

KyPSC Case No. 2018-00261
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Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-001

REQUEST:

Refer to Duke Kentucky's Application (Application), Volume 1.1, Tab 26.

- a. Explain whether the capital expenditures budget reflects both the electric and gas operations for Duke Kentucky. If the budget reflects electric and gas operations, resubmit the capital expenditures budget, separating the electric and gas operations.
- b. Provide a comparison of the three-year projected capital expenditures in Case No. 2009-00202¹ with the actual capital expenditures for those years.

RESPONSE:

- a. The capital expenditures budget on Volume 1.1, Tab 26 of the Application is for Duke Kentucky's gas operations only.
- b. Please refer to STAFF-DR-02-001(b) Attachment for comparison of projected capital expenditures in Case No. 2009-00202 with the actual capital expenditures for those years.

PERSON RESPONSIBLE: Robert H. "Beau" Pratt

¹ Case No. 2009-00202, *Application of Duke Energy Kentucky, Inc. for an Adjustment of Rates* (Ky. PSC Dec. 29, 2009).

STAFF-DR-02-001
ATTACHMENT (b)
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DUKE ENERGY KENTUCKY, INC.

CASE NO. 2018-00261

**Comparison of Actual Capital Expenditures and Projected Capital Expenditures from Prior Case
\$ millions**

<u>Year</u>	<u>Actual Expenditures</u>	<u>Projected Expenditures (1)</u>	<u>Variance</u>
2009	31	34	3
2010	19	27	7
2011	13	13	(0)

(1) Projected capital expenditures from Case No. 2009-00202

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-002

REQUEST:

Refer to the Application, Volume 1.1, Tab 27.

- a. Provide a schedule that details each of the construction projects that are part of the aggregate total for the filing requirement 807 KAR 5:001, Section 16(7)(g), that are not included in the schedule for the filing requirement under 807 KAR 5:001, Section 16(7)(f).
- b. Explain whether the capital expenditures budget reflects both the electric and gas operations for Duke Kentucky. If the budget reflects electric and gas operations, resubmit the capital expenditures budget, separating the electric and gas operations.
- c. Provide a comparison of the three-year projected capital expenditures in Case No. 2009-00202 with the actual capital expenditures for those years.

RESPONSE:

- a. See STAFF-DR-02-002(a) Attachment
- b. The capital expenditures budget on Volume 1.1, Tab 27 of the Application is for Duke Kentucky's gas operations only.
- c. See STAFF-DR-02-001(b) Attachment

PERSON RESPONSIBLE: Robert H. "Beau" Pratt

STAFF-DR-02-002
ATTACHMENT (a)
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DUKE ENERGY KENTUCKY, INC.

CASE NO. 2018-00261

Forecasted Capital Expenditures - Not Included in FR 16(7)(g)

Line No.	Project Class	Estimated Costs Including AFUDC			Estimated Costs Excluding AFUDC		
		2018	2019	2020	2018	2019	2020
1	Gas Distribution	22,241	12,694	12,773	21,484	11,964	12,003
2	Gas Meters	2,384	0	0	2,379	0	0
3	Gas Special Projects	1,385	914	187	1,182	807	0
4	Intangible Plant - Software	680	1,337	1,185	625	1,250	1,036
5	Gas Building & Grounds	270	0	260	270	0	260
		<u>26,961</u>	<u>14,945</u>	<u>14,405</u>	<u>25,939</u>	<u>14,022</u>	<u>13,299</u>

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-003

REQUEST:

Refer to the Application, Volume 1.1, Tab 28.

- a. Refer to the Application in Case No. 2017-00321,² Filing Requirement 807 KAR 5:001, Section 16(7)(h). Reconcile the discrepancy in the projected Gas Revenue for the years 2018 and 2019 in Case No. 2017-00321 and Case No. 2018-00261.
- b. Refer to FR 16(7)(h) Attachment, page 3 of 13.
 - (1) Explain why there are no Dividends on common stock for 2018.
 - (2) Provide the Dividends paid on common stock for the calendar years 2013 through 2017, and 2018 to date. This an ongoing request throughout this proceeding.
 - (3) Provide a comparison of the projected and actual Dividends paid on common stock in the three-year projected cash flow statement that was tiled in Case No. 2009-00202.
- c. Refer to page 8 of 13 and to the Direct Testimony of Renee H. Metzler (Metzler Testimony), page 3, regarding the number of Duke Kentucky employees.

² Case No. 2017-00321, *Electronic Application of Duke Energy Kentucky, Inc. for: 1) An Adjustment of the Electric Rates; 2) Approval of an Environmental Compliance Plan and Surcharge Mechanism; 3) Approval of New Tariffs; 4) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; and 5) All Other Required Approvals and Relief* (filed Sept. 1, 2017).

- (1) Reconcile the number of Duke Kentucky employees listed on page 8 (203 employees each per year for 2018 through 2020) with the number listed in the Metzler Testimony (198 employees).
- (2) Provide the correct number of current Duke Kentucky employees.
- (3) Identify the impact of the deployment of the advanced natural-gas-metering infrastructure program on the number of Duke Kentucky employees.

RESPONSE:

- a. The increase in projected Gas Revenue for 2018 from Case No. 2017-00321 to Case No. 2018-00261 is primarily due to an increase in the projected cost of gas to be recovered through revenue. The decrease in projected Gas Revenue for 2019 is primarily due to a preliminary estimate of the impact of the Gas Base Rate Case being included in Gas Revenue as shown in Section 16(7)(h) for Case No. 2017-00321.
- b.
 - (1) The Company's earnings are forecasted to be retained at the Company (versus having dividends) in 2018, in order to maintain the desired equity component of the capital structure.

(2)

Year	Dividends on common stock (\$million)
2013	\$40.0
2014	\$0
2015	\$55.0
2016	\$10.0
2017	\$0
2018 YTD	\$0

(3)

Year	Per Case No. 2009-00202 (\$000)	Actual (\$000)
2009	\$3,282	\$0
2010	\$0	\$0
2011	\$0	\$135,000

c.

(1) The correct number of employees as of June 30, 2018, is 198. The Company converted its HR system at the beginning of 2018. Data conversion cleanup occurred after the completion of FR 16(7)(h) but prior to the completion of Ms. Metzler's testimony and this discrepancy was not realized until responding to this request.

(2) See response to c (1) above.

(3) In accordance with the Company's budgeting process, headcount data is not budgeted. Labor budgets are determined based on salary dollars. Given that, in preparing the headcount estimates referenced on page 8 of 13, an assumption was made that there would be no material changes from headcount as of June 30, 2018. The Company did however include meter reading cost savings in the test period, as referenced in the testimony of William Don Wathen Jr., page 7. These cost savings were based on a reduction of 2 Duke Energy Kentucky meter reading employees in 2018, 10 meter reading employees in 2019, and 14 meter reading employees in all years projected beyond 2019.

PERSON RESPONSIBLE: Robert H. Pratt (a-b)
Renee Metzler (c)

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-004

REQUEST:

Refer to the Application, Volume 11.2, Tab 41. Provide the following information for any of the Duke Energy Business Services (DEBS) and other affiliated entities' costs directly assigned or allocated to Duke Kentucky, as well as the other requested information:

- a. For the DEBS Department, provide the amount of total salaries and the number of hours allocated along with any associated incentive pay, listed by each incentive pay program, including any stock option plans in effect by month for the test year.
- b. For each Duke Energy Corporation (Duke Energy) subsidiary, provide the name of the subsidiary and the department, along with the amount of total salaries, the number of hours allocated, any associated incentive pay, including any stock option plans and any stock option plans costs, by month for the forecasted test year.
- c. Provide schedules showing all costs allocated to Duke Kentucky from DEBS and other affiliates by the Federal Energy Regulatory Commission (FERC) account name and number for years ended December 31, 2015, 2016, and 2017, the base period, and the test period. Prepare a separate schedule for each affiliate.

- d. Identify and explain any changes in how costs are allocated either to, or from, Duke Kentucky since its last base rate case for gas operations in Case No. 2009-00202.
- e. Refer to page 3 of 9. Explain the decrease in the DEBS costs allocated to Duke Kentucky from the base period to the forecasted test period.
- f. Refer to page 5 of 9. Explain the large variation in costs allocated to Duke Kentucky from Duke Energy Ohio from 2015 through the forecasted test period.
- g. Provide a legible copy of page 9 of 9 and an electronic copy in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.

RESPONSE:

- a. See STAFF-DR-02-004 (a) Attachment.
- b. See STAFF-DR-02-004 (b) Attachment.
- c. See STAFF-DR-02-004 (c) Attachment
- d. There has not been a significant change in the methods in which costs are allocated to Duke Kentucky gas operations since the last base rate case. There are services related to Customers being provided from the Carolinas utilities that were previously provided from the Service Company or Ohio, but the methods of allocation have not changed.
- e. The reductions in costs are related to continual efficiency gains and benefits derived from the Piedmont Gas integration.

f. In 2015 there were estimated tax payments that were allocated to Kentucky, a portion was reversed in 2016. The other periods presented to not included these estimated tax payments.

g. See STAFF-DR-02-004 (g) Attachment

PERSON RESPONSIBLE: Jeff Setser

STAFF-DR-02-004
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Request:

4. Refer to the Application, Volume 11 .2, Tab 41. Provide the following information for any of the Duke Energy Business Services (DEBS) and other affiliated entities' costs directly assigned or allocated to Duke Kentucky, as well as the other requested information:
 a. For the DEBS Department, provide the amount of total salaries and the number of hours allocated along with any associated incentive pay, listed by each incentive pay program, including any stock option plans in effect by month for the test year.

Response:

See the below table for salary cost and associated incentive pay program cost for Duke Energy Business Services (DEBS). Amounts extracted from the company's general ledger system (budget) for the test period. Note, related hours are unavailable in the company's general ledger system.

Total of Salaries, STI and LTI													
Department	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
Corporate Groups	160,534	169,929	160,887	161,838	162,571	163,119	162,145	151,986	152,545	162,223	162,223	162,223	1,932,224
Customer Connect	31,768	31,708	30,479	31,422	31,000	31,432	32,287	31,691	33,012	31,961	31,961	31,961	380,680
Customer Operations	56,910	58,959	61,258	58,093	76,874	58,800	55,804	54,994	56,784	60,429	60,429	60,429	719,762
Customer Solutions - P&S	10	10	10	10	10	10	10	10	10	10	10	10	123
Gas Operations	108,066	106,746	107,062	62,085	63,749	63,897	62,894	62,920	63,802	78,693	78,693	78,693	937,299
Grid Solutions	4,465	4,465	4,465	4,465	5,158	4,465	4,465	4,465	4,467	4,588	4,588	4,588	54,646
Operations Support	62	62	62	62	62	62	62	62	62	62	62	62	740
Other Departments (Esamann)	35,506	35,503	35,503	35,503	36,083	35,503	35,503	35,503	35,503	35,923	35,923	35,923	427,877
Other Departments (Jamil)	32,542	32,560	32,545	32,815	36,539	32,716	32,711	32,730	32,717	33,428	33,428	33,428	398,160
Regulated Utilities Other	6,006	6,006	6,006	6,006	6,006	6,006	6,006	6,006	6,006	6,066	6,066	6,066	72,252
Total	\$ 435,869	\$ 445,948	\$ 438,277	\$ 392,298	\$ 418,051	\$ 396,009	\$ 391,888	\$ 380,367	\$ 384,908	\$ 413,383	\$ 413,383	\$ 413,383	\$ 4,923,763

Request:

4. Refer to the Application, Volume 11 .2, Tab 41. Provide the following information for any of the Duke Energy Business Services (DEBS) and other affiliated entities' costs directly assigned or allocated to Duke Kentucky, as well as the other requested information:
 a. For the DEBS Department, provide the amount of total salaries and the number of hours allocated along with any associated incentive pay, listed by each incentive pay program, including any stock option plans in effect by month for the test year.

Response:

See the below table for salary cost and associated incentive pay program cost for Duke Energy Business Services (DEBS). Amounts extracted from the company's general ledger system (budget) for the test period. Note, related hours are unavailable in the company's general ledger system.

Salaries													
Department	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
Corporate Groups	88,305	88,398	88,498	88,568	89,162	90,255	88,590	88,604	88,669	89,671	89,671	89,671	1,068,063
Customer Connect	27,982	27,928	26,826	27,671	27,293	27,680	28,447	27,913	29,098	28,150	28,150	28,150	335,286
Customer Operations	51,633	53,471	55,533	52,694	69,831	53,329	50,642	49,916	51,521	54,828	54,828	54,828	653,054
Customer Solutions - P&S	9	9	9	9	9	9	9	9	9	9	9	9	111
Gas Operations	96,215	95,095	95,394	55,050	56,542	56,679	55,774	55,801	56,587	69,930	69,930	69,930	832,927
Grid Solutions	4,005	4,005	4,005	4,005	4,626	4,005	4,005	4,005	4,006	4,115	4,115	4,115	49,010
Operations Support	55	55	55	55	55	55	55	55	55	56	56	56	664
Other Departments (Esamann)	31,838	31,838	31,838	31,838	32,359	31,838	31,838	31,838	31,838	32,215	32,215	32,215	383,708
Other Departments (Jamil)	29,738	29,756	29,741	29,983	33,574	29,894	29,889	29,908	29,895	30,567	30,567	30,567	364,079
Regulated Utilities Other	5,387	5,387	5,387	5,387	5,387	5,387	5,387	5,387	5,387	5,440	5,440	5,440	64,800
Total	\$ 335,168	\$ 335,942	\$ 337,285	\$ 295,260	\$ 318,837	\$ 299,131	\$ 294,636	\$ 293,435	\$ 297,064	\$ 314,981	\$ 314,981	\$ 314,981	\$ 3,751,702

Request:

4. Refer to the Application, Volume 11.2, Tab 41. Provide the following information for any of the Duke Energy Business Services (DEBS) and other affiliated entities' costs directly assigned or allocated to Duke Kentucky, as well as the other requested information:
 a. For the DEBS Department, provide the amount of total salaries and the number of hours allocated along with any associated incentive pay, listed by each incentive pay program, including any stock option plans in effect by month for the test year.

Response:

See the below table for salary cost and associated incentive pay program cost for Duke Energy Business Services (DEBS). Amounts extracted from the company's general ledger system (budget) for the test period. Note, related hours are unavailable in the company's general ledger system.

Short-Term Incentives (STI)													
Department	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
Corporate Groups	30,116	30,127	30,137	30,146	30,190	30,338	30,149	30,150	30,110	30,464	30,464	30,464	362,858
Customer Connect	3,476	3,470	3,343	3,440	3,397	3,441	3,529	3,468	3,604	3,498	3,498	3,498	41,662
Customer Operations	5,276	5,488	5,725	5,398	7,042	5,471	5,162	5,079	5,264	5,601	5,601	5,601	66,708
Customer Solutions - P&S	1	1	1	1	1	1	1	1	1	1	1	1	13
Gas Operations	11,290	11,161	11,196	6,556	6,728	6,743	6,639	6,642	6,733	8,269	8,269	8,269	98,497
Grid Solutions	461	461	461	461	532	461	461	461	461	473	473	473	5,636
Operations Support	6	6	6	6	6	6	6	6	6	6	6	6	76
Other Departments (Esamann)	3,661	3,661	3,661	3,661	3,721	3,661	3,661	3,661	3,661	3,705	3,705	3,705	44,127
Other Departments (Jamil)	2,804	2,804	2,804	2,832	2,965	2,822	2,822	2,822	2,822	2,861	2,861	2,861	34,081
Regulated Utilities Other	619	619	619	619	619	619	619	619	619	626	626	626	7,452
Total	\$ 57,711	\$ 57,798	\$ 57,954	\$ 53,122	\$ 55,202	\$ 53,565	\$ 53,051	\$ 52,910	\$ 53,281	\$ 55,505	\$ 55,505	\$ 55,505	\$ 661,109

Request:

4. Refer to the Application, Volume 11 .2, Tab 41. Provide the following information for any of the Duke Energy Business Services (DEBS) and other affiliated entities' costs directly assigned or allocated to Duke Kentucky, as well as the other requested information:
 a. For the DEBS Department, provide the amount of total salaries and the number of hours allocated along with any associated incentive pay, listed by each incentive pay program, including any stock option plans in effect by month for the test year.

Response:

See the below table for salary cost and associated incentive pay program cost for Duke Energy Business Services (DEBS). Amounts extracted from the company's general ledger system (budget) for the test period. Note, related hours are unavailable in the company's general ledger system.

Department	Long-Term Incentives (LTI)												Total
	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	
Corporate Groups	42,112	51,404	42,252	43,123	43,218	42,525	43,406	33,232	33,767	42,088	42,088	42,088	\$ 501,303
Customer Connect	310	310	310	310	310	310	310	310	310	313	313	313	3,732
Gas Operations	560	490	473	479	480	475	481	476	482	493	493	493	5,875
Other Departments (Esamann)	7	3	3	3	3	3	3	3	3	4	4	4	42
Total	\$ 42,989	\$ 52,207	\$ 43,038	\$ 43,915	\$ 44,011	\$ 43,313	\$ 44,201	\$ 34,021	\$ 34,562	\$ 42,898	\$ 42,898	\$ 42,898	\$ 510,952

STAFF-DR-02-004
ATTACHMENT (b)
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Request:

4. Refer to the Application, Volume 11.2, Tab 41. Provide the following information for any of the Duke Energy Business Services (DEBS) and other affiliated entities' costs directly assigned or allocated to Duke Kentucky, as well as the other requested information:

b. For each Duke Energy Corporation (Duke Energy) subsidiary, provide the name of the subsidiary and the department, along with the amount of total salaries, the number of hours allocated, any associated incentive pay, including any stock option plans and any stock option plans costs, by month for the forecasted test year.

Response:

See the below table for salary cost and associated incentive pay program cost for Duke Energy Kentucky and its affiliates. Amounts extracted from the company's general ledger system (budget) for the test period. Note, related hours are unavailable in the company's general ledger system.

		Total of Salaries, STI and LTI												
Duke Energy Corporation Subsidiary	Department	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
DE Carolinas	Corporate Groups	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	18
	Customer Connect	99	99	99	99	99	99	99	99	99	100	100	100	1,194
	Customer Operations	16,281	16,281	16,281	16,315	18,104	16,326	16,315	16,315	16,315	16,669	16,669	16,669	198,540
	Gas Operations	6,002	6,002	6,002	6,002	6,002	6,002	6,002	6,002	6,002	6,062	6,062	6,062	72,205
	Grid Solutions	367	367	177	177	197	177	177	177	177	223	223	223	2,662
	Operations Support	41	41	41	41	41	41	41	41	41	41	41	41	494
	Other Departments (Esamann)	2,082	2,082	2,082	2,082	2,147	2,082	2,082	2,082	2,082	2,110	2,110	2,110	25,132
	Other Departments (Jamil)	1,299	1,299	1,302	1,299	1,340	1,302	1,299	1,299	1,302	1,318	1,318	1,318	15,694
DE Ohio	Customer Operations	4,292	4,292	4,292	4,292	5,834	4,292	4,292	4,292	4,292	4,508	4,508	4,508	53,692
	Gas Operations	8,547	8,547	8,547	8,547	10,945	8,547	8,547	8,547	8,547	8,902	8,902	8,902	106,026
DE Indiana	Customer Operations	15	15	15	15	15	15	15	15	15	15	15	15	178
	Gas Operations	763	763	763	763	763	763	763	763	763	771	771	771	9,181
DE Kentucky	Gas Operations	789,458	754,301	854,937	891,663	1,030,831	1,100,416	934,888	746,285	857,386	893,307	893,307	893,307	10,640,087
DE Progress	Customer Operations	1,218	1,218	1,218	1,218	1,285	1,218	1,218	1,218	1,218	1,237	1,237	1,237	14,737
	Gas Operations	853	853	853	853	854	853	853	853	853	862	862	862	10,264
	Operations Support	38	38	38	38	38	38	38	38	38	38	38	38	453
	Other Departments (Jamil)	378	378	379	378	378	379	378	378	379	382	382	382	4,552
	Regulated Utilities Other	317	317	317	317	317	317	317	317	317	320	320	320	3,808
DE Florida	Customer Operations	193	193	193	193	216	193	193	193	193	197	197	197	2,347
	Gas Operations	567	567	567	567	567	567	567	567	567	572	572	572	6,818
Piedmont	Gas Operations	140,521	131,420	130,865	130,807	135,808	141,235	132,594	131,691	134,630	135,741	135,741	135,741	1,616,795
Total		\$ 973,331	\$ 929,074	\$ 1,028,968	\$ 1,065,666	\$ 1,215,780	\$ 1,284,862	\$ 1,110,678	\$ 921,171	\$ 1,035,215	\$ 1,073,377	\$ 1,073,377	\$ 1,073,377	\$ 12,784,877

Request:

4. Refer to the Application, Volume 11.2, Tab 41. Provide the following information for any of the Duke Energy Business Services (DEBS) and other affiliated entities' costs directly assigned or allocated to Duke Kentucky, as well as the other requested information:

b. For each Duke Energy Corporation (Duke Energy) subsidiary, provide the name of the subsidiary and the department, along with the amount of total salaries, the number of hours allocated, any associated incentive pay, including any stock option plans and any stock option plans costs, by month for the forecasted test year.

Response:

See the below table for salary cost and associated incentive pay program cost for Duke Energy Kentucky and its affiliates. Amounts extracted from the company's general ledger system (budget) for the test period. Note, related hours are unavailable in the company's general ledger system.

		Salaries													
Duke Energy Corporation Subsidiary	Department	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total	
DE Carolinas	Corporate Groups	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	16	
	Customer Connect	90	90	90	90	90	90	90	90	90	91	91	91	1,080	
	Customer Operations	14,736	14,736	14,736	14,766	16,385	14,777	14,766	14,766	14,766	15,087	15,087	15,087	179,695	
	Gas Operations	5,432	5,432	5,432	5,432	5,432	5,432	5,432	5,432	5,432	5,486	5,486	5,486	65,344	
	Grid Solutions	332	332	160	160	178	160	160	160	160	202	202	202	2,409	
	Operations Support	37	37	37	37	37	37	37	37	37	38	38	38	447	
	Other Departments (Esamann)	1,884	1,884	1,884	1,884	1,943	1,884	1,884	1,884	1,884	1,910	1,910	1,910	22,744	
	Other Departments (Jamil)	1,176	1,176	1,180	1,176	1,214	1,180	1,176	1,176	1,180	1,194	1,194	1,194	14,217	
DE Ohio	Customer Operations	3,885	3,885	3,885	3,885	5,280	3,885	3,885	3,885	3,885	4,080	4,080	4,080	48,597	
	Gas Operations	8,051	8,051	8,051	8,051	10,379	8,051	8,051	8,051	8,051	8,393	8,393	8,393	99,965	
DE Indiana	Customer Operations	13	13	13	13	13	13	13	13	13	14	14	14	161	
	Gas Operations	691	691	691	691	691	691	691	691	691	698	698	698	8,309	
DE Kentucky	Gas Operations	723,376	690,952	781,339	814,714	941,367	1,005,364	853,394	681,675	784,023	816,552	816,552	816,552	9,725,862	
DE Progress	Customer Operations	1,102	1,102	1,102	1,102	1,163	1,102	1,102	1,102	1,102	1,120	1,120	1,120	13,336	
	Gas Operations	772	772	772	772	773	772	772	772	772	780	780	780	9,288	
	Operations Support	34	34	34	34	34	34	34	34	34	34	34	34	410	
	Other Departments (Jamil)	342	342	343	342	342	343	342	342	343	346	346	346	4,121	
	Regulated Utilities Other	286	286	286	286	286	286	286	286	286	289	289	289	3,446	
DE Florida	Customer Operations	174	174	174	174	195	174	174	174	174	178	178	178	2,124	
	Gas Operations	513	513	513	513	513	513	513	513	513	518	518	518	6,170	
Piedmont	Gas Operations	127,168	118,932	118,430	118,378	122,903	127,815	119,995	119,178	121,837	122,842	122,842	122,842	1,463,162	
Total		\$ 890,097	\$ 849,437	\$ 939,153	\$ 972,503	\$ 1,109,220	\$ 1,172,604	\$ 1,012,799	\$ 840,263	\$ 945,275	\$ 979,851	\$ 979,851	\$ 979,851	\$ 11,670,904	

Request:

4. Refer to the Application, Volume 11.2, Tab 41. Provide the following information for any of the Duke Energy Business Services (DEBS) and other affiliated entities' costs directly assigned or allocated to Duke Kentucky, as well as the other requested information:

b. For each Duke Energy Corporation (Duke Energy) subsidiary, provide the name of the subsidiary and the department, along with the amount of total salaries, the number of hours allocated, any associated incentive pay, including any stock option plans and any stock option plans costs, by month for the forecasted test year.

Response:

See the below table for salary cost and associated incentive pay program cost for Duke Energy Kentucky and its affiliates. Amounts extracted from the company's general ledger system (budget) for the test period. Note, related hours are unavailable in the company's general ledger system.

		Short-Term Incentives (STI)													
Duke Energy Corporation	Subsidiary	Department	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
	DE Carolinas	Corporate Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
		Customer Connect	9	9	9	9	9	9	9	9	9	10	10	10	113
		Customer Operations	1,545	1,545	1,545	1,549	1,718	1,550	1,549	1,549	1,549	1,582	1,582	1,582	18,845
		Gas Operations	570	570	570	570	570	570	570	570	570	576	576	576	6,861
		Grid Solutions	35	35	17	17	19	17	17	17	17	21	21	21	253
		Operations Support	4	4	4	4	4	4	4	4	4	4	4	4	47
		Other Departments (Esamann)	198	198	198	198	204	198	198	198	198	200	200	200	2,388
		Other Departments (Jamil)	122	122	122	122	126	122	122	122	122	124	124	124	1,477
	DE Ohio	Customer Operations	407	407	407	407	554	407	407	407	407	428	428	428	5,095
		Gas Operations	496	496	496	496	566	496	496	496	496	509	509	509	6,062
	DE Indiana	Customer Operations	1	1	1	1	1	1	1	1	1	1	1	1	17
		Gas Operations	73	73	73	73	73	73	73	73	73	73	73	73	872
	DE Kentucky	Gas Operations	66,082	63,349	73,598	76,948	89,464	95,052	81,495	64,609	73,362	76,755	76,755	76,755	914,225
	DE Progress	Customer Operations	116	116	116	116	122	116	116	116	116	118	118	118	1,400
		Gas Operations	81	81	81	81	81	81	81	81	81	82	82	82	975
		Operations Support	4	4	4	4	4	4	4	4	4	4	4	4	43
		Other Departments (Jamil)	36	36	36	36	36	36	36	36	36	36	36	36	431
		Regulated Utilities Other	30	30	30	30	30	30	30	30	30	30	30	30	362
	DE Florida	Customer Operations	18	18	18	18	21	18	18	18	18	19	19	19	223
		Gas Operations	54	54	54	54	54	54	54	54	54	54	54	54	648
	Piedmont	Gas Operations	13,353	12,488	12,435	12,430	12,905	13,421	12,600	12,514	12,793	12,899	12,899	12,899	153,633
	Total		\$ 83,235	\$ 79,637	\$ 89,815	\$ 93,163	\$ 106,561	\$ 112,259	\$ 97,879	\$ 80,908	\$ 89,940	\$ 93,526	\$ 93,526	\$ 93,526	\$ 1,113,973

Request:

4. Refer to the Application, Volume 11 .2, Tab 41. Provide the following information for any of the Duke Energy Business Services (DEBS) and other affiliated entities' costs directly assigned or allocated to Duke Kentucky, as well as the other requested information:
- b. For each Duke Energy Corporation (Duke Energy) subsidiary, provide the name of the subsidiary and the department, along with the amount of total salaries, the number of hours allocated, any associated incentive pay, including any stock option plans and any stock option plans costs, by month for the forecasted test year.

Response:

There were no Long-Term Incentive (LTI) costs (including stock-option plans) that were either directly assigned or allocated to Duke Kentucky from a Duke Energy subsidiary

STAFF-DR-02-004
ATTACHMENT (c)
IS BEING FILED
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Data Request 4 (c) from DEBS to DEK

Account	2015	2016	2017 Base Period	Test Period March 2020	
107000	91,080.20	90,161.61	190,859.94	139,869.59	
107730	(0.50)				
107888		0.04			
163110	74,734.83	95,783.04	219,110.23	236,255.72	
401100		-			
402000		(11.08)			
403500			-		
408040	33,653.34	25,239.03	28,478.82	28,051.70	
408050	0.26				
408120	3.15	28.12	0.44		
408121	(0.01)	1,309.81	135.73		
408150		2.67			
408151			121.24	(74.65)	
408152	0.05				
408205	413.43	153.02	18.68	240.65	
408470		-	2,316.13	2,196.81	
408800	202.86	182.17	1.71	1.01	
408820			1.07	0.75	
408851	(341.96)	(29.01)	(66.90)	(238.58)	
408960	144,314.17	115,748.56	93,941.75	106,958.69	
417000			(1.57)	(25.59)	
417001				11.04	23.18
417007	12.85	(292.22)	(401.98)	(152.85)	
417107				0.05	
417320	27.00	4.72	296.37	0.82	
419040	(11.42)	(6.27)	(5.84)		
419240	(1,281.86)	(3.88)	(15.37)	2.77	
421100	(0.01)	0.01			
421940	(14.24)		(249.14)	407.97	
426100	7,684.75	6,685.42	1,896.35	7,745.98	5,605.38
426200				(242.79)	
426300	94.23	0.07	0.45	0.18	
426400	28,025.66	26,553.32	13,336.60	21,010.69	43,921.15
426500		-			
426510	18,662.68	2.91			
426540	19.29	18.68	6.54	0.34	
428021	15,884.66				
431000	-	10.00	55.94	30.35	
431400	1,731.19	1,624.35	777.66	1,469.30	
431550	9,603.29	18,616.03	12,911.32	35,328.78	
432000			(95.07)		
442100		-			
454400	(207.49)	(216.56)	(277.99)	(156.72)	
456100	0.53				
457100	-				
489200				-	
500000	411.59	49.46	74.95	33.08	
501150	-				
501190	0.09	0.07			
502100	0.47			-	
506000	234.31	446.79	261.32	251.77	1,979.40
510000	0.91				
511000	4.74	21.90	3.00		
512100	(0.00)				
514000	31.33	29.64	18.21	12.71	

514300	0.29				
517000	0.08				
520000			0.03		
524000	25.20	10.31	0.08	2.31	
532100			1.47		
535000		1.75	4.81		
539000			0.18	27.30	54.38
542000			0.29		
543000			-	(0.03)	
546000	2.14		0.45	0.15	
548200	-				
549000	36.06	7.14	3.74	29.59	
551000				43.94	
554000	6.42				
556000			3.40	6.75	
557000	32.83	76.54	48.72	0.99	
561100		1.20			
561200	13.01	10.91			
562000	10.31				
566000	35.30	36.70	43.86	10.88	
569100	0.68	2.87	181.83	2.78	
569200	0.21	15.71	2.27	11.05	
570100	0.56				
571000			11.14		
580000	0.10	2.50	0.07	0.31	
581004	13.36	1.12	1.05	7.21	
583200	16.79				
586000	574.33	696.05	513.29	187.78	
588100	29,177.98	34,405.71	70,388.92	56,145.99	62,297.63
589000			0.06		
593000	0.62	87.70	0.05	6,947.43	
775000	-				
880000		0.01			
885000			0.20		
901000		7.53			
902000	2,034.34	0.20			
903000	1,245,181.87	1,131,955.58	1,075,683.41	1,154,068.59	1,023,282.66
903100	(594.96)	925.21	2,059.61	551.03	(12,992.40)
903200	129,506.35	45,966.18	51,520.52	63,058.70	58,571.58
903300	(2,197.69)	(1,175.07)	1,601.89	24.32	
903400	4,167.12	2,144.48	1,671.60	860.47	
904001		0.05	0.13	0.01	
905000	523.77	85.53	75.52	50.58	
908000	1.18	0.69	0.47	2.83	
908150				0.21	
908160		0.55			
909650	(260.57)	(332.25)	0.12		
910000	3,189.80	6,049.89	5,698.25	937.26	520.42
910100	7,389.99	6,270.67	11,263.51	9,546.16	5,650.03
911000			18.79	162.27	
912000	108.31	196.43	178.98	3,615.17	6,945.99
912300	-				
913001	168.56	16.17	1.48	494.13	
920000	1,652,362.44	1,484,478.17	898,490.68	1,140,412.46	1,162,711.83
920100	0.42				
921100	86,799.35	81,223.06	57,027.39	76,586.95	56,421.37
921101	2.87	2.30	0.42	14.57	
921103	-				
921110	5.41	(203.47)	20.19	0.44	
921150	-				
921200	140,668.88	120,146.84	142,353.82	175,631.09	198,441.88

921300	44.67	68.52	63.74	11.16	
921400	183,906.90	223,549.87	218,993.61	289,291.95	397,837.48
921540	201,539.36	163,499.68	155,113.73	120,263.16	491.76
921600	594.19	138.43	745.71	599.39	245.65
921800	0.15	0.52			
921900		0.80			
921980	448,164.17	369,554.50	439,178.78	420,660.68	406,411.26
922000		474.71	330.68	287.49	
922100		0.05			
922200	-				
923000	773,586.58	505,526.48	706,974.66	712,944.11	461,456.92
923100	51.42				
923980	(28,792.24)	(11,995.06)	(19,058.70)	(287.24)	1,017.77
924000	1,521.93	1,652.72	215.70	852.30	782.74
924980	66,810.07	59,531.88	27,632.70	50,746.52	57,740.04
925000	2,288.36	1,001.51	2,253.34	1,142.76	
925200	3,683.59	3,631.48	1,698.71	1,093.00	
925980	5,270.01	4,506.60	2,148.30	4,187.80	4,891.76
926000	40,766.50	78,366.51	39,484.52	16,205.44	47,256.82
926420	19.50				
926430	0.77	38.75			
926490	1,079.27				
926600	430,130.44	307,306.19	259,261.93	334,547.91	331,718.21
926999				580.79	
928000		15.62			
928029		-			
928053	0.36	-			
929000	2.73				
930150	8,269.42	7,133.91	2,814.20	20,769.34	38,844.85
930200	(135,720.44)	(27,193.60)	(117,441.58)	(126,640.66)	(212,439.67)
930210	21,983.06	22,345.81	21,983.19	19,308.01	
930220	88.19	45.72	(100.39)	180.47	
930230	1,178.22	1,601.03	835.95	1,875.71	2,212.46
930240	18,309.19	15,187.03	12,099.35	11,605.96	8,400.00
930250	24,857.06	5,892.15	6,802.14	1,765.98	555.06
930600	(3.71)				
930700	1,281.90	1,847.20	1,176.01	223.29	
930940	541.98	601.04	435.43	335.16	
931001	60,807.81	60,939.29	37,661.75	31,758.17	25,658.08
935100	7,965.27	2,685.74	236.84	(634.40)	99.45
935200	(280.60)	966.61	377.89	1,540.53	
999998			365.35	(21.39)	
Grand Total	5,863,924.16	5,094,149.07	4,684,666.82	5,183,624.63	4,186,615.12

STAFF-DR-02-004
ATTACHMENT (g)
IS BEING FILED
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CD

Duke Energy Kentucky
 Customer and Administrative and General Charges Allocated between Gas and Electric Expense Accounts
 For the Years Ended December 31, 2015, 2016, 2017, Base Period, and Forecasted Test Period

Account Number	Account Description	12/31/2015			12/31/2016			12/31/2017			Base Period (1)			Forecasted Test Period (2)		
		Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total
		0901000	Supervision - Cust Accts	239,717.16	43,817.26	283,534.42	246,056.36	404,391.89	650,448.25	271,797.92	587,612.49	859,410.41	368,552.43	367,771.22	736,323.65	463,780.41	179,984.48	643,764.90
0902000	Meter Reading Expense	930,040.34	710,369.69	1,640,410.03	844,642.68	618,439.42	1,463,082.10	903,385.85	467,970.45	1,371,356.30	396,873.38	206,300.87	603,175.25	21,544.24	15,102.02	36,646.26
0903000	Cust Records and Collection Exp	3,517,638.81	1,862,704.11	5,380,342.92	3,318,245.31	1,670,543.16	4,988,788.47	2,939,822.27	1,596,918.32	4,536,740.59	2,530,757.83	1,437,554.07	3,968,311.91	2,030,531.42	1,102,042.95	3,133,574.37
0903100	Cust Contracts and Orders - Local	189,127.98	130,442.71	319,570.69	183,592.82	154,923.82	338,517.93	201,119.08	146,347.19	347,466.27	416,927.11	301,959.94	718,886.05	584,432.61	367,774.00	952,206.61
0903200	Cust Billing and Acc't	687,184.09	458,874.61	1,146,058.78	1,221,672.98	866,210.95	2,087,883.93	1,044,128.55	704,051.22	1,748,179.77	1,139,475.05	789,969.72	1,929,444.77	957,165.83	639,690.69	1,596,856.52
0903300	Cust Collecting - Local	240,333.33	116,438.43	356,771.76	215,142.60	137,471.16	352,613.76	243,934.27	134,350.94	378,285.21	394,184.45	258,513.12	652,697.57	490,533.06	313,402.35	803,935.41
0903400	Cust Receiv and Collect Exp - Edp	30,245.71	20,971.57	51,217.28	37,718.56	21,500.06	59,218.62	40,455.07	28,192.88	68,647.95	58,826.55	41,015.51	99,842.06	79,031.45	55,110.32	134,141.77
0903750	Common - Operating - Cust Accts	-	-	-	884.18	-	884.18	-	-	-	-	-	-	-	-	-
0903891	IC Collection Agent Revenue	-	-	-	(166,863.22)	(52,261.18)	(219,124.40)	(167,466.73)	(41,422.80)	(208,889.53)	(95,370.08)	(25,078.72)	(120,448.80)	-	-	-
0904000	Uncollectible Accounts	-	-	-	-	-	-	(162,175.06)	(1,391.00)	(163,566.06)	343,548.09	-	-	-	-	-
0904001	Bad Debt Expense	58,609.78	2,815.51	61,425.29	316,592.99	185,695.23	502,288.22	126,665.65	5,310.83	131,976.48	(2,037.09)	7,712.74	5,675.65	713,762.72	-	713,762.72
0904003	Cust Acctg-Loss On Sale-A/R	1,453,609.26	757,980.56	2,211,589.82	-	-	-	-	-	-	1,138,676.99	281,651.05	1,420,328.04	2,335,272.88	577,628.30	2,912,901.18
0904891	IC Loss on Sale of AR with VIE	(749,418.25)	(518,605.15)	(1,268,023.40)	-	-	-	-	-	-	-	-	-	-	-	-
0905000	Misc Customer Accts Expenses	1,083.32	757.05	1,840.37	454.85	317.68	772.53	451.26	314.74	766.00	219.06	152.67	371.73	-	-	-
0908000	Cust Asst Exp-Conservation Programs - Rec	37.89	0.91	38.80	22.40	14.02	36.42	11.92	0.36	12.28	14.50	8.45	22.95	-	-	-
0908140	Economic Development	385.33	-	385.33	-	-	-	-	-	-	-	-	-	-	-	-
0908150	Commer/Indust Assistance Exp	69.64	-	69.64	-	-	-	-	-	-	-	-	-	-	-	-
0908160	Cust Assist Exp - General	-	157,152.48	157,152.48	30.40	166,840.46	166,870.86	-	139,341.48	139,341.48	-	132,032.64	132,032.64	-	114,008.71	114,008.71
0909650	Misc Advertising Expenses	10,824.50	3,522.39	14,346.89	6,494.57	184.39	6,678.96	4,624.78	1,308.73	5,933.51	1,771.50	574.53	2,346.03	-	-	-
0910000	Misc Cust Serv/Inform Exp	415,986.01	300,059.45	716,045.46	373,538.11	217,063.82	590,601.93	367,729.41	189,447.18	557,176.59	347,865.24	185,468.27	533,333.51	347,686.13	178,962.40	526,648.53
0910100	Exp - Rs Reg Prod/Svcs - Cstaccts	130,971.67	170,010.00	300,981.67	291,626.23	121,191.13	412,817.36	219,488.09	121,122.03	340,610.12	214,539.98	116,654.87	331,194.85	254,358.55	142,499.29	396,856.26
0911000	Supervision	-	-	-	-	-	-	1.18	18.79	19.97	17.62	10.45	28.08	28.08	20,646.49	55,975.83
0912000	Demonstrating and Selling Exp	830,861.67	114,251.16	945,112.83	849,983.23	90,030.81	940,014.04	820,325.02	98,658.80	918,983.82	1,220,246.11	151,997.77	1,372,244.08	1,375,885.50	177,216.94	1,553,102.45
0913001	Advertising Expense	76,769.43	171.95	76,941.38	54,913.25	3,764.27	58,677.52	67,256.41	7,301.79	74,558.20	103,485.18	5,406.43	108,891.61	127,221.34	6,377.46	113,598.80
0920000	A and G Salaries	4,946,930.82	1,777,146.98	6,724,077.80	5,518,017.48	1,520,866.28	7,038,883.76	5,046,214.51	1,363,533.23	6,409,747.74	6,198,870.30	1,913,520.59	8,112,390.88	6,966,974.88	2,333,532.29	9,300,507.17
0920100	Salaries & Wages - Proj Supt - NCRC Rec	1.18	0.32	1.50	0.50	0.50	1.00	132.89	-	132.89	-	112.94	-	-	-	-
0920300	Project Development Labor	-	-	-	-	-	-	-	-	-	14,584.21	-	14,584.21	22,577.39	-	22,577.39
0921100	Employee Expenses	343,850.82	117,210.44	461,061.26	210,757.88	99,206.02	309,963.90	207,181.41	90,583.26	297,764.67	262,860.93	107,068.65	369,929.58	276,707.94	89,694.17	366,402.11
0921101	Employee Exp - NC	14.47	2.87	17.34	10.88	2.30	13.18	1.83	0.42	2.25	2.33	12.85	15.18	-	-	-
0921110	Relocation Expenses	243.98	1,870.78	2,114.76	71.61	3,768.71	3,840.32	4.64	984.31	1,031.95	15.36	385.40	400.76	-	-	-
0921200	Office Expenses	386,885.74	123,880.33	510,766.07	334,721.63	101,055.45	435,777.08	407,354.04	155,719.69	563,073.73	645,132.92	200,174.57	845,307.49	(2,575,947.55)	240,569.76	(2,335,377.80)
0921300	Telephone and Telegraph Exp	35.41	42.73	78.14	7.98	65.91	73.89	25.23	63.74	88.97	301.25	11.02	312.27	-	-	-
0921400	Computer Services Expenses	337,080.58	154,283.24	491,363.82	238,093.55	164,400.41	402,494.26	323,288.90	158,735.80	482,024.70	297,193.89	223,172.62	520,366.51	115,160.30	225,023.70	340,184.00
0921540	Computer Rent (Go Only)	53,935.55	135,190.10	189,125.65	76,153.09	113,090.46	189,243.55	48,631.89	108,155.92	156,787.81	32,345.27	90,342.98	122,688.25	2,232.18	1,461.79	3,792.98
0921600	Other	1,057.13	662.13	1,719.26	729.85	488.56	1,218.41	1,167.59	823.74	1,991.33	681.06	592.18	1,273.24	2,252.65	245.65	245.65
0921800	Off Supplies & Exp - Proj Supt - NCRC Rec	0.72	0.15	0.87	2.49	0.52	3.01	-	-	-	-	-	-	-	-	-
0921900	Office Supply And Exp-Partner	71.83	-	71.83	4.38	0.80	5.18	-	-	-	-	-	-	-	-	-
0921980	Office Supplies and Expenses	1,250,557.57	451,628.24	1,702,185.81	1,060,464.58	369,553.34	1,430,017.92	1,306,015.50	439,178.78	1,745,194.28	1,234,295.24	420,660.68	1,654,955.92	1,215,575.44	417,109.20	1,632,684.64
0922000	Admin Exp Transfer	-	-	-	677.48	474.71	1,152.19	32.54	330.68	363.22	9.91	287.49	297.40	-	-	-
0922100	Admin Exp Transf - Construction	904.53	-	904.53	0.30	0.05	0.35	-	-	-	-	-	-	-	-	-
0923000	Outside Services Employed	1,685,198.79	720,588.09	2,405,786.88	1,170,848.25	411,385.01	1,582,233.36	1,387,196.62	957,207.08	2,344,403.70	5,043,582.19	853,651.52	5,897,233.71	3,222,215.84	458,967.91	3,681,183.75
0923100	Outside Svcs Cont - Proj Supt - NCRC Rec	10.29	51.42	61.71	-	-	-	-	-	-	-	-	-	-	-	-
0923980	Outside Services Employee and Property Insurance	(38,829.35)	(28,792.24)	(67,621.59)	(15,479.45)	(11,995.06)	(27,474.51)	(24,994.81)	(19,058.70)	(44,053.51)	4,372.87	(287.24)	4,085.63	6,683.49	1,058.95	7,742.44
0924000	Property Insurance	0.74	4.06	4.80	0.65	8.45	9.10	-	-	-	2,281.13	782.74	3,063.87	2,811.13	782.74	3,063.87
0924050	Intercompany Property Insurance Exp	202,755.84	90,244.08	292,999.92	183,934.80	68,065.20	252,000.00	189,375.84	71,724.12	261,099.96	231,239.67	8,935.36	240,175.03	233,582.50	3,007.50	236,590.00
0924980	Property Insurance For Corp.	-	-	-	-	-	-	-	-	-	83,925.60	28,798.02	112,723.62	168,270.83	57,740.03	226,010.86
0925000	Injuries and Damages	124,561.77	72,848.27	197,410.04	200,940.62	65,878.43	266,819.05	257,939.63	139,956.32	397,895.95	389,665.75	20,243.96	409,909.71	409,651.36	13,920.96	423,572.32
0925051	Intercompany Gen Liab Expense	247,044.00	109,956.00	357,000.00	659,099.64	903,000.00	1,562,100.00	723,190.68	273,903.36	997,100.04	306,391.39	83,325.28	389,716.67	287,336.55	71,578.50	358,915.05
0925200	Injuries and Damages - Other	5,658.54	2,048.80	7,707.34	5,718.26	1,991.26	7,709.52	2,653.24	892.25	3,545.49	1,282.44	438.71	1,721.15	-	-	-
0925300	Environmental Inj and Damages	-	271,818.21	271,818.21	1,526.31	195,183.40	196,709.71	-	2,836.72	2,836.72	-	14,006.19	14,006.19	-	-	-
0925980	Injuries and Damages For Corp.	-	-	-	-	-	-	-	-	-	6,921.60	2,375.10	9,296.70	14,256.03	4,891.76	19,147.79
0926000	Empl Pensions and Benefits	4,217,811.78	1,404,369.72	5,622,181.50	3,740,712.07	1,037,923.88	4,778,635.95	3,702,370.93	1,154,545.10	4,856,916.03	4,149,966.41	1,518,603.58	5,668,569.99	4,477,368.78	1,591,496.03	6,068,864.81
0926240	Employees' Tuition Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0926430	Employees' Recreation Expense	16.03	10.46	26.49	119.17	69.07	188.24	34.98	24.38	59.36	939.42	655.18	1,594.60	1,694.79	1,182.07	2,876.85
0926490	Other Employee Benefits	3,016.46	1,079.27	4,095.73	348.39	-	348.39									

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-005

REQUEST:

Refer to the Application, Volume 11.2, Tab 50; Duke Kentucky's responses to Staff's First Request for Information, Item 65; and the Metzler Testimony beginning on page 31 regarding employee benefit plans.

- a. Provide the jurisdictional employee medical insurance adjustment assuming the following: Total Healthcare/Medical Cost for Each Level of Coverage = Company Paid Portion of Premium + Employee Contribution to Premium, assuming the employee would pay 21 percent of the total cost for single coverage and 33 percent of the total cost for all other types of coverage, compared to the amount of healthcare/medical insurance expense incurred in the test year.
- b. Provide the jurisdictional dental insurance adjustment in the test year, assuming employees would pay 60 percent of the total cost of coverage. Calculate the amounts as follows: Total Dental Cost for Each Level of Coverage = Company Paid Portion of Premium + Employee Contribution to Premium.
- c. Provide a schedule that identifies the jurisdictional cost for providing long-term disability insurance.

- d. Provide a schedule that identifies the jurisdictional cost for providing group life insurance coverage for coverage amounts over \$50,000.
- e. For employees that participate in a defined benefit plan, provide the total and jurisdictional amounts of matching contributions made on behalf of employees who also participate in any 401(k) retirement savings account.
- f. Provide the information requested in Items a. through e. allocated from the parent company or other affiliated companies.

RESPONSE:

Please see STAFF-DR-02-005 Attachment

PERSON RESPONSIBLE: Renee H. Metzler

STAFF-DR-02-005
ATTACHMENT
IS BEING FILED
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Question No. 5 - Second Request
 Responding Witness: Renee H. Metzler

The below is an analysis of the Test Period numbers:

	Kentucky		Allocated from Affiliates	
A. Total Costs:				
Single Coverage	149,227		64,428	
Other Coverage	<u>673,331</u>		<u>290,705</u>	
Total	822,558		355,133	
Employee Cost:				
Single Coverage	31,338	21%	13,530	21%
Other Coverage	<u>222,199</u>	33%	<u>95,933</u>	33%
Total	253,537		109,462	
Employer Cost:				
Single Coverage	117,890		50,898	
Other Coverage	<u>451,131</u>		<u>194,772</u>	
Total	569,021		245,670	
Total KY Cost (Previously submitted)	685,569		295,989	
Change	116,548		50,319	

Note: The calculations above only look at the premium cost share. It does not reflect the out of pocket costs incurred by the employee (coinsurance, copays, deductibles). For medical coverage, the employee pays on average 17% of the premium and 34% of the total cost of coverage.

	Kentucky		Allocated from Affiliates	
B. Total Costs:				
Single Coverage	7,437		3,429	
Other Coverage	<u>49,630</u>		<u>22,879</u>	
Total	57,067		26,308	
Employee Cost:				
Single Coverage	4,462	60%	2,057	60%
Other Coverage	<u>29,778</u>	60%	<u>13,728</u>	60%
Total	34,240		15,785	
Employer Cost:				
Single Coverage	2,975		1,371	
Other Coverage	<u>19,852</u>		<u>9,152</u>	
Total	22,827		10,523	
Total KY Cost (Previously submitted)	37,069		17,089	
Change	14,242		6,566	

Note: The calculations above only look at the premium cost share. It does not reflect the out of pocket costs incurred by the employee (coinsurance, copays, deductibles). For dental coverage, the employee pays on average 35% of the premium and 56% of the total cost of coverage.

C. For the Test period, the jurisdictional cost for providing long-term disability insurance is expected to be the following:

Kentucky	14,709
Allocated from Affiliates	<u>8,031</u>
Total	22,739

D. For the Test period, the jurisdictional cost for providing life insurance coverage over \$50k is expected to be the following:

Kentucky	4,397
Allocated from Affiliates	<u>3,023</u>
Total	7,420

E. For the Test period, the jurisdictional cost of company match for individuals with a DC and DB plan is expected to be the following:

Kentucky	340,385
Allocated from Affiliates	<u>153,427</u>
Total	493,813

F. See 'allocated from affiliates' portion of A-E above

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-006

REQUEST:

Refer to the Application, Volume 12.1, Section B, Schedule B-1.

- a. Explain the reason(s) that Duke Kentucky is not requesting to include recovery of construction work in progress (CWIP) in base rates per footnote (2) on Schedule B-1.
- b. Explain how Duke Kentucky obtains recovery on CWIP. Provide any authority for the Company's method of recovery on CWIP.
- c. Provide the thirteen-month average of CWIP for the base period and forecasted test period and the amount of recovery Duke Kentucky is expected to receive on the CWIP investment for each period.

RESPONSE:

- a. Similar to its most recently approved electric rate case, Case No. 2017-00321, Duke Energy Kentucky is not requesting to include recovery of CWIP in base rates because of past Commission precedent that effectively eliminates recovery of a return on CWIP. When CWIP is included in rate base, the Commission has, in past cases, included an AFUDC offset to operating income, which was calculated by multiplying the CWIP balance times the full weighted average cost of capital. The inclusion of the AFUDC offset effectively eliminates any revenue requirement in the test year related to CWIP.

- b. See response to item a. The Company does not recover any return on CWIP in base rates.
- c. Please see STAFF-DR-01-017(d) Attachment for a revised Schedule B-4 which provides CWIP as of November 30, 2018, for the base period and the thirteen-month average as of March 31, 2020, for the forecasted period.

PERSON RESPONSIBLE: Sarah E. Lawler

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-007

REQUEST:

Refer to the Application, Volume 12.1, Schedule K, page 4 of 5.

- a. Provide Duke Kentucky's monthly return on equity (ROE) from January 2010 through to-date 2018.
- b. Explain why Duke Kentucky forecasts its ROE to decline 31.0 percent, from 12.29 percent in the base period to 8.46 percent in the forecasted test period ending March 31, 2020.

RESPONSE:

- a. See STAFF-DR-02-07 Attachment 1 for the ROE's for Duke Energy Kentucky's combined gas and electric company.
- b. Duke Kentucky's ROE in the base period and 2017 was unusually high due to a one-time tax adjustment in December 2017, which was a benefit to net income. The ROE for the forecasted test period is negatively impacted by increasing depreciation expense and interest expense, as well as higher average equity balance.

PERSON RESPONSIBLE:

Michael Covington(a)
Robert H. "Beau" Pratt(b)

STAFF-DR-02-007
ATTACHMENT 1
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PROVIDED ON
CD

	Dec - December 2010	Dec - December 2011	Dec - December 2012	Dec - December 2013	Dec - December 2014	Dec - December 2015
DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky
0201000 - 0201000 - Common Stock Issued	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00
F_COMMON_STOCK - Common Stock Issued (201)	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00
0207001 - 0207001 - Premium on Common Stock	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00
F_PREM_CAP_STOCK - Premium on Capital Stock (207)	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00
0211003 - 0211003 - Misc Paid in Capital	-	-	-	-	-	-
0208000 - 0208000 - Donations From Stockholder	143,211,362.00	143,211,362.00	143,211,362.00	143,211,362.00	143,211,362.00	143,211,362.00
0208010 - 0208010 - Donat Recvd From Stkhld Tax	5,600,021.00	5,600,021.00	5,600,021.00	5,600,021.00	5,600,021.00	5,600,021.00
0211006 - 0211006 - Other Misc Paid in Cap	(156,194.00)	(156,194.00)	(156,194.00)	(156,194.00)	(156,194.00)	(156,194.00)
F_OTH_PAID_IN_CAP - Other Paid In Capital (208-211)	148,655,189.00	148,655,189.00	148,655,189.00	148,655,189.00	148,655,189.00	148,655,189.00
0216000 - 0216000 - Unapprop Retained Earnings	210,269,761.44	210,269,761.44	210,269,761.44	210,269,761.44	210,269,761.44	210,269,761.44
F_RE_CHANGE - Current Month Net Income	43,261,288.37	24,309,618.09	28,220,860.22	45,068,282.15	35,301,814.95	46,175,630.29
0438000 - 0438000 - Dividend Declared Common	-	-	-	-	-	-
F_RETAINED_EARNINGS - Retained Earnings (215, 215.1, 216)	253,531,049.81	99,579,379.53	228,490,621.66	215,338,043.59	245,571,576.39	201,445,391.73
0216100 - 0216100 - Unappr Undistr Subsid Earnings	35,548,886.38	78,810,174.75	(31,880,207.16)	(13,659,346.94)	(8,589,775.67)	26,712,039.28
0216150 - 0216150 - Equity IC AR Rollup	-	-	-	-	-	-
2161500 - 2161500 - IC AR Rollup	-	-	-	-	-	-
F_UNAP_UNDIS_SUB - Unappropriated Undistributed Subsidiary Earnings (216.1)	35,548,886.38	78,810,174.75	(31,880,207.16)	(13,659,346.94)	(8,589,775.67)	26,712,039.28
F_PROP_CAP - Total Proprietary Capital	465,354,066.19	354,663,684.28	372,884,544.50	377,952,826.65	413,255,930.72	404,431,561.01
F_NET_INCOME - FERC Net Income	1,864,929.09	(11,630,685.16)	(1,741,128.64)	3,803,798.71	3,815,641.07	6,319,900.59
TTM INCOME	43,261,288.37	24,309,618.09	28,220,860.22	45,068,282.15	35,301,814.95	46,175,630.29
Average Equity (Beg +End)	443,723,422.00	410,008,875.24	363,774,114.39	375,418,685.58	395,604,378.69	408,843,745.87
Calculated ROE	9.75%	5.93%	7.75%	12.00%	8.93%	11.26%
Application ROE	4.76%	-3.11%	7.75%	12.00%	8.93%	11.26%

*Note: Expand grouping to view ROE by Month

	Dec - December 2016	Dec - December 2017	Jan - January 2018	Feb - February 2018	Mar - March 2018	Apr - April 2018
	DE_KENTUCKY_CON.DE_KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_KENTUCKY - Duke Energy Kentucky
0201000 - 0201000 - Common Stock Issued	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00
F_COMMON_STOCK - Common Stock Issued (201)	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00
0207001 - 0207001 - Premium on Common Stock	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00
F_PREM_CAP_STOCK - Premium on Capital Stock (207)	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00
0211003 - 0211003 - Misc Paid in Capital	-	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
0208000 - 0208000 - Donations From Stockholder	143,211,362.00	143,211,362.00	143,211,362.00	143,211,362.00	143,211,362.00	143,211,362.00
0208010 - 0208010 - Donat Recvd From Stkhld Tax	5,600,021.00	5,600,021.00	5,600,021.00	5,600,021.00	5,600,021.00	5,600,021.00
0211006 - 0211006 - Other Misc Paid in Cap	(156,194.00)	(156,194.00)	(156,194.00)	(156,194.00)	(156,194.00)	(156,194.00)
F_OTH_PAID_IN_CAP - Other Paid In Capital (208-211)	148,655,189.00	163,655,189.00	163,655,189.00	163,655,189.00	163,655,189.00	163,655,189.00
0216000 - 0216000 - Unapprop Retained Earnings	201,445,391.73	201,445,391.73	201,445,391.73	201,445,391.73	201,445,391.73	201,445,391.73
F_RE_CHANGE - Current Month Net Income	42,583,937.86	59,398,930.47	7,215,316.67	10,779,993.35	12,662,727.61	13,551,264.64
0438000 - 0438000 - Dividend Declared Common	-	-	-	-	-	-
F_RETAINED_EARNINGS - Retained Earnings (215, 215.1, 216)	234,029,329.59	260,844,322.20	208,660,708.40	212,225,385.08	214,108,119.34	214,996,656.37
0216100 - 0216100 - Unappr Undistr Subsid Earnings	26,712,039.28	59,295,977.14	118,694,907.61	118,694,907.61	118,694,907.61	118,694,907.61
0216150 - 0216150 - Equity IC AR Rollup	10,775,859.17	13,869,652.54	19,815,789.36	13,742,779.78	10,716,276.43	11,218,061.43
2161500 - 2161500 - IC AR Rollup	(10,775,859.17)	(13,869,652.54)	(19,815,789.36)	(13,742,779.78)	(10,716,276.43)	(11,218,061.43)
F_UNAP_UNDIS_SUB - Unappropriated Undistributed Subsidiary Earnings (216.1)	26,712,039.28	59,295,977.14	118,694,907.61	118,694,907.61	118,694,907.61	118,694,907.61
F_PROP_CAP - Total Proprietary Capital	437,015,498.87	511,414,429.34	518,629,746.01	522,194,422.69	524,077,156.95	524,965,693.98
F_NET_INCOME - FERC Net Income	2,176,187.64	25,256,609.66	7,215,316.67	3,564,676.68	1,882,734.26	888,537.03
TTM INCOME	42,583,937.86	59,398,930.47	57,190,627.28	60,074,357.91	59,647,789.68	57,808,934.09
Average Equity (Beg +End)	420,723,529.94	474,214,964.11	482,534,432.37	484,657,243.74	486,753,262.11	488,561,226.94
Calculated ROE	10.12%	12.53%	11.85%	12.40%	12.25%	11.83%
Application ROE	10.18%	12.53%				

*Note: Expand grouping to view ROE by Month

	May 2018	Jun - June 2018	Jul - July 2018	Aug - August 2018	Sep - September 2018
DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky	DE_KENTUCKY_CON.DE_ KENTUCKY - Duke Energy Kentucky
0201000 - 0201000 - Common Stock Issued	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00
F_COMMON_STOCK - Common Stock Issued (201)	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00
0207001 - 0207001 - Premium on Common Stock	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00
F_PREM_CAP_STOCK - Premium on Capital Stock (207)	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00
0211003 - 0211003 - Misc Paid in Capital	15,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
0208000 - 0208000 - Donations From Stockholder	143,211,362.00	143,211,362.00	143,211,362.00	143,211,362.00	143,211,362.00
0208010 - 0208010 - Donat Recvd From Stkhld Tax	5,600,021.00	5,600,021.00	5,600,021.00	5,600,021.00	5,600,021.00
0211006 - 0211006 - Other Misc Paid in Cap	(156,194.00)	(156,194.00)	(156,194.00)	(156,194.00)	(156,194.00)
F_OTH_PAID_IN_CAP - Other Paid In Capital (208-211)	163,655,189.00	198,655,189.00	198,655,189.00	198,655,189.00	198,655,189.00
0216000 - 0216000 - Unapprop Retained Earnings	201,445,391.73	201,445,391.73	201,445,391.73	201,445,391.73	201,445,391.73
F_RE_CHANGE - Current Month Net Income	16,581,457.65	23,279,701.97	28,386,819.69	35,613,786.43	41,881,615.30
0438000 - 0438000 - Dividend Declared Common	-	-	-	-	-
F_RETAINED_EARNINGS - Retained Earnings (215, 215.1, 216)	218,026,849.38	224,725,093.71	229,832,211.42	237,059,178.16	243,327,007.03
0216100 - 0216100 - Unappr Undistr Subsid Earnings	118,694,907.61	118,694,907.61	118,694,907.61	118,694,907.61	118,694,907.61
0216150 - 0216150 - Equity IC AR Rollup	17,138,966.25	18,087,904.42	29,754,516.69	11,536,674.30	17,489,520.54
2161500 - 2161500 - IC AR Rollup	(17,138,966.25)	(18,087,904.42)	(29,754,516.69)	(11,536,674.30)	(17,489,520.54)
F_UNAP_UNDIS_SUB - Unappropriated Undistributed Subsidiary Earnings (216.1)	118,694,907.61	118,694,907.61	118,694,907.61	118,694,907.61	118,694,907.61
F_PROP_CAP - Total Proprietary Capital	527,995,886.99	569,694,131.32	574,801,249.03	582,028,215.77	588,296,044.64
F_NET_INCOME - FERC Net Income	3,030,193.00	6,698,244.33	5,107,117.72	7,226,966.74	6,267,828.86
TTM INCOME	60,378,387.21	64,531,841.19	66,326,622.63	68,455,108.28	74,184,494.52
Average Equity (Beg +End)	490,306,693.38	512,428,210.72	516,637,937.72	522,800,661.63	526,203,797.38
Calculated ROE	12.31%	12.59%	12.84%	13.09%	14.10%
Application ROE					

*Note: Expand grouping to view ROE by Month

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-008

REQUEST:

Refer to the Application, Volume 12.1, Schedule L-2.2, page 61 of 71. Explain what an estimated monthly net charge-offs is and how it is calculated.

RESPONSE:

The estimated monthly charge-offs appear on the monthly Gas Cost Adjustment (GCA) filings as an approximation of the gas commodity portion of customers' bills deemed uncollectible in that month. In the quarterly GCA filings, this estimated amount is trued up with what the actual recorded net-charge offs were for the months covered by the filing.

The estimated monthly net charge-off amount is calculated by determining the Annualized Uncollectible Expense which is composed of three parts: charge off expenses, collection costs, and late payment charges. This Annualized Uncollectible Expense is then split into two portions, one that applies to base revenue and another portion for fuel revenue. The fuel portion of the Annualized Uncollectible Expense is then divided by twelve months and this amount is used as the estimated monthly net charge-off for monthly GCA filings.

PERSON RESPONSIBLE: William D. Wathen, Jr.

REQUEST:

Refer to the Application, Volume 12.2, Section D Workpapers.

- a. Refer to WPD-2.1a. Explain the debit balance in Other Revenue for the base period.
- b. Refer to WPD-2.2a. Explain the decrease in the liquefied petroleum gas cost and purchased gas cost from the base period to the forecasted test period.
- c. Refer to WPD-2.3a. Explain the increase in the other production expense from the base period to the forecasted test period.
- d. Refer to WPD-2.4a. Explain the decrease in the other gas supply expenses from the base period to the forecasted test year.
- e. Refer to WPD-2.6a. Explain the increase in distribution expense from the base period to the forecasted test period and provide a comparison of the expense by FERG account name and number.
- f. Refer to WPD-2.10a. Explain the decrease in A&G expense from the base period to the forecasted period.
- g. Refer to WPD-2.11a. Explain the decrease in other operating expense from the base period to the forecasted test period.

RESPONSE:

- a. The debit balance is a result of a Provision for Rate Refunds being included in the other revenue line. The \$2,575,187 consists of lines 3, 4, 13, 14, 15 and 16 from Schedule C-2.1, page 2 of 16. Account 496020 "Provision for Rate Refunds" includes the rate refunds. Please see response to AG-DR-01-092 for a discussion of these deferrals.
- b. The decrease in the liquefied petroleum gas cost and purchased gas cost from the base period to the forecasted test period is due to colder than normal weather in the actual portion of the base period and lower projected gas cost per MCF in the forecasted period.
- c. Please see revised Schedule C-2 included with this response as STAFF-DR-02-009 Attachment 1 which shows an insignificant change in this expense from base period to forecasted period. The original Schedule C-2 had certain expenses included on the wrong line-items. This affected the highlighted numbers in Lines 10, 11, 12 and 16. No change to total expense.
- d. Please see revised Schedule C-2 included in STAFF-DR-02-009 Attachment 1 which shows a much smaller change in this expense from base period to forecasted period than previously shown. The decrease in this expense is related to higher sales volumes driven by weather in the base period.
- e. The increase is due to higher costs related to the operation and maintenance of Mains and Meters and House Regulators. See STAFF-DR-02-009 Attachment 2 for a comparison by FERC account.

- f. The decrease is primarily due to a forecasted decrease in expenses related to Outside Services.
- g. The change in Other Operating Expense is due to the elimination of DSM amortization in the forecasted period.

PERSON RESPONSIBLE: Sarah E. Lawler – a. (and revised Schedule C-2)
Robert H. “Beau” Pratt – b. through g.

STAFF-DR-02-009
ATTACHMENT 1
IS BEING FILED
ELECTRONICALLY AND
PROVIDED ON
CD

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2018-00261
 JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
 FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2018
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2020

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
 WORK PAPER REFERENCE NO(S): SCHEDULE C-2.1, SCHEDULE D-1, WPC-2a through WPC-2e

SCHEDULE C-2
 PAGE 1 OF 1
 WITNESS RESPONSIBLE:
 S. E. LAWLER

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD	ADJUSTMENTS TO BASE PERIOD		FORECASTED PERIOD	PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD		PRO FORMA FORECASTED PERIOD
			AMOUNT	SCHEDULE REFERENCE		AMOUNT	SCHEDULE REFERENCE	
1	OPERATING REVENUE							
2	Base	59,528,844	(2,003,777)	D-2.1	57,525,067	1,456,479	WPC-2e	58,981,546
3	Gas Cost	45,483,162	(9,068,523)	D-2.1	36,414,639	(80,547)	WPC-2e	36,334,092
4	Other Revenue	(2,575,187)	3,155,771	D-2.1	580,584	(514,092)	WPC-2e	66,492
5	Total Revenue	102,436,819	(7,915,529)		94,520,290	861,840		95,382,130
6								
7	OPERATING EXPENSES							
8	Operation and Maintenance Expenses							
9	Production Expenses							
10	Liquefied Petroleum Gas	1,677,312	(1,136,284)	D-2.2	541,028	0		541,028
11	Other	370,537	38	D-2.3	370,575	(382,795)	WPC-2e	(12,220)
12	Total Production Expense	2,047,849	(1,136,246)		911,603	(382,795)		528,808
13								
14	Other Gas Supply Expenses							
15	Purchased Gas	43,784,843	(7,370,202)	D-2.2	36,414,641	(80,549)	WPC-2e	36,334,092
16	Other	671,111	(227,091)	D-2.4	444,020			444,020
17	Total Other Gas Supply Expenses	44,455,954	(7,597,293)		36,858,661	(80,549)		36,778,112
18	Transmission Expense	0	0	D-2.5	0	0		0
19	Distribution Expense	9,971,602	1,970,875	D-2.6	11,942,477	982,618	WPC-2e	12,905,095
20	Customer Accounts Expense	3,779,036	(497,608)	D-2.7	3,281,428	(608,515)	WPC-2e	2,672,913
21	Customer Service & Information Expense	434,799	(7,963)	D-2.8	426,836	(20,955)	WPC-2e	406,241
22	Sales Expense	168,230	32,237	D-2.9	200,467	(6,339)	WPC-2e	194,128
23	Administrative & General Expense	7,557,603	(593,730)	D-2.10	6,963,873	(484,245)	WPC-2e	6,479,628
24	Other	(801,635)	801,635	D-2.11	0	543,043		543,043
25	Total Operation and Maintenance Expense	67,613,438	(7,028,093)		60,585,345	(77,377)		60,507,968
26								
27	Depreciation Expense	14,395,647	1,303,985	D-2.12	15,699,632	(1,084,440)	WPC-2e	14,615,192
28								
29	Taxes Other Than Income Taxes							
30	Other Federal Taxes	206,000	(206,000)	D-2.13	0	0	WPC-2e	0
31	State and Other Taxes	3,400,329	742,096	D-2.13	4,142,425	(44,738)	WPC-2e	4,097,687
32	Total Taxes Other Than Income Taxes	3,606,329	536,096		4,142,425	(44,738)		4,097,687
33								
34	State Income Taxes							
35	State Income Tax - Current	347,419	(562,994)	D-1, E-1	(215,575)	72,366	D-1, E-1	(143,209)
36	Provision for Deferred Income Taxes - Net	399,273	5,117	D-1, E-1	404,390	46,570	D-1, E-1	450,960
37	Total State Income Tax Expense	746,692	(557,877)		188,815	118,936		307,751
38								
39	Federal Income Taxes							
40	Federal Income Tax - Current	3,692,225	(3,365,082)	D-1, E-1	327,143	290,671	D-1, E-1	617,814
41	Provision for Deferred Income Taxes - Net	(989,111)	1,477,523	D-1, E-1	488,412	187,071	D-1, E-1	675,483
42	Amortization of Investment Tax Credit	(67,241)	1,186	D-1, E-1	(66,055)	0	D-1, E-1	(66,055)
43	Total Federal Income Tax Expense	2,635,873	(1,886,373)		749,500	477,742		1,227,242
44								
45	Total Operating Expenses and Taxes	88,997,979	(7,632,262)		81,365,717	(609,877)		80,755,840
46								
47	Net Operating Income	13,438,840	(284,267)		13,154,573	1,471,717		14,626,290

STAFF-DR-02-009
ATTACHMENT 2
IS BEING FILED
ELECTRONICALLY AND
PROVIDED ON
CD

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
Comparison of Distribution Expense by FERC Account

ACCOUNT NO.	ACCOUNT TITLE	BASE PERIOD	FORECASTED PERIOD	VARIANCE
Distribution Expenses				
Operation				
871000	Load Dispatching	168,926	185,332	16,406
874000	Mains and Services	2,353,623	2,548,186	194,563
875000	Measuring and Reg. Stations - General	6,382	0	(6,382)
876000	Measuring and Reg. Stations - Industrial	4,540	0	(4,540)
878000	Meters and House Regulators	1,681,076	2,305,785	624,709
879000	Customer Installations	1,210,113	1,353,005	142,892
880000	Other Expenses	1,987,140	2,398,505	411,365
	Total Operation	7,411,800	8,790,813	1,379,013
Maintenance				
887000	Mains	1,679,396	2,158,350	478,954
889000	Measuring and Regulating Stations - General	46,829	66,190	19,361
892000	Services	542,588	596,174	53,586
893000	Meters	341,546	277,999	(63,547)
894000	Other	(50,557)	52,951	103,508
	Total Maintenance	2,559,802	3,151,664	591,862
	Total Distribution Expenses	9,971,602	11,942,477	1,970,875

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

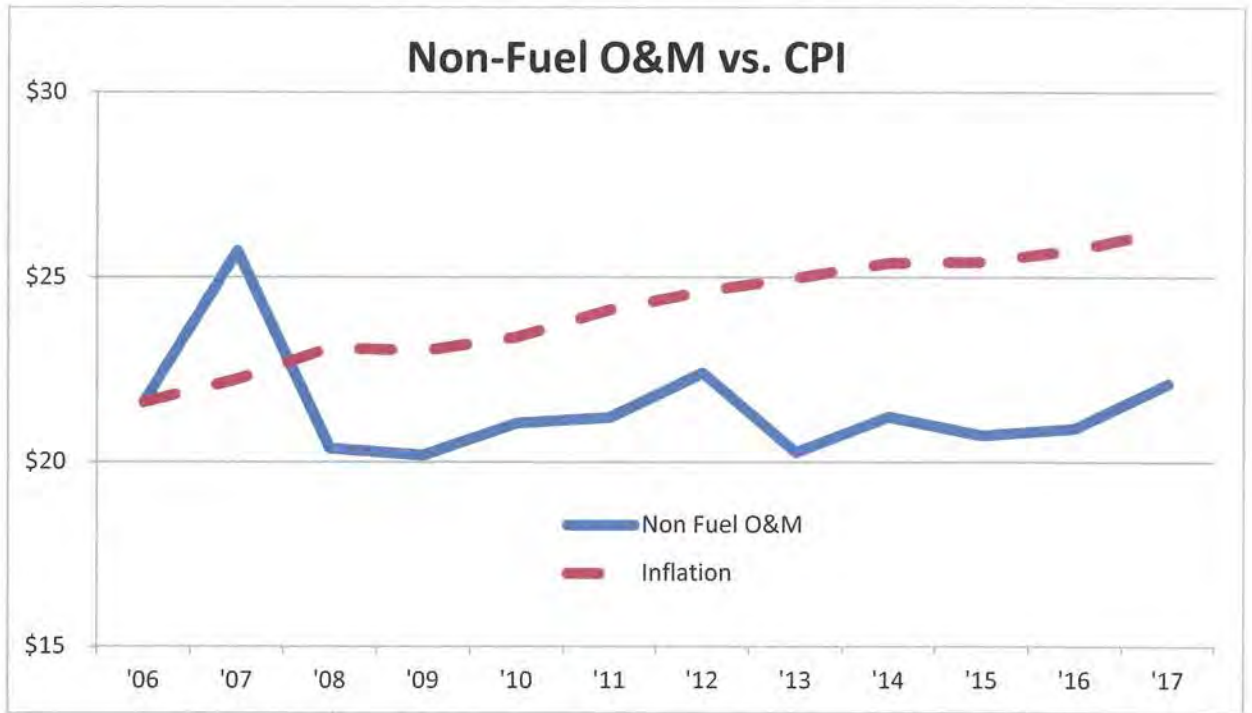
STAFF-DR-02-010

REQUEST:

Refer to the Direct Testimony of Amy B. Spiller (Spiller Testimony), page 5, regarding Duke Kentucky's corporate and business structure. Identify and explain any cost savings related to the three mergers and acquisitions mentioned in the discussion and how such cost savings are reflected in the base-period and forecasted test-period financial statements.

RESPONSE:

The Company does not separately track merger savings. However, since 2006, Duke Energy Kentucky's non-fuel O&M has remained relatively flat and significantly below the level of inflation. See the chart below based on information provided in the FERC Form 2 Annual Report and Annual Reports filed with the Commission.



PERSON RESPONSIBLE: William Don Wathen Jr.

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-011

REQUEST:

Refer to the Spiller Testimony, beginning on page 7, regarding economic development activities. Identify any current or new economic development projects in Duke Kentucky's service territory and their estimated impact on revenues and volumetric sales by year. This an ongoing request throughout this proceeding.

RESPONSE:

Currently, there are no known specific economic development projects in Duke Energy Kentucky's service territory for gas which impact the test year. Duke Energy Kentucky will update the request throughout this proceeding.

PERSON RESPONSIBLE: Chuck Session

REQUEST:

Refer to the Spiller Testimony, page 9, lines 5-21. Provide a description of the economic development that each organization promotes.

RESPONSE:

Catalytic Funding Corp. of Northern Kentucky

- The Catalytic Fund) is a private sector, not for profit organization providing financing assistance and related services for developers of quality residential and commercial real estate projects in Northern Kentucky's urban cities of Ludlow, Covington, Newport, Bellevue, and Dayton (Target Area Cities).

GROW NKY

- A comprehensive, holistic workforce development/talent strategy initiative led by the Northern Kentucky Chamber of Commerce in conjunction with key workforce partners who are committed to driving outcomes for talent pipeline management for both supply and demand needs. The work is geared toward the high-demand sectors in NKY: Advanced Manufacturing, IT, Advanced Logistics, Health Sciences, Financial Services and Construction.

Northern Kentucky Tri-ED

- The Northern Kentucky Tri-County Economic Development Corporation (Tri-ED) blends public and private funds to enhance the business climate in and foster

regional cooperation among Boone, Campbell and Kenton counties. Tri-ED markets and promotes Northern Kentucky on a national and international basis as a desirable location for new or expanding businesses, and we assist existing local companies to expand operations and grow their customer base.

Northern Kentucky Chamber of Commerce

- Their mission is to promote and support the development of strong businesses and a vibrant economy in the Northern Kentucky region, through leadership and advocacy, resulting in a better quality of life for all. Their Vision is to be the premier membership organization driving Northern Kentucky's pursuit to be a world-class region in which to start, develop and grow thriving businesses.

Kentucky Chamber of Commerce

- The Kentucky Chamber of Commerce is the only business association in the state advocating for companies of all sizes and industries across the Commonwealth.

Kentucky Association of Economic Development

- The Association is incorporated and consists of more than 600 members that represent 355 unique companies. KAED's membership represents diverse professionals across the state who share a common interest in building and growing Kentucky. KAED continues to work with the Cabinet for Economic Development and other state organizations that support economic development.

NKY Regional Alliance

- The Northern Kentucky Regional Alliance, an organization comprised of regional leaders committed to uniting and mobilizing leadership around initiatives that

produce tangible results for Northern Kentucky. The projects are reflective of but not limited to health, education, job growth and community vibrancy.

Horizon Community Funds of Northern Kentucky

- The Horizon Community Funds of Northern Kentucky is the community-wide foundation that provides a way to pool resources, large and small, in order to give back, to make a lasting difference, and to improve life for generations.

REDI

- REDI Cincinnati is the first point of contact for companies seeking to locate, grow and or relocate to the three-state Greater Cincinnati region which includes Northern Kentucky.

Cintrifuse

- Cintrifuse is an innovation community designed to launch Cincinnati startups by connecting our active network of talent to funding, resources & co-working space.

Cincinnati USA Regional Chamber of Commerce

- This chamber works to grow the vibrancy and economic prosperity of the Greater Cincinnati and Northern Kentucky Region. They work collaboratively with the NKY Chamber and others for the greater economic development good of the region.

Cincinnati Business Committee, Economic Development

- Membership organization focusing on issues involving economic development, education, and government affairs that impact the region including Northern Kentucky.

Cincinnati Center City Development Corporation

- Its mission and strategic focus is to strengthen the core assets of downtown by revitalizing and connecting the Central Business District and Over-the-Rhine (OTR).

Greater Cincinnati Chinese Chamber of Commerce

- Create and stimulate opportunities, provide benefits and foster cooperation among the business community with to China for the greater economic development benefit of the region.

PERSON RESPONSIBLE: Chuck Session

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-013

REQUEST:

Refer to the Spiller Testimony, page 11, lines 3-8. Provide a description of each program that Duke Kentucky designed to allow customers to manage their bills.

RESPONSE:

Bill Management Programs	Brief Description
Budget Billing	<p>The Budget Billing Program (BBP) helps manage summer cooling and winter heating bills. Customer knows exactly what they will be paying each month; there are no surprises. The Budget Billing Program is available to Residential customers.</p> <p>Customer controls monthly usage by paying a set amount regardless of actual usage.</p>
Kentucky Medical Certificates	<p>In lieu of payment, a customer has the option to use a Med Cert to extend disconnection for 30 days. Does not restore service.</p>
Agreements	<p>One (1) - 3 month agreement</p> <ul style="list-style-type: none"> • 1st installment customer pays 1/3 of total bill • Next 2 months customer pays agreement installment + current charges • Must give a customer a "reasonable" amount of time on the agreement.
Pledges	<p>Agencies that are authorized to make pledges to customers' accounts, which will be treated as immediate payments.</p>
Certificate of Financial Need	<p>The Certificate of Financial Need (CFN) is a document that Kentucky customers receive from the Community Action Commission (CAC) certifying that the customer is low income.</p>

<p>Online Services</p>	<p>Bill Analysis Tool-Customers are able to compare and analyze their billing information for 24 months of history.</p> <p>Home Energy Profile Customer is able to complete a short survey and receive results based on their answers regarding their lifestyle, home, and appliances</p> <p>View current bill amount Access to your account 24 hours a day</p>
<p>Power Manager Program</p>	<p>Service that cycles a customer's A/C unit off and on during the summer.</p> <p>Provides the customer with a credit for the different cycle events</p>
<p>High Bill Alerts</p>	<p>Proactively notify customers via email when their forecasted electricity consumption cost for their next bill is 30% and \$30 higher than their previous month's bill.</p>
<p>Pick Your Due Date</p>	<p>Residential customers with AMI (MDM Managed only) meters are eligible for the Pick Your Due Date (PYDD) program. Customer's billing cycle can be changed to fall in line with the due date</p>

PERSON RESPONSIBLE:

Amy B. Spiller

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-014

REQUEST:

Refer to the Spiller Testimony, page 11, lines 9-14.

- a. Provide a description of each bill payment option.
- b. State whether a fee is assessed to the customer to utilize each bill payment option, and if so, provide the fee amount.

RESPONSE:

Payment Options	Brief Description
Automatic Draft	<ul style="list-style-type: none">- Free program- Your bill is automatically paid each month (bank draft)- Still receive a paper bill
Online Services	<ul style="list-style-type: none">- Offered on Duke Energy's Website- Free service that allows you to view your current charges among many other functions
Email Bill Delivery (when applicable)	<ul style="list-style-type: none">- Allows you to pay your monthly bill without registering a profile- No more paper bills when customer enrolls after 3-month trial period.
IVR	<ul style="list-style-type: none">- Customers can perform many functions through the IVR without speaking to a rep, such as reporting an outage, checking their balance, and confirming if an order has been completed
SpeedPay	<ul style="list-style-type: none">- Payment service that charges \$1.50 to make a payment towards their residential account over the phone by check or credit card- Posts to the account immediately

Pay Agents	<ul style="list-style-type: none"> - Locations that accept cash, check, or money order payments towards a Duke Energy bill - There are preferred and non-preferred locations - Non-preferred pay agents may take up to 3-5 business days to post and may assess a fee. - Payments made at preferred locations are free and will post immediately
Paperless Billing	<ul style="list-style-type: none"> - Free - Ability to view your energy bill online each month - Automatically transfers to the new account when the customer moves or starts service at another location - Payments can be scheduled to post immediately or for a future date - Payments can be made from either the customer's personal checking or savings account

PERSON RESPONSIBLE:

Amy B. Spiller

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-015

REQUEST:

Refer to the Spiller Testimony, page 11, line 6. State whether the Adjusted Due Date Program is the same as the Pick Your Own Due Date Program in Duke Kentucky's Electric Tariff.

RESPONSE:

The Adjusted Due Date Program is a separate and distinct program from the Pick Your Own Due Date Program. Pick Your Due Date, which is available to Duke Energy Kentucky electric customers and combined electric and gas customers who have a certified smart meter, allows a customer to pick a specific day of the month that the bill will be due. Adjusted Due Date, which is available to Duke Energy Kentucky gas customers and electric customers who have an analog meter, allows a customer to adjust the due date of the energy bill five-to-ten days forward from the original due date.

PERSON RESPONSIBLE: Amy Spiller

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-016

REQUEST:

Refer to the Spiller Testimony, page 16, lines 11-15 and the Hebbeler Testimony, page 26, lines 4-17. In Case No. 2016-00152,³ Duke Kentucky stated that pursuant to a cost-benefit analysis, the Advanced Metering Infrastructure Project (AMI Project) would result in a net benefit of \$7,418,653, on a net present value basis over a 17-year period. Explain in detail whether the monetary benefits from the AMI Project have been included in the present rate case.

RESPONSE:

Yes, monetary benefits from the AMI Project are included in the present rate case, as stated in the testimony of William Don Wathen Jr., page 7. As shown on Schedule C-2.1 for the forecasted test period, the Company's projected costs for meter reading, Account 902, is \$15,923. As shown in the chart below, the average actual expense for Account 902 from 2010 through 2017 has been \$808,054. Therefore, the Company's forecasted test year reflects approximately \$792,131 in savings just for meter reading in the test year.

³ Case No. 2016-00152, *Application of Duke Energy Kentucky, Inc. for (1) A Certificate of Public Convenience and Necessity Authorizing the Construction of an Advanced Metering Infrastructure; (2) Request for Accounting Treatment; and (3) All Other Necessary Waivers, Approvals, and Relief* (Ky. PSC May 25, 2017).

Year	Actual Account 902 Exp (a)
2010	\$988,901
2011	967,928
2012	955,148
2013	906,305
2014	629,704
2015	930,040
2016	618,439
2017	467,970
Avg 2010-2017	\$808,054
Amount in TY	\$15,923
Savings in Acct 902	\$792,131
(a) Source: FERC Form 2 Annual Report	

PERSON RESPONSIBLE: William Don Wathen Jr.,

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-017

REQUEST:

Refer to the Spiller Testimony, page 17, lines 7-16. Provide a detailed description of Duke Kentucky's new, state-of-the-art Customer Information System (CIS), including the estimated cost and implementation date.

RESPONSE:

Duke Energy is upgrading the existing multiple customer information systems (CIS) upon which its regulated utilities have relied upon to interact with its customers (known as the Customer Connect Program). This investment (approximately \$18-20 million assigned to Duke Energy Kentucky, with approximately \$7-9 million specifically allocated to gas) will yield a single platform across Duke Energy's entire regulated footprint, including Duke Energy Kentucky. The current CIS used by Duke Energy Kentucky was developed beginning in 1987 and implemented in 1993. This legacy system is nearing end of life and not capable of meeting the customer's evolving needs at their desired pace. Rather, the system must be replaced to provide a more stable platform, greater flexibility, ease of configuration and ability to offer more advanced rates and billing structures, as well as services to customers, than what is currently possible.

Through the consolidation of the older CISs into a new, modern customer service platform, Duke Energy Kentucky will be able to deliver a customer experience that will

simplify, strengthen and advance its ability to serve customers. Key benefits of the Customer Connect Program and associated customer experience implications include the following:

- **Modern, Configurable Billing Engine** – With the Company’s existing CIS, many new rates are not practical or are very time consuming to implement due to the antiquated architecture of the system and the complexity of coding and testing the rates. In contrast, the modern CIS will be configurable and much simpler to implement, improving the Company’s responsiveness to regulatory or market changes. Also, many modern rate structures (e.g., net metering, time-of-use, etc.) are pre-built into the system because of the software’s experience being leveraged in European and other markets that are far more advanced.
- **Customer-Centric Data Model** – The Company’s current CIS was designed as a premise-based system. That is, it was developed to communicate with the meter attached to a premise, without regard to who may be consuming the services provided through the meter or how they may be consuming those services. Customer Connect will have a customer-centric data model to enable a “one customer” view across Duke Energy, enabling the Company to know the customer better and provide a more streamlined, personalized experience.
- **Holistic Customer Profile** – In current state, systems merely store basic customer information – name, phone, address, premise and historical usage, billing and payment information – preventing the Company from knowing its

customers beyond those basic attributes. Customer Connect will store all that same information and more. The new platform will gather all relevant touchpoints that customers are having with Duke Energy in real time – web visits, phone calls, power outages, outbound communications, product and service participation, etc. – to build out a holistic view of customers that can be leveraged to better serve them and personalize their experiences.

- Integrated Analytics – This customer profile data is then leveraged by the integrated analytics capabilities of the new platform to personalize experiences and better serve customers through every channel. For example, the new platform will predict the intent of customers when they call Duke Energy, thereby improving their experience in the Interactive Voice Response Unit (IVR) and routing them to the customer care representative best suited to meet their needs. This same capability can be leveraged to prioritize what information is conveyed to the customer and in the medium preferred by the customer, whether it is via web, email or other channels, to ensure it is timely, relevant and valuable to them. These are just two examples of the multiple opportunities to leverage real-time analytics to improve customers' everyday experience with Duke Energy.
- Multi-Company – In current state, customers exist as separate entities across jurisdictions. When a customer moves from one jurisdiction to another all information about that customer is lost – account numbers, communication preferences, payment and credit history, product and service participation, etc. Customers do not understand why this happens and are frustrated by the

experience. In the future, these types of account attributes will remain at the customer level throughout their experience with Duke Energy as they move between locations and jurisdictions.

Full deployment of the Customer Connect Program for Duke Energy Kentucky is currently planned for 2022.

PERSON RESPONSIBLE: Retha Hunsicker

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-018

REQUEST:

Refer to the Spiller Testimony, page 18, lines 7-14. Explain in detail why the impact of the Tax Act and Jobs Creation Act of 2017 (TCJA)⁴ would only reduce the Company's revenue requirement "for the foreseeable future."

RESPONSE:

In Case No. 2018-00036, Company witness Stephen G. De May provided direct testimony, filed on January 26, 2018, discussing the long-term implications of the TCJA. As Mr. De May discussed in his testimony, the TCJA will result in higher rate base for utilities than would have been the case without the TCJA. Primarily owing to the elimination of bonus depreciation and the lower income tax rate, utilities will receive significantly less tax benefits from any expense (primarily accelerated depreciation) that is allowed for calculated current tax expense but collected in rates over time. This reduction in the amount of deferred taxes means that there will be less accumulated deferred income taxes to offset shareholders' investment in the utility's rate base. Ultimately, the cumulative impact of higher rate base may offset and exceed the benefit of the lower income taxes resulting from the TCJA.

PERSON RESPONSIBLE: William Don Wathen Jr.

⁴ H.R. 1, Public Law 115-97, 131 Stat. 2054 (Dec. 22, 2017).

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-019

REQUEST:

Refer to the Spiller Testimony, page 21, lines 19-21. Provide a list of other Duke Energy jurisdictions that utilize a return-on-rate-base approach, as opposed to capitalization.

RESPONSE:

All of Duke Energy's retail regulators (Florida, Indiana, Kentucky, North Carolina, Ohio, South Carolina, and Tennessee) and the Federal Energy Regulatory Commission utilize a return-on-rate-base approach to calculating utility revenue requirements. The Kentucky Public Service Commission also allows other approaches, including capitalization.

PERSON RESPONSIBLE: William Don Wathen Jr.

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-020

REQUEST:

Refer to the Direct Testimony of Tyler A. Barbare (Barbare Testimony), page 3, line 9, in which Duke Kentucky requests a waiver pursuant to KRS 278.210 and 807 KAR 5:022, Section 8(5). Provide the correct regulation that Duke Kentucky intended to request a waiver pursuant to because 807 KAR 5:022, Section 8(5), no longer exists.

RESPONSE:

Duke Energy Kentucky is requesting a waiver to 807 KAR 5:022, Section 3(4)(a).

PERSON RESPONSIBLE: Tyler Barbare

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-021

REQUEST:

Refer to the Barbare Testimony, page 3, lines 19-20. Duke Kentucky states that it follows 807 KAR 5:022, Section 8(5), testing protocols. Provide the correct regulation that Duke Kentucky follows for testing protocols because 807 KAR 5:022, Section 8(5), no longer exists.

RESPONSE:

Duke Energy Kentucky is requesting a waiver to 807 KAR 5:022, Section 3(4)(a).

PERSON RESPONSIBLE: Tyler Barbare.

REQUEST:

Refer to the Barbare Testimony, beginning at page 3, regarding Duke Kentucky's request to change from a 10-year to a 15-year testing cycle.

- a. Provide the expected cost savings due to changing from a 10-year to a 15-year testing cycle.
- b. Identify and explain how any cost savings from the proposed change are reflected in the base period and forecasted test-period financial statements.

RESPONSE:

- a. The Company estimates the potential savings as follows:

An average of 10,000 meters are changed out per year, as part of the 10 year periodic testing program. The average estimated cost per change out is \$102/meter.

Meter Costs in a 10 Year Periodic Program:

10,000 x \$102 average cost/meter = \$1,020,000

Meter Costs in a 15 Year Periodic Program:

6,667 x \$102 average cost/meter = \$680,000

$((\$1,020,000 - \$680,000) / \$1,020,000) \times 100 = 33.33\%$.

Therefore, the Company estimates an approximate 33% cost savings.

- b. The changes were not in effect during the base period as the PSC had not approved the waiver during the base period. Therefore, there are no savings to

reflect in the base period. The Company agrees that the saving 33% (or \$340,000) should be included in the test year revenue requirement if the Commission approves the change in the change-out cycle.

PERSON RESPONSIBLE: Tyler Barbare.

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-023

REQUEST:

Refer to the Barbare Testimony, page 9, lines 9-16. Explain how Duke Kentucky will be alerted of a meter failure if it occurs before the proposed 15-year meter-testing intervals.

RESPONSE:

In terms of meter accuracy, Duke Energy Kentucky will be alerted to a possible meter failure any time the usage is significantly higher or lower than historical average. That alert for potential meter failures in terms of accuracy applies the same way regardless of whether the Company uses a 10-year or 15-year testing interval.

PERSON RESPONSIBLE: Tyler A. Barbare

REQUEST:

Refer to the Barbare Testimony, page 10, lines 7-23, and Attachment TB-1.

- a. Duke Kentucky is requesting to amend the natural gas meter testing for positive-displacement meters with rated capacity up to and including 500 cubic feet per hour from a 10-year testing parameter to a 15-year testing parameter in order to align the testing timeline with the useful/depreciable life of the natural gas advanced metering infrastructure/automated meter reading modules as approved in Case No. 2016-00152. Explain whether Duke Kentucky has requested to amend the electric meter testing schedule, and if so provide the case number. If not, explain why not.
- b. Duke Kentucky states that the results of the study were filtered to only include the type of natural gas meters that are currently being installed. Provide the exact type of natural gas meter that Duke Kentucky is referring to in this statement.
- c. Duke Kentucky asserts that, after it filtered the results of the study to include only the type of natural gas meters that are currently being installed, it left a total sample size of 73,215. Duke Kentucky further filtered the meters to a smaller sample and stated that out of the 10,623 meters that went more than ten years between accuracy testing, approximately 96 percent of the meters

tested were determined accurate. Provide the percentage of accuracy for the 73,215 sample meters that only filtered out the obsolete meters.

- d. Duke Kentucky states that the results were further filtered to remove the meters that were not functional upon testing. Explain how Duke Kentucky's results were not skewed by removing the non-functioning meters from the test sample of meters.
- e. Duke Kentucky asserts that the study results were filtered to only include the meters that had ten or more years between accuracy testing.
 - (1) Provide the average number of years that the 10,623 sample meters had gone between accuracy testing.
 - (2) Further explain how Duke Kentucky did not violate 807 KAR 5:022(4)(1) by having meters in Kentucky that had not been tested for ten years or more.
- f. If all age classes of Duke Kentucky meters were examined, this would have resulted in 0.62 percent failure slow and 3.80 percent failure fast. Explain in full detail why Duke Kentucky did not examine all age classes of meters registering above the 2.00 percent fast or slow.
- g. Confirm that Duke Kentucky made adjustments to customer's bills that tested greater than 2 percent fast or slow as pursuant to 807 KAR 5:006, Section 11. If this cannot be confirmed, provide an explanation of what Duke Kentucky did in lieu of making the bill adjustments.
- h. Refer to Attachment TB-1, page 2 of 3, and explain why the "Slow 1.6 to 2" column is populated with all zeroes.

- i. Refer to Attachment TB-1, pages 1-3, and reconcile this data with the Barbare Testimony, page 11, and lines 1-11.

RESPONSE:

- a. Duke Energy Kentucky's electric meter testing schedule was approved by the Commission in Case No. 2005-00276. That case requires electric meter testing on either a sample or periodic basis. Most of Duke Energy Kentucky's electric meters are part of sample test groups rather than testing every meter on a periodic basis.
- b. Duke Energy Kentucky currently installs temperature-compensated diaphragm meters, without an AMR/AMI, those with AMR, and those with AMI.
- c. $67951/73215 = 92.8\%$ of the meters were accurate.
- d. The percentage of non-functioning meters upon testing is small: 3.5% of the 73,215 sample, and 4.3% of the 10,623 meters that went more than ten years between accuracy testing.
- e. (1) The Attachment TB-1 to Mr. Barbare's direct testimony shows that the significant quantity of 10,623 meters were tested within the 10-15 year timeframe.
(2) Duke Energy Kentucky makes every attempt to test gas meters per regulation. In the rare instances that gas meters are tested beyond the ten-year cycle, is due to inaccessibility.
- f. Duke Energy Kentucky examined the body of meters that were deemed accurate, per regulation.

- g. Duke Energy Kentucky conducts regular review of gas meters that test outside of the threshold for accuracy and confirms that proper adjustments were made to customer accounts.
- h. Duke Energy Kentucky's analysis reflects the meter test results displayed in the Attachment TB-1.
- i. Mr. Barbare's Testimony supports the data displayed in Attachment TB-1, which illustrates that meters tested 10+ years between accuracy testing does not show significantly degraded meter accuracy.

PERSON RESPONSIBLE: Tyler Barbare

REQUEST:

Refer to the Hebbeler Testimony, pages 16-18 and 26, regarding Duke Kentucky's major distribution integrity, safety, and re liability initiatives for its gas operations.

- a. Identify and explain any cost savings resulting from the accelerated main replacement program and how such cost savings are reflected in the base-period and forecasted-test-period financial statements.
- b. Identify and explain any cost savings resulting from the accelerated riser replacement program and how such cost savings are reflected in the base-period and forecasted-test-period financial statements.
- c. Identify and explain any cost savings resulting from the accelerated service replacement program (ASRP) and how such cost savings are reflected in the base-period and forecasted-test-period financial statements.
- d. Identify and explain any cost savings resulting from the Pipeline Integrity Management Program (IMP) and how such cost savings are reflected in the base-period and forecasted-test-period financial statements.
- e. Identify and explain any cost savings resulting from the advanced natural-gas metering infrastructure program and how such cost savings are reflected in the base-period and forecasted-test period financial statements.

RESPONSE:

- a. The accumulative O&M cost savings resulting from a successful implementation of the accelerated main replacement program were reflected in the last rate case. The benefits of this cost savings continue to be realized by having no leak repairs associated with cast iron or bare steel mains.
- b. The primary benefit from the accelerated riser replacement program was to reduce risk with certain types of risers. The riser program was a capital expenditure. Therefore, there was minimal O&M cost savings associated with the accelerated riser replacement program.
- c. There was \$30,000 identified in Leak Repair that was previously incurred, but not ongoing, that was removed in the budget for future years.
- d. The primary benefit from the IMPs is to reduce pipeline safety risk associated with leaking assets and through the installation of excess flow valves in replaced services (where technically feasible) to mitigate the risk due to third party damages. Any reduction in costs of leak response due to the IMP activity would be reflected in the actual O&M costs in the future and therefore would be accounted for in that manner. Other factors (e.g., responses excavation damages from third parties) may offset any potential future savings.
- e. See response to Staff-DR-02-016.

PERSON RESPONSIBLE: Gary J. Hebbeler

REQUEST:

Refer to the Hebbeler Testimony, page 28, regarding government-mandated projects.

- a. State whether Duke Kentucky's revenue requirement included a gross-up for income taxes related to government-mandated projects.
- b. If the response to Item a. above is affirmative, provide the reduction in Duke Kentucky's revenue requirement due to the gross-up for income tax for government-mandated projects.

RESPONSE:

- a. Government mandated projects paid for by the company and included in the revenue requirement are not grossed up for income taxes. Government mandated projects paid for by customers are not included in the revenue requirement. The contribution in aid of construction (CIAC) provided to the Company by customers for these projects is not grossed up for income taxes either.
- b. Not applicable.

PERSON RESPONSIBLE: Sarah E. Lawler

REQUEST:

Refer to the Direct Testimony of Sarah Lawler (Lawler Testimony), page 9, regarding Schedule D-2.16, and Schedule F-6, rate case expense.

- a. Explain the basis for the large increase in Duke Kentucky's rate case expense from \$156,524 in its prior base rate case for gas operations to the estimated \$575,000 rate case expense for the current rate case.
- b. Explain why Duke Kentucky is requesting to amortize these costs over five years rather than the three-year amortization period utilized in its prior base rate case for gas operations.

RESPONSE:

- a. The Company provided a summary of rate cases expense in Schedule F-6. Note that the estimated rate case expense in 2009 and current assume a fully litigated case. Actual rate case expense for 2009 was significantly less than originally assumed because the case was unanimously settled.

	Estimate for Current Case	Actual 2009	Estimated for 2009 as filed	Explanation
Legal	266,000	7,324	15,000	No outside counsel used in prior case
Depreciation Study	75,000	35,146	50,000	Increase in charges from consultant
Demolition Study	9,500	-	-	No study required in prior case
Consultants	-	19,442	25,000	No other consultants planned for current case
Rate of Return Studies	80,000	54,717	60,000	Increase in charges from consultant
Cost of Service Studies	-	-	-	
Publish Legal Notice	100,000	22,315	80,000	Higher publishing cost
Transportation, Lodging, Meals	35,000	-	20,000	Settlement meant no lodging required
Miscellaneous	10,000	17,580	10,000	
Total	575,500	156,524	260,000	

- b. The Company proposed an amortization period of five years to be consistent with the amortization period proposed by the Company and approved by the Commission for its electric operations in Case No. 2017-00321.

PERSON RESPONSIBLE: Sarah E. Lawler

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-028

REQUEST:

Refer to the Lawler Testimony, page 9, Schedule D-2.17 and WPD-2.17a, regarding the proposed amortization of the Company's regulatory asset representing the cost associated with its IMP.

- a. Provide a schedule detailing the total cost of \$2,887,115 by FERC account name and number.
- b. For any depreciable assets, provide a schedule showing how the costs would have been recorded exclusive of the IMP. Include the property description, FERC account name and number, estimated economic life, proposed depreciation rate, and the cost.
- c. Explain how the proposed five-year amortization period was determined.

RESPONSE:

- a. The costs were originally recorded to the following income statement accounts but then reclassified to account 182715 as allowed by commission order no. 2016-00159.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
408960	Allocated Payroll Taxes	\$ 8,111
856001	Mains Expenses	1,283
874000	Mains and Services	2,861,175
880000	Gas Distribution - Other Expense	(2,093)
926600	Employee Benefits - Transferred	<u>18,639</u>
Total		\$ 2,887,115

- b. Not applicable.

- c. The five-year amortization period was chosen because it represents a reasonable expected period between rate cases. It is also consistent with the amortization period of several of the Company's regulatory assets approved by the Commission in the Company's most recent electric base rate case No. 2017-00321.

PERSON RESPONSIBLE: Sarah E. Lawler

STAFF-DR-02-029

REQUEST:

Refer to the Lawler Testimony, page 10, Schedule D-2.19, regarding the elimination of revenues and expenses applicable to gas operations associated with propane storage cavern and related mixing facilities, odorization stations, and various feeder lines.

- a. Identify and provide the location of the propane storage cavern.
- b. Explain how the revenues and expenses related to the propane storage caverns and other facilities are allocated between Duke Kentucky customers and other Duke Energy customers.

RESPONSE:

- a. The propane storage cavern is in Kenton County near the street address of 3020 Amsterdam Road, Villa Hills, KY 41017.
- b. Revenues and expenses related to the propane storage caverns and other facilities were allocated between Duke Energy Kentucky and other Duke Energy customers based on the specific revenue and expense type. A single allocation factor was not used to determine each amount as it appeared in the Testimony regarding Schedule D-2.19. See below for details of the allocation factors used.
 - i. *Revenue* is determined by what is earned and recorded in Account 488100 – *Misc. Service Revenues*. Monthly revenue is recorded from

Duke Energy Ohio to cover the portion of the expenses of the propane storage caverns and other facilities attributable to Duke Energy Ohio customers. See WPD2.19a.

- ii. *O&M expenses for production* are related to activities of the propane storage cavern, related mixing facilities, and odorization stations. Since O&M expenses for production are composed of both fixed and variable costs a hybrid allocation factor was used. Costs are initially allocated between Duke Energy Kentucky and Duke Energy Ohio based on a fixed cost agreement and then trued up based on actual gas usage. The true-up looks at average gas usage over the last five years. See WPD-2.19e for development of this allocation factor. See WPD-2.19c where the allocation factor is applied to determine expenses attributable to other than Duke Kentucky customers.
- iii. *O&M expenses for distribution* are related to the various feeder lines that are also used by other Duke Energy customers. Two allocation factors were used in determining this expense. First, the total expenses in accounts 874000 – *Mains and Services* and 887000 – *Maintenance of Mains* were allocated to determine what portion of these expenses are attributable to the various feeder lines that are also used by both Duke Energy Kentucky and other Duke Energy customers. This allocation percentage was developed in the Duke Energy Kentucky FERC filing PR 18-70-00. See WPD-2.19d for allocation percentage and amount. Once the O&M amount attributable to the shared feeder

lines was determined, an allocation factor was applied to determine the portion of the O&M expenses of these feeder lines that is attributable to other Duke Energy Customers. This allocation factor was from the Duke Energy Kentucky FERC Filing PR18-70-00. See WPD2.19b for allocation percentage and allocated amount.

- iv. The *property tax expense, state deferred taxes, and federal deferred taxes* allocation factors were all developed by taking the ratio of Net Gas Plant Devoted to Other Than Duke Energy Kentucky Customers by Total Net Gas Plant of Duke Energy Kentucky. See WPD-2.19f for the development of this allocation factor.

PERSON RESPONSIBLE: Sarah E. Lawler

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-030

REQUEST:

Refer to the Lawler Testimony, beginning on page 10, Schedule D-2.20, regarding ongoing integrity management initiatives. Explain how the cost of the ongoing integrity management initiatives was determined.

RESPONSE:

See Staff-DR-02-030 Attachment.

PERSON RESPONSIBLE: Sarah E. Lawler / Gary J. Hebbeler

STAFF-DR-02-030
ATTACHMENT
IS BEING FILED
ELECTRONICALLY AND
PROVIDED ON
CD

Project Code	Project Name	Project Description	Amount
Distribution Integrity Management Program			
Risk Assessment and Analysis			
RISKANSFT	Optimain xDR Software Annual Cost	Optimain xDR is a risk analysis program that identifies the riskiest excavation tickets every day so further action can be taken. This project addresses excavation damages which are the greatest risk to the distribution system	\$ 15,025
Records			
SCANIDX15	Scanning & Indexing Project Phase 2	The goal of scanning documents is to have all records in one central system of record. Indexing documents allows the easy location and retrieval of necessary records. Both of these parts of the scanning and indexing project provide a benefit to the public by having necessary information to perform operations and maintenance on our pipelines.	\$ 73,530
CPMANCON	CP Manager - Data Enhancement	The goal of the Cathodic Protection (CP) Manager project is to improve cathodic protection records accuracy by integrating all pipeline test circuits from our Corrosion Department's software (Pipeline Compliance System, PCS) with our GIS mapping software (Smallworld by GE). Smallworld is the system of record for pipelines, corrosion circuits, and cathodic protection (CP) read locations. PCS is the system of record for field-generated CP reads. This project is merging the two systems into one business process. By using Smallworld as a single source for system records, duplicate data entry will be eliminated and data quality, availability, and accessibility will be improved.	\$ 29,275
	HPDM Midwest - Mains - Contingent QC Staff	Update features related to mains in GIS using the documentation scanned from the resource centers. 3rd party vendor will be performing updates, and staff augmentation will perform a QC before posting.	\$ 90,000
	HPDM Midwest - Mains - 3rd Party Contractor		\$ 337,500
Training			
IMEXCDAM	Radio Ads, Billboards & Mailings	The work performed under this project include various means of reaching out to Duke Energy Ohio customers to increase Public Awareness of Duke Energy's gas distribution system.	\$ 25,000
Damage Prevention			
IMEXCDAM	Optimain xDR Field Personnel		\$ 41,535
TRCINV	Traceability Investigations	The goal of these projects are to find the locations where our facilities cannot be located and perform corrective action to make sure they can be located in the future. In addition, the goal is to ensure compliance with CFR 49 192.321(e), which specifies that plastic pipe must be locatable.	\$ 75,000
UNTCORMN	Untonable Corrective Maintenance on Mains		\$ 37,500
UNTCORSV	Untonable Corrective Maintenance on Services		\$ 200,000
MAOP Verification			
MAOPCON	MAOP Verification	The goal of this project is to complete EGIS data clean-up, data entry, and data input rule setting is needed to establish Reliable, Traceable, Verifiable, and Complete (RTVC) materials information for Gas Operations consumption. Recently implemented Engineering and Integrity Management applications such as the MAOP (Maximum Allowable Operating Pressure) Calculator, Trascue Risk Analysis, and CP (Cathodic Protection) Manager as well as the upcoming Gas Data Warehouse will utilize these improved records.	\$ 48,000
Transmission Integrity Management Program			
	MAOP Verification-192.624		\$ 38,022
	Additional Assessments- 192.710		\$ 37,060
	Gas Quality Monitoring-192.478		\$ 1,149
	Material Testing-192.607		\$ 16,892
Totals			\$ 1,065,488

REQUEST:

Refer to the Lawler Testimony, page 11, Schedule D-2.21, regarding rider ASRP over-collections of federal income taxes due to the TCJA being enacted after the 2018 rates for rider ASRP were approved by the Commission.

- a. Explain how the proposed five-year amortization period was determined.
- b. Confirm that all of the over-collection of federal income tax due to the TCJA occurred or will occur in 2018.
- c. Confirm that in the absence of this rate case, all over-collections of the federal income tax would be allocated through the true-up mechanism and returned in the following year.

RESPONSE:

- a. The Company is seeking a five-year amortization period because it is consistent with the amortization period being sought for regulatory assets.
- b. Confirmed.
- c. Confirmed.

PERSON RESPONSIBLE: Sarah E. Lawler

REQUEST:

Refer to the Direct Testimony of Roger A. Morin, Ph.D. (Morin Testimony), page 33, line 4.

- a. Provide the current risk-free rate for a 30-year Treasury Bond.
- b. Explain why the forecasted risk-free rate for the Capital Asset Pricing Model is the forecasted interest rate on long-term U.S. Treasury bonds and not the current interest rate on long-term bonds.
- c. Provide Duke Kentucky's position regarding investors' views of interest rate forecasts, especially given that most interest rate forecasts are known to have been incorrect.

RESPONSE:

- a. 3.4%
- b. Dr. Morin relied on projected long-term Treasury interest rates for the simple reason that investors price securities based on long-term expectations, including interest rates. Cost of capital estimates, including CAPM estimates, are prospective (i.e. forward-looking) in nature and must consider current market expectations for the future. The CAPM is a prospective (i.e., forward-looking) model, and the use of projected long-term Treasury interest rates is entirely appropriate because investors price securities on the basis of long-term expectations, including interest rates. Whether interest rate

forecasts are correct or not is irrelevant. Investor expectations were simply not realized in the past.

c. The fact that forecasts are incorrect is immaterial and is merely a reflection that expectations were not realized over that period of time. Investors' required returns can and do shift over time with changes in capital market conditions, hence the importance of considering interest rate forecasts. The fact that organizations such as Congressional Budget Office, the U.S. Department of Labor, the U.S. Energy Information Administration, HIS (Global Insight), Value Line and Blue Chip devote considerable expertise and resources to developing an informed view of the future, and the fact that investors are willing to purchase such expensive services confirms the importance of economic/financial forecasts in the minds of investors.

PERSON RESPONSIBLE: Roger A. Morin, Ph.D.

REQUEST:

Refer to the Morin Testimony page 61. Provide Table 6 without flotation costs and ensure to include two significant digits.

RESPONSE:

Table 6. Summary of ROE Estimates

Study	ROE
DCF Natural Gas Utility Value Line Growth	10.20%
DCF Natural Gas Utility Analyst Fcst Growth	9.63%
DCF Comb Elec Utilities Value Line Growth	9.86%
DCF Comb Elec Utilities Analyst Fcst Growth	9.05%
Capital Asset Pricing Model	9.50%
Empirical Capital Asset Pricing Model	9.90%
Historical Risk Premium	10.40%
Allowed Risk Premium	10.3-%

PERSON RESPONSIBLE: Roger A. Morin, Ph.D.

REQUEST:

Refer to the Morin Testimony, page 62. Dr. Morin addresses Duke Kentucky's size, stating that its size relative to other electric utilities increases investment risk.

a. Confirm that even though Duke Kentucky is relatively smaller in size, it realizes efficiencies and economies of scale through its Duke Energy family of companies.

b. If Item a. above is confirmed, explain whether these efficiencies and economies of scale reduce the risk exposure of Duke Kentucky.

RESPONSE:

From a bondholder perspective, Duke Kentucky's relationship with its parent is beneficial through a co-insurance effect. To the extent that the cash flows from members of the parent company holding company are less than perfectly correlated, there is a corresponding decrease in default risk, thus reducing the bondholders risk.

From a stockholder perspective, however, the equity cost of subsidiaries must be found on a stand-alone basis. Under this approach, often labeled the Stand-Alone Approach or Subsidiary Approach, the subsidiary is viewed as an independent operating company, and its cost of equity is inferred as the cost of equity of comparable-risk firms. The methodology rests on the basic premise that the required return on an investment depends on its risk, rather than on the identity of the investor, whether a parent company or individual investor.

The basic financial principle of risk and return states that the rate of return required by investors on any investment is dependent upon the risk of that investment and that investment alone. The risk of any investment is independent of the ownership of the capital financing the investment. In addition, it is a basic financial principle that it is the use of the funds invested which gives rise to the risk of the investment, not the source of the funds.

PERSON RESPONSIBLE: Roger A. Morin, Ph.D.

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-035
PUBLIC

REQUEST:

Refer to the Morin Testimony, Attachment RAM-2, page 1 of 1.

- a. Provide the most recently awarded ROE and the date of the award for each utility in the natural gas proxy group.
- b. Provide the most recent ROE and the date of the ROE publication for each utility in the natural gas proxy group.
- c. Provide which natural gas companies in the proxy group have a weather adjustment clause similar to the one proposed by Duke Kentucky.
- d. On July 6, 2018, the sale of WGL Holdings, Inc., to AltaGas, Ltd., closed.⁵ In addition, according to the June 1, 2018 publication of The Value Line Investment Survey (Value Line), Issue 3, WGL Holdings share price was at an almost 28 percent premium from the trading level the day prior to the takeover announcement. Provide an explanation for including WGL Holdings, Inc., in the proxy group with the merger activities and resulting share price.
- e. On July 2, 2018, South Jersey, Inds., completed the acquisitions of Elizabethtown Gas and Elkton Gas from a subsidiary of Southern Company

⁵ See: <https://www.bizjournals.com/washington/news/2018/07/13/wgl-holdings-names-new-ceo-executive-payouts-after.html?ana=yahoo&vptr=yahoo>

Gas.⁶ Provide an explanation for including South Jersey, Inds., in the proxy group with the merger activities.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment only)

- a. Dr. Morin is aware of the 9.7% ROE allowed Atmos Energy in 3/2018. Dr. Morin does not have the same information for each company in his peer group. However, he does have the allowed ROEs for a large universe of gas utility companies in 2018 as published in S&P Global Intelligence October 2018 report entitled “*RRA Regulatory Focus: Major Rate Case Decisions – January – September 2018*”. The allowed ROEs are as follows:

Gas utility decisions

Date	Company	State	ROE (%)
1/24/18	Indiana Gas Company, Inc.	IN	
1/24/18	Southern Indiana Gas and Electric Company, Inc.	IN	
1/31/18	Northern Illinois Gas Company	IL	9.80
2/21/18	Missouri Gas Energy	MO	9.80
2/21/18	Spire Missouri Inc.	MO	9.80
2/27/18	Atmos Energy Corporation	KS	
2/28/18	Northern Utilities, Inc.	ME	9.50
3/15/18	Niagara Mohawk Power Corporation	NY	9.00
3/26/18	Pivotal Utility Holdings, Inc.	FL	10.19
4/26/18	Avista Corporation	WA	9.50
4/27/18	Liberty Utilities (EnergyNorth Natural Gas) Corp.	NH	9.30
5/2/18	Northern Utilities, Inc.	NH	9.50
5/3/18	Atmos Energy Corporation	KY	9.70
5/10/18	CenterPoint Energy Resources Corp.	MN	
5/15/18	Atlanta Gas Light Company	GA	
5/29/18	MDU Resources Group, Inc.	MT	9.40

⁶ See: <https://globenewswire.com/news-release/2018/07/02/1532365/0/en/SJI-SJI-Completes-Acquisition-of-Elizabethtown-Gas-and-Elkton-Gas.html>

5/30/18	Baltimore Gas and Electric Company	MD	—
6/6/18	Liberty Utilities (Midstates Natural Gas) Corp	MO	9.80
6/14/18	Central Hudson Gas & Electric Corporation	NY	8.80
6/19/18	Black Hills Kansas Gas Utility Company, LLC	KS	
7/16/18	Black Hills Northwest Wyoming Gas Utility Company	WY	9.60
7/20/18	Cascade Natural Gas Corporation	WA	9.40
8/15/18	Virginia Natural Gas, Inc.	VA	9.50
8/21/18	Delta Natural Gas Company, Inc.	KY	
8/22/18	Northern Indiana Public Service Company	IN	
8/24/18	Narragansett Electric Company	RI	9.28
8/28/18	Consumers Energy Company	MI	10.00
9/5/18	Indiana Gas Company, Inc.	IN	
9/5/18	Southern Indiana Gas and Electric Company, Inc.	IN	
9/11/18	CenterPoint Energy Resources Corp.	AR	
9/13/18	DTE Gas Company	MI	10.00
9/14/18	Wisconsin Power and Light Company	WI	10.00
9/19/18	Northern Indiana Public Service Company	IN	9.85
9/19/18	Bay State Gas Company	MA	
9/20/18	Madison Gas and Electric Company	WI	9.80
9/26/18	MDU Resources Group, Inc.	ND	9.40
9/26/18	Piedmont Natural Gas Company, Inc.	SC	10.20
9/26/18	South Carolina Electric & Gas Co.	SC	
9/28/18	Boston Gas Company	MA	9.50
9/28/18	Colonial Gas Company	MA	9.50
9/28/18	Columbia Gas of Maryland, Incorporated	MD	

- b. See the reported ROEs on the Value Line report for each company for 2017, 2018, and projected for 2019 and beyond. The Value Line reports for each company are attached as Confidential STAFF-DR-02-035 Attachment. For example, for Atmos Energy the *Return on Common Equity* are 9.8%, 9.5%, 10.0%, and 11.0% for 2017, 2018, 2019, and 2021-2023.

- c. To the best of his knowledge, all the gas companies in the group have a weather adjustment clause. Dr. Morin did not investigate the details of each particular weather adjustment clause for each company as this information was not readily available and was not germane to his recommended ROE. Moreover, it is important to note that investors generally do not associate specific increments to their return requirements with specific details of risk-mitigating mechanisms such as weather adjustment clauses. Investors rather tend to look at the totality of risk-mitigating mechanisms in place relative to those in place at comparable companies when assessing risk.
- d. When Dr. Morin performed his analyses in mid-July, the acquisition of WGL Holdings by AltaGas Ltd. was progressing nicely and appeared on pace to close in mid-2018. Dr. Morin also notes that the premium stock price of 28% actually produces a lower DCF estimates, given that a higher stock price implies a lower dividend yield and a higher return estimate.
- e. The acquisition was completed when Dr. Morin performed his analyses in July 2018.

PERSON RESPONSIBLE: Roger A. Morin, Ph.D.

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-02-035
ATTACHMENT**

FILED UNDER SEAL

REQUEST:

Refer to the Morin Testimony, Attachment RAM-3, page 1 of 1.

a. Provide an update to the Discounted Cash Flow (DCF) Analysis Value Line Growth Rates using the most current information available.

b. Also refer to Attachment RAM-4, page 1 of 1. The Projected Earnings per Share (EPS) growth rates and analysts' growth forecasts vary significantly between the proxy companies. For example, the projected EPS growth for WGL Holdings is 6.5 while the analysts' growth forecasts is 13.20 percent. Provide an explanation for these wide variations.

RESPONSE:

a. Please see an updated Attachment RAM-3 attached as STAFF-DR-02-036 Attachment, which is the DCF analysis using Value Line growth rates. WGL has been eliminated from the group following its acquisition. The dividend yields are virtually identical to the original filed estimates. However, the average DCF result has increased from 10.35% to 10.81% primarily due to OneGas and UGI higher projected growth rates. In view of their unsustainability, NiSource's projected growth rate of 18% and Northwest Natural Gas' projected growth rate of 30.5% have been replaced in the DCF analysis by the analyst consensus growth forecast from Zacks Investment Research web site. The same was done in the original filed exhibit.

b. The WGL example is no longer relevant, given its recent acquisition and disappearance from the peer group. The wide variations in analyst projected growth rates are not surprising given that they are produced by different individual analysts while the Value Line projections are more homogeneous given that they are produced by one individual. The analyst estimates are also likely to vary, having been performed at different time periods.

PERSON RESPONSIBLE: Roger A. Morin, Ph.D.

**STAFF-DR-02-036
ATTACHMENT
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**Natural Gas Distribution Utilities
 DCF Analysis Value Line Growth Rates**

Line No.	(1) Company Name	(2) Current Dividend Yield	(3) Projected EPS Growth	(4) % Expected Divid Yield	(5) Cost of Equity	(6) ROE
1	Atmos	2.00	7.50	2.15	9.65	9.76
2	Chesapeake Util	1.81	8.50	1.96	10.46	10.57
3	NJ Res	2.51	9.50	2.75	12.25	12.39
4	NISource	3.07	5.50	3.24	8.74	8.91
5	Northwest Nat Gas	2.67	4.30	2.78	7.08	7.23
6	ONE Gas	2.21	10.50	2.44	12.94	13.07
7	So Jersey Ind	3.18	9.50	3.48	12.98	13.17
8	Southwest Gas	2.58	9.00	2.81	11.81	11.96
9	Spire	2.99	7.50	3.21	10.71	10.88
10	UGI	1.86	8.00	2.01	10.01	10.11
12	AVERAGE	2.49	7.98	2.68	10.66	10.81

Notes:

- 15 Column 2: Zacks Investment Research Oct 2018
- 16 Column 3: Value Line Investment Reports Oct 2018
- 17 Column 4 = Column 2 times (1 + Column 3/100)
- 18 Column 5 = Column 4 + Column 3
- 19 Column 6 = Column 4/0.95 + Column 3

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-037

REQUEST:

Refer to the Morin Testimony, Attachment RAM-4, page 1 of 1. Provide an update to the DCF Analysis analysts' growth forecasts with the most current information available.

RESPONSE:

Please find an updated Attachment RAM-3 attached as STAFF-DR-02-037 Attachment, which is the DCF analysis using analysts' growth forecasts. WGL has been eliminated from the group following its acquisition.

PERSON RESPONSIBLE: Roger A. Morin, Ph.D.

**STAFF-DR-02-037
ATTACHMENT
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**Natural Gas Distribution Utilities
 DCF Analysis Analysts' Growth Rates**

Line No.	(1) Company Name	(2) Current Dividend Yield	(3) Projected EPS Growth	(4) % Expected Divid Yield	(5) Cost of Equity	(6) ROE
1	Atmos	2.00	6.50	2.13	8.63	8.74
2	Chesapeake Util	1.81	6.00	1.92	7.92	8.02
3	NJ Res	2.51	7.00	2.69	9.69	9.83
4	NISource	3.07	5.50	3.24	8.74	8.91
5	Northwest Nat Gas	2.67	4.30	2.78	7.08	7.23
6	ONE Gas	2.21	5.70	2.34	8.04	8.16
7	So Jersey Ind	3.18	12.20	3.57	15.77	15.96
8	Southwest Gas	2.58	4.00	2.68	6.68	6.82
9	Spire	2.99	4.00	3.11	7.11	7.27
10	UGI	1.86	8.00	2.01	10.01	10.11
12	AVERAGE	2.49	6.32	2.65	8.97	9.11

Notes:

- 15 Column 2, 3: Zacks Investment Research Oct 2018
- 17 Column 4 = Column 2 times (1 + Column 3/100)
- 18 Column 5 = Column 4 + Column 3
- 19 Column 6 = Column 4/0.95 + Column 3

STAFF-DR-02-038

REQUEST:

Refer to the Morin Testimony, Attachment RAM-6, page 1 of 1.

- a. Provide the most recently awarded ROE and the date of the award for each utility in the natural gas proxy group.
- b. Provide the most recent ROE and the date of this announcement for each utility in the natural gas proxy group.
- c. According to the August 17, 2018 publication of Value Line, Issue 1, Dominion Energy is trying to acquire SCANA. Provide an explanation for including Dominion Energy in the proxy group with merger activities.

RESPONSE:

- a. See response to STAFF-DR-02-035.
- b. See response to STAFF-DR-02-035.
- c. Dominion Resources has been trying to merge with SCANA for a long time. The original announcement occurred in January 2018, six months before Dr. Morin prepared his testimony. Moreover, given that the merger has already received approval from SCANA's shareholders, the Federal Energy Regulatory Commission, the Georgia Public Service Commission and early termination by the Federal Trade Commission of the 30-day waiting period under the federal Hart-Scott-Rodino Antitrust Improvements Act, Dominion Resources was deemed to belong in the peer group.

PERSON RESPONSIBLE: Roger A. Morin, Ph.D.

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-039

REQUEST:

Refer to the Morin Testimony, Attachments RAM-2 - RAM-10. Provide these attachments in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.

RESPONSE:

See STAFF-DR-02-039 Attachment.

PERSON RESPONSIBLE: Roger A. Morin, Ph.D.

**STAFF-DR-02-039
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**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-040

REQUEST:

On May 3, 2018, the Final Order was issued in Case No. 2017-003497 for Atmos Energy Corporation with an ROE of 9.7 percent. Provide an explanation as to how Duke Kentucky faces a substantially greater risk profile to warrant an ROE that is 20 basis points higher.

RESPONSE:

Dr. Morin did not provide rate of return testimony in the Atmos Energy case and has not conducted a comprehensive analysis of Atmos Energy's risk relative to Duke Energy Kentucky. Given that Atmos Energy is part of Dr. Morin's peer group in this case, it stands to reason that had Dr. Morin provided rate of return testimony in that case, it is likely that his various ROE estimates would be similar to his estimates in this case.

PERSON RESPONSIBLE: Roger A. Morin, Ph.D.

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-041

REQUEST:

Provide Duke Kentucky's annual ROE since 2010 for its gas division.

RESPONSE:

See Staff-DR-02-041 Attachment.

PERSON RESPONSIBLE: Michael Covington

STAFF-DR-02-041
ATTACHMENT
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**Duke Energy Kentucky
Schedule of Gas ROE's
For FY 2010 to 2017**

	<u>ROE</u>
2010	12.00%
2011	1.19%
2012	-4.10%
2013	9.89%
2014	10.96%
2015	9.64%
2016	8.23%
2017	6.14%

ROE is based on trailing twelve month's (TTM) income and a 13 month equity average derived as rate base as net plant plus ADIT

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-042

REQUEST:

For all other Duke Energy jurisdictions, provide the most recent awarded and earned ROE's (*sic*) and the date of the award or publication.

Response:

Company	Gas/Elec	Jurisdiction	Return on Equity		Date of Approval
			Earned in 2017 ^(a)	Currently Awarded	
Duke Energy Carolinas	Elec	NCUC	10.97%	9.90%	6/22/18
Duke Energy Carolinas	Elec	SCPSC		10.20%	9/18/13
Duke Energy Progress	Elec	NCUC	9.35%	9.90%	2/23/18
Duke Energy Progress	Elec	SCPSC		10.10%	12/21/16
Duke Energy Florida	Elec	FPSC	17.49%	10.50%	11/20/17
Duke Energy Indiana	Elec	IURC	8.69%	10.50%	5/18/04
Duke Energy Ohio	Elec	PUCO	6.21%	9.84%	5/1/13
Duke Energy Ohio	Gas	PUCO		9.84%	11/13/13
Piedmont	Gas	NCUC	8.36%	10.00%	12/7/13
Piedmont	Gas	SCPSC		10.20%	10/3/18
Piedmont	Gas	TPUC		10.20%	1/23/12

Note: ^(a) ROE is unadjusted per books for each Legal Entity from 2017 financial statements.

PERSON RESPONSIBLE: William Don Wathen Jr.

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-043

REQUEST:

Refer to the Direct Testimony of John R. Panizza (Panizza Testimony) page 3 and page 10, regarding property tax expense. Provide the calculation of the property tax expense on an electronic Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.

RESPONSE:

Please refer to AG-DR-01-086 Attachment 1.

PERSON RESPONSIBLE:

John R. Panizza
Robert H. "Beau" Pratt

STAFF-DR-02-044

REQUEST:

Refer to the Panizza Testimony, page 10, regarding the statutory and effective Kentucky income tax rate.

- a. Explain further, why Duke Kentucky should use the statutory versus the effective tax rate for calculating its Kentucky income tax expense.
- b. Confirm that the difference in the Kentucky income tax due to the statutory versus effective tax rate is used to lower customer costs.
- c. If the answer to Item b. is not confirmed, explain the accounting treatment of the excess Kentucky income tax recovered in rates.

RESPONSE:

- a. It is long established precedent in Kentucky and most state commissions to use ‘statutory’ state tax rate. In the instant case, the ‘statutory’ rate of 5% is equal to the ‘effective’ tax rate of 5% because federal taxes aren’t deductible for state income tax purposes.
- b. See (a), there is no difference between the statutory rate and the effective rate.
- c. Not applicable, effective Kentucky income tax is equal to statutory Kentucky income tax.

PERSON RESPONSIBLE: John Panizza

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-045

REQUEST:

Refer to the Panizza Testimony, Attachment JRP-1, Amortization of EDITs. Provide a breakdown of the \$745,885 balance in state unprotected excess ADIT.

RESPONSE:

See attachment STAFF-DR-02-045 Attachment.

PERSON RESPONSIBLE: John Panizza

**STAFF-DR-02-045
ATTACHMENT
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DEK Gas
State Unprotected Excess ADIT

KyPSC Case No. 2018-00261
 STAFF-DR-02-045 Attachment 1

Page 1 of 1

Code	Name	ADIT Before State	
		Rate Change	Rate Change
190001/2	ADIT: Prepaid: Taxes		
F_RGAL_Fed_Rate Chng_Gross Up_190002-254036	SIT Gross-Up on Excess Federal Tax	2,267,107	0
F_RGAL_Fed_Rate Chng_Gross Up_190002-254038	SIT Gross-Up on Excess Federal Tax	0	0
F_RGAL_Fed_Rate Chng_Gross Up_190002-254040	SIT Gross-Up on Excess Federal Tax	0	0
F_RGAL_State_Rate Chng_Gross Up_190002-254150	FERC - SIT Adj for Rate Change Offset to Def Cr (254)	0	0
T11A02	Bad Debts - Tax over Book	987	(70)
T11B16	OFFSITE GAS STORAGE COSTS	95,687	(6,743)
T13B08	ASSET RETIREMENT OBLIGATION	394,894	(27,830)
T13B19	Leased Meters - Elec & Gas	21,563	(1,520)
T15A95	Unamortized Debt Premium	(393)	28
T17A02	Accrued Vacation	36,063	(2,542)
T17A54	MGP Sites	35,824	(2,525)
T19A89	GAS SUPPLIER REFUNDS	(22,670)	1,598
T19A94	UNBILLED REVENUE - FUEL	11,747	(828)
T20A41	Rate Refunds	0	0
T20C02	Demand Side Management (DSM) Defer	113,056	(7,968)
T22A28	Retirement Plan Expense - Underfunded	169,464	(11,943)
T22A29	Non-qualified Pension - Accrual	1,990	(140)
T22A30	Retirement Plan Funding - Underfunded	(1,156)	81
T22E02	OPEB Expense Accrual	65,208	(4,595)
T22E06	FAS 112 Medical Expenses Accrual	10,599	(747)
Total 190001/2		3,199,970	(65,743)
282100/1	ADIT: PP&E		
282 Unprotected	Other Non-Current AT ST DTL for PP&E	(8,490,598)	753,923
Total 282100/1		(8,490,598)	753,923
283100/1	ADIT: Other		
T15A24	Loss on Reacquired Debt-Amort	(12,724)	897
T15B04	Reg Asset - Accr Pension FAS158 - FAS87Qual	(2,942)	207
T15B17	Reg Liab RSLI & Other Misc Dfd Costs	(154,322)	10,876
T15B28	Reg Asset - Rate Case Expense	0	0
T15B29	Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	(390,767)	27,539
T15B37	Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	65	(5)
T15B38	Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	(32,988)	2,325
T15B40	Reg Asset - Accr Pension FAS158 - FAS87NQ	76,904	(5,420)
T15B41	Reg Asset - Accr Pension FAS158 - FAS 106/112	(611)	43
T17A01	Vacation Carryover - Reg Asset	(19,680)	1,387
T19A91	Rate Case - Deferred Costs	5,380	(379)
T19A92	DEFERRED FUEL COST P.G.A.	(4,295)	303
T20A40	Non-Current Portion of Reg Asset	0	0
T22A23	Retirement Plan Expense - Overfunded	(16,718)	1,178
T22H12	ARO Regulatory Asset	(266,111)	18,754
Total 283100/1		(818,808)	57,705
Total		(6,109,435)	745,885

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-046

REQUEST:

Refer to Duke Energy Kentucky's response to Commission Staff's First Request for information (Staff's First Request), Item 29. The Billing Analysis was not provided in the company's response. Provide the Billing Analysis in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.

RESPONSE:

See STAFF-DR-02-046 Attachment1.XLSM (Test Period) and STAFF-DR-02-046 Attachment2.XLSM (Base Period).

PERSON RESPONSIBLE: Bruce L. Sailors

**STAFF-DR-02-046
ATTACHMENT 1
IS BEING FILED
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**STAFF-DR-02-046
ATTACHMENT 2
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REQUEST:

Refer to the Direct Testimony of Robert H. "Beau" Pratt (Pratt Testimony), page 21, regarding non-union labor cost increases of 3.5 percent in the forecasted test year.

- a. Provide the impact to Duke Kentucky's labor cost expense and revenue requirement if the non-union labor cost increase were limited to 3.0 percent in the forecasted test year.
- b. Provide the labor cost increases for any of Duke Kentucky's affiliates that pass-through costs to the Company that are greater than 3.0 percent.
- c. Provide the impact on Duke Kentucky's labor expense and revenue requirement if the labor costs passed through from the affiliates were limited to 3.0 percent in the forecasted test year.

RESPONSE:

- a. A non-union labor decrease of 0.5% would result in a decrease in O&M charged to Duke Energy Kentucky's business units from Duke Energy Kentucky by approximately \$10,000. However, the budget reflects the Company's challenge to mitigate these increases with other efficiencies.
- b. The Company's guidance for all non-union labor is an increase of 3.5%. The labor increase from affiliates charging Duke Energy Kentucky Gas is approximately \$180,000.

- c. A reduction in non-union labor would reduce O&M charged to DEK-G business units from Duke Energy Kentucky's affiliates by approximately \$26,000. However, the budget reflects the Company's challenge to mitigate these increases with other efficiencies.

PERSON RESPONSIBLE: Robert H. "Beau" Pratt

REQUEST:

Refer to the Pratt Testimony, page 21, regarding how operations and maintenance expense (O&M) were revised and extended through the forecasted test period.

- a. Identify and quantify, by account number and name, the O&M expenses that diverged from general escalation assumptions for 2020.
- b. Identify and quantify, by account number and name, the O&M expenses that diverged from the budgeted amounts.
- c. Explain how the 1 percent escalation factor for the O&M expense from 2019 to 2020 was determined.
- d. Identify and explain any changes in the O&M budget and projections in which new or revised information emerged, which supported the need for revisions to the previously supplied O&M budgets and projections.

RESPONSE:

- a. See Staff-DR-02-048 Attachment 1.
- b. Subsequent to O&M budgets and projections being received from the responsibility centers, the Company identified expected O&M savings related to certain corporate operational efficiency programs. These savings were credited against the existing O&M budgets, thus reducing the amount of O&M included in

the test period for this case. The amount of these savings applied to the O&M in the test period was \$262,347.

- c. 1 percent escalation is the direction from the corporation for overall O&M growth. This small inflation factor is mostly absorbing labor and contract inflation pressures by challenging the Company to continue to become more efficient.
- d. Same as response to b. above.

PERSON RESPONSIBLE: Robert H. "Beau" Pratt

**STAFF-DR-02-048
ATTACHMENT 1
IS BEING FILED
ELECTRONICALLY
AND PROVIDED ON
CD**

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
2020 O&M Expenses - not escalated 1%
 \$000s

<u>Expense</u>	<u>Account</u>	<u>2019 Jan-Mar</u>	<u>2020 Jan-Mar</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
ASRP Reconnaissance	0878000 - Meter and House Regulator - Expense	26	36	10	40%
Benefits - Active Medical	0926000 - Empl Pensions and Benefits	243	282	39	16%
Benefits - Retirement Savings Plan (401k)	0926000 - Empl Pensions and Benefits	136	157	20	15%
Loss on Sale of A/R - Gas - Non-Recoverable	0904003 - Cust Acctg-Loss On Sale-A/R	303	162	(141)	-47%
Loss on Sale of A/R - Intercompany - Gas	0904891 - IC Loss on Sale of AR with VIE (I)	(203)	(87)	117	-57%
Propane Cost - Recoverable	0728000 - Liquid Petroleum Gas	478	496	18	4%
		<u>983</u>	<u>1,047</u>	<u>63</u>	

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-049

REQUEST:

Refer to the Direct Testimony of Benjamin Passty, Ph.D. (Passty Testimony), page 6, lines 1-2. Provide any new customer loads or expansions at current customers' sites that have occurred since the filing of this rate case, if any.

RESPONSE:

No such adjustments were made for such in the filing, and Dr. Passty is not aware of any new customer loads or expansions at current customers' sites that have occurred since the filing.

PERSON RESPONSIBLE: Benjamin W. Passty, Ph.D.

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-050

REQUEST:

Refer to the Passty Testimony, page 9, lines 3-4. Explain whether Duke Kentucky calculated normal weather based on a rolling 20-year period. If so, update Exhibit BWP-2 with the 20-year period.

RESPONSE:

Duke Energy Kentucky has not performed any calculations for a 20-year normal period.

PERSON RESPONSIBLE: Benjamin W. B. Passty, Ph.D.

REQUEST:

Refer to the Passty Testimony, page 13, lines 21-22.

- a. Explain why 41 monthly observations were chosen as the weather input period for the proposed weather normalization adjustment (WNA) calculation.
- b. Provide an update to the base load (BL) and heat sensitivity factor (HSF) using 65 monthly observations (January 2013 through May 2018).
- c. Provide an update to the BL and HSF factors using monthly observations from January 2015 through September 2018.
- d. Explain whether 41 months is consistent with other jurisdictions where Duke Energy has WNA mechanisms.
- e. For the energy forecast, the rolling 30-year period is used for the weather normalization adjustment. Explain why a 30-year period is not used for the proposed WNA.

RESPONSE:

- a. At the time the team performed the calculation, Mr. Sailors made Dr. Passty aware of a Piedmont filing with the state of Tennessee that used only the most recent twelve months for the equivalent calculation. The team had discussed options for expanding the number of months in the sample, agreeing that 41 months was a convenient number based on the internal data sources and represented an

improvement to the model with regard to the size of the sample. Seeking to add data beyond that was not seen as productive for reasons described below in part (e).

- b. Updating the original sample to include these earlier observations produces a Base Factor of 1.13, heating factor of 0.015 (RS rate code); base factor of 10.86 (GS) and heat factor of 0.10 (again GS rate code).
- c. As of the date of the filing, only internal data through August 2018 was available. Updating the original sample to include these later observations produces a Base Factor of 1.08, heating factor of 0.015 (RS rate code); base factor of 10.98 (GS) and heat factor of 0.10 (again GS rate code).
- d. Please see response to part (a).
- e. Because the model includes no specification reflecting economic growth, it is important to be cautious about using too many years in the sample because of omitted variable bias. While adding to the sample decreases the reported standard errors, the dramatic growth that occurs in most economies over thirty years would bias the estimates because of that missing variable. The weather-normalization process is used for forecasting temperatures, not any measure of sales; so, that makes it less subject to these economic considerations.

PERSON RESPONSIBLE: Benjamin Passty, Ph.D.

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-052

REQUEST:

Refer to the Passty Testimony, Exhibit BWP-1. Provide the annual growth rates.

RESPONSE:

A version of exhibit BWP-1 has been modified to list the annualized growth rates for 2018-2023 on the bottom. For reference, those five-year average growth rates are 0.5% (Residential), 0.1% (Commercial), 1.9% (Industrial), 0.0% (Street lighting, interdepartmental, and interruptible customers), and 0.9% (Governmental). The average annual growth rate forecast during this period in total is 0.6%.

PERSON RESPONSIBLE: Benjamin W. Passty, Ph.D.

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-053

REQUEST:

Refer to the Pratt Testimony, page 13, line 17-18. Provide a list of energy efficiency capital needs that Duke Kentucky foresees.

RESPONSE:

The phrase “and to further invest in energy efficiency” was inadvertently included in Mr. Pratt’s testimony and should be removed. The Company does not have any capital needs in the current forecast related to energy efficiency programs.

PERSON RESPONSIBLE: Robert H. “Beau” Pratt

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-054

REQUEST:

Refer to the Direct Testimony of Bruce L. Sailers (Sailers Testimony), page 4, line 22. Provide Schedule M, Schedule M-2.1, and Schedule M-2.2 excluding all riders. Provide these in Excel spreadsheet format with all rows and columns accessible and unprotected.

RESPONSE:

See STAFF-DR-02-054 Attachment1.XLSM (Test Period) and STAFF-DR-02-054 Attachment2.XLSM (Base Period).

PERSON RESPONSIBLE: Bruce L. Sailers

**STAFF-DR-02-054
ATTACHMENT 1
IS BEING FILED
ELECTRONICALLY
AND PROVIDED ON
CD**

STAFF-DR-02-054
ATTACHMENT 2
IS BEING FILED
ELECTRONICALLY
AND PROVIDED ON
CD

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-055

REQUEST:

Refer to the Sailers Testimony, page 14 lines 15-16. Provide the proposed WNA model. Include all inputs and workpapers. This should be in Excel spreadsheet format with all rows and columns accessible and unprotected.

RESPONSE:

As referenced in the request above, the WNA model for Rate RS is provided in Sailers' Testimony attachments Attachment BLS-3 and Attachment BLS-4. These attachments are provided on CD in Excel form for this request and named STAFF-DR-02-055 Attachment2.XLSX and STAFF-DR-02-055 Attachment3.XLSX. Development of model inputs are described in witness Passty's testimony on page 13 line 6 through page 14 line 10. STAFF-DR-02-055 Attachment.XLSX is provided on CD for the inputs to the model.

PERSON RESPONSIBLE: Bruce L. Sailers
Benjamin Passty

**STAFF-DR-02-055
ATTACHMENT
IS BEING FILED
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CD**

**STAFF-DR-02-055
ATTACHMENT 2
IS BEING FILED
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Duke Energy Kentucky
Example Calculation of WNA Rider Adjustment for Rate RS Customer

<u>Line</u>	<u>Calculation Inputs:</u>	<u>Values & Calculations</u>
1	CCF Consumption	100
2	Actual Billing Period HDD (ADD)*	800
3	Normal Billing Period HDD (NDD)*	575
4	Rate RS Class Parameters:	
5	BL - Base Load	1.106333
6	HSF - Heat Sensitivity Factor	0.015283
7	Proposed Rate RS Distribution Charge (R)	\$ 0.48677
Calculations:		
8	NDD - ADD	(225.00)
9	HSF * (NDD - ADD)	(3.44)
10	HSF * ADD	12.23
11	BL + (HSF * ADD)	13.33
12	Line 9 / Line 11	(0.26)
13	WNA = R * Line 12	-0.12554
14	Customer Revenue Adjustment =	
15	WNA (Line 13) * CCF (Line 1)	\$ (12.55)

*HDD - Heating Degree Days

**STAFF-DR-02-055
ATTACHMENT 3
IS BEING FILED
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**Duke Energy Kentucky, Inc.
 Rider WNA Delivery Charge/Credit Estimate**

Line	Month	Rate RS				Rate RS		Rate GS		Total	
		Rate RS CCF	Rate GS CCF	NDD	ADD	WNA	WNA Revenue Adjustment	Calculated WNA	WNA Revenue Adjustment	WNA Revenue Adjustment	WNA Revenue Adjustment
1	1/1/15	13,307,333	7,088,725	857.5	859.8	(0.00) \$	(12,378)	(0.00) \$	(3,505)	\$	(15,883)
2	2/1/15	13,138,816	7,440,806	786.4	894.5	(0.04) \$	(546,356)	(0.02) \$	(164,691)	\$	(711,047)
3	3/1/15	12,869,925	6,780,534	595.2	823.0	(0.09) \$	(1,218,247)	(0.05) \$	(340,670)	\$	(1,558,917)
4	4/1/15	5,279,541	2,948,852	314.2	277.0	0.04 \$	209,716	0.02 \$	58,695	\$	268,411
5	5/1/15	2,145,884	1,292,626	95.6	71.5						
6	6/1/15	1,330,390	995,102	14.6	13.7						
7	7/1/15	1,119,383	849,428	0.2	-						
8	8/1/15	991,511	780,036	-	-						
9	9/1/15	1,028,565	804,187	2.6	0.1						
10	10/1/15	1,351,520	1,011,491	67.4	42.6						
11	11/1/15	2,918,712	1,657,886	277.3	181.5	0.14 \$	409,973	0.07 \$	112,799	\$	522,772
12	12/1/15	6,400,917	3,403,156	619.4	424.9	0.15 \$	931,567	0.07 \$	255,143	\$	1,186,710
13	1/1/16	10,446,693	5,484,138	861.0	699.9	0.08 \$	810,848	0.04 \$	224,576	\$	1,035,424
14	2/1/16	11,349,788	6,061,511	782.1	753.4	0.01 \$	146,322	0.01 \$	41,346	\$	187,668
15	3/1/16	7,533,309	4,172,021	595.5	442.9	0.11 \$	890,236	0.06 \$	237,409	\$	1,067,645
16	4/1/16	4,711,582	2,434,914	318.0	259.2	0.07 \$	310,689	0.03 \$	80,063	\$	390,752
17	5/1/16	2,217,072	1,339,953	97.6	86.4						
18	6/1/16	1,444,960	951,544	15.4	22.0						
19	7/1/16	1,029,890	799,125	0.3	-						
20	8/1/16	923,072	659,542	-	-						
21	9/1/16	964,659	741,210	2.3	0.1						
22	10/1/16	1,086,213	818,296	64.6	14.9						
23	11/1/16	2,575,105	1,506,231	274.7	156.1	0.19 \$	497,459	0.09 \$	139,058	\$	636,517
24	12/1/16	8,602,222	4,473,290	608.6	603.2	0.00 \$	25,636	0.00 \$	6,990	\$	32,626
25	1/1/17	11,832,981	6,443,107	818.9	752.2	0.03 \$	356,029	0.02 \$	102,562	\$	458,591
26	2/1/17	8,738,793	4,682,961	792.1	566.0	0.13 \$	1,151,615	0.07 \$	322,635	\$	1,474,250
27	3/1/17	7,298,320	3,882,239	610.0	448.7	0.12 \$	840,866	0.06 \$	231,116	\$	1,071,982
28	4/1/17	4,413,021	2,575,771	324.8	243.4	0.10 \$	423,425	0.05 \$	122,643	\$	546,068
29	5/1/17	2,235,095	1,311,712	108.3	71.8						
30	6/1/17	1,274,547	902,299	16.9	13.3						
31	7/1/17	1,089,435	754,572	0.3	-						
32	8/1/17	923,611	730,882	-	-						
33	9/1/17	1,087,491	850,118	1.9	3.4						
34	10/1/17	1,121,891	830,690	60.0	12.1						
35	11/1/17	4,315,235	2,489,239	256.2	276.5	(0.01) \$	(47,414)	(0.01) \$	(13,703)	\$	(61,117)
36	12/1/17	8,866,438	4,820,440	593.5	586.0	0.00 \$	37,283	0.00 \$	10,614	\$	47,897
37	1/1/18	15,370,338	8,471,131	859.6	1,070.7	(0.07) \$	(1,056,182)	(0.04) \$	(311,523)	\$	(1,367,705)
38	2/1/18	11,758,532	6,359,524	787.5	713.6	0.08 \$	411,227	0.02 \$	117,430	\$	528,657
39	3/1/18	8,139,689	4,630,421	606.5	501.4	0.07 \$	554,588	0.04 \$	163,970	\$	718,558
40	4/1/18	7,782,843	4,507,496	327.4	476.6	(0.10) \$	(787,115)	(0.05) \$	(236,309)	\$	(1,023,424)
41	5/1/18	2,964,733	1,809,095	99.9	122.5						
42											
43	Winter										
44	2015-2016					\$	3,439,635	\$	951,336	\$	4,390,971
45	2016-2017					\$	3,295,030	\$	925,004	\$	4,220,034
46	2017-2018					\$	(887,613)	\$	(269,521)	\$	(1,157,134)

WNA RS Factors:

DL	0.00333
HSF	0.015282
R	0.37214

WNA GS Factors:

BL	0.05752
HSF	0.020515
R	0.2033

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-056

REQUEST:

Refer to the Sailers Testimony, page 15, line 13-15. Explain whether other Duke Energy jurisdictions provide annual updates for each respective WNA.

RESPONSE:

Piedmont Natural Gas Company, a subsidiary of Duke Energy, utilizes a WNA mechanism in two of its jurisdictions – Tennessee and South Carolina. Piedmont submits monthly WNA status reports to the commission in each of those jurisdictions. The monthly status reports show actual WNA revenues realized by month and customer class. Further, regarding the WNA parameters (i.e., the BL and HSF), in SC, Piedmont refreshes the WNA parameters, by applicable customer class, every November. In TN, the WNA parameters are only updated during base rate case proceedings.

PERSON RESPONSIBLE: Bruce L. Sailers

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-057

REQUEST:

Refer to the Sailers Testimony, page 18, lines 5-7. State whether it is Duke Kentucky's belief that it cannot update its gas tariff through the Commission's normal tariff review process to reflect a new combined reconnection fee if a new combined reconnection fee is approved in an electric base rate case and vice versa.

RESPONSE:

Duke Energy Kentucky believes it can update its gas tariff through the Commission's normal tariff review process to reflect a new combined reconnection fee if a new combined reconnection fee is approved in an electric base rate case and vice versa.

PERSON RESPONSIBLE: Bruce L. Sailers

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-058

REQUEST:

Refer to the Sailers Testimony, page 21, lines 19-22. Explain how shortening the period to complete imbalance trades results in efficiency gains in the monthly closing and billing process.

RESPONSE:

Deliveries of natural gas by pool operators into Duke Energy Kentucky's system are generally finalized for the month by the second business day of the following month. However, Duke Energy Kentucky is not able to finalize monthly imbalances and begin billing pool operators until after the fourth business day of the following month since pool operators are still able to make imbalance trades up until that point in time. Shortening the time to complete imbalance trades from four business days to two business days would allow the Company to reduce the pool operator billing process by two days and thus freeing resources to focus on current month nominations and trade confirmations. In addition, there may be additional efficiency gains since the change proposed aligns the period to complete imbalance trades with other Duke Energy service areas.

PERSON RESPONSIBLE: Bruce L. Sailers

STAFF-DR-02-059

REQUEST:

Refer to the Sailers Testimony, Attachment BLS-5.

- a. Provide an explanation of why "Unproductive (time away - vacations, etc.)" should be included in this charge.
- b. Provide an explanation of why "Incentives" should be included in this charge.
- c. Provide an itemized listing of all the costs that are included in "Indirects (allocated costs of support functions)."

RESPONSE:

- a. Unproductive labor cost is the cost of paid time away from work such as vacations, sick, and holidays. It's included because Unproductive is a component of the employee's salary rate.
- b. Incentives labor cost should be included because it is a component of the employee's salary rate.
- c. Indirect costs are the charges for supervision, management, and operational support that cannot be direct charged and are therefore captured and allocated to direct labor.

PERSON RESPONSIBLE: Bruce L. Sailers

REQUEST:

Refer to the Sailors Testimony, Attachment BLS-6.

a. Refer to page 1 of 1. Also, refer to Duke Kentucky's Response to the Second Data Request of Commission Staff in Case No. 2009-00202, Item 9 a. The cost justification provided in Case No. 2009-00202 included a component for travel, labor, and a truck. Explain if these components are included in the cost justification in the current case.

b. Refer to page 1 of 1, lines 15-16. Provide the components of the costs listed on these lines.

c. If the costs to replace the Meter Index as stated is \$560.00, and the cost of the Installation of the Meter Pulse Equipment is \$550.00, is it necessary to replace the Meter Index and not just replace the Meter Pulse Equipment.

RESPONSE:

- a. The components for travel, labor, and a truck were inadvertently omitted. However, at this time, new requests for Rate MPS service are very low and therefore the omission has minor impact. The Company supports the current proposal but is open to revising Rate MPS at the Commission's preference. Incremental costs to include the omitted items are 1) Meter Pulse Equipment Installation Incremental Cost = 4 Hours * \$78.24/hr. = \$312.96 (rounding

down to \$310), and 2) Meter Index Installation Incremental Cost = 1 Hour *
\$78.24/hr. = \$78.24 (rounding down to \$75). These costs would be added to
the equipment costs proposed.

- b. These are the cost of the items. There are no component costs.
- c. The meter index is replaced only if necessary.

PERSON RESPONSIBLE: Bruce L. Sailors

REQUEST:

Refer to the Application, Schedule L, page 4 of 8.

- a. In the rationale section of Rate FRAS, it states, "[a]lso, Company does not confiscate Suppliers' delivered gas." Explain why the tariff has not been updated prior to this case if Duke Kentucky does not confiscate Suppliers' delivered gas.
- b. Explain how the change to Rate FRAS to cash out over-deliveries rather than confiscate the over-deliveries, benefits Duke Kentucky or the Suppliers.

RESPONSE:

- a. Duke Energy Kentucky does not confiscate Suppliers' over-delivered gas on OFO days since Duke Energy Kentucky doesn't manage separate pools of large volume firm transportation-only customers on its system. Instead, Duke Energy Kentucky manages its Rate FT-L firm transportation customers in a combined pool for each supplier with both large volume firm transportation customers and interruptible customers. Rate FRAS specifies in its Balancing Requirement section that "Suppliers must deliver to the Company daily quantities of gas in accordance with the provisions of Rate IMBS." Therefore, the combined pool is subject to both Rate FRAS, Full Requirements Aggregation Service, and Rate IMBS, Interruptible Monthly Balancing Service. The charges applied to over-delivery of gas on OFO days under Rate IMBS conflict with the confiscation provision in

Rate FRAS during over-delivery on OFO days. As such, Duke Energy Kentucky applies the Rate IMBS tariff to monthly imbalances and imbalances on OFO days in preference to the confiscation provision of Rate FRAS. This process favors the supplier. Duke Energy Kentucky is now revising Rate FRAS to eliminate the tariff ambiguities that have not been revised in the past.

- b. Cashing out over-deliveries rather than confiscating over-deliveries benefits Suppliers, as over-deliveries are cashed-out to the Supplier at Duke Energy Kentucky's lowest cost of gas for the OFO day rather than confiscated with zero compensation to the Supplier.

PERSON RESPONSIBLE: Bruce L. Sailors

REQUEST:

Refer to the Application, Schedule L-1.

- a. Refer to page 7 of 69. There appears to be missing language on the last line of the text on this page between "from the termination date," and "in writing." Confirm that there is language missing and if so, provide a revised tariff page reflecting the missing language.
- b. Refer to page 9 of 69. Explain the reasoning for the change to the second paragraph of "1. Character of Service."
- c. Refer to page 13 of 69. In the first paragraph of "2. Gas Service Piping," it indicates that Duke Kentucky will install the gas service pipe from the curb line to the meter at its own expense. The same paragraph later states that the service piping from the curb to the meter would be installed at the expense of the customer. Clarify who is responsible for the installation expense of the gas service piping from the curb to the meter. If necessary, provide a revised tariff page reflecting any needed changes.
- d. Refer to page 16 of 69. In the first paragraph of "1. Billing Periods - Time and Place for Payment of Bills," the margin notation reflecting the deleted text is not included. Provide a revised tariff page that includes the margin notation for this change.

- e. Refer to page 19 of 69, second paragraph of "1. Deposits."
 - (1) Define what constitutes a satisfactory payment record.
 - (2) Confirm that Duke Kentucky is not charging an additional deposit to residential customers whose payment record is satisfactory unless their classification of service changes or the customer requests that their deposit be recalculated pursuant to 807 KAR 5:006, Section 8(1)(d)3.
- f. Refer to page 56 of 69. Confirm that nothing on this page is going to change. If confirmed, provide a revised tariff page reflecting that there is no change.
- g. Refer to page 69 of 69. Explain why the additional charge to replace the meter index is increasing \$405, or 261 percent, from \$155 to \$560.

RESPONSE:

- a. Confirmed. See STAFF-DR-02-062(a) Attachment.
- b. The heat content in the referenced paragraph has changed from 1030 to 1080. This is primarily due to the source of natural gas. Shale gas contains a higher heat content.
- c. The referenced paragraph and this question generally refers to the process where Duke Energy Kentucky takes ownership of the service piping from the curb to the meter when that piping is replaced through the ASRP effort. The sentence in question appears to be, "The service piping from the curb to the meter, including street box and valve, installed at the expense of the Customer, shall be maintained at the expense of the Company." This sentence clarifies that the Company will maintain the service piping from the curb to the meter even if the Customer paid for the piping. In addition, the Company

will take ownership of that piping following replacement. A revised tariff page is not necessary.

- d. See STAFF-DR-02-062(d) Attachment.
- e. See responses below.
 - (1) A satisfactory payment record is defined as 12 months of service without being disconnected for non-payment.
 - (2) Confirmed.
- f. Confirmed. Nothing on this page is changing. See STAFF-DR-02-062(f) Attachment for a replacement tariff sheet.
- g. It is increasing to reflect the full cost of the meter index equipment as presented in witness Sailers' testimony attachment BLS-6. Staff may also wish to review the response to STAFF-DR-02-060 for additional information.

PERSON RESPONSIBLE: Bruce L. Sailers

Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
Erlanger, Kentucky 41018

Ky. P.S.C. Gas No. 2
Second Revised Sheet No. 20
Cancelling and Superseding
First Revised Sheet No. 20
Page 1 of 2

SERVICE REGULATIONS

SECTION I - SERVICE AGREEMENTS

1. Application for Service.

When a prospective customer desires gas service, an oral application may be accepted by the Company. However, a written application may be required in special circumstances (e.g., the necessity of using special apparatus in providing the requested service).

2. Customers' Right to Cancel Service Agreement or to Suspend Service.

Except as otherwise provided in the Service Agreement, Rate Schedules or elsewhere in these Service Regulations, Customer may give Company ten days notice of desire to cancel the Service Agreement whenever he no longer requires any gas service for the purposes mentioned in said Agreement. Company will accept such notice as a cancellation of the Service Agreement upon being satisfied that Customer no longer requires any such service.

3. Company's Right to Cancel Service Agreement or to Suspend Service.

Company, in addition to all other legal remedies, shall terminate the Service Agreement, refuse or discontinue service to an applicant or customer, after proper notice for any of the following reasons:

- (a) Default or breach of these Service Regulations, after having made a reasonable effort to obtain customer compliance.
- (b) Non-payment of bills when due.
- (c) Theft, fraudulent representation or concealment in relation to the use of gas.
- (d) Use of gas, by the customer, in a manner detrimental to the service rendered others.
- (e) Upon the basis of a lawful order of the Kentucky Public Service Commission, the State of Kentucky or any governmental subdivision thereof having jurisdiction over the premise.
- (f) When a customer or applicant refuses or neglects to provide reasonable access to the premise.

When a dangerous condition is found to exist on the customer's or applicant's premises, the gas service shall be disconnected without notice, or application for service refused. The Company shall notify the customer or applicant within 24 hours of such action, in writing, of the reasons for the discontinuance or refusal of service and the corrective action to be taken by the applicant or customer before service can be restored.

If discontinuance is for non-payment of bills, the customer shall be given at least ten (10) days written notice, separate from the original bill, and cut-off shall be effected not less than twenty-seven (27) days after the mailing date of the original bill unless, prior to discontinuance, a residential customer presents to the utility a written certificate, signed by a physician, registered nurse, or public health officer, that such discontinuance will aggravate an existing illness or infirmity on the affected premises, in which case discontinuance may be effected not less than thirty (30) days from the termination date. The disconnection of service notice shall be, in writing, and will include notificaiton of any state and federal programs which may be available to aid in payment of bills and the

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(T)

Issued by authority of an Order of the Kentucky Public Service
Commission dated _____, 201__ in Case No. 2018-00261.

Issued: August 31, 2018

Effective: October 1, 2018

Issued by Amy B. Spiller, President

Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
Erlanger, Kentucky 41018

Ky. P.S.C. Gas No. 2
Second Revised Sheet No. 20
Cancelling and Superseding
First Revised Sheet No. 20
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SECTION I - SERVICE AGREEMENTS (Contd.)

office to contact for such possible assistance.

Whenever a residential customer receiving both gas and electric service has received a termination of service notice, the customer shall be given the option to pay for and continue receipt of one utility service only. The Company shall offer extended payment arrangements for the service designated by the customer. If both the gas and electric service of a residential customer have been previously discontinued for non-payment, the Company shall reconnect either service upon payment by the customer of the total amount owed on the service designated by the customer to be reconnected, except as provided in 807 KAR 5:006, section 15, winter hardship reconnection.

4. Connection of Service.

Except as provided in Section 15 of the Kentucky Public Service Commission's regulations, the Company shall reconnect existing service within twenty-four (24) hours, and shall install and connect new service within seventy-two (72) hours, when the cause for discontinuance or refusal of service has been corrected and the Company's tariffed rules and Commission's regulations have been met.

5. Change of Address of Customer.

When Customer changes his address he should give notice thereof to Company prior to the date of change. Customer is responsible for all service supplied to the vacated premises until such notice has been received and Company has had a reasonable time, but not less than three (3) days, to discontinue service.

If Customer moves to an address at which he requires gas service for any purposes specified in his Service Agreement, and at which address Company has such service available under the same Rate Schedule, the notice is considered as Customer's request that Company transfer such service to the new address, but if Company does not have such service available at the new address the old Service Agreement is considered cancelled. If Company does have service available at the new address to which a different Rate Schedule applies, a new Service Agreement including the applicable Rate Schedule is offered to Customer. Company makes transfer of service as promptly as reasonably possible after receipt of notice.

6. Successors and Assigns.

The benefits and obligations of the Service Agreement shall inure to and be binding upon the successors and assigns, survivors and executors or administrators, as the case may be, of the original parties thereto, for the full term thereof; provided that no assignment hereof shall be made by Customer without first obtaining Company's written consent.

Issued by authority of an Order of the Kentucky Public Service
Commission dated _____, 201__ in Case No. 2018-00261.

Issued: August 31, 2018

Effective: October 1, 2018

Issued by Amy B. Spiller, President

Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
Erlanger, Kentucky 41018

SECTION VI - BILLING AND PAYMENT

1. Billing Periods - Time and Place for Payment of Bills.

Bills ordinarily are rendered regularly at monthly intervals, but may be rendered more or less frequently at Company's option. Bills may be rendered by hand delivery, mail, electronically, or by any other reasonable means. Non-receipt of bills by Customer does not release or diminish the obligation of Customer with respect to payment thereof. (D)

The word "month" as it pertains to the supply of service shall mean the period of approximately thirty days between meter readings, as fixed and made by Company. Meters are ordinarily read at monthly intervals but may be read more or less frequently at Company's option but no less than quarterly. Company shall have the right to establish billing districts for the purpose of reading meters and rendering bills to customers at various dates. A change or revision of any Rate Schedule shall be applicable to all bills on which the initial monthly meter reading is taken on or after the effective date of such change or revision, except as otherwise ordered by the Kentucky Public Service Commission.

Bills are due on the date indicated thereon as being the last date for payment of the net amount, or as otherwise agreed to, and bills are payable only at the Company's offices or authorized agencies for collection. When not so paid, the Gross Monthly Bill, which is the Net Monthly Bill plus 5%, is due and payable. If a partial payment is made, the amount will be applied to items of indebtedness in the same order as they have accrued, except that any payment received shall first be applied to the bill for service rendered.

The Company may issue interim bills based on average normal usage instead of determining actual usage by reading the meter. Interim bills may also be used when access to Company's meter cannot be obtained or emergency conditions exist.

2. Information on Customer Bills.

Every bill rendered by the Company for metered service will clearly state:

- (a) The beginning and ending meter readings for the billing period and the dates thereof.
- (b) The amount of energy usage.
- (c) The amount due for the energy used, any adjustments, including assessed late payment charges, and the gross amount of the bill.
- (d) The rate code under which the customer is billed.
- (e) The date of the last day payment can be made without a late pay charge being assessed.
- (f) Any previous balance.
- (g) The address, phone number, and business hours of the Company.
- (h) The date of the next scheduled meter reading.
- (i) The date after which received payments are not reflected in the bill.
- (j) The type of service rendered (gas or electric).
- (k) The amount, and identification, of any tax or fee the Company is authorized either by state law or order of the Commission to collect.

Issued by authority of an Order of the Kentucky Public Service
Commission dated _____, 201_ in Case No. 2018-00261.

Issued: August 31, 2018

Effective: October 1, 2018

Issued by Amy B. Spiller, President

Duke Energy Kentucky
4580 Olympic Blvd.
Erlanger, Kentucky 41018

KY.P.S.C. Gas No. 2
Twenty-Second Revised Sheet No. 62
Cancels and Supersedes
Twenty-First Revised Sheet No. 62
Page 1 of 1

RIDER DSMR

DEMAND SIDE MANAGEMENT RATE

The Demand Side Management Rate (DSMR) shall be determined in accordance with the provisions of Rider DSM, Demand Side Management Cost Recovery Rider, Sheet No. 61 of this Tariff.

The DSMR to be applied to residential customer bills is \$(0.039792) per hundred cubic feet.

A Home Energy Assistance Program (HEA) charge of \$0.10 will be applied monthly to residential customer bills through December 2020.

The DSMR to be applied to non-residential service customer bills is \$0.00 per hundred cubic feet.

Issued by authority of an Order by the Kentucky Public Service
Commission dated February 14, 2018 in Case No. 2017-00427.

Issued: February 21, 2018
Effective: February 14, 2018
Issued by Amy B. Spiller, President /s/ Amy B. Spiller

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-063

REQUEST:

Refer to the Application, Schedule L-2.2. Provide this schedule with proposed additions indicated by underscoring and proposed deletions indicated inline by strike through.

RESPONSE:

See STAFF-DR-02-063 Attachment for a revised Schedule L-2.2.

PERSON RESPONSIBLE: Bruce L. Sailors

KY. P.S.C. Gas No. 2

DUKE ENERGY KENTUCKY, INC.

~~4580525 Olympic Blvd.W. Fifth Street, Suite 228~~

~~Erlanger~~COVINGTON, Kentucky~~ENTUCKY~~ 410181

Rates, Rules and Regulations for Furnishing

GAS SERVICE

in

**Incorporated Cities and Unincorporated Territory
in Boone, Campbell, Gallatin, Grant, Kenton,
and Pendleton Counties**

Filed with the

KENTUCKY PUBLIC SERVICE COMMISSION

Issued: ~~August 31~~January 4, 2018~~0~~

Effective: ~~October 1~~January 4, 2018~~0~~

Issued by
DUKE ENERGY KENTUCKY, INC.

~~Duke Energy Kentucky, Inc.~~

KY.P.S.C. Gas No. 2

~~Duke Energy Kentucky, Inc.~~

First Revised Sheet No. 01

~~4580 Olympic Blvd. 525 W. Fifth Street, Suite 228~~

~~Cancelling and Superseding~~

Sheet No. 01

Original

~~Erlanger Covington, Kentucky 410184~~

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Tariff Sheet Series No.	Description	Summary of Applicability*	
-	Title Page		
01	Table of Contents		
10	Index to Tariff Schedules and Communities Served	Complete list of available tariffs by Sheet No. and municipalities and counties served.	
20	Service Regulations	Set of rules and regulations of the Company for providing gas service as approved by the Kentucky Public Service Commission.	
30 & 40	Firm Gas Service	Tariffs available to customers requiring <u>firm gas</u> uninterrupted	(T)
service.			
40	Off Peak Gas Service	Tariffs available to customers with dual fuel capabilities.	(D) (D) (D)
50	Transportation Service	Tariffs available to customers with dual fuel capability who require only delivery service.	(T) (T)
60	Optional Riders Designation	Riders necessary to determine total amount of monthly bill to customers under special circumstances.	(T)
70	Gas Cost Recovery Riders Designation	Riders necessary to determine total amount of monthly bill to all customers receiving gas service.	(T)
80	Miscellaneous	Miscellaneous periodic charges not reflected in standard service tariffs.	

* To determine applicability, available tariff and Company's Service Regulations and other rules and regulations should be reviewed and discussed with the Company.

Commission dated _____, 201 ~~in accordance with an Order~~ in Case No. ~~201809-00202 dated December 29, 2009.~~

Issued: ~~January 4~~ August 31, 2018

Effective: ~~October 1~~ January 4, 2018

Issued by Amy B. Spiller ~~Julie Janson~~, President

KY.P.S.C. Gas No. 2
 One-Hundred-Ninety-~~Fourth~~^{Third}
 Revised Sheet No. 10
 Cancelling and Superseding
 One-Hundred-Ninety-~~Third~~^{Second}
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Duke Energy Kentucky, Inc.
 4580 Olympic Blvd.
 Erlanger, Kentucky 41018

INDEX TO APPLICABLE GAS TARIFF SCHEDULES AND COMMUNITIES SERVED

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Rate GS, General Service.....	31	10/01/1807/31/48	10/01/1807/31/48	(T)
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Reserved for Future Use.....	33			
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Reserved for Future Use.....	47			
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Issued by authority of an Order of the
 Kentucky Public Service Commission
 dated July 24, 2018 in Case No. 2018-0026107
 Issued: August 31, 2018
 Effective: ~~October 1~~^{July 31}, 2018
 Issued by Amy B. Spiller, President

KY.P.S.C. Gas No. 2
 One-Hundred-Ninety-~~Fourth~~~~Third~~
 Revised Sheet No.10
 Cancelling and Superseding
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Duke Energy Kentucky, Inc.
 4580 Olympic Blvd.
 Erlanger, Kentucky 41018

INDEX TO APPLICABLE GAS TARIFF SCHEDULES AND COMMUNITIES SERVED (Contd.)

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 Issued by Amy B. Spiller, President

KY.P.S.C. Gas No. 2
 One-Hundred-Ninety-~~Fourth~~^{Third}
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 One-Hundred-Ninety-~~Third~~^{Second}
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Duke Energy Kentucky, Inc.
 4580 Olympic Blvd.
 Erlanger, Kentucky 41018

INDEX TO APPLICABLE GAS TARIFF SCHEDULES AND COMMUNITIES SERVED (Contd.)

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Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
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KY. P.S.C. Gas No. 2
~~Third~~Second Revised Sheet No. 11
Cancelling and Superseding
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Gas Service

INDEX TO COMMUNITIES SERVED

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Bromley	03
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Covington	01
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Crescent Springs	37
Crestview	31
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Dayton	17
Edgewood	29
Elsmere	10
Erlanger	09
Fairview	38
Florence	11
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Fort Thomas	18
Fort Wright	25
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Glencoe	58
Highland Heights	20
Kenton County	12/53
Kenton Vale	28
Lakeside Park	08
Latonia Lakes	35
Ludlow	02
Melbourne	23
Newport	14
Park Hills	05
Ryland Heights	07
Silver Grove	27
Southgate	19
Taylor Mill	36
Villa Hills	30
Visalia	61
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Issued: ~~August 31~~ September 29, 20180

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~~Third~~ Revised Sheet No. 11
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11
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KY, P.S.C. Gas No. 2
~~Third~~ Revised Sheet No. 11
Cancelling and Superseding
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Gas Service

INDEX TO COMMUNITIES SERVED (Continued)

<u>Division No. 90 (Florence)</u>	<u>Town No.</u>
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Crittenden	40
Dry Ridge	41
Falmouth	60
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Pendleton County	54
Union	55
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(T)

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Issued by ~~Amy B. Spiller~~ Julie Janson, President

Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
Erlanger, Kentucky 41018

Ky. P.S.C. Gas No. 2
Second Revised Sheet No. 20
Cancelling and Superseding
First Revised Sheet No. 20
Page 1 of 2

SERVICE REGULATIONS

SECTION I - SERVICE AGREEMENTS

1. Application for Service.

When a prospective customer desires gas service, an oral application may be accepted by the Company. However, a written application may be required in special circumstances (e.g., the necessity of using special apparatus in providing the requested service).

2. Customers' Right to Cancel Service Agreement or to Suspend Service.

Except as otherwise provided in the Service Agreement, Rate Schedules or elsewhere in these Service Regulations, Customer may give Company ten days notice of desire to cancel the Service Agreement whenever he no longer requires any gas service for the purposes mentioned in said Agreement. Company will accept such notice as a cancellation of the Service Agreement upon being satisfied that Customer no longer requires any such service.

3. Company's Right to Cancel Service Agreement or to Suspend Service.

Company, in addition to all other legal remedies, shall terminate the Service Agreement, refuse or discontinue service to an applicant or customer, after proper notice for any of the following reasons:

- (a) Default or breach of these Service Regulations, after having made a reasonable effort to obtain customer compliance.
- (b) Non-payment of bills when due.
- (c) Theft, fraudulent representation or concealment in relation to the use of gas.
- (d) Use of gas, by the customer, in a manner detrimental to the service rendered others.
- (e) Upon the basis of a lawful order of the Kentucky Public Service Commission, the State of Kentucky or any governmental subdivision thereof having jurisdiction over the premise.
- (f) When a customer or applicant refuses or neglects to provide reasonable access to the premise.

When a dangerous condition is found to exist on the customer's or applicant's premises, the gas service shall be disconnected without notice, or application for service refused. The Company shall notify the customer or applicant within 24 hours of such action, in writing, of the reasons for the discontinuance or refusal of service and the corrective action to be taken by the applicant or customer before service can be restored.

If discontinuance is for non-payment of bills, the customer shall be given at least ten (10) days written notice, separate from the original bill, and cut-off shall be effected not less than twenty-seven (27) days after the mailing date of the original bill unless, prior to discontinuance, a residential customer presents to the utility a written certificate, signed by a physician, registered nurse, or public health officer, that such discontinuance will aggravate an existing illness or infirmity on the affected premises, in which case discontinuance may be effected not less than thirty (30) days from the termination date, in writing, of state and federal programs which

SECTION I - SERVICE AGREEMENTS (Contd.)

Issued by authority of an Order of the Kentucky Public Service
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Issued by Amy B. Spiller, President

Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
Erlanger, Kentucky 41018

Ky. P.S.C. Gas No. 2
Second Revised Sheet No. 20
Cancelling and Superseding
First Revised Sheet No. 20
Page 2 of 2

may be available to aid in payment of bills and the office to contact for such possible assistance.

Whenever a residential customer receiving both gas and electric service has received a termination of service notice, the customer shall be given the option to pay for and continue receipt of one utility service only. The Company shall offer extended payment arrangements for the service designated by the customer. If both the gas and electric service of a residential customer have been previously discontinued for non-payment, the Company shall reconnect either service upon payment by the customer of the total amount owed on the service designated by the customer to be reconnected, except as provided in 807 KAR 5:006, section 15, winter hardship reconnection.

4. Connection of Service.

Except as provided in Section 15 of the Kentucky Public Service Commission's regulations, the Company shall reconnect existing service within twenty-four (24) hours, and shall install and connect new service within seventy-two (72) hours, when the cause for discontinuance or refusal of service has been corrected and the Company's tariffed rules and Commission's regulations have been met.

5. Change of Address of Customer.

When Customer changes his address he should give notice thereof to Company prior to the date of change. Customer is responsible for all service supplied to the vacated premises until such notice has been received and Company has had a reasonable time, but not less than three (3) days, to discontinue service.

If Customer moves to an address at which he requires gas service for any purposes specified in his Service Agreement, and at which address Company has such service available under the same Rate Schedule, the notice is considered as Customer's request that Company transfer such service to the new address, but if Company does not have such service available at the new address the old Service Agreement is considered cancelled. If Company does have service available at the new address to which a different Rate Schedule applies, a new Service Agreement including the applicable Rate Schedule is offered to Customer. Company makes transfer of service as promptly as reasonably possible after receipt of notice.

6. Successors and Assigns.

The benefits and obligations of the Service Agreement shall inure to and be binding upon the successors and assigns, survivors and executors or administrators, as the case may be, of the original parties thereto, for the full term thereof; provided that no assignment hereof shall be made by Customer without first obtaining Company's written consent.

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Issued: August 31, 2018
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Issued by Amy B. Spiller, President

Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
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Erlanger, Kentucky 41018

KY.P.S.C. Gas No. 2
~~Fourth~~Third Revised Sheet No. 21
Cancelling and Superseding
~~Third~~Second Revised Sheet No.
Page 1 of 3

SECTION II - SUPPLYING AND TAKING OF SERVICE

1. Character of Service.

The Company by its present franchise requirements has agreed to furnish natural gas of the kind and quality produced in the natural gas fields from which its supply is procured (subject, however, to the removal of oil and gasoline vapors); except as said natural gas may be supplemented with manufactured gas, provided, however, that the heat unit quality of the gas supplied by the Company will, at no time, be less than 800 British Thermal Units (B.T.U.) to the cubic foot, as furnished at the point of consumption.

At present the Company is distributing gas of approximately ~~10830~~ B.T.U. per cubic foot, at a pressure of 4 ounces, subject to tolerance allowed by the Kentucky Public Service Commission. (T)

2. Supplying of Service.

Service is supplied only under and pursuant to these Service Regulations and any modifications or additions hereto lawfully made, and such applicable Rate Schedules and Riders as may from time to time be lawfully fixed. Service is supplied under a given Rate Schedule only at such points of delivery as are adjacent to facilities of Company adequate and suitable, for the service desired; otherwise, special agreements between Customer and Company may be required.

Notwithstanding the provisions of 807 KAR 5:006, Section 15, Winter Hardship Reconnection to the contrary, service will not be supplied to any premises if at the time of application for service the applicant is indebted to Company for service previously supplied at the same or other premises until payment of such indebtedness shall have been made. Unpaid balances of previously rendered Final Bills may be transferred to any account for which the customer has responsibility and may be included on initial or subsequent bills for the account to which the transfer was made. Such transferred Final Bills, if unpaid, will be a part of the past due balance of the account to which they are transferred and will be subject to the Company's collection and disconnection procedures. Final Bills may be transferred regardless of whether they are for combination gas and electric or gas only or electric only charges. The Company shall have the right to transfer Final Bills between residential and commercial with residential characteristics (e.g., service supplying common use facilities of any apartment building) revenue classifications.

Service will not be supplied or continued to any premises if at the time of application for service the applicant is merely acting as an agent of a present or former customer who is indebted to the Company for service previously supplied at the same or other premises until payment of such indebtedness shall have been made. Service will not be supplied where the applicant is a partnership or corporation whose general partner or controlling stockholder is a present or former customer who is indebted to the Company for service previously supplied at the same premises until payment of such indebtedness shall have been made.

3. Information Relative to Service.

Information relative to the service that will be supplied at a given location should be obtained from Company. Company will not be responsible for mistakes of any kind resulting from information given orally or over the telephone. Such information must be confirmed in writing.

Issued by authority of an Order of the Kentucky Public Service
Commission dated December 29, 2019 in Case No. 201809-0026102.

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Issued by Amy B. Spiller ~~Julie Janson~~, President

Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
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Erlanger, Kentucky 41018

KY.P.S.C. Gas No. 2
~~Fourth~~Third Revised Sheet No. 21
Cancelling and Superseding
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SECTION II - SUPPLYING AND TAKING OF SERVICE (Contd.)

4. Continuity of Service.

The Company shall make reasonable provision to supply satisfactory and continuous service, but does not guarantee a constant or uninterrupted supply of gas and shall not be liable for any damage or claim of damage attributable to any interruption caused by unavoidable accident or casualty, extraordinary action of the elements, action of any governmental authority, litigation, or by any cause which the Company could not have reasonably foreseen and made provision against.

5. Suspension of Service for Repairs and Changes.

When necessary to make repairs to or changes in Company's plant, transmission or distribution system, or other property, Company may, without incurring any liability therefore, suspend service for such periods as may be reasonably necessary, and in such manner as not to inconvenience Customer unnecessarily.

6. Use of Service.

Service is supplied directly to Customer through Company's own meter and is to be used by Customer only for the purposes specified in and in accordance with the provisions of the Service Agreement and applicable Rate Schedule. Service is for Customer's use only and under no circumstances may Customer or Customer's agent or any other individual, association or corporation install meters for the purpose of reselling ~~or otherwise disposing of~~ service supplied Customer to any other person, firm, or corporation on Customer's premises or for use on any other premises. This does not preclude Customer from allocating Company's billing to Customer to any other person, firm, or corporation provided the sum of such allocations does not exceed Company's billing.

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(T)
(T)

Customer will not install pipes under a street, alley, lane, court or avenue or other public or private space in order to obtain service for adjacent property through one meter even though such adjacent property be owned by Customer. Consent may be given when such adjacent properties are operated as one integral unit under the same name and for carrying on parts of the same business.

In case of unauthorized remetering, sale, extension or other disposition of service, Company may immediately discontinue the supplying of service to Customer until such unauthorized act is discontinued and full payment is made for all service supplied or used, billed on proper classification and Rate Schedule, and reimbursement in full made to Company for all extra expenses incurred, including expenses for clerical work, testing and inspections.

7. Customer's Responsibility.

Customer assumes all responsibility on Customer's side of the point of delivery (outlet side of the meter) for the service supplied or taken, as well as for the installation, appliances and apparatus used in connection therewith, and will save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from such service or the use thereof on Customer's side of the point of delivery.

Issued by authority of an Order of the Kentucky Public Service
Commission dated December 29, 2010 in Case No. 201009-0026102.

Issued: ~~August 31~~September 29, 2010
Effective: October 1~~September 30, 2010~~

Issued by Amy B. Spiller~~Julie Jansen~~, President

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Erlanger, Kentucky 41018

KY.P.S.C. Gas No. 2
~~Fourth~~ Revised Sheet No. 21
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SECTION II - SUPPLYING AND TAKING OF SERVICE (Contd.)

The customer's house lines, fittings, valve connections and appliance venting shall be installed with materials and workmanship which meet the reasonable requirements of the Company and shall be subject to inspection and test by the Company. The Company shall have no obligation to establish service until after such inspection and tests demonstrate compliance with such requirements of the Company with respect to the facilities as they exist at the time of the test.

8. Right-of-Way.

Customer is responsible for all conveyances to Company for all right-of-way satisfactory to it across the property owned or controlled by Customer for Company's mains or extensions thereof necessary or incidental to the supplying of service to Customer.

9. Access to Premises.

The properly authorized agents of the Company shall at all reasonable hours have free access to the premises for the purpose of inspecting the Customer's installation and of examining, repairing or removing the Company's meters, or other property, reading of meters and all other purposes incident to the supplying of service, and for such purpose the Customer authorizes and requests his landlord, if any, to permit such access to the premises.

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4580 Olympic Blvd.
No. 22
Erlanger, Kentucky 41018

KY. P.S.C. Gas No. 2
~~Third~~~~Second~~ Revised Sheet

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~~Second~~~~First~~ Revised Sheet

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SECTION III - CUSTOMER'S INSTALLATION

1. Nature and Use of Installation.

All equipment in the premises or connecting the premises with Company's service, furnished by the Customer, shall be suitable for the purposes thereof, and shall be maintained by Customer at all times in conformity with the safety requirements of the accredited agency having jurisdiction and with the rules, regulations and requirements of Company in force from time to time.

2. Materials - Fittings - Tests.

The piping and fittings for the distribution of gas after it has passed the meter, may be installed by any competent gas fitter employed by the customer or proprietor of the premises, subject, however, to the inspection and approval of the Company which requires an inspection and test of all such piping.

An application for inspection and test must be made to the Company when the piping work has been completed, but prior to its concealment by plastering, flooring or other materials.

3. Construction.

All piping shall be installed in accordance with applicable building codes and the rules and regulations of the Company.

4. Changes in Installations.

As Company's facilities used in supplying service to Customer have a limited capacity, Customer should give notice to Company, and obtain Company's consent, before making any material changes or increases in his installation. Company as promptly as possible after receipt of such notice will give its written approval to the proposed change or increase, or will advise Customer upon what conditions service can be supplied for such change or increase.

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KY. P.S.C. Gas No. 2
~~Sixth~~^{Fifth} Revised Sheet No. 23
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~~Fifth~~^{Fourth} Revised Sheet No. 23
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SECTION IV - COMPANY'S INSTALLATION

1. Installation and Maintenance.

Except as otherwise provided in these Service Regulations, in Service Agreements or Rate Schedules, Company will install and maintain its lines and equipment on its side of the point of delivery, but shall not be required to install or maintain any lines or equipment, except meters and service regulators on Customer's side of the point of delivery without cost to Customer. Only Company's agents are authorized to connect Company's service to Customer's service piping.

2. Gas Service Piping.

The gas service pipe shall be installed by the Company from the Company's main in the street to the curb line at its own expense and from the curb line to the meter, including curb box and valve, at the Company's expense, subject to the Company's rules, regulations and existing prices, upon execution of an application and provided that an adequate distribution main exists in front of the Customer's building. The service piping from the curb to the meter, including street box and valve, installed at the expense of the Customer, shall be maintained at the expense of the Company. No connections or work of any kind shall be done on a gas main or service piping up to the outlet of the meter by anyone who is not a qualified agent or employee of the Company. The Company will assume ownership of customer service lines (curb to meter) following replacement, as well as in instances of new installations.

Only one gas service will be installed in any individual dwelling or building, except in cases where the building's units are sectionalized by acceptable fire separations such as firewalls, regardless of the number of customers to be served within.

The service pipe will be laid from the point of the gas supply connection location to the meter location approved by the Company. Should the distance between the curb and the Customer's building be in excess of 150 feet or involve other special conditions, a suitable meter location, approved by the Company, will be selected.

Service pipe can be installed in the same ditch as the electric, telephone, and cable television cable, providing the electric cable is in a conduit and the gas service pipe has six inches of separation from the cables. Any other utilities will not occupy the ditch with the service pipe, and a minimum of three feet will be maintained between gas service pipe and other utilities.

Service piping will end at the inlet connection of the meter which will be set at the point and entry of the service. If it is necessary to extend the service pipe beyond the point of entry, such exposed service piping in the building under flooring, through walls, coal bins, etc., shall be properly protected and the expense thereof borne by the customer.

In case of more than one building on a lot, a separate service will be run direct from the main to each building except in cases where the building nearest the Company's main extends the full width of the lot. In such cases the meter will be placed on the service in the nearest building and the customer must make his own extension to the other building.

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00261.

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Effective: ~~October 1~~^{April 15}, 201~~8~~⁷

Issued by /s/ ~~Amy B. Spiller~~^{James P. Henning}, President

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4580 Olympic Blvd.
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KY. P.S.C. Gas No. 2
~~Sixth~~^{Fifth} Revised Sheet No. 23
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The Company shall install excess flow valves (EFV) for all new and renewed service piping installations for single family homes or other Customer service classifications as part of its standard installation and at the Company's expense where such EFV installation is required in accordance with regulations of the Federal Pipeline Hazardous Materials Safety Administration (PHMSA). For all other service piping installations that are not covered by PHMSA installation requirements, the Customer may request the installation of an EFV at the Customer's sole expense. The Company and Customer shall mutually agree upon the timing of such installation with regard to any necessary permitting that may be required. The Customer requesting the installation of an excess flow valve shall be responsible for the actual total cost of such installation and the Company shall provide Customer with a written estimated cost of such installation prior to performing the installation. A deposit of fifty-percent of the estimated cost of installation shall be required prior to the commencement of the installation. The balance of the actual cost of installation shall be due upon completion. (N) (T)

The Company shall not be required to install an EFV if one or more of the following conditions is present:

- a. The service line does not operate at a pressure of 10 psig or greater throughout the year;
- b. Company has prior experience with contaminants in the gas stream that could interfere with the excess flow valve's operation or cause loss of service to a customer;
- c. The excess flow valve could interfere with necessary maintenance and operation activities; or,
- d. An excess flow valve meeting applicable performance standards is not commercially available.

3. Company's Property and Protection Thereof.

All meters and equipment furnished by and at the expense of Company, which may at any time be in said premises, shall, unless otherwise expressly provided herein, be and remain the property of Company, and Customer shall protect such property from loss or damage, and no one who is not an agent of Company shall be permitted to remove or handle same.

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SECTION V - METERING

1. Installation of Meters.

Gas will be measured by a meter or meters to be installed by Company upon Customer's premises at a point most convenient for Company's service, and upon the registration of said meters all bills will be calculated.

2. Meter Tests.

All meter tests shall be made in accordance with rules issued by the Kentucky Public Service Commission.

Upon written request by customer, the Company shall perform a meter test if the request is not made more frequently than once a year.

3. Monitoring of Customer Usage.

Each month the Company will monitor the usage of each customer according to the following procedure:

1. The customer's monthly usage is monitored through a "hi-lo" review process that will incorporate customer past usage and other related information to provide an expected level of usage.—An ~~estimating factor is utilized to provide an expected level of usage. The estimating factor considers the customer's past usage and current variables, such as weather.~~ (T)
(T)
(D)
(D)
- 2. ~~The actual usage is compared to an estimate based on the previous month's usage, an estimate based on the usage from the same month, one year previous, and an estimate based on the usage from the same month, two years previous.~~ (D)
(D)
(D)
23. If there is a substantial difference between the actual and estimated usages, the account will be reviewed manually to determine the appropriate usage level. (T)
34. Where the difference is not otherwise explained, the Company may obtain a special meter read to verify the accuracy of the previous usage. (T)
45. Where the difference is still unexplainable after taking the special meter read, the Company may test the customer's meter to determine its accuracy. (T)
56. The Company will notify the customer of the investigation, its findings, and any refund or back billing to be made, in accordance with 807 KAR 5:006, Section 10 (4) and (5). (T)

In addition to the monthly monitoring, the Company will immediately investigate the usage deviations brought to its attention as a result of its on-going meter reading or billing processes or customer inquiry.

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~~Fourth~~ Revised Sheet No. 25
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~~Third~~ Revised Sheet No.
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SECTION VI - BILLING AND PAYMENT

1. Billing Periods - Time and Place for Payment of Bills.

Bills ordinarily are rendered regularly at monthly intervals, but may be rendered more or less frequently at Company's option. Bills may be rendered by hand delivery, mail, electronically, or by any other reasonable means. ~~If bills are rendered electronically then a charge not to exceed \$0.25 per usage may be assessed.~~ Non-receipt of bills by Customer does not release or diminish the obligation of Customer with respect to payment thereof. (D)
(D)

The word "month" as it pertains to the supply of service shall mean the period of approximately thirty days between meter readings, as fixed and made by Company. Meters are ordinarily read at monthly intervals but may be read more or less frequently at Company's option but no less than quarterly. Company shall have the right to establish billing districts for the purpose of reading meters and rendering bills to customers at various dates. A change or revision of any Rate Schedule shall be applicable to all bills on which the initial monthly meter reading is taken on or after the effective date of such change or revision, except as otherwise ordered by the Kentucky Public Service Commission.

Bills are due on the date indicated thereon as being the last date for payment of the net amount, or as otherwise agreed to, and bills are payable only at the Company's offices or authorized agencies for collection. When not so paid, the Gross Monthly Bill, which is the Net Monthly Bill plus 5%, is due and payable. If a partial payment is made, the amount will be applied to items of indebtedness in the same order as they have accrued, except that any payment received shall first be applied to the bill for service rendered.

The Company may issue interim bills based on average normal usage instead of determining actual usage by reading the meter. Interim bills may also be used when access to Company's meter cannot be obtained or emergency conditions exist.

2. Information on Customer Bills.

Every bill rendered by the Company for metered service will clearly state:

- (a) The beginning and ending meter readings for the billing period and the dates thereof.
- (b) The amount of energy usage.
- (c) The amount due for the energy used, any adjustments, including assessed late payment charges, and the gross amount of the bill.
- (d) The rate code under which the customer is billed.
- (e) The date of the last day payment can be made without a late pay charge being assessed.
- (f) Any previous balance.
- (g) The address, phone number, and business hours of the Company.
- (h) The date of the next scheduled meter reading.
- (i) The date after which received payments are not reflected in the bill.
- (j) The type of service rendered (gas or electric).

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- (k) The amount, and identification, of any tax or fee the Company is authorized either by state law or order of the Commission to collect.

SECTION VI - BILLING AND PAYMENT (Contd.)

3. Charge for Restoring Service for Non-Payment of Bill and Unlawful Use of Service.

Company may charge and collect in advance the sum as specified on Tariff Sheet "Charge For Reconnection of Service" for reconnecting a customer's service after service is disconnected because of non-payment of bill when due or when service is discontinued because of fraudulent use, except as may be provided by 807 KAR 5:006, Section 15, Winter Hardship Reconnection.

4. Temporary Discontinuance of Service.

If any residential customer, because of absence or otherwise, shall notify Company in writing or by telephone to discontinue service, Company will make no minimum charge for any full meter reading period during the period of discontinuance; provided however, that Company may charge and collect the sum as specified on Tariff Sheet "Charge For Reconnection of Service" prior to reconnecting a service which was discontinued at customer's request within the preceding twelve months.

5. Availability of Budget Billing.

Company has available to its customers a "Budget Billing Plan" which minimizes billing amount fluctuations over a twelve month period. The Company may exercise discretion as to the availability of such a plan to a customer based on reasonable criteria, including but not limited to:

- (a) Customer's recent payment history.
- (b) The amount of the delinquent account.
- (c) Customer's payment performance in respect to any prior arrangements or plans.
- (d) Any other relevant factors concerning the circumstances of the customer including health and age.

If the customer fails to pay bills as rendered under the Budget Payment Plan, the Company reserves the right to revoke the plan, restore the customer to regular billing and require immediate payment of any deficiency.

Failure to receive a bill in no way exempts customer from the provisions of these terms and conditions.

Budget Billing Plan Description:

Annual Plan:

- The Annual Plan provides 11 months of equal payments by using 12 months of customer's usage, dividing the usage by 11, and using the result to calculate the bill.
- Month 12 is a settle-up month between the billed amounts and customer bills based on actual usage.

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- A bill message is sent after 6 months with a suggested new bill amount if the budget bill amounts compared to the actual bill amounts exceeds a Company set threshold; however, Customer must contact Company to change the amount.
- The budget bill amount is changed as needed after the 12 month review.

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Quarterly Plan:

- The Quarterly Plan provides 3 months of equal payments starting by using 12 months of customer's usage, dividing the usage by 12, and using the result to calculate the bill.
- However, to prevent a settle-up month, reviews occur after 3, 6, 9, and 12 months on the plan and continue every 3 months thereafter.
- The budget bill amount is changed as needed after each review. The change is automatic and the customer does not need to contact Company.
- A bill message is sent after each review with a new bill amount if the budget bill amounts compared to the actual bill amounts exceeds a Company set threshold.

6. Partial Payment Plans.

The Company shall negotiate and accept reasonable partial payment plans at the request of residential customers who have received a termination notice according to the regulations governing failure to pay, except the Company shall not be required to negotiate a partial payment plan with a customer who is delinquent under a previous payment plan.

7. Bill Format

The Company has included as Appendix A to these Service Regulations an example of the Company's customer bill format.

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SECTION VII - DEPOSITS

1. Deposits.

The Company may require a minimum cash deposit or other guaranty to secure payment of bills except for customers qualifying for service reconnection pursuant to 807 KAR 5:006, Section 15, Winter Hardship Reconnection. Service may be refused or discontinued for failure to pay the requested deposit. Interest, as prescribed by KRS 278.460, will be paid annually either by refund or credit to the customer's bill.

The deposit may be waived by the Company upon a customer's showing of satisfactory credit or payment history, and required residential service deposits will be returned after one (1) year if the customer has established a satisfactory payment record for that period; but commercial deposits will be retained during the entire time that the account remains active. If a deposit has been waived or returned and the customer fails to maintain a satisfactory payment record, a deposit may then be required. The Company may require a deposit in addition to the initial deposit if the customer's classification of service changes or if there is a substantial change in usage. Upon termination of service, the deposit, any principal amounts, and any interest earned and owing will be credited to the final bill with any remainder refunded to the customer.

In determining whether a deposit will be required or waived, information such as the following may be considered:

1. Previous payment history with the Company. If the customer has no previous history with the Company, statements from other utilities, banks, etc. may be presented by the customer as evidence of good credit.
2. Whether the customer has filed bankruptcy proceedings within the last seven years.
3. Whether another customer with a good payment history is willing to sign as a guarantor for an amount equal to the required deposit.

A security deposit will be required pursuant to 11 U.S.C. Section 366 in all bankruptcies where the Company is listed as a creditor.

If a deposit is held longer than 18 months, the deposit will be recalculated at the customer's request based on the customer's actual usage. If the deposit on account differs from the recalculated amount by more than \$10.00 for a residential customer or 10 percent for a non-residential customer, the Company may collect any underpayment and shall refund any overpayment by check or credit to the customer's bill. No refund will be made if the customer's bill is delinquent at the time of the recalculation.

2. All Calculated Deposits.

Customer deposits shall be based upon actual usage of the customer at the same or similar premises for the most recent 12-month period, if such information is available. If usage information is not available, the deposit will be based on the average bills of similar customers and premises in the system. The deposit amount shall not exceed two-twelfths (2/12) of the customer's actual or estimated annual bill

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SECTION VIII - APPLICATION

1. Application of Service Regulations and Rate Schedules.

All Service Agreements at present in effect or that may be entered into in the future are made expressly subject to these Service Regulations and any modifications hereof that may be lawfully made, and subject to all applicable existing Rate Schedules and any lawfully made changes therein, substitutions therefor or additions thereto.

2. Agents Cannot Modify Agreement.

No agent has the right to amend, modify or alter the application rates, terms, conditions, rules, or regulations as filed with the Kentucky Public Service Commission, or to make any promise or representation not contained in the Company's schedules, supplements thereto and revisions thereof, lawfully filed with said Commission.

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SECTION IX - GAS SPACE HEATING REGULATIONS

1. Gas Space Heating Regulations.

The Company shall not be required to supply gas for new or additional space heating equipment installed from and after the effective date hereof unless the consumer present or prospective, makes written application to the Company for such supply at a specific address and receives written approval from the Company therefor. An approval for the use of gas for space heating is not transferable from one premise to another except by written approval from the Company.

If any consumer fails to install gas-fired space heating equipment pursuant to said approval within one year from the date of issuance thereof fails to demonstrate to the Company's satisfaction before the expiration of said period that he intends to avail himself of the use of such gas under such approval with due diligence, the Company may cancel, nullify and void such approval.

The Company need not issue an approval for the utilization of gas for space heating purposes in a commercial or industrial building for new or additional heating equipment having a total rated input capacity in excess of 1,000,000 Btu per hour, unless the applicant shall install standby facilities having a capacity satisfactory to the Company and shall agree in writing with the Company to use such standby facilities and discontinue the use of gas for space heating when and for such periods of time as the Company may request. In the event the use of gas for space heating by such consumer is not promptly discontinued at the request of the Company, the latter, upon discovery thereof, is authorized to discontinue all gas service to such consumer until such time as the gas space heating equipment has been disconnected. Where such action is necessary on the part of the Company it may cancel, nullify and void such approval.

Should any consumer fail to comply with these gas space heating regulations, the Company, upon discovery thereof, and after giving ten days notice to such consumer, is authorized to disconnect his gas service until such time as these regulations are complied with.

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SECTION X - AVAILABILITY OF GAS SERVICE

1. Gas Service to New Loads.

Mains shall be extended to customers in accordance with the currently effective tariff sheet entitled Rider X, Main Extension Policy, as contained within tariff Ky. P.S.C. Gas No. 2.

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Duke Energy Kentucky, Inc.
 4580 Olympic Blvd.
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**RATE RS
 RESIDENTIAL SERVICE**

APPLICABILITY

Applicable to firm natural gas service, which is comprised of commodity gas supply and local delivery service, required for all domestic purposes in private residences, single occupancy apartments, and common use areas of multi-occupancy buildings, when supplied at one point of delivery where distribution mains are adjacent to the premises to be served.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
 All gas is billed in units of 100 cubic feet (CCF).

<u>1. Base Rate:</u>							(T)
Customer Charge per month:				\$1746.500			(I)
	<u>Delivery</u>		<u>Gas Cost</u>		<u>Total Rate</u>		
	<u>Rate</u>		<u>Adjustment</u>				
<u>Plus a commodity Charge for</u>							
<u>all CCF at</u>	\$0.4867737213	plus	\$0.4170	Equals	\$0.9037778913		(I)
Plus, all delivered gas shall be subject to an adjustment per CCF as set forth on Sheet No. 62, Rider DSMR, Demand Side Management Rate.							
The "Customer Charge" shown above shall be the minimum amount billed each month.							
The "Gas Cost Adjustment" as shown above, is an adjustment per 100 cubic feet determined in accordance with the "Gas Cost Adjustment Clause" set forth on Sheet No. 70 of this tariff.							
When bills are rendered less frequently than monthly the time related units such as cubic feet blocks, minimum or other charges, will be billed in accordance with the number of billing months in the meter reading interval.							
<u>2. Applicable Riders</u>							(T)
<u>The following riders are applicable pursuant to the specific terms contained within each rider:</u>							
<u>Sheet No. 62, Rider DSMR, Demand Side Management Rate</u>							
<u>Sheet No. 65, Rider WNA, Weather Normalization Adjustment Rider</u>							
<u>Sheet No. 70, Rider GCA, Gas Cost Adjustment Clause</u>							
<u>The "Customer Charge" shown above shall be the minimum amount billed each month.</u>							
<u>When bills are rendered less frequently than monthly the time related units such as cubic feet blocks, minimum or other charges, will be billed in accordance with the number of billing months in the meter reading interval.</u>							

LATE PAYMENT CHARGE

Payment of the Net Monthly Bill must be received in the Company's office within twenty-one (21) days from the date the bill is mailed by the Company. When not so paid, the Gross Monthly Bill, which is the Net Monthly Bill plus 5%, is due and payable.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Kentucky Public Service Commission and to Company's Service Regulations currently in effect, as filed with the Kentucky Public Service Commission, as provided by law.

Issued by authority of an Order of the
Kentucky Public Service Commission
dated ~~_____~~ July 24, 2018 in Case No. 2018-00261
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Effective: ~~October~~ July 31, 2018
Issued by Amy B. Spiller, President

KY.P.S.C. Gas No. 2
 One Hundred-~~Eightieth~~Seventy-

Revised Sheet No. 31
 Cancelling and Superseding
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~~Ninth~~

Duke Energy Kentucky, Inc.
 4580 Olympic Blvd.
 Erlanger, Kentucky 41018

**RATE GS
 GENERAL SERVICE**

APPLICABILITY

Applicable to firm natural gas service, which is comprised of commodity gas supply and local delivery service, required for any purpose by an individual non-residential customer at one location when supplied at one point of delivery where distribution mains are adjacent to the premises to be served. This schedule is also applicable to non-metered natural gas commodity supplies and local delivery service for street lighting to such entities as certificated homeowners associations, businesses, and federal, state, and local governments. The Company may decline requests for service under this tariff due to gas supply limitations.

NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
 All gas is billed in units of 100 cubic feet (CCF)

1. Base Rate: (T)
 Customer Charge per month: \$50.004750 (I)

	<u>Delivery Rate</u>		<u>Gas Cost Adjustment</u>		<u>Total Rate</u>	
Plus a Commodity Charge for —all CCF at	\$0.2807720530	Plus	\$0.4170	Equals	\$0.69777223	(I)

2. Applicable Riders (T)
 The following riders are applicable pursuant to the specific terms contained within each rider: (T)
Sheet No. 62, Rider DSMR, Demand Side Management Rate (T)
Sheet No. 65, Rider WNA, Weather Normalization Adjustment Rider (N)
Sheet No. 70, Rider GCA, Gas Cost Adjustment Clause (T)

The "Customer Charge" shown above shall be the minimum amount billed each month.
When bills are rendered less frequently than monthly the time related units such as cubic feet blocks, minimum or other charges, will be billed in accordance with the number of billing months in the meter reading interval.

Plus all delivered gas shall be subject to an adjustment per CCF as set forth on:
Sheet No. 62, Rider DSMR, Demand Side Management Rate for non-residential service

The "Customer Charge" shown above shall be the minimum amount billed per month.

The "Gas Cost Adjustment," as shown above, is an adjustment per 100 cubic feet determined in accordance with the "Gas Cost Adjustment Clause" set forth on Sheet No. 70 of this tariff.

When bills are rendered less frequently than monthly the time related units such as cubic feet blocks, minimum bills or other charges, will be billed in accordance with the number of billing months in the meter reading interval.

LATE PAYMENT CHARGE

Payment of the Net Monthly Bill must be received in the Company's office within twenty-one (21) days from the date the bill is mailed by the Company. When not so paid, the Gross Monthly Bill, which is the Net Monthly Bill plus 5%, is due and payable.

TERM OF SERVICE

One year, terminable thereafter on ten (10) days written notice by either customer or Company.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Kentucky Public Service Commission, and to Company's Service Regulations currently in effect, as filed with the Kentucky Public Service Commission as provided by law.

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RATE FRAS

FULL REQUIREMENTS AGGREGATION SERVICE

AVAILABILITY

This service is available to Suppliers delivering gas on a firm basis to the Company's city-gate receipt points on behalf of customers receiving firm transportation service from the Company under Rate Schedule FT-L.

(T)

DEFINITIONS

"Aggregation Service" is a service provided by the Company that allows Suppliers to deliver to the Company, on a combined basis, those natural gas supplies that are needed to satisfy the full firm requirements of the ~~one~~two, or more, firm transportation customers that comprise the membership of the Supplier's pool, as defined below, all in accordance with the rules established by the Company regarding delivery requirements, banking, billing and payments, and Supplier performance requirements.

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(T)

"Arrears" means an account that is at least 30 days past due and amounts to at least \$50.

"Commission" means the Kentucky Public Service Commission.

"Customer" means a recipient of transportation service provided by the Company under Rate FT-L, ~~that~~which secures its gas supply from a Supplier.

(T)
(T)

"Gas Supply Aggregation/Customer Pooling Agreement" is an agreement between the Company and Supplier that defines the mutual responsibilities and obligations of those parties relative to the Aggregation Service provided under Rate FRAS.

"Operational Flow Orders" (OFOs) ~~is a directive~~are orders issued by the Company via its electronic bulletin board ("EBB") ~~or fax transmission directing requiring~~ Suppliers to adjust their daily deliveries into the Company's system to either (1) match, (2) match or be less than, or (3) match or be more than their pool's actual daily measured usage~~pool volumes~~ for those customers receiving service under Rate FT-L, Rate IT ~~and~~or interruptible special contracts, or deliver at specified city gate receipt points as requested by the Company.

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"Over-Deliveries" or "Positive Imbalance Volume" is the amount by which the sum of all volumes actually delivered to the Pool customers during the period is less than the sum of the volumes made available by supplier for redelivery by the Company to the Pool during the same period.

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A-"Pool" is a single customer or group of customers that have been joined together for supply management purposes, and ~~that has~~having a combined annual throughput of at least 30,000 Mcf. Supplier will have a one year period to build their annual pool throughput volume to the indicated level, after which they may be subject to removal from the Program for not having achieved a minimum participation level.

(T)
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~~"Positive Imbalance Volume" is the amount by which the sum of all volumes actually delivered to the individual Pools' Customers during the period is less than the sum of the volumes made available by supplier for redelivery by the Company to the individual Pools during the same period.~~

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"Program" means the Company's firm transportation/supply aggregation program under Rate FT-L and Rate FRAS.

~~"Small Commercial Customer" is a commercial class transportation end-use customer which consumes less than 2,000 Mcf per year.~~

~~(D)~~
~~(D)~~

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DEFINITIONS (Contd.)

-“Supplier” is a marketer, supplier, broker, pool operator, producer, or other qualified business entity that has joined a group of the Company’s firm transportation customers together for gas supply management purposes, meets the qualifications for a “Supplier” set forth in Rate FRAS, agrees to accept responsibility for the aggregate supply management requirements of the pool, and has executed a “Gas Supply Aggregation/Customer Pooling Agreement” with the Company.

-“Suppliers Daily Pool Delivery Obligation” is defined as the daily city_gate delivery quantities determined by the actual measured usage of customers in Supplier’s FT-L P_{pool} adjusted for “unaccounted for” losses back to the Company’s city_gate stations, and then converted from volumetric to thermal quantities.

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“Under-Deliveries” or “Negative Imbalance Volume” is the amount by which the sum of all volumes actually delivered to the Pool customers during the period exceeds the sum of the volumes made available by supplier for redelivery by the Company to the Pool during the same period.

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AGGREGATION AGREEMENT

Before commencing service hereunder, Supplier must have met the qualifications to act as a program supplier and must have executed a “Gas Supply Aggregation/Customer Pooling Agreement” with the Company. Such agreement shall be for a minimum of two years and shall set forth the mutual obligations and responsibilities of both the Company and the Supplier relative to this aggregation customer pooling service.

The mutual benefits and obligations under the “Gas Supply Aggregation/Customer Pooling Agreement” and under this tariff begin when the Supplier commences to supply pool customers with gas supply service. Supplier’s obligations under this tariff and referenced Agreement shall inure to, and be binding on its successors and assigns, survivors and executors or administrators, as the case may be, of the original parties thereto, for the full term thereof. However, no agreement for service may be assigned or transferred without the written consent or approval of the Company, which shall not be unreasonably withheld.

REQUIREMENTS FOR PARTICIPATION

Each Supplier who applies to participate in the Company’s Customer Aggregation/Firm Transportation Program will be evaluated to ensure that it possesses the financial resources, and sufficient experience, and reputation for satisfactory service that will enable it to perform its responsibilities as a Supplier in the program. On the basis of this evaluation, a Supplier’s participation may be limited to a level specified by the Company.

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Suppliers not meeting the necessary credit level will be required to provide additional security in the form of a letter of credit, a cash deposit, and/or other appropriate guaranty in order to participate.

In order for the Company to perform its complete the evaluation, Suppliers will be required to provide the following information:

(T)

1. Audited financial statements prepared within the last 12 months;
2. Most recent annual report, 10K or 10Q;

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3. A listing of parent company and other affiliates;
4. Names, addresses, and telephone numbers of 3 trade references; and
5. Names, addresses, and telephone numbers of banking institution contacts.

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REQUIREMENTS FOR PARTICIPATION (Contd.)

In the event any of the above information is unavailable from a Supplier, the Company may permit the Supplier to provide other verifiable sources of financial information for that Supplier.

Financial evaluations will be based on standard credit factors such as previous customer history, ~~Dun & Bradstreet~~ financial and credit ratings, trade references, bank information, unused line of credit, and related financial information. The Company will determine Supplier's credit-worthiness based on the above criteria, and it will not deny a Supplier's participation in the Program without reasonable cause. A fee of \$50.00 will be assessed to Supplier for each financial evaluation.

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The Company may acquire information regarding Supplier's performance in other programs and other states in order to evaluate supplier's reputation and fitness for inclusion in the Company's Program.

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The Company reserves the right to re-evaluate Suppliers' financial standing from time to time. Such re-evaluation may be initiated either by a request from the Supplier, or by the Company, if the Company reasonably has reason to believe that the credit-worthiness of a Supplier may have ~~changed/deteriorated~~ or that the Supplier's participation level has exceeded the level for which the Supplier was previously approved. ~~On the basis of this~~Based on such re-evaluation, a Supplier's amount of required financial security or approved participation level may be increased or decreased, or the Supplier may be removed from further participation in the Program.

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SUPPLIER CODE OF CONDUCT

Each Supplier participating in the Company's transportation programs must:

1. communicate to participating customers in clear, understandable terms the customer's rights and responsibilities. This communication must include (a) the Supplier's customer service address and local or toll-free telephone number; and (b) a statement describing the Supplier's dispute resolution procedures;
2. provide in writing pricing and payment terms that are clearly defined and understandable and that inform consumers whether the price that the customer will pay is inclusive or exclusive of applicable taxes, and Company approved tariff riders and surcharges;
3. refrain from engaging in communications or promotional practices which are fraudulent, deceptive, or misleading;
4. deliver gas to the Company on a firm basis on behalf of the Supplier's pool members in accordance with the requirements of the "Gas Supply Aggregation/Customer Pooling Agreement";
5. establish and maintain a credit-worthy financial position that enables Supplier to indemnify the Company and the customers for costs incurred as a result of any failure by Supplier to deliver gas in accordance with the requirements of the program and to assure payment of any KyPSC-approved charges for any such failure;

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6. refrain from requesting customer-specific billing, payment, and usage history without first having received the customer's approval to access such information.

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SUPPLIER CODE OF CONDUCT (Contd.)

Failure to fulfill any of these obligations shall be considered a violation of the Supplier's Code of Conduct.

CONSEQUENCES OF SUPPLIER'S FAILURE TO PERFORM OR COMPLY

If –Supplier fails to deliver gas in accordance with the full service requirements of its Pool customers, the Company ~~shall~~will supply gas temporarily to the affected Pool customers and shall bill Supplier the higher of either (1) the fair market price for that period; or (2) the highest incremental cost of gas for that period that the Company actually paid for gas supplies, including transportation and all other applicable charges. The Company ~~shall have~~has the right to immediately and unilaterally invoke ~~Supplier's letter of credit, or parental guarantee or any other collateral posted by the Supplier~~ in order to enforce recovery from supplier of the cost of these replacement supplies.

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If Supplier fails to deliver gas in accordance with the requirements of the Company's "Gas Supply Aggregation/Customer Pooling Agreement," or otherwise fails to comply with the provisions of this tariff, including those specified in the "Supplier's "Code of Conduct" section, the Company ~~shall~~will have the discretion to temporarily suspend or terminate such Supplier from further participation in the Program. If Supplier is suspended or terminated from the Company's Program, customers in the Supplier's Pool shall revert to the Company's sales service until said customers join another Supplier's Pool.

(T)

If the Company seeks to suspend or terminate a Supplier from further participation in the Company's Program, –it shall first notify the Supplier of the alleged violations which merit suspension or termination. Such notice must be in writing and must be ~~communicated~~sent to the Supplier at the ~~contact information~~fax number listed in the "Gas Supply Aggregation/Customer Pooling Agreement" at least five (5) business days prior to the effective date of the suspension or termination.

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BILLING

Customers receiving service under Rate FT-L will receive two bills as follows:

- (a) The Company bills and collects its portion of the bill. This billing includes charges for local delivery service and all applicable surcharges. In the event, that a customer remits to the Company less than the amount included on the Company's bill, the customer shall be subject to the same late charges and disconnection procedures which would be applicable if the customer were receiving service as a Company sales customer.
- (b) Supplier will be responsible for billing and collecting its ~~portion~~part of the bill including any arrearages that ~~they~~ are due from Supplier's own prior billings. To facilitate Supplier's billing, the Company will provide the Supplier with a listing of the monthly meter readings and usages of all those customers within Supplier's pool that have been billed by the Company. This billing data will correspond to the consumption data on which the Company based its bill for local delivery service. Supplier is responsible for providing gas supplies to all customers within its pool until the customers are returned to system supply or move to another pool in accordance with the procedures that have been developed for adding and deleting customers from a Supplier's pool.

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UPSTREAM CAPACITY REQUIREMENTS

Suppliers participating in the Company's firm transportation program must secure their own upstream pipeline capacity required to meet Supplier's Rate FT-L pool peak day requirements. Due to the physical configuration of the Company's system, and certain upstream interstate pipeline facilities, and to enable the Company to comply with lawful interstate pipeline tariffs and/or to maintain the Company's system integrity, ~~during the months of December, January and February,~~ the Company reserves the right to direct Supplier to proportionally deliver, with respect to the Systems' (the Duke Energy Ohio and Duke Energy Kentucky, Inc. integrated operating system) northern and southern interstate pipeline interconnects, the Supplier's daily pool requirements. In those instances where the pool operator delivers gas into the Duke Energy Ohio pipeline system and Duke Energy Ohio then delivers said gas to Duke Energy Kentucky, Inc. for delivery to the pool operator's customers located in Kentucky, the pool operator shall pay Duke Energy Kentucky, Inc. for charges from Duke Energy Ohio for delivery of said gas, at the FERC approved rate. (T)

The Company may make available to Suppliers, upstream interstate pipeline capacity. Suppliers accepting this capacity are subject to the terms and conditions of the tariffs of the pipeline companies on whose facilities such capacity is accepted. A Supplier who wishes to contract for released capacity must make a request for a period in excess of thirty days and agree to pay the full contract demand rate which the Company would otherwise pay for the released capacity, in order for supplier to be assured the assignment of such capacity. The Company shall not be obligated to provide requested capacity if it has no surplus capacity beyond the amount needed to supply its Gas Cost Adjustment customers. (T)

BALANCING REQUIREMENT

Suppliers must deliver to the Company daily quantities of gas in accordance with the provisions of Rate IMBS.

Pool operators shall have access to Company offered services including balancing services, and imbalance trading privileges in proportion to those services that would be available to the individual customers who comprise their customer pool. Pool operators shall also have access to the daily and monthly usage data for the individual customers that comprise their pool.

Suppliers are subject to OFO's issued by the Company as described below. The Company may suspend from this program any Supplier which does not comply with an Operational Flow Order.

MEASUREMENT OF CONSUMED VOLUMES

Monthly volumes billed to participating customers shall be considered actual volumes consumed, whether the meter reading is actual or calculated.

OPERATIONAL FLOW ORDERS

Suppliers are subject to the Company's issuance of Operational Flow Orders which will direct each Supplier to adjust scheduled daily delivery volumes to match the Customer Pool's metered FT-L usage. (T)

Failure to comply with an OFO, which is defined as the difference between the daily OFO required delivery volume and actual daily deliveries, will result in the indicated action and/or billing of the following charges:

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OPERATIONAL FLOW ORDERS (Contd.)

Under-deliveries

- (1) the payment of a gas cost equal to the highest incremental cost paid by Company on the date of non-compliance, plus transportation and fuel charges to the Company's city gate; (T)
- (2) one month's demand charges on the OFO shortfall. This charge shall not be imposed more frequently than once in any calendar month~~thirty-day period~~; and (T)
- (3) the payment of all other ~~penalty~~ charges incurred by Company including but not limited to pipeline penalty charges on the date of the OFO shortfall. (T)

Over-deliveries

- (1) ~~Over-deliveries by Supplier will be cashed out to the Supplier at the lowest cost of gas available to Company on the date of non-compliance, plus transportation and fuel charges to the Company's city gate; and confiscated by the Company and used for its general supply requirements, without compensation to Supplier.~~ (T)
(T)
(T)
(T)
- (2) Company shall bill and Supplier shall pay any ~~penalty~~ charges incurred by that the Company incurs including but not limited to pipeline penalty charges from the interstate pipelines for such excess deliveries, provided such penalties can be attributed to Supplier's over-deliveries. (T)
(T)

COMPANY STANDARDS OF CONDUCT WITH RESPECT TO MARKETING AFFILIATES

In conducting its Program, the Company will adhere to the following Standards of Conduct for Marketing Affiliates:

- (1) Company must apply any tariff provision relating to transportation services in the same manner for the same or similarly situated persons if there is discretion that may be applied in the application of the provision.
- (2) Company must strictly enforce a tariff provision for which there is no discretion allowed in the application of the provision.
- (3) Company may not, through a tariff provision or otherwise, give any Supplier including its marketing affiliate or customers of any Supplier including its affiliate, preference over any other gas Suppliers or their customers in matters, rates, information, or charges relating to transportation service including, but not limited to, scheduling, balancing, metering, storage, standby service, or curtailment policy. For purposes of the Company's Program, any ancillary service provided by Company, e.g., billing and envelope service, that is not tariffed will be priced and made equally available to all.
- (4) Company must process all similar requests for transportation in the same manner and within the same approximate period of time.
- (5) Company shall not disclose to anyone other than a Company employee any information regarding an existing or proposed gas transportation arrangement, which Company receives from (i) a customer or Supplier, (ii) a potential customer or Supplier, (iii) any agent of such customer or potential customer, or (iv) a Supplier or other entity seeking to supply gas to a

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customer or potential customer, unless such customer, agent, or Supplier authorizes disclosure of such information.

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COMPANY STANDARDS OF CONDUCT WITH RESPECT TO MARKETING AFFILIATES (Contd.)

- (6) If a customer requests information about Suppliers, the Company must provide a list of all Suppliers operating on its system, but shall not endorse any Supplier nor indicate that any Supplier will receive a preference because of a corporate relationship.
- (7) Before making customer lists available to any Supplier, including any Company marketing affiliate, Company will post on its electronic bulletin board a notice of its intent to make such customer list available. The notice will describe the date the customer list will be made available, and the method by which the customer list will be made available to all Suppliers.
- (8) The Company will, to the extent practicable, separate the activities of its operating employees from its affiliate marketing employees in all areas where their failure to maintain independent operations may have the effect of harming customers or unfairly disadvantaging unaffiliated Suppliers.
- (9) Company must not condition or tie its agreements for gas supply or for the release of interstate pipeline capacity to any agreement by a gas supplier, customer or other third party in which its marketing affiliate is involved.
- (10) Company and its marketing affiliate must keep separate books of accounts and records.
- (11) Neither the Company nor its marketing affiliate personnel shall communicate to any customer, Supplier or third party the idea that any advantage might accrue for such customer, Supplier or third party in the use of Company's service as a result of that customer's, Supplier's or other third party's dealing with any Supplier including its marketing affiliate.
- (12) The Company's complaint procedure for resolving issues concerning compliance with these standards of conduct will operate as follows. All complaints, whether written or verbal, will be referred to the Company's designated attorney. The Company's designated attorney will orally acknowledge the complaint within five (5) working days of receipt. The complainant party shall prepare a written statement of the complaint which will contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and specific claim. The Company's designated attorney must communicate the results of the preliminary investigation to the complainant in writing within thirty (30) days after the complaint was received including a description of any course of action which was taken. He or she must keep a file with all such complaint statements for a period of not less than three years.
- (13) If the Company offers any Supplier, including its affiliate or a customer of any Supplier, including its affiliate a discount, or fee waiver for transportation services, balancing, meters or meter installation, storage, standby service or any other service offered to shippers, it must prospectively offer such discounts, rebates or fee waivers to all similarly situated non-affiliated suppliers or customers under similar terms and conditions.

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COMPANY STANDARDS OF CONDUCT WITH RESPECT TO MARKETING AFFILIATES (Contd.)

(14) The Company will not use its name and logo in its marketing affiliate's promotional material, unless the promotional material discloses in plain, legible or audible language, on the first page or at the first point where the Company's name and logo appear, that its marketing affiliate is not the same entity as the Company. The Company is also prohibited from participating in exclusive joint activities with any Supplier, including its affiliate, such as advertising, marketing, sales calls or joint proposals to any existing or potential customers.

OTHER RULES AND REGULATIONS

Except to the extent superseded herein, the Company's Rules and Regulations Governing the Distribution and Sale of Gas and such other Commission rules as are applicable shall apply to all gas transportation service provided hereunder.

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KY.P.S.C. Gas No. 2
~~Third~~ Revised Sheet No.

50
Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
Erlanger, Kentucky 41018

Cancelling and Superseding
~~First~~ Revised Sheet No. 50
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RATE IT

INTERRUPTIBLE TRANSPORTATION SERVICE

APPLICABILITY

Applicable to curtailable natural gas local delivery service and available to any customer who: (1) signs a contract with the Company for service under Rate IT; (2) utilizes a minimum of 10,000 CCF per month during the seven consecutive billing periods commencing with customer's first meter reading taken on or after April 1; (3) has arranged for the delivery of gas into the Company's system for customer's sole use at one point of delivery where distribution mains are adjacent to the premises to be served, and (4) has become a member of a pool under Rate AS and elected Interruptible Monthly Balancing Service under Rate IMBS. Any service provided hereunder shall be provided by displacement and on a "reasonable efforts" basis. The Company reserves the right to decline requests to initiate or continue such service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to customers receiving service under the provisions of Rate RS, Rate GS, and Rate FT-L.

This rate schedule shall not preclude the Company from entering into alternative special arrangements with Commission approval, which are designed to meet unique circumstances.

The service provided hereunder shall be interruptible local gas delivery service provided on a "reasonable efforts" basis from the Company's city_gate receipt points to the outlet side of the meter used to serve Customer. The Company, to insure its ability to reliably supply gas to customers receiving service under the provisions of Rate RS, Rate GS, and Rate FT-L, shall have the right for operational purposes to designate the city_gate receipt points where the customer's pool operator is required to deliver its gas.

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NET MONTHLY BILL

The Net Monthly Bill is determined as follows:
All gas consumed is billed in units of 100 cubic feet (CCF)

Administrative Charge per month: \$430.00

Commodity Charge per CCF:
Company will deliver the arranged-for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at a rate per CCF of \$0. ~~1036909493~~ per CCF except as specified in the "Alternate Fuels" provision;

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Plus balancing related charges pursuant to Rates IMBS if customer has elected to operate as its own pool operator for supply management purposes.

Plus, if applicable, the throughput charge ~~for the service level selected~~ under Rate IMBS, Interruptible Monthly Balancing Service.

(T)

~~Plus all transported gas shall be subject to an adjustment per CCF as set forth on:~~

(D)

Issued by authority of an Order of the Kentucky Public Service
Commission dated ~~December 29, 2010~~ in Case No. 20~~1809~~-00~~261202~~.

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ALTERNATIVE FUELS

The Company may, without prior Commission approval, charge a rate lower than that specified in the "Net Monthly Bill" provision, to meet competition from alternative fuels. The decision to charge a lower rate will be made on a case-by-case basis, supported by a statement in an affidavit from the customer that absent such lower rate, customer would utilize an alternative fuel source. The lower rate shall not be less than one-half the commodity rate specified in the "Net Monthly Bill" provision, plus all applicable riders and surcharges.

The Company may also charge customer who has requested flexible rate pricing a rate higher than that specified in the "Net Monthly Bill" provision if such rate remains competitive with the price of energy from customer's alternative fuel source. The higher rate shall not exceed 150 percent of the commodity rate specified in the "Net Monthly Bill" provision, plus applicable riders and surcharges.

ALTERNATIVE FUELS (Contd.)

Once a customer receives a flexible transportation rate, as described in the preceding paragraphs, the customer must continue to pay a flexible rate as determined by the Company for a period of three months. After three months, the customer may, upon written notification to the Company, apply for a flexible rate for another three months. Absent such notification, customer's rate will revert to the fixed rate established herein.

CHARGES FOR UNAUTHORIZED DELIVERIES

~~Any customer taking unauthorized deliveries shall be billed an amount reflective of the general service rate, Rate GS, Sheet No. 31, including the expected gas cost component of the gas cost recovery rate or Company's highest cost gas, and one month's demand charges on the volume difference (this charge shall not be imposed more frequently than once in any 30-day period) and/or the cost of operating the Company's propane peak shaving plant, and/or, if so required to effectuate compliance with the interruptible provisions of this schedule, the cost incurred by the Company to valve off the service. In any event, customer shall reimburse the Company for any interstate pipeline penalty charges resulting from such unauthorized deliveries.~~

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ELECTION OF MONTHLY BALANCING OPTION

A "pool" can be a single Rate IT customer acting on its own behalf, or a group of Rate IT customers who join, or are joined, together for purposes of gas supply management under this tariff. A "pool operator" has a contractual responsibility to manage the aggregated gas supply requirements of all of the Rate IT customers that comprise its pool. All supply management responsibilities of individual customers are transferred to the pool operator once a customer becomes a part of a pool, as the aggregated balancing requirements of all pool members are treated under this tariff as though they were a single customer with its own supply management responsibilities.

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Monthly throughput charges under Rate IMBS, shall be billed directly to the end-use customer. All other balancing charges and supply management charges, including "cash out" charges, penalties and other like charges billed under the provisions of Rate IMBS shall be billed directly to the pool operator, regardless of whether the pool operator is an individual customer acting as its own pool operator, or an aggregated customer's pool operator. For purposes of calculating these charges, the usage of all customers within a pool will be combined into a single pool usage number that will be matched against the pool operator's total deliveries to its IT pool.

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LATE PAYMENT CHARGE

Issued by authority of an Order of the Kentucky Public Service
Commission dated ~~December 29, 2010~~ in Case No. ~~201009-00261202~~.
Issued: ~~August 31~~ September 29, 2018
Effective: ~~October 1~~ September 30, 2018
Issued by ~~Amy B. Spiller~~ Julie Janson, President

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Payment of the Net Monthly Bill must be received in the Company's office within twenty-one (21) days from the date the bill is mailed by the Company. When not so paid, the Gross Monthly Bill, which is the Net Monthly Bill plus 5% is due and payable.

TERMS AND CONDITIONS

In order to administer the provisions of this tariff and monitor customer's daily usage, the Company will install remote metering equipment on customer's meter site. As a pre-requisite for receiving service under this tariff, Customer will be responsible for installing and maintaining, at the Customer's expense, a dedicated 110v electrical service in a location suitable to provide electrical service for the Company's telemetering equipment, or such other equipment or utilities as may be necessary at customer's meter site. Customer shall also be responsible for the monthly charges for such other necessary equipment or utilities.

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The Company will provide customer, and/or its designated pool operator by electronic or other available means of communication, its best available operating data on gas deliveries to individual customers and for the combined pool on a daily basis. Daily operational information shall include information on daily gas flows provided by Automated Meter Reading (AMR) equipment, telemetry, or any other means the Company has available to provide the customer, or its designated pool operator, with its best estimate of daily gas usage.

The customer shall enter into a written agreement with the Company. Such agreement shall set forth specific arrangements as to the transportation services provided ~~and, as well as,~~ any other circumstances relating to the individual customer.

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TERMS AND CONDITIONS (Contd.)

The Company's "reasonable efforts" basis is defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to higher priority customers or to respond to any emergency.

TERMS AND CONDITIONS (Contd.)

Customer acting as its own pool operator, or customer's designated pool operator/supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable the gas to be delivered into the Company's system.

~~At least one day preceding the day transportation nominations are due to the interstate pipeline(s) transporting customer's gas, customer's pool operator/supplier agrees to inform Company in writing or, at the Company's discretion, verbally, and confirm in writing within seven (7) days thereafter, the quantities of gas it desires to have transported for the upcoming month, along with all other necessary information. Customer's pool operator must agree, upon request by Company, to produce, in a timely manner, proof of the purchase of the natural gas to be transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting the pool's gas supplies.~~

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The Company will not be liable for any costs and/or penalties charged by pipelines, or suppliers, because of pool operator's over- or under-deliveries into the pipeline, or pool customers' failure to take deliveries through the Company's meters that, in the aggregate, do not match the amount of gas transported by the pool operator to Company's city-gate.

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~~In order to qualify for Rate IT service, c~~Customers who satisfy the definition of human needs and public welfare customers must purchase standby service from a Company supplier, or have alternative fuel capability, or have a combination thereof sufficient to maintain minimal operations.

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A human needs and public welfare customer is a customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind where the element of human welfare is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety, and welfare. Such facilities shall include, but are not limited to, houses, apartment buildings, correctional institutions, hospitals, nursing homes, and charitable institutions.

~~On a daily basis, the Company will provide customer, and/or its designated pool operator by electronic or other available means of communication, its best available operating data on gas deliveries to individual customers and for the combined pool. Daily operational information shall include information on daily gas flows provided by Automatic Meter Reading (AMR), equipment, telemetry, or any other means the Company has available. In order to administer the provisions of this tariff and monitor customer's daily usage, the Company will install remote metering equipment on customer's meter site. Customer will be responsible for payment of the cost of such telemetric equipment. Customer will also be responsible for providing the Company with access to a telephone service, or such other equipment or utilities as may be necessary at customer's metering site. Customer shall~~

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~~also be responsible for the monthly charges for such telephone service or other necessary equipment or utilities.~~

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(D)

TERMS AND CONDITIONS (Contd.)

The primary term of contract shall be one (1) year. After completion of the primary term, such contract shall continue ~~on from~~ month to month unless cancelled by either party ~~by giving upon~~ thirty (30) days written notice. In the event customer re-applies for service under this tariff within one year from the date that this contract was terminated at customer's request, customer shall pay the "minimum monthly bill" charges specified in the ~~Minimum~~~~Net Monthly~~ Bill provision of this tariff for the number of months customer's service was inactive.

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SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Kentucky Public Service Commission, and to Company's Rules and Regulations currently in effect, as filed with the Kentucky Public Service Commission, as provided by law.

Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
Erlanger, Kentucky 41018

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RATE FT - L

FIRM TRANSPORTATION SERVICE

AVAILABILITY

Service under this rate schedule is available to any customer who: (1) enters into a written agreement with the Company; and (2) has arranged for delivery of gas into the Company's system for the customer's use at one point of delivery where distribution mains are adjacent to the premise to be served. Service provided hereunder shall be by displacement. This is a firm full requirements large volume transportation service, which is provided from the Company's city-gate receipt points to the outlet side of Company's meter used to serve the customer. This service is available within the Company's entire service territory to serve the firm service requirements of all non-residential customers who use more than 20,000 CCF per year, and the firm service requirements of customers receiving firm service in combination with service under Rate IT, and the firm service requirements of all non-residential customers who use more than 20,000 CCF per year, except for those customers whose utility service accounts are past due at the time customer desires to utilize this service, or whose accounts fall into arrears, as defined in Rate FRAS, after choosing this service.

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In the latter eventFor customers whose accounts fall into arrears after choosing this service, the customer will be returned to the Company's sales service effective with the customer's next scheduled meter reading, and will be ineligible to choose this transportation service until all arrears are paid in full. For customers receiving service under this tariff, the written agreement between the Supplier and the customer may be terminated by supplier for non-payment of the customer's gas commodity portion of the bill if the account is at least 30 days past due. The Supplier shall give the Company and the customer no less than 30 days written notice that the customer will be switched from the Supplier and revert to the Company's sales service unless the past due amount is paid by the customer's next scheduled bill due date. If the past due amount is paid by the next scheduled bill due date, the customer will not revert to the Company's sales service but will remain with the Supplier. Customer must enter into a "pooling" agreement with a Supplier from a list of approved gas pool operators that have signed both a "Large Volume Customer Transportation Pooling Agreement" and a "Gas Supply Aggregation/Customer Pooling Agreement" with the Company. Such suppliers must arrange for the delivery of gas into Company's system in accordance with Rate FRAS.

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Customers who believe that they will significantly increase throughput, from their historic firm service levels, shall so inform the Company.

DEFINITIONS

Terms used in this tariff are defined in the same manner as set forth in Rate FRAS, Sheet No. 44.

CHANGES IN CUSTOMERS' SERVICE ELECTIONS

Customers, who elect service under this tariff and later return to Company's sales service may do so only in accordance with the requirements of the Company's tariffs and applicable regulations of the Kentucky Public Service Commission. If a customer voluntarily elects to return to the Company's sales service, all incremental gas procurement, upstream transportation, and storage costs incurred by Company in order to return customer to sales service may, as determined by the Company, have to be borne by customer.

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Issued by Amy B. Spiller~~Julie Janson~~, President

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4580 Olympic Blvd.
Erlanger, Kentucky 41018

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NET MONTHLY BILL

The Net Monthly Bill shall be determined in accordance with the following rates and charges:

Administrative Charge per Month: \$430.00

The Administration Charge hereunder will be waived when this service is used in combination with the service provided under Sheet No. 50, Rate IT, Interruptible Transportation Service.

Plus a charge ~~per CCF~~ for each CCF ~~of~~ gas transported for customer from Company's city-gate measuring stations to the outlet side of Company's meter used to measure deliveries to customer at: \$0.2331947369 per CCF (T)
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Plus the throughput charge ~~for the service level selected under~~ Sheet No. 58, Rate IMBS, Interruptible Monthly Balancing Service, (D)
(T)

Plus all transported gas shall be subject to an adjustment per CCF as set forth on: ~~Sheet No. 63, Rider ASRP, Accelerated Service Replacement Program Rider~~ (D)
Sheet No. 77, Rider GCAT, Gas Cost Adjustment Transition Rider, except as provided thereon.

~~Plus the cost to install remote meter reading equipment on customer's meter in order to monitor customer's usage on a daily basis.~~ (D)
(D)

Plus, or minus, rate adjustments which may occur as a result of changes in the rates of interstate pipelines, or of rulings of the Kentucky Public Service Commission and/or the Federal Energy Regulatory Commission, and for which it is determined that all customers should be allocated some portion of the corresponding costs or refunds.

Customer and/or its Suppliers shall be responsible for the payment and collection of excise taxes, sales taxes, revenue taxes, or similar taxes on the gas supplies that customer purchases from its Supplier.

MINIMUM BILL

The monthly minimum bill shall be the Administrative Charge ~~and charge for remote meter reading, both~~ as shown above. (T)

LATE PAYMENT CHARGE

Payment of the ~~Net Monthly Bill~~total amount due must be received in Company's office ~~within twenty-one (21) days from the by the due date shown on the bill is mailed by the Company.~~ When not so paid, ~~the Gross Monthly Bill, which is the Net Monthly Bill plus an additional amount equal to five percent (5%) of the unpaid balance of the bill is due and payable.~~ (T)
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Issued by authority of an Order of the Kentucky Public Service Commission dated December 29, 2010 in Case No. 201800-0026102.

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Issued by ~~Amy B. Spiller~~Julie Jansen, President

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Erlanger, Kentucky 41018

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GENERAL TERMS AND CONDITIONS

1. Remote Metering

In order to administer the provisions of this tariff and monitor customer's daily usage, the Company will install remote metering equipment on customer's meter site. ~~Customer will be responsible for payment of the cost of such equipment, through a monthly charge designed to, among other things, reimburse the Company for the costs of such equipment.~~ As a pre-requisite for receiving service under this tariff, Customer will ~~also~~ be responsible for ~~providing the Company with access, on an ongoing basis, to a telephone service at customer's metering site, installing and maintaining, at the customer's expense, a dedicated 110v electrical service in a location suitable to provide electrical service for the Company's telemetering equipment,~~ or such other equipment or utilities as which may be necessary at customer's meter site. ~~Customer and~~ shall also be responsible for the monthly charges for such ~~telephone service or~~ other necessary equipment or utilities.

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The Company will provide customer, and/or its designated pool operator by electronic or other available means of communication, its best available operating data on gas deliveries to individual customers and for the combined pool on a daily basis. Daily operational information shall include information on daily gas flows provided by Automated Meter Reading (AMR) equipment, telemetry, or any other means the Company has available to ~~provide help~~ the customer, or its designated pool operator, ~~with its best estimate of the daily gas usage deliveries for individual customer's receiving service under Rate FT-L and for the pool's combined accounts.~~

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2. Approved Supplier List

Company shall maintain a list of approved Suppliers from which customer can choose. Such list will include Suppliers who have signed a Gas Supply Aggregation/Customer Pooling Agreement in which Supplier has agreed to participate in and provide gas supplies to Rate FT-L pools, and abide by Company's requirements for its pooling program. This list shall be available to any customer upon request.

3. Applications and Service Date

A customer who desires service under this tariff shall apply through its chosen Supplier. Customer must also enter into a written agreement with the Company, as such agreement shall set forth specific arrangements as to the transportation services provided, ~~as well as, and~~ any other circumstances relating to the individual customer. Unless the Company determines that the customer is not eligible to become a transportation customer of the Supplier, the Company shall exercise its reasonable efforts to transfer the customer to the Supplier's pool on the customer's next regularly scheduled meter reading date after a dedicated electrical service ~~the telephone line~~ and automated meter reading equipment is installed and operative.

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A customer, who terminates service under this tariff and returns to sales service, or who changes Suppliers, shall through its supplier provide Company with written or electronic notice. Requests so received shall normally be honored on customer's next regularly scheduled meter reading date. In the event that a customer is returned to sales service for non-payment, the Supplier shall provide the Company with notice of termination and shall comply with any notice requirements of the Suppliers' Code of Conduct set forth in Rate FRAS, Sheet No. 44.

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GENERAL TERMS AND CONDITIONS (Contd.)

4. Access to Usage History and Current Billing Information

The "Customer ~~Pooling Agreement~~ ~~Consent Form~~," used to initiate requests for service under this tariff, shall authorize customer's Supplier to receive customer's usage, billing, and payment history from the Company, to act on customer's behalf in making billing/usage inquiries, and in exchanging current billing information with Company, including notices of commencement or termination of service by either party. (T)

5. Service Term

Except customers returned for non-payment or for good cause shown, the primary term of contract shall be a minimum of one (1) year. Customers may not elect to move to or from the Company's sales service and transportation service, or between rate schedules during this twelve month primary term. In addition, such movements will require thirty days advance notice to the Company and the Company's specific authorization if such movements are to occur during the winter period, November through March. After completion of the primary term, such contract shall continue unless cancelled by either party upon thirty (30) days written notice (T)

6. Regulatory Approvals

Customer's Supplier shall be responsible for making all necessary arrangements and securing all requisite regulatory or governmental approvals, certificates or permits to enable gas to be delivered to the Company's system.

CURTAILMENT OF SERVICE

In times of system emergencies, the Company may curtail service under this rate schedule in order to maintain service to human needs customers and customers receiving service under Rates RS, GS and in accordance with curtailment procedures on file with, and approved by, the Kentucky Public Service Commission. In the event customer fails to comply with the Company's direction to curtail, the Company reserves the right to physically discontinue service to the customer. Company shall not be liable in damages or otherwise to customer for any loss of production, other claim, or any consequences occasioned by customer as a result of such curtailment or because of the lack of advance notice to customer of such curtailment.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Kentucky Public Service Commission, and to Company's Rules and Regulations currently in effect, as filed with the Kentucky Public Service Commission, as provided by law.

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RATE SSIT

SPARK SPREAD INTERRUPTIBLE TRANSPORTATION RATE

THIS SHEET IS CANCELLED AND WITHDRAWN

AVAILABILITY

~~Interruptible local delivery service for natural gas to be used in commercial gas fired electric generators and available to any customer who: (1) is certified as an Exempt Wholesale Generator or Independent Power Producer with the Federal Energy Regulatory Commission; (2) signs a contract with the Company for service under this Rate SSIT; (3) arranges for the delivery of gas into the Company's system for customer's sole use at one point of delivery where distribution mains are adjacent to the premise to be served; and (4) utilizes natural gas transported under this tariff as its primary fuel source in a combustion gas turbine unit(s) or combined cycle unit(s) for the purpose of generating electricity for sale into the wholesale electric market. Service under this tariff will be provided by displacement and on a "reasonable efforts" basis. The Company reserves the right to decline requests to initiate or continue service hereunder whenever, in the Company's sole judgment, rendering service will be detrimental to the operation of the Company's system or impair its ability to supply gas to customers receiving service under the provisions of Rate RS, Rate GS, Rate FT-L, Rate IT, or other special contract arrangements. This tariff schedule shall not preclude the Company from entering into special arrangements with Commission approval, which are designed to meet unique circumstances.~~

~~The service provided hereunder will be interruptible local gas delivery service provided on a "reasonable efforts" basis from the Company's city gate receipt points to the outlet side of Customer's meter. The Company, to insure its ability to reliably supply gas to customers receiving service under the provisions of Rate RS, Rate GS, Rate FT-L, and Rate IT, as well as under interruptible special contract arrangements, shall have the right for operational reasons to designate the city gate receipt points where the customer is required to deliver gas into the Company's system.~~

~~In order to receive service under this tariff, Customer must have in place throughout the term of this agreement a gas storage/balancing service agreement with an upstream supplier under which that supplier will balance customer's hourly and daily usage with deliveries into the Company's system. The Company will install at Customer's expense metering equipment that will allow it to monitor customer's hourly and daily usage.~~

NET MONTHLY BILL

~~The Net Monthly Bill is determined as follows:~~

~~Issued by authority of an Order of the Kentucky Public Service~~

~~Commission dated December 29, 201 09 in Case No. 201809-00261202.~~

~~Issued: September 29August 31, 20180~~

~~Effective: October 1September 30, 20180~~

~~Issued by Amy B. SpillerJulie Janson, President~~

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~~— All gas delivered is billed in units of 1000 cubic feet (MCF).~~

~~— Administrative Charge per month: _____ \$430.00~~

~~— Facilities Charge per month:~~

~~— Monthly amount required to amortize over the term of the contract,
— the incremental costs that the Company incurs in order to construct facilities
— to bring service to Customer, including the costs of such facilities as mains
— and service installations, metering and regulating equipment, and telemetric
— and flow control equipment.~~

(D)

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NET MONTHLY BILL (Contd.)

(D)

Delivery Charge:
 Company will deliver the arranged-for gas, less shrinkage,
 which is equal to the Company's system average unaccounted-for
 percentage, at a variable Spark Spread Rate determined as follows:

~~The transportation rate (\$ per MCF) shall be the greater of (Heat Rate / 1,000) x 0.0204
 or (Spark Spread - 10.00) x (51.4 / Heat Rate)~~

Where:

Spark Spread = Electric Price - (Gas Price x Heat Rate / 1,000)
 Heat Rate = Average heat rate at High Heating Value (HHV), subject to annual audit.
 Electric Price = Weighted Average Index in \$/MWh for "Into Cinergy" as listed in Megawatt Daily.
 Gas Price = Columbia Gas Appalachian midpoint in \$/MMBtu as listed in Gas Daily.

~~Examples (Heat Rate = 8000):~~

Electric Price \$/MWH	Gas Price \$MMBTU	Spark Spread \$/MWH	Transportation Rate \$/MCF
\$ 25.00	\$4.000	\$ (7.00)	\$0.1632
\$ 50.00	\$4.000	\$ 18.00	\$0.1632
\$ 75.00	\$4.000	\$ 43.00	\$0.2120
\$100.00	\$4.000	\$ 68.00	\$0.3727
\$125.00	\$4.000	\$ 93.00	\$0.5333
\$150.00	\$4.000	\$118.00	\$0.6939
\$175.00	\$4.000	\$143.00	\$0.8545
\$200.00	\$4.000	\$168.00	\$1.0152
\$225.00	\$4.000	\$193.00	\$1.1758

MINIMUM BILL PROVISION

~~Customer will be subject to a monthly "minimum bill" equal to the Monthly Administrative Charge and Facilities Charge, as noted above.~~

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~~UNAUTHORIZED DELIVERIES~~

~~— In the event customer fails to interrupt transportation deliveries at Company's request, any excess deliveries through customer's meter will be considered unauthorized deliveries that are subject to the flow through of pipeline penalty charges to the extent that they are incurred by the Company, and in addition thereto, shall be paid for as specified under the "Charges For Unauthorized Deliveries" provision of this rate schedule. The charges for such unauthorized deliveries shall be billed directly to the customer. However, Company may at its sole discretion physically discontinue service to the customer if customer refuses to interrupt service when requested by Company. Further, Company may temporarily or permanently discontinue service if customer fails to operate in accordance with the Company's directives and limitations regarding service under this tariff.~~

~~CHARGES FOR UNAUTHORIZED DELIVERIES~~

~~— Any customer taking unauthorized deliveries shall be billed an amount reflective of the general service rate, Rate GS, Sheet No. 31, including the expected gas cost component of the gas cost recovery rate or Company's highest cost gas, and one month's pipeline and supplier related demand charges on the volume difference (this charge shall not be imposed more frequently than once in any 30 day period) and/or the cost of operating the Company's propane peak shaving plant, and/or, if so required to effectuate compliance with the interruptible provisions of this schedule, the cost incurred by the Company to valve-off the service. In any event, customer shall reimburse the Company for any interstate pipeline penalty charges resulting from such unauthorized deliveries.~~

~~BALANCING~~

~~— For purposes of this tariff a "pool" shall be defined as one or more customers taking service under Rate SSIT that are joined together for supply management purposes. A "pool operator" has a contractual responsibility to manage the aggregated gas supply requirements of all Rate SSIT customers that comprise its pool. All supply management responsibilities of individual customers are transferred to the pool operator once a customer becomes a part of a pool, as the aggregated balancing requirements of all pool members are treated under this tariff as though they were a single customer with its own supply management responsibilities. Because of the large hourly and daily usage likely to flow under this tariff, pool operator is required to contract with the pipelines designated by the Company for hourly and daily deliveries that correspond with their actual burn of gas delivered under this tariff.~~

~~LATE PAYMENT CHARGE~~

~~— Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to five percent (5%) of the unpaid balance is due and payable.~~

~~TERMS AND CONDITIONS~~

~~— The customer shall enter into a written agreement with the Company. Such agreement shall set forth specific arrangements as to the transportation services provided as well as the level of firm gas required by customer and any other circumstances relating to the individual customer.~~

~~— The Company's "reasonable efforts" is defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to higher priority customers or to respond to any emergency.~~

Issued by authority of an Order of the Kentucky Public Service
Commission dated ~~December 29, 201 09~~ in Case No. 201809-00261202.

Issued: ~~September 29~~~~August 31~~, 20180
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Issued by ~~Amy B. Spiller~~~~Julie Janson~~, President

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TERMS AND CONDITIONS (Contd.)

(D)

~~Pool operator agrees upon request by Company to produce, in a timely manner, proof of the purchase of the natural gas transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting the pool gas' supplies.~~

~~Company will not be liable for any costs and/or penalties charged by pipelines, or suppliers, because of pool operator's over or under deliveries into the pipeline, or pool customers' failure to take deliveries through customer's meters that in the aggregate match the amount of gas transported by the pool operator to the Company's city gate.~~

~~The Company will provide customer, and/or its designated pool operator by electronic or other available means of communication, its best available operating data on gas deliveries to individual customers and for the combined pool on an hourly and daily basis. Hourly/daily operational information shall include information on hourly/daily gas flows provided by Automatic Meter Reading (AMR), equipment, telemetry, or any other means the Company has available to provide the customer, or its designated pool operator with its best estimate of hourly/daily gas deliveries for individual customer's and the pool's combined accounts.~~

~~In order to administer the provisions of this tariff and monitor customer's hourly/daily usage, the Company will install remote metering equipment on customer's meter site. Customer will be responsible for payment of the cost of such telemetric equipment, either through a lump sum payment, or at the Company's option, through a monthly facilities charge designed to reimburse the Company for the costs of such equipment. Customer will also be responsible for providing the Company with access to a telephone service at customer's metering site, or such other equipment or utilities which may be necessary, and shall also be responsible for the monthly charges for such telephone service or other necessary equipment or utilities.~~

~~The primary term of contract shall be a minimum of ten (10) years. After completion of the primary term, such contract shall continue unless cancelled by either party upon thirty (30) days written notice.~~

SERVICE REGULATIONS

~~The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Kentucky Public Service Commission, and to Company's Service Regulations currently in effect, as filed with the Kentucky Public Service Commission, as provided by law.~~

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RATE AS

POOLINGAGGREGATION SERVICE FOR INTERRUPTIBLE GAS TRANSPORTATION

(T)

AVAILABILITY

Pooling service available to (1) customers receiving interruptible gas transportation service under Rate IT and special contract interruptible customers who are acting as their own pool operator for supply management purposes, and (2) pool operators designated by Rate IT and special contract interruptible customers to manage gas supplies on their behalf and as a part of an aggregated customer pool. For purposes of administering this tariff, the usages of all customers within a pool will be combined into a single pool usage number, which will be matched against the pool operator's total deliveries to its Rate IT and special contract interruptible transportation pool.

CHARACTER OF SERVICE

Customers must elect whether they will operate as their own pool operator or choose a pool operator from a list of approved gas pool operators that have signed a "Large Volume Customer Transportation Pooling Agreement" with the Company. Such elections will be assumed to carryover from month to month unless the customer or pool operator notifies the Company of a change at least ten (10) days prior to the start of a new month. In such agreements, the pool operator accepts the responsibility for meeting the aggregated daily and monthly gas delivery requirements of those large volume Rate IT and special contract interruptible transportation customers that comprise their customer pool. Included among the aggregated gas supply and delivery obligations assumed by designated pool operators are requirements for responding to operational flow orders ("OFOs"), monthly balancing requirements, monthly "cash outs," Duke Energy Ohio to Duke Energy Kentucky, Inc. delivery charges, and the payment of penalty charges exclusive of those arising from customers' failure to interrupt or curtail deliveries when ordered to do so by the Company.

Pool operators shall have access to Company-offered services including balancing services, and imbalance trading privileges in proportion to those services that would be available to the individual customers who comprise their customer pool. Pool operators shall also have access to the daily and monthly usage data for the individual customers that comprise their pool.

(T)

POOL OPERATOR REQUIREMENTS

Customers will not be permitted to join pools, nor shall pool operators be permitted to disband their pools, until all outstanding imbalances with the Company have been settled or eliminated.

NET MONTHLY BILL

The Net Monthly Bill shall be rendered to the pool operator by the tenth day of the calendar month for services rendered during the preceding month, and shall consist of the following charges, or credits, calculated on an aggregated basis for the entire customer pool:

1. In those instances where gas supplies are purchased from or sold to the Company under the monthly "cash-out" provision of Rate IMBS, the Company shall bill pool operator for the cost of such "cash-outs" based on the aggregated imbalance of the pool and the "cash-out" pricing provisions of that tariff schedule.

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NET MONTHLY BILL (Contd.)

2. In those instances where the pool operator has failed to fully respond to OFOs, pool operator will be billed unauthorized overrun/underrun charges, in addition to the flow-through of penalty charges from pipelines and gas suppliers, that can be attributed to pool operator's failure to fully respond. (T)
3. In those instances where the pool operator delivers gas into the Duke Energy Ohio pipeline system and Duke Energy Ohio then delivers said gas to Duke Energy Kentucky, Inc. for delivery to the pool operator's customers located in Kentucky, the pool operator shall pay Duke Energy Kentucky, Inc. for charges from Duke Energy Ohio for delivery of said gas, at the FERC approved rate. (T)

LATE PAYMENT CHARGES

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable.

TERMS AND CONDITIONS

Pool operators must enter into written service agreements with the Company. Such service agreements shall set forth specific covenants and obligations undertaken by the Company and pool operators under this tariff on behalf of the customers that they serve. (T)

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Kentucky Public Service Commission, and to the Company's Rules and Regulations currently in effect, as filed with the Kentucky Public Service Commission, as provided by law.

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RATE GTS

GAS TRADING SERVICE

AVAILABILITY

Daily/monthly inter-pool imbalance trading services, available to (1) customers receiving interruptible gas transportation service under Rate IT or under special contract arrangements, who are acting as their own pool operator for supply management purposes, and (2) pool operators designated by Rate IT, special contract arrangements, or ~~under~~ Rate FT-L customers to manage their gas supplies on their behalf and as a part of an aggregated customer pool.

(T)

CHARACTER OF SERVICE

The Company will operate an electronic bulletin board (EBB) through which eligible pool operators can notice offers of gas supplies for purchase, sale, or trade. ~~The pool operator offering to purchase, sell, or trade gas supplies must provide the following information for publication on the EBB:~~

(D)
(D)

- ~~_____ A) the pool operator's name,~~
- ~~_____ B) contact person and telephone number,~~
- ~~_____ C) quantities of gas available for purchase, sale or trade,~~
- ~~_____ D) other general text trade terms.~~

(D)
(D)
(D)
(D)

Daily imbalance trades or transfers must be ~~completed~~made within ~~twofour~~ (24) business days from the date that the trade or transfer applies. Monthly imbalance trades or transfers must be completed within ~~twofour~~ (24) business days following the end of the month.

(T)
(T)

Transactions will be completed when the pool operator(s) on both sides of a transaction, key their acceptance into the EBB. When that occurs, all other would-be acceptors of the offer are locked out. The Company will adjust the daily/monthly accounts of both parties to a transaction in order to record the volume transfer embodied in the transaction. Any dollar payments, receipts, or exchanges of other consideration agreed upon between the parties to a transaction are outside the scope of this tariff and must be completed between the parties themselves.

BILLING

The Company will bill the receiving party to a transfer under this tariff a \$5.00 fee for each transaction. For purposes of this tariff, a transaction is each transfer of gas supplies from one pool to another on a specific gas day pursuant to an arrangement by, or between, pool operators to purchase, sell, or trade gas supplies. For purposes of this tariff, the receiving party of a transfer is the purchaser or the party to whom gas supplies are transferred on a specific gas day.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Kentucky Public Service Commission, and to Company's Service Regulations currently in effect, as filed with the Kentucky Public Service Commission.

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RATE IMBS

INTERRUPTIBLE MONTHLY BALANCING SERVICE

AVAILABILITY

Interruptible monthly gas balancing service available (1) to customers receiving service under Rate FT-L, Rate IT and special contract interruptible transportation agreements who are acting as their own pool operator for supply management purposes, and (2) to pool operators designated by Rate FT-L, Rate IT and special contract interruptible transportation customers to manage their gas supplies on their behalf, and as a part of an aggregated customer pool. For purposes of this tariff, a pool operator shall aggregate the requirements of all of its pools' member customers and thereafter such aggregated pool shall be treated as a single customer for supply management purposes.

CHARACTER OF SERVICE

The service provided under this tariff is a "reasonable efforts," interruptible, gas balancing service that requires a general obligation by the pool operator to balance daily pool usage with pool deliveries into the Company's city_gate stations. ~~It further provides that a~~No daily imbalance charges or penalties will be levied on the pool operators, except when Operational Flow Orders (OFO) have been issued. However, pool operators are under an ongoing obligation to work with the Company in a good faith manner to respond to both formal and informal system management requests, ~~and to~~ strive to maintain relatively close daily balances, and toadditionally closely track their daily loads throughout the month. For purposes of this tariff, an OFO is as defined in Rate FRAS, Sheet No. 44. OFO's will be issued on an ongoing basis for pool operators who disregard their obligation to provide gas supplies in quantities that reasonably match their daily loads. OFO's shall be issued for operational reasons only. In the event a pool operator violates this tariff or the aggregation agreement, the Company may assess such a violator for all direct incremental gas supply, capacity, ~~or~~ storage or penalty costs incurred due to the violation. In addition, if the violations are part of a pattern of non-compliance, or of a magnitude that merits additional action be taken, the Company may take steps to suspend or permanently remove a pool operator from participation upon notice. The Company shall have the right to limit or terminate the availability of this service to pool operators guilty of excessive abuse of the system; i.e., engaging in extreme and/or continued violations of the tariff terms and conditions including this general balancing requirement. For purposes of administering this tariff, the daily and monthly usage of all customers within an individual pool will be combined into single daily/monthly pool usage number, which will be matched against the pool operator's total daily/monthly deliveries to its individual transportation pool(s).

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(T)

SERVICE DESCRIPTION

Transportation customers who avail themselves of the service under this rate schedule must, ~~with the agreement of their supplier, select a~~ conform to the monthly imbalance carry over tolerance level from the following options: shown below.

(T)
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(T)

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SERVICE DESCRIPTION (Contd.)

	Allowed Monthly Under-Run %	Allowed Seasonal Monthly Over-Run		Charge on All Throughput	
		May Through November %	December Through April %		
Option 1	0	5	7	\$0.015 per Mcf	(D)
Option 2	0	6	8	\$0.020 per Mcf	(D)
Option 1 2 3 All	0	8	10	\$0.0251097 per Mcf	(I)

Pool operators ~~who select one or more of the balancing services contemplated under this Rate~~ IMBS shall be held to a monthly balancing requirement within the monthly imbalance carry over tolerance level ~~selected~~. Pool operators shall be subject to a general obligation to balance pool requirements and deliveries on a daily basis unless an OFO has been issued. (T)

On days when OFO's have been issued, ~~pool operators are required to operate on a "gas-in equals gas-out" basis. Any net imbalances on these OFO days may result in unauthorized overrun/underrun charges, or penalty charges being levied against the responsible pool operator. Such charges shall be calculated in accordance with the "Net Monthly Bill Charges for Unauthorized Deliveries" provision of this Rate-IT, Interruptible Transportation Service. In order to minimize daily imbalance charges and penalties on OFO days, as well as end of month imbalance "cash-outs," pool operators are encouraged to participate in the Company's inter-pool imbalance trading/transfer service opportunities and related electronic bulletin board (EBB) services. Daily imbalance trades/transfers made through the Company's EBB must be completed within twofour (24) business days from the date that the trade or transfer applies. Monthly imbalance trades to comply with the monthly balancing requirements of Rate IMBS must be completed made within twofour (24) business days following after the end of the month. The pool or pool operator receiving gas that has been traded or transferred will be billed a fee in accordance with Rate GTS for each transaction.~~ (T)

NET MONTHLY BILL

Net monthly imbalances will be calculated for billing purposes as the net of:

- a) actual deliveries, ~~as adjusted for unaccounted for losses,~~ (T)
- b) plus or minus imbalance trades,
- c) plus or minus unauthorized daily or monthly OFO overrun/underrun volumes,
- d) plus monthly imbalance carryover,
- e) minus actual metered usage on an aggregated pool basis, ~~as adjusted for unaccounted for losses.~~ (T)

The Net Monthly Imbalance percentage will be determined by dividing the net monthly imbalance as measured at the burner tip by the ~~burner tip equivalent total~~ aggregated pool ~~usage~~ deliveries for the month. (T)

Pool operators receiving balancing services under this rate schedule shall be subject to the following charges:

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NET MONTHLY BILL (Contd.)

- (1) Unauthorized overrun/underrun charges as described above and resulting from pool operator's failure to comply with daily ~~O~~perational ~~F~~low ~~e~~Orders except as provided above, as follows: (T)

 - (a) Over-deliveries (T)
 - (i) over-deliveries will be cashed out to the pool operator at the lowest cost of gas available to the Company on the date of a non-compliance, plus transportation and fuel charges to the Company's city gate; and (T)
 - (ii) the payment of all other charges incurred by Company including but not limited to pipeline penalty charges on the date of the OFO shortfall. (T)
 - (b) Under-deliveries (T)
 - (i) the payment of a gas cost equal to the highest incremental cost paid by Company on the date of a non-compliance, plus transportation and fuel charges to the Company's city gate; (T)
 - (ii) one month's demand charges on the OFO shortfall. This charge shall not be imposed more frequently than once in any calendar month; and (T)
 - (iii) the payment of all other charges incurred by Company including but not limited to pipeline penalty charges on the date of the OFO shortfall. (T)

- (2) End of month "cash-out" charges for volumes over/under-delivered outside of pool operator's selected option tolerance levels, as follows:

DEFINITIONS

- (a) Over-deliveries are defined as monthly deliveries into the Company's city_gate stations, plus the prior month's carryover volumes that exceed the pool's aggregated metered usage for the month as adjusted for shrinkage back to the city_gate, and as adjusted for the pool's elected monthly carry over tolerance percentage. Over-deliveries beyond the pool's elected monthly carry over tolerance percentage shall be cashed out to the pool operator at the first of the month index published in *Inside F.E.R.C. Gas Market Report*, "Prices of Spot Gas Delivered to Pipelines," Columbia Gulf Transmission Co., Mainline Index, first publication of the month following the delivery month, plus Columbia Gulf and Columbia Gas Transmission pipelines' commodity transportation costs, plus fuel, to the Company's city_gate. For actual billing purposes a burner tip rate equivalent to that described above will be applied to the volumes delivered in excess of the elected monthly carry over tolerance percentage, as measured at the burner tip. (T)
- (b) Under-deliveries are defined as monthly deliveries into the Company's city_gate stations, plus the prior month's carryover volumes, that are less than the pool's aggregated metered usage for the month, as adjusted for shrinkage back to the city_gate. Under deliveries shall be cashed out at the first of the month index published in *Inside F.E.R.C. Gas Market Report*, "Prices of Spot Gas Delivered to Pipelines," Columbia Gulf Transmission Co., Mainline Index, first publication of the month following the delivery month, plus Columbia Gulf and Columbia Gas Transmission pipelines' (T)

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commodity transportation costs, plus fuel, to the Company's city_gate. For actual billing purposes a burner tip rate equivalent to that described above will be applied to the under-delivered volumes, as measured at the burner tip. (T)

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Kentucky Public Service Commission, and to the Company's Rules and Regulations currently in effect, as filed with the Kentucky Public Service Commission, as provided by law.

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RATE DGS

DISTRIBUTED GENERATION SERVICE

AVAILABILITY

Available in the Company's entire service territory to customers who enter into a service agreement that identifies, among other provisions, facilities that are required to serve distributed generation installations. The facilities contemplated hereunder include, but are not limited to, the equipment necessary to accommodate non-standard system pressure. The Company reserves the right to decline requests to initiate or continue service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to customers receiving service under the provisions of Rates RS, GS, and FT-L.

CHARACTER OF SERVICE

The service provided under this tariff schedule is firm, on-demand, delivery service.

NET MONTHLY BILL

In addition to the provisions of the applicable firm transportation tariff, the following monthly charges shall apply for billing purposes.

Administrative Charge

A charge of \$25.00 per month shall be assessed for each account to which this service applies.

Monthly Capacity Reservation Charge

The customer shall pay, except when the installation is operating according to the service agreement, a monthly amount equal to the level of contract capacity stated in the service agreement, times the capacity reservation charge per CCF. The level of contract capacity is the customer's estimate of the maximum hourly load in CCF that the installation will require when operating as intended. The capacity reservation charge equals the delivery charge stated in the applicable firm transportation service tariff. The minimum monthly capacity reservation charge shall be \$2.00 per installation.

Facilities Charge

The customer shall pay the amount specified in the service agreement.

Delivery Charge

All deliveries, as determined by the Company, shall be billed under the provisions of the applicable firm transportation service tariff.

LATE PAYMENT CHARGE

Payment of the Net Monthly Bill must be received in the Company's office within twenty-one (21) days from the date the bill is mailed by the Company. When not so paid, the Gross Monthly bill, which is the Net Monthly Bill plus five percent (5%), is due and payable.

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TERMS AND CONDITIONS

The customer shall enter into a written service agreement with the Company which specifies the type of service(s) required, operational requirements, the facilities necessary to accommodate the type of service, and the level of capacity required by customer. The customer and the Company will mutually agree upon the level of contract capacity.

An additional meter shall be installed to separately measure the service hereunder.

The cost of facilities, as described in the service agreement, shall be paid by the customer.

The customer shall have contracted for such interstate pipeline services, including, but not limited to, firm transportation and no-notice delivery services, that are sufficient to satisfy the installation's planned operating schedule.

Changes in the level of contract capacity may be requested annually by the customer, on the anniversary date of the service agreement. Such requests shall be made at least thirty (30) days in advance of the anniversary date.

The term of contract shall be five years.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto are subject to the jurisdiction of the Kentucky Public Service Commission, and to Company's Service Regulations currently in effect, as filed with the Kentucky Public Service Commission as provided by law.

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RIDER X

MAIN EXTENSION POLICY

AVAILABILITY

Available in entire territory to which tariff Ky.P.S.C. Gas No. 2 applies.

APPLICABILITY

Applicable to gas service supplied in accordance with provisions of the appropriate rate currently in effect, from the nearest available distribution main when it is necessary to extend such main.

EXTENSION PLAN

1. Normal Extensions. An extension of one hundred (100) feet or less shall be made by the Company to an existing distribution main without charge for a prospective customer who shall apply for and contract to use service for one year or more.
2. Other Extensions. When an extension of the Company's main to serve an applicant amounts to more than one hundred (100) feet per customer, the Company may require the total cost of the excess footage in excess of one hundred (100) feet per customer to be deposited with the Company by the applicant based on the estimated cost per foot for main extensions.

The applicant will be reimbursed under the following plan:

- (i) Each year for a period of up to but not exceeding ten (10) years, which begins on the effective date of the main extension contract, the Company shall refund to the customer, who paid for the excess footage, the cost of one hundred (100) feet of the extension in place for each additional customer connected during the year whose service line is directly connected to the extension installed, but in no case shall the total amount refunded, including the amount determined under paragraph (ii), exceed the amount paid to the Company.
- (ii) Each year for a period of up to but not exceeding ten (10) years, which begins on the effective date of the main extension contract, the Company shall refund to the customer who paid for the excess footage, an amount reflecting the positive impact of a subsequent connection or extension, by analyzing the estimated cost and corresponding revenues resulting from the subsequent connection or extension. This amount will be paid when the first customer is connected to the subsequent connection or extension.
- (iii) If a customer contribution is necessary using the Normal Extension method noted in (1) above, and the extension is between 100 and 2,000 feet in length, the Company will perform a net present value (NPV) analysis based upon the total construction costs for the entire length of the extension, and not just the costs of the extension in excess of 100 feet. The NPV analysis will take into account all volumetric base distribution revenues and fixed monthly charge revenues to be received from the customer. The NPV analysis will use the discount rate applicable per the most recent rate case and assume a term of no less than twenty (20)

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consecutive years. If the NPV calculation is positive or zero, the customer will not be charged for the construction costs. If the NPV calculation is negative, the customer must deposit with the Company an amount equal to the results of the NPV calculation, prior to construction taking place. Any such deposit shall be eligible for a refund consistent with the terms and conditions of the main extension contract entered into between the Company and the customer. Further, the customer must continue to receive gas service from the Company at the same service installation or premises in order to be eligible for a refund. Refunds shall not exceed the amount of the deposit and shall be limited to a period of ten (10) consecutive years following the effective date of the main extension contract.

For large commercial and industrial customers with process load, the Company may require a minimum customer usage commitment for a defined period or term not to exceed six (6) years.

3. An applicant desiring an extension to a proposed real estate subdivision may be required to pay the entire cost of the extension. Each year for a period of up to but not exceeding ten (10) years, which begins on the effective date of the main extension contract, the Company shall refund to the applicant, who paid for the extension, a sum equivalent to the cost of one hundred (100) feet of the extension installed for each additional customer connected during the year, but in no case shall the total amount refunded over the ten (10) year period exceed the amount paid to the Company. There shall be no refunds after the end of the said ten (10) year period.
4. Nothing contained herein shall be construed to prohibit the Company from making extensions under different arrangements provided such arrangements have been approved by the Kentucky Public Service Commission.
5. Nothing contained herein shall be construed as to prohibit the Company from making, at its expense, greater extensions than herein prescribed, should its judgment so dictate, provided like free extensions are made to other customers under similar conditions.
6. Upon complaint to and investigation by the Kentucky Public Service Commission, the Company may be required to construct extensions greater than one hundred (100) feet upon a finding by the Commission that such extension is reasonable.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Kentucky Public Service Commission, and to Company's Service Regulations currently in effect, as filed with the Kentucky Public Service Commission, as provided by law.

Issued by authority of an Order of the Kentucky Public Service
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Issued by Amy B. Spiller, President

Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
Erlanger, Kentucky 41018

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RIDER DSM

DEMAND SIDE MANAGEMENT COST RECOVERY RIDER

APPLICABILITY

Applicable to service rendered under the provisions of Rates RS (residential class), GS, and FT (non-residential class).

CHARGES

The monthly amount computed under each of the rate schedules to which this rider is applicable shall be increased or decreased by the DSM Charge at a rate per hundred cubic feet (CCF) of monthly consumption in accordance with the following formula:

$$\text{DSM Charge} = \text{PC} + \text{LR} + \text{PI} + \text{BA}$$

Where: **PC = DSM PROGRAM COST RECOVERY.** For each twelve month period, the PC shall include all expected costs for demand-side management programs which have been approved by a collaborative process. Such program costs shall include the cost of planning, developing, implementing, monitoring, and evaluating DSM programs. Program costs will be assigned for recovery purposes to the rate classes whose customers are directly participating in the program. In addition, all costs incurred by or on behalf of the collaborative process, including but not limited to costs for consultants, employees and administrative expenses, will be recovered through the PC. Administrative costs that are allocable to more than one rate class will be recovered from those classes and allocated by rate class on the basis of the estimated avoided pipeline capacity and commodity costs resulting from each program.

The PC applicable to the residential class shall be determined by dividing the cost of approved programs allocated or assigned to the residential class by the expected CCF throughput for the upcoming twelve-month period. Similarly, the cost of approved programs assigned to the non-residential class shall be divided by the expected CCF throughput for the upcoming twelve-month period to determine the PC applicable to the non-residential rate class.

LR = LOST REVENUE FROM DECREASED THROUGHPUT RECOVERY. Revenues from lost throughput due to DSM programs will be recovered through the decoupling of revenues from actual throughput of the residential class. At the end of each twelve-month period after implementation of the DSM Charge, the non-variable revenue requirement (total revenue requirement less variable costs) for the residential class for Duke Energy Kentucky, Inc.'s most recent twelve month period will be adjusted to reflect changes in the number of customers and the usage per customer as follows: (1) the non-variable revenue requirement will be multiplied by the

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CHARGES (Cont'd)

factor obtained by dividing the twelve month average number of customers at the end of the current twelve-month period by the twelve month average number of residential customers at the end of the twelve-month period ending December 1994, and (2) the non-variable revenue requirement will be multiplied by a factor "F_g" calculated by the following formula:

LR = LOST REVENUE FROM DECREASED THROUGHPUT RECOVERY. (Contd.)

$$F_g = (1 + g)^{n/12}$$

Where: g = Growth factor - recalculated annually based on the most recent eleven years of actual customer data. Initially "g" shall be set at -0.0156; and
n = the number of months from December 1994 to the end of the current twelve-month period.

At the end of each twelve-month period after implementation of the DSM Charge, the difference between the actual non-variable revenue billed during the twelve-month period and the adjusted non-variable revenue requirement, as described above, will be determined. This difference ("LR amount established for the twelve-month period") will be divided by the estimated CCF throughput for the upcoming twelve-month period to determine the LR for the residential class.

The LR applicable to the non-residential class shall be computed by 1) multiplying the amount of CCF throughput that will be lost for each twelve-month period as a result of the implementation of the approved programs times the CCF throughput charge for the applicable rate schedule, less the variable cost included in the charge; and, 2) dividing that product by the expected CCF throughput for the upcoming twelve-month period. The lost revenue attributable to decreased throughput to the non-residential class due to approved programs will be calculated through estimates agreed upon by the collaborative process, which may include engineering estimates, of the level of decreased throughput. Recovery of revenues from decreased throughput calculated for a twelve-month period for non-residential rate classes shall be included in the LR until terminated by the implementation of new rates pursuant to a general rate case. Revenues from such decreased throughput will be assigned for recovery purposes to the rate classes whose programs resulted in the decreased throughput.

PI = DSM PROGRAM INCENTIVE RECOVERY. The DSM Program Incentive (PI) amount shall be computed by multiplying the net resource savings expected from the approved programs which are to be installed during the upcoming twelve-month period times fifteen (15) percent. Net resource savings are defined as program benefits less the cost of the program, where program benefits will be calculated on the basis of the present value of Duke Energy Kentucky, Inc.'s avoided gas costs over the expected life of the program, and will include both capacity and

CHARGES (Cont'd)

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commodity savings. The DSM incentive amount related to programs for the residential class shall be divided by the expected CCF throughput for the upcoming twelve-month period to determine the PI for that rate class. The PI amount related to programs for the non-residential class rates shall be divided by the expected CCF throughput for the upcoming twelve-month period to determine the PI for that rate class. DSM incentive amounts will be assigned for recovery purposes to the rate classes whose programs created the incentive.

BA = DSM BALANCE ADJUSTMENT. The BA is used to reconcile the difference between the amount of revenues actually billed through the respective DSM Charge components; namely, the PC, LR, and PI and previous BA, and the revenues which should have been billed, as follows:

- (1) For the PC, the balance adjustment amount will equal the difference between the amount billed in a twelve-month period from the application of the PC unit charge and the actual cost of the approved programs during the same twelve-month period.
- (2) For the LR applicable to the residential class, the balance adjustment amount will equal the difference between the amount billed during the twelve-month period from the application of the LR unit charge and the LR amount established for the same twelve-month period.

For the LR applicable to the non-residential class, the balance adjustment amount will equal the difference between the amount billed during the twelve-month period from application of the LR unit charge and the amount of lost revenues determined for the actual DSM program, or measures implemented during the twelve-month period.

- (3) For the PI, the balance adjustment amount will equal the difference between the amount billed during the twelve-month period from application of the PI unit charge and the incentive amount determined for the actual DSM program, or measures implemented during the twelve-month period.
- (4) For the BA, the balance adjustment amount will equal the difference between the amount billed during the twelve-month period from application of the BA and the balance adjustment amount established for the same twelve-month period.

The balance adjustment amounts determined above shall include interest. The interest applied to the monthly amounts, shall be calculated at a rate equal to the average of the "3-month Commercial Paper Rate" for the immediately preceding 12-month period. The total of balance adjustment amounts shall be divided by the expected CCF throughput for the upcoming twelve-month period to determine the BA. DSM balance adjustment amounts will be assigned for recovery purposes to the rate classes to which over or under-recoveries of DSM amounts were realized.

CHARGES (Cont'd)

Issued by authority of an Order of the Kentucky Public Service
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All costs recovered through the DSM Charge will be assigned or allocated to Duke Energy Kentucky, Inc.'s electric or gas customers on the basis of the estimated net electric or gas resource savings resulting from each program.

DSM CHARGE FILINGS

The filing of modifications to the DSM Charge shall be made at least thirty days prior to the beginning of the effective period for billing. Each filing will include the following information as needed:

- (1) A detailed description of each DSM program developed by the collaborative process, the total cost of each program over the twelve-month period, an analysis of expected resource savings, information concerning the specific DSM or efficiency measures to be installed, and any applicable studies which have been performed, as available.
- (2) A statement setting forth the detailed calculation of each component of the DSM Charge.

Each change in the DSM Charge shall be applied to customers' bills with the first billing cycle of the revenue month which coincides with, or is subsequent to, the effective date of such change.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Kentucky Public Service Commission, and to Company's Service Regulations currently in effect, as filed with the Kentucky Public Service Commission, as provided by law.

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Duke Energy Kentucky
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RIDER DSMR

DEMAND SIDE MANAGEMENT RATE

The Demand Side Management Rate (DSMR) shall be determined in accordance with the provisions of Rider DSM, Demand Side Management Cost Recovery Rider, Sheet No. 61 of this Tariff.

The DSMR to be applied to residential customer bills is \$(0.039792) per hundred cubic feet. (R)

A Home Energy Assistance Program (HEA) charge of \$0.10 will be applied monthly to residential customer bills through December 2020.

The DSMR to be applied to non-residential service customer bills is \$0.00 per hundred cubic feet.

Issued by authority of an Order by the Kentucky Public Service
Commission dated February 14, 2018 in Case No. 2017-00427.

Issued: February 21, 2018
Effective: February 14, 2018
Issued by James P. Henning, President /s/ James P. Henning

Duke Energy Kentucky, Inc.
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ACCELERATED SERVICE REPLACEMENT PROGRAM RIDER

RIDER ASRP

THIS SHEET IS CANCELLED AND WITHDRAWN RIDER ASRP

(T)
(D)

APPLICABILITY

~~Applicable to all customers receiving service under the Company's sales and transportation rate schedules.~~

CALCULATION OF ACCELERATED SERVICE REPLACEMENT RIDER REVENUE REQUIREMENT

~~The ASRP Rider revenue requirement includes the following:~~

- ~~a. ASRP related Plant In Service not included in base gas rates minus the associated ASRP related accumulated depreciation and accumulated deferred income taxes;~~
- ~~b. Retirement and removal of plant related to ASRP construction;~~
- ~~c. The rate of return on the net rate base is the overall rate of return on capital, using the capital structure and debt rates from the most recent base gas rate case and using a 9.7% ROE, grossed up for federal and state income taxes;~~
- ~~d. Depreciation expense on the ASRP related Plant In Service less retirements and removals;~~
- ~~e. Property taxes related to ASRP and;~~
- ~~f. Operation and Maintenance Costs for reconnaissance and relocation of meters.~~

ACCELERATED SERVICE REPLACEMENT PROGRAM FACTORS

~~All customers receiving service under Rate RS and Rate GS shall be assessed a separate monthly charge that will enable the Company to complete the service replacement program. This monthly charge is in addition to the Customer Charge component of their applicable rate schedule, as well as any other applicable monthly charges. Customers receiving service under Rate DGS, Rate FT L, and Rate IT and Rate SSIT will be assessed a separate throughput charge in addition to their commodity delivery charge, for that purpose.~~

~~Rider ASRP will be updated annually, to reflect the anticipated impact on the Company's revenue requirements of net plant additions and projected operations and maintenance expense during the upcoming calendar year. Such adjustments to the Rider will become effective with the first billing cycle of January, and will reflect the allocation of the required revenue increase based on the revenue distribution approved by the Commission. After each year, the Company will submit a~~

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Issued: ~~August 31~~ November 21, 20187

Effective: ~~October 1~~ January 2, 2018

Issued by ~~Amy B. Spiller~~ James P. Henning, President /s/ ~~Amy B. Spiller~~ James P. Henning

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~~balancing adjustment to true up the actual costs with the projected program costs for the preceding year. Any balancing adjustment will become effective with the first billing cycle on or after the effective date of the change.~~

(D)

~~The charges for the respective gas service schedules for the revenue month beginning January 2018 are:~~

Rate RS, Residential Service	\$1.80/month
Rate GS, General Service	\$1.78/month
Rate DGS, Distributed Generation Service	\$0.00045/CCF
Rate FT-L, Firm Transportation Service—Large	\$0.00045/CCF
Rate IT, Interruptible Transportation Service	\$0.00039/CCF
Rate SSIT, Spark Spread Interruptible Transportation Rate	\$0.00039/CCF

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~~RIDER MSR-G~~

(D)

~~MERGER SAVINGS CREDIT RIDER - GAS~~

THIS TARIFF IS HEREBY CANCELLED AND WITHDRAWN

Issued by authority of an Order of the Kentucky Public Service Commission dated December 29, 2009 in Case No. 2009-00202.

Issued: January 4, 2010 Effective: January 4, 2010

Issued by Julie Janson, President

Duke Energy Kentucky, Inc.
4580 Olympic Blvd.
Erlanger, Kentucky 41018

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**RIDER WNA
WEATHER NORMALIZATION ADJUSTMENT RIDER**

APPLICABILITY

Applicable to all customers receiving service under Rate RS, Residential Service, and Rate GS, General Service.

DETERMINATION OF WNA

The distribution charge per Ccf for gas service as set forth in Rates RS and GS shall be adjusted by an amount herein under described as the Weather Normalization Adjustment (WNA).

The WNA shall apply to all Rate RS and Rate GS bills during the November through April billing periods. The WNA shall increase or decrease accordingly by month. The WNA will not be billed during the billing periods of May through October. Customer base loads and heating sensitivity factors will be determined by rate class and adopted from the most recent order of the Kentucky Public Service Commission (KYPSC) approving such factors to be used in the application of this Rider.

The WNA shall be computed by rate class using the following formula:

$$WNA_i = R_i * \frac{(HSF_i * (NDD - ADD))}{(BL_i + (HSF_i * ADD))}$$

Where:

- i = A rate schedule or billing classification within a rate schedule
- WNA_i = Weather Normalization Adjustment Factor for the ith rate schedule or classification expressed as a rate per Ccf.
- R_i = Weighted average rate (distribution charge) of temperature sensitive sales for the ith schedule or classification.
- HSF_i = Heat sensitivity factor for ith rate schedule or classification.
- NDD = Normal billing cycle heating degree days (based upon Company's 30-year normal period adopted from the most recent order of the KYPSC approving such normal for use in the application of this Rider.
- ADD = Actual billing cycle heating degree days.
- BL_i = Base load for the ith rate schedule or classification.

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Issued by Amy B. Spiller, President

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GAS COST ADJUSTMENT CLAUSE

APPLICABILITY

The charge to each customer for the cost of gas shall be the appropriate Gas Cost Adjustment Rate applied to the customer's monthly consumption. This charge is applicable to all Company sales that are under the jurisdiction of the Kentucky Public Service Commission (Commission).

DETERMINATION OF GCA

The Company, unless otherwise ordered by the Commission, shall file a monthly report with the Commission which shall contain an updated gas cost adjustment rate (GCA) and shall be filed at least twenty (20) days prior to the beginning of the billing period in accordance with an Order in Case No. 2006-00144.

The GCA is comprised of:

- (1) The expected gas cost component (EGC) on a dollar per Mcf basis, rounded to the nearest 0.1 cent, which represents the average cost of gas supplies including propane. Estimated monthly net charge offs on a dollar per Mcf basis, rounded to the nearest 0.1 cent, will be added to the EGC.
- (2) The supplier refund adjustment (RA) on a dollar per Mcf basis, rounded to the nearest 0.1 cent, which reflects refunds received during the reporting period plus interest at a rate equal to the average of the "3-month Commercial Paper Rate" for the immediately preceding 12-month period, less 1/2 of 1 percent to cover the cost of refunding.
- (3) The actual adjustment (AA) on a dollar per Mcf basis, rounded to the nearest 0.1 cent, which compensates for any previous over or under collections of gas cost experienced and net charge offs by the Company through the operation of this gas cost recovery procedure.
- (4) The balance adjustment (BA) on a dollar per Mcf basis, rounded to the nearest 0.1 cent, which compensates for any over or under collections which have occurred as a result of prior adjustments.

HEDGING PLAN

In accordance with the approved hedging plan, Duke Energy Kentucky, Inc., will utilize fixed price contracts without cost averaging and no-cost collars for gas purchases within the range of volumes defined in the plan for up to eighteen (18) months from the time of the transaction. On or before each May 15, the Company shall file a report of its hedging activities for the twelve (12) months ended the previous March 31 that also identifies all existing hedging arrangements for future purchases.

BILLING

The gas cost recovery rate to be applied to the customers' bills shall equal the sum of the following components:

$$\text{GCA} = \text{EGC} + \text{RA} + \text{AA} + \text{BA}$$

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DEFINITIONS

For purposes of this tariff:

- (A) "Average Cost" means the cost of gas supplies, including associated transportation and storage charges and propane, which results from the application of suppliers' rates currently in effect, or reasonably expected to be in effect during the three (3) month period, on purchased volumes during the twelve month period ending with the reporting period, divided by the corresponding sales volume. This includes the cost of all gas supplies acquired through hedging instruments, including the cost of the hedging instruments themselves, acquired under a hedging plan approved by the Commission and under the terms and conditions of this tariff.
- (B) "GCA" means the sum of the expected gas cost component plus the supplier refund adjustment plus the actual adjustment plus the balancing adjustment; i.e., $GCA = EGC + RA + AA + BA$.
- (C) "Billing period" means each of the four three-month periods of (1) December, January, and February; (2) March, April, and May; (3) June, July, and August; (4) September, October, and November.
- (D) "Reporting Period" means the three (3) month accounting period that ended approximately fifty-five days prior to the filing date of the updated gas cost adjustment rates.

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Duke Energy Kentucky, Inc.
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RIDER GCAT

GAS COST ADJUSTMENT TRANSITION RIDER

APPLICABILITY

Applicable to all customers served under Rate FT-L after the effective date of this tariff who paid gas supply costs through the Company's Gas Cost Adjustment (GCA) mechanism during the twelve month period immediately preceding the date on which the customer began receiving service under Rate FT-L.

GCA TRANSITION RIDER

A charge or credit shall be applied to all volumes transported pursuant to Rate FT-L in order to pass through to former GCA customers the Company's quarterly Actual Adjustment (AA), Balance Adjustment (BA), and Supplier Refund and Reconciliation Adjustment (RA) costs or credits during the first twelve months that the former sales customer participates in the Company's firm transportation program.

The amount of this charge or (credit) shall be \$0.02400 per 100 cubic feet. This rate shall be in effect during the month of June 2018 through August 2018 and shall be updated quarterly, concurrent with the Company's GCA filings.

(+)
(+)

Issued by authority of an Order of the Kentucky Public Service
Commission dated ~~May 23~~, 2018 in Case No. 2018-00261443.

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Effective: ~~October 1~~^{May 31}, 2018
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BAD CHECK CHARGE

APPLICABILITY

Applicable to all customers in the Company's gas service area.

CHARGE

The Company may charge and collect a fee of \$11.00 to cover the cost of handling an unsecured check, where a customer tenders in payment of an account a check which upon deposit by the Company is returned as unpaid by the bank for any reason.

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Kentucky Public Service Commission, and to Company's Service Regulations currently in effect, as filed with the Kentucky Public Service Commission, as provided by law.

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Commission dated ~~_____~~ December 29, 2018 in Case No. 201809-0026102.

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CHARGE FOR RECONNECTION OF SERVICE

APPLICABILITY

Applicable to all customers in the Company's entire service area who are in violation of Rule 3, Company's Right to Cancel Service Agreement or to Suspend Service, of the Company's Gas Service Regulations.

CHARGE

The Company may charge and collect in advance the following:

- A. The reconnection charge for service which has been disconnected due to enforcement of Rule 3 shall be seventy-five dollars (\$75.00)~~twenty-five dollars (\$25.00)~~. (I)
- B. The reconnection charge for service which has been disconnected within the preceding twelve months at the request of the customer shall be seventy-five dollars (\$75.00)~~twenty-five dollars (\$25.00)~~. (I)
- C. If service is discontinued because of fraudulent use thereof, the Company may charge and collect in addition to the reconnection charge of seventy-five dollars (\$75.00)~~twenty-five dollars (\$25.00)~~ the expense incurred by the Company by reason of such fraudulent use, plus an estimated bill for gas used, prior to the reconnection of service. (I)
- D. If both the gas and electric services are reconnected at one time, the total charge is available on Company's Electric Tariff Sheet No. 91, Charge for Reconnection of Services~~shall not exceed thirty-eight dollars (\$38.00)~~. (T)
(T)
(T)

SERVICE REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Kentucky Public Service Commission, and to Company's Service Regulations currently in effect, as filed with the Kentucky Public Service Commission, as provided by law.

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LOCAL FRANCHISE FEE
APPLICABLE TO ALL RATE SCHEDULES

There shall be added to the customer's bill, listed as a separate item, an amount equal to the fee now or hereafter imposed by local legislative authorities, whether by ordinance, franchise or other means, which fee is based on the gross receipts collected by the Company from the sale of gas to customers within the boundaries of the particular legislative authority. Such amount shall be added exclusively to bills of customers receiving service within the territorial limits of the authority imposing the fee.

Where the local legislative authority imposes a flat, fixed amount on the Company, the fee applied to the bills of customers receiving service within the territorial boundaries of that authority, shall be in the form of a flat dollar amount.

Where more than one such fee is imposed, each of the charges applicable to each customer shall be added to the customer's bill and listed separately.

The amount of such fee added to the customer's bill shall be determined in accordance with the terms of the ordinance, franchise or other directive agreed to be the Company.

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**CURTAILMENT PLAN FOR
MANAGEMENT OF
AVAILABLE GAS SUPPLIES**

AVAILABILITY

Available in entire territory to which tariff Ky.P.S.C. Gas No. ~~21~~ applies. (T)

APPLICABILITY

In the event of an emergency which necessitates curtailment of gas service, Duke Energy Kentucky, Inc. shall curtail gas service to its customers in the manner set forth herein, except where the Public Service Commission of Kentucky (Commission) or other authority having jurisdiction in the matter orders otherwise.

DEFINITIONS

Special Gas Service Contract Customers:

A customer who purchases gas, off-peak and firm, under a Special Gas Service Contract. Such a customer shall not qualify as a Domestic or Non-Domestic Customer.

Domestic Customers:

Customers which use gas in private homes, boarding houses, apartment houses, hotels, motels, restaurants, food processors, hospitals and places of like kind where the element of human welfare is the predominating requirement.

Non-Domestic Customers:

All other customers not defined as Domestic Customers or Special Gas Service Contract Customers.

Winter Period:

The consecutive customer billing months of November and December, of one year and the months of January, February and March in the next year.

Summer Period:

The consecutive customer billing months of April, May, June, July, August, September and October.

Winter Base Volumetric Limitation:

A Non-Domestic Customer's total gas usage during the billing months of January, February, March, November and December of 1972.

Summer Base Volumetric Limitation:

A Non-Domestic Customer's total gas usage during the billing months of April, May, June, July, August,

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September and October of 1972.

DEFINITIONS (Contd.)

Adjusted Winter Volumetric Limitation:

A Non-Domestic Customer's winter base volumetric limitation for the gas usage during a winter period as adjusted from time to time by Duke Energy Kentucky, Inc. to reflect pro rata curtailment.

Adjusted Summer Volumetric Limitation:

A Non-Domestic Customer's summer base volumetric limitation for the gas usage during the summer period as adjusted from time to time by Duke Energy Kentucky, Inc. to reflect pro rata curtailment.

ORDER OF CURTAILMENT

- (1) The Special Gas Service Contract Customer will be curtailed to the extent of its off-peak usage limitation noted in the customer's contract whenever:
 - (a) Duke Energy Kentucky, Inc. cannot supply the Special Gas Service Contract customer its full requirements in excess of such customer's Contract Demand without incurring penalties under tariffs of Duke Energy Kentucky, Inc.'s supplier, or without having to purchase additional volumes of gas at premium rates, or without Duke Energy Kentucky, Inc. operating its peak load manufacturing facilities.
 - (b) Duke Energy Kentucky, Inc.'s supplier curtails delivery and as a result Duke Energy Kentucky, Inc. determines that it cannot supply the total requirements of its customers.

The off-peak gas of the Special Gas Service Contract Customer shall be fully curtailed before curtailment is imposed upon other customers; however, since all the contracted for firm gas is considered necessary for plant protection, it will not be curtailed prior to other customer curtailment.

- (2) Where additional curtailment is necessary after full curtailment of the off-peak of the Special Gas Service Contract Customers, Duke Energy Kentucky, Inc. shall, after giving reasonable notice, curtail those Non-Domestic Customers which use 50,000 cubic feet or more of gas per day on a pro rata basis by adjusting their Winter and/or Summer Base Volumetric Limitations downward to the extent necessary to limit the total usage to the gas supply available to Duke Energy Kentucky, Inc.. The resulting volumes will be the Non-Domestic Customer's adjusted Winter and/or Summer Volumetric Limitation. For plant protection the adjusted Winter and Summer Volumetric Limitations shall not be less than 20% of the respective Winter and Summer Base Volumetric Limitation. A Non-Domestic Customer consuming over 50,000 cubic feet or more of gas per day and having more than one metering location may, upon mutual agreement with Duke Energy Kentucky, Inc.,

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combine his adjusted Volumetric Limitation at one or more locations only for curtailment purposes. Such customer must notify Duke Energy Kentucky, Inc. in writing and receive Duke Energy Kentucky, Inc.'s written consent of the accounts to be effected and the volumes to be combined.

ORDER OF CURTAILMENT (Cont'd.)

- (3) Where additional curtailment of gas service is necessary, after curtailment in curtailment with paragraph (2) above, then gas service to Non-Domestic Customers using under 50,000 cubic feet of gas per day shall be curtailed on a pro rata basis in the same manner provided in the above paragraph (2).
- (4) Where additional curtailment is necessary the Domestic Customer will then be curtailed on a pro rata basis.

CARRY-OVER AND ADJUSTMENT OF BASE VOLUMETRIC LIMITATION

No carry-over of volumes will be permitted from the Winter to Summer Period or from the Summer to Winter Period. In the establishment of the Winter and Summer Base Volumetric Limitations a customer may request an investigation as to the proper maximum volumes so determined. If such investigation discloses that the volumetric limitations do not reasonably reflect the normal usage of his equipment that was connected in 1972 or authorized by Duke Energy Kentucky, Inc. to be installed at a later date, such limitation will be adjusted accordingly. Such request must be made within 60 days of the approval of this curtailment plan and absent such a request the Base Volumetric Limitations will not be subject to any increase.

PENALTIES

Special Gas Service Contract Customers will be subject to penalties as set forth in their contract. As to the Non-Domestic Customers, after the end of the Winter Period and Summer Period the actual gas usage of each Non-Domestic Customer for the period during which curtailment was required shall be compared respectively to the Adjusted Winter and Summer Volumetric Limitations, and in addition to the Non-Domestic Customer's regular monthly bill, a penalty shall be charged if such usage exceeds the respective Adjusted Winter or Summer Volumetric Limitation. The penalty amount will be based on the same penalty rate applicable to Duke Energy Kentucky, Inc. from its sold supplier of natural gas, the Columbia Gas Transmission Corporation. As of June 1, 1975 the penalty as stated in the Columbia Gas Transmission Corporation's FPC filed tariff is ten dollars (\$10.00) for each 1,000 cubic feet overrun.

ACTION FOR EXCESSIVE USAGE

During periods of curtailment, where it appears to Duke Energy Kentucky, Inc. through its procedure of monitoring monthly usage of Non-Domestic Customers being curtailed, that a Non-Domestic Customer's usage will significantly exceed his adjusted Winter or Summer Volumetric Limitation, Duke Energy Kentucky,

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Inc. will give such customer notice to cease such excessive usage and, in the event such customer does not cease, Duke Energy Kentucky, Inc. may disconnect gas service to such customer.

PENALTY REFUND

Penalties collected from Duke Energy Kentucky, Inc.'s customers will be added to the refunds received from Duke Energy Kentucky, Inc.'s supplier and held for redistribution and shall be refunded to all customers in accordance with Duke Energy Kentucky, Inc.'s gas cost adjustment provision. If Duke Energy Kentucky, Inc. incurred penalties from its supplier as a result of volumetric overruns, the amount of such penalties shall be subtracted from the total penalties collected by Duke Energy Kentucky, Inc. from its customers to determine the amount of penalties to be refunded.

BILLING OF PENALTIES

Penalties, as provided above, shall be reflected in the customers service bill for the Winter Period on the May bill and for the Summer Period on the December bill. Five percent (5%) will be added to the penalty amount if not paid on or before fourteen (14) calendar days after mailing date of the bill.

EMERGENCIES

—In the event of a short-term emergency situation where immediate deliveries of additional gas are needed to prevent irreparable injury to life or property of an existing customer, Duke Energy Kentucky, Inc. shall, at its option, have the right to deliver additional volumes of gas to meet such emergency needs in excess of any limited volumes specified herein, without imposition of penalties where the emergency volumes are repaid by reduction of future gas purchases by the customer within ninety (90) days after termination of the emergency period. (T)

EXEMPTION

—No exemptions from this Plan, other than emergency deliveries, as defined above, shall be granted except by Order of the Commission, directly through its duly designated Staff, or other authority having jurisdiction in this matter. (T)

AMENDMENT, MODIFICATION OR CLARIFICATION

—Due to governmental order or rapid changes in gas supply it may be necessary to amend, modify or clarify this Curtailment Plan. This Plan may be so amended, modified or clarified by filing a Motion with the (T)

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Commission dated December 29, 2019 in Case No. 201809-0026102.

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Commission.

AVAILABILITY OF THE PLAN

—Copies of this Plan, together with the address and telephone number of the Commission shall be kept at (T) each business office of Duke Energy Kentucky, Inc. and shall be made available to any customer upon request.

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Commission dated December 29, 2010 in Case No. 201009-0026102.

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— Issued by Amy B. Spiller~~Julie Janson~~, President

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**RATE MPS
METER PULSE SERVICE**

APPLICABILITY

Applicable to customers that request the Company to install gas meter pulse equipment, which is a meter related service not otherwise provided by the Company.

DESCRIPTION OF SERVICE AND SPECIFICATIONS

The service provided is an electronic pulse output, representing a pre-determined natural gas volume. The volume will vary at different meter installations, and will thus be communicated to the customer at the time of installation. Pressure and temperature correcting factors may need to be applied by the customer.

The pulse supplied does not represent rate of flow, only total volume and should not be used for control purposes. The end-use customer is responsible for providing power and communication links to the meter pulse equipment per the Company's specifications.

Customer must provide either a regulated 24 volts DC, or 120 volts AC, an area 2' x 2', 20' away from any gas pipeline flanges or gas pressure relief devices. The Company will supply a dry contact to their energy Management software.

A failure of the pulse initiator will not be detected by Company on any routine meter reading or during other operations. Therefore, customer will be required to recognize and report any problems with the pulse system, and Company shall not be responsible for incorrect data, or subsequent customer actions based upon the data.

TYPE OF CHARGES

Installation of Meter Pulse Equipment:	\$ 550 .00	(1)
If replacement of Meter Index is necessary, additional charge of:	\$ 560 455 .00	(1)

If replacement of the Gas Meter is necessary, charges will be determined based on then current prices for purchase and installation of applicable replacement meter.

If the Company is required to make additional visits to the meter site due to the inability to gain access to the meter location or the necessary Communication Link has not been installed, or the Communication Link is not working properly, the Company may charge the customer for any additional trip to the meter site at the per visit rate of: \$60.00

In addition, the Company shall charge for the cost of any incremental equipment necessary to complete the pulser installation.

SERVICE REGULATIONS

The supplying and billing for service and all conditions applying thereto, are subject to the jurisdiction of the Kentucky Public Service Commission, and to the Company's Service Regulations currently in effect, as filed with the Kentucky Public Service Commission.

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**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-064

REQUEST:

Refer to Sailers Testimony at 17, line 7, in which Mr. Sailers states that the ASRP is to be eliminated and the company proposes to transition the costs to base rates. Explain the impact these costs had on the cost-of-service study (COSS) and the rates the company proposed.

RESPONSE:

In the Company's Rider ASRP rate calculations, costs have been allocated to each of the four rate groups using the "Weighted Customers – Services" allocator (K403) that was approved in Case No. 2009-00202. In the Company's current Application, ASRP costs are rolled into base rates. Services, including services installed under Rider ASRP, continue to be allocated using an updated K403 allocator.

Once the ASRP costs are allocated to the rate class revenue requirements, witness Sailers uses the revenue requirements to develop the base rates proposed. Information on the development of base rates can be found in Schedule L and witness Sailers' testimony.

PERSON RESPONSIBLE:

James E. Ziolkowski
Bruce L. Sailers

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-065

REQUEST:

Refer to the Sailers Testimony, at 10, line 5, and BLS-2. The COSS for FT-L Customer Charge is \$207.73 and IT Customer Charge is \$495.62. Explain how the proposed rates are charging a rate that approximates the cost of providing service to these customers.

RESPONSE:

The Rate FT-L and Rate IT monthly customer charge of \$430.00 was established by a Commission order in Case No. 2009-00202. This Commission order was developed in conjunction with a settlement filed in that case by knowledgeable parties agreeing that the stipulated rates are reasonable for providing service to these customers. The Company does not propose a change to this customer charge for Rate FT-L and Rate IT customers. Of additional note, most all Rate FT-L customers also take service under Rate IT. Customers taking service under both Rate FT-L and Rate IT only pay one monthly customer charge.

PERSON RESPONSIBLE: Bruce L. Sailers

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-066

REQUEST:

Refer to BLS-7, explain why Duke Kentucky did not propose to average the cost of the three options provided under the Interruptible Monthly Balancing Service tariff.

RESPONSE:

Duke Energy Kentucky proposes to keep only one option under the Interruptible Monthly Balancing Service tariff due to the convergence of the charges for the existing 3 options. There is such a slight difference in the charges of \$0.1089/MCF, \$0.1092/MCF, and \$0.1097/MCF that Duke Energy Kentucky concluded it is reasonable and in the customer's interest to provide the option with the most flexibility.

PERSON RESPONSIBLE: Bruce L. Sailors

REQUEST:

Refer to the Direct Testimony of James E. Ziolkowski (Ziolkowski Testimony) in Case No. 2009-00202, on page 6 and Attachment JEZ-1 (page 1 of 5). Mr. Ziolkowski stated that Duke Kentucky was proposing a Residential Customer Charge of \$30.00, even though according to the COSS, as well as the attachment, the Residential Customer Charge was approximately \$25.

a. Explain the changes between the 2009-00202 COSS and the COSS in the pending case that warrants such a difference in the proposed Residential Customer Charge.

RESPONSE:

As referenced above, Mr. Ziolkowski showed a 2009-00202 COSS value of \$25.11 for the Rate RS customer charge. In this proceeding, attachment BLS-2 of witness Sailers' testimony shows a value of \$24.61 for the Rate RS customer charge. There is not a large difference between the referenced values. However, as noted, the proposed customer charge in the 2009-00202 case for Rate RS was \$30.00 and the proposed customer charge in this proceeding for Rate RS is \$17.50.

The primary difference between the two proposed values lies in the rate designs proposed. In the 2009-00202 case, Duke Energy Kentucky proposed a modified straight-

fixed variable (SFV) design. In this proceeding, the Company proposes a modest increase in the Rate RS customer charge and proposes a new rider, Rider WNA.

PERSON RESPONSIBLE: Bruce L. Sailors

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-068

REQUEST:

Refer to the Ziolkowski Testimony, again in Case No. 2009-00202, at page 12, Mr. Ziolkowski states that in his opinion "the fixed cost recovery rate design Duke Kentucky is proposing is better than its current residential rate design."

a. Explain what has changed to reflect such a change in philosophy in the current case.

RESPONSE:

The proposed rate design in the current case does not necessarily reflect a change in philosophy. In Case No. 2009-00202, the Company proposed a higher customer charge to partially decouple revenues from sales. This modified straight fixed variable rate design was not implemented as it was withdrawn as part of the settlement in that case.

In this proceeding, Duke Energy Kentucky proposes to increase the Rate RS customer charge modestly and, in addition, proposes to implement Rider WNA. Rider WNA will provide benefits to customers and provide the Company with the opportunity, but not the guarantee, to collect annual revenue requirements more consistently through weather normalized delivery charges. The Company reserves the option to revisit customer charge levels in future proceedings.

PERSON RESPONSIBLE: Bruce L. Sailers

REQUEST:

Refer to the Application, at 5, paragraph 10, in which Duke Kentucky acknowledges that the concept of a WNA has been approved by the Commission for approximately 20 years.

- a. Provide an explanation as to why Duke Kentucky waited until now to propose the adjustment in this case.
- b. Explain how Duke Kentucky would respond if the Commission were to allow the WNA as a pilot program.

RESPONSE:

- a. The proposed weather normalization adjustment mechanism is a form of decoupling, i.e., reducing the impact of volumetric risk from the Company's ability to recover its revenue requirement. In its last base rate case filing, Case No. 2009-00202, the Company proposed to implement straight-fixed variable rates (SFV), which would have obviated the need for a weather normalization adjustment. As part of a settlement with the Attorney General, the Company withdrew that SFV request and, in exchange for other consideration, agreed to a reduced overall revenue increase. In its two prior cases, Case No. 2001-00192 and Case No. 2005-00202, the focus was the Company's accelerated main replacement program (AMRP) and recovery of the costs related to that program.

b. The Company would implement the program as a pilot if the Commission so ordered. However, it should be noted that volumetric sales in Duke Energy Kentucky's service territory are impacted by weather similar to the other Kentucky LDCs that have received authorization to fully implement their respective WNAs beyond a "pilot." Given that the WNA for other LDC has demonstrated its efficacy, the Company believes it is not necessary to "pilot" the program.

PERSON RESPONSIBLE:

William Don Wathen Jr.

STAFF-DR-02-070

REQUEST:

Refer to the Direct Testimony of John J. Spanos (Spanos Testimony), page 11, regarding the decommissioning study of the production site.

- a. Identify and describe the production site upon which the decommissioning study is based.
- b. Provide a copy of the decommissioning study performed by Arcadis, U.S., Inc.
- c. Provide the expected retirement date of the production site.
- d. Explain how the full decommissioning costs were escalated to the time of retirement.

RESPONSE:

- a. – b. Please see the Arcadis, U.S., Inc. Decommissioning Study (STAFF-DR-02-070 Attachment).
- c. The probable retirement date of the Erlanger Gas Plant in 2024. Please see page III-5 of the Depreciation Study.
- d. The full decommissioning cost was not escalated to the time of retirement. The total decommissioning amount of \$684,000 was divided into the terminal retirements to achieve the terminal net salvage of negative 10 percent.

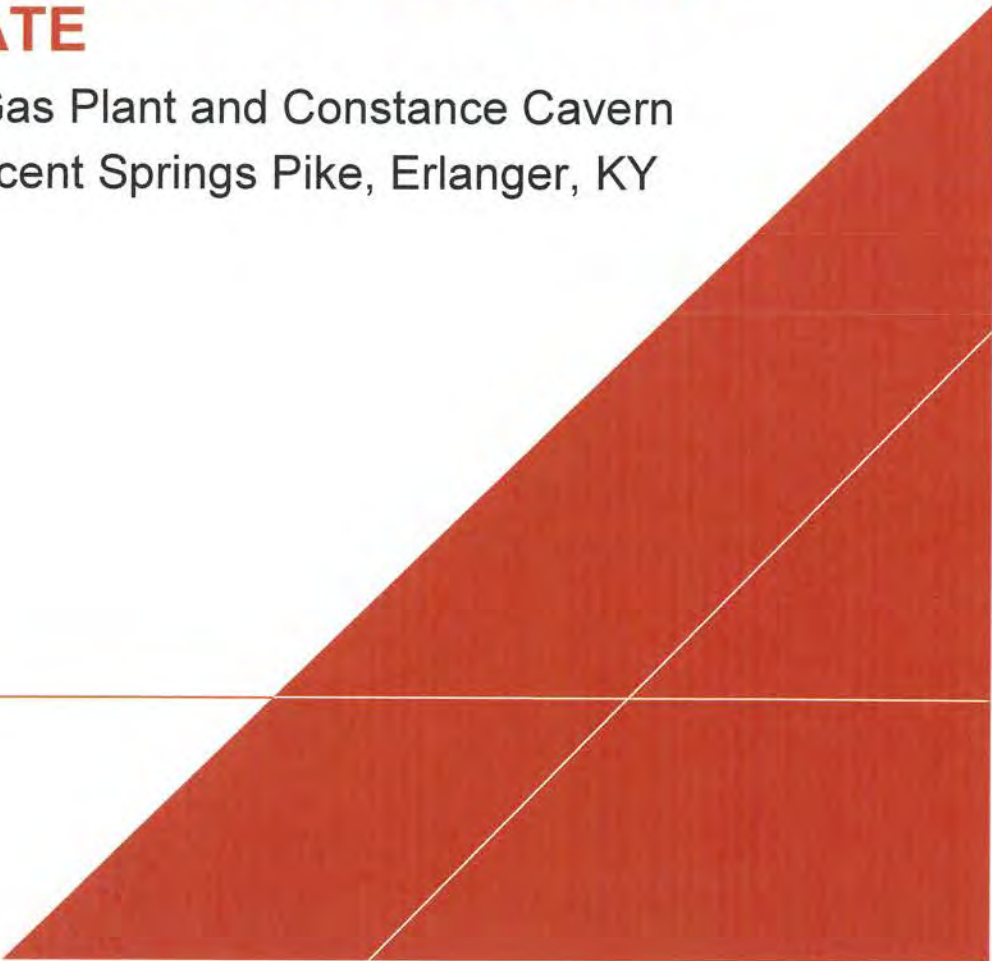
PERSON RESPONSIBLE: John J. Spanos



GAS PLANT DEMOLITION AND CAVERN CLOSURE BUDGETARY ESTIMATE

Erlanger Gas Plant and Constance Cavern
3001 Crescent Springs Pike, Erlanger, KY

March 2018

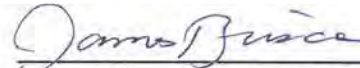


Gas Plant Demolition and Cavern Closure Budgetary Estimate

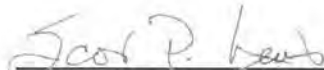
**DEMOLITION AND
CAVERN CLOSURE
BUDGETARY
ESTIMATE**



Doug Etscheid, CSP
Associate Project Manager



James Briscoe, CSP, CHMM
Certified Project Manager



Scot Lewis
Senior Vice President

Duke Energy Erlanger Gas Plant and
Constance Cavern

Prepared for:
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Our Ref.:
LX001001.0001

Date:
March 29, 2018

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Gas Plant Demolition and Cavern Closure Budgetary Estimate

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Gas Plant Demolition and Cavern Closure Budgetary Estimate

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- A Photolog of In Scope Structures
- B Constance Cavern Information

Gas Plant Demolition and Cavern Closure Budgetary Estimate

INTRODUCTION

Arcadis U.S., Inc. (Arcadis) has prepared this preliminary budgetary estimate for demolition of the Duke Energy (Duke) Erlanger Gas Plant located at 3001 Crescent Springs Pike in Erlanger, KY and closure of the Constance Cavern located near 3020 Amsterdam Road in Villa Hills, KY (Site). The Site is currently used for storage and distribution of liquid propane (LP), seasonally during peak demand periods.

The gas plant consists of several above grade structures including gas distribution buildings, manifold and piping systems, a cooling tower, propane offloading equipment, electrical supply equipment and various maintenance and storage facilities. The Constance Cavern consists of two above grade buildings, above grade piping, and the below grade cavern which is an approximate 7,500,000-gallon cavern used for liquid propane storage, 418 feet in total depth.

The objective of this preliminary budgetary estimate is to provide Duke with a high-level estimate for the demolition of the above grade portions of the gas plant, removal of associated concrete pads and foundations, and closure of the Constance Cavern based on information currently available. Arcadis understands that a complete pre-demolition asbestos containing materials (ACM) and hazardous building materials survey is not available, and results of that survey may significantly impact this budgetary estimate. Due to the lack of survey and sampling information available, Arcadis has made major assumptions to prepare this estimate based on the information provided by Duke during the meeting and Site walk conducted on February 26, 2018.

SCOPE OF WORK

Major items included in the scope of work (SOW) for this project will include pre-demolition surveys, project management and construction management, permitting and notifications, procurement support, removal of regulated materials and universal wastes, above grade demolition, concrete slab, pad and below grade structure removal, soils stockpile removal, site restoration, cavern closure, and a summary completion report. The tasks proposed in this budgetary estimate are detailed in the following sections.

Task 1 – Pre-Demolition Survey

This task will include a review of Duke provided historical documents and sampling information to support development of the survey scope of work. Documents reviewed may include previous waste surveys for regulated materials, building or cavern construction information, facility operational data, plant plans or process diagrams, regulatory reports, and other relevant information that may provide context to the proposed demolition scope of work.

The pre-demolition survey task will also include identifying accessible suspect ACMs, suspect lead-based paint (LBP), polychlorinated biphenyls (PCBs) in caulking/paints, naturally occurring radioactive materials (NORM), inventory of Universal Waste materials and other regulated waste at the Site. The pre-demolition survey task also includes estimated costs for sampling the spoils stockpile area for waste characterization purposes. Arcadis assumes that the survey work will be performed in one mobilization and one demobilization to survey in scope areas/units. A summary report will be prepared to detail the results of the pre-demolition survey activities.

Gas Plant Demolition and Cavern Closure Budgetary Estimate

Asbestos Containing Materials

Estimated costs assume that the ACM survey will be conducted in general accordance with ASTM E2356 Standard Practice for Comprehensive Building Asbestos Surveys. American Society for Testing Materials (ASTM) E2356 meets the applicable requirements of current Environmental Protection Agency (EPA) National Emissions Standards for Hazardous Air Pollutants (NESHAP) Standard 40 CFR 61, Subpart M (Asbestos), EPA Asbestos Hazard Emergency Response Act (AHERA) Standard 40 CFR 763, Subpart E, and Occupational Safety and Health Administration (OSHA) asbestos survey and/or sampling regulations.

Estimated costs also assume that the asbestos survey will include accessing, surveying, and sampling readily and safely accessible interior and exterior building areas as well as roofing systems. Suspect homogeneous areas (HAs) will be inventoried and representative bulk samples will be collected and submitted for laboratory analysis. Each bulk asbestos sample will be submitted to a National Voluntary Laboratory Accreditation Program (NVLAP) accredited laboratory for analysis using Polarized Light Microscopy (PLM) coupled with dispersion staining as outlined in the EPA's "*Method for the Determination of Asbestos in Bulk Building Materials*" (EPA-600/R-93, July 1993).

The condition and approximate location and quantity of each identified ACM will be documented for incorporation in a survey report. The results of the survey will be utilized in planning demolition activities. As directed by Duke, for this budgetary estimate, Arcadis has assumed that there is no ACM present on the Site.

Lead Based Paint

Estimated costs include representative testing of suspect surfaces for the presence of lead to facilitate contractor compliance with OSHA Standard 29 CFR 1926.62, Lead in Construction. The lead paint sampling will be conducted in general accordance with applicable EPA and United States Department of Housing and Urban Development (HUD) lead-paint chip sampling protocols. The paint chip samples collected will be submitted for analytical testing by a National Lead Laboratory Accreditation Program (NLLAP) accredited laboratory. Results of lead testing will help define building materials which may require special handling and disposal requirements as part of the demolition.

Naturally Occurring Radioactive Materials

Estimated costs for this task include performing a general scan and inspection of buildings, piping, and equipment to identify the presence of NORM using handheld field equipment. Results will be compared to background readings to determine proper handling, transportation, and disposal techniques. Cost estimates do not include laboratory analysis of material for the presence of NORM.

Universal Wastes and Other Regulated Wastes

Estimated costs assume a Universal Waste survey of potentially regulated materials for compliance with the Resource Conservation and Recovery Act (RCRA) Universal Waste Rule (UWR) and Subtitle C hazardous waste regulations will be conducted at each in scope structure. The survey will include only aboveground investigations and an inventory of readily accessible materials. No sampling of universal waste materials is included in the budgetary estimates for this project.

Gas Plant Demolition and Cavern Closure Budgetary Estimate

The survey will include a visual inventory of universal wastes such as, but not limited to:

- Equipment and process systems potentially containing oils, fluids, or other free liquids
- Potential mercury-containing devices (e.g., thermostats/thermometers, high-intensity discharge lamps, fluorescent tubes)
- Potential PCB containing equipment (e.g. light fixture ballasts, hydraulic fluids, transformers)
- Chlorofluorocarbons (CFCs) in refrigeration equipment; fire suppression systems; and heating, ventilation, and air conditioning (HVAC) systems
- Lead/acid or nickel/cadmium batteries and storage areas
- Bio-hazardous substances (e.g., accumulations of rodent or avian excrement)
- Radioactive elements (e.g. self-illuminating signs, x-ray equipment)
- Fire extinguishers and other containerized chemicals (e.g., aerosol cans, paint cans)
- Caulk and expansion joint material potentially containing PCBs
- Other materials observed by Arcadis that may be regulated and/or require removal/management prior to demolition

Spoils Stockpile Area

The spoils stockpile area is an area in the southeast portion of the gas plant which Arcadis understands was historically used for storage of spoils from various Duke projects. The stockpile appears to contain concrete, asphalt, soil, vegetation, and rock. Records for the material deposited and their source are not readily available; therefore, Arcadis has assumed that sampling will be required for waste characterization purposes and this task includes estimated costs for the sampling effort.

Pre-Demolition Summary Report

A summary report will be prepared to detail the results of the pre-demolition survey activities. The summary report will provide a description of the field activities completed, laboratory analytical results and a discussion of the findings. The pre-demolition summary report will be used in preparation of the demolition SOW and bid documents.

Task 2 – Procurement Support

The estimated costs for procurement support will include identification and pre-qualification of contractors to perform the tasks described in this estimate, preparation of bid documents/performance-based specifications, conducting a 1-day pre-bid meeting and Site walk with up to four bidders, and evaluation of contractor bids.

Gas Plant Demolition and Cavern Closure Budgetary Estimate

Pre-Qualification of Contractors

A list of contractors that are qualified and suited for the project will be established. Each contractor will be requested to submit information to pre-qualify for the work to be performed. At minimum, this will include:

- Safety metrics [Total Recordable Incident Rate (TRIR), Lost Time Incident Rate (LTIR) and Experience Modification Rate (EMR) for the last 3 years + year-to-date)
- Company specific information and capabilities
- Documentation that Duke-specific contract requirements (e.g., financial security, insurance, bonding capacity, training) can be met
- Project descriptions for previously completed or ongoing projects that are similar in scope of work

From the list of qualified contractors, up to four bidders for the project will be selected to bid on the project.

Bid Documents

This task assumes that a SOW document and bid form will be prepared to obtain competitive bids from contractors qualified to perform the anticipated tasks. The SOW document will incorporate local and state requirements applicable to the work to be performed and Duke-specific requirements. The SOW will also incorporate relevant available analytical data for the sampling completed in the pre-demolition survey task and specifications for tasks to be completed. A draft bid form will be prepared for the project based on input from Duke. For this budgetary estimate, it is assumed that one primary contractor would be selected to perform the entire project with the expectation that the primary contractor would subcontract specialty trades to complete certain tasks such as cavern abandonment.

Pre-Bid Meeting

Bid documents will be distributed to the bidders and a 1-day pre-bid meeting and Site walk with the pre-qualified contractors will be held. The pre-bid meeting will be used to discuss the overall project scope with bidders and the Site walk will allow each Contractor to inspect each area in detail. A question and answer (Q&A) log will be maintained and answers will be provided to bidders.

Bid Evaluation

Once bids have been received, each submittal will be reviewed in detail. Contractors will be contacted for clarifications, as needed. A phone interview will be conducted with each bidder for up to one hour each to discuss their overall approach to the project as part of the evaluation process. This information will be used to provide Duke with an evaluation matrix that summarizes and ranks the bids received based on safety, technical approach, overall understanding of the scope, and cost.

Gas Plant Demolition and Cavern Closure Budgetary Estimate

Task 3 – Permitting and Notifications

This task includes obtaining required permits, licenses, and submitting required notifications for executing the tasks described in this budgetary estimate. At a minimum, the scope to be performed at this Site requires a demolition permit from the City of Erlanger, Department of Buildings and Zoning and submittal of a demolition notification to the State of Kentucky. If ACM abatement is required, the abatement may require the preparation of a NESHAP 10-day notification submitted by the licensed contractor performing the work.

This task will also include support for the closure of the Kentucky Pollutant Discharge Elimination System Permit #0079758 that is currently active. Arcadis assumes that a single Site visit and sampling event is required to support closure of the permit. Arcadis is not aware of any other active permits for the Site.

Task 4 – Universal Wastes and Regulated Building Materials

This task includes estimated costs for removal, transportation, and disposal of universal and regulated wastes from structures at the Site prior to the start of demolition. These wastes will be removed, containerized, and labeled in preparation for transportation, disposal, and/or recycling. Based on the information provided to date, the types of wastes removed during this task may include:

- PCB containing light ballasts
- Non-PCB containing light ballasts
- Mixed High Intensity Discharge (HID) lamps
- Fluorescent lamps
- Mercury switches
- Refrigerants removed from cooling units
- Household or commercial chemicals
- Oils and lubricants contained in equipment
- Oil located in the liquid natural gas feeder tank
- Oil containing transformers and capacitors

Task 5 – Above Grade Demolition

The estimated costs for this task includes demolition of in scope structures to slab on grade. This includes sizing, segregating, loading, transporting, disposal, and/or recycling of materials generated during demolition tasks. Estimated costs have been included in this task for vibration monitoring to be performed during demolition per request from Duke. A list of scope structures, approximate sizes, and a general description of the construction of each are as follows:

Gas Plant Demolition and Cavern Closure Budgetary Estimate

Erlanger Gas Plant

- Storage Shed – Used to store used oil and miscellaneous supplies. Steel frame and sheet metal approximately 18' x 16' x 10' high on a concrete slab on grade.
- Fire Extinguisher Sheds (x4) – Used to house firefighting equipment. Steel frame and sheet metal approximately 6' x 6' x 8' high on a concrete slab on grade.
- Control Room and Boiler Room – The front 1/3 of the building houses the plant control room and the rear 2/3 houses plant boilers. The control room is constructed of Concrete Masonry Unit (CMU) while the boiler room is steel frame and sheet metal. The overall building dimensions are 60' x 33' x 15' high on a slab on grade.
- Vaporizer Room – Used for conversion of liquids to vapor and vapor mixing prior to distribution. Steel frame and sheet metal approximately 59' x 32' x 15' high on a concrete slab on grade.
- Compressor Building – Used to house plant compressors and associated equipment and piping. Steel and sheet metal construction approximately 60' x 50' x 18' high on a concrete slab on grade with below grade floor drains.
- Exterior Manifold and Warner-Lewis System – Located in the northeast portion of the plant. Various above grade piping and facility appurtenances.
- Cooling Tower – Used to provide water cooling to the plant. A steel mechanical system approximately 25' x 20' x 12' high on a concrete pad with perimeter sump 2' to 3' wide ranging in depth from 4' to 7'.
- Maintenance Building – Used for storage of general maintenance equipment and supplies. Steel and sheet metal approximately 19' x 25' x 10' high on a concrete slab on grade.
- Electrical Substation and Transformer – Chain link fencing around various electrical equipment.
- Liquid Natural Gas Feeder Tank – Oil tank remaining from historical site operations. Approximately 1,000 gallons in capacity with 500 gallons residual oil.
- Propane Offloading Area – Historically used for railroad offloading, currently used for truck offloading of propane. Steel frame and sheet metal approximately 8' x 11' x 8' high on a slab on grade and various above grade piping.
- Wesner Building – Steel container box approximately 20' x 12' x 9' high.

The M&R building is a 19' x 16' x 10' CMU building with a larger underground basement area, approximately 39' x 16' x 10' deep. Arcadis understands that the M&R building, basement, and associated exterior piping will remain through demolition and is not included in the demolition scope. Therefore, Arcadis has also assumed that the perimeter Site fence and gate would remain in place.

Per Duke, any utility re-routes to this building will be conducted internally and costs for utility re-routes are not included in the budgetary estimate. A photolog of in scope structures is included at **Appendix A**.

Gas Plant Demolition and Cavern Closure Budgetary Estimate

Constance Cavern

- Boat Building – Used to store the plant boat and various supplies. Steel frame and sheet metal approximately 25' x 73' x 15' high on a concrete slab on grade.
- Constance Cavern Dome Building – Building covering cavern access housing various piping. Approximately 25' x 25' x 15' high with a partial concrete slab on grade.
- Fire Extinguisher Shed – Used to house firefighting equipment. Steel frame and sheet metal approximately 6' x 6' x 8' high on a concrete slab on grade.
- Substation – Chain link fencing around various electrical equipment.
- Exterior Pipe and Manifold System – Various above grade piping and facility appurtenances.
- Tank Saddle and Pad – Concrete saddle and pad approximately 8' x 18' x 18" high formerly used to support an above grade storage tank (tank is no longer present).

Arcadis has assumed that all construction and demolition debris (C&D) and hard fill generated during demolition will be transported and disposed of offsite as a non-hazardous waste.

Task 6 – Concrete Slab, Pad, and Below Grade Structure Removal

The task includes estimated costs for the removal of concrete sidewalks, slabs, pads, footers, and trenches once the buildings have been removed. Estimated costs have been included in this task for vibration monitoring to be performed during concrete removal and backfilling of the subsequent voids, per request from Duke. All other below grade piping and structures will remain and be abandoned in place.

Due to absence of as-built drawings, concrete slabs are assumed to be an average of 6 inches thick. The concrete will be down-sized according to destination facility requirements and all hard fill (concrete, brick, and block) created from demolition tasks is assumed to be disposed of offsite as non-hazardous waste.

Task 7 – Spoils Stockpile Removal

The budgetary costs associated with this task include the removal of the spoils stockpile area. The stockpiled material appears to be made up of a variety of different materials including soil, stone, concrete, and asphalt. Based on these assumptions, a total of approximately 4,500 tons of material is anticipated to be removed from this area. Materials in the spoils stockpile area will be transported offsite for proper disposition based on results of laboratory testing. Waste characterization is not currently available for this material. For purposes of this budgetary estimate, this waste is assumed to be non-hazardous and not regulated by the Toxic Substances Control Act (TSCA). Arcadis has not included estimated costs for importing clean fill to backfill the area where stockpiled material will be removed.

Task 8 – Site Restoration

It is assumed that following the completion of demolition activities, disturbed areas of the site will be restored. Budgetary costs for this task include backfilling subsurface voids from former trenches, slabs, or pads will be filled with virgin stone to match surrounding grade, placed in lifts not to exceed 12 inches,

Gas Plant Demolition and Cavern Closure Budgetary Estimate

and graded to drain. Each lift will be compacted with heavy equipment and it is assumed that compaction testing will not be required. Arcadis has assumed up to 500 cubic yards of virgin stone may be imported and placed as part of this task.

Task 9 – Cavern Closure

The Constance Cavern is located near 3020 Amsterdam Road in Villa Hills, KY. The cavern is an approximate 7,500,000-gallon liquid propane storage cavern within the Black River limestone formation. The depth to the top of the cavern is 418 feet through a 42-inch diameter vertical shaft, two air shafts, and associated piping system. Based on the information provided by Duke, Arcadis assumes that the Cavern is constructed in limestone formation, with several competent supporting pillars throughout. Cavern specifications and supporting cavern design information provided by Duke is included as **Appendix B**. The estimated costs for this task includes closure of the cavern in a manner that will allow re-opening of the cavern, as the cavern may be an asset for future use by Duke or others. As directed by Duke, this estimate assumes that piping connecting the cavern with the Erlanger Gas Plant will be abandoned in place and removal of that piping has not been included in the estimated costs.

Arcadis has confirmed with the Kentucky Public Service Commission (PSC) that the PSC does not regulate or provide input on petroleum storage. Based on discussions with Mr. Marvin Coombs with the Kentucky Department of Environmental Protection (KDEP), Department for Natural Resources (DNR), Oil and Gas (O&G) Division and available regulation information, it is assumed that the cavern is regulated under the EPA Class II Oil and Gas Related Injection Wells (hydrocarbon storage wells) and the Pipeline Health and Safety Administration (PHSA), a federal program under the Department of Transportation (DOT). Kentucky has been granted primacy for the EPA Class II Oil and Gas Related Injection Wells (hydrocarbon storage wells) regulations by the EPA.

Arcadis communicated to Mr. Coombs that after recoverable product is evacuated from the cavern by Duke, we would assume the following would be acceptable practices for closure:

- The cavern would be allowed to refill with groundwater
- Utility conduits, piping, and shafts will be decommissioned (above grade pipe and pumps will be removed, below grade pipe sealed/abandoned in place, and shafts plugged in place)
- Surface structures will be removed
- A technical report documenting the decommissioning activities would be prepared

Arcadis has assumed that Duke will provide and install any required pressure venting and regulating equipment based on the amount of product that is unrecoverable. There are various options for plugging and/or sealing the shafts and the anticipated cavern pressure may affect the selected method. Arcadis has determined that the following methods may be options for closure of the shaft openings:

- Use of polyurethane foam (PUF) generally consisting of over-excavating around the shaft collar to a specified depth of nominally 2-4 feet, placing a rigid form over the shaft opening that is supported by the adjacent soil/rock, pouring a layer of PUF over the form and allowing it to harden, and then backfilling the area

Gas Plant Demolition and Cavern Closure Budgetary Estimate

- Installation of pre-manufactured plugs
- Grouting openings with use of a plug and non-shrink grout
- Sealing with blind flanges

The cavern closure rough order of magnitude (ROM) cost estimate was prepared based on input from contractors who perform this type of work and information currently available. Based on this input, Arcadis has assumed that sealing of the cavern with blind flanges (and pressure relief equipment provided by Duke) will be performed for the cavern closure. Because applicable regulations, permitting, and available methods may vary at the time of closure, Arcadis recommends that this estimate be re-visited when the project is closure to the implementation stage.

The above information is preliminary and should not be considered an approved plan by the KDEP DNR, O&G Division or any other regulatory authority.

Task 10 – Completion Report

The estimated costs for this task assumes that a demolition completion report will be prepared that includes documentation of activities performed during the demolition project. The demolition completion report will include facility closure methods, waste shipping documents, manifests, weight tickets, recycling documentation, weight tickets for any imported materials, daily/weekly reports, project permits and notifications, and other pertinent information relating to demolition and cavern closure.

SCHEDULE

Durations for each task in the scope of work have been estimated based on the Site information currently available and current scope of work described by Duke. Estimated durations to perform each task are provided below. The durations include estimated time to complete specifications, regulatory submittals and prepare closure reports, as applicable. Select tasks may be overlapped to decrease the overall schedule.

Task 1 – Pre-Demolition Survey: 2 weeks

Task 2 – Procurement Process: 6-8 weeks

Task 3 – Permitting and Notifications: 4-6 weeks

Task 4 – Universal Waste and Regulated Building Materials: 3 days

Task 5 – Above Grade Demolition: 3 weeks

Task 6 – Concrete Slab, Pad, and Footer Removal: 1 week

Task 7 – Spoils Stockpile Removal: 2 weeks

Task 8 – Site Restoration: 1 week

Task 9 – Cavern Closure: 4-6 weeks (does not include regulatory review periods, if applicable)

Task 10 – Completion Report: 2-4 weeks

Gas Plant Demolition and Cavern Closure Budgetary Estimate

BUDGETARY ESTIMATE

Tasks		Budgetary Estimate
Task 1	Pre-Demolition Survey	\$15,000
Task 2	Procurement Process	\$15,000
Task 3	Permitting and Notifications	\$10,000
Task 4	Universal Waste and Regulated Building Materials	\$20,000
Task 5	Above Grade Demolition	\$150,000
Task 6	Concrete Slab, Pad, and Footer Removal	\$50,000
Task 7	Spoils Stockpile Removal	\$200,000
Task 8	Site Restoration	\$20,000
Task 9	Cavern Closure	\$80,000
Task 10	Completion Report	\$10,000
Estimated Sub-Total:		\$570,000
*Contingency (20%):		\$114,000
Estimated Total:		\$684,000

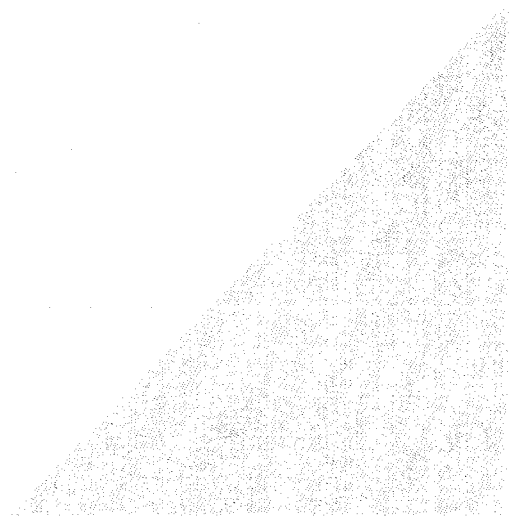
**Does not include potential unknown cavern closure requirements that other than what has been noted in this document.*

BASIS OF ESTIMATE

- Estimated costs are based on today's market prices as of March 29, 2018 and are subject to change based on fluctuating labor rates, equipment rates, fuel prices, scrap recycling values, etc.
- Estimated costs are based on the information provided to Arcadis to date and may change due to pre-demolition survey results.
- Scrap metal to become the property of the Contractor to be recycled.
- Assumes no ACMs or TSCA-regulated building materials are present, based on information provided by Duke Energy.
- Assumes that there will be no special handling, transportation, or disposal requirements due to NORM findings and all Construction and Demolition Debris (C&D), scrap metal, and hard fill is assumed to be non-hazardous, non-TSCA regulated material.
- Stockpiles spoils are assumed to be non-hazardous, non-TSCA regulated.
- Non-Union, non-prevailing wages.
- All piping assumed to be drained and made safe for demolition by Duke prior to demolition.
- All below grade piping will be cut and capped by Duke and abandoned in place, including piping from the offloading area and storage cavern to the gas plant.
- No underground storage tanks are present.

APPENDIX A

Photolog of In-Scope Structures



In Scope Buildings and Structures

Site Name: Duke Energy - Erlanger Gas Plant

Site Location: 3001 Crescent Springs Pike, Erlanger, KY

Building:

Control Room/Boiler - Front Exterior

Building Approximate Size (LxWxH)

60' X 33' X 15'

Description:

1/3 CMU (Control Room)

2/3 Steel Frame and Sheet Metal (Boiler Room)

Slab on grade



Building:

Control Room/Boiler - Rear Exterior

Building Approximate Size (LxWxH)

60' X 33' X 15'

Description:

1/3 CMU (Control Room)

2/3 Steel Frame and Sheet Metal (Boiler Room)

Slab on Grade



Building:

Control Room - Interior

Building Approximate Size (LxWxH)

60' X 33' X 15' (overall)

Description:

Control portion consists of control room, break room and restroom which are constructed of CMU with sheet metal roof and exterior.



In Scope Buildings and Structures

Site Name: Duke Energy - Erlanger Gas Plant

Site Location: 3001 Crescent Springs Pike, Erlanger, KY

Building:

Boiler Room - Interior

Building Approximate Size (LxWxH)

60' X 33' X 15' (overall)

40' X 33' X 15' (boiler room)

Description:

Boilers located in rear 2/3 of building. Boiler portion is constructed of steel frame and sheet metal on a slab on grade.



Building:

Boiler Room - Interior

Building Approximate Size (LxWxH)

60' X 33' X 15' (overall)

40' X 33' X 15' (boiler room)

Description:

Boilers located in rear 2/3 of building. Boiler portion is constructed of steel frame and sheet metal on a slab on grade.



Building:

Boiler Room - Interior

Building Approximate Size (LxWxH)

60' X 33' X 15' (overall)

40' X 33' X 15' (boiler room)

Description:

Boilers located in rear 2/3 of building. Boiler portion is constructed of steel frame and sheet metal on a slab on grade.



In Scope Buildings and Structures

Site Name: Duke Energy - Erlanger Gas Plant

Site Location: 3001 Crescent Springs Pike, Erlanger, KY

Building:

Vaporizer Building - Front Exterior

Building Approximate Size (LxWxH)

59' X 32' X 15'

Description:

2x vaporizer units located in a steel frame and sheet metal building on a slab on grade.



Building:

Vaporizer Building - Rear Exterior

Building Approximate Size (LxWxH)

59' X 32' X 15'

Description:

2x vaporizer units located in a steel frame and sheet metal building on a slab on grade.



Building:

Vaporizer Building- Interior

Building Approximate Size (LxWxH)

59' X 32' X 15'

Description:

2x vaporizer units located in a steel frame and sheet metal building on a slab on grade.



In Scope Buildings and Structures

Site Name: Duke Energy - Erlanger Gas Plant

Site Location: 3001 Crescent Springs Pike, Erlanger, KY

Building:

Compressor Building - Front Exterior

Building Approximate Size (LxWxH)

60' X 50' X 18'

Description:

Compressor building housing compressors. Steel frame and sheet metal on a slab on grade. Below grade floor drains present.



Building:

Compressor Building - Rear Exterior

Building Approximate Size (LxWxH)

60' X 50' X 18'

Description:

Compressor building housing compressors. Steel frame and sheet metal on a slab on grade. Below grade floor drains present.



Building:

Compressor Building - Side Exterior




Building Approximate Size (LxWxH)

60' X 50' X 18'

Description:

Large tank located outside the compressor building.



In Scope Buildings and Structures	
Site Name: Duke Energy - Erlanger Gas Plant	
Site Location: 3001 Crescent Springs Pike, Erlanger, KY	
<p>Building: Compressor Building - Interior</p> <p>Building Approximate Size (LxWxH) 60' X 50' X 18'</p> <p>Description: Compressor building housing compressors. Steel frame and sheet metal on a slab on grade. Below grade floor drains present.</p>	
<p>Building: Compressor Building - Interior</p> <p>Building Approximate Size (LxWxH) 60' X 50' X 18'</p> <p>Description: Compressor building housing compressors. Steel frame and sheet metal, slab on grade with below grade floor drains present.</p>	
<p>Building: Compressor Building - Interior</p> <p>Building Approximate Size (LxWxH) 60' X 50' X 18'</p> <p>Description: Interior tanks and piping.</p>	

In Scope Buildings and Structures

Site Name: Duke Energy - Erlanger Gas Plant

Site Location: 3001 Crescent Springs Pike, Erlanger, KY

Building:

Storage Shed - Front Exterior

Building Approximate Size (LxWxH)

18' X 16' X 10'

Description:

Used for storage of miscellaneous supplies and used oil. Steel frame and sheet metal on a slab on grade.



Building:

Maintenance Building - Front Exterior

Building Approximate Size (LxWxH)

25' X 19' X 10'

Description:

Used for storage of general maintenance equipment and supplies. Steel frame and sheet metal on a slab on grade.



Building:

Maintenance Building - Side Exterior

Building Approximate Size (LxWxH)

25' X 19' X 10'

Description:

Used for storage of general maintenance equipment and supplies. Steel frame and sheet metal on a slab on grade.



In Scope Buildings and Structures

Site Name: Duke Energy - Erlanger Gas Plant

Site Location: 3001 Crescent Springs Pike, Erlanger, KY

Building:

Fire Extinguisher Shed #1 - Exterior

Building Approximate Size (LxWxH)

6' X 6' X 8'

Description:

Storage of fire fighting equipment. Steel frame and sheet metal on a slab on grade.



Building:

Fire Extinguisher Shed #2 - Exterior

Building Approximate Size (LxWxH)

6' X 6' X 8'

Description:

Storage of fire fighting equipment. Steel frame and sheet metal on a slab on grade.



Building:

Fire Extinguisher Sheds #3 and #4 - Exterior

Building Approximate Size (LxWxH)

6' X 6' X 8'

Description:

Storage of fire fighting equipment within a chain link enclosure. 2x steel frame and sheet metal buildings on a slab on grade.



In Scope Buildings and Structures

Site Name: Duke Energy - Erlanger Gas Plant

Site Location: 3001 Crescent Springs Pike, Erlanger, KY

Building:

Cooling Tower - Exterior

Building Approximate Size (LxWxH)

25' X 20' X 12'

Description:

Steel mechanical system on a slab on a concrete pad. Surrounding sump 2' to 3' wide ranging in depth from 4' to 7'.



Building:

Cooling Tower - Exterior

Building Approximate Size (LxWxH)

25' X 20' X 12'

Description:

Steel mechanical system on a slab on a concrete pad. Surrounding sump 2' to 3' wide ranging in depth from 4' to 7'.



In Scope Buildings and Structures

Site Name: Duke Energy - Erlanger Gas Plant

Site Location: 3001 Crescent Springs Pike, Erlanger, KY

Building:

Warner-Lewis and Pipe Manifold System

Building Approximate Size (LxWxH)

Description:

Warner-Lewis and Pipe Manifold System consisting of several above grade pipes, valves, controls, supports, etc.



Building:

Warner-Lewis and Pipe Manifold System

Building Approximate Size (LxWxH)

Description:

Warner-Lewis and Pipe Manifold System consisting of several above grade pipes, valves, controls, supports, etc.



Building:

Liquid Natural Gas Feeder Tank




Building Approximate Size




1,000 gallons

Description:

Historical storage tank ~1,000 gallons in capacity. ~500 gallons residual oil remaining.



In Scope Buildings and Structures	
Site Name: Duke Energy - Erlanger Gas Plant	
Site Location: 3001 Crescent Springs Pike, Erlanger, KY	
Building: Propane Offloading Area	
Building Approximate Size (LxWxH)	
Description: Above grade piping within a chain link fence enclosure.	
Building: Propane Offloading Area	
Building Approximate Size (LxWxH) 8' X 11' X 8'	
Description: Propane offloading building. Steel frame and sheet metal on a slab on grade.	
Building: Propane Offloading Area	
Building Approximate Size (LxWxH)	
Description: Above grade piping within a chain link fence enclosure.	

In Scope Buildings and Structures	
Site Name: Duke Energy - Erlanger Gas Plant	
Site Location: 3001 Crescent Springs Pike, Erlanger, KY	
Building: Electrical Substation	
Building Approximate Size (LxWxH)	
Description: Electrical substation including transformers and capacitors within a chain link fence enclosure.	
Building: Electrical Substation	
Building Approximate Size (LxWxH)	
Description: Electrical substation including transformers and capacitors within a chain link fence enclosure.	
Building: Electrical Equipment	
Building Approximate Size (LxWxH)	
Description: Electrical transformer outside the compressor building.	

In Scope Buildings and Structures

Site Name: Duke Energy - Erlanger Gas Plant

Site Location: 3001 Crescent Springs Pike, Erlanger, KY

Building:

Wesner Building

Building Approximate Size (LxWxH)

20' X 12' x 9'

Description:

Steel container box used for storage.



Building:

Wesner Building




Building Approximate Size (LxWxH)


20' X 12' x 9'

Description:

Steel container box used for storage.



In Scope Buildings and Structures	
Site Name: Duke Energy - Erlanger Gas Plant	
Site Location: 3001 Crescent Springs Pike, Erlanger, KY	
Building: Spoils Stockpile Area	
Approximate Size (LxWxH) 140' X 65' X 12'	
Description: Area used for storage of spoils from various Duke Projects. Soil with evidence of asphalt, concrete, and limestone mixed in.	
Building: Spoils Stockpile Area	
Approximate Size (LxWxH) 140' X 65' X 12'	
Description: Area used for storage of spoils from various Duke Projects. Soil with evidence of asphalt, concrete, and limestone mixed in.	
Building: Spoils Stockpile Area	
Approximate Size (LxWxH) 140' X 65' X 12'	
Description: Area used for storage of spoils from various Duke Projects. Soil with evidence of asphalt, concrete, and limestone mixed in.	

In Scope Buildings and Structures	
Site Name: Duke Energy Constance Cavern	
Site Location: Near 3020 Amsterdam Road in Villa Hills, KY	
Building: Boat Building - Front Exterior	
Building Approximate Size (LxWxH) 73' X 25' X 12'	
Description: Used for storage of site boat. Steel frame and sheet metal building on a slab on grade.	
Building: Boat Building - Front Exterior	
Building Approximate Size (LxWxH) 73' X 25' X 12'	
Description: Used for storage of site boat. Steel frame and sheet metal building on a slab on grade.	
Building: Boat Building - Interior	
Building Approximate Size (LxWxH) 73' X 25' X 12'	
Description: Used for storage of site boat. Steel frame and sheet metal building on a slab on grade.	

In Scope Buildings and Structures

Site Name: Duke Energy Constance Cavern

Site Location: Near 3020 Amsterdam Road in Villa Hills, KY

Building:

Constance Cavern Dome Building - Exterior

Building Approximate Size (LxWxH)

25' X 25' X 12'

Description:

Building over the shaft of the Constance Cavern. Steel frame building and sheet metal with a partial concrete slab.



Building:

Constance Cavern Dome Building - Exterior

Building Approximate Size (LxWxH)

25' X 25' X 12'

Description:

Building over the shaft of the Constance Cavern. Steel frame building and sheet metal with a partial concrete slab.



Building:

Constance Cavern Dome Building - Interior

Building Approximate Size (LxWxH)


25' X 25' X 12'

Description:

Access to the 48" diameter shaft to the Constance Cavern and various piping.

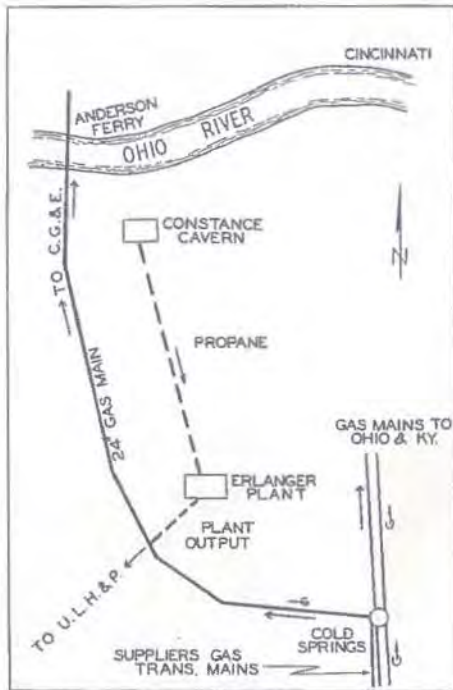


In Scope Buildings and Structures	
Site Name: Duke Energy Constance Cavern	
Site Location: Near 3020 Amsterdam Road in Villa Hills, KY	
Building: Constance Cavern Exterior Piping	
Building Approximate Size (LxWxH)	
Description: Above grade piping and air shaft located at the Constance Cavern location.	
Building: Constance Cavern Exterior Piping	
Building Approximate Size (LxWxH)	
Description: Above grade piping located at the Constance Cavern location.	

In Scope Buildings and Structures	
Site Name: Duke Energy Constance Cavern	
Site Location: Near 3020 Amsterdam Road in Villa Hills, KY	
Building: Electrical Equipment at Constance Cavern	
Building Approximate Size (LxWxH)	
Description: Various electrical supply equipment at the Constance Cavern within a chain link enclosure.	
Building: Tank Pad	
Building Approximate Size (LxWxH) 12' X 8' X 2'	
Description: Historical tank pad located at the Constance Cavern.	
Building: Fire Extinguisher Shed	
Building Approximate Size (LxWxH) 6' X 6' X 8'	
Description: Storage of fire fighting equipment. Steel frame and sheet metal on a slab on grade.	

APPENDIX B

Constance Cavem Information



NATURAL GAS This sketch shows the arrangement of the natural gas supply to the Erlanger Gas Plant and the liquid propane supply from the Constance Cavern to the Erlanger Gas Plant.

CONSTANCE CAVERN



CAPACITY

180,000 BARRELS...
 7-1/2 MILLION GALLONS
 940 TANK CARS

AREA

2-1/2 ACRES...
 BIG AS 2 FOOTBALL FIELDS

DEPTH

416 FEET...
 ALMOST AS DEEP AS THE CAREW TOWER IS HIGH

ERLANGER GAS PLANT

50 MILLION CUBIC FEET PER DAY

THE UNION LIGHT, HEAT AND POWER COMPANY

Generalized section through the main shaft of Constance Cavern showing the geology of the formations encountered.

GEOLOGY



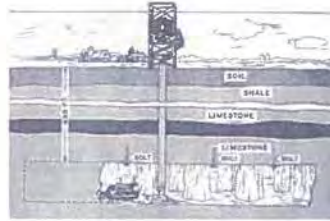
HOW TO GET THERE

The Constance Cavern is mined in solid limestone at a depth of 416 feet. The mining was accomplished through a 42 inch diameter shaft. The Cavern generally consists of a series of tunnels approximately 20 feet wide and 25 feet high. It will be filled with liquid propane brought in by trucks and railroad tank cars. The liquid propane will be pumped from the cavern through an 8 inch pipeline, 2-1/2 miles to the Erlanger Gas Plant.

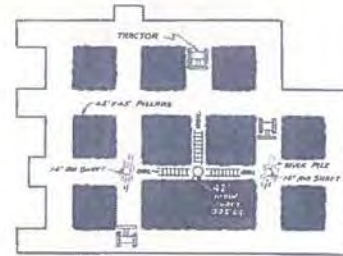
DESCRIPTION



Erection of the Drilling rig used to drill the main shaft. The rugged terrain at the cavern site is shown in this over-all photograph.



An artist's conception of the Constance Cavern showing the method used in mining.



This is the floor plan of the Constance Cavern. The solid areas are pillars measuring 45 feet square. The pillars are used to support the roof. Tractors and rail cars are used during the mining to bring the rock to the mining shaft.



Welders preparing section of 42" diameter main shaft for welding and insertion in 60" diameter surface casing.



Erection of mining hoist used to lift buckets of mined limestone from the Constance Cavern.



Workman loading dynamite in face of drift prior to blasting.



Filling mining bucket with Emico #630 air operated tractor at main shaft.



Installing roof bolts by means of air percussion hammer equipped with air lift jack.



Miners preparing to descend into main shaft for first mining.



Milton J. Pfeiffer, CG & E vice-president, left, and Dale Erwin, Moran Brothers rig superintendent, inspect the 54-inch cutting tool.



ERLANGER PLANT

This is the way Erlanger Gas Plant will look when completed. The Erlanger plant will be an exact duplicate of The Cincinnati Gas & Electric Company's Dicks Creek Plant, shown above, near Middletown, Ohio. The capacity of the Erlanger plant will be the same as that of the Dicks Creek Plant — 50 million cubic feet per day. This will be used to supplement the supply of the natural gas system of Union Light, Heat and Power and The Cincinnati Gas & Electric Companies during extremely cold weather.

PLANS AND SPECIFICATIONS
MINED LP-GAS STORAGE CAVERN
NEAR CONSTANCE, KENTUCKY

FOR
THE UNION LIGHT, HEAT AND POWER CO.
COVINGTON, KENTUCKY

BY
FENIX & SCISSON, INC.
TULSA, OKLAHOMA

SPECIFICATIONS

MINED LP-GAS STORAGE CAVERN

~~CONSTANCE, KENTUCKY~~

8. *Cincinnati, Ohio*

for

29 *The Cincinnati Gas, Heat & Electric Company*
THE UNION LIGHT, HEAT & POWER CO.

CINCINNATI, OHIO

by

FENIX & SCISSON, INC.

Tulsa, Oklahoma

I N D E X

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~~J. Liquid Level Float Gauge~~ *Delete*

- J K. Final Testing of Cavern
- K L. Initial ^{Purging and} Filling of Cavern
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(2) MINED LP-GAS STORAGE CAVERN
(1) *Contract*
CONSTANCE, KENTUCKY

A. GENERAL SPECIFICATIONS

1. Scope of Contract

The work to be performed under this contract consists of the Contractor furnishing all labor, equipment, supplies, transportation, fuel, power, water, supervision and insurance in accordance with these specifications, the plans, and the contract documents necessary to:

- a. Construction of a LP-Gas underground storage cavern of approximately ^{200,000} 175,000 barrel capacity, complete with all necessary appurtenances within the area designated on the plans.
- b. To purchase, install and test all pumps, ^{liquid} float gauges, fill connections and manometers necessary for the caverns.
- c. Stockpile all waste material from the said storage caverns in an area on the site as mutually agreed between the Company and the Contractor.

2. Site Investigation

The Contractor acknowledges (1) that he has satisfied himself as to the nature and location of the work and to the general and local conditions relating to labor, water, power, roads, and other factors that might affect the work; (2) that he has satisfied himself as to the character and quality of surface and subsurface materials in so far as this information is available from an inspection of the site and of the cores and logs; and (3) that the Company does not guarantee that formations or conditions encountered will be identical to those shown by the cores and other data.

(2) Site Investigation

The Contractor acknowledges (1) That he has satisfied himself as to the nature and location of the work and to the general and local conditions relating to labor, water, power, roads and other factors that might affect the work, (2) That he has satisfied himself as to the character and quality of surface and subsurface materials insofar as this information is available from an inspection of the site and of the cores and logs, and (3) That the Owner does not guarantee that formations or conditions encountered will be identical to those shown by the cores and other data.

duplication

(3) Electricity

The Contractor will arrange for all necessary poles, transformers and substations required to make power available at the work site.

(4) Water

The Contractor shall install all pipe and the necessary fittings to provide ample water for the construction program planned under this contract. The piping shall become the property of the Owner upon the completion of the contract.

c. Cap and Powder Magazine

The Contractor shall arrange for, install and maintain cap and powder magazines in conformance with the requirements set forth by the State Mining Laws and the U. S. Bureau of Mines and/or any other governmental body.

5. Safety

Every effort shall be made by the Contractor to provide safe methods for the work contemplated under this contract. Suitable first aid equipment and supplies will be provided and maintained by the Contractor (first aid kit, stretchers, etc.). Throughout the length of the contract, the Contractor shall have qualified medical and surgical practitioners ready upon a call.

The hoist house, compressor house, and mechanics' shed shall be equipped with chemical type fire extinguishers. The office and the change house shall be equipped with water type extinguishers. Smoking areas will be designated by the Contractor for his employees, subject to Company's approval. All weeds will be cleaned away from around all buildings. Special attention shall be given to good housekeeping around the powder and cap magazine. The Contractor shall prevent the storage of any gasoline, flammable oils, explosives or highly combustible materials within the limits prescribed by local or state codes or within one hundred (100) feet of the shaft whichever is greater.

The Contractor shall provide equipment of the most modern type, subject to the approval of the Company, for the detection of carbon monoxide and other dangerous gases that may exist in the tunnels. Gas tests shall be taken as often as necessary and findings recorded in a gas book provided for this purpose.

work herein contracted for in accordance with the specifications, plans and work authorizations.

9. Subcontracts

The Contractor shall notify the Company in writing, of the names of subcontractors proposed on the contract, and shall not employ any subcontractors until the Company's approval in writing has been obtained. The Contractor agrees to bind every subcontractor by the terms of the general and special conditions of the contract.

10. Other Contracts

The Company may award other contracts for additional work at the site of the project, and the Contractor shall fully cooperate with such other contractors. The Contractor shall not commit, or permit, any act which will interfere with the performance of work by any other contractor.

11. Insurance

The insurance requirements will be as outlined in the contract. Before any work is performed by subcontractors, a copy of their insurance certificate must be filed with the Contractor and the Company's representative.

12. Utilities

The Company will arrange for all necessary poles, transformers and substations required to make power available at the work site, and will ~~also make arrangements for right-of-way for a water line from the river to the job site.~~ The Contractor shall install a pump at the river and shall furnish all labor and material necessary to run a water line of suitable diameter from the pump to the job site.

*Mr. L. B. ...
Mr. J. ...
P. ...
...
...
...*

B. Mine Shaft

The Mine Shaft shall be located as shown on the plans and shall be drilled a minimum of 52-inches in diameter in the rock section. In the overburden, a 54-inch surface casing will be installed to bedrock. A 42-inch I.D. shaft liner will be run inside the 54-inch surface casing and shall extend from the surface to the depth shown on the plans. The liner shall conform to specifications and shall be welded and cemented in accordance with the applicable specifications contained herein.

1. Drilling

The mine shaft shall be drilled in such a manner that the hole will not be out of plum more than 12 inches per 100 feet of depth. When a Pilot Hole is used, an accurate log will be kept by the driller. The depth of the 52-inch hole will be determined from the analysis of the driller's log. If the large hole is drilled without a Pilot Hole, then an accurate log will be kept on the drilling of the large hole. An Eastman Magnetic Log, or other suitable device, will be run on the Pilot Hole to determine the vertical alignment. If the hole is out of plumb more than 12 inches per 100 feet of depth, then the Contractor, subject to approval of the Company, shall decide as to the procedure to either straighten the hole or to fill the hole with grout and start on another hole. The expense of straightening the hole or filling the hole with grout shall be the driller's expense. When the drilling for the 52-inch hole is completed, it will be flushed of all excessive cuttings, oil, or undesirable material. Prior to setting the liner, the hole will be filled with water to determine if there are any fractures or partings that would be detrimental to the cementing operation. If there is an excessive loss of water, then

Bentonite and a shredded fibrous material will be used to bridge off the leakage. The bottom twenty feet of the 52-inch hole will be filled with sand prior to setting the liner. This sand shall be removed by the driller after the 42-inch liner is grouted.

2. Surface Casing and Installation

The surface casing shall extend from the surface to the bedrock and shall be 54-inches in diameter. The section of surface casing shall be welded together in a good workmanlike manner, but code welding is not required. The surface casing shall be driven or cemented into bedrock in order to obtain a tight seal.

3. Shaft Liner

The liner shall be fabricated from 0.625 inch, A-212, Grade B, Firebox quality steel. All joints are to have 30 degree bevel with 1/16 inch land for outside welding. The fabrication shall be in accordance with ASME Section VIII of 1959 for "Unfired Pressure Vessels". The welded joints shall have 100% penetration or fusion, or be free of slag and inclusions, and be 100% x-rayed in field.

4. Installation of Liner

The shaft liner shall be welded together at the top of the shaft by welders who have passed a qualification test administered by the Company. The shaft liner is then placed into the hole as assembled. The centralizers shall be placed as shown on the drawings. If the liner is placed by floating, it shall be accomplished by inserting a concrete plug not less than four feet thick at the bottom of the liner. The shaft liner will then be sunk by adding water inside the 42-inch liner. The water will remain in the liner until the cementing is accomplished.

5. Utility Lines

Eight two-inch lines shall be placed in the annulus between the liner and the drilled hole to be used by the Contractor for utility lines. These lines will be fastened to the liner with clips and shall be welded to every joint of 42-inch liner. The utility lines shall be standard weight threaded and coupled black pipe.

6. Grout

Straight cement (A.S.T.M. C-150 type I) shall be used for the grouting; the following conditions will prevail:

<u>Cement Pounds</u>	<u>Water Gallons per sk</u>	<u>Slurry Weight Pounds/Gallon</u>	<u>Slurry Volume Cubic Feet/sk</u>
94	5.2	15.6	1.17

A minimum of five weight tests will be taken during the grouting operation to insure uniform grouting in compliance with the specifications. The results of these tests will be tabulated and recorded. In conjunction with these tests, five specimens of grout will be taken and labeled with the weight, date and time. These samples will be kept until final approval is made on the cementing job.

7. Placing Grout

The grout slurry shall be placed in two pours through two 2-inch pipes located 180 degrees apart in the annular space outside of the 42-inch shaft liner. The series of 2-inch lines will extend from the surface to within three feet of the bottom, and the grouting will be conducted alternately through the two lines to prevent any bridging or channeling. Halliburton or equal equipment shall be used to place the grout.

Immediately prior to the grouting operations a mud dispersing agent shall be circulated through the 2-inch grout lines to break up and dispense any driller's mud clinging to the walls of the hole.

8. Testing

When the concrete plug and sand are removed from the bottom of the hole, an air test will be conducted. The 42-inch pipe will be emptied of all water and then shut in by welding an elliptical dished head to the top of the shaft liner (See Section B-9). The head shall be equipped with a pressure gauge and a 2-inch valve for connecting to a compressor and testing the liner, cement, ^{and for final test @} and not less than 175 p.s.i.g. This pressure shall be shut in and observed for seventy-two hours. Should the test be declared unsatisfactory, a meeting shall be held between Company's and Contractor's representatives to determine the cause and remedial action to be taken.

9. Main Shaft and Auxiliary Hole Top Closure

Each time the main shaft 42-inch liner or auxiliary hole ^{20" or 12"} 12-inch liners are closed by welding on an elliptical head or welding cap for testing purposes, the end closure shall be removed by flame cutting sufficiently below the last weld to place the cut line in new metal away from the heat effected zone. Prior to welding on any additional intermediate test closure or the final closure, the liner shall be beveled at the last cut in new metal to meet code welding requirements. Final main shaft closure shall be a new ASME flanged and dished head.

C. Auxiliary Holes

There shall be auxiliary holes drilled at the locations and the depths & *diameter* designated on the plans. These holes will be used for ventilation purposes during the mining operation; and, after the mining is completed, they will be converted, as shown on the plans, for the installation of liquid level gauges, vents and pumps.

1. Drilling

The auxiliary holes for the gauging, vents and pump units shall be a minimum of 20" in diameter *for 12" lined holes & 26" in diameter for 20" lined holes,* and shall not be out of plumb more than 12 inches per 100 feet. The drilling may be done during the same period as the drilling of the main shaft or immediately after the completion of the main shaft. These auxiliary holes shall be drilled and lined to the depths shown on the plans.

Prior to setting the liner, the hole will be flushed of all excessive cuttings, oil or undesirable material. After the hole is completely flushed, it will be filled with water to determine if there are any fractures or partings that would be detrimental to the cementing operation. If there is a loss of water, then Bentonite and a shredded fibrous material will be used to bridge off the leakage prior to grouting. At least twenty feet of undisturbed rock shall be kept between the drilled hole and the mined tunnels during the drilling operation.

2. Surface Casing and Liner

The surface casing shall extend from the surface to the bedrock and shall be ~~20~~ inches I.D. The ~~12~~ inch liner shall be fabricated from ~~12~~ inch A.S.T.M., A-53, Electric Resistance welded or equal. The ends shall be beveled 37-1/2 degrees with 1/16 inch land.

0.375

3. Installation of Surface Casing and Liner

The sections of surface casing shall be welded together in a good workmanlike manner, but code welding is not required. The casing shall be driven or cemented into the bedrock in order to obtain a tight seal. The ~~12~~^{12 + 20}-inch liners shall be welded together at the top of the hole by welders who have passed a qualification test administered by the Company. The shaft liner is then placed into the hole as assembled. Before welding, the pipe shall be carefully lined up by using "line-up" clamps so that no part is offset with respect to the adjacent part by more than twenty percent of the pipe thickness.

4. Grout Specifications and Placing Procedure

The grout shall be placed in less than three hours using Halliburton or equal equipment and methods. ~~A Baker cementing shoe will be used.~~ The grout specifications shall be the same materials as specified for the 42-inch main shaft liner. The method used for grouting must be approved by the Company.

5. Curing Period

The grout shall be allowed to cure for 72 hours before drilling is resumed. No blasting underground will be permitted within 50 feet of the hole during the 72-hour curing period.

6. Testing

The auxiliary hole liners and a minimum of 10' of the exposed formation shall be air tested at 175 p.s.i.g. for at least 12 hours.

7. Seismic Monitoring Hole.

In addition to the above auxiliary holes a seismic monitoring hole will be drilled to bedrock. The exact location and diameter of the hole shall be mutually agreed upon between the Company, its insurance agent and consultant, and the Contractor.

D. Cavern Mining

1. General

The tunnel or "mine drift" size shall be as shown on the drawings, subject to modification during the mining operation to suit existing conditions. The minimum size of the supporting pillars shall be ~~35~~⁴⁰ feet by ~~35~~⁴⁰ feet. The mining shall follow a conventional room and pillar pattern to allow flexibility during the mining operation. If any water or gas seams are encountered, work in that particular heading shall cease and the Company notified. Mechanical type packers shall be kept on hand; and upon encountering gas or water, the packer shall be inserted in the hole and the pressure recorded. These fractures shall be treated in accordance with the applicable section of these specifications.

The cavern roof shall follow a bedding plane and have the same slope as the rock bed itself. The cavern floor shall be graded for drainage to a single pump sump.

Electric blasting caps will be used. Animal transportation or gasoline powered equipment will not be permitted underground. If diesel equipment is used underground, it shall be equipped with a catalytic type scrubber.

No person shall carry into the mine or on any Company property intoxicating liquors or alcoholic beverages or enter the mine under the influence of intoxicating liquor.

2. Roof Bolts

Roof bolts shall be placed approximately in a rectangular grid pattern. Additional anchors and bolts may be required in irregular patterns around broken or fractured rock surfaces. The exact location for anchors and bolts will be determined in the field to fit the rock

conditions and to provide maximum protection of work and workers. Bolts and accessories shall be installed as soon as practicable after removal of shot rock and scaling of a lift or round has been completed. Holes for all bolts and anchors shall be of the size recommended by the manufacturer of anchors used to insure maximum anchorage. The bolts will be spot checked at regular intervals to insure a safe and satisfactory installation.

3. Method of Determining the Cavern Capacity

The preliminary method of measuring the cavern capacity will be based on the daily mine production measured by the number of "cans" mined. The size of the can will be computed, and an accurate account of the daily production will be tabulated. This method will be checked periodically by the surveyor's maps and cross sections. Final payment will be based on the actual capacity as determined by ~~a measurement of the~~ *initial filling of the cavern with propane.* ~~the air required to pressure test the cavern.~~ Detailed capacity measurement procedures ~~of in-put and out-put air~~ will be as agreed upon by the Company and Contractor. ~~The meter, the pressure, and the temperature recording devices will be supplied by the Company and approved by the Contractor.~~ ~~Base conditions for this measurement will be 14.66 p.s.i.a. and 60° F.~~

4. Final Inspection of Cavern

Before the final inspection, all utility lines, track, electrical lines, surplus supplies and equipment shall be removed from the cavern. The roof and floor of the cavern shall be graded, all loose rock trimmed from the pillars and walls.

E. Final Shaft Seal

After the mining is completed, a final shaft seal will be made by cutting a two-foot section in the shaft liner at a depth to be determined by the driller's log. The grout and rock will be chipped back to solid rock in all directions without the use of explosives. The utility lines shall be cut off as shown on the plans and capped at the top of the cavern.

Upon completion of the excavation for the seal, the top, bottom and sides of the excavated area shall be cleaned with a wire brush and compressed air. The shaft liner shall then be welded back in its original position. The seal shall be grouted through one of the two-inch utility lines with the remaining utility lines open at the surface for circulation of grout and the removal of trapped air. The grout mixture will consist of water and Portland cement in ratio of 6.0 gallons to the sack. Grout pump injection pressure shall be 100 p.s.i.g. at the surface, and, on return of grout to the surface in all utility lines, shall be closed in at that pressure.

F. Grouting Fractures

Only fractures permeating water will be considered worthy of any treatment. The fractures will be treated only after inspection by representatives of the Company and Contractor. If the formation is badly broken in the area of the fracture, efforts shall be made to stabilize the ground using roof bolts and timbers before any grouting is attempted.

After the area has been stabilized, grout holes shall be drilled to intersect the fractures six to eight feet back of the rock face. These holes may be deeper if the rock is badly broken.

Mechanical or pneumatic type packers will be inserted in the hole, and the grouting will be conducted at pressure sufficient to adequately grout the fractures.

The grout shall be neat Portland cement mixed with six to twelve gallons of water per sack of cement. Additive, such as bran, sawdust, walnut shells, etc., may be added if needed to plug large fractures. The grouting will commence with the grout thin and gradually thicken to consistency as the work progresses.

G. Grading and Disposal of Waste Rock

Scope of this contract will include stockpiling of the waste rock in an area at the job site as mutually agreed upon between the Company and Contractor.

H. Pumping Units

The Contractor shall purchase and install all pumps and equipment necessary for the removal of the stored product, and shall provide the necessary fittings, sumps, etc. for the pumps. The power and controls for the pumps shall be installed by the Company. The pumping units shall be selected by the Company.

I. Shaft Piping

1. General

The permanent roof bolts will be installed before the mining equipment is removed. All the sumps shall be satisfactorily tested, the final shaft seal shall be in place, and all the mining equipment shall be removed before the shaft piping is started.

2. Installation and Testing of Manometer Lines

The Contractor shall install ~~four~~^{three} half-inch lines as shown on the plans for connecting a manometer gauge to measure the liquid level of

the cavern. These lines will be tested by capping the bottom of each line and testing with compressed air to 175 p.s.i. for thirty minutes or for a longer period if directed by Company representative. Any line showing a loss in pressure shall be repaired until a satisfactory test is obtained. Upon completion of the test, the caps shall be removed, and a manometer shall be installed at the top of the shaft in accordance with the manufacturer's instructions. The depths of each of the lines shall be carefully measured in respect to each other and to the top and the bottom of the cavern.

Q The Company may elect to install an alternate type of gauge.
F. Liquid Level Float Gauge

~~The liquid level float, if required by the Company, shall operate in a 12 inch liner extension from the surface to the floor of the cavern within the main shaft. The section of the 14-inch liner in the tunnel will be perforated with half-inch holes 180 degrees apart every three feet within the cavern space. The top of the 12-inch liner shall be equipped with a 10-inch gate valve, the 10-inch gate valve and the float gauge will be specified by the Company.~~ *omit*

R. Final Testing of Cavern

The final testing of the cavern will be conducted with both the Company's and Contractor's representatives present.

The final test will be made by compressed air, and tested at 130 p.s.i.g.

The test will be conducted only after the pumps and all permanent facilities are installed and all mining equipment is removed from the cavern. The compressed air will be supplied from the Contractor's compressors. A log will be kept of the surface temperature, cavern pressure, time and the number of compressors operating (total cfm).

After 130 p.s.i.g. is reached, the cavern will be shut in and observed for a period of not less than seventy-two hours. All welded connections and fittings installed after initial testing of the linings (see specifications) shall be soaped and observed for leaks.

If an excessive drop in the test pressure is observed, then the Contractor shall reopen the shaft and perform the necessary remedial work to eliminate the causes for such drop in pressure. All testing shall be with Company equipment witnessed by the Company representative, and the testing procedure shall be repeated until results are satisfactory to the Company representative.

Purging and
Initial Filling of Cavern

The Company will purge the cavern. The Contractor shall furnish any requested equipment, apparatus, and material.
The initial filling of the cavern shall take place with both the Company's and the Contractor's representative present.

The propane will enter the cavern through the fill line and at a rate that will not allow the flashing of the propane to cause a freeze of "frost" on the liner and that will insure that the mixing of the propane and air will be held to a minimum.

Extreme care shall be exercised during the purging when the percentage of propane in the cavern ranges from 2 percent to 10 percent by volume. Propane purge gases will be injected in the annulus of the pump shafts and the purge gases withdrawn from the main shaft. Tests will be conducted periodically at the vent line to determine when the air has been exhausted. The surrounding area at the vent line will be checked with explosimeters to insure a safe operation.

Procedure for Removal of Pumps

The following procedure shall be used for removing the product pumps after the cavern has been purged of air and filled or partially filled with pro-

pane. The pump discharge valve shall be closed, and water shall be pumped into the ~~12~~¹²-inch liner. The water line shall be piped up so that the vapors in the ~~12~~¹²-inch liner can be flared and/or manifolded into the pump discharge. The first slug of water shall be 370 cubic feet (2767 gallons). After fifteen minutes, when all the water has reached the sumps, open the pump valve and also the bleed line from the ~~12~~¹²-inch liner. The propane vapors should be flared or compressed back into the cavern. After the pressure is removed, an additional 175 cubic feet (1309 gallons) of water shall be pumped into the ~~12~~¹²-inch liner. This water will act as a safety factor and will fill the sump with additional water.

The water necessary to seal or balance the propane pressure in the pump column and ~~12~~¹²-inch liner will be metered or measured to insure a safe and efficient operation. The pump shall be pulled according to the pump manufacturer's recommended procedures.

The working area shall be checked with ^{a combustible gas indicator} ~~an explosimeter~~ to determine the severity of the propane vapors. If an explosive mixture exists, then a blower should be used to reduce the hazardous condition.

7) Final Acceptance and Payment

Final acceptance will be made by the Company when the work, as described in the Contract documents, has been completed and when the air has been displaced from the cavern and the cavern is entirely filled with propane vapor.

8) General Piping Specifications

1. General

- a. All piping shall be fabricated, assembled, tested and inspected in accordance with the American Standard Code for Pressure Piping, ASA B31.3-1959.

- b. All piping, valves and fittings will be in accordance with the Company standards.
- c. All work shall be installed in accordance with the drawings and instructions thereon. Termination of the piping under this contract will be as shown on the drawings.

2. Welding

- a. All welders must pass a qualification test administered by the Company.
- b. Each welder shall use the same welding technique on his pipe welds as he used in the welder qualification tests, i. e., "Up-hill" or "down-hill" welding.
- c. All welding fabrication and materials shall be subject to inspection by the Company representative. The method and degree of examination shall be at the direction of the Company's representative. The cost of the inspection will be borne by the Company, except that if defective workmanship is revealed, the costs of the initial inspection, necessary repairs, and/or replacement and subsequent inspection of the defective or replaced parts shall be borne by the Contractor.

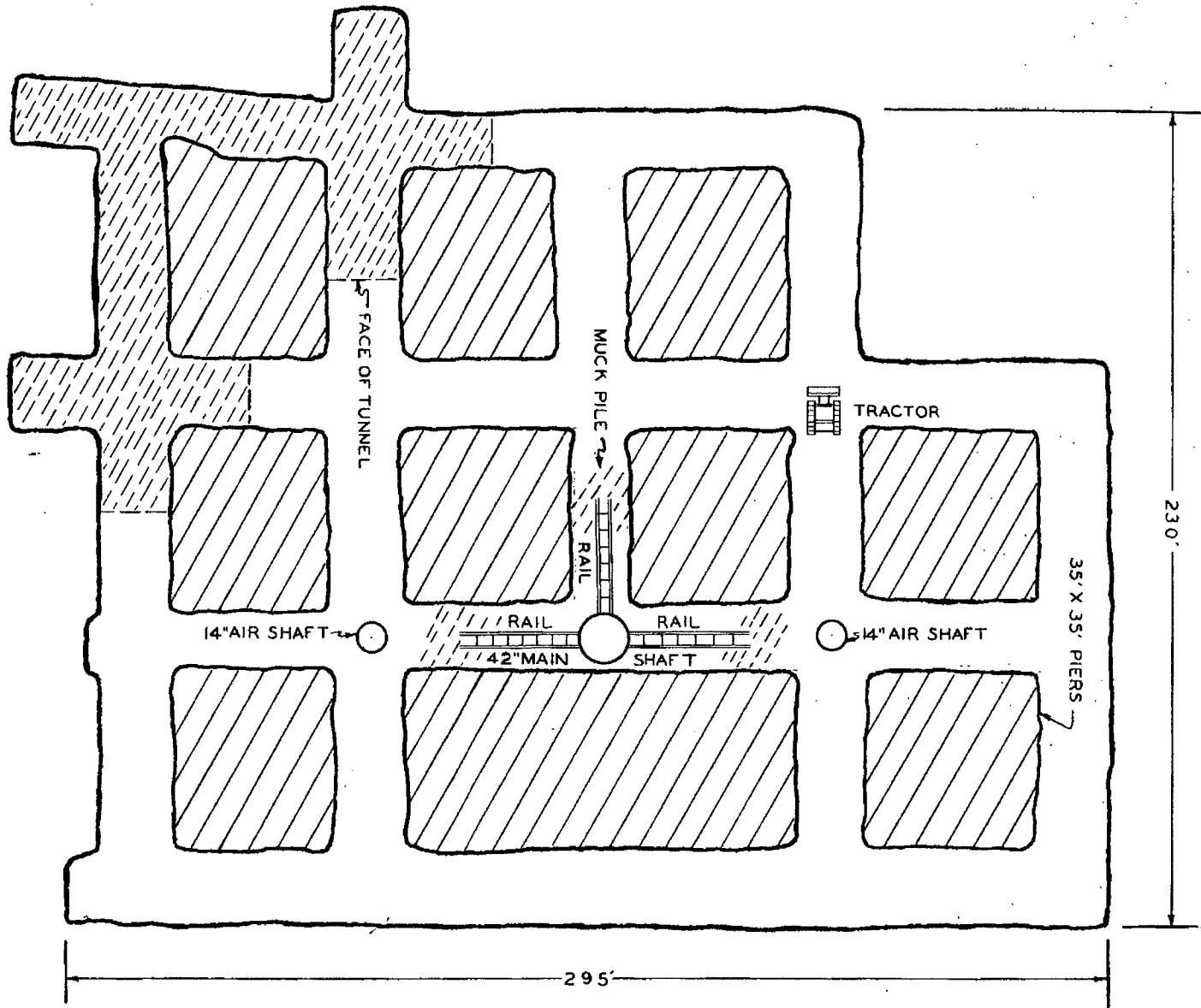
3. Testing

- a. All completed piping systems shall be tested by the Contractor.
- b. In the event repairs or additions are made during the pressure tests, the affected piping shall be retested.
- c. All tests shall be witnessed by the Company's representative.

4. Concrete and Reinforcing Steel

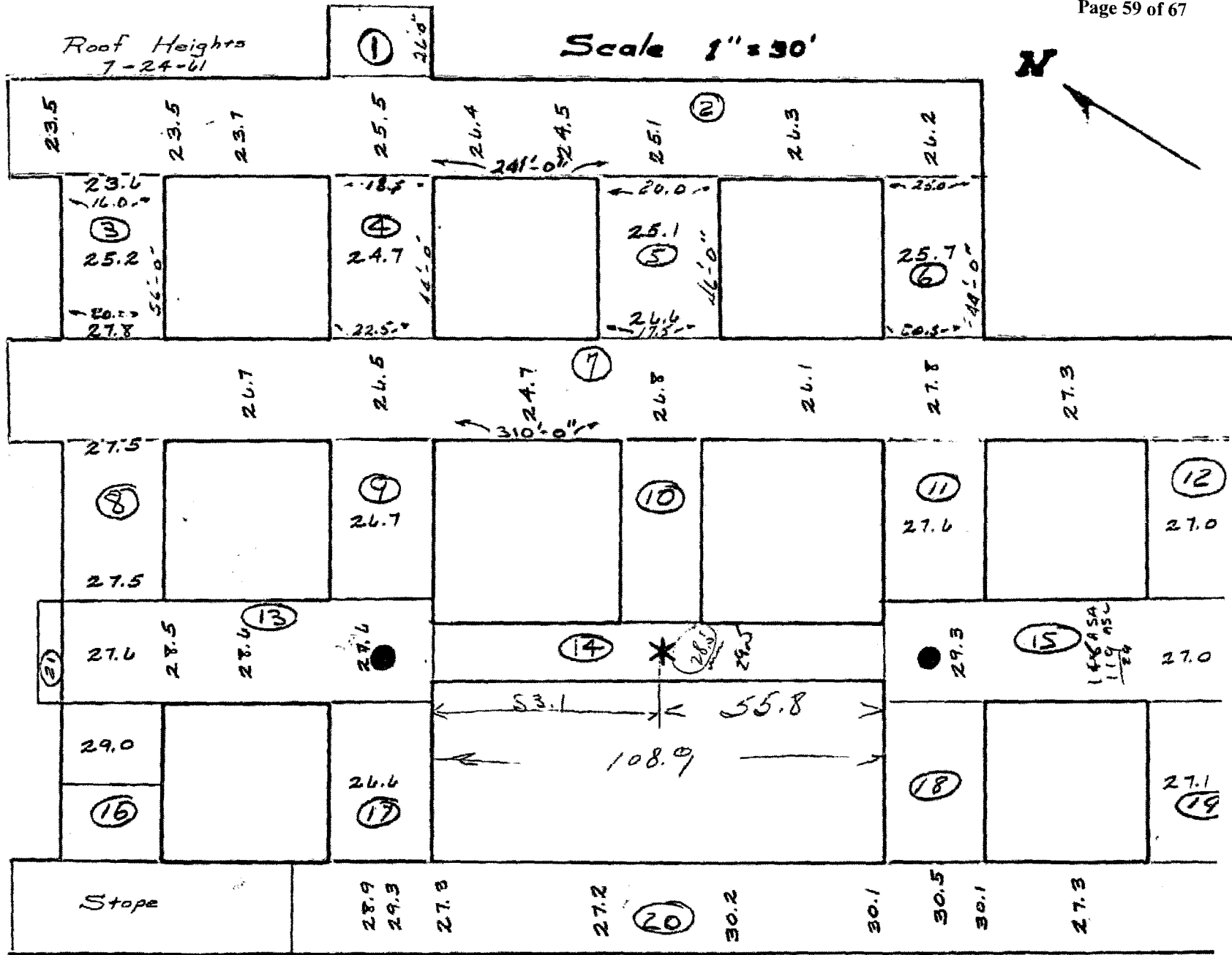
- 1. Concrete and reinforcing steel shall be in accordance with specifications furnished to the Contractor by the Company.

STORAGE CAVERN



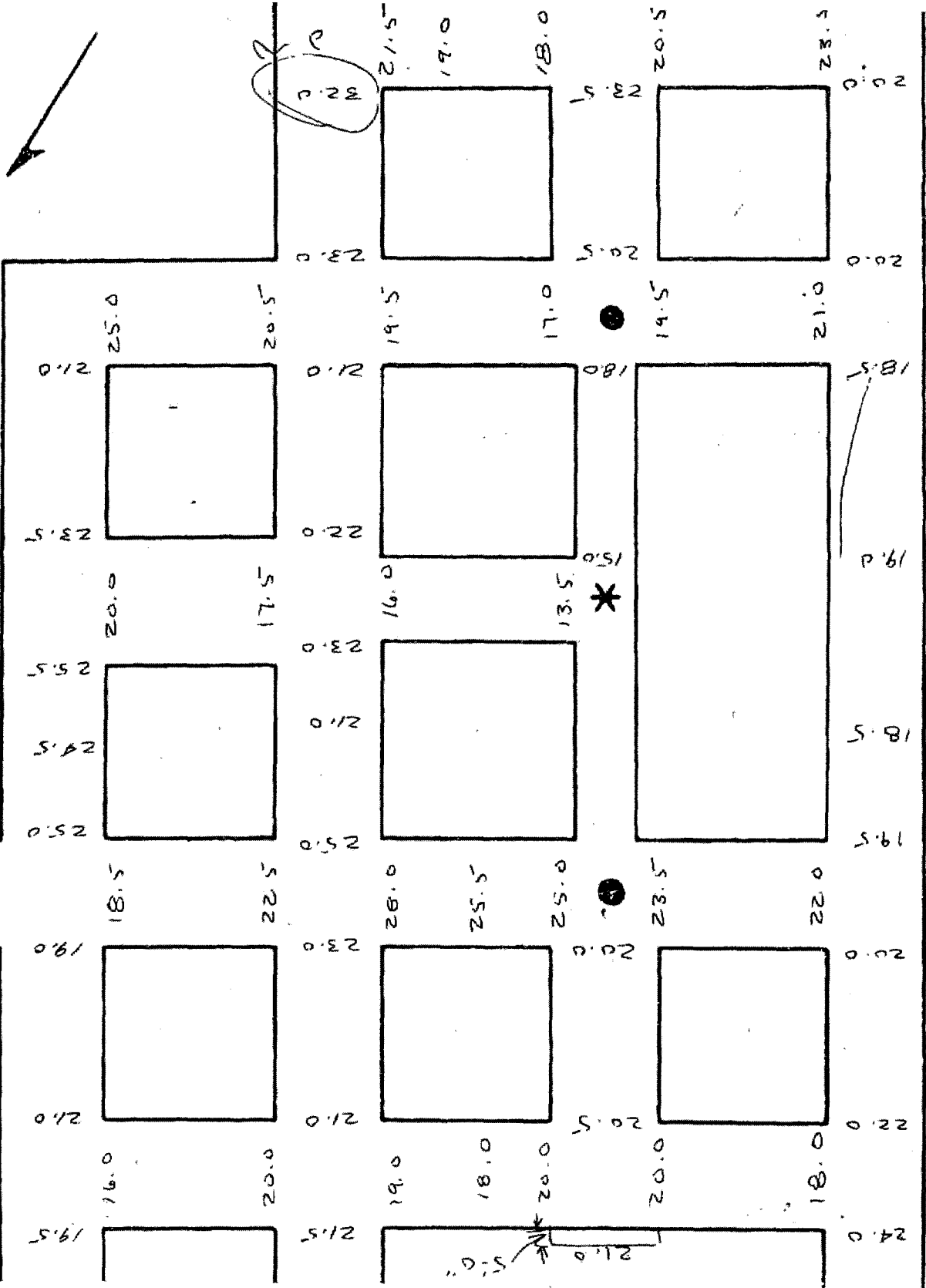
179,000 ± bbl ± 1,000 bbl
 for sluff

$\frac{179,000}{3.56} = 50,281$
 $\frac{50,281}{7.15} = 7,032$
 $\frac{7,032}{1.8} = 3,907$



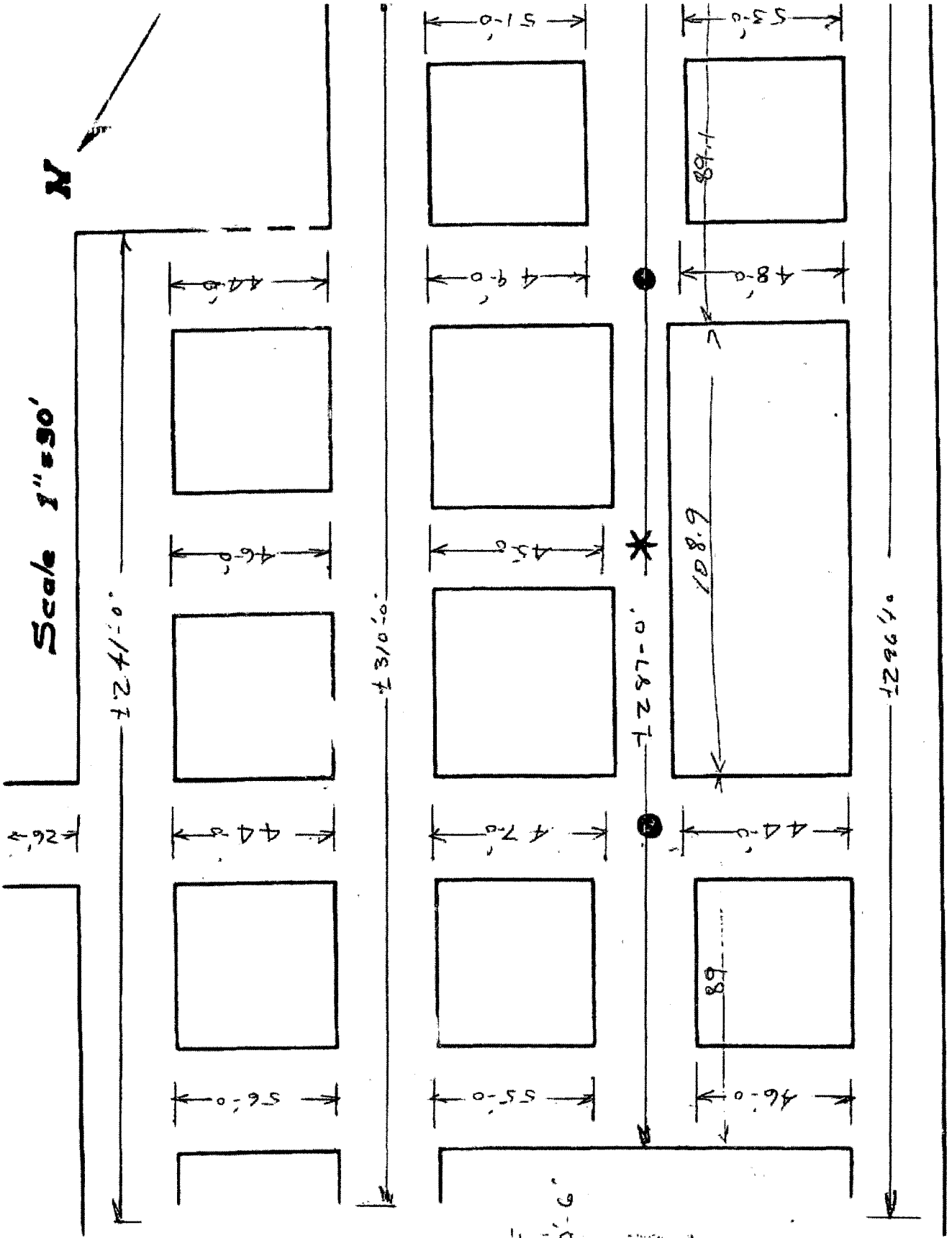
Scott

Scale 1" = 30'



AVERAGE
 WIDTH OF
 DRIFT —
 July 21, 1961

100



Scale 1" = 90'

N

124'-0"

1310'-0"

1296'-0"

287'-0"

LENGTH OF
DRAFT 10'-6"

J. W.

Prepared By	Initials	Date
Approved By		

Constance Cavern - Calculations of capacity
 Based on survey notes F&S Co per paper.

C.A. Houston 7-28-67

area		l.	w.	H.	Cu ft.	
1.)		26	18.5	23.5		1
	Total					2
	avg.	26	18.5	23.5	17,265.5	3
2.)		24.0	19.5	23.5		6
			21.0	23.5		7
			19.0	23.7		8
			25.0	25.5		9
			24.5	26.4		10
			25.5	24.5		11
			23.5	25.1		12
			21.0	26.3		13
	Total		179.0	22.2		14
	avg.	24.0	22.4	24.97	134,498	15
				23.0	137,060	16
3.)		56.0	16	23.0		18
			20	25.2		19
				27.8		20
	Total					21
	avg.	56.0	18.0	25.5	25,704	22
4.)		44.0	18.5	23.5	25	26
			22.5	24.7		27
				26.5		28
	Total					29
	avg.	44	20.5	25.6	23,091.4	30
5.)		46.0	20.0	25.1		34
			17.5	25.1		35
				26.6		36
				26.8		37
	Total					38
	avg.	46.0	18.8	25.9	22,398.3	39

	Initials	Date
Prepared By		
Approved By		

Area	L	W	H	Cu ft
1	40.0	25.0	26.2	
2		29.5	25.7	
3			27.8	
4	Total		79.7	
5	avg	40.0	26.6	26,685.1
6				
7	31.0	21.5	26.7	
8		21.0	26.5	
9		23.0	24.7	
10		25.0	26.8	
11		21.0	26.1	
12		23.0	26.8	
13		21.0	26.1	
14		21.0	27.8	
15		23.0	27.3	
16		22.0		
17	Total		238.8	
18	avg	31.0	22.3	183,194.5
19				
20				
21	55.0	19.0	27.5	
22		18.0	26.7	
23		20.0	27.5	
24			27.6	
25	Total		109.3	
26	avg	55	19.0	27.3
27				28,548.5
28				
29	47.0	28.0	26.5	
30		25.5	26.7	
31		25.0	27.6	
32	Total		78.5	
33	avg	47.0	26.1	26.9
34				32,998.4
35				
36	45.0	16.0	26.8	
37		13.5	28.5	
38	Total		29.5	
39	avg	45.0	14.8	27.6
40				8,281.6
41				
42				
43				
44				

Prepared By	Initials	Date
Approved By		

Area	L	W	T	cu ft.
1 11	49.0	19.5	27.8	
2		17.0	27.6	
3			29.3	
4	Total		84.7	
5	Avg	49.0	18.3	28.9
6			28.2	25,976.6
7				15,296.0
8 12	51.0	21.5	27.2	
9		19.0	27.0	
10		18.0	27.0	
11	Total		81.3	
12	avg	51.0	19.8	27.1
13			15.5	17,365.6
14				26,050.0
15 13	89.0	20.5	27.6	
16		20.0	28.5	
17			28.6	
18			27.6	
19	Total		114.3	
20	avg	89.0	20.3	28.1
21				20,766.3
22				
23 14	108.9	15.0	28.5	
24		18.0		
25	Total		28.5	
26	avg	108.9	16.5	28.5
27				51,210.2
28				
29 15	89.1	20.5	29.3	
30		23.5	27.0	
31	Total		56.3	
32	avg	89.1	22.0	28.2
33			22.0	56,021.4
34				55,277.6
35 16	46.0	18.0	29.0	
36	Total		29.0	
37	avg	46.0	19.0	29.0
38				25,346.0
39				
40 17	44.0	23.5	26.6	
41		22.0		
42	Total		45.5	
43	avg	44.0	22.8	26.6
44				26,685.1

Prepared By	Initials	Date
Approved By		

		L	W	H	amt.	
1	18	48.0	19.5	30.0		1
2			21.0	29.3		2
3						3
4			40.5	59.8		4
5		48.0	20.3	29.9	29,134.6	5
6	19	53.0	20.5	27.1		6
7			23.5			7
8			44.0			8
9		52.0	22.0	27.1	31,598.6	9
10						10
11	20	29.6	24.0	28.9		11
12			22.0	29.3		12
13			20.0	27.5		13
14			17.5	27.2		14
15			18.5	30.2		15
16			19.0	30.1		16
17			18.5	30.5		17
18			20.0	30.1		18
19			20.0	27.3		19
20						20
21		296.0	181.5	260.9		21
22		296.0	20.2	29.0	173,396.8	22
23						23
24	21.	5.0	21.0	27.6		24
25		5.0	21.0	27.6	2,898	25
26						26
27					1006760	27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44

Prepared By	Initials	Date
Approved By		

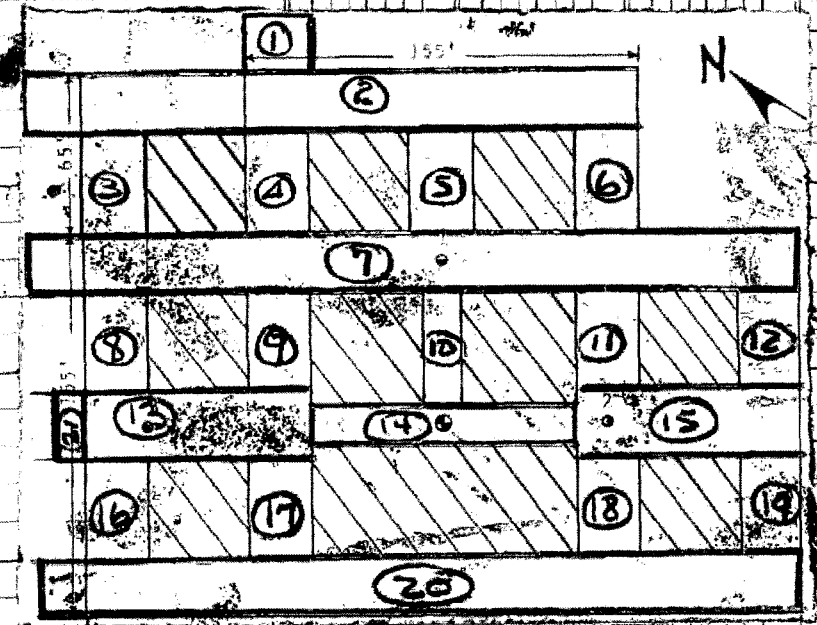
CONSTANCE CALLEN TRIM SURVEY
 & VOLUME DETERMINATION

RHO-7-31-61

AREA	Avg Length FT	Avg Width FT	Avg Height FT	CU. FT
1	26.0	18.5	25.5	12265.5
2	241.0	22.4	25.0	134960.0
3	56.0	18.0	25.5	25704.0
4	42.0	20.5	25.6	23091.2
5	46.0	18.8	25.9	22598.3
6	44.0	22.8	26.6	26685.1
7	312.0	22.3	26.5	183194.5
8	55.0	19.0	27.3	28528.5
9	47.0	26.1	26.9	33498.2
10	45.0	14.8	27.6	18381.6
11	49.0	18.3	28.2	25286.9
12	51.0	19.5	27.1	26951.0
13	89.0	20.3	28.1	50768.3
14	108.9	16.5	28.5	51202.2
15	89.1	22.0	28.2	55277.6
16	46.0	19.0	29.0	25340.0
17	44.0	22.8	26.6	26685.1
18	48.0	20.3	29.9	29154.6
19	53.0	22.0	27.1	31598.6
20	296.0	20.2	29.0	173396.8
21	5.0	21.0	27.6	2898.0
22				
23				
24	Total Mined Volume * CU FT			1006760.0
25	* BBS			19,785

at 853

Total Mined Volume
* CU FT
* BBS



* 42.9M / BBS



Arcadis U.S., Inc.

2424 Harrodsburg Road

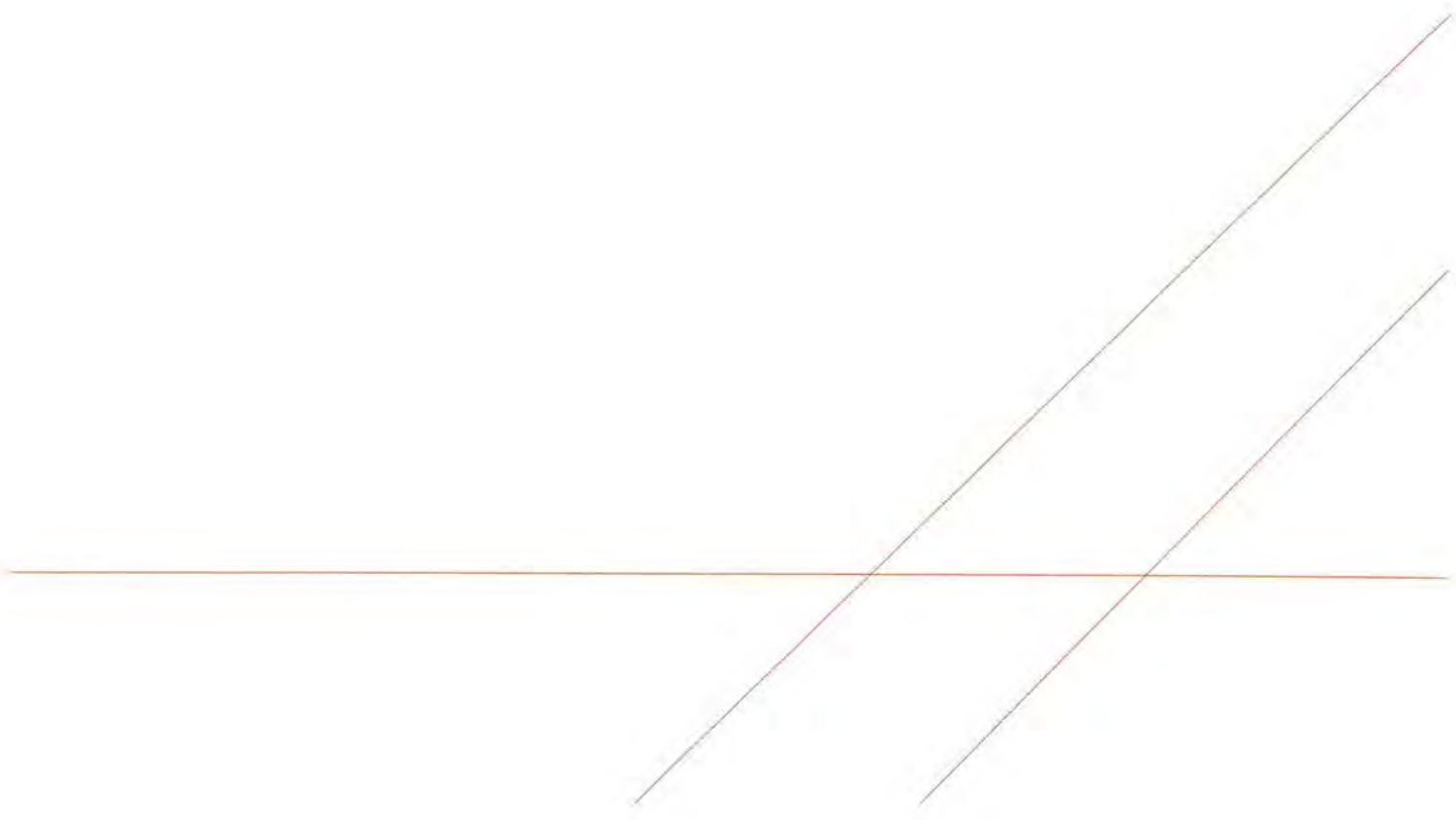
Suite 203

Lexington, Kentucky 40503

Tel 859 253 9036

Fax

www.arcadis.com



**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-071

REQUEST:

Refer to the Spanos Testimony, Attachment JJS-1, 2017 Depreciation Study. Provide a schedule comparing, by account, the survivor curves, cost of removal percent, salvage value percent, net salvage percent, annual accrual rate, and the composite remaining life for the current depreciation rates, with the same information for the proposed depreciation rates shown on pages 51 and 52 of the Depreciation Study.

RESPONSE:

The attached schedule, STAFF-DR-02-071 Attachment, sets forth a comparison of survivor curves, net salvage percent, annual accrual rate and composite remaining life of the current depreciation rates to the proposed depreciation accrual rates.

PERSON RESPONSIBLE: John J. Spanos

STAFF-DR-02-071
ATTACHMENT
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DUKE ENERGY KENTUCKY
 GAS PLANT

COMPARISON OF CURRENT AND PROPOSED SURVIVOR CURVES, NET SALVAGE PERCENT
 AND ANNUAL DEPRECIATION RATES RELATED TO GAS PLANT

ACCOUNT (1)	CURRENT				PROPOSED			
	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ANNUAL ACCRUAL RATE (4)	COMPOSITE REMAINING LIFE (5)	SURVIVOR CURVE (6)	NET SALVAGE PERCENT (7)	ANNUAL ACCRUAL RATE (8)	COMPOSITE REMAINING LIFE (9)
PRODUCTION PLANT								
2041 RIGHTS OF WAY	50-SQ	0	-	-	50-SQ *	0	0.02	5.0
2050 STRUCTURES AND IMPROVEMENTS	50-R4	(5)	0.40	36.8	55-R4 *	(10)	4.70	5.9
2110 LIQUEFIED PETROLEUM GAS EQUIPMENT	35-S1.5	(5)	2.45	24.5	55-R2.5 *	(10)	8.86	6.8
DISTRIBUTION PLANT								
2741 RIGHTS OF WAY	65-R4	0	1.39	38.6	70-R4	0	1.04	39.8
2750 STRUCTURES AND IMPROVEMENTS	50-R2.5	(10)	1.12	29.4	60-R2	(5)	1.44	54.8
MAINS								
2761 CAST IRON, COPPER AND ALL VALVES	41-R2.5	(20)	0.49	10.3	47-R2.5	(20)	8.70	15.2
2762 STEEL	53-R2.5	(20)	2.04	32.2	65-R2.5	(20)	1.64	44.2
2763 PLASTIC	50-R2.5	(20)	2.56	43.7	70-R3	(20)	1.53	57.8
2765 STEEL FEEDER LINES	53-R2.5	(20)	2.04	31.2	65-R2.5	(20)	1.49	49.5
2780 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	40-R1	(5)	2.08	23.8	52-R1.5	(25)	2.04	43.3
2781 MEASURING AND REGULATING STATION EQUIPMENT - ELECTRONIC	15-S2.5	(5)	1.39	11.9	25-S2	(25)	6.37	12.8
2782 MEASURING AND REGULATING STATION EQUIPMENT - DISTRICT	50-R2.5	(75)	3.71	34.1	55-R2	(25)	1.65	49.2
SERVICES								
2801 CAST IRON, COPPER AND ALL VALVES	40-R1.5	(35)	-	16.3	40-R2	(25)	5.27	20.9
2802 STEEL	38-R1	(35)	1.35	21.0	42-R2	(25)	3.34	29.8
2803 PLASTIC	42-R1.5	(35)	2.80	26.0	48-S0.5	(25)	2.39	39.4
2810 METERS	37-R3	10	2.71	21.8	17-L0	0	10.77	12.0
2820 METER INSTALLATIONS	37-R3	0	3.16	25.8	30-S0	0	3.82	20.4
2830 HOUSE REGULATORS	44-R1.5	10	2.87	28.7	42-R1.5	0	2.15	31.8
2840 HOUSE REGULATOR INSTALLATIONS	44-R1.5	0	3.02	32.5	50-R3	0	1.59	37.5
2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	32-R2	(10)	3.22	19.3	42-R2	(10)	0.60	27.6
2851 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - ELECTRONIC	32-R2	(10)	2.58	10.1	25-R2.5	(10)	3.64	10.2
2870 OTHER EQUIPMENT	12-L2.5	0	10.77	5.3	17-R3	0	-	-
2871 STREET LIGHTING EQUIPMENT	30-S2.5	0	3.73	16.2	35-S2.5	0	1.76	15.8
GENERAL PLANT								
2910 OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	5.48	9.8	20-SQ	0	-	**
2911 OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING	5-SQ	0	20.00	NA	5-SQ	0	22.95	3.3
2921 TRANSPORTATION EQUIPMENT - TRAILERS	11-R2	5	-	4.0	14-R1.5	5	-	**
2940 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	4.01	12.2	25-SQ	0	4.70	9.2
2970 COMMUNICATION EQUIPMENT	15-SQ	0	6.67	NA	15-SQ	0	6.76	14.5
2980 MISCELLANEOUS EQUIPMENT	20-SQ	0	-	15.5	20-SQ	0	13.20	5.5

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
 ** NEW ADDITIONS AFTER JANUARY 1, 2018 WILL HAVE THE FOLLOWING RATES.

ACCOUNT	RATE
2910 OFFICE FURNITURE AND EQUIPMENT	5.00
2921 TRANSPORTATION EQUIPMENT - TRAILERS	6.99

NOTE: ADDITIONS FOR NEW ACCOUNTS AFTER JANUARY 1, 2018 SHOULD USE THE FOLLOWING RATES:

ACCOUNT	RATE
2920 TRANSPORTATION EQUIPMENT	8.70
2960 POWER OPERATED EQUIPMENT	6.90

REQUEST:

Refer to the Direct Testimony of William Don Wathen Jr. (Wathen Testimony), pages 6 and 7, regarding the implementation of advanced metering in its territory.

- a. Provide a comparison of the projected costs contained in Case No. 2016-00152 and actual costs by account number and name, by month, from the beginning of the advanced metering program through the end of the forecasted test year.
- b. Provide a comparison of the projected cost savings contained in Case No. 2016-00152 and actual cost savings by account number and name, by month, from the beginning of the advanced metering program through the end of the forecasted test year.
- c. Identify and explain any changes to the projected cost savings since the Commission issued the final Order in Case No. 2016-00152.
- d. Explain why the meter reading expense is not zero when the opt-out fee associated with the advanced meters is designed to cover meter-reading expenses.

RESPONSE:

**CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment (b)1
Only)**

- a. Please see STAFF-DR-02-072(a) Attachment for a comparison by month of the projected costs contained in Case No. 2016-00152 and actual or forecasted costs from the beginning of the advanced metering program through the end of the forecasted test year. All costs are non-recurring project costs, with capital costs recorded in FERC Account 297 and O&M expenses charged to FERC Account 902. Projected gas costs from Case No. 2016-00152 are based upon the rows titled “Gas Modules (All)”, “Gas Module Installation (Small & Medium)”, “Gas Module Installation (Large)”, “Gas Accessories”, “Material Loaders – Gas”, and “AMI Internal Labor – Gas” on the “Cash Flow – by Month_Year” tab of AG-DR-01-069 Attachment provided in Case No. 2016-00152. Actual costs by month through September 30, 2018, and the remaining projected costs by month from October 1, 2018, through the end of the forecasted test year (March 31, 2020) are provided as a comparison to the projected costs from Case No. 2016-00152.
- b. Duke Energy Kentucky provided projected total cost savings for the AMI deployment project by month in response to Confidential AG-DR-02-009 in Case No. 2016-00152, and showed how those projected cost savings were allocated to gas service by year in response to STAFF-DR-01-034 in the same case. The Company did not show the projected cost savings by account, but believes they would have been in meter reading expenses Account 902. See STAFF-DR-02-72(b) Confidential Attachment 1 for the Confidential Response

to AG-DR-02-009 and STAFF-DR-02-072(b) Attachment 2 which is STAFF-DR-01-034 from Case No. 2016-00152.

The savings from the AMI deployment are evident from the significant reduction in meter reading expense Account 902, as noted in the testimony of William Don Wathen, Jr., page 7, and in response to STAFF-DR-02-016. In that response, it is apparent that savings related to meter expense have already been realized inasmuch as the 2017 actual expense is about half the historical average expense in that account. For the test year, metering expense are less than \$16,000, compared to an average of about \$800,000 over the past few years.

- c. The Company provided its revised projected cost savings for electric service in response to AG-DR-01-074(c) in Case No. 2017-00321. The revised projected cost savings account for the delay in the project resulting from the Commission's order not being received until May 2017.
- d. Duke Energy Kentucky's opt-out fee is not designed to cover meter-reading expenses for customers who do not opt-out or the gas-only customers whose meters are read via a drive-by AMR device attached to their meter. Furthermore, the opt out fee would be recorded as revenue and the expense incurred to read such meters will still be recorded in Account 902.

PERSON RESPONSIBLE: William Don Wathen Jr.

STAFF-DR-02-072
ATTACHMENT (a)
IS BEING FILED
ELECTRONICALLY AND
PROVIDED ON
CD

Month/Year	Case No. 2016-00152 ^(a)	Actuals		Current Forecast	
		Capital	O&M	Capital	O&M
02/2016	3,967	-	-	-	-
03/2016	4,201	-	-	-	-
04/2016	3,967	-	-	-	-
05/2016	4,201	-	-	-	-
06/2016	4,318	-	-	-	-
07/2016	18,262	-	-	-	-
08/2016	18,262	-	-	-	-
09/2016	19,020	-	-	-	-
10/2016	123,844	-	-	-	-
11/2016	122,819	-	-	-	-
12/2016	142,091	-	-	-	-
01/2017	346,421	-	-	-	-
02/2017	628,613	-	-	-	-
03/2017	824,040	-	-	-	-
04/2017	729,061	-	-	-	-
05/2017	826,562	-	-	-	-
06/2017	864,937	17,699	-	-	-
07/2017	783,271	407,589	274	-	-
08/2017	893,753	572,477	417	-	-
09/2017	774,718	796,000	2,662	-	-
10/2017	823,187	712,040	(385)	-	-
11/2017	740,806	279,784	5,200	-	-
12/2017	695,607	1,820,993	-	-	-
01/2018	383,691	517,475	20,696	-	-
02/2018	130,946	1,398,289	-	-	-
03/2018	72,683	702,289	6,440	-	-
04/2018	80,030	294,359	-	-	-
05/2018	72,795	556,290	5,220	-	-
06/2018	76,354	594,154	6,219	-	-
07/2018	62,648	(17,454)	19,176	-	-
08/2018	65,278	254,527	-	-	-
09/2018	72,990	165,173	26,941	-	-
10/2018	72,990	-	-	128,705	1,273
11/2018	78,999	-	-	70,551	424
12/2018 ^(b)	15,520	-	-	35,049	2,517
01/2019	-	-	-	48,604	-
02/2019	-	-	-	35,394	-
03/2019 ^(c)	-	-	-	16,991	-
04/2019	-	-	-	-	-
05/2019	-	-	-	-	-
06/2019	-	-	-	-	-
07/2019	-	-	-	-	-
08/2019	-	-	-	-	-
09/2019	-	-	-	-	-
10/2019	-	-	-	-	-
11/2019	-	-	-	-	-
12/2019	-	-	-	-	-
01/2020	-	-	-	-	-
02/2020	-	-	-	-	-
03/2020	-	-	-	-	-

Base Test Period

Forecasted Test Period

Notes: ^(a) The estimate provided in Case No. 2016-00152 did not project gas O&M costs.
^(b) Planned completion date as originally filed in Case No. 2016-00152.
^(c) Currently scheduled completion date.

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-02-072
ATTACHMENT 1(b)**

FILED UNDER SEAL

STAFF-DR-02-072
ATTACHMENT 2(b)
IS BEING FILED
ELECTRONICALLY AND
PROVIDED ON
CD

DEK Cost-Benefit Summary (2016 - 2032)

		Nominal Values	Net Present Values	
Costs	Total Project Costs (Capital)	(46,291,595)	(40,141,099)	
	Total Project Costs (O&M)	(1,217,844)	(1,084,627)	
	Total Project Costs	(47,509,439)	(41,225,726)	
	Total Recurring Costs (Capital)	(10,361,615)	(5,315,054)	
	Total Recurring Costs (O&M)	(10,016,759)	(5,260,650)	
	Total On-going Costs	(20,378,374)	(10,575,704)	
	Non-Project Systems Allocations (1)	(1,299,000)	(1,096,212)	
	Total Lifecycle Costs	(69,186,812)	(52,897,641)	
	<hr/>			
	Benefits	Operational Savings	52,432,921	27,593,245
Increased Revenue		42,082,116	22,088,647	
Customer Savings		20,260,097	10,634,402	
Total Lifecycle Benefits		114,775,135	60,316,294	
<hr/>				
Net Benefits vs. Costs		45,588,322	7,418,653	

NOTES:

(1) - Systems include Meter Data Management (MDM) and Openway Meter Head-End (OW)

Discount Rate	7.05%
----------------------	--------------

Duke Energy Kentucky - Estimated Costs [Capital and O&M; Program Costs (Project Deployment Initial Capital), Non-recurring (O&M) and Recurring (Capital and O&M)] - 17 Year Vi

Capital - Program Costs Initial Capital					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	
Row #	Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020	2021
1	AMI/ Smart Meter	Communications	Equipment	Communication device material	\$ 1,236,038	\$ 210,572	\$ 862,966	\$ 162,500	\$ -	\$ -	\$ -
2	AMI/ Smart Meter	Communications	Labor	Communication device labor	\$ 415,330	\$ 491	\$ 289,054	\$ 125,785	\$ -	\$ -	\$ -
3	AMI/ Smart Meter	Communications	Labor	Telecom labor	\$ 89,316	\$ -	\$ 75,479	\$ 13,837	\$ -	\$ -	\$ -
4	AMI/ Smart Meter	Communications	Contingency	Telecom contingency	\$ 17,430	\$ -	\$ 8,982	\$ 8,448	\$ -	\$ -	\$ -
5	AMI/ Smart Meter	Field Technology	Equipment	Electric meters material	\$ 17,228,947	\$ 67,867	\$ 16,222,362	\$ 938,719	\$ -	\$ -	\$ -
6	AMI/ Smart Meter	Field Technology	Labor	Electric meters labor	\$ 5,138,020	\$ 635,795	\$ 4,425,153	\$ 77,072	\$ -	\$ -	\$ -
7	AMI/ Smart Meter	Field Technology	Other	Electric meters - PM/Support	\$ 6,207,407	\$ 517,609	\$ 2,986,731	\$ 2,703,066	\$ -	\$ -	\$ -
8	AMI/ Smart Meter	Field Technology	Contingency	Meter contingency	\$ 2,996,339	\$ -	\$ 1,971,696	\$ 1,024,643	\$ -	\$ -	\$ -
9	AMI/ Smart Meter	Eng. & Other Serv	Other	Overhead allocations	\$ 2,299,260	\$ 94,976	\$ 1,890,886	\$ 313,398	\$ -	\$ -	\$ -
10	AMI/ Smart Meter	Eng. & Other Serv	Other	AFUDC	\$ 24,484	\$ 24,484	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ 1,551,795	\$ 28,733,310	\$ 5,367,467	\$ -	\$ -	\$ -

O&M - Program Costs Non-Recurring O&M					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	
Row #	Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020	2021
11	AMI/ Smart Meter	Communications	Equipment	Communication device material	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
12	AMI/ Smart Meter	Eng. & Other Serv	Other O&M	MDM costs	\$ 578,425	\$ 538,758	\$ 39,667	\$ -	\$ -	\$ -	\$ -
13	AMI/ Smart Meter	Eng. & Other Serv	Other O&M	TWACS decommissioning costs (field work)	\$ 413,280	\$ 1,613	\$ 390,828	\$ 20,839	\$ -	\$ -	\$ -
14	AMI/ Smart Meter	Field Technology	Equipment	Electric meters material	\$ 25,939	\$ 101	\$ 24,530	\$ 1,308	\$ -	\$ -	\$ -
15	AMI/ Smart Meter	Eng. & Other Serv	Other O&M	TWACS decommissioning costs (IT work)	\$ 175,200	\$ -	\$ -	\$ 175,200	\$ -	\$ -	\$ -
						\$ 540,472	\$ 480,025	\$ 197,347	\$ -	\$ -	\$ -

Capital - Recurring Costs					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	
Row #	Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020	2021
16	AMI/ Smart Meter	IT	IT - Hardware	Communication device end of life replacement costs	\$ 703,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	AMI/ Smart Meter	Field Technology	Equipment	Annual costs assoc. with communication device failures	\$ 442,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	AMI/ Smart Meter	Field Technology	Equipment	Annual costs assoc. with Electric meter failures	\$ 2,343,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,224
19	AMI/ Smart Meter	Field Technology	Equipment	Material burdens - Electric	\$ 360,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,535
						\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,760

O&M - Recurring Costs					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	
Row #	Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020	2021
20	AMI/ Smart Meter	Field Technology	Internal Labor	Duke operational labor (head-end system)	\$ 1,539,470	\$ -	\$ -	\$ -	\$ 103,920	\$ 106,337	\$ 108,754
21	AMI/ Smart Meter	Communications	Other O&M	WAN costs	\$ 2,054,462	\$ 13,285	\$ 100,915	\$ 138,363	\$ 138,608	\$ 138,608	\$ 138,608
22	AMI/ Smart Meter	Eng. & Other Serv	Other O&M	Billing team labor to manage interval reads	\$ 3,856,627	\$ -	\$ -	\$ -	\$ 260,337	\$ 266,392	\$ 272,446
23	AMI/ Smart Meter	Eng. & Other Serv	Other O&M	Analytics labor to support revenue protection	\$ 2,566,200	\$ -	\$ -	\$ 81,900	\$ 167,700	\$ 171,600	\$ 175,500
						\$ 13,285	\$ 100,915	\$ 220,263	\$ 670,565	\$ 682,936	\$ 695,308

Non-Project Allocations					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	
Row #	Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020	2021
24	AMI/ Smart Meter	Back Office System	Other	MDM & OW Enterprise allocation to DEK (1)	\$ 1,299,000	\$ -	\$ 649,500	\$ 649,500	\$ -	\$ -	\$ -

NOTES:

(1) Systems include Meter Data Management (MDM) and Openway Meter Head-End (OW)

Energy Kentucky - Estimated Costs [Capital and O&M; Program Costs (Project Deployment Initial Capital), Non-recurring (O&M) and Recurring (Capital and O&M)] - 17

- Program Costs Initial Capital					Year 1	Year 2	Year 3	Year 4	Year 5
Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020
AMI/ Smart Meter	Field Technology	Equipment	Gas modules material	\$ 6,439,290	\$ 222,689	\$ 5,917,018	\$ 299,583	\$ -	\$ -
AMI/ Smart Meter	Field Technology	Labor	Gas modules labor	\$ 2,348,038	\$ 93,392	\$ 2,160,327	\$ 94,319	\$ -	\$ -
AMI/ Smart Meter	Field Technology	Other O&M	Gas modules - PM/Support	\$ 1,851,695	\$ 151,114	\$ 880,601	\$ 819,981		
					\$ 467,195	\$ 8,957,945	\$ 1,213,883	\$ -	\$ -

Program Costs Non-Recurring O&M					Year 1	Year 2	Year 3	Year 4	Year 5
Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020
AMI/ Smart Meter	Field Technology	Equipment	Gas modules material	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMI/ Smart Meter	Field Technology	Labor	Gas modules labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMI/ Smart Meter	Field Technology	Other O&M	Gas modules - PM/Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					\$ -	\$ -	\$ -	\$ -	\$ -

- Recurring Costs					Year 1	Year 2	Year 3	Year 4	Year 5
Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020
AMI/ Smart Meter	Field Technology	Equipment	Annual costs assoc. with Gas modules	\$ 5,388,531	\$ -	\$ -	\$ 370,017	\$ 386,040	\$ 386,040
AMI/ Smart Meter	Field Technology	Equipment	Material burden costs - Gas modules	\$ 1,122,970	\$ -	\$ -	\$ 77,112	\$ 80,451	\$ 80,451
					\$ -	\$ -	\$ 447,129	\$ 466,490	\$ 466,490

Recurring Costs					Year 1	Year 2	Year 3	Year 4	Year 5
Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020
AMI/ Smart Meter				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMI/ Smart Meter				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

' Year View

Year 6	Year 7	Year 8
2021	2022	2023
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

Year 6	Year 7	Year 8
2021	2022	2023
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

Year 6	Year 7	Year 8
2021	2022	2023
\$ 386,040	\$ 386,040	\$ 386,040
\$ 80,451	\$ 80,451	\$ 80,451
\$ 466,490	\$ 466,490	\$ 466,490

Year 6	Year 7	Year 8
2021	2022	2023
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

Duke Energy Kentucky - Estimated Costs [Capital and O&M; Program Costs (Project Deployment Initial Capital), Non-recurring (O&M) and Recurring (Capital and O&M)] - 17 Years

Capital - Project Costs Initial Capital					Year 1	Year 2	Year 3	Year 4	Year 5	
Row #	Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020
1	AMI/ Smart Meter	Communications	Equipment	Communication device material	\$ 1,236,038	\$ 210,572	\$ 862,966	\$ 162,500	\$ -	\$ -
2	AMI/ Smart Meter	Communications	Labor	Communication device labor	\$ 415,330	\$ 491	\$ 289,054	\$ 125,785	\$ -	\$ -
3	AMI/ Smart Meter	Communications	Labor	Telecom labor	\$ 89,316	\$ -	\$ 75,479	\$ 13,837	\$ -	\$ -
4	AMI/ Smart Meter	Communications	Contingency	Telecom contingency	\$ 17,430	\$ -	\$ 8,982	\$ 8,448	\$ -	\$ -
5	AMI/ Smart Meter	Field Technology	Equipment	Electric meters material	\$ 17,228,947	\$ 67,867	\$ 16,222,362	\$ 938,719	\$ -	\$ -
6	AMI/ Smart Meter	Field Technology	Labor	Electric meters labor	\$ 5,138,020	\$ 635,795	\$ 4,425,153	\$ 77,072	\$ -	\$ -
7	AMI/ Smart Meter	Field Technology	Other	Electric meters - PM/Support	\$ 6,207,407	\$ 517,609	\$ 2,986,731	\$ 2,703,066	\$ -	\$ -
8	AMI/ Smart Meter	Field Technology	Contingency	Meter contingency	\$ 2,996,339	\$ -	\$ 1,971,696	\$ 1,024,643	\$ -	\$ -
9	AMI/ Smart Meter	Eng. & Other Service	Other	Overhead allocations	\$ 2,299,260	\$ 94,976	\$ 1,890,886	\$ 313,398	\$ -	\$ -
10	AMI/ Smart Meter	Eng. & Other Service	Other	AFUDC	\$ 24,484	\$ 24,484	\$ -	\$ -	\$ -	\$ -
11	AMI/ Smart Meter	Field Technology	Equipment	Gas modules material	\$ 6,439,290	\$ 222,689	\$ 5,917,018	\$ 299,583	\$ -	\$ -
12	AMI/ Smart Meter	Field Technology	Labor	Gas modules labor	\$ 2,348,038	\$ 93,392	\$ 2,160,327	\$ 94,319	\$ -	\$ -
13	AMI/ Smart Meter	Field Technology	Other O&M	Gas modules - PM/Support	\$ 1,851,695	\$ 151,114	\$ 880,601	\$ 819,981	\$ -	\$ -
						\$ 2,018,990	\$ 37,691,255	\$ 6,581,350	\$ -	\$ -

O&M - Project Costs Non-Recurring O&M					Year 1	Year 2	Year 3	Year 4	Year 5	
Row #	Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020
14	AMI/ Smart Meter	Communications	Equipment	Communication device material	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -
15	AMI/ Smart Meter	Eng. & Other Service	Other O&M	MDM costs	\$ 578,425	\$ 538,758	\$ 39,667	\$ -	\$ -	\$ -
16	AMI/ Smart Meter	Eng. & Other Service	Other O&M	TWACS decommissioning costs (field work)	\$ 413,280	\$ 1,613	\$ 390,828	\$ 20,839	\$ -	\$ -
17	AMI/ Smart Meter	Field Technology	Equipment	Electric meters material	\$ 25,939	\$ 101	\$ 24,530	\$ 1,308	\$ -	\$ -
18	AMI/ Smart Meter	Eng. & Other Service	Other O&M	TWACS decommissioning costs (IT work)	\$ 175,200	\$ -	\$ -	\$ 175,200	\$ -	\$ -
						\$ 540,472	\$ 480,025	\$ 197,347	\$ -	\$ -

Capital - Recurring Costs					Year 1	Year 2	Year 3	Year 4	Year 5	
Row #	Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020
19	AMI/ Smart Meter	IT	IT - Hardware	Communication device end of life replacement costs	\$ 703,800	\$ -	\$ -	\$ -	\$ -	\$ -
20	AMI/ Smart Meter	Field Technology	Equipment	Annual costs assoc. with communication device failures	\$ 442,087	\$ -	\$ -	\$ -	\$ -	\$ -
21	AMI/ Smart Meter	Field Technology	Equipment	Annual costs assoc. with Electric meter failures	\$ 2,343,852	\$ -	\$ -	\$ -	\$ -	\$ -
22	AMI/ Smart Meter	Field Technology	Equipment	Material burdens - Electric	\$ 360,374	\$ -	\$ -	\$ -	\$ -	\$ -
23	AMI/ Smart Meter	Field Technology	Equipment	Annual costs assoc. with Gas modules	\$ 5,388,531	\$ -	\$ -	\$ 370,017	\$ 386,040	\$ 386,040
24	AMI/ Smart Meter	Field Technology	Equipment	Material burden costs - Gas modules	\$ 1,122,970	\$ -	\$ -	\$ 77,112	\$ 80,451	\$ 80,451
						\$ -	\$ -	\$ 447,129	\$ 466,490	\$ 466,490

O&M - Recurring Costs					Year 1	Year 2	Year 3	Year 4	Year 5	
Row #	Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020
25	AMI/ Smart Meter	Field Technology	Internal Labor	Duke operational labor (head-end system)	\$ 1,539,470	\$ -	\$ -	\$ -	\$ 103,920	\$ 106,337
26	AMI/ Smart Meter	Communications	Other O&M	WAN costs	\$ 2,054,462	\$ 13,285	\$ 100,915	\$ 138,363	\$ 138,608	\$ 138,608
27	AMI/ Smart Meter	Eng. & Other Service	Other O&M	Billing team labor to manage interval reads	\$ 3,856,627	\$ -	\$ -	\$ -	\$ 260,337	\$ 266,392
28	AMI/ Smart Meter	Eng. & Other Service	Other O&M	Analytics labor to support revenue protection	\$ 2,566,200	\$ -	\$ -	\$ 81,900	\$ 167,700	\$ 171,600
						\$ 13,285	\$ 100,915	\$ 220,263	\$ 670,565	\$ 682,936

Non-Project Allocations					Year 1	Year 2	Year 3	Year 4	Year 5	
Row #	Initiative	Cost Type	Cost Subtype	Description	Total Cost	2016	2017	2018	2019	2020
29	AMI/ Smart Meter	Back Office Systems	Other	MDM & OW Enterprise allocation to DEK (1)	\$ 1,299,000	\$ -	\$ 649,500	\$ 649,500	\$ -	\$ -

NOTES:

(1) Systems include Meter Data Management (MDM) and Openway Meter Head-End (OW)

Capital - Project Costs Initial Capital	\$ 2,018,990	\$ 37,691,255	\$ 6,581,350	\$ -	\$ -
O&M - Project Costs Non-Recurring O&M	\$ 540,472	\$ 480,025	\$ 197,347	\$ -	\$ -
Total Project Costs	\$ 2,559,462	\$ 38,171,280	\$ 6,778,696	\$ -	\$ -
Capital - Recurring Costs	\$ -	\$ -	\$ 447,129	\$ 466,490	\$ 466,490
O&M - Recurring Costs	\$ 13,285	\$ 100,915	\$ 220,263	\$ 670,565	\$ 682,936
Total Recurring Costs	\$ 13,285	\$ 100,915	\$ 667,391	\$ 1,137,056	\$ 1,149,427
Total Capital	\$ 2,018,990	\$ 37,691,255	\$ 7,028,478	\$ 466,490	\$ 466,490
Total O&M	\$ 553,757	\$ 580,940	\$ 417,610	\$ 670,565	\$ 682,936
Total Project and Recurring Costs	\$ 2,572,747	\$ 38,272,195	\$ 7,446,088	\$ 1,137,056	\$ 1,149,427
Non-Project MDM & OW Allocations	\$ -	\$ 649,500	\$ 649,500	\$ -	\$ -

Year View

Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Years 4-17	Total
2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		All Years
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,236,038
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,330
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,316
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,430
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,228,947
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,138,020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,207,407
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,996,339
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,299,260
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,484
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,439,290
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,348,038
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,851,695
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,291,595

Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Years 4-17	Total
2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		All Years
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578,425
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413,280
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,939
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,200
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,217,844

Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Years 4-17	Total
2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		All Years
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,800	\$ -	\$ -	\$ -	\$ -	\$ 703,800	\$ 703,800
\$ -	\$ 11,045	\$ 25,660	\$ 25,739	\$ 25,817	\$ 223,162	\$ 25,975	\$ 26,054	\$ 26,133	\$ 26,212	\$ 26,291	\$ -	\$ 442,087	\$ 442,087
\$ 199,224	\$ 201,995	\$ 204,766	\$ 207,536	\$ 210,307	\$ 213,077	\$ 215,848	\$ 218,619	\$ 221,389	\$ 224,160	\$ 226,931	\$ -	\$ 2,343,852	\$ 2,343,852
\$ 15,535	\$ 17,177	\$ 20,110	\$ 20,110	\$ 20,110	\$ 20,110	\$ 20,110	\$ 166,782	\$ 20,110	\$ 20,110	\$ 20,110	\$ -	\$ 360,374	\$ 360,374
\$ 386,040	\$ 386,040	\$ 386,040	\$ 386,040	\$ 386,040	\$ 386,040	\$ 386,040	\$ 386,040	\$ 386,040	\$ 386,040	\$ 386,040	\$ -	\$ 5,018,514	\$ 5,388,531
\$ 80,451	\$ 80,451	\$ 80,451	\$ 80,451	\$ 80,451	\$ 80,451	\$ 80,451	\$ 80,451	\$ 80,451	\$ 80,451	\$ 80,451	\$ -	\$ 1,045,858	\$ 1,122,970
\$ 681,250	\$ 696,706	\$ 717,025	\$ 719,875	\$ 722,724	\$ 922,840	\$ 728,424	\$ 1,581,745	\$ 734,123	\$ 736,972	\$ 739,822	\$ -	\$ 9,914,486	\$ 10,361,615

Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Years 4-17	Total
2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		All Years
\$ 108,754	\$ 111,170	\$ 113,587	\$ 116,004	\$ 118,421	\$ 120,837	\$ 123,254	\$ 125,671	\$ 128,088	\$ 130,504	\$ 132,921	\$ -	\$ 1,539,470	\$ 1,539,470
\$ 138,608	\$ 138,608	\$ 138,608	\$ 138,608	\$ 138,608	\$ 138,608	\$ 138,608	\$ 138,608	\$ 138,608	\$ 138,608	\$ 138,608	\$ -	\$ 1,801,899	\$ 2,054,462
\$ 272,446	\$ 278,501	\$ 284,555	\$ 290,609	\$ 296,664	\$ 302,718	\$ 308,772	\$ 314,827	\$ 320,881	\$ 326,935	\$ 332,990	\$ -	\$ 3,856,627	\$ 3,856,627
\$ 175,500	\$ 179,400	\$ 183,300	\$ 187,200	\$ 191,100	\$ 195,000	\$ 198,900	\$ 202,800	\$ 206,700	\$ 210,600	\$ 214,500	\$ -	\$ 2,484,300	\$ 2,566,200
\$ 695,308	\$ 707,679	\$ 720,050	\$ 732,421	\$ 744,792	\$ 757,163	\$ 769,534	\$ 781,905	\$ 794,276	\$ 806,648	\$ 819,019	\$ -	\$ 9,682,296	\$ 10,016,759



Annual Electric Benefits		Electric & Gas Allocation		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Benefit Type	Duke Benefit Description	Electric Percentage	Gas Percentage	2016	2017	2018	2019	2020	2021
Expense Reduction	Reduced meter reading costs	67%	33%	\$ -	\$ -	\$ 412,959	\$ 627,189	\$ 957,716	\$ 1,184,833
	Reduced meter operations costs - consumer order workers for meter orders	100%	0%	\$ -	\$ -	\$ 250,783	\$ 662,068	\$ 728,407	\$ 745,346
	Reduced meter operations costs - field metering labor	100%	0%	\$ -	\$ 209,439	\$ 429,350	\$ -	\$ -	\$ -
Avoided Costs - O&M	Avoided restoration costs - OK on arrival	100%	0%	\$ -	\$ -	\$ 12,641	\$ 38,850	\$ 39,775	\$ 40,700
	Avoided restoration costs - major storms	100%	0%	\$ -	\$ -	\$ 13,283	\$ 40,825	\$ 41,797	\$ 42,769
	Associated with Upgrading & Integrating TWACS	75%	25%	\$ -	\$ 2,533,665	\$ -	\$ -	\$ -	\$ -
	Associated with Maintenance of TWACS	75%	25%	\$ -	\$ -	\$ -	\$ 32,880	\$ 33,663	\$ 34,445
	Associated with Operating TWACS	75%	25%	\$ -	\$ -	\$ -	\$ 136,576	\$ 139,828	\$ 143,080
Avoided Costs - Capital	Miscellaneous O&M savings	100%	0%	\$ -	\$ -	\$ 23,914	\$ 73,500	\$ 75,250	\$ 77,000
	Avoided equipment failures	100%	0%	\$ -	\$ 161,946.78	\$ 164,053	\$ 166,158	\$ 168,264	\$ 170,370
Increased Revenue	Miscellaneous capital savings	100%	0%	\$ -	\$ -	\$ 6,149	\$ 18,900	\$ 19,350	\$ 19,800
	Non-technical loss reduction - power theft, equipment failures and installation errors	100%	0%	\$ -	\$ -	\$ 2,708,589	\$ 2,722,132	\$ 2,735,742	\$ 2,749,421
Customer Savings	Customer Feedback (Prius Effect - Electric)	100%	0%	\$ -	\$ -	\$ 900,021	\$ 904,521	\$ 909,044	\$ 913,589
	Customer Feedback (Prius Effect - Gas)	0%	100%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total				\$ -	\$ 2,905,051	\$ 4,921,742	\$ 5,423,600	\$ 5,848,836	\$ 6,121,353

Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Total
2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	All Years
\$ 1,214,454	\$ 1,244,815	\$ 1,275,936	\$ 1,307,834	\$ 1,340,530	\$ 1,374,043	\$ 1,408,394	\$ 1,443,604	\$ 1,479,694	\$ 1,516,686	\$ 1,554,604	\$ 18,343,292
\$ 762,286	\$ 779,226	\$ 796,165	\$ 813,105	\$ 830,045	\$ 846,985	\$ 863,924	\$ 880,864	\$ 897,804	\$ 914,743	\$ 931,683	\$ 11,703,434
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 638,790
\$ 41,625	\$ 42,550	\$ 43,475	\$ 44,400	\$ 45,325	\$ 46,250	\$ 47,175	\$ 48,100	\$ 49,025	\$ 49,950	\$ 50,875	\$ 640,716
\$ 43,741	\$ 44,713	\$ 45,685	\$ 46,657	\$ 47,629	\$ 48,601	\$ 49,573	\$ 50,545	\$ 51,517	\$ 52,489	\$ 53,461	\$ 673,285
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,533,665
\$ 35,228	\$ 36,011	\$ 36,794	\$ 37,577	\$ 38,360	\$ 39,143	\$ 39,925	\$ 40,708	\$ 41,491	\$ 42,274	\$ 43,057	\$ 531,555
\$ 146,332	\$ 149,584	\$ 152,836	\$ 156,087	\$ 159,339	\$ 162,591	\$ 165,843	\$ 169,095	\$ 172,346	\$ 175,598	\$ 178,850	\$ 2,207,986
\$ 78,750	\$ 80,500	\$ 82,250	\$ 84,000	\$ 85,750	\$ 87,500	\$ 89,250	\$ 91,000	\$ 92,750	\$ 94,500	\$ 96,250	\$ 1,212,164
\$ 172,476	\$ 174,582	\$ 176,687	\$ 178,793	\$ 180,899	\$ 183,005	\$ 185,111	\$ 187,216	\$ 189,322	\$ 191,428	\$ 193,534	\$ 2,843,845
\$ 20,250	\$ 20,700	\$ 21,150	\$ 21,600	\$ 22,050	\$ 22,500	\$ 22,950	\$ 23,400	\$ 23,850	\$ 24,300	\$ 24,750	\$ 311,699
\$ 2,763,168	\$ 2,776,984	\$ 2,790,869	\$ 2,804,823	\$ 2,818,847	\$ 2,832,942	\$ 2,847,106	\$ 2,861,342	\$ 2,875,648	\$ 2,890,027	\$ 2,904,477	\$ 42,082,116
\$ 918,157	\$ 922,747	\$ 927,361	\$ 931,998	\$ 936,658	\$ 941,341	\$ 946,048	\$ 950,778	\$ 955,532	\$ 960,310	\$ 965,111	\$ 13,983,216
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 6,196,467	\$ 6,272,412	\$ 6,349,208	\$ 6,426,875	\$ 6,505,432	\$ 6,584,900	\$ 6,665,299	\$ 6,746,652	\$ 6,828,980	\$ 6,912,306	\$ 6,996,652	\$ 97,705,763



Annual Gas Benefits		Electric & Gas Allocation		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Benefit Type	Duke Benefit Description	Electric Percentage	Gas Percentage	2016	2017	2018	2019	2020	2021
Expense Reduction	Reduced meter reading costs	67%	33%	-	\$ -	\$ 203,398	\$ 308,914	\$ 471,711	\$ 583,574
	Reduced meter operations costs - consumer order workers for meter orders	100%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Reduced meter operations costs - field metering labor	100%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Avoided Costs - O&M	Avoided restoration costs - OK on arrival	100%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Avoided restoration costs - major storms	100%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Associated with Upgrading & Integrating TWACS	75%	25%	\$ -	\$ 844,555	\$ -	\$ -	\$ -	\$ -
	Associated with Maintenance of TWACS	75%	25%	\$ -	\$ -	\$ -	\$ 10,960	\$ 11,221	\$ 11,482
	Associated with Operating TWACS	75%	25%	\$ -	\$ -	\$ -	\$ 45,525	\$ 46,609	\$ 47,693
Avoided Costs - Capital	Miscellaneous O&M savings	100%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Avoided equipment failures	100%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increased Revenue	Miscellaneous capital savings	100%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Non-technical loss reduction - power theft, equipment failures and installation errors	100%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Savings	Customer Feedback (Prius Effect - Electric)	100%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customer Feedback (Prius Effect - Gas)	0%	100%	\$ -	\$ -	\$ 404,007	\$ 406,027	\$ 408,058	\$ 410,098
Total				\$ -	\$ 844,555	\$ 607,405	\$ 771,427	\$ 937,599	\$ 1,052,848

Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Total
2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	All Years
\$ 598,164	\$ 613,118	\$ 628,446	\$ 644,157	\$ 660,261	\$ 676,767	\$ 693,687	\$ 711,029	\$ 728,805	\$ 747,025	\$ 765,700	\$ 9,034,756
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 844,555
\$ 11,743	\$ 12,004	\$ 12,265	\$ 12,526	\$ 12,787	\$ 13,048	\$ 13,308	\$ 13,569	\$ 13,830	\$ 14,091	\$ 14,352	\$ 177,185
\$ 48,777	\$ 49,861	\$ 50,945	\$ 52,029	\$ 53,113	\$ 54,197	\$ 55,281	\$ 56,365	\$ 57,449	\$ 58,533	\$ 59,617	\$ 735,995
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 412,148	\$ 414,209	\$ 416,280	\$ 418,362	\$ 420,453	\$ 422,556	\$ 424,668	\$ 426,792	\$ 428,926	\$ 431,070	\$ 433,226	\$ 6,276,881
\$ 1,070,832	\$ 1,089,192	\$ 1,107,936	\$ 1,127,073	\$ 1,146,614	\$ 1,166,568	\$ 1,186,945	\$ 1,207,755	\$ 1,229,009	\$ 1,250,719	\$ 1,272,895	\$ 17,069,372



Annual Electric and Gas Benefits		Electric & Gas Allocation		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Benefit Type	Duke Benefit Description	Electric Percentage	Gas Percentage	2016	2017	2018	2019	2020	2021
Expense Reduction	Reduced meter reading costs	67%	33%	\$ -	\$ -	\$ 616,357	\$ 936,104	\$ 1,429,427	\$ 1,768,408
	Reduced meter operations costs - consumer order workers for meter orders	100%	0%	\$ -	\$ -	\$ 250,783	\$ 662,068	\$ 728,407	\$ 745,346
	Reduced meter operations costs - field metering labor	100%	0%	\$ -	\$ 209,439	\$ 429,350	\$ -	\$ -	\$ -
Avoided Costs - O&M	Avoided restoration costs - OK on arrival	100%	0%	\$ -	\$ -	\$ 12,641	\$ 38,850	\$ 39,775	\$ 40,700
	Avoided restoration costs - major storms	100%	0%	\$ -	\$ -	\$ 13,283	\$ 40,825	\$ 41,797	\$ 42,769
	Associated with Upgrading & Integrating TWACS	75%	25%	\$ -	\$ 3,378,220	\$ -	\$ -	\$ -	\$ -
	Associated with Maintenance of TWACS	75%	25%	\$ -	\$ -	\$ -	\$ 43,840	\$ 44,883	\$ 45,927
	Associated with Operating TWACS	75%	25%	\$ -	\$ -	\$ -	\$ 182,102	\$ 186,438	\$ 190,773
	Miscellaneous O&M savings	100%	0%	\$ -	\$ -	\$ 23,914	\$ 73,500	\$ 75,250	\$ 77,000
Avoided Costs - Capital	Avoided equipment failures	100%	0%	\$ -	\$ 161,947	\$ 164,053	\$ 166,158	\$ 168,264	\$ 170,370
	Miscellaneous capital savings	100%	0%	\$ -	\$ -	\$ 6,149	\$ 18,900	\$ 19,350	\$ 19,800
Increased Revenue	Non-technical loss reduction - power theft, equipment failures and installation errors	100%	0%	\$ -	\$ -	\$ 2,708,589	\$ 2,722,132	\$ 2,735,742	\$ 2,749,421
Customer Savings	Customer Feedback (Prius Effect - Electric)	100%	0%	\$ -	\$ -	\$ 900,021	\$ 904,521	\$ 909,044	\$ 913,589
	Customer Feedback (Prius Effect - Gas)	0%	100%	\$ -	\$ -	\$ 404,007	\$ 406,027	\$ 408,058	\$ 410,098
	Total			\$ -	\$ 3,749,606	\$ 5,529,147	\$ 6,195,027	\$ 6,786,435	\$ 7,174,201
Total Operational Savings				\$ -	\$ 3,749,606	\$ 1,516,530	\$ 2,162,347	\$ 2,733,591	\$ 3,101,093
Total Increased Revenue				\$ -	\$ -	\$ 2,708,589	\$ 2,722,132	\$ 2,735,742	\$ 2,749,421
Total Customer Savings				\$ -	\$ -	\$ 1,304,028	\$ 1,310,548	\$ 1,317,101	\$ 1,323,687

Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Total
2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
\$ 1,812,618	\$ 1,857,933	\$ 1,904,381	\$ 1,951,991	\$ 2,000,791	\$ 2,050,811	\$ 2,102,081	\$ 2,154,633	\$ 2,208,499	\$ 2,263,711	\$ 2,320,304	\$ 27,378,047
\$ 762,286	\$ 779,226	\$ 796,165	\$ 813,105	\$ 830,045	\$ 846,985	\$ 863,924	\$ 880,864	\$ 897,804	\$ 914,743	\$ 931,683	\$ 11,703,434
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 638,790
\$ 41,625	\$ 42,550	\$ 43,475	\$ 44,400	\$ 45,325	\$ 46,250	\$ 47,175	\$ 48,100	\$ 49,025	\$ 49,950	\$ 50,875	\$ 640,716
\$ 43,741	\$ 44,713	\$ 45,685	\$ 46,657	\$ 47,629	\$ 48,601	\$ 49,573	\$ 50,545	\$ 51,517	\$ 52,489	\$ 53,461	\$ 673,285
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,378,220
\$ 46,971	\$ 48,015	\$ 49,059	\$ 50,102	\$ 51,146	\$ 52,190	\$ 53,234	\$ 54,278	\$ 55,321	\$ 56,365	\$ 57,409	\$ 708,740
\$ 195,109	\$ 199,445	\$ 203,781	\$ 208,116	\$ 212,452	\$ 216,788	\$ 221,124	\$ 225,460	\$ 229,795	\$ 234,131	\$ 238,467	\$ 2,943,981
\$ 78,750	\$ 80,500	\$ 82,250	\$ 84,000	\$ 85,750	\$ 87,500	\$ 89,250	\$ 91,000	\$ 92,750	\$ 94,500	\$ 96,250	\$ 1,212,164
\$ 172,476	\$ 174,582	\$ 176,687	\$ 178,793	\$ 180,899	\$ 183,005	\$ 185,111	\$ 187,216	\$ 189,322	\$ 191,428	\$ 193,534	\$ 2,843,845
\$ 20,250	\$ 20,700	\$ 21,150	\$ 21,600	\$ 22,050	\$ 22,500	\$ 22,950	\$ 23,400	\$ 23,850	\$ 24,300	\$ 24,750	\$ 311,699
\$ 2,763,168	\$ 2,776,984	\$ 2,790,869	\$ 2,804,823	\$ 2,818,847	\$ 2,832,942	\$ 2,847,106	\$ 2,861,342	\$ 2,875,648	\$ 2,890,027	\$ 2,904,477	\$ 42,082,116
\$ 918,157	\$ 922,747	\$ 927,361	\$ 931,998	\$ 936,658	\$ 941,341	\$ 946,048	\$ 950,778	\$ 955,532	\$ 960,310	\$ 965,111	\$ 13,983,216
\$ 412,148	\$ 414,209	\$ 416,280	\$ 418,362	\$ 420,453	\$ 422,556	\$ 424,668	\$ 426,792	\$ 428,926	\$ 431,070	\$ 433,226	\$ 6,276,881
\$ 7,267,299	\$ 7,361,604	\$ 7,457,144	\$ 7,553,948	\$ 7,652,046	\$ 7,751,467	\$ 7,852,244	\$ 7,954,407	\$ 8,057,990	\$ 8,163,025	\$ 8,269,547	\$ 114,775,135
\$ 3,173,826	\$ 3,247,663	\$ 3,322,634	\$ 3,398,765	\$ 3,476,087	\$ 3,554,629	\$ 3,634,421	\$ 3,715,495	\$ 3,797,883	\$ 3,881,618	\$ 3,966,733	\$ 52,432,921
\$ 2,763,168	\$ 2,776,984	\$ 2,790,869	\$ 2,804,823	\$ 2,818,847	\$ 2,832,942	\$ 2,847,106	\$ 2,861,342	\$ 2,875,648	\$ 2,890,027	\$ 2,904,477	\$ 42,082,116
\$ 1,330,305	\$ 1,336,957	\$ 1,343,641	\$ 1,350,360	\$ 1,357,111	\$ 1,363,897	\$ 1,370,716	\$ 1,377,570	\$ 1,384,458	\$ 1,391,380	\$ 1,398,337	\$ 20,260,097

REQUEST:

Refer to the Wathen Testimony, page 11, lines 15-20.

- a. Explain why Duke Kentucky chose to model the WNA after Atmos and not another Commission-approved WNA mechanism.
- b. Explain how the WNA affects a customer who participates in budget billing.

RESPONSE:

- a. The Atmos' model was the most like a model used by a Duke Energy Kentucky affiliate, Piedmont Gas (Tennessee) and was deemed by the Company the easiest to implement.
- b. As is the case currently for customers participating in budget billing, their bills will be calculated assuming no budget billing (i.e., including a WNA adjustment) and the calculated bill will be compared to their payments under the budget billing program. Any difference is reconciled, as it is currently, in subsequent billing cycles.

PERSON RESPONSIBLE: Bruce L. Sailors

REQUEST:

Restate pages 1 and 3 of Attachment WDW-3, showing the revenue impact resulting from the reduction in the federal corporate income tax rate from 35 percent to 21 percent as set forth in the TCJA using rate base from the forecasted period rather than capitalization. In restating pages 1 and 3 of Attachment WDW-3, use the long-term interest rate of 4.398 percent, the short-term interest rate of 4.250 percent, and the Requested Return on Equity of 9.900 percent as shown in the Application, Schedule J-1, page 2.

RESPONSE:

See Attachment Staff-DR-02-075 (Revised Attachment WDW-3).xls

Note:

- Revised to compare 2009 capitalization to avg rate base from 1/1/18-3/31/19.
 - o *This is inconsistent with the precedent established by the Commission in Case No. 2017-00321.*
- Adjusts the long-term and short-term debt rates for rates applicable in the forecasted test period 4/1/19 through 3/31/20.
 - o *This is inconsistent with the precedent established by the Commission in Case No. 2017-00321 and applies debt rates for a period beyond the deferral period being addressed in Attachment WDW-3.*

- Adjusts the ROE for rates applicable in the forecasted test period 4/1/19 through 3/31/20.
 - o *This is inconsistent with the precedent established by the Commission in Case No. 2017-00321 and applies an ROE that has not been approved for the deferral period.*

- The requested changes in the request above fail to address any implications to the capital structure. The revised attachment makes an assumption that, along with the changes in the rates for debt and equity, the capital structure would follow.
 - o *This is inconsistent with the precedent established by the Commission in Case No. 2017-00321 and applies a capital structure that has not been approved for the deferral period.*

PERSON RESPONSIBLE: William Don Wathen Jr.

STAFF-DR-02-075
ATTACHMENT
IS BEING FILED
ELECTRONICALLY AND
PROVIDED ON
CD

Duke Energy Kentucky
 Case No. 2018-00261
 Adjustment to Test Period Revenue Requirements

	Case No. 2009-00202 ^(a)	Rate Base From FP ^(b)	Difference	
1	\$253,750,235	\$313,675,239	\$59,925,004	
2	10.78%	8.96%	-1.82%	Page 3 of 3
3	<u>\$27,351,443</u>	<u>\$28,107,055</u>	<u>\$755,611</u>	(a)(3) - (b)(3)
4	Deferral from Jan 1, 2018, through Mar 31, 2019		<u>\$0</u>	No request for recovery in Test Period revenue requirement
5	Amortize over five years		<u>\$0</u>	Line 4 ÷ 5 years

Note: ^(a) As approved.

^(b) Per Instruction from Staff-DR-02-075, "...using rate base from the forecasted period rather than capitalization."

Duke Energy Kentucky
 Case No. 2018-00261
 Average Capitalization from January 1, 2018 to March 31, 2019

Line No.		12/31/2017	% of Total
1	Common Equity	(a) \$486,710,962	50.80%
2	Long-Term Debt	(a) 451,576,284	43.60%
3	Short-Term Debt	(a) 30,556,687	5.61%
4	Total Capitalization	<u>\$968,843,933</u>	<u>0.00%</u>
	Less:		
5	Gas Non-jurisdictional rate base	(b) \$6,084,744	
6	Electric Non-jurisdictional rate base	(b) 477,422	
7	Non-jurisdictional rate base	(b) (52,833,599)	
8	Jurisdictional Capitalization	<u>\$1,015,115,366</u>	
9	(b) Avg of capitalization as of 12/31/17 and 3/31/19. See f (b)	31.834%	
10	Total allocated gas capitalization	\$323,151,826	

Notes:

- (a) December 31, 2017 capitalization is per filing requirement FR16(7)(h)(11) in Case No. 2017-00321.
 (b) Represents rate base ratio and non-jurisdictional rate base for base period in Case No. 2017-00321 (12 months ended 11/30/17) which is the closest approximation calculated by the Company to 12/31/17.

		3/31/2019	% of Total
11	Common Equity	(c) \$607,525,090	50.80%
12	Long-Term Debt	(c) 448,518,458	43.60%
13	Short-Term Debt	(c) 130,308,424	5.61%
14	Total Capitalization	<u>\$1,186,351,972</u>	<u>0.00%</u>
	Less:		
15	Gas Non-jurisdictional rate base	(d) \$5,965,955	
16	Electric Non-jurisdictional rate base	(d) (3,255,750)	
17	Non-jurisdictional rate base	(d) (27,418,363)	
18	Jurisdictional Capitalization	<u>\$1,211,060,130</u>	
19	Gas Jurisdictional Rate Base Allocation %	(d) 27.631%	
20	Total allocated gas capitalization	\$334,628,025	

Notes:

- (c) March 31, 2019 capitalization is per Company Records.
 (d) Represents rate base ratio and non-jurisdictional rate base for base period in this case (12 months ended 11/30/18) which is the closest approximation calculated by the Company to 12/31/19.

21	Average 12/31/17 and 3/31/19 allocated gas capitalization	\$328,889,925	
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Duke Energy Kentucky
 Case No. 2018-00261
 Weighted-Average Cost of Capital (Pre-Tax)

Approved Capitalization in Case No. 2009-00202 (w/ GRCF @ 35% FIT and 10.375% ROE)						
13-Mo Avg. Bal.	% of Total	Cost	Weighted Cost	GRCF	Pre-Tax ROR	
Common Equity	\$411,218,278	50.80%	10.375%	5.270%	1.6437800	8.66%
Long-Term Debt	352,923,437	43.60%	4.703%	2.050%	1.0043490	2.06%
Short-Term Debt	45,403,690	5.61%	1.009%	0.057%	1.0043490	0.06%
Total Capitalization	<u>\$809,545,405</u>	<u>100.00%</u>	After-Tax WACC-->	<u>7.377%</u>	Pre-Tax WACC-->	<u>10.78%</u>

13-Month Avg Capitalization for Period AFTER Deferral Period from Schedule J-1, pg 2						
13-Mo Avg. Bal. (a)	% of Total	Cost (a)	Weighted Cost	GRCF	Pre-Tax ROR	
Common Equity	\$621,113,054	50.75%	9.900%	5.025%	1.3524750	6.80%
Long-Term Debt	518,128,763	42.34%	4.398%	1.862%	1.0043490	1.87%
Short-Term Debt	84,508,435	6.91%	4.250%	0.293%	1.0043490	0.29%
Total Capitalization	<u>\$1,223,750,252</u>	<u>100.00%</u>	After-Tax WACC-->	<u>7.180%</u>	Pre-Tax WACC-->	<u>8.96%</u>

Notes: (a) These rates and capital structure have been not authorized by the Commission for the deferral period.

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-074

REQUEST:

Refer to the Wathen Testimony, pages 17 and 18, regarding the lower federal income tax for the period January 1, 2018, through March 31, 2019.

- a. Further, explain this statement and how the lower federal taxes for the period listed above were addressed by Duke Kentucky in Case No. 2018-00036.⁸
- b. Also, refer to attachment WDW-3 regarding Duke Kentucky's return on capitalization from Case No. 2009-00202 to the forecasted period in this case.
 - (1) Explain why it is appropriate to include \$75,139,690 in additional capitalization in the calculation of the Increase/(Decrease) in Duke Kentucky's Annual Revenue Requirement.
 - (2) Explain why Duke Kentucky used the average of capitalization as of 12/31/17 and 3/31/19 rather than the monthly average for the 16-month period ending 3/31/19.
 - (3) Explain why, in the calculation of Attachment WDW-3, page 3, the ROE of 10.375 percent approved in Case No. 2009-00202 is used, rather than the requested ROE of 9.90 percent in its current Application.

⁸ Case No. 2018-00036, *Kentucky Industrial Utility Customers, Inc. v. Duke Energy Kentucky, Inc.*, (Ky. PSC Jan. 25, 2018).

RESPONSE:

a. As was proposed in the testimony of Mr. Wathen in Case No. 2018-00036, the Company's proposal was to reflect the increase in revenue requirement produced by the significantly higher capitalization during the current period which is offset by the lower income tax expense.

b.

(1) On December 21, 2017, the Kentucky Industrial Utility Customers, Inc., (KIUC) filed a complaint against Duke Energy Kentucky, Louisville Gas & Electric Company, Kentucky Utilities, and Kentucky Power (collectively, the "Defendants") alleging "that because of the tax expense savings that the Defendants will almost certainly receive from the Tax Cuts and Jobs Act, Defendants rates will no longer be fair, just, and reasonable beginning on January 1, 2018."⁹

On January 25, 2018, the Commission, on its own motion, created a separate docket to investigate the complaint filed by KIUC in Case No. 2017-00477 "that due to the federal corporate income tax reduction, the rates of Duke Energy Kentucky...are no longer fair, just, and reasonable."

As discussed in the Company's response in that case, "[u]tility rates must be set to a level that allows the Company the opportunity to recover all its reasonable expenses, including taxes and to provide its shareholders with an opportunity to earn a fair return on their capital investment. The average capital investment from January 1, 2018,

⁹ In Re: *Complaint and Petition For the Establishment of a Regulatory Liability to Provide Consumers a Rate Reduction Because of Tax Savings Expense Savings*, Filed by the KIUC on December 21, 2017, in Case No. 2017-00477.

through March 31, 2019, is significantly higher than the average capital investment used to set the Company's current base rates. As Attachment WDW-3 illustrates, the Company base rates do not provide sufficient revenue to provide shareholders with a fair, just, and reasonable rate of return, even with the reduction in the federal income tax rate resulting from the Tax Cuts and Jobs Act of 2017 (TCJA).

It should be noted that the same methodology, reflecting the increase in capitalization, was proposed by the Company and approved by the Commission in the most recent electric rate case, Case No. 2017-00321.

- (2) Using beginning and ending balance simplified the calculation. The magnitude of the deficiency is such that use of thirteen-month average would show the same result, i.e., that the change in the Company's return requirements significantly offsets the benefit of the lower income taxes from the TCJA.
- (3) In Case No. 2009-00202, the Commission approved a settlement between the Attorney General and the Company that included an ROE of 10.375%. Until the Commission modifies the ROE used to set base rates, the Company's 'authorized' return on equity is 10.375%. For the entire period addressed in Attachment WDW-3, the authorized return for the Company is 10.375% and, if the Commission approves the 9.90% ROE being requested in this case, that ROE will not be effective until April 1,

2019. On the same date, new base rates will reflect the all benefits of the TCJA.

It should be noted that the same methodology, using the return on equity applicable for the deferral period, was proposed by the Company and approved by the Commission in the most recent electric rate case, Case No. 2017-00321.

PERSON RESPONSIBLE: William Don Wathen Jr.

REQUEST:

Refer to the Ziolkowski Testimony, page 5, lines 5-13. Explain any differences in methodology between the COSS in the pending Application and the COSS filed in Case No. 2009-00202.

RESPONSE:

The COSS in the pending Application is substantially similar to the COSS filed in Case No. 2009-00202. Following are differences between the two studies:

- The COSS in the pending Application contains reports that show the allocation of each of the classified costs for each function to the rates. These extra reports add clarity to the analysis because the reviewer can see the functionalization of each cost and the allocation of each classified cost. The total COSS report sums up the costs from each of the classified cost allocation tabs.
- Allocation factors in the pending COSS appear at the bottom of each report tab instead of separate tabs.

- The pending COSS uses a simpler methodology to develop the customer-related percentage of total mains costs. The previous COSS included a Handy-Whitman analysis to determine the minimum cost. The current COSS calculates the cost per foot of installed pipe, and selects the least-cost diameter as the minimum. The resulting customer percentage in the current study is 15.75% versus 15% from the previous case.

PERSON RESPONSIBLE: James E. Ziolkowski

REQUEST:

Refer to the Ziolkowski Testimony, page 10, line 2. Explain why giving recognition to load-factor is important for a COSS.

RESPONSE:

Another name for Average and Excess Demand is “used and unused capacity.” The American Gas Association book Gas Rate Fundamentals, Fourth Edition states that the gas system load factor is the ratio, expressed as a percent, of used capacity (MCF sold) to total capacity. Used capacity costs represent the *average* capacity requirements of each rate class. Unused (excess) capacity costs are related to the costs above the average requirements for the rate class. Unused costs are allocated to the various classes in the ratio that the individual group demands, in *excess* of used (or average) demands, bear to the summation of such excess demands.

Load factor is important to gas cost allocation because a specific class of customer might have a relatively low average usage (low load factor), but might contribute substantially to the system peak on certain days of the year. Because the average usage is allocated based on MCF throughput and the excess demand is allocated based on peak demands, the group in this example would receive a different amount of allocated costs as compared to a group with a high load factor.

PERSON RESPONSIBLE: James E. Ziolkowski

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-078

REQUEST:

Refer to the Ziolkowski Testimony, page 12, line 4. Provide the meter cost study.

RESPONSE:

The meter cost study is contained within the cost-of-service study as “WP FR-16(7)(v) Gas Meters At December 31, 2017”.

PERSON RESPONSIBLE: James E. Ziolkowski

STAFF-DR-02-079

REQUEST:

Refer to the Ziolkowski Testimony, page 16, lines 15-17.

- a. Explain why Duke Kentucky chose 15 percent as the subsidy/excess reduction amount.
- b. Explain why Duke Kentucky chose to allocate the rate increase to customer classes based on rate base.

RESPONSE:

- a. The Company selected to reduce the subsidy/excess by 15 percent to avoid extremely large increases for any rate classes, and to avoid decreases for other classes. The Company employed the concept of gradualism in this decision.
- b. The Company defines subsidy/excess as the difference in Rate of Return (ROR) for a given rate class from the average Company ROR as filed in the case. A rate class with an ROR less than the average ROR is being subsidized. A rate class with an ROR greater than the total ROR is subsidizing other classes. Because the analysis is based solely on ROR, both the present revenues and the revenue increase must be allocated on rate base to ensure that all classes will have ROR's equal to the average ROR when the subsidy is completely eliminated.

PERSON RESPONSIBLE: James E. Ziolkowski

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-080

REQUEST:

Refer to the Application, Schedule B-3.2, page 2 and 3.

- a. FERC Acct. No. 376, Mains - Cast Iron & Copper, Acct. No. 381, Meters, and Acct. No. 391, Electronic Data Processing reflect a debit Accumulated Balance in column (E). Explain the conditions that support a debit Accumulated Balance for these accounts.
- b. Company Acct. No. 108, Retirement Work in Progress has a debit Accumulated Balance in column (E). Provide a detailed summary that shows the individual components of this account.
- c. Ordering paragraph 2 of the Commission's Final Order in Case No. 2016-00152 required Duke Kentucky to use a 15-year depreciable life for its gas modules.⁹ The calculated Depreciation Expense for FERC Acct. No. 381, Meters, has a Proposed Accrual Rate of 10.77 percent, or approximately 9.28 years. Reconcile the difference between the 15-year depreciable life as ordered by the Commission, and the 9.28 year calculated Depreciation Expense that is in the forecasted period.

⁹ Case No. 2016-00152 at 17.

RESPONSE:

- a. For Account No. 376, Mains - Cast Iron & Copper, the debit balance in accumulated depreciation is primarily due to cost of removal. More cost of removal charges has been recorded to the account than what has been accrued, causing Account 108 to have a debit balance. For Account No. 381, Meters, and Account No. 391, Electronic Data Processing, the debit in Account 108 is primarily due to retirement activity. If assets are retired before they have reached their depreciable life, a debit will remain in Account 108 after retirement.
- b. Account 108, Retirement Work in Process (RWIP) has a debit balance because it primarily represents costs incurred to remove retired assets. Costs of removal and salvage are initially charged to the RWIP account until the associated project is complete and unitized. Once the project is unitized, the amounts will move out of the RWIP account and will offset the accrued cost of removal reserve or accumulated depreciation. The attached file, STAFF-DR-02-080 Attachment 1, shows the detailed break out of Company Acct. No. 108 Retirement Work in Progress by project ID.
- c. The gas modules are recorded within FERC Account 397 – Communication Equipment (Company Account 297). Assets within Account 397 are depreciating using an average service life of 15 years. Refer to Line 9 on Schedule B-3.2, Page 3.

PERSON RESPONSIBLE: Cynthia S. Lee

STAFF-DR-02-080
ATTACHMENT 1
IS BEING FILED
ELECTRONICALLY AND
PROVIDED ON
CD

DUKE ENERGY KENTUCKY
CASE NO. 2018-00261
RETIREMENT WORK IN PROGRESS DETAIL
AS OF May 30, 2018

Common Plant

work_order_number	company_c	gl_account	func_class	amount	quantity
315218GLC	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	180.31	3
315218GLC	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	255.57	3
315218SPR	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	480.8	8
315218SPR	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	284.64	5
315218SPR	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	204.89	5
315218VR2	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	180.31	3
315218VR2	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	564.5	8
315218VRR	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	23	2
KMW170046	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	469.53	0
KMW170046	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	1872.28	0
KMW170046	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	467.23	0
KMW170046	75080-DE Kentucky Other - Elec	0108620 - Retire Work In Progress (	Common - General Plant	525.42	0
				5508.48	

B 3.2 13 Month Forecasted Average \$ (5,510.00)
Difference due to rounding \$ (1.52)

DUKE ENERGY KENTUCKY
 CASE NO. 2018-00261
 RETIREMENT WORK IN PROGRESS
 AS OF May 30, 2018

Distribution Plant

work_order_number	company_c	gl_account	func_class	amount	quantity
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 1,231.89	8
G7849	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 1,562.37	0
G7851	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 3,950.52	54
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ -	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 65.66	0
D3204	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ (87.73)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 32.84	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ (2,861.54)	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 5,278.94	58.5
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 3,655.97	47
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 4,902.13	42.5
35014	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ (607.29)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 1,266.38	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 146.11	0
35592	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 119.30	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 6,696.28	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 4,371.20	78
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 419.40	0
C2775	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 2,431.32	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 892.14	11
G2777	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 1,900.61	24
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 912.11	14
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 1,073.66	16.5
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 378.84	6
CMNP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 25,277.87	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 1,295.93	16
G0446	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 11,116.34	9
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 121.72	4
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 121.72	4
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 1,687.55	28
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 141.01	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 140.66	0
G7625	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 7,305.75	72
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ -	8
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 302.28	4
A5943	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ (149.69)	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 6,742.25	32
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 210.53	3
C2825	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 353.45	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ (581.11)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 171.45	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ (783.59)	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 2,930.10	33
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 1,435.02	21
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ 73.66	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$ (2,367.87)	0

78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(3,193.89)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(6,451.23)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	68.98	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	289.21	4
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	394.43	5
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	310.65	5
35487	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(461.98)	0
35260	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
35321	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(836.31)	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,168.60	0
G1978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,145.60	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	382.75	6
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	918.63	15
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,262.87	13.5
F6568	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,950.24	71
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	442.22	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	457.82	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	14.42	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	193.79	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(23.06)	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	255.79	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(700.76)	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	149,804.91	31.5
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,020.34	71
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,797.05	3
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	25,834.66	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,547.80	14
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,473.56	4
I6105	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,785.56	24
H1532	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	120.00	0
H0383	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,235.76	12
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,537.77	41.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	15,610.04	16
G5376	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	907.87	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,770.46	35
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,030.44	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,454.63	58.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	23,880.67	36
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	667.73	8
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,020.31	47
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	14,875.12	13
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,948.44	26
H0265	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,020.90	12
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,504.53	34
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,873.00	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
Q9751	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	32,900.49	80
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,380.38	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,250.00	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	123,061.37	22.8
P7671	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,044.74	23.5
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9,590.57	105

AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	104.54	2
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	209.27	4
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	209.27	4
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	73,512.84	50.8
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	775.92	8.5
R0964	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	17,041.91	0
P7279	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	21,257.15	32
S1056	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,226.62	33
H0485	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	613.78	5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10,205.15	50.3
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	919.77	11
CMRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	536.40	9
R4858	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,929.71	0
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,392.30	15
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	855.84	12
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,003.42	1.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	51,861.04	166.6
S9644	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,616.56	98
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,897.15	0
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	332.85	5.57
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	489.16	6.85
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	43,848.82	180.8
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	245.50	3
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	288.65	105.14
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	74,216.38	144.4
T1437	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	0.97	1
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	86,162.20	214.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,502.90	239
T2218	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9.83	0
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	102.67	6.66
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	572.26	192.03
S8867	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	38.52	17
T0425	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	107.83	0
S8867	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	382.14	58
LMCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	0.92	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,154.54	160.3
S8867	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	860.14	208
LMCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	14.83	4.5
MX2217622	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	346.44	0
MX2335804	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	47.01	14
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	539.06	124.3
CMSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12.79	0
MX1715658	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,378.02	0
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,658.70	117.02
MX2541899	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	0.04	5
MX7157521	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	711.34	28
T1465	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	75.75	0
LMCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,972.68	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
T9338	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	76.87	4
S7874	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,803.46	8.07
CMNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	0.46	19.33
T2218	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	13.42	0.15

107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
G0224	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(483.90)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(554.94)	0
G7883	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,344.66	16
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,096.02	51.5
G2777	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	851.55	12
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	330.66	9
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(9,077.85)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,406.23	80
F2907	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9,840.88	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,402.81	16
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,090.50	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	378.66	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,006.72	0
B8907	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	137.83	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,216.70	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,558.38	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	910.47	14.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	276.94	4.5
35260	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,307.41	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(338.52)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	92.94	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	511.25	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	58.82	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	372.12	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	250.00	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(4,281.91)	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,467.17	16
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,885.34	2
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,279.44	20
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,941.90	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,864.93	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	45.32	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,048.89	13
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,940.97	43.6
F6568	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,302.62	49.4
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,501.97	66.4
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	277.89	3
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,604.00	31
E0216	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	377.00	5
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(4,181.75)	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,880.69	30.1
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
G8248	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,237.53	59
G9254	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	20,937.72	15
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,465.14	16
A5943	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	360.32	4
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	878.12	17
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	837.32	0
C7060	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,735.88	0
C2928	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	28.73	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	144.34	0
C9523	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	293.32	0

78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,910.14	84.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	841.67	12
CMNP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	41,939.86	0
F4704	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,533.57	98.5
CMAP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	812.30	12
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	131.81	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(663.98)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	255.79	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(870.16)	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,627.34	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,219.16	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10,155.48	150.5
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	272.76	3.9
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,990.34	67
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,176.13	15
G9552	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,372.52	11
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,075.97	19.2
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	388.16	6
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,545.44	0
D3576	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(935.00)	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,242.60	6
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,043.96	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,199.78	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	18,938.65	13
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,826.87	9
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(4,500.00)	0
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,492.89	40.5
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	744.06	8
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10,755.94	66.6
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	653.72	7
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,384.23	9.8
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,470.98	17.5
P7671	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	23,586.10	50
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	857.09	11
P6538	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,396.96	35.5
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	974.64	3.1
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,226.02	11.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,054.61	0
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,219.75	12
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,070.62)	0
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	180.83	3.4
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	564.91	7.4
R0981	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9,329.72	115
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	19,898.39	269.7
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10,938.83	144
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,053.15	11.75
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,110.42	0
R6767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	86,255.27	0
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	701.90	8
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,886.91	24
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	172.39	0.56

AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	162.79	3.74
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,298.95	18.4
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	72.68	0.8
S9644	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(8.62)	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	81,399.20	57
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,704.43	44
R5767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,077.52	20
Z8051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	499.05	8
S8867	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	335.39	5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,546.09	542.1
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,562.83	1016.62
T1437	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12.63	16
T0425	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	84.73	0
R5767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	50.94	41
R2901	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	37.94	12
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	13,649.08	405.9
T1485	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	392.95	0
R2901	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,007.12	83
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	136.71	10
S9414	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12,298.98	7
Z8051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	834.65	41
S8867	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	94.84	45
S8375	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	55.71	81
CMNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10.08	48.5
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,281.49	449.19
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	370.83	4
T0425	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	638.90	0
MX2217911	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	442.26	0
R5767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	97.34	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,726.71	72.6
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	28,610.19	144.4
T1465	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,729.53	14
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,596.52	139
LCMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9.21	0
T1437	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	100.80	19
MX1998720	75086-DE Kentucky Gas Delivery	0108600 - SCHM Retirement Wip-Elec	Gas - Distribution Plant	\$	302.42	4
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,956.59	792.44
MX6693835	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	192.53	0
S8867	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	897.37	398
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	57.84	12.5
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,078.00	1193.28
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,919.75	156
MX2217911	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,920.51	28.92
U8785	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,373.21	42.5
LCMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	56.91	0
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	16,777.86	185.3
P6538	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	144,848.75	922
CMSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	128.11	0
MX7157521	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,767.62	52
T1485	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	129.40	0
MX2362841	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	22.90	2

B1961	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(522.29)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	419.92	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	230.07	4
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	266.03	5
G7851	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9,101.31	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	206.85	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,069.26	50
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,585.30	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,667.21	45.4
G1877	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,619.83	20
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,400.68	33
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	800.24	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	162.80	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	741.21	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	270.79	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,251.44	16
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	289.70	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	848.67	0
35817	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	504.97	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,897.34	61.5
35260	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(6,307.41)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	541.58	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	456.70	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	397.35	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	66.73	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,679.55)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,175.75)	0
C2775	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(13.82)	0
B4491	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	247.48	0
B4491	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	272.56	0
G2527	75086-DE Kentucky Gas Delivery	0108000 - RWIP - Unitized	Gas - Distribution Plant	\$	1,487.99	19
G7625	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	911.09	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,002.11	3
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	699.31	10.6
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	737.01	10.5
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	498.42	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(271.91)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	134.50	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,665.30	24.5
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,652.45	99.5
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	222.57	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(31,560.57)	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,947.01	30
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,667.53	32.4
D3576	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	935.00	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	823.72	20
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	953.51	25
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	92.02	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(2,179.24)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	54.65	0
CMAP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	182.36	0

107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	206.88	0
35288	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(435.25)	0
78086	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1.93	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,840.49	32
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,465.33	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,251.03	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,806.40	27.5
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,653.89	14
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,547.54	57
E6689	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,126.00	33.5
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
G7883	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	161.70	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,229.06	4
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(256.44)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	112.56	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,484.25	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	290.01	0
H0384	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,694.60	16
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10,040.85	2
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	199.73	3
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	336.76	3.5
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	15,466.32	199
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,072.50	0
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,030.92	9
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,781.83	30.5
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	835.82	10
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,986.57	17.5
Q9751	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,158.63	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,521.98	0
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,239.90	20.5
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	265.56	4
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,434.99	18
P7671	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	171,896.67	0
R0964	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	19,434.06	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	25,357.90	43.4
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,552.84	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	22,648.27	4
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,582.17	67
S5697	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,402.63	16
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	15.97	0
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	288.04	5.8
S8820	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,667.20	19
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10,539.38	152
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,908.59	30
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,231.24	86.5
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	29,183.35	68.99
S9584	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	143.20	0
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,604.34	30
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	686.71	3.86

CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	28,034.59	373.85
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,044.31	79.39
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,088.89	2
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	189.37	4
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	320.01	5
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	188.46	3.8
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	30,794.10	355.95
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,454.16	106.83
S8867	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	637.64	57.5
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,914.64	1067.18
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	929.45	28
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	708.48	155.5
S8375	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7.07	8.5
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	289.80	4
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,858.55	236.7
S8375	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	38.06	2
T1465	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,452.56	17
CMSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	0.91	16
MX2336558	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	19.18	7
R2901	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	794.11	214.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	13,337.31	240.5
MX2335804	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,325.82	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	16,534.80	373
T1437	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	254.76	3
T1485	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	950.72	27.5
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	312.60	27
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,173.58	84
T1485	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,279.14	17
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,535.77	461.06
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,070.21	370.51
CMNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1.75	30.92
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	22.31	4
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	97.44	12.93
MCNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	37.97	215.77
S9414	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3.46	0
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,788.38	768.21
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12,650.28	152.7
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,514.45	32
MX2663986	75086-DE Kentucky Gas Delivery	0108600 - SCHM Retirement Wip-Elec	Gas - Distribution Plant	\$	615.00	6
MX1998720	75086-DE Kentucky Gas Delivery	0108600 - SCHM Retirement Wip-Elec	Gas - Distribution Plant	\$	(451.89)	-4
MX2217911	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	817.68	9.5
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(44.53)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(332.16)	0
B1961	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(0.01)	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,968.06	19
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,491.40	26
E6024	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	220.55	4
CMAP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	270.26	4
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(3,567.19)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	339.82	0
B2088	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	395.30	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	563.36	0

G1978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,184.54	10
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,008.82	40
G3073	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,434.05	71.1
78036	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,235.79	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	567.93	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(491.18)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(831.49)	0
35321	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	836.31	0
G9552	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,206.61	62
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	11,988.69	85
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	220.80	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	185.91	0
C2928	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,856.69	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	70.31	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	206.26	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(822.80)	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,004.09	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,678.54	35.9
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,288.53	63.4
35081	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(164.99)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,450.01	35.5
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,731.44	73.5
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	392.98	4
E4655	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	253.85	4
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(2,269.37)	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	83.54	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(104.50)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	48.66	0
D2337	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	200.00	0
G7883	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,155.34	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	122.66	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	857.49	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,495.02	74
E4656	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9,310.90	115.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,151.60	30.5
MCNP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	359.65	6
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,660.29	20.8
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	948.18	0
D1231	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,539.37	0
G7850	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	19,242.89	11
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10.44	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,968.93	75.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	27.34	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,511.78	21.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,342.71	33.2
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,359.96	43.6
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	507.54	8
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	499.60	0
G2776	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12,949.24	131

78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(860.78)	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	816.87	10
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	607.39	0
A2242	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(813.80)	0
A2577	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(309.04)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	230.22	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(198.90)	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,448.44	0
H0383	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,761.88	18
H1529	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	120.00	0
H1531	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	120.00	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,347.47	26
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	11,190.11	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,498.30	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,210.27	86.5
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,080.02	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	18,790.40	10.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,275.38	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,865.33	8
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	11,310.01	30.5
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,335.49	16
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,749.76	6
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	20,842.64	5
P9838	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,586.86	90
R1014	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,304.72	51
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(2,043.21)	-24
G8242	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,982.23	29
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	243.78	3
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	210.00	0
P7671	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,210.95	70.4
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	231.83	3
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	18,202.76	18
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	548.62	6.5
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10,881.97	3.5
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	554.81	7
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	154.05	3
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	154.05	3
R5767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	17,354.52	0
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	697.94	12.3
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,092.27	18
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,559.57	16
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	273.52	4
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	505.09	7
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	141.19	3
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	741.00	0
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	18,498.60	247.1
R4858	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,731.91	42
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	241.20	4.05
LMCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	160.56	2
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	71,263.05	47.7
CMRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(304.56)	-3
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	72.66	1.6

AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	78.35	1.8
P7279	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,003.65)	0
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,354.55	43.5
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,184.37	5.51
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	256.83	5.9
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	422.08	6.75
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,011.07	24
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	400.10	6.6
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	31,942.44	408.79
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,492.23	112.55
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	659.36	8
Z8051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	464.94	6
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	46.86	0
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,749.06	787.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10,228.95	368.8
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12,031.71	680.4
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(3,789.07)	361.46
MCNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	22.07	221.7
T4002	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	175.58	36
S9414	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	57.22	11
G0224	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1.42	1
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	293.36	61
S8375	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4.14	5
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	954.51	317.95
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	150.34	2
LCMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9.92	4
MX2217622	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	148.86	0
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,712.84)	2
MCNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12.67	254.8
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	887.17	299.72
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	16.93	6.53
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	18,384.15	-481.59
T1485	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	37.35	5
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	948.12	449.12
S8375	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	65.87	0
R2901	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,980.63	0
MX6800938	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	37.85	13
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	11.11	3.75
T1485	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	150.32	17
S8375	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	368.24	0
R2901	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	682.85	21.5
MX2232746	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(8,142.78)	0
MCNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	128.19	444.9
MCR570	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,978.27	31
R2901	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,157.74	76
CMNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2.31	32.51
T1485	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,804.35	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
R2901	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	561.77	110.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	394.46	65.5
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	94.74	21.2
MX6693835	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	257.00	0
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,686.17	824.43

CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	708.75	99
MX2663890	75086-DE Kentucky Gas Delivery	0108600 - SCHM Retirement Wip-Elec	Gas - Distribution Plant	\$	3,326.22	38
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	454.20	0
35081	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	198.74	0
78086	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1.93)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	115.21	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(2,171.53)	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,060.50	12
G3997	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,177.19	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,956.93	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,943.39	33.5
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	381.69	9
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,822.38	38.5
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,252.94)	0
G1978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,675.59	59.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,086.22	38.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	727.19	8
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	72.70	1
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,926.19	25.2
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,275.57	23.4
78036	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	22,817.93	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	541.58	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	505.84	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(778.05)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,721.85	4
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(296.16)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(4.76)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	139.42	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,799.13)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(2,010.17)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,436.72	6
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,576.45	22
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	15,826.08	12
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,684.86	0
F9125	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	13,125.00	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	909.64	12
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(318.04)	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,393.55	61
A5943	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	33.00	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	916.32	14
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,375.36	14
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,946.18	51
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,594.98	52
E6689	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	376.83	3
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	276.00	0
78946	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(44,371.58)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,588.77	26
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,897.98	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	21,762.42	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12,070.02	82.4
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,322.46	17.5
CMAP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	913.98	8

MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,744.10	48
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	838.23	5
B8011	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	49.90	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	677.54	9
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	61.32	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(950.91)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,528.71	24
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(6,375.60)	0
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,607.70	24
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,774.26	27
35817	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(504.97)	0
35497	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(419.17)	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,736.46	51
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,556.44	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,644.61	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	583.44	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	260.60	4
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,438.94	48
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,590.41	0
A1592	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(372.30)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	351.85	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,115.17	17.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,690.59	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,283.41	109
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	711.88	11
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,451.44	120
N8164	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,705.81	18
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10,319.88	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,141.42	48.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	22,942.01	5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12,218.46	0
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(2,344.40)	0
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	280.05	4
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,065.85	20
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	93.90	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,402.57	7
Q9751	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(2,461.96)	0
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,070.06	12.5
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	848.82	10.5
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,389.19	27.6
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	333.85	4.5
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	584.98	7.5
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,690.01	65.8
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(9,966.40)	1
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	898.51	10
S2752	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,644.22	33
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,615.52)	78.6
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,354.30	23
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	169.18	3.4
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	69.32	0
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	217.26	3
S6913	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	479.22	6
G8242	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,455.17	0

MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	19,056.28	39
R0981	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,522.72	0
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	142.65	2.8
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	168.99	1.5
P7279	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,003.65	0
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	16,027.91	51.79
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	811.14	15
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	85,962.85	581.2
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,947.86	11
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	918.46	17
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	21,379.62	72
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(212.70)	728.99
S8867	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	380.70	204
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,936.57	210.49
T1130	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(593.15)	0
CMNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7.51	169.8
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9,942.40	206.1
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,454.94	970.21
LMCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	11.28	4
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
MX2232746	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,729.91	0
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,845.46	391.59
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,558.15	132.46
LMCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,149.23	0
MCR570	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	554.58	24
R2901	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,016.30	136
S8375	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	419.72	2
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,353.71	124.5
CMSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1.57	55
MX2335804	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,167.01	0
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	365.93	93.34
CMSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	0.53	16
MX2217911	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(996.12)	0
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,159.61	363.94
MCNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	95.42	288.57
CMSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	0.46	16
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,132.68	316
T1465	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	630.63	10
MX2335804	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	50.90	14
MX2217911	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,579.62	37
T9338	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(547.90)	0
CMSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12.48	0
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	65.52	1
T9340	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	165.81	2
MX2232746	75086-DE Kentucky Gas Delivery	0108600 - SCHM Retirement Wip-Elec	Gas - Distribution Plant	\$	(980.13)	0
T1437	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	818.11	131.4
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,199.61	1467.32
MX0783884	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	0.30	28
MX2243303	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,558.61	52.54
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,812.04	561.78
G7752	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,395.54	5.72
T4893	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	257.22	12
T9340	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	95.39	1

28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,370.00	19
G2776	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,981.30	55
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	11,669.23	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	158.49	3
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,457.83	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,361.82	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	919.35	0
G1998	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	641.89	8
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,946.50	16
G1877	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	14,581.69	137
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,889.82	25
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,168.96	84.5
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(32.53)	0
35497	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	419.17	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,167.06	0
35288	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	435.25	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	54.01	0
78903	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(28.05)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,285.24)	0
G7883	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	45.35	0
G8248	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,095.10	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,318.07	27
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	996.73	11
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,615.94	41
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,770.83	122.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,291.78	51
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	122.66	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,638.37	58.5
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	129.77	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,803.31	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,428.58	27
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,168.43	16
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	811.92	16.5
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,053.94	14
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,099.91	73.6
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(2,623.56)	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,080.91	11
35042	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(590.26)	0
78946	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	44,371.58	0
35081	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(198.74)	0
35990	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	17,169.14	55
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	595.21	8.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,492.53	10
G9552	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,659.64	16
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,880.74	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(525.19)	0
B2088	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	79.83	0
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	15.84	0

MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	798.64	11.2
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	146.99	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	44.55	0
A2367	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(463.33)	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(758.54)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(153.53)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	470.68	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	126.10	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	63,509.40	40.3
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,796.56	70
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,624.99	49.5
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	15.00	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	573.73	8.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,660.44	18
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,039.86	24
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,870.43	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,663.29	12
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	18,193.37	11
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	75.36	1
G8242	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	50,132.76	-6.5
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	187.56	0
R1014	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,953.91	0
P7671	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,239.58	23.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,818.60	0
R5767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	98.55	0
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	16,791.80	134
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	89.85	0
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,753.15	3
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	171.72	2
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	281.30	4
R5767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,075.16	0
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	217.26	3
S2732	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	644.02	6
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	141.19	3
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,259.27	16.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,285.94	15
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9,618.97	87.5
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	685.86	0
T1437	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,003.65	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	877.00	0
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,577.27	32
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,357.34	114.5
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,718.60	0.5
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12,081.28	207.4
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	13,475.78	11.5
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	38,209.85	442.55
CMRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,365.77	16
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	712.65	10.8
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,464.20	17.75
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	27,809.68	54.8
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	86.29	1

MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	36,521.03	225.1
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,185.00	172.9
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	205.49	22.71
T1437	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	30.58	37
T4893	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	928.73	48
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,061.93	61.8
T2230	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	128.68	47.2
MCNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	42.78	264.15
T2218	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	91.67	0
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	136.32	29.5
MX2232746	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,949.05	0
S9414	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	22,247.67	23
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,584.78	677.94
CMSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	0.83	19.5
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	58.21	13.5
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(42.80)	-2
MCNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	46.82	138.9
CMNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2.95	20
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,916.06	92
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
LMCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	451.37	14
MX6693835	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	421.66	0
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,443.91	1563.26
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	46.65	17.08
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	139.49	1.5
MX2335804	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,161.98	8.5
MX2663986	75086-DE Kentucky Gas Delivery	0108600 - SCHM Retirement Wip-Elec	Gas - Distribution Plant	\$	-	0
T2230	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(3,084.64)	-14.42
T1465	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,117.06	0
MX1715658	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,065.58	0
MX2232746	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(980.13)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	51.96	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,067.66)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	307.24	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,667.21	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10,426.33	4
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,256.48	12
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	715.64	9
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,776.22	77.5
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,812.47	47
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	903.13	6
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(42.13)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,065.57	0
C2825	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	78.77	0
35004	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	785.10	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	344.55	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(387.81)	0
35502	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	365.43	0
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,372.76	70.4
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,768.15	121
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,590.39	0
B4491	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	445.67	0

B4491	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	401.36	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	13,536.50	0
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,154.42	38.8
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,569.23	3
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(538.89)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(256.86)	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,392.68	20
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,860.49	39.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,977.59	30.8
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,022.16	11
CMAF70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,340.63	20
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	28.65	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	200.65	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,007.23)	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
G1456	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,012.56	31
35014	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	607.29	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	804.34	8
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
MCA70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	86.89	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(5,297.78)	0
C2928	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	101.25	0
35004	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(785.10)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,530.06	63.5
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
E4656	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,900.01	16
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,194.19	67
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	519.55	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	227.78	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(2,874.27)	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	750.68	10
78903	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	28.05	0
35502	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(365.43)	0
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,370.09	56
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	300.89	4
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,629.88	29
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	250.56	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,984.43	9
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,080.80	0
H1530	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	120.00	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,237.74	8
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	96,865.64	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,887.71	8
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,463.71	69.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,461.82	7.5
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7,512.55	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,556.29	17.1
P7671	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9,759.25	110.6
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,686.37	35.5
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	13,832.08	41
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,619.93	24.5
R5767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,507.74	70

SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,925.34	22.5
MCS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,933.89	7.8
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	169.18	3.4
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	188.32	2
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,056.02	48.66
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,390.46	3
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	78.35	1.8
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12,315.33	67
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,451.36	25.5
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	298.17	4
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,063.31	94
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	12,896.60	0
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	814.89	10.11
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	266.64	3.44
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	336.78	8
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	459.15	7
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10,294.69	376.1
CMNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4.31	43.1
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	13,591.87	117
T4893	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	213.48	8
T2230	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7.14	0
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
CMNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	7.19	203.6
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,271.36	25.5
MX2232746	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	443.95	14.3
CMSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	0.68	19.2
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	244.72	92.37
T2230	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	252.34	0
MX2217911	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	368.01	0
R5767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	76.68	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,762.89	95.5
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	654.79	297.75
T1465	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	834.52	60
MCS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	49,793.02	105.8
T4893	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	415.66	26
S9414	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	513.06	88.8
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	73.12	7
CMNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	18.78	106.7
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	88.93	1.3
MX2335804	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	69.12	20
S9414	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	375.12	3
T1465	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,629.69	86
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9,398.48	217.5
T1437	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	964.76	131.5
T4893	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	378.35	16
LMCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	15.56	0
S8867	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,461.87	45
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	96.89	5
MX2335804	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,464.41)	18
U8785	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,787.45	37.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,892.16	129
R0981	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(12,656.56)	-103.88

MX1998720	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,726.99	108.72
R2901	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,757.98	17.5
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,689.99	104.5
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,144.14	154.8
MX2232746	75086-DE Kentucky Gas Delivery	0108600 - SCHM Retirement Wip-Elec	Gas - Distribution Plant	\$	980.13	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	56.50	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,282.97	36
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	928.24	0
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(697.87)	-10
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	112.06	0
G7883	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(2,500.00)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	258.16	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	125.54	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	342.21	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	461.04	0
35042	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	590.26	0
B1961	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	0.02	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,946.93	41.8
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(550.46)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	190.55	0
B1961	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	522.28	0
35487	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	461.98	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	135.39	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	464.77	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(285.75)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	232.38	0
C2928	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	700.97	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,115.56)	0
H0238	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	240.50	3
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	431.64	6.5
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(67.47)	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	207.03	3
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	61.32	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	122.66	0
B4651	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	220.26	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,069.79	13
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(303.29)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	89.08	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,676.50	10
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	114.32	2
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,220.51	16
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	269.84	3
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	110.99	3
E0216	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,028.50	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	467.61	7
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,521.87	30
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
MCAP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	421.99	4
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	90.37	2
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,969.08	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(1,883.47)	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(934.72)	0

78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,149.88	13.5
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	19,284.76	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,343.76	0
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,261.21	69.5
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	20,208.62	0
35592	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(119.30)	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,485.42	11
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,211.11	16
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	412.78	6
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,783.69	0
G7625	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,993.40	53
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	8,800.50	123.5
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	267.24	0
78063	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,400.48	0
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	493.93	5
H0384	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	9,179.45	76.2
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,612.60	16
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,841.72	6
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,209.05	49.5
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,659.19	68
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,307.12	0
P7671	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	697.68	7
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
6MCR70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	766.45	0
H0265	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,176.38	48
Q9751	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	68,286.15	184
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	11,280.20	0
R1014	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,505.83	53
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	25,044.03	29
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,336.83	11
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,461.63	8
28051	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	20,487.63	19
G8244	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	16,631.86	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	28,990.08	53.5
CHGMTRSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,027.43	11
R6767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	29,834.23	351.5
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	92,084.90	109.1
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	15,365.31	51.1
R6767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	15,273.19	0
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,455.13	4
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,408.67	0
CMRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(536.40)	0
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,593.65	67.5
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	697.34	11.41
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,551.60	78.5
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,286.87	18
S8250	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6,853.30	113
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	202.28	4.1
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,678.99	20.36
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,790.65	22
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	5,950.28	0

T8295	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	262.86	2.5
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	321.28	5
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	151.63	3.4
R2901	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	18.10	5
RS767	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	6.26	0
MCRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	39,807.64	444.1
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,793.37	1504.01
R0978	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	3,530.22	13
MCNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	14.32	206.4
S9414	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,154.94	5
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(2,245.48)	405.22
S8867	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	129.23	12
MX2217911	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	293.73	0
CMNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4.33	104.3
T1465	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	275.51	57
107GASCK	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	-	0
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,693.05	145.43
S9414	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	141.18	4
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,450.92	0
T2218	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	347.31	0
T1437	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	563.36	0
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	4,243.68	174.44
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	586.96	230.7
CMRP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,012.49	74.3
MCSP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	15,528.70	222.1
MCRS70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,729.34	19
T2218	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	544.68	0
AGECHGSM	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,814.68	695.66
AGECHGLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,627.39	111.17
S9414	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	10.22	0
347565014	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,458.70	60
CMNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1.29	16.92
T1437	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	290.39	131.9
SETMETER	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	2,450.11	488.14
T9338	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	329.55	4
T0425	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	(144.75)	0
T4893	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	240.25	17
CHGMTRLG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	233.34	75.18
INSREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	131.58	0
CHGREGREL	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	1,353.83	282.35
MCNEWP70	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	19.67	169.49
S9414	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	20.58	5
S8867	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	60.82	32
78062	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - Distribution Plant	\$	897.34	0
				\$	4,800,184.15	

B 3.2 13 Month Forecasted Average \$ (4,652,670.00)
 Difference due to forecasted change \$ 147,514.15

DUKE ENERGY KENTUCKY
CASE NO. 2018-00261
RETIREMENT WORK IN PROGRESS DETAIL
AS OF May 30, 2018

General Plant

work_order_number	company_c	gl_account	func_class	amount	quantity
DUKETCKYG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - General Plant	\$ (5,457.00)	0
336593EGP	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - General Plant	\$ 122.95	7
DUKETEKG	75086-DE Kentucky Gas Delivery	0108620 - Retire Work In Progress (	Gas - General Plant	\$ (6,885.00)	0
				\$ (12,219.05)	

B 3.2 13 Month Forecasted Average \$ 12,218.00
Difference due to rounding \$ (1.05)

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-081

REQUEST:

Refer to Duke Kentucky's response to Staff's First Request, Item 13, regarding the calculation of capital construction project slippage factor. Explain the large variation in the slippage factor for the years 2010, 2014, 2016, and 2017.

RESPONSE:

While responding to this request, the company discovered an error in the data provided in the response to Staff's First Request, Item 13 which affected the data for the year 2011.

Please see revised schedule which also contains requested explanations for slippage factors in STAFF-DR-02-081 Attachment.

PERSON RESPONSIBLE: Robert H. "Beau" Pratt

**STAFF-DR-02-081
ATTACHMENT
IS BEING FILED
ELECTRONICALLY
AND PROVIDED ON
CD**

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261

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	\$ 13	\$ 13	\$ (1)	-3.937%	103.937%
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 Average Slippage	\$ 226	\$ 225	\$ (0)	-0.148%	100.148%

Costs include AFUDC - Debt

Explanations for slippage factors in certain years, as requested:

2010 - Lower Customer Adds and project delays

2014 - Postponed East Work project, lower IT spend and lower customer adds

2016 - Higher than anticipated customer adds and integrity management partially offset accelerated service replacement project

2017 - Higher than anticipated service replacements offset by a delay in AMI meter deployment

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-082

REQUEST:

Refer to Duke Kentucky's response to Staff's First Request, Item 17.

a. Confirm that Schedule B-4 is the only schedule or workpaper affected by the CWIP error.

b. If the response to Item a. above cannot be confirmed, provide corrections to all affected schedules and workpapers.

RESPONSE:

Schedule B-4 is the only schedule / workpaper that was affected by the CWIP correction.

PERSON RESPONSIBLE: Cynthia S. Lee

RDuke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-083

REQUEST:

Refer to Duke Kentucky's response to Staff's First Request, Item 19, regarding The Allowance for Funds Used During Construction (AFUDC). Explain the basis for the capital structure used in the AFUDC computation.

RESPONSE:

Duke Energy Kentucky calculates the AFUDC rate following the prescribed methodology in FERC-CFR Electric Plant Instruction 3 (17); and per FERC's permission (5/27/1982 letter to CG&E and Subs) to allow DEK to calculate AFUDC rate on a monthly basis using the balances and cost rates for all the long term debt and equity capital components as of the end of the immediately preceding month.

PERSON RESPONSIBLE: Cynthia S. Lee

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-084

REQUEST:

Refer to Duke Kentucky's Attachment that was provided in response to Staff's First Request, Item 42, regarding employee fringe benefits. Explain the large increase from the 12 months preceding the base period to the fringe benefits paid in the base period.

RESPONSE:

Refer to tick mark B) in the attachment (STAFF-DR-01-042) that was provided in response to Staff's First Request, Item 42. "The main drivers of the unfavorable variance for the 24-month period in question are the favorable retiree medical expense in 2017 due to a curtailment credit recognized in 2017 tied to a plan changes, and the 2017 favorable true up adjustment of Basic Life."

PERSON RESPONSIBLE: Renee H. Metzler

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-085

REQUEST:

Refer to Duke Kentucky's response to Staff's First Request, Item 51, regarding professional service expense.

a. Indicate if any changes have occurred since the test year of Duke Kentucky's last base rate case, the effective date of these changes, and the reasons for these changes.

b. Provide the professional service expense for the base period, the test period, and the three years preceding the base period.

RESPONSE:

a. There have been no significant changes outside the ordinary course of business as contracts get renegotiated from time to time.

b. See Staff-DR-02-085 Attachment for 3 years preceding the base period amounts. See Schedule F-5 for amounts included in the base period and forecasted test periods.

PERSON RESPONSIBLE:

- (a) Legal
- (b) Michael Covington as to historical data
Sarah E. Lawler as to base period and test period

**STAFF-DR-02-085 b
ATTACHMENT
IS BEING FILED
ELECTRONICALLY
AND PROVIDED ON
CD**

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

**STAFF-DR-02-086
PUBLIC**

REQUEST:

Refer to Duke Kentucky's response to Staff's First Request, Item 61. For the forecasted test year, provide the following information as it relates to lobbying activities:

- a. For each registered lobbyist, the dollar amount and percentage of the lobbyist's salary, fringe benefits, any incentive pay, and expense reports recorded below the line, and any lobbying activities cost reflected in Duke Kentucky's proposed cost of service.
- b. The dollar amount of any lobbying activity allocated to Duke Kentucky from Duke Energy or any of its subsidiaries, along with a statement in which these costs are recorded and account numbers where these costs are recorded (above or below the line).

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment only)

- a. Please see Confidential STAFF-DR-02-086a Attachment CONFIDENTIAL (being filed under seal of a Petition for Confidential Treatment) for the dollar amount and percentage of the lobbyist's salary, fringe benefits, and incentive pay, and expense reports recorded below the line. There are no lobbying activity costs reflected in Duke Kentucky's proposed cost of service.

- b. There are no lobbying activities allocated to Duke Kentucky from Duke Energy or any of its subsidiaries recorded above or below the line.

PERSON RESPONSIBLE: Sarah E. Lawler

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-02-086
ATTACHMENT**

FILED UNDER SEAL

Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018

STAFF-DR-02-087

REQUEST:

In Case No. 2003-00386,¹⁰ the Commission authorized Duke Kentucky to file its Gas Cost Adjustment clause (GCA) monthly due to high price volatility in the gas market at the time and large over- and under-recoveries caused by price spikes in December 2000 and February 2003. Provide a detailed explanation as to whether Duke Kentucky still believes that a monthly GCA is reasonable.

- a. If Duke Kentucky still considers a monthly GCA to be reasonable then provide supporting documentation.
- b. If not, explain whether Duke Kentucky would consider calculating its Excepted Gas Cost as a weighted average cost of gas supply reasonably expected to be experienced during the quarter the GCA will be applied for billings.

RESPONSE:

Prior to 2003, the GCA was calculated quarterly, and there were occasions when natural gas prices changed by more than \$1 per dth immediately after filing a new GCA. Since the rate was set for 3 months, this resulted in large over or under collections that went into subsequent Actual Adjustments. In 2003, Duke Energy Kentucky received

¹⁰ Case No. 2003-00386, *Monthly Adjustments to Expected Gas Cost Component of Gas Cost Adjustment Rate*, (Ky. PSC Order Nov. 6, 2003).

approval to begin filing monthly, updating the estimated commodity cost of gas each month, while still only updating demand charges and adjustments quarterly.

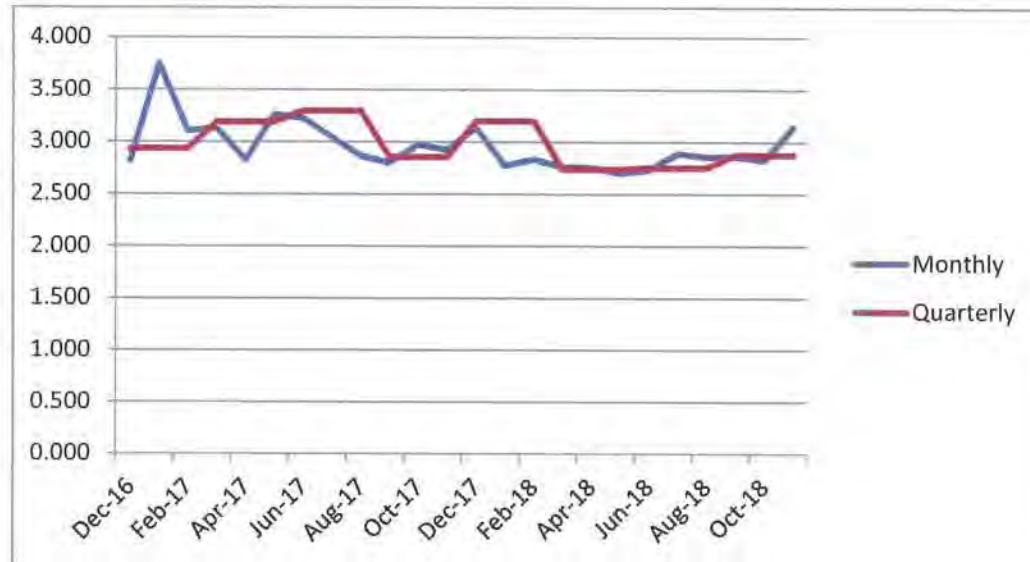
Since that time, the market has become more stable, but there is still a fair amount of volatility. For example, the NYMEX closing price that was used to calculate the Expected Gas Cost portion of the GCA for January 2017 was \$0.811 higher than what would have been used to set a quarterly GCA for the months of December 2016 – February 2017. Coupled with what is normally a high usage month, this would have resulted in a substantial under collection had the GCA been calculated quarterly. Therefore, Duke Energy Kentucky still believes that a monthly GCA is reasonable.

- a. See STAFF-DR-02-087 Attachment.
- b. Not applicable.

PERSON RESPONSIBLE: Jeff L. Kern

Duke Energy Kentucky
 NYMEX Price Input to EGC
 December 2016 - November 2018

	Monthly (a)	Quarterly (b)	Difference (c)=a-b
Dec-16	2.816	2.935	-0.119
Jan-17	3.746	2.935	0.811
Feb-17	3.103	2.935	0.168
Mar-17	3.130	3.189	-0.059
Apr-17	2.824	3.189	-0.365
May-17	3.261	3.189	0.072
Jun-17	3.227	3.297	-0.070
Jul-17	3.042	3.297	-0.255
Aug-17	2.864	3.297	-0.433
Sep-17	2.801	2.856	-0.055
Oct-17	2.972	2.856	0.116
Nov-17	2.923	2.856	0.067
Dec-17	3.134	3.199	-0.065
Jan-18	2.772	3.199	-0.427
Feb-18	2.835	3.199	-0.364
Mar-18	2.759	2.739	0.020
Apr-18	2.756	2.739	0.017
May-18	2.701	2.739	-0.038
Jun-18	2.732	2.753	-0.021
Jul-18	2.890	2.753	0.137
Aug-18	2.858	2.753	0.105
Sep-18	2.860	2.876	-0.016
Oct-18	2.823	2.876	-0.053
Nov-18	3.143	2.876	0.267



(a) NYMEX closing price for the prompt month used to calculate the EGC

(b) Average NYMEX closing price for next three month at the time the quarterly EGC was calculated.

**Duke Energy Kentucky
Case No. 2018-00261
Staff Second Set Data Requests
Date Received: October 10, 2018**

STAFF-DR-02-088

REQUEST:

When a third party/contractor damages Duke Kentucky's property, explain in detail whether Duke Kentucky charges the third party/contractor for 100 percent of the associated repair costs.

RESPONSE:

Duke Energy Kentucky has acquired the services of Project Resources Group (PRG), a third-party vendor contracted by Duke Energy to perform field investigations, process invoices, and recover costs associated with public damages to Duke Energy Kentucky assets and facilities. The PRG group invoices 100% of the cost of the replacement or repair of the asset/facility including but not limited to the cost of the labor, material and equipment it takes to complete the construction and restore the lines and services impacted by the damage. (Also includes 100% of the loss of gas calculation).

The restoration efforts include re-lighting of any services, valve operations and surface restoration due to the damage that occurs.

PERSON RESPONSIBLE: Gary Hebbeler