metering SRVG3100 Misc 3FF G	4.19	6/3/2014 ALO 7/2/2014 ALO	FINISHUN FMIS Syche FMISHUN FMIS Synte	OFERATING_INCOME OPERATING_INCOME
2014	2014	7	75071	930700 Research & GOUG	DE Kentuci	19500 Service Company Overhead	9634 Metering SRVG3300 Misc 3FF G	1.47	8/4/2014 ALO	FMISRUN FMIS Space	OPERATING_INCOME
2014 2014	2014 2014	;	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	9534 Metering SRVG3300 Miss 3FF G 9534 Metering SRVG3300 Miss 2FF G	2.25 2.91	9/2/2014 ALO 10/2/2014 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	10 11	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	9634 Metering SAVS310XMisc 3FF G 9634 Metering SAVG310XMisc 3FF G	1.7a 0.25	11/4/7014 ALO 11/2/2014 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste	OPERATING INCOME OPERATING INCOME
2014	2034	22	75071	930700 Research & GOUG	QE Kentud	19500 Service Company Overhead	9634 Metering SRVG3100 Misc 3FF G	0.09	1/5/2015 ALO	FAMISHUM FAMIS STATE	OPERATING_INCOME
2014	2014 2014	5	75071 75071	939700 Research & GOUG 939700 Research & GOUG	DE Kentuci DE Kentuci	40000 Travel Expenses 40001 Air Travel Cost	9614 Metering SRVG31001Misc 3FF G 9614 Metering SRVG31001Misc 3FF G	5.9m 0.41	6/1/2014 ALC 6/1/2014 ALC	FRAISAUM FRAIS Syste FRAISAUM FRAIS Syste	OPERATING INCOME OPERATING INCOME
2024	2014	5	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci	41000 Meals and Entertainment (SD%) 69000 Consultant	9634 Metering SRVG31001Misc3FFG 9634 Metering SRVG31001Misc3FFG	0.59	6/1/2014 ALO 1/4/2014 ALO	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014	2	75071	910700 Research & GOUG	DE Rentuci DE Kentuci	53000 Consultent	9614 Metering SRVG31001AN is 3FF G	19.02	3/4/2014 ALD	FEMISAUN FMIS Syste	OPERATING_DICOME
2014	2014	1	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	69000 Consultant	9614 Metering SRVG3100 Misc 3FF G 9614 Metering SRVG3100 Misc 3FF G	0.57 26.01	\$/\$/7014 ALO \$/\$/2014 ALO	FRASRUM FIAIS Syste FIAISAUN FIAIS Syste	GPERATING_INCOME GPERATING_INCOME
2014	2014	6 7	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	69000 Consultant 69000 Consultant	9634 Aretering SRVG3100 Misc 3FF G 9834 Metering SRVG3100 Misc 3FF G	14.02	7/2/2014 ALO N/4/2014 ALO	FASSAUN FASS Syste FASSAUN FASS Syste	OPERATING INCOME DEFRATING INCOME
2014 2014	2014 2014	É	75071	930700 Research & GOUG	DE kentud	69000 Consultant	9634 Metering SRVG3100 Miss 1FF G	13 31	9/1/2014 ALO	FMISRUN FMIS Syste	OPERATING_INCOME
2014 2014	2014 2014	5	75071 73071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	69000 Consultant 11000 Labor	9624 Metering SRVG31001Misc 3FF G 9639 CIS IT Arch SAVG31001Misc 3FF G	[1.1s] 1.87	10/2/7014 ALO 6/3/2014 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste	DPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	6 7	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	11000 tabor 11000 tabor	9699 CIS IT Arch SRVG31001Misc 3FF G 9699 CIS IT Arch SRVG31001Misc 3FF G	6.17 2.43	7/2/2014 ALO 8/4/2014 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014	ė	75071	930700 Research & GOUG	DE Kentuci	11000 (abor	9699 CIS IT Arch SAVG3100(Misc 3FF G	1.40	9/3/2014 ALO	FMISRUM FAILS SYLLE	OPERATING_INCOME
2014 2014	2014 2014	10	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	11000 Labor 11000 (abor	9699 CIS IT Arch SAVG3100/Allicc 3FF G 9699 CIS IT Arch SAVG3100/Allicc 3FF G	1.26 1.20	10/3/2014 ALC 11/4/2014 ALC	FAMISAUM FAMIS Syste FAMISAUM FAMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	11	75071 75071	910700 Research & GOUG 910700 Research & GOUG	DE Kentuci DE Kentuci	11000 Labor 11000 Labor	9699 CIS IT Arch SRVG3100: Misc 3FF G 9699 CIS IT Arch SRVG310018/isc 3FF G	2.07 0.57	\$2/2/2014 ALC 1/5/2015 ALC	FANISAUM FANIS Syste FANISAUM FANIS Syste	OPERATING_INCOME OPERATING INCOME
2014	2014	5	75071	930700 Research & GOUG	DE Kentuci	18001 Unproductive Eabor Affocated 18001 Unproductive Eabor Affocated	9699 CIS IT Arch SRVG3100 Misc 3FF G 9699 CIS IT Arch SRVG3100 Misc 3FF G	0.36	1/1/2014 ALD 2/1/2014 ALD	FMISAUN FMIS Syste FMISAUN FMIS Serie	OPERATING_INCOME
2014 2014	2014 2014	3	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Affocated	9899 CIS IT Arch SRVG31D0(MF) to 3FF G	0.48 1.05	4/4/2014 ALO	FAUSAUN FMIS Syste	OPERATING_MICOME OPERATING_HICOME
2014	2014 2014		75071 75071	930700 Research EGOUG 930700 Research EGOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9699 CIS IT Arch SRVG31001Mite 3FF G 9699 CIS IT Arch SRVG31001Mite 3FF G	0.11 0.14	9/3/2014 ALO 10/2/2014 ALO	FMISAUN FMIS Syste FMISRUN FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014	10 11	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19001 Unproductive Labor Allocated 19001 Unproductive Labor Allocated	9699 CIS IT Arch SRVG31001Miss 3FF G 9699 CIS IT Arch SRVG31001Miss 3FF G	0.14 0.42	11/4/1014 ALO 11/1/2014 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste	DPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	12	75071	930700 Research & GOUG	Dé Kentuci	18001 Unproductive Labor Allocated	9699 CIS IT Arch SAVG31804 Minc 3FF G	0.39	1/5/2015 ALO	FMISRUN FMIS Syste	DPERATING_INCOME
2014	2014 2014	5	75071 75071	939700 Research # GDUG 939700 Research # GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	9699 CIS IT Arch SAYG3100 Misc 3FF G 9699 CIS IT Arch SAYG3100 Misc 3FF G	0.22 0.67	6/9/7014 ALO 7/3/2014 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste	OPERATING INCOME
2014	2014 2014	7	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	9699 CIS IT Arch SRVG31001Misc 3FF G 9699 CIS IT Arch SRVG31001Misc 3FF G	0.45 0.16	8/4/2014 ALO 9/1/2014 ALO	FMISRUM FMIS Syste FMISRUM FMIS Byste	OPERATING_INCOME OPERATING_INCOME
2014 2014	3014	,	75071	930700 Research & GOUG	DE Kentuch	18400 Incentives Allocated 18400 Incentives Allocated	9699 CIS IT Arch SRVG31000Mix 36F G	0.14	10/2/2014 ALC	FMISRUM FMIS Seize	GPERATING_INCOME
2014 2014	2014 2014	10	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE kentuci DE kentuci	18400 Intentives Allocated	9699 CIS IT Arch SAVG3300xMisc 3FF G 9899 CIS IT Arch SAVG3300xMisc 3FF G	0.13	11/4/2014 ALD 12/2/2014 ALD	FMISRUM FAMISSYNTE FMISRUM FAMISSYME	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014 2014	12	75071 75071	930700 Retearch & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 19500 Service Company Overhead	9699 CIS IT Arch SRVG3100 Mise 3FF G 9699 CIS IT Arch SRVG3100 Mise 1FF G	0.10 0.47	1/5/7015 ALO 6/1/7014 ALO	FAISAUM FAMS Syste FAISAUM FAMS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014	i ,	75071 75071	930700 Research # GOUG 930700 Research # GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	9699 CIS IT Arch SRVG3100 Miss 3FF G 9699 CIS IT Arch SRVG3100 Miss 3FF G	1.56 0.87	7/1/1014 ALD 8/4/2014 ALD	FMISRUR FMIS Syste FMISRUM FMIS Syste	OPERATING_INCOME
2014	2014 2014		75071	930700 Research & GOUG	DC Kentud	19500 Service Company Overhead	9599 CIS IT Arch SRVG3100 Mise 3FF G	0.36	9/3/2014 ALD	FANSIUM FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014 2014	9 10	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	9699 CIS IT Arch SKVG3100 Miss 3FF G 9699 CIS IT Arch SKVG3100 Miss 3FF G	0.21 9.30	10/2/1014 ALD 11/4/2014 ALD	FMUSRUN FMIS Syste FMUSRUN FMIS Syste	OPERATING_INCOME OPERATING INCOME
2014	2014	11	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead	9699 CIS IT Arch SRVG31000 Misc 3FF G 9699 CIS IT Arch SRVG31000 Misc 3FF G	0.52 0.15	12/2/2014 ALD 1/3/2015 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014 2014	1	75073	930700 Research & GOUG	DE Kentuci	69000 Consultant	9699 CIS IT Arch SRVGB100 Miss BFF G	[0.43]	2/4/2014 ALO	FMISRUN FMIS Seste	DEFERATING INCOME
2014	2014 2014	2	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	69000 Consultant 69000 Consultant	9699 CIS IT Arch SRVG31001 Misc 3FF G 9699 CIS IT Arch SRVG31001 Misc 3FF G	47.91 29.26	3/4/2014 ALO 4/2/2014 ALO	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014 2014	4	75071 75071	930700 Research & GOLIG 930700 Research & GOLIG	DE Kentuci DE kentuci	69000 Consultant	9699 CIS IT Arch SAVG3100 Misc 3FF G 9699 CIS IT Arch SAVG3100 Misc 3FF G	27,89 29.60	5/3/2014 ALO 6/3/2014 ALO	PMISRUM PMISSyste PMISRUM PMISSyste	OPERATING INCOME OPERATING INCOME
2014	2014	í	75071 75071	930700 Research & GOUG	DE Xentuci	69000 Consultant 11000 Labor	9699 CIS IT Arch SRVG3200 MGrc 3FF G	(2.05)	7/2/7014 ALO 3/4/2014 ALO	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING INCOME
2014	2014 2014	i	75071	930700 Research &GOUG 930700 Research &GOUG	DE Kentuci DE Kentuci	11000 Labor	9780 Software SSRVG3100 Misc 3FF G 9760 Software SSRVG3100 Misc 3FF G	0.66 0.64	9/1/2014 ALO	FMISRUN FMISSyste	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	2	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9760 Saltware SSRVG31001Misc 3FF G 9760 Saltware SSRVG31007Misc 3FF G	0.01	3/5/2014 ALC 9/3/3014 ALC	FMISRUM FASIS Byste FMISRUM FARES Synte	OPERATING INCOME OPERATING INCOME
2014	2014	2	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 incentives Allocated 18400 incentives Allocated	9760 Software SSRVG3100 Mile 3FF G 9760 Software SSRVG3100 Mile 3FF G	0.07 0.07	3/4/2014 ALD 9/1/2014 ALD	FMISAUN FMISSYLLE FMISAUN FMISSYLLE	OPERATING_INCOME OPERATING_INCOME
2014	2014	2	75071	930700 Research & GOUG	DE Kentuci	19500 Service Company Overhead	9760 Software S SRVG3300 Miss 2FF G	0.17	3/4/2014 ALO	FMISRUN FMIS 5m1e	OPERATING_INCOME
2014	2014 2014	1	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 11000 Labor	9760 Softwore 5 SRVG3100 Misc 3FF G 9761 Database 5 SRVG3100 Misc 3FF G	0.16 0.81	9/3/2014 ALD 1/4/2014 ALD	FAISRUM FAIS Syste FAISRUM FAIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014 2014	•	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	11000 (abor 11000 (abor	9763 Database SSRVG3100 Miss 3FF G 9763 Database SSRVG3100 Miss 3FF G	3.93 3.63	1/4/2014 ALD 4/2/2014 ALD	FASSBUN FMIS Syste FASSBUN FMIS Syste	OF FRATING_INCOME OPERATING_INCOME
2014 2014	2014	â	25071	930700 Research & GOUG	DE Kentuck	11000 Labor	9763 Database SSAVG3100 Miss 3FF G	1.79	1/1/1014 ALD	FAMSAUN FMIS Synte	OPERATING INCOME
2014	2014 2014	5 6	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	11000 Labor 11000 Labor	9763 Database \$58VG3100 Misc 1FF G 9763 Outsbase 558VG3100 Misc 3FF G	0.44	M3/2014 ALD 7/2/2014 ALD	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014 2014	1	75073 75073	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE kentuci	11000 labor 11000 labor	9763 Database 158VG3100 Miss 31F G 9763 Database 158VG3100 Miss 3FF G	1.55 1.20	8/4/2014 ALO 9/3/2014 ALO	FMISRUN FMIS Syste FAIRSBUN FMIS Sexte	GPERATING_UNCOME 3M COMU QUERATING
2014	2014	,	7507\$	\$30700 Research &GOUG	DE Kentuci	11000 tabor	9763 Database SSRVGB100 Misc BFF G	0.70	10/2/2014 ALO 11/4/2014 ALO	FMISRUN FMIS Syste	DPERATING_INCOME
2014	2014 2014	10	75071 75071	930700 Research #GOUG 930700 Research #GOUG	DE Kentuci DE Kentuci	11000 Labor 11000 Labor	9763 Database 1 SRVG3100 Misc 3FF G 9763 Database 1 SRVG3100 Misc 3FF G	2.67 0.25	12/2/2014 ALO	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014 2010	12	75071 75071	930700 Research #GOUG 930700 Research #GOUG	DE Kentuci DE Kentuci	11000 Labor 16001 Unproductive Labor Allocated	9763 Database SSRVG3100ktlic 3FF G 9763 Database SSRVG3100ktlic 3FF G	0.67 0.09	1/4/2015 ALO 2/4/2014 ALO	FMISRUM FMISSyste FMISRUM FMISSyste	OPERATING INCOME OPERATING INCOME
2014	2014	2	75071	930700 Research & GOUG	DE Kentuci	38003 Unproductive Labor Allocated	9763 Database SSRVG310D Misc 3FF G	0.08	3/4/2014 ALC	FMISRUN FMISSyste	OPERATING_INCOME
2014 2014	2014 2014	1	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	16001 Unproductive Labor Allocated 16001 Unproductive Labor Allocated	9763 Catabase 22AVG3100kMisc 3ff G 9763 Catabase 25AVG3100kMisc 3ff G	0.06 0.20	4/2/7014 ALO 5/2/2014 ALO	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014 2014	2014	5	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9763 Database SSRVG3300thlist SFF G 9763 Database SSRVG3100thlist SFF G	0.05 0.05	6/1/2014 ALO 7/2/2014 ALO	FMISAUN FARS Bysie FMISAURC FARS Bysie	OPERATING_INCOME OPERATING_INCOME
2014	2014	į	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	19001 Unproductive Labor Allocated 19001 Unproductive Labor Allocated	9761 Database SSRVG3100 Misc JFF G 9761 Database SSRVG3100 Misc JFF G	0.20 0.16	8/4/2014 ALD 9/1/2014 ALD	FINISAUM FRASS _{FILL} O FRASSAUM FRASS _{FILLO}	OPERATING INCOME OPERATING INCOME
2014 2014	2014 2014	,	75071	930700 Research & GOUG	DE Kentuci	18001 Unproductive Labor Allocated	9763 Database SSRVG33001Mine 2FF G	0.11	10/1/2014 ALO	FINISHUM FARS 3-110	OPERATING_INCOME
2014 2014	2014 2014	10	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	9763 Oztabato 558VG3100 Misc 3FF G 9763 Detabase 158VG3100 Misc 3FF G	0.15 0.03	11/4/2014 ALD 17/1/2014 ALD	FAISAUN FMIS Syste FAISAUN FAIS Syste	OPERATING_RICOME OPERATING_INCOME
2014	2014	12	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18001 Unproductive Labor Allocated 18400 Incentives Allocated	9763 Databate SSRVGT100(Mine 3FF G 9763 Databate SSRVG3100(Mine 3FF G	0.31	1/5/2015 ALC 2/4/2014 ALC	FANSRUM FANS Sente FANSRUM FANS Sente	OPERATING_UNCOME OPERATING_INCOME
2014	2014	i	75071	930700 Research & GOUG	DE Kentuci	18400 Incentives Allocated	9763 Database 15RVG1100 Misc 1FF G	0.20	1/4/2014 ALO	FMISRUM FMIS Syste	OPERATING_INCOME
2014 2014	2014 2014	1	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	18400 Incentives Aflocated 18400 Incentives Aflocated	9763 Database SSRVG3100 Misc 3FF G 9763 Database SSRVG3100 Misc 3FF G	0.19 0.20	4/2/2014 ALD 1/2/2014 ALD	FANISHUR: FAMIS Syste FANISHUR: FAMIS Syste	DPERATING_HICOME DPERATING_HICOME
2014	2014	5	75071 75071	930700 Research & GOUG 930700 Research & GOUG	DE Kentuci DE Kentuci	12400 Incentives Aflocated 12400 Incentives Aflocated	9763 Database 1 SRVG3100 Misc 3/F G 9763 Database 1 SRVG3100 Misc 3/F G	0.05 0.05	6/3/2014 ALO 7/2/2014 ALO	FMISRUM FAIRS Syste FARISAUN FAIRS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014	?	75071	930700 Research & GOUG	D£ Kentuci	18400 Incentives Alfocated	9763 Database 1SAVG3100 Milec 3FF G	0.17	L/4/1014 ALD	FMISRUN FMIS Syste	OPERATING_INCOME
2014 2014	2014 2014	1	75071 75071	920700 Research & GDUG 930700 Research & GDUG	DE Kentuci DE Kentuci	18400 Incentives Allocated 18400 Incentives Allocated	9763 Database 5 SRVG3100 Misc 3FF G 9763 Database 5 SRVG3100 Misc 3FF G	0.14 0.08	9/3/2014 ALO 10/2/7014 ALO	FMISAUN FMIS Syste FMISAUN FMIS Syste	OPERATING_INCOME OPERATING_INCOME
2014	2014 2014	10 11	75071 75071	910700 Research & GOUG 910700 Research & GOUG	DE Kentuci DE Kentuci	18400 incentives Affocated 18400 incentives Affocated	9763 Database SSRVG3100:Adiac 366 G 9761 Database SSRVG3100:Adiac 366 G	0.23 0.03	11/4/2014 ALO 11/2/7014 ALO	FMISRUM FMIS Syste FMISRUM FMIS Syste	OPERATING_INCOME OPERATING_INCOME
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2014 2014	2014 2014	9	75071 75071 75071	930700 Research #GOUG 930700 Research #GOUG	DE Kentuci DE Kentuci	19500 Service Company Overhead 19500 Service Company Overhead 19500 Service Company Overhead	9	763 Database 2 SKVC3 (DD Mile 3FF G 763 Database 3 SKVG3 (DD Mile 3FF G 763 Database 2 SKVG3 (DD Mile 3FF G		0.30 0.38	10/2/2014 ALD 10/2/2014 ALD 11/4/2014 ALD	FMISRUM FMIS Syste FMISRUM FMIS Syste FMISRUM FMIS Syste		OPERATING_INCOME OPERATING_INCOME
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2015 2015	2015 2015	7	75080 75080	930700 Research & R917 930700 Research & R917	DEK Electri DEK Electri	16001 Unproductive tabor Allocated 16400 incentives Allocated	54 54	113 CAR C&M I SRV90900X Miss 3FF 5: 111 CAR C&M I SRV90900X Miss 3FF 5:		1.05 0.31	9/2/2015 ALD 4/2/2015 ALD	FMISRUM FMIS Syste FMISRUM FMIS Syste		OPERATING_INCOME OPERATING_INCOME
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2015 2015	2015 2015	3	75060 75060	930700 Research ER917 930700 Research ER917	DEK Electri DEK Electri	50000 Vehicle & Equip. Chargeback 50000 Vehicle & Equip. Chargeback	54	113 CAR CEM 15RV30900CMIsc3FF 5- 111 CAR CEM 15RV30900CMIsc3FF 5-		D.54 1.16	4/2/2015 ALO 6/1/2015 ALO	FAMISRUM FAMIS Syste FAMISRUM FAMIS Syste		OPERATING_INCOME OPERATING_INCOME
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7915 2015	2015 2015	11 10	75080 75080	930700 Research & R917 930700 Research & R917	DEK Electri DEK Electri	11002 Labor-Union 18005 Unproduct Labor Alloc-Union	58	80 CBM Mian SRV10900X Mije 3FF S 80 CBM Mian SRV30900X Mije 3FF S		3,82	12/3/2015 ALC 11/3/2015 ALC	FMISRUN FMIS Syste FMISRUN FMIS Syste		OPERATING INCOME OPERATING INCOME
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2015 2015	2015 2015	5	75080 75080	930700 Research EA917 930700 Research ER917	DEK Electri DEK Electri	1 KIDD Overtime 12000 Overtime	E118 E118	CAR CEM ISRVZD9000 Misc 3FF 5- CAR CEM ISRVZD9000 Misc 3FF 5-		3.64 1.32	6/2/2015 ALO 9/1/2015 ALO	FMISRUN FMIS Syste FAIISRUN FMIS Syste		OPERATING_INCOME OPERATING_INCOME
7015 2015	2015 2015	\$	75080 75080	910700 Research # R917	DEX Flectri DEX (lectri	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	£118	CAR CEM 15RV309000 Miles 3FF 5- CAR CEM 15RV309000 Miles 3FF 5-		1.37 0.65	5/4/2015 ALD 6/2/2015 ALD	FMISRUN FMIS Syste FMISRUN FMIS Syste		OPERATING_INCOME OPERATING_INCOME
2015	2015 2015	11	75060 75060	930700 Research ER937 930700 Research ER937 930700 Research ER937	DEK Electri DEK Electri	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	£118 £118	CAR CRIM I SKYJOSODI MAIA: JEF S- CAR CRIM I SKYJOSODI MAIA: JEF S-			9/1/2015 ALD 12/1/2015 ALD	FMISRUN FMIS Syste FMISRUN FMIS Syste		OPERATING INCOME OPERATING INCOME
2015	2015 2015	ŝ	75080 75080	930700 Research 8 8937 930700 Research 8 8937 930200 Research 8 8937	DEK Electel	18400 Incentives Allocated 18400 Incentives Allocated 18400 Incentives Allocated	E116 E218 E111	CAR CAM 15 RV 100000 Muje 3FF 5- CAR CAM 15 RV 309000 Mije 3FF 5- CAR CAM 15 RV 209000 Muje 3FF 5-		0.71 0.57	5/4/2015 ALO 6/1/2015 ALO 9/2/2015 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste FMISRUN FMIS Syste		OPERATING INCOME
2015 2015 2015	2015 2015 2015	11 4	75080 75080 75080	930700 Research #R917 930700 Research #R917 930700 Research #R917	DEX Electri DEX Electri DEX Electri	18400 Incentives Allocated 78000 Aslocated S&E (Non-Labor)	E114 E114	CAR CEM 1 SEVE 109 COCKETS SET SE CAR CEM 1 SEVE 109 COCKETS SET SE CAR CEM 1 SEVE 109 COCKETS SET SE		1.83 0.60 2.74	1/2/2015 ALD 1/2/2015 ALD 5/4/2015 ALD	FMISRUM FAIS Syste FMISRUM FAIS Syste FMISRUM FAIS Syste		OPERATING_INCOME OPERATING_INCOME OPERATING_INCOME
2015	2015	ŝ	75080 75080	930700 Research \$8917 930700 Research \$8917	DEX Electri DEX Electri	78000 Allocated SSE (Mon-Labor) 78000 Allocated S&E (Non-Labor)	E114 E114	CAR CAM I SAVEDROK MIN 3FF S- CAR CAM I SAVEDDOK MIN 2FF S-		1.64 6.95	6/2/2015 ALD 9/1/2015 ALD	FASISTUM FRAIS Syste FASISTUM FRAIS Syste		OPERATING INCOME
2015	2015	11	75080 75081	930700 Research 48917 930700 Research 48802	DEK Electro East Behal	78000 Allocated S&E [Plot-Labor] 35000 Direct Mat/Purchases Accrual	E118 E619	CAR CEAR I SRV209000 Mile 3FF SI FHO I SVP I SRVCZBOOI PPB O PWF			12/2/2015 ALD 2/3/2015 ALD	FAMISALIN FAMIS Syste FAMISALIN FAMIS Syste		OPERATING_INCOME OPERATING_INCOME
2015 2015	2015 2015	2	75081 75082	930700 Research #E802 930700 Research #WOCO	East Bend Woodsdak	35000 Direct Mat/Furchases Accrual 25000 Oirect Mat/Furchases Accrual	E619	FHO - SVP SAVCZBOC PPRO PWF FHO - SVP SAVCZBOC PPRO PWF		(5,200.00] 5,700.00	3/3/2015 ALD 2/3/2015 ALD	FARISAUM FAIRS Syste FARISAUM FARIS Syste		OPERATING_INCOME
2015 2015	2015 2015	2	75082 75080	930700 Research &WDC0 930700 Research &R917	Woodsdak DEK Electri	35000 Direct Mat/Purchases Accrual 21000 Direct Material/Inventory Cost	E619 RCTW	FHO - SVP:SRVCZ800XPPBO Pwr ET Operati SRV303000XMisc SFF Sv		(5,700.00) 7,46	3/3/2015 ALO 10/2/2015 ALO	FRAISAUN FAIS Syste FAUSAUN FAIS Syste		OPERATING_INCOME OPERATING_INCOME
2015 2015	2015	7	75080	930700 Research & #917 910700 Research & #917	DEK Electri	30000 Direct Purchases 30000 Direct Purchases	RCTW	ET Operati SRV3D9000 Misc 3FF S- ET Operati SRV3D9000 Misc 3FF S-		62.75 19.83	3/3/7015 ALO 8/4/2015 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste		DPERATING_INCOME DPERATING_INCOME
2015	2015 2015	,	75080 75080	930700 Research 2 H917 930700 Research 2 H917	DEK Electri	30000 Direct Purchases 30000 Direct Purchases 30000 Direct Purchases	RCTW RCTW	ET Operation National Misc and Section Services (Services Misc and Section Services Misc and Section Services Misc and Section Services Misc and Section Section Section Section Section Section Section Section Section Sec			9/2/2015 ALO 16/2/7015 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste		OPERATING_INCOME OPERATING_INCOME
2015 2015 2015	2015 2015 2015	11 2	75080 75080 75080	910700 Research # R917 930700 Research # R917 910700 Research # R917	DEK Electri DEK Electri DEK Electri	30000 Direct Purchases 31000 Direct Material Purchases 31000 Direct Material Purchases	RCTN RCTN RCTN	ET Operati-SRV209006 Misc 36F S- ET Operati-SRV209006 Misc 36F S- 87 Operati-SRV209006 Misc 36F S-		88.36 23.64 258,79	3/1/2015 ALD 3/1/2015 ALD 8/4/2015 ALD	FMISRUN FMIS Syste FMISRUN FMIS Syste FMISRUN FMIS Syste		OPERATING INCOME OPERATING INCOME
7915 2015	2015 2015 7015	í	75080 75080 75080	910700 Research ER917 930700 Research ER917	DEK Electri DEK Electri	3 1000 Direct Material Purchases 3 1000 Direct Material Purchases	ACTW ACTW	ET Operati-SKY309000 Misc 3F5 S- ET Operati-SKY309000 Misc 3F5 S- ET Operati-SKY309000 Misc 3FF S-		517.92	9/1/2015 ALD 10/1/2015 ALD	FMISRUM FAIRS Syste FMISRUM FAIRS Syste		GPERATING MEDIAE OPERATING MEDIAE OPERATING MEDIAE
2015 2015	2015 2015	11	75080 75080	910700 Research I R917	DEX Electri	31000 Direct Material Purchases 33001 Postage & Freight	RCTW RCTW	ET Operati-SRY309000 Miles 3FF 5- ET Operati-SRY309000 Miles 3FF 5-		911.03 2.73	12/1/2015 ALO 6/2/2015 ALD	FRANKLIN FRANK Syste FRANKLIN FRANK Syste		OPERATING INCOME OPERATING INCOME
2015 2015	2015 2015	,	75060 75060	910700 Research 18917	DEX Electri DEX Electri	33001 Postage & Freight 33001 Postage & Freight	RCTW RCTW	ET Operati SRV309000 Misc 3FF Si ET Operati SRV309000 Misc 3FF Si		0.22	1/4/2015 ALO 1/4/2015 ALD	FIAISRUM FIAIS Syste FIAISRUM FAMS Syste		OPERATING_INCOME OPERATING_INCOME
2015 2015	2015 2015	3	75060 75060	930700 Research 8R917 930700 Research 8R917	DEX Electri DEX Electri	40000 Travel Expenses 40000 Travel Expenses	RCTW RCTW	ET Operati SAVIDSKK \$4. je 3FF 5- ET Operati SAVIDSDK Mise 3FF 5-		1.4) 3.52	9/3/2015 ALD 10/2/2015 ALD	FAMISRUM FAMIS Syste FAMISRUM FAMIS Syste		OPERATING_INCOME OPERATING_INCOME
2015 2015	2015 2015	10 9	75060 75060	930700 Research ER917 930700 Research ER917	DEK Electri	40000 Travel Expenses 40007 PersiAbbileDevice reimbursement	RCTW RCTW	ET Operati SRV309000 M/sc 3FF \$- ET Operati SRV3090000/sc 3FF \$-		0.13	13/3/2015 ALD 10/2/2015 ALD	FARISRUM FAMS Syste FAMISRUM FAMIS Syste		OPERATING_INCOME OPERATING_INCOME
2015	2015 2015	10	75080 75080		DEK Electri DEK Electri	#1000 Meals and Entertainment (50%) 41000 Meals and Entertainment (50%) 42000 Personal Vehicle Mileace Reimb	RCTW RCTW	ET Operati SRV309000 Miss 3FF Si ET Operati SRV309000 Miss 3FF Si		12.63	10/2/2015 ALD 11/3/2015 ALD	FACISIUM FAIS Syste FACISIUM FAIS Syste		OPERATING_INCOME OPERATING_INCOME
2015 2015	2015 2015 2015	10	75080 75080 75080	950700 Research #R917	DEK Electri DEK Electri DEK Electri	42000 Personal Vehicle Mileage Reimb 42000 Personal Vehicle Mileage Reimb 60009 Vendor EMP EXP - Deductible	RCTW RCTW RCTW	ET Operati SRV309306 Miss 3FF S- ET Operati SRV309006 Miss 3FF S- ET Operati SRV309006 Miss 3FF S-		0.36	10/2/2015 ALC 11/9/2015 ALC 9/2/2015 ALC	FANSBUR: FANS Syste FANSBUR: FANS Syste FANSBUR: FANS Syste		OPERATING_INCOME OPERATING_INCOME
2015 2015 2015	2015 2015 2015	10 S	75080 75080 75080	930700 Research #R917	DEK Electri DEK Electri	60009 Vander (AAP EXP - Deductible 69009 Consultant	RCTNY	ET Operati SAV309000 Mine 1FF Si ET Operati SAV309000 Mine 3FF Si ET Operati SAV309000 Mine 3FF Si			9/2/2015 ALO 11/1/2015 ALO 6/2/2025 ALO	FAISRUN FAIS Syste FAISRUN FAIS Syste FAISRUN FAIS Syste		OPERATING_INCOME OPERATING_INCOME OPERATING_INCOME
2015 2015	2015	10	75010 75010		DEK Electri DEK Electri	69000 Consultant 69000 Turnkey Service Contract Labor	RCTV4	ET Operati SAV209000 Misc 3FF 5- ET Operati SAV209000 Misc 3FF 5-			17/2015 ALO 3/3/7015 ALO	FMISRUN FMIS Syste FMISRUN FMIS Syste		OPERATING_INCOME OPERATING_INCOME
2015	2015	,	75080 75080	930700 Assearch & #917	DEK Electri	69400 Turnkey Service Contract Labor 69500 Other Contracts	ACTW ACTW	ET Operation SRV309000 Miss SFF So ET Operation SRV309000 Miss SFF So		36.66	5/4/2015 ALD 10/2/2015 ALD	FMISRUN FMIS Synte FMISRUN FMIS Synte		OPERATING INCOME OPERATING INCOME
	-		-								. –			

2015	2015	10	75080	930700 Research 4A917	DEK Electri	69500 Other Contracts	ACTW	ET Operati SAV309000 Misc 3FF S	\$10.40	11/3/2015 AIG	FAUSRUN FMIS 1	ste	OPERATING_INCOME
2015	2015	10 10	75080	930700 Research \$R917 930700 Research \$R917	DEK Electri DEK Electri	12002 1abor-Union 12004 Overtime-Major	\$471 \$471	MW CASA SRV30900: Misc 3FF 5- SAW CASA SRV30900: Misc 3FF 5-	19.25	11/3/2015 ALO 11/3/2015 ALO	FMISRUN FMISSY FMISRUN FMISSY	stę	DPERATING_INCOME
2015	2015	10	75080	330700 Research &RS17	DEK Electri	18005 Unproduct Labor Alice-Union	5471	MW CEM SRVEDSOOK Misc SFF 5-		11/3/2015 ALO	FMISRUM FAUS S	ste	OPERATING_INCOME OPERATING_INCOME
2015 2015	2015	10 10	75080 75080	930700 Research 6R917 930700 Research 6R917	DEK Electel	18401 Incentives Affocated Union SCROO Vehicle & Equip, Chargeback	5471 5471	MW CBM ISRV909000 Misc 3FF SI MW CBM ISRV909000 Misc 3FF SI	0.61	11/1/2015 ALO	FMISRUN FMIS SA FMISRUN FMIS SA	114	OPERATING_INCOME
2015	2015	10	75080	330700 Research # N917	DEK Electri	78000 Allocated S&E (Non-Labor)	5471	MM. CRW 128A3G3000 Wife 365.3-	1.97 19.02	11/1/2015 ALO 11/1/2015 ALO	FMISRUM FMIS S	ite ite	OPERATING_INCOME
2016	2016	17	75080	910700 Research ER917	DEK Electri	11000 Direct Material Purchases	4610	ET Operati SRV3Q9000 Miss 3FF St	115.21	1/4/2017 ALO	FMISRUM FMIS S	ite	OPERATING_INCOME
2016 2015	2016 2016	•	75080 75080	930700 Research (R917 930700 Research (R917	DEK Electri DEK Electri	11000 Labor 12000 Overtime	\$443 5443	FOC CBM (SRV30900CM)sc 3FF 5- FOC CBM (SRV30900CM)sc 3FF 5-	2.17	5/3/7016 ALO 5/3/2016 ALO	FMISRUM FMIS SI FMISRUM FMIS SI		OPERATING_INCOME
2016	2015	- 1	75080	930700 Research 4R917	DEK Electri	18001 Unproductive Labor Allocated	5443	FOC CEM (SRV3D9000 Misc 3FF S	2A5 D2.9	5/3/2016 ALC	FMISAUN FMIS S	ile	OPERATING INCOME OPERATING INCOME
2015	2016	4	75080	930700 Research #R917	DEK Electri	18400 Incentives Allocated	5443	FIRE CAM I SRY309000 Miss 3FF S	0.35	5/1/2016 ALC	'FMISHUN FMIS S	ne	OPERATING INCOME
2016 2016	2016 2016	:	75080 75080	930700 Research 88917 930700 Research 88917	DEK Electri DEK Electri	50000 Vehicle & Equip, Chargeback 78000 Allocated S&E (Non-Labor)	5443 5443	FOC CEM (SKYEDSOD) Mise SFF S- FOC CEM (SKYEDSOD) Mise SFF S-	1.01 1.40	4/4/2016 ALD 5/3/2016 ALD	FMISRUN FMIS S	ile	OPERATING_INCOME
3016	2016	;	75080	930700 Research 6R917	DEK Electri	11002 Labor-Union	8651	Change MySRY319000 RE Fac Sver	3.65	4/4/2016 ALO	FMISRUN FMIS S		OPERATING_INCOME OPERATING INCOME
2016	2016	3	75080	930700 Research #8917	DEK Electri	11000 (abor	£106	CAR CAM I SEVED BOOK MISC 35F S-	1.28	4/4/2015 ALD	EMISRUN FMIS S	te	OPERATING_INCOME
2016 2016	2016 2016	4	75080 75080	930700 Research #R917 930700 Research #R917	DEK Electri DEK Electri	11000 Labor 18001 Unproductive Labor Allocated	£106	CAR CAM I SAVEOSOCIMISE SEE S. CAR CAM I SAVEOSOCIMISE SEE S.	10.95 0.11	5/3/2015 ALD 4/4/2015 ALO	FAMISHUM FINIS ST FAMISHUM FINIS ST	ite	OPERATING_INCOME
2016	2016	- 1	25010	930700 Research # R917	DEKEMEN	18003 Unproductive Labor Allocated	£106	CAR CâM I SRV3 D900K Misc 3FF 5-	2.05	5/3/2015 ALO	FMISRUN FIGIS F	it.	DPERATING_INCOME DPERATING_INCOME
2012	2016	,	75080	930700 Research £8917	DEX Electri	18400 Incentives Allocated	£106	CAR CRIM I SAVEOSOOK MILE SEF S	0.15	4/4/2016 ALD	FMISRUM FMISS	ite	DPERATING, INCOME
2015 2616	2016 2016	4	75080 75080	930700 Research #R917 930700 Research #R917	DEX Electri DEX Electri	18400 Incentives Allocated 78000 Affocated 566 (Non-Labor)	£106	CAR CBM ISBV109000 Misc 3FF 5- CAR CBM ISBV109000 Adisc 3FF 5-	1.37 0.64	1/1/2016 ALO 4/4/2016 ALO	FMISRUN FMIS SY FMISRUN FMIS SY	ite *-	DPERATING_INCOME OPERATING_INCOME
2015	2015	- 4	75080	930700 Research 48917	DEK Electri	78000 Allocated SEE (Non-Labor)	£106	CAR CEM I SRV90900X Adisc 3FF 5	5.45	5/3/2016 ALO	FMISRUN FAUS S	ne .	OPERATING INCOME
2016	2015	2	75080	930700 Research 48917	DER Electri	11000 Labor 11000 Labor	E118	CAR CEM ISRVEIDEDOCIMILE SEE 5	5.45 2.98	4/4/2016 ALO	FMISRUN FMIS S	te	OPERATING_INCOME
2016	2016	:	75080 75080	930700 Research 88917 930700 Research 88917	DEK Electri DEK Electri	11000 Labor 11000 Labor	(110 (110	CAR CEM ISRY909000 Miss 3FF 5: CAR CEM ISRY909000 Miss 3FF 5:	8-51 20.43	5/3/2016 ALD 6/2/2016 ALD	FMISRUN FMIS S ₇ FMISRUN FMIS S ₇	te te	OPERATING INCOME
2016	\$016	6	75080	930700 Repearch # 8917	DEK Electri	13000 (abor	F116	CAR CEM 15RV309300 Misc 3FF S	17.02	7/5/2016 ALO	FMISAUN FMIS S	te .	OPERATING_INCOME
2016	2016	•	75080 75080	930700 Research # R917	DEK Electri DEK Electri	11000 Labor 11000 Labor	£118	CAR C&M \SRV209000 Miss 3FF 5- CAR C&M \SRV209000 Miss 3FF 5-	7.24	9/2/2016 ALO	FMISRUN FMIS S	ne .	OPERATING_INCOME
2016	2016 2016	11	7508D	930700 Research ER917 930700 Research ER917	DEK Electri	11000 Labor	£118 £118	CAR CAM 15AV309000 Misc 3FF 5-	15.75 11.10	10/4/2016 ALD 1/4/2017 ALD	FMISAUN FMIS S	ite	OPERATING_INCOME
2016	2016	11	7508D	930700 Research 4 R917	DEK Electri	12000 Overtime	£111	CAR CENS 1 SRV2 09000 Misc 3FF St	6.40	12/2/2016 ALD	FMISRUH FMIS S	ile	OPERATING_INCOME
2016 2016	2016 2016	11	75060 75060	930700 Research # 8937 930700 Research # 8917	DEK Electri	12000 Overline 18001 Unproductive Labor Allocated	£118 £118	CAR CAM ISRV309000 Misc SFF SI CAR CAM ISRV309000 Misc SFF SI	22.09	1/4/1017 ALD 4/4/2016 ALD	FRAISRUN FIMIS SA FRAISRUN FIMIS SA	ile	OPERATING_INCOME
2016	2016	4	75060	930700 Research 88917	DEK Electri DEK Electri	14001 Unproductive Labor Allocated	6112	CAR CAM I SAVIOSOR MILE IFF S	1.02 2.65	5/1/2015 ALC	FACISHUM FIMIS S		OPERATING INCOME
2016	2015	5	75080	930700 Repeatch #R917	DER Electri	18001 Unproductive Labor Allocated	£318	CAR C&M 15RY3090K Misc 3FF 5	5.90	5/1/1016 ALC	FMISAUN FMIS S	Re .	OPERATING_INCOME
2016	2016 2016		75080 75080	930700 Research \$8917 930700 Research \$8917	DEK Electri DEK Electri	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	E110 E110	CAR CEM \ SAVEQUOC Mile: BFP SI SET SET MAD RAD	7.37 2.65	7/1/2016 ALC 9/2/2016 ALC	FMISHUN FMIS SY FMISHUN FMISS		DPERATING_INCOME
2016	2016	;	75080	930700 Research & #917	DEK Electri	16001 Unproductive Labor Allocated	£110	CAA CEM ISRVIOSION MISCIST S	3.54	10/4/1016 ALO	FMISAUN FMISS		OPERATING_INCOME OPERATING INCOME
2016	2016	12	75080	930700 Research ER917	DEK Electel	18301 Unproductive Labor Allocated	E110	CAR CEM ISRV309000 Mile 3FF 5	8.08	1/4/1017 AU	FIMISRUM FIMIS FO	ite.	OPERATING_INCOME
2016	2016 2016	2	75080 75080	930700 Research E R917 930700 Research E R917	DEK Electri	18400 Incentives Allocated 18400 Incentives Allocated	File	CAR CAM \SRV309000 M/W 3Ff 5- CAR CAM \SRV309000 M/W 3Ff 5-	0.42 1.17	4/4/2016 ALO 5/3/2016 ALO	FMISRUM FMS SY FMISRUM FMIS SY	ite *-	OPERATING_INCOME
2016	2016	ī	75000	93 D700 Research £ R917	DER Electri	18400 Incentives Allocated	£118	CAR CEM1SRV20900(Mest 3FF 5-	1.76	6/2/2016 ALD	FMISRUN FMIS Se	te .	OPERATING INCOME
2016	2016	6	75060	930700 Research # 3.937	DEK Electri	18400 Incentives Allocated	Elis	CAR C&M 15 RV3 D9000 MJ (c 3FF 5	2.56	7/5/2016 ALO	FMISRUM FMIS Sy	te	OPERATING_INCOME
2016 2016	2016 2016	ŀ	75060 75060	930700 Research 4 8917 930700 Research 4 8917	DEX Electri DEX Electri	18400 incentives Allocated 18400 incentives Allocated	6118 6118	CAR C&M1SRV3D9000Misc 3FF St CAR C&M1SRV3D9000Misc 3FF St	1.04 2.03	9/2/2016 ALD 10/3/2016 ALO	FMISRUN FMIS ST	te	OPERATING INCOME OPERATING INCOME
2016	2016	11	75080	930700 Research #R917	DEK Electri	18400 Incentives Allocated	E118	CAR CASA 15RV3 09000 Misc 3FF 5-	0.67	11/1/2016 ALO	FMISRUN FMIS M	te	OPERATING_INCOME
2016 2016	2015	12	75080 75080	930700 Research 88917	DEK Electri	18400 Incentives Allocated 78000 Allocated S&E (Non-Labor)	£118	CAR CAM I SEVIOSON Misc SFF S	4.33	1/4/2017 ALO	FMISRUM FMIS 57	te .	OPERATING_INCOME
2016	2016	3	75080	930700 Research & 8917 930700 Research & 8917	DEK Electri	78000 AROCATED SAE (Non-Lapor)	E318 E518	CAR CAM 15RV309000, Misc 3FF 5- CAR CAM 15RV309000 Misc 3FF 5-	1.42 4.23	4/4/2016 ALD 5/3/2016 ALD	FMISRUM FMIS ST FMISRUM FMIS SH	ir ia	OPERATING_INCOME OPERATING_INCOME
2016	2015	š	75080	990700 Research # 8917	DEK Electei	78000 Allocated S&E (Non-Labor)	£118	CAR CEM 15RV3Q900K Misc 3FF 5-	10.15	6/1/1016 ALO	FMISPUN FMIS S	te	GPERATING_INCOME
2016 2016	2016 2016	6	75040 75040	930700 Research \$8917 930700 Research \$8917	DEK Electri	78000 Allocated S&E (Non-Labor) 78000 Allocated S&E (Non-Labor)	E110 E110	CAR CEM 13AV309000 Misc 3FF 5	8.45 7.60	7/5/2015 ALC 9/1/2015 ALC	FANSRUN FMIS SP FMISRUN FMIS SV	C#	OPERATING_INCOME
3076	2016	,	7508D	930700 Research # 8917	DEK Electri	78000 Allocated S&E (Non-Labor)	£118	CAR CAM ISRV909000 Misc 3FF 5- CAR CAM ISRV909000 Misc 3FF 5-	7.60	10/4/2015 ALD	FAISHUN FMIS SY FAISHUN FMIS SY	te	OPERATING_INCOME OPERATING_INCOME
2016	2016	11	75080	930700 Research # R917	DEK Elestri	76000 Allocated S&E (Non-Lation)	E118	CAR CEM ISRV309000 Misc 3FF S	3.18	12/2/2015 ALD	FAUSPIUM FMIS SY	te .	GAERATING INCOME
2016 2016	2016 2016	12 22	75080 75060	920700 Research & R917 930700 Research & R917	DEK Electri DEK Electri	78000 Allocated S&E (Non-Labor) 12009 Labor	€116 €151	CAR CEM \SRV909000 Mile 3FF 5* CAR CEM (SRV909000 Mile 3FF 5*	16.50 1.99	1/4/2017 ALO	FMISRUN FMIS SY FMISRUN FMIS SY	te -	OPERATING_INCOME OPERATING_INCOME
2016	2016	12	75060	910700 Research ##917	DEX Electri	18001 Unproductive Labor Allocated	6251	CAR CEM!SRV309000 Miss 3FF 5	1.79	1/4/1017 ALO	FAIRSBUN FMIS Sy	te	OPERATING_INCOME
2016	2015	12	75080	930700 Research 48917	DEX Electri	18400 Incentives Allocated	6153	CAR CEM : SRV309000 Miss SFF \$-	0.25	1/4/2017 ALO	EMISRUN EMIS S	ŧŧ	OPERATING_INCOME
2016 2015	7016 7016	12	75050			78000 Affocated S&E (Non-Labor)	€153	CAR CAM (SRVIDBOOKMI) 2FF S	0.99	1/4/2017 ALO	FMISRUN FMIS to	te	OPERATING INCOME
	2016	4	25080	930700 Research \$8917 930700 Research \$800K	DEK Electri Renewable	20000 Direct Purchases		ET UP Staff APAC 9328 Accounts 6 104237	3 63644	4/22/2016 AP	SMISSIN SUISS	4 THE CONTRACT B STREET STACE	
2016		4	75080 75080	930700 Research SRNDK 930700 Research SRNDK	Renewable Renewable	30000 Direct Purchases 30000 Direct Purchases	#136 #136	ET VP Staff APACR328 Accounts F 104732 ET VP Staff MISPRIAS3 EPRICORR) [PRICORR)	3,526.44 (3,526.44)	4/22/2016 AP 6/1/2016	FMISRUN FMIS ST 234 MBROOKS Brooks	4a STAF	OPERATING_INCOME
2016	2016	5	75080 75080	930700 Research SRNDK 930700 Research SRNDK 930700 Research SRNDK	Renewable Renewable Renewable	30000 Direct Furchases 30000 Direct Furchases 63000 Contract/Dutside Services MIBR	#136 #136 #138	ET VP SIAH MISPRIASBEPRICORRI EPRICORRI ET VP SIAH MISPRIASBEPRICORRI EPRICORRI	(3,526.44) 3,526.44	6/1/2016 6/1/2016	234 MBROOKS Brooks, 234 MBROOKS Breaks,	41 STAFF RI EPRIDUE	OPERATING INCOME OPERATING INCOME OPERATING INCOME
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Base Perla	2017	2	75080	930700 Research \$8317	DEK Electri	31000 Direct Material Purchases	8912	Employer (SRV309000 Misc 1FF 5	64.37	PERATING 1/2	1/2017 ALO		FMIS Byste		
Sase Perior	2017	1	75080	930700 Research & 8917	DEX Electri	11000 Labor	£118	CAR CEM ISRV) D9000 Misc JFF 5-	1.69	PERATING 2/2	172017 ALC		FJ4IS Syste		
Sale Perior	1017	2	75080	930700 Research 8 8937	DEX Electri	11000 Labor 11000 Labor	ETTE	CAR C&M 158V309006 Miss 1FF St		PERATING, 3/2) MISRUN	FAMIS Syste		
Base Perior Base Perior	2017 2017	3	75080 75080	930700 Research £ R917 930700 Research £ R917	DEX Electri DEX Electri	11000 tabor	E118	CAR CEM 15RY10900K Miss 18F 5- CAR CEM 15RY10900K Miss 18F 5-		OPERATING 4/4 OPERATING 5/2			FARIS Syste FARIS Syste		
Base Perior	2017	- ;	75040	130700 Research #8517	DEK Electri	11000 Labor	£118	CAR CAM ISRV10900 Mile 3FF 5	3.91	PERATING 6/2	2017 ALO		FMIS Some		
Base Perior	2017	2	7506D	930700 Research # # 917	DEK Electri	11000 tabor	E212	CAR CEM ISRVEFFEE To CORRECTE CORREC	(1.69)	PERATURG 3/2	L/2017	620 ABSZBBO			
Base Perku	2017	1	75080	930700 Research #R917	DEK Electri	17060 Överlime	EIIA	CAR CAM I SHYSIONON MILE SEE S-		PERATING 2/2			FMIS Syste		•
Base Perior	7017	2	75080 75080	930700 Research \$8917	DEK Electri	12000 Overtime 12000 Overtime	6118	CAR CAM ISRVIQUEOKMING IFF S		PERATING, 2/2			FMIS Syste		
Base Perior Base Perior	2017	•	75080	930700 Research 88917 910700 Research 88917	OEK Electri DEK Electri	12000 Overding	E110 E110	CAR CEM ISRVEOSCOMMIC SEF 5: CAR CEM ISRVEOSCOMMIC SEF 5:	14.86	PERATING 4/4	V2017 ALC		FMIS Syste FMIS Syste		
Base Perior	2017		25080	930700 Research & 8917	DEK Electri	12000 Overtime	£118	CAR CAM ISRV309000 Mrsc 3FF 5		FERATING A/2		FILISHUM	FMIS Syste		
Base Perior	2017	2	75080	910700 Research \$8917	DEK Electri	12000 Overtime	T11B	CAR CEM ISRVSFFFIX To CORRECTO CORREC	(22.42)	PERATING 1/1	V1017	620 A852880	Scrivanich.		
Sare Perior	2017	1	75080	930700 Research E N937	DEX Clean	18001 Unproductive Labor Allocated	1111	EBR CBM ISRV30900(Misc 3FF S	3.30	PERATING, 2/1	171017 ALO	FMISAUN	FMIS Syste		
Base Perior Base Perior	2017	2	75080 75080	930700 Research ER917 930700 Research ER917	DEK Electri	18001 Unproductive Labor Allocated 18001 Unproductive Labor Allocated	611E	CAR CEM 15RV2D900EMIse 1FF 5: CAR CEM 15RV2D900EMISE 1FF 5:	1.30	PERATING, 1/2	172017 ALO	FMILLRUM	FARIS Syste		
Base Perior	2017	- 1	75080	930700 Research ##917	DEK Electri	18091 Unproductive Labor Allocated	£118	CAR CEM 12RVID9000 Mist 3FF S-	0.45 4	DPERATING, 4/4 DPERATING, 5/2	VZ017 ALD	FMISKUN	FAMS Syste FAMS Syste		
Bate Petips	2017	5	75080	930700 Research #8917	DEK Electri	18001 Unproductive Labor Allocated	£118	CAR CBM SAVIOSON Misc IFF S	2.4.5	PEANING 6/2	72017 ALO	FIAISAUN	FMG Smie		
Esse Penos	2017	2	7500D	930700 Research 4 R917	DEK Electri	18001 Unproductive Labor Allocated	£118	CAR CAM I SRVIFFFEK TO CORRECTO CORREC	(5.10)	PERATING, 1/2	V2017 I	620 ABS2860			
Base Perior	2017	1	75080	930700 Research # 8917	DEX Electri	18400 Incentives Allocated	E11s	CAR CE M 15 RV 3 0 9000 MISC 3 F.F. 5	2.A5 (PERATING 2/2	/2017 ALO		FMIS 3-11e		
Base Perior Base Perior	2017	7	75080 75086	970700 Research 88917 930700 Research 88917	DEK Electri DEK Electri	18400 incentives Allocated 18400 incentives Aflocated	E118	CAR CEM 15RV309000 Mile 3FF 5- CAR CEM 15RV309000 Mile 3FF 5-		PERATING 3/2 PERATING 4/4			FMIS Syste FMIS Syste		
Base Perio	2017	- ;	75080	910700 Research ER917	DEK Electri	18400 incentives Allocated	6118	CAR CANA ISRVEIDED Mile SEF 5:	2.34 0	PERATING 5/1	/2017 ALD		FMIS Syste		
Base Perior	2017	5	73000	930700 Research 68917	DEK Electri	18400 Incentives Allocated	£118	CAR CEM I SRV309000 Misc 3FP S	5.11 (PERATING MZ	/2017 ALC	FMISRUN	FIAIS Syste		
Sase Perior	2017	2	75080	930700 Research ER917	DEK Electri	18400 Incentives Allocated	£118	CAR CAMASKVAFFFEX TO CORRECTO CORREC	(2.65) (PERATING 3/1	/2017	520 AB52880			
Base Perior Base Perior	2017	1	75080 75080	930700 Research E R917 930700 Research E R917	DEK Electri	78000 Allocated S&E (Non-Labor) 78000 Allocated S&E (Non-Labor)	2116 2118	CAR CAM ISRV309000 Misc 3FF 5: CAR CAM ISRV309000 Misc 3FF 5:		PERATING 2/1			FMIS Syste FMIS Suste		
Base Perior	2017	i	75080	930700 Research 4 8917	DEK Electei	78000 Allocated S&E [Non-Labor]	6118	CAR CEM \SRV209000 Miss 3FF 5		PERATING 4/4			FMIS Syste		
Base Períos	2017	4	75040	930700 Research #8917	D(K Electri	78000 Aflocated S&E [Mon-Labor]	Eliz	CAR CEM ISRV20900EMISC 3FF SI		PERATING 5/1			FMIS Syste		
8414 Perior	2017	\$	75060	930700 Research \$ 8917	DEK Electri	78000 Allocated SEE (Mon-Labor)	€118	CAR CEM ISRVEDSOSEMIA: 2FF 3		PERATING 6/2			FMIS Syste		
Base Perior	2017	2	75080 75080	930700 Research & R917 980700 Research & R917	DEK Electri DEK Electri	78000 Allocated SSE [Fon-Labor] 69000 Consultant	E118	CAR CEM ISRVIPPPIK TO CORRECTO CORRECT CAR MAY PY SRVIDBOOK MISS 14 P S-		PERATING 3/2 PERATING 2/2		CONSTRAIN OSS			
Base Periox	2017	ź	75080	939700 Research & R917	DEX Electri	69000 Consultant	1025	CAR MAI: Pr SRV10900C Miss 1FF S		PERATING, 3/2		FMISRUM FMISRUM	FMS Syrie		
Base Perior	2017	,	75060	930700 Research # 8917	DEK Electri	69000 Consultant	1025	CAR MIP PESEVEDSON MILESEE S-	6.87	PERATING, 4/4	VZDIJ ALD	FIMISAUN	FMIS Syste		
Buse Perior	2017	•	75080	920700 Research £8917	DEK Electri	59000 Consultant	1025	CAR MIP PESSEVIOROS MISS IFF S	(2.58)	PERATING 5/2	/2017 ALO	f MISRUN	FARS 5-yre		
Base Perior	2017		25080 25080	930700 Research &R917	DEE Electri	69000 Consultant 69000 Consultant	JDZS	CAR MJ: PY SRVEQ9DOX MILE 3FF S	0.45 (PERATING, 6/2	72017 ALD	FAMSKUN	FMIS Syste		
Base Perior Base Perior	2017	1	75080 75080	930700 Research & R927 930700 Research & R917	DEK Electri DEK Electri	69000 Consultant 69010 SA Vade Emp Exp - 100% Deduct	1025 1025	CAR My PY SRV3FFFIX TO EDRAE(10 CORRE) CAR My PY SRV303000 Miss 3FF 5:	(4.05) (PERATING 3/2 PERATING 3/2	71017 AIC	620 ABS2BBD	Scrivenich, JANS Swite		
Base Perior	2017	į	75080	930700 Research EANDK	Renewable	30000 Direct Furchases	RIBE	ET VP SINT ACCRULOS Q1 EPRI DI Q1 EPRI DL	337.00 (PERATING 1/3	/2017		Undgryego (FA)		STAFE
Ease Perior	2017	3	75080	930700 Research ERNDS	Renewable	30000 Direct Purchases	R150	ET VP SIAM ACCRULOS Q1 [PR] D. Q1 EPRI DL	[337.00] (PERATING, 1/3,	/2017	134 FARSAUN	FMIS Syste	•	STAFF
Base Perior	2017	3	75580	930700 Research & RNDX	Renewable	30000 Direct Purchases	R132	ET VP Staff APACR310 Accounts P 123657	336.00 (PERATING, 1/4	/2017 AP	FAMSRUM	FHAS IMPRECIAL P	70859 10846095 5	STAFF
Base Perior Base Perior	2017	1	75080 75080	930700 Research & RNDR 930700 Research & RNDR	Renewable Renewable	30000 Direct Purchases 30000 Direct Purchases	A133 6238	ET VP Staff AFACR429 Accounts F 125035 ET VP Staff MISPALIS3 Q1 EPRI Dc Q1 EPRI DL		PERATING, 4/3		FAMILIUM	FMIS Sente ELECTRIC P	70859 10855251 5	
Base Perior	2017	,	7508D	930700 Research & RNDE	Renewable	30000 Direct Purchases	A138	ET VP Staff MISPRUSES Q1 EPRI OL Q1 EPRI OL	237.0011	PERATING 1/7, PERATING 1/7.		234 EUWUKKU 234 FANSKUN	Underwoo EPRI		STAFF STAFF
Base Perior	2017	2	75080	\$10700 Research #R\$33	DEK Electri	30000 Direct Purchases	ACTW	ET Operati-SRV309000 Misc 3FF St	10.85	PERATING, 1/1	/1017 ALO	FMISRUN	FMIS Syste		
Base Parlos	2017	4	75080	930700 Research ##917	OEK Electri	30000 Direct Purchases	RCTW	ET Operati SRV209000 Miss 1FF S-	46.92 (PERATING, S/2,	/2017 ALO	FMISRUN	FMIS Syste		
Base Perior	2017	5	75080	930700 Russarch 2 8917	DEK Efectri	20000 Girect Purchases	RCTW	ET Operati SRVI D9000 Misc 3FF 3-		PERATING 6/2		FMISRUN			
Base Perior	2017 2017	?	75080 75080	910700 Research # R917 910700 Research # R917	DEK Electri	31000 Oirect Material Purchases 31000 Direct Material Purchases	RCTW	ET Operati SRV309000 Misc 3FF St ET Operati SRV309000 Misc 3FF St		PERATING, 4/4		FMISRUN FMISRUN			
Base Perior	2017	ŝ	75040	910701 Research E R917	DEK Electri	31000 Direct Material Parchases	RCTW	ET Operati Sky 20900K Miss 187 \$-		PERATING 5/2 PERATING 6/2			FMIS Syste		
Suar Perior	2017	4	75080	910700 Research ER917	DEK Elected	40000 Travel Expenses	ACTW	ET Operati SKV90900K Misc BFF 5-	1.26 (PERATING 5/2	/2017 ALO	FMISRUN			
Base Perior	2017	5	75080	930700 Research R917	DEK Electri	40000 Travel Expenses	ACTV	ET Operati SRVI 09000 Miss 16F 5		PERATING, 6/2		FMISRUH			
Sase Perior	2017	5	75040 75080	930700 Research # R917 930700 Research # R917	DEK Electri DEK Electri	4000\$ Air Travel Cost 42000 Personal Vehicle Mileage Relmb	RCTW	ET Operati SRV309000 Mije 3FF S- ET Operati SRV309000 Mije 3FF S-		PERATING A/2,		FMISRUN	JAMS Syste		
Base Perior	2017	3	75080	930700 Research # 8917	DEK Electri	60029 Vendor EMP EXP - Deductible	RCTW	ET Operate SRV209000 Mesc 3FF 5*	3.93 C	PERATING WILL PERATING 4/4	/2017 ALC	FARSBUN	FMIS Syste FMIS Syste		
Base Perior	2017	4	75480	930700 Research 48917	DER Electri	69000 Consultant	RCTW	ET Operati SAVSIOSODI Misc SFF 5-	2.44 0	PERATING 5/2	/7017 ALD	FAMILIAN	FMIS Syste		
Bare Perior	2017	\$	75080	930700 Research #8917	DEK Electri	69000 Consultant	RETW	ET Operate SRV309000 Misc 3FF 5	100,35	PERATING 6/2	/2017 ALO	FMISAUN			
									35,513.40						
									35,515.40						
									,						

	2014	2015	2016	2016	2017	2017	2017	2017	2017	2D17	2017	2017	
	Dec - December		Dec - December YTD - Year-to-Date	Dec - December Periodic	May YTD - Year-to-Date				Sep - September Periodic	Oct - October Periodic	Nov - November Periodic	Det - December Periodic	
							PERIODIC	PETIODIC	remout	renout	Periodic	Periodic	
0930700 - 0930700 - Research and Davelo promit	24,835.35	3,539.49	5,308.07	501.03	3 3,335.46	•	•	•	•	•	•	-	1,835.49

Bus Unit ID CB	Journal ID .	Fiscal Year	Accounting\	Vendor Nu	Oper U	Init I Resp Ce	ente Resource T	Process ID	Monetary Amount JD	
75084	ACCRUL05:	2017	2		VODK	R138	63000	EPRIDUE	30,331.43	3
75084	ACCRUL05:	2017	2		VOTK	R138	63000	EPRIDUE	63,384.15	5
75084	ACCRUL05:	2017	3		VODK	R138	63000	EPRIDUE	-30,331.43	3
75084	ACCRUL05:	2017	3		VOTK	R138	63000	E PRIDUE	-63,384.15	5
75084	APACR310:	2017	3	70859	VODK	R138	63000	E PRIDUE	30,331.38	8
75084	APACR310:	2017	3	70859	VOTK	R138	63000	EPRIDUE	63,384.15	5
75084	APACR4209	2017	4	70859	VODK	R138	63000	EPRIDUE	30,331.43	3
75084	APACR420!	2017	4	70859	VOTK	R138	63000	EPRIDUE	63,384.15	5
75084	MI5PRJ163	2017	3		VODK	R138	63000	EPRIDUE	(0
75084	MI5PRJ163	2017	3		VOTK	R138	63000	EPRIDUE	(0
75085	ACCRUL05:	2017	2		MKKE	R138	63000	EPRIDUE	1,935.15	5
75085	ACCRUL05:	2017	2		NEKY	R138	63000	EPRIDUE	2,993.12	2
75085	ACCRUL05:	2017	3		MKKE	R138	63000	EPRIDUE	-1,935.15	5
75085	ACCRUL05:	2017	3		NEKY	R138	63000	EPRIDUE	-2,993.12	2
75085	APACR310:	2017	3	70859	MKKE	R138	63000	EPRIDUE	1,935.1	5
75085	APACR310:	2017	3	70859	NEKY	R138	63000	E PRIDUE	2,993.12	2
75085	APACR378!	2017	3	70859	MKKE	R138	63000	EPRIDUE	1,414.58	8
75085	APACR420!	2017	4	70859	MKKE	R138	63000	EPRIDUE	1,935.15	5
75085	APACR420!	2017	4	70859	NEKY	R138	63000	EPRIDUE	2,993.12	2
75085	MISPRJ163	2017	3		MKKE	R138	63000	EPRIDUE	(0
75085	MI5PRJ163	2017	3		NEKY	R138	63000	EPRIDUE	(0
									198,702.23	3

Filter on Resource Type 63000 Process ID = EPRIDUE

Bus Unit IC Journal ID . Fis	scal Year /	Accounting Ver	ndor Nu Oper Un	it II Resp Ce	nte Resource T Process II	D Account ID CB	Monetary Amount JD
20013 ACCRUL05	2017	2	REPO	R138	63000 BR&D	506000	1,396,038.27
20013 ACCRUL05	2017	3	REPO	R138	63000 BR&D	506000	-1,396,038.27
20013 APACR309:	2017	3	70859 REPO	R138	63000 BR&D	506000	1,396,038.27
20013 APACR419!	2017	4	70859 REPO	R138	63000 BR&D	506000	1,396,038.27
20013 SRVTRKPLC	2017	3	POOL	R138	63000 BR&D	506000	-1,396,038.27
20013 SRVTRKPLC	2017	3	REPO	R138	63000 8R&D	506000	1,396,038.27
20013 SRVTRKPLC	2017	3	POOL	R138	63000 BR&D	506000	1,396,038.27
20013 SRVTRKPLC	2017	3	REPO	R138	63000 BR&D	506000	-1,396,038.27
							2,792,076.54
					Alloc Factor		3.17%
					DEK Portion	,	88,508.83

Filter on Resource Type 63000 Process ID = BR&D

Duke Energy Kentucky
Case No. 2017-00321
Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-059 PUBLIC

REQUEST:

Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

1) Accounting;

2) Engineering;

3) Legal;

4) Consultants; and

5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour,

amount, a description of the services performed, and the account number in which the

expenditure was recorded. Provide copies of contracts or other documentation that

support charges incurred in the preparation of this case. Identify any costs incurred for

this case that occurred during the base period.

b. An itemized estimate of the total cost to be incurred for this case. Expenses

should be broken down into the same categories as identified in (a) above, with an

estimate of the hours to be worked and the rates her hour. Include a detailed

explanation of how the estimate was determined, along with all supporting work

papers and calculations.

c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET INFORMATION (As to Attachments STAFF-DR-01-059 B & C Only)

- a. Objection to the extent this request includes information that is protected under the doctrine of attorney client privilege. Without waiving said objection, please see STAFF-DR-01-059 Attachment A (Section A: Expenses incurred to date) for a schedule of actual rate case expenses incurred to date. STAFF-DR-01-059 Attachment B CONFIDENTIAL - Invoices contains supporting invoice documentation for non-privileged expenses incurred to date. STAFF-DR-01-059 Attachment C CONFIDENTIAL contains supporting contracts and letters of arrangement. All actual costs incurred to date have occurred during the base period.
- b. STAFF-DR-01-059 Attachment A also includes estimated remaining costs to be incurred (Section B: Itemized estimates of total costs to be incurred) with a total estimated cost to be incurred for this case. Estimates for the depreciation study, demolition study and rate of return were based on information received from the expert witnesses. The other expenses were estimated by reviewing the actual expenses incurred in the Company's most recent two rate cases filed with this Commission and applying professional judgement and knowledge of the issues involved in this case. A comparison of the current case estimate with the actual

and estimated expenses of the prior two cases is included in the filing on Schedule

F-6.

c. Monthly updates of actual costs incurred in conjunction with this rate case will be

included along with the monthly financial statements filed with the Commission

through the month of the public hearing.

PERSON RESPONSIBLE: Sarah E. Lawler

Duke Energy Kentucky, Inc. Electric Rate Case Expense Case No. 2017-00321 Account 0186108

								Consultants					
	yment Date <u>Vendor Name / Description</u>	Hours <u>Worke</u> d	Rate <u>Per Hour</u>	Accounting E	ngineering	Legal	Depreciation Study	Rate of Return	Demolition Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total
										A-A		-	2.=111
A) EXPENSES INCURRED TO D	<u>AIE</u>												
January 2017 APACR13979 18-Dec-16 10-J	an-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	2.00	\$245.00				490.00						400.00
	an-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work an-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	1.50	\$245.00 \$105,00				157,50						490.00 157.50
Total January 2017				0.00	0,00	0.00	647.50	0.00	0.00	0,00	0.00	0,00	647.50
Total Actual Costs to Date				0.00	0.00	0.00	647.50	0,00	0.00	0.00	0,00	0.00	647,50
February2017													
EXACCT9075 31-Jen-17 31	ul-17 Employee 1 Travet - 50% charged to OH and 50% charged to KY	N/A + I ravel	N/A - Travel								445.51		445.51
Total February 2017				0.00	0,00	0.00	0.00	0.00	0.00	0.00	445.51	0.00	445.51
Total Actual Costs to Date				0.00	0.00	0.00	647.50	0.00	0.00	0.00	445.51	0.00	1,093.01
March 2017													
APACR34537 7-Mar-17 17-8	far-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	3.00	160.00				480,00						480.00
	iar-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work lar-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	16.00 1.50	250,00 105.00				4,000,00 157,50						4,000,00 157.50
APACR34537 7-Mar-17 17-M	lar-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	N/A - Travel	N/A - Travel				323,92				007.45		323,92
	lar-17 Employee 2 Travel - 50% charged to OH and 50% charged to KY lar-17 Employee 2 Travel - 50% charged to OH and 50% charged to KY	N/A - Travel N/A - Travel	N/A - Travel N/A - Travel								367.45 188.22		367.45 188.22
Total March 2017				0.00	0,00	0.00		0.00	0.00	0.00	555.67	0.00	5,517.09
Total Actual Costs to Date				0.00	0.00	0.00	5,608.92	0.00	0.00	0.00	1,001,18	0.00	6,610.10
April 2017													
													0.00
Total April 2017				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total April 2017 Total Actual Costs to Date				0.00	0.00	0.00	5,608.92	0.00	0.00	0.00	1,001.18	0.00	6,610,10
May 2017													
	y-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work y-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	3,50 1.00	160.00 250,00				560.00 250,00						560,00 250.00
APACR50122 27-Apr-17 4-M	sy-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	1.50	105.00				157.50						157.50
	iy-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work lay-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	N/A - Travel 33.50	N/A - Travel 160,00				1,452.60 5,360.00						1,452,60 5,360.00
APACR52970 9-May-17 15-F	lay-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	9.00	250.00				2,250.00						2,250.00
	lay-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work lay-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	0.50 N/A - Travel	105,00 N/A - Travel				52.50 15.00						52.50 15.00
	un-17 Burns McDonnell Consulting Work	N/A N/A	N/A				13.00		0,000,00				8,000.00
	ny-17 Goss Samford Professional Legal Services	0.40	175.00			66.50							66.50
	ay-17 Goss Samford Professional Legal Services ay-17 Goss Samford Professional Legal Services	4.50 1.30	245.00 175.00			1,047.37 216.16							1,047.37 216.16
0001858671 7-Apr-17 2-M	ny-17 Goss Samford Professional Legal Services	6.20	245.00			1,443.01							1,443.01
	ay-17 Dr. Roger A Morin Consulting Work ay-17 Goss Samford Professional Legal Services	N/A 21,10	N/A 175.00			3,507.86		31,000.00					31,000.00 3,507.86
	y-17 Goss Samford Professional Legal Services	27.70	245.00			6,447.19							6,447.19
Total May 2017 Total Actual Costs to Date				0.00	0.00	12,728.09		31,000.00 31,000.00	8,000.00	0.00	0.00 1,001,18	0.00	61,825.69 68,435,79
				0.00	0.00	12,120.09	15,100,52	31,000.00	3,000.00	0.00	1,00,1.10	0.00	00,433,79
June 2016 APACR60615 23-May-17 7-Ju	n-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	14.50	160,00				2,320,00						2.320.00
APACR60615 23-May-17 7-Ju	n-17 Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	11.00	250.00				2,750.00						2,750.00
PGFSCT9943 27-Feb-17 13-/	pr-17 Burns McDonnell Consulting Work	N/A	N/A						72,000.00				72,000.00
Total June 2017 Total Actual Costs to Date				0.00	0.00	0.00	5,070.00 20,776,52	0.00	72,000.00	0.00	0.00	0.00	77,070,00
TOTAL ACTUAL COSES TO DATE				0.00	0,00	12,720.09	20,110,52	31,000.00	00,000,00	0.00	1,001.18	0.00	145,505.79

Duke Energy Kentucky, Inc. Electric Rate Case Expense Case No. 2017-00321 Account 0186108

Account 0186108								Consultants					
Document/ Invoice Payment		Hours	Rate			•	Depreciation		Demolition	Publish	Transport/		
Journal Entry No. Date Date	Vendor Name / Description	Worked	<u>Per Hour</u>	Accounting En	gineering	<u>Legal</u>	Study	Rate of Return	Study	Legal Notices	Lodging/Meals	Misc.	<u>Totaf</u>
<u>July 2017</u> APACR70392 23-Jun-17 7-Jul-17	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	8.50	160.00				1,360,00						1,360.00
APACR70392 23-Jun-17 7-Jul-17	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	5.00	250.00				1,250.00						1,250.00
APACR70392 23-Jun-17 7-Jul-17	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	1.00	105.00				105.0D						105.00
APACR76285 24-Jul-17 27-Jul-17	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	6.50	160.00				1,040.00						1,040.00
APACR76285 24-Jul-17 27-Jul-17	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	11,00	250.00				2,750,00						2,750.00
APACR76285 24-Jul-17 27-Jul-17	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	5.00	105.00				525.00						525.00
APACR70398 1-Jul-17 1-Jul-17 APACR70398 1-Jul-17 1-Jul-17	Goss Samford Professional Legal Services	11.50 9.40	175.00 245.00			1,911.91 2,187.81							1,911,91 2,187,81
APACR70398 1-301-17 1-301-17 APACR72943 1-Jul-17 1-Jul-17	Goss Samford Professional Legal Services Goss Samford Professional Legal Services	9.40 0.10	175.00			16.62							16.62
APACR72943 1-Jul-17 1-Jul-17	Goss Samford I Professional Legal Services	3.10	245.00			721.53							721.53
ALAGRIZATO FORTH FOREST	Case Chillian 11 Massiana Estat Contract	0.70	210.00										121.55
Total July 2017				0.00	0.00	4,837.87	7,030.00	0.00	0.00	0.00	0.00	0.00	11,867.87
Total Actual Costs to Date				0.00	0.00	17,565.96	27,806.52	31,000.00	80,000.00	0.00	1,001.18	0.00	157,373.66
Avgust 2017 APACR86366 24-Aug-17 29-Aug-17	Connett Clamina Makedian and Data Consultants 11 C I Consulting Mark	1.50	160.00				240.00						240.00
APACR86366 24-Aug-17 29-Aug-17 APACR86366 24-Aug-17 29-Aug-17		3.00	250.00				750.00						750.00
APACR86366 24-Aug-17 29-Aug-17		5.50	105.00				577.5D						577.50
APACR83017 1-Aug-17 1-Aug-17	Goss Semford Professional Legal Services	52.40	175.00			8,710.65							8,710.65
APACR83017 1-Aug-17 1-Aug-17	Goss Samford Professional Legal Services	40.50	245.00			9,425.47							9,425.47
APACR83017 1-Aug-17 1-Aug-17	Goss Samford Professional Legal Services	N/A	N/A			216.00							216.00
											_		
Total August 2017				0.00	0.00	18,352.12	1,567.50	0.00	0,00	0.00		0.00	19,919.62
Total Actual Costs to Date				0,00	0.00	35,918,08	29,374.02	31,000.00	00.000.00	D.00	1,001.18	0.00	177,293.28
B) ITEMIZED ESTIMATE OF TOTAL (COSTS TO BE INCURRED												
	Professional Legal Services	717.96	210,00			150,771.92							150,771.92
	Depreciation Study Consulting Work	285.16	160.00				45,625.98						45,625.98
	Non Hour Based Costs	N/A	N/A					49,000.00		81,000.00	78,998.82	20,000.00	228,998.82
Total Estimate Costs to be Incurred				0.00	0,00	150,771.92	45,625.98	49,000.00	0,00	81,000.00	78,998.82	20,000.00	425,396.72
TOTAL PROJECTED EXPENSES ASSO	CIATED WITH THE RATE CASE			0,00	0.00	186,690,00	75,000,00	80,000.00	80,000.00	81,000,00	80,000.00	20,000,00	602,690.00

CONFIDENTIAL PROPRIETARY TRADE SECRET ATTACHMENT STAFF-DR-01-059(B) FILED UNDER SEAL

CONFIDENTIAL PROPRIETARY TRADE SECRET ATTACHMENT STAFF-DR-01-059(C) FILED UNDER SEAL

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-060

REQUEST:

Provide the following information for the most recent calendar year concerning the utility

and any affiliated service corporation or corporate service division/unit:

a. A schedule detailing the costs, those directly charged, and those allocated by, the

utility to the service corporation. Indicate the utility's accounts where these costs

were originally recorded. For costs that are allocated, include a description of the

allocation factors utilized.

b. A schedule detailing the costs, those directly charged, and those allocated by, the

service corporation to the utility. Identify the utility's accounts where these costs

were recorded. For costs that are allocated, include a description of the allocation

factors utilized.

RESPONSE:

a No costs were directly charged or allocated by the utility to the service

corporation.

b. See Attached Schedule STAFF-DR-01-060(b).pdf

PERSON RESPONSIBLE:

Jeff Setser

1 .

2016 DEBS to DE Kentucky (ties to Page 429 Ferc Form 1)

Sum of amount Row Labels	Method	Column Labels Allocated	Direct	Grand Total
105100	Direct	Allocated	2,623.21	2,623.2
107000	Customers	416,102.86	2,025.21	416,102.8
107000	Direct	410,102.00	24,647,622.12	24,647,622.1
107888	Employees	0.14	24,047,022.12	0.1
108600	Direct	0.11	19,975.00	19,975.0
108620	Direct		33,583.85	33,583.8
108640	Direct		34,444.34	34,444.3
163000	Direct			31,1113
163110	Direct		1,193,792.48	1,193,792.4
100110	Procurement	665,918.28	1,150,752.10	665,918.2
163120	Direct	003,510.20	54,241.33	54,241.3
182401	Direct		(5,002,257.27)	(5,002,257.2
182715	Direct		1,312,471.89	1,312,471.8
183000	Direct		(205,082.12)	(205,082.1
185000	Direct		(203,002.12)	(205,002.1
186027	Direct		348.00	348.0
186120	Direct		2,836,440.82	2,836,440.8
186301	Direct		275,994.14	275,994.1
228280	Direct		73.49	73.4
228440	Direct		219.30	219.3
230315	Direct		2,518.90	2,518.9
253070	Direct		384.73	384.7
401100	Workstations		364.73	364.7
402000	Servers	(32.09)		(32.0
402000	Workstations	0.00		0.0
407354	Direct	0.00	2,223,229.04	2,223,229.0
407355	Direct			
	Three Factor Formula	07 641 01	2,793,989.89	2,793,989.8
408040		97,641.01	17 210 07	97,641.0
408050	_ Direct	100 60	17,318.97	17,318.9
408120	Three Factor Formula	108.68	17 716 40	17.716.4
408121	Direct	E 063.3E	17,716.48	17,716.4
400450	_Three Factor Formula	5,062.25		5,062.2
408150	Interest	11.61		11.6
408205	Three Factor Formula	591.41		591.4
408470	Three Factor Formula	(0.00)		(0.0
408800	Three Factor Formula	704.06		704.0
408851	Three Factor Formula	(112.05)		(112.0
408960	Circuit Miles	7,013.11		7,013.1
	Circuit Miles and Electric Peak Load	121.83		121.8
	Construction	50,680.17		50,680.1
	CPU Seconds (MIPS)	4,400.11		4,400.1
	Customers	138,338.05		138,338.0
	Customers and Employees	261.42		261.4
	Direct	200	1,026,005.51	1,026,005.5
	Electric Peak Load	104.40		104.4
	Employees	35,061.54		35,061.5
	Generation Capacity	31,600.48		31,600.4
	Procurement	9,256.37		9,256.3

408	960 Sales	1,888.49		1,888.49
	Servers	24,548.22		24,548.22
	Square Footage	6,050.22		6,050.22
	Three Factor Formula	128,705.67		128,705.67
	Workstations	20,428.83		20,428.83
415100	Direct		(50.00)	(50.00)
415530	Direct		(514,137.20)	(514,137.20)
416330	Direct		120,390.35	120,390.35
417007	Construction	624.34	2007	624.34
	Customers	112.84		112.84
	Direct		81.00	81.00
	Electric Peak Load	15.34		15.34
	Employees	19.50		19.50
	Square Footage	(1,717.15)		(1,717.15)
417310	Direct	114-10 1-0-104		-
417320	Direct		6,367.99	6,367.99
101000	Employees	26.71	16000000	26.71
	Procurement	0.39		0.39
	Sales	28.74		28.74
	Three Factor Formula	2.05		2.05
419040	Interest	(27.22)		(27.22)
419240	Interest	(8.65)		(8.65)
	Three Factor Formula	(7.29)		(7.29)
421060	Direct	(*/==/	90.83	90.83
421100	Procurement	0.06	55.05	0.06
421600	Direct		14.	1.
426100	Customers	296.72		296.72
	Customers and Employees	2,313.60		2,313.60
	Direct	9,555,55	359,560.61	359,560.61
	Employees	461.06	227/2775	461.06
	Procurement	849.15		849.15
	Three Factor Formula	21,401.48		21,401.48
426300	Three Factor Formula	0.26		0.26
426400	Customers and Employees	17,136.76		17,136.76
	Direct	70,777	380,152.19	380,152.19
	Employees	211.32	5.53(52.5126)	211.32
	Three Factor Formula	79,309.89		79,309.89
426500	Three Factor Formula	0.00		0.00
426510	Direct	5.55	37.65	37.65
120310	Three Factor Formula	11.21		11.21
426512	Direct	22,22	32,539,90	32,539.90
426540	Direct		5,436.20	5,436.20
420340	Employees	(0.00)	3,130.23	(0.00)
	Three Factor Formula	72.18		72.18
431000	Three Factor Formula	38.65		38.65
431002	Direct	56.05	78,440.00	78,440.00
431400	Three Factor Formula	6,264.46	70,440.00	6,264.46
431550	Interest	80,832.71		80,832.71
431900	Direct	00,032.71	153,877.33	153,877.33
442100	Customers	4	155,077.55	100,077.00
451100	Direct		(37,143.00)	(37,143.00)
454300	Direct		(11,122.79)	(11,122.79)
+34300	Direct		(11,122.73)	(11,122.79)

454400	Construction	(140.60)		(140.60)
	Direct	120220	(22,100.00)	(22,100.00)
	Employees	(856.50)	(0.00)	(856.50)
457100	Direct		(0.09)	(0.09)
457204	Direct	(4.74)	(214,730.12)	(214,730.12)
457700	Three Factor Formula	(1.74)		(1.74)
T00000	Workstations	20.75		20.75
500000	Construction	30.75	2 007 046 65	30.75
	Direct	125.50	2,097,046.65	2,097,046.65
	Employees	136.58		136.58
	Generation Capacity	336,797.00		336,797.00
	Three Factor Formula	64.17		64.17
	Workstations	(6.64)	05 500 00	(6.64)
501150	Direct	400.00	85,600.03	85,600.03
	Generation Capacity	193.02		193.02
	Sales	110.10	F04 00	110.10
501160	Direct		591.03	591.03
501190	Employees	0.26		0.26
501350	Direct		4,836.38	4,836.38
502100	Direct	77,76200	209,824.87	209,824.87
	Generation Capacity	44,197.26		44,197.26
506000	Construction	9,35		9.35
	Customers	154.20	2.00122-05	154.20
	Direct	12 40 11 00 102	811,190.44	811,190.44
	Generation Capacity	169,137.70		169,137.70
	Sales	40.18		40.18
	Three Factor Formula	1,371.91		1,371.91
	Workstations	27.94		27.94
510000	Direct		2,378,055.37	2,378,055.37
	Generation Capacity	87,580.11		87,580.11
510100	Direct		21,708.61	21,708.61
	Generation Capacity	1,078.30		1,078.30
511000	Construction	19.78		19.78
	Direct		63,570.43	63,570.43
	Employees	14.71		14.71
	Three Factor Formula	74.88		74.88
512100	Direct		112,767.01	112,767.01
	Generation Capacity	10.48		10.48
513100	Direct		81,492.70	81,492.70
	Generation Capacity	12,051.88		12,051.88
514000	Direct		378,760.48	378,760.48
	Three Factor Formula	114.65		114.65
514300	Generation Capacity	5.00		5.00
524000	Customers	4		-
	Direct		(32.63)	(32.63)
	Employees	2		3
	Generation Capacity	4.0		-
	Square Footage	0.28		0.28
	Three Factor Formula	39.28		39.28
	Workstations	0.27		0.27
535000	Direct		(5.12)	(5.12)
	Three Factor Formula	6.77	7	6.77
	The state of the s			

546000	Direct		294,517.59	294,517.59
548100	Direct		6,216.75	6,216.75
	Generation Capacity	2.79	3,44.2	2.79
549000	Direct	200	261,149.55	261,149.55
F 15.52.5	Employees	0.02	2006318183	0.02
	Generation Capacity	331.56		331.56
	Three Factor Formula	27.63		27.63
551000	Direct		2,895.75	2,895.75
	Generation Capacity	5.35	2627-2	5.35
552000	Direct		11,687.36	11,687.36
553000	Direct		41,916.00	41,916.00
556000	Direct		1,080.06	1,080.06
557000	Customers	228.89	26-22-7	228.89
	Direct	20000	3,835,113.68	3,835,113.68
	Generation Capacity	0.00	-//	0.00
	Three Factor Formula	21.06		21.06
560000	Circuit Miles	(0.99)		(0.99)
300000	Direct	(0.55)	2,436.57	2,436.57
561100	Circuit Miles	954.00	2,430.37	954.00
301100	Circuit Miles and Electric Peak Load	(590.20)		(590.20)
	Customers	2.92		2.92
	Direct	2.32	100,886.20	100,886.20
561200	Circuit Miles	1,144.41	100,880.20	1,144.41
301200	Circuit Miles and Electric Peak Load	1,107.54		1,107.54
	Direct	1,107.54	475,588.70	475,588.70
	Three Factor Formula	42.13	473,388.70	42.13
561300	Circuit Miles	155.48		155.48
301300	Circuit Miles and Electric Peak Load	192.32		192.32
	Direct	132.32	66,500.58	66,500.58
561400	Direct		610,763.84	610,763.84
561500	Direct		6,219.38	6,219.38
562000	Direct		61,911.51	61,911.51
563000	Direct		9,547.96	9,547.96
565000	Direct		11,409,873.44	11,409,873.44
566000	Circuit Miles	81.27	11,403,673.44	81.27
300000	20 70 70 70 0 0 0 0 70 0 0 0 0 0 0 0 0 0			928.50
	Construction	928.50	E00 127 00	500,127.99
	Direct	12.04	500,127.99	
	Employees	13.94		13.94
	Three Factor Formula	127.88		127.88
	Workstations	5.68	540.20	5.68
566100	Direct		610.29	610.29
567000	Direct		445.00	445.00
569000	Direct		24,183.26	24,183.26
569100	Direct	42.38	2,498.79	2,498.79
	Workstations	10.81	w200,000,000	10.81
569200	Direct	0.44	197,695.85	197,695.85
	Servers	4.33		4.33
	Workstations	53.59	bas waster	53.59
570100	Direct		168,831.81	168,831.81
570200	Direct		7,857.59	7,857.59
571000	Circuit Miles	120.83		120.83
	Direct		49,425.55	49,425.55

575700	Direct		1,689,045.02	1,689,045.02
580000	Direct		65,681.60	65,681.60
380000	Workstations	9.42	03,001.00	9.42
581004	Customers	95.00		95.00
301004	Direct	33.00	414,578.22	414,578.22
	Employees	4.37	414,570.22	4.37
582100	Direct	4.57	105,928.78	105,928.78
583100	Direct		132,765.07	132,765.07
584000	Direct		32,539.49	32,539.49
586000	Customers	1,694.17	32,333.43	1,694.17
300000	Direct	1,054.17	146,972.74	146,972.74
587000	Construction	892.50	140,572.71	892.50
307000	Direct	032.30	225,625.42	225,625.42
588100	Circuit Miles	17.57	223,023.72	17.57
300100	Construction	16,608.82		16,608.82
	Customers	203,773.58		203,773.58
	Direct	203,773.30	1,044,805.30	1,044,805.30
	Employees	12.20	1,044,003,30	12.20
	Inventory	462.50		462.50
	Sales	1.46		1.46
	Three Factor Formula	(5,103.51)		(5,103.51)
	Workstations	40.71		40.71
591000	Construction	13.84		13.84
331000	Direct	13.04	5,549.40	5,549.40
592100	Construction	0.37	3,3 13.10	0.37
552100	Direct	5.57	257,843.13	257,843.13
593000	Circuit Miles	42.68	20,70,10,120	42.68
	Construction	203.15		203.15
	Customers	213.20		213.20
	Direct		1,342,066.14	1,342,066.14
594000	Direct		148,128.87	148,128.87
595100	Direct		24,895.16	24,895.16
596000	Direct		347,726.37	347,726.37
597000	Direct		276,482.96	276,482.96
717000	Direct		16,654.70	16,654.70
735000	Direct		20,691.49	20,691.49
742000	Direct		79,421.54	79,421.54
807000	Direct		364,581.84	364,581.84
813001	Direct		875,719.10	875,719.10
820000	Direct		(40.21)	(40.21)
850001	Direct		6,884.69	6,884.69
856001	Direct		0.00	0.00
870000	Direct		(1,491.34)	(1,491.34)
871000	Direct		191,977.59	191,977.59
874000	Direct		919,797.79	919,797.79
875000	Direct		13,494.60	13,494.60
876000	Direct		38,355.19	38,355.19
878000	Direct		577,137.66	577,137.66
879000	Direct		457,714.63	457,714.63
880000	Direct		1,446,419.86	1,446,419.86
-5550	Three Factor Formula	0.01	_, ,	0.01
885000	Direct	0.01	(2,635.11)	(2,635.11)
203000	Dill Cat		(2,000,11)	(2,000.11)

	British .		204 204 42	204 204 42
887000	Direct		304,384.42	304,384.42
889000	Direct		33,869.85	33,869.85
890000	Direct		1,097.00	1,097.00
892000	Direct		336,742.80	336,742.80
893000	Direct		515,018.59	515,018.59
894000	Direct		14,210.30	14,210.30
901000	Customers	54.41	465 545 75	54.41
	Direct		163,643.73	163,643.73
902000	Direct	5000	106,695.24	106,695.24
	Employees	0.77		0.77
903000	Circuit Miles	198.56		198.56
	Construction	41.45		41.45
	Customers	2,754,204.30		2,754,204.30
	Direct		1,019,580.57	1,019,580.57
	Employees	9.15		9.15
	Three Factor Formula	219.02		219.02
	Workstations	558.50		558.50
903100	Customers	2,248.96		2,248.96
	Direct		67,751.45	67,751.45
	Employees	0.18		0.18
	Three Factor Formula	3.88		3.88
903200	Customers	111,871.61		111,871.61
	Direct		1,465,031.92	1,465,031.92
	Employees	0.17		0.17
	Sales	2.95		2.95
	Three Factor Formula	13.66		13.66
903300	Customers	(2,863.45)		(2,863.45)
	Direct		77,857.70	77,857.70
	Employees	1.48		1.48
	Three Factor Formula	3.58		3.58
903400	Customers	5,219.57		5,219.57
	Direct		240.33	240.33
903750	Generation Capacity	864.49		864.49
904001	Direct		(23,082.93)	(23,082.93)
	Square Footage	0.25		0.25
905000	Customers	208.17		208.17
908000	Employees	4.02		4.02
908160	Direct		166,818.65	166,818.65
	Three Factor Formula	0.55	-	0.55
909650	Customers	(846.62)		(846.62)
210.17.70	Direct	,	7,525.58	7,525.58
	Three Factor Formula	60.19		60.19
910000	Construction	51.76		51.76
	Customers	14,639.94		14,639.94
	Direct	14,000.54	1,873.33	1,873.33
	Three Factor Formula	111.97	1,073.33	111.97
910100	Customers	57,257.00		57,257.00
210100	Direct	37,237.00	248,395.13	248,395.13
	Sales	4,557.71	240,333.13	4,557.71
		1,709.29		1,709.29
012000	Three Factor Formula			
912000	Customers	5.04	E76 044 34	5.04
	Direct		576,944.34	576,944.34

912000	Sales	3.89		3.89
	Three Factor Formula	751.18		751.18
913001	Customers	134.92		134.92
	Direct		20,237.54	20,237.54
	Sales	6,353.98		6,353.98
	Three Factor Formula	16.45		16.45
920000	Circuit Miles	111,411.58		111,411.58
	Circuit Miles and Electric Peak Load	2,054.23		2,054.23
	Construction	841,324.54		841,324.54
	CPU Seconds (MIPS)	68,927.74		68,927.74
	Customers	236,493.01		236,493.01
	Customers and Employees	4,304.75		4,304.75
	Direct		2,332,236.45	2,332,236.45
	Electric Peak Load	3,484.91		3,484.91
	Employees	579,194.80		579,194.80
	Generation Capacity	125,779.76		125,779.76
	Procurement	162,290.60		162,290.60
	Sales	19,536.55		19,536.55
	Servers	385,958.49		385,958.49
	Square Footage	94,691.15		94,691.15
	Three Factor Formula	3,661,173.11		3,661,173.11
	Workstations	301,753.65		301,753.65
921100	Circuit Miles	4,908.98		4,908.98
	Circuit Miles and Electric Peak Load	223.22		223.22
	Construction	53,579.79		53,579.79
	CPU Seconds (MIPS)	1,044.36		1,044.36
	Customers	19,357.62		19,357.62
	Customers and Employees	327.28		327.28
	Direct		105,351.28	105,351.28
	Electric Peak Load	487.67		487.67
	Employees	38,261.02		38,261.02
	Generation Capacity	7,758.50		7,758.50
	Procurement	8,805.62		8,805.62
	Sales	3,535.62		3,535.62
	Servers	13,479.75		13,479.75
	Square Footage	14,761.85		14,761.85
	Three Factor Formula	129,037.88		129,037.88
	Workstations	11,123.81		11,123.81
921101	Employees	12.85		12.85
	Workstations	1,16		1.16
921110	Construction	1,373.04		1,373.04
,,,,,,,,	Customers	13.50		13.50
	Direct	13,30	3,820.18	3,820.18
	Employees	7.31	3,020.10	7.31
	Three Factor Formula	(814.16)		(814.16)
921200	Circuit Miles	61,086.95		61,086.95
321200	Circuit Miles and Electric Peak Load	5,310.17		5,310.17
	Construction	14,821.68		14,821.68
	CPU Seconds (MIPS)	10.02		10.02
	Cro seconos (IVIIPS)	10.02		
	Customors	E 000 45		E OOC AE
	Customers Customers and Employees	5,996.45 110.76		5,996.45 110.76

	Plant Ballian	22.45		02.46
921200	Electric Peak Load Employees	92.46 201,596.26		92.46 201,596.26
	Generation Capacity	5,370.64		5,370.64
	Procurement	2,530.31		2,530.31
	Sales	1,171.56		1,171.56
	Servers	32,528.15		32,528.15
	Square Footage	15,834.13		15,834.13
	Three Factor Formula			169,535.32
	Workstations	169,535.32		
021200	Construction	17,732.29 3.04		17,732.29 3.04
921300		255.82		255.82
	Employees	10.03		
024400	Three Factor Formula			10.03
921400	Circuit Miles	192.21		192.2
	Construction	8,362.28		8,362.28
	CPU Seconds (MIPS)	154,858.76		154,858.76
	Customers	53,169.18		53,169.18
	Customers and Employees	4.03	122 102 11	4.03
	Direct	2 524 65	132,193.41	132,193.41
	Employees	3,531.65		3,531.65
	Generation Capacity	22,142.60		22,142.60
	Procurement	25,047.77		25,047.77
	Sales	24,620.69		24,620.69
	Servers	271,349.20		271,349.20
	Square Footage	3.09		3.09
	Three Factor Formula	68,570.31		68,570.33
	Workstations	77,513.11		77,513.13
921540	Construction	12.19		12.19
	CPU Seconds (MIPS)	66,147.03		66,147.03
	Customers	1,264.74		1,264.74
	Direct		(1,531.95)	(1,531.99
	Employees	33,058.00		33,058.00
	Procurement	598.19		598.19
	Servers	246,315.38		246,315.38
	Three Factor Formula	97,245.03		97,245.03
	Workstations	60,155.27		60,155.27
921600	Construction	64.09		64.09
	Customers	890.21		890.23
	Direct		(165.03)	(165.03
	Employees	94.70		94.70
	Generation Capacity	59.33		59.33
	Servers	16.12		16.12
	Three Factor Formula	(958.03)		(958.03
	Workstations	1.38		1.38
921800	Employees	3.01		3.03
921900	Employees	5.18		5.18
921980	Circuit Miles	103.85		103.85
	Construction	51.93		51.93
	Customers	29.26		29.26
	Direct		(116.40)	(116.40
	Employees	897.63		897.63
	Generation Capacity	405.84		405.84
				The state of the s

922000	Customers	1,150.79		1,150.79
700700	Workstations	4,92		4.92
922100	Employees	0.35		0.35
923000	Circuit Miles	11,325.64		11,325.64
	Circuit Miles and Electric Peak Load	59.13		59.13
	Construction	77,027.08		77,027.08
	CPU Seconds (MIPS)	13,063.90		13,063.90
	Customers	77,088.22		77,088.22
	Customers and Employees	1,529.75		1,529.75
	Direct	200	438,910.59	438,910.59
	Electric Peak Load	62.94	* 0.5 (\$1.5) \$1.5	62.94
	Employees	283,099.62		283,099.62
	Generation Capacity	79,467.50		79,467.50
	Procurement	41,542.62		41,542.62
	Sales	10,065.81		10,065.81
	Servers	126,712.00		126,712.00
	Square Footage	29,597.12		29,597.12
	Three Factor Formula	1,030,277.41		1,030,277.41
	Workstations	189,135.67		189,135.67
923980	Employees	2,244.66		2,244.66
121111	Square Footage	(29,719.17)		(29,719.17
924000	Three Factor Formula	6,354.70		6,354.70
	Workstations	31.85		31.85
924980	Three Factor Formula	230,082.72		230,082.72
925000	Direct	243(246)(2	84,763.25	84,763.25
	Generation Capacity	319.07	- 1/1	319.07
	Three Factor Formula	3,870.67		3,870.67
925200	Three Factor Formula	14,048.57		14,048.57
925300	Direct	4.5.14		
925980	Three Factor Formula	17,417.40		17,417.40
926000	Circuit Miles and Electric Peak Load	222.72		222.72
	Construction	385.53		385.53
	Customers	864.51		864.51
	Direct		(322.32)	(322.32
	Electric Peak Load	1,685.10	a x · · · · ·	1,685.10
	Employees	530.89		530.89
	Generation Capacity	148.36		148.36
	Procurement	11,288.35		11,288.35
	Sales	8.41		8.41
	Three Factor Formula	293,259.36		293,259.36
	Workstations	174.16		174.16
926430	Construction	21,94		21.94
	Customers	93.95		93.95
	Three Factor Formula	0.58		0.58
926600	Circuit Miles	18,663.23		18,663.23
52000	Circuit Miles and Electric Peak Load	335.55		335.55
	Construction	136,506.34		136,506.34
	CPU Seconds (MIPS)	11,821.28		11,821.28
	Customers	372,968.66		372,968.66
	Customers and Employees	731.38		731.38
	Direct	, 51,50	2,739,783.31	2,739,783.31
	Electric Peak Load	277.98	2,. 23,, 33,31	277.98
	Electric I can Loud	277.50		211.30

926600	Employees	94,503.06		94,503.06
	Generation Capacity	85,510.41		85,510.41
	Procurement	24,801.27		24,801.27
	Sales	5,087.83		5,087.83
	Servers	66,325.83		66,325.83
	Square Footage	16,336.90		16,336.90
	Three Factor Formula	328,918.14		328,918.14
	Workstations	54,619.02		54,619.02
928000	Employees	101.54		101.54
928006	Direct		917,563.42	917,563.42
928029	Three Factor Formula			2
928053	Direct		-	0.41
	Three Factor Formula	0.00		0.00
930150	Three Factor Formula	27,571.26		27,571.26
930200	CPU Seconds (MIPS)	(9,810.78)		(9,810.78)
	Customers	(430.10)		(430.10)
	Direct	4.0001.557	139,048.62	139,048.62
	Employees	(445,883.73)	Edward Artist	(445,883.73)
	GOV OH misc?	873,006.70		873,006.70
	Procurement	(15,090.87)		(15,090.87)
	Servers	(256,788.67)		(256,788.67)
	Square Footage	(2,652.45)		(2,652.45)
	Three Factor Formula	(80,595.54)		(80,595.54)
	Workstations	(173,484.16)		(173,484.16)
930210	Customers and Employees	63,845.17		63,845.17
930220	Direct		10,928.00	10,928.00
	Three Factor Formula	179.31		179.31
930230	Customers	7.03		7.03
	Direct		44,535.65	44,535.65
	Procurement	352.44		352.44
	Three Factor Formula	5,956.33		5,956.33
930240	Three Factor Formula	58,691.23		58,691.23
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Workstations	4.09		4.09
930250	Circuit Miles	648.68		648.68
550255	Circuit Miles and Electric Peak Load	0.41		0.41
	Construction	8,543.24		8,543.24
	Customers	2,736.38		2,736.38
	Direct	2,733.33	(4,956.06)	(4,956.06)
	Employees	1,297.67	(4,550.00)	1,297.67
	Generation Capacity	5,378.76		5,378.76
	Procurement	2,272.24		2,272.24
	Square Footage	2,510.97		2,510.97
	Three Factor Formula	15,480.92		15,480.92
	Workstations	497.30		497.30
930700	Direct	457.50		457.50
330700	Employees	4.31		4.31
	Three Factor Formula	7,150.96		7,150.96
930940	Customers	35.85		35.85
530540	Direct	33.63	106.48	106.48
	Employees	986.93	100.48	986.93
	Generation Capacity	200.00		200.00
	1 (a) 1 (b) 1 (c)			
	Three Factor Formula	1,282.44		1,282.44

Grand Total		20,022,212.66	81,002,159.02	101,024,371.68
	Workstations	2.29		2.29
935200	Employees	3,769.79		3,769.79
	Workstations	1,257.38		1,257.38
	Three Factor Formula	6.55		6.55
	Square Footage	3,639.32		3,639.32
	Servers	2,342.95		2,342.95
	Employees	596.75		596.75
	Direct		11,691.62	11,691.62
935100	Customers	14.49		14.49
932000	Direct		9.79	9.79
931008	Direct		1,134,331.00	1,134,331.00
	Workstations	1,237.22		1,237.22
	Three Factor Formula	88,224.77		88,224.77
	Sales	11.18		11.18
	Procurement	84.23		84.23
	Generation Capacity	0.80		0.80
	Employees	210,317.67		210,317.67
	Direct		259,475.81	259,475.81
	Customers	65,705.45		65,705.45
	Construction	8,394.26		8,394.26
931001	Circuit Miles	29,585.18		29,585.18
9309	40 Workstations	159.77		159.77

Duke Energy Kentucky
Case No. 2017-00321
Staff First Set Data Requests

Staff First Set Data Requests Date Received: August 25, 2017

STAFF-DR-01-061

REQUEST:

For the most recent calendar year, concerning all affiliate-related activities not identified

in response to Item 61:

a. Provide the names of affiliates that provided some form of service to the utility

and the type of service the utility received from each affiliate.

b. Provide the names of affiliates to whom the utility provided some form of service

and the type of service the utility provided to each affiliate.

c. Identify the service agreement with each affiliate, state whether the service

agreement has been previously filed with the Commission, and identify the

proceeding in which it was filed. Provide each service agreement that has not

been previously filed with the Commission.

RESPONSE:

a. Please refer to FERC Form 1 Page 429 included as STAFF-DR-01-061a

ATTACHMENT.

b. Please refer to FERC Form 1 Page 429 included as STAFF-DR-01-061a

ATTACHMENT.

c. Please refer to the direct testimony of Jeffrey Setser and the Cost Allocation

Manual included with our application

PERSON RESPONSIBLE:

Jeff Setser

KyPSC Case No. 2017-00321 STAFF-DR-01-061(a) Attachment

Page 1 of 2

Name	e of Respondent	This Report Is:	Date of Report	Year/Perio	od of Report
Duke	Energy Kentucky, Inc.	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 04/13/2017	End of2016/Q4	
		CTIONS WITH ASSOCIATED (AF			
2. Th an att	eport below the information called for concerning al e reporting threshold for reporting purposes is \$25 associated/affiliated company for non-power good empt to include or aggregate amounts in a nonspe here amounts billed to or received from the associa	0,000. The threshold applies to the ds and services. The good or service ecific category such as "general".	annual amount billed to be must be specific in nat	the respondent or bil ture. Respondents sh	led to ould not
Line No.	Description of the Non-Power Good or Servi (a)	Associa	ame of ted/Affiliated impany (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Af	filiated			
2	Services provided by Duke Energy Commercial		nmercial Enterprises,	Various	488,017
3	Enterprises				
4	Services provided by Duke Energy Business Services	vices Duke Energy Bu	siness Services, LLC	Various	101,024,372
5	Customer and Market Services	Du	ike Energy Ohio, Inc.	Various	363,199
6	Gas Distribution Services	Du	uke Energy Ohio, Inc.	Various	4,772,048
7	Other Goods and Services	Du	uke Energy Ohio, Inc.	Various	10,950
8	Transmission and Distribution Services	Du	ike Energy Ohio, Inc.	Various	7,021,150
9	Customer and Market Services	Duke	Energy Florida, LLC	Various	83,304
10	Generation Services	Duke	Energy Florida, LLC	Various	45,468
11	Other Goods and Services	Duke	Energy Florida, LLC	Various	26,186
12	Transmission and Distribution Services	Duke	Energy Florida, LLC	Various	122,179
13	Customer and Market Services	Duke E	nergy Carolinas, LLC	Various	6,563,023
14	Generation Services	Duke E	nergy Carolinas, LLC	Various	4,724,650
15	Other Goods and Services	Duke E	nergy Carolinas, LLC	Various	921,660
16	Transmission and Distribution Services	Duke E	nergy Carolinas, LLC	Various	1,056,757
17				71	
18					
19					
20	Non-power Goods or Services Provided for Af	ffiliate			
21	Customer and Market Services		Energy Indiana, LLC	Various	1,332
22	Gas Distribution Services	Duke	Energy Indiana, LLC	Various	22,016
23	Generation Services	Duke	Energy Indiana, LLC	Various	1,403,965
24	Transmission and Distribution Services	Duke	Energy Indiana, LLC	Various	228,959
25	Customer and Market Services	Du	ike Energy Ohio, Inc.	Various	55,475
26	Gas Distribution Services	Du	ike Energy Ohio, Inc.	Various	1,424,720
27	Generation Services	Du	ike Energy Ohio, Inc.	Various	7
28	Transmission and Distribution Services	Du	ike Energy Ohio, Inc.	Various	1,264,379
29	Customer and Market Services	Duke E	nergy Progress, LLC	Various	71
30	Gas Distribution Services	Duke E	nergy Progress, LLC	Various	41,725
31	Generation Services	Duke E	nergy Progress, LLC	Various	2,139
32	Other Goods and Services	Duke E	nergy Progress, LLC	Various	360
33	Transmission and Distribution Services	Duke E	nergy Progress, LLC	Various	262,812
34	Duke Energy Kentucky provided gas transmission	n KO Tra	ansmission Company	Various	27,899,499
35	services for KO Transmission				
36					
37					
38					
39					
40					
41					
42					
1	Non-power Goods or Services Provided by Afr	filiated			
2	Customer and Market Services		nergy Progress, LLC	Various	341,455

KyPSC Case No. 2017-00321 STAFF-DR-01-061(a) Attachment

Page 2 of 2

Name of Respondent This			rt ls:	rt Year/Period of Report						
Duke	Energy Kentucky, Inc.	n Original Resubmission	E	2016/Q4						
	(2) A Resubmission 04/13/2017 TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES									
2. Th an att	Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general". Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.									
Line No.	Description of the Non-Power Good or Servi	ce	Name Associated/ Compa	Affiliated	Accou Charged Credite	d or	Amount Charged or Credited			
3	(a) Generation Services		(b) Duke Ener	gy Progress, LLC	(c)	Various	(d) 249,028			
4	Other Goods and Services			gy Progress, LLC		Various	227,028			
5	Transmission and Distribution Services			gy Progress, LLC		Various	246,309			
6	Customer and Market Services		Duke En	ergy Indiana, LLC		Various	86,742			
7	Generation Serives		Duke En	ergy Indiana, LLC		Various	7,246,361			
8	Other Goods and Services		Duke En	ergy Indiana, LLC		Various	33,967			
9	Transmission and Distribution Services		Duke En	ergy Indiana, LLC		Various	90,792			
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19						\longrightarrow				
20	Non-power Goods or Services Provided for A	ffiliate								
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Duke Energy Kentucky Case No. 2017-00321 Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-062

REQUEST:

Describe the utility's lobbying activities and provide a schedule showing the name, salary, and job title of each individual whose job function involves lobbying on the local, state, or national level.

RESPONSE:

Duke Energy Business Services ("DEBS") employs lobbyists, some of whom are registered lobbyists with the Kentucky Legislative Ethics Commission. The following DEBS employees charge a portion of their time to lobbying activities:

		Registered
<u>Name</u>	<u>Title</u>	<u>Lobbyist</u>
Jim Henning	President Duke Energy Ohio and Kentucky	No
Patrick Keal	Senior Government Affairs Specialist	Yes
Chuck Session	VP Government and Community Affairs	Yes

These employees also have other job responsibilities so only a portion of their time is charged to lobbying activities. Duke Energy Kentucky's electric business is allocated labor expense for these employees based on the amount of time they devote to Duke Energy Kentucky electric-related matters.

Duke Energy Kentucky has also retained third party consultants to provide lobbying activities on its behalf.

Any charge related to lobbying activities is recorded to Duke Energy Kentucky's below-the-line expense and therefore is not included in the forecasted test period in this

case.

PERSON RESPONSIBLE:

William Don Wathen, Jr.

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-063

REQUEST:

Regarding demand-side management, conservation and energy-efficiency programs,

provide the following

a. A list of all programs currently offered by the utility.

b. The total cost incurred for these programs by the utility in each of the three most

recent calendar years.

c. The total energy and demand reductions realized through these programs in each

of the three most recent calendar years. The total cost for these programs

included in the proposed forecasted test period and the expected energy

reductions to be realized therefrom.

RESPONSE:

a) The following programs are currently offered by Duke Energy Kentucky through

its EE/DSM Cost Recovery Mechanisms as approved in Case No. 2016-00289.

Residential Programs

Energy Efficiency Education Program for Schools

Low Income Neighborhood Program

Low Income Services Program

My Home Energy Report Program

Residential Energy Assessments

Residential Smart \$aver® Efficient Residences Program

Residential Smart \$aver® Energy Efficient Products Program

Power Manager®

Power Manager® for Apartments

Non-Residential Programs

Non-Residential Small Business Energy Saver Program

Smart \$aver® Custom Program

Smart \$aver® Non-Residential Pay for Performance Program

Smart \$aver® Prescriptive Program

Smart \$aver® Energy Assessments Program

Power Manager® for Business

PowerShare®

b) The Company operates its programs all of its EE/DSM programs consistent with the fiscal years that it recognizes for the purpose of its Annual Status Report/DSM Cost Recovery Mechanism proceeding. The following cost data reflects the three most recent fiscal years associated with the Company's programs which run from July through June.

•		Fiscal Year	
	July 1, 2013 -	July 1, 2014 -	July 1, 2015 -
	June 30, 2014	June 30, 2015	June 30, 2016
	\$	\$	\$
Total Program Cost	5,940,247	7,762,104	7,166,273

The Company is currently in the process of reconciling the costs associated with its EE/DSM programs for the fiscal year ending June 30, 2017 for inclusion in its Annual Status Report Filing on November 15, 2017.

c) The Company operates its programs all of its EE/DSM programs consistent with the fiscal years that it recognizes for the purpose of its annual DSM Cost Recovery Mechanism proceeding. The following energy and demand reductions reflects the three most recent fiscal years associated with the Company's programs which run from July through June.

	Fiscal Year							
	July 1, 2013 -	July 1, 2014 -	July 1, 2015 -					
	<u>June 30, 2014</u>	<u>June 30, 2015</u>	<u>June 30, 2016</u>					
Total KWH saving	32,604,549	33,641,264	29,538,689					
Total KW saving	38,039	39,637	59,127					

The Company is currently in the process of reconciling the energy demand savings associated with its EE/DSM programs for the fiscal year ending June 30, 2017 for inclusion in its Annual Status Report Filing on November 15, 2017.

Since all of the costs associated with the Company's EE/DSM Programs are recovered through its approved DSM Cost Recovery Mechanism (Rider DSMR) none of the costs will be included in the test period.

The load forecast associated with the Duke Energy Kentucky forecasted test period (April 2018-March 2019) reflects a total cumulative energy reduction associated with the Company's energy efficiency programs of 22,117 MWH.

PERSON RESPONSIBLE: Tim Duff

Duke Energy Kentucky
Case No. 2017-00321
Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-064

REQUEST:

Regarding what are commonly referred to as smart grid initiatives:

a. Identify all smart-grid costs the utility has incurred since the start of the test year

in its last general rate case. Identify the specific projects the utility has

undertaken, the accounts in which the costs have been recorded, and state whether

the costs were expensed or capitalized.

b. Provide the level of smart-grid costs the utility has included in its forecasted test

period and the amounts to be expensed and capitalized.

RESPONSE:

a. See STAFF-DR-01-064(a) Attachment for smart grid costs that Duke Energy

Kentucky incurred from the start of the test year in its last general rate case (2007)

through August 2017.

b. See STAFF-DR-01-064(b) Attachment for smart grid costs that Duke Energy

Kentucky has included in its forecasted test period.

PERSON RESPONSIBLE:

Patty Mullins

Duke Energy KY	Capital	0&M
\$ in Millions	Jan 2007 - August 2017	Jan 2007 - August 2017
Duke Energy Kentucky Smart Grid Costs	17.8	1.4
Advanced Metering Infrastructure (AMI) Equipment and Systems	4.8	0.7
Grid Infrastructure (e.g. Self-Healing, Sectionalization)	5.0	0.1
Enterprise Systems for Grid (e.g. DMS ¹ , DSCADA ²)	0.2	0.1
Utility of the Future ³ (includes Grid Infrastructure/Systems and AMI Systems)	7.9	0.6

¹ DMS stands for Distribution Management System

² DSCADA stands for Distribution Supervisory Control and Data Acquisition

³ Utility of the Future was the name for Duke Energy's initial smart grid deployment

ske Energy Kentucky Smart Grid Costs by Account	2007-2017	T NATHTON											
ojects	107000	588100	593000	597000	903000	920000	921100	921200	921400	923000	926600	930200	930250
Advanced Metering Infrastructure (AMI) Equipment and Systems	100 100												
nstall Transformers & Meters	878,673												
mart Grid IT	884,757												
AMI Atlas Advanced Metering		10,216											
AMI Buffington Advance Metering	40,867	29,841											
AMI Claryville Advanced Metering		14,821											
AMI Dixie Advanced Metering	9,707	5,338											
AMI Donaldson Advanced Meter	41,000	16,236											
AMI Florence Advance Metering	41,159	36,925											
AMI Thomas More Advance Meter		10,216											
AMI Villa Advanced Metering	40,690	7,241											
AMI Wilder Advanced Meter	0	39,334											
EC-AMI-AMI DMS Integration	20,908	2,395											
EE AMI BlueCat Scale	9,320	1,645									17		
EE AMI Operations Center	80,903	6,203			2						79		
EE EDMS Vers/Platform Upgrade		33,612									1,218		
EE ENT NES Echelon		14,221						697			1,355		
EE Large CI Conversion to AMI	335,233	4.11.									1,000		
EE MDM Op Enhancements		579						0			21		
EE MDM Technical Health Proj		8,015						L.			369		
EE MDM/AMI OpenWay Scale	162,842	48,913			22			2			1,403		
EE OpenWay Scale	36,763	3,466			22			2			21		
EE OpenWay Scale 2016	3,390	784			3								
AND THE RESERVE OF THE PARTY OF		901			3						11		
EE Openway Security Enhance	1,444										69		
EE-ITX-SNI	28,213	9,651						17.			1,018		
EK MDM CIS	and the same	344,481						10			32,266		
EK-AMI-AMI	2,039,338	24,932											
MI	148,598	12,956					34				1,817		(19)
rid Infrastructure (e.g. Self-Healing, Sectionalization)													
stribution Automation Cap	304,067												
eeder Sectionalization Cap	92,489												
EE High Density Zone Automati													
EK Cap Automation	69												
Circuit Sectionalization - KY			22,133								3,336		
SG Kentucky Capacitors for R&I			258								1		
SG KY Line Sensor Project for R&I											309		
Circuit Sectionalization - KY			4,776								580		
EK Circuit Connectivity	2,593,192	1,871	2,957							600	627		
EK Substation Capacity	1,961,921	19,737	2,537							800	1,243		
elf Optimizing Grid.	1,501,521						3						
en opurnzing una		3,079					2				411		
nterprise Systems for Grid (e.g. DMS ¹ , DSCADA ²)													
EE DMS 3_5 Upgrade Project 3	90,253	14,256					0				7		
EE OMS Consolidation (IDMS)	38,433	24,335			6		2				1,127		
EE SCADA 3.1 Upgrade	1,123	563									0		
MS 3.6 - ENT Program		2,505									379		
OMS Implementation	1,261	155									25		
dvanced DMS		5,597					2				734		
EE Adv Distrib Planning Tool	1,655	5									0		
EE EDSH Dist System Health	24,235	7,474					0				12		
EE Yukon Feeder Auto V2x DER	24,962	9,633					4				302		
tility of the Future ³ (includes Grid Infrastructure/Systems and AMI Systems)													
S NON-PROJECT O&M		(231)	1		1,616	62,941	6,938	843	2.733	23,976	10.230	9	5,749
WART GRID DIST AUTOMATION	14,400	(501)	249		1,010	52,341	0,536	043	2,733	23/3/0	38	3	3,749
MART GRID DIST AUTOMATION	19,900	274	243	1,006	92	217,400	4,907	273	314	172,904	39,880	7 402	446
MART GRID PROJECT MGT	(40,265)	7,581		1,000	32	11,878	736	49	12	27,298	1,883	7,402	36
		1,501				11,0/8	/30	49	12	27,298	1,883	2,939	36
WARTGRID AUTO METERING	60,511												
WARTGRID DA INSIDE SUBSTATION	1,282,695												
MARTGRID DIST LINE CAPACITOR	214,365												
MARTGRID DIST LINE SECTIONALI	1,210,344												
WARTGRID DIST LINE SELFHEALIN	(1,230)												
	463,623												
MARTGRID DIST LINES SENSOR MARTGRID IT	4,674,190	(30,468)			2,593	57	55	5		3,790	2,033	1,430	

KyPSC Case No. 2017-00321 STAFF-DR-01-064(b) Attachment

Duke Energy KY	Capital	O&M		
\$ in Millions	12 Months	12 Months		
Duke Energy Kentucky Smart Grid Costs	9.6	0.7		
Advanced Metering Infrastructure (AMI) Equipment and Systems	6.4	0.5		
Grid Infrastructure (e.g. Self-Healing, Sectionalization)	2.2	0.1		
Enterprise Systems for Grid (e.g. DMS ¹ , DSCADA ²)	1.0	0.1		

¹ DMS stands for Distribution Management System

² DSCADA stands for Distribution Supervisory Control and Data Acquisition

Staff First Set Data Requests Date Received: August 25, 2017

STAFF-DR-01-065

REQUEST:

To the extent not included in other responses, provide all work papers, calculations, and

assumptions the utility used to develop its forecasted test period financial information.

RESPONSE:

Refer to FR 16(7)(c) in the Company's Application in this proceeding for the

assumptions used to develop the forecasted test period financial information.

Refer to Volume 14 of Duke Energy Kentucky's Application in this proceeding for the

work papers used to develop its forecasted test period financial information.

PERSON RESPONSIBLE:

Sarah E. Lawler / Beau Pratt / Cynthia S. Lee

Staff First Set Data Requests Date Received: August 25, 2017

STAFF-DR-01-066

PUBLIC

REQUEST:

Provide the information requested in Schedule 67 for yearly salary and benefit

information for each corporate officer and as a group in total by category of Directors,

Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly for the

years 2013 through 2016 and the base period (in gross dollars-not hourly or monthly

rates). Commission Staff will provide Schedule 67 in Excel format by electronic mail to

Counsel for all parties.

a. Regular salary or pay.

b. Overtime pay.

c. Excess vacation payout.

d. Standby/Dispatch pay.

e. Bonus and incentive pay.

f. Any other forms of incentives (may include stock options or forms of deferred

compensation).

g. Other amounts paid and reported on the employees' W-2 (specify).

h. Healthcare benefit cost for employees.

1) Amount paid by employer.

2) Amount paid by employee.

i. Dental benefits cost for employees.

- 1) Amount paid by employer.
- 2) Amount paid by employee.
- j. Vision benefits cost for employees.
 - 1) Amount paid by employer.
 - 2) Amount paid by employee.
- k. Life insurance cost for employees.
 - 1) Amount paid by employer.
 - 2) Amount paid by employee.
- 1. Accidental death and disability benefits.
 - 1) Amount paid by employer.
 - 2) Amount paid by employee.
- m. Defined Contribution 401(k) or similar plan cost for employees. Provide the amount paid by employer.
- n. Defined Benefit Retirement cost for employees.
 - 1) Amount paid by employer.
 - 2) Amount paid by employee.
- o. Cost of any other benefit available to an employee (specify).

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment)

Please see CONFIDENTIAL STAFF-DR-01-066 Attachment

PERSON RESPONSIBLE:

Thomas Silinski

CONFIDENTIAL STAFF-DR-01-066 ATTACHMENT IS BEING PROVIDED UNDER SEAL OF A PETITION FOR CONFIDENTIAL TREATMENT

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-067

REQUEST:

For each item of benefits listed in Item 67 above where an employee is required to pay

part of the cost, provide a detailed explanation as to how the employee contribution rate

was determined.

RESPONSE:

Please see Tom Silinski's direct testimony beginning on page 37 and Attachment TS-10

beginning on page 2.

PERSON RESPONSIBLE:

Thomas Silinski

Staff First Set Data Requests

Date Received: August 25, 2017

STAFF-DR-01-068 PUBLIC

REQUEST:

Provide a listing of all health care plan categories, dental plan categories, and vision plan

categories available to corporate officers individually, and to groups defined as Directors,

Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees

(i.e., single, married no dependents, single parent with dependents, family, etc.). Include

the associated employee contribution rates and employer contribution rates of the total

premium cost for each category, and each plan's deductible(s) amounts.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment)

Please see Confidential STAFF-DR-01-68 Attachment

PERSON RESPONSIBLE:

Thomas Silinski

CONFIDENTIAL STAFF-DR-01-068 ATTACHMENT IS BEING PROVIDED UNDER SEAL OF A PETITION FOR CONFIDENTIAL TREATMENT

Duke Energy Kentucky Case No. 2017-00321 Staff First Set Data Requests Date Received: August 25, 2017

> STAFF-DR-01-069 PUBLIC

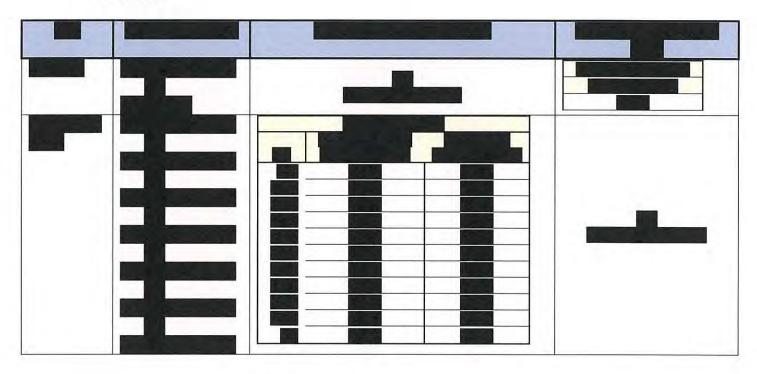
REQUEST:

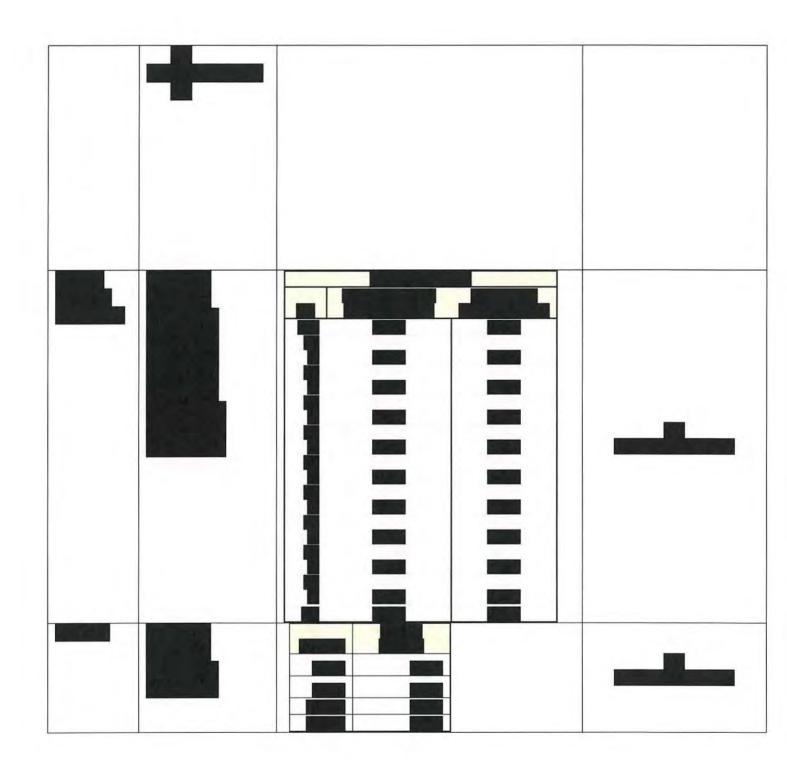
Provide a listing of all life insurance plan categories available to corporate officers individually, and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET

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





PERSON RESPONSIBLE: Thomas Silinski

Duke Energy Kentucky Case No. 2017-00321 Staff First Set Data Requests Date Received: August 25, 2017

> STAFF-DR-01-070 PUBLIC

REQUEST:

Provide a listing of all retirement plans categories available to corporate officers individually, and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union and Non-Union Hourly employees. Include the associated employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET

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

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PERSON RESPONSIBLE:

Thomas Silinski

Duke Energy Kentucky
Case No. 2017-00321
Staff First Set Data Requests

Staff First Set Data Requests Date Received: August 25, 2017

STAFF-DR-01-071

REQUEST:

Provide a copy of all exhibits and schedules that were prepared in Duke Kentucky's rate

application in Excel spreadsheet format with all formulas intact and unprotected and with

all columns and rows accessible.

RESPONSE:

Please see the following Excel files provided on CD/ Electronically:

1. "KPSC Electric SFRs-2017 - Staff-DR-01-071" is an electronic copy of the

Company's application, Volume 12, that satisifies 807 KAR 5:001 Section

16(8)(a) through (k).

2. "Attachment SEL-1 Rider PSM Template" is an electronic version of the

Company's proposed PSM rider template provided in the written testimony of

Company witness Sarah E. Lawler.

3. "Attachment SEL-2 ESM Template" is an electronic version of the Company's

proposed ESM rider template provided in the written testimony of Company

witness Sarah E. Lawler.

4. "Attachment SEL-3 Rider DCI Template" is an electronic version of the

Company's proposed DCI rider template provided in the written testimony of

Company witness Sarah E. Lawler.

5. "WDW-1 Rider FTR Template" is an electronic version of the Company's

proposed FTR rider template provided in the written testimony of Company

witness William Don Wathen, Jr.

6. "Schedule CSL-1 Recovery of Spend Related to Coal Ash Basin Closure" is an

electronic version of the schedule provided in the written testimony of Company

witness Cynthia S. Lee.

7. "Attachments BLS-2 and BLS-3" is an electronic version of the schedules

provided in the written testimony of Company witness Bruce L. Sailers.

8. "Attachment BLS-4 - Pole Attachment Calculation For Filing - DEK" is an

electronic version of the schedule provided in the written testimony of Company

witness Bruce L. Sailers.

9. "Attachment BLS-5 - KY Reconnection Charge Calcs" is an electronic version of

the schedule provided in the written testimony of Company witness Bruce L.

Sailers.

PERSON RESPONSIBLE:

Sarah E. Lawler / William Don Wathen, Jr.

Cynthia S. Lee / Bruce L. Sailers