

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-001

REQUEST:

Provide a copy of the current bylaws. Indicate any changes made to the bylaws since the utility's last general rate case.

RESPONSE:

See STAFF-DR-01-001 Attachment. There have been no changes since the last general rate case.

PERSON RESPONSIBLE: Amy B. Spiller

THE UNION LIGHT, HEAT AND POWER COMPANY

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BY-LAWS
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ADOPTED BY SHAREHOLDERS, APRIL 27, 1948
AMENDED BY BOARD OF DIRECTORS, MAY 3, 1950
AMENDED BY SHAREHOLDERS, MAY 2, 1984
AMENDED BY SHAREHOLDERS, MAY 3, 1989
AMENDED BY SHAREHOLDERS, JUNE 16, 1995
AMENDED BY SHAREHOLDERS, MAY 8, 1996
AMENDED EFFECTIVE JULY 24, 1997
AMENDED BY SHAREHOLDERS, MAY 26, 1999
AMENDED BY SHAREHOLDERS, JULY 23, 2003
AMENDED EFFECTIVE APRIL 3, 2006

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**BY-LAWS
OF
THE UNION LIGHT, HEAT AND POWER COMPANY**

ARTICLE I

Offices

Section 1. Offices. The registered office of the Corporation shall be located in the City of Louisville, Jefferson County, Commonwealth of Kentucky. The Corporation may establish branch offices and conduct and carry on business at such other places within or without the Commonwealth of Kentucky as the Board of Directors may from time to time fix or designate, and any business conducted or carried on at such other place or places shall be as binding and effectual as if transacted at the registered office of the Corporation.

ARTICLE II

Shareholders' Meetings

Section 1. Annual Meeting. The annual meeting of the shareholders may be held either within or without the Commonwealth of Kentucky, at such place, time, and date designated by the Board of Directors, for the election of directors, the consideration of the reports to be laid before the meeting and the transaction of such other business as may be brought before the meeting.

Section 2. Notice of Annual Meeting. Notice of the annual meeting shall be given in writing to each shareholder entitled to vote thereat, at such address as appears on the records of the Corporation at least ten (10) days, and not more than forty (40) days prior to the meeting.

Section 3. Special Meetings. Special meetings of the shareholders may be called at any time by the Chairman, Vice Chairman, Chief Executive Officer, Chief Operating Officer, or President, or by a majority of the members of the Board of Directors acting with or without a meeting, or by the persons who hold in the aggregate one-fifth of all the shares outstanding and entitled to vote thereat, upon notice in writing, stating the time, place and purpose of the meeting. Business transacted at all special meetings shall be confined to the objects stated in the call.

Section 4. Notice of Special Meeting. Notice of a special meeting, in writing, stating the time, place and purpose thereof, shall be given to each shareholder entitled to vote thereat, not less than ten (10) nor more than thirty-five (35) days after the receipt of said request.

Section 5. Waiver of Notice. Notice of any shareholders' meeting may be waived in writing by any shareholder at any time before or after the meeting.

Section 6. Quorum. At any meeting of the shareholders, the holders of a majority of the shares of stock of the Corporation, issued and outstanding, and entitled to vote, present in person or by proxy, shall constitute a quorum for all purposes, unless otherwise specified by law or the Articles of Incorporation.

If, however, such majority shall not be present or represented at any meeting of the shareholders, the shareholders entitled to vote, present in person or by proxy, shall have power to adjourn the meeting from time to time without further notice, other than by announcement at the

meeting, until the requisite amount of voting stock shall be present. At any such adjourned meeting, at which a quorum shall be present, any business may be transacted which might have been transacted at the meeting as originally called.

Section 7. Voting. At any meeting of the shareholders, every shareholder having the right to vote shall be entitled to vote in person, or by proxy appointed by an instrument in writing subscribed by such shareholder and bearing a date not more than eleven (11) months prior to said meeting, unless some other definite period of validity shall be expressly provided therein.

Each shareholder shall have one (1) vote for each share of stock having voting power, registered in his or her name on the books of the Corporation, at the date fixed for determination of persons entitled to vote at the meeting or, if no date has been fixed, then at the date of the meeting. Cumulative voting shall be permitted only as expressly required by statute.

A complete list of shareholders entitled to vote at the shareholders' meetings, arranged in alphabetical order, with the address and the number of voting shares held by each, shall be produced on the request of any shareholder, and such list shall be prima facie evidence of the ownership of shares and of the right of shareholders to vote, when certified by the Secretary or by the agent of the Corporation having charge of the transfer of shares.

Section 8. Written Consent of Shareholders in Lieu of Meeting. Any action required or permitted by statute, the Restated Articles of Incorporation of the Corporation, or these By-Laws, to be taken at any annual or special meeting of shareholders of the Corporation, may be taken without a meeting, without prior notice, and without a vote, if a written consent in lieu of a meeting, setting forth the actions so taken, shall be signed by all the shareholders entitled to vote thereon. Any such written consent may be given by one or any number of substantially concurrent written instruments of substantially similar tenor signed by such shareholders, in person or by attorney or proxy duly appointed in writing, and filed with the records of the Corporation. Any such written consent shall be effective as of the effective date thereof as specified therein.

ARTICLE III

Board of Directors

Section 1. Number of Directors, Tenure, Vacancies. The business and affairs of the Corporation shall be managed and controlled by a Board of Directors (who need not be shareholders) consisting of not less than three (3) persons and not more than seven (7), the exact number of which may be fixed or changed either by the affirmative vote of the majority of the shares represented and entitled to vote at any meeting of the shareholders called for the purpose of electing directors, or by the affirmative vote of the majority of the directors then in office at any stated or special meeting of the Board of Directors; provided, however, that the board may be subject to certain limitations as expressly provided for under and pursuant to Kentucky Revised Statutes §271B.8-030(2), or such similar successor governing statute. Directors shall be elected annually by the shareholders at the annual meeting, and each director shall hold office until his successor shall have been elected and qualified. Any director may resign at any time. Vacancies occurring in the Board of Directors shall be filled by the remaining members of the board. A director thus elected to fill any vacancy shall hold office for the unexpired term of his predecessor and until his successor is elected and qualifies. Any director may be removed at any time by the affirmative vote of a majority of the stock then issued and entitled to vote at a special meeting of shareholders called for the purpose.

Section 2. Annual Organization Meeting. Immediately after each annual election, the newly elected directors may meet forthwith (either within or without the State of Kentucky) for the purpose of organization, the election of officers and the transaction of other business. If a majority of the directors be then present no prior notice of such meeting shall be required to be given. The place and time of such first meeting may, however, be fixed by written consent of all the directors, or by three (3) days written notice given by the Secretary of the Corporation.

Section 3. Regular Meetings. Regular meetings of the Board of Directors may be held at such time and place (either within or without the State of Kentucky), and upon such notice, as the Board of Directors may from time to time determine.

Section 4. Special Meetings. Special meetings of the Board of Directors may be called by the Chairman, Vice Chairman, Chief Executive Officer, Chief Operating Officer, or President, or may be called by the written request of two (2) members of the Board of Directors.

Section 5. Notice of Meetings. Notice of meetings shall be given to each director in accordance with Article X, Section 1, of these By-Laws.

Section 6. Quorum. A majority of the Board of Directors shall constitute a quorum for the transaction of business, but a majority of those present at the time and place of any meeting, although less than a quorum, may adjourn the same from time to time, without notice, until a quorum be had. The act of a majority of the directors present at any such meeting at which a quorum is present shall be the act of the Board of Directors.

Section 7. Compensation of Directors. Each director of the Corporation (other than directors who are salaried officers of the Corporation or of The Cincinnati Gas & Electric Company or any of its affiliates) shall be entitled to receive as compensation for services such amounts as may be determined from time to time by the Board of Directors in form either in fees for attendance at the meeting of the Board of Directors, or by payment at the rate of a fixed sum per month, or both. The same payment may also be made to anyone other than a director officially called to attend any such meeting.

Section 8. Executive Committee. The Board of Directors may, by resolution passed by a majority of the whole Board, designate annually three (3) of their number to constitute an Executive Committee, who to the extent provided in the resolution, shall exercise in the intervals between the meetings of the Board of Directors the powers of the Board in the management of the business and affairs of the Corporation.

The Executive Committee may act by a majority of its members at a meeting or by a writing signed by all of its members.

All action by the Executive Committee shall be reported to the Board of Directors at its meeting next succeeding such action.

Non-employee members of such Executive Committee shall be entitled to receive such fees and compensation as the Board of Directors may determine.

Section 9. Other Committees. The Board of Directors may also appoint such other standing or temporary committees from time to time as they may see fit, delegating to such committees all or any part of their own powers. The members of such committees shall be entitled to receive such fees as the Board may determine.

Section 10. Actions of Board. Unless otherwise provided by the Restated Articles of Incorporation of the Corporation or these By-Laws, any action required or permitted to be taken at any meeting of the Board of Directors of the Corporation, or of any committee(s) thereof, may be taken without a meeting, if all the members of the Board of Directors, or of such committee(s), as the case may be, consent thereto in writing, and such writing(s) is filed with the minutes of proceedings of the Board of Directors, or of such committee(s), of the Corporation. Any such written consent to action of the Board of Directors, or of such committee(s), shall be effectuated by the signature of the member lastly consenting thereto in writing, unless the consent otherwise specifies a prior or subsequent effective date.

ARTICLE IV

Officers

Section 1. Officers. The officers of the Corporation shall consist of a President, a Secretary, a Treasurer, and may consist of a Chairman of the Board, a Chief Executive Officer, a Controller, one or more Vice Presidents, one or more Assistant Secretaries, one or more Assistant Treasurers, and such other officers as the board shall from time to time deem necessary, all of whom shall be elected by the board, and shall hold office until their successors are duly elected and qualified.

Any two of the offices of Vice President, Secretary and Treasurer may be combined in one person unless otherwise prohibited by statute, the Articles of Incorporation, or these By-Laws. All vacancies occurring among any of the above offices shall be filled by the Board of Directors. Any officer may be removed with or without cause by the affirmative vote of a majority of the number of Directors at any meeting of the Board of Directors.

Section 2. Subordinate Officers. The Board of Directors may appoint such other officers and agents with such powers and duties as they shall deem necessary.

Section 3. The Chairman of the Board. The Chairman of the Board shall be a director and shall preside at all meetings of the Board of Directors and, in the absence or inability to act of the Chief Executive Officer, meetings of shareholders and shall, subject to the Board's direction and control, be the Board's representative and medium of communication, and shall perform such other duties as may from time to time be assigned to the Chairman of the Board by the Board of Directors. The Chairman of the Board shall direct the long-term strategic planning process of the Corporation and shall also lend his or her expertise to such other officers as may be requested from time to time by such officers. The Chairman shall be a member of the Executive Committee.

Section 4. The Vice Chairman. The Vice Chairman of the Board, if there be one, shall be a director and shall preside at meetings of the Board of Directors in the absence or inability to act of the Chairman of the Board or meetings of shareholders in the absence or inability to act of the Chief Executive Officer and the Chairman of the Board. The Vice Chairman shall perform such other duties as may from time to time be assigned to him or her by the Board of Directors. The Vice Chairman shall be a member of the Executive Committee.

Section 5. The Chief Executive Officer. The Chief Executive Officer shall be a director and shall preside at all meetings of the shareholders, and, in the absence or inability to act of the Chairman of the Board and the Vice Chairman, at all meetings of the Board of Directors. The Chief Executive Officer shall from time to time report to the Board of Directors all matters within

his or her knowledge which the interests of the Corporation may require be brought to their notice. The Chief Executive Officer shall be the chairman of the Executive Committee and ex officio a member of all standing committees.

Section 6. The Chief Operating Officer. The Chief Operating Officer of the Corporation, if there be one, shall have general and active management and direction of the affairs of the Corporation, shall have supervision of all departments and of all officers of the Corporation, shall see that the orders and resolutions of the Board of Directors and of the Executive Committee are carried into effect, and shall have the general powers and duties of supervision and management usually vested in the office of a Chief Operating Officer of a corporation. Unless otherwise provided, all corporate officers and functions shall report directly to the Chief Operating Officer, if there be one, or, if not, to the Chief Executive Officer.

Section 7. The President. The President shall have such duties as may be delegated by the Board of Directors, Chief Executive Officer or Chief Operating Officer.

Section 8. The Vice Presidents. The Vice Presidents shall perform such duties as the Board of Directors shall, from time to time, require. In the absence or incapacity of the President, the Vice President designated by the Board of Directors or Executive Committee, Chief Executive Officer, Chief Operating Officer, or President shall exercise the powers and duties of the President.

Section 9(a). The Secretary. The Secretary shall attend all meetings of the Board of Directors, of the Executive Committee and of the shareholders and act as clerk thereof and record all votes and the minutes of all proceedings in a book to be kept for that purpose, and shall perform like duties for the standing committees when required.

The Secretary shall keep in safe custody the seal of the Corporation, and, whenever authorized by the Board of Directors or the Executive Committee, affix the seal to any instrument requiring the same.

The Secretary shall see that proper notice is given of all meetings of the shareholders of the Corporation and of the Board of Directors and shall perform such other duties as may be prescribed from time to time by the Board of Directors, Chief Executive Officer, Chief Operating Officer or President.

(b) Assistant Secretaries. At the request of the Secretary, or in his or her absence or inability to act, the Assistant Secretary or, if there be more than one, the Assistant Secretary designated by the Secretary, shall perform the duties of the Secretary and when so acting shall have all the powers of and be subject to all the restrictions of the Secretary. The Assistant Secretaries shall perform such other duties as may from time to time be assigned to them by the Board of Directors, Chief Executive Officer, Chief Operating Officer, President, or Secretary.

Section 10(a). The Treasurer. The Treasurer shall be the financial officer of the Corporation, shall keep full and accurate accounts of all collections, receipts and disbursements in books belonging to the Corporation, shall deposit all moneys and other valuables in the name and to the credit of the Corporation, in such depositories as may be directed by the Board of Directors, shall disburse the funds of the Corporation as may be ordered by the Board of Directors, Chief Executive Officer, Chief Operating Officer, or President, taking proper vouchers therefor, and shall render to the Chief Executive Officer, Chief Operating Officer, or President, and directors at all regular meetings of the Board, or whenever they may require it, and to the annual meeting of the shareholders, an account of all his or her transactions as Treasurer and of the financial condition of the Corporation.

The Treasurer shall also perform such other duties as the Board of Directors may from time to time require.

If required by the Board of Directors, the Treasurer shall give the Corporation a bond in a form and in a sum with surety satisfactory to the Board of Directors for the faithful performance of the duties of his or her office and the restoration to the Corporation in the case of his or her death, resignation or removal from office of all books, papers, vouchers, money and other property of whatever kind in his or her possession belonging to the Corporation.

(b) Assistant Treasurers. At the request of the Treasurer, or in his or her absence or inability to act, the Assistant Treasurer or, if there be more than one, the Assistant Treasurer designated by the Treasurer, shall perform the duties of the Treasurer and when so acting shall have all the powers of and be subject to all the restrictions of the Treasurer. The Assistant Treasurers shall perform such other duties as may from time to time be assigned to them by the Board of Directors, Chief Executive Officer, Chief Operating Officer, President, or Treasurer.

Section 11(a). The Controller. The Controller shall have control over all accounts and records of the Corporation pertaining to moneys, properties, materials and supplies. He or she shall have executive direction over the bookkeeping and accounting departments and shall have general supervision over the records in all other departments pertaining to moneys, properties, materials and supplies. He or she shall have such other powers and duties as are incident to the office of Controller of a corporation and shall be subject at all times to the direction and control of the Board of Directors, Chief Executive Officer, Chief Operating Officer, President and a Vice President.

(b) Assistant Controllers. At the request of the Controller, or in his or her absence or inability to act, the Assistant Controller or, if there be more than one, the Assistant Controller designated by the Controller, shall perform the duties of the Controller and when so acting shall have all the powers of and be subject to all the restrictions of the Controller. The Assistant Controllers shall perform such other duties as may from time to time be assigned to them by the Board of Directors, Chief Executive Officer, Chief Operating Officer, President, or Controller.

ARTICLE V

Indemnification of Directors, Officers, Employees, and Agents

Section 1. Definitions. As used in this Article:

A. "Corporation" includes any domestic or foreign predecessor entity of the Corporation in a merger or other transaction in which the predecessor's existence ceased upon consummation of the transaction.

B. "Director" means an individual who is or was a Director of the Corporation or an individual who, while a Director of the Corporation, is or was serving at the Corporation's request as a director, officer, partner, trustee, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise. A Director shall be considered to be serving an employee benefit plan at the Corporation's request if his or her duties to the Corporation also impose duties on, or otherwise involve services by, him or her to the plan or to participants in or beneficiaries of the plan. "Director" includes, unless the context requires otherwise, the estate or personal representative of a Director.

C. "Expenses" include counsel fees.

D. "Liability" means the obligation to pay a judgment, settlement, penalty, fine (including an excise tax assessed with respect to an employee benefit plan), or reasonable expenses incurred with respect to a proceeding.

E. "Official capacity" means:

(1) When used with respect to a Director, the office of Director in the Corporation, and

(2) When used with respect to an individual other than a Director, as contemplated in Section 6, the office in the Corporation held by the officer or the employment or agency relationship undertaken by the employee or agent on behalf of the Corporation. "Official capacity" shall not include service for any other foreign or domestic corporation or any partnership, joint venture, trust, employee benefit plan, or other enterprise.

F. "Party" includes an individual who was, is, or is threatened to be made a named defendant or respondent in a proceeding.

G. "Proceeding" means any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative and whether formal or informal.

Section 2. Indemnification.

A. Except as provided in subsection (D) of this Section, the Corporation shall indemnify an individual made a party to a proceeding because he or she is or was a Director against liability incurred in the proceeding if:

(1) He or she conducted himself or herself in good faith; and

(2) He or she reasonably believed:

(a) In the case of conduct in his or her official capacity with the Corporation, that his or her conduct was in its best interest; and

(b) In all other cases, that his or her conduct was at least not opposed to its best interests; and

(3) In the case of any criminal proceeding, he or she had no reasonable cause to believe his or her conduct was unlawful.

B. A Director's conduct with respect to an employee benefit plan for a purpose he or she reasonably believed to be in the interests of the participants in and beneficiaries of the plan shall be conduct that satisfies the requirement of subsection A(2)(b) of this Section.

C. The termination of a proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent shall not be, of itself, determinative that the Director did not meet the standard of conduct described in this Section.

D. The Corporation may not indemnify a Director under this Section:

(1) In connection with a proceeding by or in the right of the Corporation in which the Director was adjudged liable to the Corporation; or

(2) In connection with any other proceeding charging improper personal benefit to him or her, whether or not involving action in his or her official capacity, in which he or she was adjudged liable on the basis that personal benefit was improperly received by him or her.

E. Indemnification permitted under this Section in connection with a proceeding by or in the right of the Corporation shall be limited to reasonable expenses incurred in connection with the proceeding.

Section 3. Mandatory Indemnification. Unless limited by the Articles of Incorporation, the Corporation shall indemnify a Director who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a Director of the Corporation against reasonable expenses incurred by him or her in connection with the proceeding.

Section 4. Advance for Expenses.

A. The Corporation may pay for or reimburse the reasonable expenses incurred by a Director who is a party to a proceeding in advance of final disposition of the proceeding if:

(1) The Director furnishes the Corporation a written affirmation of his or her good faith belief that he or she has met the standard of conduct described in Section 2;

(2) The Director furnishes the Corporation a written undertaking, executed personally or on his or her behalf, to repay the advance if it is ultimately determined that he or she did not meet the standard of conduct; and

(3) A determination is made that the facts then known to those making the determination would not preclude indemnification under this article.

B. The undertaking required by subsection A(2) of this Section shall be an unlimited general obligation of the Director but shall not be required to be secured and may be accepted without reference to financial ability to make repayment.

C. Determinations and authorizations of payments under this Section shall be made in the manner specified in Section 5.

Section 5. Determination and Authorization of Indemnification.

A. The Corporation shall not indemnify a Director under Section 2 of this Article unless authorized in the specific case after a determination has been made that indemnification of the Director is permissible in the circumstances because he or she has met the standard of conduct set forth in Section 2.

B. The determination shall be made:

(1) By the Board of Directors by majority vote of a quorum consisting of Directors not at the time parties to the proceeding;

(2) If a quorum cannot be obtained under subsection B(1) of this Section, by majority vote of a committee duly designated by the Board of Directors (in which designation Directors who are parties may participate), consisting solely of two or more Directors not at the time parties to the proceeding;

(3) By special legal counsel:

(a) Selected by the Board of Directors or its committee in the manner prescribed in subsection B(1) and (2) of this Section; or

(b) If a quorum of the Board of Directors cannot be obtained under subsection B(1) of this Section and a committee cannot be designated under subsection B(2) of this Section, selected by majority vote of the full Board of Directors (in which selection Directors who are parties may participate); or

(4) By the shareholders, but shares owned by or voted under the control of Directors who are at the time parties to the proceeding shall not be voted on the determination.

C. Authorization of indemnification and evaluation as to reasonableness of expenses shall be made in the same manner as the determination that indemnification is permissible, except that if the determination is made by special legal counsel, authorization of indemnification and evaluation as to reasonableness of expenses shall be made by those entitled under subsection B(3) of this Section to select counsel.

Section 6. Indemnification of Officers, Employees, and Agents. Unless the Corporation's Articles of Incorporation provide otherwise:

A. An officer of the Corporation who is not a Director shall be entitled to mandatory indemnification under Section 3, and is entitled to apply for court-ordered indemnification under the Kentucky Business Corporation Act, in each case to the same extent as a Director;

B. The Corporation may indemnify and advance expenses under this Article to an officer, employee, or agent of the Corporation who is not a Director to the same extent as to a Director; and

C. The Corporation may also indemnify and advance expenses to an officer, employee, or agent who is not a Director to the extent, consistent with public policy, that may be provided by the Articles of Incorporation, By-Laws, general or specific action of the Board of Directors, or contract.

Section 7. Insurance. The Corporation may purchase and maintain insurance on behalf of an individual who is or was a Director, officer, employee, or agent of the Corporation, or who, while a Director, officer, employee, or agent of the Corporation, is or was serving at the request of the Corporation as a director, officer, partner, trustee, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise, against liability asserted against or incurred by him or her in that capacity or arising from his or her status as a Director, officer, employee, or agent, whether or not the Corporation would have power to indemnify him or her against the same liability under either Section 2 or 3.

Section 8. Application of this Article.

A. The indemnification and advancement of expenses provided by, or granted pursuant to, this Article shall not be deemed exclusive of any other rights to which those seeking indemnification or advancement of expenses may be entitled under the By-Laws, any agreement, vote of shareholders or disinterested Directors, or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office.

B. This Article shall not limit the Corporation's power to pay or reimburse expenses incurred by a Director in connection with his or her appearance as a witness at a proceeding at a time when he or she has not been made a named defendant or respondent to the proceeding.

ARTICLE VI

Capital Stock

Section 1. Form and Execution of Certificates. The certificates for shares of the capital stock of the Corporation shall be of such form and content, not inconsistent with the law and the Articles of Incorporation, as shall be approved by the Board of Directors. The certificates shall be signed by (1) either the Chairman, Chief Executive Officer, President or a Vice President, and (2) any one of the following officers: Secretary or Assistant Secretary, Treasurer or Assistant Treasurer. All certificates shall be consecutively numbered in each class of shares. The name and address of the person owning the shares represented thereby, with the number of shares and the date of issue, shall be entered on the Corporation's books.

Section 2. Transfer of Shares. Transfer of shares shall be made upon the books of the Corporation or respective Transfer Agents designated to transfer each class of stock, and before a new certificate is issued the old certificates shall be surrendered for cancellation.

Section 3. Appointment of Transfer Agents and Registrars. The Board of Directors may appoint one or more transfer agents or one or more registrars or both, and may require all stock certificates to bear the signature of either or both. When any such certificate is signed, by a transfer agent or registrar, the signatures of the corporate officers and the corporate seal, if any, upon such certificate may be facsimiles, engraved or printed.

In case any officer designated for the purpose, who has signed or whose facsimile signature has been used on any such certificate, shall, from any cause, cease to be such officer before the certificate has been delivered by the Corporation, the certificate may nevertheless be adopted by the Corporation and be issued and delivered as though the person had not ceased to be such officer.

Section 4. Closing of Transfer Books or Taking Record of Shareholders. The Board of Directors may fix a time not exceeding forty (40) days preceding the date of any meeting of shareholders or any dividend payment date or any date for the allotment of rights as a record date for the determination of the shareholders entitled to notice of such meeting or to vote thereat or to receive such dividends or rights as the case may be; or the Board of Directors may close the books of the Corporation against transfer of shares during the whole or any part of such period.

Section 5. Lost Stock Certificates. In the case of a lost stock certificate, a new stock certificate may be issued in its place upon proof of such loss, destruction or mutilation and upon the giving of a satisfactory bond of indemnity to the Corporation and/or to the transfer agent and registrar of such stock, if any, in such sum and under such terms as the Board of Directors may provide.

ARTICLE VII

Dividends

Section 1. Dividends. Dividends may be declared by the Board of Directors (or the Executive Committee, if there be one and the authority to declare dividends is delegated to the Executive Committee by the Board of Directors) and paid in cash, shares, or other property out of the annual net income to the Corporation or out of its net assets in excess of its capital, computed in accordance with the state statute and subject to the conditions and limitations imposed by the Articles of Incorporation.

No dividends shall be paid to the holders of any class of shares in violation of the rights of the holders of any other class of shares.

Before payment of any dividends or making distribution of any profits, there may be set apart out of the excess of assets available for dividends such sum or sums as the Board of Directors (or Executive Committee, if there be one and the authority to declare dividends or make distributions is delegated to the Executive Committee) from time to time in its absolute discretion thinks proper as a reserve fund for any purpose.

ARTICLE VIII

Fiscal Year

Section 1. Fiscal Year. The fiscal year of the Corporation shall begin on the first day of January and terminate on the thirty-first day of December in each year.

ARTICLE IX

Contracts, Checks, Notes, etc.

Section 1. Contracts, Checks, Notes, etc. All contracts and agreements authorized by the Board of Directors and all bonds and notes shall, unless otherwise directed by the Board of Directors or unless otherwise required by law, be signed by (1) either the Chairman, Vice Chairman, Chief Executive Officer, Chief Operating Officer, President, or a Vice President, and (2) any one of the following officers: Secretary or Assistant Secretary, Treasurer or Assistant

Treasurer. The Board of Directors may by resolution adopted at any meeting designate officers of the Corporation who may in the name of the Corporation execute checks, drafts and orders for the payment of money in its behalf and, in the discretion of the Board of Directors, such officers may be so authorized to sign such checks singly without necessity for counter-signature.

ARTICLE X

Notice and Waiver of Notice

Section 1. Notice and Waiver of Notice. Any notice required to be given by these By-Laws to a Director or officer may be given in writing, personally served or through the United States Mail, or by telephone, telegram, cablegram or radiogram, and such notice shall be deemed to be given at the time when the same shall be thus transmitted. Any notice required to be given by these By-Laws may be waived by the person entitled to such notice.

ARTICLE XI

Corporate Seal

Section 1. Corporate Seal. The corporate seal of the Corporation shall consist of a metallic stamp, circular in form, bearing in its center the word "Seal", and on the outer edge the name of the Corporation.

ARTICLE XII

Amendment

Section 1. Amendment. These By-Laws may be amended or repealed at any meeting of the shareholders of the Corporation by the affirmative vote of the holders of record of shares entitling them to exercise a majority of the voting power on such proposal, or, without a meeting, by the written consent of the holders of record of shares entitling them to exercise a two-thirds majority of the voting power on such proposal.

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-002

REQUEST:

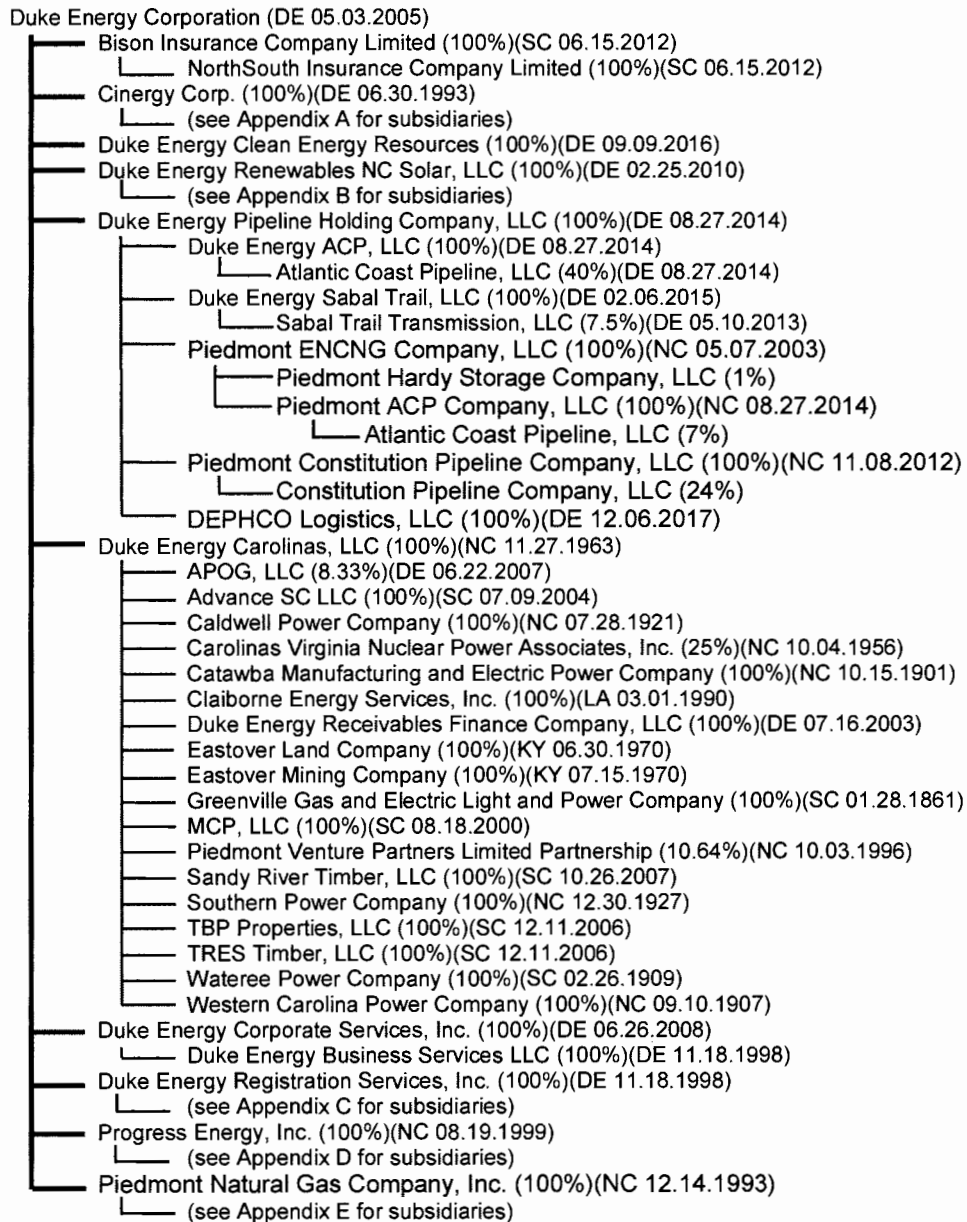
Provide the current organization chart showing the relationship between Duke Kentucky and any affiliates, divisions, etc. Show the relative positions of all entities and affiliates with which Duke Kentucky routinely has business transactions.

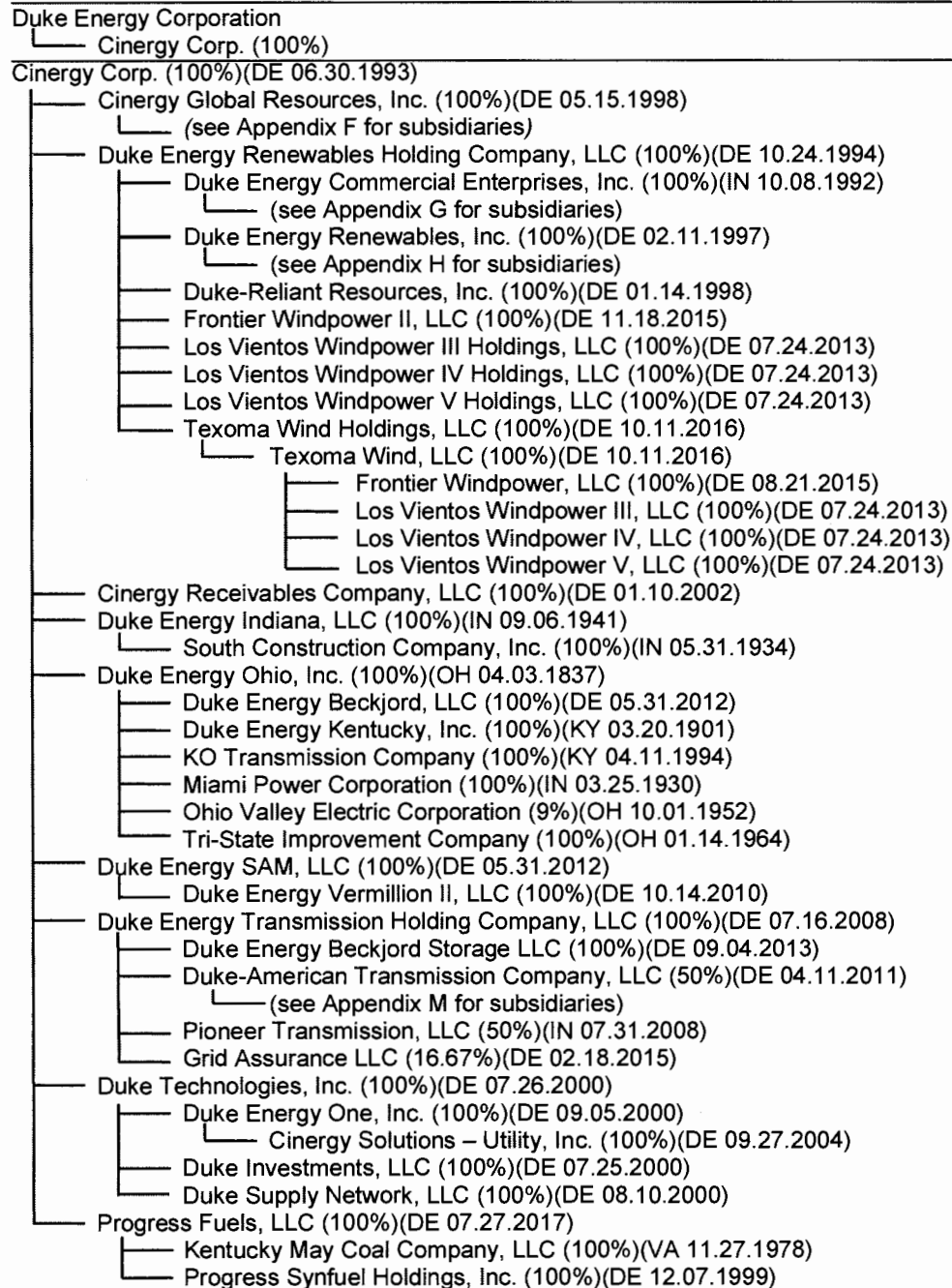
RESPONSE:

See STAFF-DR-01-002 Attachment. For a detailed discussion of affiliates with which the utility routinely has business transactions, please see the Cost Allocation Manual submitted with the Company's application.

PERSON RESPONSIBLE: Jeffrey Setser

**DUKE ENERGY CORPORATION
CORPORATE STRUCTURE
AS OF JUNE 30, 2018**





Duke Energy Corporation

└─ Duke Energy Renewables NC Solar, LLC (100%)

Duke Energy Renewables NC Solar, LLC (100%)(DE 02.25.2010)

└─ Clear Skies Solar Holdings, LLC (100%)(DE 11.15.2012)

└─ Clear Skies Solar, LLC (100%)(DE 11.15.2012)

└─ Black Mountain Solar, LLC (100%)(AZ 05.04.2011)

└─ CS Murphy Point, LLC (100%)(NC 01.12.2010)

└─ Martins Creek Solar NC, LLC (100%)(NC 04.08.2010)

└─ Murphy Farm Power, LLC (100%)(NC 01.27.2010)

└─ North Carolina Renewable Properties, LLC (100%)(NC 06.03.2010)

└─ RP-Orlando, LLC (100%)(DE 03.05.2010)

└─ Solar Star North Carolina I, LLC (100%)(DE 11.07.2008)

└─ Solar Star North Carolina II, LLC (100%)(DE 12.16.2009)

└─ Taylorsville Solar, LLC (100%)(DE 04.29.2010)

└─ Emerald State Solar Holdings, LLC (100%)(DE 04.18.2016)

└─ Emerald State Solar, LLC (100%)(DE 04.18.2016)

└─ Bethel Price Solar, LLC (100%)(DE 10.11.2013)

└─ Colonial Eagle Solar, LLC (100%)(DE 05.20.2014)

└─ Conetoe II Solar, LLC (100%)(NC 04.28.2014)

└─ Creswell Alligood Solar, LLC (100%)(DE 08.27.2014)

└─ Dogwood Solar, LLC (100%)(DE 09.12.2012)

└─ Everetts Wildcat Solar, LLC (100%)(DE 09.25.2014)

└─ Fresh Air Energy X, LLC (100%)(NC 04.03.2014)

└─ Garysburg Solar LLC (100%)(DE 09.24.2013)

└─ Gaston Solar LLC (100%)(10.08.2013)

└─ HXOap Solar One, LLC (100%)(NC 04.30.2013)

└─ Long Farm 46 Solar, LLC (100%)(NC 09.22.2014)

└─ Seaboard Solar LLC (100%)(DE 11.12.2013)

└─ SolNCPower5, LLC (100%)(NC 10.17.2013)

└─ SolNCPower6, LLC (100%)(NC 10.17.2013)

└─ SolNCPower10, L.L.C. (100%)(NC 08.01.2014)

└─ Tarboro Solar LLC (100%)(DE 08.26.2013)

└─ Washington White Post Solar, LLC (100%)(DE 09.10.2012)

└─ Windsor Cooper Hill Solar, LLC (100%)(DE 10.11.2013)

└─ Winton Solar LLC (100%)(DE 09.23.2013)

└─ Woodland Solar LLC (100%)(DE 09.19.2013)

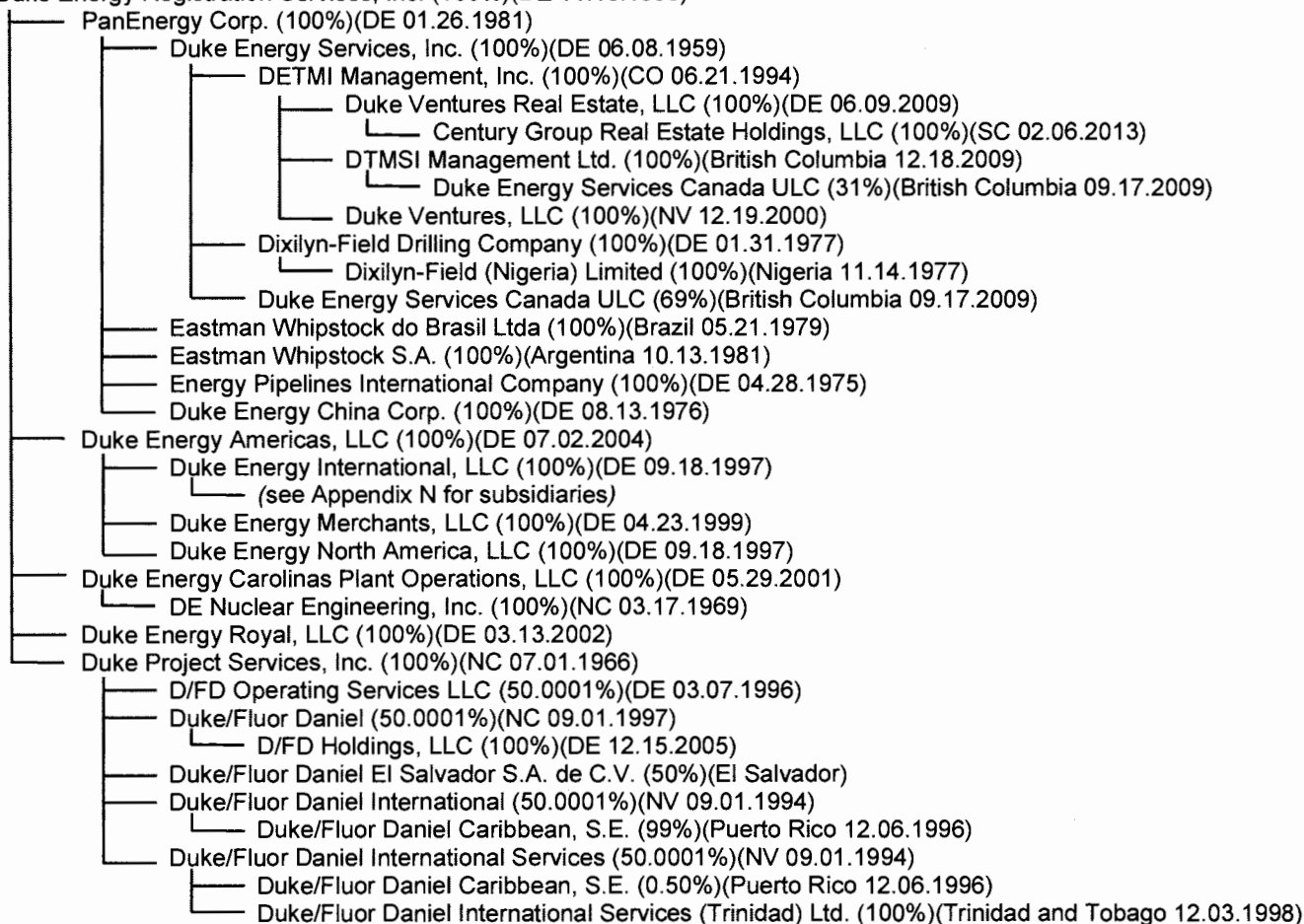
└─ River Road Solar, LLC (100%)(NC 05.21.2014)

└─ Washington Airport Solar, LLC (100%)(DE 10.16.2013)

└─ Washington Millfield Solar, LLC (100%)(DE 05.23.2013)

Duke Energy Corporation
└─ Duke Energy Registration Services, Inc. (100%)

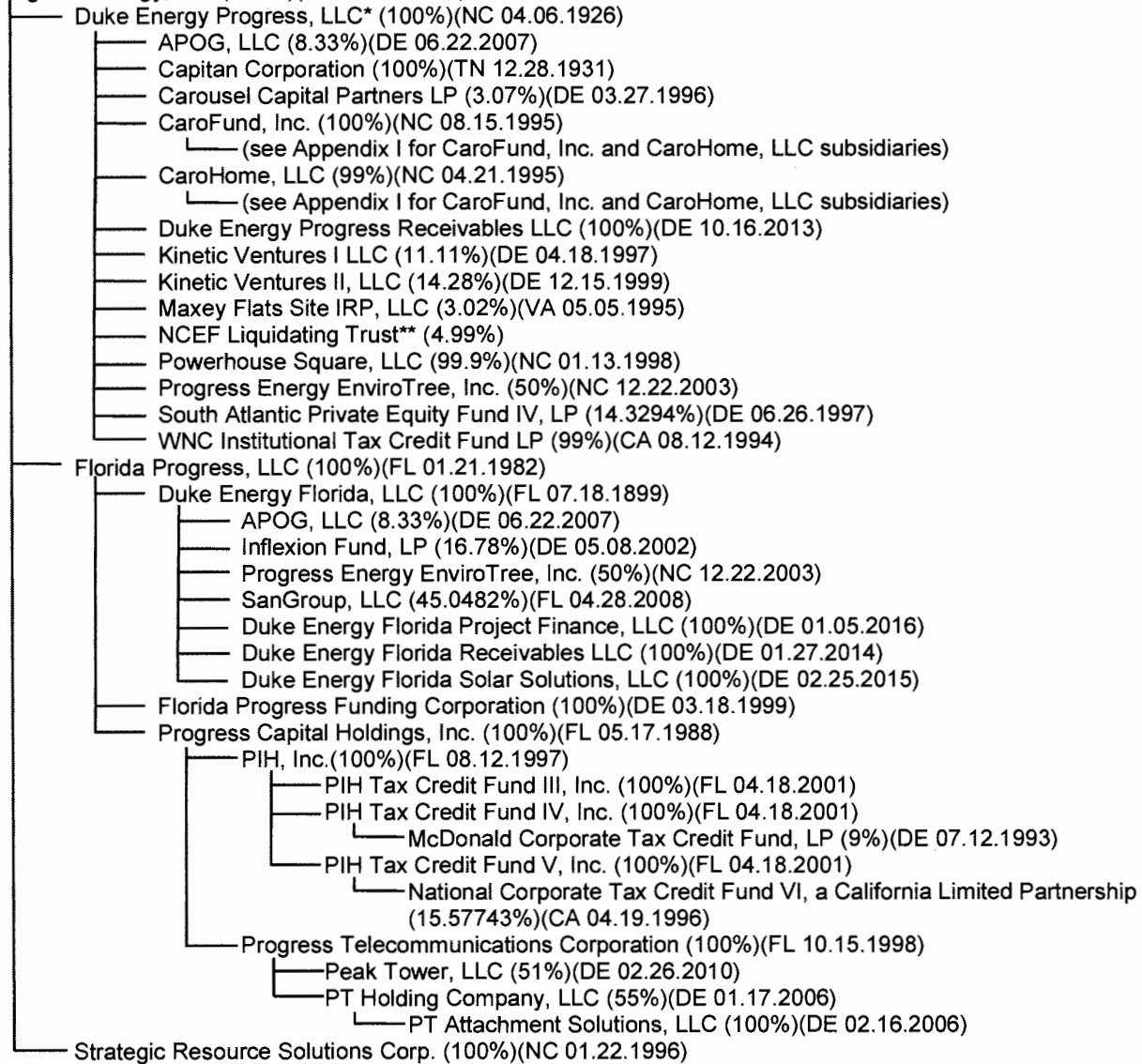
Duke Energy Registration Services, Inc. (100%)(DE 11.18.1998)



Duke Energy Corporation

└─ Progress Energy, Inc. (100%)

Progress Energy, Inc. (100%)(NC 08.19.1999)



* Duke Energy Progress, LLC (formerly known as Carolina Power & Light Company) is also the beneficial owner of several entities that were generally acquired through bankruptcy proceedings. These entities are not shown separately due to its minor ownership interest (generally <1%).

As of December 31, 2009, it is believed CP&L owns a beneficial interest in the following entities: Air Nail Unsecured Creditors Liquid Trust, Creditors Reserve Trust, Heiling-Meyers Liquidating Trust, Estate of Jillian Entertainment, HA2003 Liquidating Trust, CFC Trust, Fleming Post Confirmation Trust, Bombay Liquidation Trust, USOP Liquidating LLC, ZB Company Liquidation Trust and ANC Liquidating Trust.

** NCEF Liquidating Trust, a business trust, holds the assets of The North Carolina Enterprise Fund Limited Partnership, now dissolved.

Duke Energy Corporation
└─ Piedmont Natural Gas Company, Inc. (100%)

Piedmont Natural Gas Company, Inc. (100%)(reincorporated in NC 02.25.1994)
└─ Piedmont Energy Partners, Inc. (100%)(NC 01.30.1996)
 └─ Piedmont Energy Company (100%)(NC 01.11.1994)
 └─ Piedmont Interstate Pipeline Company (100%)(NC 09.08.1992)
 └─ Pine Needle LNG Company, LLC (45%)
 └─ Piedmont Intrastate Pipeline Company (100%)(NC 04.04.1994)
 └─ Cardinal Pipeline Company, LLC (21.49%)
└─ Piedmont Hardy Storage Company, LLC (99%)(NC 07.22.2004)
 └─ Hardy Storage Company, LLC (50%)

Duke Energy Corporation
└─ Cinergy Corp. (100%)
 └─ Cinergy Global Resources, Inc. (100%)

Cinergy Global Resources, Inc. (100%)(DE 05.15.1998)
└─ Cinergy Global Power, Inc. (100%)(DE 09.04.1997)
 └─ CGP Global Greece Holdings, SA (99.99%)(Greece 08.10.2001)
 └─ Cinergy Global (Cayman) Holdings, Inc. (100%)(Cayman Islands 09.04.1997)
 └─ Cinergy Global Tsavo Power (100%)(Cayman Islands 09.04.1997)
 └─ IPS-Cinergy Power Limited (48.2%)(Kenya 04.28.1999)
 └─ Tsavo Power Company Limited (49.9%)(Kenya 01.22.1998)
 └─ Cinergy Global Holdings, Inc. (100%)(DE 12.18.1998)
 └─ CGP Global Greece Holdings, SA (.01%)(Greece 08.10.2001)
 └─ Cinergy Global Power Africa (Proprietary) Limited (100%)(South Africa 08.03.1999)

Duke Energy Corporation

└─ Cinergy Corp. (100%)

└─ Duke Energy Renewables Holding Company, LLC (100%)

└─ Duke Energy Commercial Enterprises, Inc. (100%)

Duke Energy Commercial Enterprises, Inc. (100%)(IN 10.08.1992)

└─ CinCap V, LLC (10%)(DE 07.21.1998)

└─ Cinergy Climate Change Investments, LLC (100%)(DE 06.09.2003)

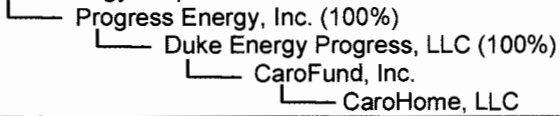
Duke Energy Corporation

- └─ Cinergy Corp. (100%)
 - └─ Duke Energy Renewables Holding Company, LLC (100%)
 - └─ Duke Energy Renewables, Inc. (100%)

Duke Energy Renewables, Inc. (100%)(DE 02.11.1997)

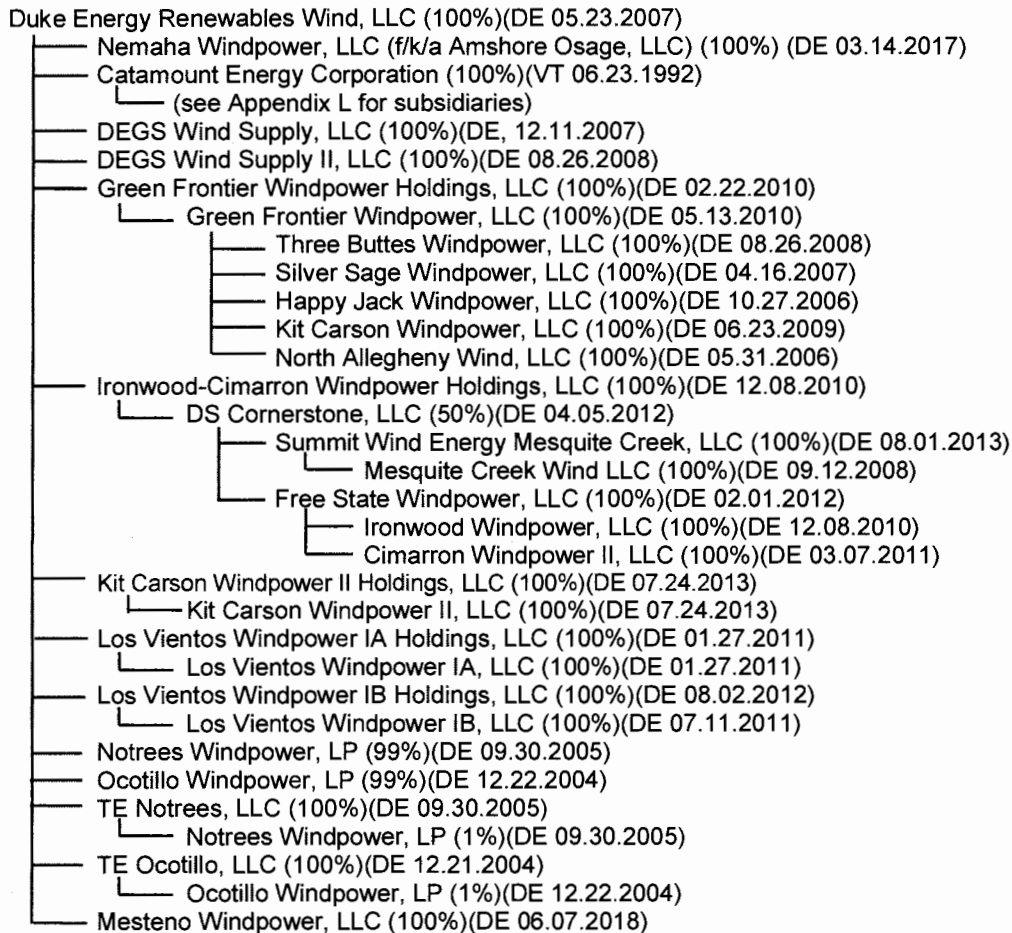
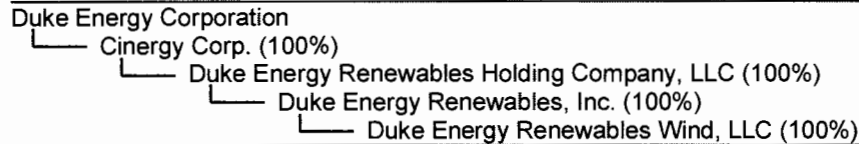
- └─ Duke Energy Renewables Commercial, LLC (100%)(DE 12.16.2014)
 - └─ Stenner Creek Solar LLC (100%)(DE 01.17.2017)
 - └─ Southbound Solar, LLC (100%)(DE 04.12.2018)
- └─ Duke Energy Renewables Solar, LLC (100%)(DE 05.13.2010)
 - └─ Caprock Solar 2 LLC (100%)(DE 10.31.2014)
 - └─ Caprock Solar Holdings 2, LLC (100%)(DE 04.30.2015)
 - └─ RE AZ Holdings LLC (100%)(DE 10.11.2010)
 - └─ RE Ajo 1 LLC (100%)(DE 10.05.2009)
 - └─ RE Bagdad Solar 1 LLC (100%)(DE 08.13.2009)
 - └─ TX Solar I LLC (100%)(DE 05.27.2009)
 - └─ Gato Montes Solar, LLC (100%)(DE 12.09.2011)
 - └─ West Texas Angelos Holdings LLC (100%)(DE 06.08.2012)
 - └─ RE SFCity1 Holdco, LLC (100%)(DE 06.23.2010) acquired on 08.12.2013
 - └─ RE SFCity1 GP, LLC (100%)(DE 05.14.2009) acquired on 08.12.2013
 - └─ RE SFCity1, LP (99% owned by RE SFCity1 Holdco, LLC; 1% owned by RE SFCity1 GP, LLC) (DE 05.14.2009)
 - └─ Wild Jack Solar Holdings LLC (100%)(DE 10.06.2015)
 - └─ Wild Jack Solar LLC (100%)(DE 10.06.2015)
 - └─ Pumpjack Solar I, LLC (100%)(DE 02.09.2012)
 - └─ Wildwood Solar I, LLC (100%)(DE 02.09.2012)
 - └─ High Noon Solar Holdings, LLC (100%)(DE 05.04.2017)
 - └─ High Noon Solar, LLC (100%)(DE 05.04.2017)
 - └─ Caprock Solar 1 LLC (100%)(DE 10.31.2014)
 - └─ Caprock Solar Holdings 1, LLC (100%)(DE 04.30.2015)
 - └─ Longboat Solar, LLC (100%)(DE 06.05.2014)
 - └─ Rio Bravo Solar I, LLC (100%)(DE 03.22.2012)
 - └─ Rio Bravo Solar II, LLC (100%)(DE 04.05.2013)
 - └─ Seville Solar Holding Company, LLC (100%)(DE 05.06.2014)
 - └─ Seville Solar Investments One LLC (100%)(DE 04.28.2015)
 - └─ Seville Solar One LLC (100%)(DE 05.06.2014)
 - └─ Tallbear Seville LLC (49%)(CA 11.29.2012)
 - └─ Seville Solar Two, LLC (100%)(DE 05.06.2014)
 - └─ Victory Solar LLC (100%)(DE 09.15.2015)
 - └─ Wildwood Solar II, LLC (100%)(DE 03.22.2012)
 - └─ Duke Energy Shoreham, LLC (100%)(DE 09.14.2017)
 - └─ Shoreham Energy Holdings, LLC (100%)(DE 09.15.2017)
 - └─ Shoreham Solar Commons LLC (100%)(DE 04.23.2015)
 - └─ Carolina Solar Power, LLC (100%)(DE 02.13.2018)
 - └─ Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007)
 - └─ (see Appendix J for subsidiaries)
 - └─ Duke Energy Generation Services, Inc.(DE 06.02.2000)
 - └─ (see Appendix K for subsidiaries)
 - └─ Duke Energy Renewable Services, LLC (100%)(DE 10.22.2012)
 - └─ REC Solar Commercial Corporation (100%)(DE 11.26.2013)
 - └─ Duke Ventures II, LLC (100%)(DE 09.01.2000)
 - └─ Spruce Finance, Inc. (7.70%)(DE 12.16.2015)
 - └─ Encycle Corporation (15.05%)(Ontario)
 - └─ PHX Management Holdings, LLC (70%)(DE 10.15.2015)
 - └─ Phoenix Energy Technologies, Inc. (100%)(DE 12.20.2008)

Duke Energy Corporation



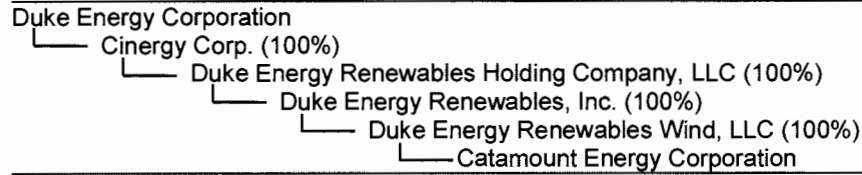
Duke Energy Progress, LLC (100%)(NC 04.06.1926)





Duke Energy Corporation
└─ Cinergy Corp. (100%)
 └─ Duke Energy Renewables Holding Company, LLC (100%)
 └─ Duke Energy Renewables, Inc. (100%)
 └─ Duke Energy Generation Services, Inc. (100%)

Duke Energy Generation Services, Inc. (100%)(DE 06.02.2000)
└─ DEGS O&M, LLC (100%)(DE 08.30.2004)
└─ DEGS of Narrows, LLC (100%)(DE 03.17.2003)
└─ Duke Energy Industrial Sales, LLC (100%)(DE 06.06.2006)
└─ Shreveport Red River Utilities, LLC (40.8%)(DE 10.16.2000)



Duke Energy Corporation

└─ Cinergy Corp. (100%)

└─ Duke Energy Transmission Holding Company, LLC

└─ Duke-American Transmission Company, LLC

Duke-American Transmission Company, LLC (50%)(DE 04.11.2011)

└─ Zephyr Power Transmission LLC (100%)(DE 12.05.2008)

└─ DATC Midwest Holdings, LLC (100%)(DE 04.11.2012)

└─ DATC Path 15 Transmission, LLC (100%)(DE 08.09.2006)

└─ Path 15 Funding, LLC (100%)(DE 12.27.2002)

└─ Path 15 Funding TV, LLC (100%)(DE 11.16.2004)

└─ Path 15 Funding KBT, LLC (100%)(DE 09.21.2006)

└─ DATC Holdings Path 15, LLC (47.326% owned by DATC Path 15 Transmission, LLC;
22.574% owned by Path 15 Funding KBT, LLC and 30.099% owned by Path 15 Funding,
LLC)(DE 10.16.2002)

└─ DATC Path 15, LLC (100%)(DE 10.16.2002)

Duke Energy Corporation

- └─ Duke Energy Registration Services, Inc. (100%)
 - └─ Duke Energy Americas, LLC (100%)
 - └─ Duke Energy International, LLC (100%)
-

Duke Energy International, LLC (100%)(DE 09.18.1997)

- └─ Duke Energy Group Holdings, LLC (100%)(DE 04.29.2005)
 - └─ Duke Energy Group, LLC (100%)(DE 12.22.1987)
 - └─ Duke Energy International Latin America, Ltd. (100%)(Bermuda)
 - └─ Duke Energy International Uruguay Investments, S.R.L. (100%)(Uruguay)
 - └─ Duke Energy Luxembourg II, LLC (100%)(DE 12.18.2017)
 - └─ Duke Energy Brazil Holdings I, C.V. (100%)(Brazil)
 - └─ Duke Energy Arabian Limited (100%)(Gibraltar)
 - └─ CTE Petrochemicals Company (50%)(Cayman)
 - └─ National Methanol Company (50%)(Saudi Arabia)
 - └─ Duke Energy International (Europe) Holdings ApS (100%)(Denmark)
 - └─ Duke Energy International Netherlands Financial Services BV (100%)(Netherlands)
 - └─ Duke Energy International Asia Pacific Ltd. (100%)(Bermuda)
 - └─ Duke Energy International PJP Holdings, Ltd. (100%)(Bermuda)
 - └─ CSCC Holdings Limited Partnership (100%)(British Columbia)

Changes to Corporate Structure – Second Quarter 2018

Entities Removed

- On May 24, 2018, Duke Energy Luxembourg I, S.à r.l. (100%)(Luxembourg) was liquidated under Luxembourg law.
- On May 25, 2018, Duke Energy International Holding S.à r.l. (100%)(Luxembourg) was liquidated under Luxembourg law.
- On June 15, 2018, Duke Energy Luxembourg III, S.à r.l. (100%)(Luxembourg) was liquidated under Luxembourg law.
- On June 15, 2018, Duke Energy Luxembourg IV, S.à r.l. (100%)(Luxembourg) was liquidated under Luxembourg law.
- On June 15, 2018, Duke Energy Brazil Holdings II, C.V. (Netherlands) was terminated under Netherlands law.
- On June 25, 2018, Texas Eastern Arabian S.à r.l. (100%)(Luxembourg) was liquidated under Luxembourg law.
- On June 29, 2018, ISH Solar Grin, LLC (50%)(DE 08.16.2011) was sold to Terraform.

Entities Added

- On April 12, 2018, Duke Energy Renewables Commercial, LLC (100%)(DE 12.16.2014) formed Southbound Solar, LLC (100%)(DE 04.12.2018).
- On June 7, 2018, Duke Energy Renewables Wind, LLC (100%)(DE 05.23.2007) formed Mesteno Windpower, LLC (100%)(DE 06.07.2018).

Entity Type Changes

- None.

Entities Restructured

- On May 1, 2018, the subsidiaries of Duke Energy International Latin America, Ltd. (100%)(Bermuda), including Duke Energy International Uruguay Investments, S.R.L. (100%)(Uruguay), Duke Energy Luxembourg I, S.à r.l. (100%)(Luxembourg), Duke Energy Luxembourg II, LLC (100%)(DE 12.18.2017) and each of their subsidiaries, were distributed to its parent, Duke Energy Group, LLC (100%)(Delaware).

Name Changes

- None.

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-003

REQUEST:

Provide the capital structure at the end of the ten most recent calendar years and each of the other periods shown in Schedule 3a and Schedule 3b.

RESPONSE:

See STAFF-DR-01-003 Attachment.

PERSON RESPONSIBLE: Michael Covington

**STAFF-DR-01-003
EXCEL
ATTACHMENT**

PROVIDED ON CD

Schedule 3a

Duke Energy Kentucky, Inc.

Case No. 2018-00261

Calculation of Capital Structure

12 Months Ended December

Dollars In Thousands

Line No.	Type of Capital	2017		2016		2015		2014		2013	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long Term Debt ^{1,3}	\$ 451,180	46.9%	\$ 362,046	44.2%	\$ 319,027	40.9%	\$ 320,786	41.6%	\$ 339,053	47.3%
2.	Short-Term Debt	-	0.0%	19,656	2.4%	55,743	7.2%	37,609	4.9%	-	0.0%
3.	Preferred & Preference Stock	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
4.	Common Equity ²	511,414	53.1%	437,015	53.4%	404,432	51.9%	413,256	53.6%	377,954	52.7%
5.	Total Capitalization	\$ 962,594	100.0%	\$ 818,717	100.0%	\$ 779,202	100.0%	\$ 771,651	100.1%	\$ 717,007	100.0%

Line No.	Type of Capital	2012		2011		2010		2009		2008		Jun-18	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long Term Debt ¹	\$ 340,840	47.8%	\$ 342,786	49.1%	\$ 344,589	42.5%	\$ 345,544	45.0%	\$ 338,629	46.0%	\$ 450,518	41.2%
2.	Short-Term Debt	-	0.0%	-	0.0%	-	0.0%	-	0.0%	3,241	0.4%	74,892	6.8%
3.	Preferred & Preference Stock	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
4.	Common Equity ²	372,885	52.2%	354,664	50.9%	465,354	57.5%	422,093	55.0%	394,025	53.5%	569,694	52.0%
5.	Total Capitalization	\$ 713,725	100.0%	\$ 697,450	100.0%	\$ 809,943	100.0%	\$ 767,637	100.0%	\$ 735,895	99.9%	\$ 1,095,104	100.0%

(1) Includes current portion of Long Term Debt

(2) Includes Common Stock, Additional Paid in Capital, Retained Earnings and Other Comprehensive Income

(3) 2014 end forward amounts include the unamortized debt expense amounts, in accordance with updated GAAP guidance

Instructions: If the applicant is a member of an affiliated group, the above data is to be provided for the applicant as shown. On a separate schedule, the same data should also be provided for the parent company and the entire system on a consolidated basis

Schedule 3b

Duke Energy Kentucky, Inc.

Case No. 2018-00261

Calculation of Average Capital Structure

12 Months Ended December 31, 2017

Dollars in Thousands

Line No.	Item (a)	Total Capital (b)	Long-term Debt ¹ (c)	Short-term Debt (d)	Preferred Stock (e)	Common Stock ² (f)	Retained Earnings (g)	Total Common Equity (h)
1	Balance at the beginning of Jan 1, 2017	\$ 818,717	362,046	19,656	-	\$ 176,274	260,741	437,015
2	1st Month	828,840	362,003	20,398	-	176,274	270,165	446,439
3	2nd Month	833,065	361,964	23,981	-	176,274	270,846	447,120
4	3rd Month	820,580	361,924	9,227	-	176,274	273,155	449,429
5	4th Month	824,842	361,884	10,801	-	176,274	275,883	452,157
6	5th Month	836,534	361,842	22,074	-	176,275	276,343	452,618
7	6th Month	841,490	361,784	24,544	-	176,274	278,888	455,162
8	7th Month	859,757	361,736	39,546	-	176,275	282,200	458,475
9	8th Month	867,498	361,696	42,229	-	176,274	287,299	463,573
10	9th Month	915,472	451,360	-	-	176,275	287,837	464,112
11	10th Month	917,226	451,320	-	-	176,274	289,632	465,906
12	11th Month	937,399	451,241	-	-	191,274	294,884	486,158
13	12th Month	962,594	451,180	-	-	191,274	320,140	511,414
14	Total (L1 through L13)	11,264,014	5,061,980	212,456	-	2,321,565	3,668,013	5,989,578
15	Average Balance (L14 / 13)	\$ 866,463	\$ 389,383	\$ 16,343	\$ -	\$ 178,582	\$ 282,155	\$ 460,737
16	Average Capitalization Ratio	100.00%	44.94%	1.89%	0.00%	20.61%	32.56%	53.17%
17	End-of-period capitalization Ratio	100.00%	46.87%	0.00%	0.00%	19.87%	33.26%	53.13%

(1) Includes current portion of Long Term Debt

(2) Includes Common Stock, Additional Paid in Capital and Other Comprehensive Income

Instructions:

1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. show the amount of common equity excluded.

2. Include premium class of stock.

Schedule 3a

Duke Energy Corp.

Case No. 2018-00261
 Calculation of Capital Structure
 12 Months Ended December
 Dollars in Millions

Line No.	Type of Capital	2017		2016		2015		2014		2013	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long Term Debt ^{1,4}	52,279	54.4%	47,895	52.4%	38,868	47.2%	39,868	47.9%	40,256	48.8%
2.	Short Term Debt	2,163	2.2%	2,487	2.7%	3,633	4.4%	2,514	3.0%	839	1.0%
3.	Preferred Trust Securities	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
4.	Preferred & Preference Stock	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
5.	Common Equity ²	41,737	43.4%	41,041	44.9%	39,771	48.3%	40,899	49.1%	41,408	50.2%
6.	Total Capitalization	96,179	100.0%	91,423	100.0%	82,272	99.9%	83,281	100.0%	82,503	100.0%

Line No.	Type of Capital	2012		2011		2010		2009		2008		Latest Available Quarter ³	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long Term Debt ¹	39,461	48.4%	20,573	46.9%	18,210	44.3%	17,015	41.4%	13,896	35.7%	52,715	53.5%
2.	Short Term Debt	1,057	1.3%	427	1.0%	216	0.5%	-	0.0%	543	1.4%	3,329	3.4%
3.	Preferred Trust Securities	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
4.	Preferred & Preference Stock	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
5.	Common Equity ²	40,941	50.3%	22,865	52.1%	22,653	55.1%	21,886	53.3%	21,151	54.4%	42,515	43.1%
6.	Total Capitalization	81,459	100.0%	43,865	100.0%	41,079	99.9%	38,901	94.7%	35,590	91.5%	98,559	100.0%

(1) Includes current portion of Long Term Debt

(2) Includes Common Stock, Additional Paid in Capital, Retained Earnings, Other Comprehensive Income and Noncontrolling interests

(3) Latest available quarter is as of June 30, 2018

(4) 2014 and forward amounts include the unamortized debt expense amounts, in accordance with updated GAAP guidance

Schedule 3b

Duke Energy Corp.
 Case No. 2018-00261
 Calculation of Average Capital Structure
 12 Months Ended December 31, 2017
 Dollars in Millions

Line No.	Item (a)	Total Capital (b)	Long-term Debt ¹ (c)	Short-term Debt (d)	Preferred Stock (e)	Common Stock ² (f)	Retained Earnings (g)	Total Common Equity (h)
1	Balance at the beginning of Jan 1, 2017	91,423	47,895	2,487	-	38,657	2,384	41,041
2	1st Month	91,949	48,768	2,422	-	38,661	2,098	40,759
3	2nd Month	92,098	49,213	1,946	-	38,650	2,289	40,939
4	3rd Month	93,742	48,998	3,558	-	38,665	2,521	41,186
5	4th Month	93,734	49,149	3,255	-	38,670	2,660	41,330
6	5th Month	93,386	49,096	3,297	-	38,678	2,315	40,993
7	6th Month	94,297	49,515	3,488	-	38,688	2,606	41,294
8	7th Month	94,119	49,497	3,523	-	38,695	2,404	41,099
9	8th Month	93,955	50,743	1,784	-	38,700	2,728	41,428
10	9th Month	94,954	51,414	1,899	-	38,705	2,936	41,641
11	10th Month	94,319	51,399	1,683	-	38,713	2,524	41,237
12	11th Month	94,643	51,711	1,517	-	38,711	2,704	41,415
13	12th Month	96,179	52,279	2,163	-	38,724	3,013	41,737
14	Total (L1-L13)	1,218,798	649,677	33,022	-	502,917	33,182	536,099
15	Average Balance (L14/13)	93,754	49,975	2,540	N/A	38,686	2,552	41,238
16	Average capitalization ratios	100.00%	53.31%	2.71%	0.00%	41.26%	2.72%	43.98%
17	End-of-period capitalization ratios	100.00%	54.36%	2.25%	0.00%	40.26%	3.13%	43.39%

(1) Includes current portion of Long Term Debt

(2) Includes Common Stock, Additional Paid in Capital, Retained Earnings, Other Comprehensive Income and Noncontrolling interests

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-004

REQUEST:

Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule 4a.
- b. An analysis of short-term debt as shown in Schedule 4b as of the end of the latest calendar year.

RESPONSE:

See STAFF-DR-01-004(a) Attachment and STAFF-DR-01-004(b) Attachment.

PERSON RESPONSIBLE: Robert H. "Beau" Pratt

STAFF-DR-01-004(a)

EXCEL

ATTACHMENT

PROVIDED ON CD

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2018-00261
 Schedule of Outstanding Long-Term Debt
 For The Period Ended December 31, 2017

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding ⁽¹⁾ (d)	Coupon Interest Rate ⁽²⁾ (e)	Cost Rate At Issue ⁽³⁾ (f)	Cost Rate to Maturity ⁽⁴⁾ (g)	S&P (h)	Bond Rating at Time of Issue ⁽⁵⁾		Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)	
									Moody's			Col. (d) x Col. (g)	
1	Capital Leases.												
2	Capital Lease - Meters (2010 Acquisitions)	6/18/10	6/18/19	168,634	3.247%	3.247%	3.330%	N/A		N/A	Capital Lease		5,616
3	Capital Lease - Erlanger Facility	9/30/05	9/30/20	411,596	8.403%	8.403%	8.634%	N/A		N/A	Capital Lease		35,537
4	Unamortized Loss on Reacquired Debt:												
5	10.25 due June 2020			(94,917)									39,276
6	10.25 due November 2020			(107,648)									37,479
7	9.7 due July 2019			(100,494)									66,996
8	7.65 due July 2025			(482,019)									83,938
9	5.5 due January 2024			(231,922)									38,654
10	6.5 due November 2022			(22,231)									4,563
11	VAR due August 2027			(149,200)									15,569
12	Long-Term Debt												
13	Long-Term Notes Payable		3/16/23	25,000,000	1.664%	1.664%	1.664%	A-2		P-2	Long Term Commercial Paper		416,000
14	Debentures	2/1/12	8/1/27	26,529,109	3.860%	3.860%	3.963%	A+/A-1		Aa3	Pollution Control Bond		1,051,311
15	Debentures	12/1/11	8/1/27	49,775,096	1.740%	1.740%	1.794%	AA/A-1+		Aa3	Pollution Control Bond		892,999
16	Debentures	3/7/06	3/10/36	64,380,598	6.200%	6.279%	6.351%	BBB		Baa1	Unsecured Debenture		4,089,092
17	Debentures	9/22/09	10/1/19	99,860,960	4.650%	4.665%	4.711%	A-		Baa1	Unsecured Debenture		4,704,408
18	Debentures	1/5/16	1/15/26	44,808,586	3.420%	3.420%	3.484%	Not Rated		Not Rated	Unsecured Debenture		1,561,259
19	Debentures	1/5/16	1/15/46	49,751,410	4.450%	4.450%	4.489%	Not Rated		Not Rated	Unsecured Debenture		2,233,360
20	Debentures	9/7/17	9/15/29	29,878,804	3.350%	3.350%	3.398%	Not Rated		Not Rated	Unsecured Debenture		1,015,354
21	Debentures	9/7/17	9/15/47	29,876,838	4.110%	4.110%	4.141%	Not Rated		Not Rated	Unsecured Debenture		1,237,146
22	Debentures	9/7/17	9/15/57	29,876,510	4.260%	4.260%	4.288%	Not Rated		Not Rated	Unsecured Debenture		1,281,110
23	MCF Fees			(363,025)							MCF Fees		84,966
24	LOC Fees			(14,663)							LOC Fees		13,164
25	Other Fees										Other Fees		459,109
26				448,752,022									19,346,903
27	Annualized Cost Rate (total)												
28	Col. (j) / Total col. (d)]												4.311%

29 (1) Represents Carrying Value

30 (2) Nominal Rate

31 (3) Nominal Rate Plus Discount or Premium Amortization

32 (4) Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

33 (5) Standard & Poor's Moody, etc

STAFF-DR-01-004(b)

EXCEL

ATTACHMENT

PROVIDED ON CD

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2018-00261
 Schedule of Short-Term Debt
 For The Period Ended December 31, 2017

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Cost Col. (f) x Col. (d) (g)
1	Capital Leases:						
2	Capital Lease - Meters (2009 Acquisitions)	4/21/09	4/21/18	572,048	4.755%	4.821%	27,578
3	Capital Lease - Meters (2010 Acquisitions)	6/18/10	6/18/19	104,467	3.247%	3.330%	3,479
4	Capital Lease - Erlanger Facility	9/30/05	9/30/20	208,829	8.403%	8.634%	18,030
5	Other:						
6	Amount Sold for Cash/Classified as Receivable			32,739,834	2.286%	2.286%	748,470
7	Total Short-Term Debt			33,625,177			797,557
8	Annualized Cost Rate [Total Col. (g) / Total Col. (d)]						<u>2.372%</u>
9	Actual Interest Paid or Accrued on Short-Term						
10	Debt during the Test Year [report in Col. (g) of this schedule]						\$ 762,766
11	Average Short-Term Debt - Format 3, Schedule 2, Line 15 Col. (d) [Report in Col. (g) of this Schedule]						\$ 40,777,489
12	Test-Year Interest Cost Rate [Actual Interest /						
13	Average Short-Term Debt] [Report in Col. (f) of this schedule]					<u>1.871%</u>	

Note: In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate, provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

Type	Acquisition Date	Acquisition Cost	Lease Term (months)	Monthly Payment	Payment Factor	Lease Interest Rate	Balloon Payment \$	Balloon Payment (% of Acq. Cost)	Balloon Payment Timing (period)	Effective Interest Cost	Payment Due (Beg of Month enter 1 or 0)
A	B	C	D	E	F	G	H	I	J	K	L
Erlanger	9/30/2005	\$ 2,100,000.00	180	\$20,417.59	0.0097227	8.403%	\$ -	16.900%	180	8.634%	1
Meters	4/21/2009	\$ 3,429,432	120	\$35,964.94	0.0104871	4.755%	\$ 436,566.65	12.730%	108	4.821%	0
Meters	6/18/2010	\$ 955,061	120	\$9,331.29	0.0097704	3.247%	\$ 115,084.80	12.050%	108	3.330%	0

↑
 Formula: RATE(D,E,-C,0,L)*12

↑
 Formula: Rate(J,E,-C,H,L)*12

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-005

REQUEST:

Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year as shown in Schedule 5.

RESPONSE:

Duke Energy Kentucky has no outstanding preferred stock.

PERSON RESPONSIBLE: Robert H. "Beau" Pratt

STAFF-DR-01-006

REQUEST:

Provide the following:

- a. A list of all issues of common stock in the primary market during the ten most recent calendar years as shown in Schedule 6a.
- b. The common stock information on a quarterly and yearly basis for the five most recent calendar years available, and through the latest available quarter as shown in Schedule 6b.
- c. The market prices for common stock for each month during the five most recent calendar years and for succeeding months through the date the application is filed.

List all stock splits and stock dividends by date and type.

RESPONSE:

- a. None.
- b. See STAFF-DR-01-006 Attachment.
- c. N/A, not publicly traded.

PERSON RESPONSIBLE: Michael Covington

STAFF-DR-01-006

EXCEL

ATTACHMENT

PROVIDED ON CD

Duke Energy Kentucky, Inc.

Quarterly and Annual Common Stock Information
 For the Periods as Shown

Period	Average No. of Shares Outstanding (000)	Book Value (000)	Earnings per Share (a)	Dividend Rate Per Share	Return on Average Common
5th Calendar Year					
3/31/2013	585	\$ 391,682	\$ 32.13	\$ -	4.92%
6/30/2013	585	\$ 398,569	\$ 11.77	\$ -	1.74%
9/30/2013	585	\$ 367,871	\$ 15.90	\$ 68.38	2.43%
12/31/2013	585	\$ 377,954	\$ 17.24	\$ -	2.70%
Annual	585	\$ 377,954	\$ 77.04	\$ 68.38	12.01%
4th Calendar Year					
3/31/2014	585	\$ 392,297	\$ 24.52	\$ -	3.72%
6/30/2014	585	\$ 395,463	\$ 5.41	\$ -	0.80%
9/30/2014	585	\$ 402,259	\$ 11.62	\$ -	1.70%
12/31/2014	585	\$ 413,256	\$ 18.80	\$ -	2.70%
Annual	585	\$ 413,256	\$ 60.35	\$ -	8.92%
3rd Calendar Year					
3/31/2015	585	\$ 431,154	\$ 30.59	\$ -	4.24%
6/30/2015	585	\$ 438,816	\$ 13.10	\$ -	1.76%
9/30/2015	585	\$ 414,788	\$ 18.76	\$ 59.83	2.57%
12/31/2015	585	\$ 404,432	\$ 16.49	\$ 34.19	2.35%
Annual	585	\$ 404,432	\$ 78.93	\$ 94.02	11.29%
2nd Calendar Year					
3/31/2016	585	\$ 423,170	\$ 32.03	\$ -	4.53%
6/30/2016	585	\$ 426,607	\$ 5.88	\$ -	0.81%
9/30/2016	585	\$ 439,302	\$ 21.70	\$ -	2.93%
12/31/2016	585	\$ 437,015	\$ 13.19	\$ 17.10	1.76%
Annual	585	\$ 437,015	\$ 72.79	\$ 17.10	10.12%
1st Calendar Year					
3/31/2017	585	\$ 449,429	\$ 21.22	\$ -	2.80%
6/30/2017	585	\$ 455,162	\$ 9.80	\$ -	1.27%
9/30/2017	585	\$ 464,111	\$ 15.30	\$ -	1.95%
12/31/2017	585	\$ 511,414	\$ 55.22	\$ -	9.70%
Annual	585	\$ 511,414	\$ 101.54	\$ -	14.55%
Latest					
3/31/2018	585	\$ 524,077	\$ 21.65	\$ -	2.64%
6/30/2018	585	\$ 570,407	\$ 19.37	\$ -	8.47%

(a) Earnings per Share for Duke Energy Kentucky, Inc. is not publicly reported.

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-007

REQUEST:

Provide a computation of fixed-charge coverage ratios for the ten most recent calendar years as shown in Schedule 7.

RESPONSE:

See STAFF-DR-01-007 Attachment.

PERSON RESPONSIBLE: Michael Covington

**STAFF-DR-01-007
EXCEL
ATTACHMENT

PROVIDED ON CD**

Schedule 7

Duke Energy Kentucky, Inc.
 Case No. 2018-00261

Computation of Fixed Charge Coverage Ratio (SEC Method)
 For the Periods as Shown
 (000 except ratios)

Line No.	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Source for Years 2011-2016
1	\$ 37,481	\$ 28,068	\$ 43,261	\$ 24,310	\$ 28,221	\$ 45,070	\$ 35,302	\$ 46,176	\$ 42,584	\$ 50,399	Schedule I, Line 50
2	Additions:										
3	15,433	12,484	14,573	14,399	14,993	14,937	14,769	12,853	14,775	15,187	Schedule I, Lines 42-45
4	2,729	4,013	1,764	3,306	2,739	1,270	1,809	1,944	1,715	1,838	Schedule I, Lines 46-47
5	1,419	960	883	960	658	651	710	652	783	723	
6	20,026	19,477	22,406	22,034	16,351	26,272	21,118	28,061	17,047	(1,161)	Schedule I, Lines 11-15 and Lines 34-38
7	Deductions:										
8	494	49	155	213	212	217	233	225	537	1,300	Schedule I, Line 48 (opposite sign)
9	778	244	353	596	258	480	498	619	1,332	3,358	Schedule I, Line 24
10	\$ 75,816	\$ 64,709	\$ 82,379	\$ 64,200	\$ 62,492	\$ 87,503	\$ 72,977	\$ 88,842	\$ 75,035	\$ 71,328	
11	Fixed Charges										
12	\$ 18,162	\$ 16,497	\$ 16,337	\$ 17,705	\$ 17,732	\$ 16,207	\$ 16,578	\$ 14,797	\$ 16,490	\$ 17,025	Line 3 + Line 4
13	1,419	960	883	960	658	651	710	652	783	723	
14	\$ 19,581	\$ 17,457	\$ 17,220	\$ 18,665	\$ 18,390	\$ 16,858	\$ 17,288	\$ 15,449	\$ 17,273	\$ 17,748	
15	3.87	3.71	4.78	3.44	3.40	5.19	4.22	5.75	4.34	4.02	Should tie to Schedule K, ,Page 3, Line 8

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

PUBLIC STAFF-DR-01-008

REQUEST:

Provide Duke Kentucky's internal accounting manuals, directives, and policies and procedures.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment Only)

See STAFF-DR-01-008 Confidential Attachment.

PERSON RESPONSIBLE: Michael Covington

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-01-008
ATTACHMENT**

FILED UNDER SEAL

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-009

REQUEST:

Provide Duke Kentucky's budget instructions, assumptions, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures.

RESPONSE:

Refer to FR 16(7)(c) in the Company's Application in this proceeding [Vol. 1, Tab 23].

PERSON RESPONSIBLE: Robert H. "Beau" Pratt

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-010

REQUEST:

Provide the studies, including all applicable work papers, which are the basis for plant allocations and expense account allocations.

RESPONSE:

See response to STAFF-DR-01-029. The allocation work papers are included on tabs in the Cost of Service Study spreadsheet model.

PERSON RESPONSIBLE: James E. Ziolkowski

Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018

STAFF-DR-01-011

REQUEST:

Describe the procedures Duke Kentucky uses to plan and approve construction projects.

RESPONSE:

Planning for future construction projects is the end product of a process of study and analysis through which Duke Energy Kentucky assures itself that it will provide a safe, economical, and reliable system to meet its present and future delivery obligations.

As discussed in the direct testimony of company witness Gary Hebbeler, blanket projects consist of customer growth projects, equipment replacement projects, government mandated projects, and capital expenditures associated with capital tools and building upgrades. Customer growth projects involve new main installations related to general growth in Duke Energy Kentucky's customer load. Prior-period customer and load growth is used to estimate how much incremental infrastructure will be required in future periods. Government mandated projects consist of street improvement projects and other construction projects Duke Energy Kentucky is required to undertake by permit.

Duke Energy Kentucky develops the blanket capital expenditure budget for these projects through a qualitative and quantitative review of historical data. The Company uses historical average installation footage and determines whether any unusual factors existed during any year. The Company then prepares a five-year future look. Duke Energy Kentucky uses specific cost projections related to a particular project, to the

extent that such information is available. For example, government entities notify the Company about many street improvement projects well in advance, and we prepare the capital budget for these items by incorporating the projected cost for the known parameters of these projects.

Specific projects are larger projects that Duke Energy Kentucky can identify in advance which are needed to maintain the integrity of the system, strengthen infrastructure to meet design-day requirements, or are initiated by governmental entities for public improvements. Integrity projects consist of casing projects, corrosion control and general transmission, and distribution integrity projects required to maintain a safe pipeline system. These projects are driven by prior-period O&M work done to inspect the system for safety and reliability. System infrastructure projects are projected by computer modeling when areas of the distribution system have deficient minimum pressure levels. Duke Energy Kentucky budgets for specific projects based on engineering cost estimating methods for labor and material costs, based on the known scope for each project. The costs are generated by historical costing data based on past projects and adjusting to current resource and material trends.

PERSON RESPONSIBLE: Gary J. Hebbeler

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-012

REQUEST:

Provide Duke Kentucky's long-term construction planning program.

RESPONSE:

See response to STAFF-DR-01-011.

PERSON RESPONSIBLE: Gary J. Hebbeler

REQUEST:

Concerning Duke Kentucky's construction projects:

- a. For each project started during the last ten calendar years, provide the information requested in the format contained in Schedule 13a. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.
- b. Using the data included in Schedule 13a, calculate the annual "Slippage Factor" associated with those construction projects. The Slippage Factor should be calculated as shown in Schedule 13b.
- c. In determining the capital additions reflected in the base period and forecasted test period, explain whether Duke Kentucky recognized a Slippage Factor.

RESPONSE:

- a. See STAFF-DR-01-13(a) Attachment for requested data associated with projects started during the last ten calendar years (*i.e.*, projects started in 2008 and forward). Please note that the Company does not maintain annual budgets at the detailed project level.
- b. See STAFF-DR-01-13(b) Attachment. The slippage factor is calculated by comparing actual annual capital spend to budgeted annual capital spend for the

gas operations of Duke Energy Kentucky, regardless of the year the project started.

- c. Duke Energy Kentucky did not recognize a Slippage Factor for capital additions in either the base period or forecasted test period. Duke Energy Kentucky intends that the dollars budgeted for capital construction projects will be spent in the year budgeted.

PERSON RESPONSIBLE:

Robert H. "Beau" Pratt – a., b.
Sarah E. Lawler – c.

STAFF-DR-01-013(a)

EXCEL

ATTACHMENT

PROVIDED ON CD

75086	G7MAINS	E0116	PP41005D16 Marjorie Manyet	\$	1,738.92							
75086	G7PUBIMP	E0125	Lawrence Dr	\$	19,657.29							
75086	KYCIBS09	E0172	MOD 310	\$	33,415.95				7/14/2008	12/31/2013	8/1/2008	12/17/2008
75086	KYCIBS09	F0192	MOD 376	\$	34,153.04				7/15/2008	12/31/2008	7/1/2008	10/9/2008
75086	KYCIBS09	E0193	MOD 600	\$	33,173.57				7/23/2008	7/1/2013	7/1/2008	8/26/2009
75086	KYCIBS09	E0194	MOD 601	\$	51,653.37				7/23/2008	7/1/2013	7/1/2008	7/27/2009
75086	KYCIBS09	E0216	MOD 384	\$	20,149.97				7/23/2008	12/31/2010	7/1/2008	9/10/2009
75086	KYCIBS10	E0217	MOD 605	\$	20,070.48				7/23/2008	7/30/2013	7/1/2008	9/22/2009
75086	G7PUBIMP	E0294	Hilton Dr	\$	1,198.94				7/24/2008	12/31/2011	8/1/2008	1/1/2010
75086	G7REPL	E0318	AM01 Repl Covington	\$	120,410.10				7/24/2008	12/31/2010	8/1/2008	2/3/2010
75086	G7MAINS	E0323	ORLEANS SOUTH PH D PT 3	\$	6,364.75				7/29/2008	12/31/2009	8/1/2008	4/15/2009
75086	G7LGMR	E0353	Install Metretek Equip	\$	22,545.36				8/1/2008	12/31/2008	8/1/2008	4/24/2009
75086	G7MAINS	E0466	08-2044-9 LAKE MONT SUB'D PH 4A	\$	15,150.64				8/1/2008	12/31/2050	8/1/2008	10/29/2008
75086	G7MAINS	E0468	Sta 795 Outlet Piping	\$	10,224.03				8/6/2008	12/31/2009	8/1/2008	10/22/2008
75086	G7MAINS	E0469	Sta 795 Inlet Piping	\$	6,703.32				8/11/2008	12/31/2050	9/1/2008	12/5/2008
75086	G7LGMR	E0472	Sta 795 Sandman Dr	\$	17,192.58				8/12/2008	12/31/2050	9/1/2008	1/15/2009
75086	G7REPL	E0492	Scott St. Dry Ridge	\$	4,569.85				8/12/2008	12/31/2050	9/1/2008	1/15/2009
75086	KYCIBS10	E0623	MOD 604	\$	15,921.19				8/13/2008	12/31/2050	8/1/2008	10/23/2008
75086	G7MAINS	E0712	08-2040 / SUNDANCE ESTATES PH 7	\$	10,015.34				8/21/2008	12/31/2013	8/1/2008	9/17/2010
75086	G7LGMR	E0838	Sta 794 Shoreland Drive	\$	53,745.04				8/25/2008	12/31/2050	9/1/2008	1/22/2009
75086	G7MAINS	E0883	08-2046 4 FT THOMAS OVERLOOK PH3	\$	1,133.03				9/2/2008	9/2/2013	10/1/2008	3/5/2009
75086	G7PUBIMP	E0916	KY 17 Moreland Property	\$	38,854.31				9/5/2008	3/31/2051	11/1/2008	3/21/2009
75086	G7MAINS	E0979	08-4085 0 Deckercrane Ln., Covington	\$	151.22				9/8/2008	9/4/2013	9/1/2008	3/27/2009
75086	G7MAINS	E1216	Sta 795 Outlet Piping	\$	19,666.60				9/9/2008	12/31/2050	12/1/2008	1/2/2010
75086	G7MAINS	E1217	Sta 794 Inlet Piping	\$	28,375.89				9/19/2008	9/12/2013	10/1/2008	3/5/2009
75086	G7PUBIMP	E1221	Brookwood Dr Edgewood	\$	104,087.51				9/19/2008	9/12/2013	10/1/2008	3/5/2009
75086	LONGBRAN	E1354	Longbranch PR1 Ph2	\$	67,473.40				9/19/2008	9/17/2013	9/1/2008	4/22/2009
75086	G7BUPG	E1396	19th & Augustine windows	\$	82,167.79				9/26/2008	9/25/2013	11/1/2008	10/17/2009
75086	G7MAINS	E1472	08-2041-5 COOL SPRINGS SEC B	\$	503.10				9/30/2008	9/30/2009	10/1/2008	12/18/2008
75086	G7LGMR	E1512	Reg 113K-8th & Greenup	\$	56,366.43				10/3/2008	8/13/2013	12/1/2008	2/26/2009
75086	G7MAINS	E1513	STA 796 Inlet Piping	\$	43,020.20				10/7/2008	10/7/2013	10/1/2008	2/12/2009
75086	G7LGMR	E1514	STA 796 - Longbranch Rd	\$	73,554.10				10/7/2008	10/7/2013	10/1/2008	5/6/2009
75086	G7PUBIMP	E1596	Grand Ave Man Reclor Newport	\$	81,899.94				10/7/2008	10/7/2013	10/1/2008	2/7/2009
75086	G7KYCAP	E1653	Gas Odor Correlation Kentucky	\$	7,100.86				10/14/2008	10/1/2013	10/1/2008	4/25/2010
75086	G7MAINS	E1732	Hickory Valley Sub PhA Pt 3	\$	526.52				10/17/2008	12/31/2050	11/1/2008	4/8/2009
75086	KYCIBS09	E2016	MOD 385	\$	29,449.54				10/31/2008	10/30/2013	11/1/2008	2/18/2010
75086	G7LGMR	E2017	AM3 Telemeter	\$	2,678.64				10/31/2008	10/31/2013	12/1/2008	1/19/2009
75086	G7MAINS	E2203	F/L 1/1-55 Caulk Lane Walton	\$	5,294.49				11/10/2008	11/10/2013	11/1/2008	2/2/2009
75086	G7MAINS	E2372	08-4086-B Creek Rd. & Fowler Creek	\$	5,300.28				11/13/2008	12/31/2050	11/1/2008	3/26/2009
75086	KYCIBS07	MCAFP70	Replace AMRR M-C Plastic	\$	1,371,974.96				7/1/2008	12/31/2050	7/1/2008	12/20/2008
75086	G7SERVMC	MCAFP70	New M-C Plastic 2 inch and Under Ser	\$	346,768.53				7/1/2008	12/31/2050	7/1/2008	12/20/2008
75086	G7SERVMC	MCAFP70	New M-C Steel 2 inch and Under Serv	\$	9,196.52				7/1/2008	12/31/2050	7/1/2008	3/31/2011
75086	G7SERVMC	MCRP70	Replace (non-AMRR) M-C Plastic 2 in	\$	419,909.79				7/1/2008	12/31/2050	7/1/2008	12/20/2008
75086	G7SERVMC	MCRS70	Replace M-C Steel 2 inch and Under	\$	20,706.96				7/1/2008	12/31/2050	7/1/2008	12/20/2008
75086	OM75086	NUREVRENI	NUREVRENI	\$	(210.00)				7/1/2008	6/28/2008	8/1/2008	6/1/2009

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75086	G7MAINS	F3804	PP#1078349 2025 DECLARATION DR,	\$	83.49	\$	83.49	1/8/2010	12/31/2013	1/1/2010	3/25/2010
75086	G7LGMR	F4704	STA 149 Gas Heater Removal	\$	4,937.16	\$	4,937.16	1/29/2010	6/30/2011	7/1/2010	10/24/2010
75086	KYCB510	F6364	MOD 616	\$	44,808.80	\$	44,808.80	3/16/2010	12/31/2010	3/1/2010	8/3/2010
75086	GITKYCAP	F6445	Gas Telemeter - KY	\$	34,220.69	\$	34,220.69	3/17/2010	12/31/2010	3/1/2010	11/30/2010
75086	G7LGMR	F6526	RTU cabinet at LaFarge	\$	3,681.85	\$	3,681.85	3/23/2010	9/30/2012	3/1/2010	6/22/2010
75086	G7MSCPRD	F6544	Install backup generator at Erlange	\$	10,055.68	\$	10,055.68	3/23/2010	6/30/2012	5/1/2010	8/1/2011
75086	G7LGMR	F6547	Install backup gener Three Mile	\$	8,901.26	\$	8,901.26	3/23/2010	3/30/2012	4/1/2010	10/13/2011
75086	G7MSCPRD	F6566	Inst no-flow pump cutoffs Constance	\$	5,007.82	\$	5,007.82	3/24/2010	7/31/2014	4/1/2010	10/15/2011
75086	G7MSCPRD	F6567	Inst flame detectors Constance Cav	\$	2,800.50	\$	2,800.50	3/24/2010	6/30/2012	6/1/2010	9/30/2012
75086	KYCB510	F6568	MOD 483	\$	206,893.98	\$	206,893.98	3/24/2010	12/31/2010	6/1/2010	10/6/2010
75086	KYCB510	F6569	MOD 619	\$	228,575.65	\$	228,575.65	3/24/2010	12/31/2010	4/1/2010	10/19/2010
75086	KYCB510	F6570	MOD 620	\$	257,506.71	\$	257,506.71	3/24/2010	12/31/2010	6/1/2010	1/1/2011
75086	G7MSCPRD	F6571	Inst Odorizer and Flame Det Erlange	\$	123,655.46	\$	123,655.46	3/24/2010	7/31/2014	4/1/2010	1/15/2012
75086	KYCB510	F7024	MOD 618	\$	309,024.04	\$	309,024.04	4/7/2010	12/31/2010	6/1/2010	11/26/2010
75086	G7LGMR	F7286	Radio Master Erlanger Tower	\$	53,312.76	\$	53,312.76	4/16/2010	12/31/2012	5/1/2010	9/13/2012
75086	KYCB510	F7664	MOD 617	\$	251,933.65	\$	251,933.65	4/26/2010	12/31/2010	6/1/2010	2/2/2011
75086	G7MAINS	F7725	420 Independence Station Rd	\$	49,095.19	\$	49,095.19	4/26/2010	12/31/2011	9/1/2010	2/16/2011
75086	GMAINS	F7884	EMAX 537828 Harmony Subd Ph C	\$	13,717.11	\$	13,717.11	4/28/2010	7/30/2010	8/1/2010	12/11/2010
75086	G7MAINS	F9305	EMAX #607352 Treetop Estates Subd	\$	16,630.79	\$	16,630.79	6/8/2010	12/31/2050	9/1/2010	1/22/2011
75086	G7LGMR	F9465	Gas Control Router Upgrade KY	\$	14,345.42	\$	14,345.42	6/11/2010	3/31/2011	6/1/2010	3/31/2011
75086	KYCB510	F9665	MOD 628	\$	440,522.92	\$	440,522.92	6/18/2010	12/31/2010	6/1/2010	12/29/2010
75086	G7LGMR	G0224	STA 809 - Waterworks Rd- Station	\$	442.69	\$	442.69	7/7/2010	10/1/2018	8/1/2010	
75086	G7LGMR	G0446	Reg 114K - Amsterdam Rd at Hamilton	\$	122,563.35	\$	122,563.35	7/15/2010	4/1/2011	8/1/2010	2/2/2011
75086	G7MAINS	G0582	Reg 114K Inlet & Outlet	\$	13,234.59	\$	13,234.59	7/27/2010	4/1/2011	8/1/2010	2/2/2011
75086	G7MAINS	G0606	Sta 804 Inlet Piping	\$	19,035.17	\$	19,035.17	8/2/2010	6/30/2012	9/1/2010	6/24/2011
75086	G7MAINS	G0607	Sta 804 Outlet Piping	\$	14,664.87	\$	14,664.87	8/2/2010	4/30/2012	9/1/2010	6/24/2011
75086	G7MAINS	G0659	747426 - CLAIBORNE PH 5C, KENTON CC	\$	4,266.17	\$	4,266.17	8/6/2010	2/29/2012	10/1/2010	2/13/2011
75086	G7PUBIMP	G0795	Edgecliff Rd	\$	34,575.21	\$	34,575.21	8/26/2010	8/1/2011	9/1/2010	4/1/2011
75086	G7PUBIMP	G0796	May & Willow Sts	\$	26,880.28	\$	26,880.28	8/26/2010	3/31/2011	9/1/2010	12/13/2010
75086	G7MAINS	G0802	EMAX 919073 Villa Grande Sec 4	\$	8,428.08	\$	8,428.08	8/27/2010	12/31/2011	10/1/2010	2/14/2012
75086	G7REPL	G0860	Tammy Lane	\$	2,221.09	\$	2,221.09	9/3/2010	10/15/2011	9/1/2010	6/19/2011
75086	G7MAINS	G1040	EMAX #1054316 Saylor Woods Ph 2	\$	8,026.90	\$	8,026.90	9/21/2010	5/31/2011	11/1/2010	3/1/2011
75086	G7MAINS	G1098	Millakin Place	\$	66,785.93	\$	66,785.93	9/27/2010	12/31/2011	10/1/2010	2/3/2011
75086	G7MSCPRD	G1322	Replace Air Dryer Erlanger	\$	24,495.05	\$	24,495.05	10/13/2010	6/30/2012	12/1/2010	5/11/2011
75086	GITKYCAP	G1357	Gas Image Project - KY	\$	26,870.12	\$	26,870.12	10/20/2010	10/25/2011	11/1/2010	7/12/2011
75086	G7REPL	G1427	Comair Blvd	\$	35,220.02	\$	35,220.02	10/19/2010	9/1/2011	11/1/2010	1/23/2011
75086	G7REPL	G1455	UL27 Falmouth Bridge	\$	148,106.70	\$	148,106.70	11/4/2010	9/30/2011	11/1/2010	3/10/2011
75086	FGISEAMGK	GI5EAMGK	GIS-EAM R3 INTERFACE & SW-GAS KENT	\$	15,243.15	\$	15,243.15	10/21/2009	3/30/2011	11/1/2009	5/1/2011
75086	KYCB507	MCAP70	Replace AMRP M-C Plastic	\$	1,785,042.26	\$	1,785,042.26	7/1/2008	12/31/2050	7/1/2008	12/20/2008
75086	G7SERVMC	MCNP70	New M-C Plastic 2 inch and Under Se	\$	438,342.13	\$	1,202,106.56	7/1/2008	12/31/2050	7/1/2008	12/20/2009
75086	G7SERVMC	MCNS70	New M-C Steel 2 inch and Under Serv	\$	4,424.85	\$	21,632.89	7/1/2008	12/31/2050	7/1/2008	3/31/2011
75086	G7SERVMC	MCRP70	Replace (non-AMRP) M-C Plastic 2 in	\$	725,131.94	\$	1,720,292.33	7/1/2008	12/31/2050	7/1/2008	12/20/2009
75086	G7SERVMC	MCRS70	Replace M-C Steel 2 inch and Under	\$	10,282.72	\$	39,528.95	7/1/2008	12/31/2050	7/1/2008	
75086	SGITOMSGI	SGARCSRVC	Smart Grid ARC Server Project	\$	(10,234.64)	\$	(10,234.64)	9/24/2010	1/31/2011	10/1/2010	3/8/2011
75086	SGKYCS	SGCJDC3	ECS daily usage cap	\$	12,022.52	\$	12,022.52	10/1/2010	12/31/2014	9/1/2010	6/24/2010
75086	SGKYCS	SGCSECS	Enterprise Cust systems cap	\$	(69,710.35)	\$	(69,710.35)	9/30/2010	12/31/2017	9/1/2010	
75086	SGKYPMO	SGSGC	Smart Grid to SG Capital - PMO	\$	75.98	\$	75.98	8/16/2010	11/30/2010	9/1/2010	3/4/2018
75086	SGKYMTRSY	SGSTRGC	Smart Grid Storage Project	\$	150,106.42	\$	150,106.42	9/30/2010	3/4/2010	9/1/2010	6/4/2010
75086	SGKYMTRSY	SGSYED11	EDM.11 SG Scaling/Tech Hlth	\$	100,572.45	\$	100,572.45	9/14/2010	9/30/2010	9/1/2010	1/24/2011
75086	SGITMTRSY	SGSYED15	SG EDM.15 EDMS Scalability-Hardware	\$	16,211.86	\$	16,211.86	8/13/2010	L/15/2012	9/1/2010	8/13/2011
75086	SGITMTRSY	SGSYEDP2	SG Scalability Phase 2 EDM064	\$	(19,042.48)	\$	(19,042.48)				

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75086	SGITMTRSY	SGITRNSL	ITRON SG Solutions Program	\$	81,677.62	\$	81,677.62	5/24/2011	6/30/2012	6/1/2011	8/31/2012
75086	SGITMTRSY	SGITRNSLH	ITRON SG Solutions Hardware	\$	119.75	\$	119.75	7/14/2011	6/30/2012	10/1/2011	8/31/2012
75086	SGITMTRSY	SGMDMS	Meter Data Management System	\$	177,786.00	\$	177,786.00	11/30/2011	6/18/2010	11/1/2011	9/18/2010
75086	SGKYPMO	SGSGC	Smart Grid to SG Capital - PMO	\$	(34.41)	\$	41.57	9/30/2010	12/31/2017	9/1/2010	3/4/2018
75086	SGKYMTRSY	SGSTRGC	Smart Grid Storage Project	\$	(23,441.65)	\$	126,664.77	6/16/2010	11/30/2010	9/1/2010	2/17/2011
75086	SGKYMTRSY	SGSYED11	EDM.11 SG Scaling/Tech Hlth	\$	18,237.00	\$	118,809.45	9/30/2010	3/4/2010	9/1/2010	6/4/2010
75086	SGITMTRSY	SGSYED15	SG EDM.15 EDMS Scalability-Hardware	\$	28,042.21	\$	44,254.07	9/14/2010	9/30/2010	9/1/2010	2/24/2011
75086	SGITMTRSY	SGSYEDP2	SG Scalability Phase 2 EDM064	\$	49,323.63	\$	30,281.15	8/13/2010	1/15/2012	9/1/2010	8/13/2011

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75086	SGITMTRSY	SGITRNSLH	ITRON SG Solutions Hardware	\$	3,550.51	\$	3,670.26	7/14/2011	6/30/2012	10/1/2011	8/31/2012
75086	SGITMTRSY	SGMDMUHB	SG MDM Usage Hub Software	\$	1,763.18	\$	1,763.18	11/30/2012	9/16/2014	12/1/2012	9/23/2014
75086	SGITMTRSY	SGNNT43SH	SG Openway Scale-up Hardware	\$	7,750.76	\$	7,750.76	7/27/2012	8/1/2013	9/1/2012	7/12/2013
75086	SGITMTRSY	SGNNT43SS	SG Openway Scale-up Software	\$	22,773.04	\$	22,773.04	7/30/2012	9/17/2013	9/1/2012	7/12/2013
75086	SGKYPMO	SGSGC	Smart Grid to SG Capital - PMO	\$	(3,033.02)	\$	(2,991.45)	9/30/2010	12/31/2017	9/1/2010	3/4/2018
75086	SGITMTRSY	SGSYEDP2	SG Scalability Phase 2 EDM064	\$	170,700.40	\$	200,981.55	8/13/2010	1/15/2012	9/1/2010	8/13/2011

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75087	FPIT	PCTA210C	Contact Channels Datamart & Dashboa	\$	3,129.97	\$	5,369.19	10/22/2013	9/23/2014	11/1/2013	9/23/2014
75087	FPIT	PCTA481AC	CA Usa	\$	8,221.76	\$	8,221.76	10/21/2014	11/30/2015	11/1/2014	3/31/2015
75087	FPIT	PCTA481AH	INT481A CDP Hardware Implementation	\$	6,449.40	\$	6,449.40	10/23/2014	11/30/2015	11/1/2014	3/31/2015
75087	FPIT	PCTA481AS	Sitecore	\$	150,656.05	\$	150,656.05	10/22/2014	12/31/2016	11/1/2014	1/21/2017
75087	FPIT	PCTA117X	Mobile Web Phase 1	\$	(81.95)	\$	3,328.79	1/20/2013	10/30/2013	3/1/2013	1/31/2014
75086	PCTA82F	PCTA182F	INT82F-EGIS Web Tool	\$	16,286.05	\$	16,286.05	7/22/2014	7/30/2015	7/1/2014	12/28/2015
75086	PCTA82G	PCTA182G	INT82G - GeoSpatial Data store	\$	5,807.71	\$	5,807.71	7/22/2014	7/30/2015	8/1/2014	12/28/2015
75087	FPIT	PCTAIVRSW	IVR Software and Licenses	\$	7,648.85	\$	60,517.81	9/12/2013	7/31/2014	5/1/2013	8/15/2014
75087	FRC5W	RCSWSWC	Cust Call Ctr Switch Repl	\$	-	\$	164,505.63	7/25/2011	12/31/2011	8/1/2011	3/31/2012
75086	SGITEAMWM	SGDVINTG	Smart Grid Device Integration	\$	(267.49)	\$	58,164.74	6/24/2011	12/31/2012	7/1/2011	3/21/2013
75086	SGITMTRSY	SGITRNSL	ITRON SG Solutions Program	\$	(42.58)	\$	122,795.82	5/24/2011	6/30/2012	6/1/2011	8/31/2012
75086	SGITMTRSY	SGMDMM2SG	MDM Mass Market 2 - CMS Work	\$	2.53	\$	2.53	11/3/2014	2/15/2015	11/1/2014	2/17/2015
75086	SGITMTRSY	SGMDMM2SG	MDM Mass Market Project 2	\$	37,560.12	\$	37,560.12	4/28/2014	2/15/2015	4/1/2014	2/17/2015
75086	SGITMTRSY	SGMDMMHSG	MDM Mass Market Hardware	\$	3,100.40	\$	11,082.41	7/10/2013	9/30/2014	12/1/2013	8/19/2014
75086	SGITMTRSY	SGMDMMHSG	MDM Mass Market Software	\$	82,542.31	\$	180,397.16	7/12/2013	9/30/2014	7/1/2013	8/19/2014
75086	SGITMTRSY	SGMDMUH8	SG MDM Usage Hub Software	\$	11,987.22	\$	68,297.22	11/30/2012	9/16/2014	12/1/2012	9/23/2014
75086	SGOPENW14	SGNNT127B	SG Openway Software Upgrade to 6.1	\$	5,661.40	\$	5,661.40	7/16/2014	6/13/2015	10/1/2014	6/15/2015
75086	SGITMTRSY	SGNNT435H	SG Openway Scale-up Hardware	\$	-	\$	7,933.67	7/27/2012	8/1/2013	9/1/2012	7/12/2013
75086	SGITMTRSY	SGNNT435S	SG Openway Scale-up Software	\$	-	\$	55,805.84	7/30/2012	9/17/2013	9/1/2012	7/12/2013
75086	SGNNT1021	SGNT1021A	SG NINT1021A - SERVERS	\$	3,316.57	\$	3,316.57	4/30/2014	9/30/2014	5/1/2014	2/1/2015
75086	SGNNT1021	SGNT1021B	SG NINT1021B - SERVERS	\$	153.75	\$	153.75	4/30/2014	11/30/2014	8/1/2014	2/1/2015
75086	SGKYPMO	SGSGC	Smart Grid to SG Capital - PMO	\$	3,403.73	\$	662.79	9/30/2010	12/31/2017	9/1/2010	3/4/2018
75086	GSMARTK	SMARTKYP1	Gas Smart Implementation Phase 1	\$	62,749.50	\$	62,749.50	7/2/2014	2/7/2017	7/1/2014	3/14/2016

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75086	G7REPL	R1014	Griffin industries - UL-27 replacem	\$	181,154.15	\$	181,154.15	7/7/2015	4/15/2016	7/1/2015	1/10/2016
75086	G7MAINS	R1468	Heights Blvd MEA	\$	25,582.24	\$	25,582.24	7/15/2015	7/15/2016	8/1/2015	3/16/2016
75086	G7MAINS	R1475	Cecelia Dr MEA	\$	20,779.70	\$	20,779.70	7/15/2015	7/15/2016	9/1/2015	1/1/2016
75086	G7MAINS	R1752	IT 8164269 Lakemont	\$	3,571.37	\$	3,571.37	7/20/2015	10/30/2016	12/1/2015	7/2/2015
75086	G7BIGBON	R2190	Big Bone Pipeline	\$	36,744.23	\$	36,744.23	8/4/2015	5/28/2018	10/1/2015	8/5/2018
75086	G7MAINS	R2222	826 Elizabeth Dr Florence Ky MEA	\$	17,314.18	\$	17,314.18	8/5/2015	3/18/2016	9/1/2015	1/5/2016
75086	G7MAINS	R2247	JT 8022836 Manhattan Harbour	\$	7,229.13	\$	7,229.13	8/7/2015	4/2/2016	9/1/2015	12/10/2015
75086	G7MAINS	R2479	Regal Ridge Dr MEA	\$	90,497.47	\$	90,497.47	8/13/2015	6/3/2016	10/1/2015	1/21/2016
75086	G7MAINS	R2646	1418 N. Main St Williamstown MEA	\$	34,154.95	\$	34,154.95	8/26/2015	4/23/2016	10/1/2015	12/31/2015
75086	G7MAINS	R2817	JT 8560406 Shadybrook Bluffs	\$	1,961.45	\$	1,961.45	9/4/2015	8/19/2016	12/1/2015	5/19/2016
75086	G7IMPRPL	R2898	AM01 Exposed F/L Structure Install	\$	63,095.12	\$	63,095.12	9/10/2015	5/2/2018	9/1/2015	2/2/2016
75086	G7MAINS	R2915	IT 8022710 Arcadia	\$	5,467.95	\$	5,467.95	9/11/2015	5/26/2016	10/1/2015	1/19/2016
75086	G7MAINS	R3114	IT 8728425 Tnpke Crown Sect 32	\$	10,018.27	\$	10,018.27	9/24/2015	6/14/2016	12/1/2015	5/18/2016
75086	G7MAINS	R3315	Griffin Industries MEA	\$	19,913.39	\$	19,913.39	9/28/2015	4/30/2016	10/1/2015	1/31/2016
75086	G7REPL	R3316	Glencoe - Webster/Railroad St	\$	7,459.31	\$	7,459.31	9/28/2015	4/9/2016	10/1/2015	12/31/2015
75086	G7MAINS	R3386	Mills Rd Drees Homes MEA	\$	44,150.64	\$	44,150.64	9/30/2015	4/29/2016	10/3/2015	2/12/2016
75086	G7MAINS	R3391	Highwater MEA	\$	3,406.45	\$	3,406.45	9/30/2015	6/18/2016	11/1/2015	3/11/2016
75086	G7LGMN	R3460	Station 577 (Ky-17 & US-27)	\$	177,957.00	\$	177,957.00	10/5/2015	6/15/2016	10/1/2015	3/17/2016
75086	G7REPL	R3461	Station 577 Inlet Piping	\$	6,926.48	\$	6,926.48	10/5/2015	6/15/2016	10/1/2015	3/17/2016
75086	G7REPL	R3462	Station 577 Outlet Piping	\$	3,242.82	\$	3,242.82	10/5/2015	6/15/2016	10/1/2015	3/17/2016
75086	G7MAINS	R3494	JT 8245984 Orleans North Phase 1	\$	2,813.56	\$	2,813.56	10/7/2015	6/21/2016	11/1/2015	4/4/2016
75086	G7MAINS	R3798	JT 8022787 Brigadoon	\$	4,318.96	\$	4,318.96	10/16/2015	7/15/2016	12/1/2015	3/17/2016
75086	G7MAINS	R3801	JT 8022212 Aosta Valley	\$	6,004.04	\$	6,004.04	10/16/2015	7/15/2016	11/1/2015	4/18/2016
75086	G7REPL	R4154	NKU - Sunset Dr Repl	\$	44,085.37	\$	44,085.37	10/30/2015	8/31/2016	12/1/2015	7/5/2016
75086	G7MAINS	R4166	1513 Woodside Dr MEA	\$	644.55	\$	644.55	10/30/2015	7/25/2016	12/1/2015	5/25/2016
75086	G7MAINS	R4170	5935 Merchants St MEA	\$	3,374.04	\$	3,374.04	10/30/2015	7/18/2016	12/1/2015	4/20/2016
75086	G7IMPRPL	R4306	AM07 Exposed T/L Project	\$	37,971.84	\$	17,971.84	11/9/2015	6/30/2016	11/1/2015	2/9/2016
75086	G7REPL	R4407	RP 9097151 AM-01 at Covington	\$	169,653.26	\$	169,653.26	11/11/2015	3/1/2017	11/1/2015	2/18/2016
75086	G7MAINS	R4462	GM 8830449 Coachlight	\$	989.75	\$	989.75	11/13/2015	6/30/2016	12/1/2015	4/15/2016
75086	G7REPL	R4609	RP 8866200 Ripple Creek	\$	4,699.78	\$	4,699.78	11/19/2015	6/18/2016	12/1/2015	5/20/2016
75086	G7IMPRPL	R4858	AM-09 Segment 3700 Main Rpl	\$	250.04	\$	250.04	12/2/2015	12/15/2016	12/1/2015	2/1/2017
75086	G7MAINS	R5234	GO 8623141 Turfway Rd	\$	2,665.61	\$	2,665.61	12/11/2015	7/22/2016	12/1/2015	5/3/2016
75087	FRCSW	RCSWSWC	Cust Call Ctr Switch Repl	\$	[20.58]	\$	164,485.04	7/25/2011	12/31/2011	8/1/2011	3/31/2012
75086	PENABLES	SDDTS	Enable Subdiv Design Tool Software	\$	4,112.23	\$	4,112.23	3/30/2015	10/31/2017	5/1/2015	11/7/2017
75086	G7PUIWEM	SETMETER	Set or Remove Meter	\$	297,526.65	\$	297,526.65	3/3/2015	12/31/2050	4/1/2015	
75086	SGTEAMWMM	SGDWINTEG	Smart Grid Device Integration	\$	-	\$	58,164.74	6/24/2011	12/31/2012	7/1/2011	3/21/2013
75086	SGE0SE	SGE0SE	DEE Openway Security Enhancements	\$	5,369.50	\$	5,369.50	6/10/2015	8/21/2016	6/1/2015	6/4/2016
75086	SGITMTRSY	SGMDMMZSG	MDM Mass Market Project 2	\$	394.55	\$	38,094.67	4/28/2014	2/15/2015	4/1/2014	2/17/2015
75086	SGOPENW14	SGNNT1273	SG Openway Software Upgrade to 6.1	\$	7,342.29	\$	13,003.69	7/28/2014	6/13/2015	10/1/2014	6/15/2015
75086	SGITMTRSY	SGNNT1435H	SG Openway Scale-up Hardware	\$	-	\$	7,993.67	7/27/2012	8/1/2013	9/1/2012	7/12/2013
75086	SGNNT1021A	SGNNT1021A	SG NINT1021A - SERVERS	\$	5.78	\$	3,322.35	4/30/2014	9/30/2014	5/1/2014	2/1/2015
75086	SGKPYMO	SGSGC	Smart Grid to SG Capital - PMO	\$	[328.94]	\$	333.85	9/30/2010	12/31/2017	9/1/2010	3/4/2018
75086	GSMARTK	SMARTKYP1	Gas Smart Implementation Phase 1	\$	244,970.62	\$	307,720.12	7/2/2014	2/7/2017	7/3/2014	3/14/2016
75086	GITKYCAP	SMARTPH2	Gas Smart Data Availability Phase 2	\$	4,495.08	\$	4,495.08	12/11/2015	6/30/2018	12/1/2015	
75086	PVANKEG	VANKEGAS	Vehicle Area Network	\$	21,135.73	\$	21,135.73	10/9/2015	2/28/2017	10/1/2015	8/20/2016
75086	PENABLES	WRTS	Enable WRT & WMSP Software	\$	21,365.64	\$	21,365.64	3/30/2015	10/31/2017	5/1/2015	11/7/2017

[a] Duke Energy Kentucky does not maintain capital budget data at the individual project level

75086	SG000489F	SG4895W	SG DEE Openway AMI Scale - 489	\$	13,378.81	\$	13,974.26	11/23/2016	12/31/2018	11/1/2016	
75086	SG000540F	SG5405W	DEE Vehicle Area Network	\$	3,026.84	\$	3,026.84	4/13/2017	12/17/2020	4/1/2017	
75086	SGE00SEF	SGE00SE	DEE Openway Security Enhancements	\$	0.01	\$	6,381.05	6/10/2015	8/21/2016	6/1/2015	6/4/2016
75086	SGITMTRSY	SGITRNSL	ITRON SG Solutions Program	\$	0.07	\$	122,795.89	3/24/2011	6/30/2012	6/1/2011	8/31/2012
75086	SGITMTRSY	SGMDMMM:	SG MDM Mass Market Project 2	\$	0.07	\$	35,397.88	4/28/2014	2/15/2015	4/1/2014	2/17/2015
75086	SGITMTRSY	SGMDMMM:	SG MDM Mass Market Software	\$	0.10	\$	180,397.26	7/12/2013	9/30/2014	7/1/2013	8/19/2014
75086	SGITMTRSY	SGMDMUHB:	SG MDM Usage Hub Software	\$	0.04	\$	68,297.26	11/30/2012	9/16/2014	12/1/2012	9/23/2014
75086	SGKYPAMO	SGSG5C	Smart Grid to SG Capital - PMD	\$	(2.70)	\$	0.00	9/30/2010	12/31/2017	9/1/2010	3/4/2018
75086	GITKYCAP	SMARTPH2	Gas Smart Data Availability Phase 2	\$	23.66	\$	1,511.73	12/11/2015	6/30/2018	12/1/2015	
75086	G7MAINS	T0386	GO 1084852 5355 Idlewild Rd	\$	21,912.12	\$	24,999.34	11/1/2016	7/31/2017	11/1/2016	4/3/2017
75086	G7REPL	T0387	RPL 11339902 Chesapeake St	\$	24,526.53	\$	43,878.07	11/1/2016	7/6/2017	11/1/2016	4/9/2017
75086	G7LGMR	T0425	SCAD 11456765 Mineola Pike Sta	\$	24,613.31	\$	24,813.31	11/3/2016	12/1/2018	1/1/2017	
75086	G7LGMR	T0645	STA 839 Richwood Station	\$	79,560.49	\$	79,560.49	11/14/2016	12/28/2018	2/1/2017	
75086	G7LGMR	T0646	STA 835 Walton - Station	\$	34,467.03	\$	34,467.03	11/14/2016	12/1/2018	4/1/2017	9/6/2018
75086	G7REPL	T0647	RPL 11581212 140 Railroad St	\$	323.49	\$	17,725.51	11/14/2016	7/31/2017	11/1/2016	2/14/2017
75086	G7LGMR	T0748	AM00a Automation of RCV Cold Spring	\$	173,215.39	\$	173,215.39	11/18/2016	12/30/2018	2/1/2017	
75086	G73MILES	T0747	AM00a Automation of RCV - Alexandria	\$	154,222.49	\$	163,135.36	11/18/2016	1/30/2020	12/1/2016	
75086	G7BIGBON	T0881	Big Bone Odorant Station - SCAOA	\$	108,899.64	\$	108,899.64	12/1/2016	12/1/2018	4/1/2017	8/5/2018
75086	G7REPL	T1130	RPL 11859007 Ballyshannon - relocat	\$	39,755.61	\$	255.61	12/20/2016	7/1/2017	12/1/2016	6/11/2017
75086	G7MAINS	T1131	GO 11485457 1962 SARAH LN	\$	28,532.48	\$	28,532.48	12/20/2016	7/1/2017	1/1/2017	5/15/2017
75086	G7MAINS	T1135	GO 11648289 1099 KEATING DR COLD S	\$	12,528.78	\$	12,528.78	12/20/2016	7/1/2017	2/1/2017	5/22/2017
75086	G73MILES	T1437	STA 249 - Three Mile Rd	\$	610,745.80	\$	610,745.80	1/5/2017	6/1/2018	1/1/2017	
75086	G7LGMR	T1465	STA 855 Taylor Mill Rd - Station	\$	69,936.98	\$	69,936.98	1/6/2017	4/19/2018	3/1/2017	4/24/2018
75086	G7LGMR	T1485	STA 855 Taylor Mill Rd - Inlet	\$	16,747.95	\$	16,747.95	1/9/2017	4/19/2018	9/1/2017	4/24/2018
75086	G7LGMR	T1486	STA 855 Taylor Mill Rd - Outlet	\$	7,961.18	\$	7,961.18	1/9/2017	4/19/2018	9/1/2017	4/24/2018
75086	G7IMPRPL	T1525	AM02 Exposed Main in Southgate, KY	\$	105,870.05	\$	105,870.05	1/12/2017	9/30/2018	1/1/2017	
75086	G7MAINS	T1715	GO 11582821 2400 Lilton Ln	\$	75,914.62	\$	75,914.62	1/25/2017	4/15/2018	3/1/2017	9/2/2017
75086	G7MAINS	T1737	GO 11797721 Matinee Blvd	\$	37,889.30	\$	37,889.30	1/25/2017	12/6/2017	2/1/2017	10/7/2017
75086	G7REPL	T1796	Showcase AM07	\$	(514,972.06)	\$	(514,972.06)	1/27/2017	12/31/2018	1/1/2017	8/9/2018
75086	G7LGMR	T2218	STA 838 Mineola Pike - Outlet	\$	10,414.05	\$	10,414.05	2/15/2017	8/31/2018	5/1/2017	2/14/2008
75086	G7REPL	T2230	RPL 20745900 Hudson Ave	\$	(49,319.64)	\$	(49,319.64)	2/16/2017	3/31/2018	2/1/2017	9/28/2017
75086	G7MAINS	T2639	GO 20629592 89 Mel Lawn Dr	\$	3,380.57	\$	3,380.57	3/3/2017	11/30/2017	3/1/2017	6/29/2017
75086	G7PUINEW	T2904	MTR 11540114 1 Carbon Way	\$	2,064.02	\$	2,064.02	3/8/2017	12/31/2018	12/1/2017	
75086	G7LGMR	T4002	STA 20933317 Erlanger CP	\$	2,393.38	\$	2,393.38	3/17/2017	12/30/2018	8/1/2017	
75086	G73MILES	T4422	AM07 Barleycorns	\$	72,640.26	\$	72,640.26	3/17/2017	3/31/2020	4/1/2017	
75086	G7LGMR	T4893	Mineola Pike STA Meter Rep & Panels	\$	33,460.43	\$	33,460.43	3/28/2017	12/30/2018	5/1/2017	
75086	G7LGMR	T5473	SCAD 21012299 Pressure Transmitter	\$	47,382.04	\$	47,382.04	3/31/2017	12/1/2018	6/1/2017	
75086	G7MAINS	T7104	GO 11376429 Lot 14 Norbotten Dr	\$	24,076.03	\$	24,076.03	4/13/2017	2/28/2018	5/1/2017	10/5/2017
75086	G7IMPRPL	T7752	AM07 Grey Stable Ln	\$	73,105.68	\$	73,105.68	5/1/2017	9/15/2018	5/1/2017	6/15/2018
75086	G7LGMR	T7778	SCAD 21153712 kV	\$	421.46	\$	421.46	5/3/2017	6/29/2018	5/1/2017	
75086	G7LGMR	T7966	STA 859 Banklick Rd - Station	\$	4,318.49	\$	4,318.49	5/10/2017	7/1/2018	9/1/2017	7/17/2018
75086	G7MAINS	T8147	GO 21080428 Beech Dr.	\$	22,296.38	\$	22,296.38	5/22/2017	4/14/2018	7/1/2017	12/11/2017
75086	G7REPL	T8295	RPL 21421581 Latonia Lakes	\$	208,485.17	\$	208,485.17	5/30/2017	3/30/2018	6/1/2017	10/15/2017
75086	G7PUBIMP	T8343	STI 20956764 Weaver Rd	\$	49,048.27	\$	49,048.27	5/31/2017	5/1/2018	7/1/2017	11/29/2017
75086	G7LGMR	T8405	WALTON-NICHOLS AM03 RCV Valve	\$	514.27	\$	514.27	6/2/2017	4/20/2019	6/1/2017	
75086	G7LGMR	T9338	STA 809 Waterworks Dr - Station	\$	16,683.62	\$	16,683.62	7/14/2017	9/1/2018	9/1/2017	
75086	FENABLEH	WRTH	Enable WRT & WMSP Hardware	\$	16.54	\$	16.54	8/30/2015	10/31/2017	6/1/2017	11/7/2017
75086	FENABLES	WRTS	Enable WRT & WMSP Software	\$	78,014.83	\$	149,310.13	3/30/2015	10/31/2017	5/1/2015	11/7/2017

(a) Duke Energy Kentucky does not maintain capital budget data at the individual project level

STAFF-DR-01-013(b)

EXCEL

ATTACHMENT

PROVIDED ON CD

Duke Energy Kentucky, Inc.

Calculation of Capital Construction Project Slippage Factor

Source: Schedule 13a - Construction Projects
 (in millions)

Year	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Slippage Factor
2008	\$ 31	\$ 33	\$ 2	4.559%	95.441%
2009	\$ 31	\$ 34	\$ 2	6.825%	93.175%
2010	\$ 19	\$ 25	\$ 6	22.177%	77.823%
2011	\$ 59	\$ 60	\$ 1	1.658%	98.342%
2012	\$ 18	\$ 18	\$ (0)	-1.147%	101.147%
2013	\$ 9	\$ 9	\$ (0)	-2.810%	102.810%
2014	\$ 8	\$ 14	\$ 6	41.062%	58.938%
2015	\$ 13	\$ 14	\$ 1	8.805%	91.195%
2016	\$ 32	\$ 22	\$ (10)	-45.479%	145.479%
2017	\$ 50	\$ 44	\$ (6)	-13.150%	113.150%
10 Year Avg Slippage	\$ 272	\$ 273	\$ 1	0.428%	99.572%

Costs include AFUDC - Debt

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-014

REQUEST:

Provide the following monthly account balances and a calculation of the average (13-month) account balances for the most recent calendar year:

- a. Plant in service (Account No. 101);
- b. Plant purchased or sold (Account No. 102);
- c. Property held for future use (Account No. 105);
- d. Completed construction not classified (Account No. 106);
- e. Construction work in progress (Account No. 107);
- f. Depreciation reserve (Account No. 108);
- g. Materials and supplies (include all accounts and subaccounts);
- h. Computation and development of minimum cash requirements;
- i. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give a reasonable estimate);
- j. Balance in accounts payable applicable to amounts included in plant under construction (If actual is indeterminable, give a reasonable estimate); and
- k. Balance in accounts payable applicable to prepayments by major category or subaccount.

RESPONSE:

See STAFF-DR-01-014 Attachment.

PERSON RESPONSIBLE: Cynthia S. Lee

**STAFF-DR-01-014
EXCEL
ATTACHMENT**

PROVIDED ON CD

DUKE ENERGY KENTUCKY
 MONTHLY AND 13-MONTH AVERAGE ACCOUNT BALANCES
 CALENDAR YEAR 2017

Line No.	Month	Plant in Service ⁽¹⁾ (Account No. 101) (a)	Plant Purchased or Sold (Account No. 102) (b)	Property Held for Future Use (Account No. 105) (c)	Completed Construction Not Classified ⁽²⁾ (Account No. 106) (d)	CWIP (Account No. 107) (e)	Accumulated Depreciation & Amortization (Account No. 108) (f)	Materials & Supplies (Various Accounts) (g)	Cash Working Capital (Account No. 131) (h)	Balance in A/P Applicable to Utility Plant ⁽⁴⁾ (i)	Balance in A/P Applicable to CWIP (j)	Balance in A/P Applicable to Prepayments ⁽⁴⁾ (k)
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⁽³⁾ Plant in Service includes Common allocated 27.38% to Gas Operations and 72.62% to Electric Operations.

⁽⁴⁾ Company records are not maintained in a manner to determine the amount applicable to accounts payable or to reasonably estimate the balances in accounts payable for the accounts requested.

LINE NO.	MONTH	ACCOUNT 0154100 \$	ACCOUNT 0154200 \$	ACCOUNT 0154990 \$	ACCOUNT 0163110 \$	ACCOUNT 0163120 \$	TOTAL M&S \$	
Total Company								
1	December 2016	19,899,276	781,161	(544)	275,462	60,710	21,016,064	
2	January 2017	19,987,826	711,436	0	309,888	65,341	21,074,490	
3	February	19,943,112	915,194	0	411,694	70,069	21,340,070	
4	March	19,969,289	569,378	0	517,862	74,350	21,130,878	
5	April	18,743,622	956,471	0	162,554	79,332	19,941,979	
6	May	18,564,782	1,138,212	(30,000)	210,918	83,837	19,967,749	
7	June	18,404,190	948,923	(30,000)	296,971	88,850	19,708,934	
8	July	18,340,069	821,453	(30,000)	374,400	92,914	19,598,834	
9	August	18,343,225	800,721	(30,000)	356,106	98,072	19,568,123	
10	September	18,426,432	937,167	(30,000)	529,171	100,803	19,963,573	
11	October	18,422,512	949,984	(30,000)	468,260	100,803	19,911,559	
12	November	17,036,328	1,017,359	(30,000)	451,385	100,803	18,575,875	
13	December	16,881,071	747,531	(30,000)	866,558	100,803	18,565,962	
14	Total	242,961,734	11,294,990	(240,544)	5,231,229	1,116,687	260,364,090	
15								
16	Average Balance	18,689,364	868,845	(18,503)	402,402	85,899	20,028,007	
17								
20	Gas Operations							
21	December 2016	467,039	0	0	13,545	0	480,584	
22	January 2017	489,372	0	0	25,800	0	515,172	
23	February	461,566	0	0	31,435	0	493,001	
24	March	439,857	0	0	44,885	0	484,742	
25	April	470,054	0	0	50,084	0	520,137	
26	May	406,994	0	0	32,609	0	439,603	
27	June	449,789	0	0	35,903	0	485,692	
28	July	427,871	0	0	(11,075)	0	416,795	
29	August	388,885	0	0	(12,946)	0	375,938	
30	September	360,392	0	0	(15,534)	0	344,858	
31	October	334,870	0	0	1,066	0	335,936	
32	November	352,478	0	0	3,358	0	355,836	
33	December	296,279	0	0	83,075	0	379,353	
34	Total	5,345,446	0	0	282,205	0	5,627,647	
35								
36	Average Balance	411,188	0	0	21,708	0	432,896	
37								
40	Electric Operations							
41	December 2016	19,432,237	781,161	(544)	261,917	60,710	20,535,480	
42	January 2017	19,498,454	711,436	0	284,088	65,341	20,559,318	
43	February	19,481,546	915,194	0	380,259	70,069	20,847,069	
44	March	19,529,432	569,378	0	472,977	74,350	20,646,136	
45	April	18,273,568	956,471	0	112,470	79,332	19,421,842	
46	May	18,157,788	1,138,212	(30,000)	178,309	83,837	19,528,146	
47	June	17,954,401	948,923	(30,000)	261,068	88,850	19,223,242	
48	July	17,912,198	821,453	(30,000)	385,475	92,914	19,182,039	
49	August	17,954,340	800,721	(30,000)	369,052	98,072	19,192,185	
50	September	18,066,040	937,167	(30,000)	544,705	100,803	19,618,715	
51	October	18,087,642	949,984	(30,000)	467,194	100,803	19,575,623	
52	November	16,683,850	1,017,359	(30,000)	448,027	100,803	18,220,039	
53	December	16,584,792	747,531	(30,000)	783,483	100,803	18,186,609	
54	Total	237,616,288	11,294,990	(240,544)	4,949,024	1,116,687	254,736,443	
55								
56	Average Balance	18,278,176	868,845	(18,503)	380,694	85,899	19,595,111	

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-015

REQUEST:

Provide a reconciliation and detailed explanation of each difference, if any, in Duke Kentucky's capitalization and net investment rate base for the base period.

RESPONSE:

See STAFF-DR-01-015 Attachment.

PERSON RESPONSIBLE: Sarah E. Lawler

**STAFF-DR-01-015
EXCEL
ATTACHMENT**

PROVIDED ON CD

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2018-00261
 RECONCILIATION OF CAPITALIZATION AND RATE BASE
 AS OF NOVEMBER 30, 2018

DATA: "X" BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
 WORK PAPER REFERENCE NO(S):

STAFF-DR-01-015
 PAGE 1 OF 3
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Description	Source	Amount
1	Capitalization Allocated to Gas Operations	Page 2 of 3	326,333,893
2	Adjustments to Plant in Service	Sch. B-2.2 & B-3.1	(4,583,916)
3	<u>Assets per Books not included in Rate Base:</u>		
4	Other Property and Investments		(2,262,412)
5	CWIP	Schedule B-4	(15,974,646)
6	Cash		(5,206,745)
7	Other Current Assets		(11,078,800)
8	Other Regulatory Assets		(18,665,764)
9	Other Deferred Debits		(46,845,833)
10	Subtotal		(100,034,200)
11	<u>Liabilities per Books not included in Rate Base:</u>		
12	Other Current liabilities		28,882,710
13	Other Non-current liabilities		20,302,837
14	Deferred Credits		29,047,630
15	Subtotal		78,233,177
16	<u>Items included in Rate Base:</u>		
17	Cash Working Capital Formula		2,978,574
18	Capitalization / Rate Base Differences		(1,755,964)
19	Subtotal		1,222,610
20	Total Variance		(25,162,329)
21	Gas Rate Base	Schedule B-1	301,171,564

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2018-00261
 RECONCILIATION OF CAPITALIZATION AND RATE BASE
 AS OF NOVEMBER 30, 2018

DATA: "X" BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
 WORK PAPER REFERENCE NO(S).:

STAFF-DR-01-015
 PAGE 2 OF 3
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Description		Capitalization	
			Total	Gas
1	Total Base Period Capitalization	(1)	1,154,491,618	
2				
3	Less: Gas Non-jurisdictional Rate Base	(2)	5,965,955	
4	Electric Non-jurisdictional Rate Base	(2)	(3,255,750)	
5	Non-jurisdictional Rate Base	(2)	(27,418,363)	
6				
7	Jurisdictional Capitalization		1,179,199,776	
8				
9	Gas Jurisdictional Rate Base Allocation %	(2)	27.631%	325,824,690
10				
11	Plus: Jurisdictional Gas ITC	(3)		<u>509,203</u>
12				
13	Total Allocated Capitalization			<u>326,333,893</u>

↑
 To Page 1 of 1
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Notes:

- (1) Schedule J-1, page 1.
- (2) Page 3 of 3
- (3) Schedule B-6, page 1.

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2018-00261
 RECONCILIATION OF CAPITALIZATION AND RATE BASE
 AS OF NOVEMBER 30, 2018

DATA: "X" BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
 WORK PAPER REFERENCE NO(S):

STAFF-DR-01-015
 PAGE 3 OF 3
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Description	Schedule Reference	Total Company	Gas Excl. of Facil Dev. In Other Than DE-Ky Custs	Gas Non-Juris.	Electric Jurisdictional	Electric Non-Juris.	Non-Jurisdictional
1	Total Utility Plant in Service (Accts 101 & 106) (A)	Sch B-2	2,345,287,758	566,008,168 (D)	12,331,190 (D)	1,766,948,400	0	0 (D)
2								
3	Additions:							
4	Construction Work in Progress (Account 107)	(C)	0	0	0	0	0	0
5								
6	Fuel Inventory	WPB-5.1i	18,664,613	0	0	18,664,613	0	0
7								
8	Materials & Supplies -							
9	Propane Inventory (Account 151) (A)	WPB-5.1b	3,596,912	1,284,114	2,302,798	0	0	0
10	Other Material and Supplies (Accts. 154 & 163) (A)	WPB-5.1c	18,481,347	1,143,072	0	17,338,275	0	0
11	Total Materials & Supplies		22,068,259	2,427,186	2,302,798	17,338,275	0	0
12								
13	Gas Stored Underground (Account 164) (A)	WPB-5.1g	2,958,880	2,958,880	0	0	0	0
14								
15	Prepayments (Account 165) (A)	WPB-5.1e	1,852,533	37,742	11,411	1,813,380	0	0
16								
17	Emission Allowances (Account 158)	WPB-5.1j	0	0	0	0	0	0
18								
19	Cash Working Capital Allowance	WPB-5.1a	18,843,852	2,978,574	0	15,865,278	0	0
20								
21	Other Rate Base Items	Sch B-6	0	0	0	0	0	0
22	Total Additions		64,398,137	8,402,382	2,314,209	53,681,546	0	0
23								
24	Deductions:							
25	Reserve for Accumulated Depreciation (Acct 108) (A)	Sch B-3	1,018,837,206	179,547,144 (D)	7,747,274 (D)	831,542,790	0	0
26								
27	Accum. Deferred Income Taxes (Accts 190, 282, & 283) (A)	Sch B-6, WPB-6a	221,724,777	60,138,891 (A)	576,211 (B)	133,591,312	0	27,418,363
28								
29	Customer Advances for Construction (Account 252)	Sch B-6	1,579,329	1,579,329	0	0	0	0
30								
31	Total Regulatory Liability - Excess Deferred Taxes (Acct 254)	Sch B-6	99,026,155	31,973,622	349,085	66,703,448	0	0
32								
33	Investment Tax Credits	WPB-6	3,252,624	0	6,874	0	3,255,750	0
34	Total Deductions		1,344,430,093	273,238,986	8,679,444	1,031,837,550	3,255,750	27,418,363
35								
36	Net Original Cost Rate Base		1,065,255,802	301,171,564	5,965,955	788,792,396	(3,255,750)	(27,418,363)
37								
38	Jurisdictional Rate Base Ratio		100.000%	28.272%	0.560%	74.048%	-0.306%	-2.574%
39								
40	Jurisdictional Rate Base Ratio - Excluding Non-Jurisdictional		100.000%	27.631%		72.369%		

Notes:
 (A) Adjusted for non-jurisdictional gas plant.
 (B) WPB-6c. Includes Liberalized Depreciation of \$556,183.
 (C) The Company is not requesting to include recovery of CWIP in base rates.
 (D) Company records.

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-016

REQUEST:

Provide a rate base, capital structure, and statement of income for Duke Kentucky for the most recent 12-month period for which information is available at the time it files its application and for the base period used in the application. Provide detailed explanations necessary to reconcile the data for the 12-month period with the filed base period information.

RESPONSE:

See STAFF-DR-01-016 Attachment.

PERSON RESPONSIBLE:

Sarah E. Lawler
Robert H. "Beau" Pratt

**STAFF-DR-01-016
EXCEL
ATTACHMENT**

PROVIDED ON CD

DUKE ENERGY KENTUCKY, INC.
 GAS JURISDICTIONAL RATE BASE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	AS OF 6/30/2018	BASE PERIOD	VARIANCE
1	Total Utility Plant in Service (Accts 101 & 106)	Sch B-2	553,440,606	566,008,168	12,567,562
2					
3	Additions:				
4	Construction Work in Progress (Account 107)	Sch B-4	0	0	0
5					
6	Fuel Inventory	Sch B-5	0	0	0
7					
8	Materials & Supplies -				
9	Propane Inventory (Account 151) (A)	WPB-5.1b	977,433	1,284,114	306,681
10	Other Material and Supplies (Accts. 154 & 163) (A)	Sch B-5	357,446	1,143,072	785,626
11	Total Materials & Supplies		1,334,879	2,427,186	1,092,307
12					
13	Gas Stored Underground (Account 164) (A)	WPB-5.1g	2,359,766	2,958,880	599,114
14					
15	Prepayments (Account 165) (A)	Sch B-5.1	32,350	37,742	5,392
16					
17	Emission Allowances (Account 158) (A)	Sch B-5.1	0	0	0
18					
19	Cash Working Capital Allowance	WPB-5.1a	3,023,267	2,978,574	(44,693)
20					
21	Other Rate Base Items	Sch B-6	0	0	0
22	Total Additions		6,750,262	8,402,382	1,652,120
23					
24	Deductions:				
25	Reserve for Accumulated Depreciation (Acct 108)	Sch B-3	180,541,599	179,547,144	(994,455)
26					
27	Accum. Deferred Income Taxes (Accts 190, 282, & 283)	Sch B-6	62,723,754	60,138,891	(2,584,863)
28					
29	Customer Advances for Construction (Account 252)	Sch B-6	1,579,329	1,579,329	0
30					
31	Total Regulatory Liability - Excess Deferred Taxes (Acct 254)	Sch B-6	31,565,948	31,973,622	407,674
32					
33	Investment Tax Credits (Account 255)	Sch B-6	0	0	0
34	Total Deductions		276,410,630	273,238,986	(3,171,644)
35					
36	Gas Jurisdictional Rate Base		283,780,238	301,171,564	17,391,326

(1) The variance is due to \$747,531 of limestone inventory being incorrectly allocated to gas in the base period.

(2) The variance is due to the normal fluctuation in gas stored underground.

DUKE ENERGY KENTUCKY, INC.
 CAPITAL STRUCTURE

LINE NO.	CLASS OF CAPITAL	REFERENCE	AS OF 6/30/2018	BASE PERIOD	VARIANCE
1	<u>Total Company</u>				
2	Common Equity		\$569,694,129	\$575,707,316	\$6,013,187
3	Long-Term Debt	J-3	\$448,689,174	448,447,950	(\$241,224)
4	Short-Term Debt	J-2	107,082,220	130,336,352	\$23,254,132 (1)
5					
6	Total Capital		\$1,125,465,523	\$1,154,491,618	\$29,026,095
7					
8	<u>Gas Jurisdictional</u>				
9	Common Equity		\$161,125,827	\$162,732,309	\$1,606,482
10	Long-Term Debt		\$126,902,294	\$126,760,077	(\$142,217)
11	Short-Term Debt		\$30,285,572	\$36,841,507	\$6,555,935 (1)
12					
13	Total Jurisdictional Gas Capital		\$318,313,693	\$326,333,893	\$8,020,200

(1) The variance in short-term debt is due to the seasonal nature of cash requirements.

DUKE ENERGY KENTUCKY, INC.
 GAS INCOME STATEMENT

LINE NO.	DESCRIPTION	ENDING 6/30/2018	BASE PERIOD	VARIANCE
1	OPERATING REVENUE	99,211,563	102,436,819	3,225,256
2				
3	OPERATING EXPENSES			
4	Operation and Maintenance Expenses			
5	Production Expenses			
6	Liquefied Petroleum Gas	1,664,736	1,677,312	12,576
7	Other	312,250	370,537	58,287
8	Total Production Expense	1,976,986	2,047,849	70,863
9				
10	Other Gas Supply Expenses			
11	Purchased Gas	39,434,197	43,784,843	4,350,646
12	Other	853,563	671,111	(182,452)
13	Total Other Gas Supply Expenses	40,287,760	44,455,954	4,168,194
14	Transmission Expense	0	0	0
15	Distribution Expense	9,409,380	9,971,602	562,222
16	Customer Accounts Expense	3,620,057	3,779,036	158,979
17	Customer Service & Information Expense	419,472	434,799	15,327
18	Sales Expense	136,932	168,230	31,298
19	Administrative & General Expense	7,769,746	7,557,603	(212,143)
20	Other	(1,239,373)	(801,635)	437,738
21	Total Operation and Maintenance Expense	62,380,960	67,613,438	5,232,478 (1)
22				
23	Depreciation Expense	13,705,700	14,395,647	689,947
24				
25	Taxes Other Than Income Taxes			
26	Other Federal Taxes	409,083	206,000	(203,083) (2)
27	State and Other Taxes	3,078,088	3,400,329	322,241 (2)
28	Total Taxes Other Than Income Taxes	3,487,171	3,606,329	119,158
29				
30	State Income Taxes			
31	State Income Tax - Current	(923,197)	347,419	1,270,616
32	Provision for Deferred Income Taxes - Net	2,715,515	399,273	(2,316,242)
33	Total State Income Tax Expense	1,792,318	746,692	(1,045,626) (3)
34				
35	Federal Income Taxes			
36	Federal Income Tax - Current	(5,986,949)	3,692,225	9,679,174
37	Provision for Deferred Income Taxes - Net	16,057,172	(989,111)	(17,046,283)
38	Amortization of Investment Tax Credit	(67,290)	(67,241)	49
39	Total Federal Income Tax Expense	10,002,933	2,635,873	(7,367,060) (4)
40				
41	Total Operating Expenses and Taxes	91,369,082	88,997,979	(2,371,103)
42				
43	Net Operating Income	7,842,481	13,438,840	5,596,359

(1) The variance is due to the variance in Other Gas Supply Expenses, which is driven by timing of unrecovered purchased gas expense.

(2) These variances are due to a shift between unemployment tax and other payroll tax in the base period.

(3) The variance is due to higher effective state income tax rate in the actual period due to certain adjustments.

(4) The variance is due to higher effective federal income tax rate in the actual period due to a higher statutory rate in 2017 and certain adjustments.

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-017

REQUEST:

Provide the information shown in Schedule 17 for each construction project in progress, or planned to be in progress, during the 12 months preceding the base period, the base period, and the forecasted test period.

RESPONSE:

See STAFF-DR-01-017(a) Attachment for information as of November 30, 2017.

See STAFF-DR-01-017(b) Attachment for information as of November 30, 2018.

See STAFF-DR-01-017(c) Attachment for information as of March 31, 2020.

Please note the company's construction forecasting is performed at a summarized level; therefore, the same level of detail is not available for future periods as historical periods.

As outlined on Schedule B-1, the Company is not requesting to include recovery of CWIP in base rates. Additionally, as the Company was preparing this request, an error was identified in Schedule B-4. Please see STAFF-DR-01-017(d) Attachment for a revised Schedule B-4 for both the base period and forecasted period.

PERSON RESPONSIBLE: Cynthia S. Lee
Robert H. "Beau" Pratt

STAFF-DR-01-017(a)

EXCEL

ATTACHMENT

PROVIDED ON CD

DUKE ENERGY KENTUCKY
CASE NO. 2018-00261
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2017

Line No. (A)	Project No. (B)	Description of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)*	Indirect Costs Other (F)**	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H)
1	107GASCK	Gas Capital Overhead	213,515	-	-	213,515	Various
2	307482	Customer Mobile App	6,503	95	-	6,598	Various
3	315986A	Customer Connect - Core	236,631	3,437	-	240,068	Various
4	315986B	Customer Connect- Analytics	30,139	439	-	30,578	Various
5	315986C	Customer Connect- CRM	32,741	477	-	33,219	Various
6	315986D	Customer Connect- Prepaid Advantage	70,343	1,025	-	71,368	Various
7	315986E	Customer Connect- Universal Bill	50,721	739	-	51,460	Various
8	315986HW1	Customer Connect- Hardware Proj 1	1,019	8	-	1,027	Various
9	325480C	Watson Explorer (Replace Omnifind)	8,818	206	47	9,070	Various
10	DUKETCKYG	Fleet On-Road Vehicles - Gas - KY	20,774	-	-	20,774	Various
11	DUKETCKYG	Fleet Off-Road Vehicles - KY	168,272	-	-	168,272	Various
12	ENABLETDG	ENABLETDG - Clearing Project	56,933	-	39	56,971	Various
13	G0224	STA 809 - Waterworks Rd- Station	40,163	4,846	8,226	53,234	Various
14	GASKYIND	Indirect Pool	74	-	-	74	Various
15	GCTA30062	INTGO_PI SCADA Data Implementation	70,374	961	-	71,335	Various
16	GSVRTLKS	Gas Smart - Leak Survey Line Patrol	172,122	7,264	3,314	182,700	Various
17	MX1470330	Extending 8" gas main 2085' to feed	19,106	58	69	19,233	Various
18	MX1605362	INSTALL GAS ONLY APPROACH MAIN - NE	2,157	9	201	2,367	Various
19	MX1990005	8001 Veterans Memorial Dr.	1,098	-	-	1,098	Various
20	MX1996777	AM07 Exposure-Horsebranch Rd. Segme	10,785	104	1,168	12,058	Various
21	MX1998720	Safran (Messier Bugatti) Main Rep	(392,541)	(1,168)	616	(393,093)	Various
22	MX2009109	GAS MAIN EXTENSION - 1730 LAKELAND	808	-	44	852	Various
23	MX2217622	STATION 873 - 5TH & PHILADELPHIA	3,358	-	364	3,721	Various
24	MX2217911	STA 863 - GRANDVIEW ROAD	25,442	92	1,483	27,016	Various
25	MX2218039	INSTALL SCADA EQUIPMENT	75,405	246	6,831	82,481	Various
26	MX2272964	MEA - 242 MARY GRUBBS HWY; WALTON;	4,414	18	7	4,439	Various
27	MX2335804	STA 872 - OAKLAND VALVE HOUSE	30,390	99	2,756	33,245	Various
28	MX2336558	STA 865 Southridge Dr	2,575	11	190	2,776	Various
29	OMGPPCVNTN	MGP Reserve - Covington	725	-	-	725	Various
30	OMGPPWPRT	MGP Reserve - Newport	270	-	-	270	Various
31	PCTA481AU	PCTA481AU CDP Authenticated Site	2,277,399	119,238	8,457	2,405,095	Various
32	R2190	Big Bone Pipeline	9,372,715	327,736	743,179	10,443,629	Various
33	R2901	STA 838 Mineola Pike - Station	120,462	5,262	13,669	139,393	Various
34	R5767	GO 8346362 KY 9 North recon	122,766	14,711	22,926	160,403	Various
35	R8744	PLNT 10059137 Erlanger Propane	0	10	-	10	Various
36	S1094	STA 249: Three Mile - Station	293,839	20,822	16,799	331,460	Various
37	S2732	GO 9691430 Sta 836 Inlet Piping	142,578	11,534	22,471	176,584	Various
38	S8375	STA 838 Mineola Pike - Inlet	13,284	97	978	14,359	Various
39	S8507	Sta 809 Waterworks Rd Outlet	1,112	35	-	1,147	Various
40	S8584	RPL 10117658 Loomis Rd Airport	3,364	136	697	4,197	Various
41	S8867	STI 10873483 Mt Zion Rd	261,881	10,058	5,696	277,635	Various
42	S9414	INT 11119187 AM04 Carntown	3,232,456	32,184	271,003	3,535,642	Various
43	S9586	STA 11212247 Erlanger Compressor	13,992	257	(5,711)	8,537	Various
44	SG358HW18	SG 358 - MDM Scale Hardware Phase 3	8,915	105	2,178	11,197	Various
45	SG489SVRS	SG DEE Openway Scale Servers	17,245	374	2,314	19,933	Various
46	SG489SW	SG DEE Openway AMI Scale - 489	13,199	435	0	13,634	Various
47	SG540SW	DEE Vehicle Area Network	2,524	26	(3,399)	(850)	Various
48	SMARTPH2	Gas Smart Data Availability Phase 2	68	1,444	-	1,512	Various
49	T0425	SCAD 11456765 Mineola Pike Sta	19,403	617	3,733	23,753	Various
50	T0645	STA 839 Richwood Station	42,372	1,605	320	44,296	Various
51	T0646	STA 835 Walton - Station	33,227	1,021	12	34,261	Various
52	T0746	AM00a Automation of RCV Cold Spring	146,641	2,761	18,979	168,381	Various
53	T0747	AM00a Automation of RCV -Alexandria	125,771	2,493	14,819	143,083	Various
54	T0881	Big Bone Odorant Station - SCADA	94,917	2,372	10,053	107,341	Various
55	T1437	STA 249: Three Mile Rd	557,427	31,202	14,616	603,245	Various
56	T1465	STA 855 Taylor Mill Rd - Station	53,630	1,078	3,267	57,974	Various
57	T1485	STA 855 Taylor Mill Rd - Inlet	6,381	69	400	6,849	Various
58	T1486	STA 855 Taylor Mill Rd - Outlet	6,443	69	428	6,940	Various
59	T1525	AM02 Exposed Main in Southgate, KY	68,821	1,372	5,263	75,457	Various
60	T1796	Showcase AM07	(505,601)	(7,788)	569	(512,820)	Various
61	T2218	STA 838 Mineola Pike - Outlet	9,818	127	406	10,352	Various
62	T4002	STA 20933317 Erlanger CP	2,165	42	171	2,379	Various
63	T4422	AM07 Barleycorns	62,175	1,627	8,403	72,206	Various
64	T4893	Mineola Pike STA Meter Rep & Panels	27,669	883	2,602	31,154	Various
65	T5473	SCAD 21012299 Pressure Transmitter	40,876	1,319	5,187	47,382	Various
66	T7752	AM07 Grey Stable Ln	58,150	1,347	6,692	66,190	Various
67	T7778	SCAD 21153712 KY	413	6	-	419	Various
68	T7966	STA 859 Banklick Rd - Station	3,840	37	416	4,293	Various
69	T8405	WALTON-NICHOLS AM03 RCV Valve	497	14	-	511	Various
70	T9338	STA 809 Waterworks Dr - Station	14,279	216	2,089	16,584	Various
71	Blank Project ID	NO VALUE	0	-	17,431	17,431	Various
						<u>19,578,130</u>	

*Costs Captured = Resource Type 99970 & 99971

**Costs Captured = Resource Type 99810 & 18000 & 78000

STAFF-DR-01-017(b)

EXCEL

ATTACHMENT

PROVIDED ON CD

Duke Energy Kentucky, Inc.
Case No. 2018-00261
Construction Projects
As of November 30, 2018

Schedule 17

Line No.	FERC Function	Project Class	Accumulated Costs
1	Gas - Distribution Plant	Engineering & Supervision	246,537
2	Gas - Distribution Plant	Gas Distribution	11,282,287
3	Gas - General Plant	Office Equipment	171,367
4	Gas - General Plant	Gas General	164,638
5	Gas - Intangible Plant	Intangible Plant - Software	4,089,437
6	Common - General Plant	LNG Plant	20,380
			<u>15,974,646</u>

STAFF-DR-01-017(c)

EXCEL

ATTACHMENT

PROVIDED ON CD

Duke Energy Kentucky, Inc.
Case No. 2018-00261
Construction Projects
As of March 31, 2020

Schedule 17

Line No.	FERC Function	Project Class	Accumulated Costs
1	Gas - Distribution Plant	Engineering & Supervision	246,537
2	Gas - Distribution Plant	Gas Distribution	13,253,049
3	Gas - General Plant	Office Equipment	171,367
4	Gas - General Plant	Gas General	433,721
5	Gas - Intangible Plant	Intangible Plant - Software	5,133,780
6	Common - General Plant	LNG Plant	20,380
			<u>19,258,834</u>

STAFF-DR-01-017(d)

EXCEL

ATTACHMENT

PROVIDED ON CD

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2018-00261
 CONSTRUCTION WORK IN PROGRESS
 AS OF NOVEMBER 30, 2018

DATA: "X" BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
 WORK PAPER REFERENCE NO(S):

SCHEDULE B-4
 PAGE 1 OF 2
 WITNESS RESPONSIBLE:
 R. H. PRATT / C. S. LEE

Line No.	Major Property Groupings	Jurisdictional % %	Total	
			Gross \$	Jurisdictional \$
1	Manufactured Gas Production	100.00%	0	0
2	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0
3	Net Manufactured Gas Production	100.00%	0	0
4	Distribution	100.00%	11,528,824	11,528,824
5	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0
6	Net Distribution	100.00%	11,528,824	11,528,824
7	General & Intangible	100.00%	4,425,442	4,425,442
8	Total Common	100.00%	74,433	74,433
9	27.38% Common Allocated to Gas	100.00%	20,380	20,380
10	Total Gas Including Common Allocated		15,974,646	15,974,646

Note: The Company is not requesting to include recovery of CWIP in base rates.

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2018-00261
 CONSTRUCTION WORK IN PROGRESS
 THIRTEEN MONTH AVERAGE AS OF MARCH 31, 2020

DATA: BASE PERIOD "X" FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
 WORK PAPER REFERENCE NO(S):

SCHEDULE B-4
 PAGE 2 OF 2
 WITNESS RESPONSIBLE:
 R. H. PRATT / C. S. LEE

Line No.	Major Property Groupings	Jurisdictional % %	Gross	Total
			\$	Jurisdictional \$
1	Manufactured Gas Production	100.00%	0	0
2	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0
3	Net Manufactured Gas Production	100.00%	0	0
4	Distribution	100.00%	10,772,600	10,772,600
5	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0
6	Net Distribution	100.00%	10,772,600	10,772,600
7	General & Intangible	100.00%	5,165,783	5,165,783
8	Total Common	100.00%	74,433	74,433
9	27.38% Common Allocated to Gas	100.00%	20,380	20,380
10	Total Gas Including Common Allocated		15,958,763	15,958,763

Note: The Company is not requesting to include recovery of CWIP in base rates.

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-018

REQUEST:

Provide, in the format provided in Schedule 18, an analysis of Duke Kentucky's Construction Work in Progress as defined in the Uniform System of Accounts for each project identified in Schedule 17.

RESPONSE:

See STAFF-DR-01-018 Attachment for information as of November 30, 2017. For the base period and forecasted test period this data is not available because our construction forecasting is performed at a summarized level, as noted in response to STAFF-DR-01-017.

As outlined on Schedule B-1, the Company is not requesting to include recovery of CWIP in base rates.

PERSON RESPONSIBLE: Cynthia S. Lee
Robert H. "Beau" Pratt

STAFF-DR-01-018

EXCEL

ATTACHMENT

PROVIDED ON CD

DUKE ENERGY KENTUCKY
CASE NO. 2018-00261
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2017

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time	Original Budget Estimate	Most Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
1	107GASCK	7/1/2008	12/31/2050	22.15%	-	-	213,515	-
2	307482	5/1/2017	1/31/2019	33.28%	19,937	19,937	6,598	33%
3	315986A	8/1/2017	6/30/2022	6.74%	2,325,960	2,325,960	240,068	10%
4	315986B	8/1/2017	9/30/2018	28.47%	69,801	69,801	30,578	44%
5	315986C	8/1/2017	2/28/2019	21.01%	187,946	187,946	33,219	18%
6	315986D	8/1/2017	12/30/2019	13.73%	280,417	280,417	71,368	25%
7	315986E	8/1/2017	6/30/2020	11.37%	117,210	117,210	51,460	44%
8	315986HW1	9/1/2017	10/1/2018	22.78%	43,856	43,856	1,027	2%
9	325480C	12/1/2016	5/31/2018	66.67%	12,927	12,927	9,070	70%
10	DUKETCKYG	6/1/2010	12/31/2050	18.48%	40,000	40,000	20,774	52%
11	DUKETEKEYG	6/1/2010	12/31/2050	18.48%	20,000	20,000	168,272	841%
12	ENABLETDG	5/1/2015	10/1/2018	75.58%	511,968	511,968	56,971	11%
13	G0224	8/1/2010	10/1/2018	89.78%	99	99	53,234	53772%
14	GASKYIND	7/1/2008	12/31/2020	75.32%	-	-	74	-
15	GCTA30062	9/1/2017	10/30/2019	11.41%	133,026	133,026	71,335	54%
16	GSMRTLKSV	9/1/2016	3/31/2018	78.99%	136,600	136,600	182,700	134%
17	MX1470330	10/1/2017	5/28/2018	25.10%	65,935	65,935	19,233	29%
18	MX1605362	10/1/2017	5/16/2018	26.43%	46,920	21,109	2,367	11%
19	MX1990005	11/1/2017	4/28/2018	16.29%	7,193	7,193	1,098	15%
20	MX1996777	10/1/2017	8/17/2018	18.75%	436,475	436,475	12,058	3%
21	MX1998720	11/1/2017	5/1/2018	16.02%	436,547	436,547	(393,093)	-90%
22	MX2009109	11/1/2017	11/30/2017	100.00%	98,239	50,914	852	2%
23	MX2217622	10/1/2017	1/10/2018	59.41%	87,907	87,907	3,721	4%
24	MX2217911	10/1/2017	3/31/2019	10.99%	199,416	199,416	27,016	14%
25	MX2218039	10/1/2017	12/31/2018	13.16%	43,954	43,954	82,481	188%
26	MX2272964	10/1/2017	1/1/2018	65.22%	55,273	30,707	4,439	14%
27	MX2335804	11/1/2017	1/30/2019	6.37%	175,814	4,268,943	33,245	1%
28	MX2336558	10/1/2017	10/15/2018	15.83%	43,954	77,053	2,776	4%
29	OMGPCVNTN	8/1/2012	3/31/2051	13.79%	-	-	225	-
30	OMGPNWPRT	8/1/2012	3/31/2051	13.79%	-	-	270	-
31	PCTA481AU	3/1/2016	10/31/2018	65.61%	807,214	807,214	2,405,095	298%
32	R2190	10/1/2015	5/28/2018	81.55%	8,880,549	25,488,221	10,443,629	41%
33	R2901	4/1/2016	5/31/2018	76.96%	209,398	209,398	139,393	67%
34	R5767	1/1/2016	6/1/2018	79.25%	335,536	335,536	160,403	48%
35	R8744	2/1/2017	5/1/2017	100.00%	56,004	-	10	-
36	S1094	7/1/2016	1/30/2020	39.53%	197,894	197,894	331,460	167%
37	S2732	5/1/2016	12/11/2018	60.59%	91,976	91,976	176,584	192%
38	S8375	8/1/2017	12/30/2018	23.45%	25,055	33,589	14,359	43%
39	S8507	10/1/2016	12/31/2018	51.77%	11,918	11,918	1,147	10%

DUKE ENERGY KENTUCKY
CASE NO. 2018-00261
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2017

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time	Original Budget Estimate	Most Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
40	S8584	8/1/2016	4/30/2019	48.50%	430,743	430,743	4,197	1%
41	S8867	1/1/2017	11/30/2018	47.71%	447,690	447,690	277,635	62%
42	S9414	11/1/2016	12/16/2018	50.84%	1,498,750	1,498,750	3,535,642	236%
43	S9586	10/1/2016	12/31/2018	51.77%	28,706	28,706	8,537	30%
44	SG358HW18	6/1/2017	9/30/2018	37.45%	57,585	57,585	11,197	19%
45	SG489SVRS	5/1/2017	12/31/2018	34.98%	31,330	31,330	19,933	64%
46	SG489SW	11/1/2016	12/31/2018	49.87%	16,065	16,065	13,634	85%
47	SG540SW	4/1/2017	12/17/2020	17.92%	107,801	107,801	(850)	-1%
48	SMARTPH2	12/1/2015	6/30/2018	77.49%	-	-	1,512	-
49	T0425	1/1/2017	12/1/2018	47.64%	55,992	55,992	23,753	42%
50	T0645	2/1/2017	12/28/2018	43.45%	157,155	157,155	44,296	28%
51	T0646	4/1/2017	12/1/2018	39.90%	157,155	157,155	34,261	22%
52	T0746	2/1/2017	12/30/2018	43.33%	123,993	380,490	168,381	44%
53	T0747	12/1/2016	1/30/2020	31.52%	123,993	415,030	143,083	34%
54	T0881	4/1/2017	12/1/2018	39.90%	351,252	351,252	107,341	31%
55	T1437	1/1/2017	6/1/2018	64.53%	488,959	15,406,228	603,245	4%
56	T1465	3/1/2017	4/19/2018	66.18%	47,403	83,247	57,974	70%
57	T1485	9/1/2017	4/19/2018	39.13%	8,059	23,969	6,849	29%
58	T1486	9/1/2017	4/19/2018	39.13%	7,449	18,239	6,940	38%
59	T1525	1/1/2017	9/30/2018	52.28%	79,248	351,130	75,457	21%
60	T1796	1/1/2017	12/31/2018	45.68%	3,379,472	3,379,472	(512,820)	-15%
61	T2218	5/1/2017	8/31/2018	43.74%	26,274	23,226	10,352	45%
62	T4002	8/1/2017	12/30/2018	23.45%	31,943	31,943	2,379	7%
63	T4422	4/1/2017	3/31/2020	22.19%	190,195	190,195	72,206	38%
64	T4893	5/1/2017	12/30/2018	35.03%	119,177	119,177	31,154	26%
65	T5473	6/1/2017	12/1/2018	33.21%	91,501	91,501	47,382	52%
66	T7752	5/1/2017	9/15/2018	42.43%	183,855	183,855	66,190	36%
67	T7778	5/1/2017	6/29/2018	50.24%	165,811	165,811	419	0%
68	T7966	9/1/2017	7/1/2018	29.70%	80,040	80,040	4,293	5%
69	T8405	6/1/2017	4/20/2019	26.45%	200,924	200,924	511	0%
70	T9338	9/1/2017	9/1/2018	24.66%	116,007	116,007	16,584	14%
71	Blank Project ID	-	-	-	-	-	17,431	-
							19,578,130	

**Duke Energy Kentucky
Case No. 2018-00261
Staff First Set Data Requests
Date Received: August 24, 2018**

STAFF-DR-01-019

REQUEST:

Provide a calculation of the rate or rates used to capitalize interest during construction for the three most recent calendar years. Explain each component entering into the calculation of the rate(s).

RESPONSE:

See STAFF-DR-01-019(a) Attachment for 2015 AFUDC rate calculations.

See STAFF-DR-01-019(b) Attachment for 2016 AFUDC rate calculations.

See STAFF-DR-01-019(c) Attachment for 2017 AFUDC rate calculations.

PERSON RESPONSIBLE: Cynthia S. Lee

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of January 2015**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	2,209,000		0.149 x	14.45%	= 0.00022		
Long-Term Debt From C-1	322,417,925	43.83%	x 4.166 x	85.55%	= 0.01562	1.58	24.05
Preferred Stock	0	0.00%	x 0.00 x	85.55%	= 0.00000		
Common Equity From C-3	<u>413,255,931</u>	<u>56.17%</u>	x 10.375 x	85.55%	= <u>0.04986</u>	<u>4.99</u>	<u>75.95</u>
Total Capitalization	735,673,856	100.00%					
AFUDC Rates					<u>0.06570</u>	6.57	<u>100.00</u>
CWIP (W) From C-2	<u>15,289,187</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of February 2015**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	24,118,000		0.363 x	100.00% =	0.00363		
Long-Term Debt From C-1	322,324,451	43.10% x	4.150 x	0.00% =	0.00000	0.36	100.00
Preferred Stock	0	0.00% x	0.00 x	0.00% =	0.00000		
Common Equity From C-3	<u>425,556,880</u>	<u>56.90%</u> x	10.375 x	0.00% =	<u>0.00000</u>	<u>0.00</u>	<u>0.00</u>
Total Capitalization	747,881,331	100.00%					
AFUDC Rates					<u>0.00363</u>	0.36	<u>100.00</u>
CWIP (W) From C-2	<u>15,007,089</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of March 2015**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION</u> <u>RATIO</u> (2)	<u>COST</u> <u>RATES</u> (3)	<u>SW</u> (4)	<u>WEIGHTED</u> <u>COST RATES</u> <u>FOR GROSS</u> <u>AFUDC RATE</u> (5)	<u>RATE TO BE USED</u> <u>GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	19,240,000		0.430 x	100.00%	= 0.00430		
Long-Term Debt From C-1	322,230,544	42.98%	x 4.156 x	0.00%	= 0.00000	0.43	100.00
Preferred Stock	0	0.00%	x 0.00 x	0.00%	= 0.00000		
Common Equity From C-3	<u>427,460,982</u>	<u>57.02%</u>	x 10.375 x	0.00%	= <u>0.00000</u>	<u>0.00</u>	<u>0.00</u>
Total Capitalization	749,691,526	100.00%					
AFUDC Rates					<u>0.00430</u>	0.43	<u>100.00</u>
CWIP (W) From C-2	<u>16,277,175</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of April 2015**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	=	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
							<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	11,312,000		0.504 x	55.56%	=	0.00280		
Long-Term Debt From C-1	321,284,709	42.70%	x 4.161 x	44.44%	=	0.00790	1.07	28.84
Preferred Stock	0	0.00%	x 0.00 x	44.44%	=	0.00000		
Common Equity From C-3	<u>431,154,144</u>	<u>57.30%</u>	x 10.375 x	44.44%	=	<u>0.02642</u>	<u>2.64</u>	<u>71.16</u>
Total Capitalization	752,438,853	100.00%						
AFUDC Rates						<u>0.03712</u>	3.71	<u>100.00</u>
CWIP (W) From C-2	<u>20,359,063</u>							

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of May 2015**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u>	<u>COST</u>	<u>S/W</u>	<u>WEIGHTED</u>	<u>RATE TO BE USED</u>	
	<u>(1)</u>	<u>RATIO</u>	<u>RATES</u>			<u>FOR GROSS</u>	<u>GROSS</u>
				<u>(4)</u>	<u>(5)</u>	<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	1,062,000		0.610 x	4.22% =	0.00026		
Long-Term Debt From C-1	321,189,929	42.54% x	4.166 x	95.78% =	0.01697	1.72	23.15
Preferred Stock	0	0.00% x	0.00 x	95.78% =	0.00000		
Common Equity From C-3	<u>433,916,947</u>	<u>57.46% x</u>	<u>10.375 x</u>	<u>95.78% =</u>	<u>0.05710</u>	<u>5.71</u>	<u>76.85</u>
Total Capitalization	755,106,876	100.00%					
AFUDC Rates					<u>0.07433</u>	7.43	<u>100.00</u>
CWIP (W) From C-2	<u>25,172,928</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of June 2015**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u>	<u>COST</u>	<u>S/W</u>	<u>WEIGHTED</u>	<u>RATE TO BE USED</u>	
	<u>(1)</u>	<u>RATIO</u>	<u>RATES</u>			<u>FOR GROSS</u>	<u>GROSS</u>
					<u>AFUDC RATE</u>	<u>%</u>	<u>RATIO</u>
	(1)	(2)	(3)	(4)	(5)		
Short-Term Debt(S) From (1)	0		0.579 x	0.00% =	0.00000		
Long-Term Debt From C-1	321,094,711	42.32% x	4.166 x	100.00% =	0.01763	1.76	22.74
Preferred Stock	0	0.00% x	0.00 x	100.00% =	0.00000		
Common Equity From C-3	<u>437,603,282</u>	<u>57.68% x</u>	<u>10.375 x</u>	<u>100.00% =</u>	<u>0.05984</u>	<u>5.98</u>	<u>77.26</u>
Total Capitalization	758,697,993	100.00%					
AFUDC Rates					<u>0.07747</u>	7.74	<u>100.00</u>
CWIP (W) From C-2	<u>30,296,398</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of July 2015**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) <i>From (1)</i>	199,000		0.548 x	0.66% =	0.00004		
Long-Term Debt <i>From C-1</i>	320,999,051	42.25% x	4.160 x	99.34% =	0.01746	1.75	22.73
Preferred Stock	0	0.00% x	0.00 x	99.34% =	0.00000		
Common Equity <i>From C-3</i>	<u>438,816,069</u>	<u>57.75%</u> x	10.375 x	99.34% =	<u>0.05952</u>	<u>5.95</u>	<u>77.27</u>
Total Capitalization	759,815,120	100.00%					
AFUDC Rates					<u>0.07702</u>	7.70	<u>100.00</u>
CWIP (W) <i>From C-2</i>	<u>30,045,469</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of August 2015**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION</u> <u>RATIO</u> (2)	<u>COST</u> <u>RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED</u> <u>COST RATES</u> <u>FOR GROSS</u> <u>AFUDC RATE</u> (5)	<u>RATE TO BE USED</u> <u>GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	1,616,000		0.496 x	6.21% =	0.00031		
Long-Term Debt From C-1	320,902,948	44.09% x	4.153 x	93.79% =	0.01717	1.75	24.37
Preferred Stock	0	0.00% x	0.00 x	93.79% =	0.00000		
Common Equity From C-3	<u>406,940,208</u>	<u>55.91% x</u>	<u>10.375 x</u>	<u>93.79% =</u>	<u>0.05440</u>	<u>5.43</u>	<u>75.63</u>
Total Capitalization	727,843,156	100.00%					
AFUDC Rates					<u>0.07188</u>	7.18	<u>100.00</u>
CWIP (W) From C-2	<u>26,016,973</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of September 2015**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u>	<u>COST</u>	<u>S/W</u>	<u>WEIGHTED</u>	<u>RATE TO BE USED</u>	
	<u>(1)</u>	<u>RATIO</u>	<u>RATES</u>			<u>FOR GROSS</u>	<u>GROSS</u>
					<u>AFUDC RATE</u>	<u>%</u>	<u>RATIO</u>
	(1)	(2)	(3)	(4)	(5)		
Short-Term Debt(S) From (1)	19,321,000		0.373 x	75.59% =	0.00282		
Long-Term Debt From C-1	320,806,399	43.78% x	4.148 x	24.41% =	0.00443	0.73	34.11
Preferred Stock	0	0.00% x	0.00 x	24.41% =	0.00000		
Common Equity From C-3	<u>411,964,657</u>	<u>56.22% x</u>	<u>10.375 x</u>	<u>24.41% =</u>	<u>0.01424</u>	<u>1.41</u>	<u>65.89</u>
Total Capitalization	732,771,056	100.00%					
AFUDC Rates					<u>0.02149</u>	2.14	<u>100.00</u>
CWIP (W) From C-2	<u>25,560,922</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of October 2015**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	16,835,000		0.367 x	61.55% =	0.00226		
Long-Term Debt From C-1	320,709,402	43.60% x	4.148 x	38.45% =	0.00695	0.92	29.02
Preferred Stock	0	0.00% x	0.00 x	38.45% =	0.00000		
Common Equity From C-3	<u>414,787,905</u>	<u>56.40% x</u>	10.375 x	38.45% =	<u>0.02250</u>	<u>2.25</u>	<u>70.98</u>
Total Capitalization	735,497,307	100.00%					
AFUDC Rates					<u>0.03171</u>	3.17	<u>100.00</u>
CWIP (W) From C-2	<u>27,352,364</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of November 2015**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	18,167,000		0.379 x	61.55% =	0.00233		
Long-Term Debt From C-1	320,611,571	43.56% x	4.147 x	38.45% =	0.00695	0.93	29.34
Preferred Stock	0	0.00% x	0.00 x	38.45% =	0.00000		
Common Equity From C-3	<u>415,389,816</u>	<u>56.44% x</u>	10.375 x	38.45% =	<u>0.02251</u>	<u>2.24</u>	<u>70.66</u>
Total Capitalization	736,001,387	100.00%					
AFUDC Rates					<u>0.03179</u>	3.17	<u>100.00</u>
CWIP (W) From C-2	<u>29,515,375</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of December 2015**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u> <u>RATIO</u>	<u>COST</u> <u>RATES</u>	<u>S/W</u>	=	<u>WEIGHTED</u> <u>COST RATES</u> <u>FOR GROSS</u> <u>AFUDC RATE</u>	<u>RATE TO BE USED</u> <u>GROSS</u>	
	(1)	(2)	(3)	(4)		(5)	%	RATIO
Short-Term Debt(S) From (1)	22,600,000		0.500 x	68.79%		0.00344		
Long-Term Debt From C-1	319,090,748	44.49%	x 4.166 x	31.21%		0.00579	0.92	33.82
Preferred Stock	0	0.00%	x 0.00 x	31.21%		0.00000		
Common Equity From C-3	<u>398,111,660</u>	<u>55.51%</u>	x 10.375 x	31.21%		<u>0.01798</u>	<u>1.80</u>	<u>66.18</u>
Total Capitalization	717,202,408	100.00%						
AFUDC Rates						<u>0.02721</u>	2.72	<u>100.00</u>
CWIP (W) From C-2	<u>32,855,664</u>							

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of January 2016**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u>	<u>COST</u>	<u>S/W</u>	<u>WEIGHTED</u>	<u>RATE TO BE USED</u>	
	<u>(1)</u>	<u>RATIO</u>	<u>RATES</u>			<u>FOR GROSS</u>	<u>GROSS</u>
					<u>(5)</u>	<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	47,240,000		0.600 x	100.00% =	0.00600		
Long-Term Debt From C-1	319,027,488	43.90% x	4.096 x	0.00% =	0.00000	0.60	100.00
Preferred Stock	0	0.00% x	0.00 x	0.00% =	0.00000		
Common Equity From C-3	<u>407,726,047</u>	<u>56.10% x</u>	<u>10.375 x</u>	<u>0.00% =</u>	<u>0.00000</u>	<u>0.00</u>	<u>0.00</u>
Total Capitalization	726,753,535	100.00%					
AFUDC Rates					<u>0.00600</u>	0.60	<u>100.00</u>
CWIP (W) From C-2	<u>39,542,502</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of February 2016**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u>	<u>COST</u>	<u>S/W</u>	<u>WEIGHTED</u>	<u>RATE TO BE USED</u>	
	(1)	RATIO	RATES			FOR GROSS	%
		(2)	(3)	(4)	(5)		
Short-Term Debt(S) From (1)	7,171,000		0.709 x	16.38%	=	0.00116	
Long-Term Debt From C-1	413,578,580	49.80%	x 4.248 x	83.62%	=	0.01769	1.89 30.29
Preferred Stock	0	0.00%	x 0.00 x	83.62%	=	0.00000	
Common Equity From C-3	<u>416,889,447</u>	<u>50.20%</u>	x 10.375 x	83.62%	=	<u>0.04355</u>	<u>4.35</u> <u>69.71</u>
Total Capitalization	830,468,027	100.00%					
AFUDC Rates						<u>0.06240</u>	6.24 <u>100.00</u>
CWIP (W) From C-2	<u>43,786,768</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of March 2016**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION</u> <u>RATIO</u> (2)	<u>COST</u> <u>RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED</u> <u>COST RATES</u> <u>FOR GROSS</u> <u>AFUDC RATE</u> (5)	<u>RATE TO BE USED</u> <u>GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	0		0.000 x	0.00% =	0.00000		
Long-Term Debt From C-1	413,500,345	49.74% x	4.290 x	100.00% =	0.02134	2.13	29.02
Preferred Stock	0	0.00% x	0.00 x	100.00% =	0.00000		
Common Equity From C-3	<u>417,880,771</u>	<u>50.26% x</u>	10.375 x	100.00% =	<u>0.05214</u>	<u>5.21</u>	<u>70.98</u>
Total Capitalization	831,381,116	100.00%					
AFUDC Rates					<u>0.07348</u>	7.34	<u>100.00</u>
CWIP (W) From C-2	<u>45,168,874</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of April 2016**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	0		0.000 x	0.00% =	0.00000		
Long-Term Debt From C-1	363,452,084	46.20% x	4.090 x	100.00% =	0.01890	1.89	25.30
Preferred Stock	0	0.00% x	0.00 x	100.00% =	0.00000		
Common Equity From C-3	<u>423,169,162</u>	<u>53.80% x</u>	<u>10.375 x</u>	<u>100.00% =</u>	<u>0.05582</u>	<u>5.58</u>	<u>74.70</u>
Total Capitalization	786,621,246	100.00%					
AFUDC Rates					<u>0.07472</u>	7.47	<u>100.00</u>
CWIP (W) From C-2	<u>43,341,789</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of May 2016**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u>	<u>COST</u>	<u>S/W</u>	<u>WEIGHTED</u>	<u>RATE TO BE USED</u>	
	<u>(1)</u>	<u>RATIO</u>	<u>RATES</u>			<u>FOR GROSS</u>	<u>GROSS</u>
					<u>(5)</u>	<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	0		0.000 x	0.00% =	0.00000		
Long-Term Debt From C-1	363,072,870	46.22% x	4.093 x	100.00% =	0.01892	1.89	25.30
Preferred Stock	0	0.00% x	0.00 x	100.00% =	0.00000		
Common Equity From C-3	<u>422,423,211</u>	<u>53.78% x</u>	<u>10.375 x</u>	<u>100.00% =</u>	<u>0.05580</u>	<u>5.58</u>	<u>74.70</u>
Total Capitalization	785,496,081	100.00%					
AFUDC Rates					<u>0.07472</u>	7.47	<u>100.00</u>
CWIP (W) From C-2	<u>43,001,909</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of June 2016**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u>	<u>COST</u>	<u>S/W</u>	<u>WEIGHTED</u>	<u>RATE TO BE USED</u>	
	<u>(1)</u>	<u>RATIO</u>	<u>RATES</u>			<u>FOR GROSS</u>	<u>GROSS</u>
					<u>AFUDC RATE</u>	<u>%</u>	<u>RATIO</u>
	(1)	(2)	(3)	(4)	(5)		
Short-Term Debt(S) From (1)	0		0.000 x	0.00% =	0.00000		
Long-Term Debt From C-1	363,050,364	46.12% x	4.096 x	100.00% =	0.01889	1.89	25.30
Preferred Stock	0	0.00% x	0.00 x	100.00% =	0.00000		
Common Equity From C-3	<u>424,148,702</u>	<u>53.88% x</u>	<u>10.375 x</u>	<u>100.00% =</u>	<u>0.05590</u>	<u>5.58</u>	<u>74.70</u>
Total Capitalization	787,199,066	100.00%					
AFUDC Rates					<u>0.07479</u>	7.47	<u>100.00</u>
CWIP (W) From C-2	<u>43,654,127</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of July 2016**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	0		0.000 x	0.00% =	0.00000		
Long-Term Debt From C-1	363,027,485	45.97% x	4.092 x	100.00% =	0.01881	1.88	25.13
Preferred Stock	0	0.00% x	0.00 x	100.00% =	0.00000		
Common Equity From C-3	<u>426,606,901</u>	<u>54.03%</u> x	10.375 x	100.00% =	<u>0.05606</u>	<u>5.60</u>	<u>74.87</u>
Total Capitalization	789,634,386	100.00%					
AFUDC Rates					<u>0.07487</u>	7.48	<u>100.00</u>
CWIP (W) From C-2	<u>41,946,361</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of August 2016**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	24,000		0.482 x	0.06% =	0.00000		
Long-Term Debt From C-1	363,002,733	45.67% x	4.089 x	99.94% =	0.01866	1.87	24.97
Preferred Stock	0	0.00% x	0.00 x	99.94% =	0.00000		
Common Equity From C-3	<u>431,760,384</u>	<u>54.33%</u> x	10.375 x	99.94% =	<u>0.05633</u>	<u>5.62</u>	<u>75.03</u>
Total Capitalization	794,763,117	100.00%					
AFUDC Rates					<u>0.07499</u>	7.49	<u>100.00</u>
CWIP (W) From C-2	<u>41,480,832</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of September 2016**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u> <u>RATIO</u>	<u>COST</u> <u>RATES</u>	<u>S/W</u>	<u>WEIGHTED</u> <u>COST RATES</u> <u>FOR GROSS</u> <u>AFUDC RATE</u>	<u>RATE TO BE USED</u> <u>GROSS</u>	
	(1)	(2)	(3)	(4)	(5)	%	RATIO
Short-Term Debt(S) From (1)	60,000		0.437 x	0.13%	= 0.00001		
Long-Term Debt From C-1	362,962,308	45.45%	x 4.099 x	99.87%	= 0.01860	1.86	24.77
Preferred Stock	0	0.00%	x 0.00 x	99.87%	= 0.00000		
Common Equity From C-3	<u>435,609,324</u>	<u>54.55%</u>	x 10.375 x	99.87%	= <u>0.05652</u>	<u>5.65</u>	<u>75.23</u>
Total Capitalization	798,571,632	100.00%					
AFUDC Rates					<u><u>0.07513</u></u>	7.51	<u><u>100.00</u></u>
CWIP (W) From C-2	<u><u>45,052,844</u></u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of October 2016**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	0		0.000 x	0.00% =	0.00000		
Long-Term Debt From C-1	362,938,303	45.24% x	4.117 x	100.00% =	0.01863	1.86	24.67
Preferred Stock	0	0.00% x	0.00 x	100.00% =	0.00000		
Common Equity From C-3	<u>439,301,677</u>	<u>54.76%</u> x	10.375 x	100.00% =	<u>0.05681</u>	<u>5.68</u>	<u>75.33</u>
Total Capitalization	802,239,980	100.00%					
AFUDC Rates					<u>0.07544</u>	7.54	<u>100.00</u>
CWIP (W) From C-2	<u>50,279,007</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of November 2016**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	1,471,000		0.404 x	2.86% =	0.00012		
Long-Term Debt From C-1	362,913,920	45.67% x	4.117 x	97.14% =	0.01827	1.84	25.17
Preferred Stock	0	0.00% x	0.00 x	97.14% =	0.00000		
Common Equity From C-3	<u>431,745,348</u>	<u>54.33%</u> x	10.375 x	97.14% =	<u>0.05476</u>	<u>5.47</u>	<u>74.83</u>
Total Capitalization	794,659,268	100.00%					
AFUDC Rates					<u><u>0.07315</u></u>	7.31	<u><u>100.00</u></u>
CWIP (W) From C-2	<u><u>51,470,259</u></u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of December 2016**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	1,136,000		0.430 x	2.16% =	0.00009		
Long-Term Debt From C-1	362,661,610	45.47% x	4.089 x	97.84% =	0.01819	1.83	24.86
Preferred Stock	0	0.00% x	0.00 x	97.84% =	0.00000		
Common Equity From C-3	<u>434,839,311</u>	<u>54.53%</u> x	10.375 x	97.84% =	<u>0.05536</u>	<u>5.53</u>	<u>75.14</u>
Total Capitalization	797,500,921	100.00%					
AFUDC Rates					<u>0.07364</u>	7.36	<u>100.00</u>
CWIP (W) From C-2	<u>52,684,591</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of January 2017**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	6,036,000		0.631 x	10.26% =	0.00065		
Long-Term Debt From C-1	362,046,276	45.31% x	3.973 x	89.74% =	0.01616	1.68	24.82
Preferred Stock	0	0.00% x	0.00 x	89.74% =	0.00000		
Common Equity From C-3	<u>437,015,499</u>	<u>54.69% x</u>	10.375 x	89.74% =	<u>0.05092</u>	<u>5.09</u>	<u>75.18</u>
Total Capitalization	799,061,775	100.00%					
AFUDC Rates					<u>0.06773</u>	6.77	<u>100.00</u>
CWIP (W) From C-2	<u>58,822,712</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of February 2017**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	12,654,000		0.642 x	19.88% =	0.00128		
Long-Term Debt From C-1	362,002,719	44.78% x	3.985 x	80.12% =	0.01430	1.56	25.41
Preferred Stock	0	0.00% x	0.00 x	80.12% =	0.00000		
Common Equity From C-3	<u>446,439,119</u>	<u>55.22% x</u>	10.375 x	80.12% =	<u>0.04590</u>	<u>4.58</u>	<u>74.59</u>
Total Capitalization	808,441,838	100.00%					
AFUDC Rates					<u>0.06148</u>	6.14	<u>100.00</u>
CWIP (W) From C-2	<u>63,657,632</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of March 2017**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	10,390,000		0.070 x	15.93% =	0.00011		
Long-Term Debt From C-1	361,963,401	44.74% x	3.984 x	84.07% =	0.01499	1.51	23.85
Preferred Stock	0	0.00% x	0.00 x	84.07% =	0.00000		
Common Equity From C-3	<u>447,120,065</u>	<u>55.26%</u> x	10.375 x	84.07% =	<u>0.04820</u>	<u>4.82</u>	<u>76.15</u>
Total Capitalization	809,083,466	100.00%					
AFUDC Rates					<u>0.06330</u>	6.33	<u>100.00</u>
CWIP (W) From C-2	<u>65,215,064</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of April 2017**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	4,971,000		0.066 x	7.12% =	0.00005		
Long-Term Debt From C-1	361,923,818	44.61% x	4.001 x	92.88% =	0.01658	1.66	23.71
Preferred Stock	0	0.00% x	0.00 x	92.88% =	0.00000		
Common Equity From C-3	<u>449,429,367</u>	<u>55.39% x</u>	10.375 x	92.88% =	<u>0.05338</u>	<u>5.34</u>	<u>76.29</u>
Total Capitalization	811,353,185	100.00%					
AFUDC Rates					<u><u>0.07001</u></u>	7.00	<u><u>100.00</u></u>
CWIP (W) From C-2	<u><u>69,822,149</u></u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of May 2017**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	3,438,000		0.103 x	4.39% =	0.00005		
Long-Term Debt From C-1	361,883,971	44.46% x	4.046 x	95.61% =	0.01720	1.73	23.93
Preferred Stock	0	0.00% x	0.00 x	95.61% =	0.00000		
Common Equity From C-3	<u>452,156,760</u>	<u>55.54%</u> x	10.375 x	95.61% =	<u>0.05509</u>	<u>5.50</u>	<u>76.07</u>
Total Capitalization	814,040,731	100.00%					
AFUDC Rates					<u><u>0.07234</u></u>	7.23	<u><u>100.00</u></u>
CWIP (W) From C-2	<u><u>78,363,845</u></u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of June 2017**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u>	<u>COST</u>	<u>S/W</u>	<u>WEIGHTED</u>	<u>RATE TO BE USED</u>	
	<u>(1)</u>	<u>RATIO</u>	<u>RATES</u>			<u>FOR GROSS</u>	<u>GROSS</u>
						<u>%</u>	<u>RATIO</u>
	(1)	(2)	(3)	(4)	(5)		
Short-Term Debt(S) From (1)	9,507,000		0.108 x	11.51%	=	0.00012	
Long-Term Debt From C-1	361,842,489	44.43%	x 4.040 x	88.49%	=	0.01588	1.60 23.88
Preferred Stock	0	0.00%	x 0.00 x	88.49%	=	0.00000	
Common Equity From C-3	<u>452,617,500</u>	<u>55.57%</u>	x 10.375 x	88.49%	=	<u>0.05102</u>	<u>5.10 76.12</u>
Total Capitalization	814,459,989	100.00%					
AFUDC Rates						<u>0.06702</u>	6.70 <u>100.00</u>
CWIP (W) From C-2	<u>82,622,410</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of July 2017**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	14,623,000		0.183 x	17.24% =	0.00032		
Long-Term Debt From C-1	361,783,928	44.28% x	4.050 x	82.76% =	0.01484	1.52	24.13
Preferred Stock	0	0.00% x	0.00 x	82.76% =	0.00000		
Common Equity From C-3	<u>455,162,290</u>	<u>55.72% x</u>	10.375 x	82.76% =	<u>0.04784</u>	<u>4.78</u>	<u>75.87</u>
Total Capitalization	816,946,218	100.00%					
AFUDC Rates					<u>0.06300</u>	6.30	<u>100.00</u>
CWIP (W) From C-2	<u>84,822,481</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of August 2017**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	24,932,000		0.347 x	26.81%	= 0.00093		
Long-Term Debt From C-1	361,736,503	44.10%	x 4.078 x	73.19%	= 0.01316	1.41	24.96
Preferred Stock	0	0.00%	x 0.00 x	73.19%	= 0.00000		
Common Equity From C-3	<u>458,474,626</u>	<u>55.90%</u>	x 10.375 x	73.19%	= <u>0.04245</u>	<u>4.24</u>	<u>75.04</u>
Total Capitalization	820,211,129	100.00%					
AFUDC Rates					<u>0.05654</u>	5.65	<u>100.00</u>
CWIP (W) From C-2	<u>92,990,368</u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of September 2017**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	34,220,000		0.457 x	34.68%	= 0.00159		
Long-Term Debt From C-1	361,695,581	43.83%	x 4.072 x	65.32%	= 0.01166	1.33	25.93
Preferred Stock	0	0.00%	x 0.00 x	65.32%	= 0.00000		
Common Equity From C-3	<u>463,573,107</u>	<u>56.17%</u>	x 10.375 x	65.32%	= <u>0.03806</u>	<u>3.80</u>	<u>74.07</u>
Total Capitalization	825,268,688	100.00%					
AFUDC Rates					<u><u>0.05131</u></u>	5.13	<u><u>100.00</u></u>
CWIP (W) From C-2	<u><u>98,664,723</u></u>						

**DEK-Gas & Common
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of October 2017**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S) From (1)	8,343,000		0.549 x	7.95% =	0.00044		
Long-Term Debt From C-1	451,360,068	49.30% x	4.056 x	92.05% =	0.01841	1.89	28.13
Preferred Stock	0	0.00% x	0.00 x	92.05% =	0.00000		
Common Equity From C-3	<u>464,111,550</u>	<u>50.70%</u> x	10.375 x	92.05% =	<u>0.04842</u>	<u>4.83</u>	<u>71.87</u>
Total Capitalization	915,471,618	100.00%					
AFUDC Rates					<u>0.06727</u>	6.72	<u>100.00</u>
CWIP (W) From C-2	<u>104,985,521</u>						