

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF THE ADJUSTMENT
OF ELECTRIC RATES OF DUKE ENERGY KENTUCKY, INC.**

CASE NO. 2017-00321

FILING REQUIREMENTS

VOLUME 10

Duke Energy Kentucky, Inc.
Case No. 2017-00321
Forecasted Test Period Filing Requirements
Table of Contents

Vol. #	Tab #	Filing Requirement	Description	Sponsoring Witness
1	1	KRS 278.180	30 days' notice of rates to PSC.	James P. Henning
1	2	807 KAR 5:001 Section 7(1)	The original and 10 copies of application plus copy for anyone named as interested party.	James P. Henning
1	3	807 KAR 5:001 Section 12(2)	<p>(a) Amount and kinds of stock authorized.</p> <p>(b) Amount and kinds of stock issued and outstanding.</p> <p>(c) Terms of preference of preferred stock whether cumulative or participating, or on dividends or assets or otherwise.</p> <p>(d) Brief description of each mortgage on property of applicant, giving date of execution, name of mortgagor, name of mortgagee, or trustee, amount of indebtedness authorized to be secured thereby, and the amount of indebtedness actually secured, together with any sinking fund provisions.</p> <p>(e) Amount of bonds authorized, and amount issued, giving the name of the public utility which issued the same, describing each class separately, and giving date of issue, face value, rate of interest, date of maturity and how secured, together with amount of interest paid thereon during the last fiscal year.</p> <p>(f) Each note outstanding, giving date of issue, amount, date of maturity, rate of interest, in whose favor, together with amount of interest paid thereon during the last fiscal year.</p> <p>(g) Other indebtedness, giving same by classes and describing security, if any, with a brief statement of the devolution or assumption of any portion of such indebtedness upon or by person or corporation if the original liability has been transferred, together with amount of interest paid thereon during the last fiscal year.</p> <p>(h) Rate and amount of dividends paid during the five (5) previous fiscal years, and the amount of capital stock on which dividends were paid each year.</p>	John L. Sullivan, III
1	4	807 KAR 5:001 Section 12(2)(i)	Detailed income statement and balance sheet.	David L. Doss
1	5	807 KAR 5:001 Section 14(1)	Full name, mailing address, and electronic mail address of applicant and reference to the particular provision of law requiring PSC approval.	James P. Henning

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Case No. 2017-00321
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Vol. #	Tab #	Filing Requirement	Description	Sponsoring Witness
1	6	807 KAR 5:001 Section 14(2)	If a corporation, the applicant shall identify in the application the state in which it is incorporated and the date of its incorporation, attest that it is currently in good standing in the state in which it is incorporated, and, if it is not a Kentucky corporation, state if it is authorized to transact business in Kentucky.	James P. Henning
1	7	807 KAR 5:001 Section 14(3)	If a limited liability company, the applicant shall identify in the application the state in which it is organized and the date on which it was organized, attest that it is in good standing in the state in which it is organized, and, if it is not a Kentucky limited liability company, state if it is authorized to transact business in Kentucky.	James P. Henning
1	8	807 KAR 5:001 Section 14(4)	If the applicant is a limited partnership, a certified copy of its limited partnership agreement and all amendments, if any, shall be annexed to the application, or a written statement attesting that its partnership agreement and all amendments have been filed with the commission in a prior proceeding and referencing the case number of the prior proceeding.	James P. Henning
1	9	807 KAR 5:001 Section 16 (1)(b)(1)	Reason adjustment is required.	James P. Henning William Don Wathen, Jr.
1	10	807 KAR 5:001 Section 16 (1)(b)(2)	Certified copy of certificate of assumed name required by KRS 365.015 or statement that certificate not necessary.	James P. Henning
1	11	807 KAR 5:001 Section 16 (1)(b)(3)	New or revised tariff sheets, if applicable in a format that complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed	Bruce L. Sailors
1	12	807 KAR 5:001 Section 16 (1)(b)(4)	Proposed tariff changes shown by present and proposed tariffs in comparative form or by indicating additions in italics or by underscoring and striking over deletions in current tariff.	Bruce L. Sailors
1	13	807 KAR 5:001 Section 16 (1)(b)(5)	A statement that notice has been given in compliance with Section 17 of this administrative regulation with a copy of the notice.	James P. Henning
1	14	807 KAR 5:001 Section 16(2)	If gross annual revenues exceed \$5,000,000, written notice of intent filed at least 30 days, but not more than 60 days prior to application. Notice shall state whether application will be supported by historical or fully forecasted test period.	James P. Henning
1	15	807 KAR 5:001 Section 16(3)	Notice given pursuant to Section 17 of this administrative regulation shall satisfy the requirements of 807 KAR 5:051, Section 2.	James P. Henning

1	16	807 KAR 5:001 Section 16(6)(a)	The financial data for the forecasted period shall be presented in the form of pro forma adjustments to the base period.	Robert H. Pratt
1	17	807 KAR 5:001 Section 16(6)(b)	Forecasted adjustments shall be limited to the twelve (12) months immediately following the suspension period.	Sarah E. Lawler Cynthia S. Lee Robert H. Pratt
1	18	807 KAR 5:001 Section 16(6)(c)	Capitalization and net investment rate base shall be based on a thirteen (13) month average for the forecasted period.	Sarah E. Lawler
1	19	807 KAR 5:001 Section 16(6)(d)	After an application based on a forecasted test period is filed, there shall be no revisions to the forecast, except for the correction of mathematical errors, unless the revisions reflect statutory or regulatory enactments that could not, with reasonable diligence, have been included in the forecast on the date it was filed. There shall be no revisions filed within thirty (30) days of a scheduled hearing on the rate application.	Robert H. Pratt
1	20	807 KAR 5:001 Section 16(6)(e)	The commission may require the utility to prepare an alternative forecast based on a reasonable number of changes in the variables, assumptions, and other factors used as the basis for the utility's forecast.	Robert H. Pratt
1	21	807 KAR 5:001 Section 16(6)(f)	The utility shall provide a reconciliation of the rate base and capital used to determine its revenue requirements.	Sarah E. Lawler
1	22	807 KAR 5:001 Section 16(7)(a)	Prepared testimony of each witness supporting its application including testimony from chief officer in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program.	All Witnesses
1	23	807 KAR 5:001 Section 16(7)(b)	Most recent capital construction budget containing at minimum 3 year forecast of construction expenditures.	Robert H. Pratt Joseph A. Miller Anthony J. Platz
1	24	807 KAR 5:001 Section 16(7)(c)	Complete description, which may be in prefiled testimony form, of all factors used to prepare forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported.	Robert H. Pratt
1	25	807 KAR 5:001 Section 16(7)(d)	Annual and monthly budget for the 12 months preceding filing date, base period and forecasted period.	Robert H. Pratt
1	26	807 KAR 5:001 Section 16(7)(e)	Attestation signed by utility's chief officer in charge of Kentucky operations providing: 1. That forecast is reasonable, reliable, made in good faith and that all basic assumptions used have been identified and justified; and 2. That forecast contains same assumptions and methodologies used in forecast prepared for use by management, or an identification and explanation for any differences; and 3. That productivity and efficiency gains are included in the forecast.	James P. Henning

1	27	807 KAR 5:001 Section 16(7)(f)	For each major construction project constituting 5% or more of annual construction budget within 3 year forecast, following information shall be filed: 1. Date project began or estimated starting date; 2. Estimated completion date; 3. Total estimated cost of construction by year exclusive and inclusive of Allowance for Funds Used During construction ("AFUDC") or Interest During construction Credit; and 4. Most recent available total costs incurred exclusive and inclusive of AFUDC or Interest During Construction Credit.	Robert H. Pratt Joseph A. Miller Anthony J. Platz
1	28	807 KAR 5:001 Section 16(7)(g)	For all construction projects constituting less than 5% of annual construction budget within 3 year forecast, file aggregate of information requested in paragraph (f) 3 and 4 of this subsection.	Robert H. Pratt Joseph A. Miller Anthony J. Platz
1	29	807 KAR 5:001 Section 16(7)(h)	Financial forecast for each of 3 forecasted years included in capital construction budget supported by underlying assumptions made in projecting results of operations and including the following information: 1. Operating income statement (exclusive of dividends per share or earnings per share); 2. Balance sheet; 3. Statement of cash flows; 4. Revenue requirements necessary to support the forecasted rate of return; 5. Load forecast including energy and demand (electric); 6. Access line forecast (telephone); 7. Mix of generation (electric); 8. Mix of gas supply (gas); 9. Employee level; 10. Labor cost changes; 11. Capital structure requirements; 12. Rate base; 13. Gallons of water projected to be sold (water); 14. Customer forecast (gas, water); 15. MCF sales forecasts (gas); 16. Toll and access forecast of number of calls and number of minutes (telephone); and 17. A detailed explanation of any other information provided.	Robert H. Pratt John Verderame John L. Sullivan, III Benjamin Passty
1	30	807 KAR 5:001 Section 16(7)(i)	Most recent FERC or FCC audit reports.	David L. Doss
2	31	807 KAR 5:001 Section 16(7)(j)	Prospectuses of most recent stock or bond offerings.	John L. Sullivan, III
2	32	807 KAR 5:001 Section 16(7)(k)	Most recent FERC Form 1 (electric), FERC Form 2 (gas), or PSC Form T (telephone).	David L. Doss
3-4	33	807 KAR 5:001 Section 16(7)(l)	Annual report to shareholders or members and statistical supplements for the most recent 2 years prior to application filing date.	John L. Sullivan, III
5	34	807 KAR 5:001 Section 16(7)(m)	Current chart of accounts if more detailed than Uniform System of Accounts charts.	David L. Doss
5	35	807 KAR 5:001 Section 16(7)(n)	Latest 12 months of the monthly managerial reports providing financial results of operations in comparison to forecast.	David L. Doss

5	36	807 KAR 5:001 Section 16(7)(o)	Complete monthly budget variance reports, with narrative explanations, for the 12 months prior to base period, each month of base period, and subsequent months, as available.	David L. Doss Robert H. Pratt
6-8	37	807 KAR 5:001 Section 16(7)(p)	SEC's annual report for most recent 2 years, Form 10-Ks and any Form 8-Ks issued during prior 2 years and any Form 10-Qs issued during past 6 quarters.	David L. Doss
9	38	807 KAR 5:001 Section 16(7)(q)	Independent auditor's annual opinion report, with any written communication which indicates the existence of a material weakness in internal controls.	David L. Doss
9	39	807 KAR 5:001 Section 16(7)(r)	Quarterly reports to the stockholders for the most recent 5 quarters.	John L. Sullivan
9	40	807 KAR 5:001 Section 16(7)(s)	Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall identify current and base period depreciation rates used by major plant accounts. If information has been filed in another PSC case, refer to that case's number and style.	John J. Spanos
9	41	807 KAR 5:001 Section 16(7)(t)	List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program	Sarah E. Lawler
9	42	807 KAR 5:001 Section 16(7)(u)	If utility had any amounts charged or allocated to it by affiliate or general or home office or paid any monies to affiliate or general or home office during the base period or during previous 3 calendar years, file: 1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment; 2. method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period; 3. Explain how allocator for both base and forecasted test period was determined; and 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during base period is reasonable.	Jeffrey R. Setser
10	43	807 KAR 5:001 Section 16(7)(v)	If gas, electric or water utility with annual gross revenues greater than \$5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from single time period.	James E. Ziolkowski

11	44	807 KAR 5:001 Section 16(7)(w)	Local exchange carriers with fewer than 50,000 access lines need not file cost of service studies, except as specifically directed by PSC. Local exchange carriers with more than 50,000 access lines shall file: 1. Jurisdictional separations study consistent with Part 36 of the FCC's rules and regulations; and 2. Service specific cost studies supporting pricing of services generating annual revenue greater than \$1,000,000 except local exchange access: a. Based on current and reliable data from single time period; and b. Using generally recognized fully allocated, embedded, or incremental cost principles.	N/A
11	45	807 KAR 5:001 Section 16(8)(a)	Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase.	Sarah E. Lawler
11	46	807 KAR 5:001 Section 16(8)(b)	Jurisdictional rate base summary for both base and forecasted periods with supporting schedules which include detailed analyses of each component of the rate base.	Sarah E. Lawler Cynthia S. Lee Robert H. Pratt Lisa M. Belluci James E. Ziolkowski David L. Doss
11	47	807 KAR 5:001 Section 16(8)(c)	Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and by individual account.	Sarah E. Lawler
11	48	807 KAR 5:001 Section 16(8)(d)	Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.	Sarah E. Lawler Cynthia S. Lee Robert H. Pratt James E. Ziolkowski
11	49	807 KAR 5:001 Section 16(8)(e)	Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.	Lisa M. Bellucci
11	50	807 KAR 5:001 Section 16(8)(f)	Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases.	Sarah E. Lawler
11	51	807 KAR 5:001 Section 16(8)(g)	Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.	Sarah E. Lawler Tom Silinski
11	52	807 KAR 5:001 Section 16(8)(h)	Computation of gross revenue conversion factor for forecasted period.	Sarah E. Lawler
11	53	807 KAR 5:001 Section 16(8)(i)	Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for 5 calendar years prior to application filing date, base period, forecasted period, and 2 calendar years beyond forecast period.	David L. Doss Robert H. Pratt

11	54	807 KAR 5:001 Section 16(8)(j)	Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure.	John L. Sullivan, III
11	55	807 KAR 5:001 Section 16(8)(k)	Comparative financial data and earnings measures for the 10 most recent calendar years, base period, and forecast period.	Cynthia S. Lee Robert H. Pratt John L. Sullivan David L. Doss
11	56	807 KAR 5:001 Section 16(8)(l)	Narrative description and explanation of all proposed tariff changes.	Bruce L. Sailors
11	57	807 KAR 5:001 Section 16(8)(m)	Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes.	Bruce L. Sailors
11	58	807 KAR 5:001 Section 16(8)(n)	Typical bill comparison under present and proposed rates for all customer classes.	Bruce L. Sailors
11	59	807 KAR 5:001 Section 16(10)	Request for waivers from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility.	Legal
11	60	807 KAR 5:001 Section (17)(1)	<p>(1) Public postings.</p> <p>(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.</p> <p>(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:</p> <ol style="list-style-type: none"> 1. A copy of the public notice; and 2. A hyperlink to the location on the commission's Web site where the case documents are available. <p>(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.</p>	James P. Henning

11	61	807 KAR 5:001 Section 17(2)	<p>(2) Customer Notice.</p> <p>(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.</p> <p>(b) If a utility has more than twenty (20) customers, it shall provide notice by:</p> <ol style="list-style-type: none"> 1. Including notice with customer bills mailed no later than the date the application is submitted to the commission; 2. Mailing a written notice to each customer no later than the date the application is submitted to the commission; 3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or 4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission. <p>(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.</p>	James P. Henning
11	62	807 KAR 5:001 Section 17(3)	<p>(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:</p> <p>(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;</p> <p>(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or</p> <p>(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.</p>	James P. Henning

11	63	807 KAR 5:001 Section 17(4)	<p>(4) Notice Content. Each notice issued in accordance with this section shall contain:</p> <p>(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;</p> <p>(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;</p> <p>(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;</p> <p>(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;</p> <p>(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);</p> <p>(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at http://psc.ky.gov;</p> <p>(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;</p> <p>(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;</p> <p>(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and</p> <p>(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.</p>	Bruce L. Sailors
11	64	807 KAR 5:001 Section 17(5)	(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all the required information.	N/A
12	-	807 KAR 5:001 Section 16(8)(a) through (k)	Schedule Book (Schedules A-K)	Various
13	-	807 KAR 5:001 Section 16(8)(l) through (n)	Schedule Book (Schedules L-N)	Bruce L. Sailors

14	-	-	Work papers	Various
15	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 1 of 6)	Various
16	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 2 of 6)	Various
17	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 3 of 6)	Various
18	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 4 of 6)	Various
19	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 5 of 6)	Various
20	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 6 of 6)	Various
20	-	KRS 278.2205(6)	Cost Allocation Manual	Legal

DUKE ENERGY KENTUCKY
CASE NO. 2017-00321
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(v)

807 KAR 5:001, SECTION 16(7)(v)

Description of Filing Requirement:

If the utility provides electric, gas or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.

Response:

See attached Schedules FR 16(7)(v)-1 through FR 16(7)(v)-25 which contain the cost of service studies. See attached Work Paper FR-16(7)(v), for work papers supporting the cost of service study.

Witness Responsible: James E. Ziolkowski

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-1
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		1,730,844,119	1,178,879,930	68,978,819	482,985,370	1,730,844,119	0
3	TOTAL DEPRECIATION RESERVE		(846,148,393)	(660,179,904)	(21,686,845)	(170,934,727)	(852,801,476)	6,653,083
4	TOTAL RATE BASE ADJUSTMENTS		(204,323,160)	(70,398,024)	(10,015,697)	(123,909,439)	(204,323,160)	0
5	TOTAL RATE BASE		680,372,566	448,302,002	37,276,277	188,141,204	673,719,483	6,653,083
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		220,652,209	170,336,881	22,973,313	27,342,015	220,652,209	0
9	TOTAL DEPRECIATION EXPENSE		50,969,314	33,884,948	1,996,775	15,087,591	50,969,314	0
10	TOTAL OTHER TAX & MISC EXPENSE		12,826,605	7,522,053	684,423	4,620,129	12,826,605	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		284,448,128	211,743,882	25,654,511	47,049,735	284,448,128	0
12	NET FED INCOME TAX EXP ALLOWABLE		19,831,268	16,729,823	3,334,105	(232,885)	19,831,043	225
13	NET STATE INCOME TAX EXP ALLOWABLE		3,286,000	2,073,664	358,579	853,757	3,286,000	0
14	AFUDC OFFSET		0	0	0	0	0	0
15	REVENUE TAX	CW29	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		307,565,396	230,547,369	29,347,195	47,670,607	307,565,171	225
17								
18	RETURN ON CAPITALIZATION		49,938,772	32,905,157	2,736,145	14,297,470	49,938,772	0
19	TOTAL OTHER OPERATING REVENUES		(4,545,168)	(14,388)	(2,936,589)	(1,594,191)	(4,545,168)	0
20	TOTAL ELECTRIC COST OF SERVICE		352,959,000	263,438,138	29,146,751	60,373,886	352,958,775	225

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-1
 WITNESS RESPONSIBLE:
 JAMES E. ZOLKOWSKI
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
		Schedule 2		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	799,630,884	799,630,864	0	0	799,630,884	0
3	PRODUCTION OTHER	K201	334,147,228	334,147,228	0	0	334,147,228	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,133,778,112	1,133,778,112	0	0	1,133,778,112	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	65,749,235	0	65,749,235	0	65,749,235	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		65,749,235	0	65,749,235	0	65,749,235	0
12								
13	TOTAL PROD & TRANS PLANT		1,199,527,347	1,133,778,112	65,749,235	0	1,199,527,347	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	70,429,035	0	0	70,429,035	70,429,035	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	31,596,514	0	0	31,596,514	31,596,514	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	14,541,160	0	0	14,541,160	14,541,160	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	13,601,159	0	0	13,601,159	13,601,159	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	3,463,460	0	0	3,463,460	3,463,460	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	61,772,302	0	0	61,772,302	61,772,302	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	18,008,163	0	0	18,008,163	18,008,163	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	28,743,644	0	0	28,743,644	28,743,644	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	7,099,753	0	0	7,099,753	7,099,753	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	50,721,079	0	0	50,721,079	50,721,079	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	14,638,113	0	0	14,638,113	14,638,113	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K208	8,531,757	0	0	8,531,757	8,531,757	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	4,855,066	0	0	4,855,066	4,855,066	0
29	TRANSFORMERS DEMAND RELATED	K215	38,104,430	0	0	38,104,430	38,104,430	0
30	TRANSFORMERS CUSTOMER RELATED	K405	18,249,717	0	0	18,249,717	18,249,717	0
31	SERVICES	K217	18,185,218	0	0	18,185,218	18,185,218	0
32	METERS	K407	23,526,206	0	59,521	23,526,206	23,526,206	0
33	STREET LIGHTS	K401	6,420,933	0	0	6,420,933	6,420,933	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	38,933,705	0	5,451	38,928,254	38,933,705	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		471,421,414	0	64,972	471,356,442	471,421,414	0
38								
39	TOTAL TRANS & DIST PLANT		537,170,649	0	65,814,207	471,356,442	537,170,649	0
40	TOTAL GROSS PTD PLANT		1,670,948,761	1,133,778,112	65,814,207	471,356,442	1,670,948,761	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	8,795,876	8,795,876	0	0	8,795,876	0
44	PRODUCTION - ENERGY	K301	7,707,827	7,707,827	0	0	7,707,827	0
45	TRANSMISSION	K202	1,502,812	0	1,502,812	0	1,502,812	0
46	DISTRIBUTION - DEMAND	K201	4,997,840	4,997,840	0	0	4,997,840	0
47	DISTRIBUTION - CUSTOMER	K405	1,665,946	0	0	1,665,946	1,665,946	0
48	CUSTOMER ACCOUNTING	A308	3,597,716	0	5,864	3,591,852	3,597,716	0
49	CUSTOMER SERVICE & INFORMATION	A310	286,100	0	0	286,100	286,100	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		28,554,117	21,501,543	1,508,676	5,543,898	28,554,117	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	9,654,427	9,654,427	0	0	9,654,427	0
56	PRODUCTION - ENERGY	K301	8,460,177	8,460,177	0	0	8,460,177	0
57	TRANSMISSION	K202	1,649,499	0	1,649,499	0	1,649,499	0
58	DISTRIBUTION - DEMAND	K201	5,485,671	5,485,671	0	0	5,485,671	0
59	DISTRIBUTION - CUSTOMER	K405	1,828,557	0	0	1,828,557	1,828,557	0
60	CUSTOMER ACCOUNTING	A308	3,948,884	0	6,437	3,942,447	3,948,884	0
61	CUSTOMER SERVICE & INFORMATION	A310	314,026	0	0	314,026	314,026	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		31,341,241	23,600,275	1,655,936	6,085,030	31,341,241	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		1,730,644,119	1,178,879,930	68,978,819	482,985,370	1,730,644,119	0

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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	PRODUCTION PLANT	Schedule 3						
2	PRODUCTION STEAM	K201	451,443,084	451,443,084	0	0	451,443,084	0
3	PRODUCTION OTHER	K201	169,211,512	169,211,512	0	0	169,211,512	0
4	ADJUSTMENT	K201	5,973,380	5,973,380	0	0	5,973,380	0
5	TOTAL PROD DEPREC RESERVE		626,627,976	626,627,976	0	0	626,627,976	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	18,887,171	0	18,887,171	0	18,887,171	0
10	ADJUSTMENT	K202	475,730	0	475,730	0	475,730	0
11	TOTAL TRANS DEPREC RESERVE		19,362,901	0	19,362,901	0	19,362,901	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		645,990,877	626,627,976	19,362,901	0	645,990,877	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	21,980,974	0	0	21,980,974	21,980,974	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	16,525,048	0	0	16,525,048	16,525,048	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	7,605,060	0	0	7,605,060	7,605,060	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	7,113,437	0	0	7,113,437	7,113,437	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,811,397	0	0	1,811,397	1,811,397	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	18,811,048	0	0	18,811,048	18,811,048	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	5,483,889	0	0	5,483,889	5,483,889	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	8,753,083	0	0	8,753,083	8,753,083	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	2,162,034	0	0	2,162,034	2,162,034	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	15,203,495	0	0	15,203,495	15,203,495	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	4,387,731	0	0	4,387,731	4,387,731	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	2,557,369	0	0	2,557,369	2,557,369	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,455,292	0	0	1,455,292	1,455,292	0
29	TRANSFORMERS DEMAND RELATED	K215	19,933,975	0	0	19,933,975	19,933,975	0
30	TRANSFORMERS CUSTOMER RELATED	K405	9,547,168	0	0	9,547,168	9,547,168	0
31	SERVICES	K217	10,951,271	0	0	10,951,271	10,951,271	0
32	METERS	K407	887,250	0	2,245	885,005	887,250	0
33	STREET LIGHTS	K401	4,860,343	0	0	4,860,343	4,860,343	0
34	ADJUSTMENT	K209	2,311,379	0	324	2,311,055	2,311,379	0
35	CONSTRUCTION NOT CLASSIFIED	K209	534,286	0	75	534,211	534,286	0
36	RWP	K215	(6,653,083)	0	0	(6,653,083)	(6,653,083)	0
37	TOTAL DIST DEPREC RESERVE		156,222,446	0	2,644	162,872,885	162,875,529	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		175,585,347	0	19,365,545	162,872,885	182,238,430	(6,653,083)
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		802,213,323	626,627,976	19,365,545	162,872,885	808,866,406	(6,653,083)
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	4,910,013	4,910,013	0	0	4,910,013	0
44	PRODUCTION - ENERGY	K301	4,302,645	4,302,645	0	0	4,302,645	0
45	TRANSMISSION	K202	838,896	0	838,896	0	838,896	0
46	DISTRIBUTION - DEMAND	K201	2,789,882	2,789,882	0	0	2,789,882	0
47	DISTRIBUTION - CUSTOMER	K405	929,961	0	0	929,961	929,961	0
48	CUSTOMER ACCOUNTING	A308	2,008,309	0	3,274	2,005,035	2,008,309	0
49	CUSTOMER SERVICE & INFORMATION	A310	159,706	0	0	159,706	159,706	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(2,605,588)	(1,529,897)	(137,705)	(837,986)	(2,605,588)	0
52	GENERAL & INTANG PLANT		13,333,824	10,472,843	704,465	2,156,716	13,333,824	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	9,493,775	9,493,775	0	0	9,493,775	0
56	PRODUCTION - ENERGY	K301	8,319,397	8,319,397	0	0	8,319,397	0
57	TRANSMISSION	K202	1,622,051	0	1,622,051	0	1,622,051	0
58	DISTRIBUTION - DEMAND	K201	5,394,388	5,394,388	0	0	5,394,388	0
59	DISTRIBUTION - CUSTOMER	K405	1,798,129	0	0	1,798,129	1,798,129	0
60	CUSTOMER ACCOUNTING	A308	3,883,173	0	6,330	3,876,843	3,883,173	0
61	CUSTOMER SERVICE & INFORMATION	A310	308,800	0	0	308,800	308,800	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(218,467)	(128,275)	(11,546)	(78,646)	(218,467)	0
64	COMMON & OTHER PLANT IN SERVICE		30,601,246	23,079,285	1,616,835	5,905,126	30,601,246	0
65								
66	TOTAL DEPRECIATION RESERVE		846,148,393	660,179,904	21,688,845	170,934,727	852,801,476	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		348,187,800	348,187,800	0	0	348,187,800	0
3	PRODUCTION OTHER		164,935,716	164,935,716	0	0	164,935,716	0
4	ADJUSTMENT		(5,973,380)	(5,973,380)	0	0	(5,973,380)	0
5	NET PRODUCTION PLANT		507,150,136	507,150,136	0	0	507,150,136	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		46,862,064	0	46,862,064	0	46,862,064	0
10	ADJUSTMENT		(475,730)	0	(475,730)	0	(475,730)	0
11	NET TRANSMISSION PLANT		46,386,334	0	46,386,334	0	46,386,334	0
12								
13	NET PROD & TRANS PLANT		553,536,470	507,150,136	46,386,334	0	553,536,470	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K201	48,448,061	0	0	48,448,061	48,448,061	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	15,071,466	0	0	15,071,466	15,071,466	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	6,938,100	0	0	6,938,100	6,938,100	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	6,487,722	0	0	6,487,722	6,487,722	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,652,063	0	0	1,652,063	1,652,063	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	42,961,254	0	0	42,961,254	42,961,254	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	12,524,274	0	0	12,524,274	12,524,274	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	19,990,561	0	0	19,990,561	19,990,561	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	4,937,719	0	0	4,937,719	4,937,719	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	35,517,584	0	0	35,517,584	35,517,584	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	10,250,382	0	0	10,250,382	10,250,382	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	5,974,388	0	0	5,974,388	5,974,388	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	3,399,774	0	0	3,399,774	3,399,774	0
29	TRANSFORMERS DEMAND RELATED		18,170,455	0	0	18,170,455	18,170,455	0
30	TRANSFORMERS CUSTOMER RELATED		8,702,549	0	0	8,702,549	8,702,549	0
31	SERVICES		7,233,947	0	0	7,233,947	7,233,947	0
32	METERS		22,638,956	0	57,276	22,581,680	22,638,956	0
33	STREET LIGHTS		1,560,590	0	0	1,560,590	1,560,590	0
34	ADJUSTMENT		(2,311,379)	0	(324)	(2,311,055)	(2,311,379)	0
35	CONSTRUCTION NOT CLASSIFIED		38,399,419	0	5,378	38,394,043	38,399,419	0
36	RWIP		6,653,083	0	0	6,653,083	6,653,083	0
37	NET DISTRIBUTION PLANT		315,198,968	0	62,328	308,483,557	308,545,885	0
38								
39	NET PTD PLANT		361,585,302	0	46,448,662	308,483,557	354,932,219	6,653,083
40	NET TRANS & DIST PLANT		868,735,438	507,150,136	46,448,662	308,483,557	862,082,355	6,653,083
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		3,885,863	3,885,863	0	0	3,885,863	0
44	PRODUCTION - ENERGY		3,405,182	3,405,182	0	0	3,405,182	0
45	TRANSMISSION		663,916	0	663,916	0	663,916	0
46	DISTRIBUTION - DEMAND		2,207,958	2,207,958	0	0	2,207,958	0
47	DISTRIBUTION - CUSTOMER		735,985	0	0	735,985	735,985	0
48	CUSTOMER ACCOUNTING		1,589,407	0	2,590	1,588,817	1,589,407	0
49	CUSTOMER SERVICE & INFORMATION		126,394	0	0	126,394	126,394	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		2,605,588	1,529,897	137,705	937,986	2,605,588	0
52	NET GENERAL & INTANG PLANT		15,220,293	11,028,900	804,211	3,387,182	15,220,293	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		160,652	160,652	0	0	160,652	0
56	PRODUCTION - ENERGY		140,780	140,780	0	0	140,780	0
57	TRANSMISSION		27,448	0	27,448	0	27,448	0
58	DISTRIBUTION - DEMAND		91,283	91,283	0	0	91,283	0
59	DISTRIBUTION - CUSTOMER		30,428	0	0	30,428	30,428	0
60	CUSTOMER ACCOUNTING		65,711	0	107	65,604	65,711	0
61	CUSTOMER SERVICE & INFORMATION		5,226	0	0	5,226	5,226	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		218,467	128,275	11,546	78,646	218,467	0
64	COMMON & OTHER PLANT IN SERVICE		739,995	520,990	39,101	179,904	739,995	0
65								
66	NET ELECTRIC PLANT IN SERVICE		884,695,726	518,700,026	47,291,974	312,050,643	878,042,643	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	133,527,449	78,287,144	7,138,377	48,101,928	133,527,449	0
5	LEASED METERS	NP29	2,463,205	1,444,177	131,683	887,345	2,463,205	0
6	CONTRIB AID CONSTR	D249	57,291,571	0	11,458	57,280,113	57,291,571	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	39,027,172	22,881,631	2,086,393	14,059,148	39,027,172	0
8	AFUDC IN DEBT	NP29	489,049	286,729	28,145	176,175	489,049	0
9	CASUALTY LOSS	K411	(1,152,184)	0	(7,040)	(1,145,144)	(1,152,184)	0
10	NON-CASH OVERHEADS	G229	(1,936,021)	(1,402,880)	(102,299)	(430,842)	(1,936,021)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		229,710,241	101,496,801	9,284,717	118,928,723	229,710,241	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(6,949,024)	(4,074,213)	(371,495)	(2,503,316)	(6,949,024)	0
17	DEFERRED PLANT COSTS	NP29	16,607,215	9,736,810	887,822	5,982,583	16,607,215	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	1,649,321	966,997	88,173	594,151	1,649,321	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	312,005	0	62	311,943	312,005	0
23	VACATION PAY ACCRUAL	A315	389,415	228,648	20,581	140,186	389,415	0
24	RATE CASE EXPENSE AMORT	OM39	54,032	41,711	5,626	6,695	54,032	0
25	PENSION EXPENSE	A315	8,221,915	4,827,580	434,528	2,959,807	8,221,915	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		20,284,879	11,727,533	1,065,297	7,492,049	20,284,879	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	190,426	111,647	10,180	68,599	190,426	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		190,426	111,647	10,180	68,599	190,426	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		250,185,546	113,335,981	10,360,194	126,489,371	250,185,546	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	(63,940)	0	(391)	(63,549)	(63,940)	0
4	CASH FLOW HEDGE	A315	(169,365)	(99,444)	(8,951)	(60,970)	(169,365)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	5,766	0	1	5,765	5,766	0
9	ARO CUMULATIVE EFFECT	NP29		0	0	0	0	0
10	RETIREMENT PLAN	A315	(4,105,576)	(2,410,630)	(216,980)	(1,477,966)	(4,105,576)	0
11	POST RETIREMENT BENEFITS	A315	(1,584,621)	(930,426)	(83,747)	(570,448)	(1,584,621)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(92,386)	(54,245)	(4,883)	(33,258)	(92,386)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(125,478)	(73,675)	(6,632)	(45,171)	(125,478)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315		0	0	0	0	0
17	MISCELLANEOUS	A315	(22,893)	(13,442)	(1,210)	(8,241)	(22,893)	0
18	DEFERRED TAX	A315	(279,680)	(164,217)	(14,781)	(100,682)	(279,680)	0
19	NET OPERATING LOSS	NP29	(3,609,315)	(2,116,141)	(192,954)	(1,300,220)	(3,609,315)	0
20	401K INCENTIVE PLAN	A315	(5,644)	(3,314)	(298)	(2,032)	(5,644)	0
21	ENVIRONMENTAL RESERVE	NP29	114,579	67,178	6,125	41,276	114,579	0
22	VACATION PAY ACCRUALS	A315	(721,070)	(423,383)	(38,109)	(259,578)	(721,070)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	2,121,603	1,243,896	113,421	764,286	2,121,603	0
24	METERS & TRANSFORMERS	NP29	(235,975)	(138,352)	(12,615)	(85,008)	(235,975)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(8,773,995)	(5,116,195)	(462,004)	(3,195,796)	(8,773,995)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(8,773,995)	(5,116,195)	(462,004)	(3,195,796)	(8,773,995)	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		625,736,185	400,247,850	36,469,776	182,365,476	619,083,102	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	20,474,771	13,892,542	806,501	5,775,728	20,474,771	0
7	FUEL	K301	19,946,203	19,946,203	0	0	19,946,203	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		40,420,974	33,838,745	806,501	5,775,728	40,420,974	0
10	TOTAL MATERIALS & SUPPLIES		40,420,974	33,838,745	806,501	5,775,728	40,420,974	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		14,215,407	14,215,407	0	0	14,215,407	0
19	TOTAL WORKING CASH		14,215,407	14,215,407	0	0	14,215,407	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		54,636,381	48,054,152	806,501	5,775,728	54,636,381	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(250,185,546)	(113,335,981)	(10,360,194)	(126,489,371)	(250,185,546)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(8,773,995)	(5,116,195)	(462,004)	(3,195,796)	(8,773,995)	0
31	TOTAL WORKING CAPITAL		54,636,381	48,054,152	806,501	5,775,728	54,636,381	0
32	TOTAL RATE BASE ADJUSTMENTS		(204,323,160)	(70,398,024)	(10,015,697)	(123,909,439)	(204,323,160)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		884,695,726	518,700,026	47,291,974	312,050,643	878,042,643	0
36	TOTAL RATE BASE ADJUSTMENTS		(204,323,160)	(70,398,024)	(10,015,697)	(123,909,439)	(204,323,160)	0
37	TOTAL RATE BASE		680,372,566	448,302,002	37,276,277	188,141,204	673,719,483	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	0.07083
40	RETURN ON RATE BASE		48,190,789	32,224,469	2,640,279	13,326,041	48,190,789	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	705,051,140	464,565,247	38,629,752	201,856,141	705,051,140	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0	0	0	0.07083	

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LINE NO.	O&M EXPENSES	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION 3	TRANSMISSION 4	DISTRIBUTION 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	106,892,466	106,892,466	0	0	106,892,466	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	48,247,781	48,247,781	0	0	48,247,781	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		155,140,247	155,140,247	0	0	155,140,247	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		155,140,247	155,140,247	0	0	155,140,247	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	19,932,973	0	19,932,973	0	19,932,973	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		19,932,973	0	19,932,973	0	19,932,973	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	1,716,657	0	1,716,657	0	1,716,657	0
26	TOTAL REGIONAL MARKET O&M		1,716,657	0	1,716,657	0	1,716,657	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	556,330	556,330	0	0	556,330	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	3,392,978	0	0	3,392,978	3,392,978	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	989,138	0	0	989,138	989,138	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	1,578,808	0	0	1,578,808	1,578,808	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	389,969	0	0	389,969	389,969	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	554,996	0	0	554,996	554,996	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	160,172	0	0	160,172	160,172	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	93,355	0	0	93,355	93,355	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	53,125	0	0	53,125	53,125	0
39	TRANSFORMERS DEMAND RELATED	K203	76,365	0	0	76,365	76,365	0
40	TRANSFORMERS CUSTOMER RELATED	K401	36,574	0	0	36,574	36,574	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	469,682	0	0	469,682	469,682	0
43	METERS	K407	364,718	0	923	363,795	364,718	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	372,671	0	0	372,671	372,671	0
45	OTHER OPERATIONS	K203	1,339,434	0	0	1,339,434	1,339,434	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	3,656,514	0	0	3,656,514	3,656,514	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	65,579	0	13	65,566	65,579	0
48	TOTAL DISTRIBUTION O & M		14,150,408	556,330	936	13,593,142	14,150,408	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	3,335,314	0	0	3,335,314	3,335,314	0
52	UNCOLLECTIBLE EXP	K411	1,965,498	0	12,009	1,953,489	1,965,498	0
53	METER READING	K407	448,743	0	1,135	447,608	448,743	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(1,382,218)	0	(8,445)	(1,373,773)	(1,382,218)	0
55	AMI BENEFIT LEVELIZATION	K407	(2,321,137)	0	(5,872)	(2,315,265)	(2,321,137)	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	(3,838)	0	0	(3,838)	(3,838)	0
57	SALE OF AIR	K411	999,290	0	6,106	993,184	999,290	0
58	ELIMINATE MISC EXPENSE	K405	(18,293)	0	0	(18,293)	(18,293)	0
59	TOTAL CUSTOMER ACCT EXPENSE		3,023,359	0	4,933	3,018,426	3,023,359	0

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				PRODUCTION	TRANSMISSION	DISTRIBUTION		
		Schedule 6.1		3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	1,081,198	0	0	1,081,198	1,081,198	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		1,081,198	0	0	1,081,198	1,081,198	0
5								
6	SALES							
7	SALES EXPENSE	K405	673,076	0	0	673,076	673,076	0
8	TOTAL SALES EXPENSE		673,076	0	0	673,076	673,076	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	5,601,657	5,601,657	0	0	5,601,657	0
12	PRODUCTION - ENERGY RELATED	E349	4,908,732	4,908,732	0	0	4,908,732	0
13	TRANSMISSION	T349	957,066	0	957,066	0	957,066	0
14	DISTRIBUTION	D349	4,243,834	166,825	297	4,076,712	4,243,834	0
15	CUSTOMER ACCOUNTING	C319	2,291,207	0	3,735	2,287,472	2,291,207	0
16	CUSTOMER SERVICE & INFORMATION	C331	182,203	0	0	182,203	182,203	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		18,184,699	10,677,214	961,098	6,546,387	18,184,699	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	120,538	70,776	6,370	43,392	120,538	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315		0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315		0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315		0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(82,500)	(48,441)	(4,360)	(29,699)	(82,500)	0
24	INJURIES AND DAMAGES	A315		0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315		0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315		0	0	0	0	0
27	ANNUALIZE KYPSM MAINT TAX	A315		0	0	0	0	0
28	CARBON MANAGEMENT	A315		0	0	0	0	0
29	ELIMINATE PJM-MISO	T349		0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315		0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	463,931	272,401	24,519	167,011	463,931	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	6,247,623	3,668,354	330,187	2,249,082	6,247,623	0
33	TOTAL ADMIN. & GENERAL		24,934,291	14,640,304	1,317,814	8,976,173	24,934,291	0
34								
35	TOTAL O & M EXPENSE		220,652,209	170,336,881	22,973,313	27,342,015	220,652,209	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	31,631,617	31,631,617	0	0	31,631,617	0
3	TOTAL PRODUCTION DEPREC EXP.		31,631,617	31,631,617	0	0	31,631,617	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	1,829,174	0	1,829,174	0	1,829,174	0
7	TOTAL TRANSMISSION DEP. EXP.		1,829,174	0	1,829,174	0	1,829,174	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	14,391,125	0	2,878	14,388,247	14,391,125	0
11	TOTAL DIST. DEPREC EXP.		14,391,125	0	2,878	14,388,247	14,391,125	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	2,845,247	2,061,723	150,343	633,181	2,845,247	0
15	TOTAL GENERAL DEPREC EXP.		2,845,247	2,061,723	150,343	633,181	2,845,247	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	272,151	191,608	14,380	66,163	272,151	0
19	TOTAL COM & OTHER DEPREC EXP.		272,151	191,608	14,380	66,163	272,151	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		50,969,314	33,884,948	1,996,775	15,087,591	50,969,314	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	TAXES OTHER THAN INC & REV	Schedule 8						
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	10,714,923	6,282,159	572,820	3,859,944	10,714,923	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		10,714,923	6,282,159	572,820	3,859,944	10,714,923	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	2,066,143	1,213,156	109,196	743,791	2,066,143	0
9	ELIMINATE DSM	A315	(34,680)	(20,363)	(1,833)	(12,484)	(34,680)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(16,879)	(9,911)	(892)	(6,076)	(16,879)	0
12	TOTAL MISCELLANEOUS TAXES		2,014,584	1,182,882	106,471	725,231	2,014,584	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	97,098	57,012	5,132	34,954	97,098	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		97,098	57,012	5,132	34,954	97,098	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		12,826,605	7,522,053	684,423	4,620,129	12,826,605	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		220,652,209	170,336,881	22,973,313	27,342,015	220,652,209	0
23	TOTAL DEPRECIATION EXPENSE		50,969,314	33,884,948	1,996,775	15,087,591	50,969,314	0
24	TOTAL OTHER TAX & MISC EXPENSE		12,826,605	7,522,053	684,423	4,620,129	12,826,605	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		284,448,128	211,743,882	25,654,511	47,049,735	284,448,128	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	14,435,959	9,511,998	790,946	4,133,015	14,435,959	0
4	TOTAL INTEREST EXPENSE		14,435,959	9,511,998	790,946	4,133,015	14,435,959	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	38,648,262	25,693,751	1,514,239	11,440,272	38,648,262	0
8	PERMANENT DIFFERENCES	A357	(1,158,877)	(680,446)	(61,247)	(417,184)	(1,158,877)	0
9	TEMPORARY DIFFERENCES	DE49	26,140,183	17,378,255	1,024,172	7,737,756	26,140,183	0
10	TOTAL OTHER DEDUCTIONS		63,629,568	42,391,560	2,477,164	18,760,844	63,629,568	0
11								
12	NET DEDUCTIONS AND ADDITIONS		78,065,527	51,903,558	3,268,110	22,893,859	78,065,527	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	22,505,538	17,373,375	2,343,277	2,788,661	22,505,313	225
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	38,306	38,306	0	0	38,306	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		22,543,844	17,411,681	2,343,277	2,788,661	22,543,619	225
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	11,316	6,635	605	4,076	11,316	0
24	TOTAL AMORTIZED ITC		11,316	6,635	605	4,076	11,316	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		22,543,844	17,411,681	2,343,277	2,788,661	22,543,619	225
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(11,316)	(6,635)	(605)	(4,076)	(11,316)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		22,532,528	17,405,046	2,342,672	2,784,585	22,532,303	225
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		49,938,772	32,905,157	2,736,145	14,297,470	49,938,772	0
38	NET DEDUCTIONS AND ADDITIONS		(78,065,527)	(51,903,558)	(3,268,110)	(22,893,859)	(78,065,527)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		22,532,528	17,405,046	2,342,672	2,784,585	22,532,303	225
40	TOTAL STATE PROV DEF IT (410 & 411)		577,602	339,145	30,526	207,931	577,602	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		(5,016,625)	(1,254,210)	1,841,233	(5,603,873)	(5,016,850)	225
43								
44	FIT FACTOR K190(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX	Rounding added	(2,701,260)	(675,223)	991,433	(3,017,470)	(2,701,260)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		22,532,528	17,405,046	2,342,672	2,784,585	22,532,303	225
47	NET FED INCOME TAX ALLOWABLE		19,831,268	16,729,823	3,334,105	(232,885)	19,831,043	225
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(2,701,260)	(675,223)	991,433	(3,017,470)	(2,701,260)	0
53	NET FED INCOME TAX PAYABLE		(2,701,260)	(675,223)	991,433	(3,017,470)	(2,701,260)	0

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-1
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
		Schedule 10		3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	297,504	0	60	297,444	297,504	0
3	INTERDEPARTMENTAL	K902		0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	230,180	0	46	230,134	230,180	0
5	RENTS	D249	1,058,004	0	212	1,057,792	1,058,004	0
6	TRANSMISSION CHARGE PTP	T229	144,996	0	144,996	0	144,996	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	2,789,980	0	2,789,980	0	2,789,980	0
9	FIXED BILL PREMIUM	K902	24,504	14,388	1,295	8,821	24,504	0
10	TOTAL OTHER OPERATING REVS		4,545,168	14,388	2,936,589	1,594,191	4,545,168	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		284,448,128	211,743,882	25,654,511	47,049,735	284,448,128	0
14	RETURN ON CAPITALIZATION		49,938,772	32,905,157	2,736,145	14,297,470	49,938,772	0
15	NET FED INCOME TAX ALLOWABLE		19,831,268	16,729,823	3,334,105	(232,885)	19,831,043	225
16	NET STATE INCOME TAX ALLOWABLE		3,286,000	2,073,664	358,579	853,757	3,286,000	0
17	TOTAL OTHER OPERATING REVENUES		(4,545,168)	(14,388)	(2,936,589)	(1,594,191)	(4,545,168)	0
18	SUBTOTAL B		352,959,000	263,438,138	29,146,751	60,373,886	352,958,775	(225)
19								
20	TOTAL OTHER OPERATING REVENUES		4,545,168	14,388	2,936,589	1,594,191	4,545,168	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		4,545,168	14,388	2,936,589	1,594,191	4,545,168	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		352,959,000	263,438,138	29,146,751	60,373,886	352,958,775	(225)
31								
32	PROPOSED REVENUES		304,312,778	178,680,291	16,082,930	109,549,557	304,312,778	0
33	TOTAL ELECTRIC COST OF SERVICE		(352,959,000)	(263,438,138)	(29,146,751)	(60,373,886)	(352,958,775)	(225)
34	EXCESS REVENUES		(48,646,222)	(84,757,847)	(13,063,821)	49,175,671	(48,645,997)	(225)
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		(18,716,333)	(32,610,144)	(5,026,224)	18,920,035	(18,716,333)	0
37	EXCESS RETURN		(29,929,889)	(52,147,703)	(8,037,597)	30,255,636	(29,929,664)	(225)

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
					PRODUCTION	TRANSMISSION	DISTRIBUTION		
	Schedule 12		1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		710,084	710,084	0	0	710,084	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		710,084	0	710,084	0	710,084	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,503,360	0	0	1,503,360	1,503,360	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
8	DISTRIBUTION LINE - OVERHEAD - PRIMARY	External		717,613	0	0	717,613	717,613	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	DISTRIBUTION LINE - OVERHEAD - SECONDARY	External		717,613	0	0	717,613	717,613	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		432,487,709	0	59,521	432,428,188	432,487,709	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.00000	0.00014	0.99986	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		717,613	0	0	717,613	717,613	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		141,934	0	0	141,934	141,934	0
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH	External		4,196,163,573	4,196,163,573	0	0	4,196,163,573	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,196,163,573	0	0	4,196,163,573	4,196,163,573	0
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		4,176,422,231	4,176,422,231	0	0	4,176,422,231	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	0	0	1	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	1	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		140,014	0	0	140,014	140,014	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METERS	External		6,350,638	0	16,048	6,334,590	6,350,638	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00253	0.99747	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		243,058	0	0	243,058	243,058	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		1,498,164	0	9,153	1,489,011	1,498,164	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00611	0.99389	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,178,319,049	4,178,319,049	0	0	4,178,319,049	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	304,312,778	227,130,233	25,129,629	52,052,916	304,312,778	0
40	PROPOSED REVENUES	A357	R602	304,312,778	178,680,291	16,082,930	109,549,557	304,312,778	0

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-1
 WITNESS RESPONSIBLE:
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
					PRODUCTION	TRANSMISSION	DISTRIBUTION		
			1	2	3	4	5		
		Schedule 12.1							
1	PRESENT REVENUES	Internal		304,312,778	227,130,233	25,129,629	52,052,916	304,312,778	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.74637	0.08258	0.17105	1.00000	0.00000
3	PROPOSED REVENUES	Internal		304,312,778	178,680,291	16,082,930	109,549,557	304,312,778	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.58716	0.05285	0.35999	1.00000	0.00000
5									
6	WEIGHTED RATIOS								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	0.94519	0.05481	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.00000	0.00014	0.99986	1.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.00000	0.12252	0.87748	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.67852	0.03939	0.28209	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.75301	0.05284	0.19415	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.75301	0.05284	0.19415	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.68110	0.03985	0.27905	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.78022	0.02563	0.19415	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	0.00000	0.00020	0.99980	1.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.58378	0.05347	0.36275	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.72462	0.05284	0.22254	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.70405	0.05284	0.24311	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.58630	0.05346	0.36024	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.83716	0.01995	0.14289	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.87953	0.01476	0.10571	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.63964	0.05828	0.30208	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.65891	0.05479	0.28630	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
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 WITNESS RESPONSIBLE:
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
					PRODUCTION	TRANSMISSION	DISTRIBUTION		
		Schedule 12.2	1	2	3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.03932	0.00007	0.96062	1.00001	(0.00001)
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00611	0.99389	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00163	0.99837	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.77196	0.10412	0.12391	0.99999	0.00001
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	1.00000	0.00000	0.00000		
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.03931	0.00007	0.96062	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00163	0.99837	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.58716	0.05285	0.35999	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.58716	0.05285	0.35999	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00020	0.99980	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.72462	0.05284	0.22254	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.70405	0.05284	0.24311	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.66481	0.03918	0.29601	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.58630	0.05346	0.36024	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.58716	0.05285	0.35999	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.58644	0.05336	0.36020	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.74440	0.09019	0.16541	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.74637	0.08258	0.17105	1.00000	0.00000
40									
41	WAGES & SALARIES (K600-K639)								
42	WTD RATIOS	Internal	K669						

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		1,178,879,930	1,162,711,926	16,168,004	0	1,178,879,930	0
3	TOTAL DEPRECIATION RESERVE		(660,179,904)	(648,320,190)	(11,859,714)	0	(660,179,904)	0
4	TOTAL RATE BASE ADJUSTMENTS		(84,613,431)	(104,860,896)	20,247,465	0	(84,613,431)	0
5	TOTAL RATE BASE		434,086,595	409,530,840	24,555,755	0	434,086,595	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		170,336,881	8,465,910	161,870,971	0	170,336,881	0
9	TOTAL DEPRECIATION EXPENSE		33,884,948	33,043,451	841,497	0	33,884,948	0
10	TOTAL OTHER TAX & MISC EXPENSE		7,531,964	6,905,174	626,790	0	7,531,964	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		211,753,793	48,414,535	163,339,258	0	211,753,793	0
12	NET FED INCOME TAX EXP ALLOWABLE		16,729,701	(9,059,191)	25,788,892	0	16,729,701	0
13	NET STATE INCOME TAX EXP ALLOWABLE		2,073,645	405,290	1,668,355	0	2,073,645	0
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		230,557,139	39,760,634	190,796,505	0	230,557,139	0
17								
18	RETURN ON CAPITALIZATION		32,905,156	31,043,711	1,861,445	0	32,905,156	0
19	TOTAL OTHER OPERATING REVENUES		(14,388)	(7,773)	(6,615)	0	(14,388)	0
20	TOTAL ELECTRIC COST OF SERVICE		263,447,907	70,796,572	192,651,335	0	263,447,907	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	799,630,884	799,630,884	0	0	799,630,884	0
3	PRODUCTION OTHER	K201	334,147,228	334,147,228	0	0	334,147,228	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,133,778,112	1,133,778,112	0	0	1,133,778,112	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS PLANT		1,133,778,112	1,133,778,112	0	0	1,133,778,112	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0
38								
39	TOTAL TRANS & DIST PLANT		0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT		1,133,778,112	1,133,778,112	0	0	1,133,778,112	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	8,795,876	8,795,876	0	0	8,795,876	0
44	PRODUCTION - ENERGY	K301	7,707,827	0	7,707,827	0	7,707,827	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	4,997,640	4,997,640	0	0	4,997,640	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		21,501,543	13,793,716	7,707,827	0	21,501,543	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	9,654,427	9,654,427	0	0	9,654,427	0
56	PRODUCTION - ENERGY	K301	8,460,177	0	8,460,177	0	8,460,177	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	5,485,671	5,485,671	0	0	5,485,671	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		23,600,275	15,140,098	8,460,177	0	23,600,275	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		1,178,879,930	1,162,711,926	16,168,004	0	1,178,879,930	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 3						
2	PRODUCTION STEAM	K201	451,443,064	451,443,084	0	0	451,443,084	0
3	PRODUCTION OTHER	K201	169,211,512	169,211,512	0	0	169,211,512	0
4	ADJUSTMENT	K201	5,973,380	5,973,380	0	0	5,973,380	0
5	TOTAL PROD DEPREC RESERVE		626,627,976	626,627,976	0	0	626,627,976	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		626,627,976	626,627,976	0	0	626,627,976	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		626,627,976	626,627,976	0	0	626,627,976	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	4,910,013	4,910,013	0	0	4,910,013	0
44	PRODUCTION - ENERGY	K301	4,302,645	0	4,302,645	0	4,302,645	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	2,789,882	2,789,882	0	0	2,789,882	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(1,529,897)	(826,542)	(703,355)	0	(1,529,897)	0
52	GENERAL & INTANG PLANT		10,472,643	6,873,353	3,599,290	0	10,472,643	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	9,493,775	9,493,775	0	0	9,493,775	0
56	PRODUCTION - ENERGY	K301	8,319,397	0	8,319,397	0	8,319,397	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	5,394,388	5,394,388	0	0	5,394,388	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(128,275)	(69,302)	(58,973)	0	(128,275)	0
64	COMMON & OTHER PLANT IN SERVICE		23,079,285	14,818,861	8,260,424	0	23,079,285	0
65								
66	TOTAL DEPRECIATION RESERVE		660,179,904	648,320,190	11,859,714	0	660,179,904	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		348,187,800	348,187,800	0	0	348,187,800	0
3	PRODUCTION OTHER		164,935,716	164,935,716	0	0	164,935,716	0
4	ADJUSTMENT		(5,973,380)	(5,973,380)	0	0	(5,973,380)	0
5	NET PRODUCTION PLANT		507,150,136	507,150,136	0	0	507,150,136	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0
12								
13	NET PROD & TRANS PLANT		507,150,136	507,150,136	0	0	507,150,136	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		0	0	0	0	0	0
38								
39	NET PTD PLANT		0	0	0	0	0	0
40	NET TRANS & DIST PLANT		507,150,136	507,150,136	0	0	507,150,136	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		3,885,863	3,885,863	0	0	3,885,863	0
44	PRODUCTION - ENERGY		3,405,182	0	3,405,182	0	3,405,182	0
45	TRANSMISSION		0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		2,207,958	2,207,958	0	0	2,207,958	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		1,529,897	826,542	703,355	0	1,529,897	0
52	NET GENERAL & INTANG PLANT		11,028,900	6,920,363	4,108,537	0	11,028,900	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		160,652	160,652	0	0	160,652	0
56	PRODUCTION - ENERGY		140,780	0	140,780	0	140,780	0
57	TRANSMISSION		0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		91,283	91,283	0	0	91,283	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		128,275	69,302	58,973	0	128,275	0
64	COMMON & OTHER PLANT IN SERVICE		520,990	321,237	199,753	0	520,990	0
65								
66	NET ELECTRIC PLANT IN SERVICE		518,700,026	514,391,736	4,308,290	0	518,700,026	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	78,287,144.00	77,636,578	650,566	0	78,287,144	0
5	LEASED METERS	NP29	1,444,177.00	1,432,176	12,001	0	1,444,177	0
6	CONTRIB AID CONSTR	D249	0.00	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	22,881,631.00	22,691,485	190,146	0	22,881,631	0
8	AFUDC IN DEBT	NP29	286,729.00	284,346	2,383	0	286,729	0
9	CASUALTY LOSS	K411	0.00	0	0	0	0	0
10	NON-CASH OVERHEADS	G229	(1,402,880.00)	(880,279)	(522,601)	0	(1,402,880)	0
11	PLANT FAS 109	NP29	0.00	0	0	0	0	0
12	MISCELLANEOUS	NP29	0.00	0	0	0	0	0
13	TOTAL ACCOUNT 282		101,496,801.00	101,164,306	332,495	0	101,496,801	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(4,074,213)	(4,040,356)	(33,857)	0	(4,074,213)	0
17	DEFERRED PLANT COSTS	NP29	9,736,810	9,655,897	80,913	0	9,736,810	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	966,997	958,961	8,036	0	966,997	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	228,648	123,529	105,119	0	228,648	0
24	RATE CASE EXPENSE AMORT	OM39	41,711	2,073	39,638	0	41,711	0
25	PENSION EXPENSE	A315	4,827,580	2,608,148	2,219,432	0	4,827,580	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		11,727,533	9,308,252	2,419,281	0	11,727,533	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	111,647	110,719	928	0	111,647	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		111,647	110,719	928	0	111,647	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		113,335,981	110,583,277	2,752,704	0	113,335,981	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	(99,444)	(53,726)	(45,718)	0	(99,444)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(2,410,630)	(1,302,367)	(1,108,263)	0	(2,410,630)	0
11	POST RETIREMENT BENEFITS	A315	(930,426)	(502,672)	(427,754)	0	(930,426)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(54,245)	(29,306)	(24,939)	0	(54,245)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(73,675)	(39,804)	(33,871)	0	(73,675)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(13,442)	(7,262)	(6,180)	0	(13,442)	0
18	DEFERRED TAX	A315	(164,217)	(88,720)	(75,497)	0	(164,217)	0
19	NET OPERATING LOSS	NP29	(2,116,141)	(2,098,556)	(17,585)	0	(2,116,141)	0
20	401K INCENTIVE PLAN	A315	(3,314)	(1,790)	(1,524)	0	(3,314)	0
21	ENVIRONMENTAL RESERVE	NP29	67,178	66,620	558	0	67,178	0
22	VACATION PAY ACCRUALS	A315	(423,383)	(228,737)	(194,646)	0	(423,383)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	1,243,896	1,233,559	10,337	0	1,243,896	0
24	METERS & TRANSFORMERS	NP29	(138,352)	(137,202)	(1,150)	0	(138,352)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(5,116,195)	(3,189,963)	(1,926,232)	0	(5,116,195)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(5,116,195)	(3,189,963)	(1,926,232)	0	(5,116,195)	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		400,247,850	400,618,496	(370,646)	0	400,247,850	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	13,892,542	8,912,344	4,980,198	0	13,892,542	0
7	FUEL	K301	19,946,203	0	19,946,203	0	19,946,203	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		33,838,745	8,912,344	24,926,401	0	33,838,745	0
10	TOTAL MATERIALS & SUPPLIES		33,838,745	8,912,344	24,926,401	0	33,838,745	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		33,838,745	8,912,344	24,926,401	0	33,838,745	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(113,335,981)	(110,583,277)	(2,752,704)	0	(113,335,981)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(5,116,195)	(3,189,963)	(1,926,232)	0	(5,116,195)	0
31	TOTAL WORKING CAPITAL		33,838,745	8,912,344	24,926,401	0	33,838,745	0
32	TOTAL RATE BASE ADJUSTMENTS		(84,613,431)	(104,860,896)	20,247,465	0	(84,613,431)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		518,700,026	514,391,736	4,308,290	0	518,700,026	0
36	TOTAL RATE BASE ADJUSTMENTS		(84,613,431)	(104,860,896)	20,247,465	0	(84,613,431)	0
37	TOTAL RATE BASE		434,086,595	409,530,840	24,555,755	0	434,086,595	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		30,776,741	29,035,737	1,741,004	0	30,776,741	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	464,565,247	438,284,791	26,280,456	0	464,565,247	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	

LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	105,892,466	0	106,892,466	0	105,892,466	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	48,247,781	(0)	48,247,781	0	48,247,781	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		155,140,247	0	155,140,247	0	155,140,247	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		155,140,247	0	155,140,247	0	155,140,247	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	556,330	556,330	0	0	556,330	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		556,330	556,330	0	0	556,330	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	0	0	0	0	0	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	0	0	0	0	0	0
55	AMI BENEFIT LEVELIZATION	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF AIR	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0
5								
6	SALES							
7	SALES EXPENSE	K405	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	5,601,657	5,601,657	0	0	5,601,657	0
12	PRODUCTION - ENERGY RELATED	E349	4,908,732	0	4,908,732	0	4,908,732	0
13	TRANSMISSION	T349	0	0	0	0	0	0
14	DISTRIBUTION	D349	166,825	166,825	0	0	166,825	0
15	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		10,677,214	5,768,482	4,908,732	0	10,677,214	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	70,776	38,237	32,539	0	70,776	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(48,441)	(26,171)	(22,270)	0	(48,441)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYSPC MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	272,401	147,167	125,234	0	272,401	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	3,668,354	1,981,865	1,686,489	0	3,668,354	0
33	TOTAL ADMIN. & GENERAL		14,640,304	7,909,580	6,730,724	0	14,640,304	0
34								
35	TOTAL O & M EXPENSE		170,336,881	8,465,910	161,870,971	0	170,336,881	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	31,631,617	31,631,617	0	0	31,631,617	0
3	TOTAL PRODUCTION DEPREC EXP.		31,631,617	31,631,617	0	0	31,631,617	0
4								
5	TRANSMISSION DEPRECIATION							
8	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0
7	TOTAL TRANSMISSION OEP. EXP.		0	0	0	0	0	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	2,061,723	1,293,690	768,033	0	2,061,723	0
15	TOTAL GENERAL DEPREC EXP.		2,061,723	1,293,690	768,033	0	2,061,723	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	191,608	118,144	73,464	0	191,608	0
19	TOTAL COM & OTHER DEPREC EXP.		191,608	118,144	73,464	0	191,608	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		33,884,948	33,043,451	841,497	0	33,884,948	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 8						
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	6,282,159	6,229,954	52,205	0	6,282,159	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		6,282,159	6,229,954	52,205	0	6,282,159	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,213,156	655,420	557,736	0	1,213,156	0
9	ELIMINATE DSM	A315	(20,363)	(11,001)	(9,362)	0	(20,363)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		1,192,793	644,419	548,374	0	1,192,793	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	57,012	30,801	26,211	0	57,012	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		57,012	30,801	26,211	0	57,012	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		7,531,964	6,905,174	626,790	0	7,531,964	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		170,336,881	8,465,910	161,870,971	0	170,336,881	0
23	TOTAL DEPRECIATION EXPENSE		33,884,948	33,043,451	841,497	0	33,884,948	0
24	TOTAL OTHER TAX & MISC EXPENSE		7,531,964	6,905,174	626,790	0	7,531,964	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		211,753,793	48,414,535	163,339,258	0	211,753,793	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	9,511,998	8,973,904	538,094	0	9,511,998	0
4	TOTAL INTEREST EXPENSE		9,511,998	8,973,904	538,094	0	9,511,998	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	25,693,751	25,055,775	637,976	0	25,693,751	0
8	PERMANENT DIFFERENCES	A357	(680,446)	(367,618)	(312,828)	0	(680,446)	0
9	TEMPORARY DIFFERENCES	DE49	17,378,255	16,946,753	431,502	0	17,378,255	0
10	TOTAL OTHER DEDUCTIONS		42,391,560	41,634,910	756,650	0	42,391,560	0
11								
12	NET DEDUCTIONS AND ADDITIONS		51,903,558	50,608,814	1,294,744	0	51,903,558	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	17,373,375	863,457	16,509,918	0	17,373,375	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	38,306	38,306	0	0	38,306	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		17,411,681	901,763	16,509,918	0	17,411,681	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	6,635	6,580	55	0	6,635	0
24	TOTAL AMORTIZED ITC		6,635	6,580	55	0	6,635	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		17,411,681	901,763	16,509,918	0	17,411,681	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(6,635)	(6,580)	(55)	0	(6,635)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		17,405,046	895,183	16,509,863	0	17,405,046	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		32,905,156	31,043,711	1,861,445	0	32,905,156	0
38	NET DEDUCTIONS AND ADDITIONS		(51,903,558)	(50,608,814)	(1,294,744)	0	(51,903,558)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		17,405,046	895,183	16,509,863	0	17,405,046	0
40	TOTAL STATE PROV DEF IT (410 & 411)		339,145	183,227	155,918	0	339,145	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		(1,254,211)	(18,486,693)	17,232,482	0	(1,254,211)	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		(675,345)	(9,954,374)	9,279,029	0	(675,345)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		17,405,046	895,183	16,509,863	0	17,405,046	0
47	NET FED INCOME TAX ALLOWABLE		16,729,701	(9,059,191)	25,788,892	0	16,729,701	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(675,345)	(9,954,374)	9,279,029	0	(675,345)	0
53	NET FED INCOME TAX PAYABLE		(675,345)	(9,954,374)	9,279,029	0	(675,345)	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	0	0	0	0	0	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	FIXED BILL PREMIUM	K902	14,388	7,773	6,615	0	14,388	0
10	TOTAL OTHER OPERATING REVS		14,388	7,773	6,615	0	14,388	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		211,753,793	48,414,535	163,339,258	0	211,753,793	0
14	RETURN ON CAPITALIZATION		32,905,156	31,043,711	1,861,445	0	32,905,156	0
15	NET FED INCOME TAX ALLOWABLE		16,729,701	(9,059,191)	25,788,892	0	16,729,701	0
16	NET STATE INCOME TAX ALLOWABLE		2,073,645	405,290	1,668,355	0	2,073,645	0
17	TOTAL OTHER OPERATING REVENUES		(14,388)	(7,773)	(6,615)	0	(14,388)	0
18	SUBTOTAL B		263,447,907	70,796,572	192,651,335	0	263,447,907	0
19								
20	TOTAL OTHER OPERATING REVENUES		14,388	7,773	6,615	0	14,388	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		14,388	7,773	6,615	0	14,388	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		263,447,907	70,796,572	192,651,335	0	263,447,907	0
31								
32	PROPOSED REVENUES		178,680,291	96,533,814	82,146,477	0	178,680,291	0
33	TOTAL ELECTRIC COST OF SERVICE		(263,447,907)	(70,796,572)	(192,651,335)	0	(263,447,907)	0
34	EXCESS REVENUES		(84,767,616)	25,737,242	(110,504,858)	0	(84,767,616)	0
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		(32,613,816)	9,902,244	(42,516,060)	0	(32,613,816)	0
37	EXCESS RETURN		(52,153,800)	15,834,998	(67,988,798)	0	(52,153,800)	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
			1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		710,084	710,084	0	0	710,084	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		710,084	710,084	0	0	710,084	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,503,360	1,503,360	0	0	1,503,360	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		717,613	717,613	0	0	717,613	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		717,613	717,613	0	0	717,613	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		0	0	0	0	0	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		717,613	717,613	0	0	717,613	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		141,934	0	0	141,934	141,934	0
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH	External		4,196,163,573	0	4,196,163,573	0	4,196,163,573	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,196,163,573	0	4,196,163,573	0	4,196,163,573	0
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		4,176,422,231	0	4,176,422,231	0	4,176,422,231	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	1	0	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		140,014	0	0.00000	140,014	140,014	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METERS	External		6,350,638	0	0	6,350,638	6,350,638	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		243,058	0	0	243,058	243,058	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		1,498,164	0	0	1,498,164	1,498,164	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,178,319,049	0	4,178,319,049	0	4,178,319,049	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	227,130,233	61,036,894	166,093,339	0	227,130,233	0
40	PROPOSED REVENUES	A357	R602	178,680,291	96,533,814	82,146,477	0	178,680,291	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
Schedule 12.1			1	2	3	4	5		
1	PRESENT REVENUES	Internal		227,130,233	61,036,894	166,093,339	0	227,130,233	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.26873	0.73127	0.00000	1.00000	0.00000
3	PROPOSED REVENUES	Internal		178,680,291	96,533,814	82,146,477	0	178,680,291	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.54026	0.45974	0.00000	1.00000	0.00000
5									
6	WEIGHTED RATIOS								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.64152	0.35848	0.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.64152	0.35848	0.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.98629	0.01371	0.00000	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.98204	0.01796	0.00000	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.62748	0.37252	0.00000	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.61659	0.38341	0.00000	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.99169	0.00831	0.00000	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.26338	0.73662	0.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.26338	0.73662	0.00000	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	1.00093	(0.00093)	0.00000	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.94343	0.05657	0.00000	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12.2		1	2	3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.04970	0.95030	0.00000	1.00000	0.00000
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.54026	0.45974	0.00000	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.54026	0.45974	0.00000	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.62748	0.37252	0.00000	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.61659	0.38341	0.00000	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.97517	0.02483	0.00000	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.99169	0.00831	0.00000	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.54026	0.45974	0.00000	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.91678	0.08322	0.00000	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.22864	0.77136	0.00000	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.26873	0.73127	0.00000	1.00000	0.00000

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PHOTON DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSSEL SECONDARY DISTRIBUTION	EII SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	PS PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER PUMPS	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION	P278														
3	TOTAL PRODUCTION DEPREC EXP.		31,631,617	13,215,374	9,306,971	43,019	151,515	2,214	4,405,966	3,016,972	110,078	1,331,059	45,233	1,265	31,631,617	0
4	TRANSMISSION DEPRECIATION															
5	TRANSMISSION DEPRECIATION	T229														
6	TOTAL TRANSMISSION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	DISTRIBUTION DEPRECIATION															
8	DISTRIBUTION DEPRECIATION	D249														
9	TOTAL DISTRIBUTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	GENERAL DEPRECIATION															
11	GENERAL DEPRECIATION	G229														
12	TOTAL GENERAL DEPREC EXP.		1,233,690	677,853	336,489	1,552	5,472	78	159,305	109,149	3,865	49,125	1,030	52	1,233,690	0
13	COMMON AND OTHER DEPRECIATION															
14	COMMON DEPRECIATION	C229														
15	TOTAL COMMON & OTHER DEPREC EXP.		118,144	62,766	27,479	128	448	6	13,069	8,914	525	3,801	134	4	118,144	0
16	TOTAL DEPRECIATION EXPENSE		33,043,451	13,008,963	9,670,839	44,699	157,435	2,296	4,578,282	3,136,845	114,368	1,383,114	46,997	1,321	33,043,451	0

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	Schedule 10											OTHER PHASES	TOTAL AT ISSUE	ALL OTHER
			3	4	5	6	7	8	9	10	11	12	13			
			RS	DS	CSEF	TH	SP	DT RES	DT PRI	PR	TT	LT				
			RESIDENTIAL	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	PRIMARY DISTRIBUTION	PRIMARY DISTRIBUTION	TRANSMISSION TIME OF DAY	LIGHTING				
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE		0	0	0	0	0	0	0	0	0	0	0	0	0	
3	INTERDEPARTMENTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	
4	RENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	RENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	
6	TRANSMISSION CHARGE FITP		0	0	0	0	0	0	0	0	0	0	0	0	0	
7	PJM REACTIVE REVENUE		0	0	0	0	0	0	0	0	0	0	0	0	0	
8	OTHER TRANSMISSION REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	FIXED BILL PREMIUM		3,075	2,238	1,173	16	16	1,173	765	24	336	48	7,773	0	0	
10	TOTAL OTHER OPERATING REVS	7,773	3,075	2,238	1,173	16	16	1,173	765	24	336	48	7,773	0	0	
11																
12	COST OF SERVICE CONTRIBUTION															
13	TOTAL OP EXP INC & REV TAX	48,414,635	25,170,551	11,746,447	54,326	181,130	2,788	5,881,157	3,810,362	138,086	1,680,002	57,244	1,600	48,414,635	0	
14	RETURN ON CAPITALIZATION	31,043,712	12,780,319	5,274,639	42,530	160,252	2,173	4,565,919	2,892,303	109,274	1,319,358	44,703	1,242	31,043,712	0	
15	NET FED INCOME TAX ALLOWABLE	(8,059,190)	(3,054,048)	(1,034,847)	(14,001)	(48,278)	(733)	(1,585,704)	(864,524)	(35,800)	(404,081)	(14,748)	(498)	(8,059,190)	0	
16	NET STATE INCOME TAX ALLOWABLE	465,250	319,050	43,576	209	728	8	20,824	14,123	523	6,229	216	4	465,250	0	
17	TOTAL OTHER OPERATING REVENUES	7,773	3,075	2,238	1,173	16	16	1,173	765	24	336	48	7,773	0	0	
18	SUBTOTAL B	70,796,574	35,222,797	17,977,317	83,051	292,816	4,225	8,310,523	5,831,509	212,869	2,571,170	87,367	2,420	70,796,574	0	
19	TOTAL OTHER OPERATING REVENUES	7,773	3,075	2,238	15	16	1	1,173	765	24	336	48	0	7,773	0	
20	LESS: REVS EXCL FROM REV TAX CALC	7,773	3,075	2,238	15	16	1	1,173	765	24	336	48	0	7,773	0	
21	OTHER OPERATING REVS TO BE TAXED	7,773	3,075	2,238	0	0	0	0	0	0	0	0	0	7,773	0	
22																
23	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
24	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28																
29																
30	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	TOTAL ELECTRIC COST OF SERVICE	70,796,574	35,222,797	17,977,317	83,051	292,816	4,225	8,310,523	5,831,509	212,869	2,571,170	87,367	2,420	70,796,574	0	
32																
33	PROPOSED REVENUES	86,533,814	94,898,186	831,503	3,861	13,515	0	389,031	258,433	9,653	117,771	3,861	0	86,533,814	0	
34	TOTAL ELECTRIC COST OF SERVICE	(70,796,574)	(35,222,797)	(17,977,317)	(83,051)	(292,816)	(4,225)	(8,310,523)	(5,831,509)	(212,869)	(2,571,170)	(87,367)	(2,420)	(70,796,574)	0	
35	EXCESS REVENUES	25,737,240	59,685,389	(17,156,014)	(79,150)	(279,301)	(4,225)	(8,121,492)	(15,568,076)	(202,216)	(2,433,399)	(83,506)	(2,420)	25,737,240	0	
36	COMPOSITE TAX RATE	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	
37	EXCESS TAX	9,902,244	21,962,563	(6,508,670)	(30,469)	(107,459)	(1,629)	(3,124,609)	(2,141,129)	(79,186)	(943,500)	(33,126)	(931)	9,902,244	0	
38	EXCESS RETURN	15,834,996	36,721,808	(10,595,344)	(48,722)	(171,342)	(2,695)	(4,994,883)	(3,423,947)	(125,030)	(1,589,869)	(51,376)	(1,466)	15,834,996	0	

LINE NO.	SUMMARY OF RESULTS	Schedule 1															
		ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	RS	DS SECONDARY DISTRIBUTION	OSR SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRU PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL ATTITUDE	ALL OTHERS
1	NET INCOME COMPUTATION																
2	GROSS ELECTRIC PLANT IN SERVICE	161,870,971	56,322,162	45,289,750	250,417	766,236	11,330	27,277,264	19,906,142	629,847	8,623,331	762,589	6,474	161,870,971	0		
3	TOTAL DEPRECIATION EXPENSE	641,497	302,896	254,802	1,298	3,872	59	141,956	103,231	3,256	48,247	3,856	34	641,497	0		
4	TOTAL OTHER TAX & MISC EXPENSE	187,799,790	59,297,816	48,732,079	253,683	7,102	11,483	37,532,637	23,852,680	634,315	8,378,027	753,024	6,25	187,799,790	0		
5	TOTAL RATE BASE ADJUSTMENTS	10,225,000	5,872,451	4,843,172	31,439	88,528	1,728	4,144,364	3,079,447	94,656	1,285,628	1,153,376	881	10,225,000	0		
6	TOTAL RATE BASE	24,555,756	6,824,019	6,043,278	31,791	115,872	1,728	4,144,364	3,079,447	94,656	1,285,628	1,153,376	881	24,555,756	0		
7	OPERATING EXPENSES																
8	TOTAL O&M EXPENSE	161,870,971	56,322,162	45,289,750	250,417	766,236	11,330	27,277,264	19,906,142	629,847	8,623,331	762,589	6,474	161,870,971	0		
9	TOTAL DEPRECIATION EXPENSE	641,497	302,896	254,802	1,298	3,872	59	141,956	103,231	3,256	48,247	3,856	34	641,497	0		
10	TOTAL OTHER TAX & MISC EXPENSE	187,799,790	59,297,816	48,732,079	253,683	7,102	11,483	37,532,637	23,852,680	634,315	8,378,027	753,024	6,25	187,799,790	0		
11	NET FEDERAL INCOME TAX EXP ALLOWABLE	25,799,832	9,297,817	7,712,101	39,971	121,980	1,865	4,345,782	3,171,982	100,668	1,276,500	1,214,865	1,000	25,799,832	0		
12	NET FEDERAL INCOME TAX EXP ALLOWABLE	1,869,355	601,453	469,524	2,595	7,690	117	261,150	205,150	6,473	89,079	7,857	88	1,869,355	0		
13	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
14	REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
15	TOTAL OPERATING EXPENSE	190,795,505	66,790,865	53,359,846	285,250	862,972	13,355	32,151,321	23,462,405	740,648	10,173,509	859,287	7,629	190,795,505	0		
16	RETURN ON CAPITALIZATION	1,861,445	668,862	518,898	2,887	8,795	130	314,155	229,139	7,294	103,532	8,749	74	1,861,445	0		
17	TOTAL OTHER OPERATING REVENUES	(6,015)	(2,617)	(1,858)	(13)	(14)	(1)	(690)	(650)	(20)	(997)	(41)	(1)	(6,015)	0		
18	TOTAL ELECTRIC COST OF SERVICE	182,051,335	62,457,250	53,075,806	284,104	911,744	13,484	32,464,479	23,658,876	748,030	10,276,874	907,975	7,703	182,051,335	0		

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL PRODUCTION ENERGY	RESIDENTIAL (RS)		COMMERCIAL (CS)		INDUSTRIAL (IS)		TRANSMISSION (TT)		LIGHTING (LT)		OTHER W/PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12			
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K091														
3	PRODUCTION OTHER	K091														
4	ADJUSTMENT	K091														
5	TOTAL PROD DEPREC RESERVE															
6	TRANSMISSION PLANT															
7	MAIN STEP-UP TRANSFORMERS	K092														
8	OTHER TRANSMISSION	K092														
9	ADJUSTMENT															
10	TOTAL TRANS DEPREC RESERVE															
11																
12	TOTAL PROD & TRANS DEPREC RESERVE															
13																
14	DISTRIBUTION PLANT															
15	SUBSTATIONS															
16	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K015														
17	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K065														
18	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K065														
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K065														
20	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K065														
21	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K065														
22	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K065														
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K065														
24	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K065														
25	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K065														
26	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K065														
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K065														
28	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K065														
29	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K065														
30	TRANSFORMERS DISMANTLED RELATED	K415														
31	SERVICES	K405														
32	STREET LIGHTS	K407														
33	ADJUSTMENT	K401														
34	CONSTRUCTION NDT CLASSIFIED	K099														
35	RWP	K015														
36	TOTAL DIST DEPREC RESERVE															
37																
38	TOTAL TRANS & DIST DEPREC RESERVE															
39																
40	TOTAL GROSS PTD PLANT DEPREC RESERVE															
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K091	4,302,046	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K091	0	1,199,972	0	0	0	0	0	0	0	0	0	0	0	0
45	DISTRIBUTION - DEMAND	K015	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - ENERGY	K015	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K065	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A408	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	TOTAL DEPREC RESERVE		4,302,046	1,199,972	0	0	0	0	0	0	0	0	0	0	0	0
53	GENERAL & INTANGIBLE PLANT		3,599,290	1,000,219	5,528	16,981	252	607,258	441,048	13,222	15,928	15,928	15,928	194	3,599,290	0
54	COMMON & OTHER PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	PRODUCTION - DEMAND	K091	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K091	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION - DEMAND	K092	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	TRANSMISSION - ENERGY	K092	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - DEMAND	K015	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	DISTRIBUTION - ENERGY	K015	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	DISTRIBUTION - CUSTOMER	K065	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	CUSTOMER ACCOUNTING	A408	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	TOTAL DEPREC RESERVE		11,859,714	4,262,769	3,406,836	16,257	55,970	2,001,303	1,453,837	45,989	657,737	55,732	55,732	475	11,859,714	0

LINE NO.	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	CEEL SECONDARY DISTRIBUTION	EN SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC PRIMARY DISTRIBUTION	DT 991 PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Rate Base Adjustments														
2	Accumulated Deferred Income Taxes														
3	Accumulated Deferred Income Taxes (203)														
4	Depreciation														
5	Less: Meter														
6	Constr and Maint														
7	Tax Interest Expensing Depr.														
8	AFUDC in Debt														
9	Casualty Loss														
10	Non-Cash Overheads														
11	Plant in Use														
12	Plant in Reserve														
13	TOTAL ACCOUNT 202	332,495	119,595	92,774	512	1,529	56,092	48,795	1,207	18,272	1,520	13		332,495	0
14	Accum Def Inc Taxes (203)														
15	Transition from MISO to PJM														
16	Deferred Plant Costs														
17	Deferred Plant Costs														
18	Reserve														
19	Post In-Service Carrying Costs														
20	ARO Cumulative Effect														
21	Loss on reacquired debt														
22	Vacation Pay Accrual														
23	Rate Case Expense Amort														
24	Uncollectible Accounts														
25	TOTAL ACCOUNT 203	2,419,261	872,220	676,955	3,769	11,442	407,663	297,567	9,268	120,094	11,395	97		2,419,261	0
26	Other Accumulated Deferred Income Taxes														
27	Pollution Control														
28	Customer Service Deposits														
29	Investment Tax Credit														
30	Other Subtractive Adjustments														
31	TOTAL ACCOUNT 204	2,752,704	862,152	789,596	4,262	13,015	463,932	339,416	10,677	147,267	12,962	110		2,752,704	0
32	Rate Base Adjustments														
33	Accumulated Deferred Income Taxes														
34	Depreciation														
35	Less: Meter														
36	Constr and Maint														
37	Tax Interest Expensing Depr.														
38	AFUDC in Debt														
39	Casualty Loss														
40	Non-Cash Overheads														
41	Plant in Use														
42	Plant in Reserve														
43	TOTAL ACCOUNT 205	332,495	119,595	92,774	512	1,529	56,092	48,795	1,207	18,272	1,520	13		332,495	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL DISTRIBUTION	DS SECONDARY DISTRIBUTION	GEEL SECONDARY DISTRIBUTION	EU SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRN PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER W/ PUMPING	TOTAL AT ISSUE	ALL OTHER
NO.	SCHEMUM 5.1			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (196)															
3	UNCOLLECTIBLE ACCTS	K411	(45,718)	(16,568)	(12,766)	(71)	(216)	(21)	(7,794)	(5,022)	(177)	(2,437)	(215)	(2)	(45,718)	0
4	RESERVED FOR FUTURE USE	W229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	W229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	ARO CUMULATIVE EFFECT	W229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	RETIREMENT PLAN	A315	(1,100,253)	(329,840)	(309,840)	(1,718)	(5,242)	(78)	(168,753)	(136,264)	(4,300)	(59,002)	(2,220)	(44)	(1,100,253)	0
10	RETIREMENT PLAN BENEFITS	A315	(427,754)	(119,630)	(119,630)	(693)	(2,012)	(20)	(72,081)	(52,626)	(1,600)	(22,864)	(2,015)	(17)	(427,754)	0
11	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	(8,929)	(8,929)	(29)	(90)	(2)	(4,202)	(3,057)	(97)	(1,329)	(117)	(1)	(8,929)	0
12	SUPPLEMENTAL PENSION PLAN	A315	0	(8,929)	(8,929)	(29)	(90)	(2)	(4,202)	(3,057)	(97)	(1,329)	(117)	(1)	(8,929)	0
13	INCENTIVE PLAN	A315	(33,071)	(12,212)	(9,472)	(53)	(160)	(2)	(5,798)	(4,163)	(131)	(1,305)	(150)	(1)	(33,071)	0
14	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	MISCELLANEOUS	A315	(8,180)	(2,200)	(1,728)	(10)	(29)	0	(1,041)	(760)	(24)	(225)	(29)	0	(8,180)	0
16	NET OPERATING LOSS	W229	(17,565)	(4,824)	(4,824)	(16)	(45)	(1)	(1,623)	(1,183)	(36)	(462)	(58)	(1)	(17,565)	0
17	NET OPERATING LOSS	W229	(17,565)	(4,824)	(4,824)	(16)	(45)	(1)	(1,623)	(1,183)	(36)	(462)	(58)	(1)	(17,565)	0
18	401K INVESTMENT PLAN	A315	(1,524)	(561)	(428)	(27)	(83)	(1)	(2,577)	(1,877)	(59)	(81)	(93)	(1)	(1,524)	0
19	ENVIRONMENTAL RESERVE	W229	558	200	156	3	9	0	54	66	2	31	3	0	558	0
20	VACATION PAY ACCRUALS	A315	(194,646)	(70,177)	(54,437)	(302)	(921)	(14)	(22,800)	(22,936)	(753)	(10,377)	(917)	(8)	(194,646)	0
21	DEMAND SIDE MANAGEMENT DEFERRAL	W229	10,337	3,718	2,954	15	48	1	1,744	1,256	40	568	49	0	10,337	0
22	METERS & TRANSFORMERS	W229	(1,150)	(415)	(247)	(7)	(19)	0	(194)	(141)	(4)	(63)	(15)	0	(1,150)	0
23	OTHER															
24	TOTAL ACCOUNT 190		(1,526,232)	(534,466)	(534,705)	(2,967)	(9,108)	(134)	(324,931)	(236,885)	(7,473)	(102,701)	(9,072)	(77)	(1,526,232)	0
25	OTHER															
26	RESERVED FOR FUTURE USE	D248	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	RESERVED FOR FUTURE USE	W229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	RESERVED FOR FUTURE USE	W229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	OTHER															
30	CONSTRUCTION WORK IN PROGRESS															
31	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	DISTRIBUTION	D148	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(1,526,232)	(534,466)	(534,705)	(2,967)	(9,108)	(134)	(324,931)	(236,885)	(7,473)	(102,701)	(9,072)	(77)	(1,526,232)	0

LINE NO.	WORKING CAPITAL	Schedule 5.2													TOTAL ENERGY	OTHER WORKING CAPITAL	TOTAL AT ISSUE	ALL OTHER
		ALLO	RESIDENTIAL	DC	GCFL	EH	SP	DT ESC	DT PDU	DP	TT	LT	13					
		3	4	5	6	7	8	9	10	11	12	13						
1	NET ORIGINAL COST RATE BASE	(370,646)	(137,022)	(106,206)	(607)	(1,781)	(25)	(61,717)	(46,778)	(1,489)	(13,249)	(1,776)	(116)	(370,646)	0	0	0	
2	WORKING CAPITAL																	
3	PLANT MATERIALS & SUPPLIES																	
4	OTHER MATERIALS & SUPPLIES																	
5	FUEL	4,900,156	1,700,360	1,368,678	7,670	23,307	349	840,359	610,622	19,273	775,554	23,407	159	4,900,156	0	0	0	
6	EMISSION ALLOWANCES	19,946,203	7,170,661	5,562,597	30,717	94,146	1,396	3,965,722	2,445,604	77,192	1,103,673	53,747	706	19,946,203	0	0	0	
7	TOTAL PLANT MATS. & SUPPLIES	24,026,461	8,961,041	6,951,475	38,387	117,653	1,745	4,206,081	3,056,226	96,465	1,378,177	117,154	997	24,026,461	0	0	0	
8	TOTAL MATERIALS & SUPPLIES	24,026,461	8,961,041	6,951,475	38,387	117,653	1,745	4,206,081	3,056,226	96,465	1,378,177	117,154	997	24,026,461	0	0	0	
9	PREPAYMENTS																	
10	INSURANCE GENERAL																	
11	EXCISE TAX																	
12	COLLATERAL ASSET																	
13	TOTAL PREPAYMENTS																	
14	AUTO CALC. (X)M-ELECTRIC FUEL COSTY8																	
15	TOTAL WORKING CASH																	
16	MISCELLANEOUS WORKING CAPITAL																	
17	RESERVED FOR FUTURE USE																	
18	PREPUNDED INDEBTS																	
19	INDEBT USE																	
20	TOTAL MISC WORKING CAPITAL																	
21	TOTAL WORKING CAPITAL																	
22	PRELIMINARY SUMMARY																	
23	TOTAL ACCUMULATED DEFERRED INCOME TAXES	24,026,461	8,961,041	6,951,475	38,387	117,653	1,745	4,206,081	3,056,226	96,465	1,378,177	117,154	997	24,026,461	0	0	0	
24	TOTAL DEFERRED DEERRED INCOME TAXES	(7,752,704)	(892,120)	(759,598)	(4,262)	(13,015)	(193)	(463,932)	(334,416)	(10,077)	(147,267)	(12,862)	(110)	(7,752,704)	0	0	0	
25	TOTAL WORKING CAPITAL	16,273,757	8,068,921	6,191,877	34,125	104,638	1,552	3,742,149	2,721,810	86,388	1,230,910	104,292	887	16,273,757	0	0	0	
26	TOTAL RATE BASE ADJUSTMENTS	20,247,465	7,274,331	5,643,172	31,136	56,520	1,418	3,417,558	2,460,076	76,215	1,226,060	95,120	810	20,247,465	0	0	0	
27	RATE BASE CALCULATION																	
28	NET ELECTRIC PLANT IN SERVICE	4,300,290	1,540,626	1,202,096	6,642	20,243	302	729,806	526,522	16,681	236,639	20,258	171	4,300,290	0	0	0	
29	TOTAL RATE BASE ADJUSTMENTS	20,247,465	7,274,331	5,643,172	31,136	56,520	1,418	3,417,558	2,460,076	76,215	1,226,060	95,120	810	20,247,465	0	0	0	
30	TOTAL RATE BASE	24,547,755	8,815,319	6,845,270	37,778	76,763	1,720	4,147,364	3,086,598	92,896	1,262,670	115,378	881	24,547,755	0	0	0	
31	TOTAL RATE OF RETURN ALLOWABLE	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0	0	0	
32	RETURN ON RATE BASE	1,741,000	625,623	465,330	2,679	8,215	122	283,635	213,370	6,735	96,844	8,180	70	1,741,000	0	0	0	
33	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	26,295,456	9,443,918	7,305,940	40,472	124,044	1,940	4,435,333	3,220,633	101,705	1,461,962	123,516	1,051	26,295,456	0	0	0	
34	RETURN ON CAPITALIZATION	1,261,746	469,863	371,893	0,07090	2,487	37	914,156	226,139	7,284	103,532	0,749	74	1,261,746	0	0	0	

LINE NO.	ACCOUNT	ALLO	SCHMOUR 8.1													OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
			TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DK SECONDARY DISTRIBUTION	DK PRIMARY DISTRIBUTION	GSF SECONDARY DISTRIBUTION	GSF PRIMARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	EH PRIMARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	SP PRIMARY DISTRIBUTION	DP SECONDARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY			
			3	4	5	6	7	8	9	10	11	12	13					
1	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2	TOTAL CUST SERVICE & INFO	M495	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	INFORMATIONAL & INSTRUCTIONAL ADV	M495	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
6	TOTAL SALES EXPENSE	M495	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	ADMINISTRATIVE & GENERAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
8	PRODUCTION - DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	PRODUCTION - ENERGY RELATED		4,906,732	1,372,125	7,659	23,218	344	677,170	603,678	19,048	261,658	23,130	196	4,908,732	0	0		
10	TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
11	DISTRIBUTION	D349	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
12	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
13	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
14	SALES	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
15	TOTAL ADMIN. GEN. & SALES EXPENSE		4,906,732	1,372,125	7,659	23,218	344	677,170	603,678	19,048	261,658	23,130	196	4,908,732	0	0		
16	ADMINISTRATIVE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	-4,002	0	0	0	0	0	0	0		
17	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
18	AMOUNT BENEVOLENCE ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
19	ELIMINATE BENEFIT LEVELIZATION	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
20	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
21	DSM DEFERRAL - ELECTRIC	A315	(22,270)	(6,228)	(135)	(105)	(2)	(1,753)	(2,788)	(88)	(11,187)	(105)	(1)	(22,270)	0	0		
22	INJURIES AND DAMAGES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
23	ELIMINATE INJURIES AND DAMAGES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
24	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
25	ANNUALIZE KY/FSC MINIT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
26	CARBON MANAGEMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
27	ELIMINATE PIM/MSO	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
28	ELIMINATE IDENTITIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
29	AMORTIZATION OF DEFERRAL ASSET	A315	125,294	45,154	1,904	866	0	21,165	15,490	0	6,600	559	67	125,294	0	0		
30	AMORTIZATION OF DEFERRAL EXPENSES	A315	1,372,125	477,445	2,814	7,977	118	264,109	237,404	6,584	85,807	7,840	67	1,372,125	0	0		
31	TOTAL ADMIN. & GENERAL		6,720,774	2,497,768	10,432	31,836	471	1,134,183	677,744	28,116	359,816	31,761	269	6,720,774	0	0		
32	TOTAL O & M EXPENSE		161,679,971	56,362,162	45,399,750	250,417	11,300	27,277,284	19,966,142	628,647	8,629,831	762,988	6,474	161,679,971	0	0		

LINE NO.	ALLO	SCHEDULE	COST OF SERVICE COMPUTATION	DISTRIBUTION										TOTAL PRODUCTION ENERGY	OTHER PUMPING	LIGHTING	TRANSMISSION TIME OF DAY	TOTAL AT ISSUE	ALL OTHER	
				RESIDENTIAL	SE	GEEL	EA	SP	DT SEC	DT PRU	PR	TT	12							13
				3	4	5	6	7	8	9	10	11	12	13						
1			OTHER OPERATING REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2			MISC SERVICE REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3			INTERDEPARTMENTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4			RENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5			LINE ATTACHMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6			TRANSMISSION CHARGE PTP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7			PJM REACTIVE REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8			OTHER TRANSMISSION REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9			FUEO BILL PREMIUM	0	1,956	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10			TOTAL OTHER OPERATING REVS	2,617	1,956	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11			COST OF SERVICE COMPUTATION																	
12			TOTAL OP EXP EXC INC & REV TAX	50,091,715	45,690,231	262,693	773,102	11,433	27,524,409	20,052,923	654,313	8,709,071	789,945	6,533	163,339,258	0	0	0	0	0
13			RETURN ON CAPITALIZATION	669,692	518,698	2,867	6,796	130	3,141,156	229,139	7,204	1,039,552	8,749	1,961,445	0	0	0	0	0	0
14			NET FED INCOME TAX ALLOWABLE	9,297,817	7,212,101	39,871	121,990	1,895	4,343,762	3,171,362	100,680	1,375,500	121,465	1,000	25,784,892	0	0	0	0	0
15			NET STATE INCOME TAX ALLOWABLE	1,698,335	691,453	2,569	7,690	117	281,100	205,150	6,473	89,079	7,957	66	1,668,355	0	0	0	0	0
16			TOTAL OTHER OPERATING REVENUES	61,078,564	56,702,881	305,100	903,578	13,456	32,464,419	23,669,676	743,000	10,276,674	907,975	7,703	192,651,335	0	0	0	0	0
17			SUBTOTALS	61,078,564	56,702,881	305,100	903,578	13,456	32,464,419	23,669,676	743,000	10,276,674	907,975	7,703	192,651,335	0	0	0	0	0
18			TOTAL OTHER OPERATING REVENUES	61,078,564	56,702,881	305,100	903,578	13,456	32,464,419	23,669,676	743,000	10,276,674	907,975	7,703	192,651,335	0	0	0	0	0
19			LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20			OTHER OPERATING REVS TO BE TAKED	2,617	1,956	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21			TOTAL OTHER OPERATING REVS TO BE TAKED	2,617	1,956	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22			REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
23			REVENUE TAX ON OTHER REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24			REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25			TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26			AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27			TOTAL ELECTRIC COST OF SERVICE	69,457,260	63,075,006	294,104	911,744	13,464	32,464,419	23,669,676	743,000	10,276,674	907,975	7,703	192,651,335	0	0	0	0	0
28			PROPOSED REVENUES	62,148,477	29,972,905	171,327	398,563	5,750	13,842,503	10,102,374	318,726	4,379,759	398,910	3,296	62,148,477	0	0	0	0	0
29			TOTAL ELECTRIC COST OF SERVICE	192,651,335	69,457,260	63,075,006	911,744	13,464	32,464,419	23,669,676	743,000	10,276,674	907,975	7,703	192,651,335	0	0	0	0	0
30			EXCESS REVENUES	(130,502,858)	(39,484,355)	(35,997,679)	(1,013,280)	(8,710)	(19,621,916)	(13,567,302)	(424,274)	(5,896,915)	(808,065)	(4,407)	(130,502,858)	0	0	0	0	0
31			COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	
32			EXCESS TAX	(42,816,090)	(15,207,943)	(85,706)	(291,385)	(2,976)	(7,164,690)	(5,227,707)	(165,171)	(2,299,052)	(900,477)	(1,699)	(42,816,090)	0	0	0	0	0
33			EXCESS RETURN	(67,986,796)	(54,511,465)	(105,072)	(321,866)	(4,956)	(11,457,266)	(8,352,795)	(284,131)	(3,696,963)	(320,566)	(2,718)	(67,986,796)	0	0	0	0	0

LINE NO.	ALLOCATORS	SOURCE	TOTAL PRODUCTION ENERGY	RESIDENTIAL	DS	CSFL	ENH	SP	DT SEC	DT FBI	PP	TT	LT	OTHER W/ PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	DEMAND ENERGY A SPEC ALLOCATION															
2	TOTAL KW (13 COIN PEAK) - PRODUCTION	External	298,874	965	3,398	0.0007	67,773	2,471	29,879	1,013	0.0004	31	710,064	0.0000	0.0000	0
3	RATIO TO TOTAL ELECTRIC	External	0.2923	0.0013	0.0479	0.0007	0.0594	0.0048	0.0289	0.0074	0.0004	0.0004	1,000.000	0.0000	0.0000	0
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External	64,978	0.0013	0.0079	0.0007	1,526	70	0.0000	0.0078	0.0000	11	140,010	0.0000	0.0000	0
5	RATIO TO TOTAL ELECTRIC	External	0.0643	0.0006	0.0026	0.0007	0.0182	0.0005	0.0000	0.0078	0.0000	0.0000	1,400.100	0.0000	0.0000	0
6	DISTRIBUTION KW (NON-COIN PEAK)	External	852,231	1,125	22,213	0.0008	51,497,492	15,235,897	139,154	90,290	3,156	46,190	1,533,360	0.0000	0.0000	0
7	RATIO TO TOTAL ELECTRIC	External	0.8567	0.0075	0.0478	0.0008	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,000.000	0.0000	0.0000	0
8	DISTRIBUTION LINE - PRIMARY	External	316,778	561	4,914	0.0007	104,295	2,403	104,295	71,563	2,403	4,875	717,813	0.0000	0.0000	0
9	RATIO TO TOTAL ELECTRIC	External	0.4143	0.0013	0.0085	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,000.000	0.0000	0.0000	0
10	DISTRIBUTION LINE - SECONDARY	External	316,778	951	4,914	0.0007	104,295	2,403	104,295	71,563	2,403	4,875	717,813	0.0000	0.0000	0
11	RATIO TO TOTAL ELECTRIC	External	0.4143	0.0013	0.0085	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,000.000	0.0000	0.0000	0
12	ASSIGN 100% TO RESIDENTIAL	External	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
13	RATIO TO TOTAL ELECTRIC	External	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
14	TOTAL DIVERSIFIED CLASS DEMANDS	External	316,778	951	4,914	0.0007	104,295	2,403	104,295	71,563	2,403	4,875	717,813	0.0000	0.0000	0
15	RATIO TO TOTAL ELECTRIC	External	0.4143	0.0013	0.0085	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,000.000	0.0000	0.0000	0
16	WEIGHTED CUSTOMER SERVICE	External	128,269	171	728	0.0011	1,526	70	1,526	70	0.0000	384	141,872	0.0000	0.0000	0
17	RATIO TO TOTAL ELECTRIC	External	0.1283	0.0007	0.0026	0.0011	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,418.720	0.0000	0.0000	0
18	TOTAL KW (TOTAL ELECTRIC)	External	1,539,499,412	5,607,900	19,051,313	0.0007	51,497,492	15,235,897	139,154	90,290	3,156	46,190	1,533,360	0.0000	0.0000	0
19	RATIO TO TOTAL ELECTRIC	External	0.1573	0.0014	0.0047	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,533.360	0.0000	0.0000	0
20	DISTRIBUTION KW (M)	External	1,539,499,412	8,457,000	19,051,313	0.0007	51,497,492	15,235,897	139,154	90,290	3,156	46,190	1,533,360	0.0000	0.0000	0
21	RATIO TO TOTAL ELECTRIC	External	0.1573	0.0014	0.0047	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,533.360	0.0000	0.0000	0
22	TOTAL KW (LESS LIGHTING)	External	1,539,499,412	6,457,000	19,051,313	0.0007	51,497,492	15,235,897	139,154	90,290	3,156	46,190	1,533,360	0.0000	0.0000	0
23	RATIO TO TOTAL ELECTRIC	External	0.1573	0.0014	0.0047	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,533.360	0.0000	0.0000	0
24	ASSIGN 100% TO RESIDENTIAL	External	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
25	RATIO TO TOTAL ELECTRIC	External	0.1000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,000.000	0.0000	0.0000	0
26	ASSIGN 100% TO LIGHTING	External	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
27	RATIO TO TOTAL ELECTRIC	External	0.1000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,000.000	0.0000	0.0000	0
28	DISTRIBUTION CUSTOMERS	External	128,269	171	728	0.0011	1,526	70	1,526	70	0.0000	384	141,872	0.0000	0.0000	0
29	RATIO TO TOTAL ELECTRIC	External	0.0168	0.0000	0.0007	0.0011	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,418.720	0.0000	0.0000	0
30	METERS	External	3,259,927	2,098,699	22,057	2,715	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	6,350,630	0.0000	0.0000	0
31	RATIO TO TOTAL ELECTRIC	External	0.3196	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	6,350.630	0.0000	0.0000	0
32	UNCOLLECTIBLE ACCOUNT \$M	External	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
33	RATIO TO TOTAL ELECTRIC	External	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
34	UNCOLLECTIBLE ACCOUNT \$M	External	1,291,154	469	432	0.0001	21,269	842	21,269	9,153	1,309	5	1,498,164	0.0000	0.0000	0
35	RATIO TO TOTAL ELECTRIC	External	0.1004	0.0000	0.0002	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,498.164	0.0000	0.0000	0
36	KWH SALES LESS RTP	External	1,179,225,895	6,457,000	19,051,313	0.0007	51,497,492	15,235,897	139,154	90,290	3,156	46,190	1,533,360	0.0000	0.0000	0
37	RATIO TO TOTAL ELECTRIC	External	0.1573	0.0014	0.0047	0.0007	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1,533.360	0.0000	0.0000	0
38	PRESENT REVENUES	CS09	48,448,744	257,009	789,055	11,625	27,998,000	844,910	844,910	6,650,153	6,641	782,606	168,093,339	0.0000	0.0000	0
39	PROPOSED REVENUES	A337	29,973,906	127,327	394,553	5,760	13,642,303	318,728	4,379,229	398,910	3,296	82,148,477	168,093,339	0.0000	0.0000	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	CSL SECONDARY DISTRIBUTION	EN SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC PRIMARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	PRESENT REVENUES	Internal		394,312,278	120,391,013	69,967,454	569,997	625,628	28,730	45,903,624	36,722,085	528,749	13,220,511	1,689,364	7,414	304,270,571	42,207
2	RATIO TO TOTAL ELECTRIC	Internal		1.0000	0.30582	0.17764	0.00144	0.00158	0.00730	0.11598	0.09286	0.00065	0.00344	0.00021	0.00002	0.75967	0.00013
3	RATIO TO TOTAL ELECTRIC	Internal		1.0000	120,391,013	69,967,454	569,997	625,628	28,730	45,903,624	36,722,085	528,749	13,220,511	1,689,364	7,414	304,270,571	42,207
4	RATIO TO TOTAL ELECTRIC	Internal		1.0000	0.30582	0.17764	0.00144	0.00158	0.00730	0.11598	0.09286	0.00065	0.00344	0.00021	0.00002	0.75967	0.00013
5	WEIGHTED RATIOS																
6	GROSS ELECTRIC PLANT IN SERVICE	Internal		1.0000	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	0.0000
7	WTD GROSS PROD PLANT RATIOS	Internal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8	WTD GROSS TRANS PLANT RATIOS	Internal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9	WTD GROSS T119 PLANT RATIOS	Internal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10	WTD GROSS T729 PLANT RATIOS	Internal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11	WTD GROSS T128 PLANT RATIOS	Internal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12	WTD GROSS TRANS & DIST PLANT RATIOS	Internal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
13	WTD GROSS TRNS & DIST RATIOS	Internal		0.0000	0.35250	0.27689	0.00154	0.00172	0.00007	0.16874	0.12381	0.00387	0.05533	0.00470	0.00004	1.00000	0.00000
14	WTD GROSS PTD PLANT RATIOS	Internal		1.0000	0.35250	0.27689	0.00154	0.00172	0.00007	0.16874	0.12381	0.00387	0.05533	0.00470	0.00004	1.00000	0.00000
15	WTD GROSS G & P PLANT RATIOS	Internal		1.0000	0.35250	0.27689	0.00154	0.00172	0.00007	0.16874	0.12381	0.00387	0.05533	0.00470	0.00004	1.00000	0.00000
16	WTD GROSS C & O PLANT RATIOS	Internal		1.0000	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	0.0000
17	WTD TOTAL DEPR RES RATIOS	Internal		1.0000	0.35943	0.27683	0.00154	0.00172	0.00007	0.16875	0.12259	0.00387	0.05546	0.00470	0.00004	1.0000	0.0000
18	NET ELECTRIC PLANT																
19	WTD NET PROD PLANT RATIOS	Internal		1.0000	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	0.0000
20	WTD NET TRANS PLANT RATIOS	Internal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
21	WTD NET T218 PLANT RATIOS	Internal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22	WTD NET T48 PLANT RATIOS	Internal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	WTD NET TOTAL DIST PLANT RATIOS	Internal		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
25	WTD NET T119 PLANT RATIOS	Internal		0.0000	0.35250	0.27689	0.00154	0.00172	0.00007	0.16874	0.12381	0.00387	0.05533	0.00470	0.00004	1.00000	0.00000
26	WTD NET G & P PLANT RATIOS	Internal		1.0000	0.35250	0.27689	0.00154	0.00172	0.00007	0.16874	0.12381	0.00387	0.05533	0.00470	0.00004	1.00000	0.00000
27	WTD NET C & O PLANT RATIOS	Internal		1.0000	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	0.0000
28	WTD NET PLANT RATIOS	Internal		1.0000	0.35250	0.27683	0.00154	0.00172	0.00007	0.16875	0.12259	0.00387	0.05546	0.00470	0.00004	1.0000	0.0000
29	WORKING CAPITAL																
30	WTD NET SUPPLY RATIOS	Internal		1.0000	0.35250	0.27689	0.00154	0.00172	0.00007	0.16874	0.12381	0.00387	0.05533	0.00470	0.00004	1.0000	0.0000
31	WTD NET WORKING CAPITAL RATIOS	Internal		1.0000	0.35250	0.27689	0.00154	0.00172	0.00007	0.16874	0.12381	0.00387	0.05533	0.00470	0.00004	1.0000	0.0000
32	WTD TOTAL WORKING CAPITAL RATIOS	Internal		1.0000	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	0.0000
33	WTD TOTAL MISC WORKING CAPITAL RATIO	Internal		1.0000	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	0.0000
34	WTD TOTAL MRRNG CAP RATIOS	Internal		1.0000	0.35250	0.27689	0.00154	0.00172	0.00007	0.16874	0.12381	0.00387	0.05533	0.00470	0.00004	1.0000	0.0000
35	RATE BASE																
36	WTD RATE BASE RATIOS	Internal		1.0000	0.35250	0.27689	0.00154	0.00172	0.00007	0.16874	0.12381	0.00387	0.05533	0.00470	0.00004	1.0000	0.0000
37	WTD TOTAL RATE BASE RATIOS	Internal		1.0000	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	0.0000
38	WTD OMP RATIO	Internal		1.0000	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	0.0000

Schedule 12.1

LINE NO.	ALLO	SOURCE	TOTAL PROGRAM ENERGY	RS RESIDUAL	DS SECONDARY DISTRIBUTION	CSL SECONDARY DISTRIBUTION	EA SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC PRIMARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Schedule 122																
1			1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
9		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
A & G EXPENSES																
14		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
DEPRECIATION EXPENSES																
24		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
29		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
OTHER TAXES & MISC EXPENSES																
31		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
35		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
36		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
37		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
38		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39		Internal	1.00000	0.36255	0.00155	0.0473	0.00007	0.1651	0.1258	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUNE ENERGY KENTUCKY, INC.
 PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 9 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-ACTING AS
 WITNESS RESPONSIBLE:
 JAMES E. ZOLKOWSKI
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LINE NO.	DESCRIPTION	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL RATIO	RS SECONDARY DISTRIBUTION	RS SECONDARY DISTRIBUTION	RS SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRM PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER METER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS															
3	LONG TERM DEBT		434,934,967	0.4600												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		522,765,887	0.5400												
6	SHORT TERM DEBT		111,491,538	0.1163												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		1,069,192,372	1.0000												
9	COST OF CAPITAL															
10	LONG TERM DEBT		0.04503													
11	PREFERRED STOCK		0.00000													
12	COMMON STOCK		0.10300													
13	SHORT TERM DEBT		0.03063													
14	UNAMORTIZED DISCOUNT		0.00000													
15	WEIGHTED COST OF CAPITAL															
16	LONG TERM DEBT		0.0172													
17	PREFERRED STOCK		0.0000													
18	COMMON STOCK		0.0594													
19	SHORT TERM DEBT		0.0032													
20	UNAMORTIZED DISCOUNT		0.0000													
21	TOT RATE OF RETURN ALLOWABLE		0.0789													
22	TAX RATES AND SPECIAL FACTORS															
23	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	FEDERAL INCOME TAX RATE		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
25	STATE INCOME TAX RATE		0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345
26	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27																
28																
29																

Schedule 11

LINE NO.	ALLO	SOURCE	TOTAL PRODUCTION CUSTOMER	RESIDENTIAL	DS	CSFL	BH	SP	DT SEC	DTPR	DP	TT	LT	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1		External	710,084	286,674	206,975	965	3,336	49	98,906	67,773	2,471	29,979	1,813	31	710,084	0
2		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
3		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
4		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
5		External	1,503,360	552,231	345,054	1,125	22,213	82	139,524	90,200	3,195	46,160	6,279	67	1,503,360	0
6		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
7		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
8		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
9		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
10		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
11		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
12		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
13		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
14		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
15		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
16		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
17		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
18		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
19		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
20		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
21		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
22		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
23		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
24		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
25		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
26		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
27		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
28		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
29		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
30		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
31		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
32		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
33		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
34		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
35		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
36		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
37		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
38		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
39		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
40		External	1,000,000	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL		RS SECONDARY DISTRIBUTION		GS SECONDARY DISTRIBUTION		GS SECONDARY DISTRIBUTION		BY SEC SECONDARY DISTRIBUTION		DT PR PRIMARY DISTRIBUTION		DP PRIMARY DISTRIBUTION		IT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER PUMPING	TOTAL AT ISSUE	ALL OTHER
					1	2	3	4	5	6	7	8	9	10	11	12	13						
1	WEIGHTED O & M EXPENSE RATIOS	INTERNAL																					
2	WTD PROD DEMAND O&M EXP RATIOS	INTERNAL																					
3	WTD PROD ENERGY O&M EXP RATIOS	INTERNAL																					
4	WTD TOTAL PROD O&M EXP RATIOS	INTERNAL																					
5	WTD PROD O&M EXP RATIOS	INTERNAL																					
6	WTD DIST O&M EXP RATIOS	INTERNAL																					
7	WTD UNCOLLECTIBLE ACCOUNT O&M	INTERNAL																					
8	WTD CUST ACCT O&M EXP RATIOS	INTERNAL																					
9	WTD CUST SERV & INFO O&M EXP RATIOS	INTERNAL																					
10	WTD SALES O&M EXP RATIOS	INTERNAL																					
11	WTD O&M EXP RATIOS	INTERNAL																					
12	A & G EXPENSES	INTERNAL																					
13	WTD PROD DEMAND A&G EXP RATIOS	INTERNAL																					
14	WTD PROD ENERGY A&G EXP RATIOS	INTERNAL																					
15	WTD TRANS A&G EXP RATIOS	INTERNAL																					
16	WTD DIST A&G EXP RATIOS	INTERNAL																					
17	WTD UNCOLLECTIBLE ACCOUNT A&G	INTERNAL																					
18	WTD CUST ACCT A&G EXP RATIOS	INTERNAL																					
19	WTD CUST SERV & INFO A&G EXP RATIOS	INTERNAL																					
20	WTD SALES A&G EXP RATIOS	INTERNAL																					
21	WTD A&G EXPENSE UNADJUSTED	INTERNAL																					
22	WTD A&G EXP RATIOS	INTERNAL																					
23	DEPRECIATION EXPENSES	INTERNAL																					
24	WTD PROD DEMAND DEP REC RATIOS	INTERNAL																					
25	WTD PROD ENERGY DEP REC RATIOS	INTERNAL																					
26	WTD TRANS DEP REC RATIOS	INTERNAL																					
27	WTD DIST DEP REC RATIOS	INTERNAL																					
28	WTD GENERAL DEP REC EXP RATIOS	INTERNAL																					
29	WTD COM & OTHER DEP EXP RATIOS	INTERNAL																					
30	WTD TOT DEP REC EXP RATIOS	INTERNAL																					
31	OTHER TAXES & MISC EXPENSES	INTERNAL																					
32	WTD R. E. & PROP TAX RATIOS	INTERNAL																					
33	WTD MISC TAX RATIOS	INTERNAL																					
34	WTD OTHER TAX RATIOS	INTERNAL																					
35	WTD OTHER TAX EXP RATIOS	INTERNAL																					
36	WTD DP EXP EXT & REV RATIOS	INTERNAL																					
37	TOTAL COST OF SERVICE																						
38	WTD TOTAL COST OF SERVICE																						
39	WTD TOTAL COST OF SERVICE																						
40	WTD TOTAL COST OF SERVICE																						
41	WAGES & SALARIES (K094-J639)	INTERNAL																					
42	WTD RATIOS																						

Schedule 12.2

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		68,978,819	68,901,546	0	77,273	68,978,819	0
3	TOTAL DEPRECIATION RESERVE		(21,686,845)	(21,675,223)	0	(11,622)	(21,686,845)	0
4	TOTAL RATE BASE ADJUSTMENTS		(10,015,697)	(9,996,860)	0	(18,837)	(10,015,697)	0
5	TOTAL RATE BASE		37,276,277	37,229,463	0	46,814	37,276,277	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		22,973,313	22,961,913	0	11,400	22,973,313	0
9	TOTAL DEPRECIATION EXPENSE		1,996,775	1,993,248	0	3,527	1,996,775	0
10	TOTAL OTHER TAX & MISC EXPENSE		684,423	683,159	0	1,264	684,423	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		25,654,511	25,638,320	0	16,191	25,654,511	0
12	NET FED INCOME TAX EXP ALLOWABLE		3,334,105	3,333,196	0	909	3,334,105	0
13	NET STATE INCOME TAX EXP ALLOWABLE		358,579	358,260	0	319	358,579	0
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		29,347,195	29,329,776	0	17,419	29,347,195	0
17								
18	RETURN ON CAPITALIZATION		2,736,145	2,732,697	0	3,448	2,736,145	0
19	TOTAL OTHER OPERATING REVENUES		(2,936,589)	(2,936,266)	0	(323)	(2,936,589)	0
20	TOTAL ELECTRIC COST OF SERVICE		29,146,751	29,126,207	0	20,544	29,146,751	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2017-00321
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 2						
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	65,749,235	65,749,235	0	0	65,749,235	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		65,749,235	65,749,235	0	0	65,749,235	0
12								
13	TOTAL PROD & TRANS PLANT		65,749,235	65,749,235	0	0	65,749,235	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	59,521	0	0	59,521	59,521	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	5,451	0	0	5,451	5,451	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		64,972	0	0	64,972	64,972	0
38								
39	TOTAL TRANS & DIST PLANT		65,814,207	65,749,235	0	64,972	65,814,207	0
40	TOTAL GROSS PTD PLANT		65,814,207	65,749,235	0	64,972	65,814,207	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	1,502,812	1,502,812	0	0	1,502,812	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	5,864	0	0	5,864	5,864	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		1,508,676	1,502,812	0	5,864	1,508,676	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	1,649,499	1,649,499	0	0	1,649,499	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	6,437	0	0	6,437	6,437	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		1,655,936	1,649,499	0	6,437	1,655,936	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		68,978,819	68,901,546	0	77,273	68,978,819	0

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 3						
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	18,887,171	18,887,171	0	0	18,887,171	0
10	ADJUSTMENT	K202	475,730	475,730	0	0	475,730	0
11	TOTAL TRANS DEPREC RESERVE		19,362,901	19,362,901	0	0	19,362,901	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		19,362,901	19,362,901	0	0	19,362,901	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	2,245	0	0	2,245	2,245	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	324	0	0	324	324	0
35	CONSTRUCTION NOT CLASSIFIED	K209	75	0	0	75	75	0
36	RWP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		2,644	0	0	2,644	2,644	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		19,365,545	19,362,901	0	2,644	19,365,545	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		19,365,545	19,362,901	0	2,644	19,365,545	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	838,896	838,896	0	0	838,896	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	3,274	0	0	3,274	3,274	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(137,705)	(137,127)	0	(578)	(137,705)	0
52	GENERAL & INTANG PLANT		704,465	701,769	0	2,696	704,465	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	1,622,051	1,622,051	0	0	1,622,051	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	6,330	0	0	6,330	6,330	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(11,546)	(11,498)	0	(48)	(11,546)	0
64	COMMON & OTHER PLANT IN SERVICE		1,616,835	1,610,553	0	6,282	1,616,835	0
65								
66	TOTAL DEPRECIATION RESERVE		21,686,845	21,675,223	0	11,622	21,686,845	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		0	0	0	0	0	0
3	PRDUCTION OTHER		0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		46,862,064	46,862,064	0	0	46,862,064	0
10	ADJUSTMENT		(475,730)	(475,730)	0	0	(475,730)	0
11	NET TRANSMISSION PLANT		46,386,334	46,386,334	0	0	46,386,334	0
12								
13	NET PROD & TRANS PLANT		46,386,334	46,386,334	0	0	46,386,334	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0
32	METERS		57,276	0	0	57,276	57,276	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(324)	0	0	(324)	(324)	0
35	CONSTRUCTION NOT CLASSIFIED		5,376	0	0	5,376	5,376	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		62,328	0	0	62,328	62,328	0
38								
39	NET PTD PLANT		46,448,662	46,386,334	0	62,328	46,448,662	0
40	NET TRANS & DIST PLANT		46,448,662	46,386,334	0	62,328	46,448,662	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0
45	TRANSMISSION		663,916	663,916	0	0	663,916	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		2,590	0	0	2,590	2,590	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		137,705	137,127	0	578	137,705	0
52	NET GENERAL & INTANG PLANT		804,211	801,043	0	3,168	804,211	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0
57	TRANSMISSION		27,448	27,448	0	0	27,448	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		107	0	0	107	107	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		11,546	11,498	0	48	11,546	0
64	COMMON & OTHER PLANT IN SERVICE		39,101	38,946	0	155	39,101	0
65								
66	NET ELECTRIC PLANT IN SERVICE		47,291,974	47,226,323	0	65,651	47,291,974	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
		Schedule 5						
4	LIBERALIZED DEPRECIATION	NP29	7,138,377	7,128,455	0	9,922	7,138,377	0
5	LEASED METERS	NP29	131,683	131,500	0	183	131,683	0
6	CONTRIB AID CONSTR	D249	11,458	0	0	11,458	11,458	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	2,086,393	2,083,493	0	2,900	2,086,393	0
8	AFUDC IN DEBT	NP29	26,145	26,109	0	36	26,145	0
9	CASUALTY LOSS	K411	(7,040)	0	0	(7,040)	(7,040)	0
10	NON-CASH OVERHEADS	G229	(102,299)	(101,896)	0	(403)	(102,299)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		9,284,717	9,267,661	0	17,056	9,284,717	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(371,495)	(370,979)	0	(516)	(371,495)	0
17	DEFERRED PLANT COSTS	NP29	887,822	886,588	0	1,234	887,822	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	88,173	88,050	0	123	88,173	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	62	0	0	62	62	0
23	VACATION PAY ACCRUAL	A315	20,581	20,495	0	86	20,581	0
24	RATE CASE EXPENSE AMORT	OM39	5,626	5,623	0	3	5,626	0
25	PENSION EXPENSE	A315	434,528	432,703	0	1,825	434,528	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,065,297	1,062,480	0	2,817	1,065,297	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	10,180	10,166	0	14	10,180	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		10,180	10,166	0	14	10,180	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		10,360,194	10,340,307	0	19,887	10,360,194	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2017-00321
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	(391)	0	0	(391)	(391)	0
4	CASH FLOW HEDGE	A315	(8,951)	(8,913)	0	(38)	(8,951)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	1	0	0	1	1	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(216,980)	(216,069)	0	(911)	(216,980)	0
11	POST RETIREMENT BENEFITS	A315	(83,747)	(83,395)	0	(352)	(83,747)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(4,883)	(4,862)	0	(21)	(4,883)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(6,632)	(6,604)	0	(28)	(6,632)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(1,210)	(1,205)	0	(5)	(1,210)	0
18	DEFERRED TAX	A315	(14,781)	(14,719)	0	(62)	(14,781)	0
19	NET OPERATING LOSS	NP29	(192,954)	(192,686)	0	(268)	(192,954)	0
20	401K INCENTIVE PLAN	A315	(298)	(297)	0	(1)	(298)	0
21	ENVIRONMENTAL RESERVE	NP29	6,125	6,116	0	9	6,125	0
22	VACATION PAY ACCRUALS	A315	(38,109)	(37,949)	0	(160)	(38,109)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	113,421	113,263	0	158	113,421	0
24	METERS & TRANSFORMERS	NP29	(12,615)	(12,597)	0	(18)	(12,615)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(462,004)	(459,917)	0	(2,087)	(462,004)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(462,004)	(459,917)	0	(2,087)	(462,004)	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		36,469,776	36,426,099	0	43,677	36,469,776	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	806,501	803,364	0	3,137	806,501	0
7	FUEL	K301	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		806,501	803,364	0	3,137	806,501	0
10	TOTAL MATERIALS & SUPPLIES		806,501	803,364	0	3,137	806,501	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		806,501	803,364	0	3,137	806,501	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(10,360,194)	(10,340,307)	0	(19,887)	(10,360,194)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(462,004)	(459,917)	0	(2,087)	(462,004)	0
31	TOTAL WORKING CAPITAL		806,501	803,364	0	3,137	806,501	0
32	TOTAL RATE BASE ADJUSTMENTS		(10,015,697)	(9,996,860)	0	(18,837)	(10,015,697)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		47,291,974	47,226,323	0	65,651	47,291,974	0
36	TOTAL RATE BASE ADJUSTMENTS		(10,015,697)	(9,996,860)	0	(18,837)	(10,015,697)	0
37	TOTAL RATE BASE		37,276,277	37,229,463	0	46,814	37,276,277	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		2,642,888	2,639,569	0	3,319	2,642,888	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	38,629,752	38,581,079	0	48,673	38,629,752	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	
44	RETURN ON CAPITALIZATION		2,736,145	2,732,697	0	3,448	2,736,145	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M	Schedule 6						
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	19,932,973	19,932,973	0	0	19,932,973	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		19,932,973	19,932,973	0	0	19,932,973	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	1,716,657	1,716,657	0	0	1,716,657	0
26	TOTAL REGIONAL MARKET O&M		1,716,657	1,716,657	0	0	1,716,657	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0
43	METERS	K407	923	0	0	923	923	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	13	0	0	13	13	0
48	TOTAL DISTRIBUTION O & M		936	0	0	936	936	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	12,009	0	0	12,009	12,009	0
53	METER READING	K407	1,135	0	0	1,135	1,135	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(8,445)	0	0	(8,445)	(8,445)	0
55	AMI BENEFIT LEVELIZATION	K407	(5,872)	0	0	(5,872)	(5,872)	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF AIR	K411	6,106	0	0	6,106	6,106	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		4,933	0	0	4,933	4,933	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0
5								
6	SALES							
7	SALES EXPENSE	K405	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0
13	TRANSMISSION	T349	957,066	957,066	0	0	957,066	0
14	DISTRIBUTION	D349	297	0	0	297	297	0
15	CUSTOMER ACCOUNTING	C319	3,735	0	0	3,735	3,735	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		961,098	957,066	0	4,032	961,098	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	6,370	6,343	0	27	6,370	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(4,360)	(4,342)	0	(18)	(4,360)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSA MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	24,519	24,416	0	103	24,519	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	330,187	328,800	0	1,387	330,187	0
33	TOTAL ADMIN. & GENERAL		1,317,814	1,312,283	0	5,531	1,317,814	0
34								
35	TOTAL O & M EXPENSE		22,973,313	22,961,913	0	11,400	22,973,313	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	1,829,174	1,829,174	0	0	1,829,174	0
7	TOTAL TRANSMISSION DEP. EXP.		1,829,174	1,829,174	0	0	1,829,174	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	2,878	0	0	2,878	2,878	0
11	TOTAL DIST. DEPREC EXP.		2,878	0	0	2,878	2,878	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	150,343	149,751	0	592	150,343	0
15	TOTAL GENERAL DEPREC EXP.		150,343	149,751	0	592	150,343	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	14,380	14,323	0	57	14,380	0
19	TOTAL COM & OTHER DEPREC EXP.		14,380	14,323	0	57	14,380	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		1,996,775	1,993,248	0	3,527	1,996,775	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV	Schedule 8						
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	572,820	572,024	0	796	572,820	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		572,820	572,024	0	796	572,820	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	109,196	108,737	0	459	109,196	0
9	ELIMINATE DSM	A315	(1,833)	(1,825)	0	(8)	(1,833)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(892)	(888)	0	(4)	(892)	0
12	TOTAL MISCELLANEOUS TAXES		106,471	106,024	0	447	106,471	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	5,132	5,111	0	21	5,132	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		5,132	5,111	0	21	5,132	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		684,423	683,159	0	1,264	684,423	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		22,973,313	22,961,913	0	11,400	22,973,313	0
23	TOTAL DEPRECIATION EXPENSE		1,996,775	1,993,248	0	3,527	1,996,775	0
24	TOTAL OTHER TAX & MISC EXPENSE		684,423	683,159	0	1,264	684,423	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		25,654,511	25,638,320	0	16,191	25,654,511	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	790,946	789,949	0	997	790,946	0
4	TOTAL INTEREST EXPENSE		790,946	789,949	0	997	790,946	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	1,514,239	1,511,559	0	2,680	1,514,239	0
8	PERMANENT DIFFERENCES	A357	(61,247)	(60,990)	0	(257)	(61,247)	0
9	TEMPORARY DIFFERENCES	DE49	1,024,172	1,022,359	0	1,813	1,024,172	0
10	TOTAL OTHER DEDUCTIONS		2,477,164	2,472,928	0	4,236	2,477,164	0
11								
12	NET DEDUCTIONS AND ADDITIONS		3,268,110	3,262,877	0	5,233	3,268,110	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	2,343,277	2,342,105	0	1,172	2,343,277	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		2,343,277	2,342,105	0	1,172	2,343,277	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	605	604	0	1	605	0
24	TOTAL AMORTIZED ITC		605	604	0	1	605	0
25								
26	OTHER FEDERAL TAX CROITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		2,343,277	2,342,105	0	1,172	2,343,277	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(605)	(604)	0	(1)	(605)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		2,342,672	2,341,501	0	1,171	2,342,672	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		2,736,145	2,732,697	0	3,448	2,736,145	0
38	NET DEDUCTIONS AND ADDITIONS		(3,268,110)	(3,262,877)	0	(5,233)	(3,268,110)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		2,342,672	2,341,501	0	1,171	2,342,672	0
40	TOTAL STATE PROV DEF IT (410 & 411)		30,526	30,398	0	128	30,526	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		1,841,233	1,841,719	0	(486)	1,841,233	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		991,433	991,695	0	(262)	991,433	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		2,342,672	2,341,501	0	1,171	2,342,672	0
47	NET FED INCOME TAX ALLOWABLE		3,334,105	3,333,196	0	909	3,334,105	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		991,433	991,695	0	(262)	991,433	0
53	NET FED INCOME TAX PAYABLE		991,433	991,695	0	(262)	991,433	0

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	60	0	0	60	60	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	46	0	0	46	46	0
5	RENTS	D249	212	0	0	212	212	0
6	TRANSMISSION CHARGE PTP	T229	144,996	144,996	0	0	144,996	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	2,789,980	2,789,980	0	0	2,789,980	0
9	FIXED BILL PREMIUM	K902	1,295	1,290	0	5	1,295	0
10	TOTAL OTHER OPERATING REVS		2,936,589	2,936,266	0	323	2,936,589	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		25,654,511	25,638,320	0	16,191	25,654,511	0
14	RETURN ON CAPITALIZATION		2,736,145	2,732,697	0	3,448	2,736,145	0
15	NET FED INCOME TAX ALLOWABLE		3,334,105	3,333,196	0	909	3,334,105	0
16	NET STATE INCOME TAX ALLOWABLE		358,579	358,260	0	319	358,579	0
17	TOTAL OTHER OPERATING REVENUES		(2,936,589)	(2,936,266)	0	(323)	(2,936,589)	0
18	SUBTOTAL B		29,146,751	29,126,207	0	20,544	29,146,751	0
19								
20	TOTAL OTHER OPERATING REVENUES		2,936,589	2,936,266	0	323	2,936,589	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		2,936,589	2,936,266	0	323	2,936,589	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		29,146,751	29,126,207	0	20,544	29,146,751	0
31								
32	PROPOSED REVENUES		16,082,930	16,015,382	0	67,548	16,082,930	0
33	TOTAL ELECTRIC COST OF SERVICE		(29,146,751)	(29,126,207)	0	(20,544)	(29,146,751)	0
34	EXCESS REVENUES		(13,063,821)	(13,110,825)	0	47,004	(13,063,821)	0
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		(5,026,224)	(5,044,308)	0	18,084	(5,026,224)	0
37	EXCESS RETURN		(8,037,597)	(8,066,517)	0	28,920	(8,037,597)	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12		1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		710,084	710,084	0	0	710,084	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		710,084	710,084	0	0	710,084	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,503,360	1,503,360	0	0	1,503,360	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		717,613	717,613	0	0	717,613	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		717,613	717,613	0	0	717,613	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		59,521	0	0	59,521	59,521	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		717,613	717,613	0	0	717,613	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		141,934	0	0	141,934	141,934	0
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH	External		4,196,163,573	0	4,196,163,573	0	4,196,163,573	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,196,163,573	0	4,196,163,573	0	4,196,163,573	0
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		4,176,422,231	0	4,176,422,231	0	4,176,422,231	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	1	0	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		140,014	0	0.00000	140,014	140,014	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METERS	External		6,350,638	0	0	6,350,638	6,350,638	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		243,058	0	0	243,058	243,058	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		1,498,164	0	0	1,498,164	1,498,164	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,178,319,049	0	4,178,319,049	0	4,178,319,049	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	25,129,629	25,111,916	0	17,713	25,129,629	0
40	PROPOSED REVENUES	A357	R602	16,082,930	16,015,382	0	67,548	16,082,930	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12.1		1	2	3	4	5		
1	PRESENT REVENUES	Internal		25,129,629	25,111,916	0	17,713	25,129,629	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.99930	0.00000	0.00070	1.00000	0.00000
3	PROPOSED REVENUES	Internal		16,082,930	16,015,382	0	67,548	16,082,930	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.99580	0.00000	0.00418	0.99998	0.00002
5									
6	<u>WEIGHTED RATIOS</u>								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.99901	0.00000	0.00099	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.99611	0.00000	0.00389	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.99611	0.00000	0.00389	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.99888	0.00000	0.00112	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.99946	0.00000	0.00054	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.99866	0.00000	0.00134	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.99606	0.00000	0.00394	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.99604	0.00000	0.00396	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.99861	0.00000	0.00139	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.99611	0.00000	0.00389	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.99611	0.00000	0.00389	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.99880	0.00000	0.00120	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.99874	0.00000	0.00126	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12.2		1	2	3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.99950	0.00000	0.00050	1.00000	0.00000
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000		
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.99580	0.00000	0.00420	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.99580	0.00000	0.00420	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.99606	0.00000	0.00394	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.99604	0.00000	0.00396	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.99823	0.00000	0.00177	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.99861	0.00000	0.00139	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.99580	0.00000	0.00420	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.99815	0.00000	0.00185	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	internal	OP69	1.00000	0.99937	0.00000	0.00063	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.99930	0.00000	0.00070	1.00000	0.00000
40									
41	WAGES & SALARIES (K600-K639)								
42	WTD RATIOS	Internal	K669						

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	Schedule 8												
			TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	CSQL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC. SECONDARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
			3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV														
2	REAL ESTATE & PROPERTY TAX	N929	256,945	165,307	778	2,740	40	79,677	54,694	1,991	24,071	818	23	572,024	
3	ANNUAL FUEL ADJUSTMENT	N929	0	0	0	0	0	0	0	0	0	0	0	0	
4	TOTAL REAL ESTATE & PROPERTY TAX		256,945	165,307	778	2,740	40	79,677	54,694	1,991	24,071	818	23	572,024	
5	MISCELLANEOUS TAXES														
6	PAYROLL	A316	45,429	31,964	146	521	8	15,146	10,378	378	4,576	155	4	108,737	
7	ELIMINATE DSM	A316	(753)	(537)	(7)	(9)	0	(254)	(174)	(6)	(77)	(3)	0	(1,925)	
8	FRANCHISE & LICENSE	A316	0	0	0	0	0	0	0	0	0	0	0	0	
9	ELIMINATE MISCELLANEOUS	A316	(6,321)	(5,381)	(1)	(4)	0	(1,711)	(1,153)	(3)	(371)	(11)	0	(8,929)	
10	TOTAL MISCELLANEOUS TAXES		44,224	31,156	145	508	8	14,786	10,119	369	4,462	151	4	106,808	
11	MISCELLANEOUS EXPENSES														
12	PSC MAINT. EXP ON INCREASE	N902	2,023	1,511	10	10	0	771	516	16	222	32	0	5,111	
13	RESERVED FOR FUTURE USE	N902	0	0	0	0	0	0	0	0	0	0	0	0	
14	TOTAL MISCELLANEOUS EXPENSES		2,023	1,511	10	10	0	771	516	16	222	32	0	5,111	
15	TOTAL OTHER TAX & MISC EXPENSE		285,302	201,014	933	3,258	48	86,216	65,229	2,378	28,755	1,001	27	683,159	
16	PRELIMINARY SUMMARY														
17	TOTAL OAM EXPENSE		9,580,256	6,756,084	31,229	109,897	1,607	3,198,386	2,191,465	79,008	966,237	32,836	916	22,061,913	
18	TOTAL DEPRECIATION EXPENSE		632,760	556,473	2,711	9,547	139	277,640	190,235	6,937	18,977	2,650	79	1,983,268	
19	TOTAL OTHER TAX & MISC EXPENSE		10,711,516	7,543,571	34,973	122,762	1,794	3,671,222	2,468,949	89,221	1,078,659	36,697	1,024	25,068,380	
20	TOTAL OTHER EXP ENCL INCOME & RET TAX		10,711,516	7,543,571	34,973	122,762	1,794	3,671,222	2,468,949	89,221	1,078,659	36,697	1,024	25,068,380	

LINE NO.	ALLD	SCHEDULE #	FEDERAL INCOME TAX BASED ON RETURN	RS	CS	ES	EP	DT PRI	DP	TT	LT	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER	
NO.				3	4	5	6	7	8	9	10	11	12	13	
				RESIDENTIAL	SECONDARY DISTRIBUTION	CSEL	EH	SECONDRY DISTRIBUTION	SECONDRY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER	
1			FEDERAL INCOME TAX DEDUCTIONS												
2			AUTOMATIC INTEREST CALCULATION												
3			AUTO PROG INTEREST DED	330,032	252,427	1,074	3,784	3,784	110,022	75,303	2,746	1,130	769,949	0	
4			TOTAL INTEREST EXPENSE	330,032	252,427	1,074	3,784	3,784	110,022	75,303	2,746	1,130	769,949	0	
5			OTHER DEDUCTIONS												
6			DEPREC EXCESS TAX-BOOK	671,515	444,746	2,068	7,240	7,240	210,545	144,263	5,200	2,162	1,511,559	0	
7			PERMANENT DIFFERENCES	(80,990)	(17,845)	(83)	(4)	(4)	(8,466)	(5,821)	(177)	(6)	(60,990)	0	
8			TEMPORARY DIFFERENCES	427,131	300,959	1,580	4,997	4,997	142,654	97,574	3,558	1,427	1,072,359	0	
9			TOTAL OTHER DEDUCTIONS	1,033,183	727,910	3,365	11,945	11,945	344,654	236,016	8,006	3,517	2,472,828	0	
10			NET DEDUCTIONS AND ADDITIONS	1,363,195	980,337	4,437	15,629	220	454,686	311,409	11,355	4,687	3,262,877	0	
11			FED DEFERRED INCOME TAX (410 & 411)												
12			DEFERRED INCOME TAXES - NET												
13			AMORT OF DEFERRED MERGER COST	578,506	688,118	3,185	11,219	164	378,222	223,531	8,151	3,249	2,342,105	0	
14			NET FEDERAL TAX CREDITS	578,506	688,118	3,185	11,219	164	378,222	223,531	8,151	3,249	2,342,105	0	
15			AMORT INTX TAX CREDIT												
16			AMORTIZE ITC	604	252	178	3	0	64	56	2	1	604	0	
17			TOTAL AMORTIZED ITC	604	252	178	3	0	64	56	2	1	604	0	
18			OTHER FEDERAL TAX CREDITS												
19			FUEL TAX CREDIT												
20			R&D CREDIT - SECTION 41												
21			TOTAL OTHER FEDERAL TAX CREDITS												
22			PRELIMINARY SUMMARY												
23			TOTAL FED DEF FT (410 & 411)	978,506	688,118	3,185	11,219	164	378,222	223,531	8,151	3,249	2,342,105	0	
24			TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS	(604)	(252)	(178)	(3)	(0)	(64)	(56)	(2)	(1)	(604)	0	
25			TOTAL FEDERAL TAX ADJUSTMENTS	3,341,501	668,940	3,184	11,216	164	378,148	223,473	8,149	3,248	2,341,501	0	
26			FEDERAL INCOME TAX COMPUTATION												
27			RETURN ON CAPITALIZATION	1,141,694	604,042	3,716	13,000	191	380,637	260,890	9,510	3,895	2,729,698	0	
28			NET DEDUCTIONS AND ADDITIONS	(1,363,183)	(980,337)	(4,437)	(15,629)	(220)	(454,466)	(311,409)	(11,355)	(4,687)	(1,562,877)	0	
29			TOTAL FEDERAL TAX ADJUSTMENTS	978,254	688,940	3,184	11,216	164	378,148	223,473	8,149	3,248	2,341,501	0	
30			TOTAL STATE PROV DEF FT (410 & 411)	30,580	12,701	8,944	41	2	4,224	2,801	106	43	30,580	0	
31			AFUDC OFFSET												
32			BASE FOR FT COMPUTATION	789,454	641,889	2,994	8,223	128	256,533	175,774	8,410	3,032	1,841,720	0	
33			FT FACTOR K18001-K1800	0.53946	0.53946	0.53946	0.53946	0.53946	0.53946	0.53946	0.53946	0.53946	0.53946	0	
34			PRELIM FED INCOME TAX	414,321	291,766	1,349	4,751	69	138,133	94,648	3,452	1,417	991,695	0	
35			TOTAL FEDERAL TAX ADJUSTMENTS	(414,321)	(291,766)	(1,349)	(4,751)	(69)	(138,133)	(94,648)	(3,452)	(1,417)	(991,695)	0	
36			NET FED INCOME TAX ALLOWABLE	3,333,196	668,726	4,532	15,887	230	494,281	318,121	11,601	4,765	3,333,196	0	
37			INCOME TAX BASED ON RETURN												
38			FEDERAL INCOME TAX PAYABLE												
39			PRELIM FEDERAL INCOME TAX	501,695	414,321	1,349	4,751	69	138,133	94,648	3,452	1,417	991,695	0	
40			NET FEDERAL INCOME TAX	(501,695)	(414,321)	(1,349)	(4,751)	(69)	(138,133)	(94,648)	(3,452)	(1,417)	(991,695)	0	

LINE NO	ALLO	COST OF SERVICE COMPUTATION	Schedule 10													TOTAL	ALL
			TOTAL	RESIDENTIAL	RS	SEC	SEC	EH	EH	SP	DT SEC	DT PER	DP	TT	LT		
			DEMAND	DEMAND	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	TIME OF DAY	LIGHTING	PUMPING			
1		OTHER OPERATING REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	D249	MISC SERVICE REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	K462	INTERDEPARTMENTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	K463	REVENUE ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	D249	REVENUE ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	T209	TRANSMISSION CHARGE PTP	144,958	60,579	42,662	197	695	10	20,156	13,838	505	6,101	207	6	144,958	0	
7	K461	PJM REACTIVE REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	T203	OTHER TRANSMISSION REVENUES	2,789,600	1,165,626	820,656	3,784	13,364	185	388,616	268,276	9,709	117,462	3,590	112	2,789,600	0	
9		FIXED BILL PREMIUM	1,250	510	381	3	1,250	3	195	130	4	56	8	0	1,250	0	
10		TOTAL OTHER OPERATING REVS	2,891,258	1,226,715	820,937	3,787	14,614	188	409,007	268,406	10,218	122,558	4,205	118	2,891,258	0	
11		COST OF SERVICE COMPUTATION															
12		TOTAL OP EXP EXC INC & REV TAX	25,633,320	10,711,316	7,543,571	34,873	122,762	1,784	3,571,222	2,448,949	85,221	1,078,609	36,687	1,024	25,633,320	0	
13		RETURN ON CAPITALIZATION	2,732,098	1,141,594	804,042	3,716	13,050	191	380,537	260,809	9,510	114,922	3,995	139	2,732,098	0	
14		NET FEO INCOME TAX ALLOWABLE	3,333,186	1,392,575	980,276	4,532	15,967	233	464,281	318,121	11,681	140,282	4,765	133	3,333,186	0	
15		NET STATE INCOME TAX ALLOWABLE	333,259	149,677	105,411	487	1,717	25	46,892	34,192	1,247	15,075	512	14	333,259	0	
16		TOTAL OTHER OPERATING REVENUES	25,128,207	12,165,549	8,528,811	35,814	138,504	2,038	4,057,832	2,719,357	101,361	1,222,839	41,657	1,118	25,128,207	0	
17		SUBTOTAL B															
18		TOTAL OTHER OPERATING REVENUES	2,939,269	1,226,715	863,839	3,994	14,062	205	409,207	280,244	10,218	122,859	4,205	118	2,939,269	0	
19		LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20		OTHER OPERATING REVS TO BE TAXED	2,939,269	1,226,715	863,839	3,994	14,062	205	409,207	280,244	10,218	122,859	4,205	118	2,939,269	0	
21		REVENUE TAX FACTORS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
22		REVENUE TAX ON OTHER OPER REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24		TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25		AFFLUC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26		TOTAL ELECTRIC COST OF SERVICE	25,130,207	12,168,549	8,529,811	39,814	139,504	2,038	4,057,832	2,719,357	101,361	1,225,839	41,657	1,162	25,130,207	0	
27		PROPOSED REVENUES	18,015,360	8,801,085	4,712,206	21,781	78,714	1,121	2,230,313	1,526,526	55,734	673,927	22,992	641	18,015,360	0	
28		TOTAL ELECTRIC COST OF SERVICE	(25,130,207)	(12,168,549)	(8,529,811)	(39,814)	(139,504)	(2,038)	(4,057,832)	(2,719,357)	(101,361)	(1,225,839)	(41,657)	(1,162)	(25,130,207)	0	
29		EXCESS REVENUES	(13,114,847)	(6,367,464)	(3,817,605)	(17,033)	(60,790)	(917)	(1,826,220)	(1,251,318)	(45,627)	(551,712)	(18,765)	(521)	(13,114,847)	0	
30		COMPOSITE TAX RATE	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	0.38474	
31		EXCESS TAX	(5,044,309)	(2,107,477)	(1,494,150)	(6,881)	(24,158)	(333)	(702,659)	(481,437)	(17,555)	(212,869)	(7,228)	(233)	(5,044,309)	0	
32		EXCESS RETURN	(3,066,517)	(1,370,657)	(937,415)	(10,972)	(50,632)	(564)	(1,123,813)	(759,862)	(28,072)	(338,444)	(11,545)	(321)	(3,066,517)	0	

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	CSL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC PRIMARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS															
3	LONG TERM DEBT		434,854,867	0.7608												
4	PREFERRED STOCK		0	0.485												
5	COMMON STOCK		522,785,667	0.1043												
6	SHORT TERM DEBT		111,491,539	0.0000												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		1,069,132,073	1.0000												
9	COST OF CAPITAL															
10	LONG TERM DEBT		0.04043													
11	PREFERRED STOCK		0.00000													
12	COMMON STOCK		0.10300													
13	SHORT TERM DEBT		0.00000													
14	UNAMORTIZED DISCOUNT		0.00000													
15	WEIGHTED COST OF CAPITAL		0.0173													
16	LONG TERM DEBT		0.0000													
17	PREFERRED STOCK		0.0000													
18	COMMON STOCK		0.0554													
19	SHORT TERM DEBT		0.0000													
20	UNAMORTIZED DISCOUNT		0.0000													
21	TOT RATE OF RETURN ALLOWABLE		0.0769													
22	TAX RATES AND SPECIAL FACTORS															
23	SHORT TERM DEBT COST		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	FEDERAL INCOME TAX RATE		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
25	STATE INCOME TAX RATE		0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345
26	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Schedule 11

LINE NO.	SUMMARY OF RESULTS	ALLO	Schedule 1													TOTAL TRANSMISSION ENERGY	TOTAL AT ISSUE	ALL OTHER
			RS	DS	CSEL	EN	SP	DY SEC	DT PRI	DP	TT	LT	OTHER WATER PUMPING					
		3	4	5	6	7	8	9	10	11	12	13						
1	NET INCOME COMPUTATION																	
2	GROSS ELECTRIC PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	TOTAL DEPRECIATION RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	TOTAL RATE BASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6																		
7	OPERATING EXPENSES																	
8	TOTAL DAM EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	TOTAL DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	TOTAL OTHER TAX & MISC EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL OPERATING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	NET FEDERAL INCOME TAX EXP ALLOWABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	NET STATE INCOME TAX EXP ALLOWABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	TOTAL OPERATING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	RETURN ON CAPITALIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	TOTAL OTHER OPERATING REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	TOTAL OTHER OPERATING REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	TOTAL ELECTRIC COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

CW23

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	CSL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC PRIMARY DISTRIBUTION	DT PRU PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	RATE OF RETURN														
2	CAPITALIZATION AMOUNTS														
3	LONG TERM DEBT		434,854,987	0.4669											
4	PREFERRED STOCK		0.0000	0.0000											
5	COMMON STOCK		522,785,867	0.0000											
6	SHORT TERM DEBT		111,491,538	0.0000											
7	UNAMORTIZED DISCOUNT		0	0.0000											
8	TOTAL		1,068,132,292	1.0000											
9	COST OF CAPITAL														
10	LONG TERM DEBT		0.04543												
11	PREFERRED STOCK		0.00000												
12	COMMON STOCK		0.10300												
13	SHORT TERM DEBT		0.02000												
14	UNAMORTIZED DISCOUNT		0.00000												
15	WEIGHTED COST OF CAPITAL		0.07173												
16	UNAMORTIZED DISCOUNT		0.0000												
17	PREFERRED STOCK		0.0000												
18	COMMON STOCK		0.05504												
19	SHORT TERM DEBT		0.0000												
20	UNAMORTIZED DISCOUNT		0.0000												
21	TOTAL RATE OF RETURN ALLOWABLE		0.0765												
22	TAX RATES AND SPECIAL FACTORS														
23	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	FEDERAL INCOME TAX RATE		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
25	STATE INCOME TAX RATE		0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345
26	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27															
28															
29															

Schedule 11

LINE NO.	SUMMARY OF RESULTS	Schedule 1													
		ALLO	RS	DS	GSFL	EH	SP	DT SEC	DT PRU	DP	TT	LT	OTHER	ALL	
		TRANSMISSION CUSTOMER	RESIDENTIAL	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	PRIMARY DISTRIBUTION	PRIMARY DISTRIBUTION	TRANSMISSION TIME OF DAY	LIGHTING	WATER PUMPING	TOTAL AT ISSUE	OTHER
		3	4	5	6	7	8	9	10	11	12	13			
1	NET INCOME COMPUTATION														
2	OPERATING REVENUES	77,273	49,637	23,576	156	72	1,584	342	99	289	16	1,481	77,273	0	
3	TOTAL DEPRECIATION RESERVE	(11,623)	(13,037)	1,875	19	4	(268)	(251)	1	7	(14)	(6)	1,481	0	
4	TOTAL RATE BASE ADJUSTMENTS	(18,837)	(7,470)	(10,246)	3	(83)	(398)	83	(36)	(28)	6	(697)	(18,837)	0	
5	TOTAL RATE BASE	46,814	29,180	15,171	4	129	942	174	64	162	11	862	46,814	0	
6	OPERATING EXPENSES														
7	TOTAL OPERATING EXPENSE	11,400	13,716	(2,709)	6	(74)	265	282	(19)	97	16	(220)	11,400	0	
8	TOTAL DEPRECIATION EXPENSE	3,827	2,349	1,187	1	3	71	17	1	7	1	16	3,827	0	
9	TOTAL OTHER TAX & MISC EXPENSE	1,284	1,008	183	0	2	20	15	1	1	1	10	1,284	0	
10	TOTAL OF EXP EXCLUDING ITC & REY TAX	16,191	17,054	(1,499)	6	(73)	355	314	1	115	18	(156)	16,191	0	
11	NET FED INCOME TAX EXP ALLOWABLE	909	1,650	(796)	2	(7)	23	43	(3)	14	3	(58)	909	0	
12	NET STATE INCOME TAX EXP ALLOWABLE	319	339	(22)	0	0	7	6	0	2	0	(3)	319	0	
13	PROV FOR NET REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	TOTAL OPERATING EXPENSE	17,419	19,033	(2,271)	8	(70)	365	363	(2)	132	21	(213)	17,419	0	
15	RETURN ON CAPITALIZATION	3,448	2,150	1,117	0	9	69	13	5	12	1	71	3,448	0	
16	TOTAL OTHER OPERATING REVENUES	(2,223)	(1,050)	(1,956)	0	(1)	(7)	(7)	0	(1)	0	(9)	(2,223)	0	
17	TOTAL ELECTRIC COST OF SERVICE	20,544	21,015	(1,256)	8	(6)	417	375	3	143	22	(156)	20,544	0	

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR 497044-8
 WITNESS RESPONSIBLE:
 JAMES E. ZOLKOWSKI
 PAGE 10 OF 18

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TRANSMISSION CUSTOMER	E3 RESIDENTIAL	DS SECONDARY DISTRIBUTION	CSEL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRS PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION															
3	TOTAL PRODUCTION DEPREC EXP.															
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION															
7	TOTAL TRANSMISSION DEPREC EXP.															
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION															
11	TOTAL DIST. DEPREC EXP.															
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION															
15	TOTAL GENERAL DEPREC EXP.															
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION															
19	TOTAL COM & OTHER DEPREC EXP.															
20																
21																
22	TOTAL DEPRECIATION EXPENSE															

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLD	TOTAL TRANSMISSION CUSTOMER	RESIDENTIAL	IS	DS	GSEL	EH	SP	OT SEC	DT PRI	DP	TT	LT	OTHER	TOTAL	AT ISSUE	ALL	OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	RATE OF RETURN																		
2	CAPITAL INVESTMENT AMOUNTS																		
3	LONG TERM DEBT		634,024,967																
4	PREFERRED STOCK		0																
5	COMMON STOCK		522,765,867																
6	SHORT TERM DEBT		111,491,536																
7	UNAMORTIZED DISCOUNT		0																
8	TOTAL		1,068,182,372																
9	COST OF CAPITAL																		
10	LONG TERM DEBT		0.04243																
11	PREFERRED STOCK		0.00000																
12	COMMON STOCK		0.10300																
13	SHORT TERM DEBT		0.00003																
14	UNAMORTIZED DISCOUNT		0.00000																
15	WEIGHTED COST OF CAPITAL		0.0173																
16	PREFERRED STOCK		0.0000																
17	COMMON STOCK		0.0504																
18	SHORT TERM DEBT		0.0000																
19	UNAMORTIZED DISCOUNT		0.0000																
20	TOTAL		0.0769																
21	TOT RATE OF RETURN ALLOWABLE																		
22	TAX RATES AND SPECIAL FACTORS																		
23	SHORT TERM DEBT COST		0.00000																
24	COMMON STOCK COST		0.05345																
25	STATE INCOME TAX RATE		0.05345																
26	REVENUE TAX RATE		0.00000																

Schedule 11

LINE NO.	ALLOCATORS	SOURCE	ALLO	1	2	3	4	5	6	7	8	9	10	11	12	13	TOTAL	ALL
NO.				TRANSMISSION	RESIDENTIAL	DS	GEEL	ENH	SP	DT SEC	DT PRI	DP	TT	LT	OTHER	AT ISSUE	OTHER	
				CUSTOMER	RS	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	PRIMARY DISTRIBUTION	PRIMARY DISTRIBUTION	TRANSMISSION TIME OF DAY	LIGHTING	WATER PUMPING			
1	PRESENT REVENUES	Internal	8961	304,312,778	120,381,018	88,967,454	560,997	624,628	20,700	48,940,624	30,722,085	958,746	13,220,511	1,985,364	0.0000	304,270,571	42,207	
2	PROPOSED REVENUES	Internal	8962	304,312,778	120,381,018	88,967,454	560,997	624,628	20,700	48,940,624	30,722,085	958,746	13,220,511	1,985,364	0.0000	304,270,571	42,207	
3	RATIO TO TOTAL ELECTRIC	Internal	8962	1.00000	0.36562	0.25554	0.00194	0.00255	0.00669	0.15984	0.10996	0.00305	0.04344	0.00621	0.00002	0.99997	0.00013	
4	WEIGHTED RATIOS																	
5	GROSS ELECTRIC PLANT IN SERVICE	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
6	WTD NET TRANS PLANT RATIOS	Internal	T129	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
7	WTD GROSS P & T PLANT RATIOS	Internal	F129	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
8	WTD GROSS DIST PLANT RATIOS	Internal	D129	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
9	WTD GROSS TRANS & DIST RATIOS	Internal	T029	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
10	WTD GROSS C.A. PLANT RATIOS	Internal	C129	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
11	WTD GROSS PLANT REE RATIOS	Internal	RP19	1.00000	1.12174	0.42474	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
12	NET ELECTRIC PLANT	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
13	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
14	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
15	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
16	WTD NET TRANS & DIST PLANT RATIOS	Internal	RT49	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
17	WTD NET G & T PLANT RATIOS	Internal	G229	1.00000	1.25110	0.31977	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
18	WTD NET C.A. PLANT RATIOS	Internal	CP49	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
19	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.55225	0.36715	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
20	WORKING CAPITAL	Internal	WB99	1.00000	1.29521	0.32511	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
21	WTD MATERIAL & SUPPLY RATIOS	Internal	WB99	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
22	WTD PREPAYMENT RATIOS	Internal	WP99	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
23	WTD TOTAL MISC. WORKING CAP. RATIOS	Internal	WC49	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
24	WTD TOTAL MISC. WORKING CAP. RATIO	Internal	WC79	1.00000	1.29521	0.32511	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
25	WTD TOTAL MISC. WORKING CAP. RATIO	Internal	WC79	1.00000	1.29521	0.32511	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
26	RATE BASE	Internal	RB99	1.00000	0.57825	0.37077	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
27	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.57825	0.37077	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
28	WTD CWP RATIO	Internal	CW99	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		482,985,370	330,821,715	0	152,163,655	482,985,370	0
3	TOTAL DEPRECIATION RESERVE		(164,281,644)	(112,353,349)	0	(58,581,378)	(170,934,727)	6,653,083
4	TOTAL RATE BASE ADJUSTMENTS		(123,909,439)	(91,203,129)	0	(32,706,310)	(123,909,439)	0
5	TOTAL RATE BASE		194,794,287	127,265,237	0	60,875,967	188,141,204	6,653,083
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		27,342,015	15,817,659	0	11,524,356	27,342,015	0
9	TOTAL DEPRECIATION EXPENSE		15,087,591	10,298,345	0	4,789,246	15,087,591	0
10	TOTAL OTHER TAX & MISC EXPENSE		4,620,129	3,099,372	0	1,520,757	4,620,129	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		47,049,735	29,215,376	0	17,834,359	47,049,735	0
12	NET FED INCOME TAX EXP ALLOWABLE		(232,885)	(680,882)	0	447,997	(232,885)	0
13	NET STATE INCOME TAX EXP ALLOWABLE		853,757	532,031	0	321,726	853,757	0
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		47,670,607	29,066,525	0	18,604,082	47,670,607	0
17								
18	RETURN ON CAPITALIZATION		14,297,470	9,710,841	0	4,586,629	14,297,470	0
19	TOTAL OTHER OPERATING REVENUES		(1,594,191)	(1,124,609)	0	(469,582)	(1,594,191)	0
20	TOTAL ELECTRIC COST OF SERVICE		60,373,886	37,652,757	0	22,721,129	60,373,886	0

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT	Schedule 2						
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	70,429,035	70,429,035	0	0	70,429,035	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	31,596,514	31,596,514	0	0	31,596,514	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K406	14,541,160	0	0	14,541,160	14,541,160	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	13,601,159	13,601,159	0	0	13,601,159	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	3,463,460	0	0	3,463,460	3,463,460	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	61,772,302	61,772,302	0	0	61,772,302	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K406	18,008,163	0	0	18,008,163	18,008,163	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	28,743,644	28,743,644	0	0	28,743,644	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	7,099,753	0	0	7,099,753	7,099,753	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	50,721,079	50,721,079	0	0	50,721,079	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	14,638,113	0	0	14,638,113	14,638,113	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	8,531,757	8,531,757	0	0	8,531,757	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	4,855,066	0	0	4,855,066	4,855,066	0
29	TRANSFORMERS DEMAND RELATED	K215	38,104,430	38,104,430	0	0	38,104,430	0
30	TRANSFORMERS CUSTOMER RELATED	K406	18,249,717	0	0	18,249,717	18,249,717	0
31	SERVICES	K217	18,185,218	0	0	18,185,218	18,185,218	0
32	METERS	K407	23,466,685	0	0	23,466,685	23,466,685	0
33	STREET LIGHTS	K401	6,420,933	0	0	6,420,933	6,420,933	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	38,928,254	27,321,785	0	11,606,459	38,928,254	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		471,356,442	330,821,715	0	140,534,727	471,356,442	0
38								
39	TOTAL TRANS & DIST PLANT		471,356,442	330,821,715	0	140,534,727	471,356,442	0
40	TOTAL GROSS PTD PLANT		471,356,442	330,821,715	0	140,534,727	471,356,442	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	1,665,946	0	0	1,665,946	1,665,946	0
48	CUSTOMER ACCOUNTING	A308	3,591,852	0	0	3,591,852	3,591,852	0
49	CUSTOMER SERVICE & INFORMATION	A310	286,100	0	0	286,100	286,100	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		5,543,898	0	0	5,543,898	5,543,898	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	1,828,557	0	0	1,828,557	1,828,557	0
60	CUSTOMER ACCOUNTING	A308	3,942,447	0	0	3,942,447	3,942,447	0
61	CUSTOMER SERVICE & INFORMATION	A310	314,026	0	0	314,026	314,026	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		6,085,030	0	0	6,085,030	6,085,030	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		482,985,370	330,821,715	0	152,163,655	482,985,370	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	21,980,974	21,980,974	0	0	21,980,974	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	16,525,048	16,525,048	0	0	16,525,048	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K406	7,605,060	0	0	7,605,060	7,605,060	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	7,113,437	7,113,437	0	0	7,113,437	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	1,811,397	0	0	1,811,397	1,811,397	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	18,811,048	18,811,048	0	0	18,811,048	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K406	5,483,889	0	0	5,483,889	5,483,889	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	8,753,083	8,753,083	0	0	8,753,083	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	2,162,034	0	0	2,162,034	2,162,034	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	15,203,495	15,203,495	0	0	15,203,495	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	4,387,731	0	0	4,387,731	4,387,731	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	2,557,369	2,557,369	0	0	2,557,369	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	1,455,292	0	0	1,455,292	1,455,292	0
29	TRANSFORMERS DEMAND RELATED	K215	19,933,975	19,933,975	0	0	19,933,975	0
30	TRANSFORMERS CUSTOMER RELATED	K406	9,547,168	0	0	9,547,168	9,547,168	0
31	SERVICES	K217	10,951,271	0	0	10,951,271	10,951,271	0
32	METERS	K407	885,005	0	0	885,005	885,005	0
33	STREET LIGHTS	K401	4,860,343	0	0	4,860,343	4,860,343	0
34	ADJUSTMENT	K209	2,311,055	1,622,014	0	689,041	2,311,055	0
35	CONSTRUCTION NOT CLASSIFIED	K209	534,211	374,936	0	159,275	534,211	0
36	RWP	K215	(6,653,083)	(6,653,083)	0	0	(6,653,083)	0
37	TOTAL DIST DEPREC RESERVE		156,219,802	112,875,379	0	49,997,506	162,872,885	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		156,219,802	112,875,379	0	49,997,506	162,872,885	(6,653,083)
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		156,219,802	112,875,379	0	49,997,506	162,872,885	(6,653,083)
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	929,961	0	0	929,961	929,961	0
48	CUSTOMER ACCOUNTING	A308	2,005,035	0	0	2,005,035	2,005,035	0
49	CUSTOMER SERVICE & INFORMATION	A310	159,706	0	0	159,706	159,706	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(937,986)	(481,646)	0	(456,340)	(937,986)	0
52	GENERAL & INTANG PLANT		2,156,716	(481,646)	0	2,638,362	2,156,716	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	1,798,129	0	0	1,798,129	1,798,129	0
60	CUSTOMER ACCOUNTING	A308	3,876,843	0	0	3,876,843	3,876,843	0
61	CUSTOMER SERVICE & INFORMATION	A310	308,800	0	0	308,800	308,800	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(78,646)	(40,384)	0	(38,262)	(78,646)	0
64	COMMON & OTHER PLANT IN SERVICE		5,905,126	(40,384)	0	5,945,510	5,905,126	0
65								
66	TOTAL DEPRECIATION RESERVE		164,281,644	112,353,349	0	58,581,378	170,934,727	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0
12								
13	NET PROD & TRANS PLANT		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		48,448,061	48,448,061	0	0	48,448,061	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		15,071,456	15,071,456	0	0	15,071,456	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		6,936,100	0	0	6,936,100	6,936,100	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		6,487,722	6,487,722	0	0	6,487,722	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		1,652,063	0	0	1,652,063	1,652,063	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		42,961,254	42,961,254	0	0	42,961,254	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		12,524,274	0	0	12,524,274	12,524,274	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		19,990,561	19,990,561	0	0	19,990,561	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		4,937,719	0	0	4,937,719	4,937,719	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		35,517,584	35,517,584	0	0	35,517,584	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		10,250,382	0	0	10,250,382	10,250,382	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		5,974,388	5,974,388	0	0	5,974,388	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		3,399,774	0	0	3,399,774	3,399,774	0
29	TRANSFORMERS DEMAND RELATED		18,170,455	18,170,455	0	0	18,170,455	0
30	TRANSFORMERS CUSTOMER RELATED		8,702,549	0	0	8,702,549	8,702,549	0
31	SERVICES		7,233,947	0	0	7,233,947	7,233,947	0
32	METERS		22,581,680	0	0	22,581,680	22,581,680	0
33	STREET LIGHTS		1,560,590	0	0	1,560,590	1,560,590	0
34	ADJUSTMENT		(2,311,055)	(1,622,014)	0	(689,041)	(2,311,055)	0
35	CONSTRUCTION NOT CLASSIFIED		38,394,043	26,946,859	0	11,447,184	38,394,043	0
36	RWP		6,653,083	6,653,083	0	0	6,653,083	0
37	NET DISTRIBUTION PLANT		308,483,557	217,946,336	0	90,537,221	308,483,557	0
38								
39	NET PTD PLANT		315,136,640	217,946,336	0	90,537,221	308,483,557	6,653,083
40	NET TRANS & DIST PLANT		315,136,640	217,946,336	0	90,537,221	308,483,557	6,653,083
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		1,586,817	0	0	1,586,817	1,586,817	0
49	CUSTOMER SERVICE & INFORMATION		126,394	0	0	126,394	126,394	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		937,886	481,646	0	456,240	937,886	0
52	NET GENERAL & INTANG PLANT		2,651,197	481,646	0	2,169,551	2,651,197	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		65,604	0	0	65,604	65,604	0
61	CUSTOMER SERVICE & INFORMATION		5,226	0	0	5,226	5,226	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		78,646	40,384	0	38,262	78,646	0
64	COMMON & OTHER PLANT IN SERVICE		149,476	40,384	0	109,092	149,476	0
65								
66	NET ELECTRIC PLANT IN SERVICE		311,284,230	218,468,366	0	92,815,864	311,284,230	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)	Schedule 5						
4	LIBERALIZED DEPRECIATION	NP29	48,101,928	33,759,376	0	14,342,552	48,101,928	0
5	LEASED METERS	NP29	887,345	622,765	0	264,580	887,345	0
6	CONTRIB AID CONSTR	D249	57,280,113	40,468,973	0	16,811,140	57,280,113	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	14,059,148	9,867,132	0	4,192,016	14,059,148	0
8	AFUDC IN DEBT	NP29	176,175	123,645	0	52,530	176,175	0
9	CASUALTY LOSS	K411	(1,145,144)	0	0	(1,145,144)	(1,145,144)	0
10	NON-CASH OVERHEADS	G229	(430,842)	(78,271)	0	(352,571)	(430,842)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		118,928,723	84,763,620	0	34,165,103	118,928,723	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(2,503,316)	(1,756,902)	0	(746,414)	(2,503,316)	0
17	DEFERRED PLANT COSTS	NP29	5,982,583	4,198,756	0	1,783,827	5,982,583	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	594,151	416,993	0	177,158	594,151	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	311,943	220,391	0	91,552	311,943	0
23	VACATION PAY ACCRUAL	A315	140,186	71,984	0	68,202	140,186	0
24	RATE CASE EXPENSE AMORT	OM39	6,695	3,873	0	2,822	6,695	0
25	PENSION EXPENSE	A315	2,959,807	1,519,831	0	1,439,976	2,959,807	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		7,492,049	4,674,926	0	2,817,123	7,492,049	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	68,599	48,145	0	20,454	68,599	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		68,599	48,145	0	20,454	68,599	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		126,489,371	89,486,691	0	37,002,680	126,489,371	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 5.1							
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	(63,549)	0	0	(63,549)	(63,549)	0
4	CASH FLOW HEDGE	A315	(60,970)	(31,307)	0	(29,663)	(60,970)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	5,765	4,073	0	1,692	5,765	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(1,477,966)	(758,921)	0	(719,045)	(1,477,966)	0
11	POST RETIREMENT BENEFITS	A315	(570,448)	(292,919)	0	(277,529)	(570,448)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(33,258)	(17,078)	0	(16,180)	(33,258)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(45,171)	(23,195)	0	(21,976)	(45,171)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(8,241)	(4,232)	0	(4,009)	(8,241)	0
18	DEFERRED TAX	A315	(100,682)	(51,699)	0	(48,983)	(100,682)	0
19	NET OPERATING LOSS	NP29	(1,300,220)	(912,533)	0	(387,687)	(1,300,220)	0
20	401K INCENTIVE PLAN	A315	(2,032)	(1,043)	0	(989)	(2,032)	0
21	ENVIRONMENTAL RESERVE	NP29	41,276	28,969	0	12,307	41,276	0
22	VACATION PAY ACCRUALS	A315	(259,578)	(133,291)	0	(126,287)	(259,578)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	764,286	536,399	0	227,887	764,286	0
24	METERS & TRANSFORMERS	NP29	(85,008)	(59,661)	0	(25,347)	(85,008)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(3,195,796)	(1,716,438)	0	(1,479,358)	(3,195,796)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(3,195,796)	(1,716,438)	0	(1,479,358)	(3,195,796)	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET ORIGINAL COST RATE BASE		181,599,063	127,265,237	0	54,333,826	181,599,063	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	5,775,728	0	0	5,775,728	5,775,728	0
7	FUEL	K301	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		5,775,728	0	0	5,775,728	5,775,728	0
10	TOTAL MATERIALS & SUPPLIES		5,775,728	0	0	5,775,728	5,775,728	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		5,775,728	0	0	5,775,728	5,775,728	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(126,489,371)	(89,486,691)	0	(37,002,680)	(126,489,371)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(3,195,796)	(1,716,438)	0	(1,479,358)	(3,195,796)	0
31	TOTAL WORKING CAPITAL		5,775,728	0	0	5,775,728	5,775,728	0
32	TOTAL RATE BASE ADJUSTMENTS		(123,909,439)	(91,203,129)	0	(32,706,310)	(123,909,439)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		311,284,230	218,468,366	0	92,815,864	311,284,230	0
36	TOTAL RATE BASE ADJUSTMENTS		(123,909,439)	(91,203,129)	0	(32,706,310)	(123,909,439)	0
37	TOTAL RATE BASE		187,374,791	127,265,237	0	60,109,554	187,374,791	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		13,284,873	9,023,105	0	4,261,767	13,284,872	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	201,856,141	137,100,691	0	64,755,450	201,856,141	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	
44	RETURN ON CAPITALIZATION		14,297,470	9,710,841	0	4,586,629	14,297,470	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	3,392,978	3,392,978	0	0	3,392,978	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K406	989,138	0	0	989,138	989,138	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	1,578,808	1,578,808	0	0	1,578,808	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K406	389,969	0	0	389,969	389,969	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	554,996	554,996	0	0	554,996	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K406	160,172	0	0	160,172	160,172	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	93,355	93,355	0	0	93,355	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K406	53,125	0	0	53,125	53,125	0
39	TRANSFORMERS DEMAND RELATED	K203	76,365	76,365	0	0	76,365	0
40	TRANSFORMERS CUSTOMER RELATED	K401	36,574	0	0	36,574	36,574	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	469,682	469,682	0	0	469,682	0
43	METERS	K407	363,795	0	0	363,795	363,795	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	372,671	0	0	372,671	372,671	0
45	OTHER OPERATIONS	K203	1,339,434	1,339,434	0	0	1,339,434	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	3,656,514	3,656,514	0	0	3,656,514	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	65,566	46,323	0	19,243	65,566	0
48	TOTAL DISTRIBUTION O & M		13,593,142	11,208,455	0	2,384,687	13,593,142	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	3,335,314	0	0	3,335,314	3,335,314	0
52	UNCOLLECTIBLE EXP	K411	1,953,489	0	0	1,953,489	1,953,489	0
53	METER READING	K407	447,608	0	0	447,608	447,608	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(1,373,773)	0	0	(1,373,773)	(1,373,773)	0
55	AM; BENEFIT LEVELIZATION	K407	(2,315,265)	0	0	(2,315,265)	(2,315,265)	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	(3,838)	0	0	(3,838)	(3,838)	0
57	SALE OF A/R	K411	993,184	0	0	993,184	993,184	0
58	ELIMINATE MISC EXPENSE	K405	(18,293)	0	0	(18,293)	(18,293)	0
59	TOTAL CUSTOMER ACCT EXPENSE		3,018,426	0	0	3,018,426	3,018,426	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	1,081,198	0	0	1,081,198	1,081,198	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		1,081,198	0	0	1,081,198	1,081,198	0
5								
6	SALES							
7	SALES EXPENSE	K405	673,076	0	0	673,076	673,076	0
8	TOTAL SALES EXPENSE		673,076	0	0	673,076	673,076	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRDUCTION - ENERGY RELATED	E349	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0
14	DISTRIBUTION	D349	4,076,712	3,361,534	0	715,178	4,076,712	0
15	CUSTOMER ACCOUNTING	C319	2,287,472	0	0	2,287,472	2,287,472	0
16	CUSTOMER SERVICE & INFORMATION	C331	182,203	0	0	182,203	182,203	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		6,546,387	3,361,534	0	3,184,853	6,546,387	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	43,392	22,281	0	21,111	43,392	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(29,699)	(15,250)	0	(14,449)	(29,699)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSK MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	167,011	85,758	0	81,253	167,011	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	2,249,082	1,154,881	0	1,094,201	2,249,082	0
33	TOTAL ADMIN. & GENERAL		8,976,173	4,609,204	0	4,366,969	8,976,173	0
34								
35	TOTAL O & M EXPENSE		27,342,015	15,817,659	0	11,524,356	27,342,015	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	14,388,247	10,165,440	0	4,222,807	14,388,247	0
11	TOTAL DIST. DEPREC EXP.		14,388,247	10,165,440	0	4,222,807	14,388,247	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	633,181	115,030	0	518,151	633,181	0
15	TOTAL GENERAL DEPREC EXP.		633,181	115,030	0	518,151	633,181	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	66,163	17,875	0	48,288	66,163	0
19	TOTAL COM & OTHER DEPREC EXP.		66,163	17,875	0	48,288	66,163	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		15,087,591	10,298,345	0	4,789,246	15,087,591	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 8							
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	3,859,944	2,709,024	0	1,150,920	3,859,944	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		3,859,944	2,709,024	0	1,150,920	3,859,944	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	743,791	381,929	0	361,862	743,791	0
9	ELIMINATE DSM	A315	(12,484)	(6,410)	0	(6,074)	(12,484)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(6,076)	(3,120)	0	(2,956)	(6,076)	0
12	TOTAL MISCELLANEOUS TAXES		725,231	372,399	0	352,832	725,231	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	34,954	17,949	0	17,005	34,954	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		34,954	17,949	0	17,005	34,954	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		4,620,129	3,099,372	0	1,520,757	4,620,129	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		27,342,015	15,817,659	0	11,524,356	27,342,015	0
23	TOTAL DEPRECIATION EXPENSE		15,087,591	10,298,345	0	4,789,246	15,087,591	0
24	TOTAL OTHER TAX & MISC EXPENSE		4,620,129	3,099,372	0	1,520,757	4,620,129	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		47,049,735	29,215,376	0	17,834,359	47,049,735	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	4,133,015	2,807,144	0	1,325,871	4,133,015	0
4	TOTAL INTEREST EXPENSE		4,133,015	2,807,144	0	1,325,871	4,133,015	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	11,440,272	7,808,786	0	3,631,486	11,440,272	0
8	PERMANENT DIFFERENCES	A357	(417,184)	(214,220)	0	(202,964)	(417,184)	0
9	TEMPORARY DIFFERENCES	DE49	7,737,756	5,281,560	0	2,456,196	7,737,756	0
10	TOTAL OTHER DEDUCTIONS		18,760,844	12,876,126	0	5,884,718	18,760,844	0
11								
12	NET DEDUCTIONS AND ADDITIONS		22,893,859	15,683,270	0	7,210,589	22,893,859	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	2,788,661	1,613,268	0	1,175,393	2,788,661	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		2,788,661	1,613,268	0	1,175,393	2,788,661	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	4,076	2,861	0	1,215	4,076	0
24	TOTAL AMORTIZED ITC		4,076	2,861	0	1,215	4,076	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		2,788,661	1,613,268	0	1,175,393	2,788,661	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(4,076)	(2,861)	0	(1,215)	(4,076)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		2,784,585	1,610,407	0	1,174,178	2,784,585	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		14,297,470	9,710,841	0	4,586,629	14,297,470	0
38	NET DEDUCTIONS AND ADDITIONS		(22,893,859)	(15,683,270)	0	(7,210,589)	(22,893,859)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		2,784,585	1,610,407	0	1,174,178	2,784,585	0
40	TOTAL STATE PROV DEF IT (410 & 411)		207,931	106,770	0	101,161	207,931	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		(5,603,873)	(4,255,252)	0	(1,348,621)	(5,603,873)	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		(3,017,470)	(2,291,289)	0	(726,181)	(3,017,470)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		2,784,585	1,610,407	0	1,174,178	2,784,585	0
47	NET FED INCOME TAX ALLOWABLE		(232,885)	(680,882)	0	447,997	(232,885)	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(3,017,470)	(2,291,289)	0	(726,181)	(3,017,470)	0
53	NET FED INCOME TAX PAYABLE		(3,017,470)	(2,291,289)	0	(726,181)	(3,017,470)	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	297,444	210,147	0	87,297	297,444	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	230,134	162,592	0	67,542	230,134	0
5	RENTS	D249	1,057,792	747,341	0	310,451	1,057,792	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	FIXED BILL PREMIUM	K902	8,821	4,529	0	4,292	8,821	0
10	TOTAL OTHER OPERATING REVS		1,594,191	1,124,609	0	469,582	1,594,191	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		47,049,735	29,215,376	0	17,834,359	47,049,735	0
14	RETURN ON CAPITALIZATION		14,297,470	9,710,841	0	4,586,629	14,297,470	0
15	NET FED INCOME TAX ALLOWABLE		(232,885)	(680,882)	0	447,997	(232,885)	0
16	NET STATE INCOME TAX ALLOWABLE		853,757	532,031	0	321,726	853,757	0
17	TOTAL OTHER OPERATING REVENUES		(1,594,191)	(1,124,609)	0	(469,582)	(1,594,191)	0
18	SUBTOTAL B		60,373,886	37,652,757	0	22,721,129	60,373,886	0
19								
20	TOTAL OTHER OPERATING REVENUES		1,594,191	1,124,609	0	469,582	1,594,191	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		1,594,191	1,124,609	0	469,582	1,594,191	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		60,373,886	37,652,757	0	22,721,129	60,373,886	0
31								
32	PROPOSED REVENUES		109,549,557	56,252,602	0	53,296,955	109,549,557	0
33	TOTAL ELECTRIC COST OF SERVICE		(60,373,886)	(37,652,757)	0	(22,721,129)	(60,373,886)	0
34	EXCESS REVENUES		49,175,671	18,599,845	0	30,575,826	49,175,671	0
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		18,920,035	7,156,175	0	11,763,860	18,920,035	0
37	EXCESS RETURN		30,255,636	11,443,670	0	18,811,966	30,255,636	0

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
			1	2	3	4	5		
	Schedule 12								
1	DEMAND ENERGY & SPEC. ASSIGN								
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		710,084	710,084	0	0	710,084	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		710,084	710,084	0	0	710,084	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,503,360	1,503,360	0	0	1,503,360	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		717,613	717,613	0	0	717,613	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		717,613	717,613	0	0	717,613	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		432,428,188	303,499,920	0	128,928,268	432,428,188	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.70185	0.00000	0.29815	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		717,613	717,613	0	0	717,613	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		141,934	0	0	141,934	141,934	0
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH	External		4,196,163,573	0	4,196,163,573	0	4,196,163,573	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,196,163,573	0	4,196,163,573	0	4,196,163,573	0
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		4,176,422,231	0	4,176,422,231	0	4,176,422,231	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	1	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		140,014,000	0	0.00000	140,014	140,014	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28A	DISTRIBUTION CUSTOMERS	External		139,999,00000	0	0.00000	139,999	139,999	0
29A	RATIO TO TOTAL ELECTRIC		K406	1.00000	0.00000	0.00000	1.00000	1	0.00000
30	METERS	External		6,350,638	0	0	6,350,638	6,350,638	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		243,058	0	0	243,058	243,058	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		1,498,164	0	0	1,498,164	1,498,164	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,178,319,049	0	4,178,319,049	0	4,178,319,049	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	52,052,916	32,463,304	0	19,589,612	52,052,916	0
40	PROPOSED REVENUES	A357	R602	109,549,557	56,252,602	0	53,296,955	109,549,557	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12.1		1	2	3	4	5		
1	PRESENT REVENUES	Internal		52,052,916	32,463,304	0	19,589,612	52,052,916	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.62366	0.00000	0.37634	1.00000	0.00000
3	PROPOSED REVENUES	Internal		109,549,557	56,252,602	0	53,296,955	109,549,557	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.51349	0.00000	0.48651	1.00000	0.00000
5									
6	WEIGHTED RATIOS								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.70185	0.00000	0.29815	1.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.70185	0.00000	0.29815	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.68495	0.00000	0.31505	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.72254	0.00000	0.32005	1.04259	(0.04259)
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.68391	0.00000	0.35659	1.04050	(0.04050)
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	1.00000	0.71513	0.00000	0.28487	1.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	0.70651	0.00000	0.29349	1.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.69159	0.00000	0.28730	0.97889	0.02111
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.18167	0.00000	0.81833	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.27017	0.00000	0.72983	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.70183	0.00000	0.29817	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
35									
36	RATE BASE								
37	WTO NET OCRB RATIOS	Internal	RB29	1.00000	0.70080	0.00000	0.29920	1.00000	0.00000
38	WTO TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.67920	0.00000	0.32080	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 18 OF 18

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
			Schedule 12.2	1	2	3	4	5	
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.82457	0.00000	0.17543	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.57851	0.00000	0.42149	1.00000	0.00000
12									
13	A & G EXPENSES								
14	WTD PRDD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.82457	0.00000	0.17543	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.51349	0.00000	0.48651	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.51349	0.00000	0.48651	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.70651	0.00000	0.29349	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.18167	0.00000	0.81833	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.27017	0.00000	0.72983	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.68257	0.00000	0.31743	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.70183	0.00000	0.29817	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.51349	0.00000	0.48651	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.67084	0.00000	0.32916	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.62095	0.00000	0.37905	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.62366	0.00000	0.37634	1.00000	0.00000

LINE NO.	SUMMARY OF RESULTS	Schedule 1													
		ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRS PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE
		3	4	5	6	7	8	9	10	11	12	13			
1	NET INCOME COMPUTATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	OPERATING EXPENSES	133,910,320	37,507,361	169,276	654,335	8,956	18,496,368	12,697,066	4,065,523	39,678	864,552	6,331	17,285,237	6,653,003	
3	TOTAL DEPRECIATION EXPENSE	10,290,345	3,000,851	13,626	60,632	712	1,477,778	1,014,064	34,088	162	60,020	528	10,594,945	0	
4	TOTAL DEPRECIATION RESERVE	106,700,260	33,300,620	150,104	774,120	7,932	16,400,948	11,254,994	378,051	637	676,403	6,445	112,583,151	0	
5	TOTAL RATE BASE ADJUSTMENTS	91,203,129	26,810,640	120,613	634,663	6,363	13,177,698	9,037,961	303,649	140,315	615,324	6,563	181,203,129	0	
6	TOTAL RATE BASE	133,910,320	37,507,361	169,276	654,335	8,956	18,496,368	12,697,066	4,065,523	39,678	864,552	6,331	17,285,237	6,653,003	
7	OPERATING EXPENSES	15,817,650	4,164,751	15,700	164,695	1,055	1,913,757	1,296,020	44,018	210,714	88,270	839	15,817,650	0	
8	TOTAL DEPRECIATION EXPENSE	10,290,345	3,000,851	13,626	60,632	712	1,477,778	1,014,064	34,088	162	60,020	528	10,594,945	0	
9	TOTAL DEPRECIATION RESERVE	106,700,260	33,300,620	150,104	774,120	7,932	16,400,948	11,254,994	378,051	637	676,403	6,445	112,583,151	0	
10	TOTAL RATE BASE ADJUSTMENTS	91,203,129	26,810,640	120,613	634,663	6,363	13,177,698	9,037,961	303,649	140,315	615,324	6,563	181,203,129	0	
11	TOTAL RATE BASE	133,910,320	37,507,361	169,276	654,335	8,956	18,496,368	12,697,066	4,065,523	39,678	864,552	6,331	17,285,237	6,653,003	
12	NET FEDERAL INCOME TAX EXP ALLOWABLE	660,962	190,312	0	0	0	0	0	0	0	0	0	0	0	
13	NET STATE INCOME TAX EXP ALLOWABLE	532,031	244,927	0	0	0	0	0	0	0	0	0	0	0	
14	NET FEDERAL INCOME TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	NET STATE INCOME TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	TOTAL OPERATING EXPENSE	20,066,525	13,961,936	30,522	286,300	1,575	3,753,660	2,544,252	85,374	265,045	173,995	1,484	20,066,525	0	
17	RETURN ON CAPITALIZATION	9,710,642	4,250,648	12,915	65,451	680	1,411,374	968,461	32,531	3,010	65,937	486	9,710,642	0	
18	TOTAL OTHER OPERATING REVENUES	1,128,959	695,229	11,466	17,653	78	103,454	112,520	13,767	197	7,653	651	1,128,959	0	
19	TOTAL ELECTRIC COST OF SERVICE	31,852,126	17,726,715	44,239	367,159	2,377	5,261,136	3,490,851	113,148	267,838	232,259	1,524	31,852,126	0	
20	TOTAL ELECTRIC COST OF SERVICE	31,852,126	17,726,715	44,239	367,159	2,377	5,261,136	3,490,851	113,148	267,838	232,259	1,524	31,852,126	0	

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 7		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	TRANSMISSION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.	P228	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TRANSMISSION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL TRANSMISSION DEPREC EXP.	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	DISTRIBUTION DEPRECIATION		10,165,440	4,467,200	2,999,720	13,520	69,633	712	1,477,242	1,013,696	34,054	0	69,023	508	10,165,440	0
8	TOTAL DIST. DEPREC EXP.	D249	10,165,440	4,467,200	2,999,720	13,520	69,633	712	1,477,242	1,013,696	34,054	0	69,023	508	10,165,440	0
9	GENERAL DEPRECIATION		116,638	113,092	978	5	16	0	464	317	12	148	5	0	116,638	0
10	TOTAL GENERAL DEPREC EXP.	G228	116,638	113,092	978	5	16	0	464	317	12	148	5	0	116,638	0
11	COMMON AND OTHER DEPRECIATION		17,875	17,875	152	1	3	0	72	49	2	22	1	0	17,875	0
12	TOTAL COMMON & OTHER DEPREC EXP.	C228	17,875	17,875	152	1	3	0	72	49	2	22	1	0	17,875	0
13	TOTAL DEPRECIATION EXPENSE		10,282,345	4,617,995	3,000,851	13,526	69,652	712	1,477,716	1,014,054	34,066	162	69,029	508	10,282,345	0

Table with columns: Line No., Allocators, Source, Allocated, Total Demand, RS, DS, GSP, EN, SP, DT SEC, DT PRI, DP, TT, LT, Other, Total, All Other. Rows include various expense ratios like Wtd O&M Exp Ratios, Wtd Prod Energy Exp Ratios, Wtd Trans O&M Exp Ratios, Wtd Cust Serv & Info Alg Exp Ratios, and Wtd Alg Expense Unallocated. Includes a 'Schedule 12.2' section.

FRASIER #11
WITNESS RESPONSIBLE:
JAMES E. ZOLROWSKI
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DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION ENERGY ALL LOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-40321
 DATA: 12 MONTHS ACTUAL & 9 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-4/21/14-12
 WITNESS RESPONSIBLE:
 JAMES E. ZIDKOWSKI
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LINE NO.	RISK TAX RATES & SPEC FACTORS	ALLO	TOTAL DISTRIBUTION ENERGY	RESIDENTIAL DISTRIBUTION	BS	DS	GSFL	EH	SP	DT SEC	DT PRI	DP	TT	LT	OTHER WATER PUMPKS	TOTAL AT ISSUE	ALL OTHER
1	RATE OF RETURN																
2	CAPITALIZATION AMOUNTS																
3	LONG TERM DEBT		434,194,967		0.4068												
4	PREFERRED STOCK		0		0												
5	COMMON STOCK		522,735,865		0.4489												
6	SHORT TERM DEBT		111,491,536		0.1943												
7	UNAMORTIZED DISCOUNT		0		0.0000												
8	TOTAL		1,068,192,372		1.0000												
9	COST OF CAPITAL																
10	LONG TERM DEBT		0.4068														
11	PREFERRED STOCK		0.0000														
12	COMMON STOCK		0.1000														
13	SHORT TERM DEBT		0.0363														
14	UNAMORTIZED DISCOUNT		0.0000														
15	WEIGHTED COST OF CAPITAL		0.0173														
16	DEBT RETURN		0.0000														
17	PREFERRED STOCK		0.0594														
18	COMMON STOCK		0.0032														
19	SHORT TERM DEBT		0.0000														
20	UNAMORTIZED DISCOUNT		0.0759														
21	TOT RATE OF RETURN ALLOWABLE																
22	TAX RATES AND SPECIAL FACTORS																
23	SHORT TERM DEBT COST		0.0000		0.0000					0.0000					0.0000		0.0000
24	FEDERAL INCOME TAX RATE		0.3500		0.3500					0.3500					0.3500		0.3500
25	STATE INCOME TAX RATE		0.05345		0.05345					0.05345					0.05345		0.05345
26	REVENUE TAX RATE		0.0000		0.0000					0.0000					0.0000		0.0000
27																	
28																	
29																	

Schedule 11

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2017-00321
DATE: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL, UPDATED, REVISED

FB-670104-02
WITNESS RESPONSIBLE:
JAMES E. ZDOLKOWSKI
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Table with columns: NO., ALLOCATORS, SOURCE, TOTAL DISTRIBUTION ENERGY, RS, DS, GSFL, EH, SP, DT SEC, DT FBI, DP, TT, LT, OTHER WATER PUMPING, TOTAL AT ISSUE, ALL OTHER. It contains detailed data for various energy allocation categories like Demand Energy A Spec, Assign, Distribution Energy, and Present Revenues.

LINE NO.	SUBJECTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	CSL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT PRU PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
NO.	1 RATE BASE ADJUSTMENTS	Schedule 8	3	4	5	6	7	8	9	10	11	12	13		
1	ACCUMULATED DEFERRED INCOME TAXES														
2	ACCUM DEF INC TAXES (203)														
3	DEPRN														
4	LESS PRECIPITATION														
5	LESS MAINTENANCE														
6	CONTRIB AID CONSTR														
7	TAX INTEREST, EXPENSING, DEPR.														
8	AFUDC IN DEBT														
9	CASUALTY LOSS														
10	NON-CASH OVERHEADS														
11	MISCELLANEOUS														
12	TOTAL ACCOUNT 262		34,185,103	28,562,340	30,058	87,102	6,693	215,659	(3,263)	18,869	19,655	882,400	268,300	34,185,103	0
13	ACCUM DEF INC TAXES (203)		(746,414)	(579,424)	(642)	(1,418)	(142)	(5,210)	(366)	(411)	(605)	(18,972)	(5,702)	(746,414)	0
14	DEFERRED PLANT COSTS		1,750,827	1,264,750	1,354	3,299	338	12,811	854	891	1,482	43,882	13,678	1,763,827	0
15	RESERVE FOR FUTURE CONTINGENCIES		177,156	137,825	182	337	34	1,287	87	87	143	4,269	1,351	177,156	0
16	ENVIRONMENTAL RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0
17	POST INSERVICE CARRYING COSTS		0	0	0	0	0	0	0	0	0	0	0	0	0
18	ARO CUMULATIVE EFFECT		91,552	71,071	79	175	17	617	30	50	68	2,302	695	91,552	0
19	LOSS ON REACQUIRED DEBT		80,032	49,459	62	103	15	1,074	374	57	224	2,769	726	80,032	0
20	VACATION PAY ACCRUAL		1,438,865	1,044,290	1,310	2,174	317	22,680	7,925	11,182	4,723	58,683	15,353	1,438,865	0
21	RATE CASE EXPENSE AMORT		0	0	0	0	0	0	0	0	0	0	0	0	0
22	UNCOLLECTIBLE ACCOUNTS		2,817,123	2,109,675	2,458	4,784	561	32,864	8,916	1,971	6,025	89,301	26,270	2,817,123	0
23	TOTAL ACCOUNT 263		2,817,123	2,109,675	2,458	4,784	561	32,864	8,916	1,971	6,025	89,301	26,270	2,817,123	0
24	OTHER ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0	0	0	0	0	0	0	0
25	POLLUTION CONTROL		20,454	15,877	18	38	4	143	10	11	17	503	156	20,454	0
26	POST RETIREMENT BENEFITS		0	0	0	0	0	0	0	0	0	0	0	0	0
27	POST RETIREMENT BENEFITS INVESTMENT TAX CREDIT		0	0	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		20,454	15,877	18	38	4	143	10	11	17	503	156	20,454	0
29	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		37,002,690	28,498,501	32,525	71,936	7,278	244,886	5,653	20,651	25,988	978,713	294,816	37,002,690	0

LINE NO.	O&M EXPENSES	ALLO	Schedule 6.1													TOTAL DISTRIBUTION CUSTOMER	OTHER WATER PUMPING	TOTAL AT-TISSUE	ALL OTHER
			RS	DS	GSEL	EH	SP	DT SEC	DT PR	DP	TT	LT	TT	TT					
			3	4	5	6	7	8	9	10	11	12	13						
1	CUSTOMER SERVICE & INFORMATION		975,060	96,100	1,319	600	119	1,169	261	0	0	0	0	0	0	0	0	0	
2	TOTAL CUST SERVICE & INFO	K466	975,060	96,100	1,319	600	119	1,169	261	0	0	0	0	0	0	0	0	0	
3	INFORMATIONAL & INSTRUMENTAL ACTV		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	TOTAL CUSTOMER SERV. & INFO.	K466	975,060	96,100	1,319	600	119	1,169	261	0	0	0	0	0	0	0	0	0	
5	SALES		607,008	61,654	821	498	74	740	175	47	74	1,891	54	54	673,076	0	0	0	
6	TOTAL SALES EXPENSE	M485	607,008	61,654	821	498	74	740	175	47	74	1,891	54	54	673,076	0	0	0	
7	ADMINISTRATIVE & GENERAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	PROPERTY RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	PRODUCTION - ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	DISTRIBUTION		491,814	91,142	566	751	100	2,718	129	0	0	0	0	0	0	0	0	0	
12	CUSTOMER ACCOUNTING		1,653,271	514,201	2,082	3,654	572	47,259	17,203	2,402	279	124,219	3,118	3,118	715,178	0	0	0	
13	CUSTOMER SERVICE & INFORMATION		164,318	16,701	222	135	20	200	47	13	20	512	15	15	2,297,472	0	0	0	
14	SALES		2,309,203	622,044	2,830	4,820	597	53,117	17,489	2,633	10,453	120,280	34,228	34,228	3,184,851	0	0	0	
15	TOTAL SALES EXPENSE		2,309,203	622,044	2,830	4,820	597	53,117	17,489	2,633	10,453	120,280	34,228	34,228	3,184,851	0	0	0	
16	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	21,111	0	0	32	0	332	118	18	89	860	0	0	21,111	0	0	0	
17	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	ELIMINATE DEFERRAL - ELECTRIC	A315	(14,448)	(2,022)	0	(20)	(3)	(228)	(79)	(12)	(47)	(368)	0	0	(14,448)	0	0	0	
19	ELIMINATE DEFERRAL - GAS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	ELIMINATE KYPSC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	ANNUALIZE P-IMMAGO	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	81,282	15,870	7	120	11	1,260	444	67	207	3,312	0	0	81,282	0	0	0	
25	AMORTIZATION OF DEFERRED EXPENSES	A315	1,054,201	213,709	956	1,652	240	17,234	6,807	958	3,559	44,830	11,805	11,805	1,054,201	0	0	0	
26	TOTAL ADMIN. & GENERAL		4,364,959	853,923	3,656	6,652	953	60,795	23,659	3,618	14,333	177,972	47,112	47,112	4,364,959	0	0	0	
27	TOTAL O & M EXPENSE		11,304,356	1,996,111	10,798	15,698	2,228	142,147	47,664	7,648	29,547	602,834	98,640	98,640	11,304,356	0	0	0	

LINE NO.	DEPRECIATION EXPENSE	ALLO	Schedule 7													
			TOTAL DISTRIBUTION CUSTOMER	RESIDENTIAL	BS	DC	CS/FI	EH	SP	DT SEC	DT PRI	DP	TT	LT	OTHER WATER PUMPING	TOTAL AT ISSUE
			3	4	5	6	7	8	9	10	11	12	13			
1	PRODUCTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	TOTAL PRODUCTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	DISTRIBUTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL DISTRIBUTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL TRANSMISSION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	COMMON AND OTHER DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL COMMON AND OTHER DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	DISTRIBUTION DEPRECIATION		4,222,807	786,070	3,432	0,066	827	26,462	1,394	2,323	3,125	108,151	32,051	4,222,807	0	
10	TOTAL DISTRIBUTION DEPRECIATION		4,222,807	786,070	3,432	0,066	827	26,462	1,394	2,323	3,125	108,151	32,051	4,222,807	0	
11	GENERAL DEPRECIATION		518,151	402,236	518	725	104	7,206	2,627	373	1,539	4,378	4,751	518,151	0	
12	TOTAL GENERAL DEPRECIATION		518,151	402,236	518	725	104	7,206	2,627	373	1,539	4,378	4,751	518,151	0	
13	COMMON AND OTHER DEPRECIATION		48,298	37,145	48	68	10	681	247	38	145	624	453	48,298	0	
14	TOTAL COMMON AND OTHER DEPRECIATION		48,298	37,145	48	68	10	681	247	38	145	624	453	48,298	0	
15	TOTAL DEPRECIATION EXPENSE		4,769,246	3,717,502	4,199	8,859	916	36,449	4,268	2,732	4,809	111,153	37,255	4,769,246	0	

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EM SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	CP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	SALES & PROPERTY TAX															
4	MANUFACTURING PROPERTY TAX															
5	TOTAL REAL ESTATE & PROPERTY TAX		1,150,920	853,435	286,020	900	2,187	219	8,033	564	633	502	25,313	8,793	1,150,920	0
6	MISCELLANEOUS TAXES		1,150,920	853,435	286,020	890	2,187	219	8,033	564	633	502	25,313	8,793	1,150,920	0
7	PAYROLL															
8	ELIMINATE DSM		361,862	252,466	70,675	329	546	60	5,669	1,967	300	1,187	14,749	3,904	361,862	0
9	FRANCHISE & LICENSE		(6,074)	(4,404)	(1,186)	(6)	(96)	(1)	(96)	(33)	(5)	(20)	(248)	(56)	(6,074)	0
10	MISCELLANEOUS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL MISCELLANEOUS TAXES		353,432	255,062	68,912	323	533	70	5,568	1,934	293	1,167	14,501	3,848	353,432	0
12	MISCELLANEOUS EXPENSES															
13	PSC MAINT. EXP ON INCREASE RESERVED FOR FUTURE USE		17,005	6,729	5,027	33	35	2	2,965	1,717	52	739	106	0	17,005	0
14	TOTAL MISCELLANEOUS EXPENSES		17,005	6,729	5,027	33	35	2	2,965	1,717	52	739	106	0	17,005	0
15	TOTAL OTHER TAX & MISC EXPENSE		1,520,757	1,156,023	290,759	1,343	2,735	290	16,154	4,219	978	2,628	42,800	12,559	1,520,757	0
16	PRELIMINARY SUMMARY															
17	TOTAL OSM EXPENSE		11,524,356	8,570,643	1,956,111	10,796	15,599	2,228	142,147	47,954	7,848	26,847	603,034	96,940	11,524,356	0
18	TOTAL DEPRECIATION EXPENSE		4,799,246	3,717,502	861,056	4,196	6,659	916	36,449	4,268	2,732	4,009	111,153	37,255	4,799,246	0
19	TOTAL OTHER TAX & MISC EXPENSE		1,520,757	1,156,023	290,759	1,343	2,735	290	16,154	4,219	978	2,628	42,800	12,559	1,520,757	0
20	TOTAL OTHER EXP EXCL. INCOME & REV TAX		17,844,359	13,494,168	3,157,926	16,338	27,992	3,441	194,750	56,451	11,559	36,484	757,737	145,894	17,844,359	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2017-0021
DATE: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL, UPDATED, REVISED

LINE NO.	DESCRIPTION	SUMMARY OF RESULTS												
		1	2	3	4	5	6	7	8	9	10	11	12	13
1	NET INCOME COMPUTATION	1,730,044,119	796,017,905	487,332,720	2,283,003	1,516,306	136,699	223,325,209	152,604,444	5,244,002	52,529,510	11,413,461	890,024	1,730,044,119
2	GROSS ELECTRIC PLANT IN SERVICE	(646,148,860)	(379,819,647)	(239,861,498)	(1,143,071)	(4,136,170)	(23,988)	(112,103,404)	(79,803,251)	(2,125,947)	(23,820,658)	(9,699,429)	(140,414)	(652,901,478)
3	TOTAL DEPRECIATION RESERVE	1,160,097,644	1,160,097,644	1,160,097,644	1,160,097,644	1,160,097,644	1,160,097,644	1,160,097,644	1,160,097,644	1,160,097,644	1,160,097,644	1,160,097,644	1,160,097,644	1,160,097,644
4	TOTAL RATE BASE	683,895,259	297,447,626	197,447,626	672,164	3,345,236	33,069	85,992,264	58,793,800	2,118,055	20,368,144	2,888,730	482,622	683,895,259
5	OPERATING EXPENSES	220,652,209	92,485,451	58,414,581	310,310	1,060,226	16,263	32,641,188	23,207,424	769,547	9,977,496	1,460,075	106,670	220,652,209
6	TOTAL O&M EXPENSE	50,969,314	23,300,266	14,355,177	66,430	249,474	4,129	6,512,178	4,440,640	161,388	15,012,221	233,996	39,261	50,969,314
7	TOTAL DEPRECIATION EXPENSE	12,826,095	6,315,790	3,493,082	15,648	31,886	1,049	15,816,602	10,582,003	58,000	17,265,331	79,448	13,036	12,826,095
8	TOTAL OTHER TAX & MISC EXPENSE	19,437,989	12,869,395	8,566,322	32,242	72,864	1,985	40,912,408	28,623,778	160,561	11,326,921	1,799,541	240,366	19,437,989
9	TOTAL DEPRECIATION & MISC TAX	10,031,296	7,120,433	4,981,784	29,511	104,750	1,990	3,225,956	2,484,811	72,771	11,201,871	189,634	5,296	10,031,296
10	NET FEDERAL INCOME TAX ALLOWABLE	3,294,000	1,569,657	625,356	4,221	15,460	252	427,870	303,649	10,119	114,703	24,510	2,853	3,294,000
11	AFUDC OFFSET													
12	REVENUE TAX													
13	TOTAL OPERATING EXPENSE	307,505,396	131,457,497	81,890,300	425,320	1,478,656	23,033	44,347,772	31,710,747	1,044,900	12,965,922	1,990,063	167,746	307,505,396
14	RETURN ON CAPITALIZATION	49,048,772	22,463,263	14,219,653	68,019	248,961	4,046	8,507,922	4,454,702	161,047	1,539,528	220,076	36,429	49,048,772
15	TOTAL OTHER OPERATING REVENUES	14,545,180	7,081,200	(1,288,026)	(8,928)	(22,673)	(374)	(678,421)	(394,050)	(14,298)	(124,913)	(23,650)	(13,716)	14,545,180
16	TOTAL ELECTRIC COST OF SERVICE	352,959,600	151,649,058	94,664,967	468,410	1,703,284	26,705	54,772,273	35,771,013	1,191,652	14,360,637	2,197,697	200,461	352,959,600
17	ADJUSTMENT FOR INTERCLASS SUBSIDIZATION	952,959,000	140,289,037	102,841,457	697,596	947,500	33,078	52,053,290	35,137,075	1,094,596	14,697,626	2,172,309	58,894	952,959,000
18	REQUESTED REVENUES (COST OF SERVICE ADJUSTED FOR SUBSIDIES)	364,312,778	198,104,023	102,841,457	261,133	1,144,691	22,680	24,199,273	16,638,566	584,897	6,172,658	2,430,945	390,257	364,312,778
19	PROPOSED REVENUES (LESS PROPOSED)	40,946,222	(59,657,968)	(42,217,400)	316,433	(191,751)	9,280	27,944,617	18,368,089	308,059	8,560,228	(197,271)	(61,656)	40,946,222
20	RATE OF RETURN EARNED	20,012,555	59,941,919	(11,119,621)	(72,560)	(67,664)	1,458	(6,662,103)	(7,228,782)	(212,368)	(638,051)	656,729	270,119	20,012,555
21	TOTAL RATE OF RETURN ALLOWABLE	0.02838	0.16048	(0.05539)	(0.01788)	(0.02813)	0.05562	(0.10440)	(0.11597)	(0.02341)	(0.02777)	0.02120	0.52822	0.02838
22	TOTAL RATE OF RETURN COMMON EQUITY	0.01912	0.07090	0.07090	0.07090	0.07090	0.07090	0.07090	0.07090	0.07090	0.07090	0.07090	0.07090	0.01912
23	ALLOWED RETURN ON COMMON EQUITY	0.10306	0.10306	0.10306	0.10306	0.10306	0.10306	0.10306	0.10306	0.10306	0.10306	0.10306	0.10306	0.10306
24	PRESENT REVENUES (Schedule M)	304,270,571	120,391,018	89,957,454	599,987	623,028	26,730	(5,903,624)	30,722,065	926,746	12,200,511	1,469,364	7,414	304,270,571
25	REVENUE INCREASE JUSTIFIED	40,699,429	31,450,049	4,977,533	(103,567)	1,079,636	(2,029)	4,379,649	5,046,029	264,805	1,601,126	257,723	163,047	40,699,429
26	PER UNIT PRES REV	0.16002	0.26130	0.06577	(0.17557)	1.73122	(0.07048)	0.06626	0.16434	0.26585	0.08775	0.15759	26.03817	0.16002
27	REVENUE INCREASE REQUESTED	42,307	77,713,005	(36,257,397)	(332,894)	521,063	(6,232)	(21,794,351)	(13,963,699)	(342,049)	(7,092,603)	1,010,681	572,873	42,307
28	PER UNIT PRES REV	0.00014	0.64651	(0.40091)	(0.35746)	0.33553	(0.21927)	(0.47478)	(0.45919)	(0.36569)	(0.53658)	0.54393	77.26959	0.00014

LINE NO.	SUBSTRUCTURE RATE BASE ADJUSTMENTS	ALLO	Schedule 5													TOTAL AT ISSUE	ALL OTHER	
			CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSEL SECONDARY DISTRIBUTION	EN SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DY SEC SECONDARY DISTRIBUTION	DT 991 PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING				
1	RATE BASE ADJUSTMENTS																	
2	ACCUMULATED DEFERRED INCOME TAXES																	
3	ACCUM DEF INC TAXES (DEBT)																	
4	DEBT RECOGNITION																	
5	LEASED METERS																	
6	CONTRIB AND CONSTR																	
7	TAX INTEREST, EXPENSING, DEPR.																	
8	AFUDC IN DEBT																	
9	CASUALTY LOSS																	
10	NON-CASH OVERHEADS																	
11	DEPRECIATION																	
12	MISCELLANEOUS																	
13	TOTAL ACCOUNT 202	220,710,241	110,100,263	63,875,723	293,686	1,177,462	29,405	27,857,678	19,020,495	687,595	4,681,292	1,817,218	277,717	23,710,241	0	0	0	0
14	ACCUM DEF INC TAXES (DEBT)																	
15	TRANSITION FROM NISO TO PJM																	
16	DEFERRED COSTS																	
17	UNRECOVERED COSTS																	
18	UNRECOVERED COSTS																	
19	ENVIRONMENTAL RESERVE																	
20	POST IN-SERVICE CARRYING COSTS																	
21	ARO CUMULATIVE EFFECT																	
22	LOSS ON REACQUIRED DEBT																	
23	VACATION PAY ACCRUAL																	
24	LOSS ON REACQUIRED DEBT																	
25	PENSION PLAN AMORT																	
26	UNCOLLECTIBLE ACCOUNTS																	
27	TOTAL ACCOUNT 203	20,294,879	11,031,319	4,800,055	22,529	90,748	1,609	2,153,405	1,476,061	52,985	481,458	145,265	26,985	20,294,879	0	0	0	0
28	OTHER ACCUMULATED DEFERRED INCOME TAXES																	
29	POLLUTION CONTROL																	
30	POST RETIREMENT BENEFITS																	
31	POST RETIREMENT BENEFITS																	
32	INVESTMENT TAX CREDIT																	
33	TOTAL OTHER SUBSTRUCTIVE ADJUSTMENTS	190,825	86,152	53,828	249	560	16	24,091	16,433	595	5,147	1,206	162	190,825	0	0	0	0
34	TOTAL SUBSTRUCTURE RATE BASE ADJUSTMENTS	250,165,546	121,219,634	68,729,414	316,462	1,255,160	22,000	30,135,172	20,515,009	741,055	5,166,837	1,764,269	304,764	250,165,546	0	0	0	0

LINE NO.	DESCRIPTION	ALLO	Schedule B-1										OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER	
			RS	DS	CS&L	EH	SP	DT SEC	DT PRI	DP	TT	LT				
		TOTAL CLASS ALLOCATED	RESIDENTIAL	SEMI-RESIDENTIAL	SEMI-COMMERCIAL	COMMERCIAL	INDUSTRIAL	TRANSMISSION	GENERATION	LOSS	STRAIGHT-LINE	DEPRECIATION	OTHER	RESERVED FOR FUTURE USE	RESERVED FOR FUTURE USE	RESERVED FOR FUTURE USE
			3	4	5	6	7	8	9	10	11	12	13			
1	NET ORIGINAL COST RATE BASE	619,080,102	279,451,773	176,913,226	815,270	3,072,220	50,311	80,259,279	54,791,156	1,900,394	18,554,226	2,769,842	430,719	619,080,102	0	0
2	WORKING CAPITAL															
3																
4																
5	PLANT MATERIALS & SUPPLIES	20,474,771	10,352,182	5,274,056	20,777	78,007	2,182	2,273,263	1,566,797	57,324	701,265	51,341	51,705	20,474,771	0	0
6	OTHER MATERIALS & SUPPLIES	19,946,200	7,170,861	5,562,597	30,717	94,146	1,395	3,395,772	2,445,604	71,192	1,103,623	83,747	788	19,946,200	0	0
7	FUEL															
8	EMISSION ALLOWANCES	40,420,974	17,852,883	10,836,865	57,494	172,153	3,578	5,638,865	4,012,401	134,316	1,894,908	145,068	52,533	40,420,974	0	0
9	TOTAL PLANT MATS. & SUPPLIES	40,420,974	17,852,883	10,836,865	57,494	172,153	3,578	5,638,865	4,012,401	134,316	1,894,908	145,068	52,533	40,420,974	0	0
10	TOTAL MATERIALS & SUPPLIES	40,420,974	17,852,883	10,836,865	57,494	172,153	3,578	5,638,865	4,012,401	134,316	1,894,908	145,068	52,533	40,420,974	0	0
11	PREPAYMENTS															
12																
13	INSURANCE GENERAL															
14	EXCISE TAX															
15	COLLATERAL ASSET															
16	TOTAL PREPAYMENTS															
17																
18	AUTO CALC (O&M) ELECTRIC FUEL COSTY8															
19	TOTAL WORKING CASH															
20	MISCELLANEOUS WORKING CAPITAL															
21	RESERVED FOR FUTURE USE															
22	RESERVED FOR FUTURE USE															
23	RESERVED FOR FUTURE USE															
24	RESERVED FOR FUTURE USE															
25	TOTAL MISCE WORK CAPITAL															
26																
27	TOTAL WORKING CAPITAL	40,420,974	17,852,883	10,836,865	57,494	172,153	3,578	5,638,865	4,012,401	134,316	1,894,908	145,068	52,533	40,420,974	0	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(750,105,546)	(121,219,834)	(65,729,414)	(316,462)	(1,269,199)	(22,099)	(30,135,173)	(20,315,059)	(741,056)	(5,166,037)	(1,794,207)	(304,784)	(750,105,546)	0	0
30	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(750,105,546)	(121,219,834)	(65,729,414)	(316,462)	(1,269,199)	(22,099)	(30,135,173)	(20,315,059)	(741,056)	(5,166,037)	(1,794,207)	(304,784)	(750,105,546)	0	0
31	TOTAL WORKING CAPITAL	40,420,974	17,852,883	10,836,865	57,494	172,153	3,578	5,638,865	4,012,401	134,316	1,894,908	145,068	52,533	40,420,974	0	0
32	TOTAL RATE BASE ADJUSTMENTS	(218,538,567)	(109,003,432)	(69,601,361)	(287,160)	(1,131,752)	(18,114)	(25,263,511)	(17,033,571)	(529,430)	(3,550,707)	(1,285,332)	(267,154)	(218,538,567)	0	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE	878,042,643	466,696,058	247,251,262	1,136,932	4,377,136	73,003	11,181,805	75,837,167	2,749,955	26,399,851	4,694,662	759,410	878,042,643	0	0
36	TOTAL RATE BASE ADJUSTMENTS	(218,538,567)	(109,003,432)	(69,601,361)	(287,160)	(1,131,752)	(18,114)	(25,263,511)	(17,033,571)	(529,430)	(3,550,707)	(1,285,332)	(267,158)	(218,538,567)	0	0
37	TOTAL RATE BASE	659,504,076	357,692,626	187,649,901	849,772	3,245,384	55,889	8,918,294	58,803,596	2,220,525	22,849,144	2,969,330	492,252	659,504,076	0	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090	0,07090
40	RETURN ON RATE BASE	49,190,769	21,056,337	13,311,469	61,890	230,897	3,821	6,050,196	4,169,496	150,629	1,443,462	206,230	34,263	46,739,839	1,431,000	0
41																
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	705,051,140	317,425,709	200,797,832	922,077	3,472,640	57,138	91,980,872	62,882,654	2,279,898	21,736,843	3,107,884	514,230	705,051,140	0	0
43	RETURN ON CAPITALIZATION	4,030,003	2,400,363	1,421,680	6,000	22,456	0,000	40,853	27,653	1,013	10,703	1,000	0,000	4,030,003	0,000	0,000
44	RETURN ON CAPITALIZATION	4,030,003	2,400,363	1,421,680	6,000	22,456	0,000	40,853	27,653	1,013	10,703	1,000	0,000	4,030,003	0,000	0,000

LINE NO.	QAM EXPENSES	ALLO.	TOTAL CLASS ALLOCATED	RS	DC	CSEL	EN	SP	DT SEC	DT PRI	DP	TT	LT	OTHER	TOTAL	ALL
				RESIDENTIAL	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	PRIMARY DISTRIBUTION	PRIMARY DISTRIBUTION	TIME OF DAY	LIGHTING	WATER PUMPS	AT ISSUE	OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO															
3	INFORMATIONAL & INSTRUCTIONAL ADV	M465	1,061,196	975,068	99,103	1,319	500	119	1,169	281	76	119	3,008	86	1,061,196	0
4	TOTAL CUSTOMER SERV. & INFO.	M465	1,061,196	975,068	99,103	1,319	500	119	1,169	281	76	119	3,008	86	1,061,196	0
5	SALES															
6	TOTAL SALES EXPENSE	M465	673,076	607,006	61,684	821	498	74	740	175	47	74	1,891	54	673,076	0
7	ADMINISTRATIVE & GENERAL															
8	PRODUCTION - ENERGY RELATED															
9	PRODUCTION - ENERGY RELATED															
10	TRANSMISSION															
11	TRANSMISSION															
12	DISTRIBUTION															
13	DISTRIBUTION															
14	CUSTOMER ACCOUNTING															
15	CUSTOMER ACCOUNTING															
16	CUSTOMER SERVICE & INFORMATION															
17	SALES															
18	SALES															
19	UTILITY & SERVICE REG EXP															
20	UTILITY & SERVICE REG EXP															
21	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT															
22	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT															
23	ELIMINATE NON JURIS REC COM EXP															
24	ELIMINATE NON JURIS REC COM EXP															
25	INJURIES AND DAMAGES															
26	INJURIES AND DAMAGES															
27	ELIMINATE MERGER COSTS AND CREDITS															
28	ANNUALIZE KYPSC MAINT TAX															
29	ANNUALIZE KYPSC MAINT TAX															
30	CARBON MANAGEMENT															
31	CARBON MANAGEMENT															
32	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT															
33	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT															
34	AMORTIZATION OF DEFERRED EXPENSES															
35	AMORTIZATION OF DEFERRED EXPENSES															
	TOTAL ADMIN & GENERAL		24,834,291	15,231,928	4,800,209	21,365	93,790	1,848	1,575,036	1,370,977	47,907	502,072	237,622	47,544	24,834,291	0
	TOTAL O & M EXPENSE		220,662,209	62,465,451	56,414,981	310,310	1,060,226	16,263	32,641,166	21,507,474	762,947	9,877,498	1,490,075	106,670	220,662,209	0

LINE NO.	DEPRECIATION EXPENSE	ALLO	Schedule 7												
			TOTAL CLASS ALLOCATED	RS	DS	CSEL	EH	EP	DT SEC	DT PRI	DP	TT	LT	OTHER	ALL
			3	4	5	6	7	8	9	10	11	12	13	OTHER	TOTAL
			RESIDENTIAL	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	PRIMARY DISTRIBUTION	PRIMARY DISTRIBUTION	TRANSMISSION TIME OF DAY	LIGHTING	PUMPING	WATER	AT ISSUE
1	PRODUCTION DEPRECIATION														
2	TOTAL PRODUCTION DEPREC EXP.	P29	13,215,374	9,306,971	43,019	151,515	2,214	4,405,599	3,018,922	110,078	1,331,059	45,233	1,265	1,265	31,631,617
3	TOTAL CLASS ALLOCATED		13,215,374	9,306,971	43,019	151,515	2,214	4,405,599	3,018,922	110,078	1,331,059	45,233	1,265	1,265	31,631,617
4	TRANSMISSION DEPRECIATION														
5	TOTAL TRANSMISSION DEPREC EXP.	T23	784,209	538,196	2,488	8,752	128	254,785	174,576	6,369	76,572	2,616	73	73	1,829,174
6	TRANSMISSION DEPRECIATION		784,209	538,196	2,488	8,752	128	254,785	174,576	6,369	76,572	2,616	73	73	1,829,174
7	TOTAL TRANSMISSION DEPREC EXP.		784,209	538,196	2,488	8,752	128	254,785	174,576	6,369	76,572	2,616	73	73	1,829,174
8	DISTRIBUTION DEPRECIATION														
9	TOTAL DISTRIBUTION DEPREC EXP.	D49	7,769,947	3,759,612	17,152	77,709	1,515	1,505,781	1,015,692	36,352	3,132	175,164	32,639	32,639	14,391,125
10	DISTRIBUTION DEPRECIATION		7,769,947	3,759,612	17,152	77,709	1,515	1,505,781	1,015,692	36,352	3,132	175,164	32,639	32,639	14,391,125
11	TOTAL DISTRIBUTION DEPREC EXP.		7,769,947	3,759,612	17,152	77,709	1,515	1,505,781	1,015,692	36,352	3,132	175,164	32,639	32,639	14,391,125
12	GENERAL DEPRECIATION														
13	TOTAL GENERAL DEPREC EXP.	G23	1,402,759	689,243	3,462	10,554	246	317,504	220,616	7,963	99,337	9,838	4,825	4,825	2,845,247
14	GENERAL DEPRECIATION		1,402,759	689,243	3,462	10,554	246	317,504	220,616	7,963	99,337	9,838	4,825	4,825	2,845,247
15	TOTAL GENERAL DEPREC EXP.		1,402,759	689,243	3,462	10,554	246	317,504	220,616	7,963	99,337	9,838	4,825	4,825	2,845,247
16	COMMON AND OTHER DEPRECIATION														
17	TOTAL COMMON AND OTHER DEPREC EXP.	C29	180,977	61,153	359	834	22	28,159	19,584	697	8,722	1,125	459	459	272,151
18	COMMON AND OTHER DEPRECIATION		180,977	61,153	359	834	22	28,159	19,584	697	8,722	1,125	459	459	272,151
19	TOTAL COMMON AND OTHER DEPREC EXP.		180,977	61,153	359	834	22	28,159	19,584	697	8,722	1,125	459	459	272,151
20	COMMON AND OTHER DEPRECIATION		180,977	61,153	359	834	22	28,159	19,584	697	8,722	1,125	459	459	272,151
21	TOTAL COMMON AND OTHER DEPREC EXP.		180,977	61,153	359	834	22	28,159	19,584	697	8,722	1,125	459	459	272,151
22	TOTAL DEPRECIATION EXPENSE		23,340,265	14,355,177	68,430	249,474	4,125	6,512,178	4,448,900	161,390	1,518,221	233,896	39,261	39,261	50,969,314

LINE NO.	ALLO	OTHER TAXES & MISC EXPENSES	TOTAL CLASS ALLOCATED	R5 RESIDENTIAL DISTRIBUTION	R6 SECONDARY DISTRIBUTION	R7 EH SECONDARY DISTRIBUTION	R8 DT SEC SECONDARY DISTRIBUTION	R9 DT PRI PRIMARY DISTRIBUTION	R10 P9 PRIMARY DISTRIBUTION	R11 TT TRANSMISSION TIME OF DAY	R12 LT LIGHTING	R13 OTHER WATER PUMPING	ALL OTHER
1		TAXES OTHER THAN INC & REV											
2		REAL ESTATE & PROPERTY TAX											
3	MP29	REAL ESTATE & PROPERTY TAX	10,714,923	4,969,991	13,924	53,456	1,355,692	824,675	33,463	298,956	56,625	9,222	10,714,923
4	MP29	PROPERTY TAX	0	0	0	0	0	0	0	0	0	0	0
5		TOTAL REAL ESTATE & PROPERTY TAX	10,714,923	4,969,991	13,924	53,456	1,355,692	824,675	33,463	298,956	56,625	9,222	10,714,923
6		MISCELLANEOUS TAXES											
7	A315	PAYROLL	2,066,143	1,545,035	1,772	7,772	183,690	113,650	3,970	41,695	19,689	3,339	2,066,143
8	A315	ELIMINATE DSM	(34,690)	(22,577)	(90)	(131)	(2,749)	(1,910)	(66)	(699)	(31)	(96)	(34,690)
9	A315	FRANCHISE & LICENSE	0	0	0	0	0	0	0	0	0	0	0
10	A315	ELIMINATE MISCELLANEOUS	(16,391)	(6,085)	(7)	(60)	(634)	(553)	(15)	(41)	(29)	(32)	(16,391)
11		TOTAL MISCELLANEOUS TAXES	2,049,752	1,516,373	1,765	7,641	180,946	111,687	3,855	40,917	19,220	3,041	2,049,752
12		MISCELLANEOUS EXPENSES											
13	A992	PFC MAINT. EXP ON INCREASE	97,096	38,428	189	199	14,646	9,803	297	4,219	603	2	97,096
14	10497	RESERVED FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0
15		TOTAL MISCELLANEOUS EXPENSES	97,096	38,428	189	199	14,646	9,803	297	4,219	603	2	97,096
16		TOTAL OTHER TAX & MISC EXPENSE	12,824,665	6,316,790	15,848	61,258	1,530,602	1,046,063	37,680	334,031	78,448	13,065	12,824,665
17		PRELIMINARY SUMMARY											
18		TOTAL O&M EXPENSE	270,852,209	92,465,451	310,710	1,690,226	32,641,166	23,597,424	762,947	9,677,496	1,489,875	106,670	270,852,209
19		TOTAL DEPRECIATION EXPENSE	50,969,314	22,380,266	69,430	249,474	6,512,178	4,448,800	161,306	1,918,221	233,896	36,251	50,969,314
20		TOTAL OTHER TAX & MISC EXPENSE	12,824,665	6,316,790	15,848	61,258	1,530,602	1,046,063	37,680	334,031	78,448	13,065	12,824,665
21		TOTAL OTHER TAX & REY TAX	284,446,128	122,162,347	395,286	1,970,658	40,683,946	25,092,287	962,013	11,730,948	1,799,519	156,186	284,446,128

LINE NO.	COST OF SERVICE COMPUTATION	Schedule 19													TOTAL CLASS ALLOCATED	OTHER WATER PUMPING	TOTAL AT-ISSUE	ALL OTHER																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
		ALLO	RS	DS	CSFL	EX	6P	DT SEC	DT PRI	DP	TT	LT	13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
1	OTHER OPERATING REVENUES																			2	MISC SERVICE REVENUE	160,562	77,721	354	1,607	32	31,126	30,985	752	65	3,522	676	297,504	0	0				3	PROPERTY REVENUE	124,228	63,133	274	1,243	21	24,884	16,226	52	0	2,892	0	230,180	0	0				4	FOURTH QUARTER	0	0	0	0	0	0	0	0	0	0	0	0	0	0				5	ROLL-IN ATTACHMENTS	571,009	270,359	1,281	5,713	111	110,703	74,627	2,675	231	12,879	2,362	1,050,160	0	0				6	RENTS	144,956	42,662	197	655	10	20,186	13,635	505	6,101	207	6	144,956	0	0				7	TRANSMISSION CHARGE PTP	0	0	0	0	0	0	0	0	0	0	0	0	0	0				8	OTHER TRANSMISSION REVENUE	1,165,626	620,666	3,794	13,364	195	386,616	265,276	9,789	117,402	3,960	112	2,799,980	0	0				9	FIXED BILL PREMIUM	9,697	7,244	46	51	2	3,697	2,474	75	1,054	152	0	24,504	0	0				10	TOTAL OTHER OPERATING REVS	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				11	COST OF SERVICE COMPUTATION																		12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0			
2	MISC SERVICE REVENUE	160,562	77,721	354	1,607	32	31,126	30,985	752	65	3,522	676	297,504	0	0				3	PROPERTY REVENUE	124,228	63,133	274	1,243	21	24,884	16,226	52	0	2,892	0	230,180	0	0				4	FOURTH QUARTER	0	0	0	0	0	0	0	0	0	0	0	0	0	0				5	ROLL-IN ATTACHMENTS	571,009	270,359	1,281	5,713	111	110,703	74,627	2,675	231	12,879	2,362	1,050,160	0	0				6	RENTS	144,956	42,662	197	655	10	20,186	13,635	505	6,101	207	6	144,956	0	0				7	TRANSMISSION CHARGE PTP	0	0	0	0	0	0	0	0	0	0	0	0	0	0				8	OTHER TRANSMISSION REVENUE	1,165,626	620,666	3,794	13,364	195	386,616	265,276	9,789	117,402	3,960	112	2,799,980	0	0				9	FIXED BILL PREMIUM	9,697	7,244	46	51	2	3,697	2,474	75	1,054	152	0	24,504	0	0				10	TOTAL OTHER OPERATING REVS	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				11	COST OF SERVICE COMPUTATION																		12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																							
3	PROPERTY REVENUE	124,228	63,133	274	1,243	21	24,884	16,226	52	0	2,892	0	230,180	0	0				4	FOURTH QUARTER	0	0	0	0	0	0	0	0	0	0	0	0	0	0				5	ROLL-IN ATTACHMENTS	571,009	270,359	1,281	5,713	111	110,703	74,627	2,675	231	12,879	2,362	1,050,160	0	0				6	RENTS	144,956	42,662	197	655	10	20,186	13,635	505	6,101	207	6	144,956	0	0				7	TRANSMISSION CHARGE PTP	0	0	0	0	0	0	0	0	0	0	0	0	0	0				8	OTHER TRANSMISSION REVENUE	1,165,626	620,666	3,794	13,364	195	386,616	265,276	9,789	117,402	3,960	112	2,799,980	0	0				9	FIXED BILL PREMIUM	9,697	7,244	46	51	2	3,697	2,474	75	1,054	152	0	24,504	0	0				10	TOTAL OTHER OPERATING REVS	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				11	COST OF SERVICE COMPUTATION																		12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																										
4	FOURTH QUARTER	0	0	0	0	0	0	0	0	0	0	0	0	0	0				5	ROLL-IN ATTACHMENTS	571,009	270,359	1,281	5,713	111	110,703	74,627	2,675	231	12,879	2,362	1,050,160	0	0				6	RENTS	144,956	42,662	197	655	10	20,186	13,635	505	6,101	207	6	144,956	0	0				7	TRANSMISSION CHARGE PTP	0	0	0	0	0	0	0	0	0	0	0	0	0	0				8	OTHER TRANSMISSION REVENUE	1,165,626	620,666	3,794	13,364	195	386,616	265,276	9,789	117,402	3,960	112	2,799,980	0	0				9	FIXED BILL PREMIUM	9,697	7,244	46	51	2	3,697	2,474	75	1,054	152	0	24,504	0	0				10	TOTAL OTHER OPERATING REVS	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				11	COST OF SERVICE COMPUTATION																		12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																													
5	ROLL-IN ATTACHMENTS	571,009	270,359	1,281	5,713	111	110,703	74,627	2,675	231	12,879	2,362	1,050,160	0	0				6	RENTS	144,956	42,662	197	655	10	20,186	13,635	505	6,101	207	6	144,956	0	0				7	TRANSMISSION CHARGE PTP	0	0	0	0	0	0	0	0	0	0	0	0	0	0				8	OTHER TRANSMISSION REVENUE	1,165,626	620,666	3,794	13,364	195	386,616	265,276	9,789	117,402	3,960	112	2,799,980	0	0				9	FIXED BILL PREMIUM	9,697	7,244	46	51	2	3,697	2,474	75	1,054	152	0	24,504	0	0				10	TOTAL OTHER OPERATING REVS	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				11	COST OF SERVICE COMPUTATION																		12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																
6	RENTS	144,956	42,662	197	655	10	20,186	13,635	505	6,101	207	6	144,956	0	0				7	TRANSMISSION CHARGE PTP	0	0	0	0	0	0	0	0	0	0	0	0	0	0				8	OTHER TRANSMISSION REVENUE	1,165,626	620,666	3,794	13,364	195	386,616	265,276	9,789	117,402	3,960	112	2,799,980	0	0				9	FIXED BILL PREMIUM	9,697	7,244	46	51	2	3,697	2,474	75	1,054	152	0	24,504	0	0				10	TOTAL OTHER OPERATING REVS	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				11	COST OF SERVICE COMPUTATION																		12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																			
7	TRANSMISSION CHARGE PTP	0	0	0	0	0	0	0	0	0	0	0	0	0	0				8	OTHER TRANSMISSION REVENUE	1,165,626	620,666	3,794	13,364	195	386,616	265,276	9,789	117,402	3,960	112	2,799,980	0	0				9	FIXED BILL PREMIUM	9,697	7,244	46	51	2	3,697	2,474	75	1,054	152	0	24,504	0	0				10	TOTAL OTHER OPERATING REVS	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				11	COST OF SERVICE COMPUTATION																		12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																						
8	OTHER TRANSMISSION REVENUE	1,165,626	620,666	3,794	13,364	195	386,616	265,276	9,789	117,402	3,960	112	2,799,980	0	0				9	FIXED BILL PREMIUM	9,697	7,244	46	51	2	3,697	2,474	75	1,054	152	0	24,504	0	0				10	TOTAL OTHER OPERATING REVS	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				11	COST OF SERVICE COMPUTATION																		12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																									
9	FIXED BILL PREMIUM	9,697	7,244	46	51	2	3,697	2,474	75	1,054	152	0	24,504	0	0				10	TOTAL OTHER OPERATING REVS	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				11	COST OF SERVICE COMPUTATION																		12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																												
10	TOTAL OTHER OPERATING REVS	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				11	COST OF SERVICE COMPUTATION																		12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																															
11	COST OF SERVICE COMPUTATION																		12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																		
12	TOTAL OF EXP EXC INC & REV TAX	122,162,507	78,173,240	302,533	1,370,658	21,427	46,683,948	29,002,287	862,013	11,730,348	1,799,519	159,186	264,498,009	0	0				13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																					
13	RETURN ON CAPITALIZATION	22,430,253	14,219,653	68,018	245,981	4,040	6,937,922	4,454,702	151,047	1,529,629	229,078	36,428	49,034,774	0	0				14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																								
14	NET FED INCOME TAX ALLOWABLE	7,738,333	4,861,784	29,511	93,506	1,344	3,235,999	2,404,611	72,771	1,170,871	160,634	5,599	19,030,922	348	0				15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																											
15	NET STATE INCOME TAX ALLOWABLE	1,594,857	826,356	4,221	15,469	252	427,370	300,849	10,119	114,703	24,510	2,863	3,245,981	19	0				16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																														
16	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																	
17	SUBTOTAL B	131,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																				
18	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																							
19	LESS: REVS EXCL FROM REV TAX CALC	0	0	0	0	0	0	0	0	0	0	0	0	0	0				20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																										
20	TOTAL OTHER OPERATING REVENUES	2,891,702	1,265,056	5,626	22,673	374	579,421	394,436	14,236	124,913	22,652	3,715	4,545,166	0	0				21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																													
21	REVENUE TAX FACTOR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																
22	REVENUE TAX ON OTHER OPER. REVS	0	0	0	0	0	0	0	0	0	0	0	0	0	0				23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																																			
23	REVENUE TAX ON COST OF SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																						
24	TOTAL REVENUE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0				25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																									
25	AFUDC OFFSET	0	0	0	0	0	0	0	0	0	0	0	0	0	0				26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
26	TOTAL ELECTRIC COST OF SERVICE	151,640,658	94,694,687	488,919	1,702,264	28,765	50,777,273	33,771,913	1,191,652	14,380,837	2,187,067	200,461	352,968,548	9,548	0				27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
27	PROPOSED REVENUES	304,312,278	199,044,023	53,710,957	201,133	22,498	24,109,273	18,769,346	584,697	6,127,689	2,800,945	590,287	304,312,278	0	0				28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
28	TOTAL ELECTRIC COST OF SERVICE	(952,959,000)	(614,804,959)	(486,410)	(1,702,264)	(26,705)	(50,777,273)	(35,771,913)	(1,191,652)	(14,380,837)	(2,187,067)	(200,461)	(352,968,548)	0	0				29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
29	EXCESS REVENUES	(48,646,722)	(41,760,936)	(22,684)	(87,131)	(4,207)	(26,668,000)	(19,002,567)	(808,955)	(8,252,948)	(712,099)	(379,628)	(48,646,722)	0	0				30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
30	COMPOSITE TAX RATE	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474	0.36474				31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
31	EXCESS TAX	(18,720,059)	(15,845,646)	(66,679)	(244,968)	(1,619)	(10,067,979)	(7,311,145)	(233,522)	(3,175,278)	(274,308)	(148,136)	(18,720,059)	0	0				32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
32	EXCESS RETURN	(28,925,271)	(26,559,656)	(138,041)	(343,668)	(2,588)	(16,100,025)	(11,698,649)	(373,433)	(5,077,699)	(436,692)	(231,680)	(28,925,271)	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	

LINE NO.	ROK, TAX RATES & SPEC FACTORS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	OSEL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DS PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS															
3	LONG TERM DEBT		434,834,667	0.4000												
4	PREFERRED STOCK		0	0												
5	COMMON STOCK		572,765,867	0.4400												
6	SHORT TERM DEBT		111,461,538	0.1043												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		1,098,192,372	1.0000												
9	COST OF CAPITAL															
10	LONG TERM DEBT		0.6245													
11	PREFERRED STOCK		0.0000													
12	COMMON STOCK		0.1030													
13	SHORT TERM DEBT		0.0300													
14	UNAMORTIZED DISCOUNT		0.0000													
15	WEIGHTED COST OF CAPITAL		0.5173													
16	COMMON STOCK		0.0000													
17	PREFERRED STOCK		0.0000													
18	COMMON STOCK		0.0000													
19	SHORT TERM DEBT		0.0000													
20	UNAMORTIZED DISCOUNT		0.0000													
21	TOT RATE OF RETURN ALLOWABLE		0.0769													
22	TAX RATES AND SPECIAL FACTORS															
23	SHORT TERM DEBT COST		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
24	FEDERAL INCOME TAX RATE		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
25	STATE INCOME TAX RATE		0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345	0.05345
26	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Schedule 15

DUKE ENERGY KENTUCKY, INC.
 RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-15
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		786,017,905	680,590,433	5,812,397	119,615,075	786,017,905	0
3	TOTAL DEPRECIATION RESERVE		(375,284,911)	(328,724,229)	(4,262,769)	(46,932,849)	(379,919,847)	4,634,936
4	TOTAL RATE BASE ADJUSTMENTS		(109,083,432)	(91,306,901)	7,274,391	(25,050,922)	(109,083,432)	0
5	TOTAL RATE BASE		301,649,562	240,559,303	8,824,019	47,631,304	297,014,626	4,634,936
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		92,465,451	25,518,928	58,362,162	8,584,361	92,465,451	0
9	TOTAL DEPRECIATION EXPENSE		23,380,266	19,357,748	302,686	3,719,832	23,380,266	0
10	TOTAL OTHER TAX & MISC EXPENSE		6,316,790	4,932,894	226,867	1,157,029	6,316,790	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		122,162,507	49,809,570	58,891,715	13,461,222	122,162,507	0
12	NET FED INCOME TAX EXP ALLOWABLE		7,738,333	(1,851,785)	9,297,817	292,301	7,738,333	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,556,656	713,334	601,453	241,869	1,556,656	0
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		131,457,496	48,671,119	68,790,985	13,995,392	131,457,496	0
17								
18	RETURN ON CAPITALIZATION		22,483,263	18,225,653	668,891	3,588,709	22,483,263	0
19	TOTAL OTHER OPERATING REVENUES		(2,091,702)	(1,726,019)	(2,617)	(363,066)	(2,091,702)	0
20	TOTAL ELECTRIC COST OF SERVICE		151,849,057	65,170,763	69,457,259	17,221,035	151,849,057	0

DUKE ENERGY KENTUCKY, INC.
 RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	334,077,787	334,077,787	0	0	334,077,787	0
3	PRODUCTION OTHER	K201	139,603,372	139,603,372	0	0	139,603,372	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		473,681,159	473,681,159	0	0	473,681,159	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	27,469,374	27,469,374	0	0	27,469,374	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		27,469,374	27,469,374	0	0	27,469,374	0
12								
13	TOTAL PROD & TRANS PLANT		501,150,533	501,150,533	0	0	501,150,533	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	31,089,490	31,089,490	0	0	31,089,490	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	13,947,651	13,947,651	0	0	13,947,651	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	13,115,399	0	0	13,115,399	13,115,399	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	6,003,959	6,003,959	0	0	6,003,959	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	3,123,869	0	0	3,123,869	3,123,869	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	27,268,147	27,268,147	0	0	27,268,147	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	16,242,462	0	0	16,242,462	16,242,462	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	12,688,308	12,688,308	0	0	12,688,308	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	6,403,622	0	0	6,403,622	6,403,622	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	22,389,807	22,389,807	0	0	22,389,807	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	13,202,647	0	0	13,202,647	13,202,647	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	3,766,173	3,766,173	0	0	3,766,173	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	4,379,027	0	0	4,379,027	4,379,027	0
29	TRANSFORMERS DEMAND RELATED	K215	16,820,439	16,820,439	0	0	16,820,439	0
30	TRANSFORMERS CUSTOMER RELATED	K405	16,460,332	0	0	16,460,332	16,460,332	0
31	SERVICES	K217	16,186,299	0	0	16,186,299	16,186,299	0
32	METERS	K407	12,224,451	0	0	12,224,451	12,224,451	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	21,183,384	12,060,661	0	9,122,723	21,183,384	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		256,495,666	146,034,635	0	110,461,031	256,495,666	0
38								
39	TOTAL TRANS & DIST PLANT		283,965,040	173,504,009	0	110,461,031	283,965,040	0
40	TOTAL GROSS PTD PLANT		757,646,199	647,185,168	0	110,461,031	757,646,199	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	3,674,829	3,674,829	0	0	3,674,829	0
44	PRODUCTION - ENERGY	K301	2,770,963	0	2,770,963	0	2,770,963	0
45	TRANSMISSION	K202	627,861	627,861	0	0	627,861	0
46	DISTRIBUTION - DEMAND	K201	2,088,048	2,088,048	0	0	2,088,048	0
47	DISTRIBUTION - CUSTOMER	K405	1,502,417	0	0	1,502,417	1,502,417	0
48	CUSTOMER ACCOUNTING	A308	2,603,604	0	0	2,603,604	2,603,604	0
49	CUSTOMER SERVICE & INFORMATION	A310	258,017	0	0	258,017	258,017	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		13,525,739	6,390,738	2,770,963	4,364,038	13,525,739	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	4,033,523	4,033,523	0	0	4,033,523	0
56	PRODUCTION - ENERGY	K301	3,041,434	0	3,041,434	0	3,041,434	0
57	TRANSMISSION	K202	689,145	689,145	0	0	689,145	0
58	DISTRIBUTION - DEMAND	K201	2,291,859	2,291,859	0	0	2,291,859	0
59	DISTRIBUTION - CUSTOMER	K405	1,649,067	0	0	1,649,067	1,649,067	0
60	CUSTOMER ACCOUNTING	A308	2,857,738	0	0	2,857,738	2,857,738	0
61	CUSTOMER SERVICE & INFORMATION	A310	283,201	0	0	283,201	283,201	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		14,845,967	7,014,527	3,041,434	4,790,006	14,845,967	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		788,017,905	660,590,433	5,812,397	119,615,075	788,017,905	0

DUKE ENERGY KENTUCKY, INC.
 RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 3							
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	188,608,405	188,608,405	0	0	188,608,405	0
3	PRODUCTION OTHER	K201	70,694,878	70,694,878	0	0	70,694,878	0
4	ADJUSTMENT	K201	2,495,619	2,495,619	0	0	2,495,619	0
5	TOTAL PROD DEPREC RESERVE		261,798,902	261,798,902	0	0	261,798,902	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	7,890,871	7,890,871	0	0	7,890,871	0
10	ADJUSTMENT	K202	198,755	198,755	0	0	198,755	0
11	TOTAL TRANS DEPREC RESERVE		8,089,626	8,089,626	0	0	8,089,626	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		269,888,528	269,888,528	0	0	269,888,528	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	9,703,060	9,703,060	0	0	9,703,060	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	7,294,652	7,294,652	0	0	7,294,652	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	6,859,384	0	0	6,859,384	6,859,384	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K208	3,140,084	3,140,084	0	0	3,140,084	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,633,789	0	0	1,633,789	1,633,789	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	8,303,760	8,303,760	0	0	8,303,760	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	4,946,194	0	0	4,946,194	4,946,194	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K208	3,863,873	3,863,873	0	0	3,863,873	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,950,047	0	0	1,950,047	1,950,047	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	6,711,278	6,711,278	0	0	6,711,278	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	3,957,513	0	0	3,957,513	3,957,513	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K208	1,128,899	1,128,899	0	0	1,128,899	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,312,602	0	0	1,312,602	1,312,602	0
29	TRANSFORMERS DEMAND RELATED	K215	8,799,454	8,799,454	0	0	8,799,454	0
30	TRANSFORMERS CUSTOMER RELATED	K405	8,611,068	0	0	8,611,068	8,611,068	0
31	SERVICES	K217	9,747,507	0	0	9,747,507	9,747,507	0
32	METERS	K407	461,024	0	0	461,024	461,024	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	1,257,595	716,006	0	541,589	1,257,595	0
35	CONSTRUCTION NOT CLASSIFIED	K209	290,700	165,507	0	125,193	290,700	0
36	RWIP	K215	(4,634,936)	(4,634,936)	0	0	(4,634,936)	0
37	TOTAL DIST DEPREC RESERVE		85,337,547	49,826,573	0	40,145,910	89,972,483	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		93,427,173	57,916,199	0	40,145,910	98,062,109	(4,634,936)
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		355,226,075	319,715,101	0	40,145,910	359,881,011	(4,634,936)
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	2,051,354	2,051,354	0	0	2,051,354	0
44	PRODUCTION - ENERGY	K301	1,546,803	0	1,546,803	0	1,546,803	0
45	TRANSMISSION	K202	350,482	350,482	0	0	350,482	0
46	DISTRIBUTION - DEMAND	K201	1,165,584	1,165,584	0	0	1,165,584	0
47	DISTRIBUTION - CUSTOMER	K405	838,677	0	0	838,677	838,677	0
48	CUSTOMER ACCOUNTING	A308	1,453,379	0	0	1,453,379	1,453,379	0
49	CUSTOMER SERVICE & INFORMATION	A310	144,027	0	0	144,027	144,027	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(1,928,677)	(1,343,451)	(253,595)	(331,631)	(1,928,677)	0
52	GENERAL & INTANG PLANT		5,621,629	2,223,969	1,293,208	2,104,452	5,621,629	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	3,966,403	3,966,403	0	0	3,966,403	0
56	PRODUCTION - ENERGY	K301	2,990,824	0	2,990,824	0	2,990,824	0
57	TRANSMISSION	K202	677,675	677,675	0	0	677,675	0
58	DISTRIBUTION - DEMAND	K201	2,253,722	2,253,722	0	0	2,253,722	0
59	DISTRIBUTION - CUSTOMER	K405	1,621,622	0	0	1,621,622	1,621,622	0
60	CUSTOMER ACCOUNTING	A308	2,810,184	0	0	2,810,184	2,810,184	0
61	CUSTOMER SERVICE & INFORMATION	A310	278,486	0	0	278,486	278,486	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(161,709)	(112,641)	(21,263)	(27,805)	(161,709)	0
64	COMMON & OTHER PLANT IN SERVICE		14,437,207	6,785,159	2,969,561	4,682,487	14,437,207	0
65								
66	TOTAL DEPRECIATION RESERVE		375,284,911	328,724,229	4,262,769	46,932,849	379,919,847	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 4							
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		145,469,382	145,469,382	0	0	145,469,382	0
3	PRODUCTION OTHER		68,908,494	68,908,494	0	0	68,908,494	0
4	ADJUSTMENT		(2,495,619)	(2,495,619)	0	0	(2,495,619)	0
5	NET PRODUCTION PLANT		211,882,257	211,882,257	0	0	211,882,257	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		19,578,503	19,578,503	0	0	19,578,503	0
10	ADJUSTMENT		(198,755)	(198,755)	0	0	(198,755)	0
11	NET TRANSMISSION PLANT		19,379,748	19,379,748	0	0	19,379,748	0
12								
13	NET PROD & TRANS PLANT		231,262,005	231,262,005	0	0	231,262,005	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		21,386,430	21,386,430	0	0	21,386,430	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		8,652,999	8,652,999	0	0	8,652,999	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		6,256,015	0	0	6,256,015	6,256,015	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		2,883,875	2,883,875	0	0	2,883,875	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		1,490,080	0	0	1,490,080	1,490,080	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		18,964,387	18,964,387	0	0	18,964,387	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		11,296,268	0	0	11,296,268	11,296,268	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		8,824,435	8,824,435	0	0	8,824,435	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		4,453,575	0	0	4,453,575	4,453,575	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		15,878,529	15,878,529	0	0	15,878,529	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		9,245,334	0	0	9,245,334	9,245,334	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		2,637,274	2,637,274	0	0	2,637,274	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		3,066,425	0	0	3,066,425	3,066,425	0
29	TRANSFORMERS DEMAND RELATED		8,020,985	8,020,985	0	0	8,020,985	0
30	TRANSFORMERS CUSTOMER RELATED		7,849,264	0	0	7,849,264	7,849,264	0
31	SERVICES		6,438,792	0	0	6,438,792	6,438,792	0
32	METERS		11,763,427	0	0	11,763,427	11,763,427	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(1,257,595)	(716,006)	0	(541,589)	(1,257,595)	0
35	CONSTRUCTION NOT CLASSIFIED		20,892,684	11,895,154	0	8,997,530	20,892,684	0
36	RWIP		4,634,936	4,634,936	0	0	4,634,936	0
37	NET DISTRIBUTION PLANT		166,523,183	96,208,062	0	70,315,121	166,523,183	0
38								
39	NET PTD PLANT		190,537,867	115,587,810	0	70,315,121	185,902,931	4,634,936
40	NET TRANS & DIST PLANT		402,420,124	327,470,067	0	70,315,121	397,785,188	4,634,936
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		1,623,475	1,623,475	0	0	1,623,475	0
44	PRODUCTION - ENERGY		1,224,160	0	1,224,160	0	1,224,160	0
45	TRANSMISSION		277,379	277,379	0	0	277,379	0
46	DISTRIBUTION - DEMAND		922,464	922,464	0	0	922,464	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		1,150,225	0	0	1,150,225	1,150,225	0
49	CUSTOMER SERVICE & INFORMATION		113,990	0	0	113,990	113,990	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		1,928,677	1,343,451	253,595	331,631	1,928,677	0
52	NET GENERAL & INTANG PLANT		7,240,370	4,166,769	1,477,755	1,595,846	7,240,370	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		67,120	67,120	0	0	67,120	0
56	PRODUCTION - ENERGY		50,610	0	50,610	0	50,610	0
57	TRANSMISSION		11,470	11,470	0	0	11,470	0
58	DISTRIBUTION - DEMAND		38,137	38,137	0	0	38,137	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		47,554	0	0	47,554	47,554	0
61	CUSTOMER SERVICE & INFORMATION		4,715	0	0	4,715	4,715	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		161,709	112,641	21,263	27,805	161,709	0
64	COMMON & OTHER PLANT IN SERVICE		381,315	229,368	71,873	80,074	381,315	0
65								
66	NET ELECTRIC PLANT IN SERVICE		405,406,873	331,866,204	1,549,628	71,991,041	405,406,873	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	61,810,510	50,437,133	234,001	11,139,376	61,810,510	0
5	LEASED METERS	NP29	1,140,228	930,423	4,317	205,488	1,140,228	0
6	CONTRIB AID CONSTR	D249	30,920,493	17,864,220	0	13,056,273	30,920,493	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	18,065,870	14,741,679	68,393	3,255,798	18,065,870	0
8	AFUDC IN DEBT	NP29	226,384	184,729	858	40,797	226,384	0
9	CASUALTY LOSS	K411	(1,054,295)	0	0	(1,054,295)	(1,054,295)	0
10	NON-CASH OVERHEADS	G229	(1,008,927)	(546,741)	(167,974)	(274,212)	(1,008,927)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		110,100,263	83,611,443	119,595	26,369,225	110,100,263	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(3,216,732)	(2,624,842)	(12,178)	(579,712)	(3,216,732)	0
17	DEFERRED PLANT COSTS	NP29	7,687,560	6,273,018	29,104	1,385,438	7,687,560	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	763,479	622,994	2,890	137,595	763,479	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	168,393	97,289	0	71,104	168,393	0
23	VACATION PAY ACCRUAL	A315	253,504	166,042	37,900	49,562	253,504	0
24	RATE CASE EXPENSE AMORT	OM39	22,640	6,248	14,291	2,101	22,640	0
25	PENSION EXPENSE	A315	5,352,375	3,505,700	800,216	1,046,459	5,352,375	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		11,031,219	8,046,449	872,223	2,112,547	11,031,219	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	88,152	71,932	334	15,886	88,152	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		88,152	71,932	334	15,886	88,152	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		121,219,634	91,729,824	992,152	28,497,658	121,219,634	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	(58,510)	0	0	(58,510)	(58,510)	0
4	CASH FLOW HEDGE	A315	(110,256)	(72,214)	(16,485)	(21,557)	(110,256)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	3,113	1,798	0	1,315	3,113	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(2,672,682)	(1,750,554)	(399,584)	(522,544)	(2,672,682)	0
11	POST RETIREMENT BENEFITS	A315	(1,031,572)	(675,661)	(154,226)	(201,685)	(1,031,572)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(60,144)	(39,393)	(8,992)	(11,759)	(60,144)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(81,686)	(53,503)	(12,212)	(15,971)	(81,686)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(14,905)	(9,761)	(2,230)	(2,914)	(14,905)	0
18	DEFERRED TAX	A315	(182,064)	(119,250)	(27,220)	(35,594)	(182,064)	0
19	NET OPERATING LOSS	NP29	(1,670,768)	(1,363,340)	(6,324)	(301,104)	(1,670,768)	0
20	401K INCENTIVE PLAN	A315	(3,680)	(2,410)	(551)	(719)	(3,680)	0
21	ENVIRONMENTAL RESERVE	NP29	53,038	43,279	200	9,559	53,038	0
22	VACATION PAY ACCRUALS	A315	(469,402)	(307,450)	(70,177)	(91,775)	(469,402)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	982,102	801,391	3,718	176,993	982,102	0
24	METERS & TRANSFORMERS	NP29	(109,235)	(89,134)	(415)	(19,686)	(109,235)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(5,426,651)	(3,636,202)	(694,498)	(1,095,951)	(5,426,651)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(5,426,651)	(3,636,202)	(694,498)	(1,095,951)	(5,426,651)	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		278,760,588	236,500,178	(137,022)	42,397,432	278,760,588	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	10,392,192	4,059,125	1,790,380	4,542,687	10,392,192	0
7	FUEL	K301	7,170,661	0	7,170,661	0	7,170,661	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		17,562,853	4,059,125	8,961,041	4,542,687	17,562,853	0
10	TOTAL MATERIALS & SUPPLIES		17,562,853	4,059,125	8,961,041	4,542,687	17,562,853	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		17,562,853	4,059,125	8,961,041	4,542,687	17,562,853	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(121,219,634)	(91,729,824)	(992,152)	(28,497,658)	(121,219,634)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(5,426,651)	(3,636,202)	(694,498)	(1,095,951)	(5,426,651)	0
31	TOTAL WORKING CAPITAL		17,562,853	4,059,125	8,961,041	4,542,687	17,562,853	0
32	TOTAL RATE BASE ADJUSTMENTS		(109,083,432)	(91,306,901)	7,274,391	(25,050,922)	(109,083,432)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		405,406,873	331,866,204	1,549,628	71,991,041	405,406,873	0
36	TOTAL RATE BASE ADJUSTMENTS		(109,083,432)	(91,306,901)	7,274,391	(25,050,922)	(109,083,432)	0
37	TOTAL RATE BASE		296,323,441	240,559,303	8,824,019	46,940,119	296,323,441	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		21,009,332	17,055,655	625,623	3,328,054	21,009,332	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	317,425,709	257,315,577	9,443,618	50,666,514	317,425,709	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	

LINE NO.	O&M EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 6		3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	38,590,320	0	38,590,320	0	38,590,320	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	17,345,076	(0)	17,345,076	0	17,345,076	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		55,935,396	0	55,935,396	0	55,935,396	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		55,935,396	0	55,935,396	0	55,935,396	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	8,327,796	8,327,796	0	0	8,327,796	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		8,327,796	8,327,796	0	0	8,327,796	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	717,201	717,201	0	0	717,201	0
26	TOTAL REGIONAL MARKET O&M		717,201	717,201	0	0	717,201	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	232,429	232,429	0	0	232,429	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	1,497,761	1,497,761	0	0	1,497,761	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	892,154	0	0	892,154	892,154	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	696,933	696,933	0	0	696,933	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	351,732	0	0	351,732	351,732	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	244,992	244,992	0	0	244,992	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	144,467	0	0	144,467	144,467	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	41,210	41,210	0	0	41,210	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	47,917	0	0	47,917	47,917	0
39	TRANSFORMERS DEMAND RELATED	K203	43,289	43,289	0	0	43,289	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	207,333	207,333	0	0	207,333	0
43	METERS	K407	189,512	0	0	189,512	189,512	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	759,285	759,285	0	0	759,285	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	2,072,770	2,072,770	0	0	2,072,770	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	61,267	46,323	0	14,944	61,267	0
48	TOTAL DISTRIBUTION O & M		7,483,051	5,842,325	0	1,640,726	7,483,051	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	1,732,762	0	0	1,732,762	1,732,762	0
52	UNCOLLECTIBLE EXP	K411	1,798,508	0	0	1,798,508	1,798,508	0
53	METER READING	K407	233,172	0	0	233,172	233,172	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(1,264,784)	0	0	(1,264,784)	(1,264,784)	0
55	AMI BENEFIT LEVELIZATION	K407	(1,206,086)	0	0	(1,206,086)	(1,206,086)	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	(3,462)	0	0	(3,462)	(3,462)	0
57	SALE OF AIR	K411	914,390	0	0	914,390	914,390	0
58	ELIMINATE MISC EXPENSE	K405	(16,498)	0	0	(16,498)	(16,498)	0
59	TOTAL CUSTOMER ACCT EXPENSE		2,188,002	0	0	2,188,002	2,188,002	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	975,068	0	0	975,068	975,068	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		975,068	0	0	975,068	975,068	0
5								
6	SALES							
7	SALES EXPENSE	K405	607,008	0	0	607,008	607,008	0
8	TOTAL SALES EXPENSE		607,008	0	0	607,008	607,008	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	5,601,657	5,601,657	0	0	5,601,657	0
12	PRODUCTION - ENERGY RELATED	E349	1,769,843	0	1,769,843	0	1,769,843	0
13	TRANSMISSION	T349	399,852	399,852	0	0	399,852	0
14	DISTRIBUTION	D349	2,244,246	1,752,178	0	492,068	2,244,246	0
15	CUSTOMER ACCOUNTING	C319	1,658,107	0	0	1,658,107	1,658,107	0
16	CUSTOMER SERVICE & INFORMATION	C331	164,318	0	0	164,318	164,318	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		11,838,023	7,753,687	1,769,843	2,314,493	11,838,023	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	78,469	51,394	11,733	15,342	78,469	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(53,707)	(35,177)	(8,029)	(10,501)	(53,707)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	302,012	197,812	45,154	59,046	302,012	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	4,067,132	2,663,890	608,065	795,177	4,067,132	0
33	TOTAL ADMIN. & GENERAL		16,231,929	10,631,606	2,426,766	3,173,557	16,231,929	0
34								
35	TOTAL O & M EXPENSE		92,465,451	25,518,928	58,362,162	8,584,361	92,465,451	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	13,215,374	13,215,374	0	0	13,215,374	0
3	TOTAL PRODUCTION DEPREC EXP.		13,215,374	13,215,374	0	0	13,215,374	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	764,209	764,209	0	0	764,209	0
7	TOTAL TRANSMISSION DEP. EXP.		764,209	764,209	0	0	764,209	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	7,766,947	4,487,330	0	3,279,617	7,766,947	0
11	TOTAL DIST. DEPREC EXP.		7,766,947	4,487,330	0	3,279,617	7,766,947	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	1,482,759	803,510	276,253	402,996	1,482,759	0
15	TOTAL GENERAL DEPREC EXP.		1,482,759	803,510	276,253	402,996	1,482,759	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	150,977	87,325	26,433	37,219	150,977	0
19	TOTAL COM & OTHER DEPREC EXP.		150,977	87,325	26,433	37,219	150,977	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		23,380,266	19,357,748	302,686	3,719,832	23,380,266	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 8							
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	4,959,991	4,047,332	18,778	893,881	4,959,991	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		4,959,991	4,047,332	18,778	893,881	4,959,991	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,345,035	880,969	201,093	262,973	1,345,035	0
9	ELIMINATE OSM	A315	(22,577)	(14,787)	(3,376)	(4,414)	(22,577)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(4,085)	(1,936)	0	(2,149)	(4,085)	0
12	TOTAL MISCELLANEOUS TAXES		1,318,373	864,246	197,717	256,410	1,318,373	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	38,426	21,316	10,372	6,738	38,426	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		38,426	21,316	10,372	6,738	38,426	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		6,316,790	4,932,894	226,867	1,157,029	6,316,790	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		92,465,451	25,518,928	58,362,162	8,584,381	92,465,451	0
23	TOTAL DEPRECIATION EXPENSE		23,380,266	19,357,748	302,686	3,719,832	23,380,266	0
24	TOTAL OTHER TAX & MISC EXPENSE		6,316,790	4,932,894	226,867	1,157,029	6,316,790	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		122,162,507	49,809,570	58,891,715	13,461,222	122,162,507	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	6,499,307	5,268,548	193,358	1,037,401	6,499,307	0
4	TOTAL INTEREST EXPENSE		6,499,307	5,268,548	193,358	1,037,401	6,499,307	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	17,728,681	14,678,606	229,474	2,820,601	17,728,681	0
8	PERMANENT DIFFERENCES	A357	(754,415)	(494,129)	(112,788)	(147,498)	(754,415)	0
9	TEMPORARY DIFFERENCES	DE49	11,990,989	9,928,037	155,207	1,907,745	11,990,989	0
10	TOTAL OTHER DEDUCTIONS		28,965,255	24,112,514	271,893	4,580,848	28,965,255	0
11								
12	NET DEDUCTIONS AND ADDITIONS		35,464,562	29,381,062	465,251	5,618,249	35,464,562	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	9,431,004	2,602,803	5,952,651	875,550	9,431,004	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	16,003	16,003	0	0	16,003	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		9,447,007	2,618,806	5,952,651	875,550	9,447,007	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	5,241	4,275	21	945	5,241	0
24	TOTAL AMORTIZEO ITC		5,241	4,275	21	945	5,241	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		9,447,007	2,618,806	5,952,651	875,550	9,447,007	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(5,241)	(4,275)	(21)	(945)	(5,241)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		9,441,766	2,614,531	5,952,630	874,605	9,441,766	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		22,483,263	18,225,663	668,891	3,588,709	22,483,263	0
38	NET DEDUCTIONS AND ADDITIONS		(35,464,562)	(29,381,062)	(465,251)	(5,618,249)	(35,464,562)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		9,441,766	2,614,531	5,952,630	874,605	9,441,766	0
40	TOTAL STATE PROV DEF IT (410 & 411)		376,015	246,283	56,216	73,516	376,015	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(3,163,518)	(8,294,585)	6,212,486	(1,081,419)	(3,163,518)	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		(1,703,433)	(4,466,316)	3,345,187	(582,304)	(1,703,433)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		9,441,766	2,614,531	5,952,630	874,605	9,441,766	0
47	NET FED INCOME TAX ALLOWABLE		7,738,333	(1,851,785)	9,297,817	292,301	7,738,333	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(1,703,433)	(4,466,316)	3,345,187	(582,304)	(1,703,433)	0
53	NET FED INCOME TAX PAYABLE		(1,703,433)	(4,466,316)	3,345,187	(582,304)	(1,703,433)	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	160,562	92,764	0	67,798	160,562	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	124,229	71,773	0	52,456	124,229	0
5	RENTS	D249	571,009	329,899	0	241,110	571,009	0
6	TRANSMISSION CHARGE PTP	T229	60,579	60,579	0	0	60,579	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	1,165,626	1,165,626	0	0	1,165,626	0
9	FIXED BILL PREMIUM	K902	9,697	5,378	2,617	1,702	9,697	0
10	TOTAL OTHER OPERATING REVS		2,091,702	1,726,019	2,617	363,066	2,091,702	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		122,162,507	49,809,570	58,891,715	13,461,222	122,162,507	0
14	RETURN ON CAPITALIZATION		22,483,263	18,225,663	668,891	3,588,709	22,483,263	0
15	NET FED INCOME TAX ALLOWABLE		7,738,333	(1,851,785)	9,297,817	292,301	7,738,333	0
16	NET STATE INCOME TAX ALLOWABLE		1,556,656	713,334	601,453	241,869	1,556,656	0
17	TOTAL OTHER OPERATING REVENUES		(2,091,702)	(1,726,019)	(2,617)	(363,066)	(2,091,702)	0
18	SUBTOTAL B		151,849,057	65,170,763	69,457,259	17,221,035	151,849,057	0
19								
20	TOTAL OTHER OPERATING REVENUES		2,091,702	1,726,019	2,617	363,066	2,091,702	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		2,091,702	1,726,019	2,617	363,066	2,091,702	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		151,849,057	65,170,763	69,457,259	17,221,035	151,849,057	0
31								
32	PROPOSED REVENUES		198,104,023	129,754,239	29,617,912	38,731,872	198,104,023	0
33	TOTAL ELECTRIC COST OF SERVICE		(151,849,057)	(65,170,763)	(69,457,259)	(17,221,035)	(151,849,057)	0
34	EXCESS REVENUES		46,254,966	64,583,476	(39,839,347)	21,510,837	46,254,966	0
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		17,796,312	24,848,092	(15,327,942)	8,276,161	17,796,311	1
37	EXCESS RETURN		28,458,654	39,735,386	(24,511,405)	13,234,676	28,458,657	(3)

DUKE ENERGY KENTUCKY, INC.
DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		487,332,720	459,999,810	4,508,933	22,823,977	487,332,720	0
3	TOTAL DEPRECIATION RESERVE		(238,018,200)	(230,692,663)	(3,306,835)	(5,981,960)	(239,981,458)	1,963,258
4	TOTAL RATE BASE ADJUSTMENTS		(59,601,361)	(59,155,282)	5,643,172	(6,089,251)	(59,601,361)	0
5	TOTAL RATE BASE		189,713,159	170,151,865	6,845,270	10,752,766	187,749,901	1,963,258
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		58,414,981	11,151,829	45,269,750	1,993,402	58,414,981	0
9	TOTAL DEPRECIATION EXPENSE		14,355,177	13,258,263	234,802	862,112	14,355,177	0
10	TOTAL OTHER TAX & MISC EXPENSE		3,403,082	2,946,451	175,679	280,952	3,403,082	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		76,173,240	27,356,543	45,680,231	3,136,466	76,173,240	0
12	NET FED INCOME TAX EXP ALLOWABLE		4,961,784	(2,314,731)	7,212,101	64,414	4,961,784	0
13	NET STATE INCOME TAX EXP ALLOWABLE		825,356	300,694	466,534	58,129	825,357	(1)
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		81,960,380	25,342,506	53,358,866	3,259,009	81,960,381	(1)
17								
18	RETURN ON CAPITALIZATION		14,219,663	12,890,660	518,896	810,107	14,219,663	0
19	TOTAL OTHER OPERATING REVENUES		(1,285,056)	(1,198,100)	(1,956)	(85,000)	(1,285,056)	0
20	TOTAL ELECTRIC COST OF SERVICE		94,894,987	37,035,066	53,875,806	3,984,116	94,894,988	(1)

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 2		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	235,275,395	235,275,395	0	0	235,275,395	0
3	PRODUCTION OTHER	K201	98,316,139	98,316,139	0	0	98,316,139	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		333,591,534	333,591,534	0	0	333,591,534	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	19,345,397	19,345,397	0	0	19,345,397	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		19,345,397	19,345,397	0	0	19,345,397	0
12								
13	TOTAL PROD & TRANS PLANT		352,936,931	352,936,931	0	0	352,936,931	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	20,782,904	20,782,904	0	0	20,782,904	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	9,323,815	9,323,815	0	0	9,323,815	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,332,843	0	0	1,332,843	1,332,843	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	4,013,566	4,013,566	0	0	4,013,566	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	317,461	0	0	317,461	317,461	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	18,228,389	18,228,389	0	0	18,228,389	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,650,628	0	0	1,650,628	1,650,628	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	8,481,962	8,481,962	0	0	8,481,962	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	650,763	0	0	650,763	650,763	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	14,967,283	14,967,283	0	0	14,967,283	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,341,729	0	0	1,341,729	1,341,729	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	2,517,636	2,517,636	0	0	2,517,636	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	445,015	0	0	445,015	445,015	0
29	TRANSFORMERS DEMAND RELATED	K215	11,244,236	11,244,236	0	0	11,244,236	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,672,769	0	0	1,672,769	1,672,769	0
31	SERVICES	K217	1,643,398	0	0	1,643,398	1,643,398	0
32	METERS	K407	9,989,932	0	0	9,989,932	9,989,932	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	9,776,888	8,062,368	0	1,714,500	9,776,888	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		118,381,217	97,622,179	0	20,759,038	118,381,217	0
38								
39	TOTAL TRANS & DIST PLANT		137,726,614	116,967,576	0	20,759,038	137,726,614	0
40	TOTAL GROSS PTD PLANT		471,318,148	450,559,110	0	20,759,038	471,318,148	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	2,588,011	2,588,011	0	0	2,588,011	0
44	PRODUCTION - ENERGY	K301	2,149,559	0	2,149,559	0	2,149,559	0
45	TRANSMISSION	K202	442,172	442,172	0	0	442,172	0
46	DISTRIBUTION - DEMAND	K201	1,470,514	1,470,514	0	0	1,470,514	0
47	DISTRIBUTION - CUSTOMER	K405	152,701	0	0	152,701	152,701	0
48	CUSTOMER ACCOUNTING	A308	805,500	0	0	805,500	805,500	0
49	CUSTOMER SERVICE & INFORMATION	A310	26,224	0	0	26,224	26,224	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		7,634,681	4,500,697	2,149,559	984,425	7,634,681	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	2,840,622	2,840,622	0	0	2,840,622	0
56	PRODUCTION - ENERGY	K301	2,359,374	0	2,359,374	0	2,359,374	0
57	TRANSMISSION	K202	485,332	485,332	0	0	485,332	0
58	DISTRIBUTION - DEMAND	K201	1,614,049	1,614,049	0	0	1,614,049	0
59	DISTRIBUTION - CUSTOMER	K405	167,606	0	0	167,606	167,606	0
60	CUSTOMER ACCOUNTING	A308	884,124	0	0	884,124	884,124	0
61	CUSTOMER SERVICE & INFORMATION	A310	28,784	0	0	28,784	28,784	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		8,379,891	4,940,003	2,359,374	1,080,514	8,379,891	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		487,332,720	459,999,810	4,508,933	22,823,977	487,332,720	0

DUKE ENERGY KENTUCKY, INC.
 DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	132,828,099	132,828,099	0	0	132,828,099	0
3	PRODUCTION OTHER	K201	49,787,103	49,787,103	0	0	49,787,103	0
4	ADJUSTMENT	K201	1,757,548	1,757,548	0	0	1,757,548	0
5	TOTAL PROD DEPREC RESERVE		184,372,750	184,372,750	0	0	184,372,750	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	5,557,172	5,557,172	0	0	5,557,172	0
10	ADJUSTMENT	K202	139,974	139,974	0	0	139,974	0
11	TOTAL TRANS DEPREC RESERVE		5,697,146	5,697,146	0	0	5,697,146	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		190,069,896	190,069,896	0	0	190,069,896	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	6,486,366	6,486,366	0	0	6,486,366	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	4,876,378	4,876,378	0	0	4,876,378	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	697,080	0	0	697,080	697,080	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	2,099,104	2,099,104	0	0	2,099,104	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	166,033	0	0	166,033	166,033	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	5,550,952	5,550,952	0	0	5,550,952	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	502,653	0	0	502,653	502,653	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	2,582,947	2,582,947	0	0	2,582,947	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	198,172	0	0	198,172	198,172	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	4,486,399	4,486,399	0	0	4,486,399	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	402,179	0	0	402,179	402,179	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	754,654	754,654	0	0	754,654	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	133,392	0	0	133,392	133,392	0
29	TRANSFORMERS DEMAND RELATED	K215	5,882,317	5,882,317	0	0	5,882,317	0
30	TRANSFORMERS CUSTOMER RELATED	K405	875,093	0	0	875,093	875,093	0
31	SERVICES	K217	989,666	0	0	989,666	989,666	0
32	METERS	K407	376,753	0	0	376,753	376,753	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	580,425	478,640	0	101,785	580,425	0
35	CONSTRUCTION NOT CLASSIFIED	K209	134,168	110,640	0	23,528	134,168	0
36	RWIP	K215	(1,963,258)	(1,963,258)	0	0	(1,963,258)	0
37	TOTAL DIST DEPREC RESERVE		35,811,471	33,308,395	0	4,466,334	37,774,729	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		41,508,617	39,005,541	0	4,466,334	43,471,875	(1,963,258)
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		225,881,367	223,378,281	0	4,466,334	227,844,625	(1,963,258)
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,444,673	1,444,673	0	0	1,444,673	0
44	PRODUCTION - ENERGY	K301	1,199,922	0	1,199,922	0	1,199,922	0
45	TRANSMISSION	K202	248,828	248,828	0	0	248,828	0
46	DISTRIBUTION - DEMAND	K201	820,867	820,867	0	0	820,867	0
47	DISTRIBUTION - CUSTOMER	K405	85,240	0	0	85,240	85,240	0
48	CUSTOMER ACCOUNTING	A308	449,644	0	0	449,644	449,644	0
49	CUSTOMER SERVICE & INFORMATION	A310	14,839	0	0	14,839	14,839	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(337,158)	(51,480)	(196,707)	(88,971)	(337,158)	0
52	GENERAL & INTANG PLANT		3,924,655	2,460,888	1,003,215	460,552	3,924,655	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	2,793,354	2,793,354	0	0	2,793,354	0
56	PRODUCTION - ENERGY	K301	2,320,113	0	2,320,113	0	2,320,113	0
57	TRANSMISSION	K202	477,256	477,256	0	0	477,256	0
58	DISTRIBUTION - DEMAND	K201	1,587,191	1,587,191	0	0	1,587,191	0
59	DISTRIBUTION - CUSTOMER	K405	164,817	0	0	164,817	164,817	0
60	CUSTOMER ACCOUNTING	A308	869,412	0	0	869,412	869,412	0
61	CUSTOMER SERVICE & INFORMATION	A310	28,305	0	0	28,305	28,305	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(28,270)	(4,317)	(16,493)	(7,460)	(28,270)	0
64	COMMON & OTHER PLANT IN SERVICE		8,212,178	4,853,484	2,303,620	1,055,074	8,212,178	0
65								
66	TOTAL DEPRECIATION RESERVE		238,018,200	230,692,663	3,306,835	5,981,960	239,981,458	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		102,447,296	102,447,296	0	0	102,447,296	0
3	PRODUCTION OTHER		48,529,036	48,529,036	0	0	48,529,036	0
4	ADJUSTMENT		(1,757,548)	(1,757,548)	0	0	(1,757,548)	0
5	NET PRODUCTION PLANT		149,218,784	149,218,784	0	0	149,218,784	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		13,788,225	13,788,225	0	0	13,788,225	0
10	ADJUSTMENT		(139,974)	(139,974)	0	0	(139,974)	0
11	NET TRANSMISSION PLANT		13,648,251	13,648,251	0	0	13,648,251	0
12								
13	NET PROD & TRANS PLANT		162,867,035	162,867,035	0	0	162,867,035	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		14,296,538	14,296,538	0	0	14,296,538	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		4,447,439	4,447,439	0	0	4,447,439	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		635,763	0	0	635,763	635,763	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		1,914,482	1,914,482	0	0	1,914,482	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		151,428	0	0	151,428	151,428	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		12,677,437	12,677,437	0	0	12,677,437	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		1,147,975	0	0	1,147,975	1,147,975	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		5,899,015	5,899,015	0	0	5,899,015	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		452,591	0	0	452,591	452,591	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		10,480,884	10,480,884	0	0	10,480,884	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		939,550	0	0	939,550	939,550	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		1,762,982	1,762,982	0	0	1,762,982	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		311,623	0	0	311,623	311,623	0
29	TRANSFORMERS DEMAND RELATED		5,361,919	5,361,919	0	0	5,361,919	0
30	TRANSFORMERS CUSTOMER RELATED		797,676	0	0	797,676	797,676	0
31	SERVICES		653,732	0	0	653,732	653,732	0
32	METERS		9,613,179	0	0	9,613,179	9,613,179	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(580,425)	(478,640)	0	(101,785)	(580,425)	0
35	CONSTRUCTION NOT CLASSIFIED		9,642,720	7,951,748	0	1,690,972	9,642,720	0
36	RWIP		1,963,258	1,963,258	0	0	1,963,258	0
37	NET DISTRIBUTION PLANT		80,606,488	64,313,784	0	16,292,704	80,606,488	0
38								
39	NET PTD PLANT		96,217,997	77,962,035	0	16,292,704	94,254,739	1,963,258
40	NET TRANS & DIST PLANT		245,436,781	227,180,819	0	16,292,704	243,473,523	1,963,258
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		1,143,338	1,143,338	0	0	1,143,338	0
44	PRODUCTION - ENERGY		949,637	0	949,637	0	949,637	0
45	TRANSMISSION		195,344	195,344	0	0	195,344	0
46	DISTRIBUTION - DEMAND		649,647	649,647	0	0	649,647	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		355,856	0	0	355,856	355,856	0
49	CUSTOMER SERVICE & INFORMATION		11,585	0	0	11,585	11,585	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		337,158	51,480	196,707	88,971	337,158	0
52	NET GENERAL & INTANG PLANT		3,642,585	2,039,809	1,146,344	456,412	3,642,585	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		47,268	47,268	0	0	47,268	0
56	PRODUCTION - ENERGY		39,261	0	39,261	0	39,261	0
57	TRANSMISSION		8,076	8,076	0	0	8,076	0
58	DISTRIBUTION - DEMAND		26,858	26,858	0	0	26,858	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		14,712	0	0	14,712	14,712	0
61	CUSTOMER SERVICE & INFORMATION		479	0	0	479	479	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		28,270	4,317	16,493	7,460	28,270	0
64	COMMON & OTHER PLANT IN SERVICE		164,924	86,519	55,754	22,651	164,924	0
65								
66	NET ELECTRIC PLANT IN SERVICE		247,281,012	229,307,147	1,202,098	16,771,767	247,281,012	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	37,603,414	34,840,695	181,521	2,581,198	37,603,414	0
5	LEASED METERS	NP29	693,677	642,712	3,349	47,616	693,677	0
6	CONTRIB AID CONSTR	D249	14,967,143	11,941,989	0	3,025,154	14,967,143	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	10,990,661	10,183,178	53,055	754,428	10,990,661	0
8	AFUDC IN DEBT	NP29	137,724	127,605	665	9,454	137,724	0
9	CASUALTY LOSS	K411	(47,897)	0	0	(47,897)	(47,897)	0
10	NON-CASH OVERHEADS	G229	(468,989)	(259,608)	(145,816)	(63,565)	(468,989)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		63,875,733	57,476,571	92,774	6,306,388	63,875,733	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(1,956,955)	(1,813,177)	(9,447)	(134,331)	(1,956,955)	0
17	DEFERRED PLANT COSTS	NP29	4,676,852	4,333,244	22,576	321,032	4,676,852	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	464,475	430,350	2,242	31,883	464,475	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	81,509	65,035	0	16,474	81,509	0
23	VACATION PAY ACCRUAL	A315	68,731	26,034	29,399	13,298	68,731	0
24	RATE CASE EXPENSE AMORT	OM39	14,305	2,731	11,086	488	14,305	0
25	PENSION EXPENSE	A315	1,451,138	549,681	620,709	280,748	1,451,138	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		4,800,055	3,593,898	676,565	529,592	4,800,055	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	53,626	49,686	259	3,681	53,626	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		53,626	49,686	259	3,681	53,626	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		68,729,414	61,120,155	769,598	6,839,661	68,729,414	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	(2,658)	0	0	(2,658)	(2,658)	0
4	CASH FLOW HEDGE	A315	(29,891)	(11,322)	(12,786)	(5,783)	(29,891)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	1,506	1,202	0	304	1,506	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(724,619)	(274,481)	(309,948)	(140,190)	(724,619)	0
11	POST RETIREMENT BENEFITS	A315	(279,680)	(105,941)	(119,630)	(54,109)	(279,680)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(16,306)	(6,177)	(6,975)	(3,154)	(16,306)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(22,146)	(8,389)	(9,473)	(4,284)	(22,146)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(4,041)	(1,531)	(1,728)	(782)	(4,041)	0
18	DEFERRED TAX	A315	(49,362)	(18,698)	(21,114)	(9,550)	(49,362)	0
19	NET OPERATING LOSS	NP29	(1,016,440)	(941,762)	(4,907)	(69,771)	(1,016,440)	0
20	401K INCENTIVE PLAN	A315	(996)	(377)	(426)	(193)	(996)	0
21	ENVIRONMENTAL RESERVE	NP29	32,268	29,897	156	2,215	32,268	0
22	VACATION PAY ACCRUALS	A315	(127,268)	(48,209)	(54,437)	(24,622)	(127,268)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	597,475	553,579	2,884	41,012	597,475	0
24	METERS & TRANSFORMERS	NP29	(66,454)	(61,571)	(321)	(4,562)	(66,454)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(1,708,612)	(893,780)	(538,705)	(276,127)	(1,708,612)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(1,708,612)	(893,780)	(538,705)	(276,127)	(1,708,612)	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5.2		3	4	5		
1	NET ORIGINAL COST RATE BASE		176,842,986	167,293,212	(106,205)	9,655,979	176,842,986	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	5,274,068	2,858,653	1,388,878	1,026,537	5,274,068	0
7	FUEL	K301	5,562,597	0	5,562,597	0	5,562,597	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		10,836,665	2,858,653	6,951,475	1,026,537	10,836,665	0
10	TOTAL MATERIALS & SUPPLIES		10,836,665	2,858,653	6,951,475	1,026,537	10,836,665	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		10,836,665	2,858,653	6,951,475	1,026,537	10,836,665	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(68,729,414)	(61,120,155)	(769,598)	(6,839,661)	(68,729,414)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(1,708,612)	(893,780)	(538,705)	(276,127)	(1,708,612)	0
31	TOTAL WORKING CAPITAL		10,836,665	2,858,653	6,951,475	1,026,537	10,836,665	0
32	TOTAL RATE BASE ADJUSTMENTS		(59,601,361)	(59,155,282)	5,643,172	(6,089,251)	(59,601,361)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		247,281,012	229,307,147	1,202,098	16,771,767	247,281,012	0
36	TOTAL RATE BASE ADJUSTMENTS		(59,601,361)	(59,155,282)	5,643,172	(6,089,251)	(59,601,361)	0
37	TOTAL RATE BASE		187,679,651	170,151,865	6,845,270	10,682,516	187,679,651	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		13,306,487	12,063,767	485,330	757,390	13,306,487	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	200,757,632	181,994,353	7,325,940	11,437,339	200,757,632	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	29,932,028	0	29,932,028	0	29,932,028	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	13,455,341	0	13,455,341	0	13,455,341	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		43,387,369	0	43,387,369	0	43,387,369	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL. & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		43,387,369	0	43,387,369	0	43,387,369	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	5,864,879	5,864,879	0	0	5,864,879	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		5,864,879	5,864,879	0	0	5,864,879	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	505,092	505,092	0	0	505,092	0
26	TOTAL REGIONAL MARKET O&M		505,092	505,092	0	0	505,092	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	163,689	163,689	0	0	163,689	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	1,001,234	1,001,234	0	0	1,001,234	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	90,664	0	0	90,664	90,664	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	465,890	465,890	0	0	465,890	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	35,745	0	0	35,745	35,745	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	163,774	163,774	0	0	163,774	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	14,681	0	0	14,681	14,681	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	27,548	27,548	0	0	27,548	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	4,869	0	0	4,869	4,869	0
39	TRANSFORMERS DEMAND RELATED	K203	17,375	17,375	0	0	17,375	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	138,598	138,598	0	0	138,598	0
43	METERS	K407	154,870	0	0	154,870	154,870	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	304,761	304,761	0	0	304,761	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	831,967	831,967	0	0	831,967	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	3,463	0	0	3,463	3,463	0
48	TOTAL DISTRIBUTION O & M		3,419,128	3,114,836	0	304,292	3,419,128	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	1,408,203	0	0	1,408,203	1,408,203	0
52	UNCOLLECTIBLE EXP	K411	81,706	0	0	81,706	81,706	0
53	METER READING	K407	190,550	0	0	190,550	190,550	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(57,459)	0	0	(57,459)	(57,459)	0
55	AMI BENEFIT LEVELIZATION	K407	(985,624)	0	0	(985,624)	(985,624)	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	(352)	0	0	(352)	(352)	0
57	SALE OF A/R	K411	41,541	0	0	41,541	41,541	0
58	ELIMINATE MISC EXPENSE	K405	(1,677)	0	0	(1,677)	(1,677)	0
59	TOTAL CUSTOMER ACCT EXPENSE		676,888	0	0	676,888	676,888	0

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				DEMAND	ENERGY	CUSTOMER		
		Schedule 6.1		3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	99,103	0	0	99,103	99,103	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		99,103	0	0	99,103	99,103	0
5								
6	SALES							
7	SALES EXPENSE	K405	61,694	0	0	61,694	61,694	0
8	TOTAL SALES EXPENSE		61,694	0	0	61,694	61,694	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	1,372,825	0	1,372,825	0	1,372,825	0
13	TRANSMISSION	T349	281,598	281,598	0	0	281,598	0
14	DISTRIBUTION	D349	1,025,445	934,177	0	91,268	1,025,445	0
15	CUSTOMER ACCOUNTING	C319	512,983	0	0	512,983	512,983	0
16	CUSTOMER SERVICE & INFORMATION	C331	16,701	0	0	16,701	16,701	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		3,209,552	1,215,775	1,372,825	620,952	3,209,552	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	21,274	8,058	9,100	4,116	21,274	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(14,561)	(5,516)	(6,228)	(2,817)	(14,561)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	81,882	31,016	35,024	15,842	81,882	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	1,102,681	417,689	471,860	213,332	1,102,681	0
33	TOTAL ADMIN. & GENERAL		4,400,828	1,667,022	1,882,381	851,425	4,400,828	0
34								
35	TOTAL O & M EXPENSE		58,414,981	11,151,829	45,269,750	1,993,402	58,414,981	0

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				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	9,306,971	9,306,971	0	0	9,306,971	0
3	TOTAL PRODUCTION DEPREC EXP.		9,306,971	9,306,971	0	0	9,306,971	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	538,198	538,198	0	0	538,198	0
7	TOTAL TRANSMISSION DEP. EXP.		538,198	538,198	0	0	538,198	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	3,759,612	2,999,720	0	759,892	3,759,612	0
11	TOTAL DIST. DEPREC EXP.		3,759,612	2,999,720	0	759,892	3,759,612	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	689,243	381,529	214,297	93,417	689,243	0
15	TOTAL GENERAL DEPREC EXP.		689,243	381,529	214,297	93,417	689,243	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	61,153	31,845	20,505	8,803	61,153	0
19	TOTAL COM & OTHER DEPREC EXP.		61,153	31,845	20,505	8,803	61,153	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		14,355,177	13,258,263	234,802	862,112	14,355,177	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 8		3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	3,017,489	2,795,795	14,566	207,128	3,017,489	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		3,017,489	2,795,795	14,566	207,128	3,017,489	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	364,667	138,134	155,982	70,551	364,667	0
9	ELIMINATE DSM	A315	(6,121)	(2,319)	(2,618)	(1,184)	(6,121)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(1,658)	(1,082)	0	(576)	(1,658)	0
12	TOTAL MISCELLANEOUS TAXES		356,888	134,733	153,364	68,791	356,888	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	28,705	15,923	7,749	5,033	28,705	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		28,705	15,923	7,749	5,033	28,705	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		3,403,082	2,946,451	175,679	280,952	3,403,082	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		58,414,981	11,151,829	45,269,750	1,993,402	58,414,981	0
23	TOTAL DEPRECIATION EXPENSE		14,355,177	13,258,263	234,802	862,112	14,355,177	0
24	TOTAL OTHER TAX & MISC EXPENSE		3,403,082	2,946,451	175,679	280,952	3,403,082	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		76,173,240	27,356,543	45,680,231	3,136,466	76,173,240	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 9						
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	4,110,523	3,726,344	149,999	234,180	4,110,523	0
4	TOTAL INTEREST EXPENSE		4,110,523	3,726,344	149,999	234,180	4,110,523	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	10,884,950	10,053,222	178,014	653,714	10,884,950	0
8	PERMANENT DIFFERENCES	A357	(204,537)	(77,477)	(87,489)	(39,571)	(204,537)	0
9	TEMPORARY DIFFERENCES	DE49	7,362,158	6,799,609	120,402	442,147	7,362,158	0
10	TOTAL OTHER DEDUCTIONS		18,042,571	16,775,354	210,927	1,056,290	18,042,571	0
11								
12	NET DEDUCTIONS AND ADDITIONS		22,153,094	20,501,696	360,926	1,290,470	22,153,094	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	5,958,095	1,137,455	4,617,329	203,311	5,958,095	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	11,271	11,271	0	0	11,271	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		5,969,366	1,148,726	4,617,329	203,311	5,969,366	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	3,186	2,953	15	218	3,186	0
24	TOTAL AMORTIZED ITC		3,186	2,953	15	218	3,186	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		5,969,366	1,148,726	4,617,329	203,311	5,969,366	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(3,186)	(2,953)	(15)	(218)	(3,186)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		5,966,180	1,145,773	4,617,314	203,093	5,966,180	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		14,219,663	12,890,660	518,896	810,107	14,219,663	0
38	NET DEDUCTIONS AND ADDITIONS		(22,153,094)	(20,501,698)	(360,926)	(1,290,470)	(22,153,094)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		5,966,180	1,145,773	4,617,314	203,093	5,966,180	0
40	TOTAL STATE PROV DEF IT (410 & 411)		101,945	38,616	43,606	19,723	101,945	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		(1,865,306)	(6,426,649)	4,818,890	(257,547)	(1,865,306)	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		(1,004,396)	(3,460,504)	2,594,787	(138,679)	(1,004,396)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		5,966,180	1,145,773	4,617,314	203,093	5,966,180	0
47	NET FED INCOME TAX ALLOWABLE		4,961,784	(2,314,731)	7,212,101	64,414	4,961,784	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(1,004,396)	(3,460,504)	2,594,787	(138,679)	(1,004,396)	0
53	NET FED INCOME TAX PAYABLE		(1,004,396)	(3,460,504)	2,594,787	(138,679)	(1,004,396)	0

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				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	77,721	62,012	0	15,709	77,721	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	60,134	47,979	0	12,155	60,134	0
5	RENTS	D249	276,399	220,533	0	55,866	276,399	0
6	TRANSMISSION CHARGE PTP	T229	42,662	42,662	0	0	42,662	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	820,896	820,896	0	0	820,896	0
9	FIXED BILL PREMIUM	K902	7,244	4,018	1,956	1,270	7,244	0
10	TOTAL OTHER OPERATING REVS		1,285,056	1,198,100	1,956	85,000	1,285,056	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		76,173,240	27,356,543	45,680,231	3,136,466	76,173,240	0
14	RETURN ON CAPITALIZATION		14,219,663	12,890,660	518,896	810,107	14,219,663	0
15	NET FED INCOME TAX ALLOWABLE		4,961,784	(2,314,731)	7,212,101	64,414	4,961,784	0
16	NET STATE INCOME TAX ALLOWABLE		825,356	300,694	466,534	58,129	825,357	(1)
17	TOTAL OTHER OPERATING REVENUES		(1,285,056)	(1,198,100)	(1,956)	(85,000)	(1,285,056)	0
18	SUBTOTAL B		94,894,987	37,035,066	53,875,806	3,984,116	94,894,988	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		1,285,056	1,198,100	1,956	85,000	1,285,056	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		1,285,056	1,198,100	1,956	85,000	1,285,056	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		94,894,987	37,035,066	53,875,806	3,984,116	94,894,988	(1)
31								
32	PROPOSED REVENUES		53,710,057	20,345,019	22,973,905	10,391,133	53,710,057	0
33	TOTAL ELECTRIC COST OF SERVICE		(94,894,987)	(37,035,066)	(53,875,806)	(3,984,116)	(94,894,988)	1
34	EXCESS REVENUES		(41,184,930)	(16,690,047)	(30,901,901)	6,407,017	(41,184,931)	1
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		(15,845,647)	(6,421,392)	(11,889,315)	2,465,060	(15,845,647)	0
37	EXCESS RETURN		(25,339,283)	(10,268,655)	(19,012,586)	3,941,957	(25,339,284)	1

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
			GSFL SECONDARY	DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		2,283,003	2,114,987	24,899	143,117	2,283,003	0
3	TOTAL DEPRECIATION RESERVE		(1,134,222)	(1,062,482)	(18,257)	(62,332)	(1,143,071)	8,849
4	TOTAL RATE BASE ADJUSTMENTS		(267,168)	(270,377)	31,138	(27,929)	(267,168)	0
5	TOTAL RATE BASE		881,613	782,128	37,780	52,856	872,764	8,849
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		310,310	49,089	250,417	10,804	310,310	0
9	TOTAL DEPRECIATION EXPENSE		66,430	60,936	1,296	4,198	66,430	0
10	TOTAL OTHER TAX & MISC EXPENSE		15,848	13,525	980	1,343	15,848	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		392,588	123,550	252,693	16,345	392,588	0
12	NET FED INCOME TAX EXP ALLOWABLE		29,511	(10,952)	39,971	492	29,511	0
13	NET STATE INCOME TAX EXP ALLOWABLE		4,221	1,352	2,586	284	4,222	(1)
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		426,320	113,950	295,250	17,121	426,321	(1)
17								
18	RETURN ON CAPITALIZATION		66,019	59,161	2,867	3,991	66,019	0
19	TOTAL OTHER OPERATING REVENUES		(5,928)	(5,507)	(13)	(408)	(5,928)	0
20	TOTAL ELECTRIC COST OF SERVICE		486,411	167,604	298,104	20,704	486,412	(1)

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 2							
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	1,087,498	1,087,498	0	0	1,087,498	0
3	PRODUCTION OTHER	K201	454,440	454,440	0	0	454,440	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,541,938	1,541,938	0	0	1,541,938	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	89,419	89,419	0	0	89,419	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		89,419	89,419	0	0	89,419	0
12								
13	TOTAL PROD & TRANS PLANT		1,631,357	1,631,357	0	0	1,631,357	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	93,671	93,671	0	0	93,671	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	42,023	42,023	0	0	42,023	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	17,740	0	0	17,740	17,740	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	18,090	18,090	0	0	18,090	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	4,225	0	0	4,225	4,225	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	82,157	82,157	0	0	82,157	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	21,970	0	0	21,970	21,970	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	38,229	38,229	0	0	38,229	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	8,662	0	0	8,662	8,662	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	67,459	67,459	0	0	67,459	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	17,858	0	0	17,858	17,858	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	11,347	11,347	0	0	11,347	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	5,923	0	0	5,923	5,923	0
29	TRANSFORMERS DEMAND RELATED	K215	50,679	50,679	0	0	50,679	0
30	TRANSFORMERS CUSTOMER RELATED	K405	22,265	0	0	22,265	22,265	0
31	SERVICES	K217	21,822	0	0	21,822	21,822	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	47,132	36,338	0	10,794	47,132	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		571,252	439,993	0	131,259	571,252	0
38								
39	TOTAL TRANS & OIST PLANT		660,671	529,412	0	131,259	660,671	0
40	TOTAL GROSS PTD PLANT		2,202,609	2,071,350	0	131,259	2,202,609	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	11,962	11,962	0	0	11,962	0
44	PRODUCTION - ENERGY	K301	11,870	0	11,870	0	11,870	0
45	TRANSMISSION	K202	2,044	2,044	0	0	2,044	0
46	DISTRIBUTION - DEMAND	K201	6,797	6,797	0	0	6,797	0
47	DISTRIBUTION - CUSTOMER	K405	2,032	0	0	2,032	2,032	0
48	CUSTOMER ACCOUNTING	A308	3,272	0	0	3,272	3,272	0
49	CUSTOMER SERVICE & INFORMATION	A310	349	0	0	349	349	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		38,326	20,803	11,870	5,653	38,326	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	13,130	13,130	0	0	13,130	0
56	PRODUCTION - ENERGY	K301	13,029	0	13,029	0	13,029	0
57	TRANSMISSION	K202	2,243	2,243	0	0	2,243	0
58	DISTRIBUTION - DEMAND	K201	7,461	7,461	0	0	7,461	0
59	DISTRIBUTION - CUSTOMER	K405	2,231	0	0	2,231	2,231	0
60	CUSTOMER ACCOUNTING	A308	3,591	0	0	3,591	3,591	0
61	CUSTOMER SERVICE & INFORMATION	A310	383	0	0	383	383	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		42,068	22,834	13,029	6,205	42,068	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		2,283,003	2,114,987	24,899	143,117	2,283,003	0

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				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 3						
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	613,963	613,963	0	0	613,963	0
3	PRODUCTION OTHER	K201	230,128	230,128	0	0	230,128	0
4	ADJUSTMENT	K201	8,124	8,124	0	0	8,124	0
5	TOTAL PROD DEPREC RESERVE		852,215	852,215	0	0	852,215	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	25,687	25,687	0	0	25,687	0
10	ADJUSTMENT	K202	647	647	0	0	647	0
11	TOTAL TRANS DEPREC RESERVE		26,334	26,334	0	0	26,334	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		878,549	878,549	0	0	878,549	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	29,235	29,235	0	0	29,235	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	21,978	21,978	0	0	21,978	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	9,278	0	0	9,278	9,278	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	9,461	9,461	0	0	9,461	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	2,210	0	0	2,210	2,210	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	25,019	25,019	0	0	25,019	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	6,690	0	0	6,690	6,690	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	11,642	11,642	0	0	11,642	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	2,638	0	0	2,638	2,638	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	20,221	20,221	0	0	20,221	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	5,353	0	0	5,353	5,353	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	3,401	3,401	0	0	3,401	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,775	0	0	1,775	1,775	0
29	TRANSFORMERS DEMAND RELATED	K215	26,512	26,512	0	0	26,512	0
30	TRANSFORMERS CUSTOMER RELATED	K405	11,648	0	0	11,648	11,648	0
31	SERVICES	K217	13,142	0	0	13,142	13,142	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	2,798	2,157	0	641	2,798	0
35	CONSTRUCTION NOT CLASSIFIED	K209	647	499	0	148	647	0
36	RWP	K215	(8,849)	(8,849)	0	0	(8,849)	0
37	TOTAL DIST DEPREC RESERVE		194,799	150,125	0	53,523	203,648	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		221,133	176,459	0	53,523	229,982	(8,849)
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		1,073,348	1,028,674	0	53,523	1,082,197	(8,849)
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	6,678	6,678	0	0	6,678	0
44	PRODUCTION - ENERGY	K301	6,626	0	6,626	0	6,626	0
45	TRANSMISSION	K202	1,141	1,141	0	0	1,141	0
46	DISTRIBUTION - DEMAND	K201	3,794	3,794	0	0	3,794	0
47	DISTRIBUTION - CUSTOMER	K405	1,135	0	0	1,135	1,135	0
48	CUSTOMER ACCOUNTING	A308	1,827	0	0	1,827	1,827	0
49	CUSTOMER SERVICE & INFORMATION	A310	195	0	0	195	195	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(1,743)	(238)	(1,090)	(415)	(1,743)	0
52	GENERAL & INTANG PLANT		19,653	11,375	5,536	2,742	19,653	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	12,912	12,912	0	0	12,912	0
56	PRODUCTION - ENERGY	K301	12,812	0	12,812	0	12,812	0
57	TRANSMISSION	K202	2,206	2,206	0	0	2,206	0
58	DISTRIBUTION - DEMAND	K201	7,336	7,336	0	0	7,336	0
59	DISTRIBUTION - CUSTOMER	K405	2,194	0	0	2,194	2,194	0
60	CUSTOMER ACCOUNTING	A308	3,531	0	0	3,531	3,531	0
61	CUSTOMER SERVICE & INFORMATION	A310	377	0	0	377	377	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(147)	(21)	(91)	(35)	(147)	0
64	COMMON & OTHER PLANT IN SERVICE		41,221	22,433	12,721	6,067	41,221	0
65								
66	TOTAL DEPRECIATION RESERVE		1,134,222	1,062,482	18,257	62,332	1,143,071	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		473,535	473,535	0	0	473,535	0
3	PRODUCTION OTHER		224,312	224,312	0	0	224,312	0
4	ADJUSTMENT		(8,124)	(8,124)	0	0	(8,124)	0
5	NET PRODUCTION PLANT		689,723	689,723	0	0	689,723	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		63,732	63,732	0	0	63,732	0
10	ADJUSTMENT		(647)	(647)	0	0	(647)	0
11	NET TRANSMISSION PLANT		63,085	63,085	0	0	63,085	0
12								
13	NET PROD & TRANS PLANT		752,808	752,808	0	0	752,808	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		84,436	84,436	0	0	84,436	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		20,045	20,045	0	0	20,045	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		8,462	0	0	8,462	8,462	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		8,629	8,629	0	0	8,629	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		2,015	0	0	2,015	2,015	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		57,138	57,138	0	0	57,138	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		15,280	0	0	15,280	15,280	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		26,587	26,587	0	0	26,587	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		6,024	0	0	6,024	6,024	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		47,238	47,238	0	0	47,238	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		12,505	0	0	12,505	12,505	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		7,946	7,946	0	0	7,946	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		4,148	0	0	4,148	4,148	0
29	TRANSFORMERS DEMAND RELATED		24,167	24,167	0	0	24,167	0
30	TRANSFORMERS CUSTOMER RELATED		10,617	0	0	10,617	10,617	0
31	SERVICES		8,680	0	0	8,680	8,680	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(2,798)	(2,157)	0	(641)	(2,798)	0
35	CONSTRUCTION NOT CLASSIFIED		46,485	35,839	0	10,646	46,485	0
36	RWIP		8,849	8,849	0	0	8,849	0
37	NET DISTRIBUTION PLANT		367,604	289,868	0	77,736	367,604	0
38								
39	NET PTD PLANT		439,538	352,953	0	77,736	430,689	8,849
40	NET TRANS & DIST PLANT		1,129,261	1,042,676	0	77,736	1,120,412	8,849
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		5,284	5,284	0	0	5,284	0
44	PRODUCTION - ENERGY		5,244	0	5,244	0	5,244	0
45	TRANSMISSION		903	903	0	0	903	0
46	DISTRIBUTION - DEMAND		3,003	3,003	0	0	3,003	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		1,445	0	0	1,445	1,445	0
49	CUSTOMER SERVICE & INFORMATION		154	0	0	154	154	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		1,743	238	1,090	415	1,743	0
52	NET GENERAL & INTANG PLANT		17,776	9,428	6,334	2,014	17,776	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		218	218	0	0	218	0
56	PRODUCTION - ENERGY		217	0	217	0	217	0
57	TRANSMISSION		37	37	0	0	37	0
58	DISTRIBUTION - DEMAND		125	125	0	0	125	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		60	0	0	60	60	0
61	CUSTOMER SERVICE & INFORMATION		6	0	0	6	6	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		147	21	91	35	147	0
64	COMMON & OTHER PLANT IN SERVICE		810	401	308	101	810	0
65								
66	NET ELECTRIC PLANT IN SERVICE		1,138,998	1,052,505	6,642	79,851	1,138,998	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)	Schedule 5						
4	LIBERALIZED DEPRECIATION	NP29	173,518	160,181	1,002	12,335	173,518	0
5	LEASED METERS	NP29	3,201	2,955	18	228	3,201	0
6	CONTRIB AID CONSTR	D249	68,282	53,824	0	14,458	68,282	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	50,715	46,817	293	3,605	50,715	0
8	AFUDC IN DEBT	NP29	636	587	4	45	636	0
9	CASUALTY LOSS	K411	(311)	0	0	(311)	(311)	0
10	NON-CASH OVERHEADS	G229	(2,356)	(1,198)	(805)	(353)	(2,356)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		293,685	263,166	512	30,007	293,685	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(9,031)	(8,337)	(52)	(642)	(9,031)	0
17	DEFERRED PLANT COSTS	NP29	21,581	19,922	125	1,534	21,581	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	2,143	1,979	12	152	2,143	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	372	293	0	79	372	0
23	VACATION PAY ACCRUAL	A315	334	109	163	62	334	0
24	RATE CASE EXPENSE AMORT	OM39	76	12	61	3	76	0
25	PENSION EXPENSE	A315	7,054	2,303	3,440	1,311	7,054	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		22,529	16,281	3,749	2,499	22,529	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	248	229	1	18	248	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	PDST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		248	229	1	18	248	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		316,462	279,676	4,262	32,524	316,462	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	(17)	0	0	(17)	(17)	0
4	CASH FLOW HEDGE	A315	(145)	(47)	(71)	(27)	(145)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	6	5	0	1	6	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(3,522)	(1,150)	(1,718)	(654)	(3,522)	0
11	POST RETIREMENT BENEFITS	A315	(1,359)	(443)	(663)	(253)	(1,359)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(80)	(26)	(39)	(15)	(80)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(109)	(36)	(53)	(20)	(109)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(20)	(5)	(10)	(4)	(20)	0
18	DEFERRED TAX	A315	(241)	(79)	(117)	(45)	(241)	0
19	NET OPERATING LOSS	NP29	(4,690)	(4,330)	(27)	(333)	(4,690)	0
20	401K INCENTIVE PLAN	A315	(4)	(1)	(2)	(1)	(4)	0
21	ENVIRONMENTAL RESERVE	NP29	150	138	1	11	150	0
22	VACATION PAY ACCRUALS	A315	(619)	(202)	(302)	(115)	(619)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	2,757	2,545	16	196	2,757	0
24	METERS & TRANSFORMERS	NP29	(307)	(283)	(2)	(22)	(307)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(8,200)	(3,915)	(2,987)	(1,298)	(8,200)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(8,200)	(3,915)	(2,987)	(1,298)	(8,200)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		814,336	768,914	(607)	46,029	814,336	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	26,777	13,214	7,670	5,893	26,777	0
7	FUEL	K301	30,717	0	30,717	0	30,717	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		57,494	13,214	38,387	5,893	57,494	0
10	TOTAL MATERIALS & SUPPLIES		57,494	13,214	38,387	5,893	57,494	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		57,494	13,214	38,387	5,893	57,494	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(316,462)	(279,676)	(4,262)	(32,524)	(316,462)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(8,200)	(3,915)	(2,987)	(1,298)	(8,200)	0
31	TOTAL WORKING CAPITAL		57,494	13,214	38,387	5,893	57,494	0
32	TOTAL RATE BASE ADJUSTMENTS		(267,168)	(270,377)	31,138	(27,929)	(267,168)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		1,138,998	1,052,505	6,642	79,851	1,138,998	0
36	TOTAL RATE BASE ADJUSTMENTS		(267,168)	(270,377)	31,138	(27,929)	(267,168)	0
37	TOTAL RATE BASE		871,830	782,128	37,780	51,922	871,830	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		61,813	55,453	2,679	3,681	61,813	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	932,077	835,264	40,472	56,341	932,077	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	

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				DEMAND	ENERGY	CUSTOMER		
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	165,683	0	165,683	0	165,683	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	74,302	0	74,302	0	74,302	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		239,985	0	239,985	0	239,985	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		239,985	0	239,985	0	239,985	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	27,109	27,109	0	0	27,109	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		27,109	27,109	0	0	27,109	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	2,335	2,335	0	0	2,335	0
26								
27	TOTAL REGIONAL MARKET O&M		2,335	2,335	0	0	2,335	0
28								
29	DISTRIBUTION O & M							
30	SUBSTATIONS	K201	757	757	0	0	757	0
31	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / DEMAND	K205	4,513	4,513	0	0	4,513	0
33	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	1,207	0	0	1,207	1,207	0
34	OVERHEAD LINES - SECONDARY / DEMAND	K206	2,100	2,100	0	0	2,100	0
35	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	476	0	0	476	476	0
36	UNDERGROUND LINES - PRIMARY / DEMAND	K205	738	738	0	0	738	0
37	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	195	0	0	195	195	0
38	UNDERGROUND LINES - SECONDARY / DEMAND	K206	124	124	0	0	124	0
39	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	65	0	0	65	65	0
40	TRANSFORMERS DEMAND RELATED	K203	57	57	0	0	57	0
41	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
42	OTHER MAINTENANCE	K203	0	0	0	0	0	0
43	LOAD DISPATCH	K215	625	625	0	0	625	0
44	METERS	K407	0	0	0	0	0	0
45	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
46	OTHER OPERATIONS	K203	1,005	1,005	0	0	1,005	0
47	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	2,742	2,742	0	0	2,742	0
48	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	17	0	0	17	17	0
49	TOTAL DISTRIBUTION O & M		14,621	12,661	0	1,960	14,621	0
50								
51	CUSTOMER ACCOUNTING							
52	CUSTOMER ACCOUNTING EXPENSE	K409	2,335	0	0	2,335	2,335	0
53	UNCOLLECTIBLE EXP	K411	530	0	0	530	530	0
54	METER READING	K407	0	0	0	0	0	0
55	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(373)	0	0	(373)	(373)	0
56	AMI BENEFIT LEVELIZATION	K407	0	0	0	0	0	0
57	ELIMINATE REV & EXP - DSM RIDER	K405	(5)	0	0	(5)	(5)	0
58	SALE OF A/R	K411	270	0	0	270	270	0
59	ELIMINATE MISC EXPENSE	K405	(22)	0	0	(22)	(22)	0
	TOTAL CUSTOMER ACCT EXPENSE		2,735	0	0	2,735	2,735	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	1,319	0	0	1,319	1,319	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		1,319	0	0	1,319	1,319	0
5								
6	SALES							
7	SALES EXPENSE	K405	821	0	0	821	821	0
8	TOTAL SALES EXPENSE		821	0	0	821	821	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	7,609	0	7,609	0	7,609	0
13	TRANSMISSION	T349	1,302	1,302	0	0	1,302	0
14	DISTRIBUTION	D349	4,376	3,790	0	586	4,376	0
15	CUSTOMER ACCOUNTING	C319	2,084	0	0	2,084	2,084	0
16	CUSTOMER SERVICE & INFORMATION	C331	222	0	0	222	222	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		15,593	5,092	7,609	2,892	15,593	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	104	35	50	19	104	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(71)	(23)	(35)	(13)	(71)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	398	130	194	74	398	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	5,361	1,750	2,614	997	5,361	0
33	TOTAL ADMIN. & GENERAL		21,385	6,984	10,432	3,969	21,385	0
34								
35	TOTAL O & M EXPENSE		310,310	49,089	250,417	10,804	310,310	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	43,019	43,019	0	0	43,019	0
3	TOTAL PRODUCTION DEPREC EXP.		43,019	43,019	0	0	43,019	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	2,488	2,488	0	0	2,488	0
7	TOTAL TRANSMISSION DEP. EXP.		2,488	2,488	0	0	2,488	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	17,152	13,520	0	3,632	17,152	0
11	TOTAL DIST. DEPREC EXP.		17,152	13,520	0	3,632	17,152	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	3,462	1,761	1,183	518	3,462	0
15	TOTAL GENERAL DEPREC EXP.		3,462	1,761	1,183	518	3,462	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	309	148	113	48	309	0
19	TOTAL COM & OTHER DEPREC EXP.		309	148	113	48	309	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		66,430	60,936	1,296	4,198	66,430	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	13,924	12,854	80	990	13,924	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		13,924	12,854	80	990	13,924	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,772	579	864	329	1,772	0
9	ELIMINATE DSM	A315	(30)	(9)	(15)	(6)	(30)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(7)	(4)	0	(3)	(7)	0
12	TOTAL MISCELLANEOUS TAXES		1,735	568	849	320	1,735	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	189	105	51	33	189	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		189	105	51	33	189	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		15,848	13,525	980	1,343	15,848	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		310,310	49,089	250,417	10,804	310,310	0
23	TOTAL OEPRECIATION EXPENSE		66,430	60,936	1,296	4,198	66,430	0
24	TOTAL OTHER TAX & MISC EXPENSE		15,848	13,525	980	1,343	15,848	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		392,588	123,550	252,693	16,345	392,588	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	19,085	17,102	829	1,154	19,085	0
4	TOTAL INTEREST EXPENSE		19,085	17,102	829	1,154	19,085	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	50,289	46,111	982	3,196	50,289	0
8	PERMANENT DIFFERENCES	A357	(995)	(325)	(485)	(185)	(995)	0
9	TEMPORARY DIFFERENCES	DE49	34,013	31,187	665	2,161	34,013	0
10	TOTAL OTHER DEDUCTIONS		83,307	76,973	1,162	5,172	83,307	0
11								
12	NET DEDUCTIONS AND ADDITIONS		102,392	94,075	1,991	6,326	102,392	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	31,703	5,007	25,590	1,106	31,703	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	52	52	0	0	52	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		31,755	5,059	25,590	1,106	31,755	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	15	14	0	1	15	0
24	TOTAL AMORTIZED ITC		15	14	0	1	15	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		31,755	5,059	25,590	1,106	31,755	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(15)	(14)	0	(1)	(15)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		31,740	5,045	25,590	1,105	31,740	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		66,019	59,161	2,867	3,991	66,019	0
38	NET DEDUCTIONS AND ADDITIONS		(102,392)	(94,075)	(1,991)	(6,326)	(102,392)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		31,740	5,045	25,590	1,105	31,740	0
40	TOTAL STATE PROV DEF IT (410 & 411)		495	161	242	92	495	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		(4,138)	(29,708)	26,708	(1,138)	(4,138)	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		(2,229)	(15,997)	14,381	(613)	(2,229)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		31,740	5,045	25,590	1,105	31,740	0
47	NET FED INCOME TAX ALLOWABLE		29,511	(10,952)	39,971	492	29,511	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(2,229)	(15,997)	14,381	(613)	(2,229)	0
53	NET FED INCOME TAX PAYABLE		(2,229)	(15,997)	14,381	(613)	(2,229)	0

DUKE ENERGY KENTUCKY, INC.
 GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	354	279	0	75	354	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	274	216	0	58	274	0
5	RENTS	D249	1,261	994	0	267	1,261	0
6	TRANSMISSION CHARGE PTP	T229	197	197	0	0	197	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	3,794	3,794	0	0	3,794	0
9	FIXED BILL PREMIUM	K902	48	27	13	8	48	0
10	TOTAL OTHER OPERATING REVS		5,928	5,507	13	408	5,928	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		392,588	123,550	252,693	16,345	392,588	0
14	RETURN ON CAPITALIZATION		66,019	59,161	2,867	3,991	66,019	0
15	NET FED INCOME TAX ALLOWABLE		29,511	(10,952)	39,971	492	29,511	0
16	NET STATE INCOME TAX ALLOWABLE		4,221	1,352	2,586	284	4,222	(1)
17	TOTAL OTHER OPERATING REVENUES		(5,928)	(5,507)	(13)	(408)	(5,928)	0
18	SUBTOTAL B		486,411	167,604	298,104	20,704	486,412	1
19								
20	TOTAL OTHER OPERATING REVENUES		5,928	5,507	13	408	5,928	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		5,928	5,507	13	408	5,928	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		486,411	167,604	298,104	20,704	486,412	1
31								
32	PROPOSED REVENUES		261,133	85,270	127,327	48,536	261,133	0
33	TOTAL ELECTRIC COST OF SERVICE		(486,411)	(167,604)	(298,104)	(20,704)	(486,412)	1
34	EXCESS REVENUES		(225,278)	(82,334)	(170,777)	27,832	(225,279)	1
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		(86,674)	(31,677)	(65,705)	10,708	(86,674)	0
37	EXCESS RETURN		(138,604)	(50,657)	(105,072)	17,124	(138,605)	1

DUKE ENERGY KENTUCKY, INC.
 EH SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		8,516,308	8,165,556	76,313	274,439	8,516,308	0
3	TOTAL DEPRECIATION RESERVE		(4,093,596)	(3,986,568)	(55,970)	(96,632)	(4,139,170)	45,574
4	TOTAL RATE BASE ADJUSTMENTS		(1,131,752)	(1,161,039)	95,529	(66,242)	(1,131,752)	0
5	TOTAL RATE BASE		3,290,960	3,017,949	115,872	111,565	3,245,386	45,574
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		1,060,226	278,416	766,236	15,574	1,060,226	0
9	TOTAL DEPRECIATION EXPENSE		249,474	236,634	3,972	8,868	249,474	0
10	TOTAL OTHER TAX & MISC EXPENSE		61,258	55,607	2,894	2,757	61,258	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		1,370,958	570,657	773,102	27,199	1,370,958	0
12	NET FED INCOME TAX EXP ALLOWABLE		93,508	(28,299)	121,980	(173)	93,508	0
13	NET STATE INCOME TAX EXP ALLOWABLE		15,490	7,088	7,890	512	15,490	0
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		1,479,956	549,446	902,972	27,538	1,479,956	0
17								
18	RETURN ON CAPITALIZATION		245,981	228,792	8,786	8,403	245,981	0
19	TOTAL OTHER OPERATING REVENUES		(22,673)	(21,760)	(14)	(899)	(22,673)	0
20	TOTAL ELECTRIC COST OF SERVICE		1,703,264	756,478	911,744	35,042	1,703,264	0

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 2		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	3,830,232	3,830,232	0	0	3,830,232	0
3	PRODUCTION OTHER	K201	1,600,565	1,600,565	0	0	1,600,565	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		5,430,797	5,430,797	0	0	5,430,797	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	314,939	314,939	0	0	314,939	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		314,939	314,939	0	0	314,939	0
12								
13	TOTAL PROD & TRANS PLANT		5,745,736	5,745,736	0	0	5,745,736	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	462,439	462,439	0	0	462,439	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	216,436	216,436	0	0	216,436	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	10,760	0	0	10,760	10,760	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	93,168	93,168	0	0	93,168	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	2,563	0	0	2,563	2,563	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	423,140	423,140	0	0	423,140	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	13,326	0	0	13,326	13,326	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	196,894	196,894	0	0	196,894	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	5,254	0	0	5,254	5,254	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	347,439	347,439	0	0	347,439	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	10,832	0	0	10,832	10,832	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	58,443	58,443	0	0	58,443	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	3,593	0	0	3,593	3,593	0
29	TRANSFORMERS DEMAND RELATED	K215	261,015	261,015	0	0	261,015	0
30	TRANSFORMERS CUSTOMER RELATED	K405	13,505	0	0	13,505	13,505	0
31	SERVICES	K217	93,290	0	0	93,290	93,290	0
32	METERS	K407	83,988	0	0	83,988	83,988	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	208,529	187,154	0	21,375	208,529	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		2,524,614	2,266,128	0	258,486	2,524,614	0
38								
39	TOTAL TRANS & DIST PLANT		2,839,553	2,581,067	0	258,486	2,839,553	0
40	TOTAL GROSS PTD PLANT		8,270,350	8,011,864	0	258,486	8,270,350	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	42,132	42,132	0	0	42,132	0
44	PRODUCTION - ENERGY	K301	36,381	0	36,381	0	36,381	0
45	TRANSMISSION	K202	7,198	7,198	0	0	7,198	0
46	DISTRIBUTION - DEMAND	K201	23,940	23,940	0	0	23,940	0
47	DISTRIBUTION - CUSTOMER	K405	1,233	0	0	1,233	1,233	0
48	CUSTOMER ACCOUNTING	A308	6,161	0	0	6,161	6,161	0
49	CUSTOMER SERVICE & INFORMATION	A310	212	0	0	212	212	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		117,257	73,270	36,381	7,606	117,257	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	48,245	48,245	0	0	48,245	0
56	PRODUCTION - ENERGY	K301	39,932	0	39,932	0	39,932	0
57	TRANSMISSION	K202	7,901	7,901	0	0	7,901	0
58	DISTRIBUTION - DEMAND	K201	26,276	26,276	0	0	26,276	0
59	DISTRIBUTION - CUSTOMER	K405	1,353	0	0	1,353	1,353	0
60	CUSTOMER ACCOUNTING	A308	6,762	0	0	6,762	6,762	0
61	CUSTOMER SERVICE & INFORMATION	A310	232	0	0	232	232	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		128,701	80,422	39,932	8,347	128,701	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		8,516,308	8,165,556	76,313	274,439	8,516,308	0

DUKE ENERGY KENTUCKY, INC.
 EH SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	2,162,412	2,162,412	0	0	2,162,412	0
3	PRODUCTION OTHER	K201	810,523	810,523	0	0	810,523	0
4	ADJUSTMENT	K201	28,612	28,612	0	0	28,612	0
5	TOTAL PROD DEPREC RESERVE		3,001,547	3,001,547	0	0	3,001,547	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	90,470	90,470	0	0	90,470	0
10	ADJUSTMENT	K202	2,279	2,279	0	0	2,279	0
11	TOTAL TRANS DEPREC RESERVE		92,749	92,749	0	0	92,749	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		3,094,296	3,094,296	0	0	3,094,296	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	150,570	150,570	0	0	150,570	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	113,197	113,197	0	0	113,197	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	5,628	0	0	5,628	5,628	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	48,727	48,727	0	0	48,727	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,340	0	0	1,340	1,340	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	128,856	128,856	0	0	128,856	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	4,058	0	0	4,058	4,058	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	59,959	59,959	0	0	59,959	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,600	0	0	1,600	1,600	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	104,144	104,144	0	0	104,144	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	3,247	0	0	3,247	3,247	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	17,518	17,518	0	0	17,518	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,077	0	0	1,077	1,077	0
29	TRANSFORMERS DEMAND RELATED	K215	136,548	136,548	0	0	136,548	0
30	TRANSFORMERS CUSTOMER RELATED	K405	7,065	0	0	7,065	7,065	0
31	SERVICES	K217	56,180	0	0	56,180	56,180	0
32	METERS	K407	3,167	0	0	3,167	3,167	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	12,380	11,111	0	1,269	12,380	0
35	CONSTRUCTION NOT CLASSIFIED	K209	2,861	2,568	0	293	2,861	0
36	RWP	K215	(45,574)	(45,574)	0	0	(45,574)	0
37	TOTAL DIST DEPREC RESERVE		812,548	773,198	0	84,924	858,122	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		905,297	885,947	0	84,924	950,871	(45,574)
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		3,906,844	3,857,494	0	84,924	3,952,418	(45,574)
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	23,519	23,519	0	0	23,519	0
44	PRODUCTION - ENERGY	K301	20,308	0	20,308	0	20,308	0
45	TRANSMISSION	K202	4,018	4,018	0	0	4,018	0
46	DISTRIBUTION - DEMAND	K201	13,364	13,364	0	0	13,364	0
47	DISTRIBUTION - CUSTOMER	K405	688	0	0	688	688	0
48	CUSTOMER ACCOUNTING	A308	3,439	0	0	3,439	3,439	0
49	CUSTOMER SERVICE & INFORMATION	A310	118	0	0	118	118	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(4,855)	(840)	(3,327)	(688)	(4,855)	0
52	GENERAL & INTANG PLANT		60,599	40,061	16,981	3,557	60,599	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	45,475	45,475	0	0	45,475	0
56	PRODUCTION - ENERGY	K301	39,268	0	39,268	0	39,268	0
57	TRANSMISSION	K202	7,770	7,770	0	0	7,770	0
58	DISTRIBUTION - DEMAND	K201	25,839	25,839	0	0	25,839	0
59	DISTRIBUTION - CUSTOMER	K405	1,331	0	0	1,331	1,331	0
60	CUSTOMER ACCOUNTING	A308	6,849	0	0	6,849	6,849	0
61	CUSTOMER SERVICE & INFORMATION	A310	229	0	0	229	229	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(408)	(71)	(279)	(58)	(408)	0
64	COMMON & OTHER PLANT IN SERVICE		126,153	79,013	38,989	8,151	126,153	0
65								
66	TOTAL DEPRECIATION RESERVE		4,093,596	3,886,568	55,970	96,632	4,139,170	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		1,667,820	1,667,820	0	0	1,667,820	0
3	PRODUCTION OTHER		790,042	790,042	0	0	790,042	0
4	ADJUSTMENT		(28,612)	(28,612)	0	0	(28,612)	0
5	NET PRODUCTION PLANT		2,429,250	2,429,250	0	0	2,429,250	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		224,469	224,469	0	0	224,469	0
10	ADJUSTMENT		(2,279)	(2,279)	0	0	(2,279)	0
11	NET TRANSMISSION PLANT		222,190	222,190	0	0	222,190	0
12								
13	NET PROD & TRANS PLANT		2,651,440	2,651,440	0	0	2,651,440	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		331,869	331,869	0	0	331,869	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		103,239	103,239	0	0	103,239	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		5,132	0	0	5,132	5,132	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		44,441	44,441	0	0	44,441	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		1,223	0	0	1,223	1,223	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		294,284	294,284	0	0	294,284	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		9,268	0	0	9,268	9,268	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		136,935	136,935	0	0	136,935	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		3,654	0	0	3,654	3,654	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		243,295	243,295	0	0	243,295	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		7,585	0	0	7,585	7,585	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		40,925	40,925	0	0	40,925	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		2,516	0	0	2,516	2,516	0
29	TRANSFORMERS DEMAND RELATED		124,467	124,467	0	0	124,467	0
30	TRANSFORMERS CUSTOMER RELATED		6,440	0	0	6,440	6,440	0
31	SERVICES		37,110	0	0	37,110	37,110	0
32	METERS		80,821	0	0	80,821	80,821	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(12,380)	(11,111)	0	(1,269)	(12,380)	0
35	CONSTRUCTION NOT CLASSIFIED		205,668	184,586	0	21,082	205,668	0
36	RWIP		45,574	45,574	0	0	45,574	0
37	NET DISTRIBUTION PLANT		1,666,492	1,492,930	0	173,562	1,666,492	0
38								
39	NET PTD PLANT		1,934,256	1,715,120	0	173,562	1,888,682	45,574
40	NET TRANS & DIST PLANT		4,363,506	4,144,370	0	173,562	4,317,932	45,574
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		18,613	18,613	0	0	18,613	0
44	PRODUCTION - ENERGY		16,073	0	16,073	0	16,073	0
45	TRANSMISSION		3,180	3,180	0	0	3,180	0
46	DISTRIBUTION - DEMAND		10,576	10,576	0	0	10,576	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		2,722	0	0	2,722	2,722	0
49	CUSTOMER SERVICE & INFORMATION		94	0	0	94	94	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		4,855	840	3,327	688	4,855	0
52	NET GENERAL & INTANG PLANT		56,113	33,209	19,400	3,504	56,113	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		770	770	0	0	770	0
56	PRODUCTION - ENERGY		664	0	664	0	664	0
57	TRANSMISSION		131	131	0	0	131	0
58	DISTRIBUTION - DEMAND		437	437	0	0	437	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		113	0	0	113	113	0
61	CUSTOMER SERVICE & INFORMATION		3	0	0	3	3	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		408	71	279	58	408	0
64	COMMON & OTHER PLANT IN SERVICE		2,526	1,409	943	174	2,526	0
65								
66	NET ELECTRIC PLANT IN SERVICE		4,376,571	4,178,868	20,343	177,240	4,376,571	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5						
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	666,179	635,825	3,071	27,283	666,179	0
5	LEASED METERS	NP29	12,290	11,729	57	504	12,290	0
6	CONTRIB AID CONSTR	D249	309,362	277,212	0	32,150	309,362	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	194,709	185,838	897	7,974	194,709	0
8	AFUDC IN DEBT	NP29	2,439	2,328	11	100	2,439	0
9	CASUALTY LOSS	K411	(334)	0	0	(334)	(334)	0
10	NON-CASH OVERHEADS	G229	(7,183)	(4,223)	(2,467)	(493)	(7,183)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		1,177,462	1,108,709	1,569	67,184	1,177,462	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(34,670)	(33,090)	(160)	(1,420)	(34,670)	0
17	DEFERRED PLANT COSTS	NP29	82,855	79,080	382	3,393	82,855	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	8,229	7,854	38	337	8,229	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	1,685	1,510	0	175	1,685	0
23	VACATION PAY ACCRUAL	A315	1,464	864	497	103	1,464	0
24	RATE CASE EXPENSE AMORT	OM39	259	68	187	4	259	0
25	PENSION EXPENSE	A315	30,926	18,259	10,498	2,169	30,926	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		90,748	74,545	11,442	4,761	90,748	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	950	907	4	39	950	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		950	907	4	39	950	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		1,269,160	1,184,161	13,015	71,984	1,269,160	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
		Schedule 5.1						
3	UNCOLLECTIBLE ACCTS	K411	(18)	0	0	(18)	(18)	0
4	CASH FLOW HEDGE	A315	(638)	(377)	(216)	(45)	(638)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	31	28	0	3	31	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(15,443)	(9,117)	(5,242)	(1,084)	(15,443)	0
11	POST RETIREMENT BENEFITS	A315	(5,959)	(3,518)	(2,023)	(418)	(5,959)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(347)	(205)	(118)	(24)	(347)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(472)	(279)	(160)	(33)	(472)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(86)	(51)	(29)	(6)	(86)	0
18	DEFERRED TAX	A315	(1,052)	(621)	(357)	(74)	(1,052)	0
19	NET OPERATING LOSS	NP29	(18,008)	(17,187)	(83)	(738)	(18,008)	0
20	401K INCENTIVE PLAN	A315	(20)	(12)	(7)	(1)	(20)	0
21	ENVIRONMENTAL RESERVE	NP29	571	545	3	23	571	0
22	VACATION PAY ACCRUALS	A315	(2,714)	(1,602)	(921)	(191)	(2,714)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	10,586	10,103	49	434	10,586	0
24	METERS & TRANSFORMERS	NP29	(1,176)	(1,123)	(5)	(48)	(1,176)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(34,745)	(23,416)	(9,109)	(2,220)	(34,745)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(34,745)	(23,416)	(9,109)	(2,220)	(34,745)	0

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				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 5.2							
1	NET ORIGINAL COST RATE BASE		3,072,666	2,971,411	(1,781)	103,036	3,072,666	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	78,007	46,538	23,507	7,962	78,007	0
7	FUEL	K301	94,146	0	94,146	0	94,146	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		172,153	46,538	117,653	7,962	172,153	0
10	TOTAL MATERIALS & SUPPLIES		172,153	46,538	117,653	7,962	172,153	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		172,153	46,538	117,653	7,962	172,153	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(1,269,160)	(1,184,161)	(13,015)	(71,984)	(1,269,160)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(34,745)	(23,416)	(9,109)	(2,220)	(34,745)	0
31	TOTAL WORKING CAPITAL		172,153	46,538	117,653	7,962	172,153	0
32	TOTAL RATE BASE ADJUSTMENTS		(1,131,752)	(1,161,039)	95,529	(66,242)	(1,131,752)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		4,376,571	4,178,988	20,343	177,240	4,376,571	0
36	TOTAL RATE BASE ADJUSTMENTS		(1,131,752)	(1,161,039)	95,529	(66,242)	(1,131,752)	0
37	TOTAL RATE BASE		3,244,819	3,017,949	115,872	110,998	3,244,819	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		230,058	213,973	8,215	7,870	230,058	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	3,472,840	3,230,160	124,044	118,636	3,472,840	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	

LINE NO.	O&M EXPENSES	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	506,670	0	506,670	0	506,670	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	227,730	0	227,730	0	227,730	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		734,400	0	734,400	0	734,400	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		734,400	0	734,400	0	734,400	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	95,479	95,479	0	0	95,479	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		95,479	95,479	0	0	95,479	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	8,223	8,223	0	0	8,223	0
26	TOTAL REGIONAL MARKET O&M		8,223	8,223	0	0	8,223	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	2,665	2,665	0	0	2,665	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	23,242	23,242	0	0	23,242	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	732	0	0	732	732	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	10,815	10,815	0	0	10,815	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	289	0	0	289	289	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	3,802	3,802	0	0	3,802	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	119	0	0	119	119	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	639	639	0	0	639	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	39	0	0	39	39	0
39	TRANSFORMERS DEMAND RELATED	K203	1,129	1,129	0	0	1,129	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	3,217	3,217	0	0	3,217	0
43	METERS	K407	1,302	0	0	1,302	1,302	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	19,797	19,797	0	0	19,797	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	54,043	54,043	0	0	54,043	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	37	0	0	37	37	0
48	TOTAL DISTRIBUTION O & M		121,867	119,349	0	2,518	121,867	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	11,407	0	0	11,407	11,407	0
52	UNCOLLECTIBLE EXP	K411	570	0	0	570	570	0
53	METER READING	K407	1,602	0	0	1,602	1,602	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(400)	0	0	(400)	(400)	0
55	AMI BENEFIT LEVELIZATION	K407	(8,286)	0	0	(8,286)	(8,286)	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	(3)	0	0	(3)	(3)	0
57	SALE OF A/R	K411	290	0	0	290	290	0
58	ELIMINATE MISC EXPENSE	K405	(14)	0	0	(14)	(14)	0
59	TOTAL CUSTOMER ACCT EXPENSE		5,166	0	0	5,166	5,166	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	800	0	0	800	800	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		800	0	0	800	800	0
5								
6	SALES							
7	SALES EXPENSE	K405	498	0	0	498	498	0
8	TOTAL SALES EXPENSE		498	0	0	498	498	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	23,218	0	23,218	0	23,218	0
13	TRANSMISSION	T349	4,584	4,584	0	0	4,584	0
14	DISTRIBUTION	D349	36,545	35,793	0	752	36,545	0
15	CUSTOMER ACCOUNTING	C319	3,923	0	0	3,923	3,923	0
16	CUSTOMER SERVICE & INFORMATION	C331	135	0	0	135	135	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		68,405	40,377	23,218	4,810	68,405	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	453	267	154	32	453	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(311)	(184)	(105)	(22)	(311)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSA MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	1,746	1,031	592	123	1,746	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	23,500	13,874	7,977	1,649	23,500	0
33	TOTAL ADMIN. & GENERAL		93,793	55,365	31,836	6,592	93,793	0
34								
35	TOTAL O & M EXPENSE		1,060,226	278,416	766,236	15,574	1,060,226	0

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				3 DEMAND	4 ENERGY	5 CUSTOMER		
		Schedule 7						
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	151,515	151,515	0	0	151,515	0
3	TOTAL PRODUCTION DEPREC EXP.		151,515	151,515	0	0	151,515	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	8,762	8,762	0	0	8,762	0
7	TOTAL TRANSMISSION DEP. EXP.		8,762	8,762	0	0	8,762	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	77,709	69,633	0	8,076	77,709	0
11	TOTAL DIST. DEPREC EXP.		77,709	69,633	0	8,076	77,709	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	10,554	6,205	3,625	724	10,554	0
15	TOTAL GENERAL DEPREC EXP.		10,554	6,205	3,625	724	10,554	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	934	519	347	68	934	0
19	TOTAL COM & OTHER DEPREC EXP.		934	519	347	68	934	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		249,474	236,634	3,972	8,868	249,474	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 8							
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	53,458	51,022	246	2,190	53,458	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		53,458	51,022	246	2,190	53,458	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	7,772	4,589	2,638	545	7,772	0
9	ELIMINATE DSM	A315	(131)	(78)	(44)	(9)	(131)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(40)	(36)	0	(4)	(40)	0
12	TOTAL MISCELLANEOUS TAXES		7,601	4,475	2,594	532	7,601	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	199	110	54	35	199	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		199	110	54	35	199	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		61,258	55,607	2,894	2,757	61,258	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		1,060,226	278,416	766,236	15,574	1,060,226	0
23	TOTAL DEPRECIATION EXPENSE		249,474	236,634	3,972	8,868	249,474	0
24	TOTAL OTHER TAX & MISC EXPENSE		61,258	55,607	2,894	2,757	61,258	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		1,370,958	570,657	773,102	27,199	1,370,958	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
			EH SECONDARY	DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX OEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	71,107	66,138	2,540	2,429	71,107	0
4	TOTAL INTEREST EXPENSE		71,107	66,138	2,540	2,429	71,107	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	189,028	179,292	3,011	6,725	189,028	0
8	PERMANENT DIFFERENCES	A357	(4,358)	(2,573)	(1,480)	(305)	(4,358)	0
9	TEMPORARY DIFFERENCES	DE49	127,853	121,267	2,037	4,549	127,853	0
10	TOTAL OTHER DEDUCTIONS		312,523	297,986	3,568	10,969	312,523	0
11								
12	NET DEDUCTIONS AND ADDITIONS		383,630	364,124	6,108	13,398	383,630	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	108,070	28,393	78,092	1,585	108,070	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	OIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	183	183	0	0	183	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		108,253	28,576	78,092	1,585	108,253	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	56	54	0	2	56	0
24	TOTAL AMORTIZED ITC		56	54	0	2	56	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		108,253	28,576	78,092	1,585	108,253	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(56)	(54)	0	(2)	(56)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		108,197	28,522	78,092	1,583	108,197	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		245,981	228,792	8,786	8,403	245,981	0
38	NET DEDUCTIONS AND ADDITIONS		(383,630)	(364,124)	(6,108)	(13,398)	(383,630)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		108,197	28,522	78,092	1,583	108,197	0
40	TOTAL STATE PROV DEF IT (410 & 411)		2,173	1,283	737	153	2,173	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		(27,279)	(105,527)	81,507	(3,259)	(27,279)	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		(14,689)	(56,821)	43,888	(1,756)	(14,689)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		108,197	28,522	78,092	1,583	108,197	0
47	NET FED INCOME TAX ALLOWABLE		93,508	(28,299)	121,980	(173)	93,508	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(14,689)	(56,821)	43,888	(1,756)	(14,689)	0
53	NET FED INCOME TAX PAYABLE		(14,689)	(56,821)	43,888	(1,756)	(14,689)	0

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				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	1,607	1,440	0	167	1,607	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	1,243	1,114	0	129	1,243	0
5	RENTS	D249	5,713	5,119	0	594	5,713	0
6	TRANSMISSION CHARGE PTP	T229	695	695	0	0	695	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	13,364	13,364	0	0	13,364	0
9	FIXED BILL PREMIUM	K902	51	28	14	9	51	0
10	TOTAL OTHER OPERATING REVS		22,673	21,760	14	899	22,673	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		1,370,958	570,657	773,102	27,199	1,370,958	0
14	RETURN ON CAPITALIZATION		245,981	228,792	8,786	8,403	245,981	0
15	NET FED INCOME TAX ALLOWABLE		93,508	(28,299)	121,980	(173)	93,508	0
16	NET STATE INCOME TAX ALLOWABLE		15,490	7,088	7,890	512	15,490	0
17	TOTAL OTHER OPERATING REVENUES		(22,673)	(21,760)	(14)	(899)	(22,673)	0
18	SUBTOTAL B		1,703,264	756,478	911,744	35,042	1,703,264	0
19								
20	TOTAL OTHER OPERATING REVENUES		22,673	21,760	14	899	22,673	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		22,673	21,760	14	899	22,673	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		1,703,264	756,478	911,744	35,042	1,703,264	0
31								
32	PROPOSED REVENUES		1,144,691	675,819	388,553	80,319	1,144,691	0
33	TOTAL ELECTRIC COST OF SERVICE		(1,703,264)	(756,478)	(911,744)	(35,042)	(1,703,264)	0
34	EXCESS REVENUES		(558,573)	(80,659)	(523,191)	45,277	(558,573)	0
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		(214,908)	(31,033)	(201,295)	17,420	(214,908)	0
37	EXCESS RETURN		(343,665)	(49,627)	(321,896)	27,857	(343,665)	1

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL SP SECONOARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		135,699	109,369	1,132	25,198	135,699	0
3	TOTAL DEPRECIATION RESERVE		(62,230)	(54,865)	(830)	(7,001)	(62,696)	466
4	TOTAL RATE BASE ADJUSTMENTS		(19,114)	(14,088)	1,418	(6,444)	(19,114)	0
5	TOTAL RATE BASE		54,355	40,416	1,720	11,753	53,889	466
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		16,263	2,713	11,330	2,220	16,263	0
9	TOTAL DEPRECIATION EXPENSE		4,125	3,149	59	917	4,125	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,049	706	44	299	1,049	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		21,437	6,568	11,433	3,436	21,437	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,344	(548)	1,805	87	1,344	0
13	NET STATE INCOME TAX EXP ALLOWABLE		251	70	117	65	252	(1)
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		23,032	6,090	13,355	3,588	23,033	(1)
17								
18	RETURN ON CAPITALIZATION		4,047	3,044	130	873	4,047	0
19	TOTAL OTHER OPERATING REVENUES		(374)	(284)	(1)	(89)	(374)	0
20	TOTAL ELECTRIC COST OF SERVICE		26,705	8,850	13,484	4,372	26,706	(1)

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 2		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	55,974	55,974	0	0	55,974	0
3	PRODUCTION OTHER	K201	23,390	23,390	0	0	23,390	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		79,364	79,364	0	0	79,364	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	4,602	4,602	0	0	4,602	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		4,602	4,602	0	0	4,602	0
12								
13	TOTAL PROD & TRANS PLANT		83,966	83,966	0	0	83,966	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	4,930	4,930	0	0	4,930	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	2,212	2,212	0	0	2,212	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,600	0	0	1,600	1,600	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	952	952	0	0	952	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	381	0	0	381	381	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	4,324	4,324	0	0	4,324	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,981	0	0	1,981	1,981	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	2,012	2,012	0	0	2,012	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	781	0	0	781	781	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	3,550	3,550	0	0	3,550	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,610	0	0	1,610	1,610	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	597	597	0	0	597	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	534	0	0	534	534	0
29	TRANSFORMERS DEMAND RELATED	K215	2,667	2,667	0	0	2,667	0
30	TRANSFORMERS CUSTOMER RELATED	K405	2,007	0	0	2,007	2,007	0
31	SERVICES	K217	2,000	0	0	2,000	2,000	0
32	METERS	K407	10,117	0	0	10,117	10,117	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	3,772	1,913	0	1,859	3,772	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		46,027	23,157	0	22,870	46,027	0
38								
39	TOTAL TRANS & DIST PLANT		50,629	27,759	0	22,870	50,629	0
40	TOTAL GROSS PTD PLANT		129,993	107,123	0	22,870	129,993	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	616	616	0	0	616	0
44	PRODUCTION - ENERGY	K301	540	0	540	0	540	0
45	TRANSMISSION	K202	105	105	0	0	105	0
46	DISTRIBUTION - DEMAND	K201	350	350	0	0	350	0
47	DISTRIBUTION - CUSTOMER	K405	183	0	0	183	183	0
48	CUSTOMER ACCOUNTING	A308	895	0	0	895	895	0
49	CUSTOMER SERVICE & INFORMATION	A310	31	0	0	31	31	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		2,720	1,071	540	1,109	2,720	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	676	676	0	0	676	0
56	PRODUCTION - ENERGY	K301	592	0	592	0	592	0
57	TRANSMISSION	K202	115	115	0	0	115	0
58	DISTRIBUTION - DEMAND	K201	384	384	0	0	384	0
59	DISTRIBUTION - CUSTOMER	K405	201	0	0	201	201	0
60	CUSTOMER ACCOUNTING	A308	983	0	0	983	983	0
61	CUSTOMER SERVICE & INFORMATION	A310	35	0	0	35	35	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		2,986	1,175	592	1,219	2,986	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		135,699	109,369	1,132	25,198	135,699	0

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				DEMAND	ENERGY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	31,601	31,601	0	0	31,601	0
3	PRODUCTION OTHER	K201	11,845	11,845	0	0	11,845	0
4	ADJUSTMENT	K201	418	418	0	0	418	0
5	TOTAL PROD DEPREC RESERVE		43,864	43,864	0	0	43,864	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	1,322	1,322	0	0	1,322	0
10	ADJUSTMENT	K202	33	33	0	0	33	0
11	TOTAL TRANS DEPREC RESERVE		1,355	1,355	0	0	1,355	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		45,219	45,219	0	0	45,219	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	1,539	1,539	0	0	1,539	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	1,157	1,157	0	0	1,157	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	837	0	0	837	837	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	498	498	0	0	498	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	199	0	0	199	199	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	1,317	1,317	0	0	1,317	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	603	0	0	603	603	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	613	613	0	0	613	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	238	0	0	238	238	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	1,064	1,064	0	0	1,064	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	483	0	0	483	483	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	179	179	0	0	179	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	160	0	0	160	160	0
29	TRANSFORMERS DEMAND RELATED	K215	1,395	1,395	0	0	1,395	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,050	0	0	1,050	1,050	0
31	SERVICES	K217	1,205	0	0	1,205	1,205	0
32	METERS	K407	382	0	0	382	382	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	224	114	0	110	224	0
35	CONSTRUCTION NOT CLASSIFIED	K209	51	26	0	25	51	0
36								
37	RWP	K215	(466)	(466)	0	0	(466)	0
38	TOTAL DIST DEPREC RESERVE		12,728	7,902	0	5,292	13,194	0
39								
40	TOTAL TRANS & DIST DEPREC RESERVE		14,083	9,257	0	5,292	14,549	(466)
41	TOTAL GROSS PTD PLANT DEPREC RESERVE		57,947	53,121	0	5,292	58,413	(466)
42								
43	GENERAL & INTANGIBLE PLANT							
44	PRODUCTION - DEMAND	K201	344	344	0	0	344	0
45	PRODUCTION - ENERGY	K301	301	0	301	0	301	0
46	TRANSMISSION	K202	59	59	0	0	59	0
47	DISTRIBUTION - DEMAND	K201	195	195	0	0	195	0
48	DISTRIBUTION - CUSTOMER	K405	102	0	0	102	102	0
49	CUSTOMER ACCOUNTING	A308	499	0	0	499	499	0
50	CUSTOMER SERVICE & INFORMATION	A310	18	0	0	18	18	0
51	SALES	A312	0	0	0	0	0	0
52	ADJUSTMENT	A315	(159)	(10)	(49)	(100)	(159)	0
53	GENERAL & INTANG PLANT		1,359	588	252	519	1,359	0
54								
55	COMMON & OTHER PLANT							
56	PRODUCTION - DEMAND	K201	665	665	0	0	665	0
57	PRODUCTION - ENERGY	K301	582	0	582	0	582	0
58	TRANSMISSION	K202	114	114	0	0	114	0
59	DISTRIBUTION - DEMAND	K201	378	378	0	0	378	0
60	DISTRIBUTION - CUSTOMER	K405	198	0	0	198	198	0
61	CUSTOMER ACCOUNTING	A308	966	0	0	966	966	0
62	CUSTOMER SERVICE & INFORMATION	A310	34	0	0	34	34	0
63	SALES	A312	0	0	0	0	0	0
64	ADJUSTMENT	A315	(13)	(1)	(4)	(8)	(13)	0
65	COMMON & OTHER PLANT IN SERVICE		2,924	1,156	578	1,190	2,924	0
66	TOTAL DEPRECIATION RESERVE		62,230	54,865	830	7,001	62,696	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 4						
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		24,373	24,373	0	0	24,373	0
3	PRODUCTION OTHER		11,545	11,545	0	0	11,545	0
4	ADJUSTMENT		(418)	(418)	0	0	(418)	0
5	NET PRODUCTION PLANT		35,500	35,500	0	0	35,500	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		3,280	3,280	0	0	3,280	0
10	ADJUSTMENT		(33)	(33)	0	0	(33)	0
11	NET TRANSMISSION PLANT		3,247	3,247	0	0	3,247	0
12								
13	NET PROD & TRANS PLANT		38,747	38,747	0	0	38,747	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		3,391	3,391	0	0	3,391	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		1,055	1,055	0	0	1,055	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		783	0	0	783	783	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		454	454	0	0	454	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		182	0	0	182	182	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		3,007	3,007	0	0	3,007	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		1,378	0	0	1,378	1,378	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		1,399	1,399	0	0	1,399	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		543	0	0	543	543	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		2,486	2,486	0	0	2,486	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		1,127	0	0	1,127	1,127	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		418	418	0	0	418	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		374	0	0	374	374	0
29	TRANSFORMERS DEMAND RELATED		1,272	1,272	0	0	1,272	0
30	TRANSFORMERS CUSTOMER RELATED		957	0	0	957	957	0
31	SERVICES		795	0	0	795	795	0
32	METERS		9,735	0	0	9,735	9,735	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(224)	(114)	0	(110)	(224)	0
35	CONSTRUCTION NOT CLASSIFIED		3,721	1,887	0	1,834	3,721	0
36	RWP		466	466	0	0	466	0
37	NET DISTRIBUTION PLANT		32,833	15,255	0	17,578	32,833	0
38								
39	NET PTD PLANT		36,546	18,502	0	17,578	36,080	466
40	NET TRANS & DIST PLANT		72,046	54,002	0	17,578	71,580	466
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		272	272	0	0	272	0
44	PRODUCTION - ENERGY		239	0	239	0	239	0
45	TRANSMISSION		46	46	0	0	46	0
46	DISTRIBUTION - DEMAND		155	155	0	0	155	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		396	0	0	396	396	0
49	CUSTOMER SERVICE & INFORMATION		13	0	0	13	13	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		159	10	49	100	159	0
52	NET GENERAL & INTANG PLANT		1,280	483	288	509	1,280	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		11	11	0	0	11	0
56	PRODUCTION - ENERGY		10	0	10	0	10	0
57	TRANSMISSION		1	1	0	0	1	0
58	DISTRIBUTION - DEMAND		6	6	0	0	6	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		17	0	0	17	17	0
61	CUSTOMER SERVICE & INFORMATION		1	0	0	1	1	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		13	1	4	8	13	0
64	COMMON & OTHER PLANT IN SERVICE		59	19	14	26	59	0
65								
66	NET ELECTRIC PLANT IN SERVICE		72,919	54,504	302	18,113	72,919	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	11,072	8,297	46	2,729	11,072	0
5	LEASED METERS	NP29	204	153	1	50	204	0
6	CONTRIB AID CONSTR	D249	6,032	2,833	0	3,199	6,032	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	3,235	2,425	13	797	3,235	0
8	AFUDC IN DEBT	NP29	41	31	0	10	41	0
9	CASUALTY LOSS	K411	(11)	0	0	(11)	(11)	0
10	NON-CASH OVERHEADS	G229	(168)	(60)	(37)	(71)	(168)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		20,405	13,679	23	6,703	20,405	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(576)	(432)	(2)	(142)	(576)	0
17	DEFERRED PLANT COSTS	NP29	1,377	1,032	6	339	1,377	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	137	102	1	34	137	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	32	15	0	17	32	0
23	VACATION PAY ACCRUAL	A315	28	6	7	15	28	0
24	RATE CASE EXPENSE AMORT	OM39	4	0	3	1	4	0
25	PENSION EXPENSE	A315	607	136	155	316	607	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,609	859	170	580	1,609	0
28								
29	OTHER ACCUMULATED DEFERREO INCOME TAXES							
30	POLLUTION CONTROL	NP29	16	12	0	4	16	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		16	12	0	4	16	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		22,030	14,550	193	7,287	22,030	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	(1)	0	0	(1)	(1)	0
4	CASH FLOW HEDGE	A315	(13)	(3)	(3)	(7)	(13)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(304)	(68)	(78)	(158)	(304)	0
11	POST RETIREMENT BENEFITS	A315	(118)	(27)	(30)	(61)	(118)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(7)	(1)	(2)	(4)	(7)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(9)	(2)	(2)	(5)	(9)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(1)	0	0	(1)	(1)	0
18	DEFERRED TAX	A315	(21)	(5)	(5)	(11)	(21)	0
19	NET OPERATING LOSS	NP29	(299)	(224)	(1)	(74)	(299)	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	9	7	0	2	9	0
22	VACATION PAY ACCRUALS	A315	(54)	(12)	(14)	(28)	(54)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	176	132	1	43	176	0
24	METERS & TRANSFORMERS	NP29	(20)	(15)	0	(5)	(20)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(662)	(218)	(134)	(310)	(662)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(662)	(218)	(134)	(310)	(662)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		50,227	39,736	(25)	10,516	50,227	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	2,182	680	349	1,153	2,182	0
7	FUEL	K301	1,396	0	1,396	0	1,396	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		3,578	680	1,745	1,153	3,578	0
10	TOTAL MATERIALS & SUPPLIES		3,578	680	1,745	1,153	3,578	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		3,578	680	1,745	1,153	3,578	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(22,030)	(14,550)	(193)	(7,287)	(22,030)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(662)	(218)	(134)	(310)	(662)	0
31	TOTAL WORKING CAPITAL		3,578	680	1,745	1,153	3,578	0
32	TOTAL RATE BASE ADJUSTMENTS		(19,114)	(14,088)	1,418	(6,444)	(19,114)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		72,919	54,504	302	18,113	72,919	0
36	TOTAL RATE BASE ADJUSTMENTS		(19,114)	(14,088)	1,418	(6,444)	(19,114)	0
37	TOTAL RATE BASE		53,805	40,416	1,720	11,669	53,805	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		3,815	2,866	122	827	3,815	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	57,138	42,978	1,840	12,320	57,138	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	
44	RETURN ON CAPITALIZATION		4,047	3,044	130	873	4,047	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M	Schedule 6						
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	7,482	0	7,482	0	7,482	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	3,377	0	3,377	0	3,377	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		10,859	0	10,859	0	10,859	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		10,859	0	10,859	0	10,859	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	1,395	1,395	0	0	1,395	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		1,395	1,395	0	0	1,395	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	120	120	0	0	120	0
26	TOTAL REGIONAL MARKET O&M		120	120	0	0	120	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	39	39	0	0	39	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	238	238	0	0	238	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	109	0	0	109	109	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	111	111	0	0	111	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	43	0	0	43	43	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	39	39	0	0	39	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	18	0	0	18	18	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	7	7	0	0	7	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	6	0	0	6	6	0
39	TRANSFORMERS DEMAND RELATED	K203	5	5	0	0	5	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	33	33	0	0	33	0
43	METERS	K407	156	0	0	156	156	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	80	80	0	0	80	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	219	219	0	0	219	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	4	0	0	4	4	0
48	TOTAL DISTRIBUTION O & M		1,107	771	0	336	1,107	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	1,534	0	0	1,534	1,534	0
52	UNCOLLECTIBLE EXP	K411	20	0	0	20	20	0
53	METER READING	K407	192	0	0	192	192	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(14)	0	0	(14)	(14)	0
55	AMI BENEFIT LEVELIZATION	K407	(999)	0	0	(999)	(999)	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	10	0	0	10	10	0
58	ELIMINATE MISC EXPENSE	K405	(2)	0	0	(2)	(2)	0
59	TOTAL CUSTOMER ACCT EXPENSE		741	0	0	741	741	0

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				DEMAND	ENERGY	CUSTOMER		
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	119	0	0	119	119	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		119	0	0	119	119	0
5								
6	SALES							
7	SALES EXPENSE	K405	74	0	0	74	74	0
8	TOTAL SALES EXPENSE		74	0	0	74	74	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	344	0	344	0	344	0
13	TRANSMISSION	T349	67	67	0	0	67	0
14	DISTRIBUTION	D349	347	247	0	100	347	0
15	CUSTOMER ACCOUNTING	C319	570	0	0	570	570	0
16	CUSTOMER SERVICE & INFORMATION	C331	20	0	0	20	20	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,348	314	344	690	1,348	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	9	2	2	5	9	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(6)	(1)	(2)	(3)	(6)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	35	8	9	18	35	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	462	104	118	240	462	0
33	TOTAL ADMIN. & GENERAL		1,848	427	471	950	1,848	0
34								
35	TOTAL O & M EXPENSE		16,263	2,713	11,330	2,220	16,263	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	2,214	2,214	0	0	2,214	0
3	TOTAL PRODUCTION DEPREC EXP.		2,214	2,214	0	0	2,214	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	128	128	0	0	128	0
7	TOTAL TRANSMISSION DEP. EXP.		128	128	0	0	128	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	1,515	712	0	803	1,515	0
11	TOTAL DIST. DEPREC EXP.		1,515	712	0	803	1,515	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	246	88	54	104	246	0
15	TOTAL GENERAL DEPREC EXP.		246	88	54	104	246	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	22	7	5	10	22	0
19	TOTAL COM & OTHER DEPREC EXP.		22	7	5	10	22	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		4,125	3,149	59	917	4,125	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV	Schedule 8						
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	889	666	4	219	889	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		889	666	4	219	889	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	154	35	39	80	154	0
9	ELIMINATE DSM	A315	(2)	0	(1)	(1)	(2)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(1)	0	0	(1)	(1)	0
12	TOTAL MISCELLANEOUS TAXES		151	35	38	78	151	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	9	5	2	2	9	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		9	5	2	2	9	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,049	706	44	299	1,049	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		16,263	2,713	11,330	2,220	16,263	0
23	TOTAL DEPRECIATION EXPENSE		4,125	3,149	59	917	4,125	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,049	706	44	299	1,049	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		21,437	6,568	11,433	3,436	21,437	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	1,170	880	38	252	1,170	0
4	TOTAL INTEREST EXPENSE		1,170	880	38	252	1,170	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	3,143	2,407	45	691	3,143	0
8	PERMANENT DIFFERENCES	A357	(86)	(19)	(22)	(45)	(86)	0
9	TEMPORARY DIFFERENCES	DE49	2,126	1,628	30	468	2,126	0
10	TOTAL OTHER DEDUCTIONS		5,183	4,016	53	1,114	5,183	0
11								
12	NET DEDUCTIONS AND ADDITIONS		6,353	4,896	91	1,366	6,353	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	1,664	286	1,156	222	1,664	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	3	3	0	0	3	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		1,667	289	1,156	222	1,667	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		1,667	289	1,156	222	1,667	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		1,667	289	1,156	222	1,667	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		4,047	3,044	130	873	4,047	0
38	NET DEDUCTIONS AND ADDITIONS		(6,353)	(4,896)	(91)	(1,366)	(6,353)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		1,667	289	1,156	222	1,667	0
40	TOTAL STATE PROV DEF IT (410 & 411)		42	9	11	22	42	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(597)	(1,554)	1,206	(249)	(597)	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		(323)	(837)	649	(135)	(323)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		1,667	289	1,156	222	1,667	0
47	NET FED INCOME TAX ALLOWABLE		1,344	(548)	1,805	87	1,344	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(323)	(837)	649	(135)	(323)	0
53	NET FED INCOME TAX PAYABLE		(323)	(837)	649	(135)	(323)	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	32	15	0	17	32	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	24	11	0	13	24	0
5	RENTS	D249	111	52	0	59	111	0
6	TRANSMISSION CHARGE PTP	T229	10	10	0	0	10	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	195	195	0	0	195	0
9	FIXED BILL PREMIUM	K902	2	1	1	0	2	0
10	TOTAL OTHER OPERATING REVS		374	284	1	89	374	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		21,437	6,568	11,433	3,436	21,437	0
14	RETURN ON CAPITALIZATION		4,047	3,044	130	873	4,047	0
15	NET FED INCOME TAX ALLOWABLE		1,344	(548)	1,805	87	1,344	0
16	NET STATE INCOME TAX ALLOWABLE		251	70	117	65	252	(1)
17	TOTAL OTHER OPERATING REVENUES		(374)	(284)	(1)	(89)	(374)	0
18	SUBTOTAL B		26,705	8,850	13,484	4,372	26,706	1
19								
20	TOTAL OTHER OPERATING REVENUES		374	284	1	89	374	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		374	284	1	89	374	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		26,705	8,850	13,484	4,372	26,706	1
31								
32	PROPOSED REVENUES		22,498	5,059	5,750	11,689	22,498	0
33	TOTAL ELECTRIC COST OF SERVICE		(26,705)	(8,850)	(13,484)	(4,372)	(26,706)	1
34	EXCESS REVENUES		(4,207)	(3,791)	(7,734)	7,317	(4,208)	1
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		(1,619)	(1,458)	(2,976)	2,815	(1,619)	0
37	EXCESS RETURN		(2,588)	(2,333)	(4,758)	4,502	(2,589)	1

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		223,265,209	219,626,451	2,728,189	910,569	223,265,209	0
3	TOTAL DEPRECIATION RESERVE		(112,103,404)	(109,845,779)	(2,001,383)	(256,242)	(112,103,404)	0
4	TOTAL RATE BASE ADJUSTMENTS		(25,263,541)	(28,489,453)	3,417,558	(191,646)	(25,263,541)	0
5	TOTAL RATE BASE		85,898,264	81,291,219	4,144,364	462,681	85,898,264	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		32,641,166	5,221,480	27,277,264	142,402	32,641,166	0
9	TOTAL DEPRECIATION EXPENSE		6,512,178	6,333,700	141,958	36,520	6,512,178	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,530,602	1,409,252	105,167	16,183	1,530,602	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		40,683,946	12,964,432	27,524,409	195,105	40,683,946	0
12	NET FED INCOME TAX EXP ALLOWABLE		3,235,956	(1,123,056)	4,345,762	13,250	3,235,956	0
13	NET STATE INCOME TAX EXP ALLOWABLE		427,870	142,966	281,150	3,755	427,871	(1)
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		44,347,772	11,984,342	32,151,321	212,110	44,347,773	(1)
17								
18	RETURN ON CAPITALIZATION		6,507,922	6,158,930	314,156	34,836	6,507,922	0
19	TOTAL OTHER OPERATING REVENUES		(578,421)	(573,634)	(998)	(3,789)	(578,421)	0
20	TOTAL ELECTRIC COST OF SERVICE		50,277,273	17,569,638	32,464,479	243,157	50,277,274	(1)

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	111,380,586	111,380,586	0	0	111,380,586	0
3	PRODUCTION OTHER	K201	46,543,367	46,543,367	0	0	46,543,367	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		157,923,953	157,923,953	0	0	157,923,953	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	9,158,211	9,158,211	0	0	9,158,211	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		9,158,211	9,158,211	0	0	9,158,211	0
12								
13	TOTAL PROD & TRANS PLANT		167,082,164	167,082,164	0	0	167,082,164	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	10,234,747	10,234,747	0	0	10,234,747	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	4,591,605	4,591,605	0	0	4,591,605	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	15,995	0	0	15,995	15,995	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	1,976,520	1,976,520	0	0	1,976,520	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	3,810	0	0	3,810	3,810	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	8,976,751	8,976,751	0	0	8,976,751	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	19,809	0	0	19,809	19,809	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	4,177,026	4,177,026	0	0	4,177,026	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	7,810	0	0	7,810	7,810	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	7,370,787	7,370,787	0	0	7,370,787	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	16,102	0	0	16,102	16,102	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	1,239,835	1,239,835	0	0	1,239,835	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	5,341	0	0	5,341	5,341	0
29	TRANSFORMERS DEMAND RELATED	K215	5,537,336	5,537,336	0	0	5,537,336	0
30	TRANSFORMERS CUSTOMER RELATED	K405	20,075	0	0	20,075	20,075	0
31	SERVICES	K217	134,571	0	0	134,571	134,571	0
32	METERS	K407	464,643	0	0	464,643	464,643	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	4,032,373	3,970,403	0	61,970	4,032,373	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		48,825,136	48,075,010	0	750,126	48,825,136	0
38								
39	TOTAL TRANS & DIST PLANT		57,983,347	57,233,221	0	750,120	57,983,347	0
40	TOTAL GROSS PTD PLANT		215,907,300	215,157,174	0	750,120	215,907,300	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,225,178	1,225,178	0	0	1,225,178	0
44	PRODUCTION - ENERGY	K301	1,300,619	0	1,300,619	0	1,300,619	0
45	TRANSMISSION	K202	209,327	209,327	0	0	209,327	0
46	DISTRIBUTION - DEMAND	K201	696,149	696,149	0	0	696,149	0
47	DISTRIBUTION - CUSTOMER	K405	1,833	0	0	1,833	1,833	0
48	CUSTOMER ACCOUNTING	A308	74,341	0	0	74,341	74,341	0
49	CUSTOMER SERVICE & INFORMATION	A310	315	0	0	315	315	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		3,507,762	2,130,654	1,300,619	76,489	3,507,762	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	1,344,765	1,344,765	0	0	1,344,765	0
56	PRODUCTION - ENERGY	K301	1,427,570	0	1,427,570	0	1,427,570	0
57	TRANSMISSION	K202	229,759	229,759	0	0	229,759	0
58	DISTRIBUTION - DEMAND	K201	764,099	764,099	0	0	764,099	0
59	DISTRIBUTION - CUSTOMER	K405	2,011	0	0	2,011	2,011	0
60	CUSTOMER ACCOUNTING	A308	81,598	0	0	81,598	81,598	0
61	CUSTOMER SERVICE & INFORMATION	A310	345	0	0	345	345	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		3,850,147	2,338,623	1,427,570	83,954	3,850,147	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		223,265,209	218,626,451	2,728,189	910,569	223,265,209	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	62,881,507	62,881,507	0	0	62,881,507	0
3	PRODUCTION OTHER	K201	23,569,472	23,569,472	0	0	23,569,472	0
4	ADJUSTMENT	K201	832,032	832,032	0	0	832,032	0
5	TOTAL PROD DEPREC RESERVE		87,283,011	87,283,011	0	0	87,283,011	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	2,630,794	2,630,794	0	0	2,630,794	0
10	ADJUSTMENT	K202	66,284	66,284	0	0	66,284	0
11	TOTAL TRANS DEPREC RESERVE		2,697,058	2,697,058	0	0	2,697,058	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		89,980,069	89,980,069	0	0	89,980,069	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	3,194,275	3,194,275	0	0	3,194,275	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	2,401,420	2,401,420	0	0	2,401,420	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	8,366	0	0	8,366	8,366	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	1,033,725	1,033,725	0	0	1,033,725	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,993	0	0	1,993	1,993	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	2,733,621	2,733,621	0	0	2,733,621	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	6,032	0	0	6,032	6,032	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	1,271,998	1,271,998	0	0	1,271,998	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	2,378	0	0	2,378	2,378	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	2,209,372	2,209,372	0	0	2,209,372	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	4,827	0	0	4,827	4,827	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	371,637	371,637	0	0	371,637	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,601	0	0	1,601	1,601	0
29	TRANSFORMERS DEMAND RELATED	K215	2,896,805	2,896,805	0	0	2,896,805	0
30	TRANSFORMERS CUSTOMER RELATED	K405	10,502	0	0	10,502	10,502	0
31	SERVICES	K217	81,039	0	0	81,039	81,039	0
32	METERS	K407	17,523	0	0	17,523	17,523	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	239,390	235,711	0	3,679	239,390	0
35	CONSTRUCTION NOT CLASSIFIED	K209	55,336	54,486	0	850	55,336	0
36	RWP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		16,541,840	16,403,050	0	138,790	16,541,840	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		19,238,898	19,100,108	0	138,790	19,238,898	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		106,521,909	106,383,119	0	138,790	106,521,909	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	683,916	683,916	0	0	683,916	0
44	PRODUCTION - ENERGY	K301	726,028	0	726,028	0	726,028	0
45	TRANSMISSION	K202	116,850	116,850	0	0	116,850	0
46	DISTRIBUTION - DEMAND	K201	388,603	388,603	0	0	388,603	0
47	DISTRIBUTION - CUSTOMER	K405	1,023	0	0	1,023	1,023	0
48	CUSTOMER ACCOUNTING	A308	41,499	0	0	41,499	41,499	0
49	CUSTOMER SERVICE & INFORMATION	A310	176	0	0	176	176	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(150,094)	(24,372)	(118,522)	(7,200)	(150,094)	0
52	GENERAL & INTANG PLANT		1,808,001	1,164,997	607,506	35,498	1,808,001	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	1,322,388	1,322,388	0	0	1,322,388	0
56	PRODUCTION - ENERGY	K301	1,403,815	0	1,403,815	0	1,403,815	0
57	TRANSMISSION	K202	225,935	225,935	0	0	225,935	0
58	DISTRIBUTION - DEMAND	K201	751,384	751,384	0	0	751,384	0
59	DISTRIBUTION - CUSTOMER	K405	1,978	0	0	1,978	1,978	0
60	CUSTOMER ACCOUNTING	A308	80,240	0	0	80,240	80,240	0
61	CUSTOMER SERVICE & INFORMATION	A310	340	0	0	340	340	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(12,586)	(2,044)	(9,938)	(604)	(12,586)	0
64	COMMON & OTHER PLANT IN SERVICE		3,773,494	2,297,663	1,393,877	81,954	3,773,494	0
65								
66	TOTAL DEPRECIATION RESERVE		112,103,404	109,845,779	2,001,393	256,242	112,103,404	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 4						
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		48,499,079	48,499,079	0	0	48,499,079	0
3	PRODUCTION OTHER		22,973,895	22,973,895	0	0	22,973,895	0
4	ADJUSTMENT		(832,032)	(832,032)	0	0	(832,032)	0
5	NET PRODUCTION PLANT		70,640,942	70,640,942	0	0	70,640,942	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		6,527,417	6,527,417	0	0	6,527,417	0
10	ADJUSTMENT		(66,264)	(66,264)	0	0	(66,264)	0
11	NET TRANSMISSION PLANT		6,461,153	6,461,153	0	0	6,461,153	0
12								
13	NET PROD & TRANS PLANT		77,102,095	77,102,095	0	0	77,102,095	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		7,040,472	7,040,472	0	0	7,040,472	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		2,190,185	2,190,185	0	0	2,190,185	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		7,629	0	0	7,629	7,629	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		942,795	942,795	0	0	942,795	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		1,817	0	0	1,817	1,817	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		6,243,130	6,243,130	0	0	6,243,130	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		13,777	0	0	13,777	13,777	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		2,905,028	2,905,028	0	0	2,905,028	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		5,432	0	0	5,432	5,432	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		5,161,415	5,161,415	0	0	5,161,415	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		11,275	0	0	11,275	11,275	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		868,198	868,198	0	0	868,198	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		3,740	0	0	3,740	3,740	0
29	TRANSFORMERS DEMAND RELATED		2,640,531	2,640,531	0	0	2,640,531	0
30	TRANSFORMERS CUSTOMER RELATED		9,573	0	0	9,573	9,573	0
31	SERVICES		53,532	0	0	53,532	53,532	0
32	METERS		447,120	0	0	447,120	447,120	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(239,390)	(235,711)	0	(3,679)	(239,390)	0
35	CONSTRUCTION NOT CLASSIFIED		3,977,037	3,915,917	0	61,120	3,977,037	0
36	RWP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		32,283,296	31,671,960	0	611,336	32,283,296	0
38								
39	NET PTD PLANT		38,744,449	38,133,113	0	611,336	38,744,449	0
40	NET TRANS & DIST PLANT		109,385,391	108,774,055	0	611,336	109,385,391	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		541,262	541,262	0	0	541,262	0
44	PRODUCTION - ENERGY		574,591	0	574,591	0	574,591	0
45	TRANSMISSION		92,477	92,477	0	0	92,477	0
46	DISTRIBUTION - DEMAND		307,546	307,546	0	0	307,546	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		32,842	0	0	32,842	32,842	0
49	CUSTOMER SERVICE & INFORMATION		139	0	0	139	139	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		150,094	24,372	118,522	7,200	150,094	0
52	NET GENERAL & INTANG PLANT		1,698,951	965,657	693,113	40,181	1,698,951	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		22,377	22,377	0	0	22,377	0
56	PRODUCTION - ENERGY		23,755	0	23,755	0	23,755	0
57	TRANSMISSION		3,824	3,824	0	0	3,824	0
58	DISTRIBUTION - DEMAND		12,715	12,715	0	0	12,715	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		1,358	0	0	1,358	1,358	0
61	CUSTOMER SERVICE & INFORMATION		5	0	0	5	5	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		12,586	2,044	9,938	604	12,586	0
64	COMMON & OTHER PLANT IN SERVICE		76,620	40,960	33,693	1,967	76,620	0
65								
66	NET ELECTRIC PLANT IN SERVICE		111,160,962	109,780,672	726,806	653,484	111,160,962	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5						
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	16,892,781	16,682,722	109,750	100,309	16,892,781	0
5	LEASED METERS	NP29	311,625	307,749	2,025	1,851	311,625	0
6	CONTRIB AID CONSTR	D249	5,994,485	5,880,951	0	113,534	5,994,485	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	4,937,394	4,875,998	32,078	29,318	4,937,394	0
8	AFUDC IN DEBT	NP29	61,871	61,101	402	368	61,871	0
9	CASUALTY LOSS	K411	(24,438)	0	0	(24,438)	(24,438)	0
10	NON-CASH OVERHEADS	G229	(216,042)	(122,906)	(88,163)	(4,973)	(216,042)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		27,957,676	27,685,615	56,092	215,969	27,957,676	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(879,134)	(868,202)	(5,712)	(5,220)	(879,134)	0
17	DEFERRED PLANT COSTS	NP29	2,101,007	2,074,881	13,650	12,476	2,101,007	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	208,659	206,064	1,356	1,239	208,659	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	32,645	32,027	0	618	32,645	0
23	VACATION PAY ACCRUAL	A315	30,852	12,062	17,714	1,076	30,852	0
24	RATE CASE EXPENSE AMORT	OM39	7,993	1,279	6,679	35	7,993	0
25	PENSION EXPENSE	A315	651,383	254,666	373,996	22,721	651,383	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		2,153,405	1,712,777	407,683	32,945	2,153,405	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	24,091	23,791	157	143	24,091	0
31	CUSTOMER SERVICE DEPDSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		24,091	23,791	157	143	24,091	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		30,135,172	29,422,183	463,932	249,057	30,135,172	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	(1,356)	0	0	(1,356)	(1,356)	0
4	CASH FLOW HEDGE	A315	(13,418)	(5,246)	(7,704)	(468)	(13,418)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	603	592	0	11	603	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(325,266)	(127,167)	(186,753)	(11,346)	(325,266)	0
11	POST RETIREMENT BENEFITS	A315	(125,542)	(49,082)	(72,081)	(4,379)	(125,542)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(7,318)	(2,861)	(4,202)	(255)	(7,318)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(9,941)	(3,886)	(5,708)	(347)	(9,941)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(1,813)	(709)	(1,041)	(63)	(1,813)	0
18	DEFERRED TAX	A315	(22,157)	(8,663)	(12,722)	(772)	(22,157)	0
19	NET OPERATING LOSS	NP29	(456,620)	(450,942)	(2,967)	(2,711)	(456,620)	0
20	401K INCENTIVE PLAN	A315	(447)	(174)	(257)	(16)	(447)	0
21	ENVIRONMENTAL RESERVE	NP29	14,496	14,316	94	86	14,496	0
22	VACATION PAY ACCRUALS	A315	(57,128)	(22,335)	(32,800)	(1,993)	(57,128)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	268,407	265,069	1,744	1,594	268,407	0
24	METERS & TRANSFORMERS	NP29	(29,854)	(29,483)	(194)	(177)	(29,854)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(767,354)	(420,571)	(324,591)	(22,192)	(767,354)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(767,354)	(420,571)	(324,591)	(22,192)	(767,354)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		80,258,436	79,937,918	(61,717)	382,235	80,258,436	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	2,273,263	1,353,301	840,359	79,603	2,273,263	0
7	FUEL	K301	3,365,722	0	3,365,722	0	3,365,722	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		5,638,985	1,353,301	4,206,081	79,603	5,638,985	0
10	TOTAL MATERIALS & SUPPLIES		5,638,985	1,353,301	4,206,081	79,603	5,638,985	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		5,638,985	1,353,301	4,206,081	79,603	5,638,985	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(30,135,172)	(29,422,183)	(463,932)	(249,057)	(30,135,172)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(767,354)	(420,571)	(324,591)	(22,192)	(767,354)	0
31	TOTAL WORKING CAPITAL		5,638,985	1,353,301	4,206,081	79,603	5,638,985	0
32	TOTAL RATE BASE ADJUSTMENTS		(25,263,541)	(28,489,453)	3,417,558	(191,646)	(25,263,541)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		111,160,962	109,780,672	726,806	653,484	111,160,962	0
36	TOTAL RATE BASE ADJUSTMENTS		(25,263,541)	(28,489,453)	3,417,558	(191,646)	(25,263,541)	0
37	TOTAL RATE BASE		85,897,421	81,291,219	4,144,364	461,838	85,897,421	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		6,090,127	5,763,548	293,835	32,744	6,090,127	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	91,880,872	86,953,694	4,435,353	491,825	91,880,872	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	
44	RETURN ON CAPITALIZATION		6,507,922	6,158,930	314,156	34,836	6,507,922	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
Schedule 6			3	4	5			
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	18,001,760	0	18,001,760	0	18,001,760	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	8,141,331	0	8,141,331	0	8,141,331	0
8	MISO TRANSMISSION CHARGES - ACCT 565	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		26,143,091	0	26,143,091	0	26,143,091	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		26,143,091	0	26,143,091	0	26,143,091	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	2,776,464	2,776,464	0	0	2,776,464	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		2,776,464	2,776,464	0	0	2,776,464	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	239,113	239,113	0	0	239,113	0
26	TOTAL REGIONAL MARKET O&M		239,113	239,113	0	0	239,113	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	77,491	77,491	0	0	77,491	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	493,068	493,068	0	0	493,068	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	1,088	0	0	1,088	1,088	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	229,432	229,432	0	0	229,432	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	429	0	0	429	429	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	80,652	80,652	0	0	80,652	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	176	0	0	176	176	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	13,566	13,566	0	0	13,566	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	58	0	0	58	58	0
39	TRANSFORMERS DEMAND RELATED	K203	7,093	7,093	0	0	7,093	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	68,254	68,254	0	0	68,254	0
43	METERS	K407	7,203	0	0	7,203	7,203	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	124,407	124,407	0	0	124,407	0
48	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	339,617	339,617	0	0	339,617	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	130	0	0	130	130	0
48	TOTAL DISTRIBUTION O & M		1,442,664	1,433,580	0	9,084	1,442,664	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	65,906	0	0	65,906	65,906	0
52	UNCOLLECTIBLE EXP	K411	41,689	0	0	41,689	41,689	0
53	METER READING	K407	8,862	0	0	8,862	8,862	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(29,317)	0	0	(29,317)	(29,317)	0
55	AMI BENEFIT LEVELIZATION	K407	(45,842)	0	0	(45,842)	(45,842)	0
56	ELIMINATE REV & EXP - DSM R/DER	K405	(4)	0	0	(4)	(4)	0
57	SALE OF A/R	K411	21,195	0	0	21,195	21,195	0
58	ELIMINATE MISC EXPENSE	K405	(20)	0	0	(20)	(20)	0
59	TOTAL CUSTOMER ACCT EXPENSE		62,469	0	0	62,469	62,469	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 6.1							
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	1,189	0	0	1,189	1,189	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		1,189	0	0	1,189	1,189	0
5								
6	SALES							
7	SALES EXPENSE	K405	740	0	0	740	740	0
8	TOTAL SALES EXPENSE		740	0	0	740	740	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	827,170	0	827,170	0	827,170	0
13	TRANSMISSION	T349	133,310	133,310	0	0	133,310	0
14	DISTRIBUTION	D349	432,673	429,949	0	2,724	432,673	0
15	CUSTOMER ACCOUNTING	C319	47,344	0	0	47,344	47,344	0
16	CUSTOMER SERVICE & INFORMATION	C331	200	0	0	200	200	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,440,697	563,259	827,170	50,268	1,440,697	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	9,550	3,734	5,483	333	9,550	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(6,536)	(2,555)	(3,753)	(228)	(6,536)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	36,755	14,370	21,103	1,282	36,755	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	494,970	193,515	284,190	17,265	494,970	0
33	TOTAL ADMIN. & GENERAL		1,975,436	772,323	1,134,193	68,920	1,975,436	0
34								
35	TOTAL O & M EXPENSE		32,641,166	5,221,480	27,277,284	142,402	32,641,166	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	<u>PRODUCTION DEPRECIATION</u>	P229	4,405,968	4,405,968	0	0	4,405,968	0
3	TOTAL PRODUCTION DEPREC EXP.		4,405,968	4,405,968	0	0	4,405,968	0
4								
5	TRANSMISSION DEPRECIATION							
6	<u>TRANSMISSION DEPRECIATION</u>	T229	254,786	254,786	0	0	254,786	0
7	TOTAL TRANSMISSION DEP. EXP.		254,786	254,786	0	0	254,786	0
8								
9	DISTRIBUTION DEPRECIATION							
10	<u>DISTRIBUTION DEPRECIATION</u>	D249	1,505,761	1,477,242	0	28,519	1,505,761	0
11	TOTAL DIST. DEPREC EXP.		1,505,761	1,477,242	0	28,519	1,505,761	0
12								
13	GENERAL DEPRECIATION							
14	<u>GENERAL DEPRECIATION</u>	G229	317,504	180,628	129,567	7,309	317,504	0
15	TOTAL GENERAL DEPREC EXP.		317,504	180,628	129,567	7,309	317,504	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	<u>COMMON DEPRECIATION</u>	C229	28,159	15,076	12,391	692	28,159	0
19	TOTAL COM & OTHER DEPREC EXP.		28,159	15,076	12,391	692	28,159	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		6,512,178	6,333,700	141,958	36,520	6,512,178	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,355,562	1,338,706	8,807	8,049	1,355,562	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,355,562	1,338,706	8,807	8,049	1,355,562	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	163,690	63,997	93,984	5,709	163,690	0
9	ELIMINATE DSM	A315	(2,748)	(1,074)	(1,578)	(96)	(2,748)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(548)	(501)	0	(47)	(548)	0
12	TOTAL MISCELLANEOUS TAXES		160,394	62,422	92,406	5,566	160,394	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	14,646	8,124	3,954	2,568	14,646	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		14,646	8,124	3,954	2,568	14,646	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,530,602	1,409,252	105,167	16,183	1,530,602	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		32,641,166	5,221,480	27,277,284	142,402	32,641,166	0
23	TOTAL DEPRECIATION EXPENSE		6,512,178	6,333,700	141,958	36,520	6,512,178	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,530,602	1,409,252	105,167	16,183	1,530,602	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		40,683,946	12,964,432	27,524,409	195,105	40,683,946	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 9						
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	1,881,265	1,780,381	90,814	10,070	1,881,265	0
4	TOTAL INTEREST EXPENSE		1,881,265	1,780,381	90,814	10,070	1,881,265	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	4,937,901	4,802,584	107,627	27,690	4,937,901	0
8	PERMANENT DIFFERENCES	A357	(91,813)	(35,895)	(52,715)	(3,203)	(91,813)	0
9	TEMPORARY DIFFERENCES	DE49	3,339,803	3,248,281	72,794	18,728	3,339,803	0
10	TOTAL OTHER DEDUCTIONS		8,185,891	8,014,970	127,706	43,215	8,185,891	0
11								
12	NET DEDUCTIONS AND ADDITIONS		10,067,156	9,795,351	218,520	53,285	10,067,156	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	3,329,182	532,577	2,782,086	14,519	3,329,182	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	5,336	5,336	0	0	5,336	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		3,334,518	537,913	2,782,086	14,519	3,334,518	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	1,431	1,414	9	8	1,431	0
24	TOTAL AMORTIZED ITC		1,431	1,414	9	8	1,431	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		3,334,518	537,913	2,782,086	14,519	3,334,518	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(1,431)	(1,414)	(9)	(8)	(1,431)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		3,333,087	536,499	2,782,077	14,511	3,333,087	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		6,507,922	6,158,930	314,156	34,836	6,507,922	0
38	NET DEDUCTIONS AND ADDITIONS		(10,067,156)	(9,795,351)	(218,520)	(53,285)	(10,067,156)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		3,333,087	536,499	2,782,077	14,511	3,333,087	0
40	TOTAL STATE PROV DEF IT (410 & 411)		45,760	17,890	26,274	1,596	45,760	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(180,387)	(3,082,032)	2,903,987	(2,342)	(180,387)	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		(97,131)	(1,659,555)	1,563,685	(1,261)	(97,131)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		3,333,087	536,499	2,782,077	14,511	3,333,087	0
47	NET FED INCOME TAX ALLOWABLE		3,235,956	(1,123,056)	4,345,762	13,250	3,235,956	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(97,131)	(1,659,555)	1,563,685	(1,261)	(97,131)	0
53	NET FED INCOME TAX PAYABLE		(97,131)	(1,659,555)	1,563,685	(1,261)	(97,131)	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	31,128	30,539	0	589	31,128	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	24,084	23,628	0	456	24,084	0
5	RENTS	D249	110,700	108,604	0	2,096	110,700	0
6	TRANSMISSION CHARGE PTP	T229	20,196	20,196	0	0	20,196	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	388,616	388,616	0	0	388,616	0
9	FIXED BILL PREMIUM	K902	3,697	2,051	998	648	3,697	0
10	TOTAL OTHER OPERATING REVS		578,421	573,634	998	3,789	578,421	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		40,683,946	12,964,432	27,524,409	195,105	40,683,946	0
14	RETURN ON CAPITALIZATION		6,507,922	6,158,930	314,156	34,836	6,507,922	0
15	NET FED INCOME TAX ALLOWABLE		3,235,956	(1,123,058)	4,345,762	13,250	3,235,956	0
16	NET STATE INCOME TAX ALLOWABLE		427,870	142,966	281,150	3,755	427,871	(1)
17	TOTAL OTHER OPERATING REVENUES		(578,421)	(573,634)	(998)	(3,789)	(578,421)	0
18	SUBTOTAL B		50,277,273	17,569,638	32,464,479	243,157	50,277,274	1
19								
20	TOTAL OTHER OPERATING REVENUES		578,421	573,634	998	3,789	578,421	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		578,421	573,634	998	3,789	578,421	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		50,277,273	17,569,638	32,464,479	243,157	50,277,274	1
31								
32	PROPOSED REVENUES		24,109,273	9,425,816	13,842,503	840,954	24,109,273	0
33	TOTAL ELECTRIC COST OF SERVICE		(50,277,273)	(17,569,638)	(32,464,479)	(243,157)	(50,277,274)	1
34	EXCESS REVENUES		(26,168,000)	(8,143,822)	(18,621,976)	597,797	(26,168,001)	1
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		(10,067,976)	(3,133,285)	(7,164,690)	229,999	(10,067,976)	0
37	EXCESS RETURN		(16,100,024)	(5,010,537)	(11,457,286)	367,798	(16,100,025)	1

DUKE ENERGY KENTUCKY, INC.
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		152,634,448	150,534,730	1,982,359	117,359	152,634,448	0
3	TOTAL DEPRECIATION RESERVE		(76,807,281)	(75,281,885)	(1,453,837)	(71,559)	(76,807,281)	0
4	TOTAL RATE BASE ADJUSTMENTS		(17,033,567)	(19,529,914)	2,480,925	15,422	(17,033,567)	0
5	TOTAL RATE BASE		58,793,600	55,722,931	3,009,447	61,222	58,793,600	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		23,507,424	3,553,336	19,906,142	47,946	23,507,424	0
9	TOTAL DEPRECIATION EXPENSE		4,448,800	4,341,284	103,231	4,285	4,448,800	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,046,063	965,339	76,490	4,234	1,046,063	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		29,002,287	8,859,959	20,085,863	56,465	29,002,287	0
12	NET FED INCOME TAX EXP ALLOWABLE		2,404,611	(774,046)	3,171,392	7,265	2,404,611	0
13	NET STATE INCOME TAX EXP ALLOWABLE		303,848	97,592	205,150	1,106	303,848	0
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		31,710,746	8,183,505	23,462,405	64,836	31,710,746	0
17								
18	RETURN ON CAPITALIZATION		4,454,701	4,221,963	228,139	4,599	4,454,701	0
19	TOTAL OTHER OPERATING REVENUES		(394,436)	(393,181)	(668)	(587)	(394,436)	0
20	TOTAL ELECTRIC COST OF SERVICE		35,771,011	12,012,287	23,689,876	68,848	35,771,011	0

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	76,316,772	76,316,772	0	0	76,316,772	0
3	PRODUCTION OTHER	K201	31,891,011	31,891,011	0	0	31,891,011	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		108,207,783	108,207,783	0	0	108,207,783	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	6,275,107	6,275,107	0	0	6,275,107	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		6,275,107	6,275,107	0	0	6,275,107	0
12								
13	TOTAL PROD & TRANS PLANT		114,482,890	114,482,890	0	0	114,482,890	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	7,023,183	7,023,183	0	0	7,023,183	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	3,150,804	3,150,804	0	0	3,150,804	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	3,781	0	0	3,781	3,781	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	1,356,308	1,356,308	0	0	1,356,308	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	900	0	0	900	900	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	6,159,934	6,159,934	0	0	6,159,934	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	4,682	0	0	4,682	4,682	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	2,866,316	2,866,316	0	0	2,866,316	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,846	0	0	1,846	1,846	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	5,057,906	5,057,906	0	0	5,057,906	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	3,806	0	0	3,806	3,806	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	850,787	850,787	0	0	850,787	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,262	0	0	1,262	1,262	0
29	TRANSFORMERS DEMAND RELATED	K215	3,799,774	3,799,774	0	0	3,799,774	0
30	TRANSFORMERS CUSTOMER RELATED	K405	4,745	0	0	4,745	4,745	0
31	SERVICES	K217	33,097	0	0	33,097	33,097	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	2,729,404	2,724,529	0	4,875	2,729,404	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		33,048,535	32,989,541	0	58,994	33,048,535	0
38								
39	TOTAL TRANS & DIST PLANT		39,323,642	39,264,648	0	58,994	39,323,642	0
40	TOTAL GROSS PTD PLANT		147,531,425	147,472,431	0	58,994	147,531,425	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	839,478	839,478	0	0	839,478	0
44	PRODUCTION - ENERGY	K301	945,057	0	945,057	0	945,057	0
45	TRANSMISSION	K202	143,428	143,428	0	0	143,428	0
46	DISTRIBUTION - DEMAND	K201	476,994	476,994	0	0	476,994	0
47	DISTRIBUTION - CUSTOMER	K405	433	0	0	433	433	0
48	CUSTOMER ACCOUNTING	A308	27,317	0	0	27,317	27,317	0
49	CUSTOMER SERVICE & INFORMATION	A310	74	0	0	74	74	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		2,432,781	1,459,900	945,057	27,824	2,432,781	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	921,419	921,419	0	0	921,419	0
56	PRODUCTION - ENERGY	K301	1,037,302	0	1,037,302	0	1,037,302	0
57	TRANSMISSION	K202	157,428	157,428	0	0	157,428	0
58	DISTRIBUTION - DEMAND	K201	523,552	523,552	0	0	523,552	0
59	DISTRIBUTION - CUSTOMER	K405	475	0	0	475	475	0
60	CUSTOMER ACCOUNTING	A308	29,984	0	0	29,984	29,984	0
61	CUSTOMER SERVICE & INFORMATION	A310	82	0	0	82	82	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		2,670,242	1,602,399	1,037,302	30,541	2,670,242	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		152,634,448	150,534,730	1,982,359	117,359	152,634,448	0

DUKE ENERGY KENTUCKY, INC.
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2017-00321
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WITNESS RESPONSIBLE:
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	43,085,728	43,085,728	0	0	43,085,728	0
3	PRODUCTION OTHER	K201	16,149,547	16,149,547	0	0	16,149,547	0
4	ADJUSTMENT	K201	570,099	570,099	0	0	570,099	0
5	TOTAL PROD DEPREC RESERVE		59,805,374	59,805,374	0	0	59,805,374	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	1,802,592	1,802,592	0	0	1,802,592	0
10	ADJUSTMENT	K202	45,404	45,404	0	0	45,404	0
11	TOTAL TRANS DEPREC RESERVE		1,847,996	1,847,996	0	0	1,847,996	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		61,653,370	61,653,370	0	0	61,653,370	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	2,191,943	2,191,943	0	0	2,191,943	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	1,647,878	1,647,878	0	0	1,647,878	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,977	0	0	1,977	1,977	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	709,352	709,352	0	0	709,352	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	471	0	0	471	471	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	1,875,838	1,875,838	0	0	1,875,838	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,426	0	0	1,426	1,426	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	872,857	872,857	0	0	872,857	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	562	0	0	562	562	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	1,516,093	1,516,093	0	0	1,516,093	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,141	0	0	1,141	1,141	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	255,021	255,021	0	0	255,021	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	378	0	0	378	378	0
29	TRANSFORMERS DEMAND RELATED	K215	1,987,816	1,987,816	0	0	1,987,816	0
30	TRANSFORMERS CUSTOMER RELATED	K405	2,482	0	0	2,482	2,482	0
31	SERVICES	K217	19,931	0	0	19,931	19,931	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	162,036	161,747	0	289	162,036	0
35	CONSTRUCTION NOT CLASSIFIED	K209	37,456	37,389	0	67	37,456	0
36	RWIP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		11,284,658	11,255,934	0	28,724	11,284,658	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		13,132,654	13,103,930	0	28,724	13,132,654	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		72,938,028	72,909,304	0	28,724	72,938,028	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	468,612	468,612	0	0	468,612	0
44	PRODUCTION - ENERGY	K301	527,547	0	527,547	0	527,547	0
45	TRANSMISSION	K202	80,064	80,064	0	0	80,064	0
46	DISTRIBUTION - DEMAND	K201	266,266	266,266	0	0	266,266	0
47	DISTRIBUTION - CUSTOMER	K405	242	0	0	242	242	0
48	CUSTOMER ACCOUNTING	A308	15,249	0	0	15,249	15,249	0
49	CUSTOMER SERVICE & INFORMATION	A310	42	0	0	42	42	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(105,716)	(16,697)	(86,499)	(2,520)	(105,716)	0
52	GENERAL & INTANG PLANT		1,252,306	788,245	441,048	13,013	1,252,306	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	906,086	906,086	0	0	906,086	0
56	PRODUCTION - ENERGY	K301	1,020,041	0	1,020,041	0	1,020,041	0
57	TRANSMISSION	K202	154,809	154,809	0	0	154,809	0
58	DISTRIBUTION - DEMAND	K201	514,840	514,840	0	0	514,840	0
59	DISTRIBUTION - CUSTOMER	K405	468	0	0	468	468	0
60	CUSTOMER ACCOUNTING	A308	29,485	0	0	29,485	29,485	0
61	CUSTOMER SERVICE & INFORMATION	A310	80	0	0	80	80	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(8,862)	(1,399)	(7,252)	(211)	(8,862)	0
64	COMMON & OTHER PLANT IN SERVICE		2,616,947	1,574,336	1,012,789	29,822	2,616,947	0
65								
66	TOTAL DEPRECIATION RESERVE		76,807,281	75,281,885	1,453,837	71,559	76,807,281	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		33,231,044	33,231,044	0	0	33,231,044	0
3	PRODUCTION OTHER		15,741,464	15,741,464	0	0	15,741,464	0
4	ADJUSTMENT		(570,099)	(570,099)	0	0	(570,099)	0
5	NET PRODUCTION PLANT		48,402,409	48,402,409	0	0	48,402,409	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		4,472,515	4,472,515	0	0	4,472,515	0
10	ADJUSTMENT		(45,404)	(45,404)	0	0	(45,404)	0
11	NET TRANSMISSION PLANT		4,427,111	4,427,111	0	0	4,427,111	0
12								
13	NET PROD & TRANS PLANT		52,829,520	52,829,520	0	0	52,829,520	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		4,831,240	4,831,240	0	0	4,831,240	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		1,502,926	1,502,926	0	0	1,502,926	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		1,804	0	0	1,804	1,804	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		646,956	646,956	0	0	646,956	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		429	0	0	429	429	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		4,284,096	4,284,096	0	0	4,284,096	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		3,256	0	0	3,256	3,256	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		1,993,459	1,993,459	0	0	1,993,459	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		1,284	0	0	1,284	1,284	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		3,541,813	3,541,813	0	0	3,541,813	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		2,665	0	0	2,665	2,665	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		595,766	595,766	0	0	595,766	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		884	0	0	884	884	0
29	TRANSFORMERS DEMAND RELATED		1,811,958	1,811,958	0	0	1,811,958	0
30	TRANSFORMERS CUSTOMER RELATED		2,263	0	0	2,263	2,263	0
31	SERVICES		13,166	0	0	13,166	13,166	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(162,036)	(161,747)	0	(289)	(162,036)	0
35	CONSTRUCTION NOT CLASSIFIED		2,691,948	2,687,140	0	4,808	2,691,948	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		21,763,877	21,733,607	0	30,270	21,763,877	0
38								
39	NET PTD PLANT		26,180,988	26,160,718	0	30,270	26,190,988	0
40	NET TRANS & DIST PLANT		74,593,397	74,563,127	0	30,270	74,593,397	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		370,866	370,866	0	0	370,866	0
44	PRODUCTION - ENERGY		417,510	0	417,510	0	417,510	0
45	TRANSMISSION		63,364	63,364	0	0	63,364	0
46	DISTRIBUTION - DEMAND		210,728	210,728	0	0	210,728	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		12,068	0	0	12,068	12,068	0
49	CUSTOMER SERVICE & INFORMATION		32	0	0	32	32	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		105,716	16,697	88,499	2,520	105,716	0
52	NET GENERAL & INTANG PLANT		1,180,284	661,655	504,009	14,620	1,180,284	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		15,333	15,333	0	0	15,333	0
56	PRODUCTION - ENERGY		17,261	0	17,261	0	17,261	0
57	TRANSMISSION		2,619	2,619	0	0	2,619	0
58	DISTRIBUTION - DEMAND		8,712	8,712	0	0	8,712	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		499	0	0	499	499	0
61	CUSTOMER SERVICE & INFORMATION		2	0	0	2	2	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		8,862	1,399	7,252	211	8,862	0
64	COMMON & OTHER PLANT IN SERVICE		53,288	28,063	24,513	712	53,288	0
65								
66	NET ELECTRIC PLANT IN SERVICE		75,826,969	75,252,845	528,522	45,602	75,826,969	0

DUKE ENERGY KENTUCKY, INC.
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)	Schedule 5						
4	LIBERALIZED DEPRECIATION	NP29	11,523,126	11,436,273	79,811	7,042	11,523,126	0
5	LEASED METERS	NP29	212,569	210,967	1,472	130	212,569	0
6	CONTRIB AID CONSTR	D249	4,041,114	4,035,566	0	5,548	4,041,114	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	3,367,960	3,342,575	23,327	2,058	3,367,960	0
8	AFUDC IN DEBT	NP29	42,203	41,885	292	26	42,203	0
9	CASUALTY LOSS	K411	(16,361)	0	0	(16,361)	(16,361)	0
10	NON-CASH OVERHEADS	G229	(150,116)	(84,210)	(64,107)	(1,799)	(150,116)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		19,020,495	18,983,056	40,795	(3,356)	19,020,495	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(599,686)	(595,165)	(4,154)	(367)	(599,686)	0
17	DEFERRED PLANT COSTS	NP29	1,433,166	1,422,364	9,926	876	1,433,166	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	142,333	141,260	986	87	142,333	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	22,007	21,977	0	30	22,007	0
23	VACATION PAY ACCRUAL	A315	21,458	8,154	12,928	376	21,458	0
24	RATE CASE EXPENSE AMORT	OM39	5,757	870	4,875	12	5,757	0
25	PENSION EXPENSE	A315	453,046	172,148	272,946	7,952	453,046	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,478,081	1,171,608	297,507	8,966	1,478,081	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	16,433	16,309	114	10	16,433	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		16,433	16,309	114	10	16,433	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		20,515,009	20,170,973	338,416	5,620	20,515,009	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
		Schedule 5.1						
3	UNCOLLECTIBLE ACCTS	K411	(908)	0	0	(908)	(908)	0
4	CASH FLOW HEDGE	A315	(9,332)	(3,546)	(5,622)	(164)	(9,332)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	407	406	0	1	407	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(226,228)	(85,963)	(136,294)	(3,971)	(226,228)	0
11	POST RETIREMENT BENEFITS	A315	(87,316)	(33,178)	(52,605)	(1,533)	(87,316)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(5,091)	(1,934)	(3,067)	(90)	(5,091)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(6,914)	(2,627)	(4,165)	(122)	(6,914)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(1,261)	(479)	(760)	(22)	(1,261)	0
18	DEFERRED TAX	A315	(15,412)	(5,856)	(9,285)	(271)	(15,412)	0
19	NET OPERATING LOSS	NP29	(311,475)	(309,128)	(2,157)	(190)	(311,475)	0
20	401K INCENTIVE PLAN	A315	(310)	(118)	(187)	(5)	(310)	0
21	ENVIRONMENTAL RESERVE	NP29	9,888	9,814	68	6	9,888	0
22	VACATION PAY ACCRUALS	A315	(39,733)	(15,098)	(23,938)	(697)	(39,733)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	183,090	181,710	1,268	112	183,090	0
24	METERS & TRANSFORMERS	NP29	(20,364)	(20,211)	(141)	(12)	(20,364)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(530,959)	(286,208)	(236,885)	(7,866)	(530,959)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(530,959)	(286,208)	(236,885)	(7,866)	(530,959)	0

DUKE ENERGY KENTUCKY, INC.
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 5.2							
1	NET ORIGINAL COST RATE BASE		54,781,001	54,795,664	(46,779)	32,116	54,781,001	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,566,797	927,267	610,622	28,908	1,566,797	0
7	FUEL	K301	2,445,604	0	2,445,604	0	2,445,604	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		4,012,401	927,267	3,056,226	28,908	4,012,401	0
10	TOTAL MATERIALS & SUPPLIES		4,012,401	927,267	3,056,226	28,908	4,012,401	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		4,012,401	927,267	3,056,226	28,908	4,012,401	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(20,515,009)	(20,170,973)	(338,416)	(5,620)	(20,515,009)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(530,959)	(286,208)	(236,885)	(7,866)	(530,959)	0
31	TOTAL WORKING CAPITAL		4,012,401	927,267	3,056,226	28,908	4,012,401	0
32	TOTAL RATE BASE ADJUSTMENTS		(17,033,567)	(19,529,914)	2,480,925	15,422	(17,033,567)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		75,826,969	75,252,845	528,522	45,602	75,826,969	0
36	TOTAL RATE BASE ADJUSTMENTS		(17,033,567)	(19,529,914)	2,480,925	15,422	(17,033,567)	0
37	TOTAL RATE BASE		58,793,402	55,722,931	3,009,447	61,024	58,793,402	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		4,168,452	3,950,755	213,370	4,327	4,168,452	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	62,892,854	59,606,985	3,220,933	64,936	62,892,854	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	
44	RETURN ON CAPITALIZATION		4,454,701	4,221,963	228,139	4,599	4,454,701	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	O&M EXPENSES	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	13,162,738	0	13,162,738	0	13,162,738	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	5,915,660	0	5,915,660	0	5,915,660	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		19,078,398	0	19,078,398	0	19,078,398	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		19,078,398	0	19,078,398	0	19,078,398	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	1,902,403	1,902,403	0	0	1,902,403	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		1,902,403	1,902,403	0	0	1,902,403	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	163,838	163,838	0	0	163,838	0
26	TOTAL REGIONAL MARKET O&M		163,838	163,838	0	0	163,838	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	53,096	53,096	0	0	53,096	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	338,348	338,348	0	0	338,348	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	257	0	0	257	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	157,439	157,439	0	0	157,439	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	101	0	0	101	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	55,344	55,344	0	0	55,344	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	42	0	0	42	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	9,309	9,309	0	0	9,309	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	14	0	0	14	0	0
39	TRANSFORMERS DEMAND RELATED	K203	4,586	4,586	0	0	4,586	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	46,837	46,837	0	0	46,837	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	80,446	80,446	0	0	80,446	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	219,610	219,610	0	0	219,610	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	6	0	0	6	0	0
48	TOTAL DISTRIBUTION O & M		965,435	965,015	0	420	965,435	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	500	0	0	500	500	0
52	UNCOLLECTIBLE EXP	K411	27,911	0	0	27,911	27,911	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(19,628)	0	0	(19,628)	(19,628)	0
55	AMI BENEFIT LEVELIZATION	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	(1)	0	0	(1)	(1)	0
57	SALE OF A/R	K411	14,190	0	0	14,190	14,190	0
58	ELIMINATE MISC EXPENSE	K405	(5)	0	0	(5)	(5)	0
59	TOTAL CUSTOMER ACCT EXPENSE		22,967	0	0	22,967	22,967	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	281	0	0	281	281	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		281	0	0	281	281	0
5								
6	SALES							
7	SALES EXPENSE	K405	175	0	0	175	175	0
8	TOTAL SALES EXPENSE		175	0	0	175	175	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	603,676	0	603,676	0	603,676	0
13	TRANSMISSION	T349	91,342	91,342	0	0	91,342	0
14	DISTRIBUTION	D349	289,545	289,416	0	129	289,545	0
15	CUSTOMER ACCOUNTING	C319	17,397	0	0	17,397	17,397	0
16	CUSTOMER SERVICE & INFORMATION	C331	47	0	0	47	47	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,002,007	380,758	603,676	17,573	1,002,007	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	6,643	2,524	4,002	117	6,643	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(4,545)	(1,727)	(2,739)	(79)	(4,545)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSM MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	25,563	9,713	15,401	449	25,563	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	344,259	130,812	207,404	6,043	344,259	0
33	TOTAL ADMIN. & GENERAL		1,373,927	522,080	827,744	24,103	1,373,927	0
34								
35	TOTAL O & M EXPENSE		23,507,424	3,553,336	19,906,142	47,946	23,507,424	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				3	4	5		
1	PRODUCTION DEPRECIATION	Schedule 7						
2	PRODUCTION DEPRECIATION	P229	3,018,922	3,018,922	0	0	3,018,922	0
3	TOTAL PRODUCTION DEPREC EXP.		3,018,922	3,018,922	0	0	3,018,922	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	174,576	174,576	0	0	174,576	0
7	TOTAL TRANSMISSION DEP. EXP.		174,576	174,576	0	0	174,576	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	1,015,092	1,013,698	0	1,394	1,015,092	0
11	TOTAL DIST. DEPREC EXP.		1,015,092	1,013,698	0	1,394	1,015,092	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	220,616	123,758	94,215	2,643	220,616	0
15	TOTAL GENERAL DEPREC EXP.		220,616	123,758	94,215	2,643	220,616	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	19,594	10,330	9,016	248	19,594	0
19	TOTAL COM & OTHER DEPREC EXP.		19,594	10,330	9,016	248	19,594	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		4,448,800	4,341,284	103,231	4,285	4,448,800	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	924,675	917,705	6,405	565	924,675	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		924,675	917,705	6,405	565	924,675	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	113,850	43,261	68,590	1,999	113,850	0
9	ELIMINATE DSM	A315	(1,910)	(726)	(1,151)	(33)	(1,910)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(355)	(339)	0	(16)	(355)	0
12	TOTAL MISCELLANEOUS TAXES		111,585	42,196	67,439	1,950	111,585	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	9,803	5,438	2,646	1,719	9,803	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		9,803	5,438	2,646	1,719	9,803	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,046,063	965,339	76,490	4,234	1,046,063	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		23,507,424	3,553,336	19,906,142	47,946	23,507,424	0
23	TOTAL DEPRECIATION EXPENSE		4,448,800	4,341,284	103,231	4,285	4,448,800	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,046,063	965,339	76,490	4,234	1,046,063	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		29,002,287	8,859,959	20,085,863	56,465	29,002,287	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 9		3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	1,287,736	1,220,457	65,949	1,330	1,287,736	0
4	TOTAL INTEREST EXPENSE		1,287,736	1,220,457	65,949	1,330	1,287,736	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	3,373,501	3,291,989	78,267	3,245	3,373,501	0
8	PERMANENT DIFFERENCES	A357	(63,858)	(24,265)	(38,472)	(1,121)	(63,858)	0
9	TEMPORARY DIFFERENCES	DE49	2,281,706	2,226,574	52,937	2,195	2,281,706	0
10	TOTAL OTHER DEDUCTIONS		5,591,349	5,494,298	92,732	4,319	5,591,349	0
11								
12	NET DEDUCTIONS AND ADDITIONS		6,879,085	6,714,755	158,681	5,649	6,879,085	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	2,397,713	362,428	2,030,390	4,895	2,397,713	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	3,656	3,656	0	0	3,656	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		2,401,369	366,084	2,030,390	4,895	2,401,369	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	978	970	7	1	978	0
24	TOTAL AMORTIZED ITC		978	970	7	1	978	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		2,401,369	366,084	2,030,390	4,895	2,401,369	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(978)	(970)	(7)	(1)	(978)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		2,400,391	365,114	2,030,383	4,894	2,400,391	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		4,454,701	4,221,963	228,139	4,599	4,454,701	0
38	NET DEDUCTIONS AND ADDITIONS		(6,879,085)	(6,714,755)	(158,681)	(5,649)	(6,879,085)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		2,400,391	365,114	2,030,383	4,894	2,400,391	0
40	TOTAL STATE PROV DEF IT (410 & 411)		31,827	12,094	19,175	558	31,827	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		7,834	(2,115,584)	2,119,016	4,402	7,834	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		4,220	(1,139,160)	1,141,009	2,371	4,220	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		2,400,391	365,114	2,030,383	4,894	2,400,391	0
47	NET FED INCOME TAX ALLOWABLE		2,404,611	(774,046)	3,171,392	7,265	2,404,611	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		4,220	(1,139,160)	1,141,009	2,371	4,220	0
53	NET FED INCOME TAX PAYABLE		4,220	(1,139,160)	1,141,009	2,371	4,220	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES	Schedule 10						
2	MISC SERVICE REVENUE	D249	20,985	20,956	0	29	20,985	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	16,236	16,214	0	22	16,236	0
5	RENTS	D249	74,627	74,525	0	102	74,627	0
6	TRANSMISSION CHARGE PTP	T229	13,838	13,838	0	0	13,838	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	266,276	266,276	0	0	266,276	0
9	FIXED BILL PREMIUM	K902	2,474	1,372	668	434	2,474	0
10	TOTAL OTHER OPERATING REVS		394,436	393,181	668	587	394,436	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		29,002,287	8,859,959	20,085,863	56,465	29,002,287	0
14	RETURN ON CAPITALIZATION		4,454,701	4,221,963	228,139	4,599	4,454,701	0
15	NET FED INCOME TAX ALLOWABLE		2,404,611	(774,046)	3,171,392	7,265	2,404,611	0
16	NET STATE INCOME TAX ALLOWABLE		303,848	97,592	205,150	1,106	303,848	0
17	TOTAL OTHER OPERATING REVENUES		(394,436)	(393,181)	(668)	(587)	(394,436)	0
18	SUBTOTAL B		35,771,011	12,012,287	23,689,876	68,848	35,771,011	0
19								
20	TOTAL OTHER OPERATING REVENUES		394,436	393,181	668	587	394,436	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		394,436	393,181	668	587	394,436	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		35,771,011	12,012,287	23,689,876	68,848	35,771,011	0
31								
32	PROPOSED REVENUES		16,768,386	6,371,653	10,102,374	294,359	16,768,386	0
33	TOTAL ELECTRIC COST OF SERVICE		(35,771,011)	(12,012,287)	(23,689,876)	(68,848)	(35,771,011)	0
34	EXCESS REVENUES		(19,002,625)	(5,640,634)	(13,587,502)	225,511	(19,002,625)	0
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		(7,311,142)	(2,170,199)	(5,227,707)	86,764	(7,311,142)	0
37	EXCESS RETURN		(11,691,483)	(3,470,435)	(8,359,795)	138,747	(11,691,483)	0

DUKE ENERGY KENTUCKY, INC.
 DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		5,524,002	5,394,265	62,570	67,167	5,524,002	0
3	TOTAL DEPRECIATION RESERVE		(2,774,047)	(2,712,692)	(45,889)	(15,466)	(2,774,047)	0
4	TOTAL RATE BASE ADJUSTMENTS		(625,435)	(685,750)	78,315	(18,000)	(625,435)	0
5	TOTAL RATE BASE		2,124,520	1,995,823	94,996	33,701	2,124,520	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		762,947	126,657	628,647	7,643	762,947	0
9	TOTAL DEPRECIATION EXPENSE		161,386	155,393	3,256	2,737	161,386	0
10	TOTAL OTHER TAX & MISC EXPENSE		37,680	34,291	2,410	979	37,680	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		962,013	316,341	634,313	11,359	962,013	0
12	NET FED INCOME TAX EXP ALLOWABLE		72,771	(27,712)	100,060	423	72,771	0
13	NET STATE INCOME TAX EXP ALLOWABLE		10,120	3,433	6,473	213	10,119	1
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		1,044,904	292,062	740,846	11,995	1,044,903	1
17								
18	RETURN ON CAPITALIZATION		161,046	151,315	7,204	2,527	161,046	0
19	TOTAL OTHER OPERATING REVENUES		(14,298)	(14,009)	(20)	(269)	(14,298)	0
20	TOTAL ELECTRIC COST OF SERVICE		1,191,652	429,368	748,030	14,253	1,191,651	1

DUKE ENERGY KENTUCKY, INC.
 DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	2,782,715	2,782,715	0	0	2,782,715	0
3	PRODUCTION OTHER	K201	1,162,832	1,162,832	0	0	1,162,832	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		3,945,547	3,945,547	0	0	3,945,547	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	228,807	228,807	0	0	228,807	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		228,807	228,807	0	0	228,807	0
12								
13	TOTAL PROD & TRANS PLANT		4,174,354	4,174,354	0	0	4,174,354	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	235,937	235,937	0	0	235,937	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	105,848	105,848	0	0	105,848	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,018	0	0	1,018	1,018	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K205	45,564	45,564	0	0	45,564	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	242	0	0	242	242	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	206,937	206,937	0	0	206,937	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,261	0	0	1,261	1,261	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K205	96,291	96,291	0	0	96,291	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	497	0	0	497	497	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	169,916	169,916	0	0	169,916	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,025	0	0	1,025	1,025	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K205	28,581	28,581	0	0	28,581	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	340	0	0	340	340	0
29	TRANSFORMERS DEMAND RELATED	K215	127,650	127,650	0	0	127,650	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,277	0	0	1,277	1,277	0
31	SERVICES	K217	8,911	0	0	8,911	8,911	0
32	METERS	K407	39,524	0	0	39,524	39,524	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	96,412	91,528	0	4,884	96,412	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		1,167,231	1,108,252	0	58,979	1,167,231	0
38								
39	TOTAL TRANS & DIST PLANT		1,396,038	1,337,059	0	58,979	1,396,038	0
40	TOTAL GROSS PTD PLANT		5,341,585	5,282,606	0	58,979	5,341,585	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	30,610	30,610	0	0	30,610	0
44	PRODUCTION - ENERGY	K301	29,829	0	29,829	0	29,829	0
45	TRANSMISSION	K202	5,230	5,230	0	0	5,230	0
46	DISTRIBUTION - DEMAND	K201	17,392	17,392	0	0	17,392	0
47	DISTRIBUTION - CUSTOMER	K405	117	0	0	117	117	0
48	CUSTOMER ACCOUNTING	A308	3,766	0	0	3,766	3,766	0
49	CUSTOMER SERVICE & INFORMATION	A310	20	0	0	20	20	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		86,964	53,232	29,829	3,903	86,964	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	33,597	33,597	0	0	33,597	0
56	PRODUCTION - ENERGY	K301	32,741	0	32,741	0	32,741	0
57	TRANSMISSION	K202	5,740	5,740	0	0	5,740	0
58	DISTRIBUTION - DEMAND	K201	19,090	19,090	0	0	19,090	0
59	DISTRIBUTION - CUSTOMER	K405	128	0	0	128	128	0
60	CUSTOMER ACCOUNTING	A308	4,135	0	0	4,135	4,135	0
61	CUSTOMER SERVICE & INFORMATION	A310	22	0	0	22	22	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		95,453	58,427	32,741	4,285	95,453	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		5,524,002	5,394,265	62,570	67,167	5,524,002	0

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	1,571,022	1,571,022	0	0	1,571,022	0
3	PRODUCTION OTHER	K201	588,856	588,856	0	0	588,856	0
4	ADJUSTMENT	K201	20,787	20,787	0	0	20,787	0
5	TOTAL PROD DEPREC RESERVE		2,180,665	2,180,665	0	0	2,180,665	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	65,727	65,727	0	0	65,727	0
10	ADJUSTMENT	K202	1,656	1,656	0	0	1,656	0
11	TOTAL TRANS DEPREC RESERVE		67,383	67,383	0	0	67,383	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		2,248,048	2,248,048	0	0	2,248,048	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	73,636	73,636	0	0	73,636	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	55,359	55,359	0	0	55,359	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	532	0	0	532	532	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	23,830	23,830	0	0	23,830	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	127	0	0	127	127	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	63,017	63,017	0	0	63,017	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	384	0	0	384	384	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	29,323	29,323	0	0	29,323	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	151	0	0	151	151	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	50,932	50,932	0	0	50,932	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	307	0	0	307	307	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	8,567	8,567	0	0	8,567	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	102	0	0	102	102	0
29	TRANSFORMERS DEMAND RELATED	K215	66,779	66,779	0	0	66,779	0
30	TRANSFORMERS CUSTOMER RELATED	K405	668	0	0	668	668	0
31	SERVICES	K217	5,366	0	0	5,366	5,366	0
32	METERS	K407	1,491	0	0	1,491	1,491	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	5,724	5,434	0	290	5,724	0
35	CONSTRUCTION NOT CLASSIFIED	K209	1,323	1,256	0	67	1,323	0
36	RWP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		387,618	378,133	0	9,485	387,618	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		455,001	445,516	0	9,485	455,001	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		2,635,666	2,626,181	0	9,485	2,635,666	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	17,087	17,087	0	0	17,087	0
44	PRODUCTION - ENERGY	K301	16,651	0	16,651	0	16,651	0
45	TRANSMISSION	K202	2,919	2,919	0	0	2,919	0
46	DISTRIBUTION - DEMAND	K201	9,709	9,709	0	0	9,709	0
47	DISTRIBUTION - CUSTOMER	K405	65	0	0	65	65	0
48	CUSTOMER ACCOUNTING	A308	2,102	0	0	2,102	2,102	0
49	CUSTOMER SERVICE & INFORMATION	A310	11	0	0	11	11	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(3,716)	(608)	(2,729)	(379)	(3,716)	0
52	GENERAL & INTANG PLANT		44,828	29,107	13,922	1,799	44,828	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	33,038	33,038	0	0	33,038	0
56	PRODUCTION - ENERGY	K301	32,196	0	32,196	0	32,196	0
57	TRANSMISSION	K202	5,645	5,645	0	0	5,645	0
58	DISTRIBUTION - DEMAND	K201	18,772	18,772	0	0	18,772	0
59	DISTRIBUTION - CUSTOMER	K405	126	0	0	126	126	0
60	CUSTOMER ACCOUNTING	A308	4,066	0	0	4,066	4,066	0
61	CUSTOMER SERVICE & INFORMATION	A310	22	0	0	22	22	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(312)	(51)	(229)	(32)	(312)	0
64	COMMON & OTHER PLANT IN SERVICE		93,553	57,404	31,967	4,182	93,553	0
65								
66	TOTAL DEPRECIATION RESERVE		2,774,047	2,712,692	45,889	15,466	2,774,047	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 4						
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		1,211,693	1,211,693	0	0	1,211,693	0
3	PRODUCTION OTHER		573,976	573,976	0	0	573,976	0
4	ADJUSTMENT		(20,787)	(20,787)	0	0	(20,787)	0
5	NET PRODUCTION PLANT		1,764,882	1,764,882	0	0	1,764,882	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		163,080	163,080	0	0	163,080	0
10	ADJUSTMENT		(1,656)	(1,656)	0	0	(1,656)	0
11	NET TRANSMISSION PLANT		161,424	161,424	0	0	161,424	0
12								
13	NET PROD & TRANS PLANT		1,926,306	1,926,306	0	0	1,926,306	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		162,301	162,301	0	0	162,301	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		50,489	50,489	0	0	50,489	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		486	0	0	486	486	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		21,734	21,734	0	0	21,734	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		115	0	0	115	115	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		143,920	143,920	0	0	143,920	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		877	0	0	877	877	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		66,968	66,968	0	0	66,968	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		346	0	0	346	346	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		118,984	118,984	0	0	118,984	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		718	0	0	718	718	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		20,014	20,014	0	0	20,014	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		238	0	0	238	238	0
29	TRANSFORMERS DEMAND RELATED		60,871	60,871	0	0	60,871	0
30	TRANSFORMERS CUSTOMER RELATED		609	0	0	609	609	0
31	SERVICES		3,545	0	0	3,545	3,545	0
32	METERS		38,033	0	0	38,033	38,033	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(5,724)	(5,434)	0	(290)	(5,724)	0
35	CONSTRUCTION NOT CLASSIFIED		95,089	90,272	0	4,817	95,089	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		779,613	730,119	0	49,494	779,613	0
38								
39	NET PTD PLANT		941,037	891,543	0	49,494	941,037	0
40	NET TRANS & DIST PLANT		2,705,919	2,656,425	0	49,494	2,705,919	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		13,523	13,523	0	0	13,523	0
44	PRODUCTION - ENERGY		13,178	0	13,178	0	13,178	0
45	TRANSMISSION		2,311	2,311	0	0	2,311	0
46	DISTRIBUTION - DEMAND		7,683	7,683	0	0	7,683	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		1,664	0	0	1,664	1,664	0
49	CUSTOMER SERVICE & INFORMATION		9	0	0	9	9	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		3,716	608	2,729	379	3,716	0
52	NET GENERAL & INTANG PLANT		42,084	24,125	15,907	2,052	42,084	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		559	559	0	0	559	0
56	PRODUCTION - ENERGY		545	0	545	0	545	0
57	TRANSMISSION		95	95	0	0	95	0
58	DISTRIBUTION - DEMAND		318	318	0	0	318	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		69	0	0	69	69	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		312	51	229	32	312	0
64	COMMON & OTHER PLANT IN SERVICE		1,898	1,023	774	101	1,898	0
65								
66	NET ELECTRIC PLANT IN SERVICE		2,749,901	2,681,573	16,681	51,647	2,749,901	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5						
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	417,383	406,962	2,518	7,903	417,383	0
5	LEASED METERS	NP29	7,700	7,508	46	146	7,700	0
6	CONTRIB AID CONSTR	D249	144,836	135,571	0	9,265	144,836	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	121,992	118,946	736	2,310	121,992	0
8	AFUDC IN DEBT	NP29	1,529	1,491	9	29	1,529	0
9	CASUALTY LOSS	K411	(495)	0	0	(495)	(495)	0
10	NON-CASH OVERHEADS	G229	(5,350)	(3,074)	(2,022)	(254)	(5,350)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		687,595	667,404	1,287	18,904	687,595	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(21,722)	(21,179)	(131)	(412)	(21,722)	0
17	DEFERRED PLANT COSTS	NP29	51,911	50,615	313	983	51,911	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	5,155	5,027	31	97	5,155	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	788	738	0	50	788	0
23	VACATION PAY ACCRUAL	A315	748	283	408	57	748	0
24	RATE CASE EXPENSE AMORT	OM39	188	32	154	2	188	0
25	PENSION EXPENSE	A315	15,797	5,992	8,611	1,194	15,797	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		52,865	41,508	9,386	1,971	52,865	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	595	580	4	11	595	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		595	580	4	11	595	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		741,055	709,492	10,677	20,886	741,055	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	(27)	0	0	(27)	(27)	0
4	CASH FLOW HEDGE	A315	(325)	(123)	(177)	(25)	(325)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	15	14	0	1	15	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(7,889)	(2,992)	(4,300)	(597)	(7,889)	0
11	POST RETIREMENT BENEFITS	A315	(3,044)	(1,154)	(1,660)	(230)	(3,044)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(177)	(67)	(97)	(13)	(177)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(240)	(91)	(131)	(18)	(240)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(44)	(17)	(24)	(3)	(44)	0
18	DEFERRED TAX	A315	(538)	(204)	(293)	(41)	(538)	0
19	NET OPERATING LOSS	NP29	(11,282)	(11,001)	(68)	(213)	(11,282)	0
20	401K INCENTIVE PLAN	A315	(11)	(4)	(6)	(1)	(11)	0
21	ENVIRONMENTAL RESERVE	NP29	358	349	2	7	358	0
22	VACATION PAY ACCRUALS	A315	(1,386)	(526)	(755)	(105)	(1,386)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	6,631	6,466	40	125	6,631	0
24	METERS & TRANSFORMERS	NP29	(737)	(719)	(4)	(14)	(737)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(18,696)	(10,069)	(7,473)	(1,154)	(18,696)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WRK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(18,696)	(10,069)	(7,473)	(1,154)	(18,696)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		1,990,150	1,962,012	(1,469)	29,607	1,990,150	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	57,124	33,811	19,273	4,040	57,124	0
7	FUEL	K301	77,192	0	77,192	0	77,192	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		134,316	33,811	96,465	4,040	134,316	0
10	TOTAL MATERIALS & SUPPLIES		134,316	33,811	96,465	4,040	134,316	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		134,316	33,811	96,465	4,040	134,316	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(741,055)	(709,492)	(10,677)	(20,886)	(741,055)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(18,696)	(10,069)	(7,473)	(1,154)	(18,696)	0
31	TOTAL WORKING CAPITAL		134,316	33,811	96,465	4,040	134,316	0
32	TOTAL RATE BASE ADJUSTMENTS		(625,435)	(685,750)	78,315	(18,000)	(625,435)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		2,749,901	2,681,573	16,681	51,647	2,749,901	0
36	TOTAL RATE BASE ADJUSTMENTS		(625,435)	(685,750)	78,315	(18,000)	(625,435)	0
37	TOTAL RATE BASE		2,124,466	1,995,823	94,996	33,647	2,124,466	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		150,625	141,504	6,735	2,386	150,625	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	2,273,698	2,136,311	101,705	35,682	2,273,698	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	
44	RETURN ON CAPITALIZATION		161,046	151,315	7,204	2,527	161,046	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	415,812	0	415,812	0	415,812	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	186,719	0	186,719	0	186,719	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		602,531	0	602,531	0	602,531	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		602,531	0	602,531	0	602,531	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	69,367	69,367	0	0	69,367	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		69,367	69,367	0	0	69,367	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	5,974	5,974	0	0	5,974	0
26	TOTAL REGIONAL MARKET O&M		5,974	5,974	0	0	5,974	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	1,936	1,936	0	0	1,936	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	11,386	11,366	0	0	11,366	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	69	0	0	69	69	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	5,289	5,289	0	0	5,289	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	27	0	0	27	27	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	1,859	1,859	0	0	1,859	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	11	0	0	11	11	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	313	313	0	0	313	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	4	0	0	4	4	0
39	TRANSFORMERS DEMAND RELATED	K203	163	163	0	0	163	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	1,573	1,573	0	0	1,573	0
43	METERS	K407	613	0	0	613	613	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	2,853	2,853	0	0	2,853	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	7,788	7,788	0	0	7,788	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	11	0	0	11	11	0
48	TOTAL DISTRIBUTION O & M		33,875	33,140	0	735	33,875	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	5,637	0	0	5,637	5,637	0
52	UNCOLLECTIBLE EXP	K411	845	0	0	845	845	0
53	METER READING	K407	754	0	0	754	754	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(595)	0	0	(595)	(595)	0
55	AMI BENEFIT LEVELIZATION	K407	(3,900)	0	0	(3,900)	(3,900)	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	430	0	0	430	430	0
58	ELIMINATE MISC EXPENSE	K405	(1)	0	0	(1)	(1)	0
59	TOTAL CUSTOMER ACCT EXPENSE		3,170	0	0	3,170	3,170	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	76	0	0	76	76	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		76	0	0	76	76	0
5								
6	SALES							
7	SALES EXPENSE	K405	47	0	0	47	47	0
8	TOTAL SALES EXPENSE		47	0	0	47	47	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	19,046	0	19,046	0	19,046	0
13	TRANSMISSION	T349	3,331	3,331	0	0	3,331	0
14	DISTRIBUTION	D349	10,149	9,926	0	223	10,149	0
15	CUSTOMER ACCOUNTING	C319	2,399	0	0	2,399	2,399	0
16	CUSTOMER SERVICE & INFORMATION	C331	13	0	0	13	13	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		34,938	13,257	19,046	2,635	34,938	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	232	88	126	18	232	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(158)	(60)	(86)	(12)	(158)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYSPC MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	891	338	486	67	891	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	12,004	4,553	6,544	907	12,004	0
33	TOTAL ADMIN. & GENERAL		47,907	18,176	26,116	3,615	47,907	0
34								
35	TOTAL O & M EXPENSE		762,947	126,657	628,647	7,643	762,947	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	110,078	110,078	0	0	110,078	0
3	TOTAL PRODUCTION DEPREC EXP.		110,078	110,078	0	0	110,078	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	6,366	6,366	0	0	6,366	0
7	TOTAL TRANSMISSION DEP. EXP.		6,366	6,366	0	0	6,366	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	36,382	34,054	0	2,328	36,382	0
11	TOTAL DIST. DEPREC EXP.		36,382	34,054	0	2,328	36,382	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	7,863	4,518	2,972	373	7,863	0
15	TOTAL GENERAL DEPREC EXP.		7,863	4,518	2,972	373	7,863	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	697	377	284	36	697	0
19	TOTAL COM & OTHER DEPREC EXP.		697	377	284	36	697	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		161,386	155,393	3,256	2,737	161,386	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 8						
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	33,493	32,657	202	634	33,493	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		33,493	32,657	202	634	33,493	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	3,970	1,506	2,164	300	3,970	0
9	ELIMINATE DSM	A315	(66)	(25)	(36)	(5)	(66)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(14)	(12)	0	(2)	(14)	0
12	TOTAL MISCELLANEOUS TAXES		3,890	1,469	2,128	293	3,890	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	297	165	80	52	297	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		297	165	80	52	297	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		37,680	34,291	2,410	979	37,680	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		762,947	126,657	628,647	7,643	762,947	0
23	TOTAL DEPRECIATION EXPENSE		161,386	155,393	3,256	2,737	161,386	0
24	TOTAL OTHER TAX & MISC EXPENSE		37,680	34,291	2,410	979	37,680	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		962,013	316,341	634,313	11,359	962,013	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	46,553	43,741	2,082	730	46,553	0
4	TOTAL INTEREST EXPENSE		46,553	43,741	2,082	730	46,553	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	122,343	117,800	2,469	2,074	122,343	0
8	PERMANENT DIFFERENCES	A357	(2,227)	(845)	(1,214)	(168)	(2,227)	0
9	TEMPORARY DIFFERENCES	DE49	82,749	79,676	1,670	1,403	82,749	0
10	TOTAL OTHER DEDUCTIONS		202,865	196,631	2,925	3,309	202,865	0
11								
12	NET DEDUCTIONS AND ADDITIONS		249,418	240,372	5,007	4,039	249,418	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	77,745	12,912	64,058	775	77,745	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	133	133	0	0	133	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		77,878	13,045	64,058	775	77,878	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	36	35	0	1	36	0
24	TOTAL AMORTIZED ITC		36	35	0	1	36	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		77,878	13,045	64,058	775	77,878	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(36)	(35)	0	(1)	(36)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		77,842	13,010	64,058	774	77,842	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		161,046	151,315	7,204	2,527	161,046	0
38	NET DEDUCTIONS AND ADDITIONS		(249,418)	(240,372)	(5,007)	(4,039)	(249,418)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		77,842	13,010	64,058	774	77,842	0
40	TOTAL STATE PROV DEF IT (410 & 411)		1,110	421	605	84	1,110	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		(9,420)	(75,628)	66,860	(654)	(9,420)	0
43								
44	FIT FACTOR K190(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		(5,071)	(40,722)	36,002	(351)	(5,071)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		77,842	13,010	64,058	774	77,842	0
47	NET FED INCOME TAX ALLOWABLE		72,771	(27,712)	100,060	423	72,771	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(5,071)	(40,722)	36,002	(351)	(5,071)	0
53	NET FED INCOME TAX PAYABLE		(5,071)	(40,722)	36,002	(351)	(5,071)	0

DUKE ENERGY KENTUCKY, INC.
 DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	752	704	0	48	752	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	582	545	0	37	582	0
5	RENTS	D249	2,675	2,504	0	171	2,675	0
6	TRANSMISSION CHARGE PTP	T229	505	505	0	0	505	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	9,709	9,709	0	0	9,709	0
9	FIXED BILL PREMIUM	K902	75	42	20	13	75	0
10	TOTAL OTHER OPERATING REVS		14,298	14,009	20	269	14,298	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		962,013	316,341	634,313	11,359	962,013	0
14	RETURN ON CAPITALIZATION		161,046	151,315	7,204	2,527	161,046	0
15	NET FED INCOME TAX ALLOWABLE		72,771	(27,712)	100,060	423	72,771	0
16	NET STATE INCOME TAX ALLOWABLE		10,120	3,433	6,473	213	10,119	1
17	TOTAL OTHER OPERATING REVENUES		(14,298)	(14,009)	(20)	(269)	(14,298)	0
18	SUBTOTAL B		1,191,652	429,368	748,030	14,253	1,191,651	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		14,298	14,009	20	269	14,298	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		14,298	14,009	20	269	14,298	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		1,191,652	429,368	748,030	14,253	1,191,651	(1)
31								
32	PROPOSED REVENUES		584,697	221,769	318,728	44,200	584,697	0
33	TOTAL ELECTRIC COST OF SERVICE		(1,191,652)	(429,368)	(748,030)	(14,253)	(1,191,651)	(1)
34	EXCESS REVENUES		(606,955)	(207,599)	(429,302)	29,947	(606,954)	(1)
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		(233,522)	(79,873)	(165,171)	11,522	(233,522)	0
37	EXCESS RETURN		(373,433)	(127,726)	(264,131)	18,425	(373,432)	(1)

DUKE ENERGY KENTUCKY, INC.
 TT CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		52,830,510	51,826,294	894,576	109,640	52,830,510	0
3	TOTAL DEPRECIATION RESERVE		(28,920,659)	(28,229,374)	(657,737)	(33,548)	(28,920,659)	0
4	TOTAL RATE BASE ADJUSTMENTS		(3,550,707)	(4,666,339)	1,129,089	(13,457)	(3,550,707)	0
5	TOTAL RATE BASE		20,359,144	18,930,581	1,365,928	62,635	20,359,144	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		9,877,496	1,219,021	8,629,531	28,944	9,877,496	0
9	TOTAL DEPRECIATION EXPENSE		1,518,221	1,467,153	46,247	4,821	1,518,221	0
10	TOTAL OTHER TAX & MISC EXPENSE		334,631	298,553	33,243	2,835	334,631	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		11,730,348	2,984,727	8,709,021	36,600	11,730,348	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,120,871	(258,238)	1,375,509	3,600	1,120,871	0
13	NET STATE INCOME TAX EXP ALLOWABLE		114,704	24,912	89,079	713	114,704	0
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		12,965,923	2,751,401	10,173,609	40,913	12,965,923	0
17								
18	RETURN ON CAPITALIZATION		1,539,628	1,431,340	103,552	4,736	1,539,628	0
19	TOTAL OTHER OPERATING REVENUES		(124,913)	(124,094)	(287)	(532)	(124,913)	0
20	TOTAL ELECTRIC COST OF SERVICE		14,380,638	4,058,647	10,276,874	45,117	14,380,638	0

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	33,648,468	33,648,468	0	0	33,648,468	0
3	PRODUCTION OTHER	K201	14,060,915	14,060,915	0	0	14,060,915	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		47,709,383	47,709,383	0	0	47,709,383	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	2,766,728	2,766,728	0	0	2,766,728	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		2,766,728	2,766,728	0	0	2,766,728	0
12								
13	TOTAL PROD & TRANS PLANT		50,476,111	50,476,111	0	0	50,476,111	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	9,820	0	0	9,820	9,820	0
32	METERS	K407	59,522	0	0	59,522	59,522	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	6,281	0	0	6,281	6,281	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		75,623	0	0	75,623	75,623	0
38								
39	TOTAL TRANS & DIST PLANT		2,842,351	2,766,728	0	75,623	2,842,351	0
40	TOTAL GROSS PTD PLANT		50,551,734	50,476,111	0	75,623	50,551,734	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	370,130	370,130	0	0	370,130	0
44	PRODUCTION - ENERGY	K301	426,474	0	426,474	0	426,474	0
45	TRANSMISSION	K202	63,238	63,238	0	0	63,238	0
46	DISTRIBUTION - DEMAND	K201	210,309	210,309	0	0	210,309	0
47	DISTRIBUTION - CUSTOMER	K405	183	0	0	183	183	0
48	CUSTOMER ACCOUNTING	A308	16,003	0	0	16,003	16,003	0
49	CUSTOMER SERVICE & INFORMATION	A310	31	0	0	31	31	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		1,086,368	643,677	426,474	16,217	1,086,368	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	406,258	406,258	0	0	406,258	0
56	PRODUCTION - ENERGY	K301	468,102	0	468,102	0	468,102	0
57	TRANSMISSION	K202	69,411	69,411	0	0	69,411	0
58	DISTRIBUTION - DEMAND	K201	230,837	230,837	0	0	230,837	0
59	DISTRIBUTION - CUSTOMER	K405	201	0	0	201	201	0
60	CUSTOMER ACCOUNTING	A308	17,564	0	0	17,564	17,564	0
61	CUSTOMER SERVICE & INFORMATION	A310	35	0	0	35	35	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		1,192,408	706,506	468,102	17,800	1,192,408	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		52,830,510	51,826,294	894,576	109,640	52,830,510	0

DUKE ENERGY KENTUCKY, INC.
 TT CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	18,996,725	18,996,725	0	0	18,996,725	0
3	PRODUCTION OTHER	K201	7,120,420	7,120,420	0	0	7,120,420	0
4	ADJUSTMENT	K201	251,360	251,360	0	0	251,360	0
5	TOTAL PROD DEPREC RESERVE		26,368,505	26,368,505	0	0	26,368,505	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	794,772	794,772	0	0	794,772	0
10	ADJUSTMENT	K202	20,019	20,019	0	0	20,019	0
11	TOTAL TRANS DEPREC RESERVE		814,791	814,791	0	0	814,791	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		27,183,296	27,183,296	0	0	27,183,296	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	5,914	0	0	5,914	5,914	0
32	METERS	K407	2,245	0	0	2,245	2,245	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	373	0	0	373	373	0
35	CONSTRUCTION NOT CLASSIFIED	K209	86	0	0	86	86	0
36	RWP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		8,618	0	0	8,618	8,618	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		823,409	814,791	0	8,618	823,409	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		27,191,914	27,183,296	0	8,618	27,191,914	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	206,613	206,613	0	0	206,613	0
44	PRODUCTION - ENERGY	K301	238,065	0	238,065	0	238,065	0
45	TRANSMISSION	K202	35,301	35,301	0	0	35,301	0
46	DISTRIBUTION - DEMAND	K201	117,398	117,398	0	0	117,398	0
47	DISTRIBUTION - CUSTOMER	K405	102	0	0	102	102	0
48	CUSTOMER ACCOUNTING	A308	8,933	0	0	8,933	8,933	0
49	CUSTOMER SERVICE & INFORMATION	A310	18	0	0	18	18	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(46,364)	(7,366)	(37,496)	(1,502)	(46,364)	0
52	GENERAL & INTANG PLANT		560,066	351,946	200,569	7,551	560,066	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	399,498	399,498	0	0	399,498	0
56	PRODUCTION - ENERGY	K301	460,312	0	460,312	0	460,312	0
57	TRANSMISSION	K202	68,256	68,256	0	0	68,256	0
58	DISTRIBUTION - DEMAND	K201	226,996	226,996	0	0	226,996	0
59	DISTRIBUTION - CUSTOMER	K405	198	0	0	198	198	0
60	CUSTOMER ACCOUNTING	A308	17,272	0	0	17,272	17,272	0
61	CUSTOMER SERVICE & INFORMATION	A310	34	0	0	34	34	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(3,887)	(618)	(3,144)	(125)	(3,887)	0
64	COMMON & OTHER PLANT IN SERVICE		1,168,679	694,132	457,168	17,379	1,168,679	0
65								
66	TOTAL DEPRECIATION RESERVE		28,920,659	28,229,374	657,737	33,548	28,920,659	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 4						
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		14,651,743	14,651,743	0	0	14,651,743	0
3	PRODUCTION OTHER		6,940,495	6,940,495	0	0	6,940,495	0
4	ADJUSTMENT		(251,360)	(251,360)	0	0	(251,360)	0
5	NET PRODUCTION PLANT		21,340,878	21,340,878	0	0	21,340,878	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		1,971,956	1,971,956	0	0	1,971,956	0
10	ADJUSTMENT		(20,019)	(20,019)	0	0	(20,019)	0
11	NET TRANSMISSION PLANT		1,951,937	1,951,937	0	0	1,951,937	0
12								
13	NET PROD & TRANS PLANT		23,292,815	23,292,815	0	0	23,292,815	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0
31	SERVICES		3,906	0	0	3,906	3,906	0
32	METERS		57,277	0	0	57,277	57,277	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(373)	0	0	(373)	(373)	0
35	CONSTRUCTION NOT CLASSIFIED		6,195	0	0	6,195	6,195	0
36	RWP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		67,005	0	0	67,005	67,005	0
38								
39	NET PTD PLANT		2,018,942	1,951,937	0	67,005	2,018,942	0
40	NET TRANS & DIST PLANT		23,359,820	23,292,815	0	67,005	23,359,820	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		163,517	163,517	0	0	163,517	0
44	PRODUCTION - ENERGY		188,409	0	188,409	0	188,409	0
45	TRANSMISSION		27,937	27,937	0	0	27,937	0
46	DISTRIBUTION - DEMAND		92,911	92,911	0	0	92,911	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		7,070	0	0	7,070	7,070	0
49	CUSTOMER SERVICE & INFORMATION		13	0	0	13	13	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		46,364	7,366	37,496	1,502	46,364	0
52	NET GENERAL & INTANG PLANT		526,221	291,731	225,905	8,585	526,221	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		6,760	6,760	0	0	6,760	0
56	PRODUCTION - ENERGY		7,790	0	7,790	0	7,790	0
57	TRANSMISSION		1,155	1,155	0	0	1,155	0
58	DISTRIBUTION - DEMAND		3,841	3,841	0	0	3,841	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		292	0	0	292	292	0
61	CUSTOMER SERVICE & INFORMATION		1	0	0	1	1	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		3,887	618	3,144	125	3,887	0
64	COMMON & OTHER PLANT IN SERVICE		23,726	12,374	10,934	418	23,726	0
65								
66	NET ELECTRIC PLANT IN SERVICE		23,909,767	23,596,920	236,839	76,008	23,909,767	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5						
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	3,608,885	3,561,478	35,762	11,645	3,608,885	0
5	LEASED METERS	NP29	66,575	65,700	660	215	66,575	0
6	CONTRIB AID CONSTR	D249	12,469	0	0	12,469	12,469	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	1,054,798	1,040,942	10,452	3,404	1,054,798	0
8	AFUDC IN DEBT	NP29	13,218	13,044	131	43	13,218	0
9	CASUALTY LOSS	K411	(7,040)	0	0	(7,040)	(7,040)	0
10	NON-CASH OVERHEADS	G229	(66,913)	(37,129)	(28,733)	(1,051)	(66,913)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		4,681,992	4,644,035	18,272	19,685	4,681,992	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(187,813)	(185,346)	(1,861)	(606)	(187,813)	0
17	DEFERRED PLANT COSTS	NP29	448,849	442,952	4,448	1,449	448,849	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	44,576	43,991	442	143	44,576	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	68	0	0	68	68	0
23	VACATION PAY ACCRUAL	A315	7,842	2,013	5,604	225	7,842	0
24	RATE CASE EXPENSE AMORT	OM39	2,419	299	2,113	7	2,419	0
25	PENSION EXPENSE	A315	165,557	42,500	118,318	4,739	165,557	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		481,498	346,409	129,064	6,025	481,498	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	5,147	5,079	51	17	5,147	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		5,147	5,079	51	17	5,147	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		5,168,637	4,995,523	147,387	25,727	5,168,637	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	(390)	0	0	(390)	(390)	0
4	CASH FLOW HEDGE	A315	(3,410)	(876)	(2,437)	(97)	(3,410)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	1	0	0	1	1	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(82,670)	(21,222)	(59,082)	(2,366)	(82,670)	0
11	POST RETIREMENT BENEFITS	A315	(31,908)	(8,191)	(22,804)	(913)	(31,908)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(1,860)	(478)	(1,329)	(53)	(1,860)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(2,527)	(649)	(1,806)	(72)	(2,527)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(461)	(119)	(329)	(13)	(461)	0
18	DEFERRED TAX	A315	(5,632)	(1,445)	(4,025)	(162)	(5,632)	0
19	NET OPERATING LOSS	NP29	(97,550)	(96,268)	(967)	(315)	(97,550)	0
20	401K INCENTIVE PLAN	A315	(112)	(28)	(81)	(3)	(112)	0
21	ENVIRONMENTAL RESERVE	NP29	3,097	3,056	31	10	3,097	0
22	VACATION PAY ACCRUALS	A315	(14,519)	(3,727)	(10,377)	(415)	(14,519)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	57,341	56,588	568	185	57,341	0
24	METERS & TRANSFORMERS	NP29	(6,378)	(6,294)	(63)	(21)	(6,378)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(186,978)	(79,653)	(102,701)	(4,624)	(186,978)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(186,978)	(79,653)	(102,701)	(4,624)	(186,978)	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 5.2							
1	NET ORIGINAL COST RATE BASE		18,554,152	18,521,744	(13,249)	45,657	18,554,152	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	701,285	408,837	275,554	16,894	701,285	0
7	FUEL	K301	1,103,623	0	1,103,623	0	1,103,623	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		1,804,908	408,837	1,379,177	16,894	1,804,908	0
10	TOTAL MATERIALS & SUPPLIES		1,804,908	408,837	1,379,177	16,894	1,804,908	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		1,804,908	408,837	1,379,177	16,894	1,804,908	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(5,168,637)	(4,995,523)	(147,387)	(25,727)	(5,168,637)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(186,978)	(79,653)	(102,701)	(4,624)	(186,978)	0
31	TOTAL WORKING CAPITAL		1,804,908	408,837	1,379,177	16,894	1,804,908	0
32	TOTAL RATE BASE ADJUSTMENTS		(3,550,707)	(4,666,339)	1,129,089	(13,457)	(3,550,707)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		23,909,767	23,596,920	236,839	76,008	23,909,767	0
36	TOTAL RATE BASE ADJUSTMENTS		(3,550,707)	(4,666,339)	1,129,089	(13,457)	(3,550,707)	0
37	TOTAL RATE BASE		20,359,060	18,930,581	1,365,928	62,551	20,359,060	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		1,443,457	1,342,178	96,844	4,435	1,443,457	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	21,736,943	20,208,095	1,461,982	66,866	21,736,943	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	
44	RETURN ON CAPITALIZATION		1,539,628	1,431,340	103,552	4,736	1,539,628	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M	Schedule 6						
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	5,601,165	0	5,601,165	0	5,601,165	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	2,669,550	0	2,669,550	0	2,669,550	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		8,270,715	0	8,270,715	0	8,270,715	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		8,270,715	0	8,270,715	0	8,270,715	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	838,780	838,780	0	0	838,780	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		838,780	838,780	0	0	838,780	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	72,237	72,237	0	0	72,237	0
26	TOTAL REGIONAL MARKET O&M		72,237	72,237	0	0	72,237	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	23,410	23,410	0	0	23,410	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	2,344	2,344	0	0	2,344	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0
43	METERS	K407	922	0	0	922	922	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	41,121	41,121	0	0	41,121	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	112,255	112,255	0	0	112,255	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	14	0	0	14	14	0
48	TOTAL DISTRIBUTION O & M		180,066	179,130	0	936	180,066	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	8,505	0	0	8,505	8,505	0
52	UNCOLLECTIBLE EXP	K411	12,009	0	0	12,009	12,009	0
53	METER READING	K407	1,135	0	0	1,135	1,135	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(8,446)	0	0	(8,446)	(8,446)	0
55	AMI BENEFIT LEVELIZATION	K407	(5,873)	0	0	(5,873)	(5,873)	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	6,105	0	0	6,105	6,105	0
58	ELIMINATE MISC EXPENSE	K405	(2)	0	0	(2)	(2)	0
59	TOTAL CUSTOMER ACCT EXPENSE		13,433	0	0	13,433	13,433	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	119	0	0	119	119	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		119	0	0	119	119	0
5								
6	SALES							
7	SALES EXPENSE	K405	74	0	0	74	74	0
8	TOTAL SALES EXPENSE		74	0	0	74	74	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	261,685	0	261,685	0	261,685	0
13	TRANSMISSION	T349	40,273	40,273	0	0	40,273	0
14	DISTRIBUTION	D349	53,992	53,712	0	280	53,992	0
15	CUSTOMER ACCOUNTING	C319	10,191	0	0	10,191	10,191	0
16	CUSTOMER SERVICE & INFORMATION	C331	20	0	0	20	20	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		366,161	93,985	261,685	10,491	366,161	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	2,427	623	1,735	69	2,427	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(1,661)	(427)	(1,187)	(47)	(1,661)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	9,342	2,398	6,676	268	9,342	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	125,803	32,295	89,907	3,601	125,803	0
33	TOTAL ADMIN. & GENERAL		502,072	128,874	358,816	14,382	502,072	0
34								
35	TOTAL O & M EXPENSE		9,877,496	1,219,021	8,629,531	28,944	9,877,496	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	1,331,058	1,331,058	0	0	1,331,058	0
3	TOTAL PRODUCTION DEPREC EXP.		1,331,058	1,331,058	0	0	1,331,058	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	76,972	76,972	0	0	76,972	0
7	TOTAL TRANSMISSION DEP. EXP.		76,972	76,972	0	0	76,972	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	3,132	0	0	3,132	3,132	0
11	TOTAL OIST. DEPREC EXP.		3,132	0	0	3,132	3,132	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	98,337	54,567	42,226	1,544	98,337	0
15	TOTAL GENERAL DEPREC EXP.		98,337	54,567	42,226	1,544	98,337	0
16								
17	COMMDN AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	8,722	4,556	4,021	145	8,722	0
19	TOTAL COM & OTHER DEPREC EXP.		8,722	4,556	4,021	145	8,722	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		1,518,221	1,467,153	46,247	4,821	1,518,221	0

DUKE ENERGY KENTUCKY, INC.
 TT CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 8						
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	289,595	285,791	2,870	934	289,595	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		289,595	285,791	2,870	934	289,595	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	41,605	10,681	29,733	1,191	41,605	0
9	ELIMINATE DSM	A315	(698)	(179)	(499)	(20)	(698)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(90)	(80)	0	(10)	(90)	0
12	TOTAL MISCELLANEOUS TAXES		40,817	10,422	29,234	1,161	40,817	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	4,219	2,340	1,139	740	4,219	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		4,219	2,340	1,139	740	4,219	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		334,631	298,553	33,243	2,835	334,631	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		9,877,496	1,219,021	8,629,531	28,944	9,877,496	0
23	TOTAL DEPRECIATION EXPENSE		1,518,221	1,467,153	46,247	4,821	1,518,221	0
24	TOTAL OTHER TAX & MISC EXPENSE		334,631	298,553	33,243	2,835	334,631	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		11,730,348	2,984,727	8,709,021	36,600	11,730,348	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 9						
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	445,065	413,762	29,934	1,369	445,065	0
4	TOTAL INTEREST EXPENSE		445,065	413,762	29,934	1,369	445,065	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	1,151,300	1,112,597	35,063	3,640	1,151,300	0
8	PERMANENT DIFFERENCES	A357	(23,335)	(5,990)	(16,677)	(668)	(23,335)	0
9	TEMPORARY DIFFERENCES	DE49	778,695	752,518	23,715	2,462	778,695	0
10	TOTAL OTHER DEDUCTIONS		1,906,660	1,859,125	42,101	5,434	1,906,660	0
11								
12	NET DEDUCTIONS AND ADDITIONS		2,351,725	2,272,887	72,035	6,803	2,351,725	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	1,007,423	124,331	880,144	2,948	1,007,423	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	1,612	1,612	0	0	1,612	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		1,009,035	125,943	880,144	2,948	1,009,035	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	305	301	3	1	305	0
24	TOTAL AMORTIZED ITC		305	301	3	1	305	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		1,009,035	125,943	880,144	2,948	1,009,035	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(305)	(301)	(3)	(1)	(305)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		1,008,730	125,642	880,141	2,947	1,008,730	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		1,539,628	1,431,340	103,552	4,735	1,539,628	0
38	NET DEDUCTIONS AND ADDITIONS		(2,351,725)	(2,272,887)	(72,035)	(6,803)	(2,351,725)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		1,008,730	125,642	880,141	2,947	1,008,730	0
40	TOTAL STATE PROV DEF IT (410 & 411)		11,631	2,986	8,312	333	11,631	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		208,264	(712,919)	919,970	1,213	208,264	0
43								
44	FIT FACTOR K190/(1-K190)		0,53846	0,53846	0,53846	0,53846		0,53846
45	PRELIM FED INCOME TAX		112,141	(383,880)	495,368	653	112,141	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		1,008,730	125,642	880,141	2,947	1,008,730	0
47	NET FED INCOME TAX ALLOWABLE		1,120,871	(258,238)	1,375,509	3,600	1,120,871	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		112,141	(383,880)	495,368	653	112,141	0
53	NET FED INCOME TAX PAYABLE		112,141	(383,880)	495,368	653	112,141	0

DUKE ENERGY KENTUCKY, INC.
 TT CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	65	0	0	65	65	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	50	0	0	50	50	0
5	RENTS	D249	231	0	0	231	231	0
6	TRANSMISSION CHARGE PTP	T229	6,101	6,101	0	0	6,101	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	117,402	117,402	0	0	117,402	0
9	FIXED BILL PREMIUM	K902	1,064	591	287	186	1,064	0
10	TOTAL OTHER OPERATING REVS		124,913	124,094	287	532	124,913	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		11,730,348	2,984,727	8,709,021	36,600	11,730,348	0
14	RETURN ON CAPITALIZATION		1,539,628	1,431,340	103,552	4,736	1,539,628	0
15	NET FED INCOME TAX ALLOWABLE		1,120,871	(258,238)	1,375,509	3,600	1,120,871	0
16	NET STATE INCOME TAX ALLOWABLE		114,704	24,912	89,079	713	114,704	0
17	TOTAL OTHER OPERATING REVENUES		(124,913)	(124,094)	(287)	(532)	(124,913)	0
18	SUBTOTAL B		14,380,638	4,058,647	10,276,874	45,117	14,380,638	0
19								
20	TOTAL OTHER OPERATING REVENUES		124,913	124,094	287	532	124,913	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		124,913	124,094	287	532	124,913	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		14,380,638	4,058,647	10,276,874	45,117	14,380,638	0
31								
32	PROPOSED REVENUES		6,127,688	1,573,047	4,379,229	175,412	6,127,688	0
33	TOTAL ELECTRIC COST OF SERVICE		(14,380,638)	(4,058,647)	(10,276,874)	(45,117)	(14,380,638)	0
34	EXCESS REVENUES		(8,252,950)	(2,485,600)	(5,897,645)	130,295	(8,252,950)	0
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		(3,175,271)	(956,319)	(2,269,082)	50,130	(3,175,271)	0
37	EXCESS RETURN		(5,077,679)	(1,529,281)	(3,628,563)	80,165	(5,077,679)	0

DUKE ENERGY KENTUCKY, INC.
 LIGHTING CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2017-00321
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		11,413,491	4,007,487	75,990	7,330,014	11,413,491	0
3	TOTAL DEPRECIATION RESERVE		(6,809,429)	(1,725,743)	(55,732)	(5,027,954)	(6,809,429)	0
4	TOTAL RATE BASE ADJUSTMENTS		(1,695,332)	(772,785)	95,120	(1,017,667)	(1,695,332)	0
5	TOTAL RATE BASE		2,908,730	1,508,959	115,378	1,284,393	2,908,730	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		1,489,075	122,227	762,998	603,850	1,489,075	0
9	TOTAL DEPRECIATION EXPENSE		233,996	118,876	3,956	111,164	233,996	0
10	TOTAL OTHER TAX & MISC EXPENSE		76,448	30,656	2,991	42,801	76,448	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		1,799,519	271,759	769,945	757,815	1,799,519	0
12	NET FED INCOME TAX EXP ALLOWABLE		166,634	(17,183)	121,465	62,352	166,634	0
13	NET STATE INCOME TAX EXP ALLOWABLE		24,510	4,095	7,857	12,558	24,510	0
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		1,990,663	258,671	899,267	832,725	1,990,663	0
17								
18	RETURN ON CAPITALIZATION		220,075	114,547	8,749	96,779	220,075	0
19	TOTAL OTHER OPERATING REVENUES		(23,652)	(11,886)	(41)	(11,725)	(23,652)	0
20	TOTAL ELECTRIC COST OF SERVICE		2,187,086	361,332	907,975	917,779	2,187,086	0

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	1,143,472	1,143,472	0	0	1,143,472	0
3	PRDDUCTION OTHER	K201	477,831	477,831	0	0	477,831	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,621,303	1,621,303	0	0	1,621,303	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	94,021	94,021	0	0	94,021	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		94,021	94,021	0	0	94,021	0
12								
13	TOTAL PROD & TRANS PLANT		1,715,324	1,715,324	0	0	1,715,324	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	478,213	478,213	0	0	478,213	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	214,540	214,540	0	0	214,540	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	40,861	0	0	40,861	40,861	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	92,352	92,352	0	0	92,352	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	9,732	0	0	9,732	9,732	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	419,434	419,434	0	0	419,434	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	50,603	0	0	50,603	50,603	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	195,169	195,169	0	0	195,169	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	19,950	0	0	19,950	19,950	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	344,396	344,396	0	0	344,396	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	41,133	0	0	41,133	41,133	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	57,931	57,931	0	0	57,931	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	13,643	0	0	13,643	13,643	0
29	TRANSFORMERS DEMAND RELATED	K215	258,729	258,729	0	0	258,729	0
30	TRANSFORMERS CUSTOMER RELATED	K405	51,282	0	0	51,282	51,282	0
31	SERVICES	K217	50,555	0	0	50,555	50,555	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	6,420,933	0	0	6,420,933	6,420,933	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	788,587	185,515	0	603,072	788,587	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		9,548,043	2,246,279	0	7,301,764	9,548,043	0
38								
39	TOTAL TRANS & DIST PLANT		9,642,064	2,340,300	0	7,301,764	9,642,064	0
40	TOTAL GROSS PTD PLANT		11,263,367	3,961,603	0	7,301,764	11,263,367	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	12,578	12,578	0	0	12,578	0
44	PRODUCTION - ENERGY	K301	36,227	0	36,227	0	36,227	0
45	TRANSMISSION	K202	2,149	2,149	0	0	2,149	0
46	DISTRIBUTION - DEMAND	K201	7,147	7,147	0	0	7,147	0
47	DISTRIBUTION - CUSTOMER	K405	4,681	0	0	4,681	4,681	0
48	CUSTOMER ACCOUNTING	A308	7,983	0	0	7,983	7,983	0
49	CUSTOMER SERVICE & INFORMATION	A310	804	0	0	804	804	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		71,569	21,874	36,227	13,468	71,569	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	13,806	13,806	0	0	13,806	0
56	PRODUCTION - ENERGY	K301	39,763	0	39,763	0	39,763	0
57	TRANSMISSION	K202	2,359	2,359	0	0	2,359	0
58	DISTRIBUTION - DEMAND	K201	7,845	7,845	0	0	7,845	0
59	DISTRIBUTION - CUSTOMER	K405	5,138	0	0	5,138	5,138	0
60	CUSTOMER ACCOUNTING	A308	8,762	0	0	8,762	8,762	0
61	CUSTOMER SERVICE & INFORMATION	A310	882	0	0	882	882	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		78,555	24,010	39,763	14,782	78,555	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		11,413,491	4,007,487	75,990	7,330,014	11,413,491	0

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 3						
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	645,564	645,564	0	0	645,564	0
3	PRODUCTION OTHER	K201	241,972	241,972	0	0	241,972	0
4	ADJUSTMENT	K201	8,542	8,542	0	0	8,542	0
5	TOTAL PROD DEPREC RESERVE		896,078	896,078	0	0	896,078	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	27,009	27,009	0	0	27,009	0
10	ADJUSTMENT	K202	680	680	0	0	680	0
11	TOTAL TRANS DEPREC RESERVE		27,689	27,689	0	0	27,689	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		923,767	923,767	0	0	923,767	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	149,251	149,251	0	0	149,251	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	112,205	112,205	0	0	112,205	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	21,370	0	0	21,370	21,370	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	48,300	48,300	0	0	48,300	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	5,090	0	0	5,090	5,090	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	127,727	127,727	0	0	127,727	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	15,410	0	0	15,410	15,410	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	59,433	59,433	0	0	59,433	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	6,075	0	0	6,075	6,075	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	103,232	103,232	0	0	103,232	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	12,330	0	0	12,330	12,330	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	17,365	17,365	0	0	17,365	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	4,089	0	0	4,089	4,089	0
29	TRANSFORMERS DEMAND RELATED	K215	135,352	135,352	0	0	135,352	0
30	TRANSFORMERS CUSTOMER RELATED	K405	26,828	0	0	26,828	26,828	0
31	SERVICES	K217	30,445	0	0	30,445	30,445	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	4,860,343	0	0	4,860,343	4,860,343	0
34	ADJUSTMENT	K209	46,816	11,013	0	35,803	46,816	0
35	CONSTRUCTION NOT CLASSIFIED	K209	10,822	2,546	0	8,276	10,822	0
36	RWIP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		5,792,483	766,424	0	5,026,059	5,792,483	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		5,820,172	784,113	0	5,026,059	5,820,172	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		6,716,250	1,690,191	0	5,026,059	6,716,250	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	7,021	7,021	0	0	7,021	0
44	PRODUCTION - ENERGY	K301	20,222	0	20,222	0	20,222	0
45	TRANSMISSION	K202	1,200	1,200	0	0	1,200	0
46	DISTRIBUTION - DEMAND	K201	3,990	3,990	0	0	3,990	0
47	DISTRIBUTION - CUSTOMER	K405	2,613	0	0	2,613	2,613	0
48	CUSTOMER ACCOUNTING	A308	4,456	0	0	4,456	4,456	0
49	CUSTOMER SERVICE & INFORMATION	A310	449	0	0	449	449	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(22,162)	(248)	(3,313)	(18,601)	(22,162)	0
52	GENERAL & INTANG PLANT		17,789	11,963	16,909	(11,083)	17,789	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	13,576	13,576	0	0	13,576	0
56	PRODUCTION - ENERGY	K301	39,101	0	39,101	0	39,101	0
57	TRANSMISSION	K202	2,320	2,320	0	0	2,320	0
58	DISTRIBUTION - DEMAND	K201	7,714	7,714	0	0	7,714	0
59	DISTRIBUTION - CUSTOMER	K405	5,053	0	0	5,053	5,053	0
60	CUSTOMER ACCOUNTING	A308	8,617	0	0	8,617	8,617	0
61	CUSTOMER SERVICE & INFORMATION	A310	868	0	0	868	868	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(1,859)	(21)	(278)	(1,560)	(1,859)	0
64	COMMON & OTHER PLANT IN SERVICE		75,390	23,589	38,823	12,978	75,390	0
65								
66	TOTAL DEPRECIATION RESERVE		6,809,429	1,725,743	55,732	5,027,954	6,809,429	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		497,908	497,908	0	0	497,908	0
3	PRODUCTION OTHER		235,859	235,859	0	0	235,859	0
4	ADJUSTMENT		(8,542)	(8,542)	0	0	(8,542)	0
5	NET PRODUCTION PLANT		725,225	725,225	0	0	725,225	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		67,012	67,012	0	0	67,012	0
10	ADJUSTMENT		(680)	(680)	0	0	(680)	0
11	NET TRANSMISSION PLANT		66,332	66,332	0	0	66,332	0
12								
13	NET PROD & TRANS PLANT		791,557	791,557	0	0	791,557	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		328,962	328,962	0	0	328,962	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		102,335	102,335	0	0	102,335	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		19,491	0	0	19,491	19,491	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		44,052	44,052	0	0	44,052	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		4,642	0	0	4,642	4,642	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		291,707	291,707	0	0	291,707	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		35,193	0	0	35,193	35,193	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		135,736	135,736	0	0	135,736	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		13,875	0	0	13,875	13,875	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		241,164	241,164	0	0	241,164	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		28,803	0	0	28,803	28,803	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		40,566	40,566	0	0	40,566	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		9,554	0	0	9,554	9,554	0
29	TRANSFORMERS DEMAND RELATED		123,377	123,377	0	0	123,377	0
30	TRANSFORMERS CUSTOMER RELATED		24,454	0	0	24,454	24,454	0
31	SERVICES		20,110	0	0	20,110	20,110	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		1,560,590	0	0	1,560,590	1,560,590	0
34	ADJUSTMENT		(46,816)	(11,013)	0	(35,803)	(46,816)	0
35	CONSTRUCTION NOT CLASSIFIED		777,765	182,989	0	594,796	777,765	0
36	RWP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		3,755,560	1,479,855	0	2,275,705	3,755,560	0
38								
39	NET PTD PLANT		3,821,892	1,546,187	0	2,275,705	3,821,892	0
40	NET TRANS & DIST PLANT		4,547,117	2,271,412	0	2,275,705	4,547,117	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		5,557	5,557	0	0	5,557	0
44	PRODUCTION - ENERGY		16,005	0	16,005	0	16,005	0
45	TRANSMISSION		949	949	0	0	949	0
46	DISTRIBUTION - DEMAND		3,157	3,157	0	0	3,157	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		3,527	0	0	3,527	3,527	0
49	CUSTOMER SERVICE & INFORMATION		355	0	0	355	355	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		22,162	248	3,313	18,601	22,162	0
52	NET GENERAL & INTANG PLANT		51,712	9,911	19,318	22,483	51,712	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		230	230	0	0	230	0
56	PRODUCTION - ENERGY		662	0	662	0	662	0
57	TRANSMISSION		39	39	0	0	39	0
58	DISTRIBUTION - DEMAND		131	131	0	0	131	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		145	0	0	145	145	0
61	CUSTOMER SERVICE & INFORMATION		14	0	0	14	14	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		1,859	21	278	1,560	1,859	0
64	COMMON & OTHER PLANT IN SERVICE		3,080	421	940	1,719	3,080	0
65								
66	NET ELECTRIC PLANT IN SERVICE		4,601,909	2,281,744	20,258	2,299,907	4,601,909	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	705,651	349,765	3,058	352,828	705,651	0
5	LEASED METERS	NP29	13,017	6,452	56	6,509	13,017	0
6	CONTRIB AID CONSTR	D249	697,416	274,784	0	422,632	697,416	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	206,246	102,228	894	103,124	206,246	0
8	AFUDC IN DEBT	NP29	2,584	1,281	11	1,292	2,584	0
9	CASUALTY LOSS	K411	(1,002)	0	0	(1,002)	(1,002)	0
10	NON-CASH OVERHEADS	G229	(6,694)	(1,258)	(2,456)	(2,980)	(6,694)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		1,617,218	733,252	1,563	882,403	1,617,218	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(36,723)	(18,202)	(159)	(18,362)	(36,723)	0
17	DEFERRED PLANT COSTS	NP29	87,764	43,502	380	43,882	87,764	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	8,716	4,320	38	4,358	8,716	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	3,798	1,496	0	2,302	3,798	0
23	VACATION PAY ACCRUAL	A315	3,711	436	495	2,780	3,711	0
24	RATE CASE EXPENSE AMORT	OM39	365	30	187	148	365	0
25	PENSION EXPENSE	A315	78,354	9,204	10,454	58,696	78,354	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		145,985	40,786	11,395	93,804	145,985	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	1,006	499	4	503	1,006	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		1,006	499	4	503	1,006	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		1,764,209	774,537	12,962	976,710	1,764,209	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	(55)	0	0	(55)	(55)	0
4	CASH FLOW HEDGE	A315	(1,614)	(190)	(215)	(1,209)	(1,614)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FDR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	71	28	0	43	71	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(39,125)	(4,596)	(5,220)	(29,309)	(39,125)	0
11	POST RETIREMENT BENEFITS	A315	(15,101)	(1,773)	(2,015)	(11,313)	(15,101)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(879)	(103)	(117)	(659)	(879)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(1,196)	(140)	(160)	(896)	(1,196)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(218)	(26)	(29)	(163)	(218)	0
18	DEFERRED TAX	A315	(2,666)	(313)	(356)	(1,997)	(2,666)	0
19	NET OPERATING LOSS	NP29	(19,075)	(9,455)	(83)	(9,537)	(19,075)	0
20	401K INCENTIVE PLAN	A315	(53)	(6)	(7)	(40)	(53)	0
21	ENVIRONMENTAL RESERVE	NP29	606	300	3	303	606	0
22	VACATION PAY ACCRUALS	A315	(6,871)	(807)	(917)	(5,147)	(6,871)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	11,212	5,557	49	5,606	11,212	0
24	METERS & TRANSFORMERS	NP29	(1,247)	(618)	(5)	(624)	(1,247)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(76,211)	(12,142)	(9,072)	(54,997)	(76,211)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(76,211)	(12,142)	(9,072)	(54,997)	(76,211)	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 5.2							
1	NET ORIGINAL COST RATE BASE		2,761,489	1,495,065	(1,776)	1,268,200	2,761,489	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	51,341	13,894	23,407	14,040	51,341	0
7	FUEL	K301	93,747	0	93,747	0	93,747	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		145,088	13,894	117,154	14,040	145,088	0
10	TOTAL MATERIALS & SUPPLIES		145,088	13,894	117,154	14,040	145,088	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		145,088	13,894	117,154	14,040	145,088	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(1,764,209)	(774,537)	(12,962)	(976,710)	(1,764,209)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(76,211)	(12,142)	(9,072)	(54,997)	(76,211)	0
31	TOTAL WORKING CAPITAL		145,088	13,894	117,154	14,040	145,088	0
32	TOTAL RATE BASE ADJUSTMENTS		(1,695,332)	(772,785)	95,120	(1,017,667)	(1,695,332)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		4,601,909	2,281,744	20,258	2,299,907	4,601,909	0
36	TOTAL RATE BASE ADJUSTMENTS		(1,695,332)	(772,785)	95,120	(1,017,667)	(1,695,332)	0
37	TOTAL RATE BASE		2,906,577	1,508,959	115,378	1,282,240	2,906,577	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		206,076	106,985	8,180	90,911	206,076	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	3,107,084	1,617,215	123,518	1,366,351	3,107,084	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	
44	RETURN ON CAPITALIZATION		220,075	114,547	8,749	96,779	220,075	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	504,532	0	504,532	0	504,532	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	226,765	0	226,765	0	226,765	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		731,297	0	731,297	0	731,297	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		731,297	0	731,297	0	731,297	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	28,504	28,504	0	0	28,504	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		28,504	28,504	0	0	28,504	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	2,455	2,455	0	0	2,455	0
26	TOTAL REGIONAL MARKET O&M		2,455	2,455	0	0	2,455	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	796	796	0	0	796	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	23,038	23,038	0	0	23,038	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	2,779	0	0	2,779	2,779	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	10,720	10,720	0	0	10,720	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	1,096	0	0	1,096	1,096	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	3,768	3,768	0	0	3,768	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	450	0	0	450	450	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	634	634	0	0	634	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	149	0	0	149	149	0
39	TRANSFORMERS DEMAND RELATED	K203	319	319	0	0	319	0
40	TRANSFORMERS CUSTOMER RELATED	K401	36,574	0	0	36,574	36,574	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	3,189	3,189	0	0	3,189	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	372,671	0	0	372,671	372,671	0
45	OTHER OPERATIONS	K203	5,599	5,599	0	0	5,599	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	15,284	15,284	0	0	15,284	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	484	0	0	484	484	0
48	TOTAL DISTRIBUTION O & M		477,550	63,347	0	414,203	477,550	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	5,403	0	0	5,403	5,403	0
52	UNCOLLECTIBLE EXP	K411	1,710	0	0	1,710	1,710	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(1,202)	0	0	(1,202)	(1,202)	0
55	AMI BENEFIT LEVELIZATION	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	(11)	0	0	(11)	(11)	0
57	SALE OF A/R	K411	869	0	0	869	869	0
58	ELIMINATE MISC EXPENSE	K405	(51)	0	0	(51)	(51)	0
59	TOTAL CUSTOMER ACCT EXPENSE		6,718	0	0	6,718	6,718	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	3,038	0	0	3,038	3,038	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		3,038	0	0	3,038	3,038	0
5								
6	SALES							
7	SALES EXPENSE	K405	1,891	0	0	1,891	1,891	0
8	TOTAL SALES EXPENSE		1,891	0	0	1,891	1,891	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	23,120	0	23,120	0	23,120	0
13	TRANSMISSION	T349	1,369	1,369	0	0	1,369	0
14	DISTRIBUTION	D349	143,215	18,996	0	124,219	143,215	0
15	CUSTOMER ACCOUNTING	C319	5,084	0	0	5,084	5,084	0
16	CUSTOMER SERVICE & INFORMATION	C331	512	0	0	512	512	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		173,300	20,365	23,120	129,815	173,300	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	1,148	135	153	860	1,148	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(786)	(92)	(105)	(589)	(786)	0
24	INJURIES AND OAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	4,422	520	590	3,312	4,422	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	59,538	6,993	7,943	44,602	59,538	0
33	TOTAL ADMIN. & GENERAL		237,622	27,921	31,701	178,000	237,622	0
34								
35	TOTAL O & M EXPENSE		1,489,075	122,227	762,998	603,850	1,489,075	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	45,233	45,233	0	0	45,233	0
3	TOTAL PRODUCTION DEPREC EXP.		45,233	45,233	0	0	45,233	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	2,616	2,616	0	0	2,616	0
7	TOTAL TRANSMISSION DEP. EXP.		2,616	2,616	0	0	2,616	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	175,184	69,023	0	106,161	175,184	0
11	TOTAL DIST. DEPREC EXP.		175,184	69,023	0	106,161	175,184	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	9,838	1,849	3,610	4,379	9,838	0
15	TOTAL GENERAL DEPREC EXP.		9,838	1,849	3,610	4,379	9,838	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	1,125	155	346	624	1,125	0
19	TOTAL COM & OTHER DEPREC EXP.		1,125	155	346	624	1,125	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		233,996	118,876	3,956	111,164	233,996	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	56,625	28,067	245	28,313	56,625	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		56,625	28,067	245	28,313	56,625	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	19,689	2,312	2,627	14,750	19,689	0
9	ELIMINATE DSM	A315	(331)	(39)	(44)	(248)	(331)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(138)	(18)	0	(120)	(138)	0
12	TOTAL MISCELLANEOUS TAXES		19,220	2,255	2,583	14,382	19,220	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	603	334	163	106	603	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		603	334	163	106	603	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		76,448	30,656	2,991	42,801	76,448	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		1,489,075	122,227	762,998	603,850	1,489,075	0
23	TOTAL DEPRECIATION EXPENSE		233,996	118,876	3,956	111,164	233,996	0
24	TOTAL OTHER TAX & MISC EXPENSE		76,448	30,656	2,991	42,801	76,448	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		1,799,519	271,759	769,945	757,815	1,799,519	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	63,618	33,113	2,529	27,976	63,618	0
4	TOTAL INTEREST EXPENSE		63,618	33,113	2,529	27,976	63,618	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	177,346	90,060	2,998	84,288	177,346	0
8	PERMANENT DIFFERENCES	A357	(11,043)	(1,297)	(1,473)	(8,273)	(11,043)	0
9	TEMPORARY DIFFERENCES	DE49	119,949	60,912	2,028	57,009	119,949	0
10	TOTAL OTHER DEDUCTIONS		286,252	149,675	3,553	133,024	286,252	0
11								
12	NET DEDUCTIONS AND ADDITIONS		349,870	182,788	6,082	161,000	349,870	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	151,818	12,463	77,762	61,593	151,818	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	55	55	0	0	55	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		151,873	12,518	77,762	61,593	151,873	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	59	29	0	30	59	0
24	TOTAL AMORTIZED ITC		59	29	0	30	59	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		151,873	12,518	77,762	61,593	151,873	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(59)	(29)	0	(30)	(59)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		151,814	12,489	77,762	61,563	151,814	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		220,075	114,547	8,749	96,779	220,075	0
38	NET DEDUCTIONS AND ADDITIONS		(349,870)	(182,788)	(6,082)	(161,000)	(349,870)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		151,814	12,489	77,762	61,563	151,814	0
40	TOTAL STATE PROV DEF IT (410 & 411)		5,503	646	734	4,123	5,503	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		27,522	(55,106)	81,163	1,465	27,522	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		14,820	(29,672)	43,703	789	14,820	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		151,814	12,489	77,762	61,563	151,814	0
47	NET FED INCOME TAX ALLOWABLE		166,634	(17,183)	121,465	62,352	166,634	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		14,820	(29,672)	43,703	789	14,820	0
53	NET FED INCOME TAX PAYABLE		14,820	(29,672)	43,703	789	14,820	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	3,622	1,427	0	2,195	3,622	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	2,802	1,104	0	1,698	2,802	0
5	RENTS	D249	12,879	5,074	0	7,805	12,879	0
6	TRANSMISSION CHARGE PTP	T229	207	207	0	0	207	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	3,990	3,990	0	0	3,990	0
9	FIXED BILL PREMIUM	K902	152	84	41	27	152	0
10	TOTAL OTHER OPERATING REVS		23,652	11,886	41	11,725	23,652	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		1,799,519	271,759	769,945	757,815	1,799,519	0
14	RETURN ON CAPITALIZATION		220,075	114,547	8,749	96,779	220,075	0
15	NET FED INCOME TAX ALLOWABLE		166,634	(17,183)	121,465	62,352	166,634	0
16	NET STATE INCOME TAX ALLOWABLE		24,510	4,095	7,857	12,558	24,510	0
17	TOTAL OTHER OPERATING REVENUES		(23,652)	(11,886)	(41)	(11,725)	(23,652)	0
18	SUBTOTAL B		2,187,086	361,332	907,975	917,779	2,187,086	0
19								
20	TOTAL OTHER OPERATING REVENUES		23,652	11,886	41	11,725	23,652	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		23,652	11,886	41	11,725	23,652	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		2,187,086	361,332	907,975	917,779	2,187,086	0
31								
32	PROPOSED REVENUES		2,900,045	340,653	386,910	2,172,482	2,900,045	0
33	TOTAL ELECTRIC COST OF SERVICE		(2,187,086)	(361,332)	(907,975)	(917,779)	(2,187,086)	0
34	EXCESS REVENUES		712,959	(20,679)	(521,065)	1,254,703	712,959	0
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		274,307	(7,956)	(200,477)	482,739	274,306	1
37	EXCESS RETURN		438,652	(12,724)	(320,588)	771,964	438,652	0

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		890,824	65,805	646	824,373	890,824	0
3	TOTAL DEPRECIATION RESERVE		(140,414)	(32,482)	(475)	(107,457)	(140,414)	0
4	TOTAL RATE BASE ADJUSTMENTS		(267,158)	(8,957)	810	(259,011)	(267,158)	0
5	TOTAL RATE BASE		483,252	24,366	981	457,905	483,252	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		106,870	1,786	6,474	98,610	106,870	0
9	TOTAL DEPRECIATION EXPENSE		39,261	1,908	34	37,319	39,261	0
10	TOTAL OTHER TAX & MISC EXPENSE		13,065	431	25	12,609	13,065	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		159,196	4,125	6,533	148,538	159,196	0
12	NET FED INCOME TAX EXP ALLOWABLE		5,599	(326)	1,030	4,895	5,599	0
13	NET STATE INCOME TAX EXP ALLOWABLE		2,954	44	66	2,843	2,953	1
14	AFUDC OFFSET	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		167,749	3,843	7,629	156,276	167,748	1
17								
18	RETURN ON CAPITALIZATION		36,427	1,837	74	34,516	36,427	0
19	TOTAL OTHER OPERATING REVENUES		(3,715)	(174)	0	(3,541)	(3,715)	0
20	TOTAL ELECTRIC COST OF SERVICE		200,461	5,506	7,703	187,251	200,460	1

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	31,985	31,985	0	0	31,985	0
3	PRODUCTION OTHER	K201	13,366	13,366	0	0	13,366	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		45,351	45,351	0	0	45,351	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	2,630	2,630	0	0	2,630	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		2,630	2,630	0	0	2,630	0
12								
13	TOTAL PROD & TRANS PLANT		47,981	47,981	0	0	47,981	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	3,521	3,521	0	0	3,521	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	1,580	1,580	0	0	1,580	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,163	0	0	1,163	1,163	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	680	680	0	0	680	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	277	0	0	277	277	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	3,089	3,089	0	0	3,089	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,441	0	0	1,441	1,441	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	1,437	1,437	0	0	1,437	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	568	0	0	568	568	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	2,536	2,536	0	0	2,536	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,171	0	0	1,171	1,171	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	427	427	0	0	427	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	388	0	0	388	388	0
29	TRANSFORMERS DEMAND RELATED	K215	1,905	1,905	0	0	1,905	0
30	TRANSFORMERS CUSTOMER RELATED	K406	1,460	0	0	1,460	1,460	0
31	SERVICES	K217	1,455	0	0	1,455	1,455	0
32	METERS	K407	654,029	0	0	654,029	654,029	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	60,943	1,366	0	59,577	60,943	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		738,070	16,541	0	721,529	738,070	0
38								
39	TOTAL TRANS & DIST PLANT		740,700	19,171	0	721,529	740,700	0
40	TOTAL GROSS PTD PLANT		786,051	64,522	0	721,529	786,051	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	352	352	0	0	352	0
44	PRODUCTION - ENERGY	K301	308	0	308	0	308	0
45	TRANSMISSION	K202	60	60	0	0	60	0
46	DISTRIBUTION - DEMAND	K201	200	200	0	0	200	0
47	DISTRIBUTION - CUSTOMER	K405	133	0	0	133	133	0
48	CUSTOMER ACCOUNTING	A308	48,874	0	0	48,874	48,874	0
49	CUSTOMER SERVICE & INFORMATION	A310	23	0	0	23	23	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		49,950	612	308	49,030	49,950	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	386	386	0	0	386	0
56	PRODUCTION - ENERGY	K301	338	0	338	0	338	0
57	TRANSMISSION	K202	66	66	0	0	66	0
58	DISTRIBUTION - DEMAND	K201	219	219	0	0	219	0
59	DISTRIBUTION - CUSTOMER	K405	146	0	0	146	146	0
60	CUSTOMER ACCOUNTING	A308	53,643	0	0	53,643	53,643	0
61	CUSTOMER SERVICE & INFORMATION	A310	25	0	0	25	25	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		54,823	671	338	53,814	54,823	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		890,824	65,805	646	824,373	890,824	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
Schedule 3								
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	18,058	18,058	0	0	18,058	0
3	PRODUCTION OTHER	K201	6,768	6,768	0	0	6,768	0
4	ADJUSTMENT	K201	239	239	0	0	239	0
5	TOTAL PROD DEPREC RESERVE		25,065	25,065	0	0	25,065	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	755	755	0	0	755	0
10	ADJUSTMENT	K202	19	19	0	0	19	0
11	TOTAL TRANS DEPREC RESERVE		774	774	0	0	774	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		25,839	25,839	0	0	25,839	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	1,099	1,099	0	0	1,099	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	826	826	0	0	826	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	608	0	0	608	608	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	356	356	0	0	356	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	145	0	0	145	145	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	941	941	0	0	941	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	439	0	0	439	439	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K208	438	438	0	0	438	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	173	0	0	173	173	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	760	760	0	0	760	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	351	0	0	351	351	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	128	128	0	0	128	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	116	0	0	116	116	0
29	TRANSFORMERS DEMAND RELATED	K215	997	997	0	0	997	0
30	TRANSFORMERS CUSTOMER RELATED	K405	764	0	0	764	764	0
31	SERVICES	K217	876	0	0	876	876	0
32	METERS	K407	24,665	0	0	24,665	24,665	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	3,618	81	0	3,537	3,618	0
35	CONSTRUCTION NOT CLASSIFIED	K209	836	19	0	817	836	0
36	RWP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		38,136	5,645	0	32,491	38,136	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		38,910	6,419	0	32,491	38,910	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		63,975	31,484	0	32,491	63,975	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	196	196	0	0	196	0
44	PRODUCTION - ENERGY	K301	172	0	172	0	172	0
45	TRANSMISSION	K202	34	34	0	0	34	0
46	DISTRIBUTION - DEMAND	K201	112	112	0	0	112	0
47	DISTRIBUTION - CUSTOMER	K405	74	0	0	74	74	0
48	CUSTOMER ACCOUNTING	A308	27,282	0	0	27,282	27,282	0
49	CUSTOMER SERVICE & INFORMATION	A310	13	0	0	13	13	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	(4,944)	(5)	(28)	(4,911)	(4,944)	0
52	GENERAL & INTANG PLANT		22,939	337	144	22,458	22,939	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	360	380	0	0	380	0
56	PRODUCTION - ENERGY	K301	333	0	333	0	333	0
57	TRANSMISSION	K202	65	65	0	0	65	0
58	DISTRIBUTION - DEMAND	K201	216	216	0	0	216	0
59	DISTRIBUTION - CUSTOMER	K405	144	0	0	144	144	0
60	CUSTOMER ACCOUNTING	A308	52,751	0	0	52,751	52,751	0
61	CUSTOMER SERVICE & INFORMATION	A310	25	0	0	25	25	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(414)	0	(2)	(412)	(414)	0
64	COMMON & OTHER PLANT IN SERVICE		53,500	661	331	52,508	53,500	0
65								
66	TOTAL DEPRECIATION RESERVE		140,414	32,482	475	107,457	140,414	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		13,927	13,927	0	0	13,927	0
3	PRODUCTION OTHER		6,598	6,598	0	0	6,598	0
4	ADJUSTMENT		(239)	(239)	0	0	(239)	0
5	NET PRODUCTION PLANT		20,286	20,286	0	0	20,286	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		1,875	1,875	0	0	1,875	0
10	ADJUSTMENT		(19)	(19)	0	0	(19)	0
11	NET TRANSMISSION PLANT		1,856	1,856	0	0	1,856	0
12								
13	NET PROD & TRANS PLANT		22,142	22,142	0	0	22,142	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		2,422	2,422	0	0	2,422	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		754	754	0	0	754	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		555	0	0	555	555	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		324	324	0	0	324	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		132	0	0	132	132	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		2,148	2,148	0	0	2,148	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		1,002	0	0	1,002	1,002	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		999	999	0	0	999	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		395	0	0	395	395	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		1,776	1,776	0	0	1,776	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		820	0	0	820	820	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		299	299	0	0	299	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		272	0	0	272	272	0
29	TRANSFORMERS DEMAND RELATED		908	908	0	0	908	0
30	TRANSFORMERS CUSTOMER RELATED		696	0	0	696	696	0
31	SERVICES		579	0	0	579	579	0
32	METERS		629,364	0	0	629,364	629,364	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(3,618)	(81)	0	(3,537)	(3,618)	0
35	CONSTRUCTION NOT CLASSIFIED		60,107	1,347	0	58,760	60,107	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		699,934	10,896	0	689,038	699,934	0
38								
39	NET PTD PLANT		701,790	12,752	0	689,038	701,790	0
40	NET TRANS & DIST PLANT		722,076	33,038	0	689,038	722,076	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		156	156	0	0	156	0
44	PRODUCTION - ENERGY		136	0	136	0	136	0
45	TRANSMISSION		26	26	0	0	26	0
46	DISTRIBUTION - DEMAND		88	88	0	0	88	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		21,592	0	0	21,592	21,592	0
49	CUSTOMER SERVICE & INFORMATION		10	0	0	10	10	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		4,944	5	28	4,911	4,944	0
52	NET GENERAL & INTANG PLANT		26,952	275	164	26,513	26,952	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		6	6	0	0	6	0
56	PRODUCTION - ENERGY		5	0	5	0	5	0
57	TRANSMISSION		1	1	0	0	1	0
58	DISTRIBUTION - DEMAND		3	3	0	0	3	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		892	0	0	892	892	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		414	0	2	412	414	0
64	COMMON & OTHER PLANT IN SERVICE		1,321	10	7	1,304	1,321	0
65								
66	NET ELECTRIC PLANT IN SERVICE		750,349	33,323	171	716,855	750,349	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)	Schedule 5						
4	LIBERALIZED DEPRECIATION	NP29	114,930	5,078	26	109,826	114,930	0
5	LEASED METERS	NP29	2,119	93	0	2,026	2,119	0
6	CONTRIB AID CONSTR	D249	129,939	2,023	0	127,916	129,939	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	33,592	1,484	8	32,100	33,592	0
8	AFUDC IN DEBT	NP29	420	18	0	402	420	0
9	CASUALTY LOSS	K411	0	0	0	0	0	0
10	NON-CASH OVERHEADS	G229	(3,283)	(39)	(21)	(3,223)	(3,283)	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		277,717	8,657	13	269,047	277,717	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(5,982)	(265)	(1)	(5,716)	(5,982)	0
17	DEFERRED PLANT COSTS	NP29	14,293	631	3	13,659	14,293	0
18	MERGER COSTS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	1,419	63	0	1,356	1,419	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	708	11	0	697	708	0
23	VACATION PAY ACCRUAL	A315	743	5	4	734	743	0
24	RATE CASE EXPENSE AMORT	OM39	26	0	2	24	26	0
25	PENSION EXPENSE	A315	15,678	93	89	15,496	15,678	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		26,885	538	97	26,250	26,885	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	POLLUTION CONTROL	NP29	162	6	0	156	162	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		162	6	0	156	162	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		304,764	9,201	110	295,453	304,764	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	(323)	(2)	(2)	(319)	(323)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	13	0	0	13	13	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(7,828)	(47)	(44)	(7,737)	(7,828)	0
11	POST RETIREMENT BENEFITS	A315	(3,022)	(18)	(17)	(2,987)	(3,022)	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	(177)	(1)	(1)	(175)	(177)	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	(238)	(1)	(1)	(236)	(238)	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(43)	0	0	(43)	(43)	0
18	DEFERRED TAX	A315	(535)	(4)	(3)	(528)	(535)	0
19	NET OPERATING LOSS	NP29	(3,108)	(138)	(1)	(2,969)	(3,108)	0
20	401K INCENTIVE PLAN	A315	(11)	0	0	(11)	(11)	0
21	ENVIRONMENTAL RESERVE	NP29	98	4	0	94	98	0
22	VACATION PAY ACCRUALS	A315	(1,376)	(9)	(8)	(1,359)	(1,376)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	1,826	81	0	1,745	1,826	0
24	METERS & TRANSFORMERS	NP29	(203)	(9)	0	(194)	(203)	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(14,927)	(144)	(77)	(14,706)	(14,927)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
30	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(14,927)	(144)	(77)	(14,706)	(14,927)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 5.2							
1	NET ORIGINAL COST RATE BASE		430,658	23,978	(16)	406,696	430,658	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	51,735	388	199	51,148	51,735	0
7	FUEL	K301	798	0	798	0	798	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		52,533	388	997	51,148	52,533	0
10	TOTAL MATERIALS & SUPPLIES		52,533	388	997	51,148	52,533	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		52,533	388	997	51,148	52,533	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(304,764)	(9,201)	(110)	(295,453)	(304,764)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(14,927)	(144)	(77)	(14,706)	(14,927)	0
31	TOTAL WORKING CAPITAL		52,533	388	997	51,148	52,533	0
32	TOTAL RATE BASE ADJUSTMENTS		(267,158)	(8,957)	810	(259,011)	(267,158)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		750,349	33,323	171	716,855	750,349	0
36	TOTAL RATE BASE ADJUSTMENTS		(267,158)	(8,957)	810	(259,011)	(267,158)	0
37	TOTAL RATE BASE		483,191	24,366	981	457,844	483,191	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07090	0.07090	0.07090	0.07090	0.07090	
40	RETURN ON RATE BASE		34,258	1,727	70	32,461	34,258	0
41								
42	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	RB99	514,293	25,929	1,051	487,313	514,293	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07083	0.07083	0.07083	0.07083	0.07083	
44	RETURN ON CAPITALIZATION		36,427	1,837	74	34,516	36,427	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M	Schedule 6						
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	4,276	0	4,276	0	4,276	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	1,930	0	1,930	0	1,930	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		6,206	0	6,206	0	6,206	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		6,206	0	6,206	0	6,206	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	797	797	0	0	797	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		797	797	0	0	797	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	69	69	0	0	69	0
26	TOTAL REGIONAL MARKET O&M		69	69	0	0	69	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	22	22	0	0	22	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	170	170	0	0	170	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	79	0	0	79	79	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	79	79	0	0	79	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	31	0	0	31	31	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	28	28	0	0	28	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	13	0	0	13	13	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	5	5	0	0	5	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	4	0	0	4	4	0
39	TRANSFORMERS DEMAND RELATED	K203	5	5	0	0	5	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	23	23	0	0	23	0
43	METERS	K407	10,140	0	0	10,140	10,140	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	80	80	0	0	80	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	219	219	0	0	219	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	146	0	0	146	146	0
48	TOTAL DISTRIBUTION O & M		11,044	631	0	10,413	11,044	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	93,122	0	0	93,122	93,122	0
52	UNCOLLECTIBLE EXP	K411	0	0	0	0	0	0
53	METER READING	K407	12,476	0	0	12,476	12,476	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	0	0	0	0	0	0
55	AMI BENEFIT LEVELIZATION	K407	(64,527)	0	0	(64,527)	(64,527)	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	(1)	0	0	(1)	(1)	0
59	TOTAL CUSTOMER ACCT EXPENSE		41,070	0	0	41,070	41,070	0

DUKE ENERGY KENTUCKY, INC.
 OTHER WP CLASSIFIED - ELECTRIC COST OF SERVICE
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 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	O&M EXPENSES	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	86	0	0	86	86	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		86	0	0	86	86	0
5								
6	SALES							
7	SALES EXPENSE	K405	54	0	0	54	54	0
8	TOTAL SALES EXPENSE		54	0	0	54	54	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	196	0	196	0	196	0
13	TRANSMISSION	T349	38	38	0	0	38	0
14	DISTRIBUTION	D349	3,301	175	0	3,126	3,301	0
15	CUSTOMER ACCOUNTING	C319	31,125	0	0	31,125	31,125	0
16	CUSTOMER SERVICE & INFORMATION	C331	15	0	0	15	15	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		34,675	213	196	34,266	34,675	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	229	1	1	227	229	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	AMI BENEFIT LEVELIZATION	A315	0	0	0	0	0	0
22	ELIMINATE NON JURIS REG COM EXP	A315	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	(158)	(1)	(1)	(156)	(158)	0
24	INJURIES AND DAMAGES	A315	0	0	0	0	0	0
25	ELIMINATE VOP EXPENSES	A315	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSO MAINT TAX	A315	0	0	0	0	0	0
28	CARBON MANAGEMENT	A315	0	0	0	0	0	0
29	ELIMINATE PJM-MISO	T349	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	885	5	5	875	885	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	11,913	71	67	11,775	11,913	0
33	TOTAL ADMIN. & GENERAL		47,544	289	268	46,987	47,544	0
34								
35	TOTAL O & M EXPENSE		106,870	1,786	6,474	98,610	106,870	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	1,265	1,265	0	0	1,265	0
3	TOTAL PRODUCTION DEPREC EXP.		1,265	1,265	0	0	1,265	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	73	73	0	0	73	0
7	TOTAL TRANSMISSION DEP. EXP.		73	73	0	0	73	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	32,639	508	0	32,131	32,639	0
11	TOTAL DIST. DEPREC EXP.		32,639	508	0	32,131	32,639	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	4,825	58	31	4,736	4,825	0
15	TOTAL GENERAL DEPREC EXP.		4,825	58	31	4,736	4,825	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	459	4	3	452	459	0
19	TOTAL COM & OTHER DEPREC EXP.		459	4	3	452	459	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		39,261	1,908	34	37,319	39,261	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	9,222	407	2	8,813	9,222	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		9,222	407	2	8,813	9,222	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	3,939	23	22	3,894	3,939	0
9	ELIMINATE DSM	A315	(66)	0	0	(66)	(66)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE MISCELLANEOUS	A315	(32)	0	0	(32)	(32)	0
12	TOTAL MISCELLANEOUS TAXES		3,841	23	22	3,796	3,841	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	2	1	1	0	2	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		2	1	1	0	2	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		13,065	431	25	12,609	13,065	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		106,870	1,786	6,474	98,610	106,870	0
23	TOTAL DEPRECIATION EXPENSE		39,261	1,908	34	37,319	39,261	0
24	TOTAL OTHER TAX & MISC EXPENSE		13,065	431	25	12,609	13,065	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		159,196	4,125	6,533	148,538	159,196	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	10,530	531	22	9,977	10,530	0
4	TOTAL INTEREST EXPENSE		10,530	531	22	9,977	10,530	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	29,780	1,452	26	28,302	29,780	0
8	PERMANENT DIFFERENCES	A357	(2,210)	(13)	(13)	(2,184)	(2,210)	0
9	TEMPORARY DIFFERENCES	DE49	20,142	983	17	19,142	20,142	0
10	TOTAL OTHER DEDUCTIONS		47,712	2,422	30	45,260	47,712	0
11								
12	NET DEDUCTIONS AND ADDITIONS		58,242	2,953	52	55,237	58,242	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	10,896	175	660	10,061	10,896	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	2	2	0	0	2	0
19	DIT ADJUSTMENT - FLOW-THROUGH	A357	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		10,898	177	660	10,061	10,898	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	9	0	0	9	9	0
24	TOTAL AMORTIZED ITC		9	0	0	9	9	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		10,898	177	660	10,061	10,898	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(9)	0	0	(9)	(9)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		10,889	177	660	10,052	10,889	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON CAPITALIZATION		36,427	1,837	74	34,516	36,427	0
38	NET DEDUCTIONS AND ADDITIONS		(58,242)	(2,953)	(52)	(55,237)	(58,242)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		10,889	177	660	10,052	10,889	0
40	TOTAL STATE PROV DEF IT (410 & 411)		1,101	6	6	1,089	1,101	0
41	AFUDC OFFSET		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(9,825)	(933)	688	(9,580)	(9,825)	0
43								
44	FIT FACTOR K190/(1-K190)		0.53846	0.53846	0.53846	0.53846		0.53846
45	PRELIM FED INCOME TAX		(5,290)	(503)	370	(5,157)	(5,290)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		10,889	177	660	10,052	10,889	0
47	NET FED INCOME TAX ALLOWABLE		5,599	(326)	1,030	4,895	5,599	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(5,290)	(503)	370	(5,157)	(5,290)	0
53	NET FED INCOME TAX PAYABLE		(5,290)	(503)	370	(5,157)	(5,290)	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	678	11	0	665	676	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	522	8	0	514	522	0
5	RENTS	D249	2,399	37	0	2,362	2,399	0
6	TRANSMISSION CHARGE PTP	T229	6	6	0	0	6	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	112	112	0	0	112	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		3,715	174	0	3,541	3,715	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		159,196	4,125	6,533	148,538	159,196	0
14	RETURN ON CAPITALIZATION		36,427	1,837	74	34,516	36,427	0
15	NET FED INCOME TAX ALLOWABLE		5,599	(326)	1,030	4,895	5,599	0
16	NET STATE INCOME TAX ALLOWABLE		2,954	44	66	2,843	2,953	1
17	TOTAL OTHER OPERATING REVENUES		(3,715)	(174)	0	(3,541)	(3,715)	0
18	SUBTOTAL B		200,461	5,506	7,703	187,251	200,460	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		3,715	174	0	3,541	3,715	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		3,715	174	0	3,541	3,715	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	AFUDC OFFSET		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		200,461	5,506	7,703	187,251	200,460	(1)
31								
32	PROPOSED REVENUES		580,287	3,454	3,286	573,547	580,287	0
33	TOTAL ELECTRIC COST OF SERVICE		(200,461)	(5,506)	(7,703)	(187,251)	(200,460)	(1)
34	EXCESS REVENUES		379,826	(2,052)	(4,417)	386,296	379,827	(1)
35	COMPOSITE TAX RATE		0.38474	0.38474	0.38474	0.38474	0.38474	0.38474
36	EXCESS TAX		146,136	(789)	(1,699)	148,625	146,137	(1)
37	EXCESS RETURN		233,690	(1,263)	(2,718)	237,671	233,690	0

**COST OF SERVICE
WORKPAPERS**

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 CALCULATION PROPOSED REVENUE DISTRIBUTION
 REFLECTING A PROPOSED REVENUE SUBSIDY/EXCESS ELIMINATION COMPONENT

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
 Page 1

Line No.	Rate Class	Jurisdictional Electric Capitalization (A)	Present Revenues (B)	Net Operating Income (C)	Present ROR (D)	Present Revenues At Average ROR (E)	Inter Class Subsidization Overcollected (Undercollected) (F)	Inter Class Subsidization times 10.00% (G)	Rate Increase (Allocated to class based on Rate Base) (H)	Proposed Revenues 90.00% Interclass Subsidization (I)	Proposed Percent Increase (J)	ROR At Proposed Rates (K)	Proposed Increase Less (Subsidy) Excess (L)
		FR-16(7)(v)-14, page1	FR-16(7)(v)-14, page1	Work Paper FR-16(7)(v), Page 2	(C) / (A)	(B) + ((D) Line 5 * (C)) / (1- CompositeTaxRate))	(B) - (E)	(F) * 10.00%	(H) Line 5 * ((A) / (A) Line 5)	(B) - (G) + (H)	((H) - (G)) / (B)	((((H) - (G)) * (1- CompositeTaxRate)) + (C)) / (A)	(H) - (G)
1	Rate RS	\$ 317,425,709	\$ 120,391,018	\$ 3,124,836	0.9844%	\$ 129,927,706	\$ (9,536,688)	\$ (953,667)	\$ 21,901,356	\$ 143,246,041	18.984%	5.414347%	\$ 22,855,023
2	Rate DS	200,757,632	89,967,454	11,187,968	5.5729%	81,026,932	8,940,522	894,052	13,851,623	102,925,025	14.403%	9.543943%	12,957,571
3	Rate GS-FL	932,077	589,997	129,751	13.9206%	422,024	167,973	16,797	64,310	637,510	8.053%	17.056944%	47,513
4	Rate EH	3,472,840	623,628	(418,272)	-12.0441%	1,463,366	(839,738)	(83,974)	239,631	947,233	51.891%	-6.311026%	323,605
5	Rate SP	57,138	28,730	5,292	9.2618%	22,760	5,970	597	3,940	32,073	11.637%	12.861866%	3,343
6	Rate DT - Secondary	91,880,872	45,903,624	3,817,007	4.1543%	43,930,272	1,973,352	197,335	6,339,478	52,045,767	13.381%	8.267225%	6,142,143
7	Rate DT-Primary	62,892,854	30,722,085	1,348,318	2.1438%	31,426,461	(704,376)	(70,438)	4,339,389	35,131,912	14.354%	6.457795%	4,409,827
8	Rate DP	2,273,698	926,746	(1,938)	-0.0852%	1,034,566	(107,840)	(10,784)	156,884	1,094,414	18.092%	4.451814%	167,668
9	Rate TT	21,735,043	13,220,511	825,853	3.7993%	12,879,079	341,432	34,143	1,499,763	14,586,131	11.086%	7.947690%	1,465,620
10	Lighting	3,107,084	1,889,364	36,900	1.1876%	1,972,452	(83,088)	(8,309)	214,384	2,112,057	11.787%	5.597312%	222,693
11	Other - Water Pumping	514,293	7,414	(82,345)	-16.0113%	164,933	(157,519)	(15,752)	35,463	58,629	690.789%	-9.884365%	51,215
12													
13	Total	\$ 705,051,140	\$ 304,270,571	\$ 19,973,370	2.8329%	\$ 304,270,571	\$ -	\$ -	\$ 48,646,222	\$ 352,916,793	15.988%	7.077963%	\$ 48,646,222
14													
15	Tax Complement	61.5256%								\$ 48,646,222			
16													
17	Note: (E) Present Revenues at Average ROR is calculated by subtracting Present Revenue, grossed up for taxes, from Present Distribution Revenues and then adding Current Operating Income at the average rate of return, grossed-up for taxes.												
18													
19													
20	MISCELLANEOUS REVENUES:												
21	PJM AND TRANSMISSION		297,504							297,504			
22	BAD CHECK CHARGES		0							0			
23	RECONNECTION CHARGES		230,180							230,180			
24	POLE AND LINE ATTACHMENTS		1,058,004							1,058,004			
25	RENTS		144,996							144,996			
26	OTHER MISCELLANEOUS		0							0			
27	INTERDEPARTMENTAL		2,789,980							2,789,980			
28	TOTAL MISC		4,520,664							4,520,664			
29													
30	Total Company		308,791,235							357,437,457	15.754%		

COMPUTATION OF KWH & KW ALLOCATION FACTORS

AT GENERATION LEVEL					
LINE NO.	RATE GROUP	12 MONTH AVG COIN PEAK KW DEMAND(a)	ALLOC K201	KWH (AT SOURCE)(b)	ALLOC K301
		(1)	(2)	(3)	(4)
1					
2	Retail:				
3	Residential	296,674	41.780%	1,508,499,412	35.949%
4	Dist Secondary - DS	208,893	29.418%	1,170,020,285	27.883%
5	Dist Secondary - GS-FL	965	0.136%	6,457,090	0.154%
6	Dist Secondary - EH	3,398	0.479%	19,810,437	0.472%
7	Dist Secondary - SP	49	0.007%	277,908	0.007%
8	Dist Secondary - DT	98,293	13.842%	703,656,372	16.769%
9	Dist Primary - DT	67,773	9.544%	514,497,482	12.261%
10	Dist Primary - DP	2,471	0.348%	16,235,892	0.387%
11	Transmission	28,178	3.968%	218,940,404	5.218%
12	Lighting	1,013	0.143%	19,741,342	0.470%
13	Other	31	0.004%	182,425	0.004%
14	Total Retail excl RTP Incremental	707,738	99.669%	4,178,319,049	99.574%
15					
16	RTP Incremental:				
17	Dist Secondary - DS	32	0.005%	205,610	0.005%
18	Dist Secondary - DT	613	0.086%	4,388,892	0.105%
19	Dist Primary - DT	-	0.000%	-	0.000%
20	Dist Primary - DP	-	0.000%	-	0.000%
21	Transmission	1,701	0.240%	13,250,022	0.316%
22	Total RTP Incremental	2,346	0.331%	17,844,524	0.426%
23					
24	Total Retail	710,084	100.000%	4,196,163,573	100.000%

(a) Source: WPFR-16(7)(v), Page 10

(b) Source: WPFR-16(7)(v), Page 9

COMPUTATION OF KWH, KW & CUSTOMER ALLOCATION FACTORS

CUSTOMERS AT DISTRIBUTION LEVEL ONLY											
LINE NO.	RATE GROUP	NON-COIN				CUSTOMERS			GROUP DIVERSIFIED CLASS		
		KW DEMAND(a)	ALLOC K203	KWH (AT SOURCE)(b)	ALLOC K303	(DIST. LEVEL)(c)	ALLOC K405	(DIST. LEVEL)(c)	ALLOC K406	KW DEMAND(d)	ALLOC K215
		(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	
1											
2	Retail:										
3	Residential	852,231	56.686%	1,508,499,412	35.949%	126,269	90.185%	126,269	90.196%	316,778	44.143%
4	Dist Secondary - DS	341,950	22.746%	1,170,020,285	27.883%	12,827	9.161%	12,827	9.161%	211,729	29.505%
5	Dist Secondary - GS-FL	1,125	0.075%	6,457,090	0.154%	171	0.122%	171	0.122%	951	0.133%
6	Dist Secondary - EH	22,213	1.478%	19,810,437	0.472%	104	0.074%	104	0.074%	4,914	0.685%
7	Dist Secondary - SP	92	0.006%	277,908	0.007%	16	0.011%	16	0.011%	50	0.007%
8	Dist Secondary - DT	138,415	9.207%	703,656,372	16.769%	150	0.107%	150	0.107%	103,637	14.442%
9	Dist Primary - DT	90,290	6.006%	514,497,482	12.261%	37	0.026%	37	0.026%	71,563	9.972%
10	Dist Primary - DP	3,195	0.213%	16,235,892	0.387%	10	0.007%	10	0.007%	2,403	0.335%
11	Transmission	42,708	2.841%	218,940,404	5.218%	11	0.008%	-	0.000%	-	0.000%
12	Lighting	6,279	0.418%	19,741,342	0.470%	394	0.281%	394	0.281%	4,875	0.679%
13	Other	87	0.006%	182,425	0.004%	11	0.008%	11	0.008%	33	0.005%
14	Total Retail excl RTP Incremental	1,498,585	99.682%	4,178,319,049	99.574%	140,000	99.990%	139,989	99.993%	716,933	99.906%
15											
16	RTP Incremental:										
17	Dist Secondary - DS	104	0.007%	205,610	0.005%	6	0.004%	6	0.004%	32	0.004%
18	Dist Secondary - DT	1,219	0.081%	4,388,892	0.105%	4	0.003%	4	0.003%	648	0.090%
19	Dist Primary - DT	-	0.000%	-	0.000%	-	0.000%	-	0.000%	-	0.000%
20	Dist Primary - DP	-	0.000%	-	0.000%	-	0.000%	-	0.000%	-	0.000%
21	Transmission	3,452	0.230%	13,250,022	0.316%	4	0.003%	-	0.000%	-	0.000%
22	Total RTP Incremental	4,775	0.318%	17,844,524	0.426%	14	0.010%	10	0.007%	680	0.094%
23											
24	Total Retail	1,503,360	100.000%	4,196,163,573	100.000%	140,014	100.000%	139,999	100.000%	717,613	100.000%

(a) Source: WPFR-16(7)(v), Page 10

(b) Source: WPFR-16(7)(v), Page 9

(c) Source: 2010 Customers - WPFR-16(7)(v), Page 52

(d) Source: WPFR-16(7)(v), Page 10

COMPUTATION OF METER ALLOCATION FACTORS

LINE NO.	RATE GROUP	AVERAGE NO. OF CUSTOMERS (1)	METER COST (a) (2)	AVERAGE METER COST (3)	WEIGHTED COST FACTOR (4)	WEIGHTED CUSTOMERS (5)	WEIGHTED CUSTOMERS ALLOC K409 (6)	METER COST ALLOC K407 (7)
1	Retail:							
2	Residential	126,269	\$ 3,299,927	26	1	126,269	51.951%	51.961%
3	Dist Secondary - DS	12,827	\$ 2,696,699	210	8	102,616	42.219%	42.463%
4	Dist Secondary - GS-FL	171	\$ -	0	0	171	0.070%	0.000%
5	Dist Secondary - EH	104	\$ 22,657	218	8	832	0.342%	0.357%
6	Dist Secondary - SP	16	\$ 2,715	170	7	112	0.046%	0.043%
7	Dist Secondary - DT	150	\$ 125,418	836	32	4,800	1.975%	1.975%
8	Dist Primary - DT	37	\$ -	0	0	37	0.015%	0.000%
9	Dist Primary - DP	10	\$ 10,654	1065	41	410	0.169%	0.168%
10	Transmission	11	\$ 16,048	1459	56	616	0.253%	0.253%
11	Lighting	394	\$ -	0	0	394	0.162%	0.000%
12	Other	11	\$ 176,520	16047	617	6,787	2.792%	2.780%
13	Total Retail excl RTP Incremental	140,000	6,350,638			243,044	99.994%	100.000%
14								
15	RTP Incremental:							
16	Dist Secondary - DS	6	-	0	0	6	0.002%	0.000%
17	Dist Secondary - DT	4	-	0	0	4	0.002%	0.000%
18	Dist Primary - DT	0	-	0	0	0	0.000%	0.000%
19	Dist Primary - DP	0	-	0	0	0	0.000%	0.000%
20	Transmission	4	-	0	0	4	0.002%	0.000%
21	Total RTP Incremental	14	-			14	0.008%	0.000%
22								
23	Total Retail	140,014	\$ 6,350,638			243,058	100.000%	100.000%

(a) Source: Metering Support

COMPUTATION OF UNCOLLECTIBLE ACCOUNTS ALLOCATION FACTORS

Line No.	Description	Test Period Present Revenue	Revenue Ratio	Test Period Uncollectible Expense (b)	ALLOC K411		
1							
2	Retail:						
3	Residential	\$ 120,391,018		\$ 1,370,864	91.503%		
4							
5	Dist Secondary - DS	\$ 89,967,454	48.926%	\$ 62,282	4.158%		
6	Dist Secondary - GS-FL	589,997	0.321%	409	0.027%		
7	Dist Secondary - EH	623,628	0.339%	432	0.029%		
8	Dist Secondary - SP	28,730	0.016%	20	0.001%		
9	Dist Secondary - DT	45,903,624	24.964%	31,779	2.121%		
10	Dist Primary - DT	30,722,085	16.708%	21,269	1.420%		
11	Dist Primary - DP	926,746	0.504%	642	0.043%		
12	Transmission	13,220,511	7.190%	9,153	0.611%		
13	Lighting	1,889,364	1.028%	1,309	0.087%		
14	Other	7,414	0.004%	5	0.000%		
15	Sub total Non Residential	\$ 183,879,553	100.000%	\$ 127,300	8.497%		
16							
17	Total Revenue	\$ 304,270,571		\$ 1,498,164	100.000%		
18							
19							
20							
21		Electric Charge-Offs	Electric Retail Revenue	Electric Charge-Offs	Charge-Offs		
22		12 Months Ended	12 Months Ended	as % of Electric	12 Months Ended		
23		December 2016 (c)	December 2016 (d)	Retail Revenue	December 2016	Ratio	
24	Residential / Non-Residential	(1)	(2)	(3)	(4)	(5)	
25				(1)/(2)		(3)*(4)	
26							
27							
28	Residential	\$ 1,373,603	\$ 128,486,721	1.069%	120,391,018	1,287,100	91.503%
29	Non-Residential	124,561	191,769,481	0.065%	183,879,553	119,522	8.497%
30		\$ 1,498,164	\$ 320,256,202	0.468%	\$ 304,270,571	\$ 1,406,622	100.000%

(a) Source: Schedule M and Schedule M work papers.

(b) Based on Charge-Off Study

(c) Work Paper FR-16(7)(v), page 6b. Line 28, Residential is Sum Class "R". Line 29, Non Residential is Sum Class "N".

(d) Customer billing records

COMPUTATION OF "WEIGHTED" DISTRIBUTION LINE ALLOCATION FACTORS

LINE NO.	RATE GROUP	GROUP DIVERSIFIED CLASS KW DEMAND(a) (1)	PRIMARY LINE WEIGHTING		SECONDARY LINE WEIGHTING	
			KW DEMAND (a) (2)=(1) * %	ALLOK K205 (3)	KW DEMAND (a)(b) (4)=(1) * %	ALLOK K206 (5)
1	Retail:					
2	Residential	316,778	316,778	44.143%	316,778	44.143%
3	Dist Secondary - DS	211,729	211,729	29.505%	211,729	29.505%
4	Dist Secondary - GS-FL	951	951	0.133%	951	0.133%
5	Dist Secondary - EH	4,914	4,914	0.685%	4,914	0.685%
6	Dist Secondary - SP	50	50	0.007%	50	0.007%
7	Dist Secondary - DT	103,637	103,637	14.442%	103,637	14.442%
8	Dist Primary - DT	71,563	71,563	9.972%	71,563	9.972%
9	Dist Primary - DP	2,403	2,403	0.335%	2,403	0.335%
10	Transmission	-	0	0.000%	-	0.000%
11	Lighting	4,875	4,875	0.679%	4,875	0.679%
12	Other	33	33	0.005%	33	0.005%
13	Total Retail excl RTP Incremental	<u>716,933</u>	<u>716,933</u>	<u>99.906%</u>	<u>716,933</u>	<u>99.906%</u>
14						
15	RTP Incremental:					
16	Dist Secondary - DS	32	32	0.004%	32	0.004%
17	Dist Secondary - DT	648	648	0.090%	648	0.090%
18	Dist Primary - DT	-	0	0.000%	-	0.000%
19	Dist Primary - DP	-	0	0.000%	-	0.000%
20	Transmission	-	0	0.000%	-	0.000%
21	Total RTP Incremental	<u>680</u>	<u>680</u>	<u>0.094%</u>	<u>680</u>	<u>0.094%</u>
22						
23	Total Retail	<u><u>717,613</u></u>	<u><u>717,613</u></u>	<u><u>100.000%</u></u>	<u><u>717,613</u></u>	<u><u>100.000%</u></u>

(a) Source: WPFR-16(7)(v), Page 10.

(b) Rates DT-Primary and DP-Primary are served from primary lines. There is no allocation of secondary related costs.

COMPUTATION OF "WEIGHTED" SERVICES ALLOCATION FACTORS

LINE NO.	RATE GROUP	NON-COIN KW DEMAND SECONDARY (a)	AVERAGE CUSTOMERS(b)	AVERAGE DEMAND (1) / (2)	WEIGHTING FACTOR (c)	WEIGHTED CUSTOMER SERVICE (2) * (4)	ALLOC K217 (6)
1		(1)	(2)	(3)	(4)	(5)	(6)
2	Retail:						
3	Residential	852,231	126,269	7	1	126,269	88.964%
4	Dist Secondary - DS	341,950	12,827	27	1	12,827	9.037%
5	Dist Secondary - GS-FL	1,125	171	7	1	171	0.120%
6	Dist Secondary - EH	22,213	104	214	7	728	0.513%
7	Dist Secondary - SP	92	16	6	1	16	0.011%
8	Dist Secondary - DT	138,415	150	923	7	1,050	0.740%
9	Dist Primary - DT	90,290	37	2,440	7	259	0.182%
10	Dist Primary - DP	3,195	10	320	7	70	0.049%
11	Transmission	42,708	11	3,883	7	77	0.054%
12	Lighting	6,279	394	16	1	394	0.278%
13	Other	87	11	8	1	11	0.008%
14	Total Retail excl RTP Incremental	1,498,585	140,000			141,872	99.956%
15							
16	RTP Incremental:						
17	Dist Secondary - DS	104	6	17	1	6	0.004%
18	Dist Secondary - DT	1,219	4	305	7	28	0.020%
19	Dist Primary - DT	-	-	-	1	-	0.000%
20	Dist Primary - DP	-	-	-	1	-	0.000%
21	Transmission	3,452	4	863	7	28	0.020%
22	Total RTP Incremental	4,775	14			62	0.044%
23							
24	Total Retail	1,503,360	140,014			141,934	100.000%

Notes:

(a) Source: WPFR-16(7)(v), Page 4 (Demands shown in Base Retail Category).

(b) Source: WPFR-16(7)(v), Page 52.

Average Demand (Size in KVA)	Weighting Factor (d)
0 - 25	1
26 - 50	1
51 - 100	2
101 - 150	4
>= 151	7

(d) Source: WPFR-16(7)(v), Page 48

RATE GROUP KWH ENERGY ANALYSIS

LINE NO.	RATE GROUP	SALES AT CUSTOMER LEVEL(a) (1)	UNBILLED SALES (b) (2)	CALENDAR YEAR SALES (1+2) (3)	DIST. LOSSES(c) Col(3) * 2.20% (4)	SALES AT DIST. LEVEL (3+4) (5)	TRANS. LOSSES(c) Col(4) * 0.28% (6)	KWH SALES (AT SOURCE) (5+6) (7)
1								
2	Retail:							
3	Residential	1,464,499,408	12,262,435	1,476,761,843	27,477,221	1,504,239,064	4,260,348	1,508,499,412
4	Dist Secondary - DS	1,132,145,479	9,479,596	1,141,625,075	25,090,804	1,166,715,879	3,304,406	1,170,020,285
5	Dist Secondary - GS-FL	6,248,067	52,316	6,300,383	138,471	6,438,854	18,236	6,457,090
6	Dist Secondary - EH	19,169,152	160,506	19,329,658	424,830	19,754,488	55,949	19,810,437
7	Dist Secondary - SP	268,911	2,252	271,163	5,960	277,123	785	277,908
8	Dist Secondary - DT	680,878,264	5,701,079	686,579,343	15,089,742	701,669,085	1,987,287	703,656,372
9	Dist Primary - DT	497,842,649	4,168,499	502,011,148	11,033,275	513,044,423	1,453,059	514,497,482
10	Dist Primary - DP	15,710,319	131,544	15,841,863	348,175	16,190,038	45,854	16,235,892
11	Transmission	211,853,070	1,773,872	213,626,942	4,695,124	218,322,066	618,338	218,940,404
12	Lighting	19,102,294	159,946	19,262,240	423,348	19,685,588	55,754	19,741,342
13	Other	176,520	1,478	177,998	3,912	181,910	515	182,425
14	Total Retail excl RTP Incremental	4,047,894,133	33,893,523	4,081,787,656	84,730,862	4,166,518,518	11,800,531	4,178,319,049
15								
16	RTP Incremental:							
17	Dist Secondary - DS	198,954	1,666	200,620	4,409	205,029	581	205,610
18	Dist Secondary - DT	4,246,819	35,559	4,282,378	94,119	4,376,497	12,395	4,388,892
19	Dist Primary - DT	-	-	-	-	-	-	-
20	Dist Primary - DP	-	-	-	-	-	-	-
21	Transmission	12,821,104	107,353	12,928,457	284,144	13,212,601	37,421	13,250,022
22	Total RTP Incremental	17,266,877	144,578	17,411,455	382,672	17,794,127	50,397	17,844,524
23								
24	Total Retail	4,065,161,010	34,038,101	4,099,199,111	85,113,534	4,184,312,645	11,850,928	4,196,163,573

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(a) Source: WPFR-16(7)(v), Pages 13 through 32.
 (b) Unbilled Sales are distributed based on Sales at Customer Level.
 (c) Source: WPFR-16(7)(v), Page 38.

SUMMARY OF ADJUSTED RATE GROUP COINCIDENT AND NON-COINCIDENT KW DEMANDS

LINE NO.	MONTH	DAY	HOUR	-SYS PEAK-			Distr. Secondary (DS)			EH	SP	Time of Day (TOT)		DP	TT		Lighting	Other	Total Excluding RTP Incr.		DS	DT		TT	RTP	Total	
				DAY	HR	SEC	Small	Medium	Large			Primary	Secondary		Primary	Distr. Primary			Trans	Incr.		Sec.	Incr.				Incr.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)		
SYSTEM PEAK COINCIDENT KW DEMAND (a)																											
1	JANUARY	18	2000	346,111	169,135	9,887	861	3,899	46	86,658	60,026	2,760	2,760	28,752	4,155	56	710,337	27	449	1,167					1,643	712,000	
2	FEBRUARY	10	2000	321,655	149,967	10,253	848	10,083	30	84,572	64,308	2,405	2,405	29,271	3,255	40	676,966	21	456	1,537					2,014	678,980	
3	MARCH	3	2000	290,397	141,892	10,270	641	9,921	31	79,355	59,986	2,458	2,458	29,044	4,734	40	618,980	10	397	1,613					2,020	620,999	
4	APRIL	26	1600	193,052	198,738	7,732	3,369	3,369	45	97,490	68,473	3,022	3,022	27,705		47	597,769	8	422	801					1,231	598,999	
5	MAY	31	1600	265,036	227,290	7,733	1,081	2,891	41	102,136	71,713	3,108	3,108	28,381		45	715,313	(28)	409	1,687					1,687	717,000	
6	JUNE	20	1700	340,347	227,249	9,442	990	2,891	31	102,136	71,713	3,108	3,108	28,381		19	784,890	(4)	654	1,966					2,310	787,200	
7	JULY	25	1400	340,781	276,563	8,696	1,123	2,891	67	111,988	74,087	2,959	2,959	27,815		30	844,186	(1)	654	2,148					2,148	846,334	
8	AUGUST	11	1500	363,891	252,654	9,451	994	3,393	58	124,458	86,189	2,693	2,693	26,847		18	841,036	49	777	2,985					3,762	844,800	
9	SEPTEMBER	7	1500	324,030	236,962	8,151	864	3,393	59	101,935	67,612	2,512	2,512	26,690		18	812,467	59	777	2,985					3,762	816,229	
10	OCTOBER	6	1600	231,688	193,112	8,039	864	3,393	59	101,935	67,612	2,512	2,512	26,690		11	633,974	47	1,059	1,920					2,979	636,953	
11	NOVEMBER	22	0800	216,986	145,076	8,173	955	3,126	52	86,692	61,851	1,651	1,651	27,615		19	554,385	104	900	1,611					2,512	556,897	
12	DECEMBER	16	0800	305,487	184,468	7,781	1,053	8,104	52	99,389	69,111	1,912	1,912	30,228		36	702,673	94	782	1,451					2,247	704,920	
13	TOTAL			3,503,684	2,409,014	105,760	11,577	40,776	586	1,129,519	812,276	29,651	29,651	338,133	12,155	378	8,426,849	388	7,357	20,468					23,151	8,450,000	
14	12 MONTHS AVERAGE			296,674	200,001	8,892	965	3,398	49	98,293	67,773	2,471	2,471	28,178	1,013	31	707,738	32	613	1,701					2,346	710,084	

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MAXIMUM NON-COINCIDENT KW DEMANDS (b)																											
LINE NO.	MONTH	DAY	HOUR	-SYS PEAK-			Distr. Secondary (DS)			EH	SP	Time of Day (TOT)		DP	TT		Lighting	Other	Total Excluding RTP Incr.		DS	DT		TT	RTP	Total	
				DAY	HR	SEC	Small	Medium	Large			Primary	Secondary		Primary	Distr. Primary			Trans	Incr.		Sec.	Incr.				Incr.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
15	JANUARY	18	2000	733,240	263,232	8,656	1,037	7,712	72	110,729	74,689	3,138	3,138	38,098	3,802	87	1,244,472	24	573	1,661					2,258	1,246,730	
16	FEBRUARY	10	2000	692,231	274,832	8,665	1,122	22,213	54	105,473	78,446	3,164	3,164	42,706	3,344	74	1,392,526	18	569	2,244					2,831	1,395,357	
17	MARCH	3	2000	771,037	257,863	8,328	1,037	8,141	57	105,605	78,668	3,016	3,016	37,666	4,255	73	1,269,943	8	492	2,092					2,627	1,272,570	
18	APRIL	26	1600	693,736	267,013	9,343	1,125	7,221	61	113,673	76,868	3,195	3,195	39,142	6,279	63	1,217,719	8	510	1,832					2,341	1,219,353	
19	MAY	31	1600	595,250	264,130	8,543	1,088	6,266	48	111,042	73,884	2,848	2,848	40,520	5,445	53	1,109,227	(31)	492	1,832					2,311	1,111,538	
20	JUNE	20	1700	604,956	264,421	9,315	1,065	6,049	39	122,618	81,275	2,394	2,394	41,151	6,025	24	1,153,283	(4)	492	2,566					3,054	1,156,337	
21	JULY	25	1400	663,968	291,100	10,663	1,000	7,079	70	123,759	82,705	2,768	2,768	38,417	6,139	32	1,220,661	(2)	722	2,966					3,686	1,224,347	
22	AUGUST	11	1500	731,488	296,109	10,821	1,014	7,131	69	125,775	82,031	2,713	2,713	35,215	5,200	21	1,290,456	56	699	3,010					3,765	1,294,221	
23	SEPTEMBER	7	1500	639,855	330,020	11,930	1,103	6,926	89	138,415	90,290	3,099	3,099	36,404	4,778	22	1,456,115	56	1,219	3,562					4,394	1,460,509	
24	OCTOBER	6	1600	749,692	280,702	9,596	1,073	6,926	87	117,133	79,987	2,672	2,672	34,645	3,557	16	1,286,286	56	1,219	2,569					3,864	1,290,150	
25	NOVEMBER	22	0800	597,891	255,290	8,223	1,120	6,632	52	114,896	78,566	2,351	2,351	36,424	4,417	35	1,105,737	104	1,188	2,125					3,417	1,109,154	
26	DECEMBER	15	0800	690,667	256,516	8,201	1,078	8,196	87	118,467	81,378	2,196	2,196	38,877	3,609	52	1,198,534	99	942	1,865					2,907	1,201,441	
27	TOTAL			8,513,721	3,321,228	112,484	12,932	73,277	825	1,407,385	952,944	33,594	33,594	459,267	59,690	522	14,946,059	415	8,796	27,535					36,746	14,982,807	
28	ANNUAL MAXIMUM			852,231	330,020	11,930	1,125	22,213	52	138,415	90,290	3,195	3,195	42,706	6,279	87	1,498,585	104	1,219	3,452					4,775	1,503,360	

TO WPFR-16(7)(V) P. 4

DIVERSIFIED CLASS KW DEMANDS (b)																											
LINE NO.	MONTH	DAY	HOUR	-SYS PEAK-			Distr. Secondary (DS)			EH	SP	Time of Day (TOT)		DP	TT		Lighting	Other	Total Excluding RTP Incr.		DS	DT		TT	RTP	Total	
				DAY	HR	SEC	Small	Medium	Large			Primary	Secondary		Primary	Distr. Primary			Trans	Incr.		Sec.	Incr.				Incr.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
29	JANUARY	18	2000	324,905	165,044	7,307	903	6,591	50	96,505	65,109	2,640	2,640	3,911	3,437	62	693,027	20	500	520					520	693,547	
30	FEBRUARY	10	2000	377,099	188,547	7,770	963	18,458	37	90,535	70,317	2,608	2,608	3,437	4,366	50	760,531	15	488	503					503	761,054	
31	MARCH	3	2000	280,869	163,136	6,633	903	6,522	36	91,678	65,597	2,520	2,520	4,966	4,366	46	622,263	7	458	465					465	622,728	
32	APRIL	26	1600	220,699	187,443	8,699	987	5,065	43	99,754	69,084	2,747	2,747	6,438	5,063	44	601,003	9	432	441					441	601,444	
33	MAY	31	1600	264,678	196,797	8,253	969	4,643	36	98,048	65,298	2,662	2,662	6,026	6,026	39	667,026	(30)	450	420					420	667,446	
34	JUNE	20	1700	319,866	219,548	8,505	950	5,950	30	109,370	73,957	2,075	2,075	6,213	6,213	19	740,533	(4)	439	435					435	740,968	
35	JULY	25	1400	379,198	234,953	10,907	954	5,950	53	113,760	74,085	2,528	2,528	6,343	6,343	26	820,230	(2)	650	648					648	820,878	
36	AUGUST	11	1500	379,066	227,563	10,285	916	5,950	53	113,760	74,085	2,528	2,528	6,343	6,343	15	813,568	53	632	685					685	814,253	
37	SEPTEMBER	7	1500	429,247	263,966	11,781	1,009	5,967	71	126,728	85,719	2,781	2,781	4,932	4,932	18	936,272	75	792	867					867	937,139	
38	OCTOBER	6	1600	294,113	209,515	8,981	959	5,967	65</																		

SUMMARY OF RECONCILIATION OF RATE GROUP SYSTEM PEAK

LINE NO	Month	-SYS PEAK-		Distr. Secondary (DS)					Time of Day (DT)				DP Primary Distr. (11)	TT Trans (12)	Lighting (13)	Other (14)	Total Excl. RTP Incremental (15)	RTP					RTP Incr. (21)	Total Ind. RTP (22)
		Day (1)	Hour (2)	Residential (3)	Small \ Medium (4)	Large (5)	GS-FL (6)	EH (7)	SP (8)	Secondary (9)	Primary (10)	DS Incr. (16)						DT sec. Incr. (17)	Primary Incr. (18)	DP Incr. (19)	TT Incr. (20)			
1	JANUARY																							
2	Calculated Peaks (a)	18	2000	326,493	159,548	9,887	812	3,678	43	86,658	60,026	2,604	26,752	3,930	53	680,484	27	449	-	-	1,167	1,643	682,127	
3	Peak per Form 1 (b)																						712,000	
4	Adjustment to match Form 1 system peak			19,618	9,587		49	221	3			156		236	3	29,873							-	
5	Adjusted Peaks			346,111	169,135	9,887	861	3,899	46	86,658	60,026	2,760	26,752	4,166	56	710,357	27	449	-	-	1,167	1,643	712,000	
6																								
7	FEBRUARY																							
8	Calculated Peaks (a)	10	2000	341,690	159,159	10,253	900	10,701	32	84,572	64,308	2,552	29,271	3,454	42	708,934	21	456	-	-	1,537	2,014	708,948	
9	Peak per Form 1 (b)																						679,000	
10	Adjustment to match Form 1 system peak			(19,735)	(9,192)		(52)	(618)	(2)			(147)		(199)	(2)	(29,948)							-	
11	Adjusted Peaks			321,955	149,967	10,253	848	10,083	30	84,572	64,308	2,405	29,271	3,255	40	676,986	21	456	-	-	1,537	2,014	679,000	
12																								
13	MARCH																							
14	Calculated Peaks (a)	3	2000	268,982	131,428	10,270	779	3,632	29	79,355	55,996	2,277	29,044	4,385	37	586,214	10	397	-	-	1,613	2,020	586,234	
15	Peak per Form 1 (b)																						621,000	
16	Adjustment to match Form 1 system peak			21,415	10,464		62	289	2			181		349	3	32,766							-	
17	Adjusted Peaks			290,397	141,892	10,270	841	3,921	31	79,355	55,996	2,458	29,044	4,734	40	618,980	10	397	-	-	1,613	2,020	621,000	
18																								
19	APRIL																							
20	Calculated Peaks (a)	26	1800	173,121	178,221	7,752	965	3,021	40	97,490	65,473	2,710	27,705	-	42	556,540	8	422	-	-	801	1,231	557,771	
21	Peak per Form 1 (b)																						599,000	
22	Adjustment to match Form 1 system peak			19,931	20,518		111	348	5			312		-	5	41,229							-	
23	Adjusted Peaks			193,052	198,739	7,752	1,076	3,369	45	97,490	65,473	3,022	27,705	-	47	597,769	8	422	-	-	801	1,231	599,000	
24																								
25	MAY																							
26	Calculated Peaks (a)	31	1600	246,174	195,750	7,733	931	2,490	35	94,151	64,756	2,675	28,381	-	39	843,115	(28)	432	-	-	1,283	1,687	844,802	
27	Peak per Form 1 (b)																						717,000	
28	Adjustment to match Form 1 system peak			39,664	31,540		150	401	6			431		-	6	72,198							-	
29	Adjusted Peaks			285,838	227,290	7,733	1,081	2,891	41	94,151	64,756	3,106	28,381	-	45	715,313	(28)	432	-	-	1,283	1,687	717,000	
30																								
31	JUNE																							
32	Calculated Peaks (a)	20	1700	304,820	203,528	9,442	887	-	28	102,136	71,713	1,971	30,561	-	17	725,103	(4)	409	-	-	1,905	2,310	727,413	
33	Peak per Form 1 (b)																						787,000	
34	Adjustment to match Form 1 system peak			35,527	23,721		103	-	3			230		-	2	59,587							-	
35	Adjusted Peaks			340,347	227,249	9,442	990	-	31	102,136	71,713	2,201	30,561	-	19	784,690	(4)	409	-	-	1,905	2,310	787,000	
36																								
37	JULY																							
38	Calculated Peaks (a)	25	1400	291,051	236,281	8,696	959	-	57	111,988	74,087	2,527	27,815	-	26	753,487	(1)	654	-	-	2,148	2,801	756,288	
39	Peak per Form 1 (b)																						847,000	
40	Adjustment to match Form 1 system peak			49,730	40,372		164	-	10			432		-	4	90,712							-	
41	Adjusted Peaks			340,781	276,653	8,696	1,123	-	67	111,988	74,087	2,959	27,815	-	30	844,199	(1)	654	-	-	2,148	2,801	847,000	

LINE NO.	Month	Day	Hour	DSEL Secondary (DS)			EH	SP	Time of Day (DT)	DP	TT	Lighting	Other	Excl. Incremental	Total	RTP			Total Incl. RTP				
				Small	Medium	Large										Primary	Secondary	DT sec.		DT	DT	DT	DT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		
42	AUGUST																						
43	Calculated Peaks (a)	11	1500	329,608	229,670	9,523	900	-	53	111,605	72,954	2,439	28,847	-	16	782,615	49	620	-	-	2,285	2,964	765,579
44	Peak per Form 1 (b)			34,283	23,784	94	84	-	6		254		2		2	58,421							84,000
45	Adjustment to match Form 1 system peak			363,891	232,151	9,533	994	-	59	111,605	72,954	2,693	26,847	-	18	84,106	49	620	-	-	2,295	2,964	84,000
46	Adjusted Peaks																						
47	SEPTEMBER																						
48	Calculated Peaks (a)	7	1500	380,653	263,733	9,151	992	-	71	124,458	86,189	2,796	28,224	-	18	876,265	59	777	-	-	2,877	3,513	878,798
49	Peak per Form 1 (b)			(36,623)	(26,781)		(101)	-	(7)		(284)		(2)		(2)	(63,798)							818,000
50	Adjustment to match Form 1 system peak			324,030	236,952	9,151	891	-	64	124,458	86,189	2,512	28,224	-	16	812,467	59	777	-	-	2,677	3,513	(63,798)
51	Adjusted Peaks																						816,000
52	OCTOBER																						
53	Calculated Peaks (a)	6	1600	249,749	208,607	8,039	933	3,654	64	101,835	67,812	2,130	25,690	-	12	688,525	47	1,059	-	-	1,920	3,026	671,551
54	Peak per Form 1 (b)			(18,551)	(15,495)		(89)	(271)	(5)		(158)		(1)		(1)	(34,551)							637,000
55	Adjustment to match Form 1 system peak			231,198	193,112	8,039	864	3,383	59	101,835	67,812	1,972	25,690	-	11	633,974	47	1,059	-	-	1,920	3,026	(34,551)
56	Adjusted Peaks																						637,000
57	NOVEMBER																						
58	Calculated Peaks (a)	22	0800	192,619	128,783	8,173	848	4,950	46	86,882	61,951	1,466	27,615	-	17	512,850	104	900	-	-	1,611	2,615	515,465
59	Peak per Form 1 (b)			24,367	16,292		107	576	6		185		2		2	41,535							557,000
60	Adjustment to match Form 1 system peak			216,986	145,075	8,173	955	5,126	52	86,882	61,951	1,651	27,615	-	19	654,385	104	900	-	-	1,611	2,615	41,535
61	Adjusted Peaks																						557,000
62	DECEMBER																						
63	Calculated Peaks (a)	15	0800	259,607	154,234	7,781	865	6,987	53	98,389	68,111	1,625	30,228	-	31	627,841	94	782	-	-	1,451	2,327	630,168
64	Peak per Form 1 (b)			45,890	27,264		158	1,217	9		287		5		5	74,832							705,000
65	Adjustment to match Form 1 system peak			305,497	181,498	7,781	1,053	8,104	62	98,389	68,111	1,912	30,228	-	36	702,673	94	782	-	-	1,451	2,327	74,832
66	Adjusted Peaks																						705,000
67	System Total Peaks			3,344,567	2,247,942	106,700	10,801	38,613	551	1,179,519	813,276	27,772	338,133	11,769	350	8,119,963	396	7,357	-	-	20,408	28,151	8,148,144
68	Peak per Form 1			215,517	152,072		776	2,633	35		1,879		386	28		372,856							8,521,000
69	Adjustment to match Form 1 system peak			3,560,084	2,400,014	106,700	11,577	40,776	586	1,179,519	813,276	29,651	338,133	12,155	378	8,492,849	396	7,357	-	-	20,408	28,151	8,521,000
70	Adjusted Peaks																						

(a) Sources: Work paper FR-16(7)(v), Pages 13-32.
 (b) Sources: Form 1, Page 401b, Col (d)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
 Page 13

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: RS - RESIDENTIAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	144,443,699	194,145	61.47%	315,831	1.03376	326,493	26.48%	733,240	61.47%	315,831	1.02873	324,905
3	FEBRUARY	672	136,410,448	202,992	61.36%	330,842	1.03279	341,690	23.82%	852,231	55.26%	367,356	1.02791	377,609
4	MARCH	744	110,546,999	148,585	56.93%	261,001	1.03058	268,982	19.27%	771,037	54.28%	273,743	1.02603	280,869
5	APRIL	720	92,366,303	128,287	76.31%	168,119	1.02975	173,121	18.49%	693,736	59.60%	215,247	1.02533	220,699
6	MAY	744	83,123,879	111,726	46.93%	238,070	1.03404	246,174	18.77%	595,250	40.38%	276,663	1.02897	284,676
7	JUNE	720	119,416,638	165,856	56.41%	294,035	1.03668	304,820	27.42%	604,956	53.47%	310,188	1.03120	319,866
8	JULY	744	147,681,117	198,469	70.85%	280,115	1.03904	291,051	29.89%	663,968	54.08%	367,013	1.03320	379,198
9	AUGUST	744	162,377,542	218,249	68.79%	317,266	1.03890	329,608	29.84%	731,488	59.48%	366,928	1.03308	379,066
10	SEPTEMBER	720	150,191,448	208,599	60.03%	347,497	1.03786	360,653	24.83%	839,965	50.16%	415,856	1.03220	429,247
11	OCTOBER	744	104,100,864	139,921	57.77%	242,209	1.03113	249,749	18.66%	749,892	48.83%	286,520	1.02650	294,113
12	NOVEMBER	720	86,331,115	119,904	64.01%	187,307	1.02836	192,619	20.05%	597,891	58.23%	205,930	1.02415	210,903
13	DECEMBER	744	127,529,356	171,410	68.25%	251,160	1.03353	259,607	25.20%	680,067	58.74%	291,831	1.02862	300,183
14		<u>8,760</u>	<u>1,464,499,408</u>			<u>3,233,452</u>		<u>3,344,567</u>		<u>8,513,721</u>		<u>3,693,106</u>		<u>3,801,336</u>

(a) Source: WPFR-16(7)(v), Page 51.

(b) Source: WPFR-16(7)(v), Page 39

(c) Source: WPFR-16(7)(v) Page 33, Col 5 (Loss % + 1)

(d) Source: WPFR-16(7)(v) Page 33, Col 2 (Loss % + 1)

(e) Source: Form 1, Page 401b, Col (f)

SUMMARY OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - TOTAL DISTRIBUTION - SECONDARY VOLTAGE

LINE NO.	MONTH	SMALL / MEDIUM DISTR (1)	LARGE DISTR (2)	TOTAL DISTRIBUTION EXCL. RTP INCR. (1)+(2) (3)	LARGE RTP INCREMENTAL (4)	TOTAL DISTR (3)+(4) (5)
1						
2		***** SYSTEM PEAK COINCIDENT KW DEMANDS (a) *****				
3	JANUARY	159,548	9,887	169,435	27	169,462
4	FEBRUARY	159,159	10,253	169,412	21	169,433
5	MARCH	131,428	10,270	141,698	10	141,708
6	APRIL	178,221	7,752	185,973	8	185,981
7	MAY	195,750	7,733	203,483	(28)	203,455
8	JUNE	203,528	9,442	212,970	(4)	212,966
9	JULY	236,281	8,698	244,977	(1)	244,976
10	AUGUST	228,670	9,523	238,193	49	238,242
11	SEPTEMBER	263,733	9,151	272,884	59	272,943
12	OCTOBER	208,807	8,039	216,846	47	216,893
13	NOVEMBER	128,783	8,173	136,956	104	137,060
14	DECEMBER	154,234	7,781	162,015	94	162,109
15		<u>2,247,942</u>	<u>108,700</u>	<u>2,356,642</u>	<u>386</u>	<u>2,356,028</u>
16						
17		***** MAXIMUM NON-COINCIDENT KW DEMANDS (a) *****				
18	JANUARY	263,232	8,656	271,888	24	271,912
19	FEBRUARY	274,832	8,865	283,697	18	283,715
20	MARCH	257,863	8,328	266,191	8	266,199
21	APRIL	267,013	9,343	276,356	10	276,366
22	MAY	264,130	8,543	272,673	(31)	272,642
23	JUNE	284,421	9,315	293,736	(4)	293,732
24	JULY	291,100	10,683	301,783	(2)	301,761
25	AUGUST	298,109	10,821	308,930	56	308,986
26	SEPTEMBER	330,020	11,930	341,950	77	342,027
27	OCTOBER	280,702	9,596	290,298	58	290,356
28	NOVEMBER	255,290	8,223	263,513	104	263,617
29	DECEMBER	256,516	8,201	264,717	99	264,816
30		<u>3,321,228</u>	<u>112,484</u>	<u>3,433,712</u>	<u>415</u>	<u>3,434,127</u>
31						
32		***** DIVERSIFIED CLASS KW DEMANDS (a) *****				
33	JANUARY	185,044	7,307	192,351	20	192,371
34	FEBRUARY	188,547	7,770	196,317	15	196,332
35	MARCH	163,136	6,833	169,969	7	169,976
36	APRIL	187,443	8,899	196,342	9	196,351
37	MAY	196,797	8,253	205,050	(30)	205,020
38	JUNE	219,548	8,505	228,053	(4)	228,049
39	JULY	234,953	10,907	245,860	(2)	245,858
40	AUGUST	227,563	10,285	237,848	53	237,901
41	SEPTEMBER	263,986	11,781	275,767	75	275,842
42	OCTOBER	209,515	8,981	218,496	52	218,548
43	NOVEMBER	179,920	8,732	188,652	85	188,737
44	DECEMBER	180,271	8,178	188,447	99	188,546
45		<u>2,436,723</u>	<u>104,029</u>	<u>2,540,752</u>	<u>379</u>	<u>2,541,131</u>

(a) Sources: WPFR-16(7)(v), Pages 16 - 19. Includes Interdepartmental kwh.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Zolkowski
 Page 15

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - TOTAL DISTRIBUTION LARGE - SECONDARY VOLTAGE - EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (6) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
1															
2	JANUARY	744	94,219,889	126,640		163,902		169,435		271,886		186,979			192,351
3	FEBRUARY	672	69,258,555	132,825		164,033		169,412		283,697		190,967			196,317
4	MARCH	744	85,594,699	115,047		137,493		141,698		266,191		165,462			169,769
5	APRIL	720	83,215,232	115,577		180,600		185,973		276,356		191,296			196,142
6	MAY	744	82,400,974	110,754		196,784		203,483		272,673		199,276			205,050
7	JUNE	720	99,373,204	138,019		205,435		212,970		293,736		221,153			228,053
8	JULY	744	107,090,268	143,938		235,772		244,977		301,763		237,959			245,860
9	AUGUST	744	111,124,524	149,361		229,274		238,193		306,930		230,232			237,848
10	SEPTEMBER	720	112,490,514	156,237		262,929		272,884		341,950		267,164			275,767
11	OCTOBER	744	93,563,940	125,758		210,105		216,646		290,298		212,855			218,496
12	NOVEMBER	720	81,907,076	113,760		133,179		135,956		263,513		182,250			186,652
13	DECEMBER	744	81,906,604	123,531		156,744		162,015		264,717		183,203			188,447
14		<u>8,760</u>	<u>1,132,145,479</u>			<u>2,276,250</u>		<u>2,354,642</u>		<u>3,433,712</u>		<u>2,468,816</u>			<u>2,540,752</u>

(a) Source: WPFR-16(7)(v), Pages 16, 18-19. Summary of DS-Large, DS-Small/Med and DS-Large-Interdepartmental.
 (b) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - DISTRIBUTION - LARGE EXCL. RTP - SECONDARY VOLTAGE

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
					(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
1															
2	JANUARY	744	4,451,967	5,984	65.20%	9,178	1.03376	9,488	72.05%	8,306	87.80%	6,816	1.02873	7,012	
3	FEBRUARY	672	4,277,675	6,366	65.89%	9,661	1.03279	9,978	73.79%	8,628	86.53%	7,357	1.02791	7,562	
4	MARCH	744	4,372,329	5,877	59.49%	9,878	1.03058	10,180	71.19%	8,255	91.71%	6,408	1.02603	6,575	
5	APRIL	720	4,105,246	5,702	76.29%	7,474	1.02975	7,696	61.47%	9,276	67.70%	8,423	1.02533	8,636	
6	MAY	744	4,072,597	5,474	73.69%	7,429	1.03404	7,682	64.50%	8,487	68.70%	7,968	1.02997	8,199	
7	JUNE	720	4,655,248	6,468	71.41%	9,055	1.03668	9,387	69.82%	9,261	78.85%	8,200	1.03120	8,456	
8	JULY	744	5,189,404	6,975	83.78%	8,326	1.03904	8,551	65.75%	10,608	66.42%	10,502	1.03320	10,851	
9	AUGUST	744	5,195,979	6,984	78.10%	8,942	1.03890	9,290	66.16%	10,556	71.91%	9,713	1.03308	10,034	
10	SEPTEMBER	720	5,224,961	7,257	83.09%	8,733	1.03786	9,064	61.42%	11,816	64.20%	11,304	1.03220	11,668	
11	OCTOBER	744	4,379,786	5,887	76.36%	7,710	1.03113	7,950	62.03%	9,490	68.04%	8,652	1.02650	8,881	
12	NOVEMBER	720	3,713,592	5,158	65.56%	7,867	1.02836	8,090	63.38%	8,139	79.29%	6,506	1.02415	6,663	
13	DECEMBER	744	4,216,792	5,668	75.91%	7,467	1.03363	7,718	69.67%	8,135	71.89%	7,884	1.02862	8,110	
14		<u>8,760</u>	<u>53,855,574</u>			<u>101,720</u>		<u>105,174</u>		<u>110,957</u>		<u>99,733</u>		<u>102,647</u>	

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 41
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - DISTRIBUTION - LARGE RTP INCREMENTAL - SECONDARY VOLTAGE

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND					
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)		
1																
2	JANUARY	744	12,809	17	65.20%	26	1.03376	27	72.05%	24	87.80%	19	1.02873	20		
3	FEBRUARY	672	8,473	13	65.89%	20	1.03279	21	73.79%	18	86.53%	15	1.02791	15		
4	MARCH	744	4,588	6	59.49%	10	1.03058	10	71.18%	8	91.71%	7	1.02603	7		
5	APRIL	720	3,971	6	78.29%	8	1.02975	8	61.47%	10	67.70%	9	1.02533	9		
6	MAY	744	(14,553)	(20)	73.69%	(27)	1.03404	(28)	64.50%	(31)	68.70%	(29)	1.02897	(30)		
7	JUNE	720	(2,178)	(3)	71.41%	(4)	1.03668	(4)	69.82%	(4)	78.85%	(4)	1.03120	(4)		
8	JULY	744	(605)	(1)	83.78%	(1)	1.03904	(1)	65.75%	(2)	66.42%	(2)	1.03320	(2)		
9	AUGUST	744	27,622	37	78.10%	47	1.03890	49	66.16%	56	71.91%	51	1.03308	53		
10	SEPTEMBER	720	33,847	47	83.09%	57	1.03786	59	61.42%	77	64.20%	73	1.03220	75		
11	OCTOBER	744	26,264	35	76.36%	46	1.03113	47	62.03%	56	68.04%	51	1.02850	52		
12	NOVEMBER	720	47,291	66	65.56%	101	1.02836	104	63.38%	104	79.29%	83	1.02415	85		
13	DECEMBER	744	51,425	69	75.91%	91	1.03363	94	69.67%	99	71.89%	96	1.02862	99		
14		<u>8,760</u>	<u>198,954</u>			<u>374</u>		<u>386</u>		<u>415</u>		<u>369</u>		<u>379</u>		

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 41
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - DISTRIBUTION LARGE - INTERDEPARTMENTAL - SECONDARY VOLTAGE

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND						
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)			
1																	
2	JANUARY	744	187,678	252	65.20%	386	1.03376	399	72.05%	350	87.80%	287	1.02873	295			
3	FEBRUARY	672	117,804	175	65.89%	266	1.03279	275	73.79%	237	86.53%	202	1.02791	208			
4	MARCH	744	38,633	52	59.49%	87	1.03058	90	71.19%	73	91.71%	57	1.02603	58			
5	APRIL	720	29,738	41	76.29%	54	1.02975	56	61.47%	67	67.70%	61	1.02533	63			
6	MAY	744	27,038	36	73.69%	49	1.03404	51	64.50%	56	68.70%	52	1.02897	54			
7	JUNE	720	27,038	38	71.41%	53	1.03668	55	69.82%	54	78.85%	48	1.03120	49			
8	JULY	744	27,038	36	83.78%	43	1.03904	45	65.75%	55	66.42%	54	1.03320	56			
9	AUGUST	744	130,239	175	78.10%	224	1.03890	233	66.16%	265	71.91%	243	1.03308	251			
10	SEPTEMBER	720	50,049	70	83.09%	84	1.03786	87	61.42%	114	64.20%	109	1.03220	113			
11	OCTOBER	744	49,225	66	78.36%	86	1.03113	89	62.03%	106	68.04%	97	1.02650	100			
12	NOVEMBER	720	38,447	53	65.56%	81	1.02836	83	63.38%	84	79.29%	67	1.02415	69			
13	DECEMBER	744	34,154	46	75.91%	61	1.03363	63	69.67%	66	71.89%	64	1.02862	66			
14		<u>8,760</u>	<u>757,081</u>			<u>1,474</u>		<u>1,526</u>		<u>1,527</u>		<u>1,341</u>		<u>1,382</u>			

- (a) Source: WPFR-16(7)(v), Page 51
- (b) Source: WPFR-16(7)(v), Page 41
- (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
- (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
- (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - DISTRIBUTION - SMALL/MEDIUM - SECONDARY VOLTAGE (NO RTP)

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	89,580,244	120,404	78.01%	154,338	1.03376	159,548	45.74%	263,232	66.94%	179,876	1.02873	185,044
3	FEBRUARY	672	84,863,076	126,284	81.95%	154,106	1.03279	159,159	45.95%	274,832	68.85%	183,428	1.02791	188,547
4	MARCH	744	81,183,737	109,118	85.56%	127,528	1.03058	131,428	42.32%	257,863	68.63%	158,997	1.02603	163,136
5	APRIL	720	79,080,248	109,834	63.46%	173,072	1.02975	178,221	41.13%	267,013	60.08%	182,812	1.02533	187,443
6	MAY	744	78,301,339	105,244	55.59%	189,306	1.03404	195,750	39.85%	264,130	55.03%	191,256	1.02897	196,797
7	JUNE	720	94,690,920	131,515	66.99%	196,327	1.03668	203,528	46.24%	284,421	61.77%	212,905	1.03120	219,548
8	JULY	744	101,873,826	136,927	60.21%	227,403	1.03904	236,281	47.04%	291,100	60.21%	227,403	1.03320	234,953
9	AUGUST	744	105,798,306	142,202	64.61%	220,108	1.03890	228,670	48.02%	296,109	64.56%	220,276	1.03308	227,563
10	SEPTEMBER	720	107,215,504	148,910	58.60%	254,112	1.03786	263,733	45.12%	330,020	58.22%	255,751	1.03220	263,986
11	OCTOBER	744	89,134,929	119,805	59.22%	202,309	1.03113	208,607	42.68%	280,702	58.70%	204,106	1.02650	208,515
12	NOVEMBER	720	78,155,037	108,549	86.68%	125,231	1.02836	128,783	42.52%	255,290	61.79%	175,677	1.02415	179,920
13	DECEMBER	744	87,655,658	117,817	78.96%	149,216	1.03363	154,234	45.93%	256,516	67.23%	175,285	1.02862	180,271
14		<u>8,760</u>	<u>1,077,532,824</u>			<u>2,173,056</u>		<u>2,247,942</u>		<u>3,321,228</u>		<u>2,367,742</u>		<u>2,436,723</u>

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 40
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DP - DISTRIBUTION - LARGE - PRIMARY VOLTAGE - EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	1,591,075	2,139	84.93%	2,519	1.03376	2,604	68.16%	3,138	83.34%	2,566	1.02873	2,640
3	FEBRUARY	672	1,467,938	2,184	88.40%	2,471	1.03279	2,552	69.02%	3,164	86.09%	2,537	1.02791	2,608
4	MARCH	744	1,512,835	2,033	92.01%	2,209	1.03058	2,277	67.41%	3,016	82.78%	2,456	1.02603	2,520
5	APRIL	720	1,459,413	2,027	77.01%	2,632	1.02975	2,710	63.44%	3,195	75.67%	2,679	1.02533	2,747
6	MAY	744	1,372,118	1,844	71.27%	2,587	1.03404	2,675	62.55%	2,948	71.27%	2,587	1.02897	2,662
7	JUNE	720	1,105,114	1,535	80.76%	1,901	1.03668	1,971	64.12%	2,394	76.28%	2,012	1.03120	2,075
8	JULY	744	1,335,813	1,795	73.80%	2,432	1.03904	2,527	64.85%	2,768	73.37%	2,447	1.03320	2,528
9	AUGUST	744	1,388,891	1,867	79.52%	2,348	1.03890	2,439	68.82%	2,713	78.66%	2,374	1.03308	2,453
10	SEPTEMBER	720	1,364,238	1,895	70.33%	2,694	1.03786	2,796	61.15%	3,099	70.33%	2,694	1.03220	2,781
11	OCTOBER	744	1,131,052	1,520	73.58%	2,066	1.03113	2,130	56.88%	2,672	72.57%	2,094	1.02650	2,149
12	NOVEMBER	720	974,401	1,353	94.88%	1,426	1.02836	1,466	57.56%	2,351	71.81%	1,884	1.02415	1,929
13	DECEMBER	744	1,007,431	1,354	86.15%	1,572	1.03363	1,625	63.39%	2,136	80.14%	1,690	1.02862	1,738
14		<u>8,760</u>	<u>15,710,319</u>			<u>26,857</u>		<u>27,772</u>		<u>33,594</u>		<u>28,020</u>		<u>28,830</u>

(a) Source: WPF-16(7)(v), Page 51
 (b) Source: WPF-16(7)(v), Page 42
 (c) Source: WPF-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPF-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2016

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DP - DISTRIBUTION - LARGE - PRIMARY VOLTAGE - RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND							
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS		DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)				
											DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)						
1																		
2	JANUARY	744	-	-	84.93%	-	1.03376	-	66.16%	-	63.34%	-	1.02873	-				
3	FEBRUARY	672	-	-	88.40%	-	1.03279	-	69.02%	-	66.09%	-	1.02791	-				
4	MARCH	744	-	-	92.01%	-	1.03058	-	67.41%	-	62.76%	-	1.02603	-				
5	APRIL	720	-	-	77.01%	-	1.02975	-	63.44%	-	75.67%	-	1.02533	-				
6	MAY	744	-	-	71.27%	-	1.03404	-	62.55%	-	71.27%	-	1.02697	-				
7	JUNE	720	-	-	80.76%	-	1.03668	-	64.12%	-	76.28%	-	1.03120	-				
8	JULY	744	-	-	73.80%	-	1.03904	-	64.85%	-	73.37%	-	1.03320	-				
9	AUGUST	744	-	-	79.52%	-	1.03690	-	68.82%	-	78.66%	-	1.03308	-				
10	SEPTEMBER	720	-	-	70.33%	-	1.03766	-	61.15%	-	70.33%	-	1.03220	-				
11	OCTOBER	744	-	-	73.58%	-	1.03113	-	56.66%	-	72.57%	-	1.02650	-				
12	NOVEMBER	720	-	-	94.68%	-	1.02836	-	57.56%	-	71.61%	-	1.02415	-				
13	DECEMBER	744	-	-	86.15%	-	1.03363	-	63.39%	-	60.14%	-	1.02862	-				
14		<u>8,760</u>	-	-														

- (a) No KWH value for this class
- (b) Source: WPFR-16(7)(v), Page 42
- (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
- (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
- (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: TT - TOTAL TRANSMISSION EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND	
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)
1										
2	JANUARY	744	17,542,633	23,579	88.57%	26,622	1.00489	26,752	61.89%	38,098
3	FEBRUARY	672	17,793,975	26,479	90.89%	29,133	1.00475	29,271	62.00%	42,708
4	MARCH	744	17,845,247	23,986	82.95%	28,916	1.00443	29,044	63.68%	37,666
5	APRIL	720	17,109,030	23,763	86.14%	27,586	1.00431	27,705	60.71%	39,142
6	MAY	744	17,988,156	24,178	85.61%	28,242	1.00493	28,381	59.67%	40,520
7	JUNE	720	17,969,756	24,958	82.10%	30,400	1.00531	30,561	60.65%	41,151
8	JULY	744	17,758,738	23,869	86.30%	27,659	1.00565	27,815	62.13%	38,417
9	AUGUST	744	17,833,238	23,969	89.78%	26,697	1.00563	26,847	68.06%	35,215
10	SEPTEMBER	720	17,529,944	24,347	86.74%	28,070	1.00548	28,224	66.88%	36,404
11	OCTOBER	744	16,696,544	22,442	87.75%	25,575	1.00451	25,690	64.78%	34,645
12	NOVEMBER	720	17,243,782	23,950	87.09%	27,502	1.00411	27,615	65.75%	36,424
13	DECEMBER	744	18,542,027	24,922	82.85%	30,082	1.00487	30,228	64.10%	38,877
14		<u>8,760</u>	<u>211,853,070</u>			<u>336,484</u>		<u>338,133</u>		<u>459,267</u>

(a) Source: WPFR-16(7)(v), Page 51

(b) Source: WPFR-16(7)(v), Page 46

(c) Source: WPFR-16(7)(v), Page 33, Col 3 (Loss % + 1)

(d) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: TT - TRANSMISSION RTP - INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND	
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)
1										
2	JANUARY	744	765,111	1,028	88.57%	1,161	1.00489	1,167	61.89%	1,661
3	FEBRUARY	672	934,649	1,391	90.89%	1,530	1.00475	1,537	62.00%	2,244
4	MARCH	744	991,161	1,332	82.95%	1,606	1.00443	1,613	63.68%	2,092
5	APRIL	720	494,557	687	86.14%	798	1.00431	801	60.71%	1,132
6	MAY	744	813,096	1,093	85.61%	1,277	1.00493	1,283	59.67%	1,832
7	JUNE	720	1,120,450	1,556	82.10%	1,895	1.00531	1,905	60.65%	2,566
8	JULY	744	1,371,546	1,843	86.30%	2,136	1.00565	2,148	62.13%	2,966
9	AUGUST	744	1,524,525	2,049	89.78%	2,282	1.00563	2,295	68.06%	3,010
10	SEPTEMBER	720	1,662,686	2,309	86.74%	2,662	1.00548	2,677	66.88%	3,452
11	OCTOBER	744	1,247,833	1,677	87.75%	1,911	1.00451	1,920	64.78%	2,589
12	NOVEMBER	720	1,005,490	1,397	87.09%	1,604	1.00411	1,611	65.75%	2,125
13	DECEMBER	744	890,000	1,196	82.85%	1,444	1.00487	1,451	64.10%	1,866
14		<u>8,760</u>	<u>12,821,104</u>			<u>20,306</u>		<u>20,408</u>		<u>27,535</u>

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 46
 (c) Source: WPFR-16(7)(v) Page 33, Col 3 (Loss % + 1)
 (d) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: LIGHTING

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	BURNING HOURS (3)	AVERAGE HRLY KW (2) / (3) (4)	CP KW DMD. AT DELIVERY (5)	TRANS & DIST LOSS FACTOR TO GEN (b) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	("NCP") DEMAND	DIVERSIFIED PEAK DEMAND		
									NON-COIN KW DMD. AT DELIVERY (4) (8)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (4) (9)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (10)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (11)
1												
2	JANUARY	744	1,642,454	432	3,802	3,802	1.03376	3,930	3,802	3,802	1.02873	3,911
3	FEBRUARY	672	1,210,495	362	3,344	3,344	1.03279	3,454	3,344	3,344	1.02791	3,437
4	MARCH	744	1,544,613	363	4,255	4,255	1.03058	4,385	4,255	4,255	1.02603	4,366
5	APRIL	720	1,965,346	313	6,279	0	1.02975	0	6,279	6,279	1.02533	6,438
6	MAY	744	1,562,686	287	5,445	0	1.03404	0	5,445	5,445	1.02897	5,603
7	JUNE	720	1,560,371	259	6,025	0	1.03668	0	6,025	6,025	1.03120	6,213
8	JULY	744	1,688,164	275	6,139	0	1.03904	0	6,139	6,139	1.03320	6,343
9	AUGUST	744	1,586,140	305	5,200	0	1.03890	0	5,200	5,200	1.03308	5,372
10	SEPTEMBER	720	1,591,154	333	4,778	0	1.03786	0	4,778	4,778	1.03220	4,932
11	OCTOBER	744	1,365,950	384	3,557	0	1.03113	0	3,557	3,557	1.02650	3,651
12	NOVEMBER	720	1,793,181	406	4,417	0	1.02836	0	4,417	4,417	1.02415	4,524
13	DECEMBER	744	1,591,740	441	3,609	0	1.03363	0	3,609	3,609	1.02862	3,712
14		<u>8,760</u>	<u>19,102,294</u>			<u>11,401</u>		<u>11,769</u>	<u>56,850</u>	<u>56,850</u>		<u>58,502</u>

(a) Source: WPFR-16(7)(v), Page 50. Street Lighting Coin Peak KW Demand only if: Approx. Sunset > System Peak > Approx. Sunrise
 (b) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (c) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (d) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DT - PRIMARY TOTAL EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	40,213,050	54,050	93.08%	58,066	1.03376	60,026	72.39%	74,669	85.40%	63,291	1.02873	65,109
3	FEBRUARY	672	39,051,310	58,112	93.33%	62,266	1.03279	64,308	74.08%	78,446	84.71%	68,602	1.02791	70,517
4	MARCH	744	38,936,868	52,335	96.32%	54,334	1.03058	55,996	71.82%	72,865	81.91%	63,894	1.02603	65,557
5	APRIL	720	38,899,121	54,027	84.97%	63,581	1.02975	65,473	70.29%	76,868	80.19%	67,377	1.02533	69,084
6	MAY	744	38,432,732	51,657	82.49%	62,624	1.03404	64,756	69.92%	73,884	81.40%	63,460	1.02897	65,298
7	JUNE	720	43,044,423	59,784	86.42%	69,176	1.03668	71,713	73.56%	81,275	83.36%	71,719	1.03120	73,957
8	JULY	744	44,100,159	59,274	83.13%	71,303	1.03904	74,087	71.67%	82,705	82.95%	71,458	1.03320	73,830
9	AUGUST	744	45,855,194	61,633	87.77%	70,222	1.03890	72,954	75.13%	82,031	85.94%	71,713	1.03308	74,085
10	SEPTEMBER	720	46,563,013	64,671	77.87%	83,045	1.03786	86,189	71.63%	90,290	77.87%	83,045	1.03220	85,719
11	OCTOBER	744	41,557,391	55,857	84.93%	65,765	1.03113	67,812	69.85%	79,967	78.80%	70,882	1.02650	72,760
12	NOVEMBER	720	38,953,591	54,102	89.95%	60,145	1.02836	61,851	68.86%	78,566	76.82%	70,431	1.02415	72,132
13	DECEMBER	744	42,235,797	56,769	86.15%	65,895	1.03363	68,111	69.76%	81,378	82.59%	68,735	1.02862	70,702
14		<u>8,760</u>	<u>497,842,649</u>			<u>786,422</u>		<u>813,276</u>		<u>952,944</u>		<u>834,607</u>		<u>858,750</u>

(a) Source: WPFR-16(7)(v), Page 51

(b) Source: WPFR-16(7)(v), Page 44

(c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)

(d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)

(e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

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 Witness Responsible:
 James E. Ziolkowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DT - PRIMARY RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	0	-	93.08%	-	1.03376	-	72.39%	-	85.40%	-	1.02873	-
3	FEBRUARY	672	0	-	93.33%	-	1.03279	-	74.08%	-	84.71%	-	1.02791	-
4	MARCH	744	0	-	96.32%	-	1.03058	-	71.82%	-	81.91%	-	1.02603	-
5	APRIL	720	0	-	84.97%	-	1.02975	-	70.29%	-	80.19%	-	1.02533	-
6	MAY	744	0	-	82.49%	-	1.03404	-	69.92%	-	81.40%	-	1.02897	-
7	JUNE	720	0	-	86.42%	-	1.03668	-	73.56%	-	83.36%	-	1.03120	-
8	JULY	744	0	-	83.13%	-	1.03904	-	71.67%	-	82.95%	-	1.03320	-
9	AUGUST	744	0	-	87.77%	-	1.03890	-	75.13%	-	85.94%	-	1.03308	-
10	SEPTEMBER	720	0	-	77.87%	-	1.03786	-	71.83%	-	77.87%	-	1.03220	-
11	OCTOBER	744	0	-	84.93%	-	1.03113	-	69.85%	-	78.80%	-	1.02650	-
12	NOVEMBER	720	0	-	89.95%	-	1.02835	-	68.86%	-	76.82%	-	1.02415	-
13	DECEMBER	744	0	-	86.15%	-	1.03353	-	69.76%	-	82.59%	-	1.02862	-
14		<u>8,760</u>	<u>-</u>											

- (a) No KWH value for this class
- (b) Source: WPFR-16(7)(v), Page 44
- (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
- (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
- (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: TOTAL DT - SECONDARY EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
1															
2	JANUARY	744	55,621,455	74,760	89.18%	83,828	1.03376	86,658	67.52%	110,729	79.69%	93,810	1.02873	96,505	
3	FEBRUARY	672	48,837,908	72,675	88.75%	81,887	1.03279	84,572	68.90%	105,473	82.51%	88,077	1.02791	90,535	
4	MARCH	744	53,040,148	71,291	92.59%	77,000	1.03058	79,355	67.51%	105,605	79.79%	89,352	1.02603	91,678	
5	APRIL	720	52,582,169	73,031	77.14%	94,673	1.02975	97,490	64.25%	113,673	75.07%	97,290	1.02533	99,754	
6	MAY	744	52,675,727	70,801	77.76%	91,052	1.03404	94,151	63.76%	111,042	74.30%	95,288	1.02897	98,048	
7	JUNE	720	59,919,002	83,221	84.47%	98,522	1.03668	102,136	67.87%	122,618	78.47%	106,061	1.03120	109,370	
8	JULY	744	60,833,339	81,765	75.86%	107,780	1.03904	111,988	66.07%	123,759	75.81%	107,853	1.03320	111,434	
9	AUGUST	744	64,626,205	86,863	80.86%	107,426	1.03890	111,605	69.06%	125,775	78.88%	110,117	1.03308	113,760	
10	SEPTEMBER	720	65,323,756	90,727	75.66%	119,918	1.03786	124,458	65.55%	138,415	73.90%	122,775	1.03220	126,728	
11	OCTOBER	744	56,854,709	76,418	77.38%	98,761	1.03113	101,835	65.24%	117,133	74.92%	101,999	1.02650	104,702	
12	NOVEMBER	720	53,321,235	74,057	87.66%	84,486	1.02836	86,882	64.57%	114,696	75.06%	98,662	1.02415	101,045	
13	DECEMBER	744	57,242,611	76,939	80.83%	95,188	1.03363	98,389	64.95%	118,467	79.07%	97,302	1.02862	100,087	
14		8,760	680,878,264			1,140,521		1,179,519		1,407,385		1,208,586		1,243,646	

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 43
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v) Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DT SECONDARY - RTP - INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND					
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)		
1																
2	JANUARY	744	288,011	387	89.18%	434	1.03376	449	67.52%	573	79.69%	486	1.02873	500		
3	FEBRUARY	672	263,366	392	88.75%	442	1.03279	456	68.90%	569	82.51%	475	1.02791	488		
4	MARCH	744	265,118	356	92.59%	385	1.03058	397	67.51%	527	79.79%	446	1.02603	458		
5	APRIL	720	227,603	316	77.14%	410	1.02975	422	64.25%	492	75.07%	421	1.02533	432		
6	MAY	744	241,997	325	77.76%	418	1.03404	432	63.76%	510	74.30%	437	1.02897	450		
7	JUNE	720	240,311	334	84.47%	395	1.03668	409	67.87%	492	78.47%	426	1.03120	439		
8	JULY	744	354,825	477	75.86%	629	1.03904	654	66.07%	722	75.81%	629	1.03320	650		
9	AUGUST	744	358,995	483	80.86%	597	1.03890	620	69.06%	699	78.88%	612	1.03308	632		
10	SEPTEMBER	720	407,929	567	75.66%	749	1.03786	777	65.55%	865	73.90%	767	1.03220	792		
11	OCTOBER	744	591,136	795	77.38%	1,027	1.03113	1,059	65.24%	1,219	74.92%	1,061	1.02650	1,089		
12	NOVEMBER	720	552,509	767	87.66%	875	1.02836	900	64.57%	1,188	75.06%	1,022	1.02415	1,047		
13	DECEMBER	744	455,019	612	80.83%	757	1.03363	782	64.95%	842	79.07%	774	1.02862	796		
14		<u>8,760</u>	<u>4,246,819</u>			<u>7,118</u>		<u>7,357</u>		<u>8,798</u>		<u>7,556</u>		<u>7,773</u>		

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 43
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: OTHER - (e)

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	29,960	40	78.01%	51	1.03376	53	45.74%	87	66.94%	60	1.02873	62
3	FEBRUARY	672	23,160	34	81.95%	41	1.03279	42	45.95%	74	68.85%	49	1.02791	50
4	MARCH	744	22,720	31	85.56%	36	1.03058	37	42.32%	73	68.63%	45	1.02603	46
5	APRIL	720	18,480	26	63.46%	41	1.02975	42	41.13%	63	60.08%	43	1.02533	44
6	MAY	744	15,600	21	55.59%	38	1.03404	39	39.85%	53	55.03%	38	1.02897	39
7	JUNE	720	7,800	11	66.99%	16	1.03668	17	46.24%	24	61.77%	18	1.03120	19
8	JULY	744	11,160	15	60.21%	25	1.03904	26	47.04%	32	60.21%	25	1.03320	26
9	AUGUST	744	7,080	10	64.61%	15	1.03890	16	48.02%	21	64.56%	15	1.03308	15
10	SEPTEMBER	720	7,200	10	58.60%	17	1.03786	18	45.12%	22	58.22%	17	1.03220	18
11	OCTOBER	744	5,160	7	59.22%	12	1.03113	12	42.68%	16	58.70%	12	1.02650	12
12	NOVEMBER	720	10,440	15	86.68%	17	1.02836	17	42.52%	35	61.79%	24	1.02416	25
13	DECEMBER	744	17,760	24	78.96%	30	1.03363	31	45.93%	52	67.23%	36	1.02862	37
14		<u>8,760</u>	<u>176,520</u>			<u>339</u>		<u>350</u>		<u>552</u>		<u>382</u>		<u>393</u>
15														

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 40 Uses DS- Small/Med Load Factors
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v) Page 33, Col 2 (Loss % + 1)
 (e) Flood Pumping
 (f) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: GS-FL - GENERAL SERVICE RATE FOR SMALL FIXED LOADS

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND					
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)		
1																
2	JANUARY	744	521,141	700	89.18%	785	1.03376	812	67.52%	1,037	79.69%	878	1.02873			903
3	FEBRUARY	672	519,266	773	88.75%	871	1.03279	900	68.90%	1,122	82.51%	937	1.02791			963
4	MARCH	744	520,766	700	92.59%	756	1.03058	779	67.51%	1,037	79.79%	877	1.02603			900
5	APRIL	720	520,766	723	77.14%	937	1.02975	965	64.25%	1,125	75.07%	963	1.02533			987
6	MAY	744	520,766	700	77.76%	900	1.03404	931	63.76%	1,098	74.30%	942	1.02897			969
7	JUNE	720	520,766	723	84.47%	856	1.03668	887	67.87%	1,065	78.47%	921	1.03120			950
8	JULY	744	520,766	700	75.86%	923	1.03904	959	66.07%	1,060	75.81%	923	1.03320			954
9	AUGUST	744	520,766	700	80.86%	866	1.03890	900	69.06%	1,014	78.88%	887	1.03308			916
10	SEPTEMBER	720	520,766	723	75.66%	956	1.03786	992	65.55%	1,103	73.90%	978	1.03220			1,009
11	OCTOBER	744	520,766	700	77.38%	905	1.03113	933	65.24%	1,073	74.92%	934	1.02650			959
12	NOVEMBER	720	520,766	723	87.66%	825	1.02836	848	64.57%	1,120	75.06%	963	1.02415			986
13	DECEMBER	744	520,766	700	80.83%	866	1.03363	895	64.95%	1,078	79.07%	885	1.02862			910
14		<u>8,760</u>	<u>6,248,067</u>			<u>10,446</u>		<u>10,901</u>		<u>12,932</u>		<u>11,088</u>			<u>11,406</u>	

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 43
 (c) Source: WPFR-16(7)(v) Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v) Page 33, Col 4 (Loss % + 1)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: EH - OPTIONAL RATE FOR ELECTRIC SPACE HEATING

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
1															
2	JANUARY	744	2,134,636	2,869	80.64%	3,558	1.03376	3,678	37.20%	7,712	44.78%	6,407	1.02873	6,591	
3	FEBRUARY	672	5,804,017	8,637	83.36%	10,361	1.03279	10,701	38.88%	22,213	48.10%	17,957	1.02791	18,458	
4	MARCH	744	2,168,532	2,915	82.71%	3,524	1.03058	3,632	35.80%	8,141	45.86%	6,357	1.02603	6,522	
5	APRIL	720	1,728,122	2,400	81.80%	2,934	1.02975	3,021	33.23%	7,221	48.58%	4,940	1.02533	5,065	
6	MAY	744	1,643,586	2,209	91.75%	2,408	1.03404	2,490	35.26%	6,266	48.95%	4,512	1.02897	4,643	
7	JUNE	720	1,098	2											
8	JULY	744	-	-											
9	AUGUST	744	-	-											
10	SEPTEMBER	720	-	-											
11	OCTOBER	744	1,820,166	2,446	69.01%	3,544	1.03113	3,654	35.31%	6,926	42.08%	5,813	1.02650	5,967	
12	NOVEMBER	720	1,592,029	2,211	49.97%	4,425	1.02836	4,550	33.34%	6,632	46.52%	4,753	1.02415	4,868	
13	DECEMBER	744	2,276,966	3,060	45.93%	6,663	1.03363	6,887	37.47%	8,166	45.93%	6,663	1.02862	6,854	
14		<u>8,760</u>	<u>19,169,152</u>			<u>37,417</u>		<u>38,613</u>		<u>73,277</u>		<u>57,402</u>		<u>58,968</u>	

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 45
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: SP - SEASONAL SPORTS SERVICE

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	24,873	33	78.01%	42	1.03376	43	45.74%	72	66.94%	49	1.02873	50
3	FEBRUARY	672	17,125	25	81.95%	31	1.03279	32	45.95%	54	68.85%	36	1.02791	37
4	MARCH	744	17,589	24	85.56%	28	1.03058	29	42.32%	57	68.83%	35	1.02603	36
5	APRIL	720	18,271	25	63.46%	39	1.02975	40	41.13%	61	60.08%	42	1.02533	43
6	MAY	744	14,434	19	55.59%	34	1.03404	35	39.65%	48	55.03%	35	1.02897	36
7	JUNE	720	13,270	18	66.99%	27	1.03668	28	46.24%	39	61.77%	29	1.03120	30
8	JULY	744	24,849	33	60.21%	55	1.03904	57	47.04%	70	60.21%	55	1.03320	57
9	AUGUST	744	24,425	33	64.61%	51	1.03890	53	48.02%	69	64.56%	51	1.03308	53
10	SEPTEMBER	720	28,859	40	58.60%	68	1.03786	71	45.12%	89	58.22%	69	1.03220	71
11	OCTOBER	744	27,320	37	59.22%	62	1.03113	64	42.68%	87	58.70%	63	1.02650	65
12	NOVEMBER	720	28,365	39	86.68%	45	1.02836	46	42.52%	92	61.79%	63	1.02415	65
13	DECEMBER	744	29,531	40	78.96%	51	1.03363	53	45.93%	87	67.23%	60	1.02862	62
14		<u>8,760</u>	<u>268,911</u>			<u>533</u>		<u>551</u>		<u>825</u>		<u>587</u>		<u>605</u>

- (a) Source: WPFR-16(7)(v), Page 51
- (b) Source: WPFR-16(7)(v), Page 40
- (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
- (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
- (e) Source: Form 1, Page 401b, Col (f)

DEVELOPMENT OF DISTRIBUTION MONTHLY LOSS RATIOS

LINE NO.	MONTH	SYSTEM PEAK KW (d) (1)	TRANSMISSION LOSSES		DISTRIBUTION LOSSES	
			TO SOURCE (b)	% OF PEAK MONTH (c)	TO TRANS (a)	TO SOURCE ((2)+(2x3))+ (3) (5)
1			(2)	(3)	(4)	(5)
2						
3	Jan 2016	712,000	0.489%	86.549%	2.873%	3.376%
4	Feb	679,000	0.475%	84.071%	2.791%	3.279%
5	Mar	621,000	0.443%	78.407%	2.603%	3.058%
6	Apr	599,000	0.431%	76.283%	2.533%	2.975%
7	May	717,000	0.493%	87.257%	2.897%	3.404%
8	Jun	787,000	0.531%	93.982%	3.120%	3.668%
9	Jul	847,000	0.565%	100.000%	3.320%	3.904%
10	Aug	844,000	0.563%	99.646%	3.308%	3.890%
11	Sep	816,000	0.548%	96.991%	3.220%	3.786%
12	Oct	637,000	0.451%	79.823%	2.650%	3.113%
13	Nov	557,000	0.411%	72.743%	2.415%	2.836%
14	Dec	705,000	0.487%	86.195%	2.862%	3.363%
15		<u>8,521,000</u>				
16						
17	Peak Month:	Jul				
18	Jul	847,000	0.565%		3.320%	3.904%

- (a) The peak month Distribution KW Loss Factor is computed on WPFR-16(7)(v), page 35; losses for the other months are derived by multiplying this peak month loss factor by percentages in Col(4).
- (b) The peak month Transmission KW Loss Factor is computed on WPFR-16(7)(v), page 35; losses for the other months are derived by taking page 34, Col (6) less 1.
- (c) Percentages of monthly losses to peak month transmission loss.
- (d) Source: Form 1, Page 401b, Col (d).

DEVELOPMENT OF TRANSMISSION MONTHLY LOSS RATIOS

LINE NO.	MONTH	SYSTEM PEAK KW (1)	KW SQUARED RATIO(a) (2)	TRANS. LOSSES(b) (3)	TRANS. PORTION CO. USE KW(c) (4)	TOTAL AVAIL. KW FOR FIRM DELIVERY (1)-(3)-(4) (5)	TRANS. MONTHLY LOSSES & CO. USE (1) / (5) (6)
1		(1)	(2)	(3)	(4)	(5)	(6)
2							
3	Jan 2016	712,000	0.706631782	3,470	(6)	708,536	1.004888954
4	Feb	679,000	0.642647360	3,190	21	675,789	1.004751483
5	Mar	621,000	0.537546922	2,731	5	618,264	1.004425294
6	Apr	599,000	0.500134512	2,568	5	596,427	1.004314023
7	May	717,000	0.716591233	3,514	4	713,482	1.004930748
8	Jun	787,000	0.863341553	4,155	5	782,840	1.005313985
9	Jul	847,000	1.000000000	4,752	10	842,238	1.005653984
10	Aug	844,000	0.992928720	4,721	6	839,273	1.005632256
11	Sep	816,000	0.928140015	4,438	6	811,556	1.005475901
12	Oct	637,000	0.565603442	2,854	7	634,139	1.004511629
13	Nov	557,000	0.432457636	2,272	6	554,722	1.004106561
14	Dec	705,000	0.692805638	3,410	4	701,586	1.004866118
15		<u>8,521,000</u>		<u>42,075</u>	<u>73</u>	<u>8,478,852</u>	
16							
17							
18	Peak Month:	Jul					
19	Jul	847,000					
20							
21							
22	Transmission "Variable" Losses:			4,370	(d)		
23	Transmission "Fixed" Losses:			382	(d)		
24	Total			<u>4,752</u>			

- (a) The square of the current month Kw divided by the square of the peak month Kw.
- (b) Losses computed by applying ratios of demands squared (Col 2) times the "variable" losses and adding the "fixed" losses.
- (c) Source: WPFR-16(7)(v) Page 37
- (d) Source: Transmission Planning

DEVELOPMENT OF FACTORS FOR KW DEMAND LOSSES & COMPANY USE

LINE NO.	DESCRIPTION	SOURCE	KW
1	Total Maximum System Demand	WPFR-16(7)(v), Page 33	847,000
2	Less:		
3	Coincident KW Demand (at delivery) for Transmission (Excluding RTP)	WPFR-16(7)(v), Page 22	26,697
4	Coincident KW Demand (at delivery) for Transmission RTP	WPFR-16(7)(v), Page 23	2,282
5	Transmission Demand Losses	Transmission Planning	4,800
6	Distribution Demand Losses	Transmission Planning	28,400
7	Company Use Kw Demand at System Peak	WPFR-16(7)(v), Page 37	180
8	Interdepartmental KW Demand at System Peak	WPFR-16(7)(v), Page 36	43
9	Total Distribution KW Demand		<u>784,598</u>
10			
11			
12			
13	Transmission Demand Losses	Line 5	4,800
14	Transmission Losses - PJM	Line 1 x0%	0
15	Transmission Allocated Company Use	WPFR-16(7)(v), Page 37	10
16	Total Transmission Losses & Company Use		<u>4,810</u>
17			
18	Load on Transmission after Losses and Company Use	Line 1 - Line 16	<u>842,190</u>
19			
20	Transmission Loss Factor (TLF)	Line 16 / Line 18	0.5711300%
21			
22	Load on Transmission	Line 20	842,190
23			
24	Transmission Demand	Line 3 + Line 4	28,979
25	Interdepartmental KW Demand at System Peak	Line 8	43
26	Transmission and Interdepartmental Demand		<u>29,022</u>
27			
28	Distribution Demand Losses	Line 6	28,400
29	Distribution Allocated Company Use	WPFR-16(7)(v), Page 37	170
30	Total Distribution Losses & Company Use		<u>28,570</u>
31			
32	Load on Distribution	Line 22 - L26 - L30	<u>784,598</u>
33			
34	Distribution Loss Factor (DLF)	Line 30 / Line 32	3.64135519%
35			
36			
37	Total Loss Factor	(TLF + (TLF * DLF) + DLF)	4.23328206%

ESTIMATED MONTHLY COINCIDENT KW FOR INTERDEPARTMENTAL SALES

LINE NO.	MONTH	HOURS (1)	INTERDEPT. TOTAL KWH(a) (2)	AVERAGE HRLY KW (1) / (2) (3)	COINCIDENT PEAK DEMAND	
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)
1	Jan 2016	744	187,678	252	65.20%	386
2	Feb	672	117,804	175	65.89%	266
3	Mar	744	38,633	52	59.49%	87
4	Apr	720	29,738	41	76.29%	54
5	May	744	27,038	36	73.69%	49
6	Jun	720	27,038	38	71.41%	53
7	Jul	744	27,038	36	83.78%	43
8	Aug	744	130,239	175	78.10%	224
9	Sep	720	50,049	70	83.09%	84
10	Oct	744	49,225	66	76.36%	86
11	Nov	720	38,447	53	65.56%	81
12	Dec	744	34,154	46	75.91%	61
13			757,081	1,040		1,474

(a) WPFR-16(7)(v) Page 51

(b) WPFR-16(7)(v) Page 41 Uses DS- Large Load Factors

ESTIMATED MONTHLY COINCIDENT KW FOR COMPANY USE

LINE NO.	MONTH	HOURS (1)	CO. USE TOTAL KWH(a) (2)	COINCIDENT PEAK DEMAND			ALLOC ON FIRM SALES (c)	
				AVERAGE HRLY KW (1) / (2) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS. @ 5.5268% (6)	DIST. @ 94.4732% (7)
1	Jan 2016	744	(51,739)	(70)	65.20%	(107)	(6)	(101)
2	Feb	672	166,075	247	65.89%	375	21	354
3	Mar	744	39,608	53	59.49%	89	5	84
4	Apr	720	47,913	67	76.29%	88	5	83
5	May	744	43,046	58	73.69%	79	4	75
6	Jun	720	43,046	60	71.41%	84	5	79
7	Jul	744	112,515	151	83.78%	180	10	170
8	Aug	744	65,696	88	78.10%	113	6	107
9	Sep	720	66,842	93	83.09%	112	6	106
10	Oct	744	68,393	92	76.36%	120	7	113
11	Nov	720	48,594	67	65.56%	102	6	96
12	Dec	744	43,895	59	75.91%	78	4	74
13			693,884			1,313	73	1,240

(a) Extracted from Company Monthly Financial Statements.; total agrees to FERC Form1, p.401a, line 26.
 (b) WPFR-16(7)(v), Page 41.
 (c) WPFR-16(7)(v), Page 38.

DEVELOPMENT OF FACTORS FOR KWH LOSSES & COMPANY USE

LINE NO.	DESCRIPTION	SOURCE	KWH
1	Total kWh Available for Delivery	FERC Form1 p.401a, line 20	4,968,739,000
2	Less: Sales to other Utilities	FERC Form1 p.401a, line 24	573,788,000
3	System Adjustment	N/A	0
4	Total Available for Firm Deliveries	Lines 1 - 2 + 3	4,394,951,000
5			
6	Transmission Losses	Lines 33 + 34	12,374,000
7	Allocated Company Use to Transmission	Line 45	38,350
8	Total Transmission Losses & Company Use	Lines 6 + 7	12,412,350
9			
10	Load on Transmission System after Losses and Company use	Line 4 - Line 8	4,382,538,650
11			
12	Trans Loss Factor (TLF)	Line 8 / Line 10	0.28322282%
13			
14			
15			
16	Total Firm Billed Sales (Billed and Unbilled)	WPFR-16(7)(v), Page 9, col (3)	4,099,199,111
17	Less Transmission Sales (Billed and Unbilled)	WPFR-16(7)(v), Page 9, col (3)	(226,555,399)
18	Total Load on Distribution System	Line 16 + Line 17	3,872,643,712
19			
20	Distribution Losses	Line 35	84,458,000
21	Plus: Allocated Company Use	Line 46	655,534
22	Total Distribution Losses & Company Use	Line 20 + 21	85,113,534
23			
24	Distribution Loss Factor (DLF)	Line 22 / Line 18	2.19781474%
25			
26			
27			
28	Total Loss Factor	(TLF + (TLF * DLF) + DLF)	2.48726227%
29			
30			
31			
32	<u>Additional Detail on Company Losses</u>		
33	Transmission Losses - Duke Energy Kentucky	Transmission Planning	12,374,000
34	Transmission Losses - PJM		0
35	Distribution Losses	Transmission Planning	84,458,000
36	Total Company Losses	Line 33 + 34 + 35	96,832,000
37			
38			
39	<u>Additional Detail on Allocation of Company Use</u>		
40	Firm Transmission Billed Sales	WPFR-16(7)(v), Page 9, col (3)	226,555,399
41	Firm Distribution Billed Sales	WPFR-16(7)(v), Page 9, col (3)	3,872,643,712
42	Total Firm Billed Sales		4,099,199,111
43			
44	Total Company Use	WPFR-16(7)(v), Page 37	693,884
45	Allocated Company Use - Transmission	Line 44 * Line 40	38,350
46	Allocated Company Use - Distribution	Line 44 * Line 41	655,534

MONTHLY STATISTICS
 RESIDENTIAL - RS RATE GROUP
 JANUARY THROUGH DECEMBER, 2016

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE KWH	AVERAGE NCP KW	GROUP COINCIDENT DEMAND KW DATE-TIME		SYSTEM COINCIDENT DEMAND KW DATE-TIME		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION			KW	DATE-TIME	KW	DATE-TIME			
January	157	125,786	1,117	5.671	2.443	01/18/16-20:00	2.443	01/18/16-20:00	26.48	61.47	61.47
February	155	126,055	980	5.909	2.547	02/14/16-20:00	2.294	02/10/16-20:00	23.82	55.26	61.36
March	157	126,047	805	5.614	1.993	03/03/16-21:00	1.900	03/03/16-20:00	19.27	54.28	56.93
April	157	125,984	697	5.235	1.624	04/09/16-10:00	1.269	04/26/16-16:00	18.49	59.60	76.31
May	157	126,000	805	5.763	2.679	05/30/16-19:00	2.305	05/31/16-16:00	18.77	40.38	46.93
June	142	126,064	1,075	5.446	2.792	06/26/16-19:00	2.647	06/20/16-17:00	27.42	53.47	56.41
July	142	126,219	1,249	5.617	3.105	07/24/16-17:00	2.370	07/25/16-14:00	29.89	54.08	70.85
August	153	126,396	1,241	5.592	2.805	08/11/16-19:00	2.425	08/11/16-15:00	29.84	59.48	68.79
September	157	126,628	1,004	5.618	2.781	09/07/16-20:00	2.324	09/07/16-15:00	24.83	50.16	60.03
October	161	126,754	752	5.418	2.070	10/17/16-19:00	1.750	10/06/16-16:00	18.66	48.83	57.77
November	161	126,931	843	5.835	2.010	11/19/16-18:00	1.828	11/22/16-08:00	20.05	58.23	64.01
December	161	127,221	1,105	5.893	2.529	12/15/16-19:00	2.176	12/15/16-08:00	25.20	58.74	68.25

Note: All hours are in EST

MONTHLY STATISTICS
 DISTRIBUTION SECONDARY - SMALL AND MEDIUM - DS < 500kw RATE GROUP
 JANUARY THROUGH DECEMBER, 2016

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	110.00	12484.01	5514.00	16.20	11.07	01/19/16-11:00	9.50	01/18/16-20:00	45.74	66.94	78.01
February	104.00	12521.98	5213.91	16.30	10.88	02/11/16-12:00	9.14	02/10/16-20:00	45.95	68.85	81.95
March	108.00	12554.05	4959.66	15.75	9.71	03/03/16-13:00	7.79	03/03/16-20:00	42.32	68.63	85.56
April	107.00	12558.02	4824.73	16.29	11.15	04/26/16-14:00	10.56	04/26/16-16:00	41.13	60.08	63.46
May	108.00	12608.95	5272.16	17.78	12.88	05/31/16-14:00	12.75	05/31/16-16:00	39.85	55.03	55.59
June	101.00	12665.99	6090.79	18.29	13.69	06/20/16-14:00	12.63	06/20/16-17:00	46.24	61.77	66.99
July	104.00	12665.00	6509.76	18.60	14.53	07/25/16-14:00	14.53	07/25/16-14:00	47.04	60.21	60.21
August	105.00	12691.00	6582.78	18.42	13.71	08/26/16-14:00	13.70	08/11/16-15:00	48.02	64.56	64.61
September	106.00	12676.00	6027.41	18.55	14.38	09/08/16-14:00	14.29	09/07/16-15:00	45.12	58.22	58.60
October	106.00	12629.00	5154.95	16.23	11.80	10/06/16-14:00	11.70	10/06/16-16:00	42.68	58.70	59.22
November	107.00	12632.00	5143.53	16.80	11.56	11/02/16-14:00	8.24	11/22/16-08:00	42.52	61.79	86.68
December	107.00	12663.00	5548.88	16.24	11.09	12/15/16-14:00	9.45	12/15/16-08:00	45.93	67.23	78.96

Note: All hours are in EST

MONTHLY STATISTICS
 DISTRIBUTION SECONDARY - LARGE - DS >500kw RATE GROUP
 JANUARY THROUGH DECEMBER, 2010

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	233	97,138	228	181	01/19/16-12:00	149	01/18/16-20:00	57.24	72.05	87.80	65.20
February	235	90,734	229	178	02/11/16-11:00	152	02/10/16-20:00	57.02	73.79	86.53	65.89
March	234	96,059	237	181	03/15/16-14:00	141	03/03/16-20:00	54.56	71.19	91.71	59.49
April	235	94,473	254	214	04/26/16-13:00	195	04/26/16-16:00	51.65	61.47	67.70	76.29
May	236	101,350	269	214	05/31/16-13:00	201	05/31/16-16:00	50.62	64.50	68.70	73.69
June	247	107,201	264	215	06/20/16-13:00	190	06/20/16-17:00	56.31	69.82	78.85	71.41
July	240	112,901	273	231	07/25/16-11:00	228	01/18/16-20:00	55.64	65.75	66.42	83.78
August	242	122,834	294	250	08/25/16-13:00	230	02/10/16-20:00	56.16	66.16	71.91	78.10
September	244	110,600	288	250	09/07/16-13:00	239	03/03/16-20:00	53.34	61.42	64.20	83.09
October	230	99,548	258	216	10/19/16-12:00	197	04/26/16-16:00	51.96	62.03	68.04	76.36
November	230	90,364	241	198	11/02/16-13:00	158	05/31/16-16:00	51.98	63.38	79.29	65.56
December	234	92,293	227	180	12/15/16-10:00	175	06/20/16-17:00	54.57	69.67	71.89	75.91

Note: All hours are in EST

MONTHLY STATISTICS
 DISTRIBUTION PRIMARY - DP
 JANUARY THROUGH DECEMBER, 2010

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE KWH	AVERAGE NCP KW	GROUP COINCIDENT DEMAND KW		SYSTEM COINCIDENT DEMAND KW		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION			DATE-TIME	DATE-TIME					
January	11	11	143,125	282	231	01/19/16-21:00	227	01/18/16-20:00	68.16	83.34	84.93
February	11	11	132,365	276	221	02/23/16-14:00	215	02/10/16-20:00	69.02	86.09	88.40
March	11	11	139,794	279	227	03/10/16-20:00	204	03/03/16-20:00	67.41	82.78	92.01
April	11	11	132,775	291	244	04/26/16-13:00	239	04/26/16-16:00	63.44	75.67	77.01
May	11	11	136,819	294	258	05/31/16-16:00	258	05/31/16-16:00	62.55	71.27	71.27
June	10	10	128,061	277	233	06/27/16-15:00	220	06/20/16-17:00	64.12	76.28	80.76
July	10	10	141,909	294	260	07/25/16-13:00	258	07/25/16-14:00	64.85	73.37	73.80
August	10	10	147,583	288	252	08/12/16-13:00	249	08/11/16-15:00	68.82	78.66	79.52
September	10	10	125,512	285	248	09/07/16-15:00	248	09/07/16-15:00	61.15	70.33	70.33
October	10	10	102,342	242	190	10/19/16-15:00	187	10/06/16-16:00	56.88	72.57	73.58
November	10	10	94,471	228	183	11/02/16-12:00	138	11/22/16-08:00	57.56	71.81	94.88
December	10	10	100,971	214	169	12/14/16-10:00	158	12/15/16-08:00	63.39	80.14	86.15

Note: All hours are in EST

MONTHLY STATISTICS
 DT - DISTRIBUTION SECONDARY
 JANUARY THROUGH DECEMBER, 2010

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	147	147	367,329	731	620	01/21/16-11:00	554	01/18/16-20:00	67.52	79.69	89.18
February	146	146	352,061	734	613	02/11/16-11:00	570	02/10/16-20:00	68.90	82.51	88.75
March	146	146	378,841	754	638	03/08/16-15:00	550	03/03/16-20:00	67.51	79.79	92.59
April	145	145	339,211	733	628	04/26/16-13:00	611	04/26/16-16:00	64.25	75.07	77.14
May	145	145	356,501	752	645	05/26/16-14:00	616	05/31/16-16:00	63.76	74.30	77.76
June	147	147	385,791	789	683	06/23/16-13:00	634	06/20/16-17:00	67.87	78.47	84.47
July	147	147	399,043	812	707	07/25/16-13:00	707	07/25/16-14:00	66.07	75.81	75.86
August	149	149	425,250	828	725	08/11/16-13:00	707	08/11/16-15:00	69.06	78.88	80.86
September	149	149	376,315	797	707	09/07/16-14:00	691	09/07/16-15:00	65.55	73.90	75.66
October	149	149	387,093	797	694	10/06/16-13:00	672	10/06/16-16:00	65.24	74.92	77.38
November	149	149	356,571	767	660	11/02/16-14:00	565	11/22/16-08:00	64.57	75.06	87.66
December	149	149	353,513	732	601	12/15/16-09:00	588	12/15/16-08:00	64.95	79.07	80.83

Note: All hours are in EST

MONTHLY STATISTICS
 DT - PRIMARY
 JANUARY THROUGH DECEMBER, 2010

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE KWH	AVERAGE NCP KW	GROUP COINCIDENT DEMAND KW		SYSTEM COINCIDENT DEMAND KW		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION			DATE-TIME	DATE-TIME					
January	36	36	1,106,407	2,054	1,741	01/13/16-16:00	1,598	01/18/16-20:00	72.39	85.40	93.08
February	36	36	1,062,840	2,061	1,803	02/02/16-16:00	1,636	02/10/16-20:00	74.08	84.71	93.33
March	36	36	1,133,155	2,121	1,859	03/15/16-15:00	1,581	03/03/16-20:00	71.82	81.91	96.32
April	36	36	1,082,319	2,139	1,875	04/18/16-15:00	1,769	04/26/16-16:00	70.29	80.19	84.97
May	36	36	1,128,227	2,169	1,863	05/31/16-15:00	1,838	05/31/16-16:00	69.92	81.40	82.49
June	37	37	1,182,754	2,233	1,971	06/15/16-14:00	1,901	06/20/16-17:00	73.56	83.36	86.42
July	37	37	1,250,423	2,345	2,026	07/25/16-09:00	2,022	07/25/16-14:00	71.67	82.95	83.13
August	37	37	1,305,887	2,336	2,042	08/10/16-14:00	2,000	08/11/16-15:00	75.13	85.94	87.77
September	37	37	1,181,083	2,290	2,106	09/07/16-15:00	2,106	09/07/16-15:00	71.63	77.87	77.87
October	37	37	1,120,523	2,156	1,911	10/19/16-15:00	1,773	10/06/16-16:00	69.85	78.80	84.93
November	37	37	1,017,957	2,053	1,841	11/01/16-15:00	1,572	11/22/16-08:00	68.86	76.82	89.95
December	37	37	1,034,138	1,993	1,683	12/14/16-16:00	1,613	12/15/16-08:00	69.76	82.59	86.15

Note: All hours are in EST

MONTHLY STATISTICS
 OPTIONAL RATE FOR ELECTRIC SPACE HEATING - EH RATE GROUP
 JANUARY THROUGH DECEMBER, 2010

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE KWH	AVERAGE NCP KW	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION			KW	DATE-TIME	KW	DATE-TIME			
January	60	151	15,211	55.0	45.7	01/19/16-09:00	25.4	01/18/16-20:00	37.20	44.78	80.64
February	55	152	15,685	58.0	46.9	02/11/16-09:00	27.0	02/10/16-20:00	38.88	48.10	83.36
March	59	156	13,057	49.0	38.3	03/02/16-09:00	21.2	03/03/16-20:00	35.80	45.86	82.71
April	59	156	10,621	44.4	30.4	04/26/16-12:00	18.0	04/26/16-16:00	33.23	48.58	81.80
May	60	156	10,560	40.3	29.0	05/12/16-11:00	15.5	05/31/16-16:00	35.26	48.95	91.75
June	[REDACTED]										
July	[REDACTED]										
August	[REDACTED]										
September	[REDACTED]										
October	60	155	10,890	41.4	34.8	10/18/16-12:00	21.2	10/06/16-16:00	35.31	42.08	69.01
November	60	155	11,784	49.1	35.2	11/22/16-09:00	32.8	11/22/16-08:00	33.34	46.52	49.97
December	59	156	15,694	56.3	45.9	12/15/16-08:00	45.9	12/15/16-08:00	37.47	45.93	45.93

Note: All hours are in EST

MONTHLY STATISTICS
 TRANSMISSION - TT
 JANUARY THROUGH DECEMBER, 2010

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	13	13	1,427,609	3,120	2,701	01/14/16-08:00	2,177	01/18/16-20:00	61.89	72.81	88.57
February	13	13	1,410,975	3,186	2,728	02/24/16-09:00	2,342	02/10/16-20:00	62.00	71.18	90.89
March	13	13	1,462,926	3,136	2,705	03/03/16-10:00	2,089	03/03/16-20:00	63.68	73.95	82.95
April	13	13	1,397,729	3,128	2,706	04/15/16-12:00	2,219	04/26/16-16:00	60.71	71.68	86.14
May	13	13	1,458,039	3,127	2,638	05/26/16-13:00	2,193	05/31/16-16:00	59.67	69.12	85.61
June	13	13	1,495,905	3,162	2,753	06/15/16-09:00	2,313	06/20/16-17:00	60.65	74.15	82.10
July	13	13	1,480,995	3,204	2,739	07/13/16-10:00	2,307	07/25/16-14:00	62.13	72.68	86.30
August	13	13	1,563,342	3,087	2,673	08/25/16-13:00	2,340	08/11/16-15:00	68.06	78.60	89.78
September	13	13	1,415,707	2,940	2,559	09/01/16-08:00	2,267	09/07/16-15:00	66.88	76.85	86.74
October	13	13	1,409,597	2,925	2,394	10/28/16-12:00	2,159	10/06/16-16:00	64.78	79.14	87.75
November	13	13	1,330,870	2,811	2,330	11/01/16-14:00	2,123	11/22/16-08:00	65.75	79.32	87.09
December	13	13	1,403,581	2,943	2,431	12/16/16-11:00	2,277	12/15/16-08:00	64.10	77.60	82.85

Note: All hours are in EST.

COST SUPPORT FOR PRIMARY AND SECONDARY LINE ALLOCATION

	Conductors and Devices					
	Overhead (365)	%	Underground (367)	%	Total (a)	%
Secondary	647	31%	144	17%	791	27% (b)
Primary	1,447	69%	695	83%	2,142	73% (b)
Total	2,094	100%	839	100%	2,933	100%

Source: Circuit Miles Report

(a) Ties to FERC Form 1, page 206.

(b) To Work Paper FR-16(7)(v), Page 7.

COST SUPPORT FOR SERVICE COST WEIGHTING

Size in KVA (1)	SERVICE COST WEIGHTING					
	Overhead		Underground (c)		Weighted Service Cost (d)	Weighting Factor (f)
	Cost (a) (2)	Service Weighting (3)	Cost (a) (4)	Service Weighting (5)		
25	1,505	86.87%	2,047	13.13%	1,576	1
50	1,679	86.87%	2,358	13.13%	1,769	1
100	3,089	86.87%	2,994	13.13%	3,076	2
150 (e)	6,104	86.87%	8,611	13.13%	6,434	4
300 (e)	11,661	86.87%	11,966	13.13%	11,701	7

Services	Net Plant (b)	Percent
Overhead	\$ 15,833,643	86.87%
Underground	2,393,707	13.13%
Total	18,227,350	100.00%

- Sources: (a) Engineering Standards & Support
 (b) Fixed Asset Accounting - Account 369
 (c) Customers own underground service except for some underground services in Park Hill in Covington,
 (d) Column (2) * column (3) + column (4) * column (5).
 (e) Services for KVA sizes 150 and 300 are based on average of costs for 120/208 and 277/480 voltage
 (f) Weighting Factor Calculation: Weighted Service Cost by transformer size
 Weighted Service Cost of lowest transformer size (25 kva)

LIGHTING

Month	Peak		LT KWH	BURN HOURS (a)	APPROX. SUNSET(b)	APPROX. SUNRISE (b)	+ 30 minutes Light on at:	- 30 minutes Lights off at:	LIGHT ON AT PEAK
	Day	Hour							
JANUARY	18	2000	1,642,454	432	1741	754	1811	724	y
FEBRUARY	10	2000	1,210,495	362	1816	730	1846	700	y
MARCH	3	2000	1,544,613	363	1842	633	1912	603	y
APRIL	26	1600	1,965,346	313	1916	629	1946	559	n
MAY	31	1600	1,562,686	287	1945	525	2015	455	n
JUNE	20	1700	1,560,371	259	2011	313	2041	243	n
JULY	25	1400	1,688,164	275	2021	525	2051	455	n
AUGUST	11	1500	1,586,140	305	1932	538	2002	508	n
SEPTEMBER	7	1500	1,591,154	333	1832	620	1902	550	n
OCTOBER	6	1600	1,365,950	384	1730	639	1800	609	n
NOVEMBER	22	0800	1,793,181	406	1725	721	1755	651	n
DECEMBER	15	0800	1,591,740	441	1718	750	1748	720	n
			19,102,294	4,160					

(a) Street Lights burn from dawn until dusk, a total of 4,160 hours per year.

(b) Based on monthly average of 2016 Sunrise/Sunset chart using EST.

If sunrise/sunset light time > 30 min after hour, used next hour.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2017-00321
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
Witness Responsible:
James E. Ziolkowski
Page 50

ELECTRIC KWH

2016 Data

Rate Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
RS	144,443,699	136,410,448	110,546,999	92,366,303	83,123,879	119,416,638	147,661,117	162,377,542	150,191,448	104,100,864	86,331,115	127,529,356	1,464,499,408
DS	94,045,020	89,149,224	85,560,654	83,189,465	82,359,383	99,343,988	107,062,625	111,021,907	112,474,312	93,540,979	81,915,920	91,923,875	1,131,587,352
DT-Secondary	55,909,466	49,101,274	53,305,266	52,809,772	52,917,724	60,159,313	61,188,164	64,985,200	65,731,685	57,445,845	53,873,744	57,697,630	685,125,083
DT-Primary	40,213,050	39,051,310	38,936,868	38,899,121	38,432,732	43,044,423	44,100,159	45,855,194	46,563,013	41,557,391	38,953,591	42,235,797	497,842,649
EH	2,134,636	5,804,017	2,168,532	1,728,122	1,643,586	1,098				1,820,166	1,592,029	2,276,966	19,169,152
SP	24,873	17,125	17,589	18,271	14,434	13,270	24,849	24,425	28,859	27,320	28,365	29,531	268,911
GSFL	521,141	519,266	520,766	520,766	520,766	520,766	520,766	520,766	520,766	520,766	520,766	520,766	6,248,067
DP	1,591,075	1,467,938	1,512,835	1,459,413	1,372,118	1,105,114	1,335,813	1,388,891	1,364,238	1,131,052	974,401	1,007,431	15,710,319
WS	29,960	23,160	22,720	18,490	15,600	7,800	11,160	7,080	7,200	5,160	10,440	17,760	176,520
TT	18,307,744	18,728,624	18,836,408	17,603,587	18,801,252	19,090,206	19,130,284	19,357,763	19,192,630	17,944,377	18,249,272	19,432,027	224,674,174
Lighting	1,642,454	1,210,495	1,544,613	1,965,346	1,562,686	1,560,371	1,688,164	1,586,140	1,591,154	1,365,950	1,793,181	1,591,740	19,102,294
Interdepartmental Sales	187,678	117,804	38,633	29,738	27,038	27,038	27,038	130,239	50,049	49,225	38,447	34,154	757,081
TOTAL	359,050,796	341,600,685	313,011,883	290,608,384	280,791,198	344,290,025	382,750,139	407,255,147	397,715,354	319,509,095	284,281,271	344,297,033	4,065,161,010
													4,065,161,010
DS	89,580,244	84,863,076	81,183,737	79,080,248	78,301,339	94,690,920	101,873,826	105,798,306	107,215,504	89,134,929	78,155,037	87,655,658	1,077,532,824
DS - LMR	4,451,967	4,277,675	4,372,329	4,105,246	4,072,597	4,655,246	5,189,404	5,195,979	5,224,961	4,379,786	3,713,592	4,216,792	53,855,574
RTP - DS - Incremental	12,809	8,473	4,588	3,971	-14,553	-2,178	-605	27,622	33,847	26,264	47,291	51,425	198,954
Total DS	94,045,020	89,149,224	85,560,654	83,189,465	82,359,383	99,343,988	107,062,625	111,021,907	112,474,312	93,540,979	81,915,920	91,923,875	1,131,587,352
DT Sec Volt	55,621,455	48,837,908	53,040,148	52,582,169	52,675,727	59,919,002	60,833,339	64,626,205	65,323,756	56,854,709	53,321,235	57,242,611	680,878,264
RTP - DT Sec volt-incremental	288,011	263,366	265,118	227,603	241,997	240,311	354,825	358,995	407,929	591,136	552,509	455,019	4,246,819
DT-Secondary	55,909,466	49,101,274	53,305,266	52,809,772	52,917,724	60,159,313	61,188,164	64,985,200	65,731,685	57,445,845	53,873,744	57,697,630	685,125,083
DT Pri Volt	40,213,050	39,051,310	38,936,868	38,899,121	38,432,732	43,044,423	44,100,159	45,855,194	46,563,013	41,557,391	38,953,591	42,235,797	497,842,649
RTP - DT Pri volt-incremental													
DT-Primary	40,213,050	39,051,310	38,936,868	38,899,121	38,432,732	43,044,423	44,100,159	45,855,194	46,563,013	41,557,391	38,953,591	42,235,797	497,842,649
Total DT	96,122,516	88,152,584	92,242,134	91,708,893	91,350,456	103,203,736	105,288,323	110,840,394	112,294,698	99,003,236	92,827,335	99,933,427	1,182,967,732
DP	1,398,546	1,267,550	1,326,968	1,306,081	1,235,614	976,054	1,194,132	1,234,002	1,214,404	989,862	850,021	847,831	13,841,065
DP-L	192,529	200,388	185,867	153,332	136,504	129,060	141,681	154,889	149,834	141,190	124,360	159,600	1,869,254
Total DP	1,591,075	1,467,938	1,512,835	1,459,413	1,372,118	1,105,114	1,335,813	1,388,891	1,364,238	1,131,052	974,401	1,007,431	15,710,319
TT	17,542,633	17,793,975	17,845,247	17,109,030	17,988,156	17,969,756	17,758,738	17,833,238	17,529,944	16,696,544	17,243,782	18,542,027	211,853,070
RTP - TT - Incremental	785,111	934,649	991,161	494,557	813,096	1,120,450	1,371,546	1,524,525	1,662,686	1,247,833	1,005,490	890,000	12,821,104
Total TT	18,307,744	18,728,624	18,836,408	17,603,587	18,801,252	19,090,206	19,130,284	19,357,763	19,192,630	17,944,377	18,249,272	19,432,027	224,674,174

Source: Revenue Stats File

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-18(7)(v)
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 James E. Ziolkowski
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ELECTRIC CUSTOMERS

2016 Data

<u>RATE</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>	<u>Avg</u>
RS	125,597	125,977	126,130	125,965	126,003	125,996	126,130	126,309	126,482	126,774	126,733	127,128	1,515,224	126,269
DS	12,692	12,722	12,767	12,788	12,775	12,894	12,900	12,893	12,947	12,851	12,834	12,858	153,921	12,827
DS-RTP	6	6	6	6	6	6	6	6	6	6	6	6	72	6
DT-Secondary	149	148	148	148	148	150	150	153	153	153	152	152	1,804	150
DT-Sec-RTP	4	4	4	4	4	4	4	4	4	5	4	4	49	4
DT-Primary	36	36	36	36	36	37	37	37	37	38	37	38	441	37
DT-Pri-RTP	0	0	0	0	0	0	0	0	0	0	0	0	-	-
EH	155	148	156	156	156	4				158	153	157	1,243	104
SP	16	16	16	16	16	16	16	16	16	16	16	16	192	16
GSFL	171	171	171	171	171	171	171	171	171	171	171	171	2,052	171
DP	11	11	11	11	11	10	10	10	10	10	9	10	124	10
WS	11	11	11	11	11	11	11	11	11	11	11	11	132	11
TT	11	11	11	11	11	11	11	11	11	11	11	11	132	11
TT-RTP	4	4	4	4	4	4	4	4	4	4	4	4	48	4
LIGHTING	389	394	395	393	392	390	393	392	395	396	400	400	4,729	394
TOTAL	139,252	139,659	139,866	139,720	139,744	139,704	139,843	140,017	140,247	140,604	140,541	140,966	1,680,163	140,014

LINE TRANSFORMERS MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	67.616%	32.384%	
2	Gross Plant	Line 1 * Line 21	\$ 38,104,430	\$ 18,249,717	\$ 56,354,147
3					
4			To FR-16(7)(v)-1, P. 2	To FR-16(7)(v)-1, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	67.616%	32.384%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 19,933,975	\$ 9,547,168	\$ 29,481,143
9					
10			To FR-16(7)(v)-1, P. 3	To FR-16(7)(v)-1, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	67.616%	32.384%	
14	Maint Line Transformers	Line 13 * Line 27 ; note (c)	\$ 76,365	\$ 36,574	\$ 112,939
			To FR-16(7)(v)-1, P. 8	To FR-16(7)(v)-1, P. 8	

(a) Customer Percentage:

Customer portion of FERC 368 Line Transformers
 Total Gross Plant FERC 368 Line Transformers
 Customer Allocation %

Source:

WP FR-16(7)(v), page 54.
 Schedule B-2.1

\$	18,249,717
\$	56,354,147
	32.384%

Demand Allocation %

(100% - Cust %)

	67.616%
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(b) Depreciation Reserve FERC 368 Line Transformers

Schedule B 3

\$	29,481,143
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(c) Maint Line Transformers FERC 595 Line Transformers

Schedule C-2.1

\$	112,939
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DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 TRANSFORMERS MINIMUM SIZE STUDY TO DETERMINE DEMAND/CUSTOMER

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 Witness Responsible:
 James E. Ziolkowski
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MINIMUM SIZE STUDY - FERC 368 LINE TRANSFORMERS					
Line No.					
1	15kVa Cost [REDACTED] (a)				
2	Cost Year 2018				
3	Handy Whitman at Cost Year \$ 883 (b)				
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / \$883 * \$1,588	(1) * (3)
8					
9	1910	1	48	\$85	\$85
10	1911	0	48	\$85	\$0
11	1912	0	48	\$85	\$0
12	1913	0	48	\$85	\$0
13	1914	0	48	\$85	\$0
14	1915	0	48	\$85	\$0
15	1916	1	48	\$85	\$85
16	1917	1	51	\$91	\$91
17	1918	0	69	\$123	\$0
18	1919	0	72	\$128	\$0
19	1920	4	77	\$137	\$547
20	1921	1	79	\$140	\$140
21	1922	3	69	\$123	\$368
22	1923	3	67	\$119	\$357
23	1924	0	69	\$123	\$245
24	1925	2	68	\$121	\$362
25	1926	3	63	\$112	\$447
26	1927	4	59	\$105	\$105
27	1928	1	58	\$103	\$206
28	1929	2	62	\$110	\$330
29	1930	3	61	\$108	\$0
30	1931	0	59	\$105	\$210
31	1932	2	57	\$101	\$101
32	1933	1	59	\$105	\$0
33	1934	0	61	\$108	\$108
34	1935	1	62	\$110	\$550
35	1936	5	62	\$110	\$330
36	1937	3	66	\$117	\$234
37	1938	2	67	\$119	\$238
38	1939	2	67	\$119	\$1,071
39	1940	9	67	\$119	\$952
40	1941	8	69	\$123	\$368
41	1942	3	68	\$121	\$362
42	1943	3	64	\$114	\$227
43	1944	2	64	\$114	\$682
44	1945	6	64	\$114	\$568
45	1946	5	72	\$128	\$2,174
46	1947	17	90	\$160	\$1,279
47	1948	8	93	\$165	\$1,982
48	1949	12	96	\$170	\$3,580
49	1950	21	100	\$178	\$5,327
50	1951	30	113	\$201	\$6,421
51	1952	32	113	\$201	\$3,612
52	1953	18	121	\$215	\$8,585
53	1954	40	123	\$218	\$15,289
54	1955	70	123	\$218	\$17,474
55	1956	80	127	\$226	\$6,766
56	1957	30	135	\$240	\$14,384
57	1958	60	130	\$231	\$19,391
58	1959	84	125	\$222	\$20,199
59	1960	91	122	\$217	\$24,914
60	1961	115	116	\$210	\$27,869
61	1962	133	107	\$190	\$32,681
62	1963	172	100	\$178	\$55,226
63	1964	311	100	\$178	\$38,712
64	1965	218	101	\$179	\$96,312
65	1966	537	101	\$179	\$57,213
66	1967	319	105	\$186	\$80,735
67	1968	433	109	\$194	\$145,749
68	1969	753	106	\$188	\$0

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 TRANSFORMERS MINIMUM SIZE STUDY TO DETERMINE DEMAND/CUSTOMER

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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$883 * \$1,568)	Minimum Size Cost (4) (1) * (3)	January	July
69	1970	955	105	\$186	\$178,065		
70	1971	1062	104	\$185	\$196,130		
71	1972	1473	100	\$178	\$261,570		
72	1973	1241	100	\$178	\$220,372		
73	1974	1204	110	\$195	\$235,182		
74	1975	499	133	\$236	\$117,852		
75	1976	307	136	\$242	\$74,142		
76	1977	596	147	\$261	\$155,578		
77	1978	696	158	\$281	\$167,220		
78	1979	575	166	\$295	\$205,165		
79	1980	598	165	\$293	\$175,215		
80	1981	648	194	\$344	\$223,235		
81	1982	375	208	\$369	\$138,510		
82	1983	642	210	\$373	\$239,409		
83	1984	612	211	\$375	\$229,308		
84	1985	513	212	\$376	\$193,125		
85	1986	663	213	\$378	\$250,772		
86	1987	460	211	\$375	\$172,356		
87	1988	1139	212	\$376	\$428,790		
88	1989	1283	221	\$392	\$503,506		
89	1990	818	224	\$398	\$325,377		
90	1991	860	222	\$394	\$339,029		
91	1992	800	223	\$396	\$316,796		
92	1993	969	226	\$401	\$388,882		
93	1994	1490	230	\$408	\$608,554		
94	1995	540	225	\$400	\$215,755		
95	1996	793	219	\$389	\$308,392		
96	1997	1088	206	\$366	\$397,999		
97	1998	792	208.5	\$370	\$293,236	208	209
98	1999	795	211	\$375	\$297,876	214	208
99	2000	642	208	\$369	\$237,128	208	208
100	2001	278	214	\$380	\$105,644	211	217
101	2002	447	222.5	\$395	\$176,613	221	224
102	2003	745	226	\$401	\$298,985	223	229
103	2004	812	228.5	\$406	\$329,479	217	240
104	2005	592	254	\$451	\$267,018	250	258
105	2006	584	322	\$572	\$333,929	299	345
106	2007	693	401	\$712	\$493,473	397	405
107	2008	71	560	\$994	\$70,604	615	505
108	2009	79	547	\$971	\$76,736	534	560
109	2010	953	602.5	\$1,070	\$1,019,613	588	617
110	2011	75	640	\$1,136	\$85,237	630	650
111	2012	245	681.5	\$1,210	\$296,495	673	690
112	2013	128	746.5	\$1,326	\$169,678	737	756
113	2014	1013	809	\$1,437	\$1,455,269	799	819
114	2015	494	855	\$1,518	\$750,030	854	856
115	2016	2252	883	\$1,568	\$3,531,136	884	882
116		38,254		\$ 18,249,717			

Customer Component of
 FERC 368 Transformers
 to WP FR-16(7)(v), P.53.

- (a) Fully loaded installed cost of 15kVa minimum size overhead transformer. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Line Transformers. \$640 is Handy Whitman at Cost Year 2018.
- (c) Asset Accounting. Includes all Overhead and Pad-mounted Transformers.
- (d) Handy Whitman Index for Utility Plant Materials/Line Transformers
 Handy Whitman Index unavailable for years 1910 and 1911 so used the index for 1912 for those years.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 DISTRIBUTION PRIMARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	68.483%	31.517%	
2	Gross Plant	Line 1 * Line 21	\$ 31,596,514	\$ 14,541,160	\$ 46,137,674
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	68.483%	31.517%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 16,525,048	\$ 7,605,060	\$ 24,130,108
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	68.483%	31.517%	
14	Maint Structures	Line 13 * Line 27 ; note (c)	\$ -	\$ -	\$ -
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:	Source:			
20	Customer portion of FERC 364 Primary Poles	WPE 3.2d, p. 12		\$ 14,541,160	
21	Total Gross Plant FERC 364 Primary Poles	Schedule B-2.1		\$ 46,137,674	
22	Customer Allocation %			31.517%	
23					
24	Demand Allocation %	(100% - Cust %)		68.483%	
25					
26	(b) Depreciation Reserve FERC 364 Primary Poles	Schedule B-3		\$ 24,130,108	
27	(c) Maint Structures - FERC 591	Schedule C-2.1		\$ -	

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 DISTRIBUTION PRIMARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	MINIMUM SIZE STUDY - FERC 364 POLES				
1	40 ft, Class 4, Wood	\$	958	(a)	
2	Cost Year		2018		
3	Handy Whitman at Cost Year	\$	877	(b)	
4					
5	<u>Year</u>	<u>Quantity (c)</u>	<u>Handy-Whitman Factor (d)</u>	<u>Cost in Year (3)</u>	<u>Minimum Size Cost (4)</u>
6		(1)	(2)	(3)	(4)
7				(Col(2) / \$677 * \$958	(1) * (3)
8					
9	1915	1	28	\$40	\$40
10	1916		28	\$40	\$0
11	1917	1	28	\$40	\$40
12	1918	1	28	\$40	\$40
13	1919	1	28	\$40	\$40
14	1920	-	28	\$40	\$0
15	1921	1	28	\$40	\$40
16	1922	1	28	\$40	\$40
17	1923	1	28	\$40	\$40
18	1924	1	28	\$40	\$40
19	1925	9	28	\$40	\$357
20	1926	10	28	\$40	\$396
21	1927	23	27	\$36	\$879
22	1928	33	26	\$37	\$1,214
23	1929	28	25	\$35	\$991
24	1930	54	24	\$34	\$1,834
25	1931	116	23	\$33	\$3,775
26	1932	104	21	\$30	\$3,091
27	1933	158	22	\$31	\$4,919
28	1934	147	23	\$33	\$4,784
29	1935	126	24	\$34	\$4,279
30	1936	33	23	\$33	\$1,074
31	1937	115	24	\$34	\$3,906
32	1938	110	23	\$33	\$3,580
33	1939	65	23	\$33	\$2,116
34	1940	138	23	\$33	\$4,491
35	1941	92	24	\$34	\$3,124
36	1942	127	27	\$38	\$4,852
37	1943	24	28	\$40	\$951
38	1944	56	33	\$47	\$2,615
39	1945	123	39	\$55	\$6,788
40	1946	50	37	\$52	\$2,618
41	1947	82	41	\$58	\$4,757
42	1948	101	43	\$61	\$6,146
43	1949	146	43	\$61	\$8,884
44	1950	216	42	\$59	\$12,837
45	1951	235	44	\$62	\$14,632
46	1952	297	46	\$65	\$19,333
47	1953	286	49	\$69	\$19,831
48	1954	326	51	\$72	\$23,527
49	1955	404	51	\$72	\$29,156
50	1956	371	55	\$78	\$28,874
51	1957	420	59	\$83	\$35,065
52	1958	409	60	\$85	\$34,726
53	1959	387	57	\$81	\$31,215
54	1960	296	57	\$81	\$23,875
55	1961	447	56	\$79	\$35,422
56	1962	274	56	\$79	\$21,713
57	1963	239	58	\$79	\$18,939
58	1964	481	56	\$79	\$38,116
59	1965	484	56	\$79	\$38,354
60	1966	383	58	\$82	\$31,434
61	1967	417	61	\$88	\$35,995
62	1968	529	62	\$88	\$46,411
63	1969	496	86	\$93	\$46,324

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 DISTRIBUTION PRIMARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line							
No.	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost		
		(1)	(2)	(3)	(4)		
				(Col(2) / \$677 * \$958	(1) * (3)		
64	1970	555	69	\$98	\$54,190		
65	1971	503	73	\$103	\$51,960		
66	1972	592	77	\$109	\$64,504		
67	1973	604	100	\$142	\$85,470		
68	1974	430	150	\$212	\$91,272		
69	1975	339	205	\$290	\$98,340		
70	1976	383	192	\$272	\$104,058		
71	1977	503	190	\$269	\$135,238		
72	1978	447	206	\$292	\$146,626		
73	1979	515	234	\$331	\$148,013		
74	1980	725	265	\$375	\$271,870		
75	1981	493	289	\$409	\$201,614		
76	1982	390	291	\$412	\$160,596		
77	1983	453	280	\$396	\$179,487		
78	1984	361	276	\$391	\$140,992		
79	1985	385	283	\$400	\$154,179		
80	1986	452	289	\$409	\$184,847		
81	1987	591	284	\$402	\$237,510		
82	1988	412	289	\$409	\$168,489		
83	1989	655	300	\$425	\$278,061		
84	1990	433	310	\$439	\$189,944		
85	1991	619	323	\$457	\$282,924		
86	1992	615	332	\$470	\$288,928		
87	1993	597	367	\$519	\$310,040		
88	1994	670	416	\$589	\$394,407		
89	1995	520	445	\$630	\$327,446		
90	1996	368	463	\$655	\$241,105		
91	1997	320	473	\$669	\$214,184		
92	1998	347	471	\$666	\$231,274		
93	1999	433	473	\$669	\$269,818		
94	2000	443	471	\$666	\$295,258	January	July
95	2001	340	483.5	\$684	\$232,623	474	493
96	2002	72	502	\$710	\$51,146	496	508
97	2003	177	513	\$726	\$128,489	508	518
98	2004	520	527.5	\$746	\$388,153	514	541
99	2005	611	547.5	\$775	\$473,372	541	554
100	2006	750	581.5	\$823	\$617,146	562	601
101	2007	880	602	\$852	\$749,646	600	604
102	2008	(746)	627	\$887	-\$661,886	611	643
103	2009	433	659	\$933	\$403,785	653	665
104	2010	388	679	\$961	\$372,802	672	686
105	2011	166	671	\$950	\$157,619	664	678
106	2012	602	692	\$979	\$589,494	687	697
107	2013	483	700	\$991	\$478,434	700	700
108	2014	431	675	\$955	\$411,678	675	675
109	2015	2,079	664	\$940	\$1,953,437	670	658
110	2016	1,570	677	\$958	\$1,504,060	676	678
111		33,384			\$ 14,541,160	Customer Component of FERC 364 Primary Poles	

to WPE-3.2d, pg 11

- (a) Fully loaded installed cost of 40 ft., class 4, wood pole. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles. \$664 is Handy Whitman at Cost Year 2018.
- (c) Asset Accounting. Includes all Distribution Primary wood poles.
- (d) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles.
 Handy Whitman Index unavailable for years 1915 and 1925 so used the index for 1926 for those years.

DUKE ENERGY KENTUCKY, INC.

ELECTRIC COST OF SERVICE STUDY

CASE NO: 2017-00321

ALLOCATION FACTORS FOR COST OF SERVICE STUDY

TWELVE MONTHS ENDING DECEMBER 31, 2018

DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	79.704%	20.296%	
2	Gross Plant	Line 1 * Line 21	\$ 13,601,159	\$ 3,463,460	\$ 17,064,619
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	79.704%	20.296%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 7,113,437	\$ 1,811,397	\$ 8,924,834
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	79.704%	20.296%	
14	Maint Structures	Line 13 * Line 27 ; note (c)	\$ -	\$ -	\$ -
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 364 Secondary Poles		WPE 3.2d, p. 14	\$ 3,463,460	
21	Total Gross Plant FERC 364 Secondary Poles		Schedule B-2.1	\$ 17,064,619	
22	Customer Allocation %			20.296%	
23					
24	Demand Allocation %		(100% - Cust %)	79.704%	
25					
26	(b) Depreciation Reserve FERC 364 Secondary Poles		Schedule B-3	\$ 8,924,834	
27	(c) Maint Structures - FERC 591		Schedule C-2.1	\$ -	

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	MINIMUM SIZE STUDY - FERC 364 POLES				
1	35 ft, Class 5, Wood	\$	617	(a)	
2	Cost Year		2018		
3	Handy Whitman at Cost Year	\$	677	(b)	
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year (3)	Minimum Size Cost (4)
6		(1)	(2)	(Col(2) / \$677 * \$617	(1) * (3)
7					
8					
9	1915	1	28	\$26	\$26
10	1916	0	28	\$26	\$0
11	1917	0	28	\$26	\$0
12	1918	0	28	\$26	\$0
13	1919	0	28	\$26	\$0
14	1920	0	28	\$26	\$0
15	1921	0	28	\$26	\$0
16	1922	0	28	\$26	\$0
17	1923	0	28	\$26	\$0
18	1924	1	28	\$26	\$26
19	1925	4	28	\$26	\$102
20	1926	4	28	\$26	\$102
21	1927	8	27	\$25	\$197
22	1928	12	26	\$24	\$284
23	1929	10	25	\$23	\$228
24	1930	20	24	\$22	\$437
25	1931	43	23	\$21	\$901
26	1932	39	21	\$19	\$746
27	1933	59	22	\$20	\$1,183
28	1934	55	23	\$21	\$1,153
29	1935	46	24	\$22	\$1,006
30	1936	12	23	\$21	\$252
31	1937	42	24	\$22	\$919
32	1938	40	23	\$21	\$838
33	1939	24	23	\$21	\$503
34	1940	51	23	\$21	\$1,069
35	1941	34	24	\$22	\$744
36	1942	47	27	\$25	\$1,157
37	1943	9	28	\$26	\$230
38	1944	21	33	\$30	\$632
39	1945	46	39	\$36	\$1,635
40	1946	19	37	\$34	\$641
41	1947	30	41	\$37	\$1,121
42	1948	38	43	\$39	\$1,489
43	1949	54	43	\$39	\$2,116
44	1950	80	42	\$38	\$3,062
45	1951	87	44	\$40	\$3,489
46	1952	110	46	\$42	\$4,612
47	1953	106	49	\$45	\$4,734
48	1954	120	51	\$46	\$5,578
49	1955	149	51	\$46	\$6,926
50	1956	137	55	\$50	\$6,867
51	1957	156	59	\$54	\$8,388
52	1958	151	60	\$55	\$8,257
53	1959	143	57	\$52	\$7,429
54	1960	109	57	\$52	\$5,662
55	1961	166	56	\$51	\$8,472
56	1962	101	56	\$51	\$5,155
57	1963	88	56	\$51	\$4,491
58	1964	178	56	\$51	\$9,085
59	1965	179	56	\$51	\$9,136
60	1966	142	58	\$53	\$7,506
61	1967	154	61	\$56	\$8,561
62	1968	195	62	\$57	\$11,019
63	1969	183	66	\$60	\$11,008
64	1970	205	69	\$63	\$12,891
65	1971	186	73	\$67	\$12,375
66	1972	219	77	\$70	\$15,368

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line							
No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$677 * \$617	Minimum Size Cost (4) (1) * (3)		
67	1973	224	100	\$91	\$20,415		
68	1974	159	150	\$137	\$21,736		
69	1975	125	205	\$187	\$23,354		
70	1976	142	192	\$175	\$24,848		
71	1977	186	190	\$173	\$32,208		
72	1978	165	206	\$188	\$34,920		
73	1979	191	234	\$213	\$35,188		
74	1980	268	265	\$242	\$64,726		
75	1981	183	289	\$263	\$48,200		
76	1982	144	291	\$265	\$38,190		
77	1983	167	280	\$255	\$42,616		
78	1984	134	276	\$252	\$33,706		
79	1985	142	283	\$258	\$36,624		
80	1986	167	289	\$263	\$43,986		
81	1987	219	284	\$259	\$56,684		
82	1988	153	289	\$263	\$40,298		
83	1989	242	300	\$273	\$66,166		
84	1990	160	310	\$283	\$45,204		
85	1991	229	323	\$294	\$67,412		
86	1992	227	332	\$303	\$68,685		
87	1993	221	367	\$334	\$73,919		
88	1994	248	416	\$379	\$94,025		
89	1995	192	445	\$406	\$77,868		
90	1996	136	463	\$422	\$57,387		
91	1997	118	473	\$431	\$50,867		
92	1998	128	471	\$429	\$54,945		
93	1999	160	473	\$431	\$68,973		
94	2000	164	471	\$429	\$70,398	January	July
95	2001	126	483.5	\$441	\$55,522	474	493
96	2002	27	502	\$458	\$12,353	496	508
97	2003	65	513	\$468	\$30,390	508	518
98	2004	193	527.5	\$481	\$92,785	514	541
99	2005	226	547.5	\$499	\$112,769	541	554
100	2006	277	581.5	\$530	\$146,800	562	601
101	2007	326	602	\$549	\$178,859	600	604
102	2008	(276)	627	\$571	-\$157,715	611	643
103	2009	160	659	\$601	\$96,095	653	665
104	2010	143	679	\$619	\$88,492	672	686
105	2011	62	671	\$612	\$37,915	664	678
106	2012	223	692	\$631	\$140,640	687	697
107	2013	179	700	\$638	\$114,195	700	700
108	2014	159	675	\$615	\$97,813	675	675
109	2015	769	664	\$605	\$465,362	670	658
110	2016	580	677	\$617	\$357,860	676	678
111		12,345			\$ 3,463,460	Customer Component of FERC 364 Secondary Poles	

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- (a) Fully loaded installed cost of 35 ft., class 5, wood pole. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles. \$664 is Handy Whitman at Cost Year 2018.
- (c) Asset Accounting. Includes all Distribution Secondary wood poles.
- (d) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles.
Handy Whitman Index unavailable for years 1915 and 1925 so used the index for 1926 for those years.

DUKE ENERGY KENTUCKY, INC.

ELECTRIC COST OF SERVICE STUDY

CASE NO: 2017-00321

ALLOCATION FACTORS FOR COST OF SERVICE STUDY

TWELVE MONTHS ENDING DECEMBER 31, 2018

OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Overhead Lines - Primary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	77.428%	22.572%	
2	Gross Plant	Line 1 * Line 21	\$ 61,772,302	\$ 18,008,163	\$ 79,780,465
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	77.428%	22.572%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 18,811,048	\$ 5,483,889	\$ 24,294,937
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	77.428%	22.572%	
14	O&M Overhead Lines	Line 13 * Line 27 ; note (c)	\$ 3,392,978	\$ 989,138	\$ 4,382,116
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:	Source:			
20	Customer portion of FERC 365 Overhead Lines / Primary	WPE 3.2d, p. 16		\$ 18,008,163	
21	Total Gross Plant FERC 365 Overhead Lines / Primary	Schedule B-2.1		\$ 79,780,465	
22	Customer Allocation %			22.572%	
23					
24	Demand Allocation %	(100% - Cust %)		77.428%	
25					
26	(b) Depreciation Reserve FERC 365 Overhead Lines / Primary	Schedule B-3		\$ 24,294,937	
27	(c) Overhead Lines - FERC 583 & 593	Schedule C-2.1		\$ 4,382,116	

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line
 No. **MINIMUM SIZE STUDY - FERC 365 OVERHEAD LINES / PRIMARY**

1	1/0 Alum. Cond. Steel Reinforced	\$	12,596	(a)	
2	Cost Year		2018		
3	Handy Whitman at Cost Year	\$	768	(b)	
4					
5	<u>Year</u>	<u>Quantity (c)</u>	<u>Handy-Whitman Factor (d)</u>	<u>Cost in Year</u>	<u>Minimum Size Cost</u>
6		(1)	(2)	(3)	(4)
7				(Col(2) / \$768 * \$12,596	(1) * (3)
8					
9	1925	262	29	\$476	\$124,615
10	1926	0	26	\$426	\$0
11	1927	0	24	\$394	\$0
12	1928	0	28	\$459	\$0
13	1929	0	34	\$558	\$0
14	1930	0	23	\$377	\$0
15	1931	0	19	\$312	\$0
16	1932	1	17	\$279	\$279
17	1933	0	20	\$328	\$0
18	1934	0	25	\$410	\$0
19	1935	0	24	\$394	\$0
20	1936	0	26	\$426	\$0
21	1937	0	28	\$459	\$0
22	1938	31	24	\$394	\$12,202
23	1939	12	24	\$394	\$4,724
24	1940	1	26	\$426	\$426
25	1941	15	25	\$410	\$6,150
26	1942	8	27	\$443	\$3,543
27	1943	8	28	\$459	\$2,755
28	1944	2	28	\$459	\$918
29	1945	6	28	\$459	\$2,755
30	1946	5	35	\$574	\$2,870
31	1947	20	43	\$705	\$14,105
32	1948	13	46	\$754	\$9,808
33	1949	20	43	\$705	\$14,105
34	1950	40	46	\$754	\$30,178
35	1951	39	52	\$853	\$33,261
36	1952	50	56	\$918	\$45,923
37	1953	33	61	\$1,000	\$33,015
38	1954	54	59	\$968	\$52,254
39	1955	54	67	\$1,099	\$59,339
40	1956	45	72	\$1,181	\$53,139
41	1957	47	63	\$1,033	\$48,563
42	1958	56	58	\$951	\$53,271
43	1959	45	63	\$1,033	\$46,497
44	1960	46	84	\$1,050	\$48,285
45	1961	76	62	\$1,017	\$77,282
46	1962	62	62	\$1,017	\$63,383
47	1963	91	62	\$1,017	\$92,535
48	1964	116	64	\$1,050	\$121,761
49	1965	104	71	\$1,164	\$121,105
50	1966	94	75	\$1,230	\$115,627
51	1967	77	78	\$1,279	\$98,505
52	1968	83	75	\$1,230	\$102,096
53	1969	78	84	\$1,378	\$107,460
54	1970	104	97	\$1,591	\$165,454
55	1971	93	107	\$1,755	\$163,207
56	1972	89	102	\$1,673	\$148,889
57	1973	139	100	\$1,640	\$227,974
58	1974	113	121	\$1,985	\$224,251
59	1975	73	166	\$2,723	\$198,748
60	1976	61	203	\$3,329	\$203,094
61	1977	52	220	\$3,608	\$187,628
62	1978	47	192	\$3,149	\$163,748
63	1979	83	210	\$3,444	\$161,878

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2016
 OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$768 * \$12,596	Minimum Size Cost (4) (1) * (3)	January	July
64	1980	79	246	\$4,035	\$318,738		
65	1981	42	257	\$4,215	\$177,033		
66	1982	39	252	\$4,133	\$161,189		
67	1983	66	266	\$4,363	\$287,937		
68	1984	42	259	\$4,248	\$178,411		
69	1985	40	249	\$4,084	\$163,354		
70	1986	53	244	\$4,002	\$212,098		
71	1987	64	229	\$3,756	\$240,374		
72	1988	42	349	\$5,724	\$240,406		
73	1989	73	366	\$6,003	\$438,203		
74	1990	52	354	\$5,806	\$301,910		
75	1991	79	363	\$5,954	\$470,333		
76	1992	62	366	\$6,003	\$372,172		
77	1993	58	322	\$5,281	\$306,306		
78	1994	104	341	\$5,593	\$581,647		
79	1995	55	388	\$6,331	\$348,194		
80	1996	31	386	\$6,331	\$196,255		
81	1997	28	387	\$6,347	\$177,722		
82	1998	41	399	\$6,544	\$268,305		
83	1999	51	345	\$5,658	\$288,576		
84	2000	28	381	\$6,249	\$174,968		
85	2001	25	401.5	\$6,585	\$164,625	398	405
86	2002	18	393.5	\$6,454	\$116,169	405	392
87	2003	20	384.5	\$6,306	\$126,124	364	365
88	2004	31	419	\$6,872	\$213,033	395	443
89	2005	35	491	\$8,053	\$281,852	457	515
90	2006	72	624	\$10,234	\$736,866	600	648
91	2007	52	703.5	\$11,538	\$599,983	692	715
92	2008	-36	645.5	\$13,867	-\$499,215	793	898
93	2009	17	718.5	\$11,784	\$200,331	898	539
94	2010	18	671.5	\$11,013	\$198,239	661	682
95	2011	13	722	\$11,842	\$153,940	672	772
96	2012	86	651.5	\$10,685	\$918,934	647	656
97	2013	42	698	\$11,448	\$480,813	686	710
98	2014	25	725.5	\$11,899	\$287,474	716	735
99	2015	199	748.5	\$12,276	\$2,442,960	747	750
100	2016	175	788	\$12,596	\$2,204,300	768	768
101		4,487			\$ 18,008,163		

Customer Component of FERC 365 Overhead Lines / Primary

to WPE-3.2d, pg 16

- (a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution. \$749 is Handy Whitman at Cost Year 2018.
- (c) Asset Accounting. Includes Overhead Lines Allocated to Primary based on Circuit Miles.
- (d) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.

ELECTRIC COST OF SERVICE STUDY

CASE NO: 2017-00321

ALLOCATION FACTORS FOR COST OF SERVICE STUDY

TWELVE MONTHS ENDING DECEMBER 31, 2018

OVERHEAD LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Overhead Lines - Secondary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	80.192%	19.808%	
2	Gross Plant	Line 1 * Line 21	\$ 28,743,644	\$ 7,099,753	\$ 35,843,397
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	80.192%	19.808%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 8,753,083	\$ 2,162,034	\$ 10,915,117
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	80.192%	19.808%	
14	O&M Overhead Lines	Line 13 * Line 27 ; note (c)	\$ 1,578,808	\$ 389,969	\$ 1,968,777
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 365 Overhead Lines / Secondary		WPE 3.2d, p. 18	\$ 7,099,753	
21	Total Gross Plant FERC 365 Overhead Lines / Secondary		Schedule B-2.1	\$ 35,843,397	
22	Customer Allocation %			19.808%	
23					
24	Demand Allocation %		(100% - Cust %)	80.192%	
25					
26	(b) Depreciation Reserve FERC 365 Overhead Lines / Secondary		Schedule B-3	\$ 10,915,117	
27	(c) Overhead Lines - FERC 583 & 593		Schedule C-2.1	\$ 1,968,777	

MINIMUM SIZE STUDY - FERC 365 OVERHEAD LINES / SECONDARY					
Line No.					
1	#2 Alum. Triplex, steel reinforced neutral	\$	15,824	(a)	
2		Cost Year	2018		
3	Handy Whitman at Cost Year	\$	768	(b)	
4					
5	<u>Year</u>	<u>Quantity (c)</u>	<u>Handy-Whitman Factor (d)</u>	<u>Cost in Year (3)</u>	<u>Minimum Size Cost (4)</u>
6		(1)	(2)	(Col(2) / \$768 * \$15,824	(1) * (3)
7					
8					
9	1925	97	38	\$783	\$75,947
10	1926	0	30	\$618	\$0
11	1927	0	8	\$165	\$0
12	1928	0	37	\$762	\$0
13	1929	0	15	\$309	\$0
14	1930	0	4	\$82	\$0
15	1931	0	7	\$144	\$0
16	1932	0	28	\$577	\$0
17	1933	0	64	\$1,319	\$0
18	1934	0	65	\$1,339	\$0
19	1935	0	57	\$1,174	\$0
20	1936	0	64	\$1,319	\$0
21	1937	0	63	\$1,298	\$0
22	1938	11	77	\$1,587	\$17,452
23	1939	4	66	\$1,360	\$5,440
24	1940	0	119	\$2,452	\$0
25	1941	6	108	\$2,225	\$13,352
26	1942	3	128	\$2,637	\$7,912
27	1943	2	142	\$2,926	\$5,852
28	1944	1	146	\$3,008	\$3,008
29	1945	2	126	\$2,596	\$5,192
30	1946	2	142	\$2,926	\$5,852
31	1947	8	184	\$3,791	\$30,329
32	1948	5	164	\$3,379	\$16,895
33	1949	8	187	\$3,853	\$30,824
34	1950	15	195	\$4,018	\$60,267
35	1951	15	151	\$3,111	\$46,668
36	1952	19	176	\$3,626	\$68,900
37	1953	12	186	\$3,832	\$45,989
38	1954	20	128	\$2,637	\$52,747
39	1955	20	191	\$3,935	\$78,708
40	1956	17	228	\$4,698	\$79,862
41	1957	18	224	\$4,615	\$83,076
42	1958	21	228	\$4,698	\$98,653
43	1959	17	271	\$5,584	\$94,923
44	1960	17	245	\$5,048	\$85,816
45	1961	28	272	\$5,604	\$156,921
46	1962	31	215	\$4,430	\$137,327
47	1963	34	169	\$3,482	\$118,392
48	1964	43	113	\$2,328	\$100,116
49	1965	38	110	\$2,266	\$86,125
50	1966	35	143	\$2,946	\$103,124
51	1967	28	152	\$3,132	\$87,691
52	1968	31	114	\$2,349	\$72,815
53	1969	29	102	\$2,102	\$60,947
54	1970	39	116	\$2,390	\$93,213
55	1971	35	77	\$1,587	\$55,528
56	1972	33	64	\$1,319	\$43,516
57	1973	52	53	\$1,092	\$56,785
58	1974	42	74	\$1,525	\$64,038
59	1975	27	56	\$1,154	\$31,154
60	1976	22	66	\$1,360	\$29,917
61	1977	19	100	\$2,060	\$39,148
62	1978	17	97	\$1,999	\$37,973
63	1979	31	146	\$3,008	\$51,140

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 OVERHEAD LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$768 * \$15,824	Minimum Size Cost (4) (1) * (3)		
64	1980	29	123	\$2,534	\$73,495		
65	1981	16	92	\$1,898	\$30,329		
66	1982	14	87	\$1,793	\$25,096		
67	1983	25	79	\$1,628	\$40,693		
68	1984	15	67	\$1,380	\$20,707		
69	1985	15	39	\$804	\$12,053		
70	1988	20	56	\$1,154	\$23,077		
71	1987	24	54	\$1,113	\$26,703		
72	1988	16	41	\$845	\$13,516		
73	1989	27	35	\$721	\$19,471		
74	1990	19	41	\$845	\$16,051		
75	1991	29	50	\$1,030	\$29,876		
76	1992	23	44	\$907	\$20,851		
77	1993	22	41	\$845	\$18,585		
78	1994	38	40	\$824	\$31,318		
79	1995	21	33	\$680	\$14,279		
80	1996	12	28	\$577	\$6,923		
81	1997	11	15	\$309	\$3,400		
82	1998	15	0	\$0	\$0		
83	1999	19	345	\$7,108	\$135,080		
84	2000	10	381	\$7,850	\$78,502	January	July
85	2001	9	401.5	\$8,273	\$74,453	398	405
86	2002	6	393.5	\$8,108	\$48,846	405	382
87	2003	8	384.5	\$7,922	\$63,378	384	385
88	2004	11	419	\$8,833	\$94,965	395	443
89	2005	13	491	\$10,117	\$131,518	467	515
90	2006	26	624	\$12,857	\$334,282	600	648
91	2007	19	703.5	\$14,495	\$275,406	692	715
92	2008	(13)	845.5	\$17,421	-\$226,471	793	898
93	2009	6	718.5	\$14,804	\$88,825	898	539
94	2010	7	671.5	\$13,836	\$96,850	661	682
95	2011	5	722	\$14,876	\$74,381	672	772
96	2012	32	651.5	\$13,424	\$429,556	647	656
97	2013	16	698	\$14,382	\$230,107	686	710
98	2014	9	725.5	\$14,848	\$134,535	716	735
99	2015	74	748.5	\$15,422	\$1,141,244	747	750
100	2016	65	768	\$15,824	\$1,028,560	768	768
101		1,667		\$ 7,099,753		Customer Component of FERC 365 Overhead Lines / Secondary	

↓
to WPE-3.2d, pg 17

- (a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution. \$749 is Handy Whitman at Cost Year 2018.
- (c) Asset Accounting. Includes Overhead Lines Allocated to Secondary based on Circuit Miles.
- (d) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.

ELECTRIC COST OF SERVICE STUDY

CASE NO: 2017-00321

ALLOCATION FACTORS FOR COST OF SERVICE STUDY

TWELVE MONTHS ENDING DECEMBER 31, 2018

UNDERGROUND LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	<u>Underground Lines - Primary</u> (1)	<u>Source</u> (2)	<u>Demand Alloc</u> (3)	<u>Customer Alloc</u> (4)	<u>TOTAL</u> (5) (3) + (4)
1	Demand / Customer %	See note (a) below	77.604%	22.396%	
2	Gross Plant	Line 1 * Line 21	\$ 50,721,079	\$ 14,638,113	\$ 65,359,192
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	77.604%	22.396%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 15,203,495	\$ 4,387,731	\$ 19,591,226
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	77.604%	22.396%	
14	O&M Underground Lines	Line 13 * Line 27 ; note (c)	\$ 554,996	\$ 160,172	\$ 715,168
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		<u>Source:</u>		
20	Customer portion of FERC 367 Underground Lines / Primary		WPE 3.2d, p. 20	\$ 14,638,113	
21	Total Gross Plant FERC 367 Underground Lines / Primary		Schedule B-2.1	\$ 65,359,192	
22	Customer Allocation %			22.396%	
23					
24	Demand Allocation %		(100% - Cust %)	77.604%	
25					
26	(b) Depreciation Reserve FERC 367 Underground Lines / Primary		Schedule B-3	\$ 19,591,226	
27	(c) Underground Lines - FERC 584 & 594		Schedule C-2.1	\$ 715,168	

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 UNDERGROUND LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	MINIMUM SIZE STUDY - FERC 367 UNDERGROUND LINES / PRIMARY				
1	1/0 Aluminum	\$	22,457	(a)	
2	Cost Year		2018		
3	Handy Whitman at Cost Year	\$	589	(b)	
4					
5	<u>Year</u>	<u>Quantity (c)</u>	<u>Handy-Whitman Factor (d)</u>	<u>Cost in Year</u>	<u>Minimum Size Cost</u>
6		(1)	(2)	(3)	(4)
7				(Col(2) / \$589 * \$22,457)	(1) * (3)
8	1910	0	16	\$610	\$0
9	1911	0	16	\$610	\$0
10	1912	0	16	\$610	\$0
11	1913	0	15	\$572	\$0
12	1914	0	14	\$534	\$0
13	1915	0	14	\$534	\$0
14	1916	0	22	\$839	\$0
15	1917	0	25	\$953	\$0
16	1918	0	28	\$1,068	\$0
17	1919	0	30	\$1,144	\$0
18	1920	0	29	\$1,106	\$0
19	1921	0	22	\$839	\$0
20	1922	0	22	\$839	\$0
21	1923	0	28	\$1,068	\$0
22	1924	0	25	\$953	\$0
23	1925	0	25	\$953	\$0
24	1926	0	24	\$915	\$0
25	1927	0	22	\$839	\$0
26	1928	0	25	\$953	\$0
27	1929	0	29	\$1,106	\$0
28	1930	0	22	\$839	\$0
29	1931	0	21	\$801	\$0
30	1932	0	20	\$763	\$0
31	1933	0	22	\$839	\$0
32	1934	0	25	\$953	\$0
33	1935	0	25	\$953	\$0
34	1936	0	27	\$1,029	\$0
35	1937	0	29	\$1,106	\$0
36	1938	0	26	\$991	\$0
37	1939	0	26	\$991	\$0
38	1940	1	27	\$1,029	\$1,029
39	1941	0	31	\$1,182	\$0
40	1942	0	32	\$1,220	\$0
41	1943	0	32	\$1,220	\$0
42	1944	0	31	\$1,182	\$0
43	1945	0	31	\$1,182	\$0
44	1946	0	36	\$1,373	\$0
45	1947	0	44	\$1,678	\$0
46	1948	0	54	\$2,059	\$0
47	1949	0	59	\$2,250	\$0
48	1950	1	59	\$2,250	\$2,250
49	1951	0	63	\$2,402	\$0
50	1952	0	64	\$2,440	\$0
51	1953	0	64	\$2,440	\$0
52	1954	0	64	\$2,440	\$0
53	1955	1	71	\$2,707	\$2,707
54	1956	1	78	\$2,974	\$2,974
55	1957	0	69	\$2,631	\$0
56	1958	0	67	\$2,555	\$0
57	1959	0	70	\$2,669	\$0
58	1960	0	71	\$2,707	\$0
59	1961	1	69	\$2,631	\$2,631
60	1962	0	67	\$2,555	\$0
61	1963	1	68	\$2,593	\$2,593
62	1964	2	74	\$2,821	\$5,643
63	1965	1	82	\$3,126	\$3,126

ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2018
UNDERGROUND LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$589 * \$22,457)	Minimum Size Cost (4) (1) * (3)	January	July
64	1966	1	83	\$3,165	\$3,165		
65	1967	1	85	\$3,241	\$3,241		
66	1968	1	76	\$2,898	\$2,898		
67	1969	1	86	\$3,279	\$3,279		
68	1970	4	94	\$3,584	\$14,336		
69	1971	4	92	\$3,508	\$14,031		
70	1972	4	100	\$3,813	\$15,251		
71	1973	19	100	\$3,813	\$72,442		
72	1974	10	135	\$5,147	\$51,472		
73	1975	7	130	\$4,957	\$34,696		
74	1976	15	132	\$5,033	\$75,492		
75	1977	18	140	\$5,338	\$96,081		
76	1978	9	148	\$5,643	\$101,571		
77	1979	23	196	\$7,473	\$67,257		
78	1980	13	231	\$8,807	\$114,496		
79	1981	7	222	\$8,464	\$59,250		
80	1982	6	206	\$7,854	\$47,125		
81	1983	11	201	\$7,664	\$84,300		
82	1984	16	196	\$7,473	\$119,567		
83	1985	12	202	\$7,702	\$92,421		
84	1986	18	216	\$8,236	\$148,239		
85	1987	34	222	\$8,464	\$287,785		
86	1988	31	223	\$8,502	\$263,674		
87	1989	37	243	\$9,265	\$342,803		
88	1990	35	254	\$9,684	\$338,952		
89	1991	27	258	\$9,837	\$285,595		
90	1992	31	259	\$9,875	\$306,124		
91	1993	37	254	\$9,684	\$358,321		
92	1994	37	253	\$9,646	\$356,910		
93	1995	25	263	\$10,027	\$250,687		
94	1996	30	266	\$10,142	\$304,256		
95	1997	39	263	\$10,027	\$391,072		
96	1998	33	265	\$10,104	\$333,424		
97	1999	55	268	\$10,218	\$581,997		
98	2000	49	270	\$10,294	\$504,425		
99	2001	43	263.5	\$10,047	\$432,002	277	250
100	2002	14	248	\$9,456	\$132,378	250	246
101	2003	20	239.5	\$9,131	\$182,630	239	240
102	2004	34	249	\$9,494	\$322,786	236	262
103	2005	74	301.5	\$11,495	\$850,659	295	308
104	2006	94	342.5	\$13,059	\$1,227,510	342	343
105	2007	110	458	\$17,462	\$1,920,855	457	459
106	2008	-127	520	\$19,826	-\$2,517,929	499	541
107	2009	21	620	\$23,639	\$496,418	631	609
108	2010	27	516.5	\$19,693	\$531,705	515	518
109	2011	12	570	\$21,733	\$260,791	563	577
110	2012	28	634	\$24,173	\$676,836	621	647
111	2013	7	635.5	\$24,230	\$169,609	617	654
112	2014	25	638	\$24,325	\$608,131	631	645
113	2015	73	629.5	\$24,001	\$1,752,084	622	637
114	2016	66	589	\$22,457	\$1,482,162	589	589
115		1,230			\$ 14,638,113		

to WPE-3.2d, pg 19

- (a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution. \$630 is Handy Whitman at Cost Year 2018.
- (c) Asset Accounting. Includes Underground Lines Allocated to Primary based on Circuit Miles.
- (d) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 UNDERGROUND LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	<u>Underground Lines - Secondary</u> (1)	<u>Source</u> (2)	<u>Demand Alloc</u> (3)	<u>Customer Alloc</u> (4)	<u>TOTAL</u> (5) (3) + (4)
1	Demand / Customer %	See note (a) below	63.732%	36.268%	
2	Gross Plant	Line 1 * Line 21	\$ 8,531,757	\$ 4,855,066	\$ 13,386,823
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	63.732%	36.268%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 2,557,369	\$ 1,455,292	\$ 4,012,661
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	63.732%	36.268%	
14	O&M Underground Lines	Line 13 * Line 27 ; note (c)	\$ 93,355	\$ 53,125	\$ 146,480
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		<u>Source:</u>		
20	Customer portion of FERC 367 Underground Lines / Secondary		WPE 3.2d, p. 22	\$ 4,855,066	
21	Total Gross Plant FERC 367 Underground Lines / Secondary		Schedule B-2.1	\$ 13,386,823	
22	Customer Allocation %			36.268%	
23					
24	Demand Allocation %		(100% - Cust %)	63.732%	
25					
26	(b) Depreciation Reserve FERC 367 Underground Lines / Secondary		Schedule B-3	\$ 4,012,661	
27	(c) Underground Lines - FERC 584 & 594		Schedule C-2.1	\$ 146,480	

MINIMUM SIZE STUDY - FERC 367 UNDERGROUND LINES / SECONDARY					
Line No.					
1		2/0 Aluminum	\$	20,146 (a)	
2		Cost Year		2018	
3		Handy Whitman at Cost Year	\$	589 (b)	
4					
5	<u>Year</u>	<u>Quantity (c)</u>	<u>Handy-Whitman Factor (d)</u>	<u>Cost in Year (3)</u>	<u>Minimum Size Cost (4)</u>
6		(1)	(2)	(Col(2) / \$589 * \$20,146	(1) * (3)
7				\$547	\$0
8	1910	0	16	\$547	\$0
9	1911	0	16	\$547	\$0
10	1912	0	16	\$547	\$0
11	1913	0	15	\$513	\$0
12	1914	0	14	\$479	\$0
13	1915	0	14	\$479	\$0
14	1916	0	22	\$752	\$0
15	1917	0	25	\$855	\$0
16	1918	0	28	\$958	\$0
17	1919	0	30	\$1,026	\$0
18	1920	0	29	\$992	\$0
19	1921	0	22	\$752	\$0
20	1922	0	22	\$752	\$0
21	1923	0	28	\$958	\$0
22	1924	0	25	\$855	\$0
23	1925	0	25	\$855	\$0
24	1926	0	24	\$821	\$0
25	1927	0	22	\$752	\$0
26	1928	0	25	\$855	\$0
27	1929	0	29	\$992	\$0
28	1930	0	22	\$752	\$0
29	1931	0	21	\$718	\$0
30	1932	0	20	\$684	\$0
31	1933	0	22	\$752	\$0
32	1934	0	25	\$855	\$0
33	1935	0	25	\$855	\$0
34	1936	0	27	\$924	\$0
35	1937	0	29	\$992	\$0
36	1938	0	26	\$889	\$0
37	1939	0	26	\$889	\$0
38	1940	1	27	\$924	\$924
39	1941	0	31	\$1,060	\$0
40	1942	0	32	\$1,095	\$0
41	1943	0	32	\$1,095	\$0
42	1944	0	31	\$1,060	\$0
43	1945	0	31	\$1,060	\$0
44	1946	0	36	\$1,231	\$0
45	1947	0	44	\$1,505	\$0
46	1948	0	54	\$1,647	\$0
47	1949	0	59	\$2,018	\$0
48	1950	0	59	\$2,018	\$0
49	1951	0	63	\$2,155	\$0
50	1952	0	64	\$2,189	\$0
51	1953	0	64	\$2,189	\$0
52	1954	0	64	\$2,189	\$0
53	1955	1	71	\$2,428	\$2,428
54	1956	0	78	\$2,668	\$0
55	1957	0	69	\$2,360	\$0
56	1958	0	67	\$2,292	\$0
57	1959	0	70	\$2,394	\$0
58	1960	0	71	\$2,428	\$0
59	1961	0	69	\$2,360	\$0
60	1962	0	67	\$2,292	\$0
61	1963	0	68	\$2,326	\$0
62	1964	1	74	\$2,531	\$2,531
63	1965	0	82	\$2,805	\$0

Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (e) (2)	Cost in Year (3) (Col(2) / \$589 * \$20,146	Minimum Size Cost (4) (1) * (3)		
64	1966		83	\$2,839	\$0		
65	1967		85	\$2,907	\$0		
66	1968		76	\$2,599	\$0		
67	1969	1	86	\$2,942	\$2,942		
68	1970	1	94	\$3,215	\$3,215		
69	1971	2	92	\$3,147	\$6,293		
70	1972	2	100	\$3,420	\$6,841		
71	1973	7	100	\$3,420	\$23,943		
72	1974	4	135	\$4,818	\$18,470		
73	1975	2	130	\$4,446	\$8,893		
74	1976	6	132	\$4,515	\$27,089		
75	1977	6	140	\$4,789	\$28,731		
76	1978	3	148	\$5,062	\$30,373		
77	1979	8	196	\$6,704	\$20,112		
78	1980	5	231	\$7,901	\$39,505		
79	1981	2	222	\$7,593	\$15,186		
80	1982	2	205	\$7,046	\$14,092		
81	1983	4	201	\$6,875	\$27,500		
82	1984	6	196	\$6,704	\$40,224		
83	1985	5	202	\$6,909	\$34,546		
84	1988	7	216	\$7,398	\$51,716		
85	1987	13	222	\$7,593	\$98,712		
86	1988	12	223	\$7,827	\$91,529		
87	1989	14	243	\$8,312	\$116,361		
88	1990	13	254	\$8,688	\$112,941		
89	1991	10	258	\$8,825	\$88,246		
90	1992	12	259	\$8,859	\$108,305		
91	1993	14	254	\$8,688	\$121,628		
92	1994	14	253	\$8,654	\$121,150		
93	1995	9	263	\$8,996	\$80,960		
94	1998	11	266	\$9,098	\$100,080		
95	1997	14	263	\$8,996	\$125,938		
96	1998	12	265	\$9,084	\$108,768		
97	1999	20	268	\$9,167	\$183,332		
98	2000	18	270	\$9,235	\$166,230	January	July
99	2001	16	263.5	\$9,013	\$144,203	277	250
100	2002	5	248	\$8,483	\$42,413	250	246
101	2003	7	239.5	\$8,192	\$57,343	239	240
102	2004	13	249	\$8,517	\$110,717	236	262
103	2005	28	301.5	\$10,312	\$288,748	295	308
104	2006	35	342.5	\$11,715	\$410,017	342	343
105	2007	41	458	\$15,665	\$642,278	457	459
106	2008	(47)	520	\$17,786	-\$835,939	499	541
107	2009	8	620	\$21,208	\$189,651	831	609
108	2010	10	518.5	\$17,666	\$176,662	515	518
109	2011	4	570	\$19,496	\$77,985	563	577
110	2012	11	634	\$21,685	\$238,537	621	647
111	2013	2	835.5	\$21,736	\$43,473	617	654
112	2014	9	638	\$21,822	\$196,399	631	645
113	2015	27	629.5	\$21,531	\$581,344	622	637
114	2016	24	589	\$20,146	\$483,504	589	589
115		455			\$ 4,855,068	Customer Component of FERC 365 Overhead Lines / Secondary	

to WPE-3.2d, pg 21

- (a) Fully loaded installed cost of 2/0 Aluminum. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution. \$830 is Handy Whitman at Cost Year 2018.
- (c) Asset Accounting. Includes Underground Lines Allocated to Secondary based on Circuit Miles.
- (d) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2017-00321
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 GENERAL & COMMON PLANT, ACCUMULATED DEPRECIATION, A & G EXPENSES

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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Functionalized based on Functional Payroll Costs for the Twelve Months ended December 2016

Function	Labor Dollars (a)	Functional Labor Ratio	Original Cost General Plant (b)	Accumulated Depreciation General Plant (b)	Original Cost Common Plant (b)	Accumulated Depreciation Common Plant (b)	Functional A & G Expenses Less Reg Commission Exp. (c)
Prod Plant (Operation)	6,866,476	30.804%	8,795,876	4,910,013	9,654,427	9,493,775	5,601,657
Prod Plant Energy Related (Maintenance)	6,017,094	26.994%	7,707,827	4,302,645	8,460,177	8,319,397	4,908,732
Trans Plant	1,173,166	5.263%	1,502,812	838,896	1,649,499	1,622,051	957,066
Dist Plant	5,202,066	23.337%	6,663,786	3,719,843	7,314,228	7,192,517	4,243,834
Customer Acctg	2,808,547	12.600%	3,597,716	2,008,309	3,948,884	3,883,173	2,291,207
Cust Service & Info	223,343	1.002%	286,100	159,706	314,026	308,800	182,203
Sales	-	0.000%	-	-	-	-	-
Total O&M excl A&G	<u>22,290,692</u>	<u>100.000%</u>	<u>28,554,117</u>	<u>15,939,412</u>	<u>31,341,241</u>	<u>30,819,713</u>	<u>18,184,699</u>
A&G	<u>6,831,347</u>						
Total O&M	<u>29,122,039</u>						

- (a) Source: FERC Form 1 - P. 354-355.
 (b) Source: Schedule B-3.2
 (c) Source: Schedule C-2.1