

**Duke Energy Kentucky  
Case No. 2019-00271  
Attorney General's First Set Data Requests  
Date Received: October 14, 2019**

**AG-DR-01-001**

**REQUEST:**

Provide a trial balance for the Company at December 31, 2016, December 31, 2017, December 31, 2018, and the most recent month for which the accounting books have been closed in 2019. In addition, provide a chart of accounts and subaccounts and the related descriptions that matches the accounts used in the trial balance.

**RESPONSE:**

Please see AG-DR-01-001 Attachment.

**PERSON RESPONSIBLE:** Danielle Weatherston



	Dec - December YTD - Year-to-Date (35,824,927.70)	Dec - December YTD - Year-to-Date (33,713,801.58)	Dec - December YTD - Year-to-Date (42,508,457.34)	Sep - September YTD - Year-to-Date (31,463,550.54)
0142891 - 0142891 - IC Customer AR Sold VIE	-	-	-	-
0142440 - 0142440 - A/R BPM - Actual	79,061.56	516,478.32	91,555.36	679,882.63
0142997 - 0142997 - A/R BPM - Estimate	-	36,068.51	389,594.53	-
0143011 - 0143011 - A/R - Other - Gen Acctg	-	17,086.80	394,503.66	-
0143180 - 0143180 - Ret Med Life Den/Prem Withheld	72,024.60	-	51,260.40	128,825.65
0143221 - 0143221 - LT Asset: Interest Receiv	0.36	0.36	0.36	0.36
0143320 - 0143320 - Mar Billed - Edp	230.92	-	6,582.00	6,582.00
0143009 - 0143009 - Cust Accts-Special Billed Acct	1,971.94	2,930.73	-	-
0143151 - 0143151 - Other A/R-Misc Non-Utility	18,200.14	18,021.73	17,117.41	15,919.73
0143272 - 0143272 - Misc Accts Rec-EA	-	-	-	99,275.00
0143852 - 0143852 - A/R-Regional Transmission	897,597.69	823,515.95	851,910.48	906,428.52
0143870 - 0143870 - Cust Billing-Outdoor Light	9,965.17	8,681.17	10,821.32	21,452.40
0143155 - 0143155 - Other A/R - Miscellaneous	35,027.93	73,768.98	415,612.55	732,701.19
0143891 - 0143891 - IC Other AR Sold VIE	(160,283.39)	(160,283.39)	(160,283.39)	(160,283.39)
0143342 - 0143342 - Receivables Misc Transactions	-	-	4,500,991.84	1,604,047.63
0143119 - 0143119 - Off - System Storms Receivables	-	552.89	1,418.63	1,258.52
0146000 - 0146000 - AR Intercompany Crossbill	218,665.57	(113,369.96)	68,925.57	68,934.02
0146990 - 0146990 - A/R Prop/BI - Bison Interco	-	-	-	1,338,539.94
0146006 - 0146006 - IC Moneypool - Interest Receiv	-	-	-	4,613.32
0146009 - 0146009 - I/C AR Rollup	-	1,821.65	-	-
0146250 - 0146250 - IC Netting - Accts Receivable	(8,409,733.72)	(13,103,889.34)	(12,756,666.23)	(21,313,571.34)
0146992 - 0146992 - Federal Tax Refunds - Interco	12,573,075.06	15,764,832.30	17,530,006.93	21,456,983.33
0172004 - 0172004 - Rents Rec-Real Estate	2,500.00	2,500.00	-	-
0173100 - 0173100 - Unbilled Revenue Receivable	22,918,165.00	25,200,324.00	23,639,423.00	17,117,824.00
0173891 - 0173891 - IC Unbilled AR Sold VIE	(22,918,165.00)	(25,200,324.00)	(23,639,423.00)	(17,117,824.00)
0145004 - 0145004 - IC Moneypool - ST Notes Receiv	-	14,671,000.00	-	85,169,000.00
0145891 - 0145891 - IC Note Rec VIE	18,389,761.75	19,736,459.96	23,069,663.28	11,482,757.17
0144100 - 0144100 - SCHM Uncollectible Accrual Electric	(5,732.99)	(5,951.55)	(6,444.33)	(6,342.24)
0144700 - 0144700 - Prov for MARBS Uncollectibles	(135,065.62)	(227,590.93)	(214,396.62)	(295,004.63)
0151130 - 0151130 - Coal Stock	14,374,099.57	13,167,725.30	10,905,447.72	9,427,453.59
0151131 - 0151131 - Coal Stock in Transit	5,124,561.22	4,186,548.73	3,450,071.65	2,438,803.78
0151126 - 0151126 - Fuel Stock - Propane	3,714,386.60	3,586,911.93	3,659,201.25	4,716,739.72
0151140 - 0151140 - Diesel Fuel Stock	447,542.12	592,942.25	732,718.24	6,409,686.10
0151700 - 0151700 - Propane Inventory	947,645.88	717,396.52	22,386.76	-
0154100 - 0154100 - Inventory	19,899,275.72	16,881,071.11	16,566,581.08	16,463,802.92
0154200 - 0154200 - Limestone Inventory	781,161.02	747,531.29	940,174.46	1,522,180.78
0154990 - 0154990 - Schm Inv Cr - Surplus Mat'L Ident	(544.13)	(30,000.00)	(30,000.21)	(30,000.00)
0154410 - 0154410 - Working Stock	(0.44)	16,186.97	20,061.34	32,066.03
0158150 - 0158150 - SO2 Current Vintage	18,007.39	17,472.79	17,129.79	16,855.88
0158170 - 0158170 - Annual NOx Current Vintage	15,732.05	6,795.74	4,393.65	3,468.74
0158183 - 0158183 - Seasonal NOx Current	16,912.70	6,939.67	2,484.70	1,062.70
0163110 - 0163110 - Stores Expense	275,461.23	866,557.29	1,988,174.09	1,217,781.92
0163120 - 0163120 - Stores Expense - Joint Owner	60,709.53	100,802.91	100,802.91	100,802.91
0164100 - 0164100 - Storage Gas - Current Inventory	3,412,415.37	2,958,880.40	2,239,893.90	2,950,256.44
0165075 - 0165075 - Interco Prepaid Insu SchM	0.08	0.08	-	134,965.97
0165400 - 0165400 - Misc Prepaid Expenses	532,674.63	499,885.07	678,952.13	664,728.06
0165520 - 0165520 - Collateral Asset	(41,537.14)	(31,024.78)	(44,086.33)	(43,771.49)
0165011 - 0165011 - Ppd - Software - Purchase	-	22,940.70	-	-

	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Sep - September YTD - Year-to-Date
0174015 - 0174015 - Customer Collateral	13,607,312.87	2,006,518.00	4,525,488.80	5,105,749.35
0174995 - 0174995 - Native Deferred MTM Asset	-	210,874.93	-	1,164,717.93
0174300 - 0174300 - Swap Int Recvbl Cur Reg Asset	410,398.81	289,996.81	179,553.81	578,628.81
0175001 - 0175001 - Deriv Assets - Noncashflw - ST	3,962,367.00	1,125,386.85	5,684,959.42	4,613,800.90
F_DERIV_INST_LT_CALC - LT Portion of Derivative Instruments Assets (CALC)	<b>954,187.29</b>	<b>318,333.32</b>	<b>371,271.70</b>	<b>301,661.88</b>
F_DERIV_INST_LT_LESS - (Less) Long Term Portion of Derivative Instruments Assets	<b>(954,187.29)</b>	<b>(318,333.32)</b>	<b>(371,271.70)</b>	<b>(301,661.88)</b>
0181400 - 0181400 - Credit Facilities Fee	249,971.48	363,025.12	365,562.02	393,034.17
0181021 - 0181021 - Unamortized Debt Expense	48,384.39	7,148.09	(33,621.47)	(35,750.06)
0181839 - 0181839 - ULHP 50M 5 75 3/10/11	(0.36)	(0.36)	-	-
0181840 - 0181840 - ULHP 65M 6 2 3/10/2031	418,097.60	396,312.23	374,526.86	358,187.83
0181843 - 0181843 - ULHP PCB 06E	210,810.09	190,891.03	170,971.97	156,032.67
0181845 - 0181845 - 5 0 Debs 12/15/14	0.01	0.01	-	-
0181869 - 0181869 - ULHP PCB 06A	224,286.46	224,903.84	201,905.18	184,656.18
0181335 - 0181335 - UnamDebtExp 100M 465 DEK Debs	115,896.47	73,752.30	31,608.13	-
0181844 - 0181844 - LOC FEE KY PCB Series 201C	27,826.69	14,662.95	46,999.69	38,442.76
0181056 - 0181056 - Unamortized Debt Exp - CurrLTC	0.35	0.35	0.35	0.35
0181336 - 0181336 - 45M 3 42 DEK 01/15/2021	199,916.70	191,414.28	167,603.24	149,744.97
0181337 - 0181337 - 50M 4 45 DEK 01/15/2041	241,438.51	248,590.44	239,724.52	233,075.09
0181332 - 0181332 - \$30M 3.35 DEK 09/15/2021	-	121,196.32	110,842.57	103,077.27
0181333 - 0181333 - \$30M 4.11 DEK 09/15/2041	-	123,162.07	119,015.97	115,906.40
0181334 - 0181334 - \$30M 4.26 DEK 09/15/2051	-	123,490.12	120,379.97	118,047.36
0181048 - 0181048 - DE KY Pvt Placement	-	-	106,105.92	89,488.40
0181049 - 0181049 - Amort DEK Private Placement	-	-	152,708.61	141,008.47
0181066 - 0181066 - DE KY Pvt Placement	-	-	141,273.10	137,736.03
0181067 - 0181067 - DEK 19 Pvt Plc Def Debt Exp T1	-	-	-	194,991.09
0181068 - 0181068 - DEK 19 Pvt Plc Def Debt Exp T2	-	-	-	414,123.38
0181069 - 0181069 - DEK 19 Pvt Plc Def Debt Exp T3	-	-	-	334,617.25
0189100 - 0189100 - Schm Unamt Loss Reaq DI	1,454,905.80	1,188,431.76	921,957.74	738,851.22
0182320 - 0182320 - Regulatory Asset - Inc Tax	2,178,393.00	1,834,756.00	5,721,951.95	7,420,721.48
0182330 - 0182330 - DEK Deferred Storm Expense	-	-	-	1,051,054.25
0182312 - 0182312 - Oprb FAS 106 - Medica	2,610,153.55	2,330,193.55	2,330,193.55	-
0182401 - 0182401 - Deferred DSM Costs	1,660,596.71	2,226,305.89	-	-
0182402 - 0182402 - ARO Other Regulatory Asset	(2,362,433.86)	(6,786,724.39)	(1,649,398.68)	(1,747,963.74)
0182403 - 0182403 - Gas ARO Other Regulatory Asset	(4,624,019.27)	(4,978,514.57)	(5,448,209.51)	(5,808,624.67)
0182410 - 0182410 - Interest Rate Swap Reg Asset	5,110,664.00	4,647,739.00	3,902,779.00	4,865,841.00
0182800 - 0182800 - Acc Pen Post Ret Pur Acct-Qua	4,876,415.72	4,370,951.72	4,077,815.72	3,877,124.72
0182801 - 0182801 - Pension Post Retire P Acctg - FAS87 NC	51,069.05	52,180.05	41,620.05	39,325.05
0182802 - 0182802 - Pension Post Retire P Acctg - FAS 101	-	-	(255,420.00)	1,900,965.55
0182318 - 0182318 - Other Reg Assets - Gen Acct	24,082,122.72	27,719,754.72	25,570,065.72	32,545,082.85
0182700 - 0182700 - Hurricane Ike Regulatory Asset	4,912,684.00	4,912,684.00	4,257,655.80	3,520,753.80
0182366 - 0182366 - Carbon Mgmt Reg Asset	1,600,000.00	1,800,000.00	1,733,316.20	1,716,632.67
0182315 - 0182315 - Reg Asset - Coal Ash Pond ARO	3,636,612.62	1,769,292.70	3,015,335.11	(980,808.97)
0182050 - 0182050 - East Bend Plant O&M Expense	23,462,463.97	33,888,760.69	36,315,269.87	33,910,424.63
0182471 - 0182471 - Coal Ash Spend - Retail (NC&MW)	8,034,024.86	15,652,025.61	950,975.38	950,975.38
0182493 - 0182493 - Def Depr - East Bend	8,804,744.73	11,596,480.00	11,166,618.16	10,812,157.85
0186027 - 0186027 - KO Transmission 2015-2016 Rate	348.00	-	-	-
0182714 - 0182714 - Opt-Out IT Modifications	-	154,716.09	136,339.71	112,659.76
0182715 - 0182715 - Deferred Gas Integrity Costs	2,172,194.76	2,887,114.95	2,887,114.95	2,770,638.95

	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Sep - September YTD - Year-to-Date
0182506 - 0182506 - Spend RA Amortization (NC&MW)	-	-	15,948,167.02	15,177,686.99
0182507 - 0182507 - Spend RA Amortization (SC&FL)	-	-	501,465.17	535,236.00
0186028 - 0186028 - 2018 DEK Gas Rate Case Del	-	-	166,578.05	229,640.87
0182525 - 0182525 - Non-AMI Meter NBV 182.3	-	-	5,092,272.64	4,357,681.88
0182526 - 0182526 - Defer Forced Outage Purch Pow	-	-	338,073.69	342,499.62
0182527 - 0182527 - Plant Outage Normalization	-	-	2,066,086.78	2,066,086.78
0182555 - 0182555 - ESM Deferral	-	-	-	3,901,401.49
0182615 - 0182615 - Coal Ash Contra Equity	-	-	(903,138.62)	(832,173.26)
0182574 - 0182574 - ARO Contra-Regulatory Asset	-	-	-	(940,208.00)
0183000 - 0183000 - Prelim Survey and Investigation	143,374.47	290,106.91	95,915.84	288,587.89
0803290 - 0803290 - Miscellaneous Expense	-	-	-	133,362.56
0804110 - 0804110 - Unproductive Time Distributed	-	-	-	(2,144,014.48)
0804210 - 0804210 - Vacations	-	-	-	740,705.43
0804220 - 0804220 - Holidays	-	-	-	523,348.95
0804290 - 0804290 - Other Excused Absences	-	-	-	281,178.74
0804330 - 0804330 - Sick	-	-	-	599,912.85
0820000 - 0820000 - Fabricated Equipment	(15.85)	(15.85)	-	-
0184500 - 0184500 - Departmental and Other Clearing	-	-	4.99	-
0999998 - 0999998 - Allocations Suspense	-	(70.83)	6.79	-
0184023 - 0184023 - Clearing Payroll Fixed Distr	0.26	0.26	1.75	(706.64)
0186120 - 0186120 - Misc. Wip - Fp Dist. Wids	(410,442.23)	(27,348.47)	(187,496.51)	28,599.83
0186470 - 0186470 - Error Suspense - Corp Payroll	-	-	-	(229.46)
0186342 - 0186342 - Vacation Accrual Regulatory Asset	1,348,263.00	1,394,121.00	1,413,520.00	1,413,520.00
0186802 - 0186802 - Accr Pen FAS158 - Qua	-	208,429.00	-	-
0186984 - 0186984 - Other Long-Term Assets	-	-	1,201,762.64	-
0186770 - 0186770 - Misc Deferred Debits Debl	1,000.00	1,000.00	1,000.00	1,000.00
0186500 - 0186500 - Other Long Term Receivable	-	-	705,024.60	-
0186610 - 0186610 - PEC Unrecovered Plant	-	1,085,839.85	-	-
0186195 - 0186195 - Deferred PEC Rate Case Expens	-	-	-	(550.35)
0186251 - 0186251 - Contra Equity Coal Ash Spend RA	(258,566.82)	(700,654.72)	-	-
0186108 - 0186108 - DEK 2017 ELEC Rate Case Exp	-	439,586.48	569,764.18	471,151.18
0186113 - 0186113 - DEK 2019 Rate Case - Electric	-	-	-	87,488.72
0186882 - 0186882 - Straight Line Lease Defer DR	-	-	-	72,163.63
0186806 - 0186806 - Pension settlement charges	-	-	-	315,677.12
0190000 - 0190000 - Adit: Assets	(0.49)	(0.49)	(0.49)	(0.49)
0190001 - 0190001 - Adit: Prepaid: Federal Taxes	(24,536,653.55)	(46,911,530.94)	(51,979,166.59)	(54,186,509.65)
0190002 - 0190002 - Adit: Prepaid: State Taxes	(3,856,658.82)	(11,449,915.85)	(12,433,465.08)	(12,836,865.28)
0190013 - 0190013 - LT Def tax asset: Fed-19C	-	-	-	193,350.00
0190052 - 0190052 - Accum Deferred SIT-OC	0.02	0.02	0.02	0.02
0190053 - 0190053 - Accum Deferred FIT-Plant	0.12	0.12	0.12	0.12
0190054 - 0190054 - Accum Deferred SIT-Plant	0.02	0.02	0.02	0.02
0190155 - 0190155 - Deferred Tax - NoI	(3,609,315.24)	(0.24)	(7,532,430.24)	(5,547,274.24)
0190156 - 0190156 - Deferred Tax, State NOIs	-	-	(43,956.00)	(43,956.00)
0191400 - 0191400 - Unrecovered Purch Gas Cost	2,309,471.49	(4,118,390.99)	-	3,809,865.54
0191800 - 0191800 - Unrec Purch Gas - Unbilled Rev	3,937,387.45	4,338,153.79	-	328,890.32
0191990 - 0191990 - Unrec Purch Gas-Manual Reclss	8,779,995.00	8,779,995.00	8,779,995.00	8,779,995.00
0201000 - 0201000 - Common Stock Issued	18,838,946.00	18,838,946.00	18,838,946.00	18,838,946.00
0207001 - 0207001 - Premium on Common Stock	-	-	170,883.21	-

	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Sep - September YTD - Year-to-Date
0211003 - 0211003 - Misc Paid in Capital	-	15,000,000.00	-	-
0208000 - 0208000 - Donations From Stockholder	143,211,362.00	143,211,362.00	50,000,000.00	50,000,000.00
0208010 - 0208010 - Donat Recvd From Stkhd Tax	-	5,600,021.00	143,211,362.00	143,211,362.00
0211006 - 0211006 - Other Misc Paid in Cap	5,600,021.00	(156,194.00)	5,600,021.00	5,600,021.00
0216000 - 0216000 - Unapprop Retained Earnings	(156,194.00)	201,445,391.73	(156,194.00)	(156,194.00)
F_RE_CHANGE - Current Month Net Income	201,445,391.73	201,445,391.73	201,445,391.73	201,445,391.73
	<b>42,583,937.86</b>	<b>59,398,930.47</b>	<b>49,809,221.45</b>	<b>37,924,677.30</b>
0438000 - 0438000 - Dividend Declared Common	(10,000,000.00)	-	-	-
0216100 - 0216100 - Unappr Undistr Subsid Earnings	26,712,039.28	59,295,977.14	118,694,907.61	168,504,129.05
0216150 - 0216150 - Equity IC AR Rollup	10,775,859.17	13,869,652.54	18,775,913.57	13,833,465.30
2161500 - 2161500 - IC AR Rollup	(10,775,859.17)	(13,869,652.54)	(18,775,913.57)	(13,833,465.30)
0224034 - 0224034 - LT Debt - Current Portion	-	-	100,000,000.00	100,000,000.00
0224840 - 0224840 - ULHP 65M 6 2 3/10/203€	65,000,000.00	65,000,000.00	65,000,000.00	65,000,000.00
0224843 - 0224843 - ULHP PCB 06B	26,720,000.00	26,720,000.00	26,720,000.00	26,720,000.00
0224869 - 0224869 - ULHP PCB 06A	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
0224335 - 0224335 - 100M 4 65 DEK DEBS 10/1/15	100,000,000.00	100,000,000.00	-	-
0224336 - 0224336 - 45M 3 42 DEK 01/15/202€	45,000,000.00	45,000,000.00	45,000,000.00	45,000,000.00
0224337 - 0224337 - 50M 4 45 DEK 01/15/204€	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
0224332 - 0224332 - \$30M 3.35 DEK 09/15/202€	-	30,000,000.00	30,000,000.00	30,000,000.00
0224333 - 0224333 - \$30M 4.11 DEK 09/15/2047	-	30,000,000.00	30,000,000.00	30,000,000.00
0224334 - 0224334 - \$30M 4.26 DEK 09/15/2057	-	30,000,000.00	30,000,000.00	30,000,000.00
0224048 - 0224048 - DEK Private Placement Bond	-	-	25,000,000.00	25,000,000.00
0224049 - 0224049 - DEK Private Placement Bond	-	-	40,000,000.00	40,000,000.00
0224066 - 0224066 - DEK Private Placement Bond	-	-	35,000,000.00	35,000,000.00
0224067 - 0224067 - DEK 19 Pvt Plc Prin Tranche 1	-	-	-	-
0224068 - 0224068 - DEK 19 Pvt Plc Prin Tranche 2	-	-	-	-
0224069 - 0224069 - DEK 19 Pvt Plc Prin Tranche 3	-	-	-	-
0226840 - 0226840 - ULHP 65M 6 2 3/10/203€	-	-	-	-
0226021 - 0226021 - Unamort Discount-Curr	(235,353.50)	(235,353.50)	(223,090.17)	(201,629.33)
0226335 - 0226335 - UNamDis 4 65 DEK Deb 10/1/15	(0.23)	(0.23)	(0.23)	(0.23)
0223306 - 0223306 - Intercompany Notes Payable LT	(102,594.55)	(65,287.82)	(27,981.08)	(1.03)
0227101 - 0227101 - LT Capital Lease Obligation	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
0227102 - 0227102 - Noncurrent Capital Lease-Meter	620,422.45	411,596.29	184,009.75	-
0227175 - 0227175 - LT Operating Lease Obligation	845,148.30	168,633.58	-	-
0228280 - 0228280 - Schm Environmental	(57,669.33)	(68,720.89)	(41,175.35)	9,058,955.69
0228315 - 0228315 - Schm Opeb (Fas106)	4,872,299.81	4,460,248.75	4,042,982.64	(68,597.92)
0228325 - 0228325 - Schm Post Emp FAS 112	441,745.75	822,383.59	1,139,698.21	4,054,017.24
0228346 - 0228346 - Pension Liability - FAS 87	-	-	16,433,111.00	848,387.17
0228348 - 0228348 - Pension Liab - FAS 87(Cinergy)	-	-	-	24,492,922.19
0253630 - 0253630 - Schm Exec Cash Bal Plan	9,530,796.95	12,004,500.95	118,561.34	(0.05)
0228440 - 0228440 - Reserve - MGP Sites FERC 22€	130,082.42	130,631.38	(554.50)	114,620.06
0229010 - 0229010 - Accr Prv-Rate Refnd-Tax Ref	-	-	250,709.00	-
0244006 - 0244006 - Derivative Instr-Regulatory-LT	5,110,664.00	4,647,739.00	3,902,779.00	4,865,841.00
0230951 - 0230951 - ARO sch M	9,846,037.09	15,864,867.58	10,773,346.10	11,177,327.22
0230315 - 0230315 - ARO Liability - Coal Ash	42,976,049.29	35,339,008.04	45,604,861.39	42,669,313.40
0230105 - 0230105 - ARO Liability - Current	-	3,377,632.00	6,448,092.41	-
0232016 - 0232016 - AP PS8.9 Vendors Payable	7,548,856.59	20,114,077.06	10,912,583.10	16,226,137.74
0232120 - 0232120 - Vouchers Payable - Special	3,622,506.99	3,710,359.47	2,406,475.51	4,087,397.95
0232140 - 0232140 - Customer Refunds Payable	484,066.00	201,694.19	-	-

	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Sep - September YTD - Year-to-Date
0232170 - 0232170 - Accounts Payable - Coal	1,891,353.08	3,103,289.05	2,393,277.60	1,649,469.44
0232175 - 0232175 - Limestone and Freight Payable	259,044.50	741,843.87	771,243.30	507,557.52
0232180 - 0232180 - Accounts Payable - Oil Stocks	280,260.71	219,779.28	-	436,924.52
0232892 - 0232892 - A/P Miscellaneous	89,470.81	83,626.82	78,952.90	81,855.00
0232109 - 0232109 - A/P BPM - Actual	1,000.00	55,800.00	-	4,049.95
0232999 - 0232999 - A/P BPM - Estimate	799,393.24	643,543.70	558,728.53	1,476,541.77
0232061 - 0232061 - Checks not presented - reclass	-	636,834.22	-	-
0232996 - 0232996 - Capital - Accruals	7,112,019.36	9,052,528.79	18,980,041.55	9,310,894.14
0232039 - 0232039 - Payable 401K Incentive Match	36,339.14	35,636.14	40,686.14	27,177.14
0232101 - 0232101 - EAP 10 customer charge	316,705.91	342,682.31	409,651.88	374,199.87
0232152 - 0232152 - A/P Purchased Gas	6,507,018.87	6,095,581.33	6,898,279.68	1,002,389.98
0232163 - 0232163 - Emission Allowance A/P	-	(1,000.00)	-	-
0232181 - 0232181 - Natural Gas Payable	-	303,000.00	-	786,585.00
0232361 - 0232361 - A/P Fuelfunds - Customer Donations	2,296.18	1,745.20	(366.21)	(1,829.06)
0232002 - 0232002 - A/P - Misc - Gen - Acctg	2,678,366.25	3,246,742.96	2,269,693.44	1,506,455.03
0232176 - 0232176 - Reagent Payable	42,329.17	58,058.18	80,138.99	34,687.17
0233150 - 0233150 - IC Moneypool - ST Notes Pay	19,656,000.00	-	38,875,000.00	-
0234000 - 0234000 - IC Moneypool - ST Interest Pay	2,175.27	3,466.88	2,971.54	1,519.17
0234250 - 0234250 - IC Netting - Accts Payable	12,573,075.06	15,764,832.30	17,530,006.93	21,456,983.33
0235140 - 0235140 - Special Customer Deposits	10,269,584.77	9,859,968.43	9,927,600.55	10,433,107.23
0236150 - 0236150 - St/Local Unemployment Tax Liab	(2,140.31)	493.99	200.62	457.38
0236700 - 0236700 - Employer FICA Tax Liab	64,653.93	64,583.23	61,057.56	38,992.10
0236750 - 0236750 - Federal Unemployment Tax Liab	427.94	282.30	210.88	565.55
0236906 - 0236906 - Use Tax Payable	196,842.15	633,588.97	191,445.79	219,412.24
0236926 - 0236926 - LT tax reclass Fed cr	-	-	-	(193,350.00)
0236942 - 0236942 - State Inc Tax Payable - Prior Yrs LT	15.61	15.61	15.61	15.61
0236981 - 0236981 - Fed Inc Tax Payable - Prev Yr	(191,375.25)	(0.65)	-	1,538,408.82
0236990 - 0236990 - Fed Inc Tax Payable - Current	1,795,783.58	2,473,638.38	1,706,347.48	(455,633.75)
0236041 - 0236041 - Accrued Property Tax	10,447,690.14	11,456,603.88	12,757,031.49	10,575,900.61
0236965 - 0236965 - Accrued SIT - Prior Year	4,821.65	3,587.52	(21,164.35)	618,764.74
0236993 - 0236993 - LT Liability Fed - UTP	0.35	143,067.35	193,350.05	404,903.36
0236001 - 0236001 - State It Payable Other	(1,213,750.19)	1,277,660.17	(1,092,258.84)	(25,913.60)
0236986 - 0236986 - LT Liability Fed - KTRA	(1.35)	(1.35)	(1.35)	(1.35)
0237110 - 0237110 - Bonds Interest Payable	4,206,179.82	5,353,859.24	6,074,372.29	5,799,511.15
0237200 - 0237200 - Curr Interest Accrued	-	-	-	33,692.53
0237221 - 0237221 - Int Accrued on MW Def	21,182.69	29,822.18	37,504.82	215,722.24
0241110 - 0241110 - State Income Tax Wh - Employee	2,929.06	4,161.59	4,244.35	941.91
0241150 - 0241150 - Federal Income Tax Wh - Employee	6,557.12	9,031.44	6,420.95	4,338.02
0241160 - 0241160 - FICA Withheld - Employee	2,034.94	4,252.24	3,419.57	2,646.00
0241320 - 0241320 - Utility Sales Tax	415,249.35	329,052.64	498,280.30	338,698.56
0241335 - 0241335 - Local Taxes Withheld	18,862.80	20,911.02	18,069.57	18,199.27
0241348 - 0241348 - Franchise Fees Payable	371,022.64	392,080.23	465,620.59	339,439.24
0241311 - 0241311 - County School Taxes Payable	953,169.61	932,429.58	1,110,887.65	843,751.53
0242215 - 0242215 - Payroll Severance Reserves	-	-	358,041.24	14,602.13
0242460 - 0242460 - Prov For Incentive Ben Prog	656,230.00	675,280.65	724,340.23	337,636.42
0242461 - 0242461 - Prior Year Incentive Accrual	0.49	0.49	0.49	0.49
0242490 - 0242490 - Vacation Carryover	1,577,823.03	1,646,311.53	1,700,358.86	1,689,375.15
0242650 - 0242650 - Accrued Payable - Other	1,974,284.00	1,336,261.78	2,964,846.78	5,778,518.83

	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Sep - September YTD - Year-to-Date
0242660 - 0242660 - Collection - Contr Stk Pur 401 - k	29,121.53	29,121.53	29,121.53	-
0242381 - 0242381 - Retirement Bank Accrual	967,242.22	908,320.29	868,103.80	786,299.23
0242890 - 0242890 - Deferred Rev Pay - Fuel	5,792,083.58	-	-	-
0242895 - 0242895 - Native Deferred MTM Liability	2,502,214.27	33,317.30	2,929,718.42	209,867.48
0242981 - 0242981 - Ratepayer Sharing Provisions	1,214,626.85	1,405,257.68	619,466.57	-
0242998 - 0242998 - Misc Liab - FAS 10E	165,198.00	158,967.00	161,907.00	161,907.00
0242999 - 0242999 - Misc Liab - FAS 112	71,780.00	87,128.00	108,863.00	108,863.00
0242033 - 0242033 - Wages Payable - Accrual	758,000.00	808,000.00	842,000.00	480,600.00
0242985 - 0242985 - Def Rev Payable - Other	-	-	2,132,749.63	(0.01)
0242897 - 0242897 - NC Pension Liability - FAS 87	10,354.00	10,377.00	10,340.00	10,340.00
0232004 - 0232004 - Vision Deduction	-	-	-	(144.86)
0232345 - 0232345 - MISO MTEP - Short Term Accrual	1,165,000.00	1,056,745.00	956,837.00	956,837.00
0232005 - 0232005 - Long Term Disability Deduction	38,973.44	3,048.94	2,681.40	4,364.29
0232045 - 0232045 - Supplemental Life Deductions	7,489.98	8,898.51	8,919.13	10,702.97
0232048 - 0232048 - Supplemental AD&D Deduction	1,489.78	1,527.77	1,434.48	1,840.73
0232049 - 0232049 - Medical & HSA Deductions	-	-	-	152.03
0242152 - 0242152 - Solar Interconnect Deposits	-	(10,962.58)	3.72	(1,766.57)
0242983 - 0242983 - Other NonCurrent Liab (TR)	-	-	-	461,636.32
0242984 - 0242984 - Other Curr Liability (TR)	-	-	-	160,901.80
0242110 - 0242110 - Contract Retentions	926.18	186,600.00	-	112,569.69
0243050 - 0243050 - 2156_CLTD_CAP_LEASE	494,696.63	676,513.62	168,633.44	-
0243105 - 0243105 - Current Portion of Cap Lease Obligation	191,613.62	208,828.78	227,844.32	-
0242175 - 0242175 - Curr Operating Lease Oblig	-	-	-	230,220.34
0244005 - 0244005 - Derivative Instr-Regulatory-ST	410,399.00	289,997.00	179,554.00	578,629.00
0244007 - 0244007 - Accrued Interest Exp-Swaps-Reg	422,375.00	429,747.00	404,944.00	157,836.00
F_LT_DERIV_LIAB_CALC - Long-Term Portion of Derivative Instrument Liabilities Calc	5,110,664.00	4,647,739.00	3,902,779.00	4,865,841.00
F_LT_DERV_LIAB_LESS - (Less) Long Term Portion of Derivative Instrument Liabilities	(5,110,664.00)	(4,647,739.00)	(3,902,779.00)	(4,865,841.00)
0252050 - 0252050 - Gas Contributions Post 1992	1,434,379.33	1,562,943.08	1,574,916.26	1,609,612.35
0255000 - 0255000 - Accum Def Inv Tax Credits	661,813.00	3,836,961.00	3,522,114.00	3,688,311.00
0255201 - 0255201 - Def ITC-Non-Regulated	23,534.00	-	-	-
0253890 - 0253890 - Schm Tax and S/L For Surplus Mat'Ls	32.65	-	-	-
EQUITY_PLUG - Historical Equity Roll - Up Plug	(10,775,859.17)	(13,869,652.54)	(18,775,913.57)	(13,833,465.29)
0253130 - 0253130 - Gas Refunds/Recl Adj Due Cust	354,896.09	(424,113.38)	(143,557.11)	415,003.39
0253208 - 0253208 - NonCurr Liab Pwr Trdg Pur Acct	440,056.02	285,016.02	161,665.92	91,794.40
0253035 - 0253035 - Misc Def Cr - Genl Acctg	165,000.00	-	-	-
0253345 - 0253345 - MISO MTEP - Long Term Accrual	18,287,428.10	15,309,319.06	13,947,389.60	13,796,456.54
0253070 - 0253070 - Reserves - Mgp Sites FEERC 22E	670,000.00	670,000.00	670,000.00	670,000.00
ICNET_PLUG	10,775,859.17	13,869,652.54	18,775,913.57	13,833,465.30
0253062 - 0253062 - Long Term Def Rev - Ol	128,636.52	150,290.36	244,800.41	528,989.72
0254210 - 0254210 - Reg Liability Emission Swaps	14,682.05	14,253.23	13,975.57	13,762.98
0254220 - 0254220 - Reg Liab Em Swp GAAP Int Asset	14,682.05	14,253.23	13,975.57	13,762.98
0254101 - 0254101 - Deferred Regulatory Liability	436,402.00	-	-	-
0254401 - 0254401 - DSM Energy Efficiency	5,549,675.73	4,832,652.73	3,128,874.88	5,101,308.79
0254689 - 0254689 - Reg Liability - OPEB	-	5,657,336.00	5,205,636.73	5,039,775.73
0254988 - 0254988 - Current Regulatory Liabilities	-	-	1.00	1.00
0254028 - 0254028 - Excess Amortization Liability	-	-	1,425,832.84	-
0254100 - 0254100 - Regulatory Liability - Inc Tax	0.20	(1,277,494.80)	(1,169,350.80)	(1,224,529.55)
0254150 - 0254150 - Reg Liab - State Tax Rate Change	-	-	2,577,338.00	2,577,338.00



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0254036 - 0254036 - Reg Liab - Excess Fed ADIT	-	127,620,467.00	98,093,864.00	95,048,387.25
0254038 - 0254038 - Excess ADIT Grossup LT	-	-	32,582,625.81	31,546,120.81
0254039 - 0254039 - Reg Liab - Excess Fed ADIT ST	-	-	5,150,000.00	5,089,000.00
0254040 - 0254040 - Excess ADIT Grossup ST	-	-	1,694,709.00	1,699,853.00
0281200 - 0281200 - Deferred Federal Income Tax	163,970.56	430,256.28	(0.29)	(0.29)
0281201 - 0281201 - Deferred State Income Tax	26,455.69	69,419.33	0.03	0.03
0282100 - 0282100 - Adit: PpandE: Federal Taxes	281,901,252.98	178,716,064.44	215,520,166.13	226,502,159.94
0282101 - 0282101 - Adit: PpandE: State Taxes	36,975,855.64	39,942,811.24	43,066,490.81	46,086,814.90
0283100 - 0283100 - Adit: Other: Federal Taxes	21,156,368.07	20,218,615.14	22,522,923.03	23,385,919.30
0283101 - 0283101 - Adit: Other: State Taxes	3,424,138.68	5,431,328.25	5,607,419.57	5,820,833.73
0480000 - 0480000 - Residential Sales-Gas	59,190,352.07	61,931,903.98	69,420,718.82	50,517,948.83
0480990 - 0480990 - Gas Residential Sales-Unbilled	3,024,302.00	(106,224.00)	(822,389.00)	(4,119,008.00)
0481000 - 0481000 - Industrial Sales-Gas	1,340,904.52	1,569,621.91	1,767,491.68	1,427,752.58
0481090 - 0481090 - Gas Industrial Sales Unbilled	5,754.00	15,001.00	(32,997.00)	(50,022.00)
0481200 - 0481200 - Gas Commercial Sales	19,199,286.87	21,560,727.59	25,114,987.81	18,865,001.07
0481290 - 0481290 - Gas Commercial Sales Unbilled	1,143,926.00	(88,465.00)	(14,680.00)	(1,684,189.00)
0482000 - 0482000 - Other Sales To Public Auth-Gas	2,033,496.05	2,241,248.48	2,489,921.54	1,781,781.91
0482090 - 0482090 - Gas OPA Unbilled	101,241.00	58,690.00	(83,049.00)	(167,082.00)
0482200 - 0482200 - Gas Public St Hwy Ltng	932.47	966.20	1,019.27	469.75
0484000 - 0484000 - Interdepartmental Sales	9,410.61	27,474.09	33,930.79	24,158.57
0488000 - 0488000 - Misc Service Revenue-Gas	32,043.50	35,742.05	34,757.14	14,793.64
0488100 - 0488100 - IC Misc Svc Reg Gas Reg	520,393.00	564,521.00	330,558.00	336,684.00
0489000 - 0489000 - Transp Gas of Others	1,499,024.09	1,570,337.28	1,467,831.82	970,241.24
0489010 - 0489010 - IC Gas Transp Rev Reg	522,072.00	522,072.00	556,002.00	452,628.00
0489020 - 0489020 - Comm Gas Transp Only	1,023,488.90	1,021,173.64	1,178,798.25	835,939.41
0489025 - 0489025 - Comm Gas Transp Unbilled	60,031.00	8,675.00	(24,827.00)	(66,691.00)
0489030 - 0489030 - Indust Gas Transp Only	2,894,286.56	2,829,510.36	2,907,678.62	2,486,445.58
0489035 - 0489035 - Indust Gas Transp Unbilled	26,107.00	41,689.00	(55,453.00)	(80,644.00)
0489040 - 0489040 - OPA Gas Transp Only	370,924.21	345,914.23	370,609.89	249,066.78
0489045 - 0489045 - OPA Gas Transp Unbilled	10,689.00	12,197.00	(21,267.00)	(18,119.00)
0489200 - 0489200 - Transportation Fees	10.00	-	(0.17)	-
0495031 - 0495031 - Gas Losses Damaged Lines	1,192.86	1,438.34	23,188.47	(3,044.22)
0496020 - 0496020 - Provision for rate refund - Ta	-	-	(2,646,389.00)	25,070.88
0440000 - 0440000 - Residential	128,586,798.28	120,063,938.19	143,480,574.06	107,021,508.16
0440990 - 0440990 - Residential Unbilled Rev	1,899,749.00	1,424,487.00	(1,049,553.00)	(515,323.00)
0442100 - 0442100 - General Service	115,065,816.05	106,756,120.61	123,239,804.56	96,291,292.97
0442190 - 0442190 - General Service Unbilled Rev	591,489.00	552,511.00	268,928.00	395,703.00
0442200 - 0442200 - Industrial Service	53,613,715.13	50,249,508.56	58,077,863.28	46,375,597.10
0442290 - 0442290 - Industrial Svc Unbilled Rev	287,392.00	240,974.00	226,667.00	(151,136.00)
0444000 - 0444000 - Public St and Highway Lighting	1,660,563.82	1,561,771.05	1,612,491.68	1,201,557.66
0447150 - 0447150 - Sales For Resale - Outside	19,800,203.00	26,742,669.11	11,565,890.56	10,392,922.34
0448000 - 0448000 - Interdepartmental Sales - Elec	55,282.49	80,798.27	52,752.38	58,824.32
0449100 - 0449100 - Provisions For Rate Refunds	(1,506,728.07)	(200,108.40)	785,791.11	1,226,445.01
0445000 - 0445000 - Other Sales To Public Auth	21,859,652.30	19,872,792.80	22,763,829.77	17,294,426.43
0445090 - 0445090 - OPA Unbilled	147,485.00	122,624.00	47,719.00	(65,088.00)
0447155 - 0447155 - I/C Sales for Resale (!)	19,494.00	-	-	-
0449111 - 0449111 - Tax Reform - Residential	-	-	(479,970.00)	83,070.00
0451100 - 0451100 - Misc Service Revenue	264,557.50	306,271.71	247,066.86	174,279.83

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0454200 - 0454200 - Pole and Line Attachments	176,821.65	175,773.11	117,580.88	465,848.99
0454300 - 0454300 - Tower Lease Revenues	11,122.79	11,096.62	11,780.68	11,472.66
0454400 - 0454400 - Other Electric Rent:	797,559.89	922,129.73	939,937.84	725,205.24
0456100 - 0456100 - Profit Or Loss on Sale of M&S	-	2,088.31	(231.31)	190.53
0456110 - 0456110 - Transmission Charge Ptp	55,650.96	48,807.76	53,503.23	43,174.76
0456610 - 0456610 - Other Electric Revenues	5,000.00	20,633.31	-	-
0456630 - 0456630 - Gross Up - Contr in Aid of Const	-	-	31,793.53	-
0453625 - 0453625 - Intercompany Sales of Water	85,000.00	29,457.75	-	-
0456040 - 0456040 - Sales Use Tax Coll Fee	600.00	600.00	600.00	450.00
0456075 - 0456075 - Data Processing Service	32.00	224.00	920.00	720.00
0456111 - 0456111 - Other Transmission Revenues	1,601,072.78	2,715,501.04	18,647,714.45	3,032,136.43
0456970 - 0456970 - Wheel Transmission Rev - ED	67,830.10	58,641.70	61,822.80	45,804.20
0456025 - 0456025 - RSG Rev - MISO Make Whole	1,523,490.76	872,224.57	2,646,176.23	1,027,470.00
0454004 - 0454004 - Rent - Joint Use	-	-	-	700.00
0457204 - 0457204 - PJM Reactive Rev	1,100,470.38	2,034,101.73	2,457,990.56	1,410,922.80
0457105 - 0457105 - Scheduling & Dispatch Revenues	-	242,391.03	215,051.90	139,529.41
0454210 - 0454210 - Foreign Pole Revenue	-	-	-	250,671.40
0501110 - 0501110 - Coal Consumed - Fossil Steam	82,175,568.22	90,281,188.17	55,801,647.72	57,459,311.05
0501310 - 0501310 - Oil Consumed - Fossil Steam	1,315,917.89	1,457,096.90	2,088,425.26	1,140,480.20
0509030 - 0509030 - SO2 Emission Expense	1,441.89	534.60	343.00	273.91
0509210 - 0509210 - NOX Emission Expense	34,301.66	9,973.03	4,454.97	1,422.00
0557450 - 0557450 - Commissions/Brokerage Expense	43,146.75	34,431.75	66,763.98	42,107.78
0557451 - 0557451 - EA & Coal Broker Fees	-	-	-	1,180.05
0575700 - 0575700 - Market Facilitation - MitrtrandComp	1,731,904.34	1,870,407.19	1,689,716.00	1,476,207.92
0509212 - 0509212 - Annual NOX Emission Expense	35,335.11	8,936.31	2,402.09	924.91
0547100 - 0547100 - Natural Gas	2,258,836.96	1,679,243.50	8,393,861.46	4,407,949.71
0547200 - 0547200 - Oil	-	-	-	3,524,762.62
0557980 - 0557980 - Retail Deferred Fuel Expenses	5,288,416.86	(5,970,876.25)	(1,165,994.42)	614,777.74
0555028 - 0555028 - Purch Pwr - Non-native - net	(84,209.35)	(98,122.22)	(421,188.10)	(18,043.56)
0555202 - 0555202 - Purch Power-Fuel Clause	39,787,235.71	31,459,424.24	75,203,895.45	25,520,209.73
0555190 - 0555190 - Capacity Purchase Expense	1,779,000.00	-	-	-
0920000 - 0920000 - A and G Salaries	8,561,834.64	7,960,757.06	10,516,933.03	6,266,817.69
0921100 - 0921100 - Employee Expenses	361,874.09	368,239.57	396,306.39	269,806.19
0921200 - 0921200 - Office Expenses	588,506.51	698,221.32	743,726.19	470,319.65
0921300 - 0921300 - Telephone and Telegraph Exp	83.92	315.97	699.64	125.30
0921400 - 0921400 - Computer Services Expenses	417,906.17	501,891.64	417,152.28	303,268.10
0921540 - 0921540 - Computer Rent (Go Only)	192,294.91	171,509.07	271,700.65	296,841.11
0921600 - 0921600 - Other	37.80	2,047.72	1,597.07	453.37
0921980 - 0921980 - Office Supplies and Expenses	1,430,022.39	1,745,194.74	1,963,861.19	1,689,464.70
0922000 - 0922000 - Admin Exp Transfer	1,152.19	363.22	158.62	134.33
0922100 - 0922100 - Admin Exp Transf - Construction	0.35	-	-	-
0923000 - 0923000 - Outside Services Employed	2,116,387.71	2,954,871.29	3,850,154.48	1,659,739.61
0923980 - 0923980 - Outside Services Employee and	(27,474.51)	(44,053.51)	(99,704.83)	(89,918.98)
0924000 - 0924000 - Property Insurance	6,363.80	4,977.27	2,247.57	2,858.23
0924050 - 0924050 - Intercompany Property Insurance Exp	252,000.00	261,099.96	241,000.08	165,384.00
0924100 - 0924100 - Admin - EH&S Expense	-	-	8.82	-
0924980 - 0924980 - Property Insurance For Corp	230,082.72	217,903.56	206,190.36	148,442.65
0925200 - 0925200 - Injuries and Damages - Other	14,048.57	9,823.23	9,838.75	6,408.27

	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Sep - September YTD - Year-to-Date
0925300 - 0925300 - Environmental Inj and Damages	196,709.71	2,836.72	81,962.37	12,178.03
0925980 - 0925980 - Injuries and Damages For Corp.	17,417.40	16,940.88	17,029.08	15,405.75
0926000 - 0926000 - Employee Benefits	5,835,857.88	6,895,505.53	6,081,032.58	3,399,547.17
0926420 - 0926420 - Employees' Tuition Refund	-	43.14	3.02	75.36
0926430 - 0926430 - Employees'Recreation Expense	188.24	59.36	318.71	15.37
0926490 - 0926490 - Other Employee Benefits	348.39	-	-	-
0926600 - 0926600 - Employee Benefits - Transferred	2,572,353.92	2,711,474.41	3,099,437.94	2,400,653.39
0928000 - 0928000 - Regulatory Expenses (Go)	101.54	-	-	-
0929000 - 0929000 - Duplicate Chrgs - Enrgy To Exp	(81,812.32)	(91,661.75)	(117,316.38)	(77,646.83)
0930200 - 0930200 - Misc General Expenses	716,553.16	597,539.62	534,620.96	704,079.56
0930210 - 0930210 - Industry Association Dues	63,845.17	62,445.01	55,758.36	56,186.88
0930220 - 0930220 - Exp of Servicing Securities	11,107.31	22,771.62	41,865.02	24,995.94
0930230 - 0930230 - Dues To Various Organizations	50,633.87	31,677.39	55,262.53	39,495.04
0930240 - 0930240 - Director'S Expenses	58,692.39	71,533.74	70,216.45	59,384.95
0930250 - 0930250 - Buy/Sell Transf Employee Homes	30,988.77	38,733.99	17,131.72	7,362.43
0930600 - 0930600 - Leased Circuit Charges - Other	0.17	37.09	73.46	27.38
0930700 - 0930700 - Research and Development	7,155.27	6,590.63	4,167.32	3,182.53
0930940 - 0930940 - General Expenses	2,265.48	2,318.85	2,160.21	1,608.82
0931001 - 0931001 - Rents - AandG	600,145.45	352,420.67	203,962.82	134,300.28
0931008 - 0931008 - A and G Rents IC	1,134,331.00	1,079,133.20	1,190,512.18	1,011,788.00
0107888 - 0107888 - CWIP - BU Bal Sht - Svc Co Exp	0.04	-	-	-
0920300 - 0920300 - Project Development Labor	-	-	7,654.18	-
0921110 - 0921110 - Relocation Expenses	3,028.44	1,031.95	385.11	1.75
0921900 - 0921900 - Office Supply And Exp-Partner	5.18	-	-	-
0925000 - 0925000 - Injuries and Damages	266,819.05	397,888.31	476,962.96	407,471.34
0925051 - 0925051 - Intercompany Gen Liab Expense	903,000.00	997,100.04	314,700.00	239,514.03
0928006 - 0928006 - State Reg Comm Proceeding	917,819.32	892,883.44	1,007,041.98	773,416.11
0930150 - 0930150 - Miscellaneous Advertising Exp	27,650.81	32,500.67	99,166.00	43,627.04
0929500 - 0929500 - Admin Exp Transf	(859,790.31)	(922,255.29)	(1,140,427.12)	(669,039.37)
0920100 - 0920100 - Salaries & Wages - Proj Supt - NCRC Rec	0.50	132.89	2,383.39	14,071.22
0921800 - 0921800 - Off Supplies & Exp - Proj Supt - NCRC Rec	3.01	-	-	-
0923100 - 0923100 - Outside Svcs Cont - Proj Supt - NCRC Rec	13.18	-	36.40	-
0921101 - 0921101 - Employee Exp - NC	(773,842.00)	2.25	24.93	41.72
0926999 - 0926999 - Non Service Cost (ASU 2017-07.	-	(1,758,363.00)	(1,131,038.27)	(977,804.87)
0931003 - 0931003 - Lease Amortization Expense	-	-	-	9,470.52
0546000 - 0546000 - Suprvsn and Enginring - Ct Oper	387,652.31	409,170.14	392,525.36	309,118.03
0547150 - 0547150 - Natural Gas Handling - Ct	10,217.74	10,986.01	11,395.28	16,445.31
0548100 - 0548100 - Generation Expenses - Other Ct	6,217.95	6,510.23	4,045.35	14,423.18
0548200 - 0548200 - Prime Movers - Generators - Ct	266,075.14	328,404.97	338,189.72	275,608.53
0549000 - 0549000 - Misc - Power Generation Expenses	1,036,078.60	965,091.36	948,145.57	681,165.21
0547701 - 0547701 - Propane Gas	5,186.04	230,249.36	136,302.37	-
0901000 - 0901000 - Supervision - Cust Accts	650,448.25	859,410.41	684,308.36	227,175.80
0902000 - 0902000 - Meter Reading Expense	1,463,082.10	1,371,356.30	829,677.69	429,493.94
0903000 - 0903000 - Cust Records and Collection Exp	4,988,964.40	4,536,827.57	4,914,261.39	3,282,776.13
0903100 - 0903100 - Cust Contracts and Orders - Loca	338,517.93	347,466.27	284,117.73	259,128.01
0903200 - 0903200 - Cust Billing and Acct	2,087,893.20	1,748,314.66	1,653,313.63	1,099,638.59
0903300 - 0903300 - Cust Collecting - Local	352,614.41	378,285.21	352,209.83	300,031.13
0903400 - 0903400 - Cust Receipt and Collect Exp - Edp	59,218.62	68,651.29	72,930.22	222,965.19

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0903750 - 0903750 - Common - Operating - Cust Accts	884.18			
0904000 - 0904000 - Uncollectible Accounts	-	(163,566.06)		
0905000 - 0905000 - Misc Customer Accts Expenses	772.53	766.00	645.74	1,061.61
0904001 - 0904001 - Bad Debt Expense	502,288.22	131,976.48	858.83	(25,094.25)
0903891 - 0903891 - IC Collection Agent Revenue	219,124.40	208,889.53	239,067.11	180,150.54
0908150 - 0908150 - Commer/Indust Assistance Exp			1.39	
0908160 - 0908160 - Cust Assist Exp - General	166,870.86	139,341.48	162,521.23	127,496.03
0909650 - 0909650 - Misc Advertising Expenses	6,739.15	5,939.00	12,612.70	9,638.05
0910000 - 0910000 - Misc Cust Serv/Inform Exp	590,713.90	557,176.59	590,859.68	359,336.69
0910100 - 0910100 - Exp - Rs Reg Prod/Svces - Cstaccts	414,445.94	341,466.67	242,221.83	208,690.31
0908000 - 0908000 - Cust Asst Exp-Conservation Programs - Rec	36.42	16.51	32.92	194.52
0580000 - 0580000 - Supervn and Engrng - Dist Oper	73,049.54	45,380.58	116,063.00	60,363.61
0582100 - 0582100 - Station Expenses - Other - Dist	180,635.48	187,321.69	61,654.14	24,087.09
0583100 - 0583100 - Overhead Line Exps - Other Dist	338,796.48	76,416.33	123,419.55	95,584.08
0583200 - 0583200 - Transf Set Rem Reset Test - Dist	118,238.98	95,353.16	69,013.70	44,292.67
0584000 - 0584000 - Underground Line Expenses - Dist	384,841.73	405,387.37	318,755.73	217,074.51
0586000 - 0586000 - Meter Expenses - Dist	423,752.46	837,430.12	625,332.36	365,422.86
0587000 - 0587000 - Cust Install Exp - Other Dist	1,078,774.37	623,309.39	961,446.74	587,578.61
0588100 - 0588100 - Misc Distribution Exp - Other	2,469,102.99	2,431,263.02	2,539,530.46	1,942,012.36
0589000 - 0589000 - Rents - Dist Oper	116,698.74	(28,172.79)	(21,468.90)	10,811.30
0581004 - 0581004 - Load Dispatch-Dist of Elec	415,042.53	415,686.41	345,581.10	303,742.84
0535000 - 0535000 - Supervn and Engrng - Hydro Oper	(0.10)			
0524000 - 0524000 - Misc Expenses - Nuc Oper	8,091,166.78	12,162,249.07	158.83	
0557000 - 0557000 - Other Expenses - Oper	14.34		3,637,412.84	976,333.15
0401100 - 0401100 - Non-reg Operation Expense	1,080.06	1,246.27	1,459.73	(389.67)
0556000 - 0556000 - System Cnts & Load Dispatching	940,758.18	920,363.82	1,335,267.85	1,023,367.60
0912000 - 0912000 - Demonstrating and Selling Exp		19.97	494.06	9.75
0911000 - 0911000 - Supervision	58,691.93	74,563.38	47,736.86	10,808.35
0913001 - 0913001 - Advertising Expense			193.21	
0912100 - 0912100 - Demonstration & Sell-Proj Supt - NCRC Rec				
0500000 - 0500000 - Suprvsn and Engrg - Steam Oper	2,648,859.36	2,503,811.27	2,467,176.78	1,683,775.67
0501150 - 0501150 - Coal Handling	1,816,600.31	1,286,112.49	1,235,383.36	1,046,588.68
0501160 - 0501160 - Coal Sampling and Testing	18,466.99	49.06	5,227.45	
0501180 - 0501180 - Sale of Fly Ash - Revenues		548.84	567.00	
0501190 - 0501190 - Sale of Fly Ash - Expenses	2,098,232.84	447,306.98	107,327.97	262,972.94
0501350 - 0501350 - Oil Handling Expense	4,836.38	4,691.72	6,114.68	6,544.77
0502040 - 0502040 - Cost of Lime	7,113,921.33	8,470,947.04	8,514,609.21	9,429,328.55
0502100 - 0502100 - Fossil Steam Exp - Other	3,918,046.54	3,660,922.28	2,558,124.18	899,327.22
0505000 - 0505000 - Electric Expenses - Steam Oper	747,615.33	871,079.48	933,344.25	7,609.98
0506000 - 0506000 - Misc Fossil Power Expenses	2,316,550.51	2,262,236.56	2,846,615.13	892,282.93
0502020 - 0502020 - Ammonia - Qualifying			383,688.23	438,025.96
0507000 - 0507000 - Steam Power Gen Op Rents			225.79	737.83
0502410 - 0502410 - Steam Oper-Bottom Ash/Fly Ash FL			916.16	8,815.77
0560000 - 0560000 - Supervn and Engrng - Trans Oper	3,132.21	2,788.97	2,517.93	3,331.29
0561100 - 0561100 - Load Dispatch - Reliability	104,843.14	94,788.04	93,820.52	76,022.11
0561200 - 0561200 - Load Dispatch - MnitrandOprtrnsys	490,529.50	435,116.90	435,265.08	355,933.39
0561300 - 0561300 - Load Dispatch - TranssvandSch	68,623.91	59,082.15	59,241.92	47,236.65
0561400 - 0561400 - Scheduling - Sys CntrlndDisp Sys	1,460,339.66	1,877,058.58	3,046,615.33	1,740,999.41

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0561500 - 0561500 - Reliability Planning and Stdsdev	469.88	1,424.16	-	-
0562000 - 0562000 - Station Expenses	107,357.50	111,250.44	148,684.80	146,513.16
0563000 - 0563000 - Overhead Line Expenses - Trans	16,744.08	46,121.43	33,532.43	42,899.57
0565000 - 0565000 - Transm of Elec By Others	15,553,606.01	12,797,077.96	13,909,634.03	12,185,149.61
0566000 - 0566000 - Misc Trans Exp - Other	626,996.40	480,674.23	485,894.83	200,504.27
0566100 - 0566100 - Misc Trans - Trans Lines Related	2,028.13	546.26	622.44	204.98
0561800 - 0561800 - Reliability Planning and Stds Dev	-	666,831.65	(6,392,346.13)	1,425,050.72
0567000 - 0567000 - Rents - Trans Oper	1,668.00	-	-	-
0711000 - 0711000 - Gas Boiler Labor	4,770.02	5,662.56	8,865.87	7,068.39
0712000 - 0712000 - Gas Production - Other Power Ex	7,792.02	17,096.34	3,881.92	11,353.88
0717000 - 0717000 - Liq Petro Gas Exp - Vapor Proc	96,514.89	83,244.20	112,068.03	93,449.13
0728000 - 0728000 - Liquid Petroleum Gas	834,049.86	588,951.22	1,282,288.77	271,846.35
0735000 - 0735000 - Gas Misc Production Exp	50,312.98	45,911.19	64,587.86	74,709.44
0801000 - 0801000 - Purchases Gas and Ngl	34,440,413.03	35,254,447.80	41,808,865.24	23,330,787.92
0801001 - 0801001 - Purchases Gas and Ngl - Aft	237,652.47	1,907,542.90	2,027,269.71	1,520,177.85
0805002 - 0805002 - Unrecovered Purchase Gas Adj	(4,949,059.47)	363,028.97	(940,919.08)	7,841,659.24
0805003 - 0805003 - Purchase Gas Cost Unbilled Rev	2,882,116.00	(276,420.21)	111,129.82	(4,120,393.29)
0807000 - 0807000 - Gas Purchased Expenses	365,167.37	392,910.25	654,322.01	403,971.45
0807100 - 0807100 - I/C Gas Purchased Expenses	13,755.25	37,570.15	18,144.21	7,076.17
0813001 - 0813001 - Other Gas Supply Expenses	875,719.10	523,005.34	96,587.09	-
0859000 - 0859000 - Other Expenses - Trans	6,884.69	2,235.21	5,334.45	10,119.17
0870000 - 0870000 - Distribution Sys Ops - Supv/Eng	(1,491.34)	-	-	-
0871000 - 0871000 - Distribution Load Dispatching	191,977.59	155,691.51	144,122.12	182,379.25
0874000 - 0874000 - Mains and Services	2,608,224.46	2,596,130.62	2,226,777.53	1,222,164.12
0875000 - 0875000 - Measuring and Reg Stations - Ge	69,269.31	1,523.04	10,953.53	62,512.98
0876000 - 0876000 - Measuring and Reg Station - Indus	40,547.64	20,753.81	26,393.81	20,474.63
0878000 - 0878000 - Meter and House Regulator - Expense	1,116,218.91	2,448,921.53	1,710,760.35	901,712.53
0879000 - 0879000 - Customer Installation Expense	1,340,845.56	1,264,352.30	1,147,331.37	716,383.93
0880000 - 0880000 - Gas Distribution - Other Expense	2,619,289.93	2,597,985.57	1,925,239.16	1,838,959.50
0850001 - 0850001 - Operation Supv and Eng - Tran	-	480.72	1,944.14	2,433.18
0844100 - 0844100 - LNG Ops Supv Eng Labor & Exp	41,052,844.30	43,842,294.47	53,029,478.24	50,999.37
0403002 - 0403002 - Depr - Expense	2,615,435.80	3,824,518.62	5,030,235.68	42,341,658.68
0404200 - 0404200 - Amort of Elec Pit - Software	-	-	3,899,824.48	4,390,099.93
0407305 - 0407305 - Regulatory Debits	(2,223,229.04)	1,125,644.84	(7,906,141.17)	4,463,244.63
0407354 - 0407354 - DSM Deferral - Electric	(2,793,989.89)	(544,974.00)	2,550,960.40	(3,600,886.33)
0407355 - 0407355 - DSM Deferral - Gas	-	-	2,704,955.28	1,628,452.42
0407324 - 0407324 - NC & MW Coal As Amort Exp	-	-	228,486.54	9,082,710.73
0407115 - 0407115 - Meter Amortization	-	-	-	342,939.54
0411824 - 0411824 - SO2 Sales Proceeds-Native	-	(22.81)	(23.45)	-
0411861 - 0411861 - RECS COS	-	-	6,168.50	70,860.00
0407407 - 0407407 - Carrying Charges	(1,064,723.37)	(1,647,165.10)	(1,678,102.38)	(1,164,757.86)
0510000 - 0510000 - Suprvsn and Engrng - Steam Maint	2,153,471.46	1,737,971.22	2,195,531.41	1,593,739.89
0511000 - 0511000 - Maint of Structures - Stearn	2,508,797.19	4,731,212.71	7,178,498.00	5,841,437.63
0512100 - 0512100 - Maint of Boiler Plant - Other	9,619,703.37	5,935,526.72	11,206,644.51	9,454,764.65
0513100 - 0513100 - Maint of Electric Plant - Other	1,587,957.62	1,148,119.72	6,224,143.75	1,092,303.44
0514000 - 0514000 - Maintenance - Misc Steam Plant	4,119,694.71	2,361,482.12	6,012,706.78	2,741,579.14
0510100 - 0510100 - Suprvsn and Engrng-Steam Maint - Rec	52,724.39	32,189.50	41,999.24	39,001.22
0514300 - 0514300 - Maintenance - Misc Steam Plant	1,613.89	726.56	552.69	277.77

	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Sep - September YTD - Year-to-Date
0569000 - 0569000 - Maint of Structures - Trans	39,988.07	8,929.13	29,250.26	5,630.71
0569100 - 0569100 - Maint of Computer Hardware	2,499.01	614.87	1,011.25	729.63
0569200 - 0569200 - Maint of Computer Software	199,639.96	97,287.19	134,505.81	161,035.01
0570100 - 0570100 - Maint Stat Equip - Other_Trans	322,288.03	266,719.53	107,909.38	25,394.79
0570200 - 0570200 - Main - Cir Brkrs Trnsf Mtrs - Trans	7,130.68	68,960.91	147,121.82	83,551.12
0571000 - 0571000 - Maint of Overhead Lines - Trans	409,659.12	230,760.97	428,750.75	288,669.90
0573000 - 0573000 - Maint of Misc Transm Plant	-	-	2,108.48	-
0590000 - 0590000 - Supervsn and Engrng - Dist Maint	-	-	84,316.75	73,150.79
0592100 - 0592100 - Maint Station Equip - Other - Dist	470,448.06	216,832.56	86,193.87	74,022.26
0592200 - 0592200 - Cir Brkrs Trnsf Mtrs Rely - Dist	-	97,256.18	216,153.16	204,778.85
0593000 - 0593000 - Maint Overhd Lines - Other - Dist	5,716,388.34	10,909,882.26	3,591,131.13	2,780,754.31
0593100 - 0593100 - Right - Of - Way Maintenance - Dist	-	12.44	4,207,722.35	4,131,499.12
0594000 - 0594000 - Maint - Underground Lines - Dist	291,513.59	621,979.68	268,975.58	133,900.11
0595100 - 0595100 - Maint Lines Transfrs - Other - Dist	32,259.32	457,602.14	231,010.53	42,148.21
0596000 - 0596000 - Maint - Streetlightng/Siglnl - Dist	471,620.60	458,639.60	352,595.43	216,083.73
0597000 - 0597000 - Maintenance of Meters - Dist	334,178.14	334,384.56	306,149.13	240,898.95
0598100 - 0598100 - Main Misc Dist Plt - Other - Dist	-	-	6,586.54	-
0591000 - 0591000 - Maintenance of Structures - Dist	13,547.17	4,020.28	8,246.91	585.44
0551000 - 0551000 - Suprvsn and Engrngng - Ct Maint	43,716.89	84,828.87	206,662.39	144,229.01
0552000 - 0552000 - Maintenance of Structures - Ct	458,636.11	280,301.88	363,548.03	218,404.93
0553000 - 0553000 - Maint - Genmg and Elect Equip - Ct	2,545,942.27	2,387,545.52	247,348.08	658,539.22
0554000 - 0554000 - Misc Power Generation Plant - Ct	188,372.03	296,614.44	320,688.47	256,122.02
0553100 - 0553100 - CT Maint of Gen and Plant-Recoverable	-	-	8.40	-
0528000 - 0528000 - Maint Suprvsn and Engrngng - Nuc	-	-	(8.39)	-
0935100 - 0935100 - Maint General Plant-Elec	16,132.44	18,119.47	674.88	5,293.58
0935200 - 0935200 - Cust Infor and Computer Control	1,073.99	391.47	6,375.34	314.45
0932000 - 0932000 - Maintenance of General Plant	4,707.07	2,149.14	10,679.08	50,084.59
0742000 - 0742000 - Maint Gas Production Expense	71,040.01	52,926.57	158,487.46	17,131.61
0863000 - 0863000 - Transm - Maint of Mains	-	-	-	234,304.73
0885000 - 0885000 - Maint Dist Sys Fac - Suprv/Engr	(2,635.11)	0.20	-	-
0887000 - 0887000 - Maintenance of Mains	761,041.45	922,883.13	1,456,655.83	1,059,200.33
0889000 - 0889000 - Maint - Meas/Reg Stn Equip - Gas	45,376.55	47,472.52	33,566.70	29,967.66
0890000 - 0890000 - Maint - Meas/Reg Stn Eq - Indus	1,097.00	-	-	-
0892000 - 0892000 - Maintenance of Services	400,856.53	759,835.99	723,645.32	585,296.89
0893000 - 0893000 - Maint - Meters and House Regu	543,579.58	284,008.80	462,666.30	227,079.08
0894000 - 0894000 - Maint - Other Distribution Equi	45,930.29	5,825.12	(54,236.46)	63,401.34
0552200 - 0552220 - Solar: Maint of Structures	-	-	29,166.01	10,631.02
0554220 - 0554220 - Solar: Maint Misc Gen Plt	-	-	5,974.16	3,058.48
0408050 - 0408050 - Municipal License-Electric	17,318.97	18,506.64	18,874.35	-
0408150 - 0408150 - State Unemployment Tax	22,570.00	17,580.98	9,249.64	6,640.69
0408151 - 0408151 - Federal Unemployment Tax	9,701.92	10,193.39	10,757.69	4,630.71
0408152 - 0408152 - Employer FICA Tax	1,345,669.65	1,391,220.39	1,513,222.73	1,041,308.20
0408470 - 0408470 - Franchise Tax	47,807.54	18,230.54	21,916.99	17,304.87
0408700 - 0408700 - Fed Social Security Tax - Elec	17,000.00	1,000.00	1,500.00	(18,900.00)
0408800 - 0408800 - Federal Highway Use Tax - Elec	704.06	635.31	681.07	748.33
0408960 - 0408960 - Allocated Payroll Taxes	1,309,348.83	1,089,042.43	987,028.18	729,610.98
0408120 - 0408120 - Franchise Tax - Non Electric	222.26	44.91	-	14.33
0408121 - 0408121 - Taxes Property - Operating	11,717,563.23	11,675,891.31	12,458,396.44	10,010,688.60

	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Sep - September YTD - Year-to-Date
0408205 - 0408205 - Highway Use Tax	1,641.16	157.06	952.53	883.40
0408851 - 0408851 - Sales and Use Tax Exp	47,182.10	(263.50)	(30,991.90)	(1,459.92)
0408153 - 0408153 - Employer Local Tax		4.31		
0409190 - 0409190 - Federal Income Tax - Electric CY	(4,176,239.76)	(16,737,654.41)	(10,055,797.99)	(5,299,214.46)
0409191 - 0409191 - Federal Income Tax - Electric PY	775,494.37	1,304,395.32	(6,801,937.86)	1,635,676.90
0409194 - 0409194 - Current FIT Elec-PY Audit	(330,152.76)			
0409195 - 0409195 - UTP Tax Expense: Fed Util-PY	(1,669.00)	143,067.00	50,282.70	211,553.31
0409102 - 0409102 - SIT Exp - Utility	(359,568.91)	(894,885.20)	(2,077,357.22)	(1,286,625.26)
0409104 - 0409104 - Current State Income Tax - PY	(1,075,874.64)	518,716.52	(42,078.98)	640,449.44
0409197 - 0409197 - Current State Inc Tax-Util	562,990.00			
0410100 - 0410100 - Dfit: Utility: Current Year	71,978,107.82	67,062,772.93	51,597,970.28	30,969,978.41
0410102 - 0410102 - Dsit: Utility: Current Year	11,897,440.74	10,349,917.01	8,715,942.57	7,737,769.95
0410105 - 0410105 - Dfit: Utility: Prior Year	5,290,156.25	13,406,934.44	10,302,780.31	6,476,097.67
0410106 - 0410106 - Dsit: Utility: Prior Year	1,483,074.30	1,855,895.43	1,507,139.38	1,244,380.35
0410109 - 0410109 - DFIT Utility - prior year	106,757.00			
0411100 - 0411100 - Dfit: Utility: Curr Year Ci	(52,886,357.85)	(32,235,399.58)	(30,118,764.05)	(17,884,515.57)
0411101 - 0411101 - Dsit: Utility: Curr Year Ci	(8,992,754.52)	(6,818,744.36)	(3,915,876.20)	(4,589,884.44)
0411102 - 0411102 - Dfit: Utility: Prior Year Ci	(6,313,641.88)	(15,267,265.88)	(3,852,554.57)	(8,444,936.23)
0411103 - 0411103 - Dsit: Utility: Prior Year Ci	(961,545.90)	(2,364,245.34)	(1,595,218.80)	(1,963,347.05)
0411106 - 0411106 - DFIT Utility - Prior year	26,348.76			
0411115 - 0411115 - DFIT: Federal Excess DIT Amort			(2,561,451.00)	(3,106,476.75)
0411410 - 0411410 - Invest Tax Credit Adj - Electric	(90,146.00)	(78,441.00)	(78,565.00)	(52,074.00)
0416330 - 0416330 - Miscellaneous Expense	239,362.58	429,646.96	125,611.62	13,970.34
4181107 - 4181107 - Earnings of Sub	0.00	(0.00)	(0.00)	(0.00)
0419240 - 0419240 - Miscellaneous Interest	54,085.99	20,700.46	64,259.66	80,223.52
0419429 - 0419429 - IC Moneypool - Interest Inc	58,363.66	161,784.70	18,581.70	44,495.28
0419040 - 0419040 - Interest Inc (sch M)	1,804.42	161.03		
0419891 - 0419891 - IC Int Income VIE	875,891.11	1,053,101.53	1,540,942.01	1,249,653.85
0419110 - 0419110 - AFUDC Equity Component	1,332,221.14	3,358,208.19	3,143,816.56	1,703,484.69
0421940 - 0421940 - Misc Income	(1,314.05)	4,135.57	(1,596.90)	25,147.88
0421060 - 0421060 - MINI-TIMBER SALES-NC	(90.83)			
0421315 - 0421315 - Return on Equity - Coal Ash Sp	38,549.04	17,044.65	727,285.49	868,785.51
0421100 - 0421100 - Gain on Disposal of Property				79,863.48
0417310 - 0417310 - Products and Svcs - NonReg			(1,699.00)	(4,135.72)
0417000 - 0417000 - Misc Revenue		9.41	1,230.42	
0417007 - 0417007 - Misc Revenue-Reg	1,059.17	2,431.63	465.72	3,252.99
0417320 - 0417320 - Exp - Unreg Products and Svcs	34,201.45	46,685.43	70,018.84	81,241.54
0417107 - 0417107 - Administrative Expenses		2,096.27	0.05	281.31
0415100 - 0415100 - Other Misc Gas Rev	50.00	400.00	250.00	50.00
0415530 - 0415530 - Marketing Service Revenue	660,030.77	1,180,057.39	806,828.21	781,564.79
0421200 - 0421200 - Loss on Disposal of Property	(10,852.71)	(115,628.50)	(79,867.76)	
0426100 - 0426100 - Donations	386,233.20	397,449.17	293,719.55	107,506.88
0426512 - 0426512 - Donations	32,539.90	52,842.02	51,734.23	40,620.18
0426200 - 0426200 - Life Insurance Expense			(2,326.89)	(1,789.29)
0426300 - 0426300 - Penalties	8,087.46	25,003.44	12.05	33.33
0426400 - 0426400 - Exp/Civic and Political Activity	502,347.22	642,877.81	573,720.44	318,397.14
0426510 - 0426510 - Other	98.86	85,050.00	18,420.12	2.45
0426509 - 0426509 - Loss on Sale of A/R	1,598,459.26	1,742,665.79	2,148,628.00	1,178,792.93

	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Dec - December YTD - Year-to-Date	Sep - September YTD - Year-to-Date
0426591 - 0426591 - I/C - Loss on Sale of A/R	(928,970.08)	(691,664.90)	(841,406.17)	(285,392.23)
0426540 - 0426540 - Employee Service Club Dues	5,508.39	761.71	242.40	369.80
0426553 - 0426553 - PpandE Impairments	-	1,190,000.00	-	-
0426891 - 0426891 - IC Sale of AR Fees VIE	431,938.83	579,025.68	911,390.42	881,901.62
0408040 - 0408040 - NC Property Tx - Misc NonUtility	97,641.01	113,145.58	106,308.70	90,576.00
0408820 - 0408820 - Misc NonUtility Tax	2,428.06	4,029.69	(3,404.16)	(977.30)
0409220 - 0409220 - Federal Income Tax - NonUtility CV	2,566,705.67	2,549,710.79	1,400,218.98	1,976,839.67
0409221 - 0409221 - Federal Income Tax - NonUtility PY	585,536.39	(701,391.29)	(137,543.23)	(97,268.08)
0409233 - 0409233 - Tax expense - state nonutility - PY	92,402.75	(115,304.60)	(22,078.50)	(21,685.35)
0409202 - 0409202 - State Income Tax NonUtility	419,341.19	404,869.76	347,451.16	491,031.23
0410240 - 0410240 - Dfit: Non - Utility: Curr Year	188,825.05	581,586.55	727,637.66	314,378.56
0410241 - 0410241 - Dfit: Non - Utility: Prior Yr C1	6,966.73	672,809.58	16.36	75.44
0410242 - 0410242 - Dsit: Non - Utility: Curr Year	30,465.82	93,835.60	285,485.01	78,269.28
0410243 - 0410243 - Dsit: Non - Utility: Prior Year	1,124.05	108,553.90	4.07	18.78
0411240 - 0411240 - Dfit: Non - Utility: Curr Yr C1	(2,667,438.19)	(24,475,644.71)	736,698.27	(1,554,726.98)
0411241 - 0411241 - Other Deferred Taxes PY	(548,291.24)	-	(74.84)	(20.16)
0411242 - 0411242 - Dsit: Non - Utility: Curr Yr C1	(430,375.60)	(516,285.96)	(938,755.78)	(387,072.70)
0411243 - 0411243 - Dsit: Non - Utility: Prior Yr C1	(88,463.59)	-	(18.63)	(5.02)
0411055 - 0411055 - Deferred FIT Credit Other Inc & Ded T1 C	(42,057.00)	(8,911.00)	-	-
0428025 - 0428025 - Amortization of Debt Discount	50,145.06	49,570.06	49,570.08	37,177.55
0428100 - 0428100 - Amort of Debt Discount and Exp	617,093.97	167,206.33	192,774.05	159,776.58
0428021 - 0428021 - Amort of Deferred Debt Exp	81,071.83	84,965.51	86,816.10	65,902.85
0428165 - 0428165 - Amort on Loss of Reaquired Debt	266,474.03	266,474.04	266,474.02	183,106.52
0430216 - 0430216 - IC Moneypool - Interest Exp	229,106.19	453,674.38	1,688,922.54	1,522,603.50
0431002 - 0431002 - Int Exp - Other	78,440.00	62,645.00	45,300.59	-
0431400 - 0431400 - Int/Other Notes and Acct Pay	6,264.46	5,878.08	5,276.21	3,796.09
0431710 - 0431710 - Int Exp on Revenue Refunds	(0.01)	(13.16)	681.02	-
0431900 - 0431900 - Interest Expense Other	325,405.12	394,910.76	395,050.93	294,424.65
0431020 - 0431020 - Interest Exp-Cust Service Def	38,794.21	67,885.80	139,742.70	202,707.00
0431130 - 0431130 - Interest Exp - Capital Lease	107,239.46	48,857.03	15,888.13	2,437.59
0431550 - 0431550 - Interest Exp-Assign From Svc	80,832.71	141,003.64	345,884.55	279,887.20
0431003 - 0431003 - Other Interest - Swap	942,855.75	835,273.30	771,107.55	442,728.59
0431000 - 0431000 - Int Exp - Taxes	4,626.03	223.66	345.99	16.67
0431315 - 0431315 - Coal Ash Spend - Debt Return	(98,489.29)	(172,364.43)	(317,833.38)	(254,070.49)
0432000 - 0432000 - AFUDC Debt Component	(537,433.86)	(1,299,958.46)	(1,989,115.43)	(1,495,446.51)
0427220 - 0427220 - Interest on L - T Note Payable	13,759,989.13	14,618,543.18	18,328,364.58	17,095,208.72
0457100 - 0457100 - Allocated OandM Offset	(0.09)	-	-	-
0928032 - 0928032 - Prof Fees Outside Services	-	-	332.57	-
<b>FERC_ACCOUNTS - FERC Charts of Accounts</b>	<b>(42,583,937.86)</b>	<b>(59,398,930.47)</b>	<b>(49,809,221.43)</b>	<b>(37,924,677.29)</b>



Account Number	Account Description
0101000	Property Plant and Equipment
0101150	Common Plant in Service
0101499	Asset Retirement Obligations
0101315	ARO Asset - Coal Ash
0101102	Oper Lease Right of Use Asset
0108202	Accumulated DD&A - ROU Asset
0105100	Plt Held For Future Use - Wo Sys
0106102	CCNC - Common
0106000	Comp Const Unclassified
0107000	SCHM Cwip
0107004	SCHM CWIP (SOFTWARE)
0111100	Acc Prov - Amor Plt in Ser
0108600	SCHM Retirement Wip
0108499	Aro Asset Accum Depreciation
0108000	Accumulated DDandA - Ppande
0108101	Accum DD&A- Common PP&E
0108301	Accum Depreciation COR
0108620	RWIP - Reg Liab
0111110	Common Accum Amort
0108151	Common Accum Dep - COR
0108315	ARO Accum Depr - Coal Ash
0108640	ARO Liability - Ash Mgmt
0121500	NonUtility - Construction Wip
0121000	NonUtil Prop - General
1231005	Investment in Sub - Equity
1231015	Current Year Earnings of Sub - Loaded
1231055	Investment in IC AR Cash Rollup
0124090	Invst-Campbell Co Bus Develop
0128716	Prefunded Pension (major)
0128717	refunded Pension
0175002	Deriv Assets - Noncashflw - LT
0131155	Cash PNC 0659
0131158	Cash JPM Chase 9831
0131160	Cash JPM Chase 7099
0131202	Cash BOA 7084
0131088	Cash Wells Fargo 1157
0142011	Accounts Receivable Other
0142100	Cust Accts - Special Billed Acct
0142200	Cust Acct - Edp
0142801	A/R-Passport Interface
0142830	A/R-Merch/Jobb/Contract Work
0142982	Def Rev Rec - Unbilled Fuel
0142891	IC Customer AR Sold VIE
0142440	A/R BPM - Actual
0142997	A/R BPM - Estimate
0143011	A/R - Other - Gen Acctg
0143180	Ret Med Life Den/Prem Withheld
0143221	LT Asset: Interest Receiv
0143320	Mar Billed - Edp
0143009	Cust Accts-Special Billed Acct
0143151	Other A/R-Misc Non-Utility
0143272	Misc Accts Rec-EA
0143852	A/R-Regional Transmission
0143870	Cust Billing-Outdoor Light
0143155	Other A/R - Miscellaneous
0143891	IC Other AR Sold VIE

0143342	Receivables Misc Transactions
0143119	Off - System Storms Receivables
0146000	AR Intercompany Crossbill
0146990	A/R Prop/BI - Bison Interco
0146006	IC Moneypool - Interest Receiv
0146009	I/C AR Rollup
0146250	IC Netting - Accts Receivable
0146992	Federal Tax Refunds - Interco
0172004	Rents Rec-Real Estate
0173100	Unbilled Revenue Receivable
0173891	IC Unbilled AR Sold VIE
0145004	IC Moneypool - ST Notes Receiv
0145891	IC Note Rec VIE
0144100	SCHM Uncollectible Accrual Electric
0144700	Prov for MARBS Uncollectibles
0151130	Coal Stock
0151131	Coal Stock in Transit
0151126	Fuel Stock - Propane
0151140	Diesel Fuel Stock
0151700	Propane Inventory
0154100	Inventory
0154200	Limestone Inventory
0154990	Schm Inv Cr - Surplus Mat'L Ident
0154410	Working Stock
0158150	SO2 Current Vintage
0158170	Annual NOx Current Vintage
0158183	Seasonal NOx Current
0163110	Stores Expense
0163120	Stores Expense - Joint Owner
0164100	Storage Gas - Current Inventory
0165075	Interco Prepaid Insu SchM
0165400	Misc Prepaid Expenses
0165520	Collateral Asset
0165011	Ppd - Software - Purchase
0174015	Customer Collateral
0174995	Native Deferred MTM Asset
0174300	Swap Int Recvbl Cur Reg Asset
0175001	Deriv Assets - Noncashflw - ST
0181400	Credit Facilities Fee
0181021	Unamortized Debt Expense
0181839	ULHP 50M 5 75 3/10/16
0181840	ULHP 65M 6 2 3/10/2036
0181843	ULHP PCB 06B
0181845	5 0 Debs 12/15/14
0181869	ULHP PCB 06A
0181335	UnamDebtExp 100M 465 DEK Debs
0181844	LOC FEE KY PCB Series 2010
0181056	Unamortized Debt Exp - CurrLTD
0181336	45M 3 42 DEK 01/15/2026
0181337	50M 4 45 DEK 01/15/2046
0181332	\$30M 3.35 DEK 09/15/2029
0181333	\$30M 4.11 DEK 09/15/2047
0181334	\$30M 4.26 DEK 09/15/2057
0181048	DE KY Pvt Placement
0181049	Amort DEK Private Placement
0181066	DE KY Pvt Placement
0181067	DEK 19 Pvt Plc Def Debt Exp T1

0181068	DEK 19 Pvt Plc Def Debt Exp T2
0181069	DEK 19 Pvt Plc Def Debt Exp T3
0189100	Schm Unamt Loss Reaq Dt
0182320	Regulatory Asset - Inc Tax
0182330	DEK Deferred Storm Expense
0182312	Oprb FAS 106 - Medical
0182401	Deferred DSM Costs
0182402	ARO Other Regulatory Asset
0182403	Gas ARO Other Regulatory Asset
0182410	Interest Rate Swap Reg Asset
0182800	Acc Pen Post Ret Pur Acct-Qual
0182801	Pension Post Retire P Acctg - FAS87 NQ
0182802	Pension Post Retire P Acctg - FAS 106
0182318	Other Reg Assets - Gen Acct
0182700	Hurricane Ike Regulatory Asset
0182366	Carbon Mgmt Reg Asset
0182315	Reg Asset - Coal Ash Pond ARO
0182050	East Bend Plant O&M Expense
0182471	Coal Ash Spend - Retail (NC&MW)
0182493	Def Depr - East Bend
0186027	KO Transmission 2015-2016 Rate
0182714	Opt-Out IT Modifications
0182715	Deferred Gas Integrity Costs
0182506	Spend RA Amortization (NC&MW)
0182507	Spend RA Amortization (SC&FL)
0186028	2018 DEK Gas Rate Case Def
0182525	Non-AMI Meter NBV 182.3
0182526	Defer Forced Outage Purch Pow
0182527	Plant Outage Normalization
0182555	ESM Deferral
0182615	Coal Ash Contra Equity
0182574	ARO Contra-Regulatory Asset
0183000	Prelim Survey and Investigation
0803290	Miscellaneous Expense
0804110	Unproductive Time Distributed
0804210	Vacations
0804220	Holidays
0804290	Other Excused Absences
0804330	Sick
0820000	Fabricated Equipment
0184500	Departmental and Other Clearing
0999998	Allocations Suspense
0184023	Clearing Payroll Fixed Distr
0186120	Misc. Wip - Fp Dist. Wids
0186470	Error Suspense - Corp Payroll
0186342	Vacation Accrual Regulatory Asset
0186802	Accr Pen FAS158 - Qual
0186984	Other Long-Term Assets
0186770	Misc Deferred Debits Debt
0186500	Other Long Term Receivable
0186610	PEC Unrecovered Plant
0186195	Deferred PEC Rate Case Expens
0186251	Contra Equity Coal Ash Spend RA
0186108	DEK 2017 ELEC Rate Case Exp
0186113	DEK 2019 Rate Case - Electric
0186882	Straight Line Lease Defer DR
0186806	Pension settlement charges

0190000	Adit: Assets
0190001	Adit: Prepaid: Federal Taxes
0190002	Adit: Prepaid: State Taxes
0190013	LT Def tax asset: Fed-190
0190052	Accum Deferred SIT-OCI
0190053	Accum Deferred FIT-Plant
0190054	Accum Deferred SIT-Plant
0190155	Deferred Tax - Nol
0190156	Deferred Tax_State NOLs
0191400	Unrecovered Purch Gas Cost
0191800	Unrec Purch Gas - Unbilled Rev
0191990	Unrec Purch Gas-Manual Reclass
0201000	Common Stock Issued
0207001	Premium on Common Stock
0211003	Misc Paid in Capital
0208000	Donations From Stockholder
0208010	Donat Recvd From Stkhld Tax
0211006	Other Misc Paid in Cap
0216000	Unapprop Retained Earnings
F_RE_CH	t Month Net Income
0438000	Dividend Declared Common
0216100	Unappr Undistr Subsid Earnings
0216150	Equity IC AR Rollup
2161500	IC AR Rollup
0224034	LT Debt - Current Portion
0224840	ULHP 65M 6 2 3/10/2036
0224843	ULHP PCB 06B
0224869	ULHP PCB 06A
0224335	100M 4 65 DEK DEBS 10/1/19
0224336	45M 3 42 DEK 01/15/2026
0224337	50M 4 45 DEK 01/15/2046
0224332	\$30M 3.35 DEK 09/15/2029
0224333	\$30M 4.11 DEK 09/15/2047
0224334	\$30M 4.26 DEK 09/15/2057
0224048	DEK Private Placement Bond
0224049	DEK Private Placement Bond
0224066	DEK Private Placement Bond
0224067	DEK 19 Pvt Plc Prin Tranche 1
0224068	DEK 19 Pvt Plc Prin Tranche 2
0224069	DEK 19 Pvt Plc Prin Tranche 3
0226840	ULHP 65M 6 2 3/10/2036
0226021	namort Discount-Curr
0226335	UNamDis 4 65 DEK Deb 10/1/19
0223306	Intercompany Notes Payable LT
0227101	LT Capital Lease Obligation
0227102	oncurrent Capital Lease-Meter
0227175	LT Operating Lease Obligation
0228280	Schm Environmental
0228315	Schm Opeb (Fas106)
0228325	Schm Post Emp FAS 112
0228346	Pension Liability - FAS 87
0228348	Pension Liab - FAS 87(Cinergy)
0253630	Schm Exec Cash Bal Plan
0228440	Reserve - MGP Sites FERC 228
0229010	Accm Prv-Rate Refnd-Tax Ref
0244006	Derivative Instr-Regulatory-LT
0230951	ARO sch M

0230315	ARO Liability - Coal Ash
0230105	ARO Liability - Current
0232016	AP PS8.9 Vendors Payable
0232120	Vouchers Payable - Special
0232140	Customer Refunds Payable
0232170	Accounts Payable - Coal
0232175	Limestone and Freight Payable
0232180	Accounts Payable - Oil Stocks
0232892	A/P Miscellaneous
0232109	A/P BPM - Actual
0232999	A/P BPM - Estimate
0232061	Checks not presented - reclass
0232996	Capital - Accruals
0232039	Payable 401K Incentive Match
0232101	EAP 10 customer charge
0232152	A/P Purchased Gas
0232163	Emission Allowance A/P
0232181	Natural Gas Payable
0232361	A/P Fuelfunds - Customer Donations
0232002	A/P - Misc - Gen - Acctg
0232176	Reagent Payable
0233150	IC Moneypool - ST Notes Pay
0234000	IC Moneypool - ST Interest Pay
0234250	IC Netting - Accts Payable
0235140	Special Customer Deposits
0236150	St/Local Unemployment Tax Liab
0236700	Employer FICA Tax Liab
0236750	Federal Unemployment Tax Liab
0236906	Use Tax Payable
0236926	LT tax reclass Fed cr
0236942	State Inc Tax Payable - Prior Yrs LT
0236981	Fed Inc Tax Payable - Prev Yr
0236990	Fed Inc Tax Payable - Current
0236041	Accrued Property Tax
0236965	Accrued SIT - Prior Year
0236993	LT Liability Fed - UTP
0236001	State It Payable Other
0236986	LT Liability Fed - KTRA
0237110	Bonds Interest Payable
0237200	Curr Interest Accrued
0237221	Int Accrued on MW Dep
0241110	State Income Tax Wh - Employee
0241150	Federal Income Tax Wh - Employee
0241160	FICA Withheld - Employee
0241320	Utility Sales Tax
0241335	Local Taxes Withheld
0241348	Franchise Fees Payable
0241311	County School Taxes Payable
0242215	Payroll Severance Reserves
0242460	Prov For Incentive Ben Prog
0242461	Prior Year Incentive Accrual
0242490	Vacation Carryover
0242650	Accrued Payable - Other
0242660	Collection - Contr Stk Pur 401 - K
0242381	Retirement Bank Accrual
0242890	Deferred Rev Pay - Fuel
0242895	Native Deferred MTM Liability

0242981	Ratepayer Sharing Provisions
0242998	Misc Liab - FAS 106
0242999	Misc Liab - FAS 112
0242033	Wages Payable - Accrual
0242985	Def Rev Payable - Other
0242897	NC Pension Liability - FAS 87
0232004	Vision Deduction
0232345	MISO MTEP - Short Term Accrual
0232005	Long Term Disability Deduction
0232045	Supplemental Life Deductions
0232048	Supplemental AD&D Deduction
0232049	Medical & HSA Deductions
0242152	Solar Interconnect Deposits
0242983	Other NonCurrent Liab (TR)
0242984	Other Curr Liability (TR)
0242110	Contract Retentions
0243050	2156_CLTD_CAP_LEASE
0243105	Current Portion of Cap Lease Obligation
0242175	Curr Operating Lease Oblig
0244005	Derivative Instr-Regulatory-ST
0244007	Accrued Interest Exp-Swaps-Reg
0252050	Gas Contributions Post 1992
0255000	Accum Def Inv Tax Credits
0255201	Def ITC-Non-Regulated
0253890	Schm Tax and S/L For Surplus Mat'ls
0253130	Gas Refunds/Recl Adj Due Cust
0253208	NonCurr Liab Pwr Trdg Pur Acct
0253035	Misc Def Cr - Genl Acctg
0253345	MISO MTEP - Long Term Accrual
0253070	Reserves - Mgp Sites FERC 228
0253062	Long Term Def Rev - OL
0254210	Reg Liability Emission Swaps
0254220	Reg Liab Em Swp GAAP Int Asset
0254101	Deferred Regulatory Liability
0254401	DSM Energy Efficiency
0254689	Reg Liability - OPEB
0254988	Current Regulatory Liabilities
0254028	Excess Amortization Liability
0254100	Regulatory Liability - Inc Tax
0254150	Reg Liab - State Tax Rate Change
0254036	Reg Liab - Excess Fed ADIT
0254038	Excess ADIT Grossup LT
0254039	Reg Liab - Excess Fed ADIT ST
0254040	Excess ADIT Grossup ST
0281200	Deferred Federal Income Tax
0281201	Deferred State Income Tax
0282100	Adit: PpandE: Federal Taxes
0282101	Adit: PpandE: State Taxes
0283100	Adit: Other: Federal Taxes
0283101	Adit: Other: State Taxes
0480000	Residential Sales-Gas
0480990	Gas Residential Sales-Unbilled
0481000	Industrial Sales-Gas
0481090	Gas Industrial Sales Unbilled
0481200	Gas Commercial Sales
0481290	Gas Commercial Sales Unbilled
0482000	Other Sales To Public Auth-Gas

0482090	Gas OPA Unbilled
0482200	Gas Public St Hwy Ltng
0484000	Interdepartmental Sales
0488000	Misc Service Revenue-Gas
0488100	IC Misc Svc Reg Gas Reg
0489000	Transp Gas of Others
0489010	IC Gas Transp Rev Reg
0489020	Comm Gas Transp Only
0489025	Comm Gas Transp Unbilled
0489030	Indust Gas Transp Only
0489035	Indust Gas Transp Unbilled
0489040	OPA Gas Transp Only
0489045	OPA Gas Transp Unbilled
0489200	Transportation Fees
0495031	Gas Losses Damaged Lines
0496020	Provision for rate refund - Ta
0440000	Residential
0440990	Residential Unbilled Rev
0442100	General Service
0442190	General Service Unbilled Rev
0442200	Industrial Service
0442290	Industrial Svc Unbilled Rev
0444000	Public St and Highway Lighting
0447150	Sales For Resale - Outside
0448000	Interdepartmental Sales - Elec
0449100	Provisions For Rate Refunds
0445000	Other Sales To Public Auth
0445090	OPA Unbilled
0447155	I/C Sales for Resale (I)
0449111	Tax Reform - Residential
0451100	Misc Service Revenue
0454200	Pole and Line Attachments
0454300	Tower Lease Revenues
0454400	Other Electric Rents
0456100	Profit Or Loss on Sale of M&S
0456110	Transmission Charge Ptp
0456610	Other Electric Revenues
0456630	Gross Up - Contr in Aid of Const
0453625	Intercompany Sales of Water
0456040	Sales Use Tax Coll Fee
0456075	Data Processing Service
0456111	Other Transmission Revenues
0456970	Wheel Transmission Rev - ED
0456025	RSG Rev - MISO Make Whole
0454004	Rent - Joint Use
0457204	PJM Reactive Rev
0457105	Scheduling & Dispatch Revenues
0454210	Foreign Pole Revenue
0501110	Coal Consumed - Fossil Steam
0501310	Oil Consumed - Fossil Steam
0509030	SO2 Emission Expense
0509210	NOx Emission Expense
0557450	Commissions/Brokerage Expense
0557451	EA & Coal Broker Fees
0575700	Market Facilitation - MntrandComp
0509212	nnual NOx Emission Expense
0547100	Natural Gas

0547200	Oil
0557980	Retail Deferred Fuel Expenses
0555028	Purch Pwr - Non-native - net
0555202	Purch Power-Fuel Clause
0555190	Capacity Purchase Expense
0920000	A and G Salaries
0921100	Employee Expenses
0921200	Office Expenses
0921300	Telephone and Telegraph Exp
0921400	Computer Services Expenses
0921540	Computer Rent (Go Only)
0921600	Other
0921980	Office Supplies and Expenses
0922000	Admin Exp Transfer
0922100	Admin Exp Transf - Construction
0923000	Outside Services Employed
0923980	Outside Services Employee and
0924000	Property Insurance
0924050	Intercompany Property Insurance Exp
0924100	Admin - EH&S Expense
0924980	Property Insurance For Corp.
0925200	Injuries and Damages - Other
0925300	Environmental Inj and Damages
0925980	Injuries and Damages For Corp.
0926000	Employee Benefits
0926420	Employees' Tuition Refund
0926430	Employees'Recreation Expense
0926490	Other Employee Benefits
0926600	Employee Benefits - Transferred
0928000	Regulatory Expenses (Go)
0929000	Duplicate Chrgs - Enrgy To Exp
0930200	Misc General Expenses
0930210	Industry Association Dues
0930220	Exp of Servicing Securities
0930230	Dues To Various Organizations
0930240	Director'S Expenses
0930250	Buy\Sell Transf Employee Homes
0930600	Leased Circuit Charges - Other
0930700	Research and Development
0930940	General Expenses
0931001	Rents - AandG
0931008	A and G Rents IC
0107888	CWIP - BU Bal Sht - Svc Co Exp
0920300	Project Development Labor
0921110	Relocation Expenses
0921900	Office Supply And Exp-Partner
0925000	Injuries and Damages
0925051	Intercompany Gen Liab Expense
0928006	State Reg Comm Proceeding
0930150	Miscellaneous Advertising Exp
0929500	Admin Exp Transf
0920100	Salaries & Wages - Proj Supt - NCRC Rec
0921800	Off Supplies & Exp - Proj Supt - NCRC Rec
0923100	Outside Svcs Cont -Proj Supt - NCRC Rec
0921101	Employee Exp - NC
0926999	Non Service Cost (ASU 2017-07)
0931003	Lease Amortization Expense



0546000	Suprvsn and Engring - Ct Oper
0547150	Natural Gas Handling - Ct
0548100	Generation Expenses - Other Ct
0548200	Prime Movers - Generators - Ct
0549000	Misc - Power Generation Expenses
0547701	Propane Gas
0901000	Supervision - Cust Accts
0902000	Meter Reading Expense
0903000	Cust Records and Collection Exp
0903100	Cust Contracts and Orders - Local
0903200	Cust Billing and Acct
0903300	Cust Collecting - Local
0903400	Cust Receiv and Collect Exp - Edp
0903750	Common - Operating - Cust Accts
0904000	Uncollectible Accounts
0905000	Misc Customer Accts Expenses
0904001	Bad Debt Expense
0903891	IC Collection Agent Revenue
0908150	Commer/Indust Assistance Exp
0908160	Cust Assist Exp - General
0909650	Misc Advertising Expenses
0910000	Misc Cust Serv/Inform Exp
0910100	Exp - Rs Reg Prod/Svces - Cstaccts
0908000	Cust Asst Exp-Conservation Programs - Rec
0580000	Supervsn and Engring - Dist Oper
0582100	Station Expenses - Other - Dist
0583100	Overhead Line Exps - Other Dist
0583200	Transf Set Rem Reset Test - Dist
0584000	Underground Line Expenses - Dist
0586000	Meter Expenses - Dist
0587000	Cust Install Exp - Other Dist
0588100	Misc Distribution Exp - Other
0589000	Rents - Dist Oper
0581004	Load Dispatch-Dist of Elec
0535000	Supervsn and Engrng - Hydro Oper
0524000	Misc Expenses - Nuc Oper
0557000	Other Expenses - Oper
0401100	Non-reg Operation Expense
0556000	System Cnts & Load Dispatching
0912000	Demonstrating and Selling Exp
0911000	Supervision
0913001	Advertising Expense
0912100	Demonstration & Sell-Proj Supt - NCRC Rec
0500000	Suprvsn and Engrg - Steam Oper
0501150	Coal Handling
0501160	Coal Sampling and Testing
0501180	Sale of Fly Ash - Revenues
0501190	Sale of Fly Ash - Expenses
0501350	Oil Handling Expense
0502040	Cost of Lime
0502100	Fossil Steam Exp - Other
0505000	Electric Expenses - Steam Oper
0506000	Misc Fossil Power Expenses
0502020	Ammonia - Qualifying
0507000	Steam Power Gen Op Rents
0502410	Steam Oper-Bottom Ash/Fly Ash FL
0560000	Supervsn and Engrng - Trans Oper

0561100	Load Dispatch - Reliability
0561200	Load Dispatch - MnitordandOprtrnsys
0561300	Load Dispatch - TranssvcandSch
0561400	Scheduling - Sys CntrlandDisp Svcs
0561500	Reliability Planning and Stdsdev
0562000	Station Expenses
0563000	Overhead Line Expenses - Trans
0565000	Transm of Elec By Others
0566000	Misc Trans Exp - Other
0566100	Misc Trans - Trans Lines Related
0561800	Reliability Planning and Stds Dev
0567000	Rents - Trans Oper
0711000	Gas Boiler Labor
0712000	Gas Production - Other Power Ex
0717000	Liq Petro Gas Exp - Vapor Proc
0728000	Liquid Petroleum Gas
0735000	Gas Misc Production Exp
0801000	Purchases Gas and Ngl
0801001	Purchases Gas and Ngl - Aff
0805002	Unrecovered Purchase Gas Adj
0805003	Purchase Gas Cost Unbilled Rev
0807000	Gas Purchased Expenses
0807100	I/C Gas Purchased Expenses
0813001	Other Gas Supply Expenses
0859000	Other Expenses - Trans
0870000	Distribution Sys Ops - Supv/Eng
0871000	Distribution Load Dispatching
0874000	Mains and Services
0875000	Measuring and Reg Stations - Ge
0876000	Measuring and Reg Station - Indus
0878000	Meter and House Regulator - Expense
0879000	Customer Installation Expense
0880000	Gas Distribution - Other Expense
0850001	Operation Supv and Eng - Tran
0844100	LNG Ops Supv Eng Labor & Exp
0403002	Depr - Expense
0404200	Amort of Elec Plt - Software
0407305	Regulatory Debits
0407354	DSM Deferral - Electric
0407355	DSM Deferral - Gas
0407324	NC & MW Coal As Amort Exp
0407115	Meter Amortization
0411824	SO2 Sales Proceeds-Native
0411861	RECS COS
0407407	Carrying Charges
0510000	Suprvsn and Engrng - Steam Maint
0511000	Maint of Structures - Steam
0512100	Maint of Boiler Plant - Other
0513100	Maint of Electric Plant - Other
0514000	Maintenance - Misc Steam Plant
0510100	Suprvsn and Engrng-Steam Maint - Rec
0514300	Maintenance - Misc Steam Plant
0569000	Maint of Structures - Trans
0569100	Maint of Computer Hardware
0569200	Maint of Computer Software
0570100	Maint Stat Equip - Other_Trans
0570200	Main - Cir Brkrs Trnsf Mtrs - Trans

0571000	Maint of Overhead Lines - Trans
0573000	Maint of Misc Transm Plant
0590000	Supervsn and Engrng - Dist Maint
0592100	Maint Station Equip - Other - Dist
0592200	Cir Brkrs Trnsf Mters Rely - Dist
0593000	Maint Overhd Lines - Other - Dist
0593100	Right - Of - Way Maintenance - Dist
0594000	Maint - Underground Lines - Dist
0595100	Maint Lines Transfrs - Other - Dist
0596000	Maint - Streetlightng/Signl - Dist
0597000	Maintenance of Meters - Dist
0598100	Main Misc Dist Plt - Other - Dist
0591000	Maintenance of Structures - Dist
0551000	Suprvsn and Enginring - Ct Maint
0552000	Maintenance of Structures - Ct
0553000	Maint - Gentg and Elect Equip - Ct
0554000	Misc Power Generation Plant - Ct
0553100	CT Maint of Gen and Plant-Recoverable
0528000	Maint Suprvsn and Enginrng - Nuc
0935100	Maint General Plant-Elec
0935200	Cust Infor and Computer Control
0932000	Maintenance of General Plant
0742000	Maint Gas Production Expense
0863000	Transm - Maint of Mains
0885000	Maint Dist Sys Fac - Supv/Engr
0887000	Maintenance of Mains
0889000	Maint - Meas/Reg Stn Equip - Gas
0890000	Maint - Meas/Reg Stn Eq - Indus
0892000	Maintenance of Services
0893000	Maint - Meters and House Regu
0894000	Maint - Other Distribution Equi
0552220	Solar: Maint of Structures
0554220	Solar: Maint Misc Gen Plt
0408050	Municipal License-Electric
0408150	State Unemployment Tax
0408151	Federal Unemployment Tax
0408152	Employer FICA Tax
0408470	Franchise Tax
0408700	Fed Social Security Tax - Elec
0408800	Federal Highway Use Tax - Elec
0408960	Allocated Payroll Taxes
0408120	Franchise Tax - Non Electric
0408121	Taxes Property - Operating
0408205	Highway Use Tax
0408851	Sales and Use Tax Exp
0408153	Employer Local Tax
0409190	Federal Income Tax - Electric CY
0409191	Federal Income Tax - Electric PY
0409194	Current FIT Elec-PY Audit
0409195	UTP Tax Expense: Fed Util-PY
0409102	SIT Exp - Utility
0409104	Current State Income Tax - PY
0409197	urrent State Inc Tax-Util
0410100	Dfit: Utility: Current Year
0410102	Dsit: Utility: Current Year
0410105	Dfit: Utility: Prior Year
0410106	Dsit: Utility: Prior Year

0410109	DFIT Utility - prior year
0411100	Dfit: Utility: Curr Year Cr
0411101	Dsit: Utility: Curr Year Cr
0411102	Dfit: Utility: Prior Year Cr
0411103	Dsit: Utility: Prior Year Cr
0411106	DFIT Utility - Prior year
0411115	DFIT: Federal Excess DIT Amort
0411410	Invest Tax Credit Adj - Electric
0416330	Miscellaneous Expense
4181107	Earnings of Sub
0419240	Miscellaneous Interest
0419429	IC Moneypool - Interest Inc
0419040	Interest Inc (sch M)
0419891	IC Int Income VIE
0419110	AFUDC Equity Component
0421940	Misc Income
0421060	MINI-TIMBER SALES-NC
0421315	Return on Equity - Coal Ash Sp
0421100	Gain on Disposal of Property
0417310	Products and Svcs - NonReg
0417000	Misc Revenue
0417007	Misc Revenue-Reg
0417320	Exp - Unreg Products and Svcs
0417107	Administrative Expenses
0415100	Other Misc Gas Rev
0415530	Marketing Service Revenue
0421200	Loss on Disposal of Property
0426100	Donations
0426512	Donations
0426200	Life Insurance Expense
0426300	Penalties
0426400	Exp/Civic and Political Activity
0426510	Other
0426509	Loss on Sale of A/R
0426591	I/C - Loss on Sale of A/R
0426540	Employee Service Club Dues
0426553	PpandE Impairments
0426891	IC Sale of AR Fees VIE
0408040	NC Property Tx - Misc NonUtility
0408820	Misc NonUtility Tax
0409220	Federal Income Tax - NonUtility CY
0409221	Federal Income Tax - NonUtility PY
0409233	Tax expense - state nonutility - PY
0409202	State Income Tax NonUtility
0410240	Dfit: Non - Utility: Curr Year
0410241	Dfit: Non - Utility: Prior Yr Cr
0410242	Dsit: Non - Utility: Curr Year
0410243	Dsit: Non - Utility: Prior Year
0411240	Dfit: Non - Utility: Curr Yr Cr
0411241	Other Deferred Taxes PY
0411242	Dsit: Non - Utility: Curr Yr Cr
0411243	Dsit: Non - Utility: Prior Yr Cr
0411055	Deferred FIT Credit Other Inc & Ded TI 0
0428025	Amortization of Debt Discount
0428100	Amort of Debt Discount and Exp
0428021	Amort of Deferred Debt Exp
0428165	Amort on Loss of Required Debt

0430216	IC Moneypool - Interest Exp
0431002	Int Exp - Other
0431400	Int/Other Notes and Acct Pay
0431710	Int Exp on Revenue Refunds
0431900	Interest Expense Other
0431020	Interest Exp-Cust Service Dep
0431130	Interest Exp - Capital Lease
0431550	Interest Exp-Assign From Svc
0431003	Other Interest - Swaps
0431000	Int Exp - Taxes
0431315	Coal Ash Spend - Debt Return
0432000	AFUDC Debt Component
0427220	Interest on L - T Note Payable
0457100	Allocated OandM Offset
0928032	Prof Fees Outside Services

**Duke Energy Kentucky  
Case No. 2019-00271  
Attorney General's First Set Data Requests  
Date Received: October 14, 2019**

**AG-DR-01-002**

**REQUEST:**

Provide a trial balance for Duke Energy Business Services LLC ("DEBS") at December 31, 2016, December 31, 2017, December 31, 2018, and the most recent month for which the accounting books have been closed in 2019. In addition, provide a chart of accounts and subaccounts and the related descriptions that matches the accounts used in the trial balance.

**RESPONSE:**

Please see AG-DR-01-002 Attachment.

**PERSON RESPONSIBLE:** Danielle Weatherston

	Actuals		Actuals		Actuals	
	2016		2017		2018	
	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date
		20013_LP_20013 - Duke Energy Business Services		20013_LP_20013 - Duke Energy Business Services		20013_LP_20013 - Duke Energy Business Services
0101000 - 0101000 - Property Plant and Equipment	1,508,883,946.50		1,634,401,717.42		1,803,552,387.72	
0101103 - 0101103 - Cap Lease Rate Base	-	-	-	-	-	-
0101102 - 0101102 - Oper Lease Right of Use Asset	-	-	-	-	-	-
0108202 - 0108202 - Accumulated DD&A - ROU Asset	-	-	-	-	-	-
0101110 - 0101110 - Oper Lse Right of Use Asset RH	-	-	-	-	-	-
0108210 - 0108210 - Depr Lse Right of use Asset RH	-	-	-	-	-	-
0106000 - 0106000 - Comp Const Unclassified	-	(1.42)	-	-	-	-
0107000 - 0107000 - SCHM Cwip	303,230,269.62		304,430,302.36		284,147,188.63	
0107004 - 0107004 - SCHM CWIP (SOFTWARE)	-	-	-	-	20,323,828.03	-
0108150 - 0108150 - Rsrv For Deprec - General P (I)	0.00		0.00		0.00	
0108600 - 0108600 - SCHM Retirement Wip	-	-	1,476.31		4,586.49	
0108552 - 0108552 - Non-Reg Plant in Svc Res Adj	(44,887,435.55)		(44,887,435.55)		(44,887,435.55)	
0108203 - 0108203 - Acc DD&A-Cap Rate Base	-	-	-	-	-	-
0122000 - 0122000 - DDandA - NonUtil Prop - Gen	(1,004,474,989.17)		(1,090,703,353.84)		(1,183,236,765.23)	
0124400 - 0124400 - Cash Surrender Value - Life	7,919,254.14		8,085,649.22		8,255,492.22	
0128716 - 0128716 - Prefunded Pension (major)	(42,311,879.86)		(49,741,544.86)		(158,594,750.86)	
0128717 - 0128717 - Prefunded Pension	-	-	-	-	69,390,343.00	
0131100 - 0131100 - Cash - Various Banks	10,105,062.92		37,416,906.76		11,612,912.82	
0131710 - 0131710 - Cash - FUNB Payroll Apd	93,004.42		9,393.17		181,001.82	
0131711 - 0131711 - Cash - BoA Payroll Checks	(1,045,414.92)		(772,723.87)		(11,658.13)	
0131780 - 0131780 - Peoplesoft Payables	(7,662,661.67)		(3,898,605.69)		(11,323,866.07)	
0131141 - 0131141 - Cash PNC 3752	(162,168.96)		(95,866.38)		(128,763.77)	
0131714 - 0131714 - Cash - DEBS General	(918,101.33)		(32,548,078.17)		(12,850,469.07)	
0131235 - 0131235 - Cash Wells 7780 PE-SVC Co	39,674.61		37,713.92		10,651.72	
0131034 - 0131034 - Cash BOA 0484 DEBS	(127,065.44)		(100,919.90)		(148,624.85)	
0142011 - 0142011 - Accounts Receivable Other	-	-	-	-	-	-
0142801 - 0142801 - A/R-Passport Interface	-	-	-	-	-	-
0142830 - 0142830 - A/R-Merch/Jobb/Contract Work	6,926.17		6,926.17		6,926.17	
0143068 - 0143068 - Parking Funding Receivable	-	-	-	-	-	-
0143110 - 0143110 - Misc A/R - Clearing	-	-	-	-	-	-
0143150 - 0143150 - Emp Receivable Stock Option Tax	(70,944.18)		(31,373.03)		2,300,000.00	
0143180 - 0143180 - Ret Med Life Den/Prem Withheld	(21,883.02)		(5,451.25)		(16,904.13)	
0143320 - 0143320 - Mar Billed - Ecdp	7,779.44		(43,323.72)		(54,167.33)	
0143223 - 0143223 - LT Tax Reclaim State Dr	2,477,727.00		3,058,696.00		3,058,696.00	
0143927 - 0143927 - Employee Receivables	22,412.69		14,858.15		13,264.67	
0143155 - 0143155 - Other A/R - Miscellaneous	-	-	-	-	44,082.17	
0143119 - 0143119 - Off - System Storms Receivables	-	-	-	-	2,033.16	
0146000 - 0146000 - AR Intercompany Crossbill	82,642,767.04		78,495,545.50		77,666,619.16	

	Actuals		Actuals		Actuals	
	2016		2017		2018	
	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date
		20013_LP.20013 - Duke Energy		20013_LP.20013 - Duke		20013_LP.20013 -
		Business Services		Energy Business Services		Duke Energy Business
						Services
0146777 - 0146777 - AR Intercompany Crossbill (I)	(0.01)		(0.01)		(0.01)	
0146974 - 0146974 - A/R - Affiliates	871,247.09		698,010.09		679,629.09	
0146999 - 0146999 - Inter - Unit Unconsolidated BU	(6,807,674.37)		(2,615,961.84)		289,197.26	
0146009 - 0146009 - I/C AR Rollup	497,229,975.87		397,871,187.78		503,171,241.82	
0172004 - 0172004 - Rents Rec-Real Estate	30,547.07		88,152.27		18,335.59	
0144700 - 0144700 - Prov for MARBS Uncollectibles	(500.00)		(500.00)		(500.00)	
0154100 - 0154100 - Inventory	25,705,793.54		23,163,364.45		24,234,984.09	
0163110 - 0163110 - Stores Expense	-		135,192.33		-	
0165075 - 0165075 - Interco Prepaid Insu SchM	-		(0.04)		(0.04)	
0165100 - 0165100 - Unexpired Insurance	897,413.74		299,138.22		0.52	
0165400 - 0165400 - Misc Prepaid Expenses	1,209,911.62		2,528,307.71		938,824.92	
0165011 - 0165011 - Ppd - Software - Purchase	29,087,426.38		49,321,431.87		62,300,876.35	
0165513 - 0165513 - Prepaid Expense - Misc.	456,525.13		271,751.77		389,084.23	
0165514 - 0165514 - Prepaid Rent/Deposit	3,074,821.00		3,074,821.00		3,074,821.00	
0182340 - 0182340 - Sch M: Vac Accrual Reg Asset	54,969,814.87		61,908,488.65		65,729,802.01	
0182801 - 0182801 - Pension Post Retire P Acctg - FAS87 NQ	37,369,491.91		40,401,025.91		30,700,882.91	
0182318 - 0182318 - Other Reg Assets - Gen Acct	427,948,404.36		407,025,756.36		456,171,887.36	
0182359 - 0182359 - REPS Incremental Costs	-		-		-	
0182539 - 0182539 - RIDGEGEN PPA BUYOUT REG ASSET	-		-		-	
0183000 - 0183000 - Prelim Survey and Investigation	9,518.44		(214.53)		25,938.39	
0803150 - 0803150 - Med/Heavy Trucks Gvwr > 26K	2,565,687.46		3,150,545.26		3,650,931.43	
0803290 - 0803290 - Miscellaneous Expense	1,003,077,461.60		1,181,649,405.75		1,366,803,074.79	
0803400 - 0803400 - Auto and Truck Exp Distributed	(1,005,654,086.19)		(1,184,809,234.96)		(1,370,454,305.30)	
0804110 - 0804110 - Unproductive Time Distributed	-		-		-	
0804210 - 0804210 - Vacations	-		-		-	
0804220 - 0804220 - Holidays	(0.00)		(0.00)		(0.00)	
0804280 - 0804280 - Scheduled Time Earned Unworked	0.00		0.00		0.00	
0804290 - 0804290 - Other Excused Absences	-		-		-	
0804330 - 0804330 - Sick	-		-		-	
0830200 - 0830200 - Trenchers and Cable Plows	299.07		299.07		299.07	
0184670 - 0184670 - Aerial Patrol Expense	116,875.96		2.76		19,607.97	
0184023 - 0184023 - Clearing Payroll Fixed Distr	4,058.75		23,474.58		13,777.91	
0186110 - 0186110 - Miscellaneous Work in Process	-		-		40,826.84	
0186120 - 0186120 - Misc. Wip - Fp Dist. Wids	0.00		77.02		2,039.60	
0186290 - 0186290 - Oth Deferred Charges - Operation	42,211,158.43		46,027,427.83		49,843,697.23	
0186450 - 0186450 - Error Suspense - Other Product	(48,046.35)		(2,493,750.50)		(653,461.31)	
0186460 - 0186460 - Error Suspense - Mapps(Invoice)	(17,683.55)		28,220.39		19,367.11	
0186470 - 0186470 - Error Suspense - Corp Payroll	-		-		-	



	Actuals		Actuals		Actuals	
	2016		2017		2018	
	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date
		20013_LP.20013 - Duke Energy Business Services		20013_LP.20013 - Duke Energy Business Services		20013_LP.20013 - Duke Energy Business Services
0186480 - 0186480 - Misc Debits To Be Cleared	127,009.07		100,863.53		184,681.52	
0186029 - 0186029 - Misc Def Debit MISO Activity	(0.18)		(0.18)		(0.18)	
0186802 - 0186802 - Accr Pen FAS158 - Qual	49,270,755.52		47,229,260.52		35,182,580.52	
0186889 - 0186889 - Asset Recovery Deferred	244,556.88		644,549.57		820,811.17	
0186984 - 0186984 - Other Long-Term Assets	4,665,000.00		4,665,000.00		4,665,000.00	
0186104 - 0186104 - Deferred Asset-Exit Costs	10,125,249.19		7,991,593.27		5,857,937.35	
0186171 - 0186171 - Reg Asset FAS 158 OCI NQ	11,305,989.00		11,689,739.00		9,644,051.00	
0186295 - 0186295 - Deferred Storm Expenses	-		-		-	
0186039 - 0186039 - East Bend CO2 Capture System	-		-		6,227.46	
0186882 - 0186882 - Straight Line Lease Defer DR	-		-		-	
0190001 - 0190001 - Adit: Prepaid: Federal Taxes	(225,116,810.50)		(196,358,444.87)		(126,274,519.77)	
0190002 - 0190002 - Adit: Prepaid: State Taxes	(17,836,715.72)		(15,957,657.48)		(17,019,429.10)	
0190051 - 0190051 - Accum Deferred FIT-OCI	(7,014,511.14)		(7,009,826.14)		(4,205,894.94)	
0190052 - 0190052 - Accum Deferred SIT-OCI	(552,879.38)		(566,265.38)		(566,265.36)	
0283020 - 0283020 - Valuation Allowance	(980,963.00)		(980,963.00)		(980,963.00)	
0151150 - 0151150 - Jet Fuel	85,733.79		108,754.42		96,157.32	
0201000 - 0201000 - Common Stock Issued	3.50		3.50		3.50	
0211003 - 0211003 - Misc Paid in Capital	242,099,083.19		218,349,421.89		214,839,126.33	
0208000 - 0208000 - Donations From Stockholder	47,200,000.00		47,200,000.00		47,200,000.00	
0208010 - 0208010 - Donat Recvd From Stkhld Tax	(669,224.00)		(669,224.00)		(669,224.00)	
0211004 - 0211004 - Misc Paid In Capital Purch Acctg	(180,602,490.08)		(180,602,490.08)		(180,602,490.08)	
0211005 - 0211005 - Misc Paid In Capital Premier Equity	(48,887,321.38)		(48,887,321.38)		(48,887,321.38)	
0216000 - 0216000 - Unapprop Retained Earnings	(44,321,728.29)		(44,321,728.29)		(44,321,728.29)	
F_RE_CHANGE - Current Month Net Income	26,921,299.22		28,827,848.50		36,104,623.44	
0439300 - 0439300 - ADJUST TO R/E	-		-		-	
0216100 - 0216100 - Unappr Undistr Subsid Earnings	439,329,489.67		466,196,790.43		516,749,656.62	
0219020 - 0219020 - FAS 106 actuarial gain or loss	(0.00)		(0.00)		(0.00)	
0219035 - 0219035 - OCI-Actuarial GL Qual	(1,579,538.97)		(1,579,538.97)		0.03	
0219036 - 0219036 - OCI-Actuarial GL Qual Fed Tx	6,939,730.12		6,935,095.12		6,935,095.06	
0219037 - 0219037 - OCI-Actuarial GL Qual St Tx	546,983.06		560,227.06		560,227.05	
0219038 - 0219038 - OCI-Actuarial GL NQ	(507,764.07)		(507,764.07)		(507,764.07)	
0219039 - 0219039 - OCI-Actuarial GL NQ Fed Tx	754,360.11		753,855.11		753,855.07	
0219040 - 0219040 - OCI Actuarial GL NQ St Tx	59,459.11		60,899.11		60,899.11	
0219041 - 0219041 - FAS 106 Actuarial GL Fed Tx	(679,580.09)		(679,126.09)		(679,126.19)	
0219042 - 0219042 - FAS 106 Actuarial GL St Tx	(53,562.81)		(54,859.81)		(54,859.82)	
0227103 - 0227103 - LT Cap Lease Oblig - Tax Oper	139,469,400.91		139,710,693.07		139,812,217.75	
0227175 - 0227175 - LT Operating Lease Obligation	-		-		-	
0227185 - 0227185 - LT Oper Lse Obligation Red Hat	-		-		-	

	Actuals		Actuals		Actuals	
	2016		2017		2018	
	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date
		20013_LP.20013 - Duke Energy		20013_LP.20013 - Duke		20013_LP.20013 -
		Business Services		Energy Business Services		Duke Energy Business
						Services
0228250 - 0228250 - Inactive - Schm Worker'S Comp - Other	487,153.33		109,258.33		101,391.33	
0228314 - 0228314 - Schm Dpc Opeb FAS 106	31,520,153.59		30,341,935.19		5,492,526.19	
0228315 - 0228315 - Schm Opeb (Fas106)	61,235,348.59		54,650,262.47		69,889,100.43	
0228324 - 0228324 - Schm Dpc Pos Emp FAS 112	(0.35)		(0.35)		(0.35)	
0228325 - 0228325 - Schm Post Emp FAS 112	8,275,311.54		11,928,371.18		10,755,571.18	
0228348 - 0228348 - Pension Liab - FAS 87(Cinergy)	28,664,663.19		27,034,700.19		0.19	
0228340 - 0228340 - Nonqualified Plans Liability	28,141,519.27		27,960,895.27		25,310,214.27	
0253630 - 0253630 - Schm Exec Cash Bal Plan	125,984,680.04		128,491,905.90		120,572,766.11	
0228403 - 0228403 - Deferred Serp - Active Empl	2,399,725.00		2,552,916.00		2,009,099.00	
0228405 - 0228405 - 2000 Class Deferred Compensat	10,091,117.03		8,478,513.98		7,887,601.83	
0228440 - 0228440 - Reserve - MGP Sites FERC 228					(238.35)	
0232009 - 0232009 - Purchasing Card Accrual	3,539,794.12		4,236,608.64		15,960,724.45	
0232016 - 0232016 - AP PS8.9 Vendors Payable	129,075,222.13		116,446,731.54		158,897,479.39	
0232110 - 0232110 - Vouchers Payable - Automated	7,966,524.93		40,417,500.51		27,293,850.21	
0232120 - 0232120 - Vouchers Payable - Special	35,841,019.06		23,335,488.63		14,280,479.65	
0232135 - 0232135 - Employee Expense Payable	57,637.92		46,073.93		(0.07)	
0232061 - 0232061 - Checks not presented - reclass	10,105,062.92		37,416,906.76		11,612,912.82	
0232996 - 0232996 - Capital - Accruals	170,058.59		19,716,106.94		22,544,593.60	
0232039 - 0232039 - Payable 401K Incentive Match	7,264,730.01		6,040,487.01		6,587,738.01	
0232181 - 0232181 - Natural Gas Payable						
0232221 - 0232221 - Employee Relocation - Nei	(69,593.06)		(69,677.64)		(226,619.81)	
0232018 - 0232018 - EAM Payables	183,981,991.07		243,589,038.85		255,201,062.75	
0232002 - 0232002 - A/P - Misc - Gen - Acctg	22,160,809.26		33,158,940.42		32,993,272.55	
0232230 - 0232230 - Accrued Liabilities	260,734.19		256,734.19		256,734.19	
0233150 - 0233150 - IC Moneypool - ST Notes Pay	259,629,000.00		135,982,000.00		220,931,000.00	
0234000 - 0234000 - IC Moneypool - ST Interest Pay	10,638.40		18,231.84		17,146.70	
0236150 - 0236150 - St/Local Unemployment Tax Liab	(20,688.94)		22,115.27		7,645.22	
0236470 - 0236470 - Franchise Tax Accrual	(2,096,715.39)		(196,865.39)		852,915.61	
0236700 - 0236700 - Employer FICA Tax Liab	12,512,239.63		10,226,221.24		9,330,414.27	
0236750 - 0236750 - Federal Unemployment Tax Liab	6,785.13		8,468.14		8,159.57	
0236840 - 0236840 - Ohio Commercial Activity Tax						
0236906 - 0236906 - Use Tax Payable	1,634,574.88		1,749,623.12		(358,503.70)	
0236942 - 0236942 - State Inc Tax Payable - Prior Yrs LT			77.00		77.00	
0236981 - 0236981 - Fed Inc Tax Payable - Prev Yr						
0236990 - 0236990 - Fed Inc Tax Payable - Current	25,322,666.31		(8,422,410.92)		29,691,066.61	
0236965 - 0236965 - Accrued SIT - Prior Year	(125,384.25)		(185,930.78)		(143,120.91)	
0236001 - 0236001 - State It Payable Other	1,419,023.17		(1,834,748.56)		4,342,128.76	
0236918 - 0236918 - Accr Ad Valorem Tax 2006						

	Actuals		Actuals		Actuals	
	2016		2017		2018	
	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date
		20013_LP.20013 - Duke Energy Business Services		20013_LP.20013 - Duke Energy Business Services		20013_LP.20013 - Duke Energy Business Services
0237200 - 0237200 - Curr Interest Accrued	-	-	-	-	-	-
0241110 - 0241110 - State Income Tax Wh - Employee	239,135.29	-	974,026.77	-	1,111,176.12	-
0241150 - 0241150 - Federal Income Tax Wh - Employee	(32,578.11)	-	-	-	(1,004.58)	-
0241160 - 0241160 - FICA Withheld - Employee	(6,446.28)	-	(186.65)	-	(1,930.94)	-
0241335 - 0241335 - Local Taxes Withheld	185,892.49	-	202,091.72	-	219,393.49	-
0242215 - 0242215 - Payroll Severance Reserves	29,224,262.72	-	6,695,511.68	-	48,942,056.67	-
0242220 - 0242220 - Legal Employee Deductions	15,855.66	-	(948.69)	-	3,495.22	-
0242400 - 0242400 - Collections for United Way	356,746.10	-	329,937.37	-	360,183.20	-
0242440 - 0242440 - Cash Coll and Contrib To Trustee	-	-	-	-	-	-
0242450 - 0242450 - Collections From Payroll - Misc	13,382.03	-	9,000.26	-	11,384.14	-
0242460 - 0242460 - Prov For Incentive Ben Prog	131,025,898.22	-	110,072,018.07	-	116,944,518.97	-
0242461 - 0242461 - Prior Year Incentive Accrual	-	-	-	-	-	-
0242490 - 0242490 - Vacation Carryover	86,801,315.54	-	95,937,758.12	-	103,262,686.90	-
0242660 - 0242660 - Collection - Contr Stk Pur 401 - K	5,473,204.62	-	4,815,645.72	-	7,719,111.45	-
0242690 - 0242690 - Executive Incentive Accrual	(0.00)	-	(0.00)	-	(0.00)	-
0242216 - 0242216 - Payroll ST Retention/Spcl Rsrvs	1,247,358.71	-	2,033,173.26	-	2,370,836.99	-
0242381 - 0242381 - Retirement Bank Accrual	8,457,050.38	-	7,036,394.73	-	6,150,556.36	-
0242997 - 0242997 - Misc Liab - FAS 87 NQ	2,744,923.00	-	2,796,254.00	-	2,638,288.00	-
0242998 - 0242998 - Misc Liab - FAS 106	342,257.00	-	375,715.00	-	397,686.00	-
0242999 - 0242999 - Misc Liab - FAS 112	1,291,911.00	-	1,753,761.00	-	1,758,803.00	-
0242451 - 0242451 - COLLECTIONS-LAUNDRY/JUNIFORMS	2,564.08	-	-	-	-	-
0242033 - 0242033 - Wages Payable - Accrual	6,011,829.00	-	6,421,436.00	-	7,258,671.00	-
0242803 - 0242803 - Deferred Rent	24,740,526.83	-	22,578,288.98	-	21,500,215.97	-
0242897 - 0242897 - NC Pension Liability - FAS 87	12,765,970.00	-	7,912,332.00	-	6,675,013.00	-
0242898 - 0242898 - OPEB Current Liability	2,927,417.00	-	2,725,359.00	-	221,095.00	-
0232004 - 0232004 - Vision Deduction	-	-	-	-	-	-
0232052 - 0232052 - Medical Spending Acct Deduct	(0.60)	-	(0.60)	-	(0.60)	-
0242396 - 0242396 - CURR&ACCR LIAB-WORKERS COMP	60,401.92	-	9,650.78	-	11,980.38	-
0242398 - 0242398 - CURR&ACCR LIAB MISC	141,577.96	-	141,577.96	-	147,693.10	-
0232005 - 0232005 - Long Term Disability Deduction	104,273.65	-	86,773.50	-	90,156.99	-
0232045 - 0232045 - Supplemental Life Deductions	283,769.80	-	295,017.98	-	314,987.02	-
0232048 - 0232048 - Supplemental AD&D Deduction	37,753.77	-	38,937.87	-	41,920.05	-
0232049 - 0232049 - Medical & HSA Deductions	-	-	-	-	-	-
0242110 - 0242110 - Contract Retentions	1,824,424.28	-	1,287,051.12	-	3,019,804.13	-
0243103 - 0243103 - Current Cap Lease Oblig - Tax	-	-	-	-	-	-
0242175 - 0242175 - Curr Operating Lease Oblig	-	-	-	-	-	-
0242185 - 0242185 - ST Oper Lse Obligation Red Hat	-	-	-	-	-	-
0253043 - 0253043 - OPEB - FAS106 Grantor Trust	(394,243.28)	-	3,495,656.91	-	5,481,342.71	-

	Actuals		Actuals		Actuals	
	2016		2017		2018	
	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date
		20013_LP_20013 - Duke Energy		20013_LP_20013 - Duke		20013_LP_20013 -
		Business Services		Energy Business Services		Duke Energy Business
						Services
0253690 - 0253690 - Pension Deferred Credits	(0.00)	(0.00)		(0.00)		(0.00)
0253035 - 0253035 - Misc Def Cr - Genl Acctg	404,440.31	404,440.31		386,008.22		235,856.91
0253082 - 0253082 - OTH DEFER CR MISCELLANEOUS	3,294,721.51	3,294,721.51		3,126,733.19		2,929,555.96
0254689 - 0254689 - Reg Liability - OPEB	25,646,598.67	25,646,598.67		24,394,654.67		27,271,749.67
0282100 - 0282100 - Adit: PpandE: Federal Taxes	99,484,920.16	99,484,920.16		98,691,167.04		61,351,129.69
0282101 - 0282101 - Adit: PpandE: State Taxes	8,411,052.41	8,411,052.41		8,956,582.60		9,244,221.28
0283100 - 0283100 - Adit: Other: Federal Taxes	160,951,049.74	160,951,049.74		159,574,338.76		88,254,445.31
0283101 - 0283101 - Adit: Other: State Taxes	12,723,495.97	12,723,495.97		12,929,096.55		11,946,320.60
0207008 - 0207008 - Additional Paid In Capital	(2,437,390.76)	(2,437,390.76)		(2,437,390.76)		(2,437,390.76)
0219101 - 0219101 - OCI - FAS 87 actuarial gain or loss	(18,795,247.75)	(18,795,247.75)		(18,795,247.75)		(20,374,786.75)
0219103 - 0219103 - OCI - NQ 87 actuarial gain or loss	(1,707,006.75)	(1,707,006.75)		(1,707,006.75)		(1,707,006.75)
0219106 - 0219106 - OCI - FAS 106 actuarial gain or loss	1,995,221.50	1,995,221.50		1,995,221.50		1,995,221.50
0224696 - 0224696 - Other Longterm Liab	618,768.06	618,768.06		228,768.06		228,768.06
0232260 - 0232260 - Deposit Account	773,938.00	773,938.00		698,010.00		679,629.00
0454400 - 0454400 - Other Electric Rents	67,178.57	67,178.57		71,130.38		73,771.78
0456100 - 0456100 - Profit Or Loss on Sale of M&S	-	-		(49.52)		(22,181.86)
0456949 - 0456949 - Other Revenue Affiliate	48,110,962.00	48,110,962.00		45,533,007.56		51,511,543.38
0920000 - 0920000 - A and G Salaries	447,307,044.97	447,307,044.97		357,957,570.96		454,247,873.66
0921100 - 0921100 - Employee Expenses	18,735,474.06	18,735,474.06		18,454,762.77		21,771,950.84
0921200 - 0921200 - Office Expenses	49,980,719.50	49,980,719.50		53,674,509.74		54,680,594.49
0921300 - 0921300 - Telephone and Telegraph Exp	27,227.79	27,227.79		21,973.78		17,604.33
0921400 - 0921400 - Computer Services Expenses	42,631,596.76	42,631,596.76		42,183,224.98		41,319,310.29
0921540 - 0921540 - Computer Rent (Go Only)	33,268,063.32	33,268,063.32		33,940,267.38		45,304,721.28
0921600 - 0921600 - Other	(18,843.66)	(18,843.66)		51,461.51		73,452.53
0921980 - 0921980 - Office Supplies and Expenses	195,366,573.87	195,366,573.87		436,268,858.69		396,329,193.03
0922000 - 0922000 - Admin Exp Transfer	195,560.98	195,560.98		119,704.66		83,443.19
0923000 - 0923000 - Outside Services Employed	168,561,999.90	168,561,999.90		197,893,334.93		189,988,702.40
0923980 - 0923980 - Outside Services Employee and	1,807,330.71	1,807,330.71		2,437,322.68		3,422,593.58
0924000 - 0924000 - Property Insurance	253,879.85	253,879.85		140,967.49		143,100.69
0924050 - 0924050 - Intercompany Property Insurance Exp	447,000.00	447,000.00		469,700.04		273,600.00
0924980 - 0924980 - Property Insurance For Corp.	16,089,696.00	16,089,696.00		15,790,115.04		15,050,382.96
0925200 - 0925200 - Injuries and Damages - Other	953,834.89	953,834.89		689,695.11		710,827.98
0925980 - 0925980 - Injuries and Damages For Corp.	1,218,000.00	1,218,000.00		1,227,600.00		1,243,000.08
0926000 - 0926000 - Employee Benefits	183,084,058.16	183,084,058.16		179,012,201.02		216,003,638.20
0926420 - 0926420 - Employees' Tuition Refund	-	-		3,126.04		2,280.71
0926600 - 0926600 - Employee Benefits - Transferred	589,384,645.29	589,384,645.29		622,239,092.17		581,693,987.12
0930200 - 0930200 - Misc General Expenses	(164,451,407.46)	(164,451,407.46)		(151,869,347.80)		(162,440,022.57)
0930210 - 0930210 - Industry Association Dues	3,192,258.38	3,192,258.38		3,185,969.88		3,165,248.00

	Actuals		Actuals		Actuals	
	2016		2017		2018	
	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date
		20013_LP.20013 - Duke Energy		20013_LP.20013 - Duke		20013_LP.20013 -
		Business Services		Energy Business Services		Duke Energy Business
				Services		Services
0930220 - 0930220 - Exp of Servicing Securities	11,274.38		(52,780.99)		26,644.36	
0930230 - 0930230 - Dues To Various Organizations	446,814.54		337,893.51		332,074.99	
0930240 - 0930240 - Director'S Expenses	4,105,172.53		5,298,964.04		5,126,848.98	
0930250 - 0930250 - Buy/Sell Transf Employee Homes	2,089,650.92		2,547,090.71		1,470,478.48	
0930600 - 0930600 - Leased Circuit Charges - Other						
0930700 - 0930700 - Research and Development	471,875.78		350,792.86		198,290.45	
0930940 - 0930940 - General Expenses	345,175.17		310,086.30		245,451.89	
0931001 - 0931001 - Rents - AandG	33,071,939.35		29,852,244.92		29,553,338.76	
0931008 - 0931008 - A and G Rents IC	33,396,796.24		34,026,498.44		33,596,588.66	
0107888 - 0107888 - CWIP - BU Bal Sht - Svc Co Exp	757,307,343.45		837,432,342.79		1,044,943,815.79	
0108888 - 0108888 - RWIP - BU Bal Sht - Svc Co Exp	4,731,694.19		1,803,543.84		10,486,114.36	
0163888 - 0163888 - Stores Expense - BU Bal Sht - SvcCo Exp	91,920,402.55		80,820,158.09		101,492,647.89	
0182888 - 0182888 - Oth Reg Assets - BU Bal Sht - SvcCo Exp	68,621,013.10		10,714,465.67		6,762,162.55	
0183888 - 0183888 - Prelim Srvy&Invest - BU Bal Sht - SvcCo Exp	3,854,212.44		2,949,918.14		3,356,334.39	
0184888 - 0184888 - Clearing Acct - BU Bal Sht - SvcCo Exp	(45,331.74)		89,962.14		(273,212.87)	
0185888 - 0185888 - Temp Facil - BU B/S-SvcCoExp			585.66		(401,363.97)	
0186888 - 0186888 - Misc Def Dbt - BU Bal Sht - SvcCo Exp	91,759,314.34		97,959,922.71		102,972,516.47	
0921110 - 0921110 - Relocation Expenses	(36,158.23)		16,360.61		240.43	
0925000 - 0925000 - Injuries and Damages	282,798.91		609,447.57		300,702.41	
0930150 - 0930150 - Miscellaneous Advertising Exp	1,928,038.98		1,585,971.10		1,874,417.44	
0920100 - 0920100 - Salaries & Wages - Proj Supt - NCRC Rec						
0921101 - 0921101 - Employee Exp - NC	5,095.60		2,014.79		4,594.86	
0926999 - 0926999 - Non Service Cost (ASU 2017-07)					9,455,328.00	
0931003 - 0931003 - Lease Amortization Expense						
0548100 - 0548100 - Generation Expenses - Other Ct	105.84					
0549000 - 0549000 - Misc - Power Generation Expenses	14,493.84		42,664.88		54,752.26	
0902000 - 0902000 - Meter Reading Expense	77.99				303,652.44	
0903000 - 0903000 - Cust Records and Collection Exp	35,499,978.44		33,094,419.46		76,113,020.33	
0903100 - 0903100 - Cust Contracts and Orders - Local	26,382.32		79,607.36		17,122.66	
0903200 - 0903200 - Cust Billing and Acct	1,047,515.18		1,224,418.21		2,375,443.83	
0903300 - 0903300 - Cust Collecting - Local	(16,826.04)		37,919.48		6,681.81	
0903400 - 0903400 - Cust Receiv and Collect Exp - Edp	49,180.23		37,574.28		36,895.33	
0910000 - 0910000 - Misc Cust Serv/Inform Exp	428,073.77		389,809.29		381,502.33	
0910100 - 0910100 - Exp - Rs Reg Prod/Svces - Cstaccts	2,703,371.40		2,924,409.18		2,395,522.98	
0908000 - 0908000 - Cust Asst Exp-Conservation Programs - Rec	406.50		629.18		3,050.41	
0586000 - 0586000 - Meter Expenses - Dist	15,570.33		11,457.30		3,603.22	
0587000 - 0587000 - Cust Install Exp - Other Dist	12,767.95		4,947.07		823.20	
0588100 - 0588100 - Misc Distribution Exp - Other	7,708,158.97		9,155,747.06		12,493,558.13	

	Actuals		Actuals		Actuals	
	2016		2017		2018	
	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date
		20013_LP.20013 - Duke Energy		20013_LP.20013 - Duke		20013_LP.20013 -
		Business Services		Energy Business Services		Duke Energy Business
						Services
0581004 - 0581004 - Load Dispatch-Dist of Elec	5,499.33		1,308.93		5,638.31	
0557000 - 0557000 - Other Expenses - Oper	9,568.12		5,048.49		49,485.75	
0912000 - 0912000 - Demonstrating and Selling Exp	52,800.68		103,436.69		99,730.75	
0911000 - 0911000 - Supervision	-		11,739.41		259,998.70	
0913001 - 0913001 - Advertising Expense	196,460.29		85,804.04		151,789.46	
0916000 - 0916000 - Miscellaneous Sales Expense	5,067,864.06		5,491,471.87		5,329,358.72	
0500000 - 0500000 - Suprvsn and Engrg - Steam Oper	12,639,291.53		12,918,102.00		14,037,617.34	
0501150 - 0501150 - Coal Handling	12,252.39		6,897.73		4,901.02	
0502100 - 0502100 - Fossil Steam Exp - Other	700,633.67		4,663,816.00		2,031,635.63	
0506000 - 0506000 - Misc Fossil Power Expenses	6,531,410.56		6,805,394.58		6,528,628.48	
0561100 - 0561100 - Load Dispatch - Reliability	(52,265.74)		12,539.80		12,230.34	
0561200 - 0561200 - Load Dispatch - MnitrandOprtrnsys	151,254.72		10,429.69		2,922.15	
0561300 - 0561300 - Load Dispatch - TranssvandSch	25,007.47		1,479.54		295.89	
0566000 - 0566000 - Misc Trans Exp - Other	65,621.51		55,602.96		20,375.55	
0807000 - 0807000 - Gas Purchased Expenses	-		-		4,539.14	
0870000 - 0870000 - Distribution Sys Ops - Supv/Eng	-		-		121.44	
0403500 - 0403500 - Depr of General Plant	108,669,126.80		126,908,641.57		146,958,028.50	
0510000 - 0510000 - Suprvsn and Engrng - Steam Maint	2,278,545.74		2,862,260.35		2,849,962.18	
0511000 - 0511000 - Maint of Structures - Steam	7,174.05		808.68		62.46	
0512100 - 0512100 - Maint of Boiler Plant - Other	227.31		10,348.39		3,181.81	
0513100 - 0513100 - Maint of Electric Plant - Other	458,243.26		562,648.59		652,964.06	
0510100 - 0510100 - Suprvsn and Engrng-Steam Maint - Rec	41,000.00		(32,160.90)		-	
0543000 - 0543000 - Maint - Reservoir Dam and Waterway	-		-		-	
0569200 - 0569200 - Maint of Computer Software	11,066.48		6,259.46		4,531.59	
0571000 - 0571000 - Maint of Overhead Lines - Trans	2,061.96		3,049.22		-	
0590000 - 0590000 - Supervsn and Engrng - Dist Maint	-		-		213.21	
0593000 - 0593000 - Maint Overhd Lines - Other - Dist	-		-		340,438.45	
0553000 - 0553000 - Maint - Gentg and Elect Equip - Ct	-		-		-	
0554000 - 0554000 - Misc Power Generation Plant - Ct	-		-		547.14	
0935100 - 0935100 - Maint General Plant-Elec	1,252,229.28		1,011,974.66		1,120,617.44	
0935200 - 0935200 - Cust Infor and Computer Control	336,476.40		87,319.30		771,905.49	
0932000 - 0932000 - Maintenance of General Plant	-		-		92.50	
0408150 - 0408150 - State Unemployment Tax	859,607.54		605,839.94		212,646.70	
0408151 - 0408151 - Federal Unemployment Tax	334,339.58		387,621.73		442,224.92	
0408152 - 0408152 - Employer FICA Tax	57,627,108.03		53,451,984.95		60,207,927.22	
0408470 - 0408470 - Franchise Tax	-		1,320,920.00		1,599,781.00	
0408800 - 0408800 - Federal Highway Use Tax - Elec	49,234.51		46,035.75		49,712.44	
0408960 - 0408960 - Allocated Payroll Taxes	(18,906,652.91)		(19,028,524.73)		(21,721,316.96)	

	Actuals		Actuals		Actuals	
	2016		2017		2018	
	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date
	20013_LP.20013 - Duke Energy Business Services		20013_LP.20013 - Duke Energy Business Services		20013_LP.20013 - Duke Energy Business Services	
0408120 - 0408120 - Franchise Tax - Non Electric	7,600.00		3,254.00		-	
0408205 - 0408205 - Highway Use Tax	41,356.49		11,381.46		69,527.08	
0408851 - 0408851 - Sales and Use Tax Exp	(7,833.53)		(19,089.88)		(511,687.86)	
0408153 - 0408153 - Employer Local Tax	23,237.36		425.73		-	
0419240 - 0419240 - Miscellaneous Interest	771.64		2,206.73		(388.39)	
0421940 - 0421940 - Misc Income	(3,620,186.64)		(13,242,348.37)		(17,380,471.97)	
0421100 - 0421100 - Gain on Disposal of Property	(5.94)		-		1,390,083.50	
0421114 - 0421114 - Gain/Loss on Leases	-		-		-	
0417310 - 0417310 - Products and Svcs - NonReg	(90,577,537.15)		(69,260,934.33)		(63,706,426.19)	
0417000 - 0417000 - Misc Revenue	-		15,680.00		2,460,841.63	
0417007 - 0417007 - Misc Revenue-Reg	3,544,962.72		4,129,039.94		933,891.45	
0417320 - 0417320 - Exp - Unreg Products and Svcs	11,300.56		38,925.55		69,766.30	
0421200 - 0421200 - Loss on Disposal of Property	-		(683,154.48)		(3,021,857.15)	
0426100 - 0426100 - Donations	1,780,925.55		900,654.12		2,045,340.50	
0426200 - 0426200 - Life Insurance Expense	-		-		(169,843.00)	
0426300 - 0426300 - Penalties	17.50		249.34		879.08	
0426400 - 0426400 - Exp/Civic and Political Activity	6,488,190.08		6,153,647.60		7,442,810.27	
0426510 - 0426510 - Other	783.29		-		-	
0426540 - 0426540 - Employee Service Club Dues	5,047.37		1,888.69		1,378.76	
0408040 - 0408040 - NC Property Tx - Misc NonUtility	6,630,231.37		7,696,978.58		7,759,759.06	
0408820 - 0408820 - Misc NonUtility Tax	-		774.00		291.00	
0409220 - 0409220 - Federal Income Tax - NonUtility CY	25,322,666.31		(8,422,410.92)		29,691,066.61	
0409221 - 0409221 - Federal Income Tax - NonUtility PY	(4,453,343.24)		(2,066,361.96)		(181,832.91)	
0409233 - 0409233 - Tax expense - state nonutility - PY	(549,092.18)		(456,906.70)		305,914.47	
0409202 - 0409202 - State Income Tax NonUtility	1,453,141.97		(1,807,898.56)		4,656,862.76	
0409297 - 0409297 - Current State Inc Tax-Non Util	-		(10.00)		-	
0410240 - 0410240 - Dflt: Non - Utility: Curr Year	87,153,863.33		85,046,485.47		53,057,343.08	
0410241 - 0410241 - Dflt: Non - Utility: Prior Yr Cr	4,585,869.14		4,460,319.93		9,500,335.29	
0410242 - 0410242 - Dsit: Non - Utility: Curr Year	10,727,565.52		7,589,979.24		7,143,389.41	
0410243 - 0410243 - Dsit: Non - Utility: Prior Year	478,132.75		360,309.81		1,279,080.15	
0411240 - 0411240 - Dflt: Non - Utility: Curr Yr Cr	(92,875,300.93)		(60,579,819.21)		(66,361,458.37)	
0411241 - 0411241 - Other Deferred Taxes PY	(102,524.98)		(2,339,084.66)		(11,079,078.84)	
0411242 - 0411242 - Dsit: Non - Utility: Curr Yr Cr	(10,784,307.84)		(5,131,146.07)		(8,934,592.48)	
0411243 - 0411243 - Dsit: Non - Utility: Prior Yr Cr	(10,689.48)		(188,953.97)		(1,357,314.36)	
0430216 - 0430216 - IC Moneypool - Interest Exp	2,451,474.38		4,298,912.82		9,826,265.24	
0431002 - 0431002 - Int Exp - Other	10,388,364.48		10,411,124.16		10,423,912.68	
0431400 - 0431400 - Int/Other Notes and Acct Pay	444,732.56		425,945.96		385,124.17	
0431130 - 0431130 - Interest Exp - Capital Lease	-		-		-	

	Actuals		Actuals		Actuals	
	2016		2017		2018	
	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date	Dec - December	YTD - Year-to-Date
		20013_LP.20013 - Duke Energy		20013_LP.20013 - Duke		20013_LP.20013 -
		Business Services		Energy Business Services		Duke Energy Business
						Services
0431000 - 0431000 - Int Exp - Taxes	2,703.21		16,206.11		9,201.97	
0121888 - 0121888 - Non-Util Prpty BU B/S SC Exp	6,359,493.79		3,637,531.55		8,325,617.81	
0457988 - 0457988 - Allocated other income or exp offset	3,620,186.64		13,265,262.25		26,661,664.06	
0457104 - 0457104 - SC Direct PT Offst	(16,543,683.57)		(15,163,049.44)		(15,354,901.92)	
0457200 - 0457200 - SC Indirect PT Offst	(30,493,826.44)		(29,330,540.62)		(32,798,684.29)	
0457301 - 0457301 - SC Ind Intrst Offset	(2,895,287.49)		(4,710,806.05)		(10,172,770.48)	
0457101 - 0457101 - SC Direct A&G Offst	(1,174,886,191.30)		(1,427,352,096.47)		(1,626,930,795.77)	
0457201 - 0457201 - SC Indirect A&G Offst	(817,626,828.74)		(790,115,773.54)		(907,107,657.16)	
0457102 - 0457102 - SC Direct O&M Offst	(733,341,451.48)		(767,206,191.91)		(758,484,884.16)	
0457202 - 0457202 - SC Indirect O&M Offst	(166,045,141.22)		(165,102,865.94)		(220,406,004.98)	
0457103 - 0457103 - SC Dir Op Rev Offst	(90,577,537.15)		(69,260,934.33)		(63,706,426.19)	
0457203 - 0457203 - SC Indr Op Rev Offst	(3,612,054.76)		(4,199,624.71)		(3,441,370.65)	
<b>FERC_ACCOUNTS - FERC Charts of Accounts</b>	<b>(26,921,299.23)</b>		<b>(28,827,848.51)</b>		<b>(36,104,623.46)</b>	



	Actuals
	2019
	Sep - September
	YTD - Year-to-Date
	20013_LP.20013 -
	Duke Energy Business
	Services
0101000 - 0101000 - Property Plant and Equipment	1,815,234,278.96
0101103 - 0101103 - Cap Lease Rate Base	81,476,968.75
0101102 - 0101102 - Oper Lease Right of Use Asset	300,676,164.07
0108202 - 0108202 - Accumulated DD&A - ROU Asset	(43,100,721.27)
0101110 - 0101110 - Oper Lse Right of Use Asset RH	44,907,464.77
0108210 - 0108210 - Depr Lse Right of use Asset RH	(1,836,105.85)
0106000 - 0106000 - Comp Const Unclassified	6,535,532.67
0107000 - 0107000 - SCHM Cwip	189,246,031.70
0107004 - 0107004 - SCHM CWIP (SOFTWARE)	151,950,013.57
0108150 - 0108150 - Rsrv For Deprec - General P (I)	0.00
0108600 - 0108600 - SCHM Retirement Wip	(62,300.00)
0108552 - 0108552 - Non-Reg Plant in Svc Res Adj	(44,887,435.55)
0108203 - 0108203 - Acc DD&A-Cap Rate Base	(19,735,623.87)
0122000 - 0122000 - DDandA - NonUtil Prop - Gen	(1,242,000,011.39)
0124400 - 0124400 - Cash Surrender Value - Life	8,376,390.15
0128716 - 0128716 - Prefunded Pension (major)	(219,608,382.01)
0128717 - 0128717 - Prefunded Pension	90,596,566.00
0131100 - 0131100 - Cash - Various Banks	14,644,661.61
0131710 - 0131710 - Cash - FUNB Payroll App	1,477,123.21
0131711 - 0131711 - Cash - BoA Payroll Checks	(12,050.39)
0131780 - 0131780 - Peoplesoft Payables	(4,849,308.37)
0131141 - 0131141 - Cash PNC 3752	(192,157.29)
0131714 - 0131714 - Cash - DEBS General	(9,403,001.18)
0131235 - 0131235 - Cash Wells 7780 PE-SVC Co	19,877.49
0131034 - 0131034 - Cash BOA 0484 DEBS	(188,144.38)
0142011 - 0142011 - Accounts Receivable Other	149.40
0142801 - 0142801 - A/R-Passport Interface	9,820.86
0142830 - 0142830 - A/R-Merch/Jobb/Contract Work	6,926.17
0143068 - 0143068 - Parking Funding Receivable	11.00
0143110 - 0143110 - Misc A/R - Clearing	2,577,317.77
0143150 - 0143150 - Emp Receivable Stock Option Tax	0.01
0143180 - 0143180 - Ret Med Life Den/Prem Withheld	(25,052.97)
0143320 - 0143320 - Mar Billed - Edp	(5,573.82)
0143223 - 0143223 - LT Tax Reclaim State Dr	3,058,696.00
0143927 - 0143927 - Employee Receivables	(44,366.57)
0143155 - 0143155 - Other A/R - Miscellaneous	124,865.00
0143119 - 0143119 - Off - System Storms Receivables	8,428.40
0146000 - 0146000 - AR Intercompany Crossbill	134,792,645.56

	Actuals
	2019
	Sep - September
	YTD - Year-to-Date
	20013_LP.20013 -
	Duke Energy Business
	Services
0146777 - 0146777 - AR Intercompany Crossbill (I)	(0.01)
0146974 - 0146974 - A/R - Affiliates	6,818,310.72
0146999 - 0146999 - Inter - Unit Unconsolidated BU	2,710,467.97
0146009 - 0146009 - I/C AR Rollup	458,061,461.23
0172004 - 0172004 - Rents Rec-Real Estate	115,564.10
0144700 - 0144700 - Prov for MARBS Uncollectibles	(500.00)
0154100 - 0154100 - Inventory	25,415,672.84
0163110 - 0163110 - Stores Expense	1,405,601.91
0165075 - 0165075 - Interco Prepaid Insu SCHM	72,522.71
0165100 - 0165100 - Unexpired Insurance	5,720,761.83
0165400 - 0165400 - Misc Prepaid Expenses	2,764,822.64
0165011 - 0165011 - Ppd - Software - Purchase	76,394,664.23
0165513 - 0165513 - Prepaid Expense - Misc.	1,123,732.95
0165514 - 0165514 - Prepaid Rent/Deposit	3,074,821.00
0182340 - 0182340 - Sch M: Vac Accrual Reg Asset	65,729,802.01
0182801 - 0182801 - Pension Post Retire P Acctg - FAS87 NQ	29,666,422.91
0182318 - 0182318 - Other Reg Assets - Gen Acct	485,450,963.06
0182359 - 0182359 - REPS Incremental Costs	54,471.82
0182539 - 0182539 - RIDGEGEN PPA BUYOUT REG ASSET	27,193.49
0183000 - 0183000 - Prelim Survey and Investigation	104,015.49
0803150 - 0803150 - Med/Heavy Trucks Gvwr > 26K	4,026,221.02
0803290 - 0803290 - Miscellaneous Expense	1,498,593,278.61
0803400 - 0803400 - Auto and Truck Exp Distributed	(1,517,164,711.69)
0804110 - 0804110 - Unproductive Time Distributed	(72,417,587.14)
0804210 - 0804210 - Vacations	32,568,338.14
0804220 - 0804220 - Holidays	23,056,171.15
0804280 - 0804280 - Scheduled Time Earned Unworked	0.00
0804290 - 0804290 - Other Excused Absences	3,712,717.47
0804330 - 0804330 - Sick	12,137,692.05
0830200 - 0830200 - Trenchers and Cable Plows	299.07
0184670 - 0184670 - Aerial Patrol Expense	(180,073.78)
0184023 - 0184023 - Clearing Payroll Fixed Distr	5,460.60
0186110 - 0186110 - Miscellaneous Work in Process	100,347.96
0186120 - 0186120 - Misc. Wip - Fp Dist. Wids	49,703.93
0186290 - 0186290 - Oth Deferred Charges - Operation	(0.01)
0186450 - 0186450 - Error Suspense - Other Product	(1,941,710.86)
0186460 - 0186460 - Error Suspense - Miapps(Invoice)	415,548.80
0186470 - 0186470 - Error Suspense - Corp Payroll	103,883.56

	Actuals
	2019
	Sep - September
	YTD - Year-to-Date
	20013_IP.20013 -
	Duke Energy Business
	Services
0186480 - 0186480 - Misc Debits To Be Cleared	190,373.90
0186029 - 0186029 - Misc Def Debit MISO Activity	(0.18)
0186802 - 0186802 - Accr Pen FAS158 - Qual	29,017,859.52
0186889 - 0186889 - Asset Recovery Deferred	883,493.34
0186984 - 0186984 - Other Long-Term Assets	4,665,000.00
0186104 - 0186104 - Deferred Asset-Exit Costs	4,257,695.41
0186171 - 0186171 - Reg Asset FAS 158 OCI NQ	8,929,667.00
0186295 - 0186295 - Deferred Storm Expenses	61.01
0186039 - 0186039 - East Bend CO2 Capture System	6,473.11
0186882 - 0186882 - Straight Line Lease Defer DR	(96,974.26)
0190001 - 0190001 - Adit: Prepaid: Federal Taxes	(168,054,167.55)
0190002 - 0190002 - Adit: Prepaid: State Taxes	(22,644,443.04)
0190051 - 0190051 - Accum Deferred FIT-OCI	(4,205,894.94)
0190052 - 0190052 - Accum Deferred SIT-OCI	(566,265.36)
0283020 - 0283020 - Valuation Allowance	(980,963.00)
0151150 - 0151150 - Jet Fuel	119,125.67
0201000 - 0201000 - Common Stock Issued	3.50
0211003 - 0211003 - Misc Paid in Capital	214,839,126.33
0208000 - 0208000 - Donations From Stockholder	47,200,000.00
0208010 - 0208010 - Donat Recvd From Stkhld Tax	(669,224.00)
0211004 - 0211004 - Misc Paid In Capital Purch Acctg	(180,602,490.08)
0211005 - 0211005 - Misc Paid In Capital Premier Equity	(48,887,321.38)
0216000 - 0216000 - Unapprop Retained Earnings	(44,321,728.29)
F_RE_CHANGE - Current Month Net Income	24,626,490.96
0439300 - 0439300 - ADJUST TO R/E	(2,803,928.36)
0216100 - 0216100 - Unappr Undistr Subsid Earnings	552,854,280.06
0219020 - 0219020 - FAS 106 actuarial gain or loss	(0.00)
0219035 - 0219035 - OCI-Actuarial GL Qual	0.03
0219036 - 0219036 - OCI-Actuarial GL Qual Fed Tx	4,161,057.94
0219037 - 0219037 - OCI-Actuarial GL Qual St Tx	560,227.05
0219038 - 0219038 - OCI-Actuarial GL NQ	(507,764.07)
0219039 - 0219039 - OCI-Actuarial GL NQ Fed Tx	452,313.43
0219040 - 0219040 - OCI Actuarial GL NQ St Tx	60,899.11
0219041 - 0219041 - FAS 106 Actuarial GL Fed Tx	(407,475.79)
0219042 - 0219042 - FAS 106 Actuarial GL St Tx	(54,859.82)
0227103 - 0227103 - LT Cap Lease Oblig - Tax Oper	137,287,423.92
0227175 - 0227175 - LT Operating Lease Obligation	197,787,505.85
0227185 - 0227185 - LT Oper Lse Obligation Red Hat	3,087,466.77

	Actuals
	2019
	Sep - September
	YTD - Year-to-Date
	20013_LP.20013 -
	Duke Energy Business
	Services
0228250 - 0228250 - Inactive - Schm Worker'S Comp - Other	101,391.33
0228314 - 0228314 - Schm Dpc Opeb FAS 106	5,492,526.19
0228315 - 0228315 - Schm Opeb (Fas106)	65,439,777.04
0228324 - 0228324 - Schm Dpc Pos Emp FAS 112	(0.35)
0228325 - 0228325 - Schm Post Emp FAS 112	10,529,956.30
0228348 - 0228348 - Pension Liab - FAS 87(Cinergy)	0.19
0228340 - 0228340 - Nonqualified Plans Liability	24,096,818.52
0253630 - 0253630 - Schm Exec Cash Bal Plan	118,837,541.53
0228403 - 0228403 - Deferred Serp - Active Emp	2,073,890.00
0228405 - 0228405 - 2000 Class Deferred Compensat	7,755,397.44
0228440 - 0228440 - Reserve - MGP Sites FERC 228	(838.59)
0232009 - 0232009 - Purchasing Card Accrual	9,876,670.20
0232016 - 0232016 - AP PS8.9 Vendors Payable	120,343,452.49
0232110 - 0232110 - Vouchers Payable - Automated	28,684,119.81
0232120 - 0232120 - Vouchers Payable - Special	14,480,543.43
0232135 - 0232135 - Employee Expense Payable	224,465.36
0232061 - 0232061 - Checks not presented - reclass	14,644,661.61
0232996 - 0232996 - Capital - Accruals	7,333,675.88
0232039 - 0232039 - Payable 401K Incentive Match	4,486,328.01
0232181 - 0232181 - Natural Gas Payable	1,832.64
0232221 - 0232221 - Employee Relocation - Nei	(213,623.57)
0232018 - 0232018 - EAM Payables	278,635,736.42
0232002 - 0232002 - A/P - Misc - Acctg	28,358,625.11
0232230 - 0232230 - Accrued Liabilities	27,763.27
0233150 - 0233150 - IC Moneypool - ST Notes Pay	420,620,000.00
0234000 - 0234000 - IC Moneypool - ST Interest Pay	24,943.78
0236150 - 0236150 - St/Local Unemployment Tax Liab	29,241.39
0236470 - 0236470 - Franchise Tax Accrual	1,171,162.61
0236700 - 0236700 - Employer FICA Tax Liab	5,994,613.26
0236750 - 0236750 - Federal Unemployment Tax Liab	11,469.73
0236840 - 0236840 - Ohio Commercial Activity Tax	(415.63)
0236906 - 0236906 - Use Tax Payable	116,698.98
0236942 - 0236942 - State Inc Tax Payable - Prior Yrs LT	77.00
0236981 - 0236981 - Fed Inc Tax Payable - Prev Yr	31,600,981.93
0236990 - 0236990 - Fed Inc Tax Payable - Current	(12,066,179.58)
0236965 - 0236965 - Accrued SIT - Prior Year	4,270,073.97
0236001 - 0236001 - State It Payable Other	(1,660,901.10)
0236918 - 0236918 - Accr Ad Valorem Tax 2006	5,058,792.34

	Actuals
	2019
	Sep - September
	YTD - Year-to-Date
	20013_LP.20013 -
	Duke Energy Business
	Services
0237200 - 0237200 - Curr Interest Accrued	557,070.77
0241110 - 0241110 - State Income Tax Wh - Employee	1,086,176.72
0241150 - 0241150 - Federal Income Tax Wh - Employee	(176.97)
0241160 - 0241160 - FICA Withheld - Employee	(5,262.18)
0241335 - 0241335 - Local Taxes Withheld	216,100.96
0242215 - 0242215 - Payroll Severance Reserves	14,401,859.14
0242220 - 0242220 - Legal Employee Deductions	828.32
0242400 - 0242400 - Collections for United Way	332,581.74
0242440 - 0242440 - Cash Coll and Contrib To Trustee	(12,944.99)
0242450 - 0242450 - Collections From Payroll - Misc	8,802.38
0242460 - 0242460 - Prov For Incentive Ben Prog	77,092,572.58
0242461 - 0242461 - Prior Year Incentive Accrual	166,500.00
0242490 - 0242490 - Vacation Carryover	98,549,445.25
0242660 - 0242660 - Collection - Contr Stk Pur 401 - K	6,554,366.21
0242690 - 0242690 - Executive Incentive Accrual	(0.00)
0242216 - 0242216 - Payroll ST Retention/Spcl Rsrns	2,168,692.66
0242381 - 0242381 - Retirement Bank Accrual	5,470,605.68
0242997 - 0242997 - Misc Liab - FAS 87 NQ	2,638,288.00
0242998 - 0242998 - Misc Liab - FAS 106	397,686.00
0242999 - 0242999 - Misc Liab - FAS 112	1,758,803.00
0242451 - 0242451 - COLLECTIONS-LAUNDRY/UNIFORMS	39.52
0242033 - 0242033 - Wages Payable - Accrual	3,593,058.00
0242803 - 0242803 - Deferred Rent	(1,934,994.74)
0242897 - 0242897 - NC Pension Liability - FAS 87	6,675,013.00
0242898 - 0242898 - OPEB Current Liability	221,095.00
0232004 - 0232004 - Vision Deduction	(16,718.91)
0232052 - 0232052 - Medical Spending Acct Deduct	(0.60)
0242396 - 0242396 - CURR&ACCR LIAB-WORKERS COMP	3,388.86
0242398 - 0242398 - CURR&ACCR LIAB MISC	16,818.82
0232005 - 0232005 - Long Term Disability Deduction	121,304.04
0232045 - 0232045 - Supplemental Life Deductions	305,403.50
0232048 - 0232048 - Supplemental AD&D Deduction	42,137.56
0232049 - 0232049 - Medical & HSA Deductions	1,049.83
0242110 - 0242110 - Contract Retentions	1,279,694.81
0243103 - 0243103 - Current Cap Lease Oblig - Tax	86,504.91
0242175 - 0242175 - Curr Operating Lease Oblig	60,257,720.48
0242185 - 0242185 - ST Oper Lse Obligation Red Hat	1,829,431.92
0253043 - 0253043 - OPEB - FAS106 Grantor Trust	7,082,008.49

	Actuals
	2019
	Sep - September
	YTD - Year-to-Date
	20013_LP.20013 -
	Duke Energy Business
	Services
0253690 - 0253690 - Pension Deferred Credits	(0.00)
0253035 - 0253035 - Misc Def Cr - Genl Acctg	219,038.09
0253082 - 0253082 - OTH DEFER CR MISCELLANEOUS	723,093.07
0254689 - 0254689 - Reg Liability - OPEB	26,311,566.67
0282100 - 0282100 - Adit: PpandE: Federal Taxes	124,104,406.17
0282101 - 0282101 - Adit: PpandE: State Taxes	17,693,025.27
0283100 - 0283100 - Adit: Other: Federal Taxes	90,114,682.16
0283101 - 0283101 - Adit: Other: State Taxes	12,196,774.09
0207008 - 0207008 - Additional Paid In Capital	(2,437,390.76)
0219101 - 0219101 - OCI - FAS 87 actuarial gain or loss	(20,374,786.75)
0219103 - 0219103 - OCI - NQ 87 actuarial gain or loss	(1,707,006.75)
0219106 - 0219106 - OCI - FAS 106 actuarial gain or loss	1,995,221.50
0224696 - 0224696 - Other Longterm Liab	228,768.06
0232260 - 0232260 - Deposit Account	5,307,089.00
0454400 - 0454400 - Other Electric Rents	20,000.00
0456100 - 0456100 - Profit Or Loss on Sale of M&S	(1,074.93)
0456949 - 0456949 - Other Revenue Affiliate	42,251,836.00
0920000 - 0920000 - A and G Salaries	309,450,224.18
0921100 - 0921100 - Employee Expenses	16,163,156.27
0921200 - 0921200 - Office Expenses	41,753,683.74
0921300 - 0921300 - Telephone and Telegraph Exp	18,953.78
0921400 - 0921400 - Computer Services Expenses	30,157,591.07
0921540 - 0921540 - Computer Rent (Go Only)	41,413,122.97
0921600 - 0921600 - Other	39,403.74
0921980 - 0921980 - Office Supplies and Expenses	149,877,330.32
0922000 - 0922000 - Admin Exp Transfer	78,975.52
0923000 - 0923000 - Outside Services Employed	102,542,024.50
0923980 - 0923980 - Outside Services Employee and	2,264,007.70
0924000 - 0924000 - Property Insurance	177,565.00
0924050 - 0924050 - Intercompany Property Insurance Exp	217,568.25
0924980 - 0924980 - Property Insurance For Corp.	10,029,903.75
0925200 - 0925200 - Injuries and Damages - Other	427,806.51
0925980 - 0925980 - Injuries and Damages For Corp.	1,040,927.31
0926000 - 0926000 - Employee Benefits	162,100,034.29
0926420 - 0926420 - Employees' Tuition Refund	40.05
0926600 - 0926600 - Employee Benefits - Transferred	387,542,445.33
0930200 - 0930200 - Misc General Expenses	(136,766,647.72)
0930210 - 0930210 - Industry Association Dues	3,229,131.00

	Actuals
	2019
	Sep - September
	YTD - Year-to-Date
	20013_LP.20013 -
	Duke Energy Business
	Services
0930220 - 0930220 - Exp of Servicing Securities	(34,057.06)
0930230 - 0930230 - Dues To Various Organizations	269,926.00
0930240 - 0930240 - Director'S Expenses	4,016,538.22
0930250 - 0930250 - Buy\Sell Transf Employee Homes	704,640.84
0930600 - 0930600 - Leased Circuit Charges - Other	57.01
0930700 - 0930700 - Research and Development	159,508.95
0930940 - 0930940 - General Expenses	130,159.46
0931001 - 0931001 - Rents - AandG	22,710,947.56
0931008 - 0931008 - A and G Rents IC	25,654,274.46
0107888 - 0107888 - CWIP - BU Bal Sht - Svc Co Exp	1,104,210,556.52
0108888 - 0108888 - RWIP - BU Bal Sht - Svc Co Exp	4,728,470.91
0163888 - 0163888 - Stores Expense - BU Bal Sht - SvcCo Exp	89,509,652.90
0182888 - 0182888 - Oth Reg Assets - BU Bal Sht - SvcCo Exp	7,048,152.38
0183888 - 0183888 - Prelim Srvy&invest - BU Bal Sht - SvcCo Exp	814,908.88
0184888 - 0184888 - Clearing Acct - BU Bal Sht - SvcCo Exp	(13,144,285.59)
0185888 - 0185888 - Temp Facil - BU B/S-SvcCoExp	(782,346.54)
0186888 - 0186888 - Misc Def Dbt - BU Bal Sht - SvcCo Exp	78,364,448.46
0921110 - 0921110 - Relocation Expenses	205.97
0925000 - 0925000 - Injuries and Damages	65,000.00
0930150 - 0930150 - Miscellaneous Advertising Exp	786,514.96
0920100 - 0920100 - Salaries & Wages - Proj Supt - NCRC Rec	8,201.76
0921101 - 0921101 - Employee Exp - NC	1,832.96
0926999 - 0926999 - Non Service Cost (ASU 2017-07)	(18,124,854.00)
0931003 - 0931003 - Lease Amortization Expense	422,329.34
0548100 - 0548100 - Generation Expenses - Other Ct	77.67
0549000 - 0549000 - Misc - Power Generation Expenses	24,800.01
0902000 - 0902000 - Meter Reading Expense	23,991.81
0903000 - 0903000 - Cust Records and Collection Exp	55,506,693.78
0903100 - 0903100 - Cust Contracts and Orders - Local	4,289.70
0903200 - 0903200 - Cust Billing and Acct	1,524,352.17
0903300 - 0903300 - Cust Collecting - Local	3,570.30
0903400 - 0903400 - Cust Receiv and Collect Exp - Edp	17,761.47
0910000 - 0910000 - Misc Cust Serv/Inform Exp	193,745.37
0910100 - 0910100 - Exp - Rs Reg Prod/Svces - Cstaccts	1,235,418.21
0908000 - 0908000 - Cust Asst Exp-Conservation Programs - Rec	3,563.74
0586000 - 0586000 - Meter Expenses - Dist	774.66
0587000 - 0587000 - Cust Install Exp - Other Dist	500.00
0588100 - 0588100 - Misc Distribution Exp - Other	7,632,388.55

	Actuals
	2019
	Sep - September
	YTD - Year-to-Date
	20013_LP_20013 -
	Duke Energy Business
	Services
0581004 - 0581004 - Load Dispatch-Dist of Elec	530.85
0557000 - 0557000 - Other Expenses - Oper	2.79
0912000 - 0912000 - Demonstrating and Selling Exp	77,120.63
0911000 - 0911000 - Supervision	5,733.97
0913001 - 0913001 - Advertising Expense	61,598.30
0916000 - 0916000 - Miscellaneous Sales Expense	3,846,476.36
0500000 - 0500000 - Suprvsn and Engrg - Steam Oper	8,891,743.94
0501150 - 0501150 - Coal Handling	2,150.00
0502100 - 0502100 - Fossil Steam Exp - Other	883,874.71
0506000 - 0506000 - Misc Fossil Power Expenses	3,027,589.47
0561100 - 0561100 - Load Dispatch - Reliability	7,314.02
0561200 - 0561200 - Load Dispatch - MnitrandOprtrnsys	11,037.09
0561300 - 0561300 - Load Dispatch - TranssvandSch	130.35
0566000 - 0566000 - Misc Trans Exp - Other	14,370.68
0807000 - 0807000 - Gas Purchased Expenses	9,622.99
0870000 - 0870000 - Distribution Sys Ops - Supv/Eng	47.52
0403500 - 0403500 - Depr of General Plant	121,924,401.66
0510000 - 0510000 - Suprvsn and Engrng - Steam Maint	1,935,480.73
0511000 - 0511000 - Maint of Structures - Steam	286,884.33
0512100 - 0512100 - Maint of Boiler Plant - Other	8,925.48
0513100 - 0513100 - Maint of Electric Plant - Other	505,334.13
0510100 - 0510100 - Suprvsn and Engrng-Steam Maint - Rec	271.23
0543000 - 0543000 - Maint - Reservoir Dam and Waterway	775.59
0569200 - 0569200 - Maint of Computer Software	9,278.22
0571000 - 0571000 - Maint of Overhead Lines - Trans	1,758.21
0590000 - 0590000 - Supervsn and Engrng - Dist Maint	168.76
0593000 - 0593000 - Maint Overhd Lines - Other - Dist	662,236.76
0553000 - 0553000 - Maint - Gengt and Elect Equip - Ct	37,940.70
0554000 - 0554000 - Misc Power Generation Plant - Ct	7,864.85
0935100 - 0935100 - Maint General Plant-Elec	261,095.38
0935200 - 0935200 - Cust Infor and Computer Control	60,113.26
0932000 - 0932000 - Maintenance of General Plant	(1,837.73)
0408150 - 0408150 - State Unemployment Tax	464,590.45
0408151 - 0408151 - Federal Unemployment Tax	76,379.42
0408152 - 0408152 - Employer FICA Tax	47,112,904.85
0408470 - 0408470 - Franchise Tax	1,169,247.00
0408800 - 0408800 - Federal Highway Use Tax - Elec	50,562.69
0408960 - 0408960 - Allocated Payroll Taxes	(16,892,695.14)



	Actuals
	2019
	Sep - September
	YTD - Year-to-Date
	20013_LP.20013 -
	Duke Energy Business
	Services
0408120 - 0408120 - Franchise Tax - Non Electric	968.42
0408205 - 0408205 - Highway Use Tax	59,689.00
0408851 - 0408851 - Sales and Use Tax Exp	30,560.15
0408153 - 0408153 - Employer Local Tax	4,933.80
0419240 - 0419240 - Miscellaneous Interest	(2,054.53)
0421940 - 0421940 - Misc Income	(13,077,842.96)
0421100 - 0421100 - Gain on Disposal of Property	29.48
0421114 - 0421114 - Gain/Loss on Leases	(207,965.66)
0417310 - 0417310 - Products and Svcs - NonReg	(50,107,877.57)
0417000 - 0417000 - Misc Revenue	2,710,658.67
0417007 - 0417007 - Misc Revenue-Reg	(399.96)
0417320 - 0417320 - Exp - Unreg Products and Svcs	99,704.86
0421200 - 0421200 - Loss on Disposal of Property	(229,081.08)
0426100 - 0426100 - Donations	2,163,122.10
0426200 - 0426200 - Life Insurance Expense	(120,897.93)
0426300 - 0426300 - Penalties	2,251.91
0426400 - 0426400 - Exp/Civic and Political Activity	4,400,898.86
0426510 - 0426510 - Other	165.35
0426540 - 0426540 - Employee Service Club Dues	946.13
0408040 - 0408040 - NC Property Tx - Misc NonUtility	6,120,000.00
0408820 - 0408820 - Misc NonUtility Tax	90.00
0409220 - 0409220 - Federal Income Tax - NonUtility CY	(12,066,179.58)
0409221 - 0409221 - Federal Income Tax - NonUtility PY	1,909,915.32
0409233 - 0409233 - Tax expense - state nonutility - PY	306,639.12
0409202 - 0409202 - State Income Tax NonUtility	(1,660,901.10)
0409297 - 0409297 - Current State Inc Tax-Non Util	2,423.00
0410240 - 0410240 - Dflt: Non - Utility: Curr Year	119,477,636.09
0410241 - 0410241 - Dflt: Non - Utility: Prior Yr Cr	1,061,898.39
0410242 - 0410242 - Dsit: Non - Utility: Curr Year	16,085,903.16
0410243 - 0410243 - Dsit: Non - Utility: Prior Year	142,968.97
0411240 - 0411240 - Dflt: Non - Utility: Curr Yr Cr	(95,204,346.38)
0411241 - 0411241 - Other Deferred Taxes PY	(2,501,322.55)
0411242 - 0411242 - Dsit: Non - Utility: Curr Yr Cr	(12,817,862.36)
0411243 - 0411243 - Dsit: Non - Utility: Prior Yr Cr	(336,766.23)
0430216 - 0430216 - IC Moneypool - Interest Exp	8,692,148.84
0431002 - 0431002 - Int Exp - Other	6,081,705.70
0431400 - 0431400 - Int/Other Notes and Acct Pay	256,489.65
0431130 - 0431130 - Interest Exp - Capital Lease	2,627,713.99

	Actuals
	2019
	Sep - September
	YTD - Year-to-Date
	20013_LP.20013 -
	Duke Energy Business
	Services
0431000 - 0431000 - Int Exp - Taxes	1,126.00
0121888 - 0121888 - Non-Util Prpty BU B/S SC Exp	5,947,548.58
0457988 - 0457988 - Allocated other income or exp offset	(5,167,908.87)
0457104 - 0457104 - SC Direct PT Offst	(11,883,510.73)
0457200 - 0457200 - SC Indirect PT Offst	(25,654,361.36)
0457301 - 0457301 - SC Ind Intrst Offset	(8,953,413.70)
0457101 - 0457101 - SC Direct A&G Offst	(1,385,473,683.67)
0457201 - 0457201 - SC Indirect A&G Ofst	(607,788,403.96)
0457102 - 0457102 - SC Direct O&M Offst	(523,346,918.48)
0457202 - 0457202 - SC Indirect O&M Ofst	(158,284,485.87)
0457103 - 0457103 - SC Dir Op Rev Ofst	(50,107,877.57)
0457203 - 0457203 - SC Indr Op Rev Offst	(2,730,259.17)
<b>FERC_ACCOUNTS - FERC Charts of Accounts</b>	<b>(24,626,490.95)</b>

Account Number	Account Description
0101000	Property Plant and Equipment
0101103	Cap Lease Rate Base
0101102	Oper Lease Right of Use Asset
0108202	Accumulated DD&A - ROU Asset
0101110	Oper Lse Right of Use Asset RH
0108210	Depr Lse Right of use Asset RH
0106000	Comp Const Unclassified
0107000	SCHM Cwip
0107004	SCHM CWIP (SOFTWARE)
0108150	Rsrv For Deprec - General P (I)
0108600	SCHM Retirement Wip
0108552	Non-Reg Plant in Svc Res Adj
0108203	Acc DD&A-Cap Rate Base
0122000	DDandA - NonUtil Prop - Gen
0124400	Cash Surrender Value - Life
0128716	Prefunded Pension (major)
0128717	refunded Pension
0131100	Cash - Various Banks
0131710	Cash - FUNB Payroll Apd
0131711	Cash - BoA Payroll Checks
0131780	Peoplesoft Payables
0131141	Cash PNC 3752
0131714	Cash - DEBS General
0131235	Cash Wells 7780 PE-SVC Co
0131034	Cash BOA 0484 DEBS
0142011	Accounts Receivable Other
0142801	A/R-Passport Interface
0142830	A/R-Merch/Jobb/Contract Work
0143068	Parking Funding Receivable
0143110	Misc A/R - Clearing
0143150	Emp Receivable Stock Option Tax
0143180	Ret Med Life Den/Prem Withheld
0143320	Mar Billed - Edp
0143223	LT Tax Reclass State Dr
0143927	Employee Receivables
0143155	Other A/R - Miscellaneous
0143119	Off - System Storms Receivables
0146000	AR Intercompany Crossbill
0146777	AR Intercompany Crossbill (I)
0146974	A/R - Affiliates
0146999	Inter - Unit Unconsolidated BU
0146009	I/C AR Rollup
0172004	Rents Rec-Real Estate
0144700	Prov for MARBS Uncollectibles
0154100	Inventory
0163110	Stores Expense
0165075	Interco Prepaid Insu SchM
0165100	Unexpired Insurance
0165400	Misc Prepaid Expenses
0165011	Ppd - Software - Purchase
0165513	Prepaid Expense - Misc.
0165514	Prepaid Rent/Deposit
0182340	Sch M: Vac Accrual Reg Asset
0182801	Pension Post Retire P Acctg - FAS87 NQ
0182318	Other Reg Assets - Gen Acct
0182359	REPS Incremental Costs
0182539	RIDGEGEN PPA BUYOUT REG ASSET
0183000	Prelim Survey and Investigation
0803150	Med/Heavy Trucks Gvwr > 26K
0803290	Miscellaneous Expense

0803400	Auto and Truck Exp Distributed
0804110	Unproductive Time Distributed
0804210	Vacations
0804220	Holidays
0804280	Scheduled Time Earned Unworked
0804290	Other Excused Absences
0804330	Sick
0830200	Trenchers and Cable Plows
0184670	Aerial Patrol Expense
0184023	Clearing Payroll Fixed Distr
0186110	Miscellaneous Work in Process
0186120	Misc. Wip - Fp Dist. Wids
0186290	Oth Deferred Charges - Operation
0186450	Error Suspense - Other Product
0186460	Error Suspense - Mapps(Invoice)
0186470	Error Suspense - Corp Payroll
0186480	Misc Debits To Be Cleared
0186029	Misc Def Debit MISO Activity
0186802	Accr Pen FAS158 - Qual
0186889	Asset Recovery Deferred
0186984	Other Long-Term Assets
0186104	Deferred Asset-Exit Costs
0186171	eg Asset FAS 158 OCI NQ
0186295	Deferred Storm Expenses
0186039	East Bend CO2 Capture System
0186882	Straight Line Lease Defer DR
0190001	Audit: Prepaid: Federal Taxes
0190002	Audit: Prepaid: State Taxes
0190051	Accum Deferred FIT-OCI
0190052	Accum Deferred SIT-OCI
0283020	Valuation Allowance
0151150	Jet Fuel
0201000	Common Stock Issued
0211003	Misc Paid in Capital
0208000	Donations From Stockholder
0208010	Donat Recvd From Stkhld Tax
0211004	Misc Paid In Capital Purch Acctg
0211005	Misc Paid in Capital Premerger Equity
0216000	Unapprop Retained Earnings
0439300	ADJUST TO R/E
0216100	Unappr Undistr Subsid Earnings
0219020	FAS 106 actuarial gain or loss
0219035	OCI-Actuarial GL Qual
0219036	OCI-Actuarial GL Qual Fed Tx
0219037	OCI-Actuarial GL Qual St Tx
0219038	OCI-Actuarial GL NQ
0219039	OCI-Actuarial GL NQ Fed Tx
0219040	OCI Actuarial GL NQ St Tx
0219041	FAS 106 Actuarial GL Fed Tx
0219042	FAS 106 Actuarial GL St Tx
0227103	LT Cap Lease Oblig - Tax Oper
0227175	LT Operating Lease Obligation
0227185	LT Oper Lse Obligation Red Hat
0228250	Inactive - Schm Worker'S Comp - Other
0228314	Schm Dpc Opeb FAS 106
0228315	Schm Opeb (Fas106)
0228324	Schm Dpc Pos Emp FAS 112
0228325	Schm Post Emp FAS 112
0228348	Pension Liab - FAS 87(Cinergy)
0228340	Nonqualified Plans Liability
0253630	Schm Exec Cash Bal Plan
0228403	Deferred Serp - Active Empl

0228405	2000 Class Deferred Compensat
0228440	Reserve - MGP Sites FERC 228
0232009	Purchasing Card Accrual
0232016	AP PS8.9 Vendors Payable
0232110	Vouchers Payable - Automated
0232120	Vouchers Payable - Special
0232135	Employee Expense Payable
0232061	Checks not presented - reclass
0232996	Capital - Accruals
0232039	Payable 401K Incentive Match
0232181	Natural Gas Payable
0232221	Employee Relocation - Nei
0232018	AM Payables
0232002	A/P - Misc - Gen - Acctg
0232230	Accrued Liabilities
0233150	IC Moneypool - ST Notes Pay
0234000	IC Moneypool - ST Interest Pay
0236150	St/Local Unemployment Tax Liab
0236470	Franchise Tax Accrual
0236700	Employer FICA Tax Liab
0236750	Federal Unemployment Tax Liab
0236840	Ohio Commercial Activity Tax
0236906	Use Tax Payable
0236942	State Inc Tax Payable - Prior Yrs LT
0236981	Fed Inc Tax Payable - Prev Yr
0236990	Fed Inc Tax Payable - Current
0236965	Accrued SIT - Prior Year
0236001	State It Payable Other
0236918	Accr Ad Valorem Tax 2006
0237200	Curr Interest Accrued
0241110	State Income Tax Wh - Employee
0241150	Federal Income Tax Wh - Employee
0241160	FICA Withheld - Employee
0241335	Local Taxes Withheld
0242215	Payroll Severance Reserves
0242220	Legal Employee Deductions
0242400	Collections for United Way
0242440	Cash Coll and Contrib To Trustee
0242450	Collections From Payroll - Misc
0242460	Prov For Incentive Ben Prog
0242461	Prior Year Incentive Accrual
0242490	Vacation Carryover
0242660	Collection - Contr Stk Pur 401 - K
0242690	Executive Incentive Accrual
0242216	Payroll ST Retention/Spcl Rsrvs
0242381	Retirement Bank Accrual
0242997	Misc Liab - FAS 87 NQ
0242998	Misc Liab - FAS 106
0242999	Misc Liab - FAS 112
0242451	COLLECTIONS-LAUNDRY/UNIFORMS
0242033	Wages Payable - Accrual
0242803	Deferred Rent
0242897	NC Pension Liability - FAS 87
0242898	OPEB Current Liability
0232004	Vision Deduction
0232052	Medical Spending Acct Deduct
0242396	CURR&ACCR LIAB-WORKERS COMP
0242398	CURR&ACCR LIAB MISC
0232005	Long Term Disability Deduction
0232045	Supplemental Life Deductions
0232048	Supplemental AD&D Deduction
0232049	Medical & HSA Deductions

Duke Energy Business Services LLC (DEBS)  
Chart of Accounts as of September 2019  
For 2017, 2018 and 9 Months of 2019

0242110	Contract Retentions
0243103	Current Cap Lease Oblig - Tax
0242175	Curr Operating Lease Oblig
0242185	ST Oper Lse Obligation Red Hat
0253043	OPEB - FAS106 Grantor Trust
0253690	Pension Deferred Credits
0253035	Misc Def Cr - Genl Acctg
0253082	OTH DEFER CR MISCELLANEOUS
0254689	Reg Liability - OPEB
0282100	Audit: PpandE: Federal Taxes
0282101	Audit: PpandE: State Taxes
0283100	Audit: Other: Federal Taxes
0283101	Audit: Other: State Taxes
0207008	Additional Paid In Capital
0219101	OCI - FAS 87 actuarial gain or loss
0219103	OCI - NQ 87 actuarial gain or loss
0219106	OCI - FAS 106 actuarial gain or loss
0224696	Other Longterm Liab
0232260	Deposit Account
0454400	Other Electric Rents
0456100	Profit Or Loss on Sale of M&S
0456949	Other Revenue Affiliate
0920000	A and G Salaries
0921100	Employee Expenses
0921200	Office Expenses
0921300	Telephone and Telegraph Exp
0921400	Computer Services Expenses
0921540	Computer Rent (Go Only)
0921600	Other
0921980	Office Supplies and Expenses
0922000	Admin Exp Transfer
0923000	Outside Services Employed
0923980	Outside Services Employee and
0924000	Property Insurance
0924050	Intercompany Property Insurance Exp
0924980	Property Insurance For Corp.
0925200	Injuries and Damages - Other
0925980	Injuries and Damages For Corp.
0926000	Employee Benefits
0926420	Employees' Tuition Refund
0926600	Employee Benefits - Transferred
0930200	Misc General Expenses
0930210	Industry Association Dues
0930220	Exp of Servicing Securities
0930230	Dues To Various Organizations
0930240	Director'S Expenses
0930250	Buy\Sell Transf Employee Homes
0930600	Leased Circuit Charges - Other
0930700	Research and Development
0930940	General Expenses
0931001	Rents - AandG
0931008	A and G Rents IC
0107888	CWIP - BU Bal Sht - Svc Co Exp
0108888	RWIP - BU Bal Sht - Svc Co Exp
0163888	Stores Expense - BU Bal Sht - SvcCo Exp
0182888	Oth Reg Assets - BU Bal Sht - SvcCo Exp
0183888	Prelim Srvy&Invest - BU Bal Sht - SvcCo Exp
0184888	Clearing Acct - BU Bal Sht - SvcCo Exp
0185888	Temp Facil - BU B/S-SvcCoExp
0186888	Misc Def Dbt - BU Bal Sht - SvcCo Exp
0921110	Relocation Expenses
0925000	Injuries and Damages

Duke Energy Business Services LLC (DEBS)  
Chart of Accounts as of September 2019  
For 2017, 2018 and 9 Months of 2019

0930150	Miscellaneous Advertising Exp
0920100	Salaries & Wages - Proj Supt - NCRC Rec
0921101	Employee Exp - NC
0926999	Non Service Cost (ASU 2017-07)
0931003	Lease Amortization Expense
0548100	Generation Expenses - Other Ct
0549000	Misc - Power Generation Expenses
0902000	Meter Reading Expense
0903000	Cust Records and Collection Exp
0903100	Cust Contracts and Orders - Local
0903200	Cust Billing and Acct
0903300	Cust Collecting - Local
0903400	Cust Receiv and Collect Exp - Edp
0910000	Misc Cust Serv/Inform Exp
0910100	Exp - Rs Reg Prod/Svces - Cstaccts
0908000	Cust Asst Exp-Conservation Programs - Rec
0586000	Meter Expenses - Dist
0587000	Cust Install Exp - Other Dist
0588100	Misc Distribution Exp - Other
0581004	Load Dispatch-Dist of Elec
0557000	Other Expenses - Oper
0912000	Demonstrating and Selling Exp
0911000	Supervision
0913001	Advertising Expense
0916000	Miscellaneous Sales Expense
0500000	Suprvsn and Engrg - Steam Oper
0501150	Coal Handling
0502100	Fossil Steam Exp - Other
0506000	Misc Fossil Power Expenses
0561100	Load Dispatch - Reliability
0561200	Load Dispatch - MnitordandOprtrnsys
0561300	Load Dispatch - TranssvchandSch
0566000	Misc Trans Exp - Other
0807000	Gas Purchased Expenses
0870000	Distribution Sys Ops - Supv/Eng
0403500	Depr of General Plant
0510000	Suprvsn and Engrng - Steam Maint
0511000	Maint of Structures - Steam
0512100	Maint of Boiler Plant - Other
0513100	Maint of Electric Plant - Other
0510100	Suprvsn and Engrng-Steam Maint - Rec
0543000	Maint - Reservoir Dam and Waterway
0569200	Maint of Computer Software
0571000	Maint of Overhead Lines - Trans
0590000	Supervsn and Engrng - Dist Maint
0593000	Maint Overhd Lines - Other - Dist
0553000	Maint - Gentg and Elect Equip - Ct
0554000	Misc Power Generation Plant - Ct
0935100	Maint General Plant-Elec
0935200	Cust Infor and Computer Control
0932000	Maintenance of General Plant
0408150	State Unemployment Tax
0408151	Federal Unemployment Tax
0408152	Employer FICA Tax
0408470	Franchise Tax
0408800	Federal Highway Use Tax - Elec
0408960	Allocated Payroll Taxes
0408120	Franchise Tax - Non Electric
0408205	Highway Use Tax
0408851	Sales and Use Tax Exp
0408153	Employer Local Tax
0419240	Miscellaneous Interest

Duke Energy Business Services LLC (DEBS)  
Chart of Accounts as of September 2019  
For 2017, 2018 and 9 Months of 2019

0421940	Misc Income
0421100	Gain on Disposal of Property
0421114	Gain/Loss on Leases
0417310	Products and Svcs - NonReg
0417000	Misc Revenue
0417007	Misc Revenue-Reg
0417320	Exp - Unreg Products and Svcs
0421200	Loss on Disposal of Property
0426100	Donations
0426200	Life Insurance Expense
0426300	Penalties
0426400	Exp/Civic and Political Activity
0426510	Other
0426540	Employee Service Club Dues
0408040	NC Property Tx - Misc NonUtility
0408820	Misc NonUtility Tax
0409220	Federal Income Tax - NonUtility CY
0409221	Federal Income Tax - NonUtility PY
0409233	Tax expense - state nonutility - PY
0409202	State Income Tax NonUtility
0409297	Current State Inc Tax-Non Util
0410240	Dfit: Non - Utility: Curr Year
0410241	Dfit: Non - Utility: Prior Yr Cr
0410242	Dsit: Non - Utility: Curr Year
0410243	Dsit: Non - Utility: Prior Year
0411240	Dfit: Non - Utility: Curr Yr Cr
0411241	Other Deferred Taxes PY
0411242	Dsit: Non - Utility: Curr Yr Cr
0411243	Dsit: Non - Utility: Prior Yr Cr
0430216	IC Moneypool - Interest Exp
0431002	Int Exp - Other
0431400	Int/Other Notes and Acct Pay
0431130	Interest Exp - Capital Lease
0431000	Int Exp - Taxes
0121888	Non-Util Prpty BU B/S SC Exp
0457988	Allocated other income or exp offset
0457104	SC Direct PT Offst
0457200	SC Indirect PT Offst
0457301	SC Ind Intrst Offset
0457101	SC Direct A&G Offst
0457201	SC Indirect A&G Ofst
0457102	SC Direct O&M Offst
0457202	SC Indirect O&M Ofst
0457103	SC Dir Op Rev Ofst
0457203	SC Indr Op Rev Offst



**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-003**

**REQUEST:**

Refer to Schedule J-3 for the Forecast Period which shows a projected new long-term debt issuance of \$50 million forecast in the test year with a projected coupon rate of 4.0%. Provide the basis and all supporting documentation for the 4.0% cost, including all calculations, *e.g.*, 30-year Treasury yield plus 100 basis point risk premium.

**RESPONSE:**

See response to STAFF-DR-02-054, parts (d) and (e).

**PERSON RESPONSIBLE:** Christopher Jacobi

**Duke Energy Kentucky  
Case No. 2019-00271  
Attorney General's First Set Data Requests  
Date Received: October 14, 2019**

**AG-DR-01-004**

**REQUEST:**

Refer to the electronic workpapers provided in response to Staff 1-54 and further to Schedule J-3 for the Forecast Period. The annual interest costs in column I includes only input values. Provide the schedule with all formulas completely intact and provide the breakdown of how the interest costs were computed for each issuance.

**RESPONSE:**

Please see AG-DR-01-004 Attachment.

**PERSON RESPONSIBLE:** Christopher Jacobi



**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-005**

**REQUEST:**

Provide a monthly schedule for January 2014 through September 2019 by FERC electric plant account (and by power plant for the production plant accounts) showing actual plant in service, actual retirements, actual depreciation expense (excluding net salvage), actual net cost of removal expense included in depreciation expense (excluding net salvage), actual net cost of removal expense included in depreciation expense accrual, actual salvage income included in depreciation expense accrual, actual accumulated depreciation (only for depreciation and excluding accumulated net salvage), actual regulatory liability (only for accumulated net salvage separated into accumulated cost of removal and accumulated salvage income if available), actual cost of removal charged against the regulatory liability, and actual salvage income added to the regulatory liability. For those accounts that are both electric and gas, provide an allocation to electric for purposes of this response. Provide this information in electronic spreadsheet format. Identify all costs separately that are recovered through the Company's Rider ESM instead of base rates.

**RESPONSE:**

Please AG-DR-01-005 Attachment.

**PERSON RESPONSIBLE:**           Melissa B. Abernathy



Month	1701 - Leased Meters Total	1890 - Land and Land Rights	1890 - Structures & Improvements	1701 - Leased Meters Total	1890 - Land and Land Rights	1890 - Structures & Improvements	1701 - Leased Meters Total	1890 - Land and Land Rights	1890 - Structures & Improvements	1701 - Leased Meters Total	1890 - Land and Land Rights	1890 - Structures & Improvements	1701 - Leased Meters Total	1890 - Land and Land Rights	1890 - Structures & Improvements	1701 - Leased Meters Total	1890 - Land and Land Rights	1890 - Structures & Improvements
7/1/2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8/1/2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9/1/2019	20,894,983	0	0	97,829	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2014	154,248	10,051,605	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2/1/2014	154,248	(651)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/2014	154,248	(651)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4/1/2014	154,248	(651)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5/1/2014	154,248	(651)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6/1/2014	154,248	(651)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7/1/2014	154,248	(651)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8/1/2014	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9/1/2014	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10/1/2014	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11/1/2014	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12/1/2014	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12/1/2015	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12/1/2016	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12/1/2017	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12/1/2018	154,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2019	19,511,631	(3,255)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2/1/2019	11,200,968	4,548,636	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/2019	11,200,968	4,604,904	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4/1/2019	11,200,968	4,659,972	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5/1/2019	11,200,968	4,715,039	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6/1/2019	11,200,968	4,770,106	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7/1/2019	11,200,968	4,825,173	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8/1/2019	11,200,968	4,879,240	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9/1/2019	11,200,968	4,933,307	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10/1/2019	11,200,968	4,987,374	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11/1/2019	11,200,968	5,041,441	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12/1/2019	11,200,968	5,095,508	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2020	11,200,968	5,149,575	55,067	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2/1/2020	11,200,968	5,203,642	55,067	0	0	0	0											















Month	1980 - Miscellaneous Equipment Total	1030 - Miscellaneous Intangible Plant	Common - General Plant Total	Common - Intangible Plant	1980 - Miscellaneous Equipment Total	1030 - Miscellaneous Intangible Plant	Common - General Plant Total	Common - Intangible Plant	1980 - Miscellaneous Equipment Total	1030 - Miscellaneous Intangible Plant	Common - General Plant Total	Common - Intangible Plant
11/1/2014	17,157	6,381	95	0	6,476	0	0	0	0	0	0	0
12/1/2014	17,157	6,476	95	0	6,571	0	0	0	0	0	0	0
1/1/2015	41,504	6,571	95	0	6,866	0	0	0	0	0	0	0
2/1/2015	41,504	6,866	230	0	7,126	0	0	0	0	0	0	0
3/1/2015	41,504	7,126	230	0	7,356	0	0	0	0	0	0	0
4/1/2015	41,504	7,356	230	0	7,586	0	0	0	0	0	0	0
5/1/2015	41,504	7,586	230	0	7,816	0	0	0	0	0	0	0
6/1/2015	41,504	7,816	230	0	8,046	0	0	0	0	0	0	0
7/1/2015	41,504	8,046	230	0	8,276	0	0	0	0	0	0	0
8/1/2015	41,504	8,276	230	0	8,506	0	0	0	0	0	0	0
9/1/2015	41,504	8,506	230	0	8,736	0	0	0	0	0	0	0
10/1/2015	41,504	8,736	230	0	8,966	0	0	0	0	0	0	0
11/1/2015	41,504	8,966	230	0	9,196	0	0	0	0	0	0	0
12/1/2015	41,504	9,196	230	0	9,426	0	0	0	0	0	0	0
1/1/2016	41,504	9,426	230	0	9,656	0	0	0	0	0	0	0
2/1/2016	41,504	9,656	230	0	9,886	0	0	0	0	0	0	0
3/1/2016	41,504	9,886	230	0	10,116	0	0	0	0	0	0	0
4/1/2016	41,504	10,116	230	0	10,346	0	0	0	0	0	0	0
5/1/2016	41,504	10,346	230	0	10,576	0	0	0	0	0	0	0
6/1/2016	41,504	10,576	230	0	10,806	0	0	0	0	0	0	0
7/1/2016	41,504	10,806	230	0	11,036	0	0	0	0	0	0	0
8/1/2016	41,504	11,036	230	0	11,266	0	0	0	0	0	0	0
9/1/2016	41,504	11,266	230	0	11,496	0	0	0	0	0	0	0
10/1/2016	41,504	11,496	230	0	11,726	0	0	0	0	0	0	0
11/1/2016	41,504	11,726	230	0	11,956	0	0	0	0	0	0	0
12/1/2016	41,504	11,956	230	0	12,186	0	0	0	0	0	0	0
1/1/2017	41,504	12,186	230	0	12,416	0	0	0	0	0	0	0
2/1/2017	41,504	12,416	230	0	12,646	0	0	0	0	0	0	0
3/1/2017	41,504	12,646	230	0	12,876	0	0	0	0	0	0	0
4/1/2017	41,504	12,876	230	0	13,106	0	0	0	0	0	0	0
5/1/2017	41,504	13,106	230	0	13,336	0	0	0	0	0	0	0
6/1/2017	41,504	13,336	230	0	13,566	0	0	0	0	0	0	0
7/1/2017	41,504	13,566	230	0	13,796	0	0	0	0	0	0	0
8/1/2017	41,504	13,796	230	0	14,026	0	0	0	0	0	0	0
9/1/2017	41,504	14,026	230	0	14,256	0	0	0	0	0	0	0
10/1/2017	41,504	14,256	230	0	14,486	0	0	0	0	0	0	0
11/1/2017	41,504	14,486	230	0	14,716	0	0	0	0	0	0	0
12/1/2017	41,504	14,716	230	0	14,946	0	0	0	0	0	0	0
1/1/2018	41,504	14,946	230	0	15,176	0	0	0	0	0	0	0
2/1/2018	41,504	15,176	230	0	15,406	0	0	0	0	0	0	0
3/1/2018	41,504	15,406	230	0	15,636	0	0	0	0	0	0	0
4/1/2018	41,504	15,636	302	0	15,866	0	0	0	0	0	0	0
5/1/2018	41,504	15,866	302	0	16,096	0	0	0	0	0	0	0
6/1/2018	41,504	16,096	302	0	16,326	0	0	0	0	0	0	0
7/1/2018	41,504	16,326	302	0	16,556	0	0	0	0	0	0	0
8/1/2018	41,504	16,556	302	0	16,786	0	0	0	0	0	0	0
9/1/2018	41,504	16,786	302	0	17,016	0	0	0	0	0	0	0
10/1/2018	41,504	17,016	302	0	17,246	0	0	0	0	0	0	0
11/1/2018	41,504	17,246	302	0	17,476	0	0	0	0	0	0	0
12/1/2018	41,504	17,476	302	0	17,706	0	0	0	0	0	0	0
1/1/2019	41,504	17,706	302	0	17,936	0	0	0	0	0	0	0
2/1/2019	41,504	17,936	302	0	18,166	0	0	0	0	0	0	0
3/1/2019	41,504	18,166	302	0	18,396	0	0	0	0	0	0	0
4/1/2019	41,504	18,396	302	0	18,626	0	0	0	0	0	0	0
5/1/2019	41,504	18,626	302	0	18,856	0	0	0	0	0	0	0
6/1/2019	41,504	18,856	302	0	19,086	0	0	0	0	0	0	0
7/1/2019	41,504	19,086	302	0	19,316	0	0	0	0	0	0	0
8/1/2019	41,504	19,316	302	0	19,546	0	0	0	0	0	0	0
9/1/2019	41,504	19,546	302	0	19,776	0	0	0	0	0	0	0
10/1/2019	41,504	19,776	302	0	20,006	0	0	0	0	0	0	0
11/1/2019	41,504	20,006	302	0	20,236	0	0	0	0	0	0	0
12/1/2019	41,504	20,236	302	0	20,466	0	0	0	0	0	0	0
1/1/2020	2,571,908	815,361	15,346	0	830,707	0	0	0	0	0	0	0
2/1/2020	1,475,968,456	924,808,519	7,279,858	0	925,005,255	0	0	0	0	0	0	0
3/1/2020	231,115,360.01	214,248,900.02	47,592.46	0	214,248,900.02	0	0	0	0	0	0	0
4/1/2020	221,115,360.01	214,298,248	47,592.43	0	215,196,74.91	0	0	0	0	0	0	0
5/1/2020	221,115,360.01	215,196,74.91	47,592.46	0	215,674,37.37	0	0	0	0	0	0	0
6/1/2020	223,207,252	215,674,37.37	47,592.74	0	216,148,60.11	0	0	0	0	0	0	0
7/1/2020	223,207,252	216,148,60.11	53,587.43	0	216,622,82.86	0	0	0	0	0	0	0
8/1/2020	223,207,252	216,622,82.86	37,877.13	0	217,103,05.61	0	0	0	0	0	0	0
9/1/2020	223,207,252	217,103,05.61	37,877.14	0	217,583,28.36	0	0	0	0	0	0	0
10/1/2020	223,207,252	217,583,28.36	37,877.11	0	218,063,51.11	0	0	0	0	0	0	0
11/1/2020	223,207,252	218,063,51.11	37,877.11	0	218,543,73.86	0	0	0	0	0	0	0
12/1/2020	223,207,252	218,543,73.86	37,877.11	0	219,023,96.61	0	0	0	0	0	0	0
1/1/2021	223,207,252	219,023,96.61	21,635.45	0	219,504,19.36	0	0	0	0	0	0	0
2/1/2021	223,207,252	219,504,19.36	21,635.46	0	220,000,42.11	0	0	0	0	0	0	0
3/1/2021	223,207,252	219,999,42.11	21,635.48	0	220,500,64.86	0	0	0	0	0	0	0
4/1/2021	223,207,252	220,000,64.86	21,635.44	0	221,000,87.61	0	0	0	0	0	0	0
5/1/2021	223,207,252	220,500,87.61	21,491.61	0	221,501,10.36	0	0	0	0	0	0	0
6/1/2021	223,207,252	221,001,35.11	21,491.59	0	222,001,33.11	0	0	0	0	0	0	0
7/1/2021	223,207,252	221,501,57.86	21,491.59	0	222,501,55.86	0	0	0	0	0	0	0
8/1/2021	223,207,252	222,001,80.61	21,491.61	0	223,001,78.61	0	0	0	0	0	0	0
9/1/2021	223,207,252	222,502,03.36	21,491.61	0	223,502,01.36	0	0	0	0	0	0	0
10/1/2021	223,207,252	223,002,26.11	21,491.61	0	224,002,24.11	0	0	0	0	0	0	0
11/1/2021	223,207,252	223,502,48.86	21,491.61	0	224,502,46.86	0	0	0	0	0	0	0
12/1/2021	223,207,252	224,002,71.61	21,491.61	0	225,002,69.61	0	0	0	0	0	0	0
1/1/2022	223,207,252	224,502,94.36	21,491.61	0	225,502,92.36	0	0	0	0	0	0	0
2/1/2022	223,207,252	225,003,17.11	21,491.61	0	226,003,15.11	0	0	0	0	0	0	0
3/1/2022	223,207,252	225,503,39.86	21,491.61	0	226,503,37.86	0	0	0	0	0	0	0
4/1/2022	223,207,252	226,003,62.61	21,491.61	0	227,003,60.61	0	0	0	0	0	0	0
5/1/2022	223,207,252	226,503,85.36	21,491.61	0	227,503,83.36	0	0	0	0	0	0	0
6/1/2022	223,207,252	227,004,08.11	21,491.61	0	228,004,06.11	0	0	0	0	0	0	0
7/1/2022	223,207,252	227,504,30.86	21,491.61	0	228,504,28.86	0	0	0	0	0	0	0
8/1/2022	223,207,252	228,004,53.61	21,491.61	0	229,004,51.61	0	0	0	0	0	0	0
9/1/2022	223,207,252	228,504,76.36	21,491.61	0	229,504,74.36	0	0	0	0	0	0	0
10/1/2022	223,207,252	229,004,99.11	21,491.61	0	230,004,97.11	0	0	0	0	0	0	0
11/1/2022	223,207,252	229,505,21.86	21,491.61	0	230,505,19.86	0	0	0	0	0	0	0
12/1/2022	223,207,252	230,005,44.61	21,491.61	0	231,005,42.61	0	0	0	0	0	0	0
1/1/2023	223,207,252	230,505,67.36	21,491.61	0	231,505,65.36	0	0	0	0	0	0	0
2/1/2023	223,207,252	231,005,90.11	21,491.61	0	232,005,88.11	0	0	0	0	0	0	0
3/1/2023	223,207,252	231,506,12.86	21,491.61	0	232,506,10.86	0	0	0	0	0	0	0
4/1/2023	223,207,252	232,006,35.61	21,491.61	0	233,006,33.61	0	0	0	0	0	0	0
5/1/2023	223,207,252	232,506,58.36	21,491.61	0	233,506,56.36	0	0	0	0	0	0	0
6/1/2023	223,207,252	233,006,81.11	21,491									

















Account	Balance	Debit	Credit	Balance
42675	11708950.7	27805191.86	168195.42	36920.54
42705	116901233.6	27833357.7	16940.02	-5104.18
42738	11720245.5	27609238.3	16940.02	-31876.18
42767	11725814.6	27738861.61	16904.16	-129583.08
42795	117205987.4	27834806.85	16904.16	-258624.56
42828	117674417.4	27746203.45	16907.91	0
42856	117827264.4	27815800.42	16907.91	0
42887	117887763.8	27841250.54	16907.91	444053.04
42917	117909568.8	27845151.56	16907.91	169661.76
42948	117909568.8	27845151.56	16907.91	-2098365.8
42978	119085150.6	25940376.72	1888354.79	0
43008	120138762.2	27892673.3	1888354.79	1883504.79
43040	121307209.7	27892673.3	171161.09	6035.42
43070	121372608.7	28257162.17	173197.04	-5629.28
43102	121659246.8	28447892.2	174684.27	2194.44
43132	121763025.6	28574824.95	175483.32	-52830.97
43160	121809253.6	28704914.21	175381.79	-8689.76
43181	121822023.6	28825241.45	175356.99	-36899.76
43201	121831623.6	28943176.3	175337.92	-57575.95
43222	121833303.6	28985655.32	175337.92	-227790.51
43242	121833303.6	28985655.32	168510.21	-201135.07
43262	121833303.6	28985655.32	168510.21	-119389.02
43282	121833303.6	28985655.32	168510.21	-28930.32
43302	121833303.6	28985655.32	168510.21	0
43322	121833303.6	28985655.32	168510.21	-1612.59
43342	121833303.6	28985655.32	168510.21	-6403.25
43362	121833303.6	28985655.32	168510.21	-616.77
43382	121833303.6	28985655.32	168510.21	-86794.42
43402	121833303.6	28985655.32	168510.21	-39043.51
43422	121833303.6	28985655.32	171410.94	-45001.17
43442	121833303.6	28985655.32	171653.18	-157941.97
43462	121833303.6	28985655.32	172101.45	-103308.07
43482	121833303.6	28985655.32	172601.02	-94309.06
43502	121833303.6	28985655.32	173116.88	-84309.06
43522	121833303.6	28985655.32	173632.74	-50353.48
43542	121833303.6	28985655.32	174148.60	-29661.11
43562	121833303.6	28985655.32	174664.46	-25184.76
43582	121833303.6	28985655.32	175180.32	0
43602	121833303.6	28985655.32	175696.18	119605.59
43622	121833303.6	28985655.32	176212.04	0
43642	121833303.6	28985655.32	176727.90	0
43662	121833303.6	28985655.32	177243.76	0
43682	121833303.6	28985655.32	177759.62	0
43702	121833303.6	28985655.32	178275.48	0
43722	121833303.6	28985655.32	178791.34	0
43742	121833303.6	28985655.32	179307.20	0
43762	121833303.6	28985655.32	179823.06	0
43782	121833303.6	28985655.32	180338.92	0
43802	121833303.6	28985655.32	180854.78	0
43822	121833303.6	28985655.32	181370.64	0
43842	121833303.6	28985655.32	181886.50	0
43862	121833303.6	28985655.32	182402.36	0
43882	121833303.6	28985655.32	182918.22	0
43902	121833303.6	28985655.32	183434.08	0
43922	121833303.6	28985655.32	183949.94	0
43942	121833303.6	28985655.32	184465.80	0
43962	121833303.6	28985655.32	184981.66	0
43982	121833303.6	28985655.32	185497.52	0
44002	121833303.6	28985655.32	186013.38	0
44022	121833303.6	28985655.32	186529.24	0
44042	121833303.6	28985655.32	187045.10	0
44062	121833303.6	28985655.32	187560.96	0
44082	121833303.6	28985655.32	188076.82	0
44102	121833303.6	28985655.32	188592.68	0
44122	121833303.6	28985655.32	189108.54	0
44142	121833303.6	28985655.32	189624.40	0
44162	121833303.6	28985655.32	190140.26	0
44182	121833303.6	28985655.32	190656.12	0
44202	121833303.6	28985655.32	191171.98	0
44222	121833303.6	28985655.32	191687.84	0
44242	121833303.6	28985655.32	192203.70	0
44262	121833303.6	28985655.32	192719.56	0
44282	121833303.6	28985655.32	193235.42	0
44302	121833303.6	28985655.32	193751.28	0
44322	121833303.6	28985655.32	194267.14	0
44342	121833303.6	28985655.32	194783.00	0
44362	121833303.6	28985655.32	195298.86	0
44382	121833303.6	28985655.32	195814.72	0
44402	121833303.6	28985655.32	196330.58	0
44422	121833303.6	28985655.32	196846.44	0
44442	121833303.6	28985655.32	197362.30	0
44462	121833303.6	28985655.32	197878.16	0
44482	121833303.6	28985655.32	198394.02	0
44502	121833303.6	28985655.32	198909.88	0
44522	121833303.6	28985655.32	199425.74	0
44542	121833303.6	28985655.32	199941.60	0
44562	121833303.6	28985655.32	200457.46	0
44582	121833303.6	28985655.32	200973.32	0
44602	121833303.6	28985655.32	201489.18	0
44622	121833303.6	28985655.32	202005.04	0
44642	121833303.6	28985655.32	202520.90	0
44662	121833303.6	28985655.32	203036.76	0
44682	121833303.6	28985655.32	203552.62	0
44702	121833303.6	28985655.32	204068.48	0
44722	121833303.6	28985655.32	204584.34	0
44742	121833303.6	28985655.32	205100.20	0
44762	121833303.6	28985655.32	205616.06	0
44782	121833303.6	28985655.32	206131.92	0
44802	121833303.6	28985655.32	206647.78	0
44822	121833303.6	28985655.32	207163.64	0
44842	121833303.6	28985655.32	207679.50	0
44862	121833303.6	28985655.32	208195.36	0
44882	121833303.6	28985655.32	208711.22	0
44902	121833303.6	28985655.32	209227.08	0
44922	121833303.6	28985655.32	209742.94	0
44942	121833303.6	28985655.32	210258.80	0
44962	121833303.6	28985655.32	210774.66	0
44982	121833303.6	28985655.32	211290.52	0
45002	121833303.6	28985655.32	211806.38	0
45022	121833303.6	28985655.32	212322.24	0
45042	121833303.6	28985655.32	212838.10	0
45062	121833303.6	28985655.32	213353.96	0
45082	121833303.6	28985655.32	213869.82	0
45102	121833303.6	28985655.32	214385.68	0
45122	121833303.6	28985655.32	214901.54	0
45142	121833303.6	28985655.32	215417.40	0
45162	121833303.6	28985655.32	215933.26	0
45182	121833303.6	28985655.32	216449.12	0
45202	121833303.6	28985655.32	216964.98	0
45222	121833303.6	28985655.32	217480.84	0
45242	121833303.6	28985655.32	217996.70	0
45262	121833303.6	28985655.32	218512.56	0
45282	121833303.6	28985655.32	219028.42	0
45302	121833303.6	28985655.32	219544.28	0
45322	121833303.6	28985655.32	220060.14	0
45342	121833303.6	28985655.32	220576.00	0
45362	121833303.6	28985655.32	221091.86	0
45382	121833303.6	28985655.32	221607.72	0
45402	121833303.6	28985655.32	222123.58	0
45422	121833303.6	28985655.32	222639.44	0
45442	121833303.6	28985655.32	223155.30	0
45462	121833303.6	28985655.32	223671.16	0
45482	121833303.6	28985655.32	224187.02	0
45502	121833303.6	28985655.32	224702.88	0
45522	121833303.6	28985655.32	225218.74	0
45542	121833303.6	28985655.32	225734.60	0
45562	121833303.6	28985655.32	226250.46	0
45582	121833303.6	28985655.32	226766.32	0
45602	121833303.6	28985655.32	227282.18	0
45622	121833303.6	28985655.32	227798.04	0
45642	121833303.6	28985655.32	228313.90	0
45662	121833303.6	28985655.32	228829.76	0
45682	121833303.6	28985655.32	229345.62	0
45702	121833303.6	28985655.32	229861.48	0
45722	121833303.6	28985655.32	230377.34	0
45742	121833303.6	28985655.32	230893.20	0
45762	121833303.6	28985655.32	231409.06	0
45782	121833303.6	28985655.32	231924.92	0
45802	121833303.6	28985655.32	232440.78	0
45822	121833303.6	28985655.32	232956.64	0
45842	121833303.6	28985655.32	233472.50	0
45862	121833303.6	28985655.32	233988.36	0
45882	121833303.6	28985655.32	234504.22	0
45902	121833303.6	28985655.32	235020.08	0
45922	121833303.6	28985655.32	235535.94	0
45942	121833303.6	28985655.32	236051.80	0
45962	121833303.6	28985655.32	236567.66	0
45982	121833303.6	28985655.32	237083.52	0
46002	121833303.6	28985655.32	237599.38	0
46022	121833303.6	28985655.32	238115.24	0
46042	121833303.6	28985655.32	238631.10	0
46062	121833303.6	28985655.32	239146.96	0
46082	121833303.6	28985655.32	239662.82	0
46102	121833303.6	28985655.32	240178.68	0
46122	121833303.6	28985655.32	240694.54	0
46142	121833303.6	28985655.32	241210.40	0
46162	121833303.6	28985655.32	241726.26	0
46182	121833303.6	28985655.32	242242.12	0
46202	121833303.6	28985655.32	242757.98	0
46222	121833303.6	28985655.32	243273.84	0
46242	121833303.6	28985655.32	243789.70	0
46262	121833303.6	28985655.32	244305.56	0
46282	121833303.6	28985655.32	244821.42	0
46302	121833303.6	28985655.32	245337.28	0
46322	121833303.6	28985655.32	245853.14	0
46342	121833303.6	28985655.32	246369.00	0
46362	121833303.6	28985655.32	246884.86	0
46382	121833303.6	28985655.32	247400.72	0
46402	121833303.6	28985655.32	247916.58	0
46422	121833303.6	28985655.32	248432.44	0
46442	121833303.6	28985655.32	248948.30	0
46462	121833303.6			





3680 - Line Transformers	3680 - Line Transformers Total	3682 - Customers Transformer Installation
41640	5600760.79	112781.53
41671	56048572.34	25174742.03
41699	5662813.44	25232380.38
41720	55791587.84	25336193.6
41760	55874706.07	25448346.11
41791	55991759.08	25560495.15
41821	56241078.73	25674272.96
41852	56298135.55	25788445.71
41883	56427882.64	25902537.57
41913	56809177.95	26016629.42
41944	57226139.22	26130721.27
41974	54441840.34	26244813.07
42005	54449891.57	26358904.82
42036	54654822.65	26472996.57
42064	54774711.18	26587088.32
42095	54520069.48	26701180.07
42125	54536829.09	26815271.82
42156	54489758.17	26929363.57
42186	54463523.84	27043455.32
42217	54324686.78	27157547.07
42248	54296720.6	27271638.82
42278	53816407.42	27385730.57
42309	53816950.64	27499822.32
42339	54050569.29	27613914.07
42370	54083281.13	27728005.82
42401	53958474.24	27842097.57
42430	53910083.66	27956189.32
42461	54013263.02	28070281.07
42491	54235789.59	28184372.82
42522	54218078.14	28298464.57
42552	54371620.5	28412556.32
42583	54457008.98	28526648.07
42614	54611403.83	28640739.82
42644	54905121.45	28754831.57
42675	5551271.9	28868923.32
42705	5578394.13	28983015.07
42737	5601911.96	29097106.82
42768	5691171.38	29211198.57
42805	5691346.98	29325290.32
42835	5628356.36	29439382.07
42867	5658259.15	29553473.82
42917	5609435.17	29667565.57
42979	5692783.29	29781657.32
43009	5615369.71	29895749.07
43040	5678646.73	30009840.82
43070	5716516.33	30123932.57
43101	60436388.97	30238024.32
43132	60594228.79	30352116.07
43160	60887437.53	30466207.82
43191	6088741.26	30580299.57
43221	61123244.11	30694391.32
43252	6081871.96	30808483.07
43282	6101884.01	30922574.82
43313	61376800.94	31036666.57
43344	61579030.68	31150758.32
43374	6188160.2	31264850.07
43405	62124464.23	31378941.82
43435	62557629.77	31493033.57
43466	6260366.05	31607125.32
43497	62852791.45	31721217.07
43525	63086897.47	31835308.82
43556	6346886.23	31949400.57
43586	63705463.62	32063492.32
43617	64208478.9	32177584.07
43648	64784808.84	32291675.82
43709	63756629.98	32405767.57
43750	63925523.96	32519859.32
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41791	273660.52	273660.52
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43556	273660.52	273660.52
43586	273660.52	273660.52
43617	273660.52	273660.52
43648	273660.52	273660.52
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43750	273660.52	273660.52





















42583	31387.85	14	2284123.74	2087.69	-31707.37	0	0	0	0	0	2254504.06	334140.69	0	0	334140.69
42614	3200392.39	27	2254504.06	1992.37	-3251.16	0	0	0	0	0	2253215.27	334128.53	0	-12.16	334128.53
42644	3200412.79	30	2253215.27	2000.25	-6307.05	0	0	0	0	0	2248908.47	334138.83	0	0	334138.83
42675	3196767.68	33	2248908.47	2000.26	-8340.09	0	0	0	0	0	2242568.64	333554.55	0	-573.89	333554.55
42705	2739571.44	36	2242568.64	1749.22	-56763.72	0	0	0	0	-62982.84	2124534.5	0	-27.85	2124534.5	
42736	2698267.52	39	2124534.5	1706.93	-37584.42	0	0	0	0	-1321.44	2097335.57	0	-478.3	210204.46	
42767	2701211.69	42	2097335.57	1698.42	-37584.42	0	0	0	0	0	2098021.99	310204.42	0	0	310204.42
42795	2703878.47	45	2098021.99	1898.26	0	0	0	0	0	0	2090710.25	241352.98	0	0	241352.98
42826	2708975.96	48	2090710.25	1698.92	0	0	0	0	0	0	2092400.17	241352.98	0	-87.78	241352.98
42856	2697198.61	51	2092400.17	1693.11	-18814.55	0	0	0	0	0	2075684.48	241264.2	0	0	241264.2
42887	2697135.2	54	2075684.48	1685.75	-134021.55	219.9	0	0	0	0	2076964.54	241264.2	0	0	241264.2
42917	2566713.92	57	2076964.54	1604.2	0	0	0	0	0	0	1944848.54	242765.07	0	1500.87	242765.07
42948	2486269.78	60	1944848.54	1560.17	1104.56	0	0	0	0	0	1946452.74	242765.07	0	0	242765.07
42979	2488149.05	63	1946452.74	1561.34	0	0	0	0	0	0	1949117.47	242765.07	0	0	242765.07
43009	2500551.93	66	1949117.47	1562.84	0	0	0	0	0	0	1950678.81	242765.07	0	-0.17	242765.07
43040	2501109.12	69	1950678.81	1563.19	0	0	0	0	0	0	1952241.65	242765.07	0	0	242765.07
43070	2501651.97	72	1952241.65	1563.53	0	0	0	0	0	0	1953804.84	242765.07	0	0	242765.07
43101	2503583.8	75	1953804.84	1563.79	0	0	0	0	0	0	1955368.37	242765.07	0	-60821.11	232888.31
43132	2504344.79	78	1955368.37	1564.74	0	0	0	0	0	0	1956933.11	242765.07	0	0	242765.07
43160	2503920.2	81	1956933.11	1565.22	0	0	0	0	0	0	1958503.11	242765.07	0	0	242765.07
43191	2503769.73	84	1958503.11	1564.76	0	0	0	0	0	0	1960063.09	242765.07	0	0	242765.07
43221	2503770.31	87	1960063.09	1377.07	0	0	0	0	0	0	1961640.16	242765.07	0	0	242765.07
43252	2503560.81	90	1961640.16	1377.07	0	0	0	0	0	0	1963217.23	242765.07	0	0	242765.07
43282	2503560.81	93	1962817.23	1376.96	0	0	0	0	0	0	1964794.19	242765.07	0	0	242765.07
43313	2503560.81	96	1964794.19	1376.98	0	0	0	0	0	0	1966371.17	242765.07	0	0	242765.07
43344	2503560.81	99	1966371.17	1376.98	0	0	0	0	0	0	1967948.15	242765.07	0	0	242765.07
43374	2503560.81	102	1967948.15	1376.98	0	0	0	0	0	0	1969525.14	242765.07	0	0	242765.07
43405	2503560.81	105	1969525.14	1376.98	0	0	0	0	0	0	1971102.08	242765.07	0	0	242765.07
43435	2503560.81	108	1971102.08	1376.98	0	0	0	0	0	0	1972679.02	242765.07	0	0	242765.07
43466	2503560.81	111	1972679.02	1376.98	0	0	0	0	0	0	1974255.96	242765.07	0	0	242765.07
43497	2504083.42	114	1974255.96	1377.23	0	0	0	0	0	0	1975832.32	242765.07	0	0	242765.07
43525	2504704.29	117	1975832.32	1377.23	0	0	0	0	0	0	1977408.68	242765.07	0	0	242765.07
43556	2504967.49	120	1977408.68	1377.59	0	0	0	0	0	0	1978985.04	242765.07	0	0	242765.07
43586	2504553.58	123	1978985.04	1377.73	0	0	0	0	0	0	1980561.4	242765.07	0	0	242765.07
43617	2504553.58	126	1980561.4	1378.03	0	0	0	0	0	0	1982137.8	242765.07	0	0	242765.07
43647	2504553.58	129	1982137.8	1378.13	0	0	0	0	0	0	1983714.26	242765.07	0	0	242765.07
43678	2504553.58	132	1983714.26	1378.13	0	0	0	0	0	0	1985290.7	242765.07	0	0	242765.07
43709	18921869.5	135	1985290.7	11504.76	-313013.42	274.83	0	0	0	-6304.08	14523292.1	4085.67	-14474.87	1893996.47	
41640	3340919.72	138	1985290.7	8216.37	0	0	0	0	0	0	1986866.15	4085.67	0	0	1893996.47
41671	3340919.72	141	1986866.15	8216.37	0	0	0	0	0	0	1988442.6	863.07	0	0	66846.58
41699	3340919.72	144	1988442.6	8216.37	0	0	0	0	0	0	1990019.1	863.07	0	0	67711.65
41730	3340919.72	147	1990019.1	8216.37	0	0	0	0	0	0	1991595.6	863.07	0	0	68747.2
41760	3340919.72	150	1991595.6	8216.37	0	0	0	0	0	0	1993172.1	863.07	0	0	69437.79
41791	3340919.72	153	1993172.1	8216.37	0	0	0	0	0	0	1994748.6	863.07	0	0	70300.66
41821	3339715.69	156	1994748.6	8216.37	-1203.73	0	0	0	0	0	1996325.1	863.07	0	0	71193.93
41852	3339715.69	159	1996325.1	8216.37	0	0	0	0	0	0	1997901.6	863.07	0	0	72027
41882	3339715.69	162	1997901.6	8216.37	0	0	0	0	0	0	1999478.1	863.07	0	0	72895.76
41913	3339715.69	165	1999478.1	8216.37	0	0	0	0	0	0	2001054.6	863.07	0	0	73752.52
41944	33405.29	168	2001054.6	8216.37	0	0	0	0	0	0	2002631.1	863.07	0	0	74615.28
41974	3323405.48	171	2002631.1	8216.37	0	0	0	0	0	0	2004207.6	863.07	0	0	75478.04
42005	3323405.48	174	2004207.6	8216.37	-1044	0	0	0	0	0	2005784.1	863.07	-204.45	0	76340.8
42036	3323405.48	177	2005784.1	8216.37	0	0	0	0	0	0	2007360.6	863.07	0	0	77203.6
42066	3323405.48	180	2007360.6	8216.37	0	0	0	0	0	0	2008937.1	863.07	0	0	78066.4
42097	3323405.48	183	2008937.1	8216.37	0	0	0	0	0	0	2010513.6	863.07	0	0	78929.2
42128	3323405.48	186	2010513.6	8216.37	0	0	0	0	0	0	2012090.1	863.07	0	0	79792.0
42156	3323405.48	189	2012090.1	8216.37	-834.13	0	0	0	0	0	2013666.6	863.07	0	0	80654.8
42186	3323405.48	192	2013666.6	8216.37	0	0	0	0	0	0	2015243.1	863.07	0	0	81517.6
42217	3323405.48	195	2015243.1	8216.37	-1881.84	0	0	0	0	0	2016819.6	863.07	0	0	82380.4
42248	3323405.48	198	2016819.6	8216.37	0	0	0	0	0	0	2018396.1	863.07	0	0	83243.2
42278	3323405.48	201	2018396.1	8216.37	0	0	0	0	0	0	2019972.6	863.07	0	0	84106.0
42309	3323405.48	204	2019972.6	8216.37	0	0	0	0	0	0	2021549.1	863.07	0	0	84968.8
42339	3323405.48	207	2021549.1	8216.37	0	0	0	0	0	0	2023125.6	863.07	0	0	85831.6
42370	3323405.48	210	2023125.6	8216.37	0	0	0	0	0	0	2024702.1	863.07	0	0	86694.4
42401	3323405.48	213	2024702.1	8216.37	0	0	0	0	0	0	2026278.6	863.07	0	0	87557.2
42430	3323405.48	216	2026278.6	8216.37	0	0	0	0	0	0	2027855.1	863.07	0	0	88420.0
42461	3323405.48	219	2027855.1	8216.37	0	0	0	0	0	0	2029431.6	863.07	0	0	89282.8
42491	3323405.48	222	2029431.6	8216.37	0	0	0	0	0	0	2031008.1	863.07	0	0	90145.6
42522	3323405.48	225	2031008.1	8216.37	0	0	0	0	0	0	2032584.6	863.07	0	0	91008.4
42553	3323405.48	228	2032584.6	8216.37	0	0	0	0	0	0	2034161.1	863.07	0	0	91871.2
42584	3323405.48	231	2034161.1	8216.37	0	0	0	0	0	0	2035737.6	863.07	0	0	92734.0
42614	3323405.48	234	2035737.6	8216.37	0	0	0	0	0	0	2037314.1	863.07	0	0	93596.8
42644	3323405.48	237	2037314.1	8216.37	0	0	0	0	0	0	2038890.6	863.07	0	0	94459.6
42675	3323405.48	240	2038890.6	8216.37	0	0	0	0	0	0	2040467.1	863.07	0	0	95322.4
42705	3323405.48	243	2040467.1	8216.37	0	0	0	0	0	0	2042043.6	863.07	0	0	96185.2
42736	3323405.48	246	2042043.6	8216.37	0	0	0	0	0	0	2043620.1	863.07	0	0	97048.0
42767	3323405.48	249	2043620.1	8216.37	0	0	0	0	0	0	2045196.6	863.07	0	0	97910.8
42795	3323405.48	252	2045196.6	8216.37	0	0	0	0	0	0	2046773.1	863.07	0	0	98773.6
42826	3323405.48	255	2046773.1	8216.37	0	0	0	0	0	0	2048349.6	863.07	0	0	99636.4
42856	3323405.48	258	2048349.6	8216.37	0	0	0	0	0	0	2049926.1	863.07	0	0	100499.2
42887	3323405.48	261	2049926.1	8216.37	0	0	0	0	0	0	2051502.6	863.			



































42767	15785782.4	11333332.9	21442.35	0	0	0	0	0	0	11354775.25	176222.04	1578.58
42768	15785782.4	11334775.25	21442.35	0	0	0	0	0	0	11376217.6	161100.62	1578.58
42769	15785782.4	11376217.6	21442.35	0	0	0	0	0	0	11397659.95	162679.2	1578.58
42770	15785782.4	11397659.95	21442.35	0	0	0	0	0	0	11419102.3	164257.78	1578.58
42771	15785782.4	11419102.3	21442.35	0	0	0	0	0	0	11440544.85	165836.36	1578.58
42772	15785782.4	11440544.85	21442.35	0	0	0	0	0	0	11461987	167414.94	1578.58
42773	15785782.4	11461987	21442.35	0	0	0	0	0	0	11483429.35	168993.52	1578.58
42774	15785782.4	11483429.35	21442.35	0	0	0	0	0	0	11504871.7	190572.1	1578.58
42775	15785782.4	11504871.7	21442.35	0	0	0	0	0	0	11526314.05	192150.68	1578.58
42776	15785782.4	11526314.05	21442.35	0	0	0	0	0	0	11547756.4	192150.68	1578.58
42777	15785782.4	11547756.4	21442.35	0	0	0	0	0	0	11569198.75	193729.26	1578.58
42778	15785782.4	11569198.75	21442.35	0	0	0	0	0	0	11590641.1	195307.84	1578.58
42779	15785782.4	11590641.1	21442.35	0	0	0	0	0	0	11612083.47	196886.42	1578.58
42780	15785782.4	11612083.47	21442.35	0	0	0	0	0	0	11633525.82	198465.0	1578.58
42781	15785782.4	11633525.82	21442.35	0	0	0	0	0	0	11654968.17	200043.58	1578.58
42782	15785782.4	11654968.17	21442.35	0	0	0	0	0	0	11676410.52	201622.16	1578.58
42783	15785782.4	11676410.52	21442.35	0	0	0	0	0	0	11697852.87	203200.74	1578.58
42784	15785782.4	11697852.87	21442.35	0	0	0	0	0	0	11719295.22	204779.32	1578.58
42785	15785782.4	11719295.22	21442.35	0	0	0	0	0	0	11740737.57	206357.9	1578.58
42786	15785782.4	11740737.57	21442.35	0	0	0	0	0	0	11762179.92	207936.48	1578.58
42787	15785782.4	11762179.92	21442.35	0	0	0	0	0	0	11783622.27	209515.06	1578.58
42788	15785782.4	11783622.27	21442.35	0	0	0	0	0	0	11805064.62	211093.64	1578.58
42789	15785782.4	11805064.62	21442.35	0	0	0	0	0	0	11826506.97	212672.22	1578.58
42790	15785782.4	11826506.97	21442.35	0	0	0	0	0	0	11847949.32	214250.8	1578.58
42791	15785782.4	11847949.32	21442.35	0	0	0	0	0	0	11869391.67	215829.38	1578.58
42792	15785782.4	11869391.67	21442.35	0	0	0	0	0	0	11890834.02	217407.96	1578.58
42793	15785782.4	11890834.02	21442.35	0	0	0	0	0	0	11912276.37	218986.54	1578.58
42794	15785782.4	11912276.37	21442.35	0	0	0	0	0	0	11933718.72	220565.12	1578.58
42795	15785782.4	11933718.72	21442.35	0	0	0	0	0	0	11955161.07	222143.7	1578.58
42796	15785782.4	11955161.07	21442.35	0	0	0	0	0	0	11976603.42	223722.28	1578.58
42797	15785782.4	11976603.42	21442.35	0	0	0	0	0	0	11998045.77	225300.86	1578.58
42798	15785782.4	11998045.77	21442.35	0	0	0	0	0	0	12019488.12	226879.44	1578.58
42799	15785782.4	12019488.12	21442.35	0	0	0	0	0	0	12040930.47	228458.02	1578.58
42800	15785782.4	12040930.47	21442.35	0	0	0	0	0	0	12062372.82	230036.6	1578.58
42801	15785782.4	12062372.82	21442.35	0	0	0	0	0	0	12083815.17	231615.18	1578.58
42802	15785782.4	12083815.17	21442.35	0	0	0	0	0	0	12105257.52	233193.76	1578.58
42803	15785782.4	12105257.52	21442.35	0	0	0	0	0	0	12126700	234772.34	1578.58
42804	15785782.4	12126700	21442.35	0	0	0	0	0	0	12148142.39	236350.92	1578.58
42805	15785782.4	12148142.39	21442.35	0	0	0	0	0	0	12169584.74	237929.5	1578.58
42806	15785782.4	12169584.74	21442.35	0	0	0	0	0	0	12191027.09	239508.08	1578.58
42807	15785782.4	12191027.09	21442.35	0	0	0	0	0	0	12212469.44	241086.66	1578.58
42808	15785782.4	12212469.44	21442.35	0	0	0	0	0	0	12233911.79	242665.24	1578.58
42809	15785782.4	12233911.79	21442.35	0	0	0	0	0	0	12255354.14	244243.82	1578.58
42810	15785782.4	12255354.14	21442.35	0	0	0	0	0	0	12276796.49	245822.4	1578.58
42811	15785782.4	12276796.49	21442.35	0	0	0	0	0	0	12298238.84	247400.98	1578.58
42812	15785782.4	12298238.84	21442.35	0	0	0	0	0	0	12319681.19	248979.56	1578.58
42813	15785782.4	12319681.19	21442.35	0	0	0	0	0	0	12341123.54	250558.14	1578.58
42814	15785782.4	12341123.54	21442.35	0	0	0	0	0	0	12362565.89	252136.72	1578.58
42815	15785782.4	12362565.89	21442.35	0	0	0	0	0	0	12384008.24	253715.3	1578.58
42816	15785782.4	12384008.24	21442.35	0	0	0	0	0	0	12405450.59	255293.88	1578.58
42817	15785782.4	12405450.59	21442.35	0	0	0	0	0	0	12426892.94	256872.46	1578.58
42818	15785782.4	12426892.94	21442.35	0	0	0	0	0	0	12448335.29	258451.04	1578.58
42819	15785782.4	12448335.29	21442.35	0	0	0	0	0	0	12469777.64	260029.62	1578.58
42820	15785782.4	12469777.64	21442.35	0	0	0	0	0	0	12491220	261608.2	1578.58
42821	15785782.4	12491220	21442.35	0	0	0	0	0	0	12512662.35	263186.78	1578.58
42822	15785782.4	12512662.35	21442.35	0	0	0	0	0	0	12534104.7	264765.36	1578.58
42823	15785782.4	12534104.7	21442.35	0	0	0	0	0	0	12555547.05	266343.94	1578.58
42824	15785782.4	12555547.05	21442.35	0	0	0	0	0	0	12576989.4	267922.52	1578.58
42825	15785782.4	12576989.4	21442.35	0	0	0	0	0	0	12598431.75	269501.1	1578.58
42826	15785782.4	12598431.75	21442.35	0	0	0	0	0	0	12619874.1	271079.68	1578.58
42827	15785782.4	12619874.1	21442.35	0	0	0	0	0	0	12641316.45	272658.26	1578.58
42828	15785782.4	12641316.45	21442.35	0	0	0	0	0	0	12662758.8	274236.84	1578.58
42829	15785782.4	12662758.8	21442.35	0	0	0	0	0	0	12684201.15	275815.42	1578.58
42830	15785782.4	12684201.15	21442.35	0	0	0	0	0	0	12705643.5	277394	1578.58
42831	15785782.4	12705643.5	21442.35	0	0	0	0	0	0	12727085.85	278972.58	1578.58
42832	15785782.4	12727085.85	21442.35	0	0	0	0	0	0	12748528.2	280551.16	1578.58
42833	15785782.4	12748528.2	21442.35	0	0	0	0	0	0	12769970.55	282129.74	1578.58
42834	15785782.4	12769970.55	21442.35	0	0	0	0	0	0	12791412.9	283708.32	1578.58
42835	15785782.4	12791412.9	21442.35	0	0	0	0	0	0	12812855.25	285286.9	1578.58
42836	15785782.4	12812855.25	21442.35	0	0	0	0	0	0	12834297.6	286865.48	1578.58
42837	15785782.4	12834297.6	21442.35	0	0	0	0	0	0	12855739.95	288444.06	1578.58
42838	15785782.4	12855739.95	21442.35	0	0	0	0	0	0	12877182.3	290022.64	1578.58
42839	15785782.4	12877182.3	21442.35	0	0	0	0	0	0	12898624.65	291601.22	1578.58
42840	15785782.4	12898624.65	21442.35	0	0	0	0	0	0	12920067	293179.8	1578.58
42841	15785782.4	12920067	21442.35	0	0	0	0	0	0	12941509.35	294758.38	1578.58
42842	15785782.4	12941509.35	21442.35	0	0	0	0	0	0	12962951.7	296336.96	1578.58
42843	15785782.4	12962951.7	21442.35	0	0	0	0	0	0	12984394.05	297915.54	1578.58
42844	15785782.4	12984394.05	21442.35	0	0	0	0	0	0	13005836.4	299494.12	1578.58
42845	15785782.4	13005836.4	21442.35	0	0	0	0	0	0	13027278.75	301072.7	1578.58
42846	15785782.4	13027278.75	21442.35	0	0	0	0	0	0	13048721.1	302651.28	1578.58
42847	15785782.4	13048721.1	21442.35	0	0	0	0	0	0	13070163.45	304229.86	1578.58
42848	15785782.4	13070163.45	21442.35	0	0	0	0	0	0	13091605.8	305808.44	1578.58
42849	15785782.4	13091605.8	21442.35	0	0	0	0	0	0	13113048.15	307387.02	1578.58
42850	15785782.4	13113048.15	21442.35	0	0	0	0	0	0	13134490.5	308965.6	1578.58
42851	15785782.4	13134490.5	21442.35	0	0	0	0	0	0	13155932.85	310544.18	1578.58
42852	15785782.4	13155932.85	21442.35	0	0	0	0	0	0	13177375.2	312122.76	1578.58
42853	15785782.4	13177375.2	21442.35	0	0	0	0	0	0	13198817.55	313701.34	1578.58
42854	15785782.4	13198817.55	21442.35	0	0	0	0	0	0	13220259.9	315279.92	1578.58
42855	15785782.4	13220259.9	21442.35	0	0	0	0	0	0	13241702.25	316858.5	1578.58
42856	15785782.4	13241702.25	21442.35	0	0	0	0	0	0	13263144.6	318437.08	1578.58
42857	157											







































































**Duke Energy Kentucky**  
**Summary of Assets recovered through ESM Rider**

Note: The below balances are all included within the East Bend Account FERC Accountn 311 Activity shown on the "Monthly Activity Tab"

Month	Plant in Service	Depreciation Expense		Accumulated Depreciation	
		Life	COR	Life	COR
201811	9,535,804	0	0	0	0
201812	10,190,910	16,608	3,020	16,608	3,020
201901	10,247,008	17,749	3,227	34,357	6,247
201902	10,409,502	17,847	3,245	52,204	9,492
201903	40,414,561	18,130	3,296	70,334	12,788
201904	40,592,842	70,389	12,798	140,723	25,586
201905	41,089,898	70,699	12,854	211,422	38,440
201906	41,154,832	71,565	13,012	282,987	51,452
201907	41,357,125	71,678	13,032	354,665	64,485
201908	41,613,953	72,030	13,096	426,695	77,581
201909	41,240,678	72,478	13,178	499,173	90,759

**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-006**

**REQUEST:**

Provide a schedule showing the local franchise fee rider revenue and the local franchise fee expense for each month in the base period and the test year. If the revenue and expense amounts are not equivalent in the test year, please explain why they are not and provide a reconciliation of the two amounts for each month during the test year.

**RESPONSE:**

Please see AG-DR-01-006 Attachment.

When customer bills are generated, the associated franchise fee is booked to Account 241348 (Franchise Fee Payable). This is a balance sheet account. On a monthly basis the franchise fees are remitted to the different localities. At time of payment, Account 241348 is reduced by the amount of the payment. Any difference between the accrual and the payment is booked to Account 408820 (Misc. Nonutility Tax) expense account. The difference between what is accrued and paid in the attached is entirely related to the city of Ft. Thomas and the only time any amounts have hit an expense account.

**PERSON RESPONSIBLE:**            John Panizza

**Duke Energy Kentucky  
Franchise Tax Revenue and Expense**

	<b>Accrual</b>	<b>Payment</b>	<b>Difference</b>
	<b>241348</b>	<b>241348</b>	<b>408820</b>
Jan-18	542,409.08	542,302.60	106.48
Feb-18	432,673.41	432,585.20	88.21
Mar-18	367,234.24	366,940.50	293.74
Apr-18	346,285.22	346,151.62	133.60
May-18	308,097.00	308,071.18	25.82
Jun-18	348,418.49	348,461.01	(42.52)
Jul-18	390,313.28	390,254.15	59.13
Aug-18	335,000.93	334,910.86	90.07
Sep-18	346,857.69	346,751.50	106.19
Oct-18	328,484.23	328,323.02	161.21
Nov-18	344,014.65	343,951.58	63.07
Dec-18	465,620.59	465,507.07	113.52
			<hr/> 1,198.52

**REQUEST:**

Refer to the Direct Testimony of Retha Hunsicker (“Hunsicker Direct”) discussing the new Customer Connect customer service platform being developed by DEBS. The following questions relate to the Customer Connect platform and program costs incurred or projected to be incurred and what has been included in the test year.

- a. Provide the amount of capital expenditures, plant additions, depreciation expense, return on assets, and all other either directly incurred by DEK and/or allocated to it from DEBS for each historic year in which actual costs were incurred, projected for base year, projected for the test year, and projected for each year thereafter until the new project is expected to be completed.
- b. Provide the amount of O&M expenses, either directly incurred by DEK and/or allocated to it from DEB for each historic year in which costs were incurred, projected for base year, projected for the test year, and projected for each year thereafter until the new project is expected to be completed. If any O&M costs have been deferred or are expected to be deferred for any reason, provide the amounts and describe the deferrals.
- c. Provide a calculation of the Customer Connect revenue requirement. Provide all detail, including all rate base components and amounts and all expense components and amounts, and all calculations that sum to the revenue requirement.

**RESPONSE:**

- a. See STAFF-DR-02-034 for actual costs incurred in 2016-2018. Capital placed in service for the base period and test period is \$1.164 million and \$1.457 million, respectively. The Company has not calculated depreciation expense and property taxes or a return specifically for these assets.
- b. See STAFF-DR-02-034 for actual costs incurred in 2016-2018. O&M in the base period and test period is \$941,777 and \$908,818, respectively.
- c. The Company has not made this calculation.

**PERSON RESPONSIBLE:**

Retha Hunsicker  
Sarah E. Lawler

**REQUEST:**

Refer to the Direct Testimony of Lang W. Reynolds (“Reynolds Direct”) at page 9 and of Sarah E. Lawler (“Lawler Direct”) at pages 16-18 regarding the proposed Electric Vehicle Pilot Program.

- a. Confirm that the O&M costs of \$1.459 million contained in Table 1 of Mr. Reynold’s Direct Testimony represent estimated amounts for the entire three-year pilot and not an annual amount.
- b. Explain why the Company proposes that recovery of the 13-month test year average of capital costs and the associated carrying costs of the pilot program be reflected in base rates as opposed to being deferred in the same manner as the O&M costs.
- c. Confirm that if the pilot program generates net O&M costs, O&M costs less revenues generated, the Company will seek recovery of those net costs in a subsequent rate case whereas if the pilot program generates net margins, revenues less O&M costs, those net margins will be shared between the company and customers as part of the rider PSM credit. If confirmed, explain why the net costs or margins should be treated differently.
- d. Does the Company project that the pilot will generate either net O&M costs or net margins? If so, provide copies of all analysis which reflect these projections.

**RESPONSE:**

- a. O&M costs of \$1.459 million represent the estimated amount for the entire three-year pilot, not the annual amounts.
- b. Capital costs by definition are already deferred. The Company is proposing to recover a return on those capital costs and recovery of associated depreciation expenses and property taxes in base rates as per traditional rate making. The Company did not include O&M costs in the test period in this case but is rather requesting a deferral of these costs and if deferral authority is granted will seek recovery of these O&M costs in a future electric base rate case. If the Commission determined that the O&M costs should be included in the test period in this case, the Company would not object.
- c. The only portion of the EV Pilot that will generate revenues is the EV Fast Charge Program. This program is not expected to generate net O&M costs but if this were to happen, the Company would evaluate these net costs along with other factors to determine whether to propose them for recovery in a future rate case. It is not the Company's intent to include net costs as a result of this program in Rider PSM.
- d. Based on current EV registrations as described in Mr. Reynolds' Testimony page 5, lines 3-18, the Company projects that the revenues generated from the EV Fast Charge Fee associated with the EV Fast Charge program will be minimal to begin with, but will increase with EV adoption rates. Please see STAFF-DR-02-090 Attachment.

**PERSON RESPONSIBLE:**

Lang Reynolds – a., d.  
Sarah E. Lawler – b., c.

**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**PUBLIC AG-DR-01-009**  
**(As to Attachments 2 and 3 only)**

**REQUEST:**

Refer to Table 1 in the Direct Testimony of Thomas Christie ("Christie Direct") at page 9 in regards to routine distribution vegetation management costs.

- a. Provide the amounts of O&M spend by year by subaccount for all periods reflected in the table.
- b. Provide the same information for 2019 to date through the last month with available actual information and provide the O&M costs by subaccount.
- c. Provide the assumptions made for the increased cost per mile projected for 2020 and 2021.
- d. Provide a copy of the contract with the contractor that performs the vegetation management services.

**RESPONSE:**

**CONFIDENTIAL PROPRIETARY TRADE SECRET**  
**(As to Attachments 2 and 3 only)**

- a. Please see AG-DR-01-009 Attachment 1.
- b. Please see AG-DR-01-009 Attachment 1.
- c. The increased cost per mile projected for 2020 and 2021 assumed a 3.5% annual increase.
- d. Please see AG-DR-01-009 Confidential Attachments 2 and 3. These attachments will be provided to all parties upon the execution of a Confidentiality Agreement.

**PERSON RESPONSIBLE:** T. K. Christie



	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Sept. YTD	2019 Forecast	2020 Forecast	2021 Forecast
VM-Herbicide	\$ 4,105	\$ 7,002	\$ 489	\$ -	\$ 23,477	\$ 9,516	\$ 26,523	\$ 27,319	\$ 28,138
VM-Dist Staff	\$ 102,611	\$ 128,941	\$ 85,882	\$ 57,918	\$ 114,510	\$ 106,116	\$ 178,279	\$ 183,627	\$ 189,136
VM-Circuit Maintenance	\$ 1,853,052	\$ 1,671,884	\$ 1,562,922	\$ 4,228,419	\$ 4,056,617	\$ 3,986,066	\$ 5,393,107	\$ 4,938,596	\$ 5,058,651
VM-O&M Reactive	\$ 117,837	\$ 123,670	\$ 121,728	\$ 37,012	\$ 123,773	\$ 123,595	\$ 111,216	\$ 139,868	\$ 144,064
VM-O&M Removals	\$ 3,477	\$ 23,044	\$ 25,744	\$ (2,939)	\$ 7,435	\$ 8,151	\$ 12,000	\$ 152,740	\$ 156,453
VM-Contract Inspectors	\$ 39,932	\$ 25,180	\$ 16,026	\$ 22,542	\$ 24,690	\$ 11,465	\$ 12,000	\$ 77,814	\$ 80,149
	<b>\$ 2,121,013</b>	<b>\$ 1,979,720</b>	<b>\$ 1,812,790</b>	<b>\$ 4,342,951</b>	<b>\$ 4,350,502</b>	<b>\$ 4,244,909</b>	<b>\$ 5,733,125</b>	<b>\$ 5,519,964</b>	<b>\$ 5,656,591</b>

**2019-00271**

**AG-DR-01-009**

**CONFIDENTIAL**

**ATTACHMENT 2**

**ARE BEING FILED**

**UNDER SEAL**

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**ATTACHMENT 3**

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**REQUEST:**

Refer to the Direct Testimony of William Don Wathen, Jr. ("Wathen Direct"), pages 22-23 in regards to the major storm deferral accounting treatment being sought.

- a. What is the level of baseline major storm costs included in O&M expense and sought in this proceeding and explain the deviation of that amount.
- b. Describe whether or not the Company requests that carrying charges be added to the deferral balance. Why or why not?
- c. Refer to footnote 7 on page 22. Provide a copy of the referenced IEEE Standards 1366 and provide the definition of "major" storms the Company envisions in its request.
- d. Provide the amount of major storm costs incurred as O&M expenses for each year 2014 through 2019, and describe which of these amounts were deferred and recovered via separate authorization by the Commission.

**RESPONSE:**

- a. The O&M expense sought to be recovered as part of this proceeding includes \$1,000,000 of major storm costs. This amount is meant to generally represent a baseline, historical level of major storm O&M expense for DE Kentucky's electric operations.
- b. See direct testimony of Danielle Weatherston, page 7.

c. See AG-DR-01-010 Attachment for IEEE Standards 1366. Included in the attachment is the definition the Company uses for “major” storms also referred to as “Major Event Days”; a day in which the daily System Average Interruption Duration Index (SAIDI) exceeds a Major Event Day threshold value. For the purposes of calculating daily system SAIDI, any interruption that spans multiple calendar days is accrued to the day on which the interruption began. Statistically, days having a daily system SAIDI greater than  $T_{MED}$  are days on which the energy delivery system experienced stresses beyond that normally expected (such as during severe weather). Activities that occur on Major Event Days should be separately analyzed and reported.

d.

<b>Year</b>	<b>Amount</b>
2014	\$117,246
2015	\$738,104
2016	\$1,009,968
2017	\$2,410,631
2018 (*)	\$456,256
9 Months 2019	\$380,692
(*) Includes \$1,051,054 deferred per Order in Case No. 2018-00416.	

**PERSON RESPONSIBLE:**

Christopher Jacobi – a.  
 Danielle Weatherston – b.  
 Ash Norton – c.  
 Danielle Weatherston/Sarah E. Lawler – d.

# IEEE Guide for Electric Power Distribution Reliability Indices

IEEE Power & Energy Society

Sponsored by the  
Transmission and Distribution Committee

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IEEE  
3 Park Avenue  
New York, NY 10016-5997  
USA

**IEEE Std 1366™-2012**  
(Revision of  
IEEE Std 1366-2003)

31 May 2012



# IEEE Guide for Electric Power Distribution Reliability Indices

Sponsor

**Transmission and Distribution Committee**  
of the  
**IEEE Power & Energy Society**

Approved 14 May 2012

**IEEE-SA Standards Board**



**Abstract:** Distribution reliability indices and factors that affect their calculations are defined in this guide. The indices are intended to apply to distribution systems, substations, circuits, and defined regions.

**Keywords:** circuits, distribution reliability indices, distribution systems, electric power, IEEE 1366, reliability indices

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## Introduction

This introduction is not part of IEEE Std 1366-2012, IEEE Guide for Electric Power Distribution Reliability Indices.

This guide was originally developed in 1998 to create indices specifically designed for distribution systems. Other groups have created indices for transmission and industrial systems, but none were available for distribution. This group will continue working in this area by refining the information contained in this guide.

This guide was updated in the 2003 revision to clarify existing definitions and to introduce a statistically based definition for classification of Major Event Days. The working group created a methodology, 2.5 Beta Method, for determination of Major Event Days. Once days are classified as normal or Major Event Days, appropriate analysis and reporting can be conducted.

This 2012 revision of the guide clarified several of the definitions and introduced two new indices. The new indices are CELID-s and CELID-t, customers experiencing long interruption durations (both single and total). A section was also added to explain the investigation of catastrophic days.



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# IEEE Guide for Electric Power Distribution Reliability Indices

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## 1. Overview

### 1.1 Introduction

This full-use guide has been updated to clarify existing definitions, introduce two additional reliability indices, and add a discussion of Major Event Days and catastrophic days (see 5.3).

### 1.2 Scope

This guide identifies distribution reliability indices and factors that affect their calculation. It includes indices, which are useful today, as well as ones that may be useful in the future. The indices are intended to apply to distribution systems, substations, circuits, and defined regions.

### 1.3 Purpose

The purpose of this guide is twofold. First, it is to present a set of terms and definitions which can be used to foster uniformity in the development of distribution service reliability indices, to identify factors which affect the indices, and to aid in consistent reporting practices among utilities. Secondly, it is to provide guidance for new personnel in the reliability area and to provide tools for internal as well as external comparisons. In the past, other groups have defined reliability indices for transmission, generation, and

distribution but some of the definitions already in use are not specific enough to be wholly adopted for distribution. Users of this guide should recognize that not all utilities would have the data available to calculate all the indices.

## 2. Definitions

For the purposes of this document, the following terms and definitions apply. The *IEEE Standards Dictionary: Glossary of Terms and Definitions*<sup>1</sup> should be consulted for terms not defined in this clause.

**connected load:** Connected transformer or metered demand (to be clearly specified when reporting) on the circuit or portion of circuit that is interrupted. When reporting, the report should state whether it is based on an annual peak or on a reporting period peak.

**customer:** A metered electrical service point for which an active bill account is established at a specific location.

**customer count:** The number of customers either served or interrupted, depending on usage.

**distribution system:** That portion of an electric system that delivers electric energy from transformation points on the transmission system to the customer.

NOTE—The distribution system is generally considered to be anything from the distribution substation fence to the customer meter. Often the initial overcurrent protection and voltage regulators are within the substation fence and are considered part of the distribution system.<sup>2</sup>

**forced outage:** The state of a component when it is not available to perform its intended function due to an unplanned event directly associated with that component.

**interrupting device:** A device to stop the flow of power, usually in response to a fault. Operation of the device can be accomplished by manual, automatic, or remotely operated methods. Examples include circuit breakers, line reclosers, line fuses, disconnect switches, sectionalizers, and/or others.

**interruption:** The total loss of electric power on one or more normally energized conductors to one or more customers connected to the distribution portion of the system. This does not include any of the power quality issues such as: sags, swells, impulses, or harmonics. *See also:* **outage**.

**interruption duration:** The time period from the initiation of an interruption until service has been restored to the affected customers.

NOTE—The process of restoration may require restoring service to small sections of the system until service has been restored to all customers. See 4.3.2 for a step-restoration example. Each of these individual steps should be tracked, collecting the start time, end time, and number of customers interrupted for each step.

**interruptions caused by events outside of the distribution system:** Outages that occur on generation, transmission, substations, or customer facilities that result in the interruption of service to one or more customers. While generally a small portion of the number of interruption events, these interruptions can affect a large number of customers and may last for a long time.

**lockout:** When a reclosing interrupting device is in the open position and no further operations of that device are allowed without manual intervention.

<sup>1</sup>*IEEE Standards Dictionary: Glossary of Terms and Definitions* is available at <http://shop.ieee.org>.

<sup>2</sup> Notes in text, tables, and figures of a standard are given for information only and do not contain requirements needed to implement this standard.

**Major Event:** Designates an event that exceeds reasonable design and or operational limits of the electric power system. A Major Event includes at least one Major Event Day. *See also: Major Event Day.*

**Major Event Day (MED):** A day in which the daily system System Average Interruption Duration Index (SAIDI) exceeds a Major Event Day threshold value. For the purposes of calculating daily system SAIDI, any interruption that spans multiple calendar days is accrued to the day on which the interruption began. Statistically, days having a daily system SAIDI greater than  $T_{MED}$  are days on which the energy delivery system experienced stresses beyond that normally expected (such as during severe weather). Activities that occur on Major Event Days should be separately analyzed and reported.

NOTE—See Major Event Day classification in 3.5.

**momentary interruption:** The brief loss of power delivery to one or more customers caused by the opening and closing operation of an interrupting device.

NOTE—Two circuit breaker or recloser operations (each operation being an open followed by a close) that briefly interrupt service to one or more customers are defined as two momentary interruptions.

**momentary interruption event:** An interruption of duration limited to the period required to restore service by an interrupting device.

NOTE 1—Such switching operations must be completed within a specified time of five minutes or less. This definition includes all reclosing operations that occur within five minutes of the first interruption.

NOTE 2—If a recloser or circuit breaker operates two, three, or four times and then holds (within five minutes of the first operation), those momentary interruptions shall be considered one momentary interruption event.

**outage:** The loss of ability of a component to deliver power.

NOTE 1—An outage may or may not cause an interruption of service to customers, depending on system configuration.

NOTE 2—This definition derives from transmission and distribution applications and does not apply to generation outages.

**planned interruption:** The loss of electric power to one or more customers that results from a planned outage.

NOTE 1—This derives from transmission and distribution applications and does not apply to generation interruptions.

NOTE 2—The key test to determine if an interruption should be classified as a planned or unplanned interruption is as follows: If it is possible to defer the interruption, then the interruption is a planned interruption; otherwise, the interruption is an unplanned interruption.

**planned outage:** The intentional disabling of a component's capability to deliver power, done at a pre-selected time, usually for the purposes of construction, preventative maintenance, or repair.

**reporting period:** The time period from which interruption data is to be included in reliability index calculations. The beginning and end dates and times should be clearly indicated. All events that begin within the indicated time period should be included. A consistent reporting period should be used when comparing the performance of different distribution systems (typically one calendar year) or when comparing the performance of a single distribution system over an extended period of time. The reporting period is assumed to be one year, unless otherwise stated.

**step restoration:** The process of restoring all interrupted customers in stages over time.

**sustained interruption:** Any interruption not classified as a part of a momentary event. That is, any interruption that lasts more than five minutes.

**total number of customers served:** The average number of customers served during the reporting period. If a different customer total is used, it must be clearly defined within the report.

**unplanned interruption:** The loss of electric power to one or more customers that does not result from a planned outage.

### 3. Definitions of reliability indices

#### 3.1 Basic factors

The basic factors defined below specify the data needed to calculate the reliability indices.

NOTE—The subscript ‘i’ denotes an interruption event.

<b>CI</b>	Customers interrupted
<b>CMI</b>	Customer minutes of interruption
<b>CN</b>	Total number of distinct customers who have experienced a sustained interruption during the reporting period
<b>CN<sub>(k≥n)</sub></b>	Total number of customers who have experienced <i>n</i> or more sustained interruptions during the reporting period
<b>CN<sub>(k≥S)</sub></b>	Total number of customers that experienced <i>S</i> or more hours duration
<b>CN<sub>(k≥T)</sub></b>	Total number of customers that experienced <i>T</i> or more hours duration
<b>CNT<sub>(k≥n)</sub></b>	Total number of customers who have experienced <i>n</i> or more sustained interruptions and momentary interruption events during the reporting period
<b>E</b>	Event
<b>IM<sub>i</sub></b>	Number of momentary interruptions
<b>IM<sub>E</sub></b>	Number of momentary interruption events
<b>k</b>	Number of interruptions experienced by an individual customer in the reporting period
<b>L<sub>i</sub></b>	Connected kVA load interrupted for each interruption event
<b>L<sub>T</sub></b>	Total connected kVA load served
<b>N<sub>i</sub></b>	Number of interrupted customers for each sustained interruption event during the reporting period
<b>N<sub>mi</sub></b>	Number of interrupted customers for each momentary interruption event during the reporting period

$N_T$	Total number of customers served for the area
$r_i$	Restoration time for each interruption event
$T_{MED}$	Major Event Day threshold

### 3.2 Sustained interruption indices

#### 3.2.1 SAIFI: System Average Interruption Frequency Index

The System Average Interruption Frequency Index (SAIFI) indicates how often the average customer experiences a sustained interruption over a predefined period of time. Mathematically, this is given in Eq. (1).

$$SAIFI = \frac{\sum \text{Total Number of Customers Interrupted}}{\text{Total Number of Customers Served}} \quad (1)$$

To calculate the index, use Eq. (2).

$$SAIFI = \frac{\sum N_i}{N_T} = \frac{CI}{N_T} \quad (2)$$

#### 3.2.2 SAIDI: System Average Interruption Duration Index

The System Average Interruption Duration Index (SAIDI) indicates the total duration of interruption for the average customer during a predefined period of time. It is commonly measured in minutes or hours of interruption. Mathematically, this is given in Eq. (3).

$$SAIDI = \frac{\sum \text{Customer Minutes of Interruption}}{\text{Total Number of Customers Served}} \quad (3)$$

To calculate the index, use Eq. (4).

$$SAIDI = \frac{\sum r_i N_i}{N_T} = \frac{CMI}{N_T} \quad (4)$$

#### 3.2.3 CAIDI: Customer Average Interruption Duration Index

The Customer Average Interruption Duration Index (CAIDI) represents the average time required to restore service. Mathematically, this is given in Eq. (5).

$$CAIDI = \frac{\sum \text{Customer Minutes of Interruption}}{\text{Total Number of Customers Interrupted}} = \frac{CMI}{CI} \quad (5)$$

To calculate the index, use Eq. (6).

$$CAIDI = \frac{\sum_i r_i N_i}{\sum_i N_i} = \frac{SAIDI}{SAIFI} \quad (6)$$

### 3.2.4 CTAIDI: Customer Total Average Interruption Duration Index

The Customer Total Average Interruption Duration Index (CTAIDI) represents the total time in the reporting period that average customers who actually experienced an interruption were without power. This index is a hybrid of CAIDI and is similarly calculated, except that those customers with multiple interruptions are counted only once. Mathematically, this is given in Eq. (7).

$$CTAIDI = \frac{\sum \text{Customer Interruption Durations}}{\text{Total Number of Distinct Customers Interrupted}} \quad (7)$$

To calculate the index, use Eq. (8).

$$CTAIDI = \frac{\sum_i r_i N_i}{CN} = \frac{CMI}{CN} \quad (8)$$

NOTE—In tallying Total Number of Customers Interrupted, each individual customer should be counted only once regardless of the number of times interrupted during the reporting period. This applies to definitions provided in 3.2.4 and 3.2.5.

### 3.2.5 CAIFI: Customer Average Interruption Frequency Index

The Customer Average Interruption Frequency Index (CAIFI) gives the average frequency of sustained interruptions for those customers experiencing sustained interruptions. The customer is counted once, regardless of the number of times interrupted for this calculation. Mathematically, this is given in Eq. (9).

$$CAIFI = \frac{\sum \text{Total Number of Customer Interruptions}}{\text{Total Number of Distinct Customers Interrupted}} \quad (9)$$

To calculate the index, use Eq. (10).

$$CAIFI = \frac{\sum_i N_i}{CN} = \frac{CI}{CN} \quad (10)$$

### 3.2.6 ASAI: Average Service Availability Index

The Average Service Availability Index (ASAI) represents the fraction of time (often in percentage) that a customer has received power during the defined reporting period. Mathematically, this is given in Eq. (11).

$$\text{ASAI} = \frac{\text{Customer Hours Service Availability}}{\text{Customer Hours Service Demand}} \quad (11)$$

To calculate the index, use Eq. (12).

$$\text{ASAI} = \frac{N_T \times (\text{Number of hours/yr}) - \sum_i r_i N_i}{N_T \times (\text{Number of hours/yr})} \quad (12)$$

NOTE—There are 8 760 hours in a non-leap year and 8 784 hours in a leap year.

### 3.2.7 CEMI<sub>n</sub>: Customers Experiencing Multiple Interruptions

The Customers Experiencing Multiple Interruptions Index (CEMI<sub>n</sub>) indicates the ratio of individual customers experiencing *n* or more sustained interruptions to the total number of customers served. Mathematically, this is given in Eq. (13).

$$\text{CEMI}_n = \frac{\text{Total Number of Customers that experienced } n \text{ or more sustained interruptions}}{\text{Total Number of Customers Served}} \quad (13)$$

To calculate the index, use Eq. (14).

$$\text{CEMI}_n = \frac{CN(k \geq n)}{N_T} \quad (14)$$

NOTE—This index is often used in a series of calculations with *n* incremented from a value of 1 to the highest value of interest.

### 3.2.8 CELID: Customers Experiencing Long Interruption Durations

The Customers Experiencing Long Interruption Durations Index (CELID) indicates the ratio of individual customers that experience interruptions with durations longer than or equal to a given time. That time is either the duration of a single interruption (*s*) or the total amount of time (*t*) that a customer has been interrupted during the reporting period. Mathematically, the Single Interruption Duration equation is given in Eq. (15) and the Total Interruption Duration equation is given in Eq. (17).

Single Interruption Duration:

$$\text{CELID-t} = \frac{\text{Total Number of Customers that experienced } S \text{ or more hours duration}}{\text{Total Number of Customers Served}} \quad (15)$$

To calculate the index, use Eq. (16).

$$\text{CELID-s} = \frac{CN(k \geq S)}{N_T} \quad (16)$$



Total Interruption Duration:

$$\text{CELID-t} = \frac{\text{Total Number of Customers that experienced T or more hours duration}}{\text{Total Number of Customers Served}} \quad (17)$$

To calculate the index, use Eq. (18).

$$\text{CELID-t} = \frac{\text{CN}_{(k \geq T)}}{N_T} \quad (18)$$

### 3.3 Load based indices

#### 3.3.1 ASIFI: Average System Interruption Frequency Index

The calculation of the Average System Interruption Frequency Index (ASIFI) is based on load rather than customers affected. ASIFI is sometimes used to measure distribution performance in areas that serve relatively few customers that have relatively large concentrations of load, predominantly industrial/commercial customers. Theoretically, in a system with homogeneous load distribution, ASIFI would be the same as SAIFI. Mathematically, this ASIFI is given in Eq. (19).

$$\text{ASIFI} = \frac{\sum \text{Total Connected kVA of Load Interrupted}}{\text{Total Connected kVA Served}} \quad (19)$$

To calculate the index, use Eq. (20).

$$\text{ASIFI} = \frac{\sum L_i}{L_T} \quad (20)$$

#### 3.3.2 ASIDI: Average System Interruption Duration Index

The calculation of the Average System Interruption Duration Index (ASIDI) is based on load rather than customers affected. Its use, limitations, and philosophy are stated in the ASIFI definition in 3.3.1. Mathematically, ASIDI is given in Eq. (21).

$$\text{ASIDI} = \frac{\sum \text{Connected kVA Duration of Load Interrupted}}{\text{Total Connected kVA Served}} \quad (21)$$

To calculate the index, use Eq. (22).

$$\text{ASIDI} = \frac{\sum r_i L_i}{L_T} \quad (22)$$

### 3.4 Other indices (momentary)

#### 3.4.1 MAIFI: Momentary Average Interruption Frequency Index

The Momentary Average Interruption Frequency Index (MAIFI) indicates the average frequency of momentary interruptions. Mathematically, this is given in Eq. (23).

$$\text{MAIFI} = \frac{\sum \text{Total Number of Customer Momentary Interruptions}}{\text{Total Number of Customers Served}} \quad (23)$$

To calculate the index, use Eq. (24).

$$\text{MAIFI} = \frac{\sum \text{IM}_i N_{mi}}{N_T} \quad (24)$$

#### 3.4.2 MAIFI<sub>E</sub>: Momentary Average Interruption Event Frequency Index

The Momentary Average Interruption Event Frequency Index (MAIFI<sub>E</sub>) indicates the average frequency of momentary interruption events. This index does not include the events immediately preceding a sustained interruption. Mathematically, this is given in Eq. (25).

$$\text{MAIFI}_E = \frac{\sum \text{Total Number of Customer Momentary Interruption Events}}{\text{Total Number of Customers Served}} \quad (25)$$

To calculate the index, use Eq. (26).

$$\text{MAIFI}_E = \frac{\sum \text{IM}_E N_{mi}}{N_T} \quad (26)$$

#### 3.4.3 CEMSMI<sub>n</sub>: Customers Experiencing Multiple Sustained Interruption and Momentary Interruption Events

The Customers Experiencing Multiple Sustained Interruption and Momentary Interruption Events Index (CEMSMI<sub>n</sub>) is the ratio of individual customers experiencing  $n$  or more of both sustained interruptions and momentary interruption events to the total customers served. Its purpose is to help identify customer issues that cannot be observed by using averages. Mathematically, this is given in Eq. (27).

$$\text{CEMSMI}_n = \frac{\text{Total Number of Customers Experiencing } n \text{ or More Interruptions}}{\text{Total Number of Customers Served}} \quad (27)$$

To calculate the index, use Eq. (28).

$$\text{CEMSMI}_n = \frac{\text{CNT}_{(k \geq n)}}{N_T} \quad (28)$$

### 3.5 Major Event Day classification

The following process—Beta Method—is used to identify Major Event Days (MED), provided that the natural log transformation of the data results closely resembles a Gaussian (normal) distribution. Its purpose is to allow major events to be studied separately from daily operation, and in the process, to better reveal trends in daily operation that would be hidden by the large statistical effect of major events. For more technical detail on derivation of the methodology, refer to Annex B.

A MED is a day in which the daily system SAIDI exceeds a threshold value,  $T_{MED}$ . The SAIDI index is used as the basis of this definition since it leads to consistent results regardless of utility size, and because SAIDI is a good indicator of operational and design stress. Even though SAIDI is used to determine the MEDs, all indices should be calculated based on removal of the identified days.

In calculating daily system SAIDI, any interruption that spans multiple days is accrued to the day on which the interruption begins.

The MED identification  $T_{MED}$  value is calculated at the end of each reporting period (typically one year) for use during the next reporting period, as follows:

- a) Collect values of daily SAIDI for five sequential years, ending on the last day of the last complete reporting period. If fewer than five years of historical data are available, use all available historical data until five years of historical data are available.
- b) Only those days that have a SAIDI/Day value will be used to calculate  $T_{MED}$  (do not include days that did not have any interruptions).
- c) Take the natural logarithm ( $\ln$ ) of each daily SAIDI value in the data set.
- d) Find  $\alpha$  (Alpha), the average of the logarithms (also known as the log-average) of the data set.
- e) Find  $\beta$  (Beta), the standard deviation of the logarithms (also known as the log-standard deviation) of the data set.
- f) Compute the MED threshold,  $T_{MED}$ , using Eq. (29).

$$T_{MED} = e^{(\alpha+2.5\beta)} \quad (29)$$

- g) Any day with daily SAIDI greater than the threshold value  $T_{MED}$  that occurs during the subsequent reporting period is classified as a MED.

Activities that occur on days classified as MEDs should be separately analyzed and reported.

### 3.5.1 An example of using the MED definition to identify major events and subsequently calculate adjusted indices that reflect normal operating performance

The following example illustrates the calculation of the daily SAIDI, calculation of the MED threshold  $T_{MED}$ , identification of MEDs, and calculation of adjusted indices.

Table 1 gives selected data for all interruptions occurring on a certain day for a utility that serves 2 000 customers.

**Table 1—Interruption data for March 18, 1994**

Date	Time	Duration (min)	Number of customers	Interruption Type
Mar 18, 1994	18:34:30	20.0	200	Sustained
Mar 18, 1994	18:38:30	1.0	400	Momentary
Mar 18, 1994	18:42:00	513.5	700	Sustained

Note that although the third interruption (at 18:42:00) was not restored until the following day, its total duration counts in the day that the interruption began. Note also that SAIDI considers only sustained interruptions.

For March 18, 1994, daily SAIDI (assuming a 2 000 customer utility) is given in Eq. (30).

$$SAIDI = \frac{(20 \times 200) + (513.5 \times 700)}{2000} = 181.73 \text{ min} \quad (30)$$

One month of historical daily SAIDI data is used in the following example to calculate the MED threshold  $T_{MED}$ . Five years of historical data is preferable for this method, but printing that many values in this guide is impractical, so only one month is used to illustrate the concept. The example data is shown in Table 2.

**Table 2—One month of daily SAIDI and ln(SAIDI/day) data**

Date	SAIDI/day (min)	ln(SAIDI/day)	Date	SAIDI/day (min)	ln(SAIDI/day)
Dec 1, 1993	26.974	3.295	Dec 17, 1993	0.329	-1.112
Dec 2, 1993	0.956	-0.046	Dec 18, 1993	0	This day is not included in the calculations since no customers were interrupted.
Dec 3, 1993	0.131	-2.033	Dec 19, 1993	0.281	-1.268
Dec 4, 1993	1.292	0.256	Dec 20, 1993	1.810	0.593
Dec 5, 1993	4.250	1.447	Dec 21, 1993	0.250	-1.388
Dec 6, 1993	0.119	-2.127	Dec 22, 1993	0.021	-3.876
Dec 7, 1993	0.130	-2.042	Dec 23, 1993	1.233	0.209
Dec 8, 1993	12.883	2.556	Dec 24, 1993	0.996	-0.004
Dec 9, 1993	0.226	-1.487	Dec 25, 1993	0.162	-1.818
Dec 10, 1993	13.864	2.629	Dec 26, 1993	0.288	-1.244
Dec 11, 1993	0.015	-4.232	Dec 27, 1993	0.535	-0.626
Dec 12, 1993	1.788	0.581	Dec 28, 1993	0.291	-1.234
Dec 13, 1993	0.410	-0.891	Dec 29, 1993	0.600	-0.511
Dec 14, 1993	0.007	-4.967	Dec 30, 1993	1.750	0.560
Dec 15, 1993	1.124	0.117	Dec 31, 1993	3.622	1.287
Dec 16, 1993	1.951	0.668			

NOTE—The SAIDI/day for December 18, 1993 is zero, and the natural logarithm of zero is undefined. Therefore, December 18, 1993 is not considered during the analysis.

The value of  $\alpha$ , the log-average, is the average of the natural logs, and equals -0.555 in this case.

The value of  $\beta$ , the log-standard deviation, is the standard deviation of the natural logs, and equals 1.90 in this example.

The value of  $\alpha + 2.5\beta$  is 4.20.

The threshold value  $T_{MED}$  is calculated by  $e^{(4.20)}$  and equals 66.69 SAIDI minutes per day. This value is used to evaluate the future time period (e.g., the next year).

Table 3 shows example SAIDI/day values for the first month of 1994.

**Table 3—Daily SAIDI data, January 1994**

Date	SAIDI/Day	Date	SAIDI/Day
Jan 1, 1994	0.240	Jan 17, 1994	5.700
Jan 2, 1994	0.014	Jan 18, 1994	0.109
Jan 3, 1994	0.075	Jan 19, 1994	0.259
Jan 4, 1994	2.649	Jan 20, 1994	1.142
Jan 5, 1994	0.666	Jan 21, 1994	0.262
Jan 6, 1994	0.189	Jan 22, 1994	0.044
Jan 7, 1994	0.009	Jan 23, 1994	0.243
Jan 8, 1994	1.117	Jan 24, 1994	5.932
Jan 9, 1994	0.111	Jan 25, 1994	2.698
Jan 10, 1994	8.683	Jan 26, 1994	5.894
Jan 11, 1994	0.277	Jan 27, 1994	0.408
Jan 12, 1994	0.057	Jan 28, 1994	237.493
Jan 13, 1994	0.974	Jan 29, 1994	2.730
Jan 14, 1994	0.150	Jan 30, 1994	8.110
Jan 15, 1994	0.633	Jan 31, 1994	0.046
Jan 16, 1994	0.434		

The SAIDI/day on January 28, 1994 (237.49) exceeds the example threshold value ( $T_{MED} = 66.69$ ), indicating that the distribution system experienced stresses beyond that normally expected on that day. Therefore, January 28, 1994 is classified as a MED. The SAIDI/day for all other days was less than  $T_{MED}$ , indicating that normal stresses were experienced on those days.

To complete the example, indices should be calculated for two conditions:

- 1) All events included
- 2) MEDs removed

In most cases, utilities will calculate all of the indices they normally use (e.g., SAIFI, SAIDI, and/or CAIDI). For this example, only SAIDI will be shown. The SAIDI for 1994 for condition 1) above (all events included) is given in Eq. 31.

$$SAIDI = \sum \text{Daily SAIDI} = 287.35 \quad (31)$$

The SAIDI for 1994 for condition 2) above (MEDs removed), for separate reporting and analysis, is given in Eq. 32.

$$SAIDI = \sum \text{Daily SAIDI with the MEDs removed} = 49.86 \quad (32)$$

#### 4. Application of the indices

Most utilities store interruption data in large computer databases. Some databases are better organized than others for querying and analyzing reliability data. The following subclause will show one sample partial database and the methodology for calculating indices based on the information provided.

#### 4.1 Sample system

Table 4 shows an excerpt from one utility's customer information system (CIS) database for feeder 7075, which serves 2 000 customers with a total load of 4 MW. In this example, Circuit 7075 constitutes the "system" for which the indices are calculated. More typically, the "system" combines all circuits together in a region or for a whole company.

**Table 4—Interruption data for 1994**

Date	Time	Time on	Circuit	Event code	Number of customers	Load kVA	Interruption type
Mar 17	12:12:20	12:20:30	7075	107	200	800	S
Apr 15	18:23:56	18:24:26	7075	256	400	1 600	M
May 5	00:23:10	01:34:29	7075	435	600	1 800	S
Jun 12	23:17:00	23:47:14	7075	567	25	75	S
Jul 6	09:30:10	09:31:10	7075	678	2 000	4 000	M
Aug 20	15:45:39	20:12:50	7075	832	90	500	S
Aug 31	08:20:00	10:20:00	7075	1 003	700	2 100	S
Sep 3	17:10:00	17:20:00	7075	1 100	1 500	3 000	S
Oct 27	10:15:00	10:55:00	7075	1 356	100	200	S

NOTE 1—Interruption type S = sustained; M = momentary  
NOTE 2—Total customers served = 2 000

The total number of customers who have experienced a sustained interruption is 3 215. The total number of customers experiencing a momentary interruption is 2 400.

**Table 5—Extracted customers who were interrupted**

Name	Circuit number	Date	Event code	Duration (min)
Willis, J.	7075	Mar 17, 1994	107	8.17
Williams, J.	7075	Apr 15, 1994	256	0.5
Willis, J.	7075	Apr 15, 1994	256	0.5
Wilson, D.	7075	May 5, 1994	435	71.3
Willis, J.	7075	Jun 12, 1994	567	30.3
Willis, J.	7075	Aug 20, 1994	832	267.2
Wilson, D.	7075	Aug 20, 1994	832	267.2
Yattaw, S.	7075	Aug 20, 1994	832	267.2
Willis, J.	7075	Aug 31, 1994	1003	120
Willis, J.	7075	Sep 3, 1994	1100	10
Willis, J.	7075	Oct 27, 1994	1356	40

**Table 6—Interruption device operations**

Record number	Device	Date	Time	Number of operations	Number of operations to lockout
1	Brk 7075	Apr 15	18:23:56	2	3
2	Recl 7075	Jul 6	09:30:10	3	4
3	Brk 7075	Aug 2	12:29:02	1	3
4	Brk 7075	Aug 2	12:30:50	2	3
5	Recl 7075	Aug 2	13:25:40	2	4
6	Recl 7075	Aug 25	08:00:00	2	4
7	Brk 7075	Sep 2	04:06:53	2	3
8	Recl 7075	Sep 5	11:53:22	3	4
9	Brk 7075	Sep 8	15:25:10	1	3
10	Recl 7075	Oct 2	17:15:19	1	4
11	Recl 7075	Nov 12	00:00:05	1	4

From Table 6, it can be seen that there were eight circuit breaker operations that affected 2 000 customers. Each of them experienced eight momentary interruptions. There were 12 recloser operations that caused 750 customers to experience 12 momentary interruptions. Some of the operations occurred during one reclosing sequence. To calculate the number of momentary interruption events, count only the total number of reclosing sequences. In this case, there were five circuit breaker events (records 1, 3, 4, 7, and 9) that affected 2 000 customers. Each of them experienced five momentary interruption events. There were six recloser events (records 2, 5, 6, 8, 10, and 11) that affected 750 customers, and each of them experienced six momentary interruption events.

#### 4.2 Calculation of indices for a system with no Major Event Days

The equations in 3.5, and definitions in Clause 2, should be used to calculate the annual indices (see Eq. (33) through Eq. (46), below). In the example below, the indices are calculated by using the equations in 3.2 and 3.4 using the data in Table 4 and Table 5, assuming there were no MEDs in this data set.

$$\text{SAIFI} = \frac{200 + 600 + 25 + 90 + 700 + 1500 + 100}{2000} = 1.61 \quad (33)$$

$$\text{SAIDI} = \frac{(8.17 \times 200) + (71.3 \times 600) + (30.3 \times 25) + (267.2 \times 90) + (120 \times 700) + (10 \times 1500) + (40 \times 100)}{2000} = 86.11 \text{ min} \quad (34)$$

$$\text{CAIDI} = \frac{\text{SAIDI}}{\text{SAIFI}} = \frac{86.110}{1.6075} = 53.57 \text{ min} \quad (35)$$

To calculate CTAIDI and CAIFI, the number of customers experiencing a sustained interruption is required. The total number of customers affected (CN) for this example can be no more than 2 000. Since only a small portion of the customer information table is shown, it is impossible to know CN; however, it is likely that not all of the 2 000 customers on this feeder experienced an interruption during the year. An arbitrary number of customers, 1 800, will be assumed for CN (for your calculations, actual information should be used) since the interruption on September 3 shows that at least 1 500 customers have been interrupted during the year.



$$CTAIDI = \frac{(8.17 \times 200) + (71.3 \times 600) + (30.3 \times 25) + (267.2 \times 90) + (120 \times 700) + (10 \times 1500) + (40 \times 100)}{1800} = 95.68 \text{ min} \quad (36)$$

$$CAIFI = \frac{200 + 600 + 25 + 90 + 700 + 1500 + 100}{1800} = 1.79 \quad (37)$$

$$ASAI = \frac{8760 \times 2000 - (8.17 \times 200 + 600 \times 71.3 + 30.3 \times 25 + 267.2 \times 90 + 120 \times 700 + 10 \times 700 + 10 \times 1500 + 40 \times 100) / 60}{8760 \times 2000} = 0.999836 \quad (38)$$

$$ASIFI = \frac{800 + 1800 + 75 + 500 + 2100 + 3000 + 200}{4000} = 2.12 \quad (39)$$

$$ASIDI = \frac{(800 \times 8.17) + (1800 \times 71.3) + (75 \times 30.3) + (500 \times 267.2) + (2100 \times 700) + 3000(6) + 200 \times 40}{4000} = 444.69 \quad (40)$$

CTAIDI, CAIFI,  $CEMI_n$ , CELID-s, CELID-t, and  $CEMSMI_n$  require detailed interruption information for each customer. The database should be searched for all customers who have experienced more than  $n$  interruptions that last longer than five minutes. Assume  $n$  is chosen to be five. In Table 5, customer J. Willis experienced seven interruptions in one year, and it is plausible that other customers also experienced more than five interruptions, both momentary and sustained.

For this example, assume arbitrary values of 350 for  $CN_{(k \geq n)}$ , 90 for  $CN_{(k \geq 5)}$ , 40 for  $CN_{(k \geq T)}$ , and 750 for  $CNT_{(k \geq n)}$ . The number of interrupting device operations is given in Table 6 and is used to calculate MAIFI and MAIFI<sub>E</sub>. Assume the number of customers downstream of the recloser equals 750. These numbers would be known in a real system.

$$CEMI_5 = \frac{350}{2000} = 0.175 \quad (41)$$

$$CELID-s(4) = \frac{90}{2000} = 0.045 \quad (42)$$

$$CELID-t(6) = \frac{40}{2000} = 0.02 \quad (43)$$

$$MAIFI = \frac{8 \times 2000 + 12 \times 750}{2000} = 12.5 \quad (44)$$

$$MAIFI_E = \frac{5 \times 2000 + 6 \times 750}{2000} = 7.25 \quad (45)$$

$$CEMSMI_5 = \frac{750}{2000} = 0.375 \quad (46)$$

Using the above sample system should help define the methodology and approach to obtaining data from the information systems and help calculate the indices.

### 4.3 Examples

This subclause illustrates two concepts—momentary interruptions and step restoration—through the use of examples.

#### 4.3.1 Momentary interruption example

To better illustrate the concepts of momentary interruptions and sustained interruptions and the associated indices, consider Figure 1 and Eq. (45) through Eq. (47). Figure 1 illustrates a circuit composed of a circuit breaker (B), a recloser (R), and a sectionalizer (S).

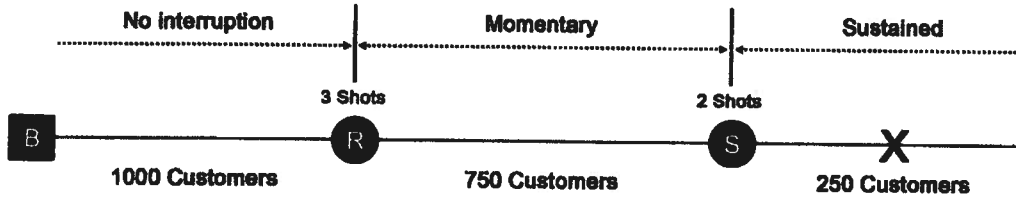


Figure 1—Sample system two

For this scenario, 750 customers would experience a momentary interruption event (two momentary interruptions), and 250 customers would experience a sustained interruption. Calculations for SAIFI, MAIFI, and MAIFI<sub>E</sub> on a feeder basis are shown in Eq. (47) through Eq. (49) below. Notice that the numerator of MAIFI is multiplied by two because the recloser took two shots, however, MAIFI<sub>E</sub> is multiplied by one because it counts only the fact that a series of momentary events occurred.

$$\text{SAIFI} = \frac{250}{2000} = 0.125 \quad (47)$$

$$\text{MAIFI} = \frac{2 \times 750}{2000} = 0.75 \quad (48)$$

$$\text{MAIFI}_E = \frac{1 \times 750}{2000} = 0.375 \quad (49)$$

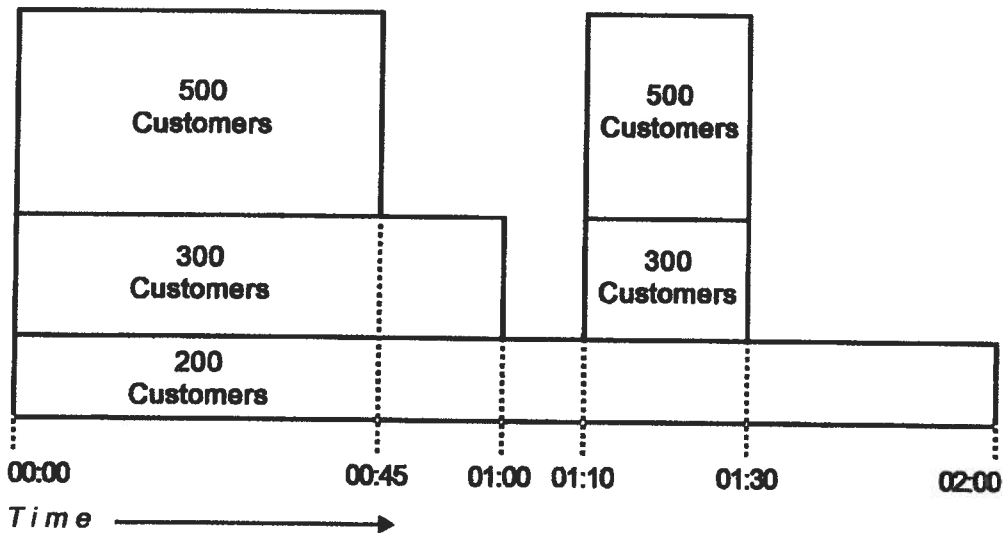
#### 4.3.2 Step restoration example

The following case illustrates the step restoration process. A feeder serving 1 000 customers experiences a sustained interruption. Multiple restoration steps are required to restore service to all customers. Table 7 shows the times of each step, a description and associated customers interrupted, and minutes they were affected in a timeline format.

**Table 7—Example for a feeder serving 1 000 customers with a sustained interruption**

Time from initial fault (min)	Description	Customers remaining interrupted	Customers restored
—	The initial fault occurs, the feeder breaker opens, and all 1 000 customers are interrupted. Switches are opened along the feeder.	1 000	—
45	The feeder breaker is closed, but only 500 customers are restored.	500	500
60	Through closing a switch, an additional 300 customers are restored.	200	800
70	An additional incident occurs which causes the feeder breaker to open, interrupting the 800 customers previously restored.	1 000	—
90	The feeder breaker is closed, and restores 800 customers.	200	800
120	Permanent repairs are completed and the remaining 200 customers are restored. The outage event is concluded.	—	1 000
<b>Totals</b>		N/A	1 800

Figure 2 illustrates the example described in Table 7. Note that both the block of 500 customers and the block of 300 customers experience two interruptions during this event.



**Figure 2—Step restoration time chart**

Table 8 enumerates the CI and CMI for the example.

**Table 8—Restoration steps for the example**

Time	Interruption duration (min)	CI	CMI
00:00-00:45	45	500	22 500
00:00-01:00	60	300	18 000
01:10-01:30	20	800	16 000
00:00-02:00	120	200	24 000
	<b>Total</b>	<b>1 800</b>	<b>80 500</b>

Example SAIFI = 1 800/1 000 = 1.8 interruptions

Example CAIDI = 80 500/1 800 = 44.7 min

Example SAIDI = 80 500/1 000 = 80.5 min

## 5. Information about the factors that affect the calculation of reliability indices

### 5.1 Rationale behind selecting the indices provided in this guide

One view of distribution system performance can be garnered through the use of reliability indices. To adequately measure performance, both duration and frequency of customer interruptions must be examined at various system levels. The most commonly used indices are SAIFI, SAIDI, CAIDI, and ASAI, which all provide information about average system performance. Many utilities also calculate indices on a feeder basis to provide more detailed information for decision making. Averages give general performance trends for the utility; however, using averages will lead to loss of detail that could be critical to decision making. For example, using system averages alone will not provide information about the interruption duration experienced by any specific customer. It is difficult for most utilities to provide information on a customer basis. This group believes the tracking of specific details surrounding interruptions, rather than averages, may be accomplished by improving tracking capabilities. To this end, the working group has included not only the most commonly used indices, but also indices that examine performance at the customer level (e.g., CEMI<sub>n</sub> and the CELIDs).

### 5.2 Factors that cause variation in reported indices

Many factors can cause variation in the indices reported by different utilities. Some examples are differences in:

- Level of automated data collection
- Geography
- System design
- Data classification (e.g., Are major events in the data set? Planned interruptions?)

To ensure accurate and equitable assessment and comparison of absolute performance and performance trends over time, it is important to classify performance for each day in the data set to be analyzed as either day-to-day or MED. Not performing this critical step can lead to false decision making because MED performance often overshadows and disguises daily performance. Interruptions that occur as a result of outages on customer-owned facilities, or loss of supply from another utility, should not be included in the index calculation.

### 5.3 Major Event Days and catastrophic days

When using daily SAIDI and the 2.5 $\beta$  method, there is an assumption that the distribution of the natural log values will most likely resemble a Gaussian distribution, namely a bell-shaped curve. As companies have used this method, a certain number of them have experienced large-scale events (such as hurricanes or ice storms) that result in unusually sizable daily SAIDI values. The events that give rise to these particular days, considered “catastrophic events,” have a low probability of occurring. However, the extremely large daily SAIDI values may tend to skew the distribution of performance toward the right, causing a shift of the average of the data set and an increase in its standard deviation. Large daily SAIDI values caused by catastrophic events will exist in the data set for five years and could cause a relatively minor upward shift in the resulting reliability metric trends. While significant study was undertaken to develop objective methods for identifying and processing catastrophic events (in order to eliminate the noted effect on the reliability trend), the methods that were developed, in order to be universally applied, caused for many

utilities, catastrophic events to occur far too often to accept as being reasonable. In addition, the elimination of catastrophic events from the calculation of the major event threshold caused, in some utilities, a rather large increase of days identified as MEDs in the following five years. It is recommended that the identification and processing of catastrophic events for reliability purposes should be determined on an individual company basis by regulators and utilities since no objective method has been devised that can be applied universally to achieve acceptable results.

## Annex A

(informative)

### Bibliography

Bibliographical references are resources that provide additional or helpful material but do not need to be understood or used to implement this standard. Reference to these resources is made for informational use only.

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- [B7] EPRI RP-1356-1, EL-2018, "Development of Distribution System Reliability and Risk Analysis Models," vol. 2, August 1981.
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- [B9] IEEE Std 859, IEEE Standard Terms for Reporting and Analyzing Outage Occurrences and Outage States of Electrical Transmission Facilities.<sup>3</sup>
- [B10] Kottogoda, N. T., Rosso, R., *Statistics, Probability, and Reliability for Civil and Environmental Engineers*, The McGraw-Hill Companies, 1997.
- [B11] Marinello, C. A., "A Nationwide Survey of Reliability Practices," Presented at EEI T&D Committee Meeting, Hershey, PA, October 20, 1993.

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<sup>3</sup> IEEE publications are available from The Institute of Electrical and Electronics Engineers, 445 Hoes Lane, Piscataway, NJ 08854, USA (<http://standards.ieee.org/>).

## Annex B

(informative)

### Major event definition development

#### B.1 Justification and process for development of the 2.5 $\beta$ methodology

A statistical approach to identifying MEDs was chosen over the previous definitions because of the difficulties experienced in creating a uniform list of types of major events, and because the measure of impact criterion (i.e., percent of customers affected) required when using event types resulted in non-uniform identification. The statistical methodology should more fairly identify major events for all utilities. Some key issues had to be addressed in order to consider this work successful. These issues include:

- Definition must be understandable and easy to apply.
- Definition must be specific and calculated using the same process for all utilities.
- Must be fair to all utilities regardless of size, geography, or design.
- Entities that adopt the methodology will calculate indices on a normalized basis for trending and reporting. They will further classify the MEDs separately and report on those days through a separate process.

Daily SAIDI values are preferred to daily Customer Minutes of Interruption (CMI) values for MED identification because the former permits comparison and computation among years with different numbers of customers served. Consider the merger of two utilities with the same reliability and the same number of customers. CMI after the merger would double, with no change in reliability, while SAIDI would stay constant.

Daily SAIDI values are preferred to daily SAIFI values because SAIDI values are a better measure of the total cost of reliability events, including utility repair costs and customer losses. The total cost of unreliability would be a better measure of the size of a major event, but collection of this data is not practical.

The selected approach for setting the MED identification threshold, known as the “Two Point Five Beta” (2.5 $\beta$ ) method (since it is using the log-normal SAIDI values rather than the raw SAIDI values), is preferred to using fixed multiples of standard deviation (e.g., “Three Sigma”) to set the identification threshold because the former results in more uniform MED identification among utilities with different sizes and average reliabilities. The  $\beta$  multiplier of 2.5 was chosen because, in theory, it would classify 2.3 days per year as major events. If significantly more days than this are identified, they represent events that have occurred outside the random process that is assumed to control distribution system reliability. The process and the multiplier value were evaluated by a number of utilities with different sized systems from different parts of the United States and found to correlate reasonably well to current major event identification results for those utilities. A number of alternative approaches were considered. None was found to be clearly superior to the 2.5 $\beta$  method.

When a major event occurs that lasts through midnight (for example, a six hour hurricane which starts at 9:00 p.m.), the reliability impact of the event may be split between two days, neither of which would exceed the  $T_{MED}$  and therefore be classified as a MED. This is a known inaccuracy in the method, which is accepted in exchange for the simplicity and ease of calculation of the method. The preferred number of years of data (five) used to calculate the MED identification threshold was set by trading off between the desire to reduce statistical variation in the threshold (for which more data is better) and the desire to see the

effects of changes in reliability practices in the reported results, and to limit the amount of data which must be archived.

### B.1.1 Remarks

To generate the example data used in 3.5.1, values of  $\alpha$  and  $\beta$  were taken from an actual utility data set, and then daily SAIDI/day values were artificially generated using a log normal distribution with these values of  $\alpha$  and  $\beta$ . The daily SAIDI values were then adjusted to illustrate all aspects of the calculation (e.g., a day in Table 2 was assigned a SAIDI value of zero, and a day in Table 3 was assigned a SAIDI value higher than the computed threshold).

This annex provides a technical description and analysis of the  $2.5\beta$  method of identifying MEDs in distribution reliability data. The  $2.5\beta$  method is a statistical method based on the theory of probability and statistics. Fundamental concepts such as *probability distribution* and *expected value* are highlighted in italics when they are first used and provided with a short definition. An undergraduate probability and statistics textbook can be consulted for definitions that are more complete.

## B.2 $2.5\beta$ method description

See 3.5 of this guide for the detailed procedure for identifying MEDs. The short version is presented here. A threshold on daily SAIDI is computed once a year as follows:

- a) Assemble the five most recent years of historical values of SAIDI/day. If less than five years of data is available, use as much as is available.
- b) Discard any day in the data set that has a SAIDI/Day of zero.
- c) Find the natural logarithm of each value in the data set.
- d) Compute the average ( $\alpha$ , or Alpha) and standard deviation ( $\beta$  or Beta) of the natural logarithms computed in step a).
- e) Compute the threshold  $T_{MED} = \exp(\alpha + 2.5 * \beta)$ .
- f) Any day in the next year with SAIDI  $>$   $T_{MED}$  is a MED.

## B.3 Random nature of distribution reliability

The reliability of electric power distribution systems is a *random process*, that is, a process that produces random values of a specific *random variable*. A simple example of a random process is rolling a die. The random variable is the value on the top face of the die after a roll, which can have integer values between one and six.

In electric power distribution system reliability, the random variables are the reliability indices defined in this guide. These are evaluated on a daily or yearly basis and take on values from zero to infinity.

## B.4 Choice of SAIDI to identify Major Event Days

Four commonly used reliability indices are:

- a) System Average Interruption Duration Index (SAIDI)
- b) System Average Interruption Frequency Index (SAIFI)



- c) Customer Average Interruption Duration Index (CAIDI)
- d) Average Service Availability Index (ASAI)

These indices are actually measures of unreliability, as they increase when reliability becomes worse.

An ideal measure of unreliability would be customer cost of unreliability—the dollar cost of power outages to a utility’s customers. This cost is a combination of the initial cost of an outage and accumulated costs during the outage. Unfortunately, the customer cost of unreliability has so far proven impossible to estimate accurately. In contrast, the reliability indices above are routinely and accurately computed from historical reliability data. The ability of an index to reflect customer cost of unreliability indicates the best one to use for MED identification.

Duration-related costs of outages are higher than initial costs, especially for major events, which typically have long duration outages. Thus, a duration-related index will be a better indicator of total costs than a frequency-related index like SAIFI or MAIFI. Because CAIDI is a value per customer, it does not reflect the size of outage events. Therefore, SAIDI best reflects the customer cost of unreliability, and is the index used to identify MEDs. SAIDI in minutes/day is the random variable used for MED identification.

The use of CMI per day was also considered. Like SAIDI, CMI is a good representation of customer cost of unreliability. In fact, SAIDI is just CMI divided by the number of customers in the utility. The number of customers can vary from year to year, especially in the case of mergers, and multiple years of data are used to find MEDs. Use of SAIDI accounts for the variation in customer count, while use of CMI does not. Therefore, SAIDI is preferred.

## B.5 Probability distribution of distribution system reliability

### B.5.1 Probability density functions and probability of exceeding a threshold value

MEDs will be days with larger SAIDI values. This suggests the use of a threshold value for daily SAIDI. The threshold value is called  $T_{MED}$ . Days with SAIDI greater than  $T_{MED}$  are MEDs. As the threshold increases, there will be fewer days with SAIDI values above the threshold. The relationship between the threshold and the number of days with SAIDI above the threshold is given by the *probability density function* of SAIDI/day.

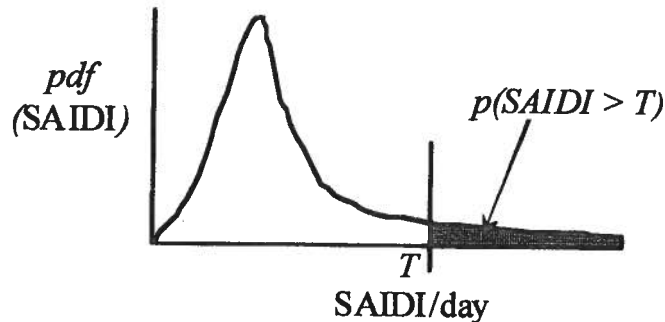
The probability density function gives the probability that a specific value of a random variable will appear. For example, for a six-sided die, the probability that a one will appear in a given roll is one-sixth, and the value of the probability density function of one is one-sixth for this random process.

The probability that a value greater than one will occur is the sum of the probability densities for all values greater than one. Since each value has a probability density of one-sixth for the example, this sum is simply five-sixths. As the threshold increases, the probability decreases. For example, for a threshold of four, there are only two values greater than four, and the probability of rolling one of them is two-sixths, or one-third.

In the die rolling example, the random variable can have only discrete integer values. SAIDI/day is a continuous variable. In this case, the sum is replaced by an integral. The probability  $p$  that any given day will have a SAIDI/day value greater than a threshold value  $T$  is the integral of the probability density function from the threshold to infinity as shown in Eq. (B.1):

$$p(\text{SAIDI} > T) = \int_T^{\infty} pdf(\text{SAIDI}) d\text{SAIDI} \tag{B.1}$$

Graphically, the probability is the area under the probability density function above the threshold, as shown in Figure B.1.



**Figure B.1—The area under the probability density of function pdf (SAIDI)**

If any given day has a probability  $p$  of being a MED, then the *expected value* [see Eq. (B.2)] of the number of MEDs in a year is the probability multiplied by the number of days in a year, as shown in Eq. (B.2):

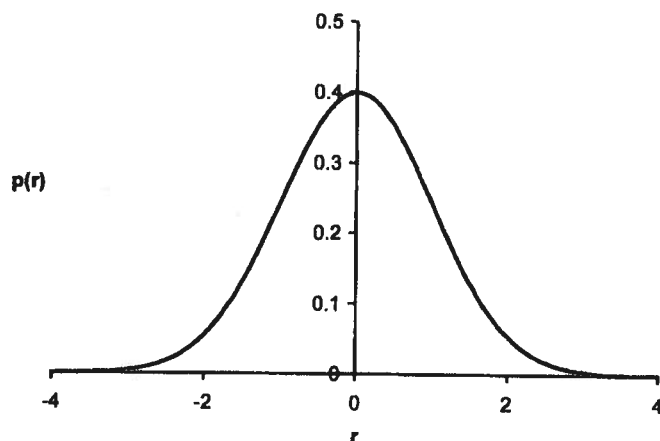
$$E(\text{MED} / \text{year}) = 365 \cdot p(\text{SAIDI} > T_{\text{MED}}) \quad (\text{B.2})$$

For example, if  $p = 0.1$ , then the expected number of MEDs in a year is 36.5. This does not mean that exactly 36.5 MEDs will occur. The actual number will vary due to the randomness of the process.

Using the die rolling example, the probability of getting a six in any roll is one-sixth. Therefore, the expected number of sixes in six rolls is one. However, if the die is rolled six times, there could be six sixes, or zero sixes, or any number in between. As the number of trials goes up, the number of sixes will approach one-sixth of the number of rolls, but for small numbers of rolls, there will be some variation from the expected value.

### B.5.2 Gaussian, or normal, distribution

The expected number of MEDs per year can be computed for any given threshold if the shape of the probability density function is known. The shape of the probability density function is called the *probability distribution*. Specific types of shapes have specific names. The most well known is the *Gaussian distribution*, also called the *normal distribution*, or bell curve, shown in Figure B.2.



**Figure B.2—Gaussian, or normal, probability distribution**

The Gaussian distribution is completely described by its *mean*, or average value, ( $\mu$  or Mu) and its *standard deviation* ( $\sigma$  or Sigma). The average value is at the center of the distribution (at 0 on the  $x$ -axis in Figure B.2), and the standard deviation is a measure of the spread of the distribution.

An important property of the Gaussian distribution is that the probability of exceeding a given threshold is a function of the number of standard deviations the threshold is from the mean. Eq. (B.3) expresses this concept in mathematical terms:

$$T_{MED} = \mu + n\sigma \quad (B.3)$$

The threshold is  $n$  standard deviations greater than the mean, and the probability of exceeding the threshold,  $p(\text{SAIDI} > T_{MED})$ , is a function only of  $n$ , and not of the mean and standard deviation. Values for this function are found in tables in the backs of probability textbooks and in, for example, standard spreadsheet functions. Table B.1 gives the probability of exceeding the threshold for different number of standard deviations  $n$ .

**Table B.1—Probability of exceeding a threshold for the Gaussian distribution**

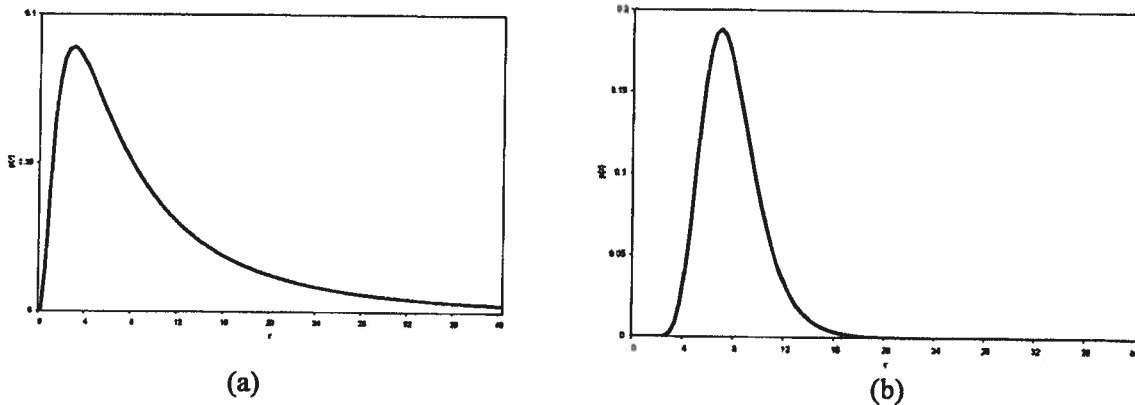
$n$	$p$
1	0.15866
2	0.02275
3	0.00135
6	$9.9 \times 10^{-10}$

### B.5.3 Three sigma

The term *three sigma* is often used loosely to designate a rare event. It comes from the Gaussian probability distribution. As Table B.1 shows, the probability of exceeding a threshold that is three standard deviations more than the mean is 0.00135, or about one and one-half tenths of one percent. If daily SAIDI had a Gaussian probability distribution, it would be relatively easy to agree on a three sigma definition for the MED threshold,  $T_{MED}$ . SAIDI does not have a Gaussian distribution. It has approximately a log-normal distribution.

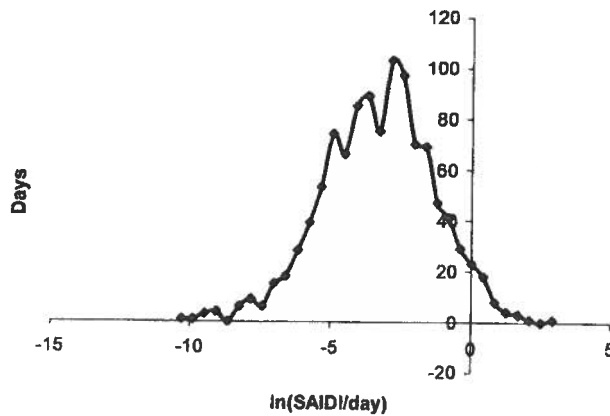
### B.6 Log-normal distribution

The random variable in the Gaussian distribution has a range from  $-\infty$  to  $\infty$ . In real life, many quantities, including distribution reliability, can only be zero or positive. This causes the probability distribution to skew, bunching up near the zero value and having a long tail to the right. The degree of skew depends on the ratio of mean to standard deviation. When the standard deviation is small compared to the mean, the log-normal distribution looks like the Gaussian distribution, as shown in Figure B.3(b). When it is large compared to the mean, it does not, as shown in Figure B.3(a). Daily reliability data usually has standard deviation values far larger than the mean.



**Figure B.3—Log-normal distributions: (a) Mean less than standard deviation  
 (b) Mean greater than standard deviation**

The usual way of determining if a set of data has a log-normal probability distribution is to take the natural logarithm of each value in the data set and examine the histogram. If the histogram looks like a Gaussian distribution, then the data has a log-normal distribution. Figure B.4 shows a histogram of the natural logs of daily SAIDI data for an anonymous utility. The histogram is approximately normally distributed, so the data is approximately log-normally distributed. Roughly a dozen utility data sets have been examined, and all are approximately log-normally distributed. No non-log-normally distributed utility data has so far been found. In addition, Monte Carlo simulation models of the distribution reliability process produce log-normally distributed data. Therefore, utility daily reliability is approximately log-normally distributed.



**Figure B.4—Histogram of the natural logs of three years of daily SAIDI data from anonymous utility two supplied by the Distribution System Design Working Group**

A consequence of the log-normality of daily reliability data is that the three sigma conditions no longer hold. In particular, the probability of exceeding a given threshold is no longer independent of the values of the average and standard deviation of the distribution. This means that using a method such as three sigma would result in significantly different numbers of MEDs for utilities with different average values of reliability, or with different standard deviation values. This seems inequitable.

Fortunately, the logarithms of log-normal data have a Gaussian distribution. If the average of the logarithms of the data is called  $\alpha$ , or Alpha, and the standard deviation of the logarithms of the data is called  $\beta$ , or Beta, then  $\alpha$  and  $\beta$  are the mean and standard deviation of a Gaussian distribution, and a threshold on the log of the data can be set that is independent of the values of  $\alpha$  and  $\beta$ . Eq. (B.4) and Eq. (B.5) show these concepts mathematically.

$$\ln(T_{MED}) = \alpha + k\beta \tag{B.4}$$

$$T_{MED} = \exp(\alpha + k\beta) \tag{B.5}$$

The probability of exceeding  $T_{MED}$  is a function of  $k$ , just as it was a function of  $n$  in the Gaussian example. Table B.2 gives these probabilities as well as the expected number of MEDs for various values of  $k$ .

**Table B.2—Probability of exceeding  $T_{MED}$  as a function of multiples of  $\beta$**

$k$	$p$	MEDs/yr
1	0.15866	57.9
2	0.02275	8.3
2.4	0.00822	3.0
2.5	0.00621	2.3
3	0.00135	0.5
6	$9.9 \times 10^{-10}$	3.6E-07

### B.6.1 Why 2.5?

Given an allowed number of MEDs per year, a value for  $k$  is easily computed. However, there is no analytical method of choosing an allowed number of MEDs/year. The chosen value of  $k = 2.5$  is based on consensus reached among Distribution Reliability Working Group members on the appropriate number of days that should be classified as MEDs. As Table B.2 shows, the expected number of days for  $k = 2.5$  is 2.3 MEDs/year. In practice, the experience of the committee members, representing a wide range of distribution utilities, was that more than 2.3 days were usually classified as MEDs, but that the days that were classified as MEDs were generally those that would have been chosen on qualitative grounds. The performance of different values of  $k$  were examined, and consensus was reached on  $k = 2.5$ .

### B.7 Fairness of the 2.5 $\beta$ method

It is likely that reliability data from different utilities will be compared by utility management, public utilities commissions, and other interested parties. A fair MED classification method would classify, on average, the same number of MEDs per year for different utilities.

The two basic ways that utilities can differ in reliability terms are in the mean and standard deviation of their reliability data. Differences in means are attributable to differences in the environment between utilities, and differences in operating and maintenance practices. Differences in standard deviation are mostly attributable to size. Larger utilities have inherently smaller standard deviations.

As discussed above, using the mean and standard deviation of the logs of the data ( $\alpha$  and  $\beta$ ) to set the threshold makes the expected number of MEDs depend only on the multiplier and thus should classify the same number of MEDs for large and small utilities, and for utilities with low and high average reliability.

This is not the case for using the mean and standard deviation of the data without taking logarithms first. The expected number of MEDs varies with the mean and standard deviation. This variation occurs because of the log-normal nature of the reliability probability distribution.

Experience with the  $2.5\beta$  method has shown that it is better than using mean and standard deviation, but it is not perfect. The number of MEDs identified per year is significantly higher than expected, and the average number of MEDs varies somewhat from utility to utility, with size affecting the value. These effects appear because the probability distribution of distribution system reliability is only approximately log-normal. Significant differences appear in the right hand tail of the distribution, which in general contains more probability than a perfect log-normal distribution. This “fat tail” effect accounts for the larger-than-predicted number of identified MEDs. The effect of utility size is less clearly understood.

Despite these issues, the  $2.5\beta$  method of MED identification is much closer to the ideal fair process than using a Gaussian distribution, using the heuristic definitions that preceded it, or any other method proposed to date. It has been carefully tested and has been broadly accepted by the utilities in the Distribution Design Working Group and many other utilities and regulators that have adopted this guide.

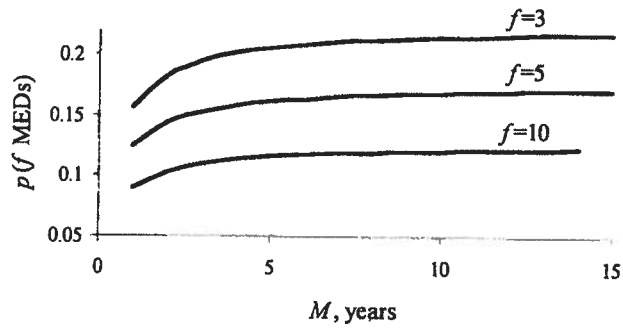
## B.8 Five years of data

From a statistical point of view, the more data used to calculate a threshold, the better. However, the random process producing the data changes over time as the distribution system is expanded and operating procedures are varied. Using too much historical data would suppress the effects of these changes.

The addition of another year of data should have a low probability of changing the MED classification of previous years. A result from order statistics gives the probability that the  $k$ th largest value in  $m$  samples will be exceeded  $f$  times in  $n$  future samples. It is given in Eq. (B.6):

$$P_{f|m,k,n} = \frac{k}{n+k-f} \frac{\binom{m}{k} \binom{n}{f}}{\binom{n+m}{n+k-f}} \quad (\text{B.6})$$

For example, if  $M = 3$  years of data, then  $m = 1\,095$  samples. If  $f = 3$  MEDs/year, then the largest non-MED is the  $k = 1\,095 - 9 = 1\,086^{\text{th}}$  ordered sample. The probability of  $f = 3$  days in the next year of  $n = 365$  samples exceeding the size of the largest non-MED is found from the equation to be 0.194 (19.4%). In Figure B.5,  $p$  is plotted against  $M$  for several values of  $f$ .



**Figure B.5—Probability of exactly  $f$  new MEDs in the next year of data using  $M$  years of historical data**

The consensus of the Design Working Group members was that five years was the appropriate amount of data to collect. The group felt that the distribution system would change enough to invalidate any extra accuracy from more than five years of data.

## **Annex C**

(informative)

### **Internal data subset**

#### **C.1 Calculation of reliability indices for subsets of data for internal company use**

Reliability performance can be assessed for different purposes. It may be advantageous to calculate reliability indices without planned interruptions in order to review performance during unplanned events. In another case, it may be advantageous to review only sustained interruptions. Assessment of performance trends and goal setting should be based on normal event days (neglecting the impact of MEDs). Utilities and regulators determine the most appropriate data to use for reliability performance monitoring. When indices are calculated using partial data sets, the basis should be clearly defined for the users of the indices. At a minimum, reliability indices based on all collected data for a reporting period and analyzed as to normal versus MED classifications should be provided. Indices based on subsets of collected data may be provided as specific needs dictate.



**Duke Energy Kentucky  
Case No. 2019-00271  
Attorney General's First Set Data Requests  
Date Received: October 14, 2019**

**AG-DR-01-011**

**REQUEST:**

Provide a schedule of the amortization expense and remaining balance associated with each regulatory asset for each month for the years 2016 through 2018, for each actual month during 2019, and for each month projected for the remainder of 2019 and continuing through the end of the test year. In addition, provide the amortization period and the Case No. in which the Commission approved the recovery and the amortization period, if any.

**RESPONSE:**

Please see AG-DR-01-011 Attachment.

**PERSON RESPONSIBLE:** Danielle Weatherston

DEK Regulatory Assets being amortized

<u>Account #</u>	<u>Account Description</u>	<u>Case No.</u>	<u>Amortization Period</u>	<u>Monthly Amortization Expense</u>
0182366	Carbon Management Regulatory Asset	KPSC Case No. 2008-308; 2017-00321	05/18 - 04/28	\$ 16,666.34
0182525	Non-AMI Meter NBV 182.3	KPSC 2017-321	07/19 - 08/31	\$ 30,715.67
0182714	Opt-Out IT Modifications	KPSC 2017-321	05/18 - 04/23	\$ 2,620.00
		KPSC 2008-476;		
0182700	Hurricane Ike Regulatory Asset	KPSC 2017-321	05/18 - 04/23	\$ 81,878.00
		KPSC 2014-201;		
0182050	East Bend Plant O&M expense	KPSC 2017-321	05/18 - 10/28	\$ 374,189.09
0182493	East Bend Plant Deferred Depreciation	KPSC 2017-321	05/18 - 10/41	\$ 22,320.00
		KPSC 2015-120;		
0186108	DEK 2017 ELEC Rate Case Exp	KPSC 2017-321	05/18 - 04/28	\$ 10,957.00

**Carbon Management Reg Asset Amortization**  
**Per DEK Case No. 2017-00321 (4/13/18)**

Authorized Amount to Recover: 2,000,000.00 (Acct 0182366) beginning May 31, 2018  
 4/30/2018  
 GL Balance 1,850,000.00  
 2nd Qtr Payment Ant. June 2018 50,000.00  
 3rd Qtr Payment Ant. Sept 2018 50,000.00  
 4th Qtr Payment Ant. Dec 2018 50,000.00

To be amortized for 120 months: **16,666.34** (May 2018 to April 2028)

Accounting used in May 2018 to true up balance and normal amortization

400RA700 - Monthly entry:	BU	Resp Center	Account	Debit	Credit
	75080	9928	0407305	<b>16,666.34</b>	
	75080	9928	0182366		<b>16,666.34</b>
	75080	9928	0407305	<b>39.60</b>	
	75080	9928	0182366		<b>39.60</b>

Normal May amortization  
Up front penny amortization

Accounting used from June 2018 to April 2028:

400RA702 - Monthly entry:	BU	Resp Center	Account	Debit	Credit
	75080	9928	0407305	16,666.34	
	75080	9928	0182366		16,666.34

**Amortization Schedule**

	Beg Bal	Monthly Amount	Amortization in Acct 0182366	Net Balance	
1	May-18	16,705.94	(16,705.94)	1,850,000.00	
2	Jun-18	16,666.34	(33,372.27)	1,833,294.06	
3	Jul-18	16,666.34	(50,038.61)	1,866,627.73	includes 2nd qtr pmt of \$50,000
4	Aug-18	16,666.34	(66,704.95)	1,849,961.39	
5	Sep-18	16,666.34	(83,371.28)	1,833,295.05	
6	Oct-18	16,666.34	(100,037.62)	1,866,628.72	includes 3rd qtr pmt of \$50,000
7	Nov-18	16,666.34	(116,703.96)	1,849,962.38	
8	Dec-18	16,666.34	(133,370.29)	1,833,296.04	
9	Jan-19	16,666.34	(150,036.63)	1,866,629.71	includes 4th qtr pmt of \$50,000
10	Feb-19	16,666.34	(166,702.97)	1,849,963.37	
11	Mar-19	16,666.34	(183,369.30)	1,833,297.03	
12	Apr-19	16,666.34	(200,035.64)	1,816,630.70	
13	May-19	16,666.34	(216,701.98)	1,799,964.36	
14	Jun-19	16,666.34	(233,368.31)	1,783,298.02	
15	Jul-19	16,666.34	(250,034.65)	1,766,631.69	GL Balance 06/30 \$ 1,533,318.20
16	Aug-19	16,666.34	(266,700.99)	1,749,965.35	233,313.49 Correction 06/19
17	Sep-19	16,666.34	(283,367.32)	1,733,299.01	
18	Oct-19	16,666.34	(300,033.66)	1,716,632.68	
19	Nov-19	16,666.34	(316,700.00)	1,699,966.34	
20	Dec-19	16,666.34	(333,366.33)	1,683,300.00	
				1,666,633.67	

21	Jan-20	16,666.34	(350,032.67)	1,649,967.33
22	Feb-20	16,666.34	(366,699.01)	1,633,300.99
23	Mar-20	16,666.34	(383,365.34)	1,616,634.66
24	Apr-20	16,666.34	(400,031.68)	1,599,968.32
25	May-20	16,666.34	(416,698.02)	1,583,301.98
26	Jun-20	16,666.34	(433,364.35)	1,566,635.65
27	Jul-20	16,666.34	(450,030.69)	1,549,969.31
28	Aug-20	16,666.34	(466,697.03)	1,533,302.97
29	Sep-20	16,666.34	(483,363.36)	1,516,636.64
30	Oct-20	16,666.34	(500,029.70)	1,499,970.30
31	Nov-20	16,666.34	(516,696.04)	1,483,303.96
32	Dec-20	16,666.34	(533,362.37)	1,466,637.63
33	Jan-21	16,666.34	(550,028.71)	1,449,971.29
34	Feb-21	16,666.34	(566,695.05)	1,433,304.95
35	Mar-21	16,666.34	(583,361.38)	1,416,638.62
36	Apr-21	16,666.34	(600,027.72)	1,399,972.28
37	May-21	16,666.34	(616,694.06)	1,383,305.94
38	Jun-21	16,666.34	(633,360.39)	1,366,639.61
39	Jul-21	16,666.34	(650,026.73)	1,349,973.27
40	Aug-21	16,666.34	(666,693.07)	1,333,306.93
41	Sep-21	16,666.34	(683,359.40)	1,316,640.60
42	Oct-21	16,666.34	(700,025.74)	1,299,974.26
43	Nov-21	16,666.34	(716,692.08)	1,283,307.92
44	Dec-21	16,666.34	(733,358.41)	1,266,641.59
45	Jan-22	16,666.34	(750,024.75)	1,249,975.25
46	Feb-22	16,666.34	(766,691.09)	1,233,308.91
47	Mar-22	16,666.34	(783,357.42)	1,216,642.58
48	Apr-22	16,666.34	(800,023.76)	1,199,976.24
49	May-22	16,666.34	(816,690.10)	1,183,309.90
50	Jun-22	16,666.34	(833,356.43)	1,166,643.57
51	Jul-22	16,666.34	(850,022.77)	1,149,977.23
52	Aug-22	16,666.34	(866,689.11)	1,133,310.89
53	Sep-22	16,666.34	(883,355.44)	1,116,644.56
54	Oct-22	16,666.34	(900,021.78)	1,099,978.22
55	Nov-22	16,666.34	(916,688.12)	1,083,311.88
56	Dec-22	16,666.34	(933,354.45)	1,066,645.55
57	Jan-23	16,666.34	(950,020.79)	1,049,979.21
58	Feb-23	16,666.34	(966,687.13)	1,033,312.87
59	Mar-23	16,666.34	(983,353.46)	1,016,646.54
60	Apr-23	16,666.34	(1,000,019.80)	999,980.20
61	May-23	16,666.34	(1,016,686.14)	983,313.86
62	Jun-23	16,666.34	(1,033,352.47)	966,647.53
63	Jul-23	16,666.34	(1,050,018.81)	949,981.19
64	Aug-23	16,666.34	(1,066,685.15)	933,314.85
65	Sep-23	16,666.34	(1,083,351.48)	916,648.52
66	Oct-23	16,666.34	(1,100,017.82)	899,982.18
67	Nov-23	16,666.34	(1,116,684.16)	883,315.84
68	Dec-23	16,666.34	(1,133,350.49)	866,649.51
69	Jan-24	16,666.34	(1,150,016.83)	849,983.17
70	Feb-24	16,666.34	(1,166,683.17)	833,316.83
71	Mar-24	16,666.34	(1,183,349.50)	816,650.50
72	Apr-24	16,666.34	(1,200,015.84)	799,984.16

73	May-24	16,666.34	(1,216,682.18)	783,317.82
74	Jun-24	16,666.34	(1,233,348.51)	766,651.49
75	Jul-24	16,666.34	(1,250,014.85)	749,985.15
76	Aug-24	16,666.34	(1,266,681.19)	733,318.81
77	Sep-24	16,666.34	(1,283,347.52)	716,652.48
78	Oct-24	16,666.34	(1,300,013.86)	699,986.14
79	Nov-24	16,666.34	(1,316,680.20)	683,319.80
80	Dec-24	16,666.34	(1,333,346.53)	666,653.47
81	Jan-25	16,666.34	(1,350,012.87)	649,987.13
82	Feb-25	16,666.34	(1,366,679.21)	633,320.79
83	Mar-25	16,666.34	(1,383,345.54)	616,654.46
84	Apr-25	16,666.34	(1,400,011.88)	599,988.12
85	May-25	16,666.34	(1,416,678.22)	583,321.78
86	Jun-25	16,666.34	(1,433,344.55)	566,655.45
87	Jul-25	16,666.34	(1,450,010.89)	549,989.11
88	Aug-25	16,666.34	(1,466,677.23)	533,322.77
89	Sep-25	16,666.34	(1,483,343.56)	516,656.44
90	Oct-25	16,666.34	(1,500,009.90)	499,990.10
91	Nov-25	16,666.34	(1,516,676.24)	483,323.76
92	Dec-25	16,666.34	(1,533,342.57)	466,657.43
93	Jan-26	16,666.34	(1,550,008.91)	449,991.09
94	Feb-26	16,666.34	(1,566,675.25)	433,324.75
95	Mar-26	16,666.34	(1,583,341.58)	416,658.42
96	Apr-26	16,666.34	(1,600,007.92)	399,992.08
97	May-26	16,666.34	(1,616,674.26)	383,325.74
98	Jun-26	16,666.34	(1,633,340.59)	366,659.41
99	Jul-26	16,666.34	(1,650,006.93)	349,993.07
100	Aug-26	16,666.34	(1,666,673.27)	333,326.73
101	Sep-26	16,666.34	(1,683,339.60)	316,660.40
102	Oct-26	16,666.34	(1,700,005.94)	299,994.06
103	Nov-26	16,666.34	(1,716,672.28)	283,327.72
104	Dec-26	16,666.34	(1,733,338.61)	266,661.39
105	Jan-27	16,666.34	(1,750,004.95)	249,995.05
106	Feb-27	16,666.34	(1,766,671.29)	233,328.71
107	Mar-27	16,666.34	(1,783,337.62)	216,662.38
108	Apr-27	16,666.34	(1,800,003.96)	199,996.04
109	May-27	16,666.34	(1,816,670.30)	183,329.70
110	Jun-27	16,666.34	(1,833,336.63)	166,663.37
111	Jul-27	16,666.34	(1,850,002.97)	149,997.03
112	Aug-27	16,666.34	(1,866,669.31)	133,330.69
113	Sep-27	16,666.34	(1,883,335.64)	116,664.36
114	Oct-27	16,666.34	(1,900,001.98)	99,998.02
115	Nov-27	16,666.34	(1,916,668.32)	83,331.68
116	Dec-27	16,666.34	(1,933,334.65)	66,665.35
117	Jan-28	16,666.34	(1,950,000.99)	49,999.01
118	Feb-28	16,666.34	(1,966,667.33)	33,332.67
119	Mar-28	16,666.34	(1,983,333.66)	16,666.34
120	Apr-28	16,666.34	(2,000,000.00)	(0.00)

### Duke Energy Kentucky DEK Kentucky Retail Non-AMI Meter Reg Asset

The purpose of this schedule is to show the amortization of the DEK Non-AMI regulatory Asset. The DEK AMI rollout was complete as of Q1 2019. As such, Asset Accounting will no longer track meter retirement activity as was done before (through June 2019). Tab B represents the last tracking file that was used for DEK Non-AMI Meters through June 2019. This agrees to the G/L as of June 2019. The balance in this account consists of the NBV of the Non-AMI Meters as well as the impairment that was recognized given that DEK is not allowed a return on these assets. DEK began recovery of this reg asset starting in May 2018. Amortization of \$38k a month was approved in the rate case. As such, this amortization table continues the amortization at the approved amount until the amount is zero. DEK also needs to accrete the impairment recorded. Technically this should have began in May 2018 when amortization of the reg asset began. However, given materiality, DEK will accrete this impairment over the remaining recovery period of the regulatory asset. The difference between what should have been recorded from May 2018 - August 2019 is approximately \$80K (roughly \$1,160,000/15 years) which is considered immaterial so no prior period adjustment is needed.

Kentucky DEK Balance - Impairment booked 5/20 (1,160,000) See Tab C

Amortization Life (mon)  
Monthly Amort. 146  
July-Aug. 2019 Entry 7,945.21  
15,890.41

Monthly Amortization Accounting Entries  
Debit 38,660.88  
Credit (38,660.88)

0407115 - Meter Amortization  
0182525 - Non-AMI Meter NBV 182.3

Kentucky DEK Balance - Per KY Rate Case Filing (KY 2017-00321) - Amortization began in May 2018  
Monthly Amort. 38,660.88 See Tab F

0182525 - Non-AMI Meter NBV 182.3 7,945.21  
0421940 Misc Income (7,945.21)

Month	Beginning Balance Meter NBV	Monthly Amortization to 407 (Expense approved in Rate Case)	Ending Balance Meter NBV	Beginning Balance NBV Impairment	Monthly Entry to 421 (Implied Return)	Total Monthly Reduction to 182	Net GIL Balance
Jun-19	5,609,829	-	5,609,829	(1,160,000)	7,945	(30,716)	4,449,829
Jul-19	5,571,168	(38,661)	5,532,507	(1,152,055)	7,945	(30,716)	4,419,113
Aug-19	5,532,507	(38,661)	5,493,846	(1,144,110)	7,945	(30,716)	4,388,398
Sep-19	5,493,846	(38,661)	5,455,185	(1,136,164)	7,945	(30,716)	4,357,682
Oct-19	5,455,185	(38,661)	5,416,525	(1,128,219)	7,945	(30,716)	4,326,966
Nov-19	5,416,525	(38,661)	5,377,864	(1,120,274)	7,945	(30,716)	4,296,251
Dec-19	5,377,864	(38,661)	5,339,203	(1,112,329)	7,945	(30,716)	4,265,535
Jan-20	5,339,203	(38,661)	5,300,542	(1,104,384)	7,945	(30,716)	4,234,819
Feb-20	5,300,542	(38,661)	5,261,881	(1,096,438)	7,945	(30,716)	4,204,104
Mar-20	5,261,881	(38,661)	5,223,220	(1,088,493)	7,945	(30,716)	4,173,388
Apr-20	5,223,220	(38,661)	5,184,559	(1,080,548)	7,945	(30,716)	4,142,672
May-20	5,184,559	(38,661)	5,145,898	(1,072,603)	7,945	(30,716)	4,111,957
Jun-20	5,145,898	(38,661)	5,107,237	(1,064,658)	7,945	(30,716)	4,081,241
Jul-20	5,107,237	(38,661)	5,068,577	(1,056,712)	7,945	(30,716)	4,050,525
Aug-20	5,068,577	(38,661)	5,029,916	(1,048,767)	7,945	(30,716)	4,019,809
Sep-20	5,029,916	(38,661)	4,991,255	(1,040,822)	7,945	(30,716)	3,989,094
Oct-20	4,991,255	(38,661)	4,952,594	(1,032,877)	7,945	(30,716)	3,958,378
Nov-20	4,952,594	(38,661)	4,913,933	(1,024,932)	7,945	(30,716)	3,927,662
Dec-20	4,913,933	(38,661)	4,875,272	(1,016,986)	7,945	(30,716)	3,896,947
Jan-21	4,875,272	(38,661)	4,836,611	(1,009,041)	7,945	(30,716)	3,866,231
Feb-21	4,836,611	(38,661)	4,797,950	(1,001,096)	7,945	(30,716)	3,835,515
Mar-21	4,797,950	(38,661)	4,759,290	(993,151)	7,945	(30,716)	3,804,800
Apr-21	4,759,290	(38,661)	4,720,629	(985,205)	7,945	(30,716)	3,774,084
May-21	4,720,629	(38,661)	4,681,968	(977,260)	7,945	(30,716)	3,743,368
Jun-21	4,681,968	(38,661)	4,643,307	(969,315)	7,945	(30,716)	3,712,653
Jul-21	4,643,307	(38,661)	4,604,646	(961,370)	7,945	(30,716)	3,681,937
Aug-21	4,604,646	(38,661)	4,565,985	(953,425)	7,945	(30,716)	3,651,221
Sep-21	4,565,985	(38,661)	4,527,324	(945,479)	7,945	(30,716)	3,620,506
Oct-21	4,527,324	(38,661)	4,488,663	(937,534)	7,945	(30,716)	3,589,790
Nov-21	4,488,663	(38,661)	4,450,003	(929,589)	7,945	(30,716)	3,559,074
Dec-21	4,450,003	(38,661)	4,411,342	(921,644)	7,945	(30,716)	3,528,359

July-Aug 2019 only (Record in Sept)  
0407115 - Meter Amortization 77,321.76  
0182525 - Non-AMI Meter NBV 182.3 (77,321.76)

0182525 - Non-AMI Meter NBV 182.3 15,890.41  
0421940 Misc Income (15,890.41)

Sept 2019 only (To Be Setup as Recurring)  
0407115 - Meter Amortization 38,660.88  
0182525 - Non-AMI Meter NBV 182.3 (38,660.88)

0182525 - Non-AMI Meter NBV 182.3 7,945.21  
0421940 Misc Income (7,945.21)

Month	Beginning NBV	Monthly Amortization to 407 (Expense approved in Rate Case)	Ending Balance Meter NBV	Beginning Balance NBV Impairment	Monthly Entry to 421 (Implied Return)	Total Monthly Reduction to 182	Net/GIL Balance
Jan-22	4,450,003	(38,661)	4,411,342	(921,644)	7,945	(30,716)	3,497,643
Feb-22	4,411,342	(38,661)	4,372,681	(913,699)	7,945	(30,716)	3,466,927
Mar-22	4,372,681	(38,661)	4,334,020	(905,753)	7,945	(30,716)	3,436,212
Apr-22	4,334,020	(38,661)	4,295,359	(897,808)	7,945	(30,716)	3,405,496
May-22	4,295,359	(38,661)	4,256,698	(889,863)	7,945	(30,716)	3,374,780
Jun-22	4,256,698	(38,661)	4,218,037	(881,918)	7,945	(30,716)	3,344,065
Jul-22	4,218,037	(38,661)	4,179,376	(873,973)	7,945	(30,716)	3,313,349
Aug-22	4,179,376	(38,661)	4,140,716	(866,027)	7,945	(30,716)	3,282,633
Sep-22	4,140,716	(38,661)	4,102,055	(858,082)	7,945	(30,716)	3,251,918
Oct-22	4,102,055	(38,661)	4,063,394	(850,137)	7,945	(30,716)	3,221,202
Nov-22	4,063,394	(38,661)	4,024,733	(842,192)	7,945	(30,716)	3,190,486
Dec-22	4,024,733	(38,661)	3,986,072	(834,247)	7,945	(30,716)	3,159,771
Jan-23	3,986,072	(38,661)	3,947,411	(826,301)	7,945	(30,716)	3,129,055
Feb-23	3,947,411	(38,661)	3,908,750	(818,356)	7,945	(30,716)	3,098,339
Mar-23	3,908,750	(38,661)	3,870,089	(810,411)	7,945	(30,716)	3,067,624
Apr-23	3,870,089	(38,661)	3,831,429	(802,466)	7,945	(30,716)	3,036,908
May-23	3,831,429	(38,661)	3,792,768	(794,521)	7,945	(30,716)	3,006,192
Jun-23	3,792,768	(38,661)	3,754,107	(786,575)	7,945	(30,716)	2,975,477
Jul-23	3,754,107	(38,661)	3,715,446	(778,630)	7,945	(30,716)	2,944,761
Aug-23	3,715,446	(38,661)	3,676,785	(770,685)	7,945	(30,716)	2,914,045
Sep-23	3,676,785	(38,661)	3,638,124	(762,740)	7,945	(30,716)	2,883,330
Oct-23	3,638,124	(38,661)	3,599,463	(754,795)	7,945	(30,716)	2,852,614
Nov-23	3,599,463	(38,661)	3,560,802	(746,849)	7,945	(30,716)	2,821,898
Dec-23	3,560,802	(38,661)	3,522,141	(738,904)	7,945	(30,716)	2,791,183
Jan-24	3,522,141	(38,661)	3,483,481	(730,959)	7,945	(30,716)	2,760,467
Feb-24	3,483,481	(38,661)	3,444,820	(723,014)	7,945	(30,716)	2,729,751
Mar-24	3,444,820	(38,661)	3,406,159	(715,068)	7,945	(30,716)	2,699,036
Apr-24	3,406,159	(38,661)	3,367,498	(707,123)	7,945	(30,716)	2,668,320
May-24	3,367,498	(38,661)	3,328,837	(699,178)	7,945	(30,716)	2,637,604
Jun-24	3,328,837	(38,661)	3,290,176	(691,233)	7,945	(30,716)	2,606,889
Jul-24	3,290,176	(38,661)	3,251,515	(683,288)	7,945	(30,716)	2,576,173
Aug-24	3,251,515	(38,661)	3,212,854	(675,342)	7,945	(30,716)	2,545,457
Sep-24	3,212,854	(38,661)	3,174,194	(667,397)	7,945	(30,716)	2,514,742
Oct-24	3,174,194	(38,661)	3,135,533	(659,452)	7,945	(30,716)	2,484,026
Nov-24	3,135,533	(38,661)	3,096,872	(651,507)	7,945	(30,716)	2,453,310
Dec-24	3,096,872	(38,661)	3,058,211	(643,562)	7,945	(30,716)	2,422,595
Jan-25	3,058,211	(38,661)	3,019,550	(635,616)	7,945	(30,716)	2,391,879
Feb-25	3,019,550	(38,661)	2,980,889	(627,671)	7,945	(30,716)	2,361,163
Mar-25	2,980,889	(38,661)	2,942,228	(619,726)	7,945	(30,716)	2,330,448
Apr-25	2,942,228	(38,661)	2,903,567	(611,781)	7,945	(30,716)	2,299,732
May-25	2,903,567	(38,661)	2,864,907	(603,836)	7,945	(30,716)	2,269,016
Jun-25	2,864,907	(38,661)	2,826,246	(595,890)	7,945	(30,716)	2,238,300
Jul-25	2,826,246	(38,661)	2,787,585	(587,945)	7,945	(30,716)	2,207,585
Aug-25	2,787,585	(38,661)	2,748,924	(580,000)	7,945	(30,716)	2,176,869
Sep-25	2,748,924	(38,661)	2,710,263	(572,055)	7,945	(30,716)	2,146,153
Oct-25	2,710,263	(38,661)	2,671,602	(564,110)	7,945	(30,716)	2,115,438
Nov-25	2,671,602	(38,661)	2,632,941	(556,164)	7,945	(30,716)	2,084,722
Dec-25	2,632,941	(38,661)	2,594,280	(548,219)	7,945	(30,716)	2,054,006
Jan-26	2,594,280	(38,661)	2,555,620	(540,274)	7,945	(30,716)	2,023,291
Feb-26	2,555,620	(38,661)	2,516,959	(532,329)	7,945	(30,716)	1,992,575
Mar-26	2,516,959	(38,661)	2,478,298	(524,384)	7,945	(30,716)	1,961,859
Apr-26	2,478,298	(38,661)	2,439,637	(516,439)	7,945	(30,716)	1,931,144
May-26	2,439,637	(38,661)	2,400,976	(508,493)	7,945	(30,716)	1,900,428
Jun-26	2,400,976	(38,661)	2,362,315	(500,548)	7,945	(30,716)	1,869,712
Jul-26	2,362,315	(38,661)	2,323,654	(492,603)	7,945	(30,716)	1,838,997
Aug-26	2,323,654	(38,661)	2,284,993	(484,658)	7,945	(30,716)	1,808,281
Sep-26	2,284,993	(38,661)	2,246,333	(476,712)	7,945	(30,716)	1,777,565
Oct-26	2,246,333	(38,661)	2,207,672	(468,767)	7,945	(30,716)	1,746,850
Nov-26	2,207,672	(38,661)	2,169,011	(460,822)	7,945	(30,716)	1,716,134
Dec-26	2,169,011	(38,661)	2,130,350	(452,877)	7,945	(30,716)	1,685,418

Month	Beginning Balance Meter NBV	Monthly Amortization (Expense approved in Rate Case)	Ending Balance Meter NBV	Beginning Balance NBV Impairment	Monthly Entry to 421 (Implied Return)	Total Monthly Reduction to 182	Net G/L Balance
Jan-27	2,130,350	(38,661)	2,091,689	(444,932)	7,945	(30,716)	1,654,703
Feb-27	2,091,689	(38,661)	2,053,028	(436,986)	7,945	(30,716)	1,623,987
Mar-27	2,053,028	(38,661)	2,014,367	(429,041)	7,945	(30,716)	1,593,271
Apr-27	2,014,367	(38,661)	1,975,706	(421,096)	7,945	(30,716)	1,562,556
May-27	1,975,706	(38,661)	1,937,046	(413,151)	7,945	(30,716)	1,531,840
Jun-27	1,937,046	(38,661)	1,898,385	(405,205)	7,945	(30,716)	1,501,124
Jul-27	1,898,385	(38,661)	1,859,724	(397,260)	7,945	(30,716)	1,470,409
Aug-27	1,859,724	(38,661)	1,821,063	(389,315)	7,945	(30,716)	1,439,693
Sep-27	1,821,063	(38,661)	1,782,402	(381,370)	7,945	(30,716)	1,408,977
Oct-27	1,782,402	(38,661)	1,743,741	(373,425)	7,945	(30,716)	1,378,262
Nov-27	1,743,741	(38,661)	1,705,080	(365,479)	7,945	(30,716)	1,347,546
Dec-27	1,705,080	(38,661)	1,666,419	(357,534)	7,945	(30,716)	1,316,830
Jan-28	1,666,419	(38,661)	1,627,758	(349,589)	7,945	(30,716)	1,286,115
Feb-28	1,627,758	(38,661)	1,589,098	(341,644)	7,945	(30,716)	1,255,399
Mar-28	1,589,098	(38,661)	1,550,437	(333,699)	7,945	(30,716)	1,224,683
Apr-28	1,550,437	(38,661)	1,511,776	(325,753)	7,945	(30,716)	1,193,968
May-28	1,511,776	(38,661)	1,473,115	(317,808)	7,945	(30,716)	1,163,252
Jun-28	1,473,115	(38,661)	1,434,454	(309,863)	7,945	(30,716)	1,132,536
Jul-28	1,434,454	(38,661)	1,395,793	(301,918)	7,945	(30,716)	1,101,821
Aug-28	1,395,793	(38,661)	1,357,132	(293,973)	7,945	(30,716)	1,071,105
Sep-28	1,357,132	(38,661)	1,318,471	(286,027)	7,945	(30,716)	1,040,389
Oct-28	1,318,471	(38,661)	1,279,811	(278,082)	7,945	(30,716)	1,009,674
Nov-28	1,279,811	(38,661)	1,241,150	(270,137)	7,945	(30,716)	978,958
Dec-28	1,241,150	(38,661)	1,202,489	(262,192)	7,945	(30,716)	948,242
Jan-29	1,202,489	(38,661)	1,163,828	(254,247)	7,945	(30,716)	917,527
Feb-29	1,163,828	(38,661)	1,125,167	(246,301)	7,945	(30,716)	886,811
Mar-29	1,125,167	(38,661)	1,086,506	(238,356)	7,945	(30,716)	856,095
Apr-29	1,086,506	(38,661)	1,047,845	(230,411)	7,945	(30,716)	825,380
May-29	1,047,845	(38,661)	1,009,184	(222,466)	7,945	(30,716)	794,664
Jun-29	1,009,184	(38,661)	970,524	(214,521)	7,945	(30,716)	763,948
Jul-29	970,524	(38,661)	931,863	(206,575)	7,945	(30,716)	733,233
Aug-29	931,863	(38,661)	893,202	(198,630)	7,945	(30,716)	702,517
Sep-29	893,202	(38,661)	854,541	(190,685)	7,945	(30,716)	671,801
Oct-29	854,541	(38,661)	815,880	(182,740)	7,945	(30,716)	641,086
Nov-29	815,880	(38,661)	777,219	(174,795)	7,945	(30,716)	610,370
Dec-29	777,219	(38,661)	738,558	(166,849)	7,945	(30,716)	579,654
Jan-30	738,558	(38,661)	699,897	(158,904)	7,945	(30,716)	548,939
Feb-30	699,897	(38,661)	661,237	(150,959)	7,945	(30,716)	518,223
Mar-30	661,237	(38,661)	622,576	(143,014)	7,945	(30,716)	487,507
Apr-30	622,576	(38,661)	583,915	(135,068)	7,945	(30,716)	456,792
May-30	583,915	(38,661)	545,254	(127,123)	7,945	(30,716)	426,076
Jun-30	545,254	(38,661)	506,593	(119,178)	7,945	(30,716)	395,360
Jul-30	506,593	(38,661)	467,932	(111,233)	7,945	(30,716)	364,644
Aug-30	467,932	(38,661)	429,271	(103,288)	7,945	(30,716)	333,929
Sep-30	429,271	(38,661)	390,610	(95,342)	7,945	(30,716)	303,213
Oct-30	390,610	(38,661)	351,950	(87,397)	7,945	(30,716)	272,497
Nov-30	351,950	(38,661)	313,289	(79,452)	7,945	(30,716)	241,782
Dec-30	313,289	(38,661)	274,628	(71,507)	7,945	(30,716)	211,066
Jan-31	274,628	(38,661)	235,967	(63,562)	7,945	(30,716)	180,350
Feb-31	235,967	(38,661)	197,306	(55,616)	7,945	(30,716)	149,635
Mar-31	197,306	(38,661)	158,645	(47,671)	7,945	(30,716)	118,919
Apr-31	158,645	(38,661)	119,984	(39,726)	7,945	(30,716)	88,203
May-31	119,984	(38,661)	81,323	(31,781)	7,945	(30,716)	57,488
Jun-31	81,323	(38,661)	42,662	(23,836)	7,945	(30,716)	26,772
Jul-31	42,662	(38,661)	4,002	(15,890)	7,945	(30,716)	(3,944)
Aug-31	4,002	(4,002)	-	(7,945)	7,945	3,944	0



**400AM701**

**AMI Opt-Out Deferred Expenses Amortization  
Per DEK Case No. 2017-00321 (4/13/18)**

Authorized Amount to Recover: \$ 263,029.00  
GL Balance 157,210.51 (Acct 0182714) beginning May 31, 2018

To be amortized for 60 months: **2,620.00** (May 2018 to April 2023)

Accounting used in May 2018 to true up balance and normal amortization

400RA702 - Monthly entry:				
BU	OU	Resp Center	Account	
75085	CSKE	9928	0407305	Debit
				<b>2,620.00</b>
75085	CSKE	9928	0182714	
				<b>2,620.00</b>
75085	CSKE	9928	0407305	
				<b>10.80</b>
75085	CSKE	9928	0182714	
				<b>10.80</b>

Normal May amortization  
Up front penny amortization

from June 2018 to April 2023:

702 - Monthly entry:				
BU	OU	Resp Center	Account	
75085	CSKE	9928	0407305	Debit
				<b>2,620.00</b>
75085	CSKE	9928	0182714	
				<b>2,620.00</b>

Amortization Schedule		Monthly Amount	Amortization in Acct 0182714	Net Balance
1	Beg Bal			157,210.51
	May-18	2,630.80	(2,630.80)	154,579.71
2	Jun-18	2,620.00	(5,250.79)	151,959.72
3	Jul-18	2,620.00	(7,870.79)	149,339.72
4	Aug-18	2,620.00	(10,490.78)	146,719.73
5	Sep-18	2,620.00	(13,110.78)	144,099.73
6	Oct-18	2,620.00	(15,730.77)	141,479.74
7	Nov-18	2,620.00	(18,350.77)	138,859.74
8	Dec-18	2,620.00	(20,970.76)	136,239.75
9	Jan-19	2,620.00	(23,590.76)	133,619.75
10	Feb-19	2,620.00	(26,210.75)	130,999.76
11	Mar-19	2,620.00	(28,830.75)	128,379.76
12	Apr-19	2,620.00	(31,450.74)	125,759.77

13	May-19	2,620.00	(34,070.74)	123,139.77
14	Jun-19	2,620.00	(36,690.73)	120,519.78
15	Jul-19	2,620.00	(39,310.73)	117,899.78
16	Aug-19	2,620.00	(41,930.72)	115,279.79
17	Sep-19	2,620.00	(44,550.72)	112,659.79
18	Oct-19	2,620.00	(47,170.71)	110,039.80
19	Nov-19	2,620.00	(49,790.71)	107,419.80
20	Dec-19	2,620.00	(52,410.70)	104,799.81
21	Jan-20	2,620.00	(55,030.70)	102,179.81
22	Feb-20	2,620.00	(57,650.69)	99,559.82
23	Mar-20	2,620.00	(60,270.69)	96,939.82
24	Apr-20	2,620.00	(62,890.68)	94,319.83
25	May-20	2,620.00	(65,510.68)	91,699.83
26	Jun-20	2,620.00	(68,130.67)	89,079.84
27	Jul-20	2,620.00	(70,750.67)	86,459.84
28	Aug-20	2,620.00	(73,370.66)	83,839.85
29	Sep-20	2,620.00	(75,990.66)	81,219.85
30	Oct-20	2,620.00	(78,610.66)	78,599.86
31	Nov-20	2,620.00	(81,230.65)	75,979.86
32	Dec-20	2,620.00	(83,850.65)	73,359.86
33	Jan-21	2,620.00	(86,470.64)	70,739.87
34	Feb-21	2,620.00	(89,090.64)	68,119.87
35	Mar-21	2,620.00	(91,710.63)	65,499.88
36	Apr-21	2,620.00	(94,330.63)	62,879.88
37	May-21	2,620.00	(96,950.62)	60,259.89
38	Jun-21	2,620.00	(99,570.62)	57,639.89
39	Jul-21	2,620.00	(102,190.61)	55,019.90
40	Aug-21	2,620.00	(104,810.61)	52,399.90
41	Sep-21	2,620.00	(107,430.60)	49,779.91
42	Oct-21	2,620.00	(110,050.60)	47,159.91
43	Nov-21	2,620.00	(112,670.59)	44,539.92
44	Dec-21	2,620.00	(115,290.59)	41,919.92
45	Jan-22	2,620.00	(117,910.58)	39,299.93
46	Feb-22	2,620.00	(120,530.58)	36,679.93
47	Mar-22	2,620.00	(123,150.57)	34,059.94
48	Apr-22	2,620.00	(125,770.57)	31,439.94
49	May-22	2,620.00	(128,390.56)	28,819.95
50	Jun-22	2,620.00	(131,010.56)	26,199.95
51	Jul-22	2,620.00	(133,630.55)	23,579.96
52	Aug-22	2,620.00	(136,250.55)	20,959.96

53	Sep-22	2,620.00	(138,870.54)	18,339.97
54	Oct-22	2,620.00	(141,490.54)	15,719.97
55	Nov-22	2,620.00	(144,110.53)	13,099.98
56	Dec-22	2,620.00	(146,730.53)	10,479.98
57	Jan-23	2,620.00	(149,350.52)	7,859.99
58	Feb-23	2,620.00	(151,970.52)	5,239.99
59	Mar-23	2,620.00	(154,590.51)	2,620.00
60	Apr-23	2,620.00	(157,210.51)	0.00

400AM702

**Hurricane IKE Deferred Expenses Amortization**  
**Per DEK Case No. 2017-00321 (4/13/18)**

Authorized Amount to Recover: 4,912,684.00 (Acct 0182700) beginning May 31, 2018

To be amortized for 60 months: **81,878.00** (May 2018 to April 2023)

Accounting used in May 2018 to true up balance and normal amortization

400RA702 - Monthly entry:			
BU	Resp Center	Account	
75084	9928	0407305	Debit <b>81,878.00</b>
75084	9928	0182700	Credit <b>81,878.00</b>
75084	9928	0407305	4.20
75084	9928	0182700	4.20

Normal May amortization  
Up front penny amortization

Accounting used from June 2018 to April 2023:

400RA702 - Monthly entry:			
BU	Resp Center	Account	
75084	9928	0407305	Debit 81,878.00
75084	9928	0182700	Credit 81,878.00

Amortization Schedule	Monthly Amount	Amortization in	
		Acct 0182700	Net Balance
1	Beg Bal		4,912,684.00
2	May-18	81,882.20	4,830,801.80
3	Jun-18	81,878.00	4,748,923.81
4	Jul-18	81,878.00	4,667,045.81
5	Aug-18	81,878.00	4,585,167.81
6	Sep-18	81,878.00	4,503,289.82
7	Oct-18	81,878.00	4,421,411.82
8	Nov-18	81,878.00	4,339,533.82
9	Dec-18	81,878.00	4,257,655.83
10	Jan-19	81,878.00	4,175,777.83
11	Feb-19	81,878.00	4,093,899.83
12	Mar-19	81,878.00	4,012,021.84
13	Apr-19	81,878.00	3,930,143.84
	May-19	81,878.00	3,848,265.84
			(1,064,418.16)

Amort 0182700

14	Jun-19	81,878.00	(1,146,296.15)	3,766,387.85
15	Jul-19	81,878.00	(1,228,174.15)	3,684,509.85
16	Aug-19	81,878.00	(1,310,052.15)	3,602,631.85
17	Sep-19	81,878.00	(1,391,930.14)	3,520,753.86
18	Oct-19	81,878.00	(1,473,808.14)	3,438,875.86
19	Nov-19	81,878.00	(1,555,686.14)	3,356,997.86
20	Dec-19	81,878.00	(1,637,564.13)	3,275,119.87
21	Jan-20	81,878.00	(1,719,442.13)	3,193,241.87
22	Feb-20	81,878.00	(1,801,320.13)	3,111,363.87
23	Mar-20	81,878.00	(1,883,198.12)	3,029,485.88
24	Apr-20	81,878.00	(1,965,076.12)	2,947,607.88
25	May-20	81,878.00	(2,046,954.12)	2,865,729.88
26	Jun-20	81,878.00	(2,128,832.11)	2,783,851.89
27	Jul-20	81,878.00	(2,210,710.11)	2,701,973.89
28	Aug-20	81,878.00	(2,292,588.11)	2,620,095.89
29	Sep-20	81,878.00	(2,374,466.10)	2,538,217.90
30	Oct-20	81,878.00	(2,456,344.10)	2,456,339.90
31	Nov-20	81,878.00	(2,538,222.10)	2,374,461.90
32	Dec-20	81,878.00	(2,620,100.09)	2,292,583.91
33	Jan-21	81,878.00	(2,701,978.09)	2,210,705.91
34	Feb-21	81,878.00	(2,783,856.09)	2,128,827.91
35	Mar-21	81,878.00	(2,865,734.08)	2,046,949.92
36	Apr-21	81,878.00	(2,947,612.08)	1,965,071.92
37	May-21	81,878.00	(3,029,490.08)	1,883,193.92
38	Jun-21	81,878.00	(3,111,368.07)	1,801,315.93
39	Jul-21	81,878.00	(3,193,246.07)	1,719,437.93
40	Aug-21	81,878.00	(3,275,124.07)	1,637,559.93
41	Sep-21	81,878.00	(3,357,002.06)	1,555,681.94
42	Oct-21	81,878.00	(3,438,880.06)	1,473,803.94
43	Nov-21	81,878.00	(3,520,758.06)	1,391,925.94
44	Dec-21	81,878.00	(3,602,636.05)	1,310,047.95
45	Jan-22	81,878.00	(3,684,514.05)	1,228,169.95
46	Feb-22	81,878.00	(3,766,392.05)	1,146,291.95
47	Mar-22	81,878.00	(3,848,270.04)	1,064,413.96
48	Apr-22	81,878.00	(3,930,148.04)	982,535.96
49	May-22	81,878.00	(4,012,026.04)	900,657.96
50	Jun-22	81,878.00	(4,093,904.03)	818,779.97
51	Jul-22	81,878.00	(4,175,782.03)	736,901.97
52	Aug-22	81,878.00	(4,257,660.03)	655,023.97
53	Sep-22	81,878.00	(4,339,538.02)	573,145.98

54	Oct-22	81,878.00	(4,421,416.02)	491,267.98
55	Nov-22	81,878.00	(4,503,294.02)	409,389.98
56	Dec-22	81,878.00	(4,585,172.01)	327,511.99
57	Jan-23	81,878.00	(4,667,050.01)	245,633.99
58	Feb-23	81,878.00	(4,748,928.01)	163,755.99
59	Mar-23	81,878.00	(4,830,806.00)	81,878.00
60	Apr-23	81,878.00	(4,912,684.00)	0.00



	Beg Balance (a)	Rev Req/12 (b) pmt(int,months,am ount)	Interest (c)=0.4243/12*(e)	Principal (d) = (b)-(c)	Ending Bal (e)=(a)-(d)
56	Nov-22	23,877,513	374,189	84,427	23,587,751
57	Dec-22	23,587,751	374,189	83,402	23,296,964
58	Jan-23	23,296,964	374,189	82,374	23,005,149
59	Feb-23	23,005,149	374,189	81,342	22,712,303
60	Mar-23	22,712,303	374,189	80,307	22,418,421
61	Apr-23	22,418,421	374,189	79,268	22,123,499
62	May-23	22,123,499	374,189	78,225	21,827,535
63	Jun-23	21,827,535	374,189	77,179	21,530,525
64	Jul-23	21,530,525	374,189	76,128	21,232,464
65	Aug-23	21,232,464	374,189	75,074	20,933,349
66	Sep-23	20,933,349	374,189	74,017	20,633,177
67	Oct-23	20,633,177	374,189	72,955	20,331,943
68	Nov-23	20,331,943	374,189	71,890	20,029,645
69	Dec-23	20,029,645	374,189	70,821	19,726,277
70	Jan-24	19,726,277	374,189	69,749	19,421,837
71	Feb-24	19,421,837	374,189	68,672	19,116,320
72	Mar-24	19,116,320	374,189	67,592	18,809,723
73	Apr-24	18,809,723	374,189	66,508	18,502,042
74	May-24	18,502,042	374,189	65,420	18,193,273
75	Jun-24	18,193,273	374,189	64,328	17,883,412
76	Jul-24	17,883,412	374,189	63,233	17,572,456
77	Aug-24	17,572,456	374,189	62,133	17,260,400
78	Sep-24	17,260,400	374,189	61,030	16,947,241
79	Oct-24	16,947,241	374,189	59,923	16,632,975
80	Nov-24	16,632,975	374,189	58,811	16,317,597
81	Dec-24	16,317,597	374,189	57,696	16,001,104
82	Jan-25	16,001,104	374,189	56,577	15,683,492
83	Feb-25	15,683,492	374,189	55,454	15,364,757
84	Mar-25	15,364,757	374,189	54,327	15,044,896
85	Apr-25	15,044,896	374,189	53,196	14,723,903
86	May-25	14,723,903	374,189	52,061	14,401,775
87	Jun-25	14,401,775	374,189	50,922	14,078,508
88	Jul-25	14,078,508	374,189	49,779	13,754,098
89	Aug-25	13,754,098	374,189	48,632	13,428,541
90	Sep-25	13,428,541	374,189	47,481	13,101,833
91	Oct-25	13,101,833	374,189	46,326	12,773,970
92	Nov-25	12,773,970	374,189	45,167	12,444,948
93	Dec-25	12,444,948	374,189	44,003	12,114,762
94	Jan-26	12,114,762	374,189	42,836	11,783,408
95	Feb-26	11,783,408	374,189	41,664	11,450,884
96	Mar-26	11,450,884	374,189	40,488	11,117,183



	Beg Balance (a)	Rev Req/12 (b) pmt(int,months,am ount)	Interest (c)=0.4243/12*(e)	Principal (d) = (b)-(c)	Ending Bal (e)=(a)-(d)
97 Apr-26	11,117,183	374,189	39,309	334,881	10,782,302
98 May-26	10,782,302	374,189	38,124	336,065	10,446,238
99 Jun-26	10,446,238	374,189	36,936	337,253	10,108,985
100 Jul-26	10,108,985	374,189	35,744	338,445	9,770,539
101 Aug-26	9,770,539	374,189	34,547	339,642	9,430,897
102 Sep-26	9,430,897	374,189	33,346	340,843	9,090,054
103 Oct-26	9,090,054	374,189	32,141	342,048	8,748,006
104 Nov-26	8,748,006	374,189	30,931	343,258	8,404,748
105 Dec-26	8,404,748	374,189	29,718	344,471	8,060,277
106 Jan-27	8,060,277	374,189	28,500	345,689	7,714,588
107 Feb-27	7,714,588	374,189	27,277	346,912	7,367,676
108 Mar-27	7,367,676	374,189	26,051	348,138	7,019,538
109 Apr-27	7,019,538	374,189	24,820	349,369	6,670,169
110 May-27	6,670,169	374,189	23,585	350,604	6,319,564
111 Jun-27	6,319,564	374,189	22,345	351,844	5,967,720
112 Jul-27	5,967,720	374,189	21,101	353,088	5,614,632
113 Aug-27	5,614,632	374,189	19,852	354,337	5,260,295
114 Sep-27	5,260,295	374,189	18,600	355,590	4,904,706
115 Oct-27	4,904,706	374,189	17,342	356,847	4,547,859
116 Nov-27	4,547,859	374,189	16,080	358,109	4,189,750
117 Dec-27	4,189,750	374,189	14,814	359,375	3,830,375
118 Jan-28	3,830,375	374,189	13,544	360,646	3,469,730
119 Feb-28	3,469,730	374,189	12,268	361,921	3,107,809
120 Mar-28	3,107,809	374,189	10,989	363,200	2,744,609
121 Apr-28	2,744,609	374,189	9,704	364,485	2,380,124
122 May-28	2,380,124	374,189	8,416	365,773	2,014,351
123 Jun-28	2,014,351	374,189	7,122	367,067	1,647,284
124 Jul-28	1,647,284	374,189	5,825	368,365	1,278,920
125 Aug-28	1,278,920	374,189	4,522	369,667	909,253
126 Sep-28	909,253	374,189	3,215	370,974	538,278
127 Oct-28	538,278	374,189	1,903	372,286	165,993

44,528,502  
44,902,690  
37,932,781 sum of column equals total

**DEK Deferred Rate Case Expense Amortization**  
**Per DEK Case No. 2017-00321 (4/13/18)**

Authorized Amount to Recover: \$ 657,434.00  
 GL Balance 683,224.94 (Acct 0186108) beginning May 31, 2018  
 Amount to write off in May \$ 25,790.94

To be amortized for 60 months: **10,957.00** (May 2018 to April 2023)

Accounting used in May 2018 to true up balance and normal amortization

400RA702 - Monthly entry:	BU	OU	Resp Center	Account	Debit	Credit	
	75080	EL02	9928	0928006	<b>10,957.00</b>		Normal May amortization
	75080	EL02	9928	0186108		<b>10,957.00</b>	Up front penny amortization
	75080	EL02	9928	0928006	<b>13.80</b>		
	75080	EL02	9928	0186108		<b>13.80</b>	
	75080	EL02	9928	0928006	<b>25,790.94</b>		Write off
	75080	EL02	9928	0186108		<b>25,790.94</b>	

Accounting used from June 2018 to April 2023:

400RA702 - Monthly entry:	BU	OU	Resp Center	Account	Debit	Credit
	75080	EL02	9928	0928006	10,957.00	
	75080	EL02	9928	0186108		10,957.00

Amortization Schedule		Monthly Amount	Amortization in Acct 0186108	Net Balance
1	Beg Bal			657,434.00
2	May-18	10,970.80	(10,970.80)	646,463.20
3	Jun-18	10,957.00	(21,927.81)	635,506.19
4	Jul-18	10,957.00	(32,884.81)	624,549.19
5	Aug-18	10,957.00	(43,841.81)	613,592.19
6	Sep-18	10,957.00	(54,798.82)	602,635.18
7	Oct-18	10,957.00	(65,755.82)	591,678.18
8	Nov-18	10,957.00	(76,712.82)	580,721.18
	Dec-18	10,957.00	(87,669.83)	569,764.17

9	Jan-19	10,957.00	(98,626.83)	558,807.17
10	Feb-19	10,957.00	(109,583.83)	547,850.17
11	Mar-19	10,957.00	(120,540.84)	536,893.16
12	Apr-19	10,957.00	(131,497.84)	525,936.16
13	May-19	10,957.00	(142,454.84)	514,979.16
14	Jun-19	10,957.00	(153,411.85)	504,022.15
15	Jul-19	10,957.00	(164,368.85)	493,065.15
16	Aug-19	10,957.00	(175,325.85)	482,108.15
17	Sep-19	10,957.00	(186,282.86)	471,151.14
18	Oct-19	10,957.00	(197,239.86)	460,194.14
19	Nov-19	10,957.00	(208,196.86)	449,237.14
20	Dec-19	10,957.00	(219,153.87)	438,280.13
21	Jan-20	10,957.00	(230,110.87)	427,323.13
22	Feb-20	10,957.00	(241,067.87)	416,366.13
23	Mar-20	10,957.00	(252,024.88)	405,409.12
24	Apr-20	10,957.00	(262,981.88)	394,452.12
25	May-20	10,957.00	(273,938.88)	383,495.12
26	Jun-20	10,957.00	(284,895.89)	372,538.11
27	Jul-20	10,957.00	(295,852.89)	361,581.11
28	Aug-20	10,957.00	(306,809.89)	350,624.11
29	Sep-20	10,957.00	(317,766.90)	339,667.10
30	Oct-20	10,957.00	(328,723.90)	328,710.10
31	Nov-20	10,957.00	(339,680.90)	317,753.10
32	Dec-20	10,957.00	(350,637.91)	306,796.09
33	Jan-21	10,957.00	(361,594.91)	295,839.09
34	Feb-21	10,957.00	(372,551.91)	284,882.09
35	Mar-21	10,957.00	(383,508.92)	273,925.08
36	Apr-21	10,957.00	(394,465.92)	262,968.08
37	May-21	10,957.00	(405,422.92)	252,011.08
38	Jun-21	10,957.00	(416,379.93)	241,054.07
39	Jul-21	10,957.00	(427,336.93)	230,097.07
40	Aug-21	10,957.00	(438,293.93)	219,140.07
41	Sep-21	10,957.00	(449,250.94)	208,183.06
42	Oct-21	10,957.00	(460,207.94)	197,226.06
43	Nov-21	10,957.00	(471,164.94)	186,269.06
44	Dec-21	10,957.00	(482,121.95)	175,312.05
45	Jan-22	10,957.00	(493,078.95)	164,355.05
46	Feb-22	10,957.00	(504,035.95)	153,398.05
47	Mar-22	10,957.00	(514,992.96)	142,441.04
48	Apr-22	10,957.00	(525,949.96)	131,484.04

DUKE ENERGY KENTUCKY, INC.  
Regulatory Asset Amortizations

49	May-22	10,957.00	(536,906.96)	120,527.04
50	Jun-22	10,957.00	(547,863.97)	109,570.03
51	Jul-22	10,957.00	(558,820.97)	98,613.03
52	Aug-22	10,957.00	(569,777.97)	87,656.03
53	Sep-22	10,957.00	(580,734.98)	76,699.02
54	Oct-22	10,957.00	(591,691.98)	65,742.02
55	Nov-22	10,957.00	(602,648.98)	54,785.02
56	Dec-22	10,957.00	(613,605.99)	43,828.01
57	Jan-23	10,957.00	(624,562.99)	32,871.01
58	Feb-23	10,957.00	(635,519.99)	21,914.01
59	Mar-23	10,957.00	(646,477.00)	10,957.00
60	Apr-23	10,957.00	(657,434.00)	(0.00)





4/26/2030	\$	21,330	(40,885)	5,610,734
5/11/2030	\$	21,330	(40,885)	5,578,869
6/4/2030	\$	21,330	(40,885)	5,536,614
7/11/2030	\$	21,330	(40,885)	5,497,729
8/1/2030	\$	21,330	(40,885)	5,466,245
9/1/2030	\$	21,330	(40,885)	5,435,160
10/11/2030	\$	21,330	(40,885)	5,374,675
11/4/2030	\$	21,330	(40,885)	5,333,590
12/11/2030	\$	21,330	(40,885)	5,292,170
1/1/2031	\$	21,330	(40,885)	5,251,120
2/1/2031	\$	21,330	(40,885)	5,210,000
3/11/2031	\$	21,330	(40,885)	5,170,891
4/4/2031	\$	21,330	(40,885)	5,129,166
5/11/2031	\$	21,330	(40,885)	5,088,281
6/4/2031	\$	21,330	(40,885)	5,047,386
7/1/2031	\$	21,330	(40,885)	5,006,891
8/11/2031	\$	21,330	(40,885)	4,966,227
9/4/2031	\$	21,330	(40,885)	4,924,742
10/11/2031	\$	21,330	(40,885)	4,883,657
11/1/2031	\$	21,330	(40,885)	4,842,872
12/11/2031	\$	21,330	(40,885)	4,802,202
1/11/2032	\$	21,330	(40,885)	4,762,318
2/4/2032	\$	21,330	(40,885)	4,722,518
3/11/2032	\$	21,330	(40,885)	4,682,843
4/4/2032	\$	21,330	(40,885)	4,643,548
5/11/2032	\$	21,330	(40,885)	4,604,591
6/4/2032	\$	21,330	(40,885)	4,565,929
7/11/2032	\$	21,330	(40,885)	4,515,997
8/1/2032	\$	21,330	(40,885)	4,464,124
9/1/2032	\$	21,330	(40,885)	4,411,284
10/1/2032	\$	21,330	(40,885)	4,357,854
11/1/2032	\$	21,330	(40,885)	4,303,354
12/1/2032	\$	21,330	(40,885)	4,247,504
1/1/2033	\$	21,330	(40,885)	4,190,504
2/1/2033	\$	21,330	(40,885)	4,132,504
3/1/2033	\$	21,330	(40,885)	4,073,504
4/1/2033	\$	21,330	(40,885)	4,013,504
5/1/2033	\$	21,330	(40,885)	3,952,504
6/1/2033	\$	21,330	(40,885)	3,890,504
7/1/2033	\$	21,330	(40,885)	3,827,504
8/1/2033	\$	21,330	(40,885)	3,763,504
9/1/2033	\$	21,330	(40,885)	3,698,504
10/1/2033	\$	21,330	(40,885)	3,632,504
11/1/2033	\$	21,330	(40,885)	3,565,504
12/1/2033	\$	21,330	(40,885)	3,497,504
1/1/2034	\$	21,330	(40,885)	3,428,504
2/1/2034	\$	21,330	(40,885)	3,358,504
3/1/2034	\$	21,330	(40,885)	3,287,504
4/1/2034	\$	21,330	(40,885)	3,215,504
5/1/2034	\$	21,330	(40,885)	3,142,504
6/1/2034	\$	21,330	(40,885)	3,068,504
7/1/2034	\$	21,330	(40,885)	2,993,504
8/1/2034	\$	21,330	(40,885)	2,917,504
9/1/2034	\$	21,330	(40,885)	2,840,504
10/1/2034	\$	21,330	(40,885)	2,762,504
11/1/2034	\$	21,330	(40,885)	2,683,504
12/1/2034	\$	21,330	(40,885)	2,603,504
1/1/2035	\$	21,330	(40,885)	2,522,504
2/1/2035	\$	21,330	(40,885)	2,440,504
3/1/2035	\$	21,330	(40,885)	2,357,504
4/1/2035	\$	21,330	(40,885)	2,273,504
5/1/2035	\$	21,330	(40,885)	2,188,504
6/1/2035	\$	21,330	(40,885)	2,102,504
7/1/2035	\$	21,330	(40,885)	2,015,504
8/1/2035	\$	21,330	(40,885)	1,927,504
9/1/2035	\$	21,330	(40,885)	1,838,504
10/1/2035	\$	21,330	(40,885)	1,748,504
11/1/2035	\$	21,330	(40,885)	1,657,504
12/1/2035	\$	21,330	(40,885)	1,565,504
1/1/2036	\$	21,330	(40,885)	1,472,504
2/1/2036	\$	21,330	(40,885)	1,378,504
3/1/2036	\$	21,330	(40,885)	1,283,504
4/1/2036	\$	21,330	(40,885)	1,187,504
5/1/2036	\$	21,330	(40,885)	1,090,504
6/1/2036	\$	21,330	(40,885)	992,504
7/1/2036	\$	21,330	(40,885)	893,504
8/1/2036	\$	21,330	(40,885)	793,504
9/1/2036	\$	21,330	(40,885)	692,504
10/1/2036	\$	21,330	(40,885)	590,504
11/1/2036	\$	21,330	(40,885)	487,504
12/1/2036	\$	21,330	(40,885)	383,504
1/1/2037	\$	21,330	(40,885)	278,504
2/1/2037	\$	21,330	(40,885)	172,504
3/1/2037	\$	21,330	(40,885)	65,504
4/1/2037	\$	21,330	(40,885)	-31,504
5/1/2037	\$	21,330	(40,885)	-137,504
6/1/2037	\$	21,330	(40,885)	-262,504
7/1/2037	\$	21,330	(40,885)	-386,504
8/1/2037	\$	21,330	(40,885)	-509,504
9/1/2037	\$	21,330	(40,885)	-631,504
10/1/2037	\$	21,330	(40,885)	-752,504
11/1/2037	\$	21,330	(40,885)	-872,504
12/1/2037	\$	21,330	(40,885)	-991,504
1/1/2038	\$	21,330	(40,885)	-1,109,504
2/1/2038	\$	21,330	(40,885)	-1,226,504
3/1/2038	\$	21,330	(40,885)	-1,342,504
4/1/2038	\$	21,330	(40,885)	-1,457,504
5/1/2038	\$	21,330	(40,885)	-1,571,504
6/1/2038	\$	21,330	(40,885)	-1,684,504
7/1/2038	\$	21,330	(40,885)	-1,796,504
8/1/2038	\$	21,330	(40,885)	-1,907,504
9/1/2038	\$	21,330	(40,885)	-2,017,504
10/1/2038	\$	21,330	(40,885)	-2,126,504
11/1/2038	\$	21,330	(40,885)	-2,234,504
12/1/2038	\$	21,330	(40,885)	-2,341,504

1/1/2019	\$	22,300	(60,885)	1,208,876
2/28/2019	\$	22,300	(60,885)	1,205,892
3/31/2019	\$	22,300	(60,885)	1,205,107
4/30/2019	\$	22,300	(60,885)	1,204,222
5/31/2019	\$	22,300	(60,885)	1,203,337
6/30/2019	\$	22,300	(60,885)	1,202,452
7/31/2019	\$	22,300	(60,885)	1,201,567
8/31/2019	\$	22,300	(60,885)	1,200,682
9/30/2019	\$	22,300	(60,885)	1,199,797
10/31/2019	\$	22,300	(60,885)	1,198,912
11/30/2019	\$	22,300	(60,885)	1,198,027
12/31/2019	\$	22,300	(60,885)	1,197,142
1/1/2020	\$	22,300	(60,885)	1,196,257
2/28/2020	\$	22,300	(60,885)	1,195,372
3/31/2020	\$	22,300	(60,885)	1,194,487
4/30/2020	\$	22,300	(60,885)	1,193,602
5/31/2020	\$	22,300	(60,885)	1,192,717
6/30/2020	\$	22,300	(60,885)	1,191,832
7/31/2020	\$	22,300	(60,885)	1,190,947
8/31/2020	\$	22,300	(60,885)	1,190,062
9/30/2020	\$	22,300	(60,885)	1,189,177
10/31/2020	\$	22,300	(60,885)	1,188,292
11/30/2020	\$	22,300	(60,885)	1,187,407
12/31/2020	\$	22,300	(60,885)	1,186,522
1/1/2021	\$	22,300	(60,885)	1,185,637
2/28/2021	\$	22,300	(60,885)	1,184,752
3/31/2021	\$	22,300	(60,885)	1,183,867
4/30/2021	\$	22,300	(60,885)	1,182,982
5/31/2021	\$	22,300	(60,885)	1,182,097
6/30/2021	\$	22,300	(60,885)	1,181,212
7/31/2021	\$	22,300	(60,885)	1,180,327
8/31/2021	\$	22,300	(60,885)	1,179,442
9/30/2021	\$	22,300	(60,885)	1,178,557
10/31/2021	\$	22,300	(60,885)	1,177,672
11/30/2021	\$	22,300	(60,885)	1,176,787
12/31/2021	\$	22,300	(60,885)	1,175,902
1/1/2022	\$	22,300	(60,885)	1,175,017
2/28/2022	\$	22,300	(60,885)	1,174,132
3/31/2022	\$	22,300	(60,885)	1,173,247
4/30/2022	\$	22,300	(60,885)	1,172,362
5/31/2022	\$	22,300	(60,885)	1,171,477
6/30/2022	\$	22,300	(60,885)	1,170,592
7/31/2022	\$	22,300	(60,885)	1,169,707
8/31/2022	\$	22,300	(60,885)	1,168,822
9/30/2022	\$	22,300	(60,885)	1,167,937
10/31/2022	\$	22,300	(60,885)	1,167,052
11/30/2022	\$	22,300	(60,885)	1,166,167
12/31/2022	\$	22,300	(60,885)	1,165,282
1/1/2023	\$	22,300	(60,885)	1,164,397
2/28/2023	\$	22,300	(60,885)	1,163,512
3/31/2023	\$	22,300	(60,885)	1,162,627
4/30/2023	\$	22,300	(60,885)	1,161,742
5/31/2023	\$	22,300	(60,885)	1,160,857
6/30/2023	\$	22,300	(60,885)	1,160,000
7/31/2023	\$	22,300	(60,885)	1,159,143
8/31/2023	\$	22,300	(60,885)	1,158,286
9/30/2023	\$	22,300	(60,885)	1,157,429
10/31/2023	\$	22,300	(60,885)	1,156,572
11/30/2023	\$	22,300	(60,885)	1,155,715
12/31/2023	\$	22,300	(60,885)	1,154,858
1/1/2024	\$	22,300	(60,885)	1,154,001
2/28/2024	\$	22,300	(60,885)	1,153,144
3/31/2024	\$	22,300	(60,885)	1,152,287
4/30/2024	\$	22,300	(60,885)	1,151,430
5/31/2024	\$	22,300	(60,885)	1,150,573
6/30/2024	\$	22,300	(60,885)	1,149,716
7/31/2024	\$	22,300	(60,885)	1,148,859
8/31/2024	\$	22,300	(60,885)	1,148,002
9/30/2024	\$	22,300	(60,885)	1,147,145
10/31/2024	\$	22,300	(60,885)	1,146,288
11/30/2024	\$	22,300	(60,885)	1,145,431
12/31/2024	\$	22,300	(60,885)	1,144,574
1/1/2025	\$	22,300	(60,885)	1,143,717
2/28/2025	\$	22,300	(60,885)	1,142,860
3/31/2025	\$	22,300	(60,885)	1,142,003
4/30/2025	\$	22,300	(60,885)	1,141,146
5/31/2025	\$	22,300	(60,885)	1,140,289
6/30/2025	\$	22,300	(60,885)	1,139,432
7/31/2025	\$	22,300	(60,885)	1,138,575
8/31/2025	\$	22,300	(60,885)	1,137,718
9/30/2025	\$	22,300	(60,885)	1,136,861
10/31/2025	\$	22,300	(60,885)	1,136,004
11/30/2025	\$	22,300	(60,885)	1,135,147
12/31/2025	\$	22,300	(60,885)	1,134,290
1/1/2026	\$	22,300	(60,885)	1,133,433
2/28/2026	\$	22,300	(60,885)	1,132,576
3/31/2026	\$	22,300	(60,885)	1,131,719
4/30/2026	\$	22,300	(60,885)	1,130,862
5/31/2026	\$	22,300	(60,885)	1,130,005
6/30/2026	\$	22,300	(60,885)	1,129,148
7/31/2026	\$	22,300	(60,885)	1,128,291
8/31/2026	\$	22,300	(60,885)	1,127,434
9/30/2026	\$	22,300	(60,885)	1,126,577
10/31/2026	\$	22,300	(60,885)	1,125,720
11/30/2026	\$	22,300	(60,885)	1,124,863
12/31/2026	\$	22,300	(60,885)	1,124,006
1/1/2027	\$	22,300	(60,885)	1,123,149
2/28/2027	\$	22,300	(60,885)	1,122,292
3/31/2027	\$	22,300	(60,885)	1,121,435
4/30/2027	\$	22,300	(60,885)	1,120,578
5/31/2027	\$	22,300	(60,885)	1,119,721
6/30/2027	\$	22,300	(60,885)	1,118,864
7/31/2027	\$	22,300	(60,885)	1,118,007
8/31/2027	\$	22,300	(60,885)	1,117,150
9/30/2027	\$	22,300	(60,885)	1,116,293
10/31/2027	\$	22,300	(60,885)	1,115,436
11/30/2027	\$	22,300	(60,885)	1,114,579
12/31/2027	\$	22,300	(60,885)	1,113,722
1/1/2028	\$	22,300	(60,885)	1,112,865
2/28/2028	\$	22,300	(60,885)	1,112,008
3/31/2028	\$	22,300	(60,885)	1,111,151
4/30/2028	\$	22,300	(60,885)	1,110,294
5/31/2028	\$	22,300	(60,885)	1,109,437
6/30/2028	\$	22,300	(60,885)	1,108,580
7/31/2028	\$	22,300	(60,885)	1,107,723
8/31/2028	\$	22,300	(60,885)	1,106,866
9/30/2028	\$	22,300	(60,885)	1,106,009
10/31/2028	\$	22,300	(60,885)	1,105,152
11/30/2028	\$	22,300	(60,885)	1,104,295
12/31/2028	\$	22,300	(60,885)	1,103,438
1/1/2029	\$	22,300	(60,885)	1,102,581
2/28/2029	\$	22,300	(60,885)	1,101,724
3/31/2029	\$	22,300	(60,885)	1,100,867
4/30/2029	\$	22,300	(60,885)	1,100,010
5/31/2029	\$	22,300	(60,885)	1,099,153
6/30/2029	\$	22,300	(60,885)	1,098,296
7/31/2029	\$	22,300	(60,885)	1,097,439
8/31/2029	\$	22,300	(60,885)	1,096,582
9/30/2029	\$	22,300	(60,885)	1,095,725
10/31/2029	\$	22,300	(60,885)	1,094,868
11/30/2029	\$	22,300	(60,885)	1,094,011
12/31/2029	\$	22,300	(60,885)	1,093,154
1/1/2030	\$	22,300	(60,885)	1,092,297
2/28/2030	\$	22,300	(60,885)	1,091,440
3/31/2030	\$	22,300	(60,885)	1,090,583
4/30/2030	\$	22,300	(60,885)	1,089,726
5/31/2030	\$	22,300	(60,885)	1,088,869
6/30/2030	\$	22,300	(60,885)	1,088,012
7/31/2030	\$	22,300	(60,885)	1,087,155
8/31/2030	\$	22,300	(60,885)	1,086,298
9/30/2030	\$	22,300	(60,885)	1,085,441
10/31/2030	\$	22,300	(60,885)	1,084,584
11/30/2030	\$	22,300	(60,885)	1,083,727
12/31/2030	\$	22,300	(60,885)	1,082,870
1/1/2031	\$	22,300	(60,885)	1,082,013
2/28/2031	\$	22,300	(60,885)	1,081,156
3/31/2031	\$	22,300	(60,885)	1,080,299
4/30/2031	\$	22,300	(60,885)	1,079,442
5/31/2031	\$	22,300	(60,885)	1,078,585
6/30/2031	\$	22,300	(60,885)	1,077,728
7/31/2031	\$	22,300	(60,885)	1,076,871
8/31/2031	\$	22,300	(60,885)	1,076,014
9/30/2031	\$	22,300	(60,885)	1,075,157
10/31/2031	\$	22,300	(60,885)	1,074,300
11/30/2031	\$	22,300	(60,885)	1,073,443
12/31/2031	\$	22,300	(60,885)	1,072,586
1/1/2032	\$	22,300	(60,885)	1,071,729
2/28/2032	\$	22,300	(60,885)	1,070,872
3/31/2032	\$	22,300	(60,885)	1,070,015
4/30/2032	\$	22,300	(60,885)	1,069,158
5/31/2032	\$	22,300	(60,885)	1,068,301
6/30/2032	\$	22,300	(60,885)	1,067,444
7/31/2032	\$	22,300	(60,885)	1,066,587
8/31/2032	\$	22,300	(60,885)	1,065,730
9/30/2032	\$	22,300	(60,885)	1,064,873
10/31/2032	\$	22,300	(60,885)	1,064,016
11/30/2032	\$	22,300	(60,885)	1,063,159
12/31/2032	\$	22,300	(60,885)	1,062,302
1/1/2033	\$	22,300	(60,885)	1,061,445
2/28/2033	\$	22,300	(60,885)	1,060,588
3/31/2033	\$	22,300	(60,885)	1,059,731
4/30/2033	\$	22,300	(60,885)	1,058,874
5/31/2033	\$	22,300	(60,885)	1,058,017
6/30/2033	\$	22,300	(60,885)	1,057,160
7/31/2033	\$	22,300	(60,885)	1,056,303
8/31/2033	\$	22,300	(60,885)	1,055,446
9/30/2033	\$	22,300	(60,885)	1,054,589
10/31/2033	\$	22,300	(60,885)	1,053,732
11/30/2033	\$	22,300	(60,885)	1,052,875
12/31/2033	\$	22,300	(60,885)	1,052,018
1/1/2034	\$	22,300	(60,885)	1,051,161
2/28/2034	\$	22,300	(60,885)	1,050,304
3/31/2034	\$	22,300	(60,885)	1,049,447
4/30/2034	\$	22,300	(60,885)	1,048,590
5/31/2034	\$	22,300	(60,885)	1,047,733
6/30/2034	\$	22,300	(60,885)	1,046,876
7/31/2034	\$	22,300	(60,885)	1,046,019
8/31/2034	\$	22,300	(60,885)	1,045,162
9/30/2034	\$	22,300	(60,885)	1,044,305
10/31/2034	\$	22,300	(60,885)	1,043,448
11/30/2034	\$	22,300	(60,885)	1,042,591
12/31/2034	\$	22,300	(60,885)	1,041,734
1/1/2035	\$	22,300	(60,885)	1,040,877
2/28/2035	\$	22,300	(60,885)	1,040,020
3/31/2035	\$	22,300	(60,885)	1,039,163
4/30/2035	\$	22,300	(60,885)	1,038,306
5/31/2035	\$	22,300	(60,885)	1,037,449
6/30/2035	\$	22,300	(60,885)	1,036,592
7/31/2035	\$	22,300	(60,885)	1,035,735
8/31/2035	\$	22,300	(60,885)	1,034,878
9/30/2035	\$	22,300	(60,885)	1,034,021
10/31/2035	\$	22,300	(60,885)	1,033,164
11/30/2035	\$	22,300	(60,885)	1,032,307



**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-012**

**REQUEST:**

Provide a detailed breakdown of the \$1,051,054 in 2018 ice storm costs that were deferred and included as a regulatory asset in the filing. Be sure to provide the costs that would have been charged to each individual FERC account if the costs had not been deferred and break down payroll costs between straight-time labor, overtime labor, and all other. If carrying charges were included, provide the amount along with a description of how the amount was determined.

**RESPONSE:**

See AG-DR-01-012 Attachment.

**PERSON RESPONSIBLE:** Danielle Weatherston

FERC ACCOUNT	COST DRIVER	TOTAL
408960	Labor Loaders	7,524
588100	Employee Expense	1,643
593000	Allocations	192,025
593000	Employee Expense	10,769
593000	Fleet	19,389
593000	Labor Loaders	2,951
593000	Material	3,469
593000	Outside Services	688,704
593000	Overtime	106,387
926600	Labor Loaders	18,195
	<b>Grand Total</b>	<b>1,051,054</b>

**Duke Energy Kentucky  
Case No. 2019-00271  
Attorney General's First Set Data Requests  
Date Received: October 14, 2019**

**AG-DR-01-013**

**REQUEST:**

Confirm that the Company records a regulatory asset for prepaid pension asset. If confirmed, provide the calculation of the test year amount, including all deferrals due to the difference between the pension assets and the pension liability and the unrealized gains and losses that otherwise would be recorded in accumulated other comprehensive income.

**RESPONSE:**

Confirmed. Please see AG-DR-01-013 Attachment.

**PERSON RESPONSIBLE:** Jeff Setser

**Duke Energy Kentucky - Electric Operations**

Test year amount

FERC account 182	\$	22,909,965
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Calculations:

Duke account 0182318	\$	19,880,919	see below
Duke account 0182800		3,029,047	see below
Total	\$	<u>22,909,966</u>	

Acct 0182318:

DEK - electric	\$	19,880,919	to above
DEK - gas		<u>5,689,147</u>	
DEK - Total	\$	25,570,066	

<sup>A</sup> Total company (KY) balance ties to Page 10 on *Duke Energy - Year End 2018 Disclosure and Fiscal 2019 Cost - Ohio and Kentucky.pdf* submitted via DR 1-37 "Amounts recognized in Accumulated Other Comprehensive Income" section. See "Duke Energy Kentucky" column.

Acct 0182800:

DEK - electric	\$	3,029,047	to above
DEK - gas		<u>1,048,769</u>	
DEK - Total	\$	4,077,816	

Amounts are amortized monthly to Account 926.

**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-014**

**REQUEST:**

Refer to the electronic workpapers provided in response to Staff 1-54 and further to the worksheet tab WPB-6's which show the Accumulated Deferred Income Taxes ("ADIT") amounts by month for each account in total.

- a. Provide another schedule in the same format for the months January 2018 through April 2019.
- b. Provide the ADIT in accounts in accounts 190, 282, and 283 by temporary difference for each month January 2018 through March 2021.

**RESPONSE:**

- a. Please see AG-DR-01-014(a) Attachment.
- b. Please see AG-DR-01-014(b) Attachment. In this response, actual data has been used for January 2018 – September 2019 and forecasted data for October 2019 – March 2021.

**PERSON RESPONSIBLE:**            John Panizza

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	JANUARY 2018	FEBRUARY 2018	MARCH 2018	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018	SEPTEMBER 2018	OCTOBER 2018	NOVEMBER 2018	DECEMBER 2018	JANUARY 2019	FEBRUARY 2019	MARCH 2019	APRIL 2019
1	GAS																	
2	252050	Customers' Advances for Construction																
3		Investment Tax Credits:																
4	255	3% Credit	(9,613)	(9,340)	(9,066)	(9,066)	(8,519)	(8,246)	(8,246)	(7,699)	(7,429)	(7,152)	(6,879)	(6,605)	(6,331)	(6,055)	(5,779)	
5		4% Credit																
6		10% Credit	(561,217)	(555,889)	(550,559)	(550,559)	(539,901)	(534,572)	(534,572)	(523,914)	(516,585)	(507,927)	(502,599)	(495,897)	(488,597)	(481,297)	(474,000)	(466,700)
7		30% Credit																
8		Total Investment Tax Credits	(570,830)	(565,228)	(559,625)	(559,625)	(548,420)	(542,818)	(542,818)	(531,613)	(526,010)	(520,408)	(514,805)	(509,203)	(503,601)	(497,999)	(492,397)	(486,795)
9		Total Investment Tax Credits	(570,830)	(565,228)	(559,625)	(559,625)	(548,420)	(542,818)	(542,818)	(531,613)	(526,010)	(520,408)	(514,805)	(509,203)	(503,601)	(497,999)	(492,397)	(486,795)
10		Accumulated Deferred Income Taxes:																
11	190	Total Account 190	3,745,747	2,602,309	2,634,540	2,634,540	2,652,390	2,741,143	2,741,143	2,745,091	2,906,423	2,906,423	1,960,405	3,002,627	3,002,627	3,604,292	3,537,453	3,537,453
12		Account 282 - Other	(16,097,379)	(9,409,890)	(9,419,555)	(9,419,555)	(9,423,131)	(9,439,582)	(9,439,582)	(9,376,240)	(9,110,730)	(9,110,730)	(7,941,269)	(8,017,763)	(8,017,763)	(8,144,079)	(8,118,841)	(8,118,841)
13		Liberalized Depreciation	(77,183,754)	(50,864,047)	(51,013,218)	(51,013,218)	(50,719,508)	(50,866,211)	(50,866,211)	(52,805,157)	(53,687,020)	(53,687,020)	(54,130,184)	(55,559,734)	(55,559,734)	(55,873,726)	(56,103,757)	(56,103,757)
14	282	Total Account 283	(93,281,133)	(60,273,937)	(60,432,773)	(60,432,773)	(60,142,639)	(60,305,793)	(60,305,793)	(62,181,397)	(62,797,750)	(62,797,750)	(63,071,453)	(63,639,497)	(63,639,497)	(63,997,825)	(64,222,578)	(64,222,578)
15	283	Unrecovered Purchased Gas Cost	(93,281,133)	(60,273,937)	(60,432,773)	(60,432,773)	(60,142,639)	(60,305,793)	(60,305,793)	(62,181,397)	(62,797,750)	(62,797,750)	(63,071,453)	(63,639,497)	(63,639,497)	(63,997,825)	(64,222,578)	(64,222,578)
16		Total Deferred Income Taxes	(89,535,386)	(60,190,257)	(60,310,347)	(60,310,347)	(59,856,874)	(60,072,020)	(60,072,020)	(61,998,824)	(62,420,597)	(62,420,597)	(62,042,845)	(62,028,572)	(62,028,572)	(63,081,301)	(63,586,484)	(63,586,484)
17		Regulatory Liability - Excess Deferred Taxes																
18		Protected	(31,380,810)	(31,350,056)	(31,319,261)	(31,288,466)	(31,257,711)	(31,226,937)	(31,196,162)	(32,101,501)	(32,070,726)	(32,039,952)	(32,122,328)	(32,091,553)	(32,081,553)	(32,030,004)	(31,999,229)	(31,968,454)
19		Unprotected	(335,139)	(365,913)	(386,688)	(427,463)	(456,238)	(485,012)	(516,787)	(517,788)	(516,788)	(516,788)	(410,182)	(409,937)	(409,937)	(404,665)	(402,329)	(399,793)
20	254	Total Regulatory Liability - Excess Deferred Taxes	(31,715,949)	(31,715,949)	(31,715,949)	(31,715,949)	(31,715,949)	(31,715,949)	(31,715,949)	(32,619,289)	(32,619,287)	(32,619,287)	(32,532,509)	(32,501,490)	(32,501,490)	(32,434,669)	(32,401,559)	(32,369,247)
21		Regulatory Liability - Excess Deferred Taxes																
22	254	Protected	(12,542)	(10,894)	(9,711)	(9,711)	(7,823)	(6,875)	(6,875)	(4,985)	(4,041)	(4,041)	(2,152)	(1,207)	(1,207)	(1,136)	(1,100)	(1,100)
23		Unprotected	(3,253,589)	(3,253,589)	(3,253,589)	(3,253,589)	(3,253,589)	(3,253,589)	(3,253,589)	(3,017,307)	(3,017,307)	(3,017,307)	(3,017,307)	(3,017,307)	(3,017,307)	(3,017,307)	(3,017,307)	(3,017,307)
24	254	Total Regulatory Liability - Excess Deferred Taxes	(3,266,131)	(3,264,483)	(3,263,300)	(3,263,300)	(3,261,412)	(3,260,464)	(3,260,464)	(3,022,292)	(3,021,348)	(3,021,348)	(3,019,459)	(3,018,514)	(3,018,514)	(3,016,443)	(3,015,407)	(3,014,407)
25		Accumulated Deferred Income Taxes:																
26	180	Total Account 190	7,640,092	8,978,466	9,413,311	9,413,311	9,532,438	9,742,815	9,742,815	11,862,623	10,200,704	10,200,704	10,655,893	16,884,841	16,884,841	19,869,880	19,350,057	19,350,057
27		Account 282 - Other	(83,842,391)	(56,088,408)	(56,948,991)	(56,948,991)	(57,832,950)	(58,953,349)	(58,953,349)	(60,904,066)	(61,992,826)	(61,992,826)	(73,434,608)	(79,834,583)	(79,834,583)	(86,220,035)	(88,101,492)	(88,101,492)
28		Liberalized Depreciation	(90,972,772)	(61,185,909)	(60,366,165)	(60,366,165)	(60,128,249)	(60,128,249)	(60,128,249)	(64,757,788)	(66,380,013)	(66,380,013)	(66,164,498)	(68,885,214)	(68,885,214)	(67,227,682)	(67,514,509)	(67,514,509)
29	282	Total Account 283	(174,815,163)	(117,274,317)	(117,315,156)	(117,315,156)	(117,961,200)	(119,081,598)	(119,081,598)	(125,661,854)	(128,372,839)	(128,372,839)	(149,599,106)	(148,619,802)	(148,619,802)	(154,447,617)	(155,626,001)	(155,626,001)
30		Total Deferred Income Taxes	(167,175,071)	(116,305,851)	(116,404,845)	(116,404,845)	(117,428,762)	(118,338,783)	(118,338,783)	(124,739,231)	(127,174,135)	(127,174,135)	(148,444,213)	(147,501,300)	(147,501,300)	(153,563,816)	(154,514,511)	(154,514,511)
31		Regulatory Liability - Excess Deferred Taxes																
32	254	Protected	(35,261,780)	(35,225,200)	(35,188,620)	(35,152,040)	(35,060,123)	(34,968,209)	(34,876,289)	(37,864,187)	(37,864,171)	(37,865,359)	(47,003,471)	(47,316,745)	(47,316,745)	(47,300,585)	(47,267,005)	(47,230,425)
33		Unprotected	(34,013,359)	(34,049,915)	(34,086,555)	(34,123,135)	(34,048,011)	(34,012,887)	(33,977,763)	(33,927,477)	(33,877,191)	(33,826,905)	(24,971,294)	(24,895,223)	(24,869,745)	(24,794,676)	(24,719,607)	(24,644,538)
34	254	Total Regulatory Liability - Excess Deferred Taxes	(69,275,139)	(69,275,115)	(69,275,175)	(69,275,175)	(68,908,134)	(68,981,076)	(68,854,052)	(71,841,664)	(71,741,362)	(71,692,260)	(71,974,765)	(72,212,968)	(72,186,490)	(72,094,261)	(71,984,143)	(71,884,963)
35		NON-UTILITY																
36	255	Investment Tax Credits:																
37		3% Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		4% Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		10% Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		Total Investment Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41		Total Investment Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42		Accumulated Deferred Income Taxes:																
43	190	Total Account 190	(15,603)	(10,229)	(304,635)	(304,635)	(301,041)	(240,880)	(240,880)	(240,880)	(456,195)	(456,195)	(456,195)	(201,973)	(201,973)	(201,973)	(201,973)	(201,973)
44		Account 282 - Other	(21,334)	3,082,105	3,012,107	3,012,107	2,934,963	2,908,139	2,908,139	2,855,603	2,820,557	2,741,195	2,702,270	2,702,270	2,546,113	2,546,113	2,546,113	2,546,113
45		Liberalized Depreciation	(48,973,484)	(31,763,895)	(31,598,070)	(31,598,070)	(30,898,801)	(30,734,932)	(30,734,932)	(30,407,165)	(30,243,327)	(30,243,327)	(29,915,590)	(29,846,713)	(29,846,713)	(29,576,855)	(29,576,855)	(29,576,855)
46	283	Total Account 283	(48,994,817)	(28,681,790)	(28,585,963)	(28,585,963)	(27,963,838)	(27,846,801)	(27,846,801)	(27,562,768)	(27,463,882)	(27,463,882)	(27,131,685)	(27,068,443)	(27,068,443)	(26,792,968)	(26,792,968)	(26,792,968)
47		Total Deferred Income Taxes	(48,994,817)	(28,681,790)	(28,585,963)	(28,585,963)	(27,963,838)	(27,846,801)	(27,846,801)	(27,562,768)	(27,463,882)	(27,463,882)	(27,131,685)	(27,068,443)	(27,068,443)	(26,792,968)	(26,792,968)	(26,792,968)
48		Regulatory Liability - Excess Deferred Taxes																
49		Protected	(48,994,817)	(28,681,790)	(28,585,963)	(28,585,963)	(27,963,838)	(27,846,801)	(27,846,801)	(27,562,768)	(27,463,882)	(27,463,882)	(27,131,685)	(27,068,443)	(27,068,443)	(26,792,968)	(26,792,968)	(26,792,968)
50		Unprotected																
51		Total Regulatory Liability - Excess Deferred Taxes																
52		Investment Tax Credits:																
53		3% Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54		4% Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55		10% Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56		Total Investment Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57		Accumulated Deferred Income Taxes:																
58	190	Total Account 190	(15,603)	(10,229)	(304,635)	(304,635)	(301,041)	(240,880)	(240,880)	(240,880)	(456,195)	(456,195)	(456,195)	(201,973)	(201,973)	(201,973)	(201,973)	(201,973)
59		Account 282 - Other	(21,334)	3,082,105	3,012,107	3,012,107	2,934,963	2,908,139	2,908,139	2,855,603	2,820,557	2,741,195	2,702,270	2,702,270	2,546,113	2,546,113	2,546,113	



Filing Balance	Mar 2020		Apr 2020		May 2020		Jun 2020		Jul 2020		Aug 2020		Sep 2020		Oct 2020		Nov 2020		Dec 2020		Jan 2021		Feb 2021		Mar 2021																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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2,841,222	1,840	2,843,062	2,843,062	1,840	2,844,902	2,844,902	1,840	2,846,742	2,846,742	1,840	2,848,582	2,848,582	1,840	2,850,422	2,850,422	1,840	2,852,262	2,852,262	1,840	2,854,102	2,854,102	1,840	2,855,942	2,855,942	1,840	2,857,782	2,857,782	1,840	2,859,622	2,859,622	1,840	2,861,462	2,861,462	1,840	2,863,302	2,863,302	1,840	2,865,142	2,865,142	1,840	2,866,982	2,866,982	1,840	2,868,822	2,868,822	1,840	2,870,662	2,870,662	1,840	2,872,502	2,872,502	1,840	2,874,342	2,874,342	1,840	2,876,182	2,876,182	1,840	2,878,022	2,878,022	1,840	2,879,862	2,879,862	1,840	2,881,702	2,881,702	1,840	2,883,542	2,883,542	1,840	2,885,382	2,885,382	1,840	2,887,222	2,887,222	1,840	2,889,062	2,889,062	1,840	2,890,902	2,890,902	1,840	2,892,742	2,892,742	1,840	2,894,582	2,894,582	1,840	2,896,422	2,896,422	1,840	2,898,262	2,898,262	1,840	2,899,102	2,899,102	1,840	2,900,942	2,900,942	1,840	2,902,782	2,902,782	1,840	2,904,622	2,904,622	1,840	2,906,462	2,906,462	1,840	2,908,302	2,908,302	1,840	2,910,142	2,910,142	1,840	2,911,982	2,911,982	1,840	2,913,822	2,913,822	1,840	2,915,662	2,915,662	1,840	2,917,502	2,917,502	1,840	2,919,342	2,919,342	1,840	2,921,182	2,921,182	1,840	2,923,022	2,923,022	1,840	2,924,862	2,924,862	1,840	2,926,702	2,926,702	1,840	2,928,542	2,928,542	1,840	2,930,382	2,930,382	1,840	2,932,222	2,932,222	1,840	2,934,062	2,934,062	1,840	2,935,902	2,935,902	1,840	2,937,742	2,937,742	1,840	2,939,582	2,939,582	1,840	2,941,422	2,941,422	1,840	2,943,262	2,943,262	1,840	2,945,102	2,945,102	1,840	2,946,942	2,946,942	1,840	2,948,782	2,948,782	1,840	2,950,622	2,950,622	1,840	2,952,462	2,952,462	1,840	2,954,302	2,954,302	1,840	2,956,142	2,956,142	1,840	2,957,982	2,957,982	1,840	2,959,822	2,959,822	1,840	2,961,662	2,961,662	1,840	2,963,502	2,963,502	1,840	2,965,342	2,965,342	1,840	2,967,182	2,967,182	1,840	2,969,022	2,969,022	1,840	2,970,862	2,970,862	1,840	2,972,702	2,972,702	1,840	2,974,542	2,974,542	1,840	2,976,382	2,976,382	1,840	2,978,222	2,978,222	1,840	2,980,062	2,980,062	1,840	2,981,902	2,981,902	1,840	2,983,742	2,983,742	1,840	2,985,582	2,985,582	1,840	2,987,422	2,987,422	1,840	2,989,262	2,989,262	1,840	2,991,102	2,991,102	1,840	2,992,942	2,992,942	1,840	2,994,782	2,994,782	1,840	2,996,622	2,996,622	1,840	2,998,462	2,998,462	1,840	3,000,302	3,000,302	1,840	3,002,142	3,002,142	1,840	3,003,982	3,003,982	1,840	3,005,822	3,005,822	1,840	3,007,662	3,007,662	1,840	3,009,502	3,009,502	1,840	3,011,342	3,011,342	1,840	3,013,182	3,013,182	1,840	3,015,022	3,015,022	1,840	3,016,862	3,016,862	1,840	3,018,702	3,018,702	1,840	3,020,542	3,020,542	1,840	3,022,382	3,022,382	1,840	3,024,222	3,024,222	1,840	3,026,062	3,026,062	1,840	3,027,902	3,027,902	1,840	3,029,742	3,029,742	1,840	3,031,582	3,031,582	1,840	3,033,422	3,033,422	1,840	3,035,262	3,035,262	1,840	3,037,102	3,037,102	1,840	3,038,942	3,038,942	1,840	3,040,782	3,040,782	1,840	3,042,622	3,042,622	1,840	3,044,462	3,044,462	1,840	3,046,302	3,046,302	1,840	3,048,142	3,048,142	1,840	3,050,022	3,050,022	1,840	3,051,862	3,051,862	1,840	3,053,702	3,053,702	1,840	3,055,542	3,055,542	1,840	3,057,382	3,057,382	1,840	3,059,262	3,059,262	1,840	3,061,102	3,061,102	1,840	3,062,942	3,062,942	1,840	3,064,782	3,064,782	1,840	3,066,622	3,066,622	1,840	3,068,462	3,068,462	1,840	3,070,302	3,070,302	1,840	3,072,142	3,072,142	1,840	3,073,982	3,073,982	1,840	3,075,822	3,075,822	1,840	3,077,662	3,077,662	1,840	3,079,502	3,079,502	1,840	3,081,342	3,081,342	1,840	3,083,182	3,083,182	1,840	3,085,022	3,085,022	1,840	3,086,862	3,086,862	1,840	3,088,702	3,088,702	1,840	3,090,542	3,090,542	1,840	3,092,382	3,092,382	1,840	3,094,222	3,094,222	1,840	3,096,062	3,096,062	1,840	3,097,902	3,097,902	1,840	3,099,742	3,099,742	1,840	3,101,582	3,101,582	1,840	3,103,422	3,103,422	1,840	3,105,262	3,105,262	1,840	3,107,102	3,107,102	1,840	3,108,942	3,108,942	1,840	3,110,782	3,110,782	1,840	3,112,622	3,112,622	1,840	3,114,462	3,114,462	1,840	3,116,302	3,116,302	1,840	3,118,142	3,118,142	1,840	3,120,022	3,120,022	1,840	3,121,862	3,121,862	1,840	3,123,702	3,123,702	1,840	3,125,542	3,125,542	1,840	3,127,382	3,127,382	1,840	3,129,262	3,129,262	1,840	3,131,102	3,131,102	1,840	3,132,942	3,132,942	1,840	3,134,782	3,134,782	1,840	3,136,622	3,136,622	1,840	3,138,462	3,138,462	1,840	3,140,302	3,140,302	1,840	3,142,142	3,142,142	1,840	3,143,982	3,143,982	1,840	3,145,822	3,145,822	1,840	3,147,662	3,147,662	1,840	3,149,502	3,149,502	1,840	3,151,342	3,151,342	1,840	3,153,182	3,153,182	1,840	3,155,022	3,155,022	1,840	3,156,862	3,156,862	1,840	3,158,702	3,158,702	1,840	3,160,542	3,160,542	1,840	3,162,382	3,162,382	1,840	3,164,222	3,164,222	1,840	3,166,062	3,166,062	1,840	3,167,902	3,167,902	1,840	3,169,742	3,169,742	1,840	3,171,582	3,171,582	1,840	3,173,422	3,173,422	1,840	3,175,262	3,175,262	1,840	3,177,102	3,177,102	1,840	3,178,942	3,178,942	1,840	3,180,782	3,180,782	1,840	3,182,622	3,182,622	1,840	3,184,462	3,184,462	1,840	3,186,302	3,186,302	1,840	3,188,142	3,188,142	1,840	3,190,022	3,190,022	1,840	3,191,862	3,191,862	1,840	3,193,702	3,193,702	1,840	3,195,542	3,195,542	1,840	3,197,382	3,197,382	1,840	3,199,262	3,199,262	1,840	3,201,102	3,201,102	1,840	3,202,942	3,202,942	1,840	3,204,782	3,204,782	1,840	3,206,622	3,206,622	1,840	3,208,462	3,208,462	1,840	3,210,302	3,210,302	1,840	3,212,142	3,212,142	1,840	3,213,982	3,213,982	1,840	3,215,822	3,215,822	1,840	3,217,662	3,217,662	1,840	3,219,502	3,219,502	1,840	3,221,342	3,221,342	1,840	3,223,182	3,223,182	1,840	3,225,022	3,225,022	1,840	3,226,862	3,226,862	1,840	3,228,702	3,228,702	1,840	3,230,542	3,230,542	1,840	3,232,382	3,232,382	1,840	3,234,222	3,234,222	1,840	3,236,062	3,236,062	1,840	3,237,902	3,237,902	1,840	3,239,742	3,239,742	1,840	3,241,582	3,241,582	1,840	3,243,422	3,243,422	1,840	3,245,262	3,245,262	1,840	3,247,102	3,247,102	1,840	3,248,942	3,248,942	1,840	3,250,782	3,250,782	1,840	3,252,622	3,252,622	1,840	3,254,462	3,254,462	1,840	3,256,302	3,256,302	1,840	3,258,142	3,258,142	1,840	3,260,022	3,260,022	1,840	3,261,862	3,261,862	1,840	3,263,702	3,263,702	1,840	3,265,542	3,265,542	1,840	3,267,382	3,267,382	1,840	3,269,262	3,269,262	1,840	3,271,102	3,271,102	1,840	3,272,942	3,272,942	1,840	3,274,782	3,274,782	1,840	3,276,622	3,276,622	1,840	3,278,462	3,278,462	1,840	3,280,302	3,280,302	1,840	3,282,142	3,282,142	1,840	3,283,982	3,283,982	1,840	3,285,822	3,285,822	1,840	3,287,662	3,287,662	1,840	3,289,502	3,289,502	1,840	3,291,342	3,291,342	1,840	3,293,182	3,293,182	1,840	3,295,022	3,295,022	1,840	3,296,862	3,296,862	1,840	3,298,702	3,298,702	1,840	3,300,542	3,300,542	1,840	3,302,382	3,302,382	1,840	3,304,222	3,304,222	1,840	3,306,062	3,306,062	1,840	3,307,902	3,307,902	1,840	3,309,742	3,309,742	1,840	3,311,582	3,311,582	1,840	3,313,422	3,313,422	1,840	3,315,262	3,315,262	1,840	3,317,102	3,317,102	1,840	3,318,942	3,318,942	1,840	3,320,782	3,320,782	1,840	3,322,622	3,322,622	1,840	3,324,462	3,324,462	1,840	3,326,302	3,326,302	1,840	3,328,142	3,328,142	1,840	3,330,022	3,330,022	1,840	3,331,862	3,331,862	1,840	3,333,702	3,333,702	1,840	3,335,542	3,335,542	1,840	3,337,382	3,337,382	1,840	3,339,262	3,339,262	1,840	3,341,102	3,341,102	1,840	3,342,942	3,342,942	1,840	3,344,782	3,344,782	1,840	3,346,622	3,346,622	1,840	3,348,462	3,348,462	1,840	3,350,302	3,350,302	1,840	3,352,142	3,352,142	1,840	3,353,982	3,353,982	1,840	3,355,822	3,355,822	1,840	3,357,662	3,357,662	1,840	3,359,502	3,359,502	1,840	3,361,342	3,361,342	1,840	3,363,182	3,363,182	1,840	3,365,022	3,365,022	1,840	3,366,862	3,366,862	1,840	3,368,702	3,368,702	1,840	3,370,542	3,370,542</



**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-015**

**REQUEST:**

Refer to the Direct Testimony of John R. Panizza ("Panizza Direct") at pages 4 and 5. Provide the balance of unprotected Excess Accumulated Deferred Income Taxes ("EDIT") in account 254 for each month December 2017 through the latest month with available data, separated between federal EDIT and state EDIT. Notate any true-ups in the balances related to actual tax returns and explain the derivation of the amortization amounts for each of the months that the amortization amounts changed for both federal EDIT and state EDIT.

**RESPONSE:**

See AG-DR-01-015 Attachment.

**PERSON RESPONSIBLE:**            John Panizza

DE Kentucky - Electric  
 EDIT Workpaper

Unprotected Excess ADIT Per Attachment JRP-1 Reclass from Unprotected to Protected		Federal	State	Total EDIT Balance	Explanation of Monthly Amortization
Jan-18		(33,032,786)		(33,032,786)	
Feb-18		385,563		(32,647,223)	Recharacterized the balance recorded in the Protected EDIT
Mar-18		(36,580)		(32,683,803)	Protected EDIT amortization reclass to unprotected EDIT
Apr-18		(36,580)		(32,720,383)	Protected EDIT amortization reclass to unprotected EDIT
May-18		(36,580)		(32,756,963)	Protected EDIT amortization reclass to unprotected EDIT
Jun-18		275,124	(1,810,737)	(34,329,156)	As per DEK Electric Rate Case order
Jul-18		483,586		(33,845,570)	Change in Federal EDIT due to the State Rate Change
Aug-18		275,124		(33,570,446)	As per DEK Electric Rate Case order
Sep-18		275,124		(33,295,322)	As per DEK Electric Rate Case order
Oct-18		20,162		(33,275,160)	2017 Federal Tax return true ups related to Non PP&E booked in August 2018
Nov-18		275,206		(33,000,036)	As per DEK Electric Rate Case order
Dec-18		275,206		(32,724,830)	As per DEK Electric Rate Case order - Total EDIT balance has changed by Federal True ups
Jan-19		7,205,565	(2,441.00)	(25,449,624)	As per DEK Electric Rate Case order - Total EDIT balance has changed by Federal True ups
Feb-19		275,206		(25,246,500)	2017 Federal Tax return true ups related to PP&E booked in November 2018
Mar-19		276,071		(24,971,294)	As per DEK Electric Rate Case order - Total EDIT balance has changed by Federal True ups
Apr-19		-		(24,695,223)	As per DEK Electric Rate Case order - Total EDIT balance has changed by Federal True ups
May-19		550,546		(24,695,223)	January amortization gets booked in February
Jun-19		275,273		(24,144,676)	January & February amortization
Jul-19		275,273		(23,869,403)	Monthly Amortization
Aug-19		275,273		(23,594,130)	Monthly Amortization
Sep-19		275,273		(23,318,857)	Monthly Amortization
Balance as of September 2019		275,273		(23,043,583)	Monthly Amortization
		275,273		(22,768,310)	Monthly Amortization
		275,273		(22,493,037)	Monthly Amortization
		275,273		(22,217,764)	Monthly Amortization
		(20,404,586)	(1,813,178)	(22,217,764)	

**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-016**

**REQUEST:**

Refer to Panizza Direct at pages 4 and 5 in regards to the state EDIT amortization period of 10 years being utilized. Indicate the date when the state EDIT was first computed and added to account 254 as a regulatory liability and cite all authorities for use of the state EDIT amortization period of 10 years. If the amortization period was selected as 10 years based on the Commission's authorization period for amortization of the federal EDIT in Case No. 2017-00321, so state.

**RESPONSE:**

State EDIT was first computed in May 2018 and added to account 254 as a regulatory liability after the Kentucky state rate changed from 6% to 5%. A 10-year amortization period was selected based on the Commission's authorization period for amortization of the federal unprotected EDIT in Case No. 2017-00321. Additionally, a 10-year amortization period for state unprotected EDIT balances was approved by the Commission in the Company's most recent natural gas base rate case in Case No. 2018-00261. As of September 2019, state EDIT has not been amortized. Please see AG-DR-01-15 Attachment.

**PERSON RESPONSIBLE:** John Panizza

**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-017**

**REQUEST:**

Refer to Panizza Direct at pages 4 and 5 and to Attachment JRP-1 and to Schedule E-1 page 3 of 3 in regards to the balances of federal and state EDIT and the amortization amounts reducing income tax expense in the test year.

- a. Identify the source of the EDIT balances used in Attachment JRP-1 used to compute the 10-year amortization included in the test year.
- b. Explain why the first year ARAM percentage is used to compute amortization on the protected federal EDIT in Attachment JRP-1 when the test year will be into the third and fourth years of the amortization. If the percentage needs to be adjusted to reflect the amount in the test year, provide the corrected Attachment JRP-1 in the same format.
- c. Provide the estimated ARAM percentages used to determine amortization of the federal protected EDIT for the first 5 years of amortization starting in 2018.

**RESPONSE:**

- a. EDIT balances used in Attachment JRP-1 to compute the 10-year amortization included in the test year are based on Attachment LMB- Rebuttal 1 to the direct testimony of Ms. Lisa Bellucci as approved in the Commission's April 13, 2018, Order in Duke Energy Kentucky's most recent electric rate proceeding, Case No. 2017-00321.
- b. When Duke Energy Kentucky forecasted the Excess ADIT for future years it used one consistent rate. The rate calculated for 2018 using PowerTax was assumed to be

constant for all years after 2018. This was done due to the complexity of getting precise estimates in PowerTax. Estimating out years is time consuming and very difficult to get precise due to all the various inputs that are required. The 2018 rate was the best available estimate for years after 2018.

- c. See the response for Request 17 (b)

**PERSON RESPONSIBLE:** John Panizza

**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-018**

**REQUEST:**

Provide a schedule showing the EDIT by temporary difference for DEBS (total DEBS and allocation to DEK-Electric Division) due to the remeasurement of ADIT resulting from the lower federal income tax rate due to the TCJA. If there was no allocation to DEK, then provide the DEBS allocation factor used to allocate/charge depreciation expense on DEBS assets to DEK-Electric Division.

**RESPONSE:**

There was not an allocation of DEBS EDIT to DEK – Electric Division. The DEBS allocation factor used to allocate/charge depreciation expense on DEBS' asset to DEK-Electric Division is 0.74%.

**PERSON RESPONSIBLE:**            John Panizza

**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-019**

**REQUEST:**

Describe how DEBS treated the EDIT resulting from the lower federal income tax rate due to the TCJA. Provide the DEBS accounting entries.

**RESPONSE:**

DEBS remeasured its ADIT based on the new federal corporate income tax rate of 21% and removed the excess ADIT through the income statement.

BU 20011: Duke Energy Corporate Services, Inc.

BU 20013: Duke Energy Business Services, LLC

<b>BU</b>	<b>Account</b>	<b>Amount</b>
20011	0282100	(1,400,278)
20011	0410240	1,400,835
20011	0411240	(557)
20013	0190001	(78,967,868)
20013	0282100	39,476,466
20013	0283100	64,020,350
20013	0410240	157,689,441
20013	0411240	(182,218,390)
20013	0190051	(2,803,931)
20013	0410240	2,803,931

**PERSON RESPONSIBLE:** John Panizza

**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-020**

**REQUEST:**

Describe how the DEBS EDIT is reflected in the DEK electric revenue requirement. Provide the amounts reflected in rate base and/or cost of capital by temporary difference and the related effect on the DEK electric revenue requirement, if any. Provide all data, assumptions, and calculations, including electronic workpapers with all formulas intact.

**RESPONSE:**

Objection. Duke Energy Kentucky objects to the portion of this request seeking "all" data, assumptions, and calculations as overly broad and burdensome. Subject to and without waiving or limiting said objections, Duke Energy Kentucky responds that Duke Energy Business Services LLC's EDIT is not reflected in the Duke Energy Kentucky revenue requirement. No amounts have been reflected in rate base and/or cost of service. Answering further, DEBS income tax expense and accounting, including that associated with the change in federal income tax rates in 2018, stays on DEBS accounting books and is not allocated to other Duke affiliates, such as Duke Energy Kentucky.

**PERSON RESPONSIBLE:** As to objection, Legal  
John Panizza  
Sarah E. Lawler



**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-021**

**REQUEST:**

Provide a copy of each of Duke Energy's most recent Cash Working Capital ("CWC") studies from each of its jurisdictions that use the lead/lag study approach. If a lead/lag study was not performed for some or all its jurisdictions, so state and explain why not.

**RESPONSE:**

Objection. This request is overbroad, unduly burdensome, irrelevant and not likely to lead to the discovery of any relevant or admissible evidence. Moreover, this request is further objectionable insofar as it seeks information that is outside of the possession and control of Duke Energy Kentucky. Moreover, to the extent the requested information is publicly available in regulatory proceedings in other state jurisdictions and accessible to the Kentucky Attorney General, they can access it themselves. Whether or not any of Duke Energy Corporation's other regulated companies have submitted cash working capital studies in their own rate proceedings filed in other jurisdictions in accordance with rules and regulations in those other jurisdictions, is not relevant to this Kentucky proceeding. Duke Energy Kentucky is not required to prepare such a study under Kentucky's regulations.

**PERSON RESPONSIBLE:**            Legal

**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-022**

**REQUEST:**

Provide a CWC study for the Company using the lead/lag study approach or explain why the Company cannot do so for this proceeding. Provide all workpapers and calculations, including electronic spreadsheets in live format with all formulas intact.

**RESPONSE:**

Objection. This request is overbroad and unduly burdensome and seeks the creation of new analysis that has not been performed by the Company. Without waiving said objection, and to the extent discoverable, the Company has not performed a lead/lag study. Insofar as the Commission has consistently approved the 1/8<sup>th</sup> O&M methodology, it would be an imprudent waste of time and expense to develop a meaningful lead-lag study in this proceeding.

**PERSON RESPONSIBLE:**           As to objection, Legal  
William Don Wathen Jr.

**Duke Energy Kentucky**  
**Case No. 2019-00271**  
**Attorney General's First Set Data Requests**  
**Date Received: October 14, 2019**

**AG-DR-01-023**

**REQUEST:**

Provide an electronic copy, with all formulas intact, of all schedules and supporting workpapers used in the depreciation study presented in the Direct Testimony of John J. Spanos ("Spanos Direct") including but not limited to Attachment JJS-1, Table 1 at pages VI-4 through VI-6 and pages VIII-2 through VIII-4.

**RESPONSE:**

Attached are electronic versions of the workpapers, including data files and schedules, used for the depreciation study.

AG-DR-01-023 Attachment 1 - Service Life Data.xlsx  
AG-DR-01-023 Attachment 2 - Net Salvage Data.xlsx  
AG-DR-01-023 Attachment 3 - Table1.xlsx  
AG-DR-01-023 Attachment 4 - Life Analysis.docx  
AG-DR-01-023 Attachment 5 - Net Salvage Analysis.docx  
AG-DR-01-023 Attachment 6 - Terminal Net Salvage.xlsx  
AG-DR-01-023 Attachment 7 - Depreciation Calculations.docx

**PERSON RESPONSIBLE:** John J. Spanos

**2019-00271**

**AG-DR-01-023**

**ATTACHMENT 1**

**IS BEING**

**ELECTRONICALLY**

**FILED AND PROVIDED**

**ON CD DUE TO SIZE**

**2019-00271**

**AG-DR-01-023**

**ATTACHMENT 2**

**IS BEING**

**ELECTRONICALLY**

**FILED AND PROVIDED**

**ON CD DUE TO SIZE**

**DUKE ENERGY KENTUCKY**  
**TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2018**

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL AMOUNT (7)	CALCULATED ANNUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>COMMON PLANT</b>								
1900	STRUCTURES AND IMPROVEMENTS							
	ERLANGER OPERATIONS CENTER	0	11,977,502.84	3,505,656	8,471,847	199,667	1.67	42.4
	KENTUCKY SERVICE BUILDING - 19TH AND AUGUSTINE	0	2,025,074.98	1,858,375	166,700	7,374	0.36	22.6
	MINOR STRUCTURES	(10)	3,166,756.13	1,121,592	2,361,840	66,229	2.08	35.7
	TOTAL STRUCTURES AND IMPROVEMENTS		17,169,333.95	6,485,623	11,000,387	273,270	1.59	40.3
1910	OFFICE FURNITURE AND EQUIPMENT	0	757,962.63	68,159	689,803	37,907	5.00	18.2
1911	ELECTRONIC DATA PROCESSING	0	40,534.72	21,055	19,480	8,108	20.00	2.4
1940	TOOLS, SHOP AND GARAGE EQUIPMENT	0	119,489.82	48,939	70,551	4,783	4.00	14.8
1970	COMMUNICATION EQUIPMENT	0	8,056,591.51	4,827,623	3,228,969	537,231	6.67	6.0
1980	MISCELLANEOUS EQUIPMENT	0	41,504.01	21,505	19,999	2,787	6.67	7.2
	<b>TOTAL COMMON PLANT</b>		<b>26,186,416.64</b>	<b>11,472,905</b>	<b>16,029,189</b>	<b>864,066</b>	<b>3.30</b>	<b>17.4</b>
<b>STEAM PRODUCTION PLANT</b>								
3110	STRUCTURES AND IMPROVEMENTS	(15)	125,620,074.55	43,331,885	101,131,200	4,588,273	3.63	22.2
3120	BOILER PLANT EQUIPMENT	(15)	511,322,167.62	279,597,381	308,423,112	14,801,561	2.89	20.8
3123	BOILER PLANT EQUIPMENT - SCR CATALYST	0	5,420,880.46	5,208,793	211,887	32,349	0.60	6.6
3140	TURBOGENERATOR UNITS	(15)	107,331,031.50	63,268,270	60,162,417	3,023,603	2.82	19.9
3150	ACCESSORY ELECTRIC EQUIPMENT	(15)	45,011,497.33	30,955,458	20,807,764	965,750	2.15	21.5
3160	MISCELLANEOUS POWER PLANT EQUIPMENT	(15)	21,584,928.02	9,936,350	14,886,317	728,362	3.37	20.4
	<b>TOTAL STEAM PRODUCTION PLANT</b>		<b>816,280,379.48</b>	<b>432,288,137</b>	<b>505,622,697</b>	<b>24,109,898</b>	<b>2.85</b>	<b>21.0</b>
<b>OTHER PRODUCTION PLANT</b>								
3401	RIGHTS OF WAY	0	1,428,665.32	319,058	1,109,608	45,790	3.21	24.2
3410	STRUCTURES AND IMPROVEMENTS	(5)	36,470,339.76	25,304,437	12,989,420	980,952	2.69	13.2
3420	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	(5)	15,935,912.56	12,065,526	4,667,182	380,188	2.39	12.3
3440	GENERATORS	(5)	216,899,473.15	122,838,550	104,905,897	8,541,054	3.94	12.3
3446	GENERATORS - SOLAR							
	CRITTENDEN	(5)	4,168,275.61	192,246	4,184,443	202,343	4.85	20.7
	WALTON	(5)	5,747,433.47	269,653	5,765,152	278,779	4.85	20.7
	TOTAL GENERATORS - SOLAR		9,915,709.08	461,899	9,949,595	481,122		
3450	ACCESSORY ELECTRIC EQUIPMENT	(5)	21,507,774.51	11,620,785	10,962,378	899,216	4.18	12.2
3456	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	(5)	425,603.19	18,087	428,796	23,915	5.62	17.9
	CRITTENDEN	(5)	631,334.26	27,569	635,332	35,434	5.61	17.9
	WALTON	(5)	1,056,937.45	45,656	1,064,128	59,349		
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - SOLAR		4,789,176.79	2,839,393	2,189,243	178,512	3.73	12.3
3460	MISCELLANEOUS POWER PLANT EQUIPMENT	(5)	308,003,888.62	175,496,303	147,837,451	11,566,183	3.76	12.8
	<b>TOTAL OTHER PRODUCTION PLANT</b>		<b>57,874,799.20</b>	<b>20,825,922</b>	<b>43,629,172</b>	<b>1,187,436</b>	<b>2.05</b>	<b>36.7</b>
<b>TRANSMISSION PLANT</b>								
3501	RIGHTS OF WAY	0	1,030,238.49	674,060	356,178	10,188	0.89	35.0
3520	STRUCTURES AND IMPROVEMENTS	(10)	1,480,413.30	266,720	1,389,735	29,566	2.00	46.0
3530	STATION EQUIPMENT	(15)	17,649,959.51	4,796,777	15,500,677	391,536	2.22	39.6
3531	STATION EQUIPMENT - STEP UP	0	9,446,865.08	4,151,992	5,294,673	193,615	2.05	27.3
3532	STATION EQUIPMENT - MAJOR	(10)	5,826,369.89	1,983,751	4,426,256	87,299	1.50	50.7
3534	STATION EQUIPMENT - STEP UP EQUIPMENT	0	7,057,290.24	1,154,915	5,902,375	233,724	3.31	25.3
3550	POLES AND FIXTURES	(25)	8,666,888.90	4,037,448	6,796,288	152,968	1.76	44.4
3560	OVERHEAD CONDUCTORS AND DEVICES	(15)	6,235,636.83	3,740,960	3,430,252	78,693	1.26	43.6
3561	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND RIGHT OF WAY	0	561,036.96	17,299	563,738	9,847	1.69	57.2
	<b>TOTAL TRANSMISSION PLANT</b>		<b>57,874,799.20</b>	<b>20,825,922</b>	<b>43,629,172</b>	<b>1,187,436</b>	<b>2.05</b>	<b>36.7</b>

**DUKE ENERGY KENTUCKY**  
**TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2018**

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>DISTRIBUTION PLANT</b>								
3601	RIGHTS OF WAY							
3610	STRUCTURES AND IMPROVEMENTS	0	4,483,802.41	3,049,372	1,434,431	36,255	0.81	39.6
3620	STATION EQUIPMENT	(10)	1,418,769.23	35,643	1,525,003	29,472	2.08	51.7
3622	STATION EQUIPMENT - MAJOR	(10)	42,062,829.31	6,034,544	40,234,569	1,305,710	3.10	30.8
3640	POLES, TOWERS AND FIXTURES	(10)	28,756,793.16	10,303,242	21,329,231	408,360	1.42	52.2
3650	OVERHEAD CONDUCTORS AND DEVICES	(40)	63,697,773.31	30,152,860	59,024,023	1,296,345	2.04	45.5
3651	OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND RIGHT OF WAY	(40)	124,541,081.62	38,491,818	135,865,696	3,012,947	2.42	48.1
3660	UNDERGROUND CONDUIT	0	4,808,992.65	189,280	4,619,712	78,681	1.64	58.7
3670	UNDERGROUND CONDUCTORS AND DEVICES	(20)	22,947,111.43	6,938,950	20,597,584	368,204	1.60	55.9
3680	LINE TRANSFORMERS	(40)	62,856,152.93	17,068,091	70,930,523	1,602,328	2.55	44.3
3682	LINE TRANSFORMERS - CUSTOMER	(15)	62,545,415.77	29,007,466	42,919,763	1,187,456	1.90	36.1
3691	SERVICES - UNDERGROUND	(15)	273,660.52	279,586	35,124	1,347	0.49	26.1
3692	SERVICES - OVERHEAD	(25)	2,457,848.19	578,850	2,483,460	41,820	1.70	59.6
3700	METERS AND METERING EQUIPMENT	(30)	18,577,130.16	10,700,153	13,450,116	281,991	1.52	47.7
3702	UoF METERS	0	3,993,342.83	1,492,348	2,500,985	138,103	3.46	18.1
3712	COMPANY-OWNED OUTDOOR LIGHTING	0	23,106,727.18	941,187	22,165,540	1,586,220	6.86	14.0
3720	LEASED PROPERTY ON CUSTOMERS' PREMISES	0	312,627.87	(108,791)	421,419	55,971	17.90	7.5
3731	STREET LIGHTING - OVERHEAD	0	9,647.36	9,647	0	0	-	-
3732	STREET LIGHTING - BOULEVARD	(15)	2,503,754.86	2,145,933	733,385	28,988	1.16	25.3
3733	STREET LIGHTING - CUSTOMER POLES	(20)	3,366,958.08	2,549,472	1,490,878	40,700	1.21	36.6
		(25)	3,295,827.68	1,926,193	2,193,592	84,276	2.56	26.0
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>476,016,246.55</b>	<b>161,785,842</b>	<b>443,985,044</b>	<b>11,585,174</b>	<b>2.43</b>	<b>38.3</b>
<b>GENERAL PLANT</b>								
3900	STRUCTURES AND IMPROVEMENTS	(5)	144,983.75	50,549	101,684	4,095	2.82	24.8
3910	OFFICE FURNITURE AND EQUIPMENT	0	25,501.26	7,454	18,048	1,274	5.00	14.2
3911	ELECTRONIC DATA PROCESSING	0	2,471,414.68	1,125,240	1,346,175	494,388	20.00	2.7
3920	TRANSPORTATION EQUIPMENT	0	528,705.84	21,067	507,638	45,164	8.54	11.2
3921	TRANSPORTATION EQUIPMENT - TRAILERS	5	254,439.74	143,843	97,875	9,082	3.57	10.8
3940	TOOLS, SHOP AND GARAGE EQUIPMENT	0	2,417,157.17	641,417	1,775,740	96,642	4.00	18.4
3960	POWER OPERATED EQUIPMENT	0	11,770.00	6,757	5,013	706	6.00	7.1
3970	COMMUNICATION EQUIPMENT	0	4,013,449.03	1,587,512	2,425,937	287,501	6.67	9.1
	<b>TOTAL GENERAL PLANT</b>		<b>9,867,421.47</b>	<b>3,583,838</b>	<b>6,278,110</b>	<b>918,852</b>	<b>9.31</b>	<b>6.8</b>

DUKE ENERGY KENTUCKY  
**TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2018**

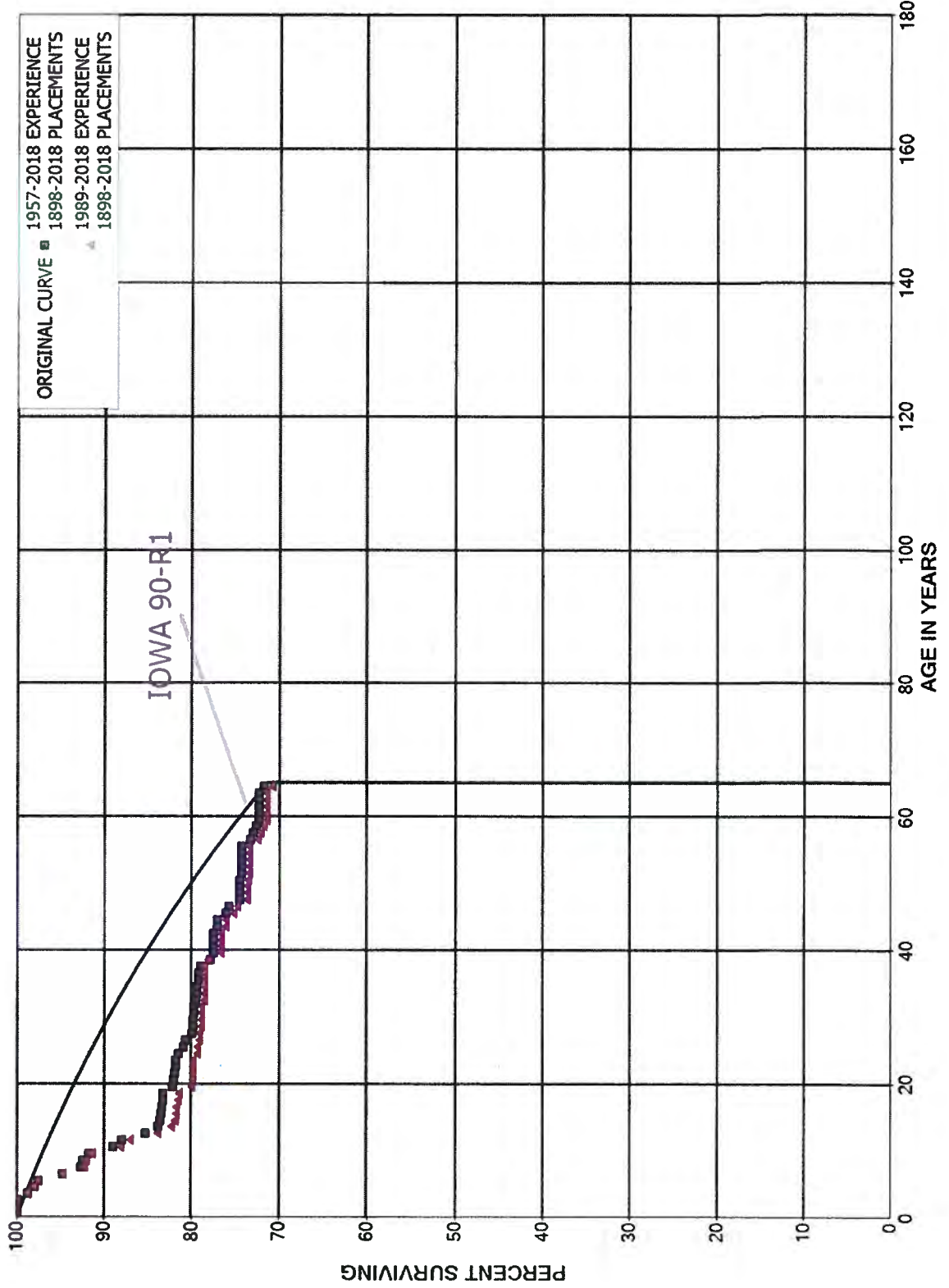
ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>UNRECOVERED RESERVE FOR AMORTIZATION</b>								
<b>COMMON PLANT</b>								
1910	OFFICE FURNITURE AND EQUIPMENT			61,000		(12,200)		
1911	ELECTRONIC DATA PROCESSING			(31,041)		6,208		
1940	TOOLS, SHOP AND GARAGE EQUIPMENT			22,400		(4,480)		
1970	COMMUNICATION EQUIPMENT			3,497,100		(699,420)		
1980	MISCELLANEOUS EQUIPMENT			(3,750)		750		
	<b>TOTAL COMMON PLANT</b>			<b>3,645,709</b>		<b>(709,142)</b>		
<b>ELECTRIC PLANT</b>								
3910	OFFICE FURNITURE AND EQUIPMENT			8,721		(1,744)		
3911	ELECTRONIC DATA PROCESSING			81,900		(16,380)		
3940	TOOLS, SHOP AND GARAGE EQUIPMENT			(40,000)		8,000		
3970	COMMUNICATION EQUIPMENT			29,711		(5,942)		
	<b>TOTAL ELECTRIC PLANT</b>			<b>80,332</b>		<b>(16,066)</b>		
	<b>TOTAL UNRECOVERED RESERVE FOR AMORTIZATION</b>			<b>3,626,042</b>		<b>(725,208)</b>		
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>1,694,338,251.96</b>	<b>809,087,989</b>	<b>1,162,361,663</b>	<b>49,506,401</b>		<b>2.92</b>
<b>NONDEPRECIABLE PLANT</b>								
1890	LAND		1,035,882.45					
3100	LAND		7,047,300.74	60,798				
3170	ARO		62,110,190.23					
3400	LAND		2,258,568.39					
3500	LAND		308,628.15					
3600	LAND		9,504,879.20					
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>82,265,469.16</b>	<b>60,798</b>				
<b>ACCOUNTS NOT STUDIED</b>								
1030	MISCELLANEOUS INTANGIBLE PLANT		22,332,072.52	22,332,073				
3030	MISCELLANEOUS INTANGIBLE PLANT		21,018,786.02	11,194,000				
	<b>TOTAL ACCOUNTS NOT STUDIED</b>		<b>43,350,858.54</b>	<b>33,486,073</b>				
	<b>TOTAL COMMON AND ELECTRIC PLANT</b>		<b>1,819,954,579.66</b>	<b>842,634,860</b>	<b>1,162,361,663</b>	<b>49,506,401</b>		

\* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.

NOTE: ACCRUAL RATES FOR NEW ENERGY STORAGE ASSETS IN ACCOUNTS 346.0, 351.0 AND 363.0 WILL BE 6.78.



DUKE ENERGY KENTUCKY  
ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2018			EXPERIENCE BAND 1957-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,066,532	21,512	0.0005	0.9995	100.00
0.5	37,703,486		0.0000	1.0000	99.95
1.5	37,292,769	52,592	0.0014	0.9986	99.95
2.5	37,187,436	415,310	0.0112	0.9888	99.81
3.5	18,083,609	133,413	0.0074	0.9926	98.70
4.5	17,390,314	82,500	0.0047	0.9953	97.97
5.5	16,964,226	474,575	0.0280	0.9720	97.50
6.5	14,700,933	332,907	0.0226	0.9774	94.78
7.5	13,975,221	41,802	0.0030	0.9970	92.63
8.5	13,670,077	89,060	0.0065	0.9935	92.35
9.5	13,992,643	429,248	0.0307	0.9693	91.75
10.5	13,396,407	157,011	0.0117	0.9883	88.94
11.5	10,807,621	318,454	0.0295	0.9705	87.89
12.5	8,385,236	139,017	0.0166	0.9834	85.30
13.5	6,733,958	23,634	0.0035	0.9965	83.89
14.5	6,515,823	10,540	0.0016	0.9984	83.59
15.5	2,939,063	678	0.0002	0.9998	83.46
16.5	2,927,193	4,204	0.0014	0.9986	83.44
17.5	2,812,385	1,806	0.0006	0.9994	83.32
18.5	2,601,983	34,678	0.0133	0.9867	83.27
19.5	2,461,471	3,571	0.0015	0.9985	82.16
20.5	2,421,993	3,253	0.0013	0.9987	82.04
21.5	2,411,270	1,237	0.0005	0.9995	81.93
22.5	2,404,903		0.0000	1.0000	81.89
23.5	2,360,495	10,857	0.0046	0.9954	81.89
24.5	2,118,728	14,079	0.0066	0.9934	81.51
25.5	2,028,680	6,810	0.0034	0.9966	80.97
26.5	1,961,644	16,881	0.0086	0.9914	80.70
27.5	1,906,738	3,518	0.0018	0.9982	80.00
28.5	1,899,880		0.0000	1.0000	79.85
29.5	1,864,578	2,254	0.0012	0.9988	79.85
30.5	1,861,730	607	0.0003	0.9997	79.76
31.5	1,848,671	6,025	0.0033	0.9967	79.73
32.5	1,842,203	2,552	0.0014	0.9986	79.47
33.5	803,178		0.0000	1.0000	79.36
34.5	760,824	1,358	0.0018	0.9982	79.36
35.5	745,431		0.0000	1.0000	79.22
36.5	732,914	2,604	0.0036	0.9964	79.22
37.5	697,116	9,526	0.0137	0.9863	78.94
38.5	676,030	2,609	0.0039	0.9961	77.86

DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2018			EXPERIENCE BAND 1957-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	633,482	154	0.0002	0.9998	77.56
40.5	609,702		0.0000	1.0000	77.54
41.5	608,727		0.0000	1.0000	77.54
42.5	608,389	3,870	0.0064	0.9936	77.54
43.5	598,200		0.0000	1.0000	77.05
44.5	591,562	7,453	0.0126	0.9874	77.05
45.5	575,524	2,847	0.0049	0.9951	76.08
46.5	568,042	8,622	0.0152	0.9848	75.70
47.5	559,421		0.0000	1.0000	74.55
48.5	557,495		0.0000	1.0000	74.55
49.5	553,158	596	0.0011	0.9989	74.55
50.5	552,562	1,586	0.0029	0.9971	74.47
51.5	542,787		0.0000	1.0000	74.26
52.5	542,309		0.0000	1.0000	74.26
53.5	539,899		0.0000	1.0000	74.26
54.5	538,239		0.0000	1.0000	74.26
55.5	538,239	6,779	0.0126	0.9874	74.26
56.5	531,460	2,420	0.0046	0.9954	73.32
57.5	525,279	2,327	0.0044	0.9956	72.99
58.5	543,231	2,650	0.0049	0.9951	72.66
59.5	538,676		0.0000	1.0000	72.31
60.5	538,585		0.0000	1.0000	72.31
61.5	537,104		0.0000	1.0000	72.31
62.5	536,791		0.0000	1.0000	72.31
63.5	536,669	4,629	0.0086	0.9914	72.31
64.5	532,040		0.0000	1.0000	71.69
65.5	527,050	108,533	0.2059	0.7941	71.69
66.5	418,518		0.0000	1.0000	56.92
67.5	417,907	7,703	0.0184	0.9816	56.92
68.5	407,370		0.0000	1.0000	55.87
69.5	399,496		0.0000	1.0000	55.87
70.5	399,496	860	0.0022	0.9978	55.87
71.5	20,494		0.0000	1.0000	55.75
72.5	20,494		0.0000	1.0000	55.75
73.5	20,494		0.0000	1.0000	55.75
74.5	20,494		0.0000	1.0000	55.75
75.5	20,494	185	0.0090	0.9910	55.75
76.5	20,309		0.0000	1.0000	55.25
77.5	20,309		0.0000	1.0000	55.25
78.5	20,309		0.0000	1.0000	55.25

DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2018			EXPERIENCE BAND 1957-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	20,280		0.0000	1.0000	55.25
80.5	20,280		0.0000	1.0000	55.25
81.5	20,280		0.0000	1.0000	55.25
82.5	20,280		0.0000	1.0000	55.25
83.5	20,280		0.0000	1.0000	55.25
84.5	20,280		0.0000	1.0000	55.25
85.5	20,280		0.0000	1.0000	55.25
86.5	20,280		0.0000	1.0000	55.25
87.5	20,280		0.0000	1.0000	55.25
88.5	20,280		0.0000	1.0000	55.25
89.5	20,280		0.0000	1.0000	55.25
90.5	20,280		0.0000	1.0000	55.25
91.5	20,280		0.0000	1.0000	55.25
92.5	20,280		0.0000	1.0000	55.25
93.5	20,280		0.0000	1.0000	55.25
94.5	20,280		0.0000	1.0000	55.25
95.5	20,280		0.0000	1.0000	55.25
96.5	20,280		0.0000	1.0000	55.25
97.5	20,280		0.0000	1.0000	55.25
98.5	20,280		0.0000	1.0000	55.25
99.5	20,280		0.0000	1.0000	55.25
100.5	20,280		0.0000	1.0000	55.25
101.5	20,280		0.0000	1.0000	55.25
102.5	20,280		0.0000	1.0000	55.25
103.5	20,280		0.0000	1.0000	55.25
104.5	20,280		0.0000	1.0000	55.25
105.5	20,280		0.0000	1.0000	55.25
106.5					55.25

DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,553,502	21,512	0.0005	0.9995	100.00
0.5	36,199,305		0.0000	1.0000	99.95
1.5	35,808,494	52,592	0.0015	0.9985	99.95
2.5	35,704,283	414,798	0.0116	0.9884	99.80
3.5	16,632,656	129,263	0.0078	0.9922	98.64
4.5	16,020,298	79,965	0.0050	0.9950	97.88
5.5	15,617,431	469,742	0.0301	0.9699	97.39
6.5	13,368,375	331,020	0.0248	0.9752	94.46
7.5	12,707,773	41,802	0.0033	0.9967	92.12
8.5	12,414,030	88,900	0.0072	0.9928	91.82
9.5	12,247,154	428,603	0.0350	0.9650	91.16
10.5	11,676,091	156,574	0.0134	0.9866	87.97
11.5	9,088,716	316,118	0.0348	0.9652	86.79
12.5	6,669,004	128,615	0.0193	0.9807	83.77
13.5	5,036,337	23,634	0.0047	0.9953	82.16
14.5	4,830,066	9,127	0.0019	0.9981	81.77
15.5	1,263,304	678	0.0005	0.9995	81.62
16.5	1,262,310	3,507	0.0028	0.9972	81.57
17.5	2,168,017	1,376	0.0006	0.9994	81.34
18.5	1,959,971	34,215	0.0175	0.9825	81.29
19.5	1,825,518	2,286	0.0013	0.9987	79.87
20.5	1,787,325	1,500	0.0008	0.9992	79.77
21.5	1,789,927		0.0000	1.0000	79.71
22.5	1,785,274		0.0000	1.0000	79.71
23.5	1,743,277	10,857	0.0062	0.9938	79.71
24.5	1,503,170		0.0000	1.0000	79.21
25.5	1,427,201	5,766	0.0040	0.9960	79.21
26.5	1,361,210		0.0000	1.0000	78.89
27.5	1,326,945	1,888	0.0014	0.9986	78.89
28.5	1,321,717		0.0000	1.0000	78.78
29.5	1,288,321		0.0000	1.0000	78.78
30.5	1,287,818		0.0000	1.0000	78.78
31.5	1,276,847	5,595	0.0044	0.9956	78.78
32.5	1,271,122		0.0000	1.0000	78.43
33.5	234,771		0.0000	1.0000	78.43
34.5	192,417		0.0000	1.0000	78.43
35.5	187,836		0.0000	1.0000	78.43
36.5	175,320		0.0000	1.0000	78.43
37.5	142,736	773	0.0054	0.9946	78.43
38.5	133,514	2,609	0.0195	0.9805	78.01

DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	98,841		0.0000	1.0000	76.48
40.5	75,214		0.0000	1.0000	76.48
41.5	607,488		0.0000	1.0000	76.48
42.5	607,150	3,870	0.0064	0.9936	76.48
43.5	596,961		0.0000	1.0000	76.00
44.5	590,323	7,453	0.0126	0.9874	76.00
45.5	574,285	2,847	0.0050	0.9950	75.04
46.5	566,803	8,622	0.0152	0.9848	74.66
47.5	558,182		0.0000	1.0000	73.53
48.5	556,256		0.0000	1.0000	73.53
49.5	553,158	596	0.0011	0.9989	73.53
50.5	552,562	1,586	0.0029	0.9971	73.45
51.5	542,787		0.0000	1.0000	73.24
52.5	542,309		0.0000	1.0000	73.24
53.5	539,899		0.0000	1.0000	73.24
54.5	538,239		0.0000	1.0000	73.24
55.5	538,239	6,779	0.0126	0.9874	73.24
56.5	531,460	2,420	0.0046	0.9954	72.32
57.5	525,279	2,327	0.0044	0.9956	71.99
58.5	522,951	2,650	0.0051	0.9949	71.67
59.5	518,396		0.0000	1.0000	71.31
60.5	518,305		0.0000	1.0000	71.31
61.5	516,825		0.0000	1.0000	71.31
62.5	516,512		0.0000	1.0000	71.31
63.5	516,390	4,629	0.0090	0.9910	71.31
64.5	511,760		0.0000	1.0000	70.67
65.5	506,771	108,533	0.2142	0.7858	70.67
66.5	398,238		0.0000	1.0000	55.53
67.5	397,627	7,703	0.0194	0.9806	55.53
68.5	387,091		0.0000	1.0000	54.46
69.5	379,217		0.0000	1.0000	54.46
70.5	379,217	860	0.0023	0.9977	54.46
71.5	214		0.0000	1.0000	54.33
72.5	214		0.0000	1.0000	54.33
73.5	214		0.0000	1.0000	54.33
74.5	214		0.0000	1.0000	54.33
75.5	214	185	0.8626	0.1374	54.33
76.5	29		0.0000	1.0000	7.47
77.5	29		0.0000	1.0000	7.47
78.5	29		0.0000	1.0000	7.47

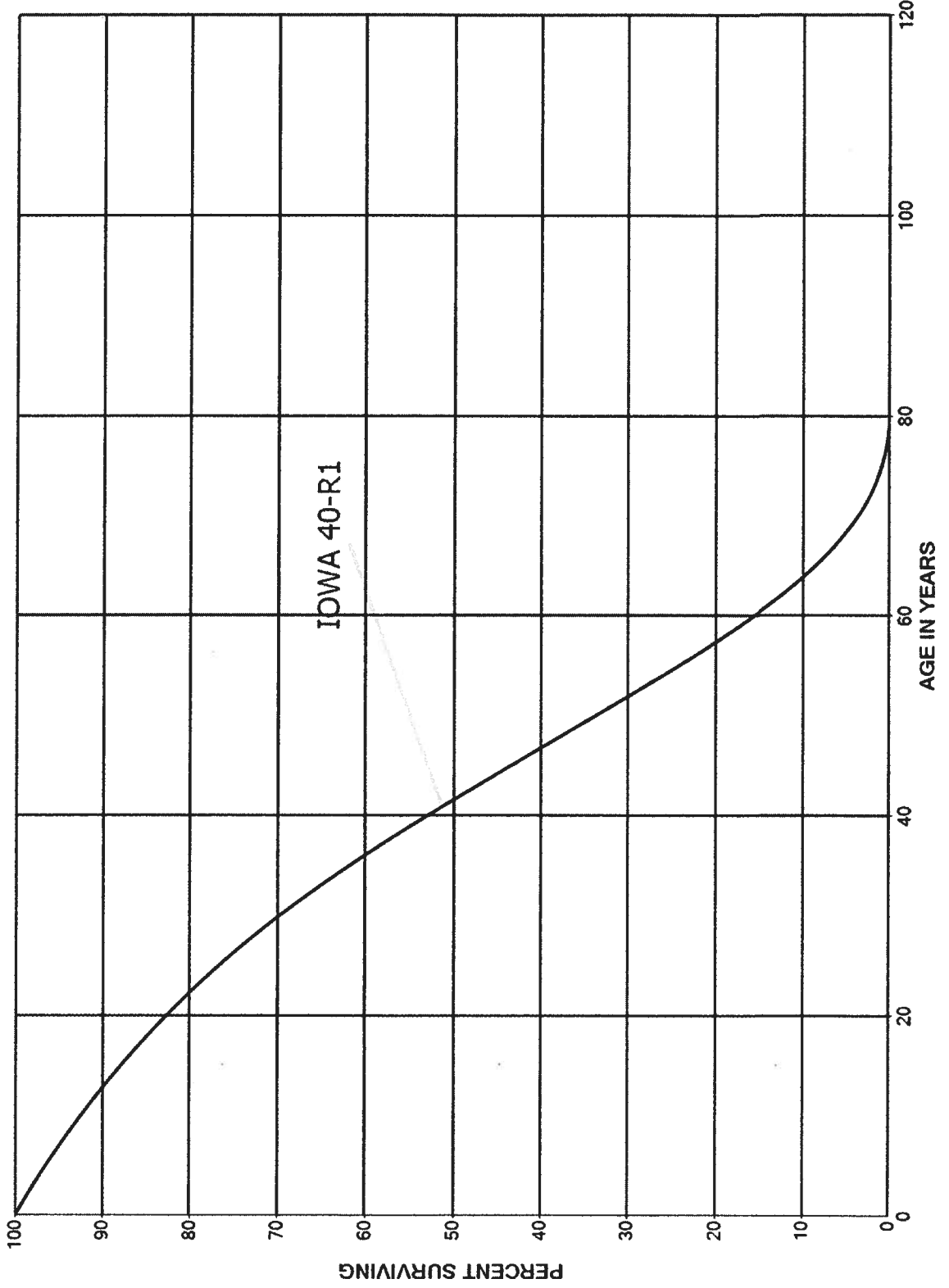
DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

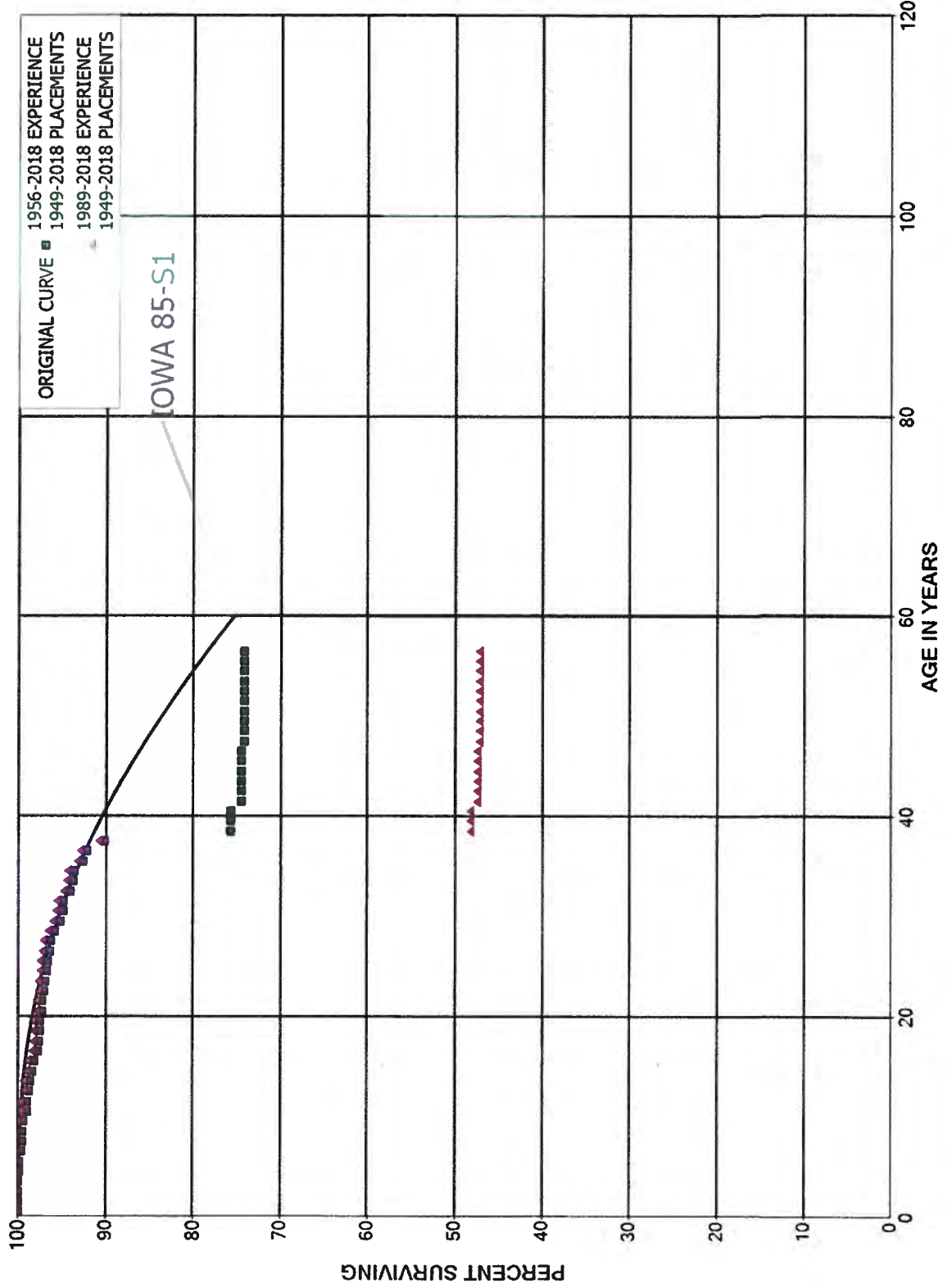
PLACEMENT BAND 1898-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					7.47
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5	20,280		0.0000		
91.5	20,280		0.0000		
92.5	20,280		0.0000		
93.5	20,280		0.0000		
94.5	20,280		0.0000		
95.5	20,280		0.0000		
96.5	20,280		0.0000		
97.5	20,280		0.0000		
98.5	20,280		0.0000		
99.5	20,280		0.0000		
100.5	20,280		0.0000		
101.5	20,280		0.0000		
102.5	20,280		0.0000		
103.5	20,280		0.0000		
104.5	20,280		0.0000		
105.5	20,280		0.0000		
106.5					

DUKE ENERGY KENTUCKY  
ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES  
SMOOTH SURVIVOR CURVE





DUKE ENERGY KENTUCKY  
ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	131,983,540		0.0000	1.0000	100.00
0.5	118,841,078		0.0000	1.0000	100.00
1.5	76,636,098	40,813	0.0005	0.9995	100.00
2.5	65,496,623	1,953	0.0000	1.0000	99.95
3.5	45,933,282	44,255	0.0010	0.9990	99.94
4.5	45,541,178	7,770	0.0002	0.9998	99.85
5.5	45,295,845	117,932	0.0026	0.9974	99.83
6.5	44,489,141	15,572	0.0004	0.9996	99.57
7.5	44,091,712	9,553	0.0002	0.9998	99.54
8.5	43,308,411	50,979	0.0012	0.9988	99.51
9.5	42,572,334	176,574	0.0041	0.9959	99.40
10.5	41,481,149	3,914	0.0001	0.9999	98.98
11.5	41,007,756	113,550	0.0028	0.9972	98.98
12.5	37,996,782	33,929	0.0009	0.9991	98.70
13.5	37,918,413	83,648	0.0022	0.9978	98.61
14.5	37,682,294	79,505	0.0021	0.9979	98.40
15.5	37,506,507	195,535	0.0052	0.9948	98.19
16.5	36,659,180	19,855	0.0005	0.9995	97.68
17.5	36,396,395	31,027	0.0009	0.9991	97.62
18.5	36,313,656	5,711	0.0002	0.9998	97.54
19.5	36,240,295	96,561	0.0027	0.9973	97.52
20.5	36,167,866		0.0000	1.0000	97.26
21.5	36,538,300	88,923	0.0024	0.9976	97.26
22.5	36,449,376	41,973	0.0012	0.9988	97.03
23.5	36,168,536	76,666	0.0021	0.9979	96.92
24.5	36,091,748	32,589	0.0009	0.9991	96.71
25.5	35,732,996	65,393	0.0018	0.9982	96.62
26.5	35,387,468	56,871	0.0016	0.9984	96.45
27.5	34,275,332	168,463	0.0049	0.9951	96.29
28.5	33,858,121	216,104	0.0064	0.9936	95.82
29.5	33,615,296	116,584	0.0035	0.9965	95.21
30.5	33,491,032	16,988	0.0005	0.9995	94.88
31.5	33,448,345	273,842	0.0082	0.9918	94.83
32.5	33,096,166	98,944	0.0030	0.9970	94.05
33.5	32,626,788	59,784	0.0018	0.9982	93.77
34.5	32,724,949	350,943	0.0107	0.9893	93.60
35.5	32,306,544	134,301	0.0042	0.9958	92.60
36.5	31,959,191	707,481	0.0221	0.9779	92.21
37.5	1,323,332	211,617	0.1599	0.8401	90.17
38.5	1,101,808		0.0000	1.0000	75.75

DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,100,849		0.0000	1.0000	75.75
40.5	1,100,849	17,308	0.0157	0.9843	75.75
41.5	1,085,932		0.0000	1.0000	74.56
42.5	1,084,006		0.0000	1.0000	74.56
43.5	1,071,133		0.0000	1.0000	74.56
44.5	1,024,884		0.0000	1.0000	74.56
45.5	1,024,884		0.0000	1.0000	74.56
46.5	3,891,211	18,254	0.0047	0.9953	74.56
47.5	3,872,956		0.0000	1.0000	74.21
48.5	3,872,956		0.0000	1.0000	74.21
49.5	3,731,896		0.0000	1.0000	74.21
50.5	3,722,507		0.0000	1.0000	74.21
51.5	2,856,501		0.0000	1.0000	74.21
52.5	2,856,501		0.0000	1.0000	74.21
53.5	2,856,501		0.0000	1.0000	74.21
54.5	2,856,501		0.0000	1.0000	74.21
55.5	2,856,501		0.0000	1.0000	74.21
56.5					74.21

DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,234,382		0.0000	1.0000	100.00
0.5	83,091,920		0.0000	1.0000	100.00
1.5	40,893,338		0.0000	1.0000	100.00
2.5	29,936,295		0.0000	1.0000	100.00
3.5	10,374,907		0.0000	1.0000	100.00
4.5	10,630,375	2,822	0.0003	0.9997	100.00
5.5	10,380,600		0.0000	1.0000	99.97
6.5	8,887,604		0.0000	1.0000	99.97
7.5	40,736,336		0.0000	1.0000	99.97
8.5	40,221,896	33,928	0.0008	0.9992	99.97
9.5	39,510,799	170,545	0.0043	0.9957	99.89
10.5	38,425,643		0.0000	1.0000	99.46
11.5	38,338,092	92,657	0.0024	0.9976	99.46
12.5	35,348,011	33,929	0.0010	0.9990	99.22
13.5	35,488,846	83,648	0.0024	0.9976	99.12
14.5	35,277,843	73,121	0.0021	0.9979	98.89
15.5	36,168,625	189,813	0.0052	0.9948	98.68
16.5	35,327,020	19,855	0.0006	0.9994	98.17
17.5	35,090,956	31,027	0.0009	0.9991	98.11
18.5	35,008,217		0.0000	1.0000	98.02
19.5	34,940,567	94,561	0.0027	0.9973	98.02
20.5	34,891,529		0.0000	1.0000	97.76
21.5	35,261,963	76,044	0.0022	0.9978	97.76
22.5	35,185,919	29,768	0.0008	0.9992	97.55
23.5	34,917,521	76,666	0.0022	0.9978	97.47
24.5	34,844,922	4,329	0.0001	0.9999	97.25
25.5	34,517,324	57,318	0.0017	0.9983	97.24
26.5	34,254,830	56,871	0.0017	0.9983	97.08
27.5	33,145,977	163,663	0.0049	0.9951	96.92
28.5	32,774,580	216,104	0.0066	0.9934	96.44
29.5	32,531,755	116,584	0.0036	0.9964	95.80
30.5	32,409,417	16,988	0.0005	0.9995	95.46
31.5	32,379,603	273,842	0.0085	0.9915	95.41
32.5	32,073,673	98,944	0.0031	0.9969	94.60
33.5	31,604,295	59,784	0.0019	0.9981	94.31
34.5	31,710,885	350,943	0.0111	0.9889	94.13
35.5	31,292,480	134,301	0.0043	0.9957	93.09
36.5	30,945,127	707,481	0.0229	0.9771	92.69
37.5	450,328	211,617	0.4699	0.5301	90.57
38.5	238,193		0.0000	1.0000	48.01

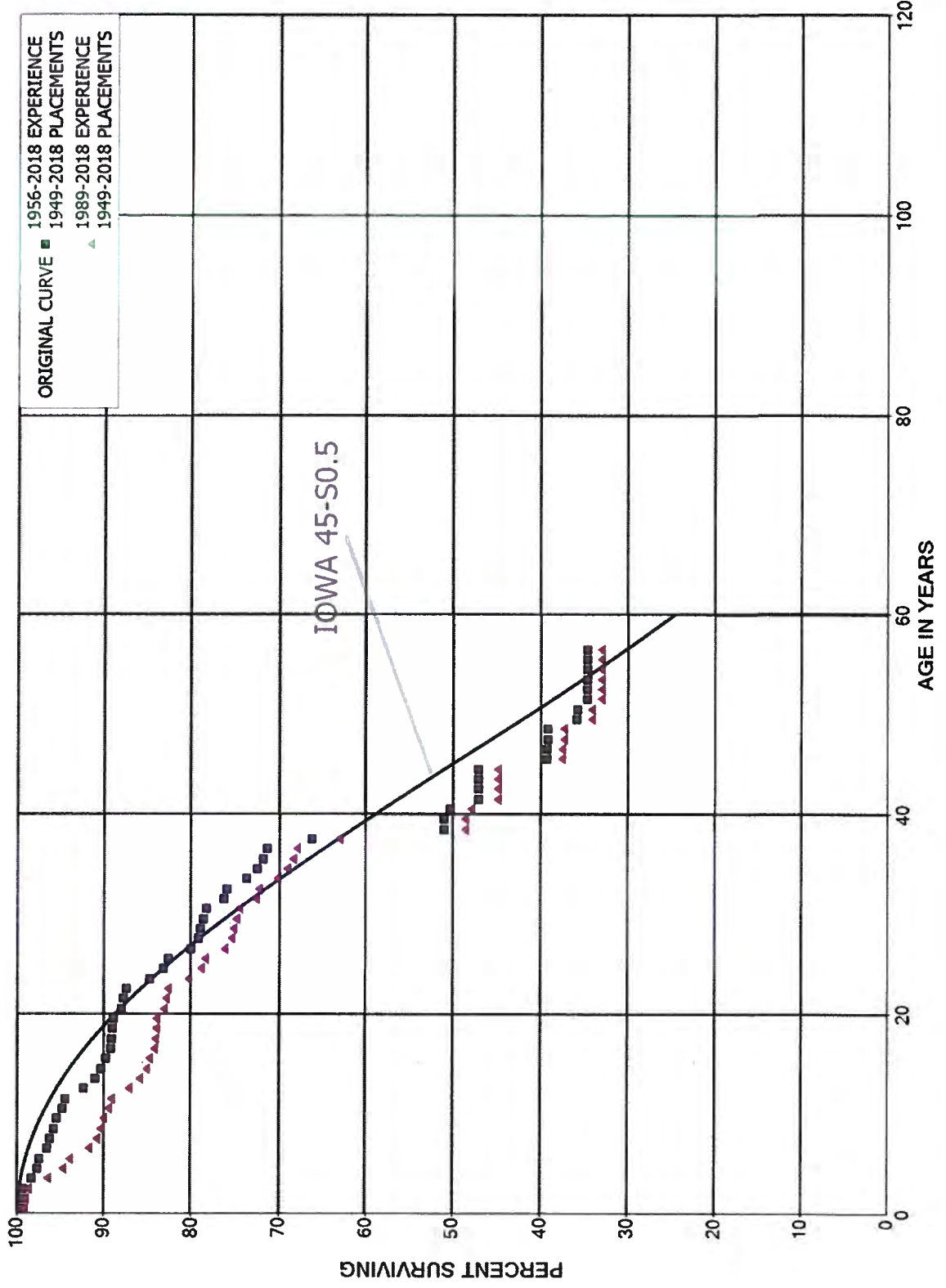
DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,100,849		0.0000	1.0000	48.01
40.5	1,100,849	17,308	0.0157	0.9843	48.01
41.5	1,085,932		0.0000	1.0000	47.26
42.5	1,084,006		0.0000	1.0000	47.26
43.5	1,071,133		0.0000	1.0000	47.26
44.5	1,024,884		0.0000	1.0000	47.26
45.5	1,024,884		0.0000	1.0000	47.26
46.5	3,891,211	18,254	0.0047	0.9953	47.26
47.5	3,872,956		0.0000	1.0000	47.03
48.5	3,872,956		0.0000	1.0000	47.03
49.5	3,731,896		0.0000	1.0000	47.03
50.5	3,722,507		0.0000	1.0000	47.03
51.5	2,856,501		0.0000	1.0000	47.03
52.5	2,856,501		0.0000	1.0000	47.03
53.5	2,856,501		0.0000	1.0000	47.03
54.5	2,856,501		0.0000	1.0000	47.03
55.5	2,856,501		0.0000	1.0000	47.03
56.5					47.03

DUKE ENERGY KENTUCKY  
ACCOUNT 3120 BOILER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	725,662,787	3,962,738	0.0055	0.9945	100.00
0.5	629,665,250	434,143	0.0007	0.9993	99.45
1.5	621,461,215	785,352	0.0013	0.9987	99.39
2.5	611,339,379	6,341,383	0.0104	0.9896	99.26
3.5	475,292,549	2,870,294	0.0060	0.9940	98.23
4.5	494,767,375	1,405,605	0.0028	0.9972	97.64
5.5	494,666,661	4,507,769	0.0091	0.9909	97.36
6.5	480,700,049	1,421,730	0.0030	0.9970	96.47
7.5	468,476,298	2,100,704	0.0045	0.9955	96.19
8.5	462,192,743	1,933,862	0.0042	0.9958	95.76
9.5	456,046,345	2,892,867	0.0063	0.9937	95.36
10.5	446,979,215	1,688,948	0.0038	0.9962	94.75
11.5	443,325,590	9,840,728	0.0222	0.9778	94.39
12.5	436,749,903	6,221,990	0.0142	0.9858	92.30
13.5	431,802,528	3,565,120	0.0083	0.9917	90.98
14.5	428,875,299	2,226,090	0.0052	0.9948	90.23
15.5	425,350,148	2,998,864	0.0071	0.9929	89.76
16.5	378,305,773	371,114	0.0010	0.9990	89.13
17.5	375,958,395	640,157	0.0017	0.9983	89.04
18.5	373,651,709	344,513	0.0009	0.9991	88.89
19.5	369,042,742	3,512,744	0.0095	0.9905	88.81
20.5	361,776,201	1,008,410	0.0028	0.9972	87.96
21.5	224,183,095	843,373	0.0038	0.9962	87.72
22.5	223,687,072	6,876,539	0.0307	0.9693	87.39
23.5	201,889,916	3,637,189	0.0180	0.9820	84.70
24.5	193,226,844	1,376,257	0.0071	0.9929	83.18
25.5	185,123,467	5,594,819	0.0302	0.9698	82.58
26.5	179,239,102	1,920,224	0.0107	0.9893	80.09
27.5	176,072,850	525,249	0.0030	0.9970	79.23
28.5	174,655,025	835,634	0.0048	0.9952	78.99
29.5	173,381,545	757,358	0.0044	0.9956	78.62
30.5	171,880,464	4,351,211	0.0253	0.9747	78.27
31.5	166,683,957	803,180	0.0048	0.9952	76.29
32.5	165,483,209	4,745,079	0.0287	0.9713	75.92
33.5	158,923,954	2,585,995	0.0163	0.9837	73.75
34.5	155,323,204	1,525,840	0.0098	0.9902	72.55
35.5	152,910,525	946,119	0.0062	0.9938	71.83
36.5	151,796,381	10,878,659	0.0717	0.9283	71.39
37.5	2,534,313	586,181	0.2313	0.7687	66.27
38.5	1,079,566		0.0000	1.0000	50.94

DUKE ENERGY KENTUCKY

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,082,273	14,345	0.0133	0.9867	50.94
40.5	797,444	50,275	0.0630	0.9370	50.27
41.5	781,694		0.0000	1.0000	47.10
42.5	718,842		0.0000	1.0000	47.10
43.5	717,326		0.0000	1.0000	47.10
44.5	736,028	121,386	0.1649	0.8351	47.10
45.5	622,964		0.0000	1.0000	39.33
46.5	7,768,311	28,271	0.0036	0.9964	39.33
47.5	7,740,040		0.0000	1.0000	39.19
48.5	7,740,040	668,919	0.0864	0.9136	39.19
49.5	7,064,222	9,310	0.0013	0.9987	35.80
50.5	6,983,932	223,986	0.0321	0.9679	35.75
51.5	6,718,498		0.0000	1.0000	34.61
52.5	6,690,518		0.0000	1.0000	34.61
53.5	6,665,564	6,702	0.0010	0.9990	34.61
54.5	6,630,890		0.0000	1.0000	34.57
55.5	6,622,569		0.0000	1.0000	34.57
56.5	6,734		0.0000	1.0000	34.57
57.5	192,340		0.0000	1.0000	34.57
58.5	192,340		0.0000	1.0000	34.57
59.5	192,340		0.0000	1.0000	34.57
60.5	192,340		0.0000	1.0000	34.57
61.5	192,340		0.0000	1.0000	34.57
62.5	185,606		0.0000	1.0000	34.57
63.5	185,606		0.0000	1.0000	34.57
64.5	185,606		0.0000	1.0000	34.57
65.5	185,606		0.0000	1.0000	34.57
66.5	185,606		0.0000	1.0000	34.57
67.5					34.57



DUKE ENERGY KENTUCKY

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	376,489,943	3,962,738	0.0105	0.9895	100.00
0.5	280,871,601	429,079	0.0015	0.9985	98.95
1.5	273,996,297	713,919	0.0026	0.9974	98.80
2.5	264,238,672	6,061,299	0.0229	0.9771	98.54
3.5	128,919,073	2,375,992	0.0184	0.9816	96.28
4.5	149,904,686	1,257,672	0.0084	0.9916	94.50
5.5	150,041,460	3,591,262	0.0239	0.9761	93.71
6.5	138,243,286	1,324,643	0.0096	0.9904	91.47
7.5	439,005,254	1,951,149	0.0044	0.9956	90.59
8.5	446,710,197	1,703,465	0.0038	0.9962	90.19
9.5	440,929,658	2,826,863	0.0064	0.9936	89.85
10.5	432,899,165	1,625,031	0.0038	0.9962	89.27
11.5	429,309,457	9,731,557	0.0227	0.9773	88.93
12.5	423,773,587	6,079,042	0.0143	0.9857	86.92
13.5	424,800,142	3,414,029	0.0080	0.9920	85.67
14.5	422,289,390	2,058,147	0.0049	0.9951	84.98
15.5	418,970,044	2,752,310	0.0066	0.9934	84.57
16.5	372,260,781	362,676	0.0010	0.9990	84.01
17.5	369,961,049	341,201	0.0009	0.9991	83.93
18.5	367,962,882	287,642	0.0008	0.9992	83.85
19.5	363,411,243	3,475,889	0.0096	0.9904	83.79
20.5	356,183,237	958,610	0.0027	0.9973	82.99
21.5	218,976,967	541,411	0.0025	0.9975	82.76
22.5	218,798,485	6,377,155	0.0291	0.9709	82.56
23.5	197,500,714	3,540,609	0.0179	0.9821	80.15
24.5	188,938,313	1,121,657	0.0059	0.9941	78.72
25.5	181,089,930	5,002,935	0.0276	0.9724	78.25
26.5	177,034,041	1,815,544	0.0103	0.9897	76.09
27.5	173,973,690	504,648	0.0029	0.9971	75.31
28.5	174,647,790	835,634	0.0048	0.9952	75.09
29.5	173,374,310	757,358	0.0044	0.9956	74.73
30.5	171,873,229	4,351,211	0.0253	0.9747	74.40
31.5	166,676,722	803,180	0.0048	0.9952	72.52
32.5	165,475,974	4,745,079	0.0287	0.9713	72.17
33.5	158,916,719	2,585,995	0.0163	0.9837	70.10
34.5	155,315,969	1,525,840	0.0098	0.9902	68.96
35.5	152,903,290	946,119	0.0062	0.9938	68.28
36.5	151,789,146	10,878,659	0.0717	0.9283	67.86
37.5	2,527,078	586,181	0.2320	0.7680	63.00
38.5	1,072,643		0.0000	1.0000	48.38

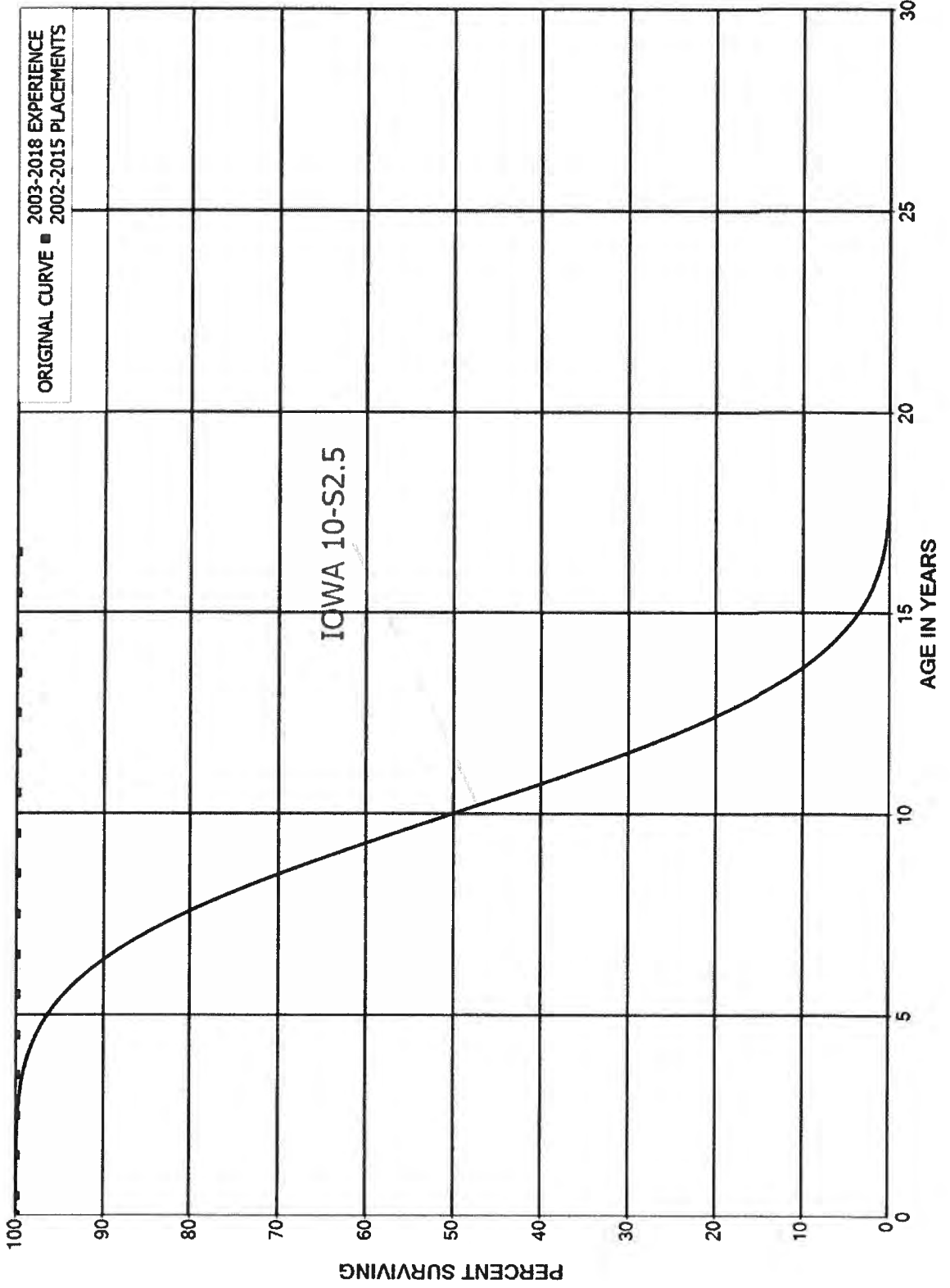
DUKE ENERGY KENTUCKY

ACCOUNT 3120 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,082,273	14,345	0.0133	0.9867	48.38
40.5	797,444	50,275	0.0630	0.9370	47.74
41.5	781,694		0.0000	1.0000	44.73
42.5	718,842		0.0000	1.0000	44.73
43.5	717,326		0.0000	1.0000	44.73
44.5	736,028	121,386	0.1649	0.8351	44.73
45.5	622,964		0.0000	1.0000	37.35
46.5	7,768,311	28,271	0.0036	0.9964	37.35
47.5	7,740,040		0.0000	1.0000	37.22
48.5	7,740,040	668,919	0.0864	0.9136	37.22
49.5	7,064,222	9,310	0.0013	0.9987	34.00
50.5	6,983,932	223,986	0.0321	0.9679	33.96
51.5	6,718,498		0.0000	1.0000	32.87
52.5	6,690,518		0.0000	1.0000	32.87
53.5	6,665,564	6,702	0.0010	0.9990	32.87
54.5	6,630,890		0.0000	1.0000	32.84
55.5	6,622,569		0.0000	1.0000	32.84
56.5	6,734		0.0000	1.0000	32.84
57.5	192,340		0.0000	1.0000	32.84
58.5	192,340		0.0000	1.0000	32.84
59.5	192,340		0.0000	1.0000	32.84
60.5	192,340		0.0000	1.0000	32.84
61.5	192,340		0.0000	1.0000	32.84
62.5	185,606		0.0000	1.0000	32.84
63.5	185,606		0.0000	1.0000	32.84
64.5	185,606		0.0000	1.0000	32.84
65.5	185,606		0.0000	1.0000	32.84
66.5	185,606		0.0000	1.0000	32.84
67.5					32.84

DUKE ENERGY KENTUCKY  
ACCOUNT 3123 BOILER PLANT EQUIPMENT - SCR CATALYST  
ORIGINAL AND SMOOTH SURVIVOR CURVES



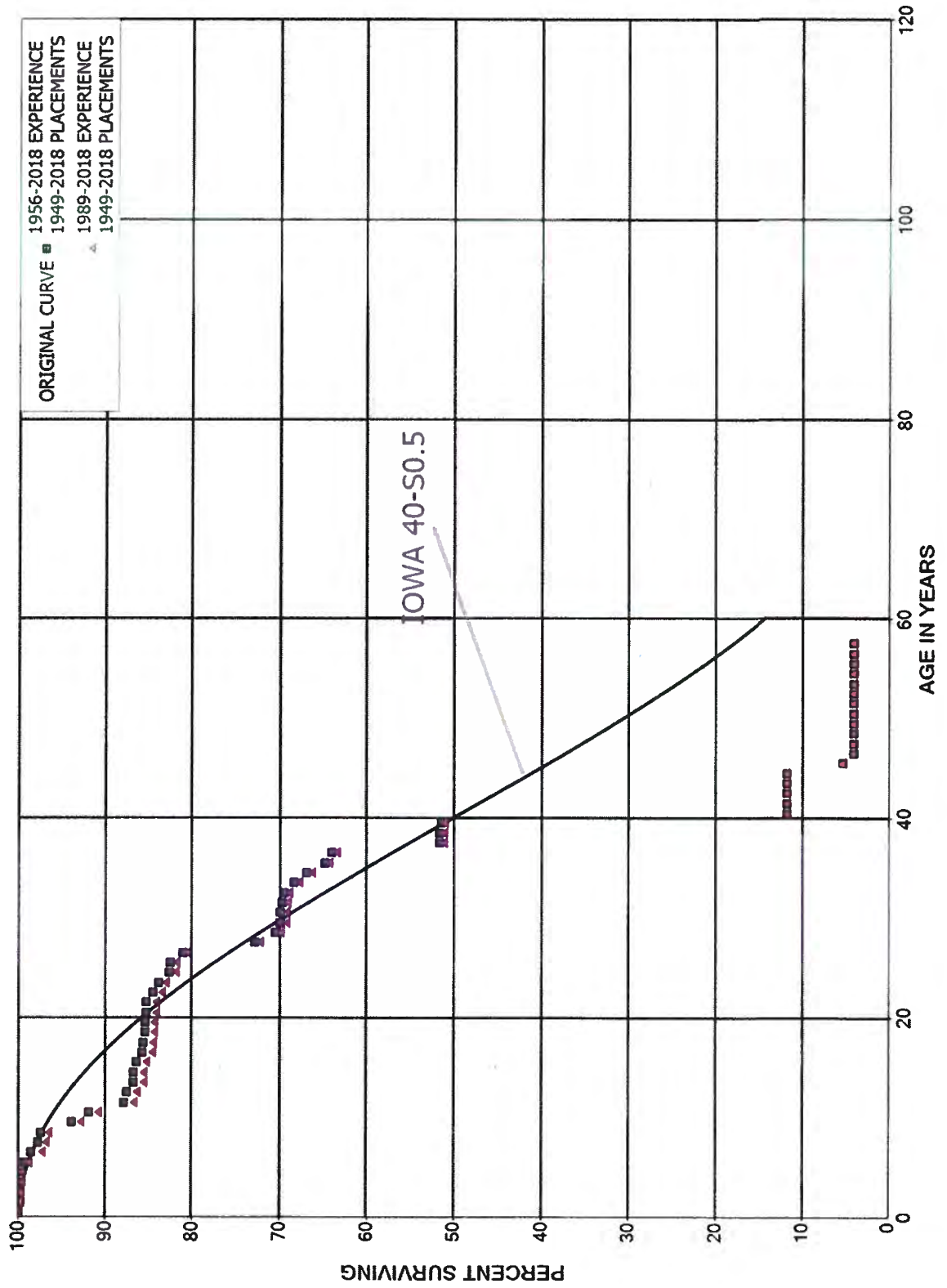
DUKE ENERGY KENTUCKY

ACCOUNT 3123 BOILER PLANT EQUIPMENT - SCR CATALYST

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2015			EXPERIENCE BAND 2003-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,190,194		0.0000	1.0000	100.00
0.5	5,420,687		0.0000	1.0000	100.00
1.5	5,420,680		0.0000	1.0000	100.00
2.5	5,420,680		0.0000	1.0000	100.00
3.5	2,766,750		0.0000	1.0000	100.00
4.5	2,766,750		0.0000	1.0000	100.00
5.5	2,230,486		0.0000	1.0000	100.00
6.5	2,230,486		0.0000	1.0000	100.00
7.5	2,230,486		0.0000	1.0000	100.00
8.5	2,230,486		0.0000	1.0000	100.00
9.5	2,230,486		0.0000	1.0000	100.00
10.5	2,230,486		0.0000	1.0000	100.00
11.5	2,230,486		0.0000	1.0000	100.00
12.5	2,230,486		0.0000	1.0000	100.00
13.5	2,230,486		0.0000	1.0000	100.00
14.5	2,230,486		0.0000	1.0000	100.00
15.5	2,230,486		0.0000	1.0000	100.00
16.5					100.00

DUKE ENERGY KENTUCKY  
ACCOUNT 3140 TURBOGENERATOR UNITS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3140 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	107,442,833		0.0000	1.0000	100.00
0.5	95,202,369	218,970	0.0023	0.9977	100.00
1.5	95,593,921	95,283	0.0010	0.9990	99.77
2.5	94,594,589	60,220	0.0006	0.9994	99.67
3.5	64,286,079	701	0.0000	1.0000	99.61
4.5	62,218,643	205,690	0.0033	0.9967	99.61
5.5	61,507,901	451,618	0.0073	0.9927	99.28
6.5	60,453,993	505,766	0.0084	0.9916	98.55
7.5	61,555,119	175,792	0.0029	0.9971	97.72
8.5	60,199,195	2,209,484	0.0367	0.9633	97.44
9.5	56,767,466	1,220,675	0.0215	0.9785	93.87
10.5	55,112,588	2,417,725	0.0439	0.9561	91.85
11.5	48,263,931	146,801	0.0030	0.9970	87.82
12.5	47,774,906	423,682	0.0089	0.9911	87.55
13.5	39,984,434	12,408	0.0003	0.9997	86.78
14.5	40,930,091	155,218	0.0038	0.9962	86.75
15.5	40,505,747	331,187	0.0082	0.9918	86.42
16.5	40,332,654	53,663	0.0013	0.9987	85.71
17.5	38,238,117	67,638	0.0018	0.9982	85.60
18.5	37,829,173	3,500	0.0001	0.9999	85.45
19.5	38,183,482	60,185	0.0016	0.9984	85.44
20.5	39,346,550	15,419	0.0004	0.9996	85.31
21.5	59,779,423	519,882	0.0087	0.9913	85.27
22.5	59,085,047	516,998	0.0088	0.9912	84.53
23.5	56,807,867	786,467	0.0138	0.9862	83.79
24.5	55,800,545	52,928	0.0009	0.9991	82.63
25.5	55,659,933	969,163	0.0174	0.9826	82.55
26.5	54,049,874	5,524,472	0.1022	0.8978	81.12
27.5	48,317,254	1,562,503	0.0323	0.9677	72.82
28.5	46,621,680	380,242	0.0082	0.9918	70.47
29.5	46,186,712		0.0000	1.0000	69.89
30.5	45,901,819	84,460	0.0018	0.9982	69.89
31.5	45,132,858	151,481	0.0034	0.9966	69.77
32.5	44,536,198	741,411	0.0166	0.9834	69.53
33.5	23,309,018	493,479	0.0212	0.9788	68.37
34.5	22,761,605	705,387	0.0310	0.9690	66.93
35.5	22,044,775	281,170	0.0128	0.9872	64.85
36.5	21,705,545	4,217,208	0.1943	0.8057	64.03
37.5	523,396		0.0000	1.0000	51.59
38.5	498,373	1,820	0.0037	0.9963	51.59

DUKE ENERGY KENTUCKY

ACCOUNT 3140 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	496,554	383,504	0.7723	0.2277	51.40
40.5	107,802		0.0000	1.0000	11.70
41.5	97,580		0.0000	1.0000	11.70
42.5	95,647		0.0000	1.0000	11.70
43.5	93,070		0.0000	1.0000	11.70
44.5	94,614	52,089	0.5505	0.4495	11.70
45.5	40,605	9,199	0.2265	0.7735	5.26
46.5	5,960,098		0.0000	1.0000	4.07
47.5	5,980,790	4,031	0.0007	0.9993	4.07
48.5	5,976,759	25,889	0.0043	0.9957	4.07
49.5	5,950,869		0.0000	1.0000	4.05
50.5	5,950,869		0.0000	1.0000	4.05
51.5	5,950,869		0.0000	1.0000	4.05
52.5	5,929,295		0.0000	1.0000	4.05
53.5	5,921,007		0.0000	1.0000	4.05
54.5	5,919,463		0.0000	1.0000	4.05
55.5	5,919,463		0.0000	1.0000	4.05
56.5	20,692		0.0000	1.0000	4.05
57.5					4.05

DUKE ENERGY KENTUCKY

ACCOUNT 3140 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,252,916		0.0000	1.0000	100.00
0.5	59,012,452	218,970	0.0037	0.9963	100.00
1.5	59,553,427	95,283	0.0016	0.9984	99.63
2.5	58,852,945	60,220	0.0010	0.9990	99.47
3.5	28,544,435		0.0000	1.0000	99.37
4.5	26,477,700	204,786	0.0077	0.9923	99.37
5.5	25,804,865	411,009	0.0159	0.9841	98.60
6.5	24,791,566	105,190	0.0042	0.9958	97.03
7.5	59,234,646	175,792	0.0030	0.9970	96.62
8.5	57,885,490	2,199,846	0.0380	0.9620	96.33
9.5	54,463,398	1,220,675	0.0224	0.9776	92.67
10.5	52,904,921	2,417,725	0.0457	0.9543	90.59
11.5	46,056,264	143,491	0.0031	0.9969	86.45
12.5	45,570,549	423,682	0.0093	0.9907	86.18
13.5	37,780,077	7,120	0.0002	0.9998	85.38
14.5	38,735,804	125,944	0.0033	0.9967	85.37
15.5	38,340,735	322,285	0.0084	0.9916	85.09
16.5	38,176,543	50,172	0.0013	0.9987	84.37
17.5	36,085,497	53,449	0.0015	0.9985	84.26
18.5	35,690,742		0.0000	1.0000	84.14
19.5	36,054,650	60,185	0.0017	0.9983	84.14
20.5	37,217,718	2,120	0.0001	0.9999	84.00
21.5	57,663,890	519,882	0.0090	0.9910	83.99
22.5	57,066,086	261,849	0.0046	0.9954	83.23
23.5	55,050,047	776,958	0.0141	0.9859	82.85
24.5	54,054,398	52,710	0.0010	0.9990	81.68
25.5	53,914,005	778,917	0.0144	0.9856	81.60
26.5	53,071,859	5,524,472	0.1041	0.8959	80.42
27.5	47,339,240	1,562,503	0.0330	0.9670	72.05
28.5	46,602,259	380,242	0.0082	0.9918	69.67
29.5	46,186,712		0.0000	1.0000	69.11
30.5	45,901,819	84,460	0.0018	0.9982	69.11
31.5	45,132,858	151,481	0.0034	0.9966	68.98
32.5	44,536,198	741,411	0.0166	0.9834	68.75
33.5	23,309,018	493,479	0.0212	0.9788	67.60
34.5	22,761,605	705,387	0.0310	0.9690	66.17
35.5	22,044,775	281,170	0.0128	0.9872	64.12
36.5	21,705,545	4,217,208	0.1943	0.8057	63.30
37.5	523,396		0.0000	1.0000	51.00
38.5	498,373	1,820	0.0037	0.9963	51.00



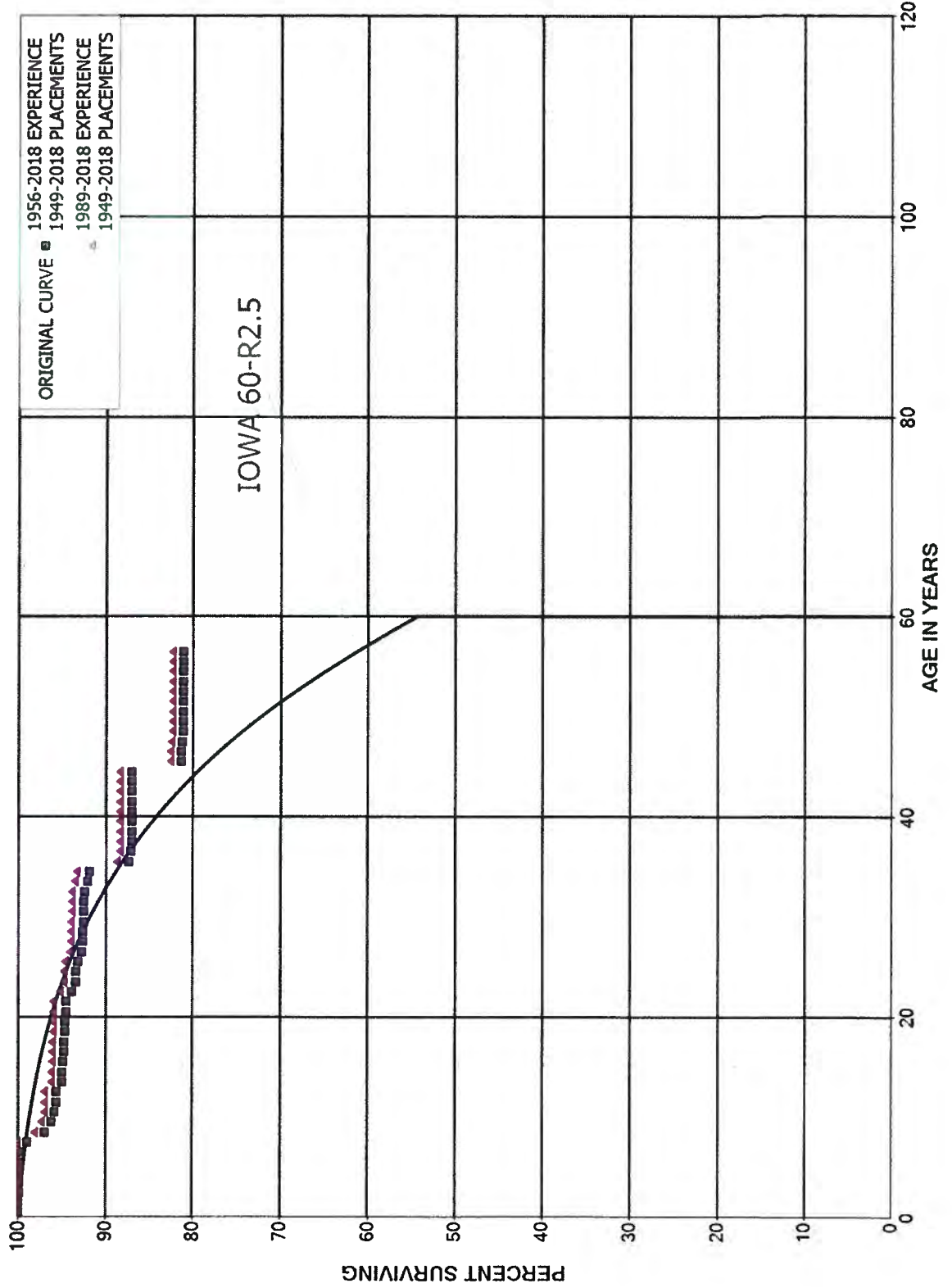
DUKE ENERGY KENTUCKY

ACCOUNT 3140 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	496,554	383,504	0.7723	0.2277	50.82
40.5	107,802		0.0000	1.0000	11.57
41.5	97,580		0.0000	1.0000	11.57
42.5	95,647		0.0000	1.0000	11.57
43.5	93,070		0.0000	1.0000	11.57
44.5	94,614	52,089	0.5505	0.4495	11.57
45.5	40,605	9,199	0.2265	0.7735	5.20
46.5	5,960,098		0.0000	1.0000	4.02
47.5	5,980,790	4,031	0.0007	0.9993	4.02
48.5	5,976,759	25,889	0.0043	0.9957	4.02
49.5	5,950,869		0.0000	1.0000	4.00
50.5	5,950,869		0.0000	1.0000	4.00
51.5	5,950,869		0.0000	1.0000	4.00
52.5	5,929,295		0.0000	1.0000	4.00
53.5	5,921,007		0.0000	1.0000	4.00
54.5	5,919,463		0.0000	1.0000	4.00
55.5	5,919,463		0.0000	1.0000	4.00
56.5	20,692		0.0000	1.0000	4.00
57.5					4.00

DUKE ENERGY KENTUCKY  
ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,013,705		0.0000	1.0000	100.00
0.5	47,734,147		0.0000	1.0000	100.00
1.5	47,798,254	72,673	0.0015	0.9985	100.00
2.5	46,881,912	873	0.0000	1.0000	99.85
3.5	34,869,451	11,039	0.0003	0.9997	99.85
4.5	34,854,555	2,705	0.0001	0.9999	99.81
5.5	34,716,452		0.0000	1.0000	99.81
6.5	30,289,238	277,312	0.0092	0.9908	99.81
7.5	29,816,278	584,342	0.0196	0.9804	98.89
8.5	28,865,714	245,238	0.0085	0.9915	96.95
9.5	28,487,106	85,953	0.0030	0.9970	96.13
10.5	28,295,898	59,048	0.0021	0.9979	95.84
11.5	28,238,141	5,988	0.0002	0.9998	95.64
12.5	27,810,296	195,206	0.0070	0.9930	95.62
13.5	27,191,437		0.0000	1.0000	94.95
14.5	27,912,310	38,447	0.0014	0.9986	94.95
15.5	27,873,863	13,543	0.0005	0.9995	94.82
16.5	27,766,739	8,637	0.0003	0.9997	94.77
17.5	25,900,989	46,152	0.0018	0.9982	94.74
18.5	25,810,239		0.0000	1.0000	94.57
19.5	25,843,150	21,209	0.0008	0.9992	94.57
20.5	25,836,633	665	0.0000	1.0000	94.50
21.5	25,930,503	183,946	0.0071	0.9929	94.49
22.5	25,639,704	126,423	0.0049	0.9951	93.82
23.5	25,616,636		0.0000	1.0000	93.36
24.5	25,373,658	40,813	0.0016	0.9984	93.36
25.5	24,620,563	141,443	0.0057	0.9943	93.21
26.5	24,874,978	20,346	0.0008	0.9992	92.68
27.5	24,816,521	4,796	0.0002	0.9998	92.60
28.5	24,656,691	22,125	0.0009	0.9991	92.58
29.5	24,575,350	11,117	0.0005	0.9995	92.50
30.5	24,564,232	139	0.0000	1.0000	92.46
31.5	24,538,573	7,102	0.0003	0.9997	92.46
32.5	24,694,383	98,570	0.0040	0.9960	92.43
33.5	24,544,979	51,968	0.0021	0.9979	92.06
34.5	24,257,487	1,186,967	0.0489	0.9511	91.87
35.5	23,112,216	65,456	0.0028	0.9972	87.37
36.5	22,803,476	4,304	0.0002	0.9998	87.12
37.5	1,544,813		0.0000	1.0000	87.11
38.5	958,079		0.0000	1.0000	87.11

DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	779,011		0.0000	1.0000	87.11
40.5	982,329		0.0000	1.0000	87.11
41.5	957,192		0.0000	1.0000	87.11
42.5	810,283		0.0000	1.0000	87.11
43.5	832,561		0.0000	1.0000	87.11
44.5	719,226	46,986	0.0653	0.9347	87.11
45.5	532,365		0.0000	1.0000	81.42
46.5	1,878,730	2,920	0.0016	0.9984	81.42
47.5	1,739,039	3,085	0.0018	0.9982	81.29
48.5	1,721,799	349	0.0002	0.9998	81.15
49.5	1,718,539		0.0000	1.0000	81.13
50.5	1,515,221		0.0000	1.0000	81.13
51.5	1,509,812		0.0000	1.0000	81.13
52.5	1,468,050		0.0000	1.0000	81.13
53.5	1,416,843		0.0000	1.0000	81.13
54.5	1,374,188		0.0000	1.0000	81.13
55.5	1,370,346		0.0000	1.0000	81.13
56.5					81.13

DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2018

EXPERIENCE BAND 1989-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,443,720		0.0000	1.0000	100.00
0.5	22,164,163		0.0000	1.0000	100.00
1.5	22,227,177		0.0000	1.0000	100.00
2.5	21,383,508		0.0000	1.0000	100.00
3.5	9,371,920		0.0000	1.0000	100.00
4.5	9,368,064		0.0000	1.0000	100.00
5.5	9,274,832		0.0000	1.0000	100.00
6.5	5,161,346		0.0000	1.0000	100.00
7.5	27,774,964	558,146	0.0201	0.9799	100.00
8.5	27,074,344	235,778	0.0087	0.9913	97.99
9.5	26,715,529	69,363	0.0026	0.9974	97.14
10.5	26,923,999	23,327	0.0009	0.9991	96.88
11.5	27,103,804		0.0000	1.0000	96.80
12.5	26,681,948	195,206	0.0073	0.9927	96.80
13.5	26,848,184		0.0000	1.0000	96.09
14.5	27,616,894	38,447	0.0014	0.9986	96.09
15.5	27,579,636	10,333	0.0004	0.9996	95.96
16.5	27,487,547		0.0000	1.0000	95.92
17.5	25,630,434	25,669	0.0010	0.9990	95.92
18.5	25,575,918		0.0000	1.0000	95.83
19.5	25,634,887	10,086	0.0004	0.9996	95.83
20.5	25,639,493		0.0000	1.0000	95.79
21.5	25,738,825	183,946	0.0071	0.9929	95.79
22.5	25,448,025	126,423	0.0050	0.9950	95.10
23.5	25,428,550		0.0000	1.0000	94.63
24.5	25,191,757	32,185	0.0013	0.9987	94.63
25.5	24,447,793	141,443	0.0058	0.9942	94.51
26.5	24,722,825	20,346	0.0008	0.9992	93.96
27.5	24,671,110	4,796	0.0002	0.9998	93.89
28.5	24,655,599	22,125	0.0009	0.9991	93.87
29.5	24,574,258	11,117	0.0005	0.9995	93.78
30.5	24,563,140	139	0.0000	1.0000	93.74
31.5	24,537,481	7,102	0.0003	0.9997	93.74
32.5	24,693,291	98,570	0.0040	0.9960	93.71
33.5	24,543,887	51,968	0.0021	0.9979	93.34
34.5	24,257,487	1,186,967	0.0489	0.9511	93.14
35.5	23,112,216	65,456	0.0028	0.9972	88.59
36.5	22,803,476	4,304	0.0002	0.9998	88.33
37.5	1,544,813		0.0000	1.0000	88.32
38.5	958,079		0.0000	1.0000	88.32

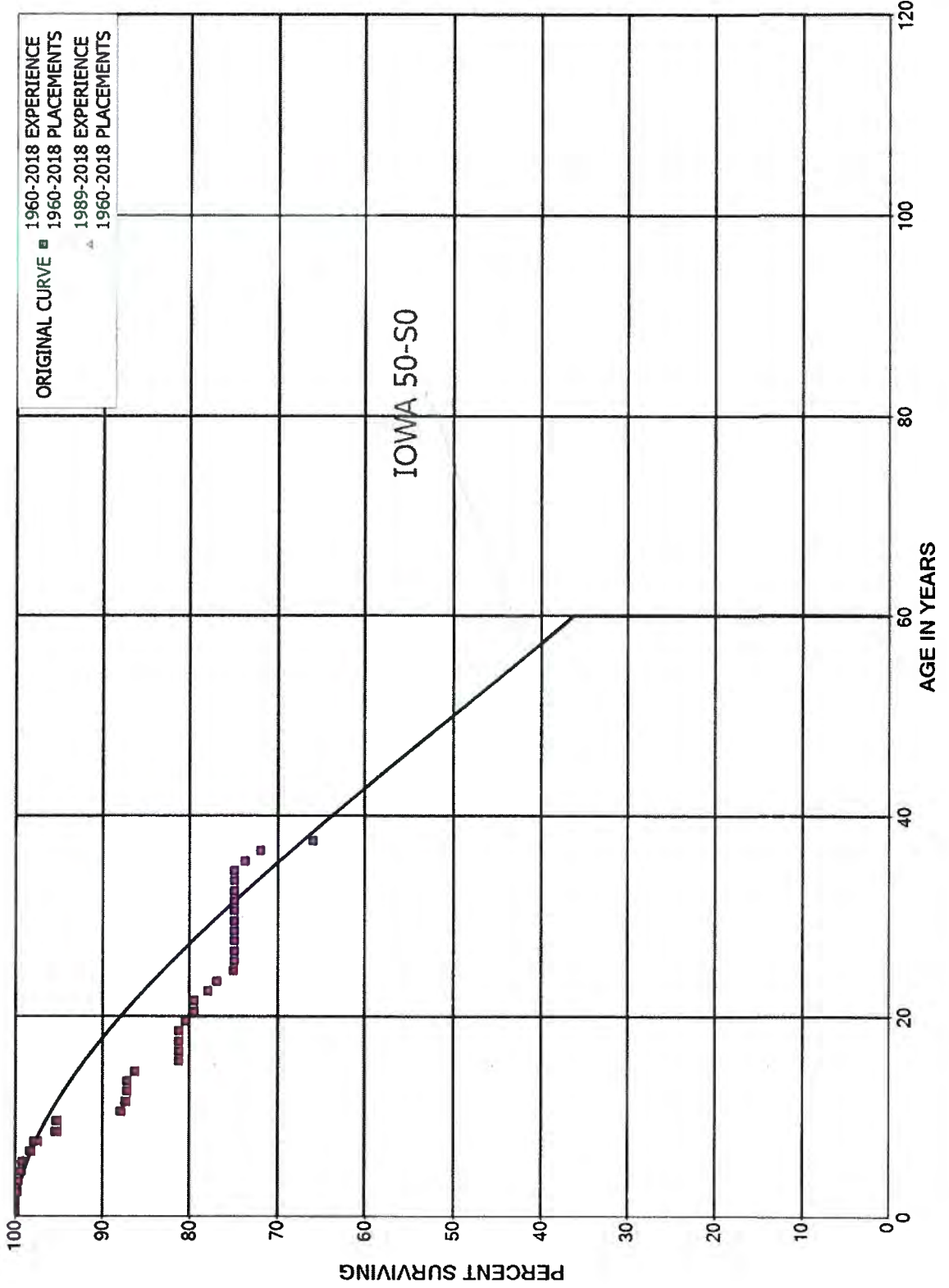
DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	779,011		0.0000	1.0000	88.32
40.5	982,329		0.0000	1.0000	88.32
41.5	957,192		0.0000	1.0000	88.32
42.5	810,283		0.0000	1.0000	88.32
43.5	832,561		0.0000	1.0000	88.32
44.5	719,226	46,986	0.0653	0.9347	88.32
45.5	532,365		0.0000	1.0000	82.55
46.5	1,878,730	2,920	0.0016	0.9984	82.55
47.5	1,739,039	3,085	0.0018	0.9982	82.42
48.5	1,721,799	349	0.0002	0.9998	82.27
49.5	1,718,539		0.0000	1.0000	82.26
50.5	1,515,221		0.0000	1.0000	82.26
51.5	1,509,812		0.0000	1.0000	82.26
52.5	1,468,050		0.0000	1.0000	82.26
53.5	1,416,843		0.0000	1.0000	82.26
54.5	1,374,188		0.0000	1.0000	82.26
55.5	1,370,346		0.0000	1.0000	82.26
56.5					82.26

DUKE ENERGY KENTUCKY  
ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2018			EXPERIENCE BAND 1960-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,641,272		0.0000	1.0000	100.00
0.5	19,021,348	1,598	0.0001	0.9999	100.00
1.5	17,485,002	37,703	0.0022	0.9978	99.99
2.5	15,424,100	31,985	0.0021	0.9979	99.78
3.5	10,538,240	24,717	0.0023	0.9977	99.57
4.5	10,365,620	12,267	0.0012	0.9988	99.34
5.5	10,246,800	97,415	0.0095	0.9905	99.22
6.5	9,472,022	44,631	0.0047	0.9953	98.27
7.5	9,166,548	230,145	0.0251	0.9749	97.81
8.5	8,679,006	10,612	0.0012	0.9988	95.36
9.5	7,992,983	613,513	0.0768	0.9232	95.24
10.5	6,786,743	38,952	0.0057	0.9943	87.93
11.5	6,705,740	15,961	0.0024	0.9976	87.42
12.5	6,846,011	1,929	0.0003	0.9997	87.22
13.5	6,340,745	64,346	0.0101	0.9899	87.19
14.5	6,135,014	354,343	0.0578	0.9422	86.31
15.5	6,159,312	71	0.0000	1.0000	81.32
16.5	6,107,748	6,159	0.0010	0.9990	81.32
17.5	5,529,988		0.0000	1.0000	81.24
18.5	5,520,779	46,577	0.0084	0.9916	81.24
19.5	4,955,359	61,460	0.0124	0.9876	80.55
20.5	5,006,963		0.0000	1.0000	79.55
21.5	4,999,466	102,016	0.0204	0.9796	79.55
22.5	5,048,393	61,119	0.0121	0.9879	77.93
23.5	5,080,363	130,411	0.0257	0.9743	76.99
24.5	4,968,328	7,911	0.0016	0.9984	75.01
25.5	4,911,061		0.0000	1.0000	74.89
26.5	4,769,951		0.0000	1.0000	74.89
27.5	4,349,842		0.0000	1.0000	74.89
28.5	4,241,363		0.0000	1.0000	74.89
29.5	4,081,051		0.0000	1.0000	74.89
30.5	3,999,354		0.0000	1.0000	74.89
31.5	3,877,702		0.0000	1.0000	74.89
32.5	3,764,639		0.0000	1.0000	74.89
33.5	3,663,573		0.0000	1.0000	74.89
34.5	3,506,019	54,585	0.0156	0.9844	74.89
35.5	3,337,672	81,430	0.0244	0.9756	73.73
36.5	3,020,863	251,486	0.0832	0.9168	71.93
37.5	12,705		0.0000	1.0000	65.94
38.5	12,705		0.0000	1.0000	65.94



DUKE ENERGY KENTUCKY

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2018			EXPERIENCE BAND 1960-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,705		0.0000	1.0000	65.94
40.5	12,705		0.0000	1.0000	65.94
41.5	12,705		0.0000	1.0000	65.94
42.5	12,705		0.0000	1.0000	65.94
43.5	12,705		0.0000	1.0000	65.94
44.5	12,705		0.0000	1.0000	65.94
45.5	12,705		0.0000	1.0000	65.94
46.5	27,336		0.0000	1.0000	65.94
47.5	27,336		0.0000	1.0000	65.94
48.5	27,336		0.0000	1.0000	65.94
49.5	27,336		0.0000	1.0000	65.94
50.5	27,336		0.0000	1.0000	65.94
51.5	27,336		0.0000	1.0000	65.94
52.5	27,336		0.0000	1.0000	65.94
53.5	27,336		0.0000	1.0000	65.94
54.5	27,336		0.0000	1.0000	65.94
55.5	27,336		0.0000	1.0000	65.94
56.5					65.94

DUKE ENERGY KENTUCKY

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,060,916		0.0000	1.0000	100.00
0.5	15,440,992		0.0000	1.0000	100.00
1.5	13,906,245	33,325	0.0024	0.9976	100.00
2.5	11,849,722	29,490	0.0025	0.9975	99.76
3.5	6,968,134	12,440	0.0018	0.9982	99.51
4.5	6,819,664	5,572	0.0008	0.9992	99.33
5.5	6,719,574	90,281	0.0134	0.9866	99.25
6.5	6,010,323	44,153	0.0073	0.9927	97.92
7.5	8,789,144	200,716	0.0228	0.9772	97.20
8.5	8,582,124		0.0000	1.0000	94.98
9.5	7,906,713	613,142	0.0775	0.9225	94.98
10.5	6,700,845	38,069	0.0057	0.9943	87.62
11.5	6,620,724	10,556	0.0016	0.9984	87.12
12.5	6,766,400		0.0000	1.0000	86.98
13.5	6,263,063	62,842	0.0100	0.9900	86.98
14.5	6,058,836	351,588	0.0580	0.9420	86.11
15.5	6,085,889		0.0000	1.0000	81.11
16.5	6,034,396		0.0000	1.0000	81.11
17.5	5,509,372		0.0000	1.0000	81.11
18.5	5,500,163	46,577	0.0085	0.9915	81.11
19.5	4,934,743	61,460	0.0125	0.9875	80.42
20.5	4,986,347		0.0000	1.0000	79.42
21.5	4,978,850	102,016	0.0205	0.9795	79.42
22.5	5,027,777	61,119	0.0122	0.9878	77.79
23.5	5,059,747	130,411	0.0258	0.9742	76.85
24.5	4,947,712		0.0000	1.0000	74.87
25.5	4,898,356		0.0000	1.0000	74.87
26.5	4,757,246		0.0000	1.0000	74.87
27.5	4,337,137		0.0000	1.0000	74.87
28.5	4,241,363		0.0000	1.0000	74.87
29.5	4,081,051		0.0000	1.0000	74.87
30.5	3,999,354		0.0000	1.0000	74.87
31.5	3,877,702		0.0000	1.0000	74.87
32.5	3,764,639		0.0000	1.0000	74.87
33.5	3,663,573		0.0000	1.0000	74.87
34.5	3,506,019	54,585	0.0156	0.9844	74.87
35.5	3,337,672	81,430	0.0244	0.9756	73.70
36.5	3,020,863	251,486	0.0832	0.9168	71.90
37.5	12,705		0.0000	1.0000	65.92
38.5	12,705		0.0000	1.0000	65.92

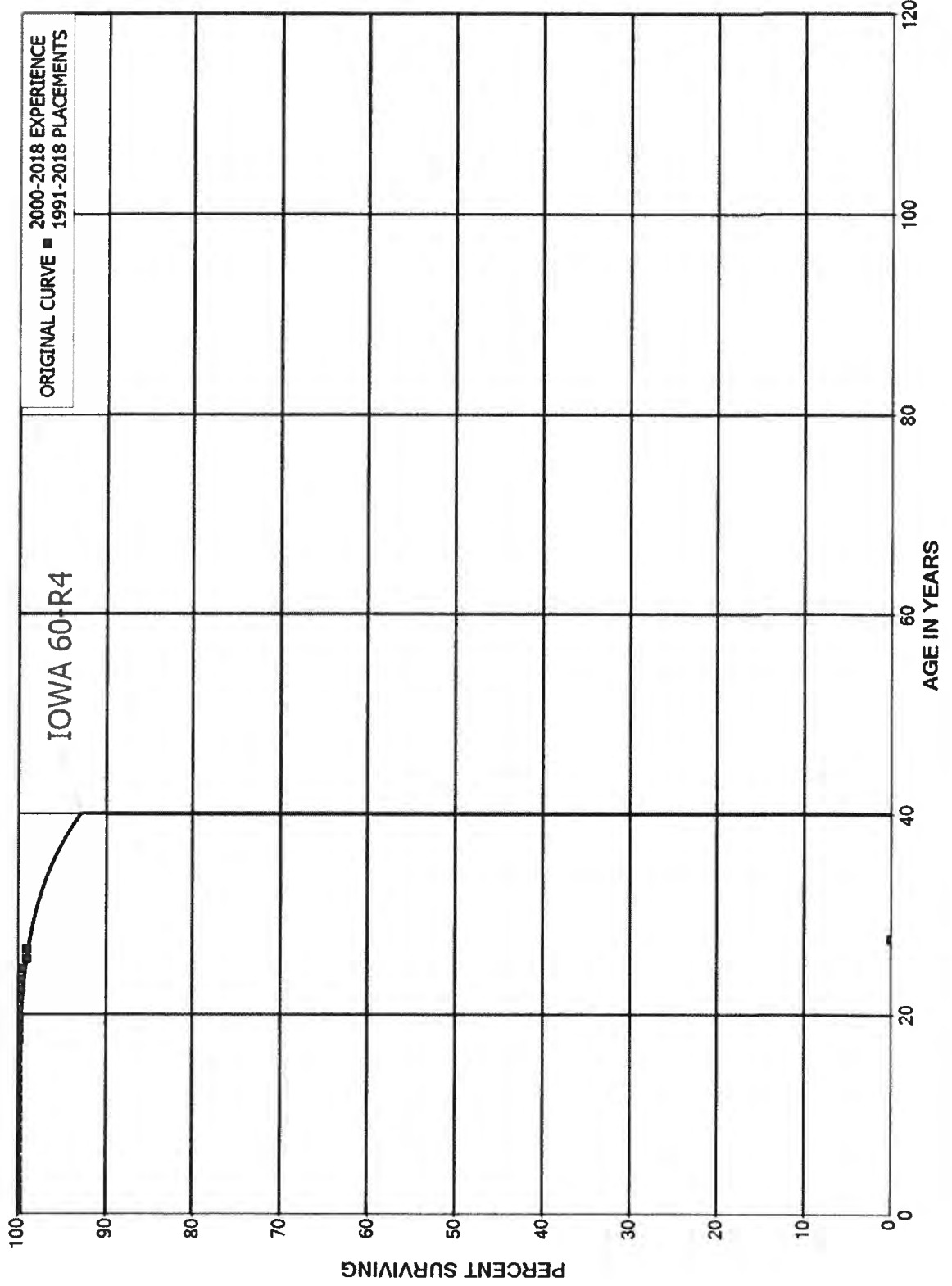
DUKE ENERGY KENTUCKY

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,705		0.0000	1.0000	65.92
40.5	12,705		0.0000	1.0000	65.92
41.5	12,705		0.0000	1.0000	65.92
42.5	12,705		0.0000	1.0000	65.92
43.5	12,705		0.0000	1.0000	65.92
44.5	12,705		0.0000	1.0000	65.92
45.5	12,705		0.0000	1.0000	65.92
46.5	27,336		0.0000	1.0000	65.92
47.5	27,336		0.0000	1.0000	65.92
48.5	27,336		0.0000	1.0000	65.92
49.5	27,336		0.0000	1.0000	65.92
50.5	27,336		0.0000	1.0000	65.92
51.5	27,336		0.0000	1.0000	65.92
52.5	27,336		0.0000	1.0000	65.92
53.5	27,336		0.0000	1.0000	65.92
54.5	27,336		0.0000	1.0000	65.92
55.5	27,336		0.0000	1.0000	65.92
56.5					65.92

DUKE ENERGY KENTUCKY  
ACCOUNT 3410 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



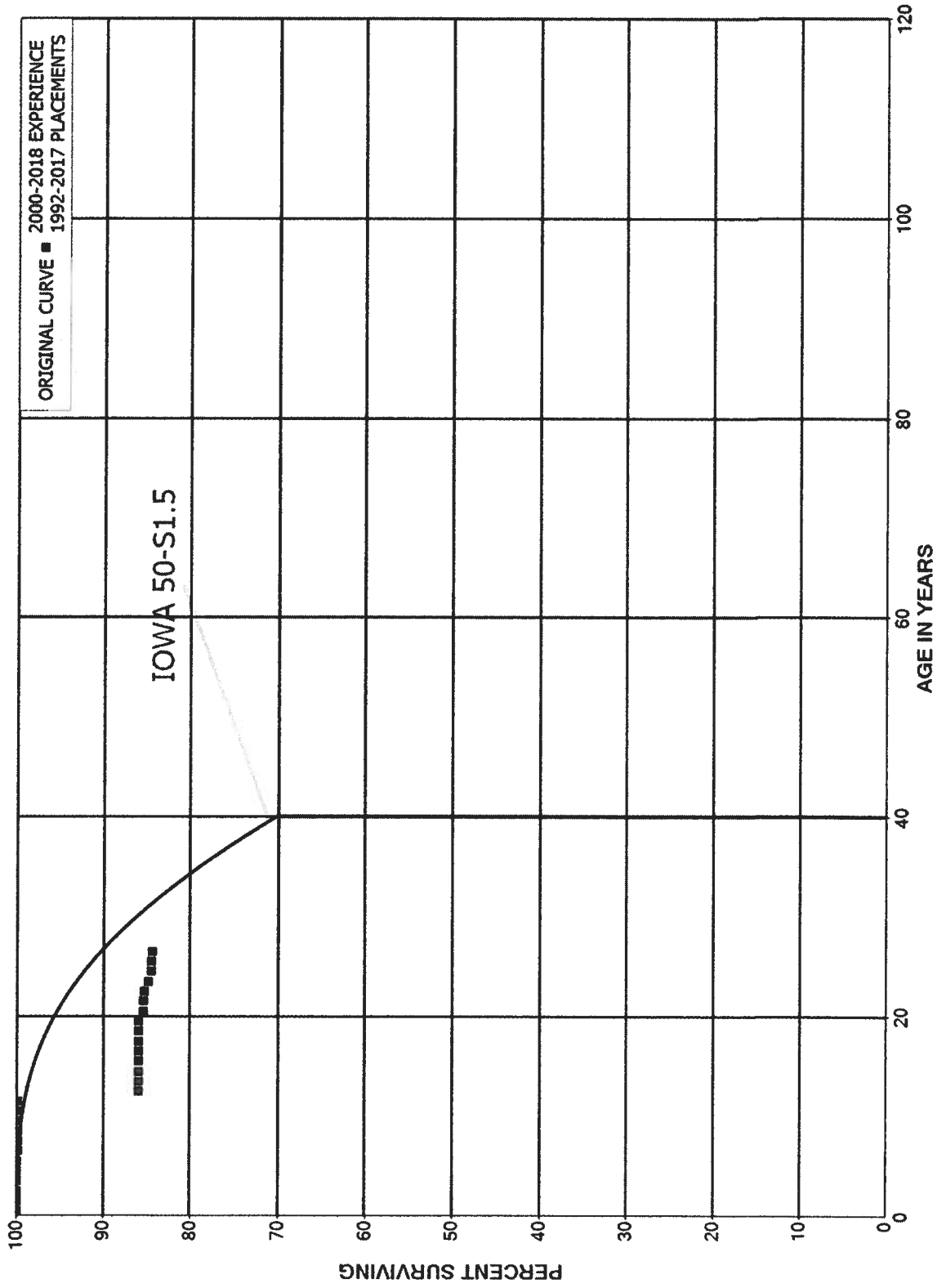
DUKE ENERGY KENTUCKY

ACCOUNT 3410 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2018			EXPERIENCE BAND 2000-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,104,047		0.0000	1.0000	100.00
0.5	3,205,318		0.0000	1.0000	100.00
1.5	2,811,043		0.0000	1.0000	100.00
2.5	2,657,257		0.0000	1.0000	100.00
3.5	2,578,955		0.0000	1.0000	100.00
4.5	1,552,262		0.0000	1.0000	100.00
5.5	1,336,145		0.0000	1.0000	100.00
6.5	1,134,212		0.0000	1.0000	100.00
7.5	33,771,629		0.0000	1.0000	100.00
8.5	33,778,315		0.0000	1.0000	100.00
9.5	33,778,315		0.0000	1.0000	100.00
10.5	33,749,413		0.0000	1.0000	100.00
11.5	33,707,266		0.0000	1.0000	100.00
12.5	33,725,782		0.0000	1.0000	100.00
13.5	33,725,782		0.0000	1.0000	100.00
14.5	33,725,782	10,618	0.0003	0.9997	100.00
15.5	33,715,164	22,463	0.0007	0.9993	99.97
16.5	33,692,702	6,963	0.0002	0.9998	99.90
17.5	33,685,738	15,621	0.0005	0.9995	99.88
18.5	33,670,118		0.0000	1.0000	99.83
19.5	33,670,118		0.0000	1.0000	99.83
20.5	33,670,118		0.0000	1.0000	99.83
21.5	33,670,118	75,984	0.0023	0.9977	99.83
22.5	33,594,134		0.0000	1.0000	99.61
23.5	33,565,509	46,566	0.0014	0.9986	99.61
24.5	33,486,671	172,057	0.0051	0.9949	99.47
25.5	33,314,615		0.0000	1.0000	98.96
26.5	6,687	6,687	1.0000		98.96
27.5					

DUKE ENERGY KENTUCKY  
ACCOUNT 3420 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



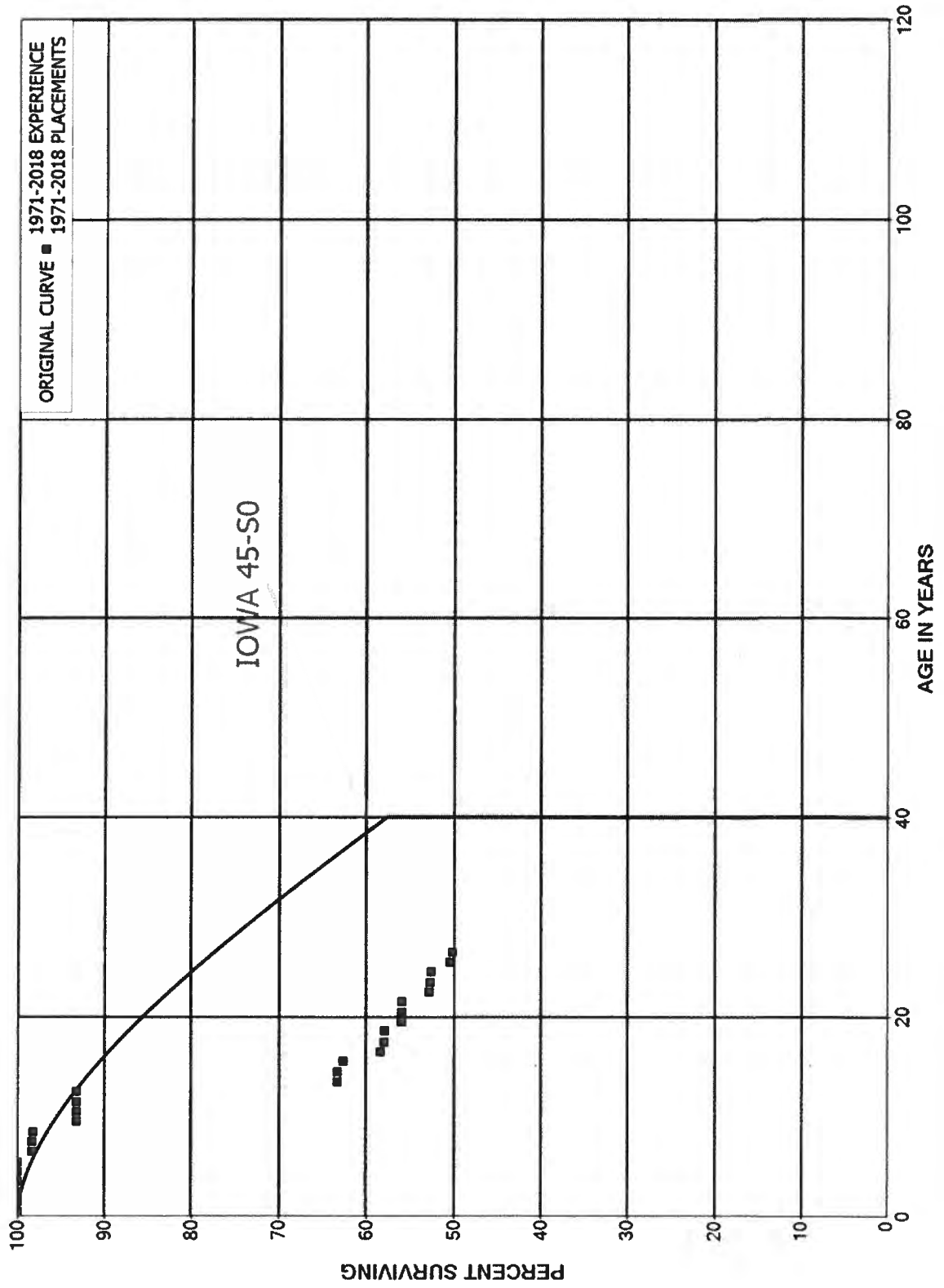
DUKE ENERGY KENTUCKY

ACCOUNT 3420 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2017			EXPERIENCE BAND 2000-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	786,339		0.0000	1.0000	100.00
0.5	730,204	178	0.0002	0.9998	100.00
1.5	556,398		0.0000	1.0000	99.98
2.5	552,535		0.0000	1.0000	99.98
3.5	552,535	154	0.0003	0.9997	99.98
4.5	407,682		0.0000	1.0000	99.95
5.5	463,270	434	0.0009	0.9991	99.95
6.5	55,587		0.0000	1.0000	99.85
7.5	447,444		0.0000	1.0000	99.85
8.5	447,444		0.0000	1.0000	99.85
9.5	156,456		0.0000	1.0000	99.85
10.5	240,153		0.0000	1.0000	99.85
11.5	305,459	42,403	0.1388	0.8612	99.85
12.5	263,056		0.0000	1.0000	85.99
13.5	263,056		0.0000	1.0000	85.99
14.5	15,507,516		0.0000	1.0000	85.99
15.5	15,507,516		0.0000	1.0000	85.99
16.5	15,507,516	59	0.0000	1.0000	85.99
17.5	15,451,929		0.0000	1.0000	85.99
18.5	15,451,929	62	0.0000	1.0000	85.99
19.5	15,393,462	98,945	0.0064	0.9936	85.99
20.5	15,294,518		0.0000	1.0000	85.44
21.5	15,294,518	21,585	0.0014	0.9986	85.44
22.5	15,189,325	83,738	0.0055	0.9945	85.32
23.5	15,040,351	70,159	0.0047	0.9953	84.85
24.5	14,970,191		0.0000	1.0000	84.45
25.5	14,970,191	15,945	0.0011	0.9989	84.45
26.5					84.36

DUKE ENERGY KENTUCKY  
ACCOUNT 3440 GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





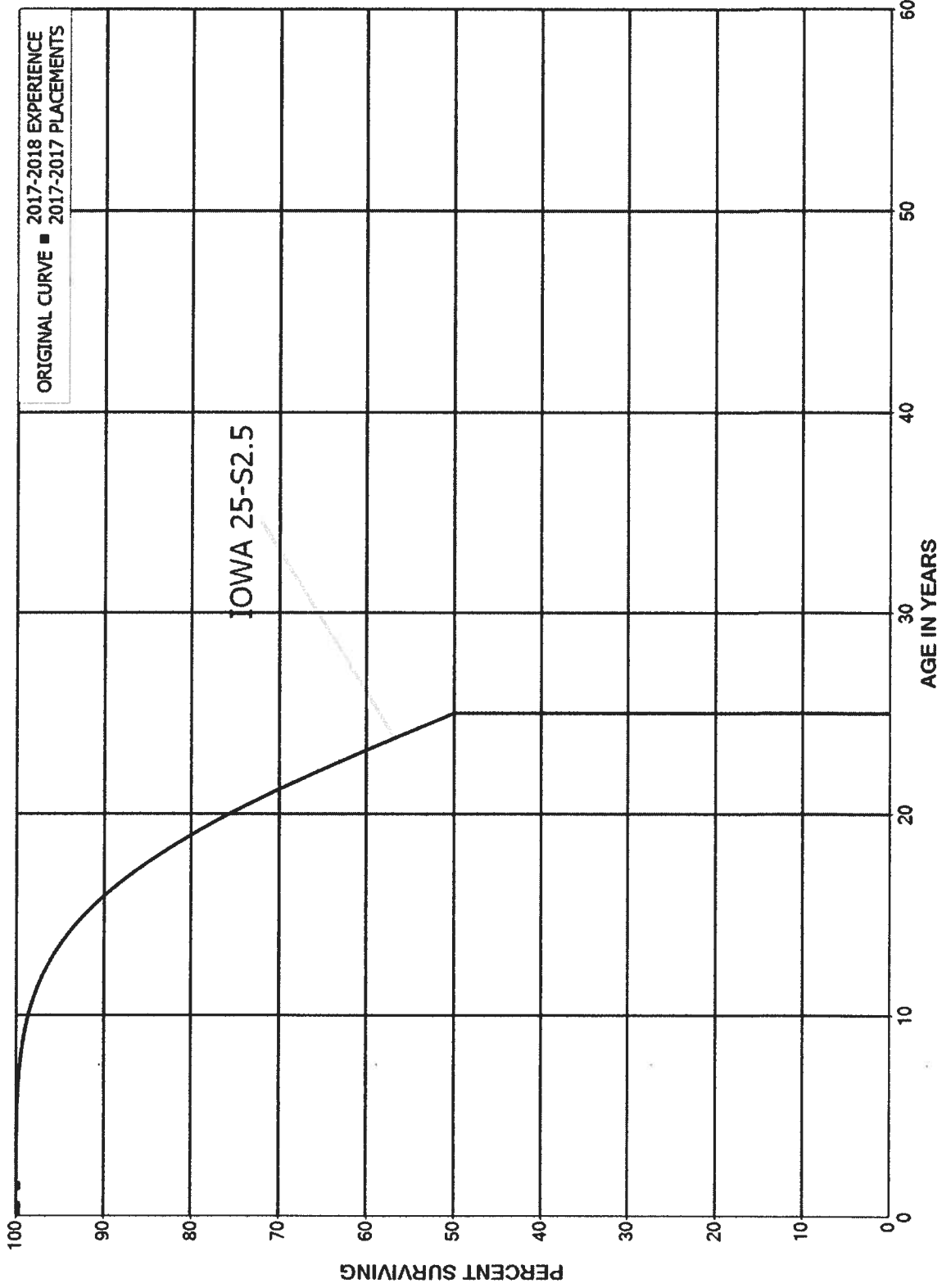
DUKE ENERGY KENTUCKY

ACCOUNT 3440 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2018			EXPERIENCE BAND 1971-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	117,893,717		0.0000	1.0000	100.00
0.5	118,344,136		0.0000	1.0000	100.00
1.5	108,660,332		0.0000	1.0000	100.00
2.5	108,695,251		0.0000	1.0000	100.00
3.5	108,881,200	5,187	0.0000	1.0000	100.00
4.5	108,700,062	77,342	0.0007	0.9993	100.00
5.5	124,454,790	2,043,080	0.0164	0.9836	99.92
6.5	116,149,311		0.0000	1.0000	98.28
7.5	106,636,902	79,800	0.0007	0.9993	98.28
8.5	79,805,687	4,110,640	0.0515	0.9485	98.21
9.5	84,228,174		0.0000	1.0000	93.15
10.5	49,760,337		0.0000	1.0000	93.15
11.5	49,634,207		0.0000	1.0000	93.15
12.5	38,800,556	12,455,990	0.3210	0.6790	93.15
13.5	15,883,470		0.0000	1.0000	63.25
14.5	170,475,057	1,665,378	0.0098	0.9902	63.25
15.5	168,388,173	11,486,736	0.0682	0.9318	62.63
16.5	156,901,437	1,046,175	0.0067	0.9933	58.36
17.5	143,303,551	22,233	0.0002	0.9998	57.97
18.5	141,059,911	4,838,958	0.0343	0.9657	57.96
19.5	135,931,376		0.0000	1.0000	55.97
20.5	135,931,376		0.0000	1.0000	55.97
21.5	135,931,376	7,587,726	0.0558	0.9442	55.97
22.5	128,268,583	249,396	0.0019	0.9981	52.85
23.5	127,975,116	262,865	0.0021	0.9979	52.74
24.5	127,712,251	5,154,293	0.0404	0.9596	52.64
25.5	122,557,958	689,312	0.0056	0.9944	50.51
26.5	266,482		0.0000	1.0000	50.23
27.5	266,482		0.0000	1.0000	50.23
28.5	266,482	266,482	1.0000		50.23
29.5					

DUKE ENERGY KENTUCKY  
ACCOUNT 3446 GENERATORS - SOLAR  
ORIGINAL AND SMOOTH SURVIVOR CURVES



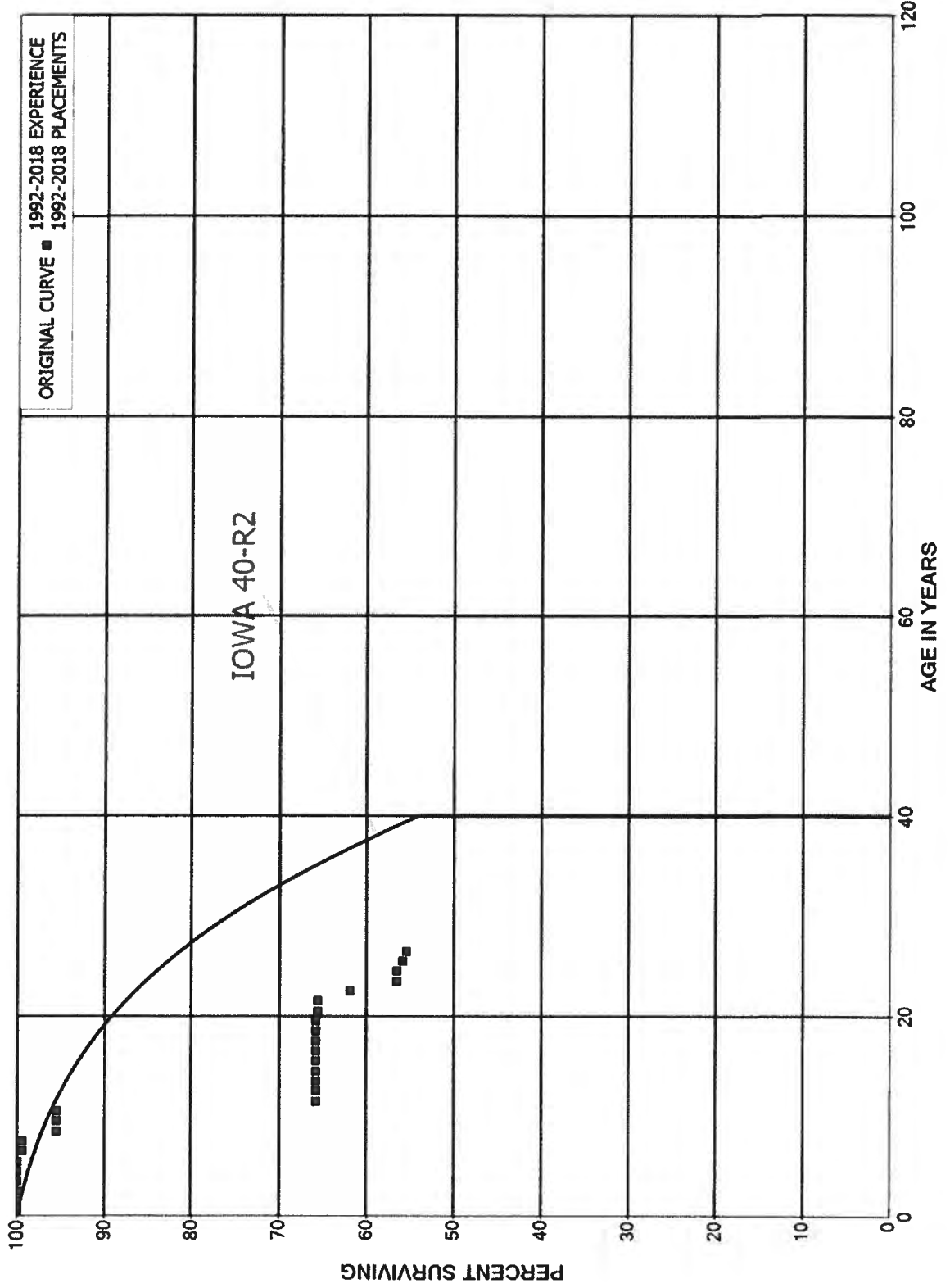
DUKE ENERGY KENTUCKY

ACCOUNT 3446 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2017-2017			EXPERIENCE BAND 2017-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,915,709		0.0000	1.0000	100.00
0.5	9,915,709		0.0000	1.0000	100.00
1.5					100.00

DUKE ENERGY KENTUCKY  
ACCOUNT 3450 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



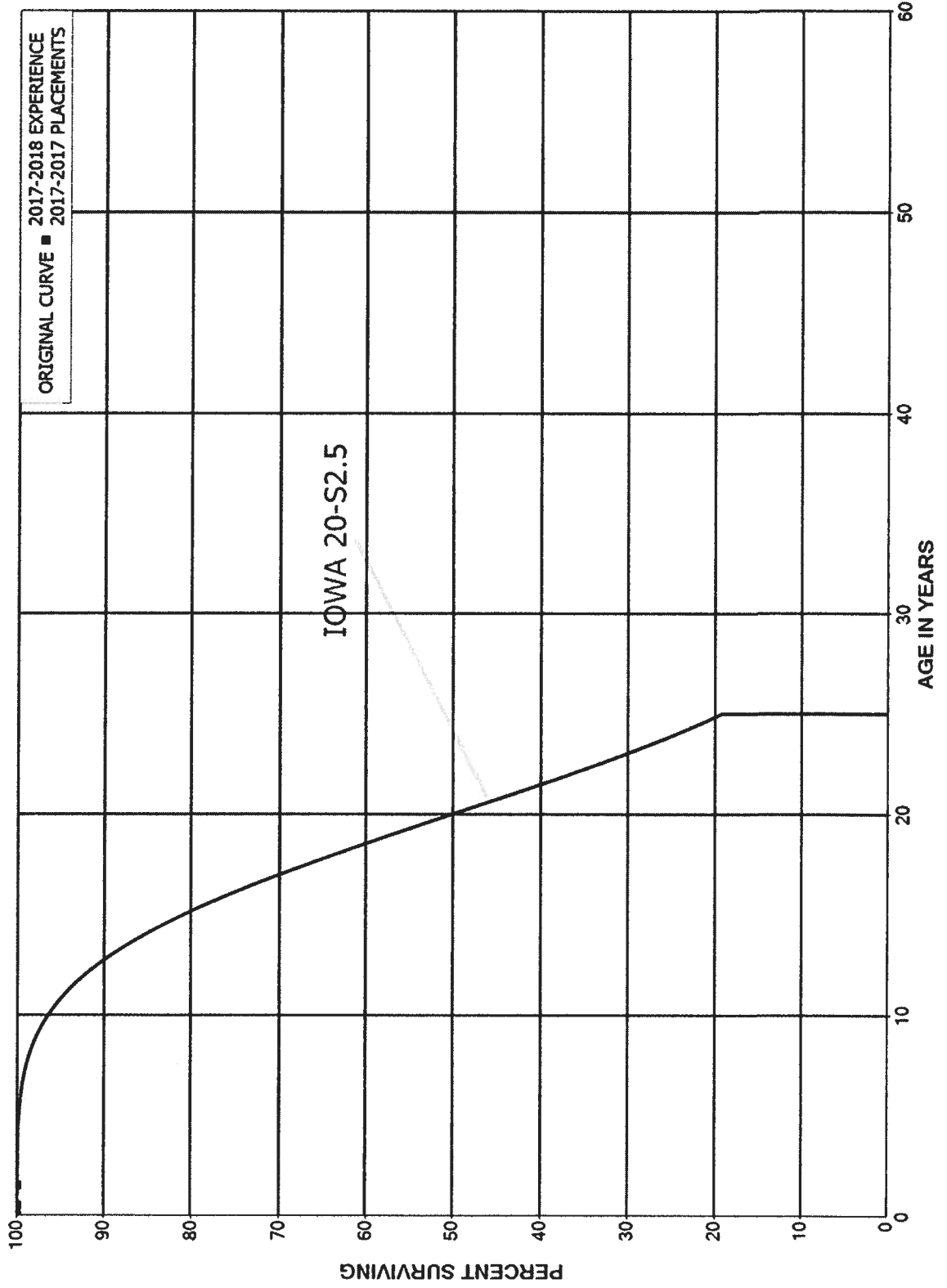
DUKE ENERGY KENTUCKY

ACCOUNT 3450 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2018			EXPERIENCE BAND 1992-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,887,075		0.0000	1.0000	100.00
0.5	7,659,960		0.0000	1.0000	100.00
1.5	7,398,612		0.0000	1.0000	100.00
2.5	6,499,315		0.0000	1.0000	100.00
3.5	6,117,717		0.0000	1.0000	100.00
4.5	5,886,982		0.0000	1.0000	100.00
5.5	5,864,874	37,864	0.0065	0.9935	100.00
6.5	3,655,108		0.0000	1.0000	99.35
7.5	637,168	24,565	0.0386	0.9614	99.35
8.5	156,470		0.0000	1.0000	95.52
9.5	149,206		0.0000	1.0000	95.52
10.5	168,859	52,428	0.3105	0.6895	95.52
11.5	108,384		0.0000	1.0000	65.87
12.5	99,767		0.0000	1.0000	65.87
13.5	99,767		0.0000	1.0000	65.87
14.5	16,860,742	6,651	0.0004	0.9996	65.87
15.5	16,854,091		0.0000	1.0000	65.84
16.5	16,811,382		0.0000	1.0000	65.84
17.5	16,805,095		0.0000	1.0000	65.84
18.5	16,781,978		0.0000	1.0000	65.84
19.5	16,779,759	50,661	0.0030	0.9970	65.84
20.5	16,729,098	11,907	0.0007	0.9993	65.64
21.5	16,717,191	937,109	0.0561	0.9439	65.59
22.5	15,766,554	1,368,190	0.0868	0.9132	61.92
23.5	14,398,363		0.0000	1.0000	56.54
24.5	14,398,363	189,527	0.0132	0.9868	56.54
25.5	14,208,836	90,795	0.0064	0.9936	55.80
26.5					55.44

DUKE ENERGY KENTUCKY  
ACCOUNT 3456 ACCESSORY ELECTRIC EQUIPMENT - SOLAR  
ORIGINAL AND SMOOTH SURVIVOR CURVES



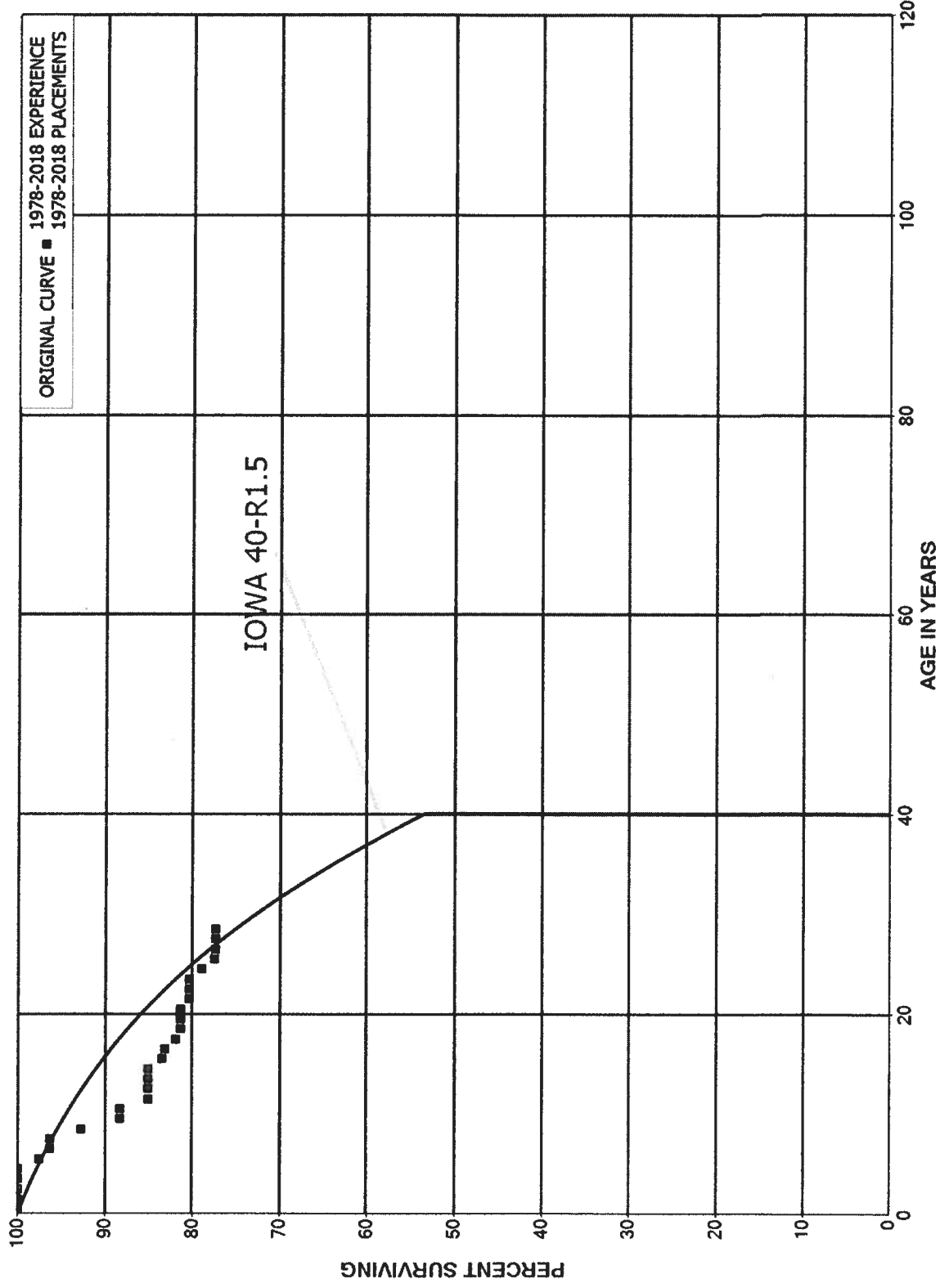
DUKE ENERGY KENTUCKY

ACCOUNT 3456 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2017-2017			EXPERIENCE BAND 2017-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,056,937		0.0000	1.0000	100.00
0.5	1,056,937		0.0000	1.0000	100.00
1.5					100.00

DUKE ENERGY KENTUCKY  
ACCOUNT 3460 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES





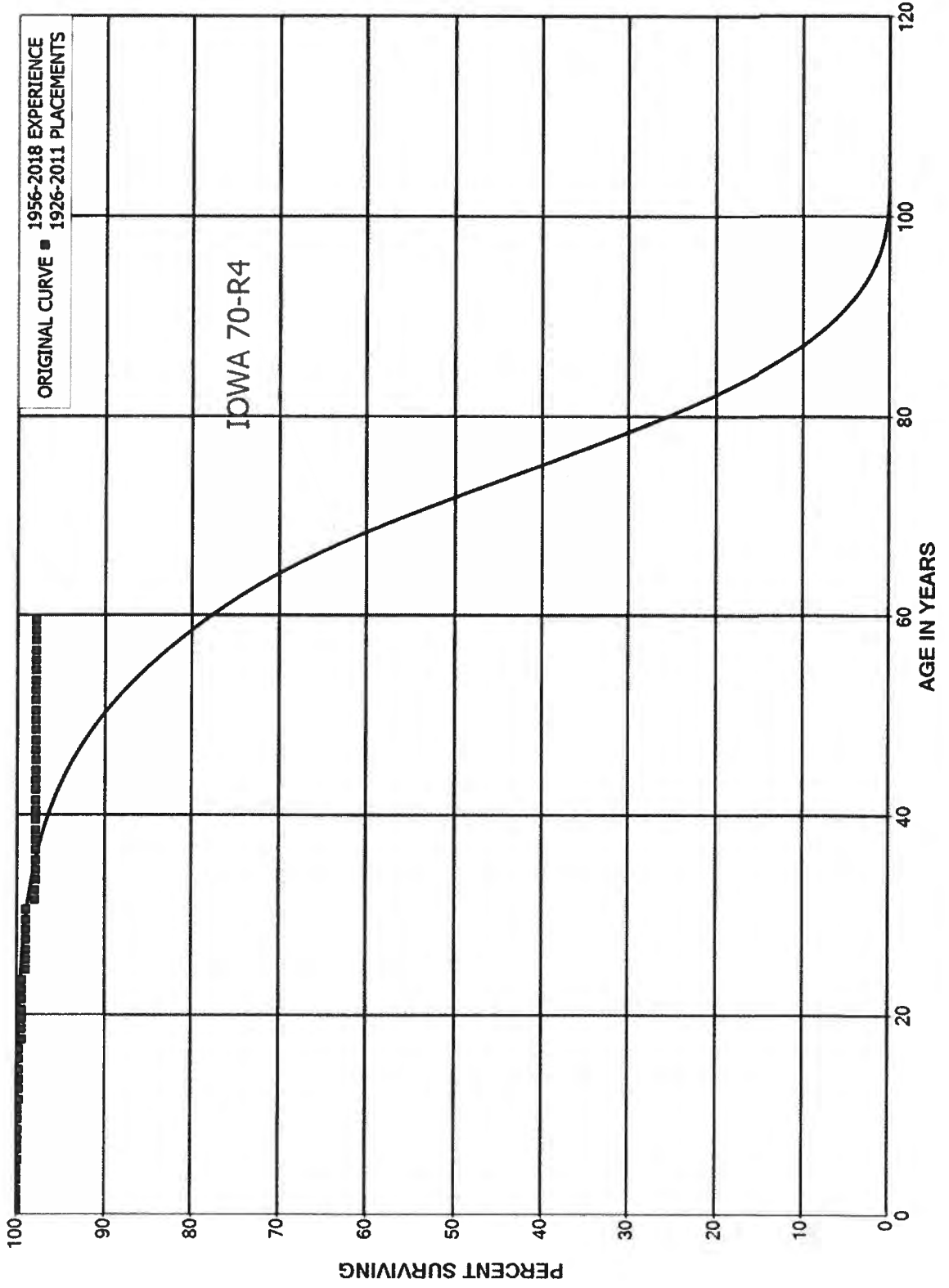
DUKE ENERGY KENTUCKY

ACCOUNT 3460 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2018			EXPERIENCE BAND 1978-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,098,979	37	0.0000	1.0000	100.00	
0.5	2,047,144	12	0.0000	1.0000	100.00	
1.5	1,568,005	200	0.0001	0.9999	100.00	
2.5	1,288,366	80	0.0001	0.9999	99.98	
3.5	1,202,804	162	0.0001	0.9999	99.98	
4.5	983,040	23,751	0.0242	0.9758	99.97	
5.5	1,251,431	16,311	0.0130	0.9870	97.55	
6.5	1,382,760	218	0.0002	0.9998	96.28	
7.5	1,521,107	56,302	0.0370	0.9630	96.26	
8.5	1,399,323	67,368	0.0481	0.9519	92.70	
9.5	1,289,418	70	0.0001	0.9999	88.24	
10.5	1,194,298	42,546	0.0356	0.9644	88.23	
11.5	1,032,286	40	0.0000	1.0000	85.09	
12.5	1,076,987		0.0000	1.0000	85.09	
13.5	1,111,380		0.0000	1.0000	85.09	
14.5	3,588,637	65,934	0.0184	0.9816	85.09	
15.5	3,521,579	15,960	0.0045	0.9955	83.52	
16.5	3,502,135	48,385	0.0138	0.9862	83.14	
17.5	3,114,000	20,998	0.0067	0.9933	82.00	
18.5	2,988,262	317	0.0001	0.9999	81.44	
19.5	2,545,382	8	0.0000	1.0000	81.43	
20.5	2,534,390	32,922	0.0130	0.9870	81.43	
21.5	2,499,239	2	0.0000	1.0000	80.38	
22.5	2,496,804	3	0.0000	1.0000	80.38	
23.5	2,492,342	45,998	0.0185	0.9815	80.38	
24.5	2,346,007	41,675	0.0178	0.9822	78.89	
25.5	2,269,964	1,618	0.0007	0.9993	77.49	
26.5	11,062	5	0.0005	0.9995	77.44	
27.5	3,543	2	0.0006	0.9994	77.40	
28.5	750		0.0000	1.0000	77.35	
29.5	750		0.0000	1.0000	77.35	
30.5	750		0.0000	1.0000	77.35	
31.5	750		0.0000	1.0000	77.35	
32.5	750	0	0.0000	1.0000	77.35	
33.5	703		0.0000	1.0000	77.35	
34.5	703	0	0.0003	0.9997	77.35	
35.5	408		0.0000	1.0000	77.32	
36.5	408		0.0000	1.0000	77.32	
37.5	408	0	0.0001	0.9999	77.32	
38.5	329		0.0000	1.0000	77.31	
39.5	329	0	0.0007	0.9993	77.31	
40.5					77.26	

DUKE ENERGY KENTUCKY  
ACCOUNT 3501 RIGHTS OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3501 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2011			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,861,163		0.0000	1.0000	100.00
0.5	1,859,751	33	0.0000	1.0000	100.00
1.5	1,758,300		0.0000	1.0000	100.00
2.5	1,753,504		0.0000	1.0000	100.00
3.5	1,637,618		0.0000	1.0000	100.00
4.5	1,644,147	3,357	0.0020	0.9980	100.00
5.5	1,640,837		0.0000	1.0000	99.79
6.5	1,635,420		0.0000	1.0000	99.79
7.5	1,635,420		0.0000	1.0000	99.79
8.5	1,635,420		0.0000	1.0000	99.79
9.5	1,427,369		0.0000	1.0000	99.79
10.5	1,427,369	793	0.0006	0.9994	99.79
11.5	1,332,416	175	0.0001	0.9999	99.74
12.5	1,209,288		0.0000	1.0000	99.73
13.5	1,209,288		0.0000	1.0000	99.73
14.5	1,111,303		0.0000	1.0000	99.73
15.5	1,107,934		0.0000	1.0000	99.73
16.5	1,107,934	3,189	0.0029	0.9971	99.73
17.5	1,124,840		0.0000	1.0000	99.44
18.5	1,124,546		0.0000	1.0000	99.44
19.5	1,124,546		0.0000	1.0000	99.44
20.5	978,865	123	0.0001	0.9999	99.44
21.5	978,742	112	0.0001	0.9999	99.43
22.5	978,631	327	0.0003	0.9997	99.41
23.5	978,303	3,700	0.0038	0.9962	99.38
24.5	974,603		0.0000	1.0000	99.01
25.5	974,603		0.0000	1.0000	99.01
26.5	964,083		0.0000	1.0000	99.01
27.5	964,083		0.0000	1.0000	99.01
28.5	964,246		0.0000	1.0000	99.01
29.5	957,587		0.0000	1.0000	99.01
30.5	939,289	10,509	0.0112	0.9888	99.01
31.5	928,781		0.0000	1.0000	97.90
32.5	928,781	940	0.0010	0.9990	97.90
33.5	927,841		0.0000	1.0000	97.80
34.5	926,484		0.0000	1.0000	97.80
35.5	579,733		0.0000	1.0000	97.80
36.5	579,733		0.0000	1.0000	97.80
37.5	494,068		0.0000	1.0000	97.80
38.5	494,068		0.0000	1.0000	97.80

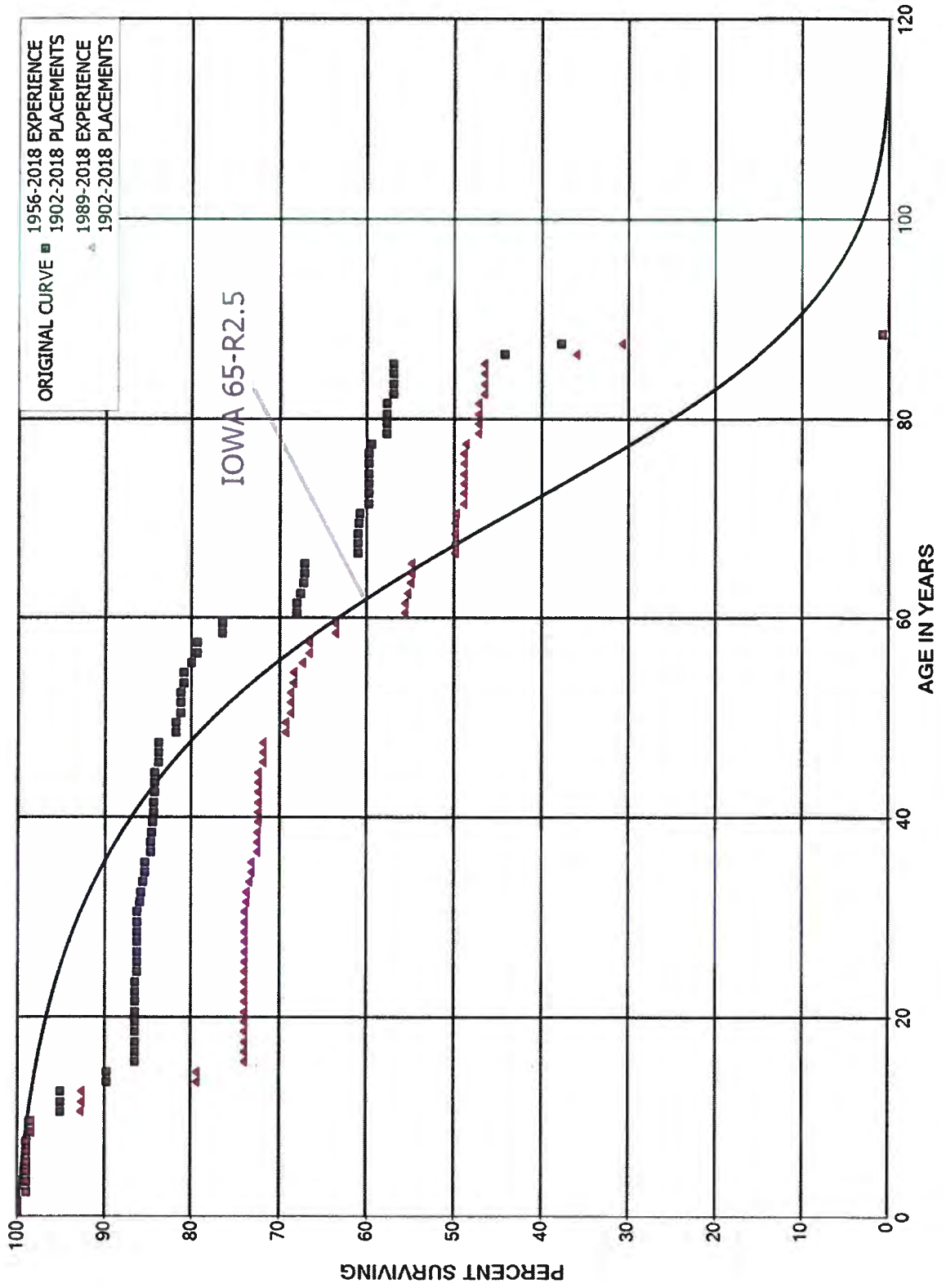
DUKE ENERGY KENTUCKY

ACCOUNT 3501 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2011			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	444,769		0.0000	1.0000	97.80
40.5	444,769		0.0000	1.0000	97.80
41.5	444,494		0.0000	1.0000	97.80
42.5	429,896		0.0000	1.0000	97.80
43.5	428,318		0.0000	1.0000	97.80
44.5	401,996		0.0000	1.0000	97.80
45.5	367,219		0.0000	1.0000	97.80
46.5	342,046		0.0000	1.0000	97.80
47.5	333,151		0.0000	1.0000	97.80
48.5	333,105		0.0000	1.0000	97.80
49.5	332,013		0.0000	1.0000	97.80
50.5	327,095		0.0000	1.0000	97.80
51.5	240,382		0.0000	1.0000	97.80
52.5	236,536		0.0000	1.0000	97.80
53.5	161,261		0.0000	1.0000	97.80
54.5	161,261		0.0000	1.0000	97.80
55.5	139,172		0.0000	1.0000	97.80
56.5	138,937		0.0000	1.0000	97.80
57.5	88,889		0.0000	1.0000	97.80
58.5	86,533		0.0000	1.0000	97.80
59.5	84,571		0.0000	1.0000	97.80
60.5	4,762		0.0000	1.0000	97.80
61.5	4,399		0.0000	1.0000	97.80
62.5	1,695		0.0000	1.0000	97.80
63.5	1,695		0.0000	1.0000	97.80
64.5	1,695		0.0000	1.0000	97.80
65.5	1,695		0.0000	1.0000	97.80
66.5	1,695		0.0000	1.0000	97.80
67.5	1,695		0.0000	1.0000	97.80
68.5					97.80

DUKE ENERGY KENTUCKY  
ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,980,937	6	0.0000	1.0000	100.00
0.5	3,055,048		0.0000	1.0000	100.00
1.5	3,055,972	30,890	0.0101	0.9899	100.00
2.5	3,021,139	379	0.0001	0.9999	98.99
3.5	2,646,525	698	0.0003	0.9997	98.98
4.5	1,957,046	51	0.0000	1.0000	98.95
5.5	1,684,122		0.0000	1.0000	98.95
6.5	1,332,247	6	0.0000	1.0000	98.95
7.5	1,326,214	4,568	0.0034	0.9966	98.95
8.5	1,304,372		0.0000	1.0000	98.61
9.5	1,304,862	47,444	0.0364	0.9636	98.61
10.5	1,118,335	10	0.0000	1.0000	95.02
11.5	688,591		0.0000	1.0000	95.02
12.5	566,450	31,741	0.0560	0.9440	95.02
13.5	536,282		0.0000	1.0000	89.70
14.5	536,282	19,258	0.0359	0.9641	89.70
15.5	517,499		0.0000	1.0000	86.48
16.5	558,767		0.0000	1.0000	86.48
17.5	558,767		0.0000	1.0000	86.48
18.5	558,767		0.0000	1.0000	86.48
19.5	558,767		0.0000	1.0000	86.48
20.5	558,767		0.0000	1.0000	86.48
21.5	558,767		0.0000	1.0000	86.48
22.5	558,767		0.0000	1.0000	86.48
23.5	558,767	1,112	0.0020	0.9980	86.48
24.5	557,655		0.0000	1.0000	86.30
25.5	535,659		0.0000	1.0000	86.30
26.5	584,929		0.0000	1.0000	86.30
27.5	590,412		0.0000	1.0000	86.30
28.5	602,465		0.0000	1.0000	86.30
29.5	602,465	354	0.0006	0.9994	86.30
30.5	613,884	2,513	0.0041	0.9959	86.25
31.5	611,371	84	0.0001	0.9999	85.90
32.5	611,287	1,728	0.0028	0.9972	85.89
33.5	609,559	1,721	0.0028	0.9972	85.64
34.5	607,837		0.0000	1.0000	85.40
35.5	607,837	4,517	0.0074	0.9926	85.40
36.5	603,320		0.0000	1.0000	84.77
37.5	603,320	734	0.0012	0.9988	84.77
38.5	602,586	808	0.0013	0.9987	84.66

DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	601,778	1,389	0.0023	0.9977	84.55	
40.5	600,389		0.0000	1.0000	84.36	
41.5	600,389	308	0.0005	0.9995	84.36	
42.5	453,774	0	0.0000	1.0000	84.31	
43.5	453,682	361	0.0008	0.9992	84.31	
44.5	363,332	1,717	0.0047	0.9953	84.25	
45.5	361,615		0.0000	1.0000	83.85	
46.5	361,615		0.0000	1.0000	83.85	
47.5	359,586	8,595	0.0239	0.9761	83.85	
48.5	350,991	3	0.0000	1.0000	81.84	
49.5	348,451	2,388	0.0069	0.9931	81.84	
50.5	344,151	139	0.0004	0.9996	81.28	
51.5	341,401	24	0.0001	0.9999	81.25	
52.5	341,377	1,231	0.0036	0.9964	81.24	
53.5	339,826	2	0.0000	1.0000	80.95	
54.5	337,386	3,728	0.0110	0.9890	80.95	
55.5	333,659	2,969	0.0089	0.9911	80.06	
56.5	330,690		0.0000	1.0000	79.34	
57.5	330,690	11,652	0.0352	0.9648	79.34	
58.5	247,057		0.0000	1.0000	76.55	
59.5	247,057	27,426	0.1110	0.8890	76.55	
60.5	170,128	25	0.0001	0.9999	68.05	
61.5	170,103	1,049	0.0062	0.9938	68.04	
62.5	169,054	787	0.0047	0.9953	67.62	
63.5	118,681	272	0.0023	0.9977	67.31	
64.5	118,409	0	0.0000	1.0000	67.15	
65.5	118,322	10,713	0.0905	0.9095	67.15	
66.5	107,609		0.0000	1.0000	61.07	
67.5	107,609		0.0000	1.0000	61.07	
68.5	107,609	129	0.0012	0.9988	61.07	
69.5	107,480	197	0.0018	0.9982	61.00	
70.5	107,283	1,876	0.0175	0.9825	60.89	
71.5	105,407	1	0.0000	1.0000	59.82	
72.5	104,917		0.0000	1.0000	59.82	
73.5	104,917		0.0000	1.0000	59.82	
74.5	104,917		0.0000	1.0000	59.82	
75.5	104,917	1	0.0000	1.0000	59.82	
76.5	103,473	475	0.0046	0.9954	59.82	
77.5	102,998	3,068	0.0298	0.9702	59.55	
78.5	99,930	29	0.0003	0.9997	57.77	

DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	71,739		0.0000	1.0000	57.76
80.5	71,739		0.0000	1.0000	57.76
81.5	71,739	967	0.0135	0.9865	57.76
82.5	70,771		0.0000	1.0000	56.98
83.5	70,771		0.0000	1.0000	56.98
84.5	70,771		0.0000	1.0000	56.98
85.5	70,771	15,864	0.2242	0.7758	56.98
86.5	54,907	8,081	0.1472	0.8528	44.20
87.5	46,826	45,915	0.9806	0.0194	37.70
88.5	911		0.0000	1.0000	0.73
89.5	911		0.0000	1.0000	0.73
90.5	911		0.0000	1.0000	0.73
91.5	911		0.0000	1.0000	0.73
92.5	911		0.0000	1.0000	0.73
93.5	911		0.0000	1.0000	0.73
94.5	911		0.0000	1.0000	0.73
95.5	911		0.0000	1.0000	0.73
96.5	911		0.0000	1.0000	0.73
97.5	911		0.0000	1.0000	0.73
98.5	911		0.0000	1.0000	0.73
99.5	911		0.0000	1.0000	0.73
100.5	911		0.0000	1.0000	0.73
101.5	911		0.0000	1.0000	0.73
102.5	911		0.0000	1.0000	0.73
103.5	911		0.0000	1.0000	0.73
104.5	911		0.0000	1.0000	0.73
105.5	911		0.0000	1.0000	0.73
106.5	911		0.0000	1.0000	0.73
107.5	911		0.0000	1.0000	0.73
108.5	911	911	1.0000	1.0000	0.73
109.5					



DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,581,877	6	0.0000	1.0000	100.00
0.5	2,576,164		0.0000	1.0000	100.00
1.5	2,576,164	28,958	0.0112	0.9888	100.00
2.5	2,531,449	379	0.0001	0.9999	98.88
3.5	2,156,534	698	0.0003	0.9997	98.86
4.5	1,467,055	51	0.0000	1.0000	98.83
5.5	1,193,860		0.0000	1.0000	98.83
6.5	841,984	6	0.0000	1.0000	98.83
7.5	835,951	4,542	0.0054	0.9946	98.82
8.5	814,135		0.0000	1.0000	98.29
9.5	814,135	47,444	0.0583	0.9417	98.29
10.5	627,608	10	0.0000	1.0000	92.56
11.5	197,864		0.0000	1.0000	92.56
12.5	220,477	31,741	0.1440	0.8560	92.56
13.5	188,829		0.0000	1.0000	79.23
14.5	283,058	19,258	0.0680	0.9320	79.23
15.5	263,800		0.0000	1.0000	73.84
16.5	263,800		0.0000	1.0000	73.84
17.5	265,828		0.0000	1.0000	73.84
18.5	265,828		0.0000	1.0000	73.84
19.5	272,667		0.0000	1.0000	73.84
20.5	274,579		0.0000	1.0000	73.84
21.5	279,428		0.0000	1.0000	73.84
22.5	279,428		0.0000	1.0000	73.84
23.5	284,108		0.0000	1.0000	73.84
24.5	286,547		0.0000	1.0000	73.84
25.5	264,551		0.0000	1.0000	73.84
26.5	268,279		0.0000	1.0000	73.84
27.5	268,279		0.0000	1.0000	73.84
28.5	340,260		0.0000	1.0000	73.84
29.5	340,260		0.0000	1.0000	73.84
30.5	399,060	1,175	0.0029	0.9971	73.84
31.5	397,884		0.0000	1.0000	73.63
32.5	397,884	1,728	0.0043	0.9957	73.63
33.5	474,048	1,721	0.0036	0.9964	73.31
34.5	473,251		0.0000	1.0000	73.04
35.5	485,039	4,462	0.0092	0.9908	73.04
36.5	480,878		0.0000	1.0000	72.37
37.5	480,878		0.0000	1.0000	72.37
38.5	481,150	729	0.0015	0.9985	72.37

DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	480,421		0.0000	1.0000	72.26
40.5	480,421		0.0000	1.0000	72.26
41.5	480,421		0.0000	1.0000	72.26
42.5	334,604	0	0.0000	1.0000	72.26
43.5	334,512	91	0.0003	0.9997	72.26
44.5	244,432	1,717	0.0070	0.9930	72.24
45.5	245,443		0.0000	1.0000	71.73
46.5	247,016		0.0000	1.0000	71.73
47.5	244,987	8,595	0.0351	0.9649	71.73
48.5	236,867	3	0.0000	1.0000	69.21
49.5	274,160	2,388	0.0087	0.9913	69.21
50.5	269,861	139	0.0005	0.9995	68.61
51.5	267,111	24	0.0001	0.9999	68.58
52.5	267,087	1,231	0.0046	0.9954	68.57
53.5	264,625	2	0.0000	1.0000	68.25
54.5	262,185	3,728	0.0142	0.9858	68.25
55.5	258,458	2,969	0.0115	0.9885	67.28
56.5	255,489		0.0000	1.0000	66.51
57.5	255,489	11,652	0.0456	0.9544	66.51
58.5	171,856		0.0000	1.0000	63.48
59.5	218,738	27,426	0.1254	0.8746	63.48
60.5	147,205	25	0.0002	0.9998	55.52
61.5	158,330	1,049	0.0066	0.9934	55.51
62.5	157,280	787	0.0050	0.9950	55.14
63.5	117,770	272	0.0023	0.9977	54.86
64.5	117,498	0	0.0000	1.0000	54.74
65.5	117,411	10,713	0.0912	0.9088	54.74
66.5	106,698		0.0000	1.0000	49.74
67.5	106,698		0.0000	1.0000	49.74
68.5	106,698	129	0.0012	0.9988	49.74
69.5	106,569	197	0.0018	0.9982	49.68
70.5	106,372	1,876	0.0176	0.9824	49.59
71.5	104,496	1	0.0000	1.0000	48.72
72.5	104,006		0.0000	1.0000	48.72
73.5	104,006		0.0000	1.0000	48.72
74.5	104,006		0.0000	1.0000	48.72
75.5	104,006	1	0.0000	1.0000	48.72
76.5	102,563	475	0.0046	0.9954	48.72
77.5	102,088	3,068	0.0301	0.9699	48.49
78.5	99,020	29	0.0003	0.9997	47.03

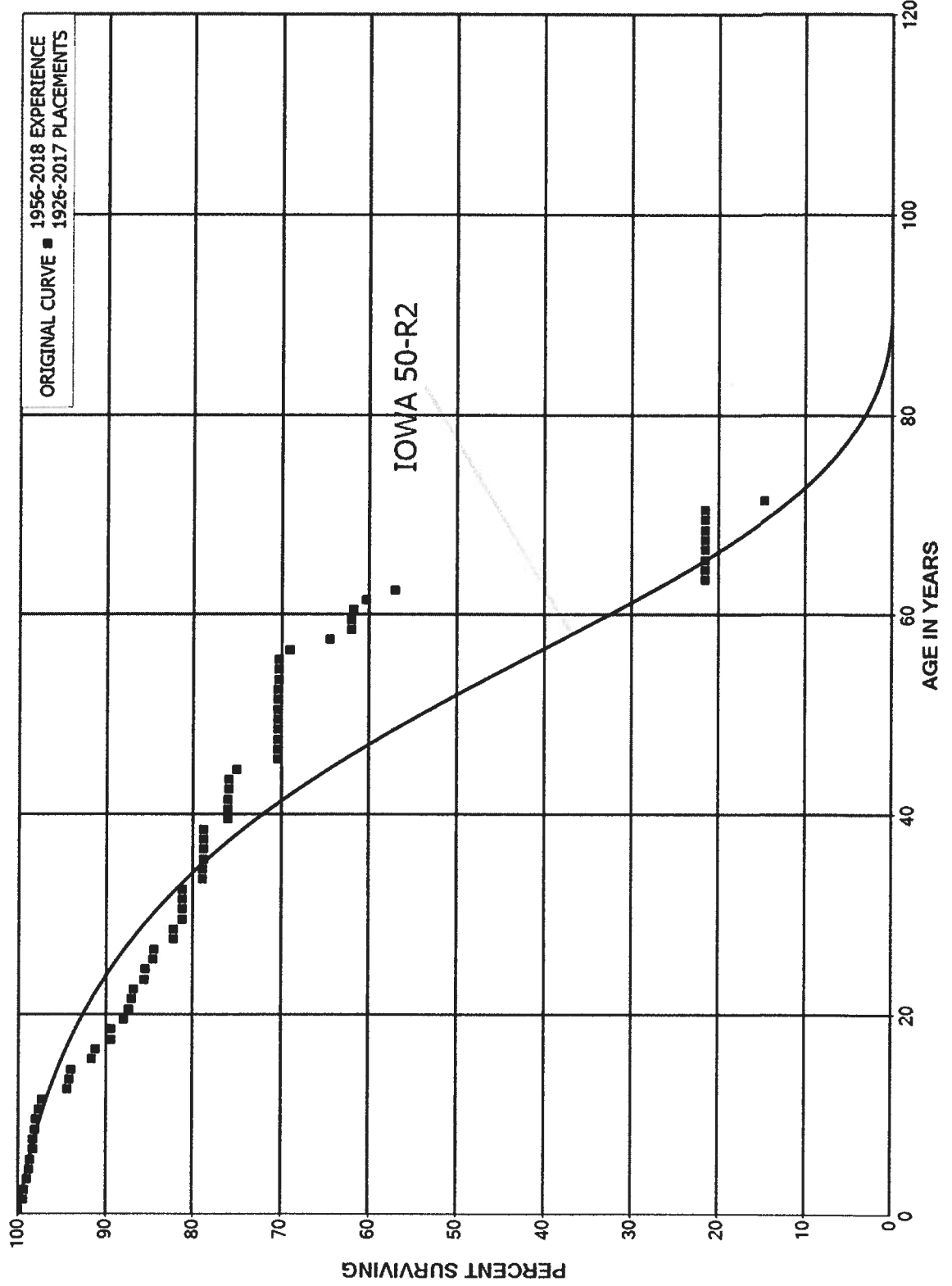
DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	70,828		0.0000	1.0000	47.02
80.5	70,828		0.0000	1.0000	47.02
81.5	70,828	967	0.0137	0.9863	47.02
82.5	69,861		0.0000	1.0000	46.38
83.5	69,861		0.0000	1.0000	46.38
84.5	69,861		0.0000	1.0000	46.38
85.5	69,861	15,864	0.2271	0.7729	46.38
86.5	54,907	8,081	0.1472	0.8528	35.85
87.5	46,826	45,915	0.9806	0.0194	30.57
88.5	911		0.0000	1.0000	0.59
89.5	911		0.0000	1.0000	0.59
90.5	911		0.0000	1.0000	0.59
91.5	911		0.0000	1.0000	0.59
92.5	911		0.0000	1.0000	0.59
93.5	911		0.0000	1.0000	0.59
94.5	911		0.0000	1.0000	0.59
95.5	911		0.0000	1.0000	0.59
96.5	911		0.0000	1.0000	0.59
97.5	911		0.0000	1.0000	0.59
98.5	911		0.0000	1.0000	0.59
99.5	911		0.0000	1.0000	0.59
100.5	911		0.0000	1.0000	0.59
101.5	911		0.0000	1.0000	0.59
102.5	911		0.0000	1.0000	0.59
103.5	911		0.0000	1.0000	0.59
104.5	911		0.0000	1.0000	0.59
105.5	911		0.0000	1.0000	0.59
106.5	911		0.0000	1.0000	0.59
107.5	911		0.0000	1.0000	0.59
108.5	911	911	1.0000	1.0000	0.59
109.5					

DUKE ENERGY KENTUCKY  
ACCOUNT 3530 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3530 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,050,666		0.0000	1.0000	100.00
0.5	21,952,366	122,677	0.0056	0.9944	100.00
1.5	20,006,543	37,410	0.0019	0.9981	99.44
2.5	19,880,348	57,116	0.0029	0.9971	99.26
3.5	14,997,107	29,201	0.0019	0.9981	98.97
4.5	13,264,766	27,347	0.0021	0.9979	98.78
5.5	12,745,345	38,479	0.0030	0.9970	98.57
6.5	11,762,113	1,398	0.0001	0.9999	98.28
7.5	11,618,636	18,768	0.0016	0.9984	98.26
8.5	11,605,541	21,500	0.0019	0.9981	98.11
9.5	11,572,362	39,494	0.0034	0.9966	97.92
10.5	11,532,867	35,697	0.0031	0.9969	97.59
11.5	8,194,959	245,565	0.0300	0.9700	97.29
12.5	7,552,628	19,935	0.0026	0.9974	94.37
13.5	7,105,955	17,590	0.0025	0.9975	94.12
14.5	7,098,497	169,828	0.0239	0.9761	93.89
15.5	5,317,482	28,404	0.0053	0.9947	91.64
16.5	4,534,090	86,786	0.0191	0.9809	91.15
17.5	4,403,940	3,008	0.0007	0.9993	89.41
18.5	3,671,177	59,572	0.0162	0.9838	89.35
19.5	3,364,061	20,309	0.0060	0.9940	87.90
20.5	3,240,619	10,960	0.0034	0.9966	87.37
21.5	3,229,798	8,434	0.0026	0.9974	87.07
22.5	3,212,779	45,512	0.0142	0.9858	86.85
23.5	2,660,233	4,924	0.0019	0.9981	85.62
24.5	2,655,309	26,048	0.0098	0.9902	85.46
25.5	2,597,539	3,507	0.0014	0.9986	84.62
26.5	1,734,505	46,020	0.0265	0.9735	84.50
27.5	1,544,572		0.0000	1.0000	82.26
28.5	1,544,572	17,428	0.0113	0.9887	82.26
29.5	1,570,242	1,050	0.0007	0.9993	81.33
30.5	1,569,192		0.0000	1.0000	81.28
31.5	1,569,192	68	0.0000	1.0000	81.28
32.5	1,552,554	45,260	0.0292	0.9708	81.28
33.5	1,438,950		0.0000	1.0000	78.91
34.5	1,438,950	1,228	0.0009	0.9991	78.91
35.5	1,139,818	173	0.0002	0.9998	78.84
36.5	1,097,755		0.0000	1.0000	78.83
37.5	1,097,755		0.0000	1.0000	78.83
38.5	1,097,755	38,077	0.0347	0.9653	78.83

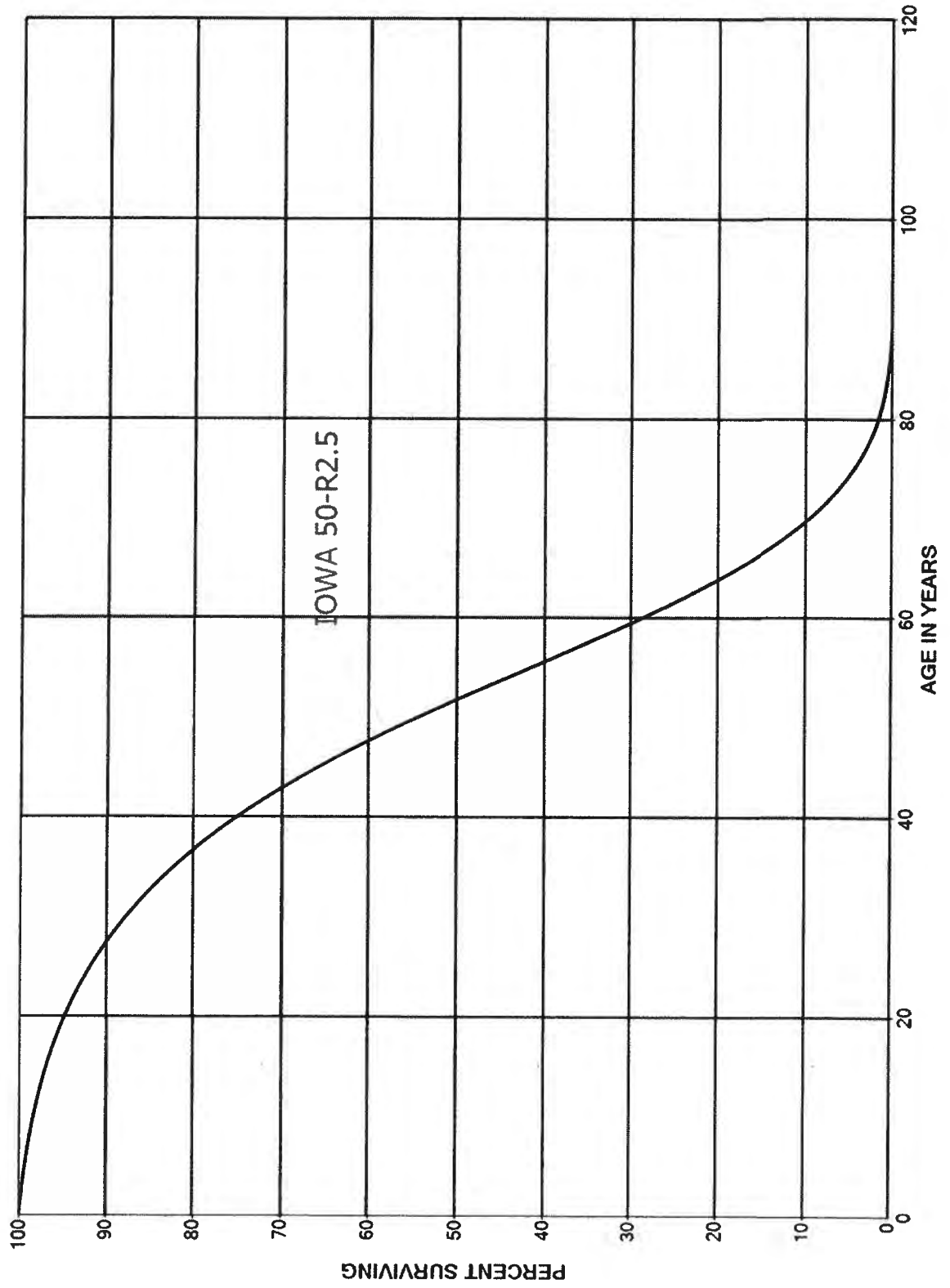
DUKE ENERGY KENTUCKY

ACCOUNT 3530 STATION EQUIPMENT

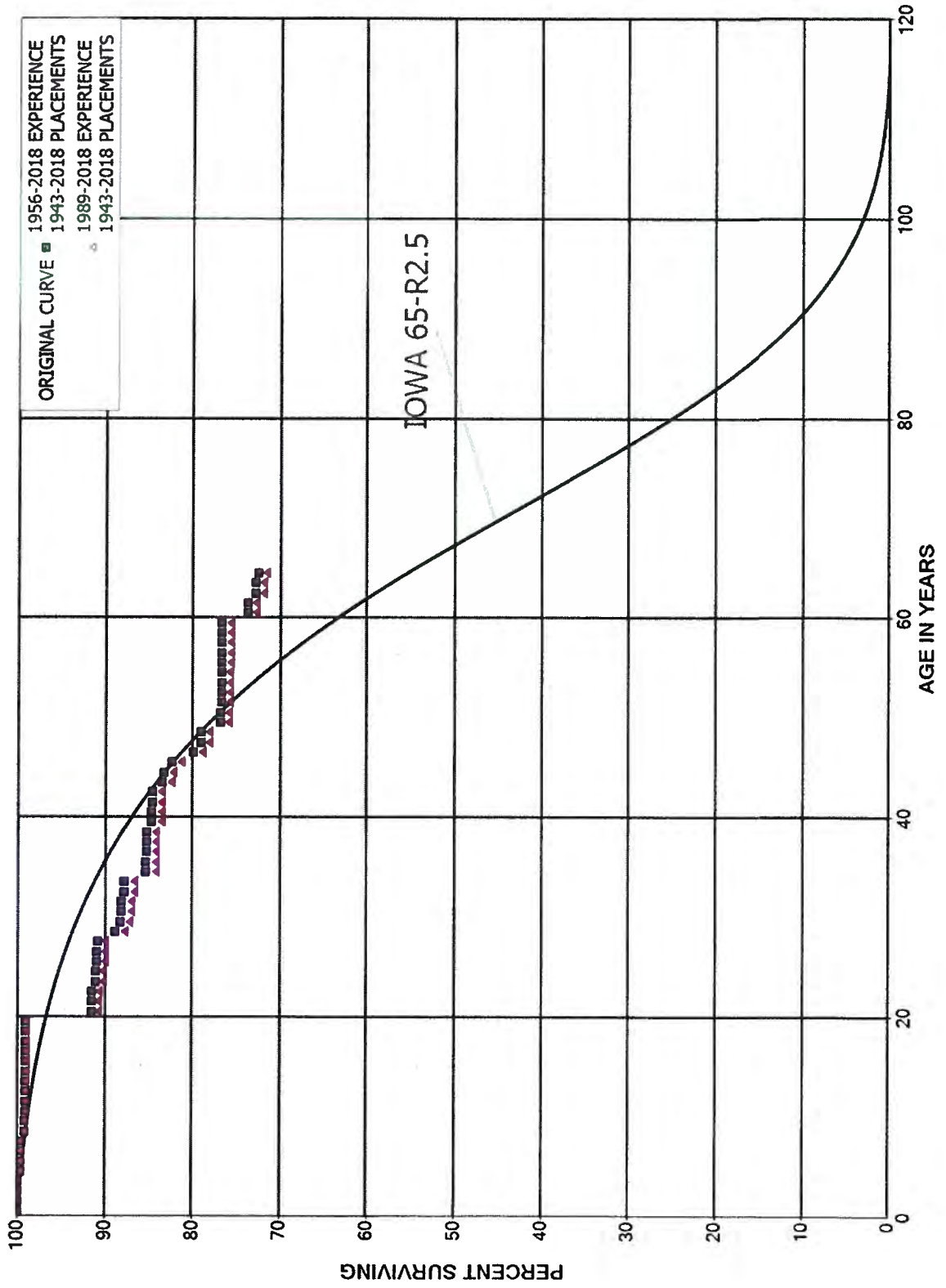
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,155,850	7	0.0000	1.0000	76.09
40.5	1,154,040		0.0000	1.0000	76.09
41.5	1,154,040	1,389	0.0012	0.9988	76.09
42.5	815,628	11	0.0000	1.0000	76.00
43.5	812,974	10,134	0.0125	0.9875	76.00
44.5	802,434	49,370	0.0615	0.9385	75.05
45.5	709,553		0.0000	1.0000	70.43
46.5	709,553	197	0.0003	0.9997	70.43
47.5	661,520		0.0000	1.0000	70.42
48.5	661,520		0.0000	1.0000	70.42
49.5	661,520	16	0.0000	1.0000	70.42
50.5	657,536	1	0.0000	1.0000	70.41
51.5	657,206	12	0.0000	1.0000	70.41
52.5	654,231	808	0.0012	0.9988	70.41
53.5	457,336		0.0000	1.0000	70.33
54.5	457,336		0.0000	1.0000	70.33
55.5	457,336	8,238	0.0180	0.9820	70.33
56.5	449,098	29,703	0.0661	0.9339	69.06
57.5	416,925	15,431	0.0370	0.9630	64.49
58.5	365,039		0.0000	1.0000	62.10
59.5	365,039	1,537	0.0042	0.9958	62.10
60.5	67,918	1,556	0.0229	0.9771	61.84
61.5	66,362	3,636	0.0548	0.9452	60.43
62.5	60,875	37,954	0.6235	0.3765	57.12
63.5	20,732		0.0000	1.0000	21.51
64.5	20,732		0.0000	1.0000	21.51
65.5	20,732		0.0000	1.0000	21.51
66.5	20,732	41	0.0020	0.9980	21.51
67.5	10,864		0.0000	1.0000	21.46
68.5	10,864		0.0000	1.0000	21.46
69.5	10,864		0.0000	1.0000	21.46
70.5	10,864	3,481	0.3204	0.6796	21.46
71.5	7,383		0.0000	1.0000	14.59
72.5	7,383		0.0000	1.0000	14.59
73.5	7,383		0.0000	1.0000	14.59
74.5	7,383	4,090	0.5539	0.4461	14.59
75.5					6.51

DUKE ENERGY KENTUCKY  
ACCOUNT 3531 STATION EQUIPMENT - STEP UP  
SMOOTH SURVIVOR CURVE



DUKE ENERGY KENTUCKY  
ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,316,871		0.0000	1.0000	100.00
0.5	30,812,664		0.0000	1.0000	100.00
1.5	30,841,258		0.0000	1.0000	100.00
2.5	31,244,107		0.0000	1.0000	100.00
3.5	30,001,598	127,686	0.0043	0.9957	100.00
4.5	29,070,135		0.0000	1.0000	99.57
5.5	29,098,250		0.0000	1.0000	99.57
6.5	29,098,250		0.0000	1.0000	99.57
7.5	29,015,993	101,291	0.0035	0.9965	99.57
8.5	26,878,408		0.0000	1.0000	99.23
9.5	26,565,226	40,579	0.0015	0.9985	99.23
10.5	24,139,411		0.0000	1.0000	99.08
11.5	20,991,269		0.0000	1.0000	99.08
12.5	19,410,015	7,466	0.0004	0.9996	99.08
13.5	18,021,641		0.0000	1.0000	99.04
14.5	17,072,941		0.0000	1.0000	99.04
15.5	15,417,121		0.0000	1.0000	99.04
16.5	14,126,545		0.0000	1.0000	99.04
17.5	10,537,635		0.0000	1.0000	99.04
18.5	9,044,761		0.0000	1.0000	99.04
19.5	9,044,761	683,187	0.0755	0.9245	99.04
20.5	8,361,574		0.0000	1.0000	91.56
21.5	8,361,574	4,710	0.0006	0.9994	91.56
22.5	8,356,863	35,635	0.0043	0.9957	91.50
23.5	8,118,550		0.0000	1.0000	91.11
24.5	8,118,550	18,286	0.0023	0.9977	91.11
25.5	7,160,628	1,292	0.0002	0.9998	90.91
26.5	6,738,222	5,925	0.0009	0.9991	90.89
27.5	5,632,152	124,760	0.0222	0.9778	90.81
28.5	5,473,023	30,269	0.0055	0.9945	88.80
29.5	5,242,295	9,017	0.0017	0.9983	88.31
30.5	5,149,477		0.0000	1.0000	88.16
31.5	5,110,911	19,543	0.0038	0.9962	88.16
32.5	5,049,398		0.0000	1.0000	87.82
33.5	4,926,718	138,454	0.0281	0.9719	87.82
34.5	4,387,135		0.0000	1.0000	85.35
35.5	3,593,121	1,471	0.0004	0.9996	85.35
36.5	3,308,912		0.0000	1.0000	85.32
37.5	3,158,536	949	0.0003	0.9997	85.32
38.5	2,783,130	19,241	0.0069	0.9931	85.29

DUKE ENERGY KENTUCKY

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,743,481		0.0000	1.0000	84.70
40.5	2,717,234	1,614	0.0006	0.9994	84.70
41.5	2,319,382		0.0000	1.0000	84.65
42.5	1,672,903	22,285	0.0133	0.9867	84.65
43.5	1,650,618	3,773	0.0023	0.9977	83.53
44.5	1,510,275	16,442	0.0109	0.9891	83.33
45.5	1,444,597	44,352	0.0307	0.9693	82.43
46.5	1,363,558	13,357	0.0098	0.9902	79.90
47.5	1,149,073		0.0000	1.0000	79.11
48.5	1,139,707	32,418	0.0284	0.9716	79.11
49.5	1,008,804		0.0000	1.0000	76.86
50.5	1,008,804	1,514	0.0015	0.9985	76.86
51.5	1,214,340		0.0000	1.0000	76.75
52.5	943,992		0.0000	1.0000	76.75
53.5	878,951		0.0000	1.0000	76.75
54.5	757,661	366	0.0005	0.9995	76.75
55.5	746,864		0.0000	1.0000	76.71
56.5	691,223		0.0000	1.0000	76.71
57.5	691,223		0.0000	1.0000	76.71
58.5	650,904		0.0000	1.0000	76.71
59.5	650,904	25,012	0.0384	0.9616	76.71
60.5	350,177		0.0000	1.0000	73.76
61.5	350,177	4,301	0.0123	0.9877	73.76
62.5	345,876		0.0000	1.0000	72.86
63.5	245,712	1,151	0.0047	0.9953	72.86
64.5	21,699		0.0000	1.0000	72.52
65.5	21,699		0.0000	1.0000	72.52
66.5	21,699		0.0000	1.0000	72.52
67.5	21,699		0.0000	1.0000	72.52
68.5	10,864		0.0000	1.0000	72.52
69.5	10,864		0.0000	1.0000	72.52
70.5	10,864		0.0000	1.0000	72.52
71.5	10,864	10,864	1.0000		72.52
72.5					

DUKE ENERGY KENTUCKY

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,221,022		0.0000	1.0000	100.00
0.5	24,673,925		0.0000	1.0000	100.00
1.5	24,856,635		0.0000	1.0000	100.00
2.5	25,301,455		0.0000	1.0000	100.00
3.5	24,181,625	127,686	0.0053	0.9947	100.00
4.5	23,657,468		0.0000	1.0000	99.47
5.5	25,162,021		0.0000	1.0000	99.47
6.5	25,545,350		0.0000	1.0000	99.47
7.5	25,712,794	101,291	0.0039	0.9961	99.47
8.5	23,967,952		0.0000	1.0000	99.08
9.5	23,853,947	40,579	0.0017	0.9983	99.08
10.5	21,454,379		0.0000	1.0000	98.91
11.5	18,712,501		0.0000	1.0000	98.91
12.5	17,781,780	7,466	0.0004	0.9996	98.91
13.5	16,393,407		0.0000	1.0000	98.87
14.5	15,720,048		0.0000	1.0000	98.87
15.5	14,133,007		0.0000	1.0000	98.87
16.5	12,901,403		0.0000	1.0000	98.87
17.5	9,542,677		0.0000	1.0000	98.87
18.5	8,059,169		0.0000	1.0000	98.87
19.5	8,158,025	683,187	0.0837	0.9163	98.87
20.5	7,474,838		0.0000	1.0000	90.59
21.5	7,490,650	4,710	0.0006	0.9994	90.59
22.5	7,580,192	35,635	0.0047	0.9953	90.53
23.5	7,423,487		0.0000	1.0000	90.11
24.5	7,475,668	18,286	0.0024	0.9976	90.11
25.5	6,544,619	1,292	0.0002	0.9998	89.89
26.5	6,177,855	5,925	0.0010	0.9990	89.87
27.5	5,071,784	124,760	0.0246	0.9754	89.78
28.5	4,952,974	30,269	0.0061	0.9939	87.57
29.5	4,722,612	9,017	0.0019	0.9981	87.04
30.5	4,982,893		0.0000	1.0000	86.87
31.5	4,944,327	19,543	0.0040	0.9960	86.87
32.5	4,895,558		0.0000	1.0000	86.53
33.5	4,899,568	138,454	0.0283	0.9717	86.53
34.5	4,359,985		0.0000	1.0000	84.08
35.5	3,565,971	1,471	0.0004	0.9996	84.08
36.5	3,281,762		0.0000	1.0000	84.05
37.5	3,135,687	949	0.0003	0.9997	84.05
38.5	2,772,266	19,241	0.0069	0.9931	84.02

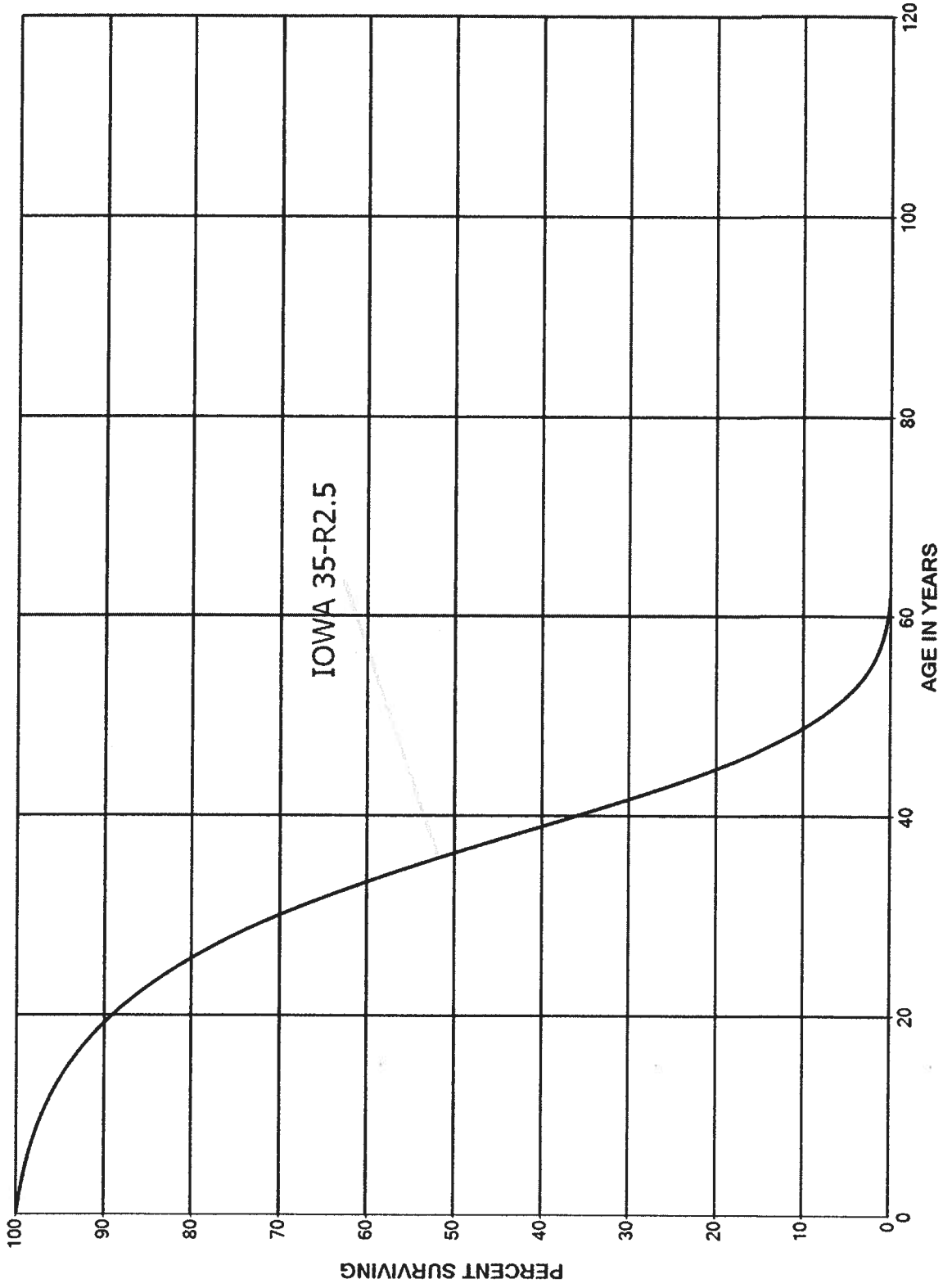
DUKE ENERGY KENTUCKY

ACCOUNTS 3532 AND 3622 STATION EQUIPMENT - MAJOR

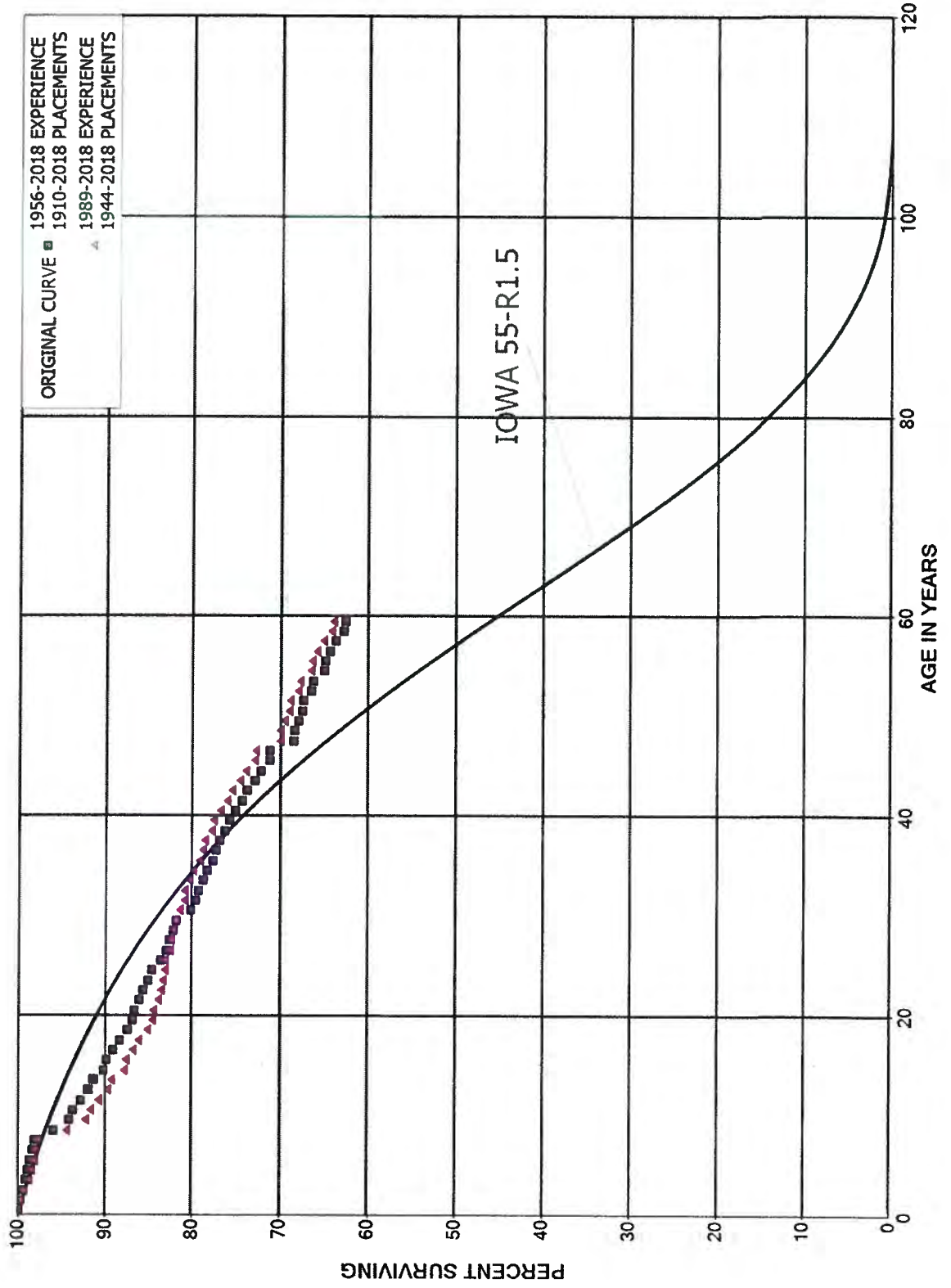
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,732,617		0.0000	1.0000	83.44
40.5	2,706,369	1,614	0.0006	0.9994	83.44
41.5	2,308,517		0.0000	1.0000	83.39
42.5	1,662,039	22,285	0.0134	0.9866	83.39
43.5	1,639,754	3,773	0.0023	0.9977	82.27
44.5	1,499,410	16,442	0.0110	0.9890	82.08
45.5	1,444,597	44,352	0.0307	0.9693	81.18
46.5	1,363,558	13,357	0.0098	0.9902	78.69
47.5	1,149,073		0.0000	1.0000	77.92
48.5	1,139,707	32,418	0.0284	0.9716	77.92
49.5	1,008,804		0.0000	1.0000	75.70
50.5	1,008,804	1,514	0.0015	0.9985	75.70
51.5	1,214,340		0.0000	1.0000	75.59
52.5	943,992		0.0000	1.0000	75.59
53.5	878,951		0.0000	1.0000	75.59
54.5	757,661	366	0.0005	0.9995	75.59
55.5	746,864		0.0000	1.0000	75.55
56.5	691,223		0.0000	1.0000	75.55
57.5	691,223		0.0000	1.0000	75.55
58.5	650,904		0.0000	1.0000	75.55
59.5	650,904	25,012	0.0384	0.9616	75.55
60.5	350,177		0.0000	1.0000	72.65
61.5	350,177	4,301	0.0123	0.9877	72.65
62.5	345,876		0.0000	1.0000	71.76
63.5	245,712	1,151	0.0047	0.9953	71.76
64.5	21,699		0.0000	1.0000	71.42
65.5	21,699		0.0000	1.0000	71.42
66.5	21,699		0.0000	1.0000	71.42
67.5	21,699		0.0000	1.0000	71.42
68.5	10,864		0.0000	1.0000	71.42
69.5	10,864		0.0000	1.0000	71.42
70.5	10,864		0.0000	1.0000	71.42
71.5	10,864	10,864	1.0000		71.42
72.5					

DUKE ENERGY KENTUCKY  
ACCOUNT 3534 STATION EQUIPMENT - STEP UP EQUIPMENT  
SMOOTH SURVIVOR CURVE



DUKE ENERGY KENTUCKY  
ACCOUNT 3550 POLES AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,438,871	9,078	0.0007	0.9993	100.00
0.5	12,871,134	29,258	0.0023	0.9977	99.93
1.5	11,977,586	31,552	0.0026	0.9974	99.71
2.5	11,670,151	39,722	0.0034	0.9966	99.44
3.5	10,855,006	28,951	0.0027	0.9973	99.10
4.5	10,527,809	27,658	0.0026	0.9974	98.84
5.5	10,022,979	31,155	0.0031	0.9969	98.58
6.5	9,683,713	24,723	0.0026	0.9974	98.27
7.5	9,543,016	206,866	0.0217	0.9783	98.02
8.5	7,871,313	140,341	0.0178	0.9822	95.90
9.5	7,155,785	37,822	0.0053	0.9947	94.19
10.5	6,952,152	62,348	0.0090	0.9910	93.69
11.5	5,996,028	55,186	0.0092	0.9908	92.85
12.5	5,836,040	40,897	0.0070	0.9930	92.00
13.5	5,549,977	68,173	0.0123	0.9877	91.35
14.5	4,849,904	20,793	0.0043	0.9957	90.23
15.5	4,626,253	39,696	0.0086	0.9914	89.84
16.5	4,530,303	38,553	0.0085	0.9915	89.07
17.5	4,694,402	50,081	0.0107	0.9893	88.31
18.5	4,528,260	25,408	0.0056	0.9944	87.37
19.5	4,056,115	12,139	0.0030	0.9970	86.88
20.5	3,997,056	23,763	0.0059	0.9941	86.62
21.5	3,812,828	22,064	0.0058	0.9942	86.11
22.5	3,725,266	24,800	0.0067	0.9933	85.61
23.5	3,448,650	15,490	0.0045	0.9955	85.04
24.5	3,349,670	39,974	0.0119	0.9881	84.66
25.5	3,208,883	24,850	0.0077	0.9923	83.65
26.5	2,960,472	14,640	0.0049	0.9951	83.00
27.5	2,842,805	13,454	0.0047	0.9953	82.59
28.5	2,745,559	10,603	0.0039	0.9961	82.20
29.5	2,714,123	55,394	0.0204	0.9796	81.88
30.5	2,301,480	17,748	0.0077	0.9923	80.21
31.5	2,248,026	7,517	0.0033	0.9967	79.59
32.5	2,231,799	16,569	0.0074	0.9926	79.32
33.5	2,157,829	13,797	0.0064	0.9936	78.73
34.5	2,111,480	17,850	0.0085	0.9915	78.23
35.5	1,627,823	6,722	0.0041	0.9959	77.57
36.5	1,611,549	7,737	0.0048	0.9952	77.25
37.5	1,402,143	11,369	0.0081	0.9919	76.88
38.5	1,367,055	9,444	0.0069	0.9931	76.25

DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,157,365	10,659	0.0092	0.9908	75.73
40.5	1,143,479	11,505	0.0101	0.9899	75.03
41.5	1,122,622	8,426	0.0075	0.9925	74.28
42.5	1,024,343	12,637	0.0123	0.9877	73.72
43.5	979,412	8,493	0.0087	0.9913	72.81
44.5	749,350	9,849	0.0131	0.9869	72.18
45.5	589,867	534	0.0009	0.9991	71.23
46.5	565,375	21,508	0.0380	0.9620	71.16
47.5	433,421	120	0.0003	0.9997	68.46
48.5	427,909	2,946	0.0069	0.9931	68.44
49.5	404,012	3,011	0.0075	0.9925	67.97
50.5	400,829	551	0.0014	0.9986	67.46
51.5	384,748	4,749	0.0123	0.9877	67.37
52.5	366,932	1,651	0.0045	0.9955	66.54
53.5	326,709	5,885	0.0180	0.9820	66.24
54.5	169,383	244	0.0014	0.9986	65.04
55.5	160,469	1,374	0.0086	0.9914	64.95
56.5	158,478	1,680	0.0106	0.9894	64.39
57.5	81,494	1,150	0.0141	0.9859	63.71
58.5	73,784	226	0.0031	0.9969	62.81
59.5	63,438	1,304	0.0205	0.9795	62.62
60.5	3,694		0.0000	1.0000	61.33
61.5	3,694	27	0.0073	0.9927	61.33
62.5	2,455	48	0.0194	0.9806	60.88
63.5	274		0.0000	1.0000	59.70
64.5	274		0.0000	1.0000	59.70
65.5	274		0.0000	1.0000	59.70
66.5	274		0.0000	1.0000	59.70
67.5	274		0.0000	1.0000	59.70
68.5	274	4	0.0153	0.9847	59.70
69.5	81		0.0000	1.0000	58.79
70.5	81	69	0.8500	0.1500	58.79
71.5	12	0	0.0221	0.9779	8.82
72.5					8.62



DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,117,605	9,078	0.0013	0.9987	100.00
0.5	7,099,831	21,768	0.0031	0.9969	99.87
1.5	6,704,233	29,631	0.0044	0.9956	99.57
2.5	6,500,774	34,587	0.0053	0.9947	99.13
3.5	6,192,041	23,057	0.0037	0.9963	98.60
4.5	5,872,658	14,765	0.0025	0.9975	98.23
5.5	5,818,231	10,481	0.0018	0.9982	97.98
6.5	5,504,927	10,521	0.0019	0.9981	97.81
7.5	5,638,008	194,647	0.0345	0.9655	97.62
8.5	5,081,765	119,603	0.0235	0.9765	94.25
9.5	4,860,153	25,883	0.0053	0.9947	92.03
10.5	4,680,150	48,267	0.0103	0.9897	91.54
11.5	3,964,022	47,903	0.0121	0.9879	90.60
12.5	4,034,678	20,776	0.0051	0.9949	89.50
13.5	3,809,774	61,402	0.0161	0.9839	89.04
14.5	3,370,505	9,044	0.0027	0.9973	87.61
15.5	3,324,515	30,529	0.0092	0.9908	87.37
16.5	3,270,164	21,440	0.0066	0.9934	86.57
17.5	3,364,028	42,743	0.0127	0.9873	86.00
18.5	3,212,250	18,666	0.0058	0.9942	84.91
19.5	3,123,394	3,788	0.0012	0.9988	84.42
20.5	3,073,107	19,946	0.0065	0.9935	84.31
21.5	2,905,888	13,637	0.0047	0.9953	83.77
22.5	2,850,064	7,305	0.0026	0.9974	83.37
23.5	2,637,605	5,218	0.0020	0.9980	83.16
24.5	2,729,188	3,085	0.0011	0.9989	83.00
25.5	2,643,200	15,725	0.0059	0.9941	82.90
26.5	2,406,843	3,053	0.0013	0.9987	82.41
27.5	2,432,475	6,865	0.0028	0.9972	82.30
28.5	2,375,884	6,194	0.0026	0.9974	82.07
29.5	2,340,140	17,866	0.0076	0.9924	81.86
30.5	2,057,541	13,117	0.0064	0.9936	81.23
31.5	2,008,718	839	0.0004	0.9996	80.71
32.5	2,002,416	12,523	0.0063	0.9937	80.68
33.5	1,940,717	12,177	0.0063	0.9937	80.18
34.5	1,914,843	17,302	0.0090	0.9910	79.67
35.5	1,431,735	5,805	0.0041	0.9959	78.95
36.5	1,416,378	4,497	0.0032	0.9968	78.63
37.5	1,210,263	11,272	0.0093	0.9907	78.38
38.5	1,175,860	4,526	0.0038	0.9962	77.65

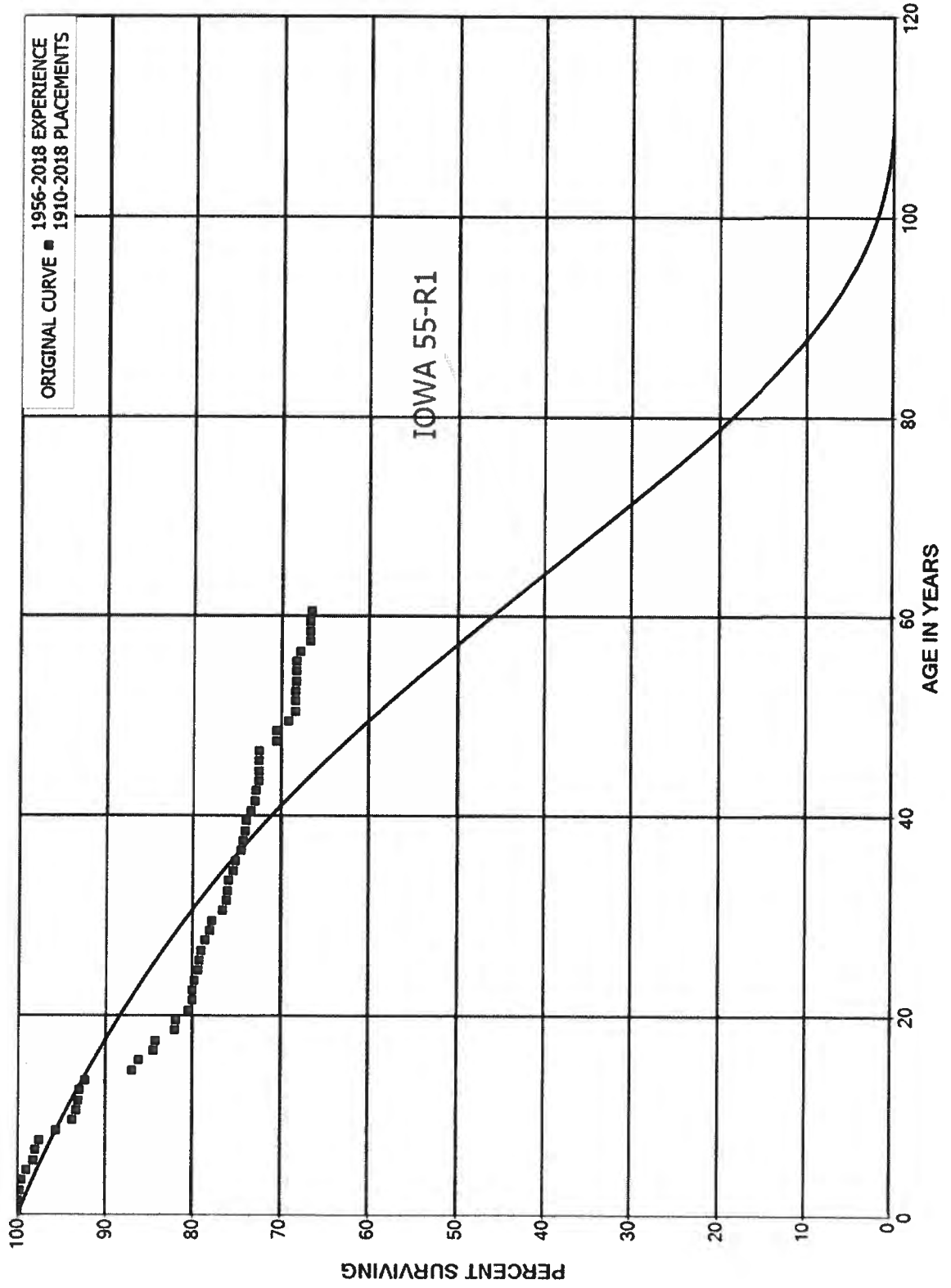
DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,147,573	10,595	0.0092	0.9908	77.35
40.5	1,133,751	11,505	0.0101	0.9899	76.64
41.5	1,112,894	8,334	0.0075	0.9925	75.86
42.5	1,014,789	12,628	0.0124	0.9876	75.29
43.5	969,866	8,414	0.0087	0.9913	74.36
44.5	739,945	9,849	0.0133	0.9867	73.71
45.5	580,399	534	0.0009	0.9991	72.73
46.5	555,906	21,373	0.0384	0.9616	72.66
47.5	424,088	120	0.0003	0.9997	69.87
48.5	418,576	2,946	0.0070	0.9930	69.85
49.5	394,679	3,011	0.0076	0.9924	69.36
50.5	391,496	551	0.0014	0.9986	68.83
51.5	384,575	4,749	0.0123	0.9877	68.73
52.5	366,908	1,651	0.0045	0.9955	67.88
53.5	326,684	5,885	0.0180	0.9820	67.58
54.5	169,358	244	0.0014	0.9986	66.36
55.5	160,469	1,374	0.0086	0.9914	66.27
56.5	158,478	1,680	0.0106	0.9894	65.70
57.5	81,494	1,150	0.0141	0.9859	65.00
58.5	73,784	226	0.0031	0.9969	64.09
59.5	63,438	1,304	0.0205	0.9795	63.89
60.5	3,694		0.0000	1.0000	62.58
61.5	3,694	27	0.0073	0.9927	62.58
62.5	2,455	48	0.0194	0.9806	62.12
63.5	274		0.0000	1.0000	60.91
64.5	274		0.0000	1.0000	60.91
65.5	274		0.0000	1.0000	60.91
66.5	274		0.0000	1.0000	60.91
67.5	274		0.0000	1.0000	60.91
68.5	274	4	0.0153	0.9847	60.91
69.5	81		0.0000	1.0000	59.98
70.5	81	69	0.8500	0.1500	59.98
71.5	12	0	0.0221	0.9779	9.00
72.5					8.80

DUKE ENERGY KENTUCKY  
ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,079,323	203	0.0000	1.0000	100.00
0.5	9,295,608	2,071	0.0002	0.9998	100.00
1.5	8,859,337	23,452	0.0026	0.9974	99.98
2.5	8,723,470	19,822	0.0023	0.9977	99.71
3.5	8,258,353	45,337	0.0055	0.9945	99.48
4.5	8,290,160	61,632	0.0074	0.9926	98.94
5.5	7,799,060	21,379	0.0027	0.9973	98.20
6.5	7,439,508	31,245	0.0042	0.9958	97.93
7.5	7,297,829	141,544	0.0194	0.9806	97.52
8.5	6,671,043	136,171	0.0204	0.9796	95.63
9.5	6,412,470	24,412	0.0038	0.9962	93.68
10.5	6,358,641	16,121	0.0025	0.9975	93.32
11.5	5,398,827	6,421	0.0012	0.9988	93.09
12.5	5,215,051	40,189	0.0077	0.9923	92.97
13.5	5,125,087	293,630	0.0573	0.9427	92.26
14.5	4,611,468	43,753	0.0095	0.9905	86.97
15.5	4,369,464	85,451	0.0196	0.9804	86.15
16.5	4,239,070	11,676	0.0028	0.9972	84.46
17.5	4,360,247	109,946	0.0252	0.9748	84.23
18.5	4,098,755	8,181	0.0020	0.9980	82.11
19.5	3,938,255	67,204	0.0171	0.9829	81.94
20.5	3,855,372	24,201	0.0063	0.9937	80.54
21.5	3,723,771	488	0.0001	0.9999	80.04
22.5	3,652,473	10,767	0.0029	0.9971	80.03
23.5	3,413,955	15,472	0.0045	0.9955	79.79
24.5	3,393,576	4,102	0.0012	0.9988	79.43
25.5	3,336,574	10,676	0.0032	0.9968	79.33
26.5	2,999,299	19,461	0.0065	0.9935	79.08
27.5	2,900,171	19,873	0.0069	0.9931	78.57
28.5	2,813,571	5,396	0.0019	0.9981	78.03
29.5	2,810,766	46,149	0.0164	0.9836	77.88
30.5	2,366,210	12,654	0.0053	0.9947	76.60
31.5	2,352,955	4,992	0.0021	0.9979	76.19
32.5	2,344,524	3,130	0.0013	0.9987	76.03
33.5	2,304,190	15,437	0.0067	0.9933	75.93
34.5	2,286,719	6,840	0.0030	0.9970	75.42
35.5	1,680,057	14,441	0.0086	0.9914	75.19
36.5	1,589,829	5,245	0.0033	0.9967	74.55
37.5	1,351,782	4,445	0.0033	0.9967	74.30
38.5	1,335,712	1,437	0.0011	0.9989	74.06

DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,218,057	8,811	0.0072	0.9928	73.98
40.5	1,208,946	8,065	0.0067	0.9933	73.44
41.5	1,177,923	1,138	0.0010	0.9990	72.95
42.5	1,073,830	5,428	0.0051	0.9949	72.88
43.5	1,046,834	373	0.0004	0.9996	72.51
44.5	876,470	83	0.0001	0.9999	72.49
45.5	742,170	7	0.0000	1.0000	72.48
46.5	732,602	20,302	0.0277	0.9723	72.48
47.5	632,924	56	0.0001	0.9999	70.47
48.5	631,759	11,922	0.0189	0.9811	70.47
49.5	590,715	6,693	0.0113	0.9887	69.14
50.5	583,930	76	0.0001	0.9999	68.35
51.5	576,457	18	0.0000	1.0000	68.34
52.5	552,940	210	0.0004	0.9996	68.34
53.5	483,312	289	0.0006	0.9994	68.32
54.5	243,053	33	0.0001	0.9999	68.27
55.5	231,445	1,514	0.0065	0.9935	68.26
56.5	229,062	3,735	0.0163	0.9837	67.82
57.5	143,615	18	0.0001	0.9999	66.71
58.5	126,056	8	0.0001	0.9999	66.70
59.5	118,644	68	0.0006	0.9994	66.70
60.5	6,765	1	0.0001	0.9999	66.66
61.5	6,678		0.0000	1.0000	66.66
62.5	6,678	2	0.0003	0.9997	66.66
63.5	3,501		0.0000	1.0000	66.64
64.5	3,501	16	0.0046	0.9954	66.64
65.5	3,485		0.0000	1.0000	66.33
66.5	3,485		0.0000	1.0000	66.33
67.5	3,485		0.0000	1.0000	66.33
68.5	3,485	1	0.0002	0.9998	66.33
69.5	2,191		0.0000	1.0000	66.31
70.5	2,191		0.0000	1.0000	66.31
71.5	2,191		0.0000	1.0000	66.31
72.5	2,191		0.0000	1.0000	66.31
73.5	2,191		0.0000	1.0000	66.31
74.5	2,191		0.0000	1.0000	66.31
75.5	2,191		0.0000	1.0000	66.31
76.5	2,191		0.0000	1.0000	66.31
77.5	2,191		0.0000	1.0000	66.31
78.5	2,191		0.0000	1.0000	66.31

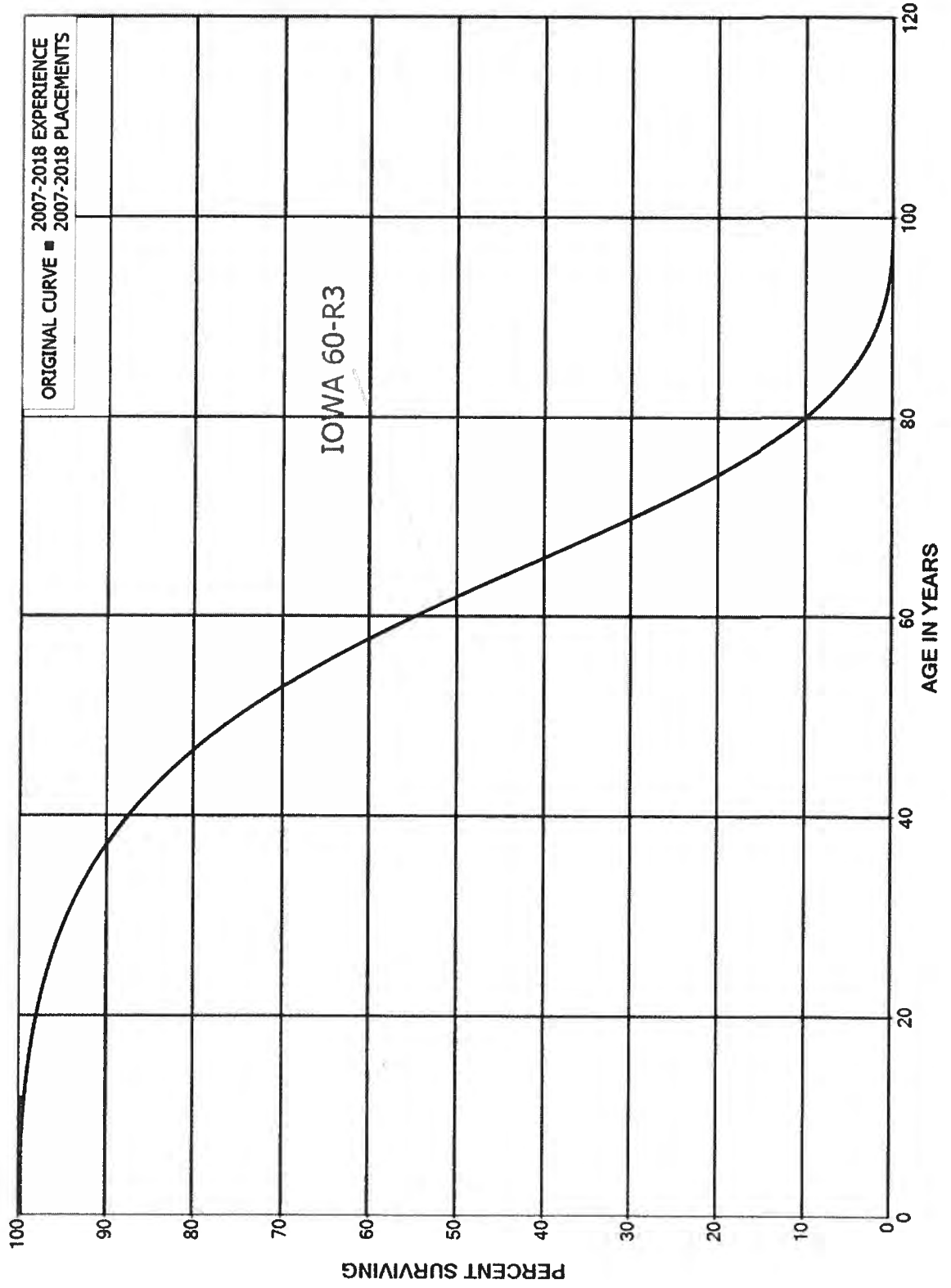
DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,191	1,883	0.8596	0.1404	66.31	
80.5	308		0.0000	1.0000	9.31	
81.5	308		0.0000	1.0000	9.31	
82.5	308		0.0000	1.0000	9.31	
83.5	308		0.0000	1.0000	9.31	
84.5	308		0.0000	1.0000	9.31	
85.5	308		0.0000	1.0000	9.31	
86.5	308		0.0000	1.0000	9.31	
87.5	308		0.0000	1.0000	9.31	
88.5	308	27	0.0889	0.9111	9.31	
89.5	280		0.0000	1.0000	8.48	
90.5	280		0.0000	1.0000	8.48	
91.5	280		0.0000	1.0000	8.48	
92.5	280	0	0.0006	0.9994	8.48	
93.5					8.48	

DUKE ENERGY KENTUCKY  
ACCOUNT 3561 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND RIGHT OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

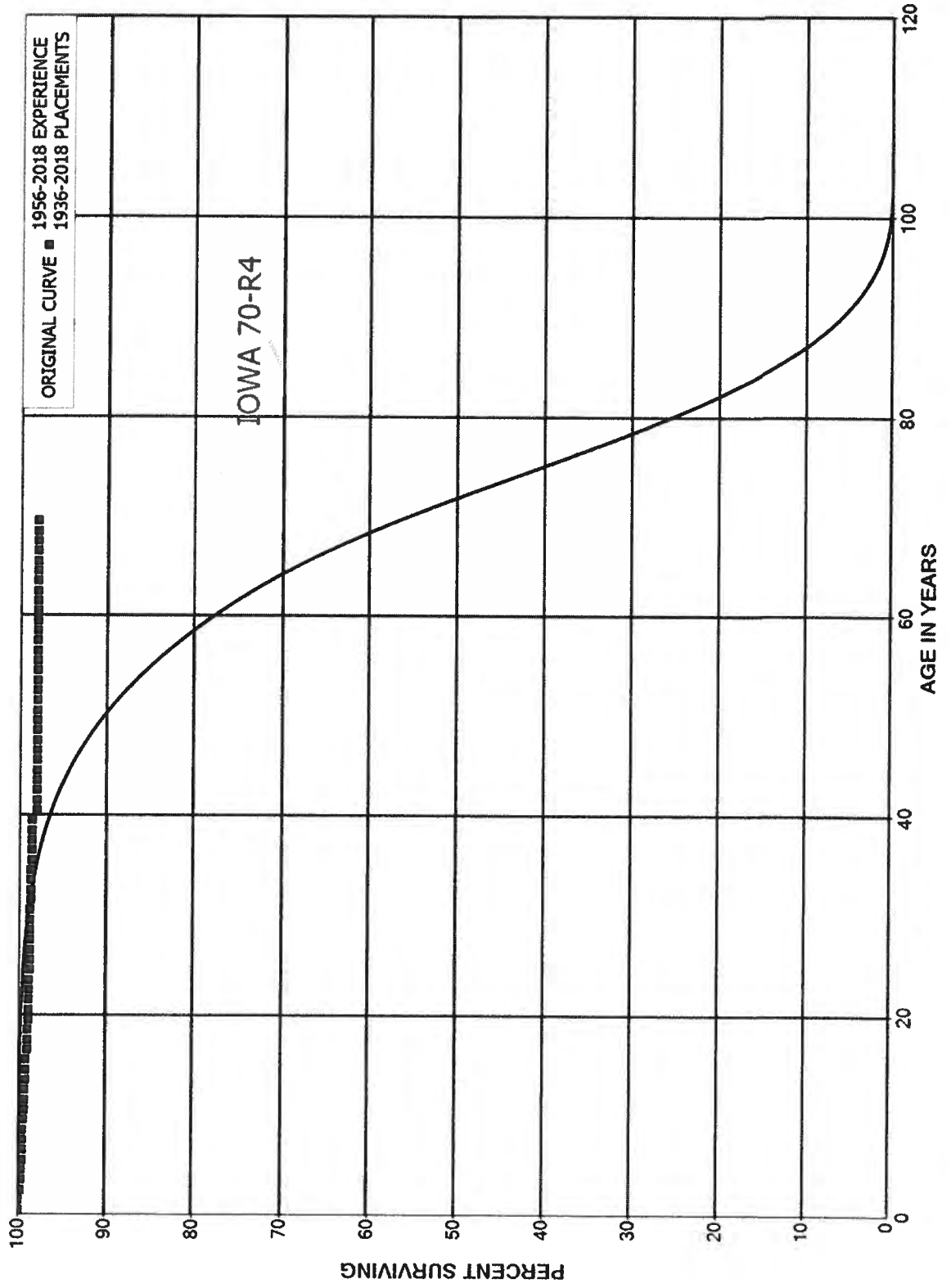
ACCOUNT 3561 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND RIGHT OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2018			EXPERIENCE BAND 2007-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	581,037		0.0000	1.0000	100.00
0.5	364,842		0.0000	1.0000	100.00
1.5	82,105		0.0000	1.0000	100.00
2.5	76,380		0.0000	1.0000	100.00
3.5	58,060		0.0000	1.0000	100.00
4.5	67,515		0.0000	1.0000	100.00
5.5	66,294		0.0000	1.0000	100.00
6.5	29,568		0.0000	1.0000	100.00
7.5	18,926		0.0000	1.0000	100.00
8.5	11,603		0.0000	1.0000	100.00
9.5	4,953		0.0000	1.0000	100.00
10.5	4,274		0.0000	1.0000	100.00
11.5					100.00



DUKE ENERGY KENTUCKY  
ACCOUNT 3601 RIGHTS OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3601 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,449,109		0.0000	1.0000	100.00
0.5	4,455,773	948	0.0002	0.9998	100.00
1.5	4,444,499	10,790	0.0024	0.9976	99.98
2.5	4,436,324	3,382	0.0008	0.9992	99.74
3.5	4,445,669	1,615	0.0004	0.9996	99.66
4.5	4,452,400	3,935	0.0009	0.9991	99.62
5.5	4,450,230	209	0.0000	1.0000	99.54
6.5	4,458,828	1,239	0.0003	0.9997	99.53
7.5	4,460,938	980	0.0002	0.9998	99.50
8.5	4,461,793	2,431	0.0005	0.9995	99.48
9.5	4,460,165	5,195	0.0012	0.9988	99.43
10.5	4,455,301	2,117	0.0005	0.9995	99.31
11.5	4,453,646	1,347	0.0003	0.9997	99.26
12.5	4,457,196	1,492	0.0003	0.9997	99.23
13.5	4,460,869	139	0.0000	1.0000	99.20
14.5	4,462,304	1,621	0.0004	0.9996	99.20
15.5	4,463,714	8,197	0.0018	0.9982	99.16
16.5	4,456,083	1,492	0.0003	0.9997	98.98
17.5	4,459,147	2,116	0.0005	0.9995	98.95
18.5	4,459,894	1,091	0.0002	0.9998	98.90
19.5	4,458,835	1,160	0.0003	0.9997	98.88
20.5	4,457,675	79	0.0000	1.0000	98.85
21.5	4,457,596	388	0.0001	0.9999	98.85
22.5	4,390,430	1,110	0.0003	0.9997	98.84
23.5	4,210,369	1,535	0.0004	0.9996	98.81
24.5	4,065,950	650	0.0002	0.9998	98.78
25.5	3,898,675	179	0.0000	1.0000	98.76
26.5	3,691,560	554	0.0002	0.9998	98.76
27.5	3,406,906	410	0.0001	0.9999	98.74
28.5	3,168,140	750	0.0002	0.9998	98.73
29.5	2,894,032	883	0.0003	0.9997	98.71
30.5	2,730,887	344	0.0001	0.9999	98.68
31.5	2,356,360	1,255	0.0005	0.9995	98.67
32.5	2,128,223	323	0.0002	0.9998	98.61
33.5	1,905,671	411	0.0002	0.9998	98.60
34.5	1,764,642	459	0.0003	0.9997	98.58
35.5	1,525,874	268	0.0002	0.9998	98.55
36.5	1,410,776	139	0.0001	0.9999	98.53
37.5	1,286,666	113	0.0001	0.9999	98.52
38.5	1,166,095	143	0.0001	0.9999	98.52

DUKE ENERGY KENTUCKY

ACCOUNT 3601 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,094,824	6,052	0.0055	0.9945	98.50	
40.5	1,026,462	8	0.0000	1.0000	97.96	
41.5	973,851	54	0.0001	0.9999	97.96	
42.5	898,245	121	0.0001	0.9999	97.95	
43.5	836,235	10	0.0000	1.0000	97.94	
44.5	695,419	1	0.0000	1.0000	97.94	
45.5	617,241		0.0000	1.0000	97.94	
46.5	549,669		0.0000	1.0000	97.94	
47.5	503,932	84	0.0002	0.9998	97.94	
48.5	456,732		0.0000	1.0000	97.92	
49.5	425,713		0.0000	1.0000	97.92	
50.5	391,103		0.0000	1.0000	97.92	
51.5	353,442		0.0000	1.0000	97.92	
52.5	324,873		0.0000	1.0000	97.92	
53.5	277,816	10	0.0000	1.0000	97.92	
54.5	256,509		0.0000	1.0000	97.92	
55.5	232,919	26	0.0001	0.9999	97.92	
56.5	202,826	12	0.0001	0.9999	97.91	
57.5	166,852	14	0.0001	0.9999	97.90	
58.5	149,610		0.0000	1.0000	97.89	
59.5	138,012		0.0000	1.0000	97.89	
60.5	123,907		0.0000	1.0000	97.89	
61.5	110,002		0.0000	1.0000	97.89	
62.5	95,957		0.0000	1.0000	97.89	
63.5	91,197		0.0000	1.0000	97.89	
64.5	81,694		0.0000	1.0000	97.89	
65.5	79,091		0.0000	1.0000	97.89	
66.5	66,364		0.0000	1.0000	97.89	
67.5	58,017		0.0000	1.0000	97.89	
68.5	56,279		0.0000	1.0000	97.89	
69.5	47,603		0.0000	1.0000	97.89	
70.5	44,254		0.0000	1.0000	97.89	
71.5	42,454		0.0000	1.0000	97.89	
72.5	41,672		0.0000	1.0000	97.89	
73.5	41,342		0.0000	1.0000	97.89	
74.5	40,879		0.0000	1.0000	97.89	
75.5	35,982		0.0000	1.0000	97.89	
76.5	30,818		0.0000	1.0000	97.89	
77.5	29,244		0.0000	1.0000	97.89	
78.5	26,213		0.0000	1.0000	97.89	

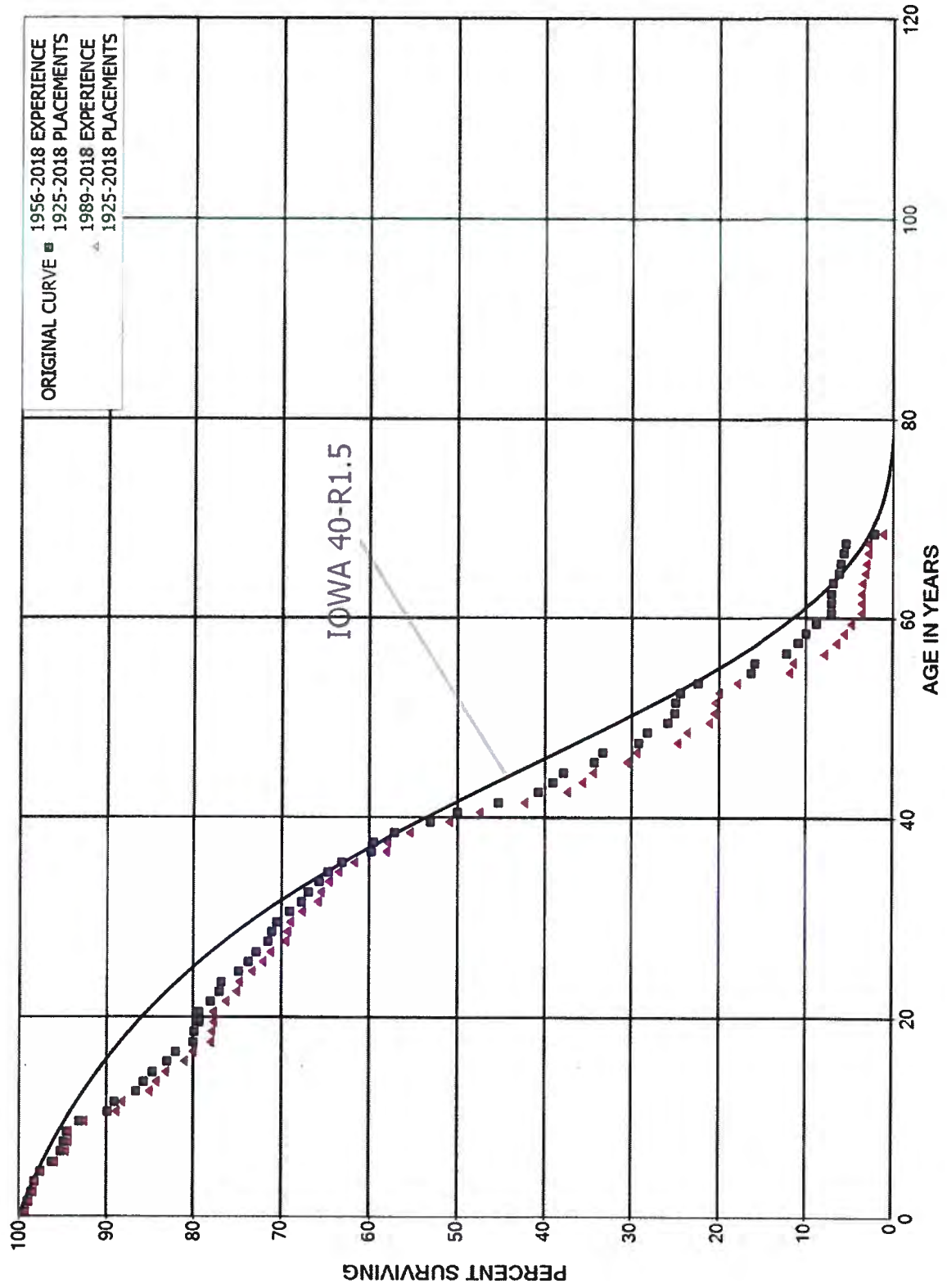
DUKE ENERGY KENTUCKY

ACCOUNT 3601 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,646		0.0000	1.0000	97.89
80.5	21,091		0.0000	1.0000	97.89
81.5					97.89

DUKE ENERGY KENTUCKY  
ACCOUNT 3620 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,363,010	370,036	0.0073	0.9927	100.00
0.5	43,007,461	159,104	0.0037	0.9963	99.27
1.5	39,710,598	146,435	0.0037	0.9963	98.90
2.5	37,552,508	143,606	0.0038	0.9962	98.53
3.5	37,092,270	246,743	0.0067	0.9933	98.16
4.5	33,525,852	457,170	0.0136	0.9864	97.50
5.5	30,521,190	304,432	0.0100	0.9900	96.17
6.5	28,634,714	116,992	0.0041	0.9959	95.21
7.5	28,308,915	91,817	0.0032	0.9968	94.83
8.5	28,121,044	429,224	0.0153	0.9847	94.52
9.5	27,123,137	929,963	0.0343	0.9657	93.08
10.5	24,614,432	220,866	0.0090	0.9910	89.88
11.5	23,409,636	657,671	0.0281	0.9719	89.08
12.5	21,482,479	211,516	0.0098	0.9902	86.58
13.5	19,458,789	225,307	0.0116	0.9884	85.72
14.5	18,205,061	364,244	0.0200	0.9800	84.73
15.5	16,987,624	197,237	0.0116	0.9884	83.03
16.5	15,946,377	380,695	0.0239	0.9761	82.07
17.5	14,429,654	28,706	0.0020	0.9980	80.11
18.5	14,382,436	92,639	0.0064	0.9936	79.95
19.5	14,274,356	16,820	0.0012	0.9988	79.44
20.5	14,235,475	229,414	0.0161	0.9839	79.34
21.5	13,785,874	174,197	0.0126	0.9874	78.06
22.5	13,538,481	52,327	0.0039	0.9961	77.08
23.5	12,784,779	325,544	0.0255	0.9745	76.78
24.5	12,455,858	188,127	0.0151	0.9849	74.83
25.5	11,597,311	141,363	0.0122	0.9878	73.70
26.5	10,740,683	197,119	0.0184	0.9816	72.80
27.5	9,239,514	47,632	0.0052	0.9948	71.46
28.5	9,189,150	74,737	0.0081	0.9919	71.09
29.5	9,188,006	191,663	0.0209	0.9791	70.51
30.5	8,193,775	159,492	0.0195	0.9805	69.04
31.5	7,929,344	93,289	0.0118	0.9882	67.70
32.5	7,826,201	139,248	0.0178	0.9822	66.90
33.5	7,676,110	115,932	0.0151	0.9849	65.71
34.5	7,258,547	169,985	0.0234	0.9766	64.72
35.5	6,652,044	359,170	0.0540	0.9460	63.20
36.5	5,892,965	19,237	0.0033	0.9967	59.79
37.5	5,751,306	228,811	0.0398	0.9602	59.60
38.5	5,324,326	384,813	0.0723	0.9277	57.23

DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,610,744	276,871	0.0600	0.9400	53.09
40.5	4,333,873	404,598	0.0934	0.9066	49.90
41.5	3,909,862	391,895	0.1002	0.8998	45.24
42.5	3,022,626	124,110	0.0411	0.9589	40.71
43.5	2,897,534	90,027	0.0311	0.9689	39.04
44.5	2,596,369	241,916	0.0932	0.9068	37.82
45.5	2,336,468	66,695	0.0285	0.9715	34.30
46.5	2,239,814	277,601	0.1239	0.8761	33.32
47.5	1,833,976	64,857	0.0354	0.9646	29.19
48.5	1,722,833	143,482	0.0833	0.9167	28.16
49.5	1,481,649	43,846	0.0296	0.9704	25.81
50.5	1,437,802	8,158	0.0057	0.9943	25.05
51.5	1,378,968	26,850	0.0195	0.9805	24.91
52.5	1,301,849	110,161	0.0846	0.9154	24.42
53.5	1,191,688	323,777	0.2717	0.7283	22.36
54.5	867,911	22,007	0.0254	0.9746	16.28
55.5	845,904	196,403	0.2322	0.7678	15.87
56.5	649,502	72,634	0.1118	0.8882	12.18
57.5	576,867	43,793	0.0759	0.9241	10.82
58.5	533,074	65,996	0.1238	0.8762	10.00
59.5	467,078	88,459	0.1894	0.8106	8.76
60.5	378,619	95	0.0003	0.9997	7.10
61.5	378,524	1,117	0.0029	0.9971	7.10
62.5	377,408	11,990	0.0318	0.9682	7.08
63.5	365,417	38,084	0.1042	0.8958	6.86
64.5	327,334	8,926	0.0273	0.9727	6.14
65.5	318,407	19,948	0.0626	0.9374	5.97
66.5	298,459	9,663	0.0324	0.9676	5.60
67.5	288,797	175,517	0.6078	0.3922	5.42
68.5	113,279	3,547	0.0313	0.9687	2.13
69.5	109,732	6,907	0.0629	0.9371	2.06
70.5	102,825		0.0000	1.0000	1.93
71.5	102,825	2,935	0.0285	0.9715	1.93
72.5	99,890	4,990	0.0500	0.9500	1.87
73.5	94,900		0.0000	1.0000	1.78
74.5	94,900	40	0.0004	0.9996	1.78
75.5	94,861	73	0.0008	0.9992	1.78
76.5	94,788	1,590	0.0168	0.9832	1.78
77.5	93,197		0.0000	1.0000	1.75
78.5	93,197	435	0.0047	0.9953	1.75

DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	92,762	6,434	0.0694	0.9306	1.74	
80.5	86,328		0.0000	1.0000	1.62	
81.5	86,328		0.0000	1.0000	1.62	
82.5	86,328		0.0000	1.0000	1.62	
83.5	86,328		0.0000	1.0000	1.62	
84.5	86,328	51,525	0.5969	0.4031	1.62	
85.5	34,803		0.0000	1.0000	0.65	
86.5	34,803	34,803	1.0000		0.65	
87.5						



DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,459,631	370,031	0.0089	0.9911	100.00
0.5	34,706,220	155,838	0.0045	0.9955	99.11
1.5	31,288,487	140,831	0.0045	0.9955	98.66
2.5	29,055,970	60,579	0.0021	0.9979	98.22
3.5	28,487,877	198,801	0.0070	0.9930	98.01
4.5	25,173,291	422,079	0.0168	0.9832	97.33
5.5	22,726,797	290,213	0.0128	0.9872	95.70
6.5	20,939,263	57,020	0.0027	0.9973	94.48
7.5	20,893,565	14,224	0.0007	0.9993	94.22
8.5	21,227,466	403,326	0.0190	0.9810	94.15
9.5	20,500,639	818,691	0.0399	0.9601	92.37
10.5	18,102,550	123,823	0.0068	0.9932	88.68
11.5	17,574,068	623,276	0.0355	0.9645	88.07
12.5	16,977,764	153,125	0.0090	0.9910	84.95
13.5	14,999,389	194,653	0.0130	0.9870	84.18
14.5	14,012,099	351,196	0.0251	0.9749	83.09
15.5	12,963,291	162,556	0.0125	0.9875	81.01
16.5	12,026,844	315,435	0.0262	0.9738	79.99
17.5	10,813,104	8,475	0.0008	0.9992	77.89
18.5	10,833,203	25,059	0.0023	0.9977	77.83
19.5	10,940,795	11,374	0.0010	0.9990	77.65
20.5	10,917,969	200,197	0.0183	0.9817	77.57
21.5	10,547,903	161,316	0.0153	0.9847	76.15
22.5	10,639,745	48,345	0.0045	0.9955	74.98
23.5	9,916,386	199,365	0.0201	0.9799	74.64
24.5	10,258,716	174,558	0.0170	0.9830	73.14
25.5	9,264,394	109,392	0.0118	0.9882	71.90
26.5	8,597,456	195,820	0.0228	0.9772	71.05
27.5	7,136,412	30,212	0.0042	0.9958	69.43
28.5	7,086,330	27,031	0.0038	0.9962	69.14
29.5	7,161,042	147,335	0.0206	0.9794	68.87
30.5	6,380,608	158,642	0.0249	0.9751	67.46
31.5	6,217,848	37,523	0.0060	0.9940	65.78
32.5	6,303,987	84,434	0.0134	0.9866	65.38
33.5	6,327,568	114,005	0.0180	0.9820	64.51
34.5	6,139,851	167,153	0.0272	0.9728	63.34
35.5	5,550,938	325,205	0.0586	0.9414	61.62
36.5	4,953,676	14,664	0.0030	0.9970	58.01
37.5	4,889,515	212,354	0.0434	0.9566	57.84
38.5	4,520,482	377,857	0.0836	0.9164	55.33

DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,052,569	276,871	0.0683	0.9317	50.70
40.5	3,780,578	402,916	0.1066	0.8934	47.24
41.5	3,358,283	391,895	0.1167	0.8833	42.20
42.5	2,478,947	118,218	0.0477	0.9523	37.28
43.5	2,360,402	79,609	0.0337	0.9663	35.50
44.5	2,091,162	240,181	0.1149	0.8851	34.30
45.5	1,834,366	66,614	0.0363	0.9637	30.36
46.5	1,750,175	276,154	0.1578	0.8422	29.26
47.5	1,416,034	64,778	0.0457	0.9543	24.64
48.5	1,304,969	142,555	0.1092	0.8908	23.52
49.5	1,066,497	25,409	0.0238	0.9762	20.95
50.5	1,196,073	8,158	0.0068	0.9932	20.45
51.5	1,137,239	26,850	0.0236	0.9764	20.31
52.5	1,060,120	110,161	0.1039	0.8961	19.83
53.5	949,959	323,777	0.3408	0.6592	17.77
54.5	626,182	22,007	0.0351	0.9649	11.71
55.5	604,175	196,403	0.3251	0.6749	11.30
56.5	407,772	72,634	0.1781	0.8219	7.63
57.5	335,138	43,793	0.1307	0.8693	6.27
58.5	412,978	65,996	0.1598	0.8402	5.45
59.5	380,532	88,459	0.2325	0.7675	4.58
60.5	292,073	95	0.0003	0.9997	3.51
61.5	326,781	1,117	0.0034	0.9966	3.51
62.5	377,190	11,990	0.0318	0.9682	3.50
63.5	365,417	38,084	0.1042	0.8958	3.39
64.5	327,334	8,926	0.0273	0.9727	3.04
65.5	318,407	19,948	0.0626	0.9374	2.95
66.5	298,459	9,663	0.0324	0.9676	2.77
67.5	288,797	175,517	0.6078	0.3922	2.68
68.5	113,279	3,547	0.0313	0.9687	1.05
69.5	109,732	6,907	0.0629	0.9371	1.02
70.5	102,825		0.0000	1.0000	0.95
71.5	102,825	2,935	0.0285	0.9715	0.95
72.5	99,890	4,990	0.0500	0.9500	0.93
73.5	94,900		0.0000	1.0000	0.88
74.5	94,900	40	0.0004	0.9996	0.88
75.5	94,861	73	0.0008	0.9992	0.88
76.5	94,788	1,590	0.0168	0.9832	0.88
77.5	93,197		0.0000	1.0000	0.86
78.5	93,197	435	0.0047	0.9953	0.86

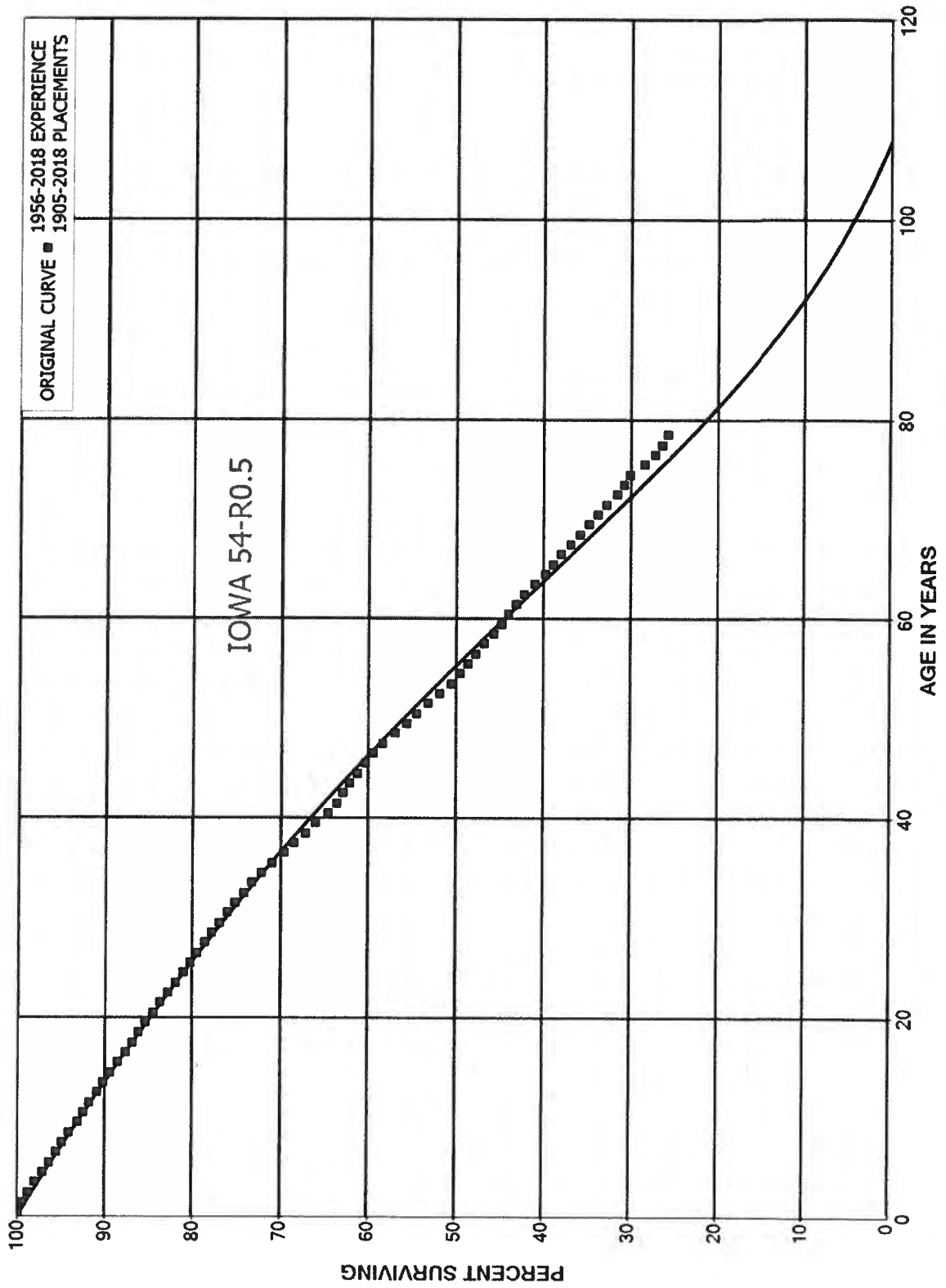
DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2018			EXPERIENCE BAND 1989-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	92,762	6,434	0.0694	0.9306	0.86	
80.5	86,328		0.0000	1.0000	0.80	
81.5	86,328		0.0000	1.0000	0.80	
82.5	86,328		0.0000	1.0000	0.80	
83.5	86,328		0.0000	1.0000	0.80	
84.5	86,328	51,525	0.5969	0.4031	0.80	
85.5	34,803		0.0000	1.0000	0.32	
86.5	34,803	34,803	1.0000		0.32	
87.5						

DUKE ENERGY KENTUCKY  
ACCOUNT 3640 POLES, TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	89,978,311	111,427	0.0012	0.9988	100.00
0.5	81,660,063	381,795	0.0047	0.9953	99.88
1.5	76,937,873	543,868	0.0071	0.9929	99.41
2.5	70,873,838	562,245	0.0079	0.9921	98.71
3.5	61,464,052	537,639	0.0087	0.9913	97.92
4.5	55,782,598	417,780	0.0075	0.9925	97.07
5.5	53,008,197	435,244	0.0082	0.9918	96.34
6.5	50,268,574	375,606	0.0075	0.9925	95.55
7.5	49,290,957	402,877	0.0082	0.9918	94.83
8.5	47,746,895	492,189	0.0103	0.9897	94.06
9.5	45,642,000	364,947	0.0080	0.9920	93.09
10.5	45,327,245	299,996	0.0066	0.9934	92.35
11.5	43,830,652	406,909	0.0093	0.9907	91.73
12.5	41,815,383	317,886	0.0076	0.9924	90.88
13.5	40,311,269	340,331	0.0084	0.9916	90.19
14.5	39,268,980	389,494	0.0099	0.9901	89.43
15.5	38,074,730	401,389	0.0105	0.9895	88.54
16.5	37,612,012	325,421	0.0087	0.9913	87.61
17.5	36,630,558	302,731	0.0083	0.9917	86.85
18.5	35,328,364	310,844	0.0088	0.9912	86.13
19.5	33,702,131	330,604	0.0098	0.9902	85.38
20.5	31,925,997	300,571	0.0094	0.9906	84.54
21.5	30,476,751	313,858	0.0103	0.9897	83.74
22.5	28,809,865	339,577	0.0118	0.9882	82.88
23.5	26,828,606	269,057	0.0100	0.9900	81.90
24.5	24,757,048	233,050	0.0094	0.9906	81.08
25.5	22,794,948	218,563	0.0096	0.9904	80.32
26.5	20,927,756	235,905	0.0113	0.9887	79.55
27.5	19,348,720	212,369	0.0110	0.9890	78.65
28.5	18,164,616	195,400	0.0108	0.9892	77.79
29.5	16,254,664	177,341	0.0109	0.9891	76.95
30.5	15,341,592	188,850	0.0123	0.9877	76.11
31.5	14,040,228	189,394	0.0135	0.9865	75.18
32.5	13,064,481	148,643	0.0114	0.9886	74.16
33.5	12,198,010	194,437	0.0159	0.9841	73.32
34.5	11,377,883	193,565	0.0170	0.9830	72.15
35.5	10,488,804	191,051	0.0182	0.9818	70.92
36.5	9,622,774	162,982	0.0169	0.9831	69.63
37.5	8,701,247	168,891	0.0194	0.9806	68.45
38.5	7,640,466	115,811	0.0152	0.9848	67.12

DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,930,645	160,343	0.0231	0.9769	66.10
40.5	6,317,520	90,515	0.0143	0.9857	64.58
41.5	5,787,719	63,659	0.0110	0.9890	63.65
42.5	5,447,495	70,775	0.0130	0.9870	62.95
43.5	5,116,852	66,494	0.0130	0.9870	62.13
44.5	4,755,800	69,739	0.0147	0.9853	61.32
45.5	4,262,252	64,487	0.0151	0.9849	60.43
46.5	3,862,618	75,578	0.0196	0.9804	59.51
47.5	3,532,686	86,939	0.0246	0.9754	58.35
48.5	3,200,450	72,362	0.0226	0.9774	56.91
49.5	2,922,566	59,078	0.0202	0.9798	55.62
50.5	2,671,306	64,444	0.0241	0.9759	54.50
51.5	2,453,077	61,542	0.0251	0.9749	53.18
52.5	2,244,797	58,225	0.0259	0.9741	51.85
53.5	2,020,356	38,696	0.0192	0.9808	50.51
54.5	1,812,269	33,644	0.0186	0.9814	49.54
55.5	1,680,067	31,125	0.0185	0.9815	48.62
56.5	1,544,622	32,186	0.0208	0.9792	47.72
57.5	1,368,761	33,793	0.0247	0.9753	46.72
58.5	1,245,393	23,652	0.0190	0.9810	45.57
59.5	1,115,949	17,343	0.0155	0.9845	44.70
60.5	1,001,985	21,875	0.0218	0.9782	44.01
61.5	889,051	17,704	0.0199	0.9801	43.05
62.5	795,126	23,484	0.0295	0.9705	42.19
63.5	679,503	19,457	0.0286	0.9714	40.95
64.5	589,952	14,345	0.0243	0.9757	39.77
65.5	509,886	11,030	0.0216	0.9784	38.81
66.5	429,011	12,815	0.0299	0.9701	37.97
67.5	366,497	10,494	0.0286	0.9714	36.83
68.5	310,034	8,911	0.0287	0.9713	35.78
69.5	268,973	8,201	0.0305	0.9695	34.75
70.5	242,865	6,950	0.0286	0.9714	33.69
71.5	214,108	8,137	0.0380	0.9620	32.73
72.5	197,733	4,756	0.0241	0.9759	31.48
73.5	182,266	3,956	0.0217	0.9783	30.73
74.5	173,078	9,873	0.0570	0.9430	30.06
75.5	160,170	6,796	0.0424	0.9576	28.34
76.5	138,073	3,816	0.0276	0.9724	27.14
77.5	124,487	3,022	0.0243	0.9757	26.39
78.5	108,798	4,530	0.0416	0.9584	25.75

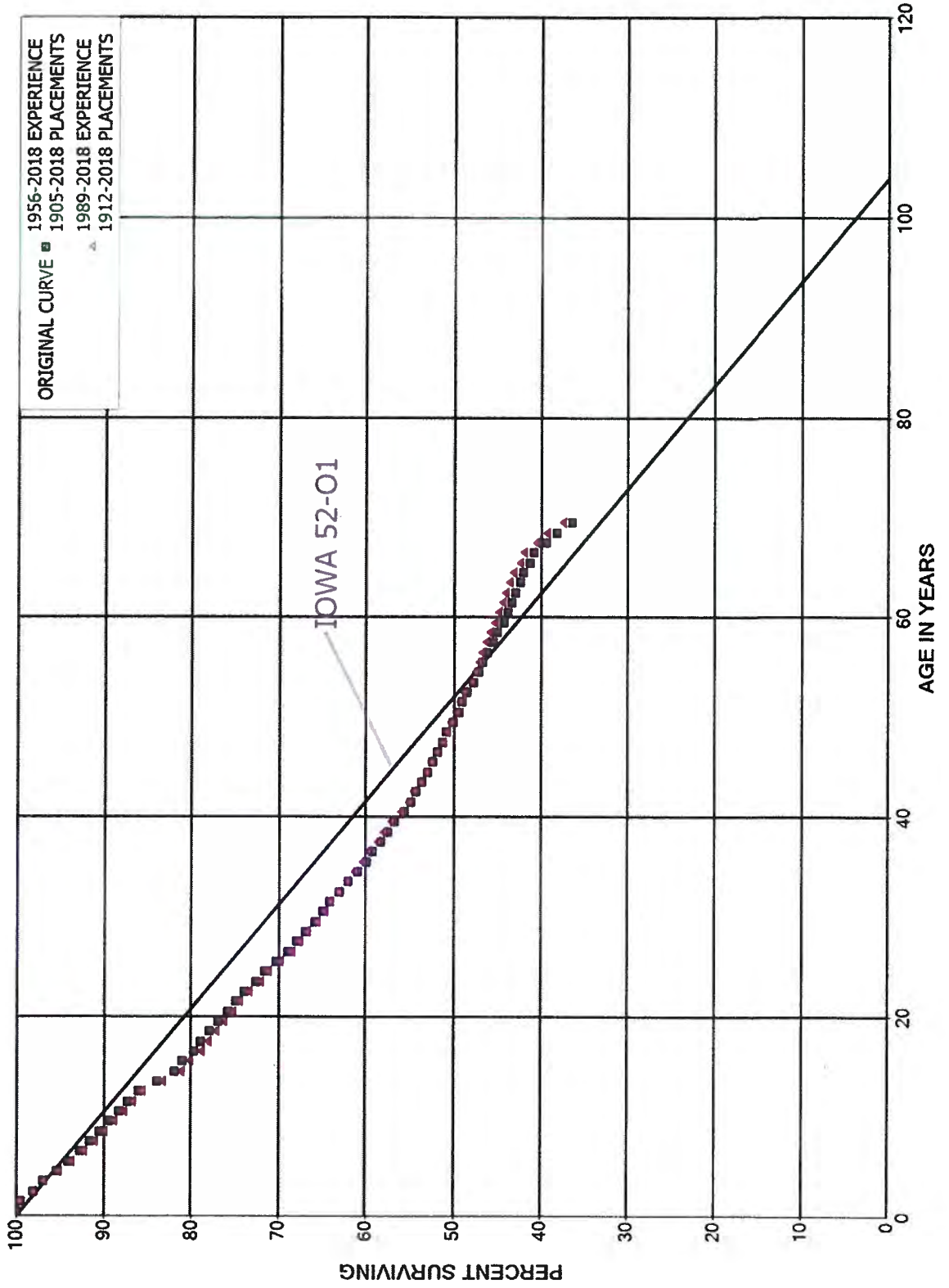
DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	97,298	2,541	0.0261	0.9739	24.68	
80.5	86,317	2,664	0.0309	0.9691	24.03	
81.5	75,200	3,661	0.0487	0.9513	23.29	
82.5	69,277	3,893	0.0562	0.9438	22.16	
83.5	57,790	2,986	0.0517	0.9483	20.91	
84.5	45,973	3,839	0.0835	0.9165	19.83	
85.5	33,795	3,378	0.1000	0.9000	18.18	
86.5	25,730	3,482	0.1353	0.8647	16.36	
87.5	15,585	4,014	0.2575	0.7425	14.15	
88.5	9,701	3,099	0.3195	0.6805	10.50	
89.5	5,406	1,229	0.2272	0.7728	7.15	
90.5	3,268	572	0.1750	0.8250	5.52	
91.5	2,148	307	0.1431	0.8569	4.56	
92.5	1,360	23	0.0167	0.9833	3.90	
93.5	602	9	0.0156	0.9844	3.84	
94.5	510	12	0.0242	0.9758	3.78	
95.5	461	101	0.2193	0.7807	3.69	
96.5	320	81	0.2525	0.7475	2.88	
97.5	204	6	0.0271	0.9729	2.15	
98.5	194	33	0.1686	0.8314	2.09	
99.5	141	3	0.0234	0.9766	1.74	
100.5	117	48	0.4100	0.5900	1.70	
101.5	48	22	0.4659	0.5341	1.00	
102.5	25	0	0.0012	0.9988	0.54	
103.5					0.54	

DUKE ENERGY KENTUCKY  
ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	135,384,532	147,634	0.0011	0.9989	100.00
0.5	124,966,402	484,750	0.0039	0.9961	99.89
1.5	121,944,018	1,762,255	0.0145	0.9855	99.50
2.5	119,932,441	1,408,920	0.0117	0.9883	98.07
3.5	114,559,125	1,801,722	0.0157	0.9843	96.91
4.5	111,103,071	1,519,987	0.0137	0.9863	95.39
5.5	104,635,765	1,525,851	0.0146	0.9854	94.08
6.5	93,915,860	1,146,546	0.0122	0.9878	92.71
7.5	92,210,736	1,086,177	0.0118	0.9882	91.58
8.5	86,094,253	1,032,625	0.0120	0.9880	90.50
9.5	82,603,240	1,084,857	0.0131	0.9869	89.42
10.5	79,618,376	910,882	0.0114	0.9886	88.24
11.5	75,354,994	989,392	0.0131	0.9869	87.23
12.5	68,751,633	1,726,645	0.0251	0.9749	86.09
13.5	64,266,330	1,478,211	0.0230	0.9770	83.92
14.5	57,863,307	691,404	0.0119	0.9881	81.99
15.5	52,037,792	798,924	0.0154	0.9846	81.01
16.5	51,105,480	557,219	0.0109	0.9891	79.77
17.5	48,701,699	601,006	0.0123	0.9877	78.90
18.5	43,385,513	533,039	0.0123	0.9877	77.93
19.5	41,067,882	579,876	0.0141	0.9859	76.97
20.5	38,545,228	457,076	0.0119	0.9881	75.88
21.5	37,141,512	529,486	0.0143	0.9857	74.98
22.5	35,319,553	638,572	0.0181	0.9819	73.91
23.5	32,800,478	452,609	0.0138	0.9862	72.58
24.5	29,062,442	502,852	0.0173	0.9827	71.58
25.5	26,657,292	515,340	0.0193	0.9807	70.34
26.5	24,107,338	359,499	0.0149	0.9851	68.98
27.5	21,788,351	316,518	0.0145	0.9855	67.95
28.5	20,210,334	339,341	0.0168	0.9832	66.96
29.5	17,666,122	252,887	0.0143	0.9857	65.84
30.5	17,013,534	202,847	0.0119	0.9881	64.90
31.5	15,606,106	249,459	0.0160	0.9840	64.12
32.5	14,460,599	234,590	0.0162	0.9838	63.10
33.5	13,352,857	251,371	0.0188	0.9812	62.07
34.5	12,497,947	205,502	0.0164	0.9836	60.91
35.5	11,308,708	119,361	0.0106	0.9894	59.90
36.5	10,586,951	182,374	0.0172	0.9828	59.27
37.5	9,948,778	122,680	0.0123	0.9877	58.25
38.5	9,002,758	133,993	0.0149	0.9851	57.53

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,218,708	149,719	0.0182	0.9818	56.68
40.5	7,770,641	105,592	0.0136	0.9864	55.64
41.5	7,342,033	79,585	0.0108	0.9892	54.89
42.5	6,908,934	88,974	0.0129	0.9871	54.29
43.5	6,384,038	72,654	0.0114	0.9886	53.59
44.5	5,749,311	65,167	0.0113	0.9887	52.98
45.5	5,031,367	53,444	0.0106	0.9894	52.38
46.5	4,615,865	51,173	0.0111	0.9889	51.83
47.5	4,144,574	37,095	0.0090	0.9910	51.25
48.5	3,684,040	50,433	0.0137	0.9863	50.79
49.5	3,421,293	44,226	0.0129	0.9871	50.10
50.5	3,140,812	23,663	0.0075	0.9925	49.45
51.5	2,909,876	30,860	0.0106	0.9894	49.08
52.5	2,587,928	44,603	0.0172	0.9828	48.56
53.5	2,280,571	25,173	0.0110	0.9890	47.72
54.5	1,983,079	19,363	0.0098	0.9902	47.19
55.5	1,767,876	20,435	0.0116	0.9884	46.73
56.5	1,572,106	23,405	0.0149	0.9851	46.19
57.5	1,369,596	14,818	0.0108	0.9892	45.50
58.5	1,262,686	19,320	0.0153	0.9847	45.01
59.5	1,170,724	13,584	0.0116	0.9884	44.32
60.5	1,064,335	9,655	0.0091	0.9909	43.81
61.5	973,364	10,024	0.0103	0.9897	43.41
62.5	879,784	10,568	0.0120	0.9880	42.96
63.5	788,246	7,822	0.0099	0.9901	42.45
64.5	682,545	12,589	0.0184	0.9816	42.03
65.5	628,489	6,129	0.0098	0.9902	41.25
66.5	519,701	18,081	0.0348	0.9652	40.85
67.5	449,053	13,991	0.0312	0.9688	39.43
68.5	357,072	17,297	0.0484	0.9516	38.20
69.5	306,926	3,195	0.0104	0.9896	36.35
70.5	288,222	2,119	0.0074	0.9926	35.97
71.5	258,990	720	0.0028	0.9972	35.71
72.5	248,679	711	0.0029	0.9971	35.61
73.5	244,229	549	0.0022	0.9978	35.51
74.5	242,972	2,009	0.0083	0.9917	35.43
75.5	235,564	5,615	0.0238	0.9762	35.13
76.5	220,559	560	0.0025	0.9975	34.30
77.5	209,243	786	0.0038	0.9962	34.21
78.5	207,989	1,443	0.0069	0.9931	34.08

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	197,478	7,052	0.0357	0.9643	33.84	
80.5	173,674	1,527	0.0088	0.9912	32.64	
81.5	172,147	1,300	0.0076	0.9924	32.35	
82.5	170,847	928	0.0054	0.9946	32.10	
83.5	169,919	564	0.0033	0.9967	31.93	
84.5	169,355	1,869	0.0110	0.9890	31.82	
85.5	167,486	3,280	0.0196	0.9804	31.47	
86.5	164,789	2,521	0.0153	0.9847	30.86	
87.5	162,959	7,460	0.0458	0.9542	30.38	
88.5	155,499	9,372	0.0603	0.9397	28.99	
89.5	146,127	1,735	0.0119	0.9881	27.25	
90.5	144,392	13,545	0.0938	0.9062	26.92	
91.5	130,823	1,817	0.0139	0.9861	24.40	
92.5	129,004	6,335	0.0491	0.9509	24.06	
93.5					22.88	

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	113,388,550	115,918	0.0010	0.9990	100.00
0.5	104,007,899	366,377	0.0035	0.9965	99.90
1.5	102,490,527	1,659,204	0.0162	0.9838	99.55
2.5	101,666,568	1,224,242	0.0120	0.9880	97.93
3.5	97,564,693	1,698,712	0.0174	0.9826	96.76
4.5	94,928,290	1,427,850	0.0150	0.9850	95.07
5.5	89,619,455	1,425,384	0.0159	0.9841	93.64
6.5	79,865,721	1,030,328	0.0129	0.9871	92.15
7.5	78,901,036	951,072	0.0121	0.9879	90.96
8.5	73,982,614	898,300	0.0121	0.9879	89.87
9.5	71,447,973	933,881	0.0131	0.9869	88.77
10.5	68,998,885	769,409	0.0112	0.9888	87.61
11.5	65,318,409	878,871	0.0135	0.9865	86.64
12.5	59,305,933	1,629,883	0.0275	0.9725	85.47
13.5	55,417,058	1,389,135	0.0251	0.9749	83.12
14.5	49,801,209	610,313	0.0123	0.9877	81.04
15.5	44,886,605	715,374	0.0159	0.9841	80.05
16.5	44,540,535	460,180	0.0103	0.9897	78.77
17.5	42,672,059	501,156	0.0117	0.9883	77.96
18.5	38,036,943	437,964	0.0115	0.9885	77.04
19.5	36,112,866	447,826	0.0124	0.9876	76.15
20.5	34,040,348	376,887	0.0111	0.9889	75.21
21.5	33,002,287	469,259	0.0142	0.9858	74.38
22.5	31,622,542	567,469	0.0179	0.9821	73.32
23.5	29,541,862	405,150	0.0137	0.9863	72.00
24.5	26,219,170	461,476	0.0176	0.9824	71.02
25.5	24,101,174	468,944	0.0195	0.9805	69.77
26.5	21,833,986	290,774	0.0133	0.9867	68.41
27.5	19,843,221	266,557	0.0134	0.9866	67.50
28.5	18,422,888	297,018	0.0161	0.9839	66.59
29.5	16,034,168	213,129	0.0133	0.9867	65.52
30.5	15,279,042	171,097	0.0112	0.9888	64.65
31.5	14,016,873	199,168	0.0142	0.9858	63.92
32.5	13,035,688	187,839	0.0144	0.9856	63.01
33.5	12,096,276	186,038	0.0154	0.9846	62.11
34.5	11,448,003	164,149	0.0143	0.9857	61.15
35.5	10,367,674	112,825	0.0109	0.9891	60.27
36.5	9,813,750	176,101	0.0179	0.9821	59.62
37.5	9,261,862	118,793	0.0128	0.9872	58.55
38.5	8,426,130	131,624	0.0156	0.9844	57.80

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,686,298	148,231	0.0193	0.9807	56.89
40.5	7,262,638	104,594	0.0144	0.9856	55.80
41.5	6,878,294	77,665	0.0113	0.9887	54.99
42.5	6,464,556	87,987	0.0136	0.9864	54.37
43.5	5,946,505	72,017	0.0121	0.9879	53.63
44.5	5,313,763	64,291	0.0121	0.9879	52.98
45.5	4,602,626	52,891	0.0115	0.9885	52.34
46.5	4,218,527	50,954	0.0121	0.9879	51.74
47.5	3,761,612	36,697	0.0098	0.9902	51.12
48.5	3,302,407	31,910	0.0097	0.9903	50.62
49.5	3,069,072	37,777	0.0123	0.9877	50.13
50.5	2,821,340	20,492	0.0073	0.9927	49.51
51.5	2,593,575	24,930	0.0096	0.9904	49.15
52.5	2,277,557	40,432	0.0178	0.9822	48.68
53.5	1,974,370	16,841	0.0085	0.9915	47.81
54.5	1,685,210	15,091	0.0090	0.9910	47.41
55.5	1,474,279	13,044	0.0088	0.9912	46.98
56.5	1,286,076	12,267	0.0095	0.9905	46.57
57.5	1,094,705	8,760	0.0080	0.9920	46.12
58.5	993,853	11,957	0.0120	0.9880	45.75
59.5	909,254	10,246	0.0113	0.9887	45.20
60.5	825,793	6,728	0.0081	0.9919	44.69
61.5	737,780	6,909	0.0094	0.9906	44.33
62.5	647,314	5,679	0.0088	0.9912	43.91
63.5	788,064	7,822	0.0099	0.9901	43.53
64.5	682,363	12,589	0.0184	0.9816	43.10
65.5	628,308	6,129	0.0098	0.9902	42.30
66.5	519,691	18,081	0.0348	0.9652	41.89
67.5	449,043	13,991	0.0312	0.9688	40.43
68.5	357,062	17,297	0.0484	0.9516	39.17
69.5	306,916	3,195	0.0104	0.9896	37.27
70.5	288,212	2,119	0.0074	0.9926	36.89
71.5	258,980	720	0.0028	0.9972	36.62
72.5	248,669	711	0.0029	0.9971	36.51
73.5	244,219	549	0.0022	0.9978	36.41
74.5	242,961	2,009	0.0083	0.9917	36.33
75.5	235,554	5,615	0.0238	0.9762	36.03
76.5	220,559	560	0.0025	0.9975	35.17
77.5	209,243	786	0.0038	0.9962	35.08
78.5	207,989	1,443	0.0069	0.9931	34.95

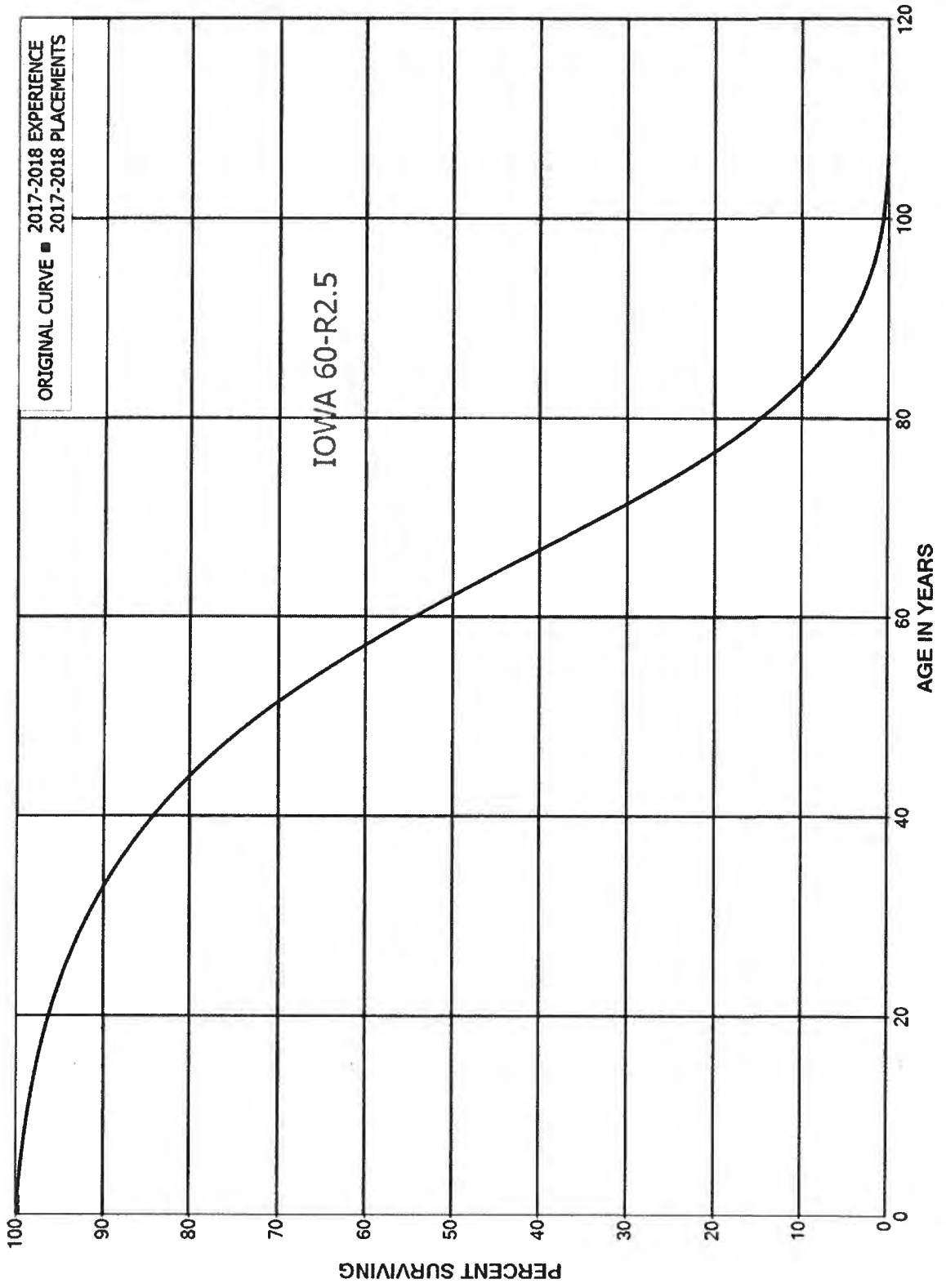
DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2018			EXPERIENCE BAND 1989-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	197,478	7,052	0.0357	0.9643	34.70	
80.5	173,674	1,527	0.0088	0.9912	33.47	
81.5	172,147	1,300	0.0076	0.9924	33.17	
82.5	170,847	928	0.0054	0.9946	32.92	
83.5	169,919	564	0.0033	0.9967	32.74	
84.5	169,355	1,869	0.0110	0.9890	32.63	
85.5	167,486	3,280	0.0196	0.9804	32.27	
86.5	164,789	2,521	0.0153	0.9847	31.64	
87.5	162,959	7,460	0.0458	0.9542	31.16	
88.5	155,499	9,372	0.0603	0.9397	29.73	
89.5	146,127	1,735	0.0119	0.9881	27.94	
90.5	144,392	13,545	0.0938	0.9062	27.61	
91.5	130,823	1,817	0.0139	0.9861	25.02	
92.5	129,004	6,335	0.0491	0.9509	24.67	
93.5					23.46	

DUKE ENERGY KENTUCKY  
ACCOUNT 3651 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND RIGHT OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

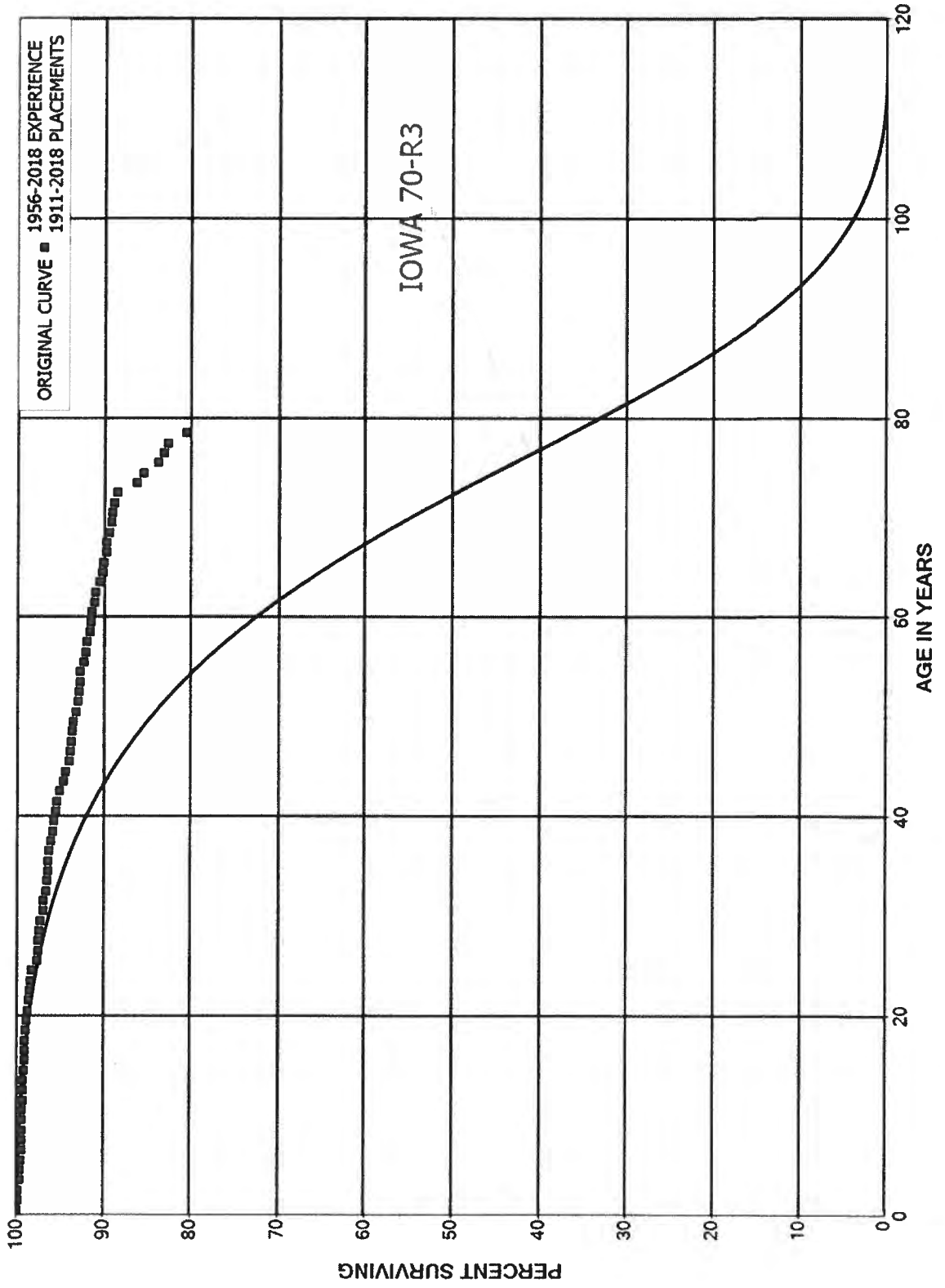
ACCOUNT 3651 OVERHEAD CONDUCTORS AND DEVICES - CLEARING AND RIGHT OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 2017-2018			EXPERIENCE BAND 2017-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,808,993		0.0000	1.0000	100.00
0.5	4,136,476		0.0000	1.0000	100.00
1.5					100.00



DUKE ENERGY KENTUCKY  
ACCOUNT 3660 UNDERGROUND CONDUIT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2018

EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,371,142	2,984	0.0001	0.9999	100.00
0.5	20,152,794	37,043	0.0018	0.9982	99.99
1.5	17,686,807	3,689	0.0002	0.9998	99.80
2.5	17,961,804	23,300	0.0013	0.9987	99.78
3.5	17,692,767	15,870	0.0009	0.9991	99.65
4.5	16,980,632	5,544	0.0003	0.9997	99.56
5.5	16,688,840	16,525	0.0010	0.9990	99.53
6.5	16,250,021	8,186	0.0005	0.9995	99.43
7.5	15,935,535	1,528	0.0001	0.9999	99.38
8.5	15,626,993	2,147	0.0001	0.9999	99.37
9.5	15,320,244	1,926	0.0001	0.9999	99.36
10.5	15,042,195	2,071	0.0001	0.9999	99.35
11.5	14,515,792	1,717	0.0001	0.9999	99.33
12.5	14,011,327	10,159	0.0007	0.9993	99.32
13.5	13,631,013	6,775	0.0005	0.9995	99.25
14.5	13,401,766	12,434	0.0009	0.9991	99.20
15.5	10,396,733	4,494	0.0004	0.9996	99.11
16.5	10,312,948	4,996	0.0005	0.9995	99.06
17.5	10,184,153	5,116	0.0005	0.9995	99.02
18.5	9,778,622	11,709	0.0012	0.9988	98.97
19.5	7,977,802	6,707	0.0008	0.9992	98.85
20.5	7,138,857	12,695	0.0018	0.9982	98.77
21.5	6,243,764	5,764	0.0009	0.9991	98.59
22.5	5,461,927	8,384	0.0015	0.9985	98.50
23.5	4,631,311	5,525	0.0012	0.9988	98.35
24.5	3,579,375	21,551	0.0060	0.9940	98.23
25.5	2,724,132	4,037	0.0015	0.9985	97.64
26.5	2,108,046	784	0.0004	0.9996	97.49
27.5	2,048,732	1,614	0.0008	0.9992	97.46
28.5	1,882,687	1,807	0.0010	0.9990	97.38
29.5	1,705,740	5,615	0.0033	0.9967	97.29
30.5	1,570,913	1,102	0.0007	0.9993	96.97
31.5	1,552,732	3,835	0.0025	0.9975	96.90
32.5	1,504,855	1,851	0.0012	0.9988	96.66
33.5	1,497,006	1,759	0.0012	0.9988	96.54
34.5	1,395,143	298	0.0002	0.9998	96.43
35.5	1,377,494	2,153	0.0016	0.9984	96.41
36.5	1,335,908	3,023	0.0023	0.9977	96.26
37.5	1,332,885	2,759	0.0021	0.9979	96.04
38.5	1,201,827	1,918	0.0016	0.9984	95.84

DUKE ENERGY KENTUCKY

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2018

EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,197,369	2,552	0.0021	0.9979	95.69
40.5	1,189,311	1,523	0.0013	0.9987	95.48
41.5	1,154,549	3,711	0.0032	0.9968	95.36
42.5	973,552	4,173	0.0043	0.9957	95.05
43.5	763,553	2,342	0.0031	0.9969	94.65
44.5	685,532	3,145	0.0046	0.9954	94.36
45.5	562,903	515	0.0009	0.9991	93.92
46.5	540,807	868	0.0016	0.9984	93.84
47.5	455,281	546	0.0012	0.9988	93.69
48.5	419,408	438	0.0010	0.9990	93.57
49.5	396,345	1,365	0.0034	0.9966	93.48
50.5	394,845	762	0.0019	0.9981	93.16
51.5	385,702	411	0.0011	0.9989	92.98
52.5	384,295	414	0.0011	0.9989	92.88
53.5	370,114	421	0.0011	0.9989	92.78
54.5	364,275	1,566	0.0043	0.9957	92.67
55.5	283,385	541	0.0019	0.9981	92.27
56.5	271,429	435	0.0016	0.9984	92.10
57.5	252,301	863	0.0034	0.9966	91.95
58.5	250,327	408	0.0016	0.9984	91.63
59.5	246,295	388	0.0016	0.9984	91.48
60.5	236,577	647	0.0027	0.9973	91.34
61.5	229,751	445	0.0019	0.9981	91.09
62.5	220,641	1,102	0.0050	0.9950	90.91
63.5	196,248	665	0.0034	0.9966	90.46
64.5	191,929	269	0.0014	0.9986	90.15
65.5	188,457	563	0.0030	0.9970	90.03
66.5	176,511	171	0.0010	0.9990	89.76
67.5	171,245	460	0.0027	0.9973	89.67
68.5	151,883	497	0.0033	0.9967	89.43
69.5	138,899	168	0.0012	0.9988	89.14
70.5	138,597	297	0.0021	0.9979	89.03
71.5	136,058	570	0.0042	0.9958	88.84
72.5	135,488	3,395	0.0251	0.9749	88.47
73.5	131,136	1,100	0.0084	0.9916	86.25
74.5	129,772	2,634	0.0203	0.9797	85.53
75.5	125,252	1,000	0.0080	0.9920	83.79
76.5	122,240	593	0.0049	0.9951	83.12
77.5	112,623	2,938	0.0261	0.9739	82.72
78.5	64,567	73	0.0011	0.9989	80.56

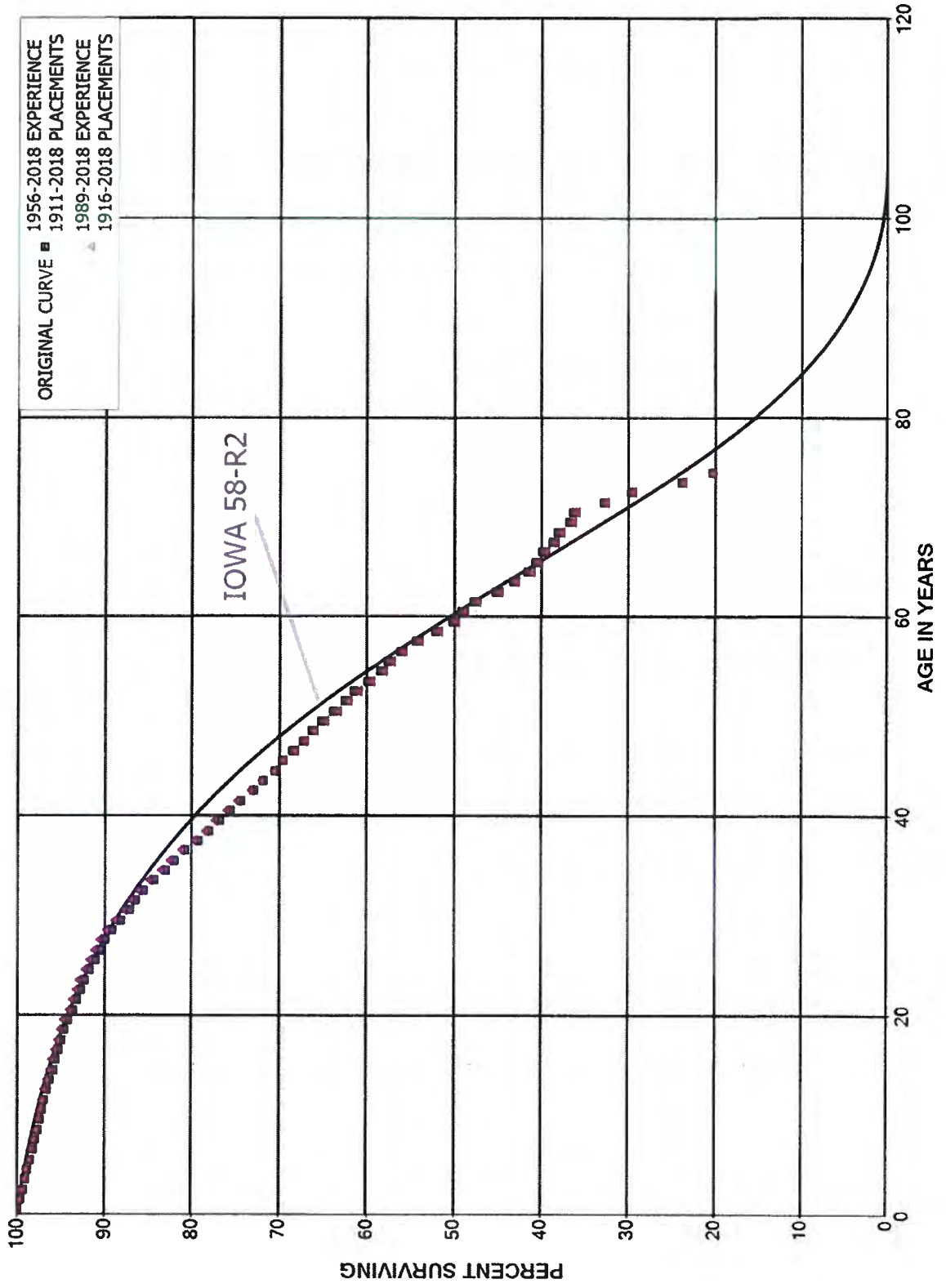
DUKE ENERGY KENTUCKY

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	64,493	1,746	0.0271	0.9729	80.47
80.5	40,083	187	0.0047	0.9953	78.29
81.5	39,805	1,500	0.0377	0.9623	77.93
82.5	38,306	659	0.0172	0.9828	74.99
83.5	36,192	1,062	0.0293	0.9707	73.70
84.5	35,097	353	0.0100	0.9900	71.54
85.5	34,521	432	0.0125	0.9875	70.82
86.5	31,336	1,260	0.0402	0.9598	69.93
87.5	19,596	78	0.0040	0.9960	67.12
88.5	19,328	709	0.0367	0.9633	66.85
89.5	11,720	1,231	0.1050	0.8950	64.40
90.5	10,263	514	0.0501	0.9499	57.64
91.5	8,094	164	0.0202	0.9798	54.76
92.5	7,303	97	0.0132	0.9868	53.65
93.5	7,206	25	0.0034	0.9966	52.94
94.5	7,112	837	0.1177	0.8823	52.76
95.5	1,674	2	0.0011	0.9989	46.55
96.5	1,672	225	0.1347	0.8653	46.50
97.5	1,447	95	0.0653	0.9347	40.23
98.5	1,245	15	0.0124	0.9876	37.61
99.5	1,229	10	0.0081	0.9919	37.14
100.5	1,219	2	0.0020	0.9980	36.84
101.5	1,217	414	0.3405	0.6595	36.77
102.5	317	52	0.1645	0.8355	24.24
103.5	265	14	0.0526	0.9474	20.26
104.5	251	9	0.0362	0.9638	19.19
105.5	242		0.0000	1.0000	18.50
106.5	242	154	0.6372	0.3628	18.50
107.5					6.71

DUKE ENERGY KENTUCKY  
ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,857,556	53,724	0.0009	0.9991	100.00
0.5	55,602,035	178,771	0.0032	0.9968	99.91
1.5	53,194,974	159,918	0.0030	0.9970	99.59
2.5	55,154,359	120,449	0.0022	0.9978	99.29
3.5	52,658,285	153,394	0.0029	0.9971	99.07
4.5	53,238,844	167,858	0.0032	0.9968	98.79
5.5	52,472,994	159,868	0.0030	0.9970	98.47
6.5	49,319,566	128,404	0.0026	0.9974	98.17
7.5	48,738,182	138,643	0.0028	0.9972	97.92
8.5	46,703,438	142,056	0.0030	0.9970	97.64
9.5	43,813,137	75,882	0.0017	0.9983	97.34
10.5	41,992,270	103,851	0.0025	0.9975	97.17
11.5	39,728,437	120,440	0.0030	0.9970	96.93
12.5	36,804,589	154,039	0.0042	0.9958	96.64
13.5	32,672,462	120,351	0.0037	0.9963	96.24
14.5	30,827,046	102,889	0.0033	0.9967	95.88
15.5	28,350,387	84,808	0.0030	0.9970	95.56
16.5	27,692,253	97,063	0.0035	0.9965	95.28
17.5	25,662,996	84,587	0.0033	0.9967	94.94
18.5	22,962,596	99,779	0.0043	0.9957	94.63
19.5	20,614,026	135,283	0.0066	0.9934	94.22
20.5	19,749,981	78,573	0.0040	0.9960	93.60
21.5	18,579,761	99,453	0.0054	0.9946	93.23
22.5	17,816,571	83,042	0.0047	0.9953	92.73
23.5	17,014,550	114,293	0.0067	0.9933	92.30
24.5	15,842,227	100,397	0.0063	0.9937	91.68
25.5	14,133,250	86,176	0.0061	0.9939	91.09
26.5	13,041,933	89,806	0.0069	0.9931	90.54
27.5	11,935,499	103,589	0.0087	0.9913	89.92
28.5	10,655,694	117,597	0.0110	0.9890	89.14
29.5	9,299,450	99,777	0.0107	0.9893	88.15
30.5	8,265,581	70,362	0.0085	0.9915	87.21
31.5	7,011,755	68,152	0.0097	0.9903	86.46
32.5	6,354,564	93,579	0.0147	0.9853	85.62
33.5	5,756,789	84,780	0.0147	0.9853	84.36
34.5	5,031,968	62,975	0.0125	0.9875	83.12
35.5	4,564,555	71,080	0.0156	0.9844	82.08
36.5	4,246,871	78,269	0.0184	0.9816	80.80
37.5	3,922,518	60,752	0.0155	0.9845	79.31
38.5	3,442,233	53,180	0.0154	0.9846	78.08

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,818,884	47,491	0.0168	0.9832	76.88	
40.5	2,564,956	39,285	0.0153	0.9847	75.58	
41.5	2,097,871	40,328	0.0192	0.9808	74.42	
42.5	1,559,583	24,296	0.0156	0.9844	72.99	
43.5	1,368,707	25,600	0.0187	0.9813	71.86	
44.5	1,150,998	15,224	0.0132	0.9868	70.51	
45.5	811,408	12,944	0.0160	0.9840	69.58	
46.5	724,033	13,032	0.0180	0.9820	68.47	
47.5	633,832	8,777	0.0138	0.9862	67.24	
48.5	555,996	9,132	0.0164	0.9836	66.31	
49.5	530,037	11,322	0.0214	0.9786	65.22	
50.5	508,115	10,294	0.0203	0.9797	63.82	
51.5	484,794	8,207	0.0169	0.9831	62.53	
52.5	467,148	11,283	0.0242	0.9758	61.47	
53.5	434,987	10,792	0.0248	0.9752	59.99	
54.5	397,235	6,332	0.0159	0.9841	58.50	
55.5	341,655	8,045	0.0235	0.9765	57.57	
56.5	327,935	10,590	0.0323	0.9677	56.21	
57.5	306,914	12,484	0.0407	0.9593	54.40	
58.5	287,544	11,172	0.0389	0.9611	52.18	
59.5	265,461	5,156	0.0194	0.9806	50.16	
60.5	258,680	7,671	0.0297	0.9703	49.18	
61.5	245,516	13,241	0.0539	0.9461	47.72	
62.5	220,934	9,406	0.0426	0.9574	45.15	
63.5	157,104	6,440	0.0410	0.9590	43.23	
64.5	147,357	2,933	0.0199	0.9801	41.46	
65.5	143,203	2,717	0.0190	0.9810	40.63	
66.5	139,883	4,209	0.0301	0.9699	39.86	
67.5	132,799	2,119	0.0160	0.9840	38.66	
68.5	115,776	4,035	0.0348	0.9652	38.04	
69.5	106,673	1,319	0.0124	0.9876	36.72	
70.5	105,354	10,191	0.0967	0.9033	36.26	
71.5	93,908	9,105	0.0970	0.9030	32.76	
72.5	84,803	16,591	0.1956	0.8044	29.58	
73.5	67,985	10,029	0.1475	0.8525	23.79	
74.5	57,956	7,555	0.1304	0.8696	20.28	
75.5	50,314	7,150	0.1421	0.8579	17.64	
76.5	43,045	4,569	0.1061	0.8939	15.13	
77.5	38,187	4,405	0.1154	0.8846	13.53	
78.5	12,817	935	0.0729	0.9271	11.97	

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	11,655	1,210	0.1038	0.8962	11.09	
80.5	6,581	372	0.0565	0.9435	9.94	
81.5	6,145	886	0.1442	0.8558	9.38	
82.5	5,259	680	0.1294	0.8706	8.03	
83.5	4,549	898	0.1973	0.8027	6.99	
84.5	3,652	546	0.1495	0.8505	5.61	
85.5	3,065	443	0.1444	0.8556	4.77	
86.5	2,587	323	0.1247	0.8753	4.08	
87.5	2,130	464	0.2178	0.7822	3.57	
88.5	1,666	342	0.2054	0.7946	2.79	
89.5	1,088	459	0.4215	0.5785	2.22	
90.5	630	105	0.1664	0.8336	1.28	
91.5	512	76	0.1476	0.8524	1.07	
92.5	413	76	0.1846	0.8154	0.91	
93.5	337	37	0.1088	0.8912	0.74	
94.5	300	96	0.3191	0.6809	0.66	
95.5	158	57	0.3605	0.6395	0.45	
96.5	100	64	0.6410	0.3590	0.29	
97.5	36	21	0.5714	0.4286	0.10	
98.5	15	8	0.5003	0.4997	0.04	
99.5	8	4	0.5337	0.4663	0.02	
100.5	4	2	0.4278	0.5722	0.01	
101.5	2	1	0.5049	0.4951	0.01	
102.5					0.00	



DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2018

EXPERIENCE BAND 1989-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,769,372	52,243	0.0010	0.9990	100.00
0.5	46,438,932	148,217	0.0032	0.9968	99.90
1.5	45,405,592	133,532	0.0029	0.9971	99.58
2.5	48,045,733	86,996	0.0018	0.9982	99.29
3.5	46,145,713	129,092	0.0028	0.9972	99.11
4.5	47,475,614	133,951	0.0028	0.9972	98.83
5.5	47,161,403	125,684	0.0027	0.9973	98.55
6.5	44,289,363	110,184	0.0025	0.9975	98.29
7.5	44,040,936	118,080	0.0027	0.9973	98.04
8.5	42,516,466	130,276	0.0031	0.9969	97.78
9.5	40,325,893	60,578	0.0015	0.9985	97.48
10.5	38,802,667	94,399	0.0024	0.9976	97.33
11.5	37,090,668	90,147	0.0024	0.9976	97.10
12.5	34,807,685	113,286	0.0033	0.9967	96.86
13.5	30,934,196	105,834	0.0034	0.9966	96.55
14.5	29,383,261	95,683	0.0033	0.9967	96.22
15.5	27,245,859	80,341	0.0029	0.9971	95.90
16.5	26,709,800	94,388	0.0035	0.9965	95.62
17.5	24,768,624	79,367	0.0032	0.9968	95.28
18.5	22,161,610	95,662	0.0043	0.9957	94.98
19.5	19,847,682	124,509	0.0063	0.9937	94.57
20.5	19,018,304	69,577	0.0037	0.9963	93.97
21.5	17,881,105	91,335	0.0051	0.9949	93.63
22.5	17,142,608	67,422	0.0039	0.9961	93.15
23.5	16,391,706	107,800	0.0066	0.9934	92.78
24.5	15,263,281	93,031	0.0061	0.9939	92.17
25.5	13,651,379	82,413	0.0060	0.9940	91.61
26.5	12,584,988	83,382	0.0066	0.9934	91.06
27.5	11,503,993	96,833	0.0084	0.9916	90.46
28.5	10,242,464	114,607	0.0112	0.9888	89.69
29.5	8,906,078	95,416	0.0107	0.9893	88.69
30.5	7,881,445	69,374	0.0088	0.9912	87.74
31.5	6,644,561	65,423	0.0098	0.9902	86.97
32.5	6,009,871	90,652	0.0151	0.9849	86.11
33.5	5,526,914	83,230	0.0151	0.9849	84.81
34.5	4,811,059	59,014	0.0123	0.9877	83.54
35.5	4,349,976	71,015	0.0163	0.9837	82.51
36.5	4,040,497	76,392	0.0189	0.9811	81.16
37.5	3,727,545	59,037	0.0158	0.9842	79.63
38.5	3,284,846	46,621	0.0142	0.9858	78.37

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2018			EXPERIENCE BAND 1989-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,683,952	47,427	0.0177	0.9823	77.26	
40.5	2,430,088	38,513	0.0158	0.9842	75.89	
41.5	1,967,055	40,268	0.0205	0.9795	74.69	
42.5	1,428,827	24,166	0.0169	0.9831	73.16	
43.5	1,239,336	25,357	0.0205	0.9795	71.92	
44.5	1,021,386	14,920	0.0146	0.9854	70.45	
45.5	682,394	12,829	0.0188	0.9812	69.42	
46.5	597,858	10,395	0.0174	0.9826	68.12	
47.5	511,675	8,777	0.0172	0.9828	66.93	
48.5	522,403	9,132	0.0175	0.9825	65.78	
49.5	497,509	10,817	0.0217	0.9783	64.63	
50.5	497,728	10,144	0.0204	0.9796	63.23	
51.5	474,920	8,207	0.0173	0.9827	61.94	
52.5	457,353	10,696	0.0234	0.9766	60.87	
53.5	425,970	10,450	0.0245	0.9755	59.45	
54.5	388,560	6,183	0.0159	0.9841	57.99	
55.5	333,452	7,984	0.0239	0.9761	57.06	
56.5	320,138	10,590	0.0331	0.9669	55.70	
57.5	300,491	12,277	0.0409	0.9591	53.86	
58.5	281,328	11,172	0.0397	0.9603	51.66	
59.5	262,444	5,156	0.0196	0.9804	49.60	
60.5	255,662	7,671	0.0300	0.9700	48.63	
61.5	242,708	13,241	0.0546	0.9454	47.17	
62.5	218,510	9,406	0.0430	0.9570	44.60	
63.5	154,680	6,440	0.0416	0.9584	42.68	
64.5	144,933	2,933	0.0202	0.9798	40.90	
65.5	142,497	2,717	0.0191	0.9809	40.07	
66.5	139,201	4,209	0.0302	0.9698	39.31	
67.5	132,117	2,119	0.0160	0.9840	38.12	
68.5	115,094	4,035	0.0351	0.9649	37.51	
69.5	105,991	1,319	0.0124	0.9876	36.19	
70.5	104,672	9,786	0.0935	0.9065	35.74	
71.5	93,632	9,105	0.0972	0.9028	32.40	
72.5	84,803	16,591	0.1956	0.8044	29.25	
73.5	67,985	10,029	0.1475	0.8525	23.53	
74.5	57,956	7,555	0.1304	0.8696	20.06	
75.5	50,314	7,150	0.1421	0.8579	17.44	
76.5	43,045	4,569	0.1061	0.8939	14.96	
77.5	38,187	4,405	0.1154	0.8846	13.38	
78.5	12,817	935	0.0729	0.9271	11.83	

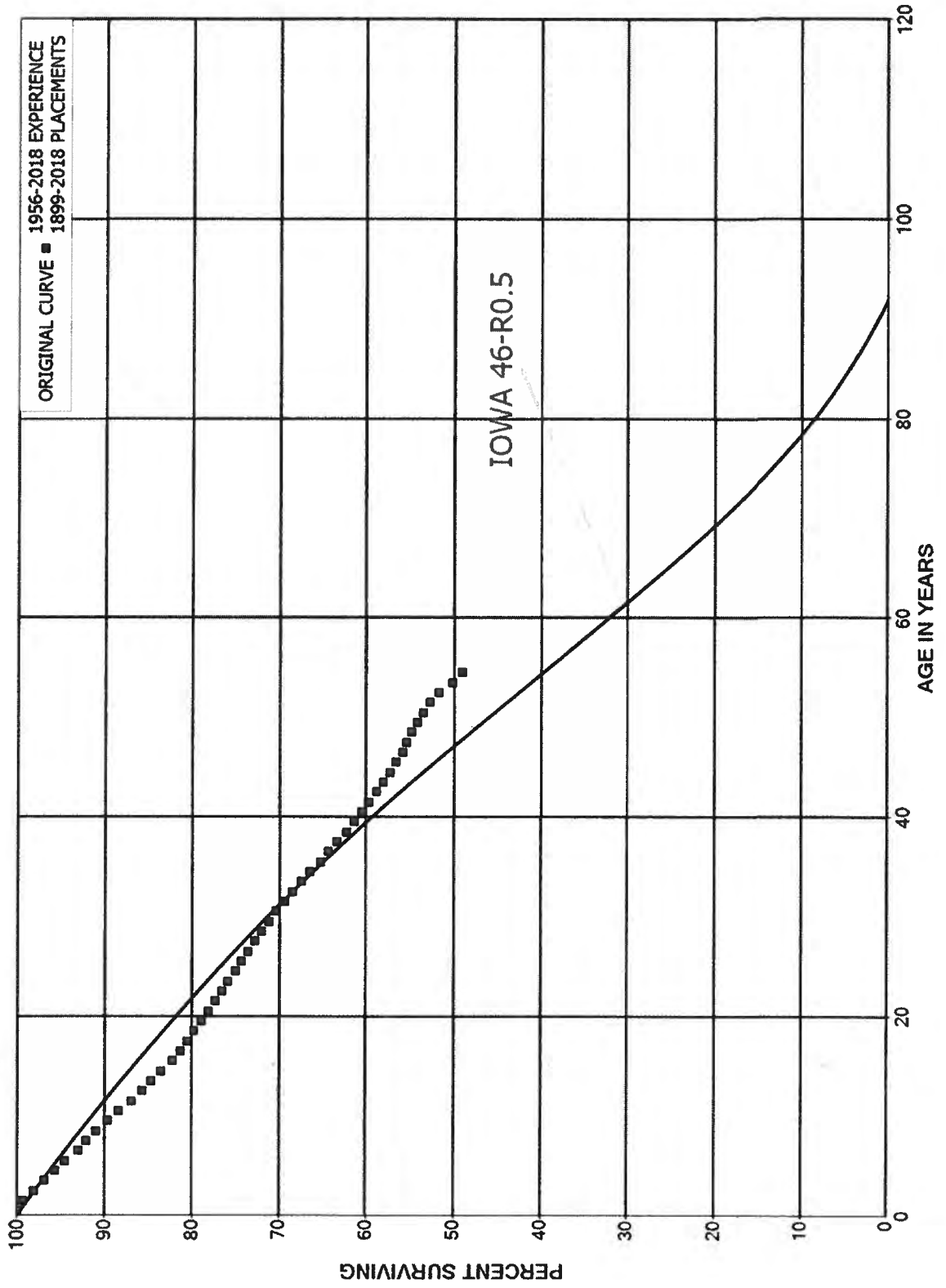
DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2018			EXPERIENCE BAND 1989-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	11,655	1,210	0.1038	0.8962	10.97	
80.5	6,581	372	0.0565	0.9435	9.83	
81.5	6,145	886	0.1442	0.8558	9.28	
82.5	5,259	680	0.1294	0.8706	7.94	
83.5	4,549	898	0.1973	0.8027	6.91	
84.5	3,652	546	0.1495	0.8505	5.55	
85.5	3,065	443	0.1444	0.8556	4.72	
86.5	2,587	323	0.1247	0.8753	4.04	
87.5	2,130	464	0.2178	0.7822	3.53	
88.5	1,666	342	0.2054	0.7946	2.76	
89.5	1,088	459	0.4215	0.5785	2.20	
90.5	630	105	0.1664	0.8336	1.27	
91.5	512	76	0.1476	0.8524	1.06	
92.5	413	76	0.1846	0.8154	0.90	
93.5	337	37	0.1088	0.8912	0.74	
94.5	300	96	0.3191	0.6809	0.66	
95.5	158	57	0.3605	0.6395	0.45	
96.5	100	64	0.6410	0.3590	0.29	
97.5	36	21	0.5714	0.4286	0.10	
98.5	15	8	0.5003	0.4997	0.04	
99.5	8	4	0.5337	0.4663	0.02	
100.5	4	2	0.4278	0.5722	0.01	
101.5	2	1	0.5049	0.4951	0.01	
102.5					0.00	

DUKE ENERGY KENTUCKY  
ACCOUNT 3680 LINE TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3680 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2018

EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,513,430	71,960	0.0009	0.9991	100.00
0.5	77,838,220	505,599	0.0065	0.9935	99.91
1.5	80,379,072	1,010,921	0.0126	0.9874	99.26
2.5	78,962,623	958,260	0.0121	0.9879	98.01
3.5	76,110,182	929,896	0.0122	0.9878	96.82
4.5	72,509,590	845,621	0.0117	0.9883	95.64
5.5	71,391,159	1,175,674	0.0165	0.9835	94.52
6.5	68,401,043	700,074	0.0102	0.9898	92.97
7.5	67,255,423	801,068	0.0119	0.9881	92.02
8.5	63,845,654	917,909	0.0144	0.9856	90.92
9.5	60,901,272	864,377	0.0142	0.9858	89.61
10.5	59,151,582	936,384	0.0158	0.9842	88.34
11.5	55,892,738	759,196	0.0136	0.9864	86.94
12.5	53,216,170	648,259	0.0122	0.9878	85.76
13.5	51,265,549	644,251	0.0126	0.9874	84.72
14.5	48,783,081	812,930	0.0167	0.9833	83.65
15.5	46,454,807	506,872	0.0109	0.9891	82.26
16.5	45,056,798	433,056	0.0096	0.9904	81.36
17.5	43,900,168	419,559	0.0096	0.9904	80.58
18.5	42,001,570	430,194	0.0102	0.9898	79.81
19.5	39,952,602	435,808	0.0109	0.9891	78.99
20.5	37,783,077	362,840	0.0096	0.9904	78.13
21.5	35,482,077	326,182	0.0092	0.9908	77.38
22.5	33,857,480	329,184	0.0097	0.9903	76.67
23.5	32,087,212	347,137	0.0108	0.9892	75.92
24.5	29,215,251	272,309	0.0093	0.9907	75.10
25.5	26,944,771	272,253	0.0101	0.9899	74.40
26.5	25,214,976	276,854	0.0110	0.9890	73.65
27.5	22,986,185	248,561	0.0108	0.9892	72.84
28.5	20,790,583	245,434	0.0118	0.9882	72.05
29.5	18,569,929	223,029	0.0120	0.9880	71.20
30.5	16,320,853	210,231	0.0129	0.9871	70.35
31.5	14,916,980	211,929	0.0142	0.9858	69.44
32.5	13,636,539	196,446	0.0144	0.9856	68.45
33.5	12,386,863	181,529	0.0147	0.9853	67.47
34.5	11,237,685	197,877	0.0176	0.9824	66.48
35.5	9,989,539	140,516	0.0141	0.9859	65.31
36.5	9,265,780	148,799	0.0161	0.9839	64.39
37.5	8,260,880	133,737	0.0162	0.9838	63.36
38.5	7,468,383	112,410	0.0151	0.9849	62.33

DUKE ENERGY KENTUCKY

ACCOUNT 3680 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,743,551	99,216	0.0147	0.9853	61.39
40.5	6,008,617	78,458	0.0131	0.9869	60.49
41.5	5,444,440	78,274	0.0144	0.9856	59.70
42.5	5,039,805	71,152	0.0141	0.9859	58.84
43.5	4,570,946	56,773	0.0124	0.9876	58.01
44.5	3,846,768	44,496	0.0116	0.9884	57.29
45.5	3,214,304	43,099	0.0134	0.9866	56.63
46.5	2,676,597	22,290	0.0083	0.9917	55.87
47.5	2,198,237	22,591	0.0103	0.9897	55.40
48.5	1,757,123	21,318	0.0121	0.9879	54.83
49.5	1,444,019	17,252	0.0119	0.9881	54.17
50.5	1,210,226	16,846	0.0139	0.9861	53.52
51.5	1,039,292	21,536	0.0207	0.9793	52.78
52.5	835,774	23,917	0.0286	0.9714	51.68
53.5	700,676	16,202	0.0231	0.9769	50.20
54.5	534,748	8,408	0.0157	0.9843	49.04
55.5	463,853	12,203	0.0263	0.9737	48.27
56.5	403,418	5,709	0.0142	0.9858	47.00
57.5	343,818	6,298	0.0183	0.9817	46.34
58.5	294,929	2,366	0.0080	0.9920	45.49
59.5	245,799	3,084	0.0125	0.9875	45.12
60.5	209,069	2,852	0.0136	0.9864	44.56
61.5	194,588	2,368	0.0122	0.9878	43.95
62.5	144,565	3,019	0.0209	0.9791	43.41
63.5	104,137	1,642	0.0158	0.9842	42.51
64.5	76,730	1,619	0.0211	0.9789	41.84
65.5	69,324	2,581	0.0372	0.9628	40.95
66.5	56,706	1,094	0.0193	0.9807	39.43
67.5	38,766	3,793	0.0978	0.9022	38.67
68.5	26,975	698	0.0259	0.9741	34.89
69.5	22,486	203	0.0090	0.9910	33.98
70.5	20,420	421	0.0206	0.9794	33.68
71.5	17,728	53	0.0030	0.9970	32.98
72.5	17,152	231	0.0135	0.9865	32.88
73.5	16,267	508	0.0312	0.9688	32.44
74.5	15,728		0.0000	1.0000	31.43
75.5	15,728	13	0.0008	0.9992	31.43
76.5	15,384	0	0.0000	1.0000	31.40
77.5	13,235	48	0.0036	0.9964	31.40
78.5	10,383	24	0.0023	0.9977	31.29

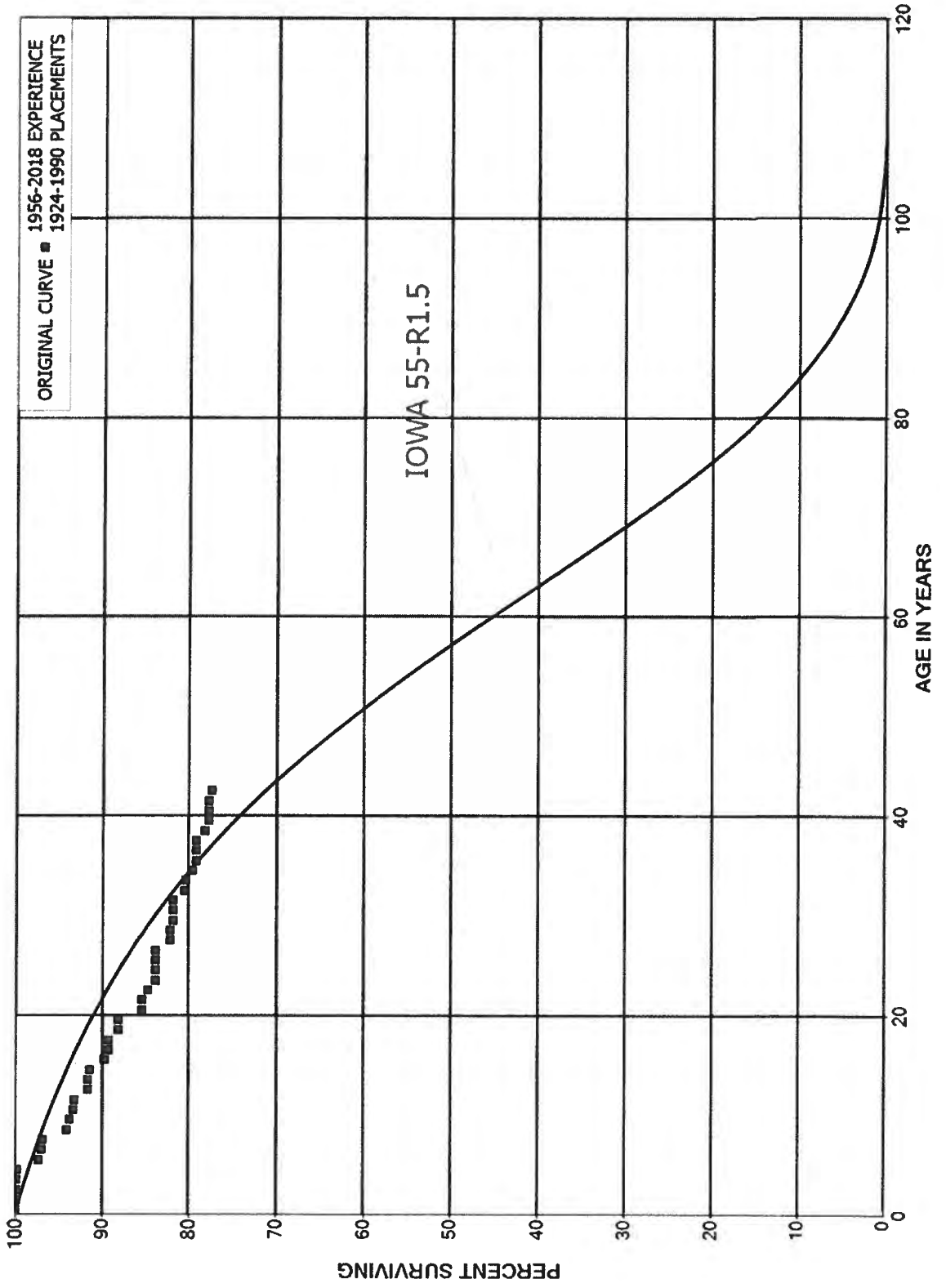
DUKE ENERGY KENTUCKY

ACCOUNT 3680 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	10,114	250	0.0247	0.9753	31.21	
80.5	9,750	25	0.0026	0.9974	30.44	
81.5	7,468	0	0.0000	1.0000	30.36	
82.5	5,815	36	0.0063	0.9937	30.36	
83.5	5,712	13	0.0022	0.9978	30.17	
84.5	5,699	13	0.0022	0.9978	30.11	
85.5	5,504	0	0.0000	1.0000	30.04	
86.5	4,849		0.0000	1.0000	30.04	
87.5	4,158	0	0.0000	1.0000	30.04	
88.5	3,972	0	0.0000	1.0000	30.04	
89.5	5,543	1,950	0.3517	0.6483	30.04	
90.5	3,413	0	0.0000	1.0000	19.47	
91.5	3,024	0	0.0000	1.0000	19.47	
92.5	2,699	0	0.0000	1.0000	19.47	
93.5	2,039		0.0000	1.0000	19.47	
94.5	3,904	933	0.2389	0.7611	19.47	
95.5	2,728	0	0.0000	1.0000	14.82	
96.5	2,074	0	0.0000	1.0000	14.82	
97.5	1,956	0	0.0001	0.9999	14.82	
98.5	1,065		0.0000	1.0000	14.82	
99.5	1,065		0.0000	1.0000	14.82	
100.5	1,065	0	0.0000	1.0000	14.82	
101.5	1,026	0	0.0000	1.0000	14.82	
102.5	933		0.0000	1.0000	14.82	
103.5	933		0.0000	1.0000	14.82	
104.5	933		0.0000	1.0000	14.82	
105.5	933		0.0000	1.0000	14.82	
106.5	933		0.0000	1.0000	14.82	
107.5	933	0	0.0002	0.9998	14.82	
108.5					14.81	

DUKE ENERGY KENTUCKY  
ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-1990			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	267,971		0.0000	1.0000	100.00
0.5	277,289	442	0.0016	0.9984	100.00
1.5	290,361	139	0.0005	0.9995	99.84
2.5	320,097	17	0.0001	0.9999	99.79
3.5	323,303	92	0.0003	0.9997	99.79
4.5	334,199	8,295	0.0248	0.9752	99.76
5.5	331,764	1,266	0.0038	0.9962	97.28
6.5	339,385	339	0.0010	0.9990	96.91
7.5	345,628	9,890	0.0286	0.9714	96.82
8.5	338,039	1,100	0.0033	0.9967	94.04
9.5	340,268	1,484	0.0044	0.9956	93.74
10.5	340,703	393	0.0012	0.9988	93.33
11.5	340,310	5,669	0.0167	0.9833	93.22
12.5	334,708		0.0000	1.0000	91.67
13.5	334,719	811	0.0024	0.9976	91.67
14.5	335,744	6,359	0.0189	0.9811	91.45
15.5	329,385	1,561	0.0047	0.9953	89.72
16.5	330,701		0.0000	1.0000	89.29
17.5	330,703	3,956	0.0120	0.9880	89.29
18.5	326,748		0.0000	1.0000	88.22
19.5	326,748	10,565	0.0323	0.9677	88.22
20.5	321,257		0.0000	1.0000	85.37
21.5	321,826	2,358	0.0073	0.9927	85.37
22.5	319,469	3,363	0.0105	0.9895	84.74
23.5	317,846	64	0.0002	0.9998	83.85
24.5	322,183	52	0.0002	0.9998	83.84
25.5	312,484		0.0000	1.0000	83.82
26.5	309,240	6,196	0.0200	0.9800	83.82
27.5	303,216	67	0.0002	0.9998	82.14
28.5	283,079	1,029	0.0036	0.9964	82.12
29.5	280,457		0.0000	1.0000	81.83
30.5	279,757		0.0000	1.0000	81.83
31.5	278,214	4,497	0.0162	0.9838	81.83
32.5	267,141	444	0.0017	0.9983	80.50
33.5	266,697	2,405	0.0090	0.9910	80.37
34.5	258,336	1,404	0.0054	0.9946	79.64
35.5	256,304		0.0000	1.0000	79.21
36.5	256,304		0.0000	1.0000	79.21
37.5	256,304	3,431	0.0134	0.9866	79.21
38.5	252,873	1,452	0.0057	0.9943	78.15

DUKE ENERGY KENTUCKY

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-1990			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	247,188		0.0000	1.0000	77.70
40.5	230,997		0.0000	1.0000	77.70
41.5	223,641	951	0.0043	0.9957	77.70
42.5	199,558		0.0000	1.0000	77.37
43.5	194,345	731	0.0038	0.9962	77.37
44.5	187,529		0.0000	1.0000	77.08
45.5	181,396		0.0000	1.0000	77.08
46.5	176,874		0.0000	1.0000	77.08
47.5	155,243		0.0000	1.0000	77.08
48.5	150,463		0.0000	1.0000	77.08
49.5	125,172	420	0.0034	0.9966	77.08
50.5	96,040		0.0000	1.0000	76.82
51.5	93,899		0.0000	1.0000	76.82
52.5	87,129		0.0000	1.0000	76.82
53.5	82,013		0.0000	1.0000	76.82
54.5	77,620		0.0000	1.0000	76.82
55.5	63,369		0.0000	1.0000	76.82
56.5	59,386		0.0000	1.0000	76.82
57.5	54,156		0.0000	1.0000	76.82
58.5	54,156		0.0000	1.0000	76.82
59.5	51,458		0.0000	1.0000	76.82
60.5	51,244		0.0000	1.0000	76.82
61.5	48,811		0.0000	1.0000	76.82
62.5	21,685		0.0000	1.0000	76.82
63.5	21,103		0.0000	1.0000	76.82
64.5	19,545		0.0000	1.0000	76.82
65.5	18,092		0.0000	1.0000	76.82
66.5	18,043		0.0000	1.0000	76.82
67.5	12,088		0.0000	1.0000	76.82
68.5	11,671		0.0000	1.0000	76.82
69.5	7,814		0.0000	1.0000	76.82
70.5	7,413		0.0000	1.0000	76.82
71.5	5,113		0.0000	1.0000	76.82
72.5	1,783		0.0000	1.0000	76.82
73.5	18		0.0000	1.0000	76.82
74.5	18		0.0000	1.0000	76.82
75.5	15		0.0000	1.0000	76.82
76.5	5		0.0000	1.0000	76.82
77.5	4		0.0000	1.0000	76.82
78.5	4		0.0000	1.0000	76.82

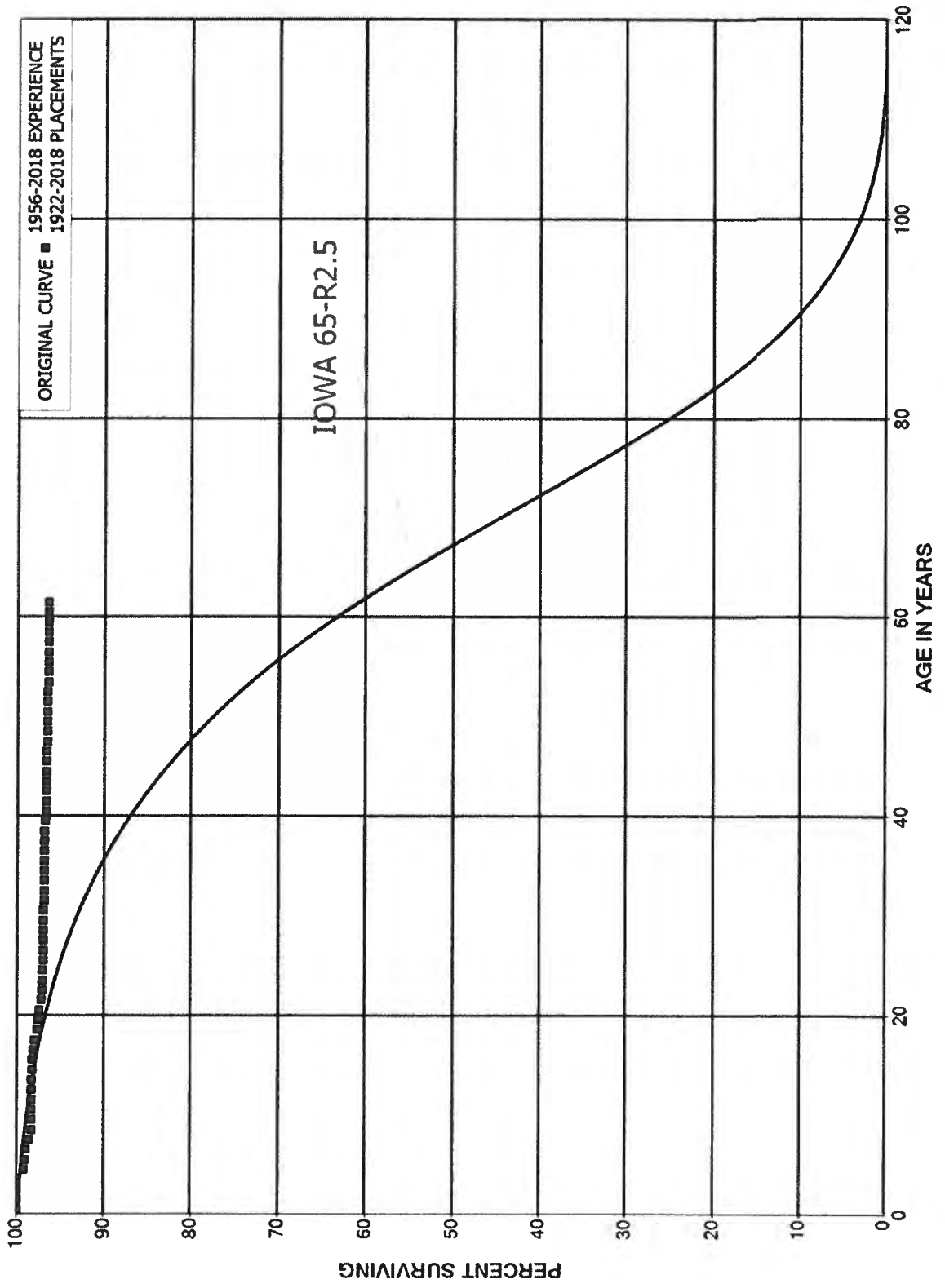
DUKE ENERGY KENTUCKY

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-1990			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4		0.0000	1.0000	76.82
80.5	1		0.0000	1.0000	76.82
81.5					76.82

DUKE ENERGY KENTUCKY  
ACCOUNT 3691 SERVICES - UNDERGROUND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,434,215		0.0000	1.0000	100.00
0.5	2,430,493	619	0.0003	0.9997	100.00
1.5	2,422,084		0.0000	1.0000	99.97
2.5	2,454,820	665	0.0003	0.9997	99.97
3.5	2,434,564	17,691	0.0073	0.9927	99.95
4.5	438,335	677	0.0015	0.9985	99.22
5.5	441,017	431	0.0010	0.9990	99.07
6.5	441,445	1,602	0.0036	0.9964	98.97
7.5	440,170	1,295	0.0029	0.9971	98.61
8.5	439,161	156	0.0004	0.9996	98.32
9.5	438,039	82	0.0002	0.9998	98.29
10.5	437,880	59	0.0001	0.9999	98.27
11.5	437,519		0.0000	1.0000	98.26
12.5	436,938		0.0000	1.0000	98.26
13.5	437,407	319	0.0007	0.9993	98.26
14.5	436,906	98	0.0002	0.9998	98.18
15.5	124,533	163	0.0013	0.9987	98.16
16.5	124,370	120	0.0010	0.9990	98.03
17.5	124,559	376	0.0030	0.9970	97.94
18.5	126,373	229	0.0018	0.9982	97.64
19.5	125,015	53	0.0004	0.9996	97.47
20.5	124,962	357	0.0029	0.9971	97.42
21.5	124,605	53	0.0004	0.9996	97.15
22.5	124,552	51	0.0004	0.9996	97.10
23.5	124,501		0.0000	1.0000	97.07
24.5	124,501	85	0.0007	0.9993	97.07
25.5	124,415		0.0000	1.0000	97.00
26.5	124,438		0.0000	1.0000	97.00
27.5	124,438	23	0.0002	0.9998	97.00
28.5	124,415	85	0.0007	0.9993	96.98
29.5	124,330	6	0.0000	1.0000	96.91
30.5	124,324	42	0.0003	0.9997	96.91
31.5	122,222		0.0000	1.0000	96.88
32.5	122,508	3	0.0000	1.0000	96.88
33.5	122,515	9	0.0001	0.9999	96.87
34.5	122,506		0.0000	1.0000	96.87
35.5	122,506		0.0000	1.0000	96.87
36.5	122,506	19	0.0002	0.9998	96.87
37.5	122,487	45	0.0004	0.9996	96.85
38.5	122,442	74	0.0006	0.9994	96.82

DUKE ENERGY KENTUCKY

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	122,368	182	0.0015	0.9985	96.76	
40.5	122,186		0.0000	1.0000	96.61	
41.5	121,316		0.0000	1.0000	96.61	
42.5	120,788		0.0000	1.0000	96.61	
43.5	120,306		0.0000	1.0000	96.61	
44.5	120,306	42	0.0003	0.9997	96.61	
45.5	119,489		0.0000	1.0000	96.58	
46.5	118,861	57	0.0005	0.9995	96.58	
47.5	115,334		0.0000	1.0000	96.53	
48.5	104,256		0.0000	1.0000	96.53	
49.5	87,748		0.0000	1.0000	96.53	
50.5	81,380		0.0000	1.0000	96.53	
51.5	72,783		0.0000	1.0000	96.53	
52.5	61,969	85	0.0014	0.9986	96.53	
53.5	56,880	0	0.0000	1.0000	96.40	
54.5	49,390		0.0000	1.0000	96.40	
55.5	39,566		0.0000	1.0000	96.40	
56.5	35,515		0.0000	1.0000	96.40	
57.5	30,520		0.0000	1.0000	96.40	
58.5	28,772		0.0000	1.0000	96.40	
59.5	26,556		0.0000	1.0000	96.40	
60.5	22,165		0.0000	1.0000	96.40	
61.5	20,422		0.0000	1.0000	96.40	
62.5	15,170		0.0000	1.0000	96.40	
63.5	9,481		0.0000	1.0000	96.40	
64.5	9,478		0.0000	1.0000	96.40	
65.5	7,381		0.0000	1.0000	96.40	
66.5	7,220		0.0000	1.0000	96.40	
67.5	6,256	1	0.0002	0.9998	96.40	
68.5	3,532		0.0000	1.0000	96.38	
69.5	2,821		0.0000	1.0000	96.38	
70.5	2,788		0.0000	1.0000	96.38	
71.5	2,787		0.0000	1.0000	96.38	
72.5	2,674		0.0000	1.0000	96.38	
73.5	2,619		0.0000	1.0000	96.38	
74.5	2,611		0.0000	1.0000	96.38	
75.5	2,571		0.0000	1.0000	96.38	
76.5	2,491		0.0000	1.0000	96.38	
77.5	2,430		0.0000	1.0000	96.38	
78.5	2,388		0.0000	1.0000	96.38	

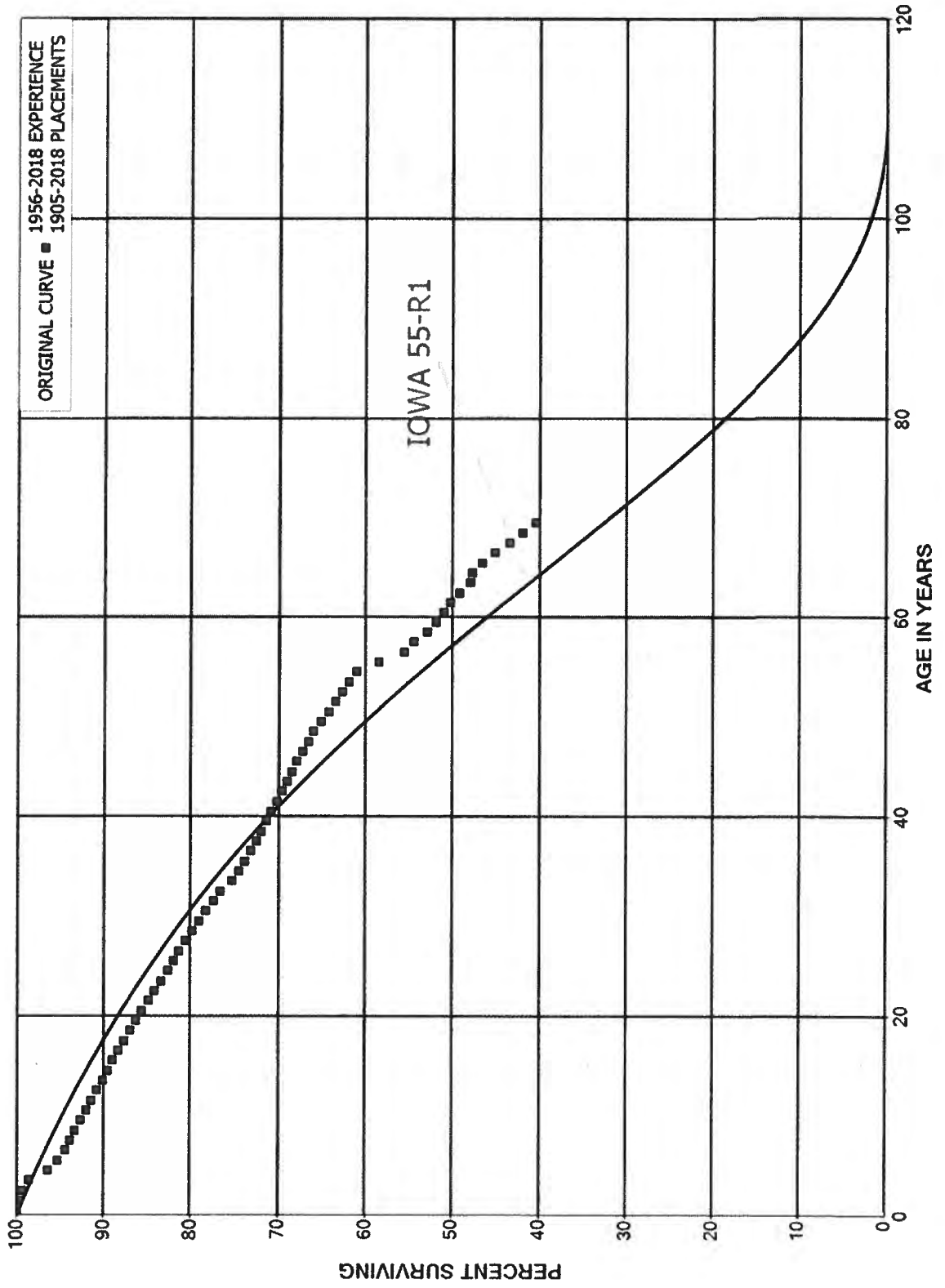
DUKE ENERGY KENTUCKY

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,388		0.0000	1.0000	96.38
80.5	2,103		0.0000	1.0000	96.38
81.5					96.38

DUKE ENERGY KENTUCKY  
ACCOUNT 3692 SERVICES - OVERHEAD  
ORIGINAL AND SMOOTH SURVIVOR CURVES





DUKE ENERGY KENTUCKY

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,485,563	14,257	0.0007	0.9993	100.00
0.5	18,800,598	49,506	0.0026	0.9974	99.93
1.5	18,634,849	60,140	0.0032	0.9968	99.67
2.5	18,319,129	133,467	0.0073	0.9927	99.35
3.5	16,567,467	367,892	0.0222	0.9778	98.63
4.5	16,082,337	187,794	0.0117	0.9883	96.43
5.5	14,684,657	147,704	0.0101	0.9899	95.31
6.5	13,919,143	79,386	0.0057	0.9943	94.35
7.5	13,833,296	81,833	0.0059	0.9941	93.81
8.5	13,460,504	88,461	0.0066	0.9934	93.26
9.5	12,761,485	89,289	0.0070	0.9930	92.64
10.5	12,161,423	78,240	0.0064	0.9936	92.00
11.5	11,630,262	85,572	0.0074	0.9926	91.40
12.5	10,999,716	75,724	0.0069	0.9931	90.73
13.5	10,653,373	71,344	0.0067	0.9933	90.11
14.5	10,404,833	68,456	0.0066	0.9934	89.50
15.5	9,418,403	66,449	0.0071	0.9929	88.91
16.5	9,359,582	68,663	0.0073	0.9927	88.29
17.5	9,339,423	71,522	0.0077	0.9923	87.64
18.5	8,757,272	64,337	0.0073	0.9927	86.97
19.5	8,486,612	68,600	0.0081	0.9919	86.33
20.5	8,167,529	72,207	0.0088	0.9912	85.63
21.5	7,809,949	69,361	0.0089	0.9911	84.87
22.5	7,326,832	62,681	0.0086	0.9914	84.12
23.5	6,964,450	63,509	0.0091	0.9909	83.40
24.5	6,623,451	52,482	0.0079	0.9921	82.64
25.5	6,283,210	48,786	0.0078	0.9922	81.99
26.5	5,947,428	53,471	0.0090	0.9910	81.35
27.5	5,684,479	52,232	0.0092	0.9908	80.62
28.5	5,403,511	52,352	0.0097	0.9903	79.88
29.5	5,108,366	54,548	0.0107	0.9893	79.10
30.5	4,876,508	55,242	0.0113	0.9887	78.26
31.5	4,527,915	45,869	0.0101	0.9899	77.37
32.5	4,198,344	68,783	0.0164	0.9836	76.59
33.5	3,880,301	43,411	0.0112	0.9888	75.33
34.5	3,539,394	33,442	0.0094	0.9906	74.49
35.5	3,290,819	26,956	0.0082	0.9918	73.79
36.5	3,049,948	26,040	0.0085	0.9915	73.18
37.5	2,780,385	23,086	0.0083	0.9917	72.56
38.5	2,556,728	20,102	0.0079	0.9921	71.96

DUKE ENERGY KENTUCKY

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018

EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,336,463	19,490	0.0083	0.9917	71.39
40.5	2,117,410	18,494	0.0087	0.9913	70.79
41.5	1,931,818	15,970	0.0083	0.9917	70.18
42.5	1,764,270	13,723	0.0078	0.9922	69.60
43.5	1,593,675	12,849	0.0081	0.9919	69.05
44.5	1,424,011	12,375	0.0087	0.9913	68.50
45.5	1,302,930	12,729	0.0098	0.9902	67.90
46.5	1,175,632	10,704	0.0091	0.9909	67.24
47.5	1,054,095	9,116	0.0086	0.9914	66.63
48.5	959,514	13,357	0.0139	0.9861	66.05
49.5	861,018	10,624	0.0123	0.9877	65.13
50.5	785,827	9,687	0.0123	0.9877	64.33
51.5	700,531	8,700	0.0124	0.9876	63.53
52.5	629,169	8,176	0.0130	0.9870	62.75
53.5	564,221	7,844	0.0139	0.9861	61.93
54.5	506,359	21,004	0.0415	0.9585	61.07
55.5	436,668	22,679	0.0519	0.9481	58.54
56.5	364,924	7,080	0.0194	0.9806	55.50
57.5	306,314	8,837	0.0288	0.9712	54.42
58.5	248,837	4,861	0.0195	0.9805	52.85
59.5	202,827	3,330	0.0164	0.9836	51.82
60.5	164,531	2,595	0.0158	0.9842	50.97
61.5	133,938	2,963	0.0221	0.9779	50.16
62.5	111,841	2,652	0.0237	0.9763	49.05
63.5	108,674	645	0.0059	0.9941	47.89
64.5	98,035	2,344	0.0239	0.9761	47.60
65.5	86,879	2,641	0.0304	0.9696	46.47
66.5	74,941	2,692	0.0359	0.9641	45.05
67.5	67,967	2,347	0.0345	0.9655	43.44
68.5	58,727	2,228	0.0379	0.9621	41.94
69.5	50,755	990	0.0195	0.9805	40.35
70.5	45,015	820	0.0182	0.9818	39.56
71.5	40,854	99	0.0024	0.9976	38.84
72.5	38,460	175	0.0045	0.9955	38.74
73.5	37,220	124	0.0033	0.9967	38.57
74.5	36,127	229	0.0064	0.9936	38.44
75.5	34,865	996	0.0286	0.9714	38.20
76.5	33,124	130	0.0039	0.9961	37.10
77.5	31,543	281	0.0089	0.9911	36.96
78.5	30,013	956	0.0319	0.9681	36.63

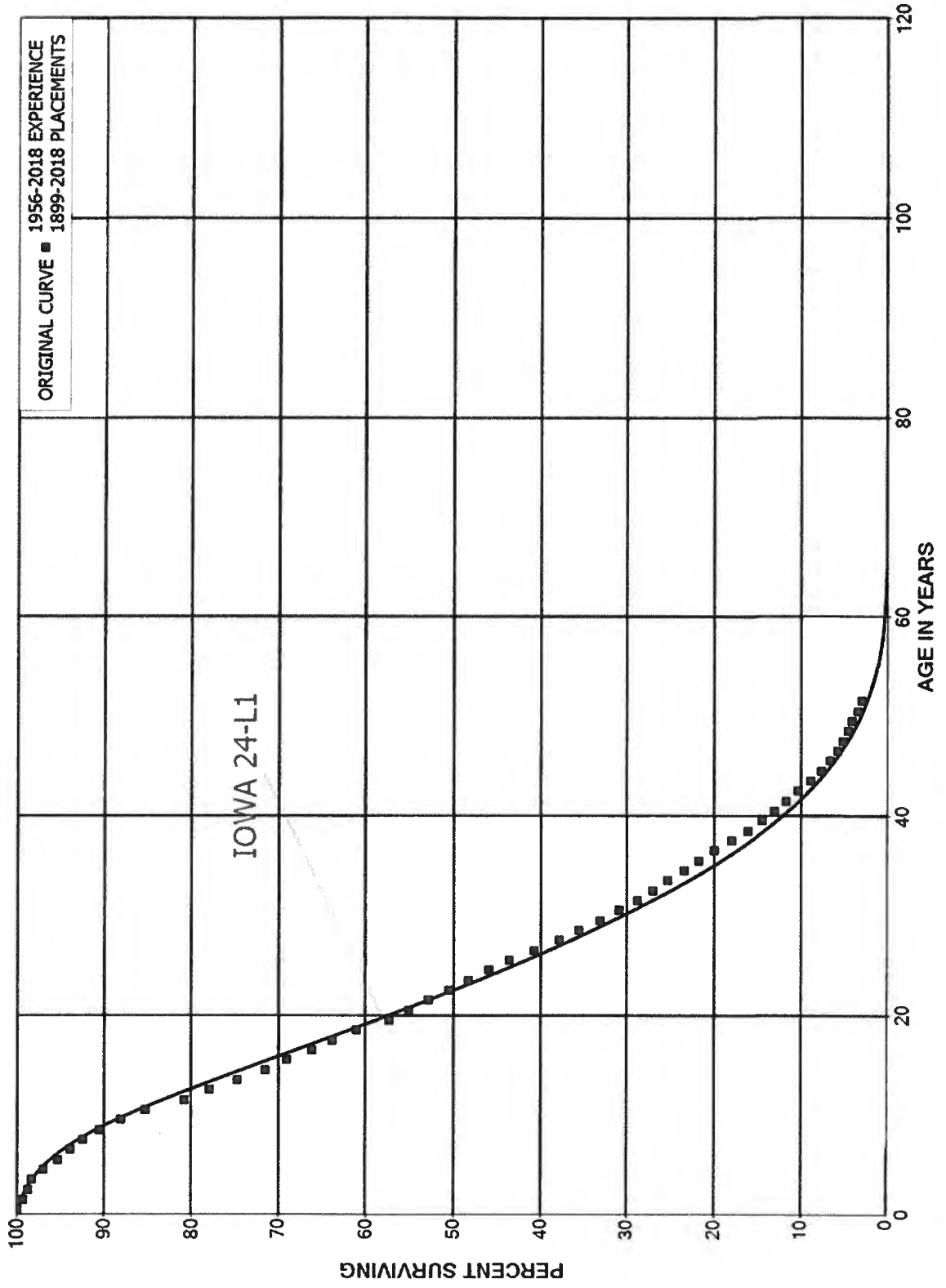
DUKE ENERGY KENTUCKY

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	27,867	947	0.0340	0.9660	35.46
80.5	26,381	307	0.0116	0.9884	34.26
81.5	26,074	351	0.0134	0.9866	33.86
82.5	25,723	351	0.0136	0.9864	33.40
83.5	25,373	207	0.0081	0.9919	32.95
84.5	25,166		0.0000	1.0000	32.68
85.5	25,166	138	0.0055	0.9945	32.68
86.5	25,029	44	0.0018	0.9982	32.50
87.5	24,985	56	0.0023	0.9977	32.45
88.5	24,928	5,211	0.2090	0.7910	32.37
89.5	19,718	895	0.0454	0.9546	25.61
90.5	18,823	1,282	0.0681	0.9319	24.44
91.5	17,541	1,095	0.0624	0.9376	22.78
92.5	16,446	757	0.0460	0.9540	21.36
93.5	27		0.0000	1.0000	20.37
94.5	27		0.0000	1.0000	20.37
95.5	27	27	1.0000		20.37
96.5					

DUKE ENERGY KENTUCKY  
ACCOUNT 3700 METERS AND METERING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS AND METERING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,849,611	19,032	0.0008	0.9992	100.00
0.5	23,680,503	138,334	0.0058	0.9942	99.92
1.5	23,384,785	148,502	0.0064	0.9936	99.34
2.5	22,908,064	93,805	0.0041	0.9959	98.71
3.5	22,527,104	307,701	0.0137	0.9863	98.30
4.5	22,047,278	375,863	0.0170	0.9830	96.96
5.5	21,554,037	323,625	0.0150	0.9850	95.31
6.5	20,658,205	323,673	0.0157	0.9843	93.87
7.5	20,024,981	418,206	0.0209	0.9791	92.40
8.5	21,933,890	583,765	0.0266	0.9734	90.47
9.5	21,324,892	673,993	0.0316	0.9684	88.07
10.5	17,692,124	932,757	0.0527	0.9473	85.28
11.5	16,139,149	575,309	0.0356	0.9644	80.79
12.5	15,136,012	621,991	0.0411	0.9589	77.91
13.5	14,157,725	602,587	0.0426	0.9574	74.71
14.5	13,113,172	445,412	0.0340	0.9660	71.53
15.5	12,601,225	536,773	0.0426	0.9574	69.10
16.5	11,935,659	422,669	0.0354	0.9646	66.15
17.5	11,346,136	485,091	0.0428	0.9572	63.81
18.5	10,519,896	663,404	0.0631	0.9369	61.08
19.5	9,833,280	370,148	0.0376	0.9624	57.23
20.5	8,832,112	361,396	0.0409	0.9591	55.08
21.5	7,886,558	337,928	0.0428	0.9572	52.82
22.5	7,337,177	332,259	0.0453	0.9547	50.56
23.5	6,797,105	332,871	0.0490	0.9510	48.27
24.5	6,221,622	305,952	0.0492	0.9508	45.91
25.5	5,643,386	378,704	0.0671	0.9329	43.65
26.5	5,033,926	353,208	0.0702	0.9298	40.72
27.5	4,453,740	276,602	0.0621	0.9379	37.86
28.5	3,952,364	266,555	0.0674	0.9326	35.51
29.5	3,525,784	243,384	0.0690	0.9310	33.12
30.5	3,176,454	213,509	0.0672	0.9328	30.83
31.5	2,842,318	175,641	0.0618	0.9382	28.76
32.5	2,593,047	158,208	0.0610	0.9390	26.98
33.5	2,376,816	178,117	0.0749	0.9251	25.33
34.5	2,151,121	153,226	0.0712	0.9288	23.44
35.5	1,947,742	166,021	0.0852	0.9148	21.77
36.5	1,737,365	174,065	0.1002	0.8998	19.91
37.5	1,524,295	156,713	0.1028	0.8972	17.92
38.5	1,307,046	139,413	0.1067	0.8933	16.07

DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS AND METERING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,126,995	114,508	0.1016	0.8984	14.36
40.5	976,959	94,098	0.0963	0.9037	12.90
41.5	845,760	97,534	0.1153	0.8847	11.66
42.5	731,799	108,675	0.1485	0.8515	10.31
43.5	610,811	82,921	0.1358	0.8642	8.78
44.5	499,685	67,334	0.1348	0.8652	7.59
45.5	415,494	53,336	0.1284	0.8716	6.57
46.5	348,420	38,076	0.1093	0.8907	5.72
47.5	301,642	32,295	0.1071	0.8929	5.10
48.5	261,820	30,338	0.1159	0.8841	4.55
49.5	219,408	32,082	0.1462	0.8538	4.03
50.5	173,555	23,387	0.1348	0.8652	3.44
51.5	141,909	3,841	0.0271	0.9729	2.97
52.5	126,546	2,960	0.0234	0.9766	2.89
53.5	120,578	1,670	0.0138	0.9862	2.83
54.5	112,478	1,152	0.0102	0.9898	2.79
55.5	107,661	839	0.0078	0.9922	2.76
56.5	102,704	1,725	0.0168	0.9832	2.74
57.5	93,036	872	0.0094	0.9906	2.69
58.5	84,695	1,129	0.0133	0.9867	2.67
59.5	78,274	734	0.0094	0.9906	2.63
60.5	73,281	1,134	0.0155	0.9845	2.60
61.5	62,201	1,247	0.0200	0.9800	2.56
62.5	55,433	1,157	0.0209	0.9791	2.51
63.5	50,314	614	0.0122	0.9878	2.46
64.5	46,468	193	0.0042	0.9958	2.43
65.5	39,814	295	0.0074	0.9926	2.42
66.5	34,496	274	0.0079	0.9921	2.40
67.5	32,205	124	0.0038	0.9962	2.38
68.5	28,766	315	0.0110	0.9890	2.37
69.5	26,396	315	0.0119	0.9881	2.35
70.5	23,070	1,280	0.0555	0.9445	2.32
71.5	17,500	582	0.0332	0.9668	2.19
72.5	16,097	17	0.0011	0.9989	2.12
73.5	15,806	9	0.0006	0.9994	2.12
74.5	15,358	35	0.0023	0.9977	2.12
75.5	15,119		0.0000	1.0000	2.11
76.5	13,846		0.0000	1.0000	2.11
77.5	11,729		0.0000	1.0000	2.11
78.5	10,970		0.0000	1.0000	2.11

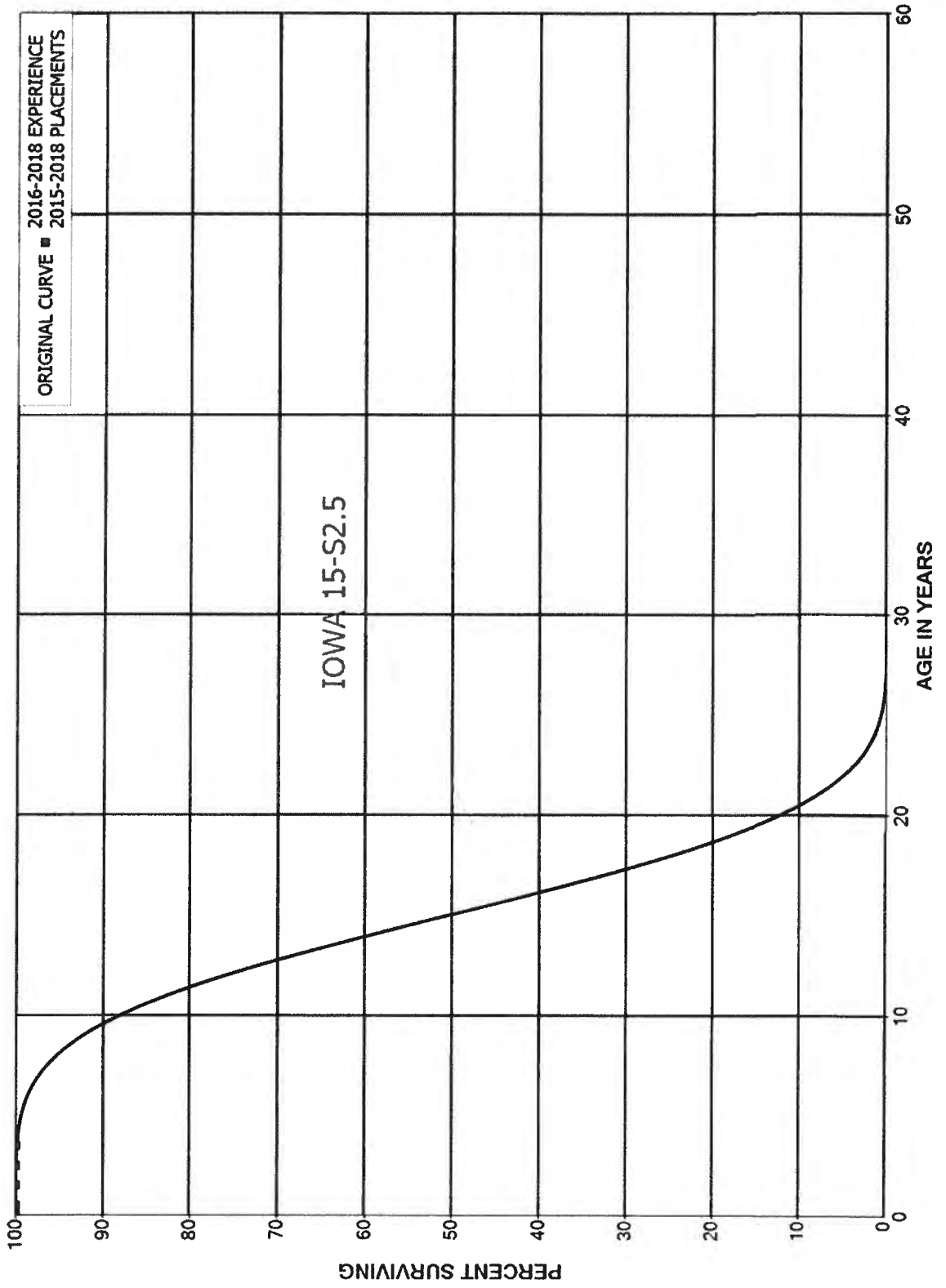
DUKE ENERGY KENTUCKY

ACCOUNT 3700 METERS AND METERING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,783	30	0.0031	0.9969	2.11
80.5	9,594		0.0000	1.0000	2.10
81.5	8,279		0.0000	1.0000	2.10
82.5	7,380	33	0.0045	0.9955	2.10
83.5	7,106		0.0000	1.0000	2.09
84.5	6,756		0.0000	1.0000	2.09
85.5	6,730		0.0000	1.0000	2.09
86.5	6,730		0.0000	1.0000	2.09
87.5	5,893		0.0000	1.0000	2.09
88.5	5,191		0.0000	1.0000	2.09
89.5	3,711		0.0000	1.0000	2.09
90.5	2,952		0.0000	1.0000	2.09
91.5	2,036		0.0000	1.0000	2.09
92.5	1,642		0.0000	1.0000	2.09
93.5	1,046		0.0000	1.0000	2.09
94.5	708		0.0000	1.0000	2.09
95.5	304		0.0000	1.0000	2.09
96.5	158		0.0000	1.0000	2.09
97.5	125		0.0000	1.0000	2.09
98.5					2.09

DUKE ENERGY KENTUCKY  
ACCOUNT 3702 UoF METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





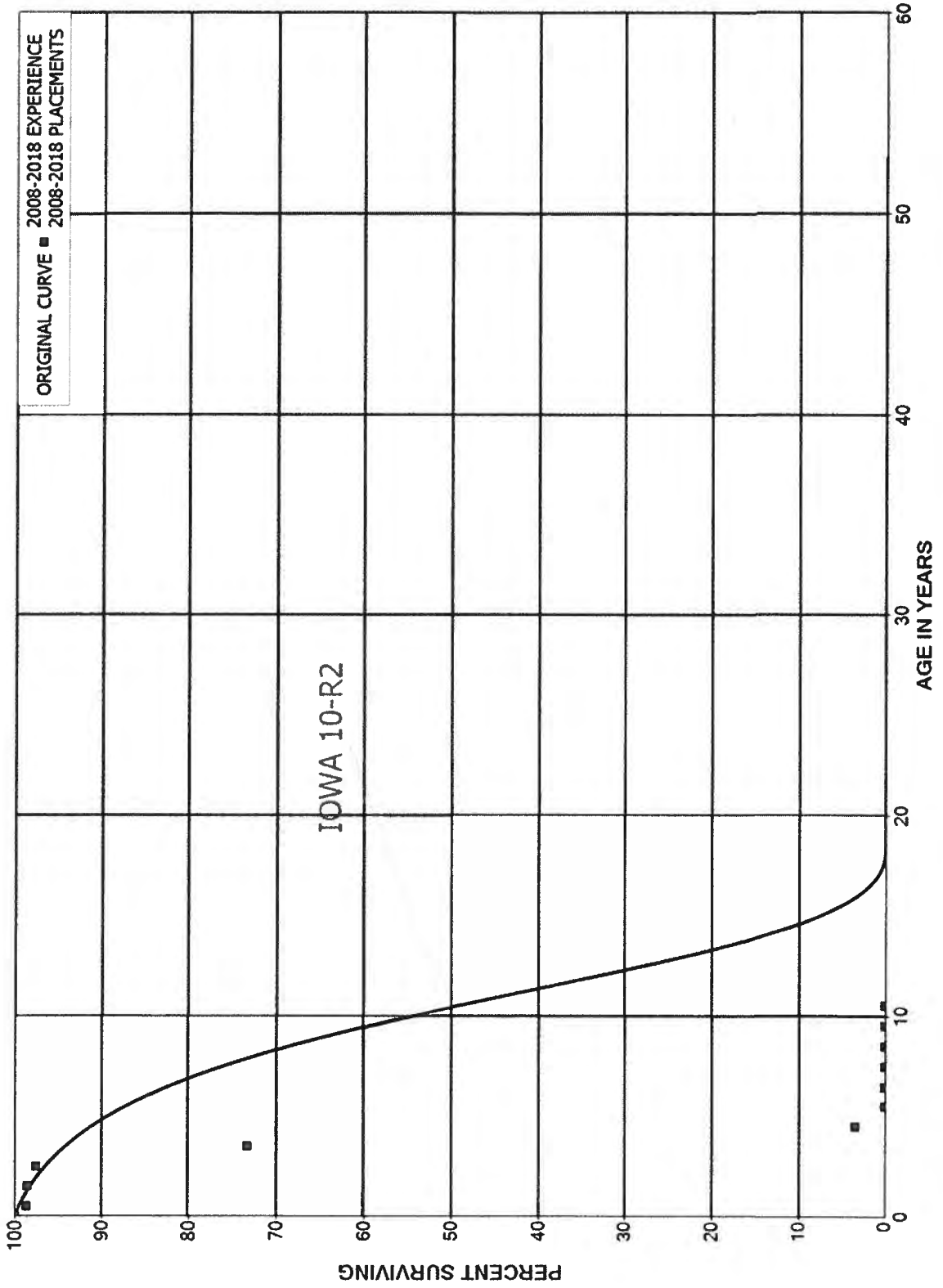
DUKE ENERGY KENTUCKY

ACCOUNT 3702 UoF METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2018			EXPERIENCE BAND 2016-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,958,056		0.0000	1.0000	100.00
0.5	10,302,907		0.0000	1.0000	100.00
1.5	302,081		0.0000	1.0000	100.00
2.5	208,337		0.0000	1.0000	100.00
3.5					100.00

DUKE ENERGY KENTUCKY  
ACCOUNT 3712 COMPANY-OWNED OUTDOOR LIGHTING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



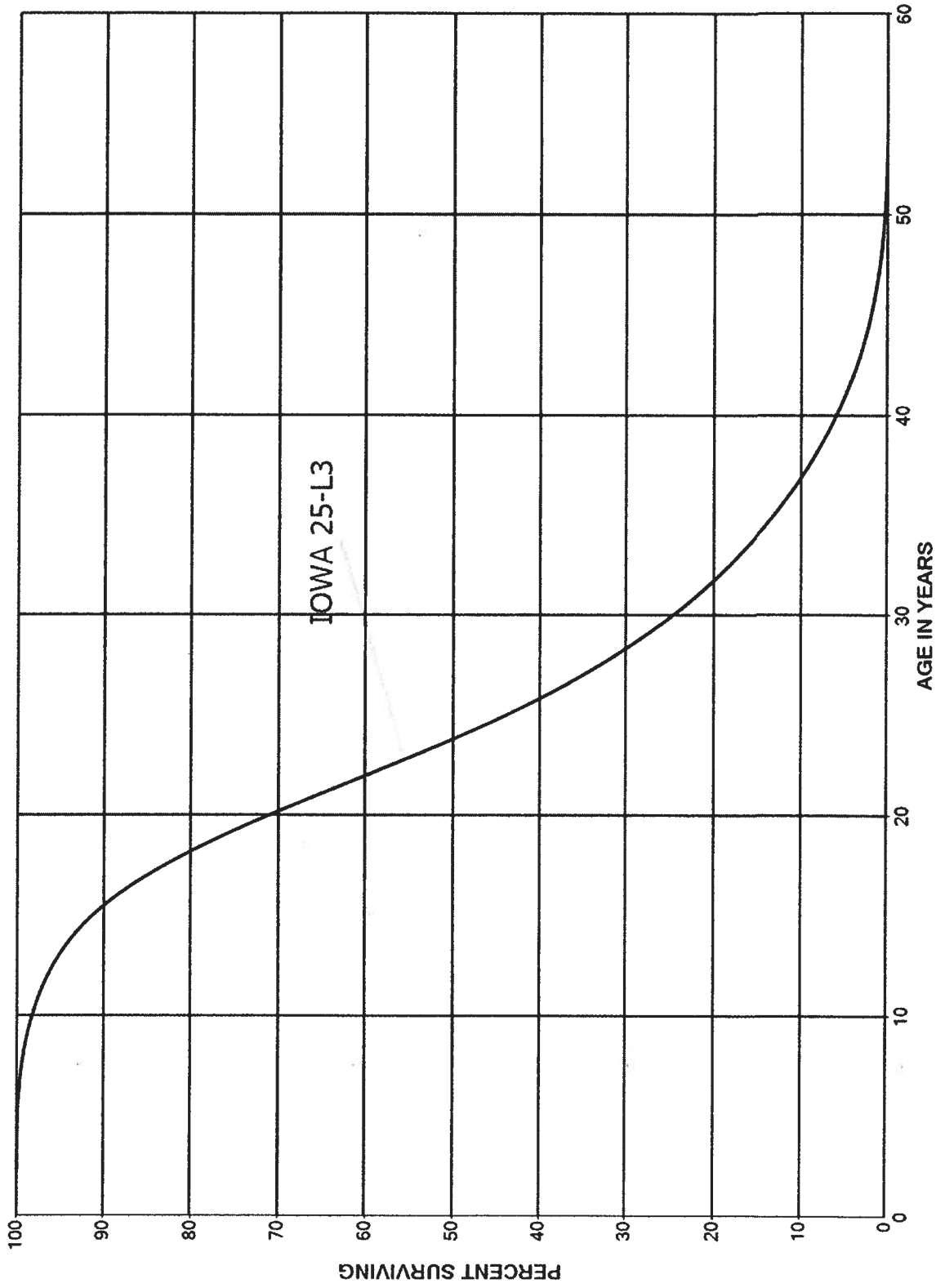
DUKE ENERGY KENTUCKY

ACCOUNT 3712 COMPANY-OWNED OUTDOOR LIGHTING

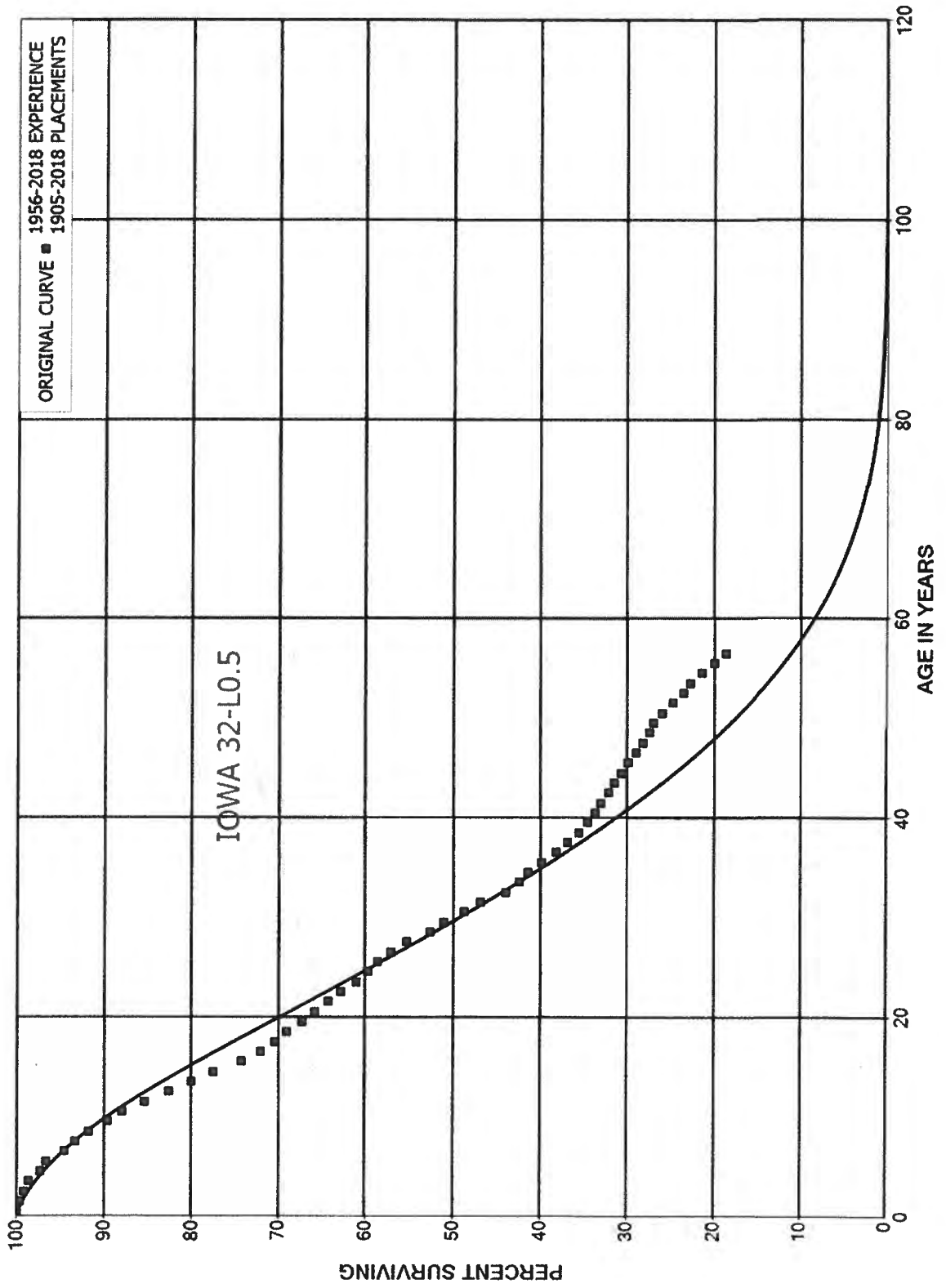
ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2018			EXPERIENCE BAND 2008-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	373,816	5,104	0.0137	0.9863	100.00
0.5	347,179	547	0.0016	0.9984	98.63
1.5	293,532	3,036	0.0103	0.9897	98.48
2.5	167,274	41,525	0.2482	0.7518	97.46
3.5	39,122	37,273	0.9527	0.0473	73.27
4.5	60,624	58,602	0.9667	0.0333	3.46
5.5	2,021	1,583	0.7829	0.2171	0.12
6.5	439		0.0000	1.0000	0.03
7.5	439		0.0000	1.0000	0.03
8.5	439		0.0000	1.0000	0.03
9.5	439		0.0000	1.0000	0.03
10.5					0.03

DUKE ENERGY KENTUCKY  
ACCOUNT 3720 LEASED PROPERTY ON CUSTOMERS' PREMISES  
SMOOTH SURVIVOR CURVE



DUKE ENERGY KENTUCKY  
ACCOUNT 3731 STREET LIGHTING - OVERHEAD  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2018

EXPERIENCE BAND 1956-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,492,438	3,439	0.0006	0.9994	100.00
0.5	5,456,456	19,678	0.0036	0.9964	99.94
1.5	5,377,872	20,946	0.0039	0.9961	99.58
2.5	5,008,819	30,965	0.0062	0.9938	99.19
3.5	4,666,376	58,580	0.0126	0.9874	98.58
4.5	4,209,083	32,808	0.0078	0.9922	97.34
5.5	4,206,461	90,515	0.0215	0.9785	96.58
6.5	4,115,347	50,973	0.0124	0.9876	94.50
7.5	4,081,719	68,926	0.0169	0.9831	93.33
8.5	4,015,468	95,920	0.0239	0.9761	91.76
9.5	3,888,341	67,778	0.0174	0.9826	89.56
10.5	3,807,977	113,239	0.0297	0.9703	88.00
11.5	3,645,808	119,850	0.0329	0.9671	85.39
12.5	3,506,004	105,943	0.0302	0.9698	82.58
13.5	3,364,270	108,714	0.0323	0.9677	80.08
14.5	3,107,911	130,577	0.0420	0.9580	77.50
15.5	2,979,155	88,546	0.0297	0.9703	74.24
16.5	2,889,603	66,939	0.0232	0.9768	72.03
17.5	2,838,211	53,307	0.0188	0.9812	70.36
18.5	2,685,290	68,103	0.0254	0.9746	69.04
19.5	2,475,164	54,892	0.0222	0.9778	67.29
20.5	2,305,611	54,886	0.0238	0.9762	65.80
21.5	2,159,077	45,364	0.0210	0.9790	64.23
22.5	2,054,329	59,794	0.0291	0.9709	62.88
23.5	1,927,073	41,465	0.0215	0.9785	61.05
24.5	1,815,220	34,857	0.0192	0.9808	59.74
25.5	1,711,949	44,353	0.0259	0.9741	58.59
26.5	1,639,443	52,604	0.0321	0.9679	57.07
27.5	1,587,481	74,208	0.0467	0.9533	55.24
28.5	1,484,923	45,108	0.0304	0.9696	52.66
29.5	1,380,840	62,901	0.0456	0.9544	51.06
30.5	1,305,342	51,550	0.0395	0.9605	48.73
31.5	1,238,132	75,915	0.0613	0.9387	46.81
32.5	1,130,652	38,936	0.0344	0.9656	43.94
33.5	1,046,625	25,950	0.0248	0.9752	42.43
34.5	1,006,452	36,662	0.0364	0.9636	41.37
35.5	957,313	41,260	0.0431	0.9569	39.87
36.5	906,229	31,947	0.0353	0.9647	38.15
37.5	855,591	29,632	0.0346	0.9654	36.80
38.5	785,378	21,728	0.0277	0.9723	35.53

DUKE ENERGY KENTUCKY

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	732,971	19,627	0.0268	0.9732	34.55
40.5	694,202	15,104	0.0218	0.9782	33.62
41.5	666,006	17,202	0.0258	0.9742	32.89
42.5	639,576	11,894	0.0186	0.9814	32.04
43.5	606,848	15,845	0.0261	0.9739	31.44
44.5	573,873	14,252	0.0248	0.9752	30.62
45.5	517,336	15,655	0.0303	0.9697	29.86
46.5	464,823	12,539	0.0270	0.9730	28.96
47.5	404,026	11,072	0.0274	0.9726	28.18
48.5	343,068	6,006	0.0175	0.9825	27.41
49.5	287,282	10,690	0.0372	0.9628	26.93
50.5	264,320	12,173	0.0461	0.9539	25.92
51.5	226,736	11,226	0.0495	0.9505	24.73
52.5	175,685	5,919	0.0337	0.9663	23.51
53.5	123,344	7,103	0.0576	0.9424	22.71
54.5	99,318	6,522	0.0657	0.9343	21.41
55.5	72,410	4,878	0.0674	0.9326	20.00
56.5	47,200	1,976	0.0419	0.9581	18.65
57.5	26,229	807	0.0308	0.9692	17.87
58.5	17,720	19	0.0011	0.9989	17.32
59.5	13,213	282	0.0213	0.9787	17.30
60.5	11,743	138	0.0118	0.9882	16.93
61.5	11,066	28	0.0025	0.9975	16.74
62.5	9,702	435	0.0448	0.9552	16.69
63.5	8,844		0.0000	1.0000	15.95
64.5	8,671	648	0.0747	0.9253	15.95
65.5	7,759	348	0.0449	0.9551	14.75
66.5	7,122	249	0.0350	0.9650	14.09
67.5	6,728	178	0.0264	0.9736	13.60
68.5	6,495	248	0.0382	0.9618	13.24
69.5	6,018	11	0.0018	0.9982	12.73
70.5	5,914	2	0.0003	0.9997	12.71
71.5	4,623	346	0.0748	0.9252	12.71
72.5	4,175		0.0000	1.0000	11.76
73.5	4,099		0.0000	1.0000	11.76
74.5	4,077	38	0.0093	0.9907	11.76
75.5	4,029	544	0.1349	0.8651	11.65
76.5	3,461	2	0.0005	0.9995	10.08
77.5	3,080		0.0000	1.0000	10.07
78.5	2,965		0.0000	1.0000	10.07

DUKE ENERGY KENTUCKY

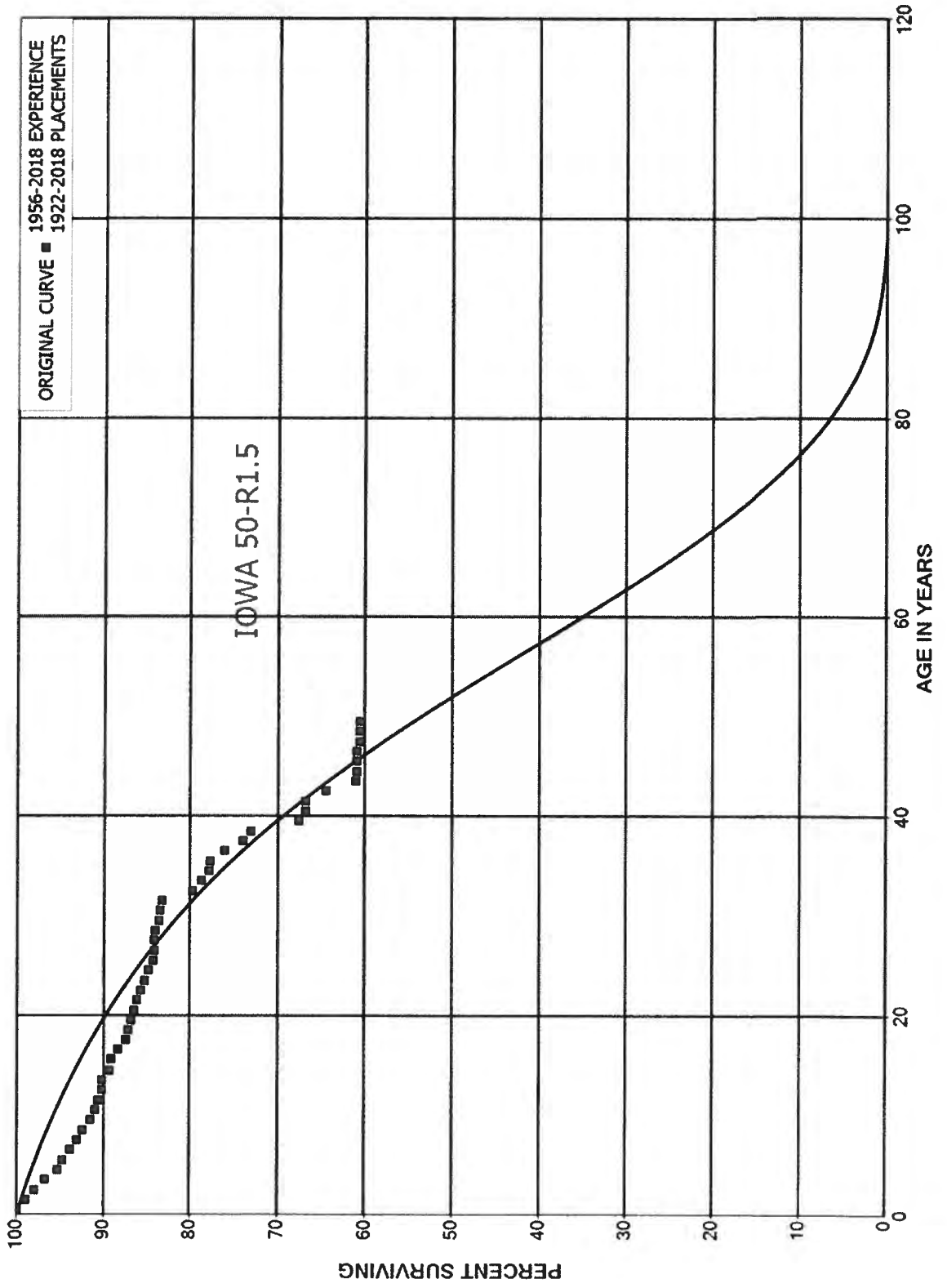
ACCOUNT 3731 STREET LIGHTING - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,939		0.0000	1.0000	10.07
80.5	2,768		0.0000	1.0000	10.07
81.5	2,768		0.0000	1.0000	10.07
82.5	2,768		0.0000	1.0000	10.07
83.5	2,768	24	0.0088	0.9912	10.07
84.5	2,744		0.0000	1.0000	9.98
85.5	2,744		0.0000	1.0000	9.98
86.5	2,744		0.0000	1.0000	9.98
87.5	2,744		0.0000	1.0000	9.98
88.5	2,744		0.0000	1.0000	9.98
89.5	2,744	156	0.0567	0.9433	9.98
90.5	2,588	556	0.2150	0.7850	9.42
91.5	2,029	65	0.0320	0.9680	7.39
92.5	1,964		0.0000	1.0000	7.16
93.5	79		0.0000	1.0000	7.16
94.5	79		0.0000	1.0000	7.16
95.5	79		0.0000	1.0000	7.16
96.5	79		0.0000	1.0000	7.16
97.5	79		0.0000	1.0000	7.16
98.5	79		0.0000	1.0000	7.16
99.5	79		0.0000	1.0000	7.16
100.5	79		0.0000	1.0000	7.16
101.5	79		0.0000	1.0000	7.16
102.5	79		0.0000	1.0000	7.16
103.5	79		0.0000	1.0000	7.16
104.5	79		0.0000	1.0000	7.16
105.5	79		0.0000	1.0000	7.16
106.5	79		0.0000	1.0000	7.16
107.5	79		0.0000	1.0000	7.16
108.5					7.16



DUKE ENERGY KENTUCKY  
ACCOUNT 3732 STREET LIGHTING - BOULEVARD  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,542,909		0.0000	1.0000	100.00
0.5	3,526,802	37,981	0.0108	0.9892	100.00
1.5	3,483,527	32,481	0.0093	0.9907	98.92
2.5	3,451,595	45,238	0.0131	0.9869	98.00
3.5	3,416,999	48,647	0.0142	0.9858	96.72
4.5	3,638,401	24,760	0.0068	0.9932	95.34
5.5	3,614,281	32,820	0.0091	0.9909	94.69
6.5	3,556,340	29,254	0.0082	0.9918	93.83
7.5	3,527,086	27,082	0.0077	0.9923	93.06
8.5	3,466,631	33,170	0.0096	0.9904	92.34
9.5	3,377,748	18,029	0.0053	0.9947	91.46
10.5	3,359,596	12,193	0.0036	0.9964	90.97
11.5	3,303,969	15,473	0.0047	0.9953	90.64
12.5	3,088,627	2,703	0.0009	0.9991	90.22
13.5	2,721,917	24,624	0.0090	0.9910	90.14
14.5	2,314,007	6,565	0.0028	0.9972	89.32
15.5	2,307,659	19,123	0.0083	0.9917	89.07
16.5	2,257,301	24,337	0.0108	0.9892	88.33
17.5	2,220,954	5,151	0.0023	0.9977	87.38
18.5	2,080,651	7,580	0.0036	0.9964	87.18
19.5	1,445,000	5,292	0.0037	0.9963	86.86
20.5	1,294,682	4,667	0.0036	0.9964	86.54
21.5	1,144,589	7,078	0.0062	0.9938	86.23
22.5	1,038,620	4,466	0.0043	0.9957	85.70
23.5	921,322	5,340	0.0058	0.9942	85.33
24.5	838,137	5,783	0.0069	0.9931	84.83
25.5	753,227	365	0.0005	0.9995	84.25
26.5	631,195	632	0.0010	0.9990	84.21
27.5	584,792	381	0.0007	0.9993	84.12
28.5	459,849	2,385	0.0052	0.9948	84.07
29.5	387,925	592	0.0015	0.9985	83.63
30.5	316,312	825	0.0026	0.9974	83.50
31.5	257,326	11,149	0.0433	0.9567	83.29
32.5	232,853	2,639	0.0113	0.9887	79.68
33.5	192,899	2,394	0.0124	0.9876	78.77
34.5	177,628	166	0.0009	0.9991	77.80
35.5	175,055	3,653	0.0209	0.9791	77.72
36.5	160,617	4,418	0.0275	0.9725	76.10
37.5	143,406	1,816	0.0127	0.9873	74.01
38.5	124,864	9,291	0.0744	0.9256	73.07

DUKE ENERGY KENTUCKY

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	102,352	1,257	0.0123	0.9877	67.63	
40.5	86,344		0.0000	1.0000	66.80	
41.5	78,625	2,668	0.0339	0.9661	66.80	
42.5	68,630	3,704	0.0540	0.9460	64.54	
43.5	60,408	159	0.0026	0.9974	61.05	
44.5	41,649		0.0000	1.0000	60.89	
45.5	28,024		0.0000	1.0000	60.89	
46.5	26,441	124	0.0047	0.9953	60.89	
47.5	26,317		0.0000	1.0000	60.61	
48.5	25,916		0.0000	1.0000	60.61	
49.5	25,916	370	0.0143	0.9857	60.61	
50.5	25,546		0.0000	1.0000	59.74	
51.5	25,546		0.0000	1.0000	59.74	
52.5	25,546		0.0000	1.0000	59.74	
53.5	20,629		0.0000	1.0000	59.74	
54.5	20,629	2	0.0001	0.9999	59.74	
55.5	20,373		0.0000	1.0000	59.74	
56.5	20,100		0.0000	1.0000	59.74	
57.5	20,071		0.0000	1.0000	59.74	
58.5	20,050		0.0000	1.0000	59.74	
59.5	19,756		0.0000	1.0000	59.74	
60.5	19,247		0.0000	1.0000	59.74	
61.5	19,247		0.0000	1.0000	59.74	
62.5	18,681		0.0000	1.0000	59.74	
63.5	18,320		0.0000	1.0000	59.74	
64.5	18,148	14	0.0008	0.9992	59.74	
65.5	18,134		0.0000	1.0000	59.69	
66.5	18,020		0.0000	1.0000	59.69	
67.5	16,762		0.0000	1.0000	59.69	
68.5	16,591	71	0.0043	0.9957	59.69	
69.5	16,520	104	0.0063	0.9937	59.43	
70.5	16,416		0.0000	1.0000	59.06	
71.5	16,416	242	0.0147	0.9853	59.06	
72.5	16,174		0.0000	1.0000	58.19	
73.5	16,174		0.0000	1.0000	58.19	
74.5	16,174		0.0000	1.0000	58.19	
75.5	15,891	43	0.0027	0.9973	58.19	
76.5	15,821		0.0000	1.0000	58.03	
77.5	14,372		0.0000	1.0000	58.03	
78.5	14,372	106	0.0074	0.9926	58.03	

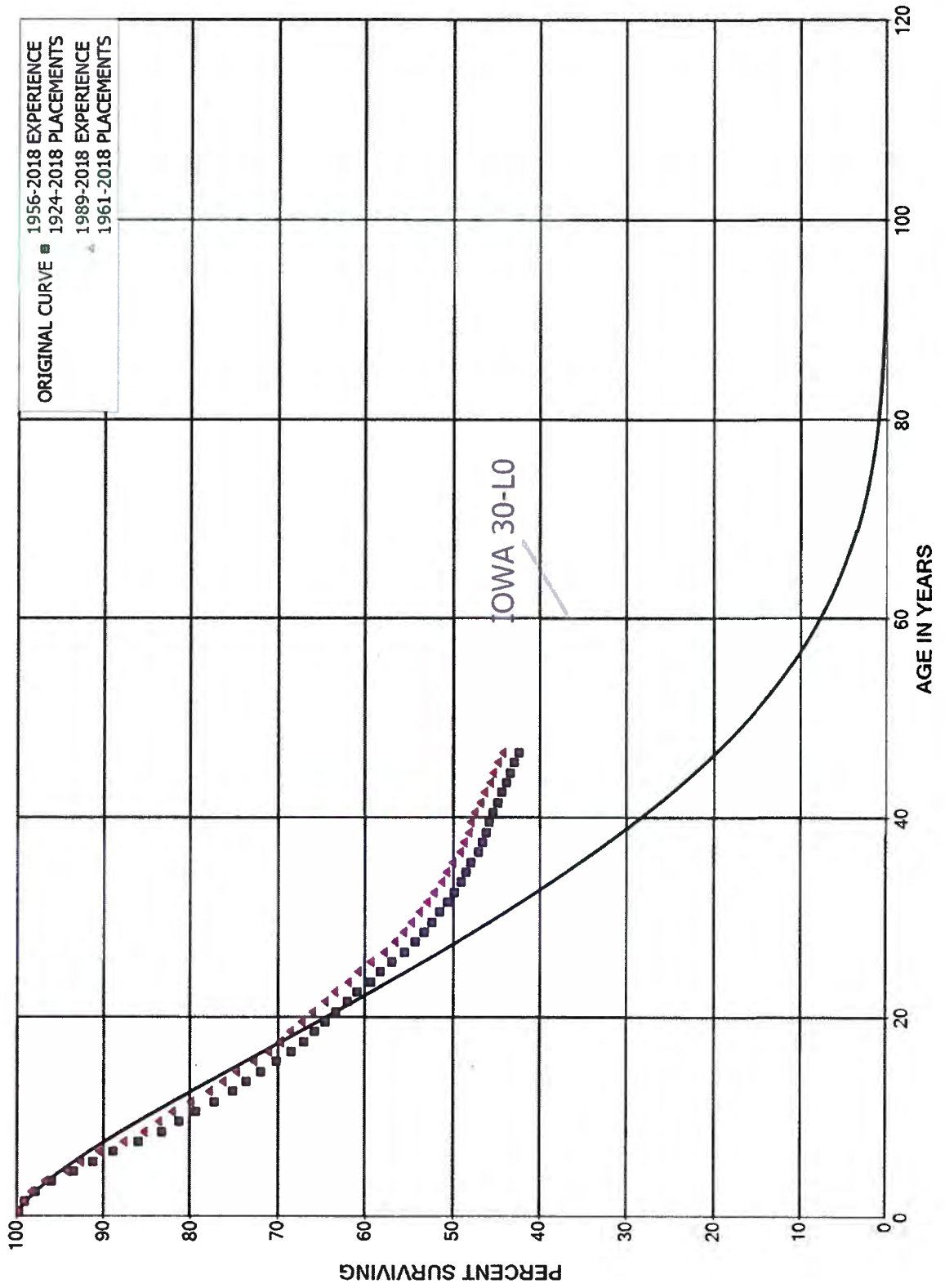
DUKE ENERGY KENTUCKY

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2018			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,202		0.0000	1.0000	57.60
80.5	13,911		0.0000	1.0000	57.60
81.5	13,764		0.0000	1.0000	57.60
82.5	13,710		0.0000	1.0000	57.60
83.5	13,710		0.0000	1.0000	57.60
84.5	13,710		0.0000	1.0000	57.60
85.5	13,356		0.0000	1.0000	57.60
86.5	12,753		0.0000	1.0000	57.60
87.5	10,977		0.0000	1.0000	57.60
88.5	10,923		0.0000	1.0000	57.60
89.5	7,199		0.0000	1.0000	57.60
90.5	5,747		0.0000	1.0000	57.60
91.5	3,751		0.0000	1.0000	57.60
92.5	3,751		0.0000	1.0000	57.60
93.5	3,751		0.0000	1.0000	57.60
94.5	3,751		0.0000	1.0000	57.60
95.5	269		0.0000	1.0000	57.60
96.5					57.60

DUKE ENERGY KENTUCKY  
ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,481,547	10,885	0.0024	0.9976	100.00	
0.5	4,352,798	31,229	0.0072	0.9928	99.76	
1.5	4,182,593	53,060	0.0127	0.9873	99.04	
2.5	3,497,753	66,204	0.0189	0.9811	97.78	
3.5	3,293,693	86,732	0.0263	0.9737	95.93	
4.5	3,167,158	76,086	0.0240	0.9760	93.41	
5.5	2,965,235	74,194	0.0250	0.9750	91.16	
6.5	2,758,933	91,839	0.0333	0.9667	88.88	
7.5	2,667,077	80,293	0.0301	0.9699	85.92	
8.5	2,582,891	63,392	0.0245	0.9755	83.34	
9.5	2,471,992	57,188	0.0231	0.9769	81.29	
10.5	2,328,852	63,568	0.0273	0.9727	79.41	
11.5	2,206,658	59,558	0.0270	0.9730	77.24	
12.5	2,023,726	41,975	0.0207	0.9793	75.16	
13.5	1,931,220	42,669	0.0221	0.9779	73.60	
14.5	1,569,973	38,922	0.0248	0.9752	71.97	
15.5	1,531,007	36,595	0.0239	0.9761	70.19	
16.5	1,494,071	31,693	0.0212	0.9788	68.51	
17.5	1,395,697	25,030	0.0179	0.9821	67.06	
18.5	1,364,914	25,673	0.0188	0.9812	65.86	
19.5	1,311,639	24,080	0.0184	0.9816	64.62	
20.5	1,228,472	27,383	0.0223	0.9777	63.43	
21.5	1,134,790	19,853	0.0175	0.9825	62.02	
22.5	1,065,680	26,877	0.0252	0.9748	60.93	
23.5	980,794	17,553	0.0179	0.9821	59.40	
24.5	916,107	22,065	0.0241	0.9759	58.33	
25.5	840,646	20,752	0.0247	0.9753	56.93	
26.5	761,827	16,788	0.0220	0.9780	55.52	
27.5	686,841	12,157	0.0177	0.9823	54.30	
28.5	624,441	11,661	0.0187	0.9813	53.34	
29.5	589,958	9,679	0.0164	0.9836	52.34	
30.5	562,833	9,139	0.0162	0.9838	51.48	
31.5	535,655	8,193	0.0153	0.9847	50.65	
32.5	505,506	7,940	0.0157	0.9843	49.87	
33.5	480,683	5,428	0.0113	0.9887	49.09	
34.5	460,922	5,612	0.0122	0.9878	48.53	
35.5	444,003	8,090	0.0182	0.9818	47.94	
36.5	404,904	4,081	0.0101	0.9899	47.07	
37.5	363,590	3,545	0.0097	0.9903	46.60	
38.5	295,304	1,691	0.0057	0.9943	46.14	

DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2018			EXPERIENCE BAND 1956-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	246,603	2,362	0.0096	0.9904	45.88	
40.5	210,942	2,930	0.0139	0.9861	45.44	
41.5	189,127	1,794	0.0095	0.9905	44.81	
42.5	159,232	2,148	0.0135	0.9865	44.38	
43.5	135,199	1,123	0.0083	0.9917	43.78	
44.5	107,168	1,182	0.0110	0.9890	43.42	
45.5	86,254	1,142	0.0132	0.9868	42.94	
46.5	75,691	1,308	0.0173	0.9827	42.37	
47.5	63,114	978	0.0155	0.9845	41.64	
48.5	51,627	333	0.0065	0.9935	40.99	
49.5	42,254	710	0.0168	0.9832	40.73	
50.5	27,842	771	0.0277	0.9723	40.05	
51.5	23,592	964	0.0408	0.9592	38.94	
52.5	14,850	467	0.0315	0.9685	37.35	
53.5	9,718	303	0.0312	0.9688	36.17	
54.5	3,666		0.0000	1.0000	35.04	
55.5	884		0.0000	1.0000	35.04	
56.5	128		0.0000	1.0000	35.04	
57.5	128		0.0000	1.0000	35.04	
58.5	128		0.0000	1.0000	35.04	
59.5	128		0.0000	1.0000	35.04	
60.5	128		0.0000	1.0000	35.04	
61.5	128		0.0000	1.0000	35.04	
62.5	128	128	1.0000		35.04	
63.5						

DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2018

EXPERIENCE BAND 1989-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,141,329	7,012	0.0022	0.9978	100.00
0.5	3,053,654	22,046	0.0072	0.9928	99.78
1.5	2,930,667	26,085	0.0089	0.9911	99.06
2.5	2,318,520	37,555	0.0162	0.9838	98.17
3.5	2,176,349	56,226	0.0258	0.9742	96.58
4.5	2,110,214	35,320	0.0167	0.9833	94.09
5.5	1,971,764	45,476	0.0231	0.9769	92.51
6.5	1,852,202	59,170	0.0319	0.9681	90.38
7.5	1,847,332	47,835	0.0259	0.9741	87.49
8.5	1,895,137	37,893	0.0200	0.9800	85.23
9.5	1,886,202	35,278	0.0187	0.9813	83.52
10.5	1,823,019	46,838	0.0257	0.9743	81.96
11.5	1,748,950	46,369	0.0265	0.9735	79.86
12.5	1,636,554	33,184	0.0203	0.9797	77.74
13.5	1,593,837	33,498	0.0210	0.9790	76.16
14.5	1,294,231	33,214	0.0257	0.9743	74.56
15.5	1,300,153	30,670	0.0236	0.9764	72.65
16.5	1,290,432	24,436	0.0189	0.9811	70.93
17.5	1,226,479	19,895	0.0162	0.9838	69.59
18.5	1,225,413	22,130	0.0181	0.9819	68.46
19.5	1,200,887	22,419	0.0187	0.9813	67.23
20.5	1,151,143	25,603	0.0222	0.9778	65.97
21.5	1,069,715	18,621	0.0174	0.9826	64.50
22.5	1,020,989	25,437	0.0249	0.9751	63.38
23.5	949,702	17,139	0.0180	0.9820	61.80
24.5	900,996	21,480	0.0238	0.9762	60.69
25.5	834,835	20,752	0.0249	0.9751	59.24
26.5	758,000	16,788	0.0221	0.9779	57.77
27.5	685,271	11,961	0.0175	0.9825	56.49
28.5	623,067	10,503	0.0169	0.9831	55.50
29.5	589,741	9,679	0.0164	0.9836	54.57
30.5	562,617	9,139	0.0162	0.9838	53.67
31.5	535,310	7,976	0.0149	0.9851	52.80
32.5	505,377	7,940	0.0157	0.9843	52.01
33.5	480,555	5,428	0.0113	0.9887	51.19
34.5	460,794	5,612	0.0122	0.9878	50.62
35.5	443,875	8,090	0.0182	0.9818	50.00
36.5	404,776	4,081	0.0101	0.9899	49.09
37.5	363,462	3,545	0.0098	0.9902	48.59
38.5	295,176	1,691	0.0057	0.9943	48.12



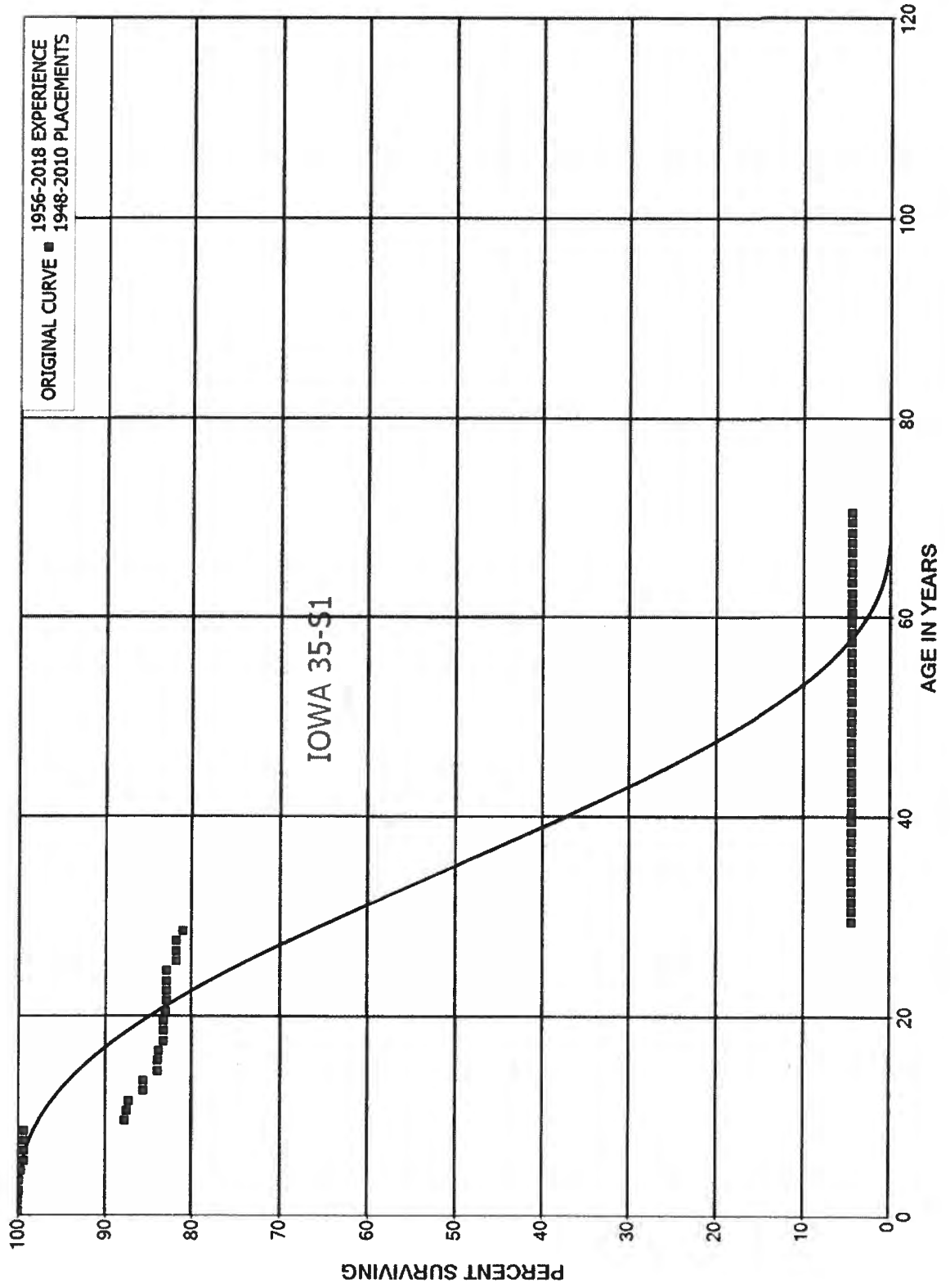
DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2018			EXPERIENCE BAND 1989-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	246,475	2,362	0.0096	0.9904	47.84
40.5	210,814	2,930	0.0139	0.9861	47.39
41.5	188,999	1,794	0.0095	0.9905	46.73
42.5	159,104	2,148	0.0135	0.9865	46.28
43.5	135,071	1,123	0.0083	0.9917	45.66
44.5	107,040	1,182	0.0110	0.9890	45.28
45.5	86,126	1,142	0.0133	0.9867	44.78
46.5	75,563	1,308	0.0173	0.9827	44.19
47.5	62,986	978	0.0155	0.9845	43.42
48.5	51,499	333	0.0065	0.9935	42.75
49.5	42,126	710	0.0168	0.9832	42.47
50.5	27,714	771	0.0278	0.9722	41.75
51.5	23,464	964	0.0411	0.9589	40.59
52.5	14,722	467	0.0317	0.9683	38.93
53.5	9,590	303	0.0316	0.9684	37.69
54.5	3,538		0.0000	1.0000	36.50
55.5	756		0.0000	1.0000	36.50
56.5					36.50

DUKE ENERGY KENTUCKY  
ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2010			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	537,874		0.0000	1.0000	100.00
0.5	537,874		0.0000	1.0000	100.00
1.5	538,072	885	0.0016	0.9984	100.00
2.5	537,235		0.0000	1.0000	99.84
3.5	543,078	1,460	0.0027	0.9973	99.84
4.5	541,946	1,349	0.0025	0.9975	99.57
5.5	487,717		0.0000	1.0000	99.32
6.5	487,717		0.0000	1.0000	99.32
7.5	505,837		0.0000	1.0000	99.32
8.5	477,034	55,847	0.1171	0.8829	99.32
9.5	421,187	916	0.0022	0.9978	87.69
10.5	361,037	759	0.0021	0.9979	87.50
11.5	319,618	6,356	0.0199	0.9801	87.32
12.5	313,262		0.0000	1.0000	85.58
13.5	313,262	5,843	0.0187	0.9813	85.58
14.5	307,419		0.0000	1.0000	83.98
15.5	307,419	588	0.0019	0.9981	83.98
16.5	306,831	2,160	0.0070	0.9930	83.82
17.5	304,670		0.0000	1.0000	83.23
18.5	304,670		0.0000	1.0000	83.23
19.5	304,670	760	0.0025	0.9975	83.23
20.5	303,911	459	0.0015	0.9985	83.03
21.5	303,451		0.0000	1.0000	82.90
22.5	303,451		0.0000	1.0000	82.90
23.5	303,451		0.0000	1.0000	82.90
24.5	303,451	3,764	0.0124	0.9876	82.90
25.5	299,687		0.0000	1.0000	81.87
26.5	299,687		0.0000	1.0000	81.87
27.5	299,687	2,935	0.0098	0.9902	81.87
28.5	296,752	280,465	0.9451	0.0549	81.07
29.5	16,286		0.0000	1.0000	4.45
30.5	16,286		0.0000	1.0000	4.45
31.5	16,286		0.0000	1.0000	4.45
32.5	16,286		0.0000	1.0000	4.45
33.5	16,286		0.0000	1.0000	4.45
34.5	16,286		0.0000	1.0000	4.45
35.5	16,286		0.0000	1.0000	4.45
36.5	16,286		0.0000	1.0000	4.45
37.5	16,286		0.0000	1.0000	4.45
38.5	16,286		0.0000	1.0000	4.45

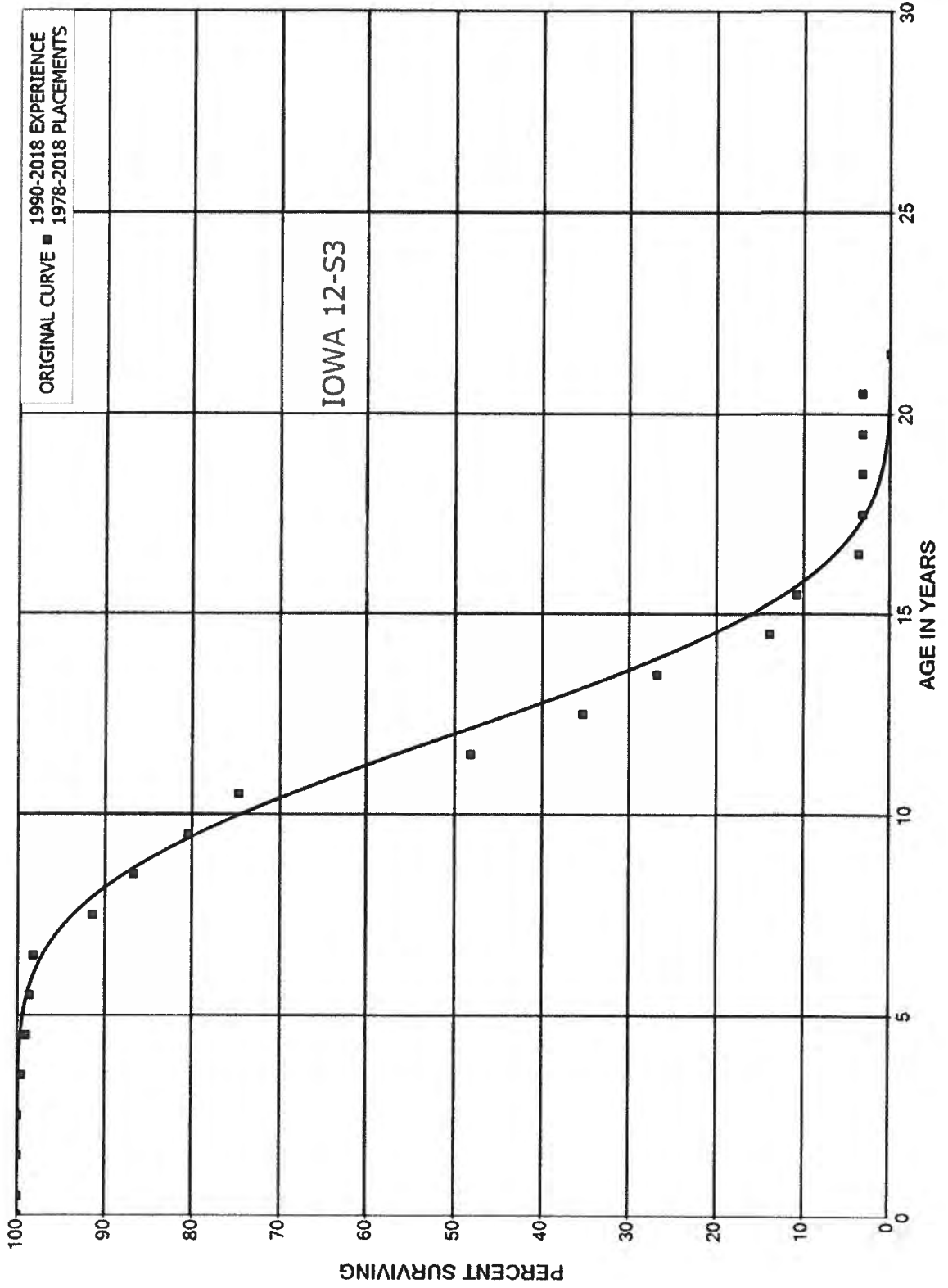
DUKE ENERGY KENTUCKY

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2010			EXPERIENCE BAND 1956-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,286		0.0000	1.0000	4.45
40.5	16,286		0.0000	1.0000	4.45
41.5	12,989		0.0000	1.0000	4.45
42.5	12,989		0.0000	1.0000	4.45
43.5	12,989		0.0000	1.0000	4.45
44.5	12,989		0.0000	1.0000	4.45
45.5	12,989		0.0000	1.0000	4.45
46.5	12,989		0.0000	1.0000	4.45
47.5	12,989		0.0000	1.0000	4.45
48.5	12,989		0.0000	1.0000	4.45
49.5	12,989		0.0000	1.0000	4.45
50.5	12,989		0.0000	1.0000	4.45
51.5	12,989		0.0000	1.0000	4.45
52.5	12,989		0.0000	1.0000	4.45
53.5	12,989		0.0000	1.0000	4.45
54.5	12,989		0.0000	1.0000	4.45
55.5	12,989		0.0000	1.0000	4.45
56.5	12,989		0.0000	1.0000	4.45
57.5	12,989		0.0000	1.0000	4.45
58.5	12,989		0.0000	1.0000	4.45
59.5	12,989		0.0000	1.0000	4.45
60.5	12,989		0.0000	1.0000	4.45
61.5	12,989		0.0000	1.0000	4.45
62.5	12,989		0.0000	1.0000	4.45
63.5	12,989		0.0000	1.0000	4.45
64.5	12,989		0.0000	1.0000	4.45
65.5	12,989		0.0000	1.0000	4.45
66.5	12,989		0.0000	1.0000	4.45
67.5	12,661		0.0000	1.0000	4.45
68.5	12,661		0.0000	1.0000	4.45
69.5	12,661		0.0000	1.0000	4.45
70.5					4.45

DUKE ENERGY KENTUCKY  
ACCOUNT 3920 TRANSPORTATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



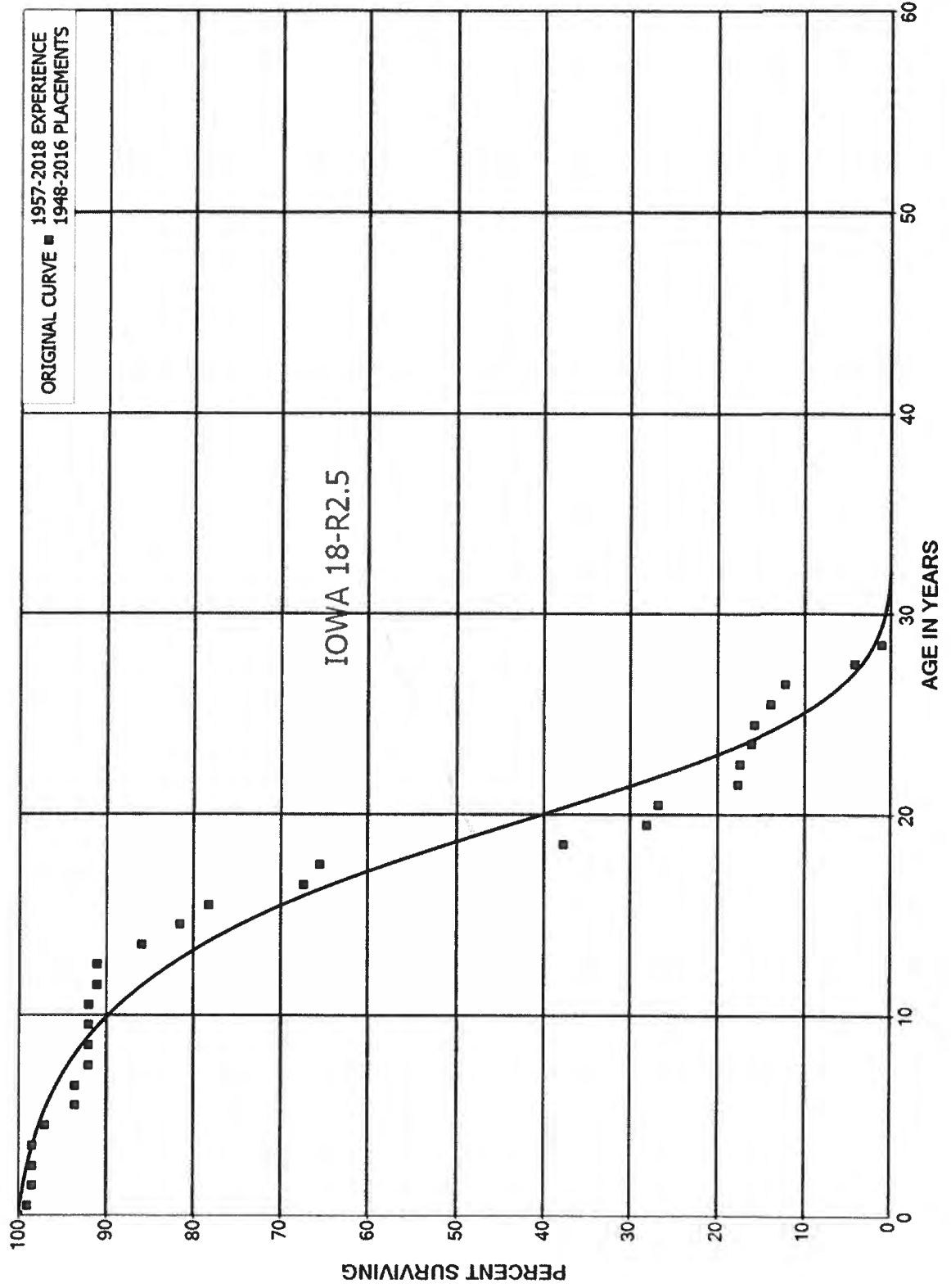
DUKE ENERGY KENTUCKY

ACCOUNT 3920 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2018			EXPERIENCE BAND 1990-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,651,104		0.0000	1.0000	100.00
0.5	2,317,281		0.0000	1.0000	100.00
1.5	2,595,908		0.0000	1.0000	100.00
2.5	2,914,975	16,029	0.0055	0.9945	100.00
3.5	3,040,364	16,752	0.0055	0.9945	99.45
4.5	3,460,791	10,972	0.0032	0.9968	98.90
5.5	3,641,621	15,415	0.0042	0.9958	98.59
6.5	3,578,272	246,789	0.0690	0.9310	98.17
7.5	3,775,103	192,801	0.0511	0.9489	91.40
8.5	4,128,747	297,268	0.0720	0.9280	86.73
9.5	4,459,194	321,061	0.0720	0.9280	80.49
10.5	4,060,888	1,441,390	0.3549	0.6451	74.69
11.5	2,746,695	732,153	0.2666	0.7334	48.18
12.5	2,036,275	497,909	0.2445	0.7555	35.34
13.5	1,538,365	738,102	0.4798	0.5202	26.70
14.5	800,263	180,803	0.2259	0.7741	13.89
15.5	619,460	412,999	0.6667	0.3333	10.75
16.5	206,462	21,227	0.1028	0.8972	3.58
17.5	185,235		0.0000	1.0000	3.21
18.5	185,235		0.0000	1.0000	3.21
19.5	185,235		0.0000	1.0000	3.21
20.5	185,235	185,235	1.0000		3.21
21.5					

DUKE ENERGY KENTUCKY  
ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2016			EXPERIENCE BAND 1957-2018			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	487,343	5,120	0.0105	0.9895	100.00	
0.5	482,223	2,848	0.0059	0.9941	98.95	
1.5	479,375		0.0000	1.0000	98.37	
2.5	400,807		0.0000	1.0000	98.37	
3.5	410,009	5,805	0.0142	0.9858	98.37	
4.5	404,859	14,690	0.0363	0.9637	96.97	
5.5	392,625		0.0000	1.0000	93.45	
6.5	401,173	6,574	0.0164	0.9836	93.45	
7.5	394,599		0.0000	1.0000	91.92	
8.5	395,004		0.0000	1.0000	91.92	
9.5	395,004		0.0000	1.0000	91.92	
10.5	395,004	3,452	0.0087	0.9913	91.92	
11.5	391,552		0.0000	1.0000	91.12	
12.5	299,529	16,932	0.0565	0.9435	91.12	
13.5	256,363	12,873	0.0502	0.9498	85.97	
14.5	243,489	10,102	0.0415	0.9585	81.65	
15.5	219,109	30,566	0.1395	0.8605	78.26	
16.5	188,543	5,209	0.0276	0.9724	67.35	
17.5	161,571	68,373	0.4232	0.5768	65.49	
18.5	87,360	22,513	0.2577	0.7423	37.77	
19.5	49,111	2,246	0.0457	0.9543	28.04	
20.5	46,865	16,052	0.3425	0.6575	26.76	
21.5	30,813	259	0.0084	0.9916	17.59	
22.5	30,554	2,336	0.0765	0.9235	17.44	
23.5	28,218	733	0.0260	0.9740	16.11	
24.5	27,485	3,256	0.1185	0.8815	15.69	
25.5	24,229	2,879	0.1188	0.8812	13.83	
26.5	21,350	13,967	0.6542	0.3458	12.19	
27.5	7,383	5,489	0.7434	0.2566	4.22	
28.5	1,894	553	0.2920	0.7080	1.08	
29.5	1,341		0.0000	1.0000	0.77	
30.5	1,341		0.0000	1.0000	0.77	
31.5	1,341		0.0000	1.0000	0.77	
32.5	1,341	606	0.4517	0.5483	0.77	
33.5	735		0.0000	1.0000	0.42	
34.5	735		0.0000	1.0000	0.42	
35.5	735		0.0000	1.0000	0.42	
36.5	735		0.0000	1.0000	0.42	
37.5	735		0.0000	1.0000	0.42	
38.5	735		0.0000	1.0000	0.42	



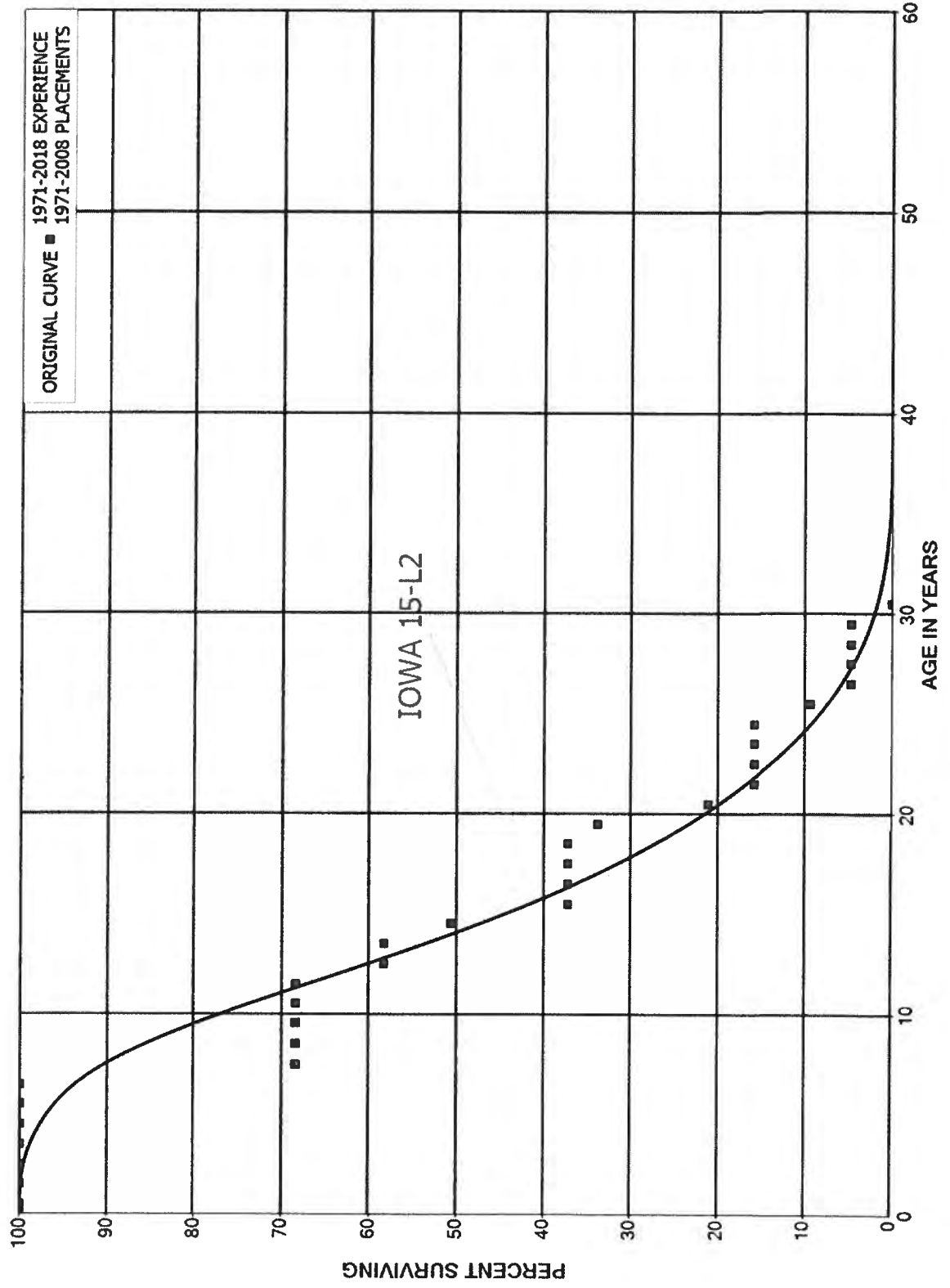
DUKE ENERGY KENTUCKY

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2016			EXPERIENCE BAND 1957-2018		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	735		0.0000	1.0000	0.42
40.5	735		0.0000	1.0000	0.42
41.5	735		0.0000	1.0000	0.42
42.5	735		0.0000	1.0000	0.42
43.5	735	560	0.7621	0.2379	0.42
44.5	175		0.0000	1.0000	0.10
45.5	175	175	1.0000		0.10
46.5					

DUKE ENERGY KENTUCKY  
ACCOUNT 3960 POWER OPERATED EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY KENTUCKY

ACCOUNT 3960 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2008

EXPERIENCE BAND 1971-2018

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	126,051		0.0000	1.0000	100.00
0.5	126,051		0.0000	1.0000	100.00
1.5	185,500		0.0000	1.0000	100.00
2.5	185,500		0.0000	1.0000	100.00
3.5	185,500		0.0000	1.0000	100.00
4.5	185,500		0.0000	1.0000	100.00
5.5	221,774		0.0000	1.0000	100.00
6.5	230,837	72,991	0.3162	0.6838	100.00
7.5	157,846		0.0000	1.0000	68.38
8.5	157,846		0.0000	1.0000	68.38
9.5	157,846		0.0000	1.0000	68.38
10.5	179,163		0.0000	1.0000	68.38
11.5	179,163	26,356	0.1471	0.8529	68.38
12.5	152,807		0.0000	1.0000	58.32
13.5	152,807	20,191	0.1321	0.8679	58.32
14.5	132,617	35,307	0.2662	0.7338	50.61
15.5	97,310		0.0000	1.0000	37.14
16.5	97,310		0.0000	1.0000	37.14
17.5	97,310		0.0000	1.0000	37.14
18.5	97,310	9,064	0.0931	0.9069	37.14
19.5	88,246	33,087	0.3749	0.6251	33.68
20.5	55,159	13,984	0.2535	0.7465	21.05
21.5	41,175		0.0000	1.0000	15.72
22.5	41,175		0.0000	1.0000	15.72
23.5	41,175		0.0000	1.0000	15.72
24.5	41,175	16,943	0.4115	0.5885	15.72
25.5	24,232	12,045	0.4970	0.5030	9.25
26.5	12,188		0.0000	1.0000	4.65
27.5	12,188		0.0000	1.0000	4.65
28.5	12,188		0.0000	1.0000	4.65
29.5	12,188	12,188	1.0000		4.65
30.5					

DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990		204,571				204,571-	
1991	10,904	93,952	862	156	1	93,796-	860-
1992	44,601	33,254	75		0	33,254-	75-
1993	3,829	2,179	57		0	2,179-	57-
1994	8,622	107,169			0	107,169-	
1995		46,859				46,859-	
1996	20,300	22,697	112		0	22,697-	112-
1997							
1998	236,952	1,816	1		0	1,816-	1-
1999							
2000							
2001							
2002	466,414	124,993	27		0	124,993-	27-
2003	360,388	117,298	33		0	117,298-	33-
2004	1,563,054	14,188	1		0	14,188-	1-
2005	67,932	23,891	35		0	23,891-	35-
2006	5,259	7,978	152		0	7,978-	152-
2007							
2008	95		0		0		0
2009							
2010							
2011	3,604	184,588			0	184,588-	
2012	32,273		0		0		0
2013	140,504	51,500	37		0	51,500-	37-
2014	60,096	15,414	26		0	15,414-	26-
2015	433,044	75,712	17		0	75,712-	17-
2016	23,642	2,850	12		0	2,850-	12-
2017							
2018	91,541	8,487	9		0	8,487-	9-
TOTAL	3,573,054	1,139,394	32	156	0	1,139,238-	32-

THREE-YEAR MOVING AVERAGES

90-92	18,502	110,592	598	52	0	110,540-	597-
91-93	19,778	43,128	218	52	0	43,076-	218-
92-94	19,017	47,534	250		0	47,534-	250-
93-95	4,150	52,069			0	52,069-	
94-96	9,641	58,908	611		0	58,908-	611-
95-97	6,767	23,185	343		0	23,185-	343-
96-98	85,751	8,171	10		0	8,171-	10-
97-99	78,984	605	1		0	605-	1-
98-00	78,984	605	1		0	605-	1-

DUKE ENERGY KENTUCKY

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01							
00-02	155,471	41,664	27		0	41,664-	27-
01-03	275,601	80,764	29		0	80,764-	29-
02-04	796,619	85,493	11		0	85,493-	11-
03-05	663,791	51,792	8		0	51,792-	8-
04-06	545,415	15,352	3		0	15,352-	3-
05-07	24,397	10,623	44		0	10,623-	44-
06-08	1,785	2,659	149		0	2,659-	149-
07-09	32		0		0		0
08-10	32		0		0		0
09-11	1,201	61,529			0	61,529-	
10-12	11,959	61,529	514		0	61,529-	514-
11-13	58,794	78,696	134		0	78,696-	134-
12-14	77,624	22,305	29		0	22,305-	29-
13-15	211,215	47,542	23		0	47,542-	23-
14-16	172,260	31,325	18		0	31,325-	18-
15-17	152,228	26,187	17		0	26,187-	17-
16-18	38,394	3,779	10		0	3,779-	10-
FIVE-YEAR AVERAGE							
14-18	121,665	20,493	17		0	20,493-	17-

DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	42,371		0		0		0
1992	2,324		0		0		0
1993	106,507		0		0		0
1994	69,982		0		0		0
1995	93,406		0		0		0
1996							
1997	23,706		0		0		0
1998	1,522		0		0		0
1999	30,871		0		0		0
2000							
2001							
2002							
2003	139,027		0		0		0
2004							
2005	35,327		0		0		0
2006	4,577	698	15		0	698-	15-
2007	103,253	4,811	5		0	4,811-	5-
2008	52,248	29,431	56		0	29,431-	56-
2009	164,778	38,462	23		0	38,462-	23-
2010	205,463		0		0		0
2011	133,143		0		0		0
2012	137,116	1,729	1	1,178	1	551-	0
2013	208,790	4,535	2	982	0	3,553-	2-
2014	96,605	84,571	88	184-	0	84,754-	88-
2015	238,901	34,324	14	1-	0	34,325-	14-
2016	387,512	68,004	18		0	68,004-	18-
2017	265,025	68,577	26	68-	0	68,645-	26-
2018	801,022	300,424	38		0	300,424-	38-
TOTAL	3,343,479	635,565	19	1,908	0	633,658-	19-

THREE-YEAR MOVING AVERAGES

91-93	50,401		0		0		0
92-94	59,604		0		0		0
93-95	89,965		0		0		0
94-96	54,463		0		0		0
95-97	39,038		0		0		0
96-98	8,410		0		0		0
97-99	18,700		0		0		0
98-00	10,798		0		0		0
99-01	10,290		0		0		0
00-02							

DUKE ENERGY KENTUCKY

ACCOUNT 3110 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03	46,342		0		0		0
02-04	46,342		0		0		0
03-05	58,118		0		0		0
04-06	13,301	233	2		0	233-	2-
05-07	47,719	1,836	4		0	1,836-	4-
06-08	53,359	11,647	22		0	11,647-	22-
07-09	106,760	24,235	23		0	24,235-	23-
08-10	140,830	22,631	16		0	22,631-	16-
09-11	167,795	12,821	8		0	12,821-	8-
10-12	158,574	576	0	393	0	184-	0
11-13	159,683	2,088	1	720	0	1,368-	1-
12-14	147,504	30,278	21	659	0	29,619-	20-
13-15	181,432	41,143	23	266	0	40,877-	23-
14-16	241,006	62,299	26	62-	0	62,361-	26-
15-17	297,146	56,968	19	23-	0	56,991-	19-
16-18	484,520	145,668	30	23-	0	145,691-	30-
FIVE-YEAR AVERAGE							
14-18	357,813	111,180	31	51-	0	111,230-	31-

DUKE ENERGY KENTUCKY

ACCOUNT 3120 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	422,833		0		0		0
1991	1,469,830		0		0		0
1992	1,290,307		0		0		0
1993	707,064		0		0		0
1994	861,329		0		0		0
1995	2,682,145		0		0		0
1996	32,885		0		0		0
1997	161,263		0		0		0
1998	758,949		0		0		0
1999	1,804,001		0		0		0
2000							
2001							
2002							
2003	7,226,804	1,220,923	17	54,200	1	1,166,723-	16-
2004	2,486,903		0		0		0
2005	3,191,937		0		0		0
2006	240,430	40,960	17		0	40,960-	17-
2007	5,469,792	73,271	1		0	73,271-	1-
2008	3,572,224	80,159	2		0	80,159-	2-
2009	924,041	191,354	21		0	191,354-	21-
2010	1,212,900	79,959	7	87,500	7	7,541	1
2011	1,109,358	42,153	4	1,937	0	40,215-	4-
2012	4,914,871	14,746	0	4,744	0	10,001-	0
2013	1,819,921	2,704	0	2,682	0	22-	0
2014	13,802,178	883,055	6	32,201-	0	915,256-	7-
2015	4,903,758	3,524,212	72	80,135	2	3,444,077-	70-
2016	3,405,249	559,727	16	11,773	0	547,954-	16-
2017	2,155,737	912,244	42	46,736	2	865,508-	40-
2018	10,569,964	12,951,712	123	71,725	1	12,879,987-	122-
TOTAL	77,196,671	20,577,179	27	329,232	0	20,247,947-	26-

THREE-YEAR MOVING AVERAGES

90-92	1,060,990		0		0		0
91-93	1,155,734		0		0		0
92-94	952,900		0		0		0
93-95	1,416,846		0		0		0
94-96	1,192,120		0		0		0
95-97	958,764		0		0		0
96-98	317,699		0		0		0
97-99	908,071		0		0		0
98-00	854,316		0		0		0



DUKE ENERGY KENTUCKY

ACCOUNT 3120 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	601,334		0		0		0
00-02							
01-03	2,408,935	406,974	17	18,067	1	388,908-	16-
02-04	3,237,902	406,974	13	18,067	1	388,908-	12-
03-05	4,301,881	406,974	9	18,067	0	388,908-	9-
04-06	1,973,090	13,653	1		0	13,653-	1-
05-07	2,967,386	38,077	1		0	38,077-	1-
06-08	3,094,149	64,797	2		0	64,797-	2-
07-09	3,322,019	114,928	3		0	114,928-	3-
08-10	1,903,055	117,158	6	29,167	2	87,991-	5-
09-11	1,082,099	104,489	10	29,812	3	74,676-	7-
10-12	2,412,376	45,619	2	31,394	1	14,225-	1-
11-13	2,614,716	19,868	1	3,121	0	16,746-	1-
12-14	6,845,657	300,168	4	8,258-	0	308,426-	5-
13-15	6,841,952	1,469,990	21	16,872	0	1,453,118-	21-
14-16	7,370,395	1,655,665	22	19,902	0	1,635,762-	22-
15-17	3,488,248	1,665,394	48	46,215	1	1,619,180-	46-
16-18	5,376,983	4,807,895	89	43,412	1	4,764,483-	89-
FIVE-YEAR AVERAGE							
14-18	6,967,377	3,766,190	54	35,634	1	3,730,556-	54-

DUKE ENERGY KENTUCKY

ACCOUNT 3140 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	847,893		0		0		0
1992	538,297		0		0		0
1993	102,328		0		0		0
1994	555,226		0		0		0
1995	66,228		0		0		0
1996	5,992		0		0		0
1997	229,904		0		0		0
1998	210,493		0		0		0
1999	40,715		0		0		0
2000							
2001							
2002							
2003	311,366	43,075	14		0	43,075-	14-
2004	582,032		0		0		0
2005	850,980		0		0		0
2006	7,944	1,284	16		0	1,284-	16-
2007	1,044,758	9,522	1		0	9,522-	1-
2008	5,669,977	481,747	8	537,424	9	55,677	1
2009	1,787,235	137,589	8		0	137,589-	8-
2010	549,448		0		0		0
2011	16,313-	78,687	482-		0	78,687-	482
2012	689,392	2,218	0	1,511	0	706-	0
2013	205,842	78,030	38		0	78,030-	38-
2014	904,388	48,776	5	538-	0	49,314-	5-
2015	143,768	37,396	26	4-	0	37,399-	26-
2016	1,063,096	230,533	22	83,112	8	147,421-	14-
2017	490,139	270,220	55		0	270,220-	55-
2018	7,334,277	908,932	12	743,314	10	165,618-	2-
TOTAL	24,215,406	2,328,007	10	1,364,819	6	963,188-	4-

THREE-YEAR MOVING AVERAGES

91-93	496,173		0		0		0
92-94	398,617		0		0		0
93-95	241,260		0		0		0
94-96	209,149		0		0		0
95-97	100,708		0		0		0
96-98	148,796		0		0		0
97-99	160,371		0		0		0
98-00	83,736		0		0		0
99-01	13,572		0		0		0
00-02							

DUKE ENERGY KENTUCKY

ACCOUNT 3140 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03	103,789	14,358	14		0	14,358-	14-
02-04	297,799	14,358	5		0	14,358-	5-
03-05	581,459	14,358	2		0	14,358-	2-
04-06	480,319	428	0		0	428-	0
05-07	634,561	3,602	1		0	3,602-	1-
06-08	2,240,893	164,184	7	179,141	8	14,957	1
07-09	2,833,990	209,619	7	179,141	6	30,478-	1-
08-10	2,668,887	206,445	8	179,141	7	27,304-	1-
09-11	773,456	72,092	9		0	72,092-	9-
10-12	407,509	26,968	7	504	0	26,464-	6-
11-13	292,974	52,978	18	504	0	52,474-	18-
12-14	599,874	43,008	7	324	0	42,683-	7-
13-15	417,999	54,734	13	181-	0	54,914-	13-
14-16	703,751	105,568	15	27,523	4	78,045-	11-
15-17	565,668	179,383	32	27,703	5	151,680-	27-
16-18	2,962,504	469,895	16	275,475	9	194,420-	7-
FIVE-YEAR AVERAGE							
14-18	1,987,134	299,171	15	165,177	8	133,995-	7-

DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	32,390		0		0		0
1991	71,444		0		0		0
1992	32,766		0		0		0
1993							
1994							
1995	259,537		0		0		0
1996	69,143		0		0		0
1997	68,288		0		0		0
1998							
1999							
2000							
2001							
2002							
2003	75,714		0		0		0
2004	729,582		0		0		0
2005	69,401		0		0		0
2006							
2007	201,141	9,407	5		0	9,407-	5-
2008	3,085		0		0		0
2009	43,091	49	0		0	49-	0
2010	109,381		0		0		0
2011	142,864	972	1		0	972-	1-
2012	3,785,797		0		0		0
2013	96,218		0		0		0
2014	7,950	18,667	235	1,000	13	17,667-	222-
2015	23,366	8,386	36		0	8,386-	36-
2016	138,337	174,762	126	3,644	3	171,118-	124-
2017							
2018	2,104	880	42		0	880-	42-
TOTAL	5,961,599	213,123	4	4,644	0	208,479-	3-

THREE-YEAR MOVING AVERAGES

90-92	45,533		0		0		0
91-93	34,737		0		0		0
92-94	10,922		0		0		0
93-95	86,512		0		0		0
94-96	109,560		0		0		0
95-97	132,323		0		0		0
96-98	45,810		0		0		0
97-99	22,763		0		0		0
98-00							

DUKE ENERGY KENTUCKY

ACCOUNT 3150 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01							
00-02							
01-03	25,238		0		0		0
02-04	268,432		0		0		0
03-05	291,566		0		0		0
04-06	266,328		0		0		0
05-07	90,181	3,136	3		0	3,136-	3-
06-08	68,075	3,136	5		0	3,136-	5-
07-09	82,439	3,152	4		0	3,152-	4-
08-10	51,852	16	0		0	16-	0
09-11	98,445	340	0		0	340-	0
10-12	1,346,014	324	0		0	324-	0
11-13	1,341,626	324	0		0	324-	0
12-14	1,296,655	6,222	0	333	0	5,889-	0
13-15	42,512	9,018	21	333	1	8,684-	20-
14-16	56,551	67,272	119	1,548	3	65,724-	116-
15-17	53,901	61,049	113	1,215	2	59,834-	111-
16-18	46,814	58,547	125	1,215	3	57,333-	122-
FIVE-YEAR AVERAGE							
14-18	34,351	40,539	118	929	3	39,610-	115-

DUKE ENERGY KENTUCKY

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	46,577		0		0		0
1991	17,681		0		0		0
1992							
1993							
1994	19,547		0		0		0
1995	13,008		0		0		0
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	138,740		0		0		0
2004							
2005	113,268	775	1	2,500	2	1,725	2
2006							
2007	36,418	354	1		0	354-	1-
2008							
2009	28,970		0		0		0
2010	1,129,078	13,421	1		0	13,421-	1-
2011	77,470-		0		0		0
2012	29,490		0		0		0
2013	161,855		0		0		0
2014	106,228	6,571	6		0	6,571-	6-
2015	84,021	1,485	2		0	1,485-	2-
2016	123,305	453	0		0	453-	0
2017	243,509	143,623	59		0	143,623-	59-
2018		16,582				16,582-	
TOTAL	2,214,227	183,264	8	2,500	0	180,764-	8-

THREE-YEAR MOVING AVERAGES

90-92	21,420		0		0		0
91-93	5,894		0		0		0
92-94	6,516		0		0		0
93-95	10,852		0		0		0
94-96	10,852		0		0		0
95-97	4,336		0		0		0
96-98							
97-99							
98-00							

DUKE ENERGY KENTUCKY

ACCOUNT 3160 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01							
00-02							
01-03	46,247		0		0		0
02-04	46,247		0		0		0
03-05	84,003	258	0	833	1	575	1
04-06	37,756	258	1	833	2	575	2
05-07	49,895	376	1	833	2	457	1
06-08	12,139	118	1		0	118-	1-
07-09	21,796	118	1		0	118-	1-
08-10	386,016	4,474	1		0	4,474-	1-
09-11	360,193	4,474	1		0	4,474-	1-
10-12	360,366	4,474	1		0	4,474-	1-
11-13	37,959		0		0		0
12-14	99,191	2,190	2		0	2,190-	2-
13-15	117,368	2,685	2		0	2,685-	2-
14-16	104,518	2,836	3		0	2,836-	3-
15-17	150,279	48,520	32		0	48,520-	32-
16-18	122,272	53,553	44		0	53,553-	44-
FIVE-YEAR AVERAGE							
14-18	111,413	33,743	30		0	33,743-	30-

DUKE ENERGY KENTUCKY

ACCOUNT 3410 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2007	10,618	936	9		0	936-	9-
2008	22,463	5,016	22		0	5,016-	22-
2009							
2010	15,621	4,410	28		0	4,410-	28-
2011							
2012	6,963		0		0		0
2013							
2014	75,984	5,933	8		0	5,933-	8-
2015							
2016	46,566		0		0		0
2017	172,056	37,476	22		0	37,476-	22-
2018	6,687	33,596	502		0	33,596-	502-
TOTAL	356,958	87,367	24		0	87,367-	24-

THREE-YEAR MOVING AVERAGES

07-09	11,027	1,984	18		0	1,984-	18-
08-10	12,694	3,142	25		0	3,142-	25-
09-11	5,207	1,470	28		0	1,470-	28-
10-12	7,528	1,470	20		0	1,470-	20-
11-13	2,321		0		0		0
12-14	27,649	1,978	7		0	1,978-	7-
13-15	25,328	1,978	8		0	1,978-	8-
14-16	40,850	1,978	5		0	1,978-	5-
15-17	72,874	12,492	17		0	12,492-	17-
16-18	75,103	23,691	32		0	23,691-	32-

FIVE-YEAR AVERAGE

14-18	60,259	15,401	26		0	15,401-	26-
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DUKE ENERGY KENTUCKY

ACCOUNT 3420 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	42,403		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	98,945		0		0		0
2013							
2014	21,496	777	4		0	777-	4-
2015	83,669	4,996	6		0	4,996-	6-
2016	70,159	3,042	4		0	3,042-	4-
2017							
2018							
TOTAL	316,671	8,815	3		0	8,815-	3-

THREE-YEAR MOVING AVERAGES

04-06	14,134		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	32,982		0		0		0
11-13	32,982		0		0		0
12-14	40,147	259	1		0	259-	1-
13-15	35,055	1,924	5		0	1,924-	5-
14-16	58,441	2,938	5		0	2,938-	5-
15-17	51,276	2,679	5		0	2,679-	5-
16-18	23,386	1,014	4		0	1,014-	4-

FIVE-YEAR AVERAGE

14-18	35,065	1,763	5		0	1,763-	5-
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DUKE ENERGY KENTUCKY

ACCOUNT 3440 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	5,187		0		0		0
2004	32,402		0		0		0
2005	8,425,368		0	5,014,886	60	5,014,886	60
2006	4,742		0		0		0
2007	3,708,458		0		0		0
2008	11,539,368	5,444	0		0	5,444-	0
2009	12,561,235		0	2,595,016	21	2,595,016	21
2010	2,460,899		0		0		0
2011	3,261,267		0	786,306	24	786,306	24
2012	6,057,335		0		0		0
2013	199,816		0		0		0
2014	1,410,294-		0		0		0
2015	928,074-	65,681	7-		0	65,681-	7
2016	66,004-	24,500	37-		0	24,500-	37
2017	5,154,293	14,900	0		0	14,900-	0
2018	689,312	15,959	2	2,127,028	309	2,111,069	306
TOTAL	51,695,311	126,484	0	10,523,235	20	10,396,751	20

THREE-YEAR MOVING AVERAGES

03-05	2,820,986		0	1,671,629	59	1,671,629	59
04-06	2,820,837		0	1,671,629	59	1,671,629	59
05-07	4,046,189		0	1,671,629	41	1,671,629	41
06-08	5,084,189	1,815	0		0	1,815-	0
07-09	9,269,687	1,815	0	865,005	9	863,190	9
08-10	8,853,834	1,815	0	865,005	10	863,190	10
09-11	6,094,467		0	1,127,107	18	1,127,107	18
10-12	3,926,500		0	262,102	7	262,102	7
11-13	3,172,806		0	262,102	8	262,102	8
12-14	1,615,619		0		0		0
13-15	712,851-	21,894	3-		0	21,894-	3
14-16	801,457-	30,060	4-		0	30,060-	4
15-17	1,386,738	35,027	3		0	35,027-	3-
16-18	1,925,867	18,453	1	709,009	37	690,556	36

FIVE-YEAR AVERAGE

14-18	687,847	24,208	4	425,406	62	401,198	58
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DUKE ENERGY KENTUCKY

ACCOUNT 3450 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	52,428		0		0		0
2004							
2005							
2006							
2007	6,651	873	13		0	873-	13-
2008	6,268	892	14		0	892-	14-
2009							
2010							
2011	198,105-		0		0		0
2012	1,186,043		0		0		0
2013							
2014	55,185	12,089	22		0	12,089-	22-
2015	1,368,190	17,000	1	8,391	1	8,609-	1-
2016							
2017	146,082	11,870	8		0	11,870-	8-
2018	128,659	2,067	2		0	2,067-	2-
TOTAL	2,751,400	44,791	2	8,391	0	36,400-	1-

THREE-YEAR MOVING AVERAGES

03-05	17,476		0		0		0
04-06							
05-07	2,217	291	13		0	291-	13-
06-08	4,306	588	14		0	588-	14-
07-09	4,306	588	14		0	588-	14-
08-10	2,089	297	14		0	297-	14-
09-11	66,035-		0		0		0
10-12	329,313		0		0		0
11-13	329,313		0		0		0
12-14	413,743	4,030	1		0	4,030-	1-
13-15	474,458	9,696	2	2,797	1	6,899-	1-
14-16	474,458	9,696	2	2,797	1	6,899-	1-
15-17	504,757	9,623	2	2,797	1	6,826-	1-
16-18	91,580	4,646	5		0	4,646-	5-

FIVE-YEAR AVERAGE

14-18	339,623	8,605	3	1,678	0	6,927-	2-
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DUKE ENERGY KENTUCKY

ACCOUNT 3460 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	37,219		0		0		0
2004							
2005	23,673		0		0		0
2006							
2007	82,232	2,907	4		0	2,907-	4-
2008							
2009	146,504		0		0		0
2010	71,076-		0		0		0
2011	90,281	956	1		0	956-	1-
2012							
2013	6,098		0		0		0
2014							
2015							
2016	15,701	2,955	19		0	2,955-	19-
2017	84,101	4,246	5		0	4,246-	5-
2018	7,407	2,358	32		0	2,358-	32-
TOTAL	422,141	13,422	3		0	13,422-	3-

THREE-YEAR MOVING AVERAGES

03-05	20,297		0		0		0
04-06	7,891		0		0		0
05-07	35,302	969	3		0	969-	3-
06-08	27,411	969	4		0	969-	4-
07-09	76,245	969	1		0	969-	1-
08-10	25,143		0		0		0
09-11	55,237	319	1		0	319-	1-
10-12	6,402	319	5		0	319-	5-
11-13	32,126	319	1		0	319-	1-
12-14	2,032		0		0		0
13-15	2,032		0		0		0
14-16	5,234	985	19		0	985-	19-
15-17	33,268	2,401	7		0	2,401-	7-
16-18	35,736	3,186	9		0	3,186-	9-

FIVE-YEAR AVERAGE

14-18	21,442	1,912	9		0	1,912-	9-
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DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	930	2,208	237		0	2,208-	237-
1993							
1994	1,042		0		0		0
1995							
1996							
1997							
1998	1,925		0		0		0
1999	1,918	370-	19-		0	370	19
2000							
2001							
2002							
2003							
2004							
2005	34,703		0		0		0
2006	6,015	9,055	151		0	9,055-	151-
2007	1,175	39,895			0	39,895-	
2008							
2009							
2010	4,149	2,333	56		0	2,333-	56-
2011	56,262	14,966	27		0	14,966-	27-
2012							
2013							
2014	67,048	44,740	67		0	44,740-	67-
2015	60,906	112,689	185		0	112,689-	185-
2016							
2017	55,722		0		0		0
2018							
TOTAL	291,795	225,515	77		0	225,515-	77-

THREE-YEAR MOVING AVERAGES

92-94	657	736	112		0	736-	112-
93-95	347		0		0		0
94-96	347		0		0		0
95-97							
96-98	642		0		0		0
97-99	1,281	123-	10-		0	123	10
98-00	1,281	123-	10-		0	123	10
99-01	639	123-	19-		0	123	19
00-02							
01-03							
02-04							

DUKE ENERGY KENTUCKY

ACCOUNTS 3520 AND 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	11,568		0		0		0
04-06	13,573	3,018	22		0	3,018-	22-
05-07	13,964	16,317	117		0	16,317-	117-
06-08	2,397	16,317	681		0	16,317-	681-
07-09	392	13,298			0	13,298-	
08-10	1,383	778	56		0	778-	56-
09-11	20,137	5,766	29		0	5,766-	29-
10-12	20,137	5,766	29		0	5,766-	29-
11-13	18,754	4,989	27		0	4,989-	27-
12-14	22,349	14,913	67		0	14,913-	67-
13-15	42,652	52,476	123		0	52,476-	123-
14-16	42,652	52,476	123		0	52,476-	123-
15-17	38,876	37,563	97		0	37,563-	97-
16-18	18,574		0		0		0
FIVE-YEAR AVERAGE							
14-18	36,735	31,486	86		0	31,486-	86-

DUKE ENERGY KENTUCKY  
 ACCOUNT 3530 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	5,552	1,770	32		0	1,770-	32-
1997							
1998							
1999	4,924		0		0		0
2000							
2001							
2002							
2003	8,271	971	12		0	971-	12-
2004	28,699		0		0		0
2005	8,525	244	3		0	244-	3-
2006							
2007							
2008	25,000		0		0		0
2009							
2010							
2011							
2012							
2013							
2014	10,106	5,940	59		0	5,940-	59-
2015	251,224	67,833	27		0	67,833-	27-
2016	31,627	5,459	17		0	5,459-	17-
2017	175,264	8,210	5		0	8,210-	5-
2018	268,447	21,551	8		0	21,551-	8-
TOTAL	817,641	111,977	14		0	111,977-	14-

THREE-YEAR MOVING AVERAGES

96-98	1,851	590	32		0	590-	32-
97-99	1,641		0		0		0
98-00	1,641		0		0		0
99-01	1,641		0		0		0
00-02							
01-03	2,757	324	12		0	324-	12-
02-04	12,323	324	3		0	324-	3-
03-05	15,165	405	3		0	405-	3-
04-06	12,408	81	1		0	81-	1-
05-07	2,842	81	3		0	81-	3-
06-08	8,333		0		0		0
07-09	8,333		0		0		0
08-10	8,333		0		0		0
09-11							
10-12							

DUKE ENERGY KENTUCKY  
 ACCOUNT 3530 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13							
12-14	3,369	1,980	59		0	1,980-	59-
13-15	87,110	24,591	28		0	24,591-	28-
14-16	97,653	26,410	27		0	26,410-	27-
15-17	152,705	27,167	18		0	27,167-	18-
16-18	158,446	11,740	7		0	11,740-	7-
FIVE-YEAR AVERAGE							
14-18	147,334	21,798	15		0	21,798-	15-



DUKE ENERGY KENTUCKY

ACCOUNT 3532 STATION EQUIPMENT - MAJOR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	40,579		0		0		0
2003	683,187	13,017	2		0	13,017-	2-
2004	60,919	63,346	104		0	63,346-	104-
2005	70,331	3,406	5		0	3,406-	5-
2006							
2007	19,674		0		0		0
2008							
2009							
2010							
2011							
2012							
2013	4,301	16,394	381		0	16,394-	381-
2014							
2015	163,562	12,950	8		0	12,950-	8-
2016							
2017							
2018							
TOTAL	1,042,554	109,113	10		0	109,113-	10-

THREE-YEAR MOVING AVERAGES

02-04	261,562	25,454	10		0	25,454-	10-
03-05	271,479	26,590	10		0	26,590-	10-
04-06	43,750	22,251	51		0	22,251-	51-
05-07	30,002	1,135	4		0	1,135-	4-
06-08	6,558		0		0		0
07-09	6,558		0		0		0
08-10							
09-11							
10-12							
11-13	1,434	5,465	381		0	5,465-	381-
12-14	1,434	5,465	381		0	5,465-	381-
13-15	55,954	9,781	17		0	9,781-	17-
14-16	54,521	4,317	8		0	4,317-	8-
15-17	54,521	4,317	8		0	4,317-	8-
16-18							

FIVE-YEAR AVERAGE

14-18	32,712	2,590	8		0	2,590-	8-
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DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	763	972	127	1,766	232	794	104
1991	14,549	4,066	28	17,670	121	13,605	94
1992	8,323	6,604	79	1,262	15	5,342-	64-
1993	27,199	4,929	18	12,384	46	7,455	27
1994	83,911	17,032	20	150,518	179	133,486	159
1995	46,396	8,076	17	8,057	17	19-	0
1996	109,925	9,135	8		0	9,135-	8-
1997	4,381	5,437	124	279	6	5,158-	118-
1998	4,211	862	20	5,114	121	4,252	101
1999	50,612	14,338	28	18,395	36	4,057	8
2000	9,767	3,084	32		0	3,084-	32-
2001	117,966	20,992	18		0	20,992-	18-
2002	13,673	6,716	49		0	6,716-	49-
2003	517	1,763	341		0	1,763-	341-
2004	12,902	5,311	41		0	5,311-	41-
2005	36,647	17,279	47	2,000	5	15,279-	42-
2006	47,381	3,638	8		0	3,638-	8-
2007	75,430	45,207	60		0	45,207-	60-
2008	43,933	5,851	13		0	5,851-	13-
2009	19,683	17,472	89		0	17,472-	89-
2010							
2011	69,526	18,700	27		0	18,700-	27-
2012	20,502		0		0		0
2013	9,915		0		0		0
2014	4,760	8,199	172		0	8,199-	172-
2015		3,338				3,338-	
2016	16,021	33,955	212		0	33,955-	212-
2017	45,555	54,776	120		0	54,776-	120-
2018		84,870				84,870-	
TOTAL	894,447	402,602	45	217,445	24	185,157-	21-

THREE-YEAR MOVING AVERAGES

90-92	7,878	3,880	49	6,899	88	3,019	38
91-93	16,690	5,200	31	10,439	63	5,239	31
92-94	39,811	9,521	24	54,721	137	45,200	114
93-95	52,502	10,012	19	56,986	109	46,974	89
94-96	80,077	11,414	14	52,858	66	41,444	52
95-97	53,567	7,549	14	2,779	5	4,770-	9-
96-98	39,506	5,145	13	1,798	5	3,347-	8-
97-99	19,735	6,879	35	7,929	40	1,050	5
98-00	21,530	6,095	28	7,836	36	1,741	8

DUKE ENERGY KENTUCKY

ACCOUNT 3550 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	59,448	12,805	22	6,132	10	6,673-	11-
00-02	47,135	10,264	22		0	10,264-	22-
01-03	44,052	9,823	22		0	9,823-	22-
02-04	9,031	4,597	51		0	4,597-	51-
03-05	16,689	8,118	49	667	4	7,451-	45-
04-06	32,310	8,743	27	667	2	8,076-	25-
05-07	53,152	22,041	41	667	1	21,375-	40-
06-08	55,581	18,232	33		0	18,232-	33-
07-09	46,349	22,844	49		0	22,844-	49-
08-10	21,205	7,775	37		0	7,775-	37-
09-11	29,737	12,057	41		0	12,057-	41-
10-12	30,009	6,233	21		0	6,233-	21-
11-13	33,314	6,233	19		0	6,233-	19-
12-14	11,726	2,733	23		0	2,733-	23-
13-15	4,891	3,846	79		0	3,846-	79-
14-16	6,927	15,164	219		0	15,164-	219-
15-17	20,525	30,690	150		0	30,690-	150-
16-18	20,525	57,867	282		0	57,867-	282-
FIVE-YEAR AVERAGE							
14-18	13,267	37,028	279		0	37,028-	279-

DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	399	425	107	26	7	399-	100-
1991	5,146	752	15	11,297	220	10,545	205
1992	6,930	5,658	82	584	8	5,074-	73-
1993	10,050	915	9	385	4	530-	5-
1994	74,663	15,269	20		0	15,269-	20-
1995	47,175	6,437	14	7,803	17	1,366	3
1996	115,748		0		0		0
1997							
1998	50		0		0		0
1999	38,345	27,198-	71-	1,288	3	28,486	74
2000							
2001	140,500	13,093	9		0	13,093-	9-
2002	2,879	3,919	136		0	3,919-	136-
2003		1,834				1,834-	
2004	5,376	6,881	128		0	6,881-	128-
2005	20,039		0	2,000	10	2,000	10
2006	71,240	11,817	17		0	11,817-	17-
2007	39,937	6,050	15		0	6,050-	15-
2008	64,045	16,180	25		0	16,180-	25-
2009	456	1,919-	421-		0	1,919	421
2010							
2011		1,563-				1,563	
2012							
2013	13,949		0		0		0
2014	10,588		0		0		0
2015		1,589				1,589-	
2016	4,853	7,125	147		0	7,125-	147-
2017	43	10	24		0	10-	24-
2018	6,523	6,995	107		0	6,995-	107-
TOTAL	678,933	74,269	11	23,383	3	50,885-	7-

THREE-YEAR MOVING AVERAGES

90-92	4,158	2,279	55	3,969	95	1,691	41
91-93	7,375	2,442	33	4,089	55	1,647	22
92-94	30,547	7,281	24	323	1	6,958-	23-
93-95	43,963	7,540	17	2,729	6	4,811-	11-
94-96	79,195	7,235	9	2,601	3	4,634-	6-
95-97	54,308	2,146	4	2,601	5	455	1
96-98	38,599		0		0		0
97-99	12,798	9,066-	71-	430	3	9,495	74
98-00	12,798	9,066-	71-	430	3	9,495	74

DUKE ENERGY KENTUCKY

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	59,615	4,702-	8-	430	1	5,131	9
00-02	47,793	5,670	12		0	5,670-	12-
01-03	47,793	6,282	13		0	6,282-	13-
02-04	2,752	4,211	153		0	4,211-	153-
03-05	8,472	2,905	34	667	8	2,238-	26-
04-06	32,219	6,233	19	667	2	5,566-	17-
05-07	43,739	5,956	14	667	2	5,289-	12-
06-08	58,407	11,349	19		0	11,349-	19-
07-09	34,812	6,770	19		0	6,770-	19-
08-10	21,500	4,754	22		0	4,754-	22-
09-11	152	1,161-	764-		0	1,161	764
10-12		521-				521	
11-13	4,650	521-	11-		0	521	11
12-14	8,179		0		0		0
13-15	8,179	530	6		0	530-	6-
14-16	5,147	2,905	56		0	2,905-	56-
15-17	1,632	2,908	178		0	2,908-	178-
16-18	3,806	4,710	124		0	4,710-	124-
FIVE-YEAR AVERAGE							
14-18	4,401	3,144	71		0	3,144-	71-

DUKE ENERGY KENTUCKY

ACCOUNT 3620 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	35,343	23,601	67		0	23,601-	67-
1991		14,827				14,827-	
1992	39,324	3,732	9		0	3,732-	9-
1993	395,717	4,265	1		0	4,265-	1-
1994	608,354	59,357	10	2,449-	0	61,807-	10-
1995	141,231	28,005	20	214	0	27,791-	20-
1996	35,982	13,491	37	16	0	13,476-	37-
1997	63,344	7,053	11	70	0	6,983-	11-
1998	686,272	3,445-	1-		0	3,445	1
1999	181,674-	7,267	4-	5,655	3-	1,612-	1
2000							
2001							
2002							
2003	134,044	50,103	37		0	50,103-	37-
2004	3,033	857	28		0	857-	28-
2005	121,086	25,083	21		0	25,083-	21-
2006	115,429	160,756	139		0	160,756-	139-
2007	45,070	1,576	3		0	1,576-	3-
2008	18,828	864	5		0	864-	5-
2009	511	1,009	197		0	1,009-	197-
2010	59,547	27,855	47		0	27,855-	47-
2011	260,714	62,252	24		0	62,252-	24-
2012							
2013	356,343	67,546	19	16,665	5	50,881-	14-
2014	638,580	204,028	32		0	204,028-	32-
2015	372,145	44,602	12	15,327	4	29,275-	8-
2016	245,385	10,846	4		0	10,846-	4-
2017	534,506	4,715	1		0	4,715-	1-
2018	4,428,923	168,588	4		0	168,588-	4-
TOTAL	9,158,038	988,836	11	35,497	0	953,339-	10-

THREE-YEAR MOVING AVERAGES

90-92	24,889	14,053	56		0	14,053-	56-
91-93	145,014	7,608	5		0	7,608-	5-
92-94	347,799	22,452	6	816-	0	23,268-	7-
93-95	381,768	30,543	8	745-	0	31,288-	8-
94-96	261,856	33,618	13	740-	0	34,358-	13-
95-97	80,186	16,183	20	100	0	16,083-	20-
96-98	261,866	5,700	2	28	0	5,671-	2-
97-99	189,314	3,625	2	1,908	1	1,717-	1-
98-00	168,199	1,274	1	1,885	1	611	0

DUKE ENERGY KENTUCKY  
 ACCOUNT 3620 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	60,558-	2,422	4-	1,885	3-	537-	1
00-02							
01-03	44,681	16,701	37		0	16,701-	37-
02-04	45,692	16,987	37		0	16,987-	37-
03-05	86,054	25,348	29		0	25,348-	29-
04-06	79,849	62,232	78		0	62,232-	78-
05-07	93,861	62,472	67		0	62,472-	67-
06-08	59,776	54,399	91		0	54,399-	91-
07-09	21,470	1,150	5		0	1,150-	5-
08-10	26,295	9,909	38		0	9,909-	38-
09-11	106,924	30,372	28		0	30,372-	28-
10-12	106,754	30,036	28		0	30,036-	28-
11-13	205,686	43,266	21	5,555	3	37,711-	18-
12-14	331,641	90,525	27	5,555	2	84,970-	26-
13-15	455,689	105,392	23	10,664	2	94,728-	21-
14-16	418,703	86,492	21	5,109	1	81,383-	19-
15-17	384,012	20,054	5	5,109	1	14,945-	4-
16-18	1,736,272	61,383	4		0	61,383-	4-
FIVE-YEAR AVERAGE							
14-18	1,243,908	86,556	7	3,065	0	83,491-	7-

DUKE ENERGY KENTUCKY

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	24,335		0		0		0
2001							
2002							
2003							
2004	9,210	2,907	32		0	2,907-	32-
2005	35,537		0		0		0
2006	11,848	5,524	47		0	5,524-	47-
2007	12,477	4,148	33		0	4,148-	33-
2008	154,112	28,695	19	30,651	20	1,956	1
2009	2,241	1,357	61		0	1,357-	61-
2010	109,099	10,604	10		0	10,604-	10-
2011							
2012							
2013							
2014	1,517	1,012	67		0	1,012-	67-
2015	141,607	13,641	10		0	13,641-	10-
2016							
2017							
2018	2,674	1,032	39		0	1,032-	39-
TOTAL	504,657	68,920	14	30,651	6	38,269-	8-

THREE-YEAR MOVING AVERAGES

00-02	8,112		0		0		0
01-03							
02-04	3,070	969	32		0	969-	32-
03-05	14,916	969	6		0	969-	6-
04-06	18,865	2,810	15		0	2,810-	15-
05-07	19,954	3,224	16		0	3,224-	16-
06-08	59,479	12,789	22	10,217	17	2,572-	4-
07-09	56,277	11,400	20	10,217	18	1,183-	2-
08-10	88,484	13,552	15	10,217	12	3,335-	4-
09-11	37,113	3,987	11		0	3,987-	11-
10-12	36,366	3,535	10		0	3,535-	10-
11-13							
12-14	506	337	67		0	337-	67-
13-15	47,708	4,884	10		0	4,884-	10-
14-16	47,708	4,884	10		0	4,884-	10-



DUKE ENERGY KENTUCKY

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	47,202	4,547	10		0	4,547-	10-
16-18	891	344	39		0	344-	39-
FIVE-YEAR AVERAGE							
14-18	29,160	3,137	11		0	3,137-	11-

DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	217,732	98,829	45	151,720	70	52,891	24
1991	220,355	160,349	73	133,244	60	27,105-	12-
1992	838,996	181,086	22	373,355	45	192,269	23
1993	187,297	118,920	63	213,890	114	94,970	51
1994	383,269	194,529	51	144,301	38	50,228-	13-
1995	477,684	171,827	36	380,720	80	208,893	44
1996	174,965	58,850	34	32,929-	19-	91,778-	52-
1997	147,637	45,107-	31-	107,087	73	152,194	103
1998	207,158	27,024	13	20,768	10	6,256-	3-
1999	395,043	108,686	28	7,371	2	101,315-	26-
2000	102,198	7,376-	7-		0	7,376	7
2001	548,586	74,872	14	12,273	2	62,599-	11-
2002	101,028	5,918	6		0	5,918-	6-
2003	138,540	153,817	111		0	153,817-	111-
2004	504,478	3,253	1		0	3,253-	1-
2005	656,916	76,489	12	4	0	76,485-	12-
2006	307,789	6,199	2		0	6,199-	2-
2007	485,951	38,788	8		0	38,788-	8-
2008	406,689	35,745	9		0	35,745-	9-
2009	329,339	191,659	58	46-	0	191,705-	58-
2010	299,289	467,435	156		0	467,435-	156-
2011	270,974	2,001	1		0	2,001-	1-
2012	154,070	72,712	47		0	72,712-	47-
2013	295,418		0		0		0
2014	571,297	392,057	69	272	0	391,785-	69-
2015	15,426	60,190	390	6-	0	60,197-	390-
2016	626,109	314,794	50		0	314,794-	50-
2017	274,754	740,748	270	76,865	28	663,883-	242-
2018	409,478	1,465,094	358	1,989	0	1,463,105-	357-
TOTAL	9,748,465	5,169,388	53	1,590,878	16	3,578,510-	37-

THREE-YEAR MOVING AVERAGES

90-92	425,694	146,755	34	219,440	52	72,685	17
91-93	415,549	153,452	37	240,163	58	86,711	21
92-94	469,854	164,845	35	243,849	52	79,004	17
93-95	349,417	161,759	46	246,304	70	84,545	24
94-96	345,306	141,735	41	164,031	48	22,295	6
95-97	266,762	61,857	23	151,626	57	89,769	34
96-98	176,586	13,589	8	31,642	18	18,053	10
97-99	249,946	30,201	12	45,076	18	14,875	6
98-00	234,800	42,778	18	9,380	4	33,398-	14-

DUKE ENERGY KENTUCKY

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	348,609	58,728	17	6,548	2	52,179-	15-
00-02	250,604	24,471	10	4,091	2	20,380-	8-
01-03	262,718	78,202	30	4,091	2	74,111-	28-
02-04	248,015	54,329	22		0	54,329-	22-
03-05	433,311	77,853	18	1	0	77,851-	18-
04-06	489,728	28,647	6	1	0	28,645-	6-
05-07	483,552	40,492	8	1	0	40,491-	8-
06-08	400,143	26,911	7		0	26,911-	7-
07-09	407,326	88,731	22	15-	0	88,746-	22-
08-10	345,106	231,613	67	15-	0	231,629-	67-
09-11	299,867	220,365	73	15-	0	220,380-	73-
10-12	241,444	180,716	75		0	180,716-	75-
11-13	240,154	24,904	10		0	24,904-	10-
12-14	340,261	154,923	46	91	0	154,832-	46-
13-15	294,047	150,749	51	88	0	150,661-	51-
14-16	404,277	255,680	63	88	0	255,592-	63-
15-17	305,430	371,911	122	25,619	8	346,291-	113-
16-18	436,780	840,212	192	26,284	6	813,927-	186-
FIVE-YEAR AVERAGE							
14-18	379,413	594,577	157	15,824	4	578,753-	153-

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	303,463	136,626	45	75,581	25	61,045-	20-
1991	227,749	147,390	65	155,875	68	8,484	4
1992	313,481	219,476	70	84,048	27	135,428-	43-
1993	240,027	136,014	57	84,089	35	51,925-	22-
1994	611,884	406,780	66	170,730	28	236,049-	39-
1995	596,355	234,379	39	342,025	57	107,646	18
1996	312,145	12,935	4	18,101-	6-	31,036-	10-
1997	80,667	130,365	162	19,621	24	110,744-	137-
1998	138,235	14,622	11	16,660	12	2,038	1
1999	393,713	121,417	31	2,920	1	118,497-	30-
2000	130,205	844	1		0	844-	1-
2001	729,041	196,330	27	45,423	6	150,907-	21-
2002	25,330-	55,995	221-		0	55,995-	221
2003	118,377	362,994	307		0	362,994-	307-
2004	836,373	35,574	4		0	35,574-	4-
2005	813,573	459,814	57	44	0	459,770-	57-
2006	390,352	63,797	16		0	63,797-	16-
2007	973,394	389,352	40		0	389,352-	40-
2008	538,581	224,711	42		0	224,711-	42-
2009	632,125	200,030	32	1,889	0	198,141-	31-
2010	935,685	1,403,092	150		0	1,403,092-	150-
2011	860,354	5,419	1		0	5,419-	1-
2012	1,303,520	352,308	27		0	352,308-	27-
2013	2,705,340		0		0		0
2014	7,116,082	1,161,243	16	7,705	0	1,153,538-	16-
2015	1,436,963-	328,128	23-	110-	0	328,238-	23
2016	3,273,645	989,485	30		0	989,485-	30-
2017	1,314,887	1,074,671	82	112,011	9	962,660-	73-
2018	724,734	1,690,786	233	1,989	0	1,688,797-	233-
TOTAL	25,151,697	10,554,577	42	1,102,399	4	9,452,178-	38-

THREE-YEAR MOVING AVERAGES

90-92	281,564	167,831	60	105,168	37	62,663-	22-
91-93	260,419	167,627	64	108,004	41	59,623-	23-
92-94	388,464	254,090	65	112,956	29	141,134-	36-
93-95	482,755	259,057	54	198,948	41	60,109-	12-
94-96	506,795	218,031	43	164,885	33	53,146-	10-
95-97	329,723	125,893	38	114,515	35	11,378-	3-
96-98	177,016	52,641	30	6,060	3	46,581-	26-
97-99	204,205	88,801	43	13,067	6	75,734-	37-
98-00	220,718	45,628	21	6,527	3	39,101-	18-

DUKE ENERGY KENTUCKY

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	417,653	106,197	25	16,114	4	90,083-	22-
00-02	277,972	84,390	30	15,141	5	69,249-	25-
01-03	274,029	205,106	75	15,141	6	189,966-	69-
02-04	309,807	151,521	49		0	151,521-	49-
03-05	589,441	286,127	49	15	0	286,113-	49-
04-06	680,099	186,395	27	15	0	186,380-	27-
05-07	725,773	304,321	42	15	0	304,307-	42-
06-08	634,109	225,954	36		0	225,954-	36-
07-09	714,700	271,365	38	630	0	270,735-	38-
08-10	702,131	609,278	87	630	0	608,648-	87-
09-11	809,388	536,180	66	630	0	535,551-	66-
10-12	1,033,186	586,940	57		0	586,940-	57-
11-13	1,623,071	119,242	7		0	119,242-	7-
12-14	3,708,314	504,517	14	2,568	0	501,948-	14-
13-15	2,794,820	496,457	18	2,531	0	493,925-	18-
14-16	2,984,255	826,285	28	2,531	0	823,754-	28-
15-17	1,050,523	797,428	76	37,300	4	760,128-	72-
16-18	1,771,089	1,251,647	71	38,000	2	1,213,647-	69-
FIVE-YEAR AVERAGE							
14-18	2,198,477	1,048,862	48	24,319	1	1,024,544-	47-

DUKE ENERGY KENTUCKY

ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	2,240	6,496	290	9,926	443	3,431	153
1991	3,988	2,036	51	3,033-	76-	5,069-	127-
1992	8,711	3,249	37	2,761	32	489-	6-
1993	2,058	1,169	57		0	1,169-	57-
1994	2,013	894	44		0	894-	44-
1995	1,881	1,411	75		0	1,411-	75-
1996							
1997	1,360	217-	16-		0	217	16
1998							
1999	1,518	505	33		0	505-	33-
2000							
2001							
2002	4,609		0		0		0
2003	6,541	1,563	24		0	1,563-	24-
2004	3,222		0		0		0
2005	22,393	5,165	23		0	5,165-	23-
2006	11,712		0		0		0
2007	4,158	45	1		0	45-	1-
2008	5,640	1,135	20		0	1,135-	20-
2009	961	38	4		0	38-	4-
2010	991	74,897			0	74,897-	
2011	375	1	0		0	1-	0
2012	437	11,184			0	11,184-	
2013	44,240		0		0		0
2014	17,399	10,597	61	42	0	10,556-	61-
2015	8,309	149,206		99-	1-	149,305-	
2016	25,192	37	0		0	37-	0
2017		28,474-		6,494		34,967	
2018	41,871	1,623	4		0	1,623-	4-
TOTAL	221,819	242,561	109	16,091	7	226,470-	102-

THREE-YEAR MOVING AVERAGES

90-92	4,980	3,927	79	3,218	65	709-	14-
91-93	4,919	2,152	44	90-	2-	2,242-	46-
92-94	4,261	1,771	42	920	22	850-	20-
93-95	1,984	1,158	58		0	1,158-	58-
94-96	1,298	768	59		0	768-	59-
95-97	1,080	398	37		0	398-	37-
96-98	453	72-	16-		0	72	16
97-99	959	96	10		0	96-	10-
98-00	506	168	33		0	168-	33-

DUKE ENERGY KENTUCKY

ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	506	168	33		0	168-	33-
00-02	1,536		0		0		0
01-03	3,717	521	14		0	521-	14-
02-04	4,790	521	11		0	521-	11-
03-05	10,718	2,242	21		0	2,242-	21-
04-06	12,442	1,722	14		0	1,722-	14-
05-07	12,754	1,737	14		0	1,737-	14-
06-08	7,170	393	5		0	393-	5-
07-09	3,586	406	11		0	406-	11-
08-10	2,531	25,357			0	25,357-	
09-11	776	24,979			0	24,979-	
10-12	601	28,694			0	28,694-	
11-13	15,017	3,729	25		0	3,729-	25-
12-14	20,692	7,260	35	14	0	7,247-	35-
13-15	23,316	53,268	228	19-	0	53,287-	229-
14-16	16,967	53,280	314	19-	0	53,299-	314-
15-17	11,167	40,256	360	2,131	19	38,125-	341-
16-18	22,354	8,938-	40-	2,165	10	11,103	50
FIVE-YEAR AVERAGE							
14-18	18,554	26,598	143	1,287	7	25,311-	136-

DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	87,401	30,394	35	23,927	27	6,467-	7-
1991	31,879	17,356	54	36,234	114	18,877	59
1992	42,260	14,850	35	9,879	23	4,971-	12-
1993	69,647	24,244	35	15,918	23	8,326-	12-
1994	97,300	39,946	41	35,687	37	4,259-	4-
1995	75,590	44,001	58	261,764-	346-	305,765-	405-
1996	34,498	3,291	10	1,099	3	2,192-	6-
1997	3,146	11,711-	372-	6,457	205	18,168	577
1998	1,662	5,918	356	2,565	154	3,353-	202-
1999	27,742	5,107	18		0	5,107-	18-
2000							
2001	8,202		0		0		0
2002	29,273		0		0		0
2003	50,583	20,187	40		0	20,187-	40-
2004	221,372	75-	0		0	75	0
2005	199,633	100,118	50	7	0	100,111-	50-
2006	91,793	1,805	2		0	1,805-	2-
2007	186,161	16,972	9		0	16,972-	9-
2008	165,461	57,868	35		0	57,868-	35-
2009	221,383	80,193	36	152-	0	80,345-	36-
2010	94,652	797,328	842		0	797,328-	842-
2011	172,050	167-	0		0	167	0
2012	191,577	55,921	29		0	55,921-	29-
2013	527,957		0		0		0
2014	441,377	68,658	16	481	0	68,177-	15-
2015	23,839-	56,707	238-	16-	0	56,723-	238
2016	236,215	34,154	14		0	34,154-	14-
2017	177,846	49,181	28	3,688-	2-	52,869-	30-
2018	243,960	74,669	31		0	74,669-	31-
TOTAL	3,706,781	1,586,915	43	133,367-	4-	1,720,282-	46-

THREE-YEAR MOVING AVERAGES

90-92	53,847	20,867	39	23,347	43	2,480	5
91-93	47,929	18,817	39	20,677	43	1,860	4
92-94	69,736	26,346	38	20,495	29	5,852-	8-
93-95	80,846	36,064	45	70,053-	87-	106,117-	131-
94-96	69,129	29,079	42	74,993-	108-	104,072-	151-
95-97	37,745	11,860	31	84,736-	224-	96,596-	256-
96-98	13,102	834-	6-	3,374	26	4,208	32
97-99	10,850	229-	2-	3,008	28	3,236	30
98-00	9,802	3,675	37	855	9	2,820-	29-



DUKE ENERGY KENTUCKY

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	11,982	1,702	14		0	1,702-	14-
00-02	12,492		0		0		0
01-03	29,353	6,729	23		0	6,729-	23-
02-04	100,409	6,704	7		0	6,704-	7-
03-05	157,196	40,077	25	2	0	40,075-	25-
04-06	170,932	33,949	20	2	0	33,947-	20-
05-07	159,196	39,632	25	2	0	39,629-	25-
06-08	147,805	25,548	17		0	25,548-	17-
07-09	191,002	51,678	27	51-	0	51,728-	27-
08-10	160,499	311,797	194	51-	0	311,847-	194-
09-11	162,695	292,451	180	51-	0	292,502-	180-
10-12	152,759	284,361	186		0	284,361-	186-
11-13	297,194	18,585	6		0	18,585-	6-
12-14	386,970	41,526	11	160	0	41,366-	11-
13-15	315,165	41,788	13	155	0	41,633-	13-
14-16	217,918	53,173	24	155	0	53,018-	24-
15-17	130,074	46,681	36	1,235-	1-	47,916-	37-
16-18	219,340	52,668	24	1,229-	1-	53,898-	25-
FIVE-YEAR AVERAGE							
14-18	215,112	56,674	26	645-	0	57,318-	27-

DUKE ENERGY KENTUCKY

ACCOUNT 3680 AND 3682 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	362,018	281,670	78	218,313	60	63,357-	18-
1991	266,727	70,694	27	165,931	62	95,237	36
1992	375,952	101,792	27	115,679	31	13,887	4
1993	487,171	39,446	8	170,173	35	130,728	27
1994	574,496	167,718	29	241,011	42	73,293	13
1995	482,193	63,494	13	336,495	70	273,001	57
1996	446,033	16,438	4	148,036	33	131,599	30
1997	265,872	15,936	6	177,691	67	161,755	61
1998	215,514	3,437	2	110,476	51	107,039	50
1999	264,966	21,062	8	110,002	42	88,941	34
2000	13,975	6,880-	49-		0	6,880	49
2001	551,332	14,567	3	1,066	0	13,501-	2-
2002	334,527	2,260	1		0	2,260-	1-
2003	310,036	41,328	13		0	41,328-	13-
2004	376,438	860	0		0	860-	0
2005	563,912	73,053	13		0	73,053-	13-
2006	208,781	3,202	2		0	3,202-	2-
2007	528,209	11,499	2		0	11,499-	2-
2008	197,196	2,225	1		0	2,225-	1-
2009	965,741	31,994	3	77-	0	32,071-	3-
2010	53,216	577,525			0	577,525-	
2011	134,367	737	1		0	737-	1-
2012	180,054	39,145	22		0	39,145-	22-
2013	131,425		0		0		0
2014	477,978	89,621	19	362	0	89,259-	19-
2015	672,040	340,393	51	65,764	10	274,629-	41-
2016	1,829,330	12,300	1		0	12,300-	1-
2017	710,145	442,465	62	26,532	4	415,933-	59-
2018	715,201	1,192,946	167	140	0	1,192,806-	167-
TOTAL	12,694,846	3,650,924	29	1,887,595	15	1,763,329-	14-

THREE-YEAR MOVING AVERAGES

90-92	334,899	151,385	45	166,641	50	15,256	5
91-93	376,616	70,644	19	150,595	40	79,950	21
92-94	479,206	102,985	21	175,621	37	72,636	15
93-95	514,620	90,219	18	249,227	48	159,007	31
94-96	500,908	82,550	16	241,848	48	159,298	32
95-97	398,033	31,956	8	220,741	55	188,785	47
96-98	309,140	11,937	4	145,401	47	133,465	43
97-99	248,784	13,478	5	132,723	53	119,245	48
98-00	164,818	5,873	4	73,493	45	67,620	41

DUKE ENERGY KENTUCKY

ACCOUNT 3680 AND 3682 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	276,758	9,583	3	37,023	13	27,440	10
00-02	299,945	3,315	1	355	0	2,960-	1-
01-03	398,632	19,385	5	355	0	19,030-	5-
02-04	340,334	14,816	4		0	14,816-	4-
03-05	416,795	38,414	9		0	38,414-	9-
04-06	383,044	25,705	7		0	25,705-	7-
05-07	433,634	29,251	7		0	29,251-	7-
06-08	311,395	5,642	2		0	5,642-	2-
07-09	563,715	15,239	3	26-	0	15,265-	3-
08-10	405,384	203,915	50	26-	0	203,940-	50-
09-11	384,441	203,419	53	26-	0	203,444-	53-
10-12	122,546	205,802	168		0	205,802-	168-
11-13	148,616	13,294	9		0	13,294-	9-
12-14	263,153	42,922	16	121	0	42,801-	16-
13-15	427,148	143,338	34	22,042	5	121,296-	28-
14-16	993,116	147,438	15	22,042	2	125,396-	13-
15-17	1,070,505	265,053	25	30,765	3	234,287-	22-
16-18	1,084,892	549,237	51	8,891	1	540,346-	50-
FIVE-YEAR AVERAGE							
14-18	880,939	415,545	47	18,559	2	396,985-	45-

DUKE ENERGY KENTUCKY

ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	85	73	86	78	91	5	6
1991				39		39	
1992							
1993							
1994	39	14	37	1	3	13-	34-
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	17	123	742		0	123-	742-
2006	64		0		0		0
2007	17,630		0		0		0
2008							
2009	30	249	826		0	249-	826-
2010		94				94-	
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
TOTAL	17,865	553	3	118	1	435-	2-

THREE-YEAR MOVING AVERAGES

90-92	28	24	86	39	137	15	51
91-93				13		13	
92-94	13	5	37		3	4-	34-
93-95	13	5	37		3	4-	34-
94-96	13	5	37		3	4-	34-
95-97							
96-98							
97-99							
98-00							

DUKE ENERGY KENTUCKY

ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01							
00-02							
01-03							
02-04							
03-05	6	41	742		0	41-	742-
04-06	27	41	152		0	41-	152-
05-07	5,904	41	1		0	41-	1-
06-08	5,898		0		0		0
07-09	5,887	83	1		0	83-	1-
08-10	10	114			0	114-	
09-11	10	114			0	114-	
10-12		31				31-	
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							

FIVE-YEAR AVERAGE

14-18

DUKE ENERGY KENTUCKY

ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	53,435	55,343	104	12,488	23	42,855-	80-
1991	67,772	63,859	94		0	63,859-	94-
1992	52,070	46,374	89	8,328	16	38,046-	73-
1993	57,132	54,546	95	8,066	14	46,480-	81-
1994	62,625	37,267	60	11,629	19	25,638-	41-
1995	68,188	31,387	46	34,873	51	3,486	5
1996	56,475	33,400	59	2,906	5	30,493-	54-
1997	49,435	5,919	12	6,259	13	340	1
1998	72,403	41,964	58	7,514	10	34,451-	48-
1999	68,815	19,196	28		0	19,196-	28-
2000	2,737	3,885-	142-		0	3,885	142
2001	77,480	13,283	17	308	0	12,975-	17-
2002	10,930		0		0		0
2003	47,881	3,299	7		0	3,299-	7-
2004	262,044		0		0		0
2005	146,306	115,846	79		0	115,845-	79-
2006	189,723	16	0		0	16-	0
2007	415,769	339	0		0	339-	0
2008	238,365	8,308	3		0	8,308-	3-
2009	152,194	34,277	23	57-	0	34,334-	23-
2010	10,643	254,300			0	254,300-	
2011	29,666		0		0		0
2012	12,427	11,184	90		0	11,184-	90-
2013	10,233		0		0		0
2014	126,074	4,963	4	24	0	4,939-	4-
2015	4,862-	5,045	104-		0	5,045-	104
2016	26,336	4,937	19		0	4,937-	19-
2017	22,550	21,020-	93-	3,352	15	24,372	108
2018	10,932	28,452	260		0	28,452-	260-
TOTAL	2,395,780	848,600	35	95,690	4	752,909-	31-

THREE-YEAR MOVING AVERAGES

90-92	57,759	55,192	96	6,939	12	48,253-	84-
91-93	58,991	54,926	93	5,465	9	49,462-	84-
92-94	57,276	46,062	80	9,341	16	36,721-	64-
93-95	62,648	41,066	66	18,189	29	22,877-	37-
94-96	62,430	34,018	54	16,469	26	17,548-	28-
95-97	58,033	23,568	41	14,679	25	8,889-	15-
96-98	59,438	27,094	46	5,560	9	21,535-	36-
97-99	63,551	22,360	35	4,591	7	17,769-	28-
98-00	47,985	19,092	40	2,505	5	16,587-	35-

DUKE ENERGY KENTUCKY

ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	49,678	9,531	19	103	0	9,429-	19-
00-02	30,383	3,133	10	103	0	3,030-	10-
01-03	45,430	5,527	12	103	0	5,425-	12-
02-04	106,952	1,100	1		0	1,100-	1-
03-05	152,077	39,715	26		0	39,715-	26-
04-06	199,358	38,621	19		0	38,621-	19-
05-07	250,600	38,734	15		0	38,734-	15-
06-08	281,286	2,888	1		0	2,888-	1-
07-09	268,776	14,308	5	19-	0	14,327-	5-
08-10	133,734	98,962	74	19-	0	98,981-	74-
09-11	64,168	96,193	150	19-	0	96,212-	150-
10-12	17,579	88,495	503		0	88,495-	503-
11-13	17,442	3,728	21		0	3,728-	21-
12-14	49,578	5,382	11	8	0	5,374-	11-
13-15	43,815	3,336	8	8	0	3,328-	8-
14-16	49,182	4,981	10	8	0	4,973-	10-
15-17	14,675	3,679-	25-	1,117	8	4,797	33
16-18	19,939	4,123	21	1,117	6	3,006-	15-
FIVE-YEAR AVERAGE							
14-18	36,206	4,475	12	675	2	3,800-	10-

DUKE ENERGY KENTUCKY

ACCOUNTS 3700 METERS AND METERING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	93,976	11,420	12	81,341	87	69,921	74
1991	90,291	7,855	9	89,564	99	81,709	90
1992	255,062	9,174	4	84,464	33	75,290	30
1993	329,246	8,920	3	89,303	27	80,383	24
1994	283,205	15,510	5	59,032	21	43,523	15
1995	155,278	13,244	9	49,500	32	36,257	23
1996	240,095	10,670	4	64,189	27	53,520	22
1997	239,605	19,453	8	75,142	31	55,690	23
1998	329,257	19,083	6	61,248	19	42,165	13
1999	670,128	2,766	0	11,691	2	8,925	1
2000							
2001	447,957		0		0		0
2002							
2003	387,642	104,633	27	25,649	7	78,984-	20-
2004	297,843	17	0		0	17-	0
2005	576,514		0		0		0
2006	653,849		0		0		0
2007	590,455		0		0		0
2008	1,366,259		0		0		0
2009	276,416		0		0		0
2010		645-				645	
2011	811,880	76,497	9		0	76,497-	9-
2012	600,159	60,900	10		0	60,900-	10-
2013	65,697		0		0		0
2014	320,832	24,788	8		0	24,788-	8-
2015							
2016	3,055,318		0		0		0
2017	3,177,659		0		0		0
2018	6,053,662	193,192	3		0	193,192-	3-
TOTAL	21,368,284	577,475	3	691,123	3	113,648	1

THREE-YEAR MOVING AVERAGES

90-92	146,443	9,483	6	85,123	58	75,640	52
91-93	224,866	8,649	4	87,777	39	79,128	35
92-94	289,171	11,201	4	77,600	27	66,399	23
93-95	255,909	12,558	5	65,945	26	53,387	21
94-96	226,193	13,141	6	57,574	25	44,433	20
95-97	211,659	14,455	7	62,944	30	48,489	23
96-98	269,653	16,402	6	66,860	25	50,458	19
97-99	412,997	13,767	3	49,360	12	35,593	9
98-00	333,128	7,283	2	24,313	7	17,030	5



DUKE ENERGY KENTUCKY

ACCOUNTS 3700 METERS AND METERING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	372,695	922	0	3,897	1	2,975	1
00-02	149,319		0		0		0
01-03	278,533	34,878	13	8,550	3	26,328-	9-
02-04	228,495	34,883	15	8,550	4	26,334-	12-
03-05	420,666	34,883	8	8,550	2	26,334-	6-
04-06	509,402	6	0		0	6-	0
05-07	606,939		0		0		0
06-08	870,188		0		0		0
07-09	744,377		0		0		0
08-10	547,558	215-	0		0	215	0
09-11	362,765	25,284	7		0	25,284-	7-
10-12	470,680	45,584	10		0	45,584-	10-
11-13	492,578	45,799	9		0	45,799-	9-
12-14	328,896	28,563	9		0	28,563-	9-
13-15	128,843	8,263	6		0	8,263-	6-
14-16	1,125,383	8,263	1		0	8,263-	1-
15-17	2,077,659		0		0		0
16-18	4,095,546	64,397	2		0	64,397-	2-
FIVE-YEAR AVERAGE							
14-18	2,521,494	43,596	2		0	43,596-	2-

DUKE ENERGY KENTUCKY

ACCOUNT 3712 COMPANY-OWNED OUTDOOR LIGHTING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	1,579-		0		0		0
2012	389-	5,592			0	5,592-	
2013							
2014							
2015							
2016							
2017	102,165	4,769-	5-	675	1	5,444	5
2018	44,527	52,597	118		0	52,597-	118-
TOTAL	144,724	53,421	37	675	0	52,746-	36-

THREE-YEAR MOVING AVERAGES

11-13	656-	1,864	284-		0	1,864-	284
12-14	130-	1,864			0	1,864-	
13-15							
14-16							
15-17	34,055	1,590-	5-	225	1	1,814	5
16-18	48,897	15,943	33	225	0	15,718-	32-

FIVE-YEAR AVERAGE

14-18	29,338	9,566	33	135	0	9,431-	32-
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DUKE ENERGY KENTUCKY

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	20,216	7,522	37	4,336	21	3,187-	16-
1991	9,619	6,948	72	3,286	34	3,662-	38-
1992	9,688	4,726	49	1,156	12	3,570-	37-
1993	16,190	4,106	25	1,333	8	2,773-	17-
1994	28,579	5,619	20	13,033	46	7,413	26
1995	29,964	6,883	23	46,611	156	39,728	133
1996	18,284	4,333	24	7	0	4,326-	24-
1997	5,424	1,902-	35-	108	2	2,010	37
1998	13,430	2,834	21	8	0	2,826-	21-
1999	29,130	5,860	20		0	5,860-	20-
2000	5,110	1,868-	37-		0	1,868	37
2001	512,299	6,338	1	234	0	6,104-	1-
2002	10,538	461	4		0	461-	4-
2003	14,022	105	1		0	105-	1-
2004	77,153	288	0		0	288-	0
2005	121,631	29,975	25	14	0	29,961-	25-
2006	43,772	119	0		0	119-	0
2007	39,262	2,090	5		0	2,090-	5-
2008	40,843	401	1		0	401-	1-
2009	55,463	6,831	12	1-	0	6,832-	12-
2010	4,469	16,355	366		0	16,355-	366-
2011	4,784	7-	0		0	7	0
2012	7,687	11,581	151		0	11,581-	151-
2013	47,445		0		0		0
2014	78,900	5,364	7	55	0	5,308-	7-
2015	78,784-	699	1-		0	699-	1
2016	122,126	744	1		0	744-	1-
2017	190,772	137,937	72	220	0	137,717-	72-
2018		32,303				32,303-	
TOTAL	1,478,014	296,646	20	70,399	5	226,247-	15-

THREE-YEAR MOVING AVERAGES

90-92	13,174	6,399	49	2,926	22	3,473-	26-
91-93	11,832	5,260	44	1,925	16	3,335-	28-
92-94	18,152	4,817	27	5,174	29	357	2
93-95	24,911	5,536	22	20,326	82	14,790	59
94-96	25,609	5,612	22	19,883	78	14,272	56
95-97	17,891	3,104	17	15,575	87	12,471	70
96-98	12,379	1,755	14	41	0	1,714-	14-
97-99	15,994	2,264	14	39	0	2,225-	14-
98-00	15,890	2,275	14	3	0	2,273-	14-

DUKE ENERGY KENTUCKY

ACCOUNT 3731 STREET LIGHTING - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	182,179	3,443	2	78	0	3,365-	2-
00-02	175,982	1,644	1	78	0	1,566-	1-
01-03	178,953	2,302	1	78	0	2,224-	1-
02-04	33,904	285	1		0	285-	1-
03-05	70,935	10,123	14	5	0	10,118-	14-
04-06	80,852	10,127	13	5	0	10,123-	13-
05-07	68,222	10,728	16	5	0	10,723-	16-
06-08	41,292	870	2		0	870-	2-
07-09	45,189	3,107	7		0	3,108-	7-
08-10	33,591	7,862	23		0	7,863-	23-
09-11	21,572	7,726	36		0	7,727-	36-
10-12	5,646	9,310	165		0	9,310-	165-
11-13	19,972	3,858	19		0	3,858-	19-
12-14	44,677	5,648	13	18	0	5,630-	13-
13-15	15,853	2,021	13	18	0	2,002-	13-
14-16	40,747	2,269	6	18	0	2,251-	6-
15-17	78,038	46,460	60	73	0	46,387-	59-
16-18	104,299	56,995	55	73	0	56,922-	55-
FIVE-YEAR AVERAGE							
14-18	62,603	35,409	57	55	0	35,354-	56-

DUKE ENERGY KENTUCKY

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	3,523	2,720	77	6,087	173	3,367	96
1991	15,833	5,713	36	4,585	29	1,129-	7-
1992	18,138	7,473	41	11,314	62	3,842	21
1993	9,699	2,227	23	9,587	99	7,360	76
1994	6,263	3,760	60	6,179	99	2,419	39
1995	11,168	1,070	10	1,952	17	882	8
1996	15,106	4,906	32		0	4,906-	32-
1997	9,535	761-	8-		0	761	8
1998	29,706	703	2		0	703-	2-
1999	24,055	3,273	14		0	3,273-	14-
2000							
2001	10,627		0		0		0
2002	22,424		0		0		0
2003	3,503	1,182	34		0	1,182-	34-
2004	20,786		0		0		0
2005	30,122	3,362	11		0	3,362-	11-
2006	25,595		0		0		0
2007	48,101		0		0		0
2008	18,175	491	3		0	491-	3-
2009	27,543	2,369	9		0	2,369-	9-
2010	14,568	88,454	607		0	88,454-	607-
2011	27,464	6	0		0	6-	0
2012	13,982	40	0		0	40-	0
2013	23,915		0		0		0
2014	2,248	204	9		0	204-	9-
2015	11,573-		0		0		0
2016	15,664	27	0		0	27-	0
2017	12,829		0		0		0
2018		13,393				13,393-	
TOTAL	448,997	140,614	31	39,704	9	100,909-	22-

THREE-YEAR MOVING AVERAGES

90-92	12,498	5,302	42	7,329	59	2,027	16
91-93	14,557	5,138	35	8,495	58	3,358	23
92-94	11,367	4,486	39	9,027	79	4,540	40
93-95	9,043	2,352	26	5,906	65	3,554	39
94-96	10,845	3,245	30	2,710	25	535-	5-
95-97	11,936	1,738	15	651	5	1,088-	9-
96-98	18,116	1,616	9		0	1,616-	9-
97-99	21,098	1,072	5		0	1,072-	5-
98-00	17,920	1,326	7		0	1,326-	7-

DUKE ENERGY KENTUCKY

ACCOUNT 3732 STREET LIGHTING - BOULEVARD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	11,561	1,091	9		0	1,091-	9-
00-02	11,017		0		0		0
01-03	12,185	394	3		0	394-	3-
02-04	15,571	394	3		0	394-	3-
03-05	18,137	1,515	8		0	1,515-	8-
04-06	25,501	1,121	4		0	1,121-	4-
05-07	34,606	1,121	3		0	1,121-	3-
06-08	30,624	164	1		0	164-	1-
07-09	31,273	953	3		0	953-	3-
08-10	20,095	30,438	151		0	30,438-	151-
09-11	23,192	30,277	131		0	30,277-	131-
10-12	18,671	29,500	158		0	29,500-	158-
11-13	21,787	16	0		0	16-	0
12-14	13,382	82	1		0	82-	1-
13-15	4,863	68	1		0	68-	1-
14-16	2,113	77	4		0	77-	4-
15-17	5,640	9	0		0	9-	0
16-18	9,498	4,473	47		0	4,473-	47-
FIVE-YEAR AVERAGE							
14-18	3,833	2,725	71		0	2,725-	71-

DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	50,637	8,814	17	3,300	7	5,514-	11-
1991	27,156	15,496	57	11,821	44	3,675-	14-
1992	23,087	13,123	57	5,159	22	7,964-	34-
1993	23,870	9,722	41	2,151	9	7,572-	32-
1994	28,547	10,620	37	2,667	9	7,954-	28-
1995	30,221	14,882	49	2,433	8	12,449-	41-
1996	26,883	7,686	29	37	0	7,649-	28-
1997	32,974	300-	1-	5-	0	296	1
1998	38,832	7,785	20	421	1	7,364-	19-
1999	29,017	10,110	35		0	10,110-	35-
2000	359	53-	15-		0	53	15
2001	177,694	8,915	5		0	8,915-	5-
2002	6,178		0		0		0
2003	10,245	122	1		0	122-	1-
2004	49,285	13-	0		0	13	0
2005	89,573	39,459	44	162	0	39,297-	44-
2006	52,577		0		0		0
2007	37,824	125	0		0	125-	0
2008	23,212	188	1		0	188-	1-
2009	38,423	2,354	6		0	2,354-	6-
2010	10,419	56,752	545		0	56,752-	545-
2011	44,849	245	1		0	245-	1-
2012	1,917	54	3		0	54-	3-
2013	3,978		0		0		0
2014	1,029		0		0		0
2015	1,776-	6	0		0	6-	0
2016	21,779	197	1		0	197-	1-
2017	24,850	459	2		0	459-	2-
2018	64,022	85,984	134	3,539	6	82,445-	129-
TOTAL	967,662	292,731	30	31,683	3	261,048-	27-

THREE-YEAR MOVING AVERAGES

90-92	33,627	12,478	37	6,760	20	5,718-	17-
91-93	24,704	12,781	52	6,377	26	6,404-	26-
92-94	25,168	11,155	44	3,325	13	7,830-	31-
93-95	27,546	11,742	43	2,417	9	9,325-	34-
94-96	28,550	11,063	39	1,712	6	9,351-	33-
95-97	30,026	7,422	25	822	3	6,601-	22-
96-98	32,897	5,057	15	151	0	4,906-	15-
97-99	33,608	5,865	17	139	0	5,726-	17-
98-00	22,736	5,947	26	140	1	5,807-	26-

DUKE ENERGY KENTUCKY

ACCOUNT 3733 STREET LIGHTING - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	69,023	6,324	9		0	6,324-	9-
00-02	61,410	2,954	5		0	2,954-	5-
01-03	64,706	3,012	5		0	3,012-	5-
02-04	21,902	36	0		0	36-	0
03-05	49,701	13,189	27	54	0	13,135-	26-
04-06	63,812	13,149	21	54	0	13,095-	21-
05-07	59,992	13,195	22	54	0	13,141-	22-
06-08	37,871	104	0		0	104-	0
07-09	33,153	889	3		0	889-	3-
08-10	24,018	19,764	82		0	19,764-	82-
09-11	31,230	19,784	63		0	19,784-	63-
10-12	19,062	19,017	100		0	19,017-	100-
11-13	16,915	100	1		0	100-	1-
12-14	2,308	18	1		0	18-	1-
13-15	1,077	2	0		0	2-	0
14-16	7,010	68	1		0	68-	1-
15-17	14,951	221	1		0	221-	1-
16-18	36,884	28,880	78	1,180	3	27,700-	75-
FIVE-YEAR AVERAGE							
14-18	21,981	17,329	79	708	3	16,621-	76-



DUKE ENERGY KENTUCKY

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	605		0		0		0
1991	5,340	40	1	735	14	695	13
1992	8,212		0	3,910	48	3,910	48
1993							
1994							
1995	10,407	309	3	323	3	14	0
1996							
1997	44,002		0		0		0
1998	18,745		0		0		0
1999	23,244		0		0		0
2000							
2001	8,635		0	160	2	160	2
2002	10,236		0		0		0
2003	20,304		0		0		0
2004	1,820		0	20-	1-	20-	1-
2005							
2006							
2007							
2008							
2009							
2010							
2011	9,374		0	990	11	990	11
2012							
2013							
2014							
2015							
2016	32,610		0		0		0
2017		5,433-		1,907		7,340	
2018							
TOTAL	193,534	5,084-	3-	8,005	4	13,089	7

THREE-YEAR MOVING AVERAGES

90-92	4,719	13	0	1,548	33	1,535	33
91-93	4,517	13	0	1,548	34	1,535	34
92-94	2,737		0	1,303	48	1,303	48
93-95	3,469	103	3	108	3	5	0
94-96	3,469	103	3	108	3	5	0
95-97	18,136	103	1	108	1	5	0
96-98	20,916		0		0		0
97-99	28,664		0		0		0
98-00	13,996		0		0		0

DUKE ENERGY KENTUCKY

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	10,626		0	53	1	53	1
00-02	6,290		0	53	1	53	1
01-03	13,058		0	53	0	53	0
02-04	10,787		0	7-	0	7-	0
03-05	7,375		0	7-	0	7-	0
04-06	607		0	7-	1-	7-	1-
05-07							
06-08							
07-09							
08-10							
09-11	3,125		0	330	11	330	11
10-12	3,125		0	330	11	330	11
11-13	3,125		0	330	11	330	11
12-14							
13-15							
14-16	10,870		0		0		0
15-17	10,870	1,811-	17-	636	6	2,447	23
16-18	10,870	1,811-	17-	636	6	2,447	23
FIVE-YEAR AVERAGE							
14-18	6,522	1,087-	17-	381	6	1,468	23

DUKE ENERGY KENTUCKY

ACCOUNT 3960 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	26,356	132	1	10,350	39	10,218	39
1992	13,984		0	3,405	24	3,405	24
1993	72,991		0	21,640	30	21,640	30
1994	8,093	101	1	852	11	751	9
1995							
1996							
1997							
1998	16,943		0	1,030	6	1,030	6
1999							
2000							
2001	33,087		0	4,880	15	4,880	15
2002							
2003							
2004	33,349		0		0		0
2005	35,306		0	17,765	50	17,765	50
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
TOTAL	240,110	233	0	59,922	25	59,689	25

THREE-YEAR MOVING AVERAGES

91-93	37,777	44	0	11,798	31	11,754	31
92-94	31,689	34	0	8,632	27	8,599	27
93-95	27,028	34	0	7,497	28	7,464	28
94-96	2,698	34	1	284	11	250	9
95-97							
96-98	5,648		0	343	6	343	6
97-99	5,648		0	343	6	343	6
98-00	5,648		0	343	6	343	6
99-01	11,029		0	1,627	15	1,627	15
00-02	11,029		0	1,627	15	1,627	15

DUKE ENERGY KENTUCKY

ACCOUNT 3960 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03	11,029		0	1,627	15	1,627	15
02-04	11,116		0		0		0
03-05	22,885		0	5,922	26	5,922	26
04-06	22,885		0	5,922	26	5,922	26
05-07	11,769		0	5,922	50	5,922	50
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							

FIVE-YEAR AVERAGE

14-18

DUKE ENERGY KENTUCKY

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENT:

LOCATION (1)	PROJECTED RETIREMENTS		TOTAL OF ALL RETIREMENTS (4)=(2)+(3)	TERMINAL RETIREMENT % (5)=(2)/(4)	INTERIM RETIREMENT % (6)=(3)/(4)
	TERMINAL (2)	INTERIM (3)			
STEAM PRODUCTION EAST BEND	(586,841,127)	(224,028,578)	(810,869,705)	72.37	27.63
OTHER PRODUCTION WOODSDALE	(241,286,089)	(54,316,593)	(295,602,682)	81.63	18.37

DUKE ENERGY KENTUCKY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

LOCATION (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		WEIGHTED AVERAGE NET SALVAGE % $(6)=[(2)*(3)+(4)*(5)]$
	RETIREMENTS (%) (2)	NET SALVAGE (%) (3)	RETIREMENTS (%) (4)	NET SALVAGE (%) (5)	
STEAM PRODUCTION EAST BEND	72.37	(13)	27.63	(20)	(15)
OTHER PRODUCTION WOODSDALE	81.63	(4)	18.37	(6)	(5)

DUKE ENERGY KENTUCKY

TABLE 3. CALCULATION OF TERMINAL NET SALVAGE PERCENT

UNIT (1)	ESTIMATED RETIREMENT YEAR (2)	MW (3)	TOTAL DECOMMISSIONING COSTS (CURRENT \$) (4)	TOTAL DECOMMISSIONING COSTS (FUTURE \$) (5)	ESTIMATED TERMINAL RETIREMENTS (6)	TERMINAL NET SALVAGE (%) (7)=(5)/(6)
<b>STEAM PRODUCTION</b>						
EAST BEND	2041	772	34,334,000	60,586,143	(586,841,127)	(13)
MIAMI FORT UNIT 6				12,996,986		
<b>OTHER PRODUCTION</b>						
WOODSDALE	2032	564	6,267,000	8,855,107	(241,286,089)	(4)