

Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019

STAFF-DR-01-005

REQUEST:

Provide the following monthly account balances and a calculation of the average (13-month) account balances for the 12 months preceding the base period:

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

RESPONSE:

See STAFF-DR-01-005 Attachment.

PERSON RESPONSIBLE: Melissa B. Abernathy

DUKE ENERGY KENTUCKY
MONTHLY AND AVERAGE 13-MONTH ACCOUNT BALANCES
12 MONTHS PRECEDING THE BASE PERIOD

Line No.	Month	Plant In Service ⁽¹⁾ (Account No. 101) (a)	Plant Purchased or Sold (Account No. 102) (b)	Property Held for Future Use (Account No. 105) (c)	Completed Construction Not Classified ⁽²⁾ (Account No. 106) (d)	CWP (Account No. 107) (e)	Accumulated Depreciation & Amortization (Account No. 108) (f)	Materials & Supplies (Various Accounts) (g)	Cash Working Capital (Account No. 131) (h)	Balance in A/P Applicable to Utility Plant ⁽⁴⁾ (i)	Balance in A/P Applicable to CWP (j)	Balance in A/P Applicable to Prepayments ⁽⁴⁾ (k)
1	Total Company											
2	November 2017	1,895,144,447	0	44,416	235,187,800	134,983,379	985,200,455	18,575,875	4,533,830	N/A	16,823,433	N/A
3	December	1,896,281,801	0	69,805	294,382,055	109,390,337	988,067,522	18,565,963	1,667,146	N/A	18,415,868	N/A
4	January 2018	1,895,194,412	0	71,024	306,299,820	114,442,459	990,236,734	18,598,899	8,296,823	N/A	12,289,578	N/A
5	February	1,893,005,955	0	73,823	312,770,663	126,468,258	991,551,987	18,678,939	9,337,400	N/A	13,506,793	N/A
6	March	1,894,610,489	0	95,092	318,293,890	152,540,948	994,151,974	18,697,713	8,206,479	N/A	21,061,222	N/A
7	April	1,891,633,164	0	118,148	328,755,456	171,421,297	992,076,137	18,178,033	6,882,176	N/A	13,444,409	N/A
8	May	1,890,913,980	0	136,302	359,896,093	156,532,293	988,989,732	17,829,133	7,275,764	N/A	12,420,340	N/A
9	June	1,861,982,804	0	141,756	463,350,858	80,001,772	958,478,110	18,179,954	1,269,722	N/A	18,510,937	N/A
10	July	1,859,945,239	0	145,469	476,114,988	76,464,554	959,943,721	18,350,818	8,908,002	N/A	9,808,096	N/A
11	August	1,857,539,345	0	149,392	487,137,020	92,320,702	960,633,180	18,824,292	8,377,782	N/A	7,062,460	N/A
12	September	1,851,147,371	0	172,144	497,341,624	103,966,029	946,903,938	19,160,660	3,063,979	N/A	15,346,955	N/A
13	October	1,849,407,602	0	176,711	508,403,864	116,293,276	945,084,760	18,894,003	7,338,834	N/A	10,181,617	N/A
14	November	1,847,282,052	0	181,985	534,608,031	113,418,925	945,745,147	19,013,009	5,079,690	N/A	7,783,133	N/A
15	Total	24,384,068,760	0	1,578,066	5,122,351,972	1,548,222,229	12,647,063,396	241,147,390	80,027,627		174,735,746	
16												
17	13-Month Average Balance	1,875,699,135	0	121,236	394,027,075	119,094,018	972,851,030	18,549,799	6,155,971		13,441,211	
18												
19	Gas Operations ⁽²⁾											
20	November 2017	381,853,159	0	0	131,982,297	19,578,130	161,677,877	355,838	167,212	N/A	3,274,153	N/A
21	December	382,943,695	0	0	132,005,258	24,907,888	162,857,400	379,353	430,022	N/A	2,155,415	N/A
22	January 2018	383,058,057	0	0	137,239,119	20,517,555	163,591,170	394,528	331,024	N/A	1,807,647	N/A
23	February	382,692,632	0	0	140,012,450	23,468,272	164,220,907	412,200	413,579	N/A	2,816,420	N/A
24	March	383,838,372	0	0	140,973,860	28,127,229	165,155,999	387,041	134,335	N/A	2,323,276	N/A
25	April	384,630,041	0	0	143,084,507	32,813,241	166,072,721	382,216	235,000	N/A	2,503,716	N/A
26	May	385,077,886	0	0	167,153,108	13,208,499	167,332,489	309,068	380,580	N/A	1,308,433	N/A
27	June	382,889,938	0	0	170,550,668	14,219,614	165,937,054	453,193	306,251	N/A	1,219,959	N/A
28	July	382,244,443	0	0	178,501,502	7,823,614	166,105,276	520,096	338,381	N/A	989,151	N/A
29	August	370,346,337	0	0	183,761,815	13,819,077	163,851,585	531,148	209,021	N/A	3,566,130	N/A
30	September	381,838,686	0	0	188,348,009	15,903,236	167,272,704	541,316	404,138	N/A	5,847,235	N/A
31	October	381,806,295	0	0	193,330,103	20,007,297	167,823,093	566,802	134,146	N/A	4,128,157	N/A
32	November	380,873,231	0	0	206,115,795	15,332,273	167,584,283	629,476	410,203	N/A	2,744,328	N/A
33	Total	4,963,892,952	0	0	2,113,056,462	249,625,926	2,149,062,556	5,862,073	3,890,694		34,884,025	
34												
35	13-Month Average Balance	381,837,919	0	0	162,542,807	19,201,994	165,314,043	450,829	299,300		2,968,002	
36												
37	Electric Operations ⁽²⁾											
38	November 2017	1,513,491,288	0	44,416	103,205,503	115,385,250	823,522,576	18,220,039	4,368,818	N/A	13,649,280	N/A
39	December	1,513,337,905	0	69,805	162,388,797	84,482,448	825,410,122	18,186,609	1,257,124	N/A	16,260,451	N/A
40	January 2018	1,512,138,355	0	71,024	169,090,701	93,824,903	826,645,564	18,204,371	7,935,799	N/A	10,461,932	N/A
41	February	1,510,313,323	0	73,823	172,758,213	102,969,898	827,331,081	18,266,739	8,923,821	N/A	10,690,374	N/A
42	March	1,510,772,117	0	95,092	177,320,030	124,413,718	828,995,975	18,310,672	8,075,144	N/A	18,737,944	N/A
43	April	1,507,003,123	0	118,148	185,870,949	138,808,056	828,003,416	17,795,618	6,447,176	N/A	10,940,691	N/A
44	May	1,505,838,094	0	136,302	192,542,985	143,323,794	821,657,244	17,320,065	6,895,184	N/A	11,111,907	N/A
45	June	1,479,082,956	0	141,756	292,800,190	85,782,159	792,541,055	17,726,761	963,470	N/A	15,290,976	N/A
46	July	1,477,700,796	0	145,469	297,613,496	68,840,940	793,838,445	17,630,822	8,572,821	N/A	8,819,645	N/A
47	August	1,487,193,008	0	149,392	303,375,205	78,401,626	796,761,594	18,093,144	6,168,761	N/A	3,496,398	N/A
48	September	1,489,308,505	0	172,144	308,993,615	88,062,793	779,831,234	18,619,342	2,659,841	N/A	9,499,721	N/A
49	October	1,467,601,507	0	176,711	315,073,562	96,285,979	777,461,667	18,327,401	7,204,888	N/A	8,053,460	N/A
50	November	1,466,408,821	0	181,985	328,494,235	98,094,652	778,180,863	18,383,533	4,868,487	N/A	5,018,805	N/A
51	Total	19,420,185,809	0	1,578,066	3,009,295,481	1,299,596,303	10,497,980,838	235,285,317	76,136,734		140,051,722	
52												
53	13-Month Average Balance	1,493,861,216	0	121,236	231,484,268	99,892,023	807,536,986	18,088,871	5,856,672		10,773,209	

⁽¹⁾ Includes ARO.

⁽²⁾ Included with Plant in Service.

⁽³⁾ Plant in Service includes Common allocated to Gas Operations and to Electric Operations.

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

**DUKE ENERGY KENTUCKY
MONTHLY AND AVERAGE 13-MONTH ACCOUNT BALANCES
12 MONTHS PRECEDING THE BASE PERIOD**

Line No.	Month	Account 0154100 \$	Account 0154200 \$	Account 0154990 \$	Account 0163110 \$	Account 0163120 \$	Total M&S \$	
<u>Total Company</u>								
1	November 2017	17,036,328	1,017,359	(30,000)	451,384	100,803	18,575,875	
2	December	16,881,071	747,531	(30,000)	866,557	100,803	18,565,963	
3	January 2018	16,882,600	935,946	(30,000)	709,551	100,803	18,598,899	
4	February	17,067,373	830,099	(30,000)	710,664	100,803	18,678,939	
5	March	17,313,981	779,737	(30,000)	533,192	100,803	18,697,713	
6	April	16,842,418	779,737	(30,000)	485,076	100,803	18,178,033	
7	May	16,615,458	779,737	(30,000)	163,135	100,803	17,629,133	
8	June	16,545,141	960,506	(30,000)	603,504	100,803	18,179,954	
9	July	16,627,106	798,465	(30,000)	854,545	100,803	18,350,918	
10	August	16,656,179	799,036	(30,000)	1,098,274	100,803	18,624,292	
11	September	16,703,924	1,087,572	(43,260)	1,311,620	100,803	19,160,660	
12	October	16,377,541	1,064,310	(46,873)	1,398,222	100,803	18,894,003	
13	November	16,503,315	952,634	(46,873)	1,503,130	100,803	19,013,009	
14	Total	<u>218,052,434</u>	<u>11,532,669</u>	<u>(437,006)</u>	<u>10,688,856</u>	<u>1,310,438</u>	<u>241,147,390</u>	
15								
16	Average Balance	<u>16,773,264</u>	<u>887,128</u>	<u>(33,616)</u>	<u>822,220</u>	<u>100,803</u>	<u>18,549,799</u>	
17								
20	<u>Gas Operations</u>							
21	November 2017	352,478	0	0	3,358	0	355,836	
22	December	296,279	0	0	83,075	0	379,353	
23	January 2018	300,099	0	0	94,429	0	394,528	
24	February	345,143	0	0	67,056	0	412,200	
25	March	313,445	0	0	73,596	0	387,041	
26	April	293,390	0	0	88,826	0	382,216	
27	May	277,986	0	0	31,082	0	309,068	
28	June	306,547	0	0	146,646	0	453,193	
29	July	314,855	0	0	205,240	0	520,096	
30	August	280,139	0	0	251,009	0	531,148	
31	September	265,108	0	0	276,210	0	541,318	
32	October	243,101	0	0	323,502	0	566,602	
33	November	268,800	0	0	360,675	0	629,476	
34	Total	<u>3,857,369</u>	<u>0</u>	<u>0</u>	<u>2,004,705</u>	<u>0</u>	<u>5,862,073</u>	
35								
36	Average Balance	<u>296,721</u>	<u>0</u>	<u>0</u>	<u>154,208</u>	<u>0</u>	<u>450,929</u>	
37								

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

PUBLIC STAFF-DR-01-006

REQUEST:

Provide a detailed analysis of expenses for professional services during the 12 months preceding the base period, as shown in Schedule B, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment only)

Please see STAFF-DR-01-006 Confidential Attachment. The line items in which the vendor is blank or unknown is a charge resulting from an allocation. The Company can provide detail behind individual line items but it is a manual process for each line item to research the allocation pool to go back to the original invoice and vendor. This analysis excludes contractor labor which has been charged to the 923 account.

PERSON RESPONSIBLE: Danielle Weatherston

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-01-006 CONFIDENTIAL
ATTACHMENT**

FILED UNDER SEAL

REQUEST:

Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of charges booked for advertising expenditures during the 12 months preceding the base period. Include a complete breakdown of Account No. 913 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule C1. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
- b. An analysis of Account No. 930 – Miscellaneous General Expenses for the 12 months preceding the base period. Include a complete breakdown of this account as shown in Schedule C2 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C2.
- c. An analysis of Account No. 426 – Other Income Deductions for the 12 months preceding the base period. Include a complete breakdown of this account as shown in Schedule C3, and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e. voucher no.,

etc.), dollar amount, and a brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C3.

RESPONSE:

- a. Please see STAFF-DR-01-007(a) Attachment.
- b. Please see STAFF-DR-01-007(b) Attachment.
- c. Please see STAFF-DR-01-007(c) Attachment.

PERSON RESPONSIBLE: Danielle Weatherston

Duke Energy Kentucky, Inc.
 Case No. 2019-00271
 Analysis of Advertising Expenses
 (Including Account No. 913)
 For the 12 months Ended November, 2018

LINE NO.	ITEM (A)	SALES OR PROMOTIONAL ADVERTISING (B)	INSTITUTIONAL ADVERTISING (C)	CONSERVATION ADVERTISING (D)	SAFETY (E)	RATE CASE (F)	OTHER (G)	TOTAL (H)
1	<u>Newspaper</u>							-
2								
3	<u>Magazines and Other</u>						1,800	1,800
4								
5	<u>Television</u>							-
6								
7	<u>Radio</u>						11	11
8								
9	<u>Direct Mail</u>						19,173	19,173
10								
11	<u>Sales Aids</u>						73,033	73,033
12								
13	<u>Undetermined</u>						33,602	33,602
14								
15	Total	-	-	-	-	-	127,619	127,619
16								
17	Amount Assigned to							
18	KY Retail	-	-	-	-	-	-	-

Note: For informational purposes only. Duke Energy Kentucky has excluded these costs in their application to increase rates.
 * This analysis of advertising expenses includes amounts reflected in account 0930150, which are also reflected in DR 7B, which is an analysis of 930 accounts.

Duke Energy Kentucky, Inc.
Case No. 2019-00271
Analysis of Account No. 930 - Miscellaneous General Expenses
For the 12 Months Ended November 30, 2018

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1	Industry Association Dues	36,430
2	Stockholder and Debt Service Expenses	41,705
3	Institutional Advertising	
4	Conservation Advertising	
5	Rate Department Load Expenses	
6	Directors' Fees and Expenses	50,981
7	Dues and Subscriptions	41,648
8	Miscellaneous	333,971
9	Total	<u>504,735</u>
10	Amount Assigned to Kentucky Jurisdictional	<u>504,735</u>

* This schedule includes amounts in 0930150 and 0930700 accounts, which are also represented in DR 7a and DR 14.

Duke Energy Kentucky, Inc.
Case No. 2019-00271
Analysis of Account No. 426 - Other Income Deductions
For the 12 Months Ended November 30, 2018

Line No.	Item (a)	Amount (b)
1	Donations	188,049
2	Civic Activities	-
3	Political Activities	399,398
4	Other	<u>1,770,712</u>
5	Total	<u><u>2,358,159</u></u>

Note: For informational purposes only.

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

REQUEST:

Provide an analysis of the utility's expenses for research and development activities for the base period and the three most recent calendar years. The analysis should include the following:

- a. The basis of fees paid to research organizations and the utility's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.
- b. Details of the research activities conducted by each organization.
- c. Details of services and other benefits provided to the utility by each organization.
- d. Annual expenditures of each organization with a basic description of the nature of costs incurred by the organization.
- e. Details of the expected benefits to the utility.

RESPONSE:

See STAFF-DR-01-008 Attachment.

PERSON RESPONSIBLE: Danielle Weatherston

Duke Energy Kentucky, Inc.
Case No. 2019-00271
Analysis of R&D Activities
For the 3 Most Recent 12 Months and Base Period

Year NO.	Costs Incurred Internally (A) ^{1,4}	Costs Incurred Externally (B) ^{1,4}	Amounts Paid to EPRI (C) ^{1,3}	Amounts Paid to Others (D) ^{1,4}	Amounts Paid to UK (E) ²	Sum
2016	(427)	5,736	530,339	2,346	200,000	737,993
2017	431	3,492	572,940	2,173	200,000	779,036
2018	360	1,722	574,477	5,856	200,000	782,415
Base Period ⁵	284	1,736	150,237	-	-	152,256
	647	12,685	1,827,993	10,375	600,000	2,451,700

Notes:

- 1) For 2016-2018, columns A-D are reflected in FERC Form 1; page 352-353
- 2) DEK was committed to conditionally funding the Carbon Management Research Group, (CMRG), \$200,000 per year (\$50K quarterly) regarding the management of carbon and carbon dioxide associated with existing coal-fired electric generating facilities in Kentucky. Per order 2008-00308, these amounts were recorded to a regulatory asset account (182.3). The commitment was met in 2018.
- 3) The Electric Power Research Institute, (EPRI), conducts research, development, and demonstration projects. EPRI focuses on electricity generation, delivery and use.
- 4) This analysis includes amounts in account 0930700 which are also represented in DR 7B, which is an analysis of 930 accounts.
- 5) Base period amounts are comprised of actual activity only. These costs are not budgeted.

Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019

STAFF-DR-01-009

REQUEST:

Regarding what are commonly referred to as smart grid initiatives, provide the following information:

- a. Identify all smart grid costs the utility has incurred since the start of the test year in its last general rate case. Identify the specific projects the utility has undertaken, the accounts in which the costs have been recorded, and state whether the costs were expensed or capitalized.
- b. Provide the level of smart grid costs the utility has included in its forecasted test period and the amounts to be expensed and capitalized.

RESPONSE:

Other than the Company's AMI project, projects related to smart grid initiatives that have been pursued are part of the normal extension of existing systems and replacements, and such programs are included in STAFF-DR-01-009 Attachment.

- a. See Pages 1 through 4 of STAFF-DR-01-009 Attachment for smart grid costs that Duke Energy Kentucky has incurred since the start of the test year in its last general rate case (April 2018 – June 2019).
- b. See Page 5 of STAFF-DR-01-009 Attachment for smart grid costs that Duke Energy Kentucky has included in its forecasted test period (April 2020 – March 2021).

PERSON RESPONSIBLE:

- Ash Norton (as to what qualifies as smart grid)
- a. Melissa Abernathy
 - b. Chris Jacobi

Strategic Category	Account ID	Capital			Capital Total
		0105100	0107000	0107004	
Advanced DMS	Account Description	Pit Held For Future Use-Wo Sys	SCHM Cwip	SCHM CWIP (SOFTWARE)	RWIP - Reg Liab
	Project Short Descr CB				
	DEE DMS 3.5 Upgrade - Software		48,876.97	16,679.24	65,556.21
	SG DEE DMS ADMS - Software		324,266.94	83,001.59	407,268.53
	SG DEE DMS ADMS #336 - Agility Cost				
	SG DEE DMS Project 10 SW		954.24		954.24
	SG Oracle Utilities Analytics Hardw		36,180.32		36,180.32
	SG Oracle Utilities Analytics Softw		29,092.15	17,858.47	46,950.62
Advanced DMS Total			439,370.62	117,539.30	556,909.92
MI	DEE MDM Scale Phase 5				
	DEE Openway Scale		5,847.22		5,847.22
	DEE ROF Technical Design				
	DEK AMI Mgmt Project		849,445.20		849,445.20
	SG 358 - MDM Scale Hardware Phase 3		3,989.59		3,989.59
	SG DEE Auto Mter Provisioning - 795		2,885.34	2,695.96	5,581.30
	SG DEE Auto Net Metering Solu - 719		228.78		228.78
	SG DEE Field Network Director - 753		3,689.91		3,689.91
	SG DEE FND Upgrade - 797		12,362.26	2,793.92	15,156.18
	SG DEE MDM SCALE 358 - Agility Cost				
	SG DEE MDM Scale HWre Phase 4 - 358		55,903.67		55,903.67
	SG DEE MDM Scale Sftwre Phs 4 - 358		19,796.78	9,266.83	29,063.61
	SG DEE Openway AMI Scale - 489		4,999.47	1,022.84	6,022.31
	SG DEE OpenWay Ops Center Servers		5,560.53		5,560.53
	SG DEE OpenWay Ops Center Software		51,185.63		51,185.63
	SG DEE Openway Scale Servers		5,841.12		5,841.12
	SG DEE Ops Enhan for AMI Bill - 798				
	SG DEE Secure Network Infrastructur		31,335.26		31,335.26
	SG DEK MDM CIS OM				
	SG KY AMI Electric Meters - 169		5,536,661.65		21.86
	SG KY AMI Equipment - 169		2,798.54		2,798.54
MI Total			6,592,530.95	15,779.55	21.86
Hardening & Resiliency	Circuit Sectionalization		168,447.60		3,429.58
	DEK Sectionalization		33,748.61		4,252.16
	MXCONV-Circuit Sectionalization Bea		4,495.94		176.13
	RFS 11845122 Beaver 42. I		72,526.70		4,055.59
	RFS 11845125 Claryville 42		97,540.89		4,903.59
Hardening & Resiliency Total			376,759.74		16,817.05
Eff Optimizing Grid	Capacitor Automation Upgrade		202,449.20		6,954.28
	Covington Xtr 2_RUSD - DKY1912		59,573.15		(0.00)
	DEK Cap Automation		73,763.08		15,427.83
	DEK Segmentation & Automation		262,511.63		262,511.63
	DEK Switchgear Upgrades-Automation		6,017.36		1,311.99
	MXCONV-Capacitor Automation HANDS C		2,204.69		79.59
	MXCONV-Capacitor Automation MT. ZIO		48,614.69		490.70
	Petersburg Sub Site - DKY2217	90,853.12	5,434.14		96,287.26
	SG DEK YFA Device Licenses		70,173.74		70,173.74
	Turfway Sub Site Purch				
Eff Optimizing Grid Total		336,275.52	2,519,619.93		2,855,895.45
Grand Total		427,128.64	10,659,022.92	133,318.85	41,103.30
					3,701,754.64

	Account ID	0581004	0586000	0588100
Strategic Category	Account Description	Load Dispatch-Dist of Elec	Meter Expenses-Dist	Misc Distribution Exp-Other
Advanced DMS	DEE DMS 3.5 Upgrade - Software			5,222.85
	SG DEE DMS ADMS - Software	17.74		55,722.81
	SG DEE DMS ADMS #336 - Agility Cost			5,643.79
	SG DEE DMS Project 10 SW			53.71
	SG Oracle Utilities Analytics Hardw			
	SG Oracle Utilities Analytics Softw			4,349.24
Advanced DMS Total		17.74		70,992.40
MI	DEE MDM Scale Phase 5			41.87
	DEE Openway Scale			
	DEE ROF Technical Design			
	DEK AMI Mgmt Project			19,969.57
	SG 358 - MDM Scale Hardware Phase 3			6,979.48
	SG DEE Auto Mter Provisioning - 795			2,068.62
	SG DEE Auto Net Metering Solu - 719			74.33
	SG DEE Field Network Director - 753			420.64
	SG DEE FND Upgrade - 797			895.18
	SG DEE MDM SCALE 358 - Agility Cost			537.29
	SG DEE MDM Scale HWre Phase 4 - 358			6,626.40
	SG DEE MDM Scale Sftwre Phs 4 - 358			41,451.52
	SG DEE Openway AMI Scale - 489			11,341.74
	SG DEE OpenWay Ops Center Servers			237.42
	SG DEE OpenWay Ops Center Software			5,950.98
	SG DEE Openway Scale Servers			827.71
	SG DEE Ops Enhan for AMI Bill - 798			3,372.94
	SG DEE Secure Network Infrastructur			2.23
	SG DEK MDM CIS OM			140.69
	SG KY AMI Electric Meters - 169		10,550.57	5,029.57
SG KY AMI Equipment - 169				
MI Total			10,550.57	105,968.18
Hardening & Resiliency	Circuit Sectionalization			
	DEK Sectionalization			(56.30)
	MXCONV-Circuit Sectionalization Bea			
	RFS 11845122 Beaver 42.1			
RFS 11845125 Claryville 42				
Hardening & Resiliency Total				(56.30)
Eff Optimizing Grid	Capacitor Automation Upgrade			
	Covington Xtr 2_RUSD - DKY1912			
	DEK Cap Automation			10,894.38
	DEK Segmentation & Automation			
	DEK Switchgear Upgrades-Automation			
	MXCONV-Capacitor Automation HANDS C			
	MXCONV-Capacitor Automation MT. ZIO			
	Petersburg Sub Site - DKY2217			
SG DEK YFA Device Licenses			1,876.51	
Turfway Sub Site Purch				
Eff Optimizing Grid Total				12,770.89
Grand Total		17.74	10,550.57	189,675.17

Strategic Category	Account ID	O&M				
		0593000	0596000	0901000	0902000	0903000
Advanced DMS	Account Description	Maint Overhd Lines- Other-Dist	Maint- StreetLightng/Signl- Dist	Supervision-Cust Accts	Meter Reading Expense	Cust Records & Collection Exp
Advanced DMS	DEE DMS 3.5 Upgrade - Software					
	SG DEE DMS ADMS - Software		166.48			
	SG DEE DMS ADMS #336 - Agility Cost					
	SG DEE DMS Project 10 SW					
	SG Oracle Utilities Analytics Hardw					
	SG Oracle Utilities Analytics Softw					
Advanced DMS Total			166.48			
MI	DEE MDM Scale Phase 5	205.52				7.82
	DEE Openway Scale	2,320.37				
	DEE ROF Technical Design	611.97				
	DEK AMI Mgmt Project	29,821.42				
	SG 358 - MDM Scale Hardware Phase 3					
	SG DEE Auto Mter Provisioning - 795					
	SG DEE Auto Net Metering Solu - 719					
	SG DEE Field Network Director - 753					
	SG DEE FND Upgrade - 797				169.26	
	SG DEE MDM SCALE 358 - Agility Cost					
	SG DEE MDM Scale HWre Phase 4 - 358					
	SG DEE MDM Scale Sftwre Phs 4 - 358					
	SG DEE Openway AMI Scale - 489	685.42				55.66
	SG DEE OpenWay Ops Center Servers					
	SG DEE OpenWay Ops Center Software					
	SG DEE Openway Scale Servers					
	SG DEE Ops Enhan for AMI Bill - 798					
	SG DEE Secure Network Infrastructur					
	SG DEK MDM CIS OM					
	SG KY AMI Electric Meters - 169			1,145.59	849.11	
	SG KY AMI Equipment - 169					
MI Total		33,644.70		1,145.59	1,018.37	63.48
Hardening & Resiliency	Circuit Sectionalization	35.96				
	DEK Sectionalization	(33.68)				
	MXCONV-Circuit Sectionalization Bea	-				
	RFS 11845122 Beaver 42. I					
	RFS 11845125 Claryville 42	261.68				
Hardening & Resiliency Total		263.96				
Grid Optimizing	Capacitor Automation Upgrade					
	Covington Xtr 2_RUSD - DKY1912	182.21				
	DEK Cap Automation					
	DEK Segmentation & Automation	11,256.52				
	DEK Switchgear Upgrades-Automation					
	MXCONV-Capacitor Automation HANDS C					
	MXCONV-Capacitor Automation MT. ZIO	321.13				
	Petersburg Sub Site - DKY2217					
	SG DEK YFA Device Licenses					
	Turfway Sub Site Purch					
Grid Optimizing Total		11,759.86				
Grand Total		45,668.52	166.48	1,145.59	1,018.37	63.48

	Account ID	0920000	0921100
Strategic Category	Account Description	A & G Salaries	Employee Expenses
Advanced DMS	Project Short Descr CB		
	DEE DMS 3.5 Upgrade - Software		365.54
	SG DEE DMS ADMS - Software		37.37
	SG DEE DMS ADMS #336 - Agility Cost		
	SG DEE DMS Project 10 SW		
	SG Oracle Utilities Analytics Hardw		
	SG Oracle Utilities Analytics Softw		
Advanced DMS Total			402.91
MI	DEE MDM Scale Phase 5		
	DEE Openway Scale		
	DEE ROF Technical Design		
	DEK AMI Mgmt Project		
	SG 358 - MDM Scale Hardware Phase 3	116.83	3.91
	SG DEE Auto Mter Provisioning - 795		13.14
	SG DEE Auto Net Metering Solu - 719		
	SG DEE Field Network Director - 753		
	SG DEE FND Upgrade - 797		23.38
	SG DEE MDM SCALE 358 - Agility Cost	6.96	
	SG DEE MDM Scale HWre Phase 4 - 358	286.68	(2,533.77)
	SG DEE MDM Scale Sftwre Phs 4 - 358	1,286.87	(9,535.90)
	SG DEE Openway AMI Scale - 489	2,155.05	
	SG DEE OpenWay Ops Center Servers		
	SG DEE OpenWay Ops Center Software		
	SG DEE Openway Scale Servers		
	SG DEE Ops Enhan for AMI Bill - 798	76.07	
	SG DEE Secure Network Infrastructur	11.54	
	SG DEK MDM CIS OM		
	SG KY AMI Electric Meters - 169		
	SG KY AMI Equipment - 169		
MI Total		3,940.00	(12,029.24)
Hardening & Resiliency	Circuit Sectionalization		
	DEK Sectionalization		
	MXCONV-Circuit Sectionalization Bea		
	RFS 11845122 Beaver 42. I		
	RFS 11845125 Claryville 42		
Hardening & Resiliency Total			
If Optimizing Grid	Capacitor Automation Upgrade		
	Covington Xtr 2_RUSD - DKY1912		
	DEK Cap Automation		
	DEK Segmentation & Automation		470.07
	DEK Switchgear Upgrades-Automation		
	MXCONV-Capacitor Automation HANDS C		
	MXCONV-Capacitor Automation MT. ZIO		
	Petersburg Sub Site - DKY2217		
	SG DEK YFA Device Licenses		
	Turfway Sub Site Purch		
If Optimizing Grid Total			470.07
Grand Total		3,940.00	(11,156.26)

Strategic Category	Account ID	Account Description				Other		O&M Total
		0921200	0923000	0926600	0408960			
Advanced DMS	Account Description	Office Expenses	Outside Services Employed	Employee Benefits- Transferred	Allocated Payroll Taxes			
	Project Short Descr CB							
	DEE DMS 3.5 Upgrade - Software				193.06	54.77	5,836.22	
	SG DEE DMS ADMS - Software	0.31	1,015.28	786.65	219.47		57,966.11	
	SG DEE DMS ADMS #336 - Agility Cost	4.89		49.53	75.69		5,773.90	
	SG DEE DMS Project 10 SW						53.71	
	SG Oracle Utilities Analytics Hardw						-	
	SG Oracle Utilities Analytics Softw			3.28		1.05	4,353.57	
Advanced DMS Total		5.20	1,015.28	1,032.52	350.98		73,983.51	
AMI	DEE MDM Scale Phase 5			18.17	5.80		279.18	
	DEE Openway Scale			370.14	117.34		2,807.85	
	DEE ROF Technical Design			109.90	33.54		755.41	
	DEK AMI Mgmt Project			3,744.25	1,162.23		54,697.47	
	SG 358 - MDM Scale Hardware Phase 3	(68.95)	588.51	270.41	86.84		7,977.03	
	SG DEE Auto Mter Provisioning - 795			82.03	21.89		2,185.68	
	SG DEE Auto Net Metering Solu - 719			11.56	3.69		89.58	
	SG DEE Field Network Director - 753			39.72	12.77		473.13	
	SG DEE FND Upgrade - 797			33.09	10.57		1,131.48	
	SG DEE MDM SCALE 358 - Agility Cost			74.15	10.78		629.18	
	SG DEE MDM Scale HWre Phase 4 - 358	2,534.53	3,011.65	420.02	115.10		10,460.61	
	SG DEE MDM Scale Sftwre Phs 4 - 358	9,582.25	11,656.01	1,716.82	481.71		56,639.28	
	SG DEE Openway AMI Scale - 489			1,973.33	535.64		16,746.84	
	SG DEE OpenWay Ops Center Servers			(31.31)	(10.06)		196.05	
	SG DEE OpenWay Ops Center Software			160.37	49.74		6,161.09	
	SG DEE Openway Scale Servers			6.57	2.11		836.39	
	SG DEE Ops Enhan for AMI Bill - 798			436.81	114.99		4,000.81	
	SG DEE Secure Network Infrastructur		19.21	0.27	2.88		36.13	
	SG DEK MDM CIS OM						140.69	
	SG KY AMI Electric Meters - 169	405.36		1,507.43	605.33		20,092.96	
	SG KY AMI Equipment - 169						-	
AMI Total		12,453.19	15,275.38	10,943.73	3,362.89		186,336.84	
Hardening & Resiliency	Circuit Sectionalization			0.22	46.95		83.13	
	DEK Sectionalization			(0.18)	5.86		(84.30)	
	MXCONV-Circuit Sectionalization Bea						-	
	RFS 11845122 Beaver 42. I						-	
	RFS 11845125 Claryville 42			2.47	0.70		264.85	
Hardening & Resiliency Total				2.51	53.51		263.68	
Optimizing Grid	Capacitor Automation Upgrade						-	
	Covington Xtr 2_RUSD - DKY1912			2.19	0.91		185.31	
	DEK Cap Automation			336.90	111.16		11,342.44	
	DEK Segmentation & Automation			1,070.53	326.03		13,123.15	
	DEK Switchgear Upgrades-Automation						-	
	MXCONV-Capacitor Automation HANDS C						-	
	MXCONV-Capacitor Automation MT. ZIO			57.42			378.55	
	Petersburg Sub Site - DKY2217						-	
	SG DEK YFA Device Licenses						1,876.51	
	Turfway Sub Site Purch						-	
Optimizing Grid Total				1,467.04	438.10		26,905.96	
Grand Total		12,458.39	16,290.66	13,445.80	4,205.48		287,489.99	

	Account ID	Grand Total
Strategic Category	Account Description	
	Project Short Descr CB	
Advanced DMS	DEE DMS 3.5 Upgrade - Software	71,392.43
	SG DEE DMS ADMS - Software	465,234.64
	SG DEE DMS ADMS #336 - Agility Cost	5,773.90
	SG DEE DMS Project 10 SW	1,007.95
	SG Oracle Utilities Analytics Hardw	36,180.32
	SG Oracle Utilities Analytics Softw	51,304.19
Advanced DMS Total		630,893.43
AMI	DEE MDM Scale Phase 5	279.18
	DEE Openway Scale	8,655.07
	DEE ROF Technical Design	755.41
	DEK AMI Mgmt Project	904,142.67
	SG 358 - MDM Scale Hardware Phase 3	11,966.62
	SG DEE Auto Mter Provisioning - 795	7,766.98
	SG DEE Auto Net Metering Solu - 719	318.36
	SG DEE Field Network Director - 753	4,163.04
	SG DEE FND Upgrade - 797	16,287.66
	SG DEE MDM SCALE 358 - Agility Cost	629.18
	SG DEE MDM Scale HWre Phase 4 - 358	66,364.28
	SG DEE MDM Scale Sftwre Phs 4 - 358	85,702.89
	SG DEE Openway AMI Scale - 489	22,769.15
	SG DEE OpenWay Ops Center Servers	5,756.58
	SG DEE OpenWay Ops Center Software	57,346.72
	SG DEE Openway Scale Servers	6,677.51
	SG DEE Ops Enhan for AMI Bill - 798	4,000.81
	SG DEE Secure Network Infrastructur	31,371.39
	SG DEK MDM CIS OM	140.69
	SG KY AMI Electric Meters - 169	5,556,776.47
	SG KY AMI Equipment - 169	2,798.54
AMI Total		6,794,669.20
Hardening & Resiliency	Circuit Sectionalization	171,960.31
	DEK Sectionalization	37,916.47
	MXCONV-Circuit Sectionalization Bea	4,672.07
	RFS 11845122 Beaver 42. I	76,582.29
	RFS 11845125 Claryville 42	102,709.33
Hardening & Resiliency Total		393,840.47
Optimizing Grid	Capacitor Automation Upgrade	209,403.48
	Covington Xtr 2_RUSD - DKY1912	59,758.46
	DEK Cap Automation	100,533.35
	DEK Segmentation & Automation	275,634.78
	DEK Switchgear Upgrades-Automation	7,329.35
	MXCONV-Capacitor Automation HANDS C	2,284.28
	MXCONV-Capacitor Automation MT. ZIO	49,483.94
	Petersburg Sub Site - DKY2217	96,287.26
	SG DEK YFA Device Licenses	72,050.25
	Turfway Sub Site Purch	2,855,895.45
Optimizing Grid Total		3,728,660.60
Grand Total		11,548,063.70

Duke Energy KY - Electric

\$ in Millions

	Capital	O&M
	April 2020 - March 2021	April 2020 - March 2021
Duke Energy Kentucky Electric Smart Grid Costs	4.14	0.41
GS Advanced DMS ¹	1.01	0.15
GS AMI	0.13	0.20
Grid Infrastructure (e.g. Self-Healing, Sectionalization)	3.00	0.06

1 DMS stands for Distribution Management System

REQUEST:

Regarding demand-side management, conservation, and energy-efficiency programs, provide the following:

- a. A list of all programs currently offered by the utility.
- b. The total cost incurred for these programs by the utility in each of the three most recent calendar years.
- c. The total energy and demand reductions realized through these programs in each of the three most recent calendar years.
- d. The total cost for these programs included in the forecasted test period and the expected energy reductions to be realized therefrom.

RESPONSE:

- a. The following programs are currently offered by Duke Energy Kentucky through its EE/DSM Cost Recovery Mechanisms as approved in Case No. 2016-00289.

Residential Programs

Energy Efficiency Education Program for Schools – Terminated in October 2018

Low Income Neighborhood Program

Low Income Services Program

My Home Energy Report Program

Residential Energy Assessments

Residential Smart Saver® Efficient Residences Program

Residential Smart Saver® Energy Efficient Products Program

Power Manager®

Power Manager® for Apartments -

Non-Residential Programs

Non-Residential Small Business Energy Saver Program

Smart Saver® Custom Program

Smart Saver® Non-Residential Pay for Performance Program

Smart Saver® Prescriptive Program

Power Manager® for Business

PowerShare®

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

	<u>Fiscal Year</u>		
	<u>July 1, 2015 - June 30, 2016</u>	<u>July 1, 2016 - June 30, 2017</u>	<u>July 1, 2017 -<u>June</u> 30, 2018</u>
Total Program Cost	\$ 7,166,723	\$ 13,010,912	\$ 8,273,617

The Company is currently in the process of reconciling the costs associated with its EE/DSM programs for the fiscal year ending June 30, 2019 for inclusion in its Annual Status Report Filing on November 15, 2019.

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

	Fiscal Year		
	July 1, 2015 - <u>June 30, 2016</u>	July 1, 2016 - <u>June 30, 2017</u>	July 1, 2017 - <u>June</u> <u>30, 2018</u>
Total KWH saving	29,538,689	44,853,712	38,064,859
Total KW saving	59,127	28,696	37,899

The Company is currently in the process of reconciling the energy demand savings associated with its EE/DSM programs for the fiscal year ending June 30, 2019 for inclusion in its Annual Status Report Filing on November 15, 2019.

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

The load forecast associated with the Duke Energy Kentucky forecasted test period (April 2020-March 2021) reflects an estimate of the total cumulative energy reduction associated with current year participation in the Company’s energy efficiency programs during the test period of 17,717 MWH.

PERSON RESPONSIBLE: James E. Ziolkowski

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-011

REQUEST:

Provide the following information for the most recent calendar year concerning the utility and any affiliated service corporation or corporate service division/unit:

- a. A schedule detailing the costs charged, either directly or allocated, by the utility to the service corporation. Indicate the utility's accounts in which these costs were originally recorded. For costs that are allocated, include a description of the allocation factors utilized.
- b. A schedule detailing the costs charged, either directly or allocated, by the service corporation to the utility. Identify the utility's accounts in which these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

RESPONSE:

- a. N/A
- b. See STAFF-DR-01-011 Attachment, Duke Energy Business Services LLC to Duke Energy Kentucky.

PERSON RESPONSIBLE: Jeffrey R. Setser

DEBS to DEK

Service Function	Method	Account	Allocated	Direct	Grand Total
Accounting	Direct Exp	105100		14.07	14.07
		106000		(0.05)	(0.05)
		107000		899,315.99	899,315.99
		108600		(0.00)	(0.00)
		121500		45.24	45.24
		182493		(429,861.84)	(429,861.84)
		183000		37.45	37.45
		186028		12.89	12.89
		186108		8,145.69	8,145.69
		186120		43,062.02	43,062.02
		403002		429,861.84	429,861.84
		408960		39,797.45	39,797.45
		506000		7.55	7.55
		514000		0.24	0.24
		552000		1,903.52	1,903.52
		554000		448.18	448.18
		557000		0.05	0.05
		560000		8.39	8.39
		580000		9.23	9.23
		588100		0.01	0.01
		593000		7.35	7.35
		717000		5,500.40	5,500.40
		742000		45,950.30	45,950.30
		807000		229,116.26	229,116.26
		874000		312,758.64	312,758.64
		876000		10,834.75	10,834.75
		879000		9,662.78	9,662.78
		880000		10,618.99	10,618.99
		887000		305,891.65	305,891.65
		889000		22,723.86	22,723.86
		893000		7,270.11	7,270.11
		903000		(21.17)	(21.17)
		920000		311,781.23	311,781.23
921100		392.03	392.03		
921200		2,343.23	2,343.23		
921400		3,024.24	3,024.24		
923000		(2,214.20)	(2,214.20)		
926600		141,962.23	141,962.23		

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107000		37,239.58	37,239.58
108620		2,393.57	2,393.57
186120		6,204.74	6,204.74
552000		384.40	384.40
554000		101.46	101.46
717000		1,156.91	1,156.91
742000		8,863.82	8,863.82
807000		16,584.79	16,584.79
874000		341.03	341.03
876000		2,319.52	2,319.52
880000		1,223.86	1,223.86
887000		20,690.30	20,690.30
889000		4,599.15	4,599.15
893000		16.32	16.32
920000		69,889.97	69,889.97

Generating Unit MW Capability Ratio (MDC)

921100	-		-
921400	-		-

ROA

931008		1,190,512.18	1,190,512.18
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Three Factor Formula

403500	2,055,243.65		2,055,243.65
408040	106,308.70		106,308.70
408205	952.52		952.52
408470	21,917.00		21,917.00
408800	681.06		681.06
408820	3.99		3.99
408851	(7,010.12)		(7,010.12)
408960	32,140.80		32,140.80
419240	(1.22)		(1.22)
421940	1,596.90		1,596.90
426100	13.70		13.70
426300	12.04		12.04
426400	41.10		41.10
431000	12.57		12.57
432000	-		-
456100	138.44		138.44
489200	-		-
500000	0.42		0.42
524000	5.75		5.75
588100	3.49		3.49
807000	211.98		211.98
903000	21,990.44		21,990.44
903200	10.29		10.29
920000	1,220,088.29		1,220,088.29
921100	50,614.49		50,614.49
921101	12.45		12.45
921200	(5,644.74)		(5,644.74)

921400	6,377.47	6,377.47
921540	10,325.92	10,325.92
921980	18,527.43	18,527.43
923000	1,536,603.51	1,536,603.51
924000	323.32	323.32
925000	4,320.15	4,320.15
926000	22.77	22.77
926600	109,648.85	109,648.85
928032	332.57	332.57
928053	-	-
930200	(135,176.35)	(135,176.35)
930250	1.75	1.75
930940	1.76	1.76
931001	(7,182.01)	(7,182.01)
935100	12.88	12.88
408151	(3.46)	(3.46)
408960	5,497.04	5,497.04
456102	0.27	0.27
561100	680.63	680.63
561200	52.97	52.97
561300	0.47	0.47
588100	55.11	55.11
903000	8.75	8.75
910000	2.12	2.12
920000	111,425.49	111,425.49
921100	6,026.73	6,026.73
921200	77,295.14	77,295.14
921400	559.69	559.69
921980	238.73	238.73
923000	26,103.19	26,103.19
926000	80.40	80.40
926600	19,753.19	19,753.19
930250	1,986.19	1,986.19
931001	29,933.63	29,933.63
408960	3,638.10	3,638.10
500000	2.40	2.40
566000	2.08	2.08
588100	3.89	3.89
920000	60,769.37	60,769.37
921100	3,521.50	3,521.50
921200	358.86	358.86
921400	9.59	9.59
923000	4,277.07	4,277.07
926600	12,472.17	12,472.17
931001	1,329.57	1,329.57

Electric System Maintenance

Circuit Miles of Electric Dist. Lines Ratio

Circuit Miles of Electric Transm Lines Ratio

Direct Exp

935100	3.36	3.36
105100	78.38	78.38
107000	1,344,528.14	1,344,528.14
108600	-	-
121500	18,011.30	18,011.30
163110	2,398.46	2,398.46
186120	1,223,681.40	1,223,681.40
186984	3,803.43	3,803.43
408960	57,459.75	57,459.75
416330	64.44	64.44
454300	(11,530.91)	(11,530.91)
506000	50.00	50.00
511000	34.50	34.50
512100	983.84	983.84
513100	64,038.28	64,038.28
514000	15,543.66	15,543.66
552000	229.82	229.82
553000	853.14	853.14
556000	83.49	83.49
561100	37,782.41	37,782.41
561200	162,286.89	162,286.89
561300	22,262.03	22,262.03
562000	66,138.22	66,138.22
563000	10,423.60	10,423.60
566000	8,739.24	8,739.24
566100	282.53	282.53
569000	2,808.13	2,808.13
569200	323.94	323.94
570100	60,907.03	60,907.03
570200	67,000.41	67,000.41
571000	36,541.65	36,541.65
573000	327.93	327.93
581004	8,659.38	8,659.38
582100	38,449.84	38,449.84
583100	2,197.89	2,197.89
584000	332.64	332.64
586000	2,677.57	2,677.57
587000	(2,654.09)	(2,654.09)
588100	177,265.86	177,265.86
590000	57,923.88	57,923.88
591000	1,287.70	1,287.70
592100	51,773.03	51,773.03
592200	104,558.23	104,558.23
593000	26,466.12	26,466.12
594000	43,539.57	43,539.57

ENT OH

597000	30,308.54	30,308.54
742000	3,245.52	3,245.52
880000	1,675.86	1,675.86
903000	182.94	182.94
903100	153.11	153.11
903200	144.84	144.84
903300	115.87	115.87
920000	58.75	58.75
921100	101.06	101.06
921200	66,686.15	66,686.15
921400	75.08	75.08
923000	6,781.94	6,781.94
926600	199,549.62	199,549.62
935100	61.00	61.00
107000	163,670.97	163,670.97
108620	18,690.93	18,690.93
121500	80.58	80.58
163110	67.72	67.72
186120	130,679.31	130,679.31
416330	9.92	9.92
512100	275.53	275.53
513100	12,898.94	12,898.94
514000	3,361.69	3,361.69
552000	37.92	37.92
553000	186.55	186.55
561100	6,774.54	6,774.54
561200	29,160.82	29,160.82
561300	3,992.83	3,992.83
562000	11,747.53	11,747.53
563000	1,442.44	1,442.44
566000	554.03	554.03
569000	503.90	503.90
570100	10,022.73	10,022.73
570200	12,637.05	12,637.05
571000	5,202.17	5,202.17
581004	1,217.98	1,217.98
582100	6,340.79	6,340.79
583100	367.28	367.28
584000	61.55	61.55
586000	470.92	470.92
587000	218.41	218.41
588100	1,329.23	1,329.23
590000	9,427.02	9,427.02
591000	233.87	233.87
592100	8,854.80	8,854.80

592200		18,851.50	18,851.50
593000		5,498.85	5,498.85
594000		6,515.04	6,515.04
742000		563.07	563.07
880000		47.08	47.08
903000		28.60	28.60
903100		30.64	30.64
903200		28.98	28.98
903300		23.19	23.19
920000		10.75	10.75
408960	70,137.73		70,137.73
566000	26.84		26.84
569200	36.26		36.26
587000	90.55		90.55
588100	60,909.83		60,909.83
593000	109.08		109.08
870000	13.36		13.36
903000	565.96		565.96
910000	1,005.10		1,005.10
910100	85.87		85.87
920000	1,242,754.00		1,242,754.00
921100	90,383.70		90,383.70
921200	32,075.21		32,075.21
921400	5,629.69		5,629.69
921600	347.90		347.90
921980	308.73		308.73
923000	103,405.64		103,405.64
924000	69.82		69.82
926000	456.86		456.86
926600	244,398.58		244,398.58
928053	97.65		97.65
930250	2,317.52		2,317.52
931001	4,534.26		4,534.26
408960	5,682.04		5,682.04
454400	(100.00)		(100.00)
561100	8.56		8.56
561200	29.97		29.97
561300	4.28		4.28
566000	337.83		337.83
588100	548.79		548.79
920000	98,308.96		98,308.96
921100	4,649.62		4,649.62
921200	1,463.64		1,463.64
921400	489.44		489.44
923000	12,305.56		12,305.56

Electric Transmission & Distribution Engine (Electric Distribution Plant's) Construction - Expenditures Ratio

(Electric Transmission Plant's) Construction - Expenditures Ratio

Direct Exp

926600	20,156.29	20,156.29
931001	8.96	8.96
105100	1,458.36	1,458.36
106000	2,513,266.96	2,513,266.96
107000	22,046,478.02	22,046,478.02
107004	3,532.47	3,532.47
108600	(180.32)	(180.32)
121500	93,370.72	93,370.72
163110	44.39	44.39
183000	(2,336.09)	(2,336.09)
185000	(41,138.63)	(41,138.63)
186108	193.60	193.60
186120	(1,064,097.29)	(1,064,097.29)
186984	9,483.08	9,483.08
408960	100,145.71	100,145.71
416330	994.47	994.47
426100	10,284.57	10,284.57
451100	1,446.05	1,446.05
489200	(0.22)	(0.22)
500000	96,308.39	96,308.39
506000	5,713.32	5,713.32
511000	1,150.13	1,150.13
512100	4,086.87	4,086.87
513100	1,936.97	1,936.97
524000	(5.05)	(5.05)
528000	-	-
546000	26,087.90	26,087.90
549000	1,179.73	1,179.73
552000	3,409.55	3,409.55
557000	-	-
562000	1,744.13	1,744.13
566000	24,231.19	24,231.19
569000	16,968.40	16,968.40
570100	664.84	664.84
571000	12,341.45	12,341.45
580000	109.72	109.72
581004	121,859.92	121,859.92
582100	3,478.26	3,478.26
583100	23,608.80	23,608.80
583200	30,091.89	30,091.89
586000	290.71	290.71
587000	4,358.68	4,358.68
588100	79,189.28	79,189.28
590000	2,955.49	2,955.49
591000	2,661.76	2,661.76

592100	497.45	497.45
592200	1,226.09	1,226.09
593000	(127,497.97)	(127,497.97)
594000	556.14	556.14
596000	285,840.13	285,840.13
717000	25,392.06	25,392.06
735000	10,494.93	10,494.93
742000	16,732.68	16,732.68
771000	(25.00)	(25.00)
807000	179,599.09	179,599.09
850001	2.52	2.52
871000	88,972.06	88,972.06
874000	654,109.80	654,109.80
875000	48.07	48.07
876000	1,676.57	1,676.57
878000	865,114.32	865,114.32
879000	155,348.83	155,348.83
880000	168,257.52	168,257.52
887000	144,627.15	144,627.15
889000	2,231.09	2,231.09
892000	314,579.68	314,579.68
893000	29,234.63	29,234.63
894000	19,101.69	19,101.69
902000	92.77	92.77
903000	5,325.61	5,325.61
903200	34.20	34.20
904001	(12,453.60)	(12,453.60)
908160	9,459.44	9,459.44
912000	21,700.02	21,700.02
920000	(19,128.99)	(19,128.99)
921100	(2,281.23)	(2,281.23)
921200	262.38	262.38
921400	2,162.97	2,162.97
923000	6,779.73	6,779.73
925000	191.91	191.91
926000	140.85	140.85
926600	340,633.29	340,633.29
930150	0.41	0.41
930200	12,034.31	12,034.31
930940	-	-
931001	(36.01)	(36.01)
932000	(1,431.41)	(1,431.41)
935100	(796.60)	(796.60)
105100	75.30	75.30
107000	698,540.99	698,540.99

ENT OH

107004	36.09	36.09
108600	186.81	186.81
108620	56,481.56	56,481.56
121500	10,438.33	10,438.33
163110	8.27	8.27
185000	70.97	70.97
186120	332,407.74	332,407.74
416330	130.84	130.84
500000	17,835.94	17,835.94
506000	1,040.81	1,040.81
511000	84.21	84.21
512100	435.32	435.32
513100	232.91	232.91
546000	4,883.13	4,883.13
549000	208.17	208.17
552000	389.88	389.88
562000	286.42	286.42
566000	2,410.20	2,410.20
569000	3,173.57	3,173.57
581004	22,643.80	22,643.80
582100	607.68	607.68
583100	4,496.83	4,496.83
583200	5,766.31	5,766.31
586000	51.44	51.44
587000	1,021.94	1,021.94
588100	10,192.33	10,192.33
590000	371.77	371.77
591000	440.20	440.20
592100	118.57	118.57
592200	287.09	287.09
593000	8,060.72	8,060.72
594000	104.09	104.09
742000	352.53	352.53
807000	20,310.42	20,310.42
871000	13,807.27	13,807.27
874000	17,746.49	17,746.49
878000	4,065.23	4,065.23
879000	15,319.17	15,319.17
880000	31,350.44	31,350.44
887000	4,624.02	4,624.02
892000	4,286.37	4,286.37
893000	66.27	66.27
894000	607.04	607.04
902000	11.58	11.58
903000	445.51	445.51

Environmental, Health and Safety Direct Exp

912000	4,326.54	4,326.54
920000	9,791.39	9,791.39
930200	1,426.07	1,426.07
107000	428,846.70	428,846.70
107004	26.81	26.81
186108	484.90	484.90
186120	166,780.61	166,780.61
408960	32,757.55	32,757.55
426100	(22.36)	(22.36)
426400	(1,052.79)	(1,052.79)
500000	(76.22)	(76.22)
502100	15,862.42	15,862.42
506000	414,377.01	414,377.01
511000	10,778.58	10,778.58
512100	638.55	638.55
514000	30,749.45	30,749.45
548100	726.77	726.77
549000	93,596.47	93,596.47
566000	34,598.09	34,598.09
588100	63,796.07	63,796.07
595100	3,009.11	3,009.11
597000	(109.39)	(109.39)
859000	4,492.24	4,492.24
880000	100,862.37	100,862.37
887000	699.13	699.13
909650	-	-
920000	(75,151.49)	(75,151.49)
921100	(1,152.81)	(1,152.81)
921110	1.50	1.50
921200	(7,840.81)	(7,840.81)
921400	(534.60)	(534.60)
921600	(57.14)	(57.14)
921980	(27.64)	(27.64)
923000	(18,999.02)	(18,999.02)
926000	164.73	164.73
926600	110,999.48	110,999.48
930200	13,722.91	13,722.91
930240	(17.94)	(17.94)
930250	(1,425.75)	(1,425.75)
930940	(1,517.28)	(1,517.28)
931001	(66.77)	(66.77)
107000	22,474.97	22,474.97
108620	684.30	684.30
108640	20,393.98	20,393.98
186120	19,250.12	19,250.12

ENT OH

	253070		28.86	28.86
	506000		50,938.24	50,938.24
	511000		1,088.29	1,088.29
	514000		2,183.10	2,183.10
	549000		13,883.79	13,883.79
	566000		3,889.24	3,889.24
	588100		6,804.94	6,804.94
	595100		431.68	431.68
	859000		842.21	842.21
	880000		15,797.26	15,797.26
	887000		132.41	132.41
	920000		12,148.62	12,148.62
Sales Ratio	408960	144.74		144.74
	920000	2,287.33		2,287.33
	921100	1,571.29		1,571.29
	921200	150.04		150.04
	923000	193.98		193.98
	926000	7.77		7.77
	926600	464.16		464.16
	930940	13.45		13.45
Three Factor Formula	408960	10,915.95		10,915.95
	426100	30.03		30.03
	426400	1,414.04		1,414.04
	500000	102.38		102.38
	502100	-		-
	506000	122.47		122.47
	511000	(0.00)		(0.00)
	514000	48.98		48.98
	524000	-		-
	524410	-		-
	535000	0.00		0.00
	549000	117.43		117.43
	566000	16.32		16.32
	588100	83.30		83.30
	597000	146.92		146.92
	920000	196,879.06		196,879.06
	921100	22,631.85		22,631.85
	921200	1,485.60		1,485.60
	921400	15,339.41		15,339.41
	921540	6,968.14		6,968.14
	921600	76.74		76.74
	921980	37.13		37.13
	923000	32,688.56		32,688.56
	926000	(221.27)		(221.27)
	926600	37,521.63		37,521.63

Executive

Direct Exp

930200	(18,431.72)	(18,431.72)
930240	24.10	24.10
930250	1,914.96	1,914.96
930940	2,037.90	2,037.90
931001	89.67	89.67
107000		131.92
186108		3,806.37
186120		56,841.52
408960		29,492.87
426100		228,847.18
426400		351,042.96
426510		15,365.54
426540		211.30
500000		44,702.65
506000		110.08
546000		5,222.03
910000		2,500.00
912000		28,352.28
920000		378,757.84
921100		74,415.33
921200		19,284.48
923000		29,951.52
923100		36.40
926600		100,884.39
930150		5,100.00
930210		50.00
930230		49,685.60
931001		6,377.48
186120		7,891.90
426400		40,787.16
500000		6,671.17
546000		940.61
912000		814.60
920000		71,393.65
408151	917.63	917.63
408960	7,575.35	7,575.35
426100	6,810.94	6,810.94
426200	(2,326.85)	(2,326.85)
426400	3,575.70	3,575.70
431400	5,276.20	5,276.20
920000	481,419.41	481,419.41
921100	6,390.27	6,390.27
921200	829.27	829.27
923000	112,213.58	112,213.58
926000	23,198.94	23,198.94

ENT OH

Three Factor Formula

		926600	27,419.03	27,419.03
		926999	129,537.99	129,537.99
		930230	539.41	539.41
		930240	3.58	3.58
		930250	3,354.60	3,354.60
		931001	8,200.72	8,200.72
Facilities	Direct Exp	105100		21,820.12
		107000		5,534,066.42
		186120		283.87
		408050		18,874.35
		408121		18,874.44
		408960		3,787.61
		431002		45,300.59
		454400		(25,250.00)
		506000		(16,770.00)
		566000		12,552.26
		588100		22,479.66
		593000		993.39
		820000		15.85
		880000		5,966.12
		887000		11,293.43
		901000		(15.85)
		902000		650.00
		903000		4.38
		920000		4,359.32
		921100		2,381.60
		921200		158,390.67
		921400		30.00
		925000		9,016.08
		926600		12,899.64
		931001		23,809.57
		105100		3,117.90
		107000		52,175.45
		108620		2,880.46
		186120		(8.59)
		566000		2,394.16
		588100		4,264.91
		593000		141.88
		880000		1,076.01
		887000		1,355.41
		920000		821.01
		408960	6,895.71	6,895.71
		417000	(1,230.42)	(1,230.42)
		417007	(467.13)	(467.13)
		417320	11.85	11.85
	ENT OH			
	Square Footage Ratio			

426100	27.00	27.00
426540	4.26	4.26
506000	5.16	5.16
524000	-	-
566000	0.75	0.75
588100	36.66	36.66
904001	0.08	0.08
910000	0.01	0.01
920000	117,122.33	117,122.33
921100	30,073.75	30,073.75
921101	3.18	3.18
921200	28,285.66	28,285.66
921300	2.89	2.89
921400	1,200.18	1,200.18
921540	323.93	323.93
921600	47.03	47.03
921980	633.04	633.04
923000	110,996.47	110,996.47
923980	(99,704.87)	(99,704.87)
926000	15.56	15.56
926600	23,840.26	23,840.26
930200	(87,664.58)	(87,664.58)
930250	38.76	38.76
930940	1.20	1.20
931001	54,019.11	54,019.11
935100	(1,939.45)	(1,939.45)
931001	31,787.38	31,787.38
107000		10,724.31
186108		2,646.65
186120		6,917.52
408960		9,860.02
431900		203,540.51
557000		366.57
920000		141,730.68
921100		294.66
921200		72,376.38
921300		650.00
925000		58,524.31
926600		34,628.18
930220		41,500.00
107000		1,546.91
186120		997.43
557000		69.20
920000		26,129.93
408960	16,350.55	16,350.55

Facilities Rate of Return Allocation Three Factor Formula
 Finance Direct Exp

ENT OH

Three Factor Formula

426100	55.79		55.79
426400	3.80		3.80
500000	-		-
588100	-		-
902000	3,898.10		3,898.10
920000	311,667.83		311,667.83
921100	5,089.30		5,089.30
921110	0.69		0.69
921200	101,395.57		101,395.57
921400	24,124.96		24,124.96
921540	34,558.34		34,558.34
923000	25,980.59		25,980.59
924980	206,190.25		206,190.25
925000	9.48		9.48
925200	9,838.52		9,838.52
925980	17,029.10		17,029.10
926000	2.40		2.40
926600	56,524.18		56,524.18
930200	(13,261.85)		(13,261.85)
930250	1,886.43		1,886.43
931001	0.86		0.86
408960		5,159.91	5,159.91
501150		76,268.77	76,268.77
920000		(4,124.96)	(4,124.96)
926600		17,458.84	17,458.84
501150		14,862.13	14,862.13
920000		-	-
408960	2,298.01		2,298.01
501150	126.51		126.51
920000	39,387.36		39,387.36
921100	1,251.64		1,251.64
921200	315.92		315.92
921400	26,149.60		26,149.60
923000	11,844.59		11,844.59
926600	8,215.62		8,215.62
107000		9,731.70	9,731.70
186108		2,285.46	2,285.46
186120		57,574.59	57,574.59
408960		1,728.54	1,728.54
500000		15,664.88	15,664.88
506000		146,298.21	146,298.21
528000		(2.39)	(2.39)
549000		132,791.05	132,791.05
588100		83.54	83.54
903000		1,655.56	1,655.56

Fuels **Direct Exp**

ENT OH

Sales Ratio

Human Resources **Direct Exp**

ENT OH

Number of Employees Ratio

912000		8,889.40	8,889.40
920000		43.09	43.09
921100		2,497.81	2,497.81
921200		3,025.08	3,025.08
923000		42,454.23	42,454.23
926600		5,977.44	5,977.44
930200		2.39	2.39
186120		7,587.99	7,587.99
500000		2,991.01	2,991.01
912000		1,614.36	1,614.36
920000		8.39	8.39
408960	14,127.45		14,127.45
426100	165.74		165.74
506000	-		-
524000	-		-
528000	2.39		2.39
546000	0.38		0.38
588100	0.22		0.22
593000	5.22		5.22
823000	-		-
880000	-		-
903000	188.76		188.76
908150	1.38		1.38
910100	0.11		0.11
912000	9.74		9.74
920000	278,056.58		278,056.58
921100	13,504.92		13,504.92
921101	2.17		2.17
921110	1.66		1.66
921200	12,205.67		12,205.67
921300	0.87		0.87
921400	8,877.24		8,877.24
921540	1,394.22		1,394.22
921600	0.69		0.69
921980	2.29		2.29
923000	133,318.31		133,318.31
926000	11.73		11.73
926600	49,663.17		49,663.17
928053	4.52		4.52
930150	270.57		270.57
930200	(88,200.23)		(88,200.23)
930250	203.92		203.92
930940	25.35		25.35
931001	371.25		371.25
107000		2,505,705.88	2,505,705.88

107004	171,459.80	171,459.80
163110	1,261.87	1,261.87
182401	(418.62)	(418.62)
182714	2,054.00	2,054.00
186120	218,848.07	218,848.07
408960	31,872.29	31,872.29
426100	-	-
456100	(2.47)	(2.47)
506000	14,763.20	14,763.20
511000	1,615.63	1,615.63
512100	17,261.74	17,261.74
514000	6,367.65	6,367.65
524000	(3.02)	(3.02)
539000	3,555.37	3,555.37
549000	(1,045.41)	(1,045.41)
554000	3.77	3.77
557000	19,143.42	19,143.42
560000	2,186.34	2,186.34
566000	19,413.97	19,413.97
569100	1,011.18	1,011.18
569200	113,520.22	113,520.22
580000	36,211.01	36,211.01
584000	66.52	66.52
586000	1,474.32	1,474.32
587000	4,070.74	4,070.74
588100	271,045.28	271,045.28
593000	6,033.39	6,033.39
594000	1,085.31	1,085.31
742000	3,845.18	3,845.18
807000	58,059.82	58,059.82
850001	970.53	970.53
880000	167,291.07	167,291.07
902000	48,612.33	48,612.33
903000	72,180.77	72,180.77
903100	19,759.91	19,759.91
903200	9,098.65	9,098.65
903300	14,126.17	14,126.17
908160	56,488.74	56,488.74
910000	744.38	744.38
910100	20,443.96	20,443.96
912000	15,034.89	15,034.89
920000	111,176.78	111,176.78
920300	272.65	272.65
921100	1,837.96	1,837.96
921200	(1,455.16)	(1,455.16)

ENT OH

921400	151,514.30	151,514.30
921540	10,675.67	10,675.67
923000	477,147.12	477,147.12
926600	113,078.93	113,078.93
930200	3.02	3.02
931001	20,509.49	20,509.49
935200	3,408.34	3,408.34
107000	62,921.66	62,921.66
107004	2,477.82	2,477.82
108620	955.18	955.18
163110	185.24	185.24
182401	418.62	418.62
182714	305.13	305.13
186120	3,985.84	3,985.84
506000	2,129.37	2,129.37
511000	322.06	322.06
512100	325.50	325.50
514000	40.09	40.09
557000	792.07	792.07
560000	323.20	323.20
566000	357.20	357.20
569200	17,021.38	17,021.38
580000	5,250.17	5,250.17
584000	11.27	11.27
586000	208.47	208.47
587000	614.45	614.45
588100	6,659.33	6,659.33
593000	887.60	887.60
594000	145.97	145.97
742000	428.37	428.37
807000	7,675.37	7,675.37
850001	161.04	161.04
880000	367.46	367.46
902000	90.70	90.70
903000	3,402.50	3,402.50
903100	169.09	169.09
903200	159.95	159.95
903300	127.98	127.98
908160	10,261.57	10,261.57
910000	36.41	36.41
910100	2,202.63	2,202.63
912000	1,073.23	1,073.23
920000	26,250.41	26,250.41
920300	52.45	52.45
926600	16.28	16.28

	931001		1,276.46	1,276.46
No. of Personal Computer Workstations Ratio	408960	1,961.13		1,961.13
	432000	-		-
	489200	0.12		0.12
	506000	9.98		9.98
	524000	2.48		2.48
	903000	1.42		1.42
	912000	0.14		0.14
	920000	33,910.61		33,910.61
	921100	1,275.10		1,275.10
	921200	2,779.79		2,779.79
	921400	10,015.45		10,015.45
	921540	26,499.87		26,499.87
	923000	3,294.16		3,294.16
	926600	7,191.65		7,191.65
	930200	(3,040.07)		(3,040.07)
	930240	0.05		0.05
Number of Central Processing Unit Seconds Ratio/Millions of Instructions per Second	408960	3,652.10		3,652.10
	903000	7.61		7.61
	920000	63,408.14		63,408.14
	921100	430.69		430.69
	921200	29.56		29.56
	921400	111,662.65		111,662.65
	921540	121,152.06		121,152.06
	923000	9,041.25		9,041.25
	926600	13,043.31		13,043.31
	930200	(9,568.62)		(9,568.62)
Number of Employees Ratio	408960	11,178.10		11,178.10
	417007	3.10		3.10
	454400	(923.35)		(923.35)
	456100	207.38		207.38
	557000	2.31		2.31
	586000	0.49		0.49
	588100	-		-
	903000	(1.95)		(1.95)
	920000	190,772.74		190,772.74
	921100	22,078.00		22,078.00
	921200	164,295.73		164,295.73
	921300	98.24		98.24
	921400	25,942.59		25,942.59
	921540	31,648.10		31,648.10
	921980	0.87		0.87
	923000	53,452.14		53,452.14
	923980	-		-
	926000	1.57		1.57

Number of Info Systems Servers Ratio

926600	38,684.68	38,684.68
928053	-	-
930200	(181,013.36)	(181,013.36)
930240	2.80	2.80
931001	46,337.18	46,337.18
935100	0.00	0.00
935200	8,168.82	8,168.82
408960	18,502.43	18,502.43
569100	6.91	6.91
580000	0.78	0.78
920000	315,909.09	315,909.09
921100	11,819.34	11,819.34
921200	20,494.30	20,494.30
921400	136,231.11	136,231.11
921540	344,586.45	344,586.45
923000	138,559.40	138,559.40
926000	9.81	9.81
926600	65,836.81	65,836.81
930200	(122,060.96)	(122,060.96)
930250	368.18	368.18
408960	29,377.06	29,377.06
417107	0.15	0.15
426100	366.50	366.50
506000	-	-
524000	0.00	0.00
569200	-	-
581004	1.48	1.48
588100	4.26	4.26
591100	3.12	3.12
593000	0.69	0.69
903000	785.17	785.17
903100	0.05	0.05
903200	0.05	0.05
903300	0.28	0.28
908000	10.58	10.58
911000	1,377.99	1,377.99
920000	497,611.71	497,611.71
921100	22,502.33	22,502.33
921101	0.53	0.53
921200	13,869.39	13,869.39
921300	2.58	2.58
921400	96,881.43	96,881.43
921540	71,743.73	71,743.73
921980	0.41	0.41
922000	442.25	442.25

Number of Workstations 2016

		923000	212,692.57	212,692.57
		926000	25.17	25.17
		926600	102,068.77	102,068.77
		928053	-	-
		930200	(261,069.21)	(261,069.21)
		930250	1,293.24	1,293.24
		930940	240.04	240.04
		931001	313.32	313.32
		935100	1,285.90	1,285.90
Interest	Interest	419240	16.88	16.88
		431550	345,884.54	345,884.54
Internal Auditing	Three Factor Formula	408960	4,649.42	4,649.42
		920000	85,957.12	85,957.12
		921100	2,607.18	2,607.18
		921200	292.55	292.55
		921400	2,801.42	2,801.42
		923000	10,905.80	10,905.80
		926600	16,308.04	16,308.04
Investor Relations	Three Factor Formula	408960	1,441.91	1,441.91
		426100	105.49	105.49
		431000	113.49	113.49
		920000	27,695.63	27,695.63
		921100	1,904.82	1,904.82
		921200	40,037.01	40,037.01
		921400	82.03	82.03
		923000	1,475.97	1,475.97
		926600	5,013.05	5,013.05
		930220	365.03	365.03
		931001	190.00	190.00
Legal	Direct Exp	105100		13,856.20
		107000		2,084.00
		183000		3,102.50
		186028		188.72
		186108		3,538.72
		408960		30,492.80
		561100		241.81
		561200		741.40
		561300		105.92
		880000		61.08
		920000		440,913.32
		921100		1,522.96
		921200		1,301.17
		923000		385,808.38
		925000		46,601.82
		926600		107,526.59

ENT OH
Three Factor Formula

920000		83,734.17	83,734.17
408960	11,292.50		11,292.50
426100	331.54		331.54
426540	1.87		1.87
432000	-		-
556000	26.43		26.43
903000	42.44		42.44
910100	228.61		228.61
920000	265,950.49		265,950.49
921100	6,093.14		6,093.14
921101	5.48		5.48
921200	5,345.77		5,345.77
921400	1,522.36		1,522.36
923000	69,505.11		69,505.11
926000	7.30		7.30
926600	39,601.07		39,601.07
928053	(0.00)		(0.00)
930200	5.37		5.37
930240	70,202.33		70,202.33
930250	389.05		389.05
931001	528.20		528.20
932000	1.27		1.27
935100	31.97		31.97
107000		1,663,016.69	1,663,016.69
107004		77,623.17	77,623.17
121500		9,182.36	9,182.36
163110		117,948.93	117,948.93
182401		0.00	0.00
182714		230.28	230.28
186108		4,122.34	4,122.34
186120		1,242,991.10	1,242,991.10
186984		1,629.36	1,629.36
408960		75,002.35	75,002.35
415100		(250.00)	(250.00)
415530		(274,348.98)	(274,348.98)
417310		(0.00)	(0.00)
417320		11,272.08	11,272.08
426100		8,360.76	8,360.76
426512		51,734.23	51,734.23
451100		(5,072.00)	(5,072.00)
454300		(249.77)	(249.77)
500000		2,146.15	2,146.15
549000		(0.46)	(0.46)
557000		2,841,783.88	2,841,783.88
566000		89.53	89.53

Marketing and Customer Relations Direct Exp

571000	1,030.46	1,030.46
581004	158,780.73	158,780.73
588100	242,770.70	242,770.70
593000	13,829.91	13,829.91
594000	778.51	778.51
807000	-	-
850001	205.79	205.79
871000	-	-
878000	2,246.41	2,246.41
880000	110,076.30	110,076.30
892000	8,982.40	8,982.40
902000	8,113.38	8,113.38
903000	288,768.87	288,768.87
903100	49,167.13	49,167.13
903200	958,079.43	958,079.43
903300	79,545.26	79,545.26
908160	49,280.10	49,280.10
909650	12,561.32	12,561.32
910000	887.15	887.15
910100	81,231.40	81,231.40
912000	98,550.36	98,550.36
913001	4,950.01	4,950.01
920000	52,374.25	52,374.25
920300	5,956.93	5,956.93
921100	1,585.23	1,585.23
921110	380.14	380.14
921200	(517.44)	(517.44)
921400	27,068.85	27,068.85
921980	(65.70)	(65.70)
923000	16,031.77	16,031.77
926000	(15.06)	(15.06)
926600	257,077.99	257,077.99
928053	173.46	173.46
930200	1,152.57	1,152.57
931001	6,851.13	6,851.13
935100	(831.82)	(831.82)
107000	198,189.22	198,189.22
107004	322.04	322.04
108620	13,742.13	13,742.13
121500	1,334.20	1,334.20
182714	5.01	5.01
186108	294.60	294.60
186120	159,540.52	159,540.52
417320	903.68	903.68
500000	412.44	412.44

ENT OH

Number of Customers Ratio

557000		42,664.86	42,664.86
566000		6.63	6.63
581004		30,003.64	30,003.64
588100		11,906.63	11,906.63
593000		1,689.68	1,689.68
594000		98.02	98.02
850001		41.52	41.52
878000		418.53	418.53
880000		15,421.19	15,421.19
892000		1,673.48	1,673.48
902000		27.18	27.18
903000		14,806.25	14,806.25
903100		8,170.56	8,170.56
903200		23,960.07	23,960.07
903300		14,297.92	14,297.92
908160		9,433.56	9,433.56
910100		2,852.14	2,852.14
912000		15,246.04	15,246.04
920000		8,842.76	8,842.76
920300		1,069.73	1,069.73
107000	1,782,782.72		1,782,782.72
107004	268,017.10		268,017.10
107888	244,128.32		244,128.32
408960	143,146.96		143,146.96
417320	1,680.87		1,680.87
426100	639.56		639.56
426400	148.50		148.50
426540	2.81		2.81
432000	0.00		0.00
524000	-		-
528000	8.76		8.76
551000	106.98		106.98
556000	11.59		11.59
557000	919.42		919.42
566000	0.37		0.37
581004	105.85		105.85
586000	386.90		386.90
588100	330,891.92		330,891.92
590000	3.99		3.99
593000	16,913.00		16,913.00
596000	166.47		166.47
597000	20.55		20.55
901000	72.69		72.69
902000	567.85		567.85
903000	3,942,859.19		3,942,859.19

903100	1,443.22		1,443.22
903200	203,235.27		203,235.27
903300	264.85		264.85
903400	4,025.28		4,025.28
905000	174.90		174.90
910000	13,410.03		13,410.03
910100	59,676.33		59,676.33
911000	-		-
912000	26.45		26.45
913001	4,792.75		4,792.75
920000	113,182.30		113,182.30
921100	(1,952.56)		(1,952.56)
921101	1.49		1.49
921200	40,446.14		40,446.14
921300	1.49		1.49
921400	16,273.33		16,273.33
921540	25,103.90		25,103.90
921600	975.95		975.95
921980	703.04		703.04
923000	100,797.55		100,797.55
924100	8.82		8.82
926000	89.66		89.66
926420	64.64		64.64
926600	492,747.64		492,747.64
928053	-		-
930150	1.04		1.04
930230	445.50		445.50
930250	1,028.33		1,028.33
931001	609.97		609.97
935100	2,596.88		2,596.88
107000		1,154,143.01	1,154,143.01
186120		39,290.88	39,290.88
408960		24,702.51	24,702.51
506000		9.60	9.60
588100		1,068.46	1,068.46
593000		82,723.10	82,723.10
597000		128.60	128.60
876000		9,540.32	9,540.32
878000		251.32	251.32
879000		18.67	18.67
880000		45,904.70	45,904.70
893000		318,624.39	318,624.39
894000		87.57	87.57
903000		27.40	27.40
920000		(149.11)	(149.11)

Meters

Direct Exp

ENT OH

921100	(27.40)	(27.40)
921200	0.51	0.51
923000	36.99	36.99
926600	83,778.56	83,778.56
930200	2,136.85	2,136.85
932000	326.94	326.94
107000	89,506.32	89,506.32
108620	3,469.05	3,469.05
186120	5,773.36	5,773.36
593000	964.74	964.74
876000	2,022.65	2,022.65
878000	59.36	59.36
879000	4.39	4.39
880000	6,672.97	6,672.97
893000	62,673.68	62,673.68
920000	48.36	48.36
930200	425.59	425.59
932000	74.40	74.40
107000	253,850.71	253,850.71
107004	1,943.98	1,943.98
163110	453.35	453.35
186108	1,418.75	1,418.75
186120	85,264.50	85,264.50
408960	11,696.68	11,696.68
426100	2,430.75	2,430.75
506000	9.58	9.58
524000	-	-
557000	11,456.13	11,456.13
566000	257,763.02	257,763.02
588100	191,097.94	191,097.94
850001	4.20	4.20
880000	25,382.49	25,382.49
887000	999.31	999.31
893000	1,524.12	1,524.12
903000	1,867.06	1,867.06
903200	(1.51)	(1.51)
910100	15,853.73	15,853.73
912000	3,986.37	3,986.37
920000	146,093.00	146,093.00
921100	4,097.17	4,097.17
921200	32.02	32.02
923000	122,985.19	122,985.19
926600	42,794.98	42,794.98
930200	259.97	259.97
930700	1,371.14	1,371.14

Planning Direct Exp

ENT OH

931001		278.19	278.19
107000		16,933.77	16,933.77
107004		89.18	89.18
108620		5.76	5.76
163110		72.38	72.38
186120		11,328.45	11,328.45
506000		1.93	1.93
557000		1.57	1.57
566000		65.51	65.51
588100		200.11	200.11
850001		0.85	0.85
880000		5,759.71	5,759.71
887000		238.18	238.18
903000		148.81	148.81
912000		26.66	26.66
920000		27,716.05	27,716.05
931001		50.16	50.16
408960	7,662.54		7,662.54
426100	212.35		212.35
426400	411.00		411.00
549000	117.99		117.99
569200	43.27		43.27
588100	12.47		12.47
908000	14.45		14.45
912000	685.00		685.00
920000	174,965.33		174,965.33
921100	14,229.84		14,229.84
921200	11,611.77		11,611.77
921400	349.86		349.86
921540	699.60		699.60
923000	93,825.61		93,825.61
926600	26,808.16		26,808.16
930200	352.50		352.50
930250	2,225.42		2,225.42
930700	2,795.64		2,795.64
931001	141.69		141.69
408960	0.60		0.60
903000	9.24		9.24
921100	499.48		499.48
921200	71.41		71.41
923000	128.05		128.05
926600	1.86		1.86
931001	33.93		33.93
107000		5,890,633.08	5,890,633.08
108600		-	-

Three Factor Formula

Power Engineering & Construction

(Electric Production Plant's) Construction - Expenditures Ratio

Direct Exp

121500	66,289.21	66,289.21
163110	98,241.21	98,241.21
185000	2,937.84	2,937.84
186120	219,372.69	219,372.69
186984	619,784.33	619,784.33
408960	247.03	247.03
415530	(144,860.02)	(144,860.02)
416330	92,546.23	92,546.23
510000	260.01	260.01
566000	94.49	94.49
571000	2,740.50	2,740.50
573000	106.92	106.92
583100	60,411.36	60,411.36
584000	42,539.89	42,539.89
587000	41,555.75	41,555.75
588100	12,903.75	12,903.75
592100	1,197.00	1,197.00
593000	1,124,328.74	1,124,328.74
594000	70,706.72	70,706.72
595100	140,746.10	140,746.10
596000	45,413.43	45,413.43
598100	4,729.23	4,729.23
880000	136.20	136.20
892000	675.00	675.00
903000	230.39	230.39
921100	(82.59)	(82.59)
921200	(36.89)	(36.89)
926600	1,126.16	1,126.16
107000	17,451.26	17,451.26
108620	253.84	253.84
186120	29,910.57	29,910.57
566000	17.75	17.75
588100	29.12	29.12
593000	963.58	963.58
880000	25.60	25.60
921100	71.15	71.15
921200	0.62	0.62
107000	4,304,971.26	4,304,971.26
107004	19,934.86	19,934.86
121500	128.43	128.43
163110	1,982.69	1,982.69
183000	1,250.91	1,250.91
186108	1,049.62	1,049.62
186120	278,674.55	278,674.55
186500	186,312.90	186,312.90

ENT OH

Power Planning and Operations

Circuit Miles of ED Lines Ratio and Elec peak Load ratio

Direct Exp

408960		316,941.30	316,941.30
417107		0.00	0.00
457105		(215,051.90)	(215,051.90)
500000		1,428,392.56	1,428,392.56
501350		6,114.68	6,114.68
502100		219,392.33	219,392.33
505000		10,151.15	10,151.15
506000		235,830.72	235,830.72
510000		1,756,882.42	1,756,882.42
511000		25,786.88	25,786.88
512100		23,275.75	23,275.75
513100		53,781.11	53,781.11
514000		230,376.28	230,376.28
546000		223,345.94	223,345.94
548100		2,790.11	2,790.11
549000		14,576.17	14,576.17
551000		105,028.93	105,028.93
553000		1,884.82	1,884.82
554000		1,089.95	1,089.95
556000		1,344.96	1,344.96
561100		33,006.33	33,006.33
561200		180,160.65	180,160.65
561300		24,308.88	24,308.88
561400		836,234.27	836,234.27
561800		1,723,286.39	1,723,286.39
565000		13,263,634.03	13,263,634.03
566000		6,037.58	6,037.58
569200		1,612.65	1,612.65
575000		-	-
575700		1,680,832.82	1,680,832.82
588100		14,691.82	14,691.82
880000		2,562.78	2,562.78
920000		371,474.72	371,474.72
921100		2,458.02	2,458.02
921200		(1,727.55)	(1,727.55)
921400		3,592.23	3,592.23
923000		12,097.28	12,097.28
925000		200.32	200.32
926600		1,097,011.09	1,097,011.09
Elec Peak Load Ratio			
408960	36.65		36.65
920000	854.15		854.15
921100	279.25		279.25
921200	4.61		4.61
926600	122.50		122.50
930200	190.59		190.59

ENT OH

Generating Unit MW Capability /MDC Ratio

107000		521,103.03	521,103.03
107004		279.89	279.89
108620		12,805.87	12,805.87
108640		116.25	116.25
183000		179.23	179.23
186120		38,920.91	38,920.91
500000		269,698.51	269,698.51
502100		38,515.60	38,515.60
506000		6,260.41	6,260.41
510000		328,727.20	328,727.20
511000		839.24	839.24
512100		2,530.74	2,530.74
513100		8,321.02	8,321.02
514000		38,093.01	38,093.01
546000		41,387.08	41,387.08
548100		528.47	528.47
549000		2,042.96	2,042.96
551000		18,322.80	18,322.80
553000		230.34	230.34
554000		205.55	205.55
561100		5,955.21	5,955.21
561200		32,609.05	32,609.05
561300		4,284.97	4,284.97
566000		545.00	545.00
569200		112.66	112.66
588100		2,692.91	2,692.91
920000		75,559.76	75,559.76
408960	42,114.17		42,114.17
432000	-		-
500000	405,619.01		405,619.01
501150	7.23		7.23
502100	83,571.09		83,571.09
506000	204,945.94		204,945.94
510000	268,378.53		268,378.53
511000	1.81		1.81
512100	413.00		413.00
513100	18,870.66		18,870.66
524000	126.44		126.44
539000	4.69		4.69
546000	1.06		1.06
549000	1,085.73		1,085.73
551000	8.46		8.46
553100	18.95		18.95
554000	15.81		15.81
852000	7.23		7.23

	920000	113,581.96	113,581.96
	921100	6,409.33	6,409.33
	921200	1,928.78	1,928.78
	921400	5,846.76	5,846.76
	921980	456.31	456.31
	923000	5,269.81	5,269.81
	926000	98.42	98.42
	926420	3.01	3.01
	926600	148,331.65	148,331.65
	930250	2,351.21	2,351.21
	930940	376.03	376.03
	931001	1.23	1.23
Weighted Average of the Circ Miles of Elec Transm Lines Ratio and the Elec Peak Load Ratio	408960	0.31	0.31
	561100	0.82	0.82
	561200	2.87	2.87
	561300	0.41	0.41
	921100	328.04	328.04
	921200	137.38	137.38
	923000	0.41	0.41
	926600	0.98	0.98
	928053	-	-
Weighted Avg of the Circ Miles of ED Lines Ratio and the Elec Peak Load Ratio	588100	599.96	599.96
	930200	300.08	300.08
Public Affairs	Direct Exp		
	107000		223.61
	186120		16,629.25
	408960		5,112.44
	417320		(175.17)
	426100		1,035.44
	557000		5,877.00
	566000		0.11
	588100		(0.14)
	880000		(0.01)
	903000		1,164.68
	912000		29,356.53
	920000		66,065.66
	921100		498.37
	921200		107.41
	923000		(721.13)
	926600		17,543.08
	930150		66,815.22
ENT OH	107000		26.99
	186120		2,346.35
	417320		(0.01)
	557000		1,215.04
	903000		29.40

Three Factor Formula

920000		12,532.99	12,532.99
408960	12,424.80		12,424.80
426100	16,991.06		16,991.06
426400	89,426.57		89,426.57
426540	6.70		6.70
524000	(0.00)		(0.00)
557000	0.69		0.69
910100	249.89		249.89
912000	650.59		650.59
912100	193.22		193.22
913001	655.57		655.57
920000	240,597.52		240,597.52
921100	11,263.09		11,263.09
921200	16,383.48		16,383.48
921400	1,520.56		1,520.56
921540	229.27		229.27
921980	2.91		2.91
923000	36,576.15		36,576.15
926000	9.09		9.09
926600	43,403.08		43,403.08
930150	25,252.97		25,252.97
930230	3,804.52		3,804.52
930240	3.23		3.23
930250	277.67		277.67
931001	306.70		306.70
426100	880.00		880.00
426400	9,025.83		9,025.83
921100	65.21		65.21
921200	35.01		35.01
930210	55,708.36		55,708.36

Weighted Average of # of Customers Ratio and # of Employees Ratio

186028		115,208.48	115,208.48
186108		211,520.31	211,520.31
408960		25,991.06	25,991.06
506000		31,730.25	31,730.25
557000		1,051.69	1,051.69
920000		373,943.94	373,943.94
921100		2,701.42	2,701.42
921200		770.44	770.44
923000		5,941.02	5,941.02
926600		91,406.84	91,406.84
928006		868,970.76	868,970.76
557000		214.38	214.38
920000		67,761.25	67,761.25
408960	20.19		20.19
920000	316.20		316.20

Rates

Direct Exp

ENT OH

Sales Ratio

		921100	319.86	319.86
		921200	0.62	0.62
		923000	11.94	11.94
		926600	62.88	62.88
Rights of Way	Circuit Miles of ED Lines Ratio	426100	1.09	1.09
		921100	75.41	75.41
	Circuit Miles of Electric Transm Lines Ratio	408960	49.37	49.37
		920000	871.98	871.98
		921100	137.58	137.58
		921200	0.40	0.40
		926600	170.11	170.11
	Direct Exp	107000		56,139.61
		186108		612.68
		186984		1,668.24
		408960		5,483.92
		571000		(49.90)
		580000		334.50
		588100		3,853.73
		593000		85,934.52
		717000		55.30
		921100		1,065.85
		921200		91.57
		921400		-
		926600		19,854.79
		930600		55.62
	ENT OH	107000		7,346.78
		571000		49.90
		588100		705.93
		593000		14,993.99
Supply Chain	Direct Exp	107000		113,493.98
		107004		7,670.01
		163110		2,789,805.56
		186120		32,371.16
		186984		877.28
		408960		1,265.80
		506000		2,372.15
		546000		0.18
		553000		135.00
		557000		1,710.42
		566000		76.23
		569200		1,849.19
		588100		1,487.29
		593000		25.63
		595100		7,486.80
		880000		3,518.13

ENT OH

Procurement Spending Ratio

912000		570.18	570.18
920000		7,785.54	7,785.54
921100		106.06	106.06
921300		0.50	0.50
923000		25,223.28	25,223.28
926600		4,736.82	4,736.82
931001		3.26	3.26
107000		4,039.06	4,039.06
107004		217.97	217.97
108620		3,360.79	3,360.79
108640		2,907.72	2,907.72
163110		298,712.92	298,712.92
186120		4,144.33	4,144.33
557000		278.67	278.67
566000		(1.13)	(1.13)
588100		(3.39)	(3.39)
593000		209.73	209.73
595100		1,326.17	1,326.17
880000		23.99	23.99
912000		92.89	92.89
920000		1,551.67	1,551.67
931001		0.59	0.59
408960	13,979.32		13,979.32
426100	932.09		932.09
511000	0.00		0.00
524000	-		-
588100	-		-
903000	25.63		25.63
916000	585,696.52		585,696.52
920000	265,965.57		265,965.57
921100	9,208.33		9,208.33
921200	4,265.70		4,265.70
921400	26,618.49		26,618.49
921540	30,708.92		30,708.92
923000	95,226.36		95,226.36
926000	25,055.04		25,055.04
926600	48,269.35		48,269.35
930200	(13,620.27)		(13,620.27)
930250	504.69		504.69
931001	16.93		16.93
107000		85,242.12	85,242.12
408960		19.25	19.25
563000		6,325.70	6,325.70
584000		3,984.20	3,984.20
593000		263.07	263.07

Transportation Direct Exp

		926600	59.92	59.92
ENT OH		143119	1,464.53	1,464.53
		593000	59.96	59.96
Three Factor Formula		408960	3,138.82	3,138.82
		426100	29.42	29.42
		426540	5.96	5.96
		920000	54,956.68	54,956.68
		921100	8,030.98	8,030.98
		921200	53,031.89	53,031.89
		921400	70.63	70.63
		921600	50.17	50.17
		923000	17,654.16	17,654.16
		924000	1,924.25	1,924.25
		926000	166.04	166.04
		926600	10,875.79	10,875.79
		930250	802.31	802.31
		930940	1,132.94	1,132.94
		931001	32,670.94	32,670.94
		930200	881,864.77	881,864.77
Gov OH	Gov OH			
Grand Total			25,814,978.73	109,409,622.71
				135,224,601.44

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-012

REQUEST:

Provide the following information for the most recent calendar year concerning all affiliate-related activities not identified in response to Item 11:

- a. Provide the names of affiliates that provided some form of service to the utility and the type of service the utility received from each affiliate.
- b. Provide the names of affiliates to whom the utility provided some form of service and the type of service the utility provided to each affiliate.
- c. Identify the service agreement with each affiliate, state whether the service agreement has been previously filed with the Commission, and identify the proceeding in which it was filed. Provide each service agreement that has not been previously filed with the Commission.

RESPONSE:

- a. Please refer to FERC Form 1 Page 429 included as STAFF-DR-01-012 Attachment.
- b. Please refer to FERC Form 1 Page 429 included as STAFF-DR-01-012 Attachment.
- c. Please refer to the direct testimony of Jeffrey Setser and the Cost Allocation Manual included with our application

PERSON RESPONSIBLE: Jeffrey R. Setser

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report
Duke Energy Kentucky, Inc.		(1) <input type="checkbox"/> An Original	(2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/26/2019	End of 2018/Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES					
1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies. 2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general". 3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.					
Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)	
1	Non-power Goods or Services Provided by Affiliated				
2	Services Provided by Duke Energy Business Services	Duke Energy Business Services, LLC	Various	135,224,601	
3	Customer and Market Services	Duke Energy Carolinas, LLC	Various	3,472,555	
4	Generation Services	Duke Energy Carolinas, LLC	Various	33,991,789	
5	Other Goods and Services	Duke Energy Carolinas, LLC	Various	864,510	
6	Transmission and Distribution Services	Duke Energy Carolinas, LLC	Various	1,923,431	
7	Customer and Market Services	Duke Energy Progress, LLC	Various	228,021	
8	Generation Services	Duke Energy Progress, LLC	Various	220,992	
9	Other Goods and Services	Duke Energy Progress, LLC	Various	294,834	
10	Transmission and Distribution Services	Duke Energy Progress, LLC	Various	190,020	
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Non-power Goods or Services Provided for Affiliate				
21	Customer and Market Services	Duke Energy Carolinas, LLC	Various	35,469	
22	Gas Distribution Services	Duke Energy Carolinas, LLC	Various	-2,321	
23	Generation Services	Duke Energy Carolinas, LLC	Various	3,462	
24	Other Goods and Services	Duke Energy Carolinas, LLC	Various	14	
25	Transmission and Distribution Services	Duke Energy Carolinas, LLC	Various	545,532	
26					
27	Customer and Market Services	Duke Energy Progress, LLC	Various	52,001	
28	Gas Distribution Services	Duke Energy Progress, LLC	Various	658	
29	Generation Services	Duke Energy Progress, LLC	Various	18,432	
30	Transmission and Distribution Services	Duke Energy Progress, LLC	Various	385,145	
31					
32	Customer and Market Services	Duke Energy Florida, LLC	Various	7,355	
33	Gas Distribution Services	Duke Energy Florida, LLC	Various	749	
34	Generation Services	Duke Energy Florida, LLC	Various	39,148	
35	Transmission and Distribution Services	Duke Energy Florida, LLC	Various	1,026,527	
36					
37					
38					
39					
40					
41					
42					
1	Non-power Goods or Services Provided by Affiliated				
2	Customer and Market Services	Duke Energy Indiana, LLC	Various	107,586	

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/26/2019	Year/Period of Report End of 2018/Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES					
<p>1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.</p> <p>2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".</p> <p>3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.</p>					
Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)	
3	Generation Services	Duke Energy Indiana, LLC	Various	19,051,496	
4	Other Goods and Services	Duke Energy Indiana, LLC	Various	59,332	
5	Transmission and Distribution Services	Duke Energy Indiana, LLC	Various	112,851	
6					
7	Customer and Market Services	Duke Energy Ohio, Inc.	Various	6,503,161	
8	Gas Distribution Services	Duke Energy Ohio, Inc.	Various	5,018	
9	Other Goods and Services	Duke Energy Ohio, Inc.	Various	8,784,657	
10	Transmission and Distribution Services	Duke Energy Ohio, Inc.	Various	2,118,446	
11					
12					
13					
14					
15					
16					
17	Gas Distribution Services	Piedmont Natural Gas Company, Inc.	Various	983,372	
18					
19					
20	Non-power Goods or Services Provided for Affiliate				
21	Customer and Market Services	Duke Energy Indiana, LLC	Various	437	
22	Gas Distribution Services	Duke Energy Indiana, LLC	Various	355	
23	Generation Services	Duke Energy Indiana, LLC	Various	1,302,602	
24	Transmission and Distribution Services	Duke Energy Indiana, LLC	Various	19,372	
25					
26	Customer and Market Services	Duke Energy Ohio, Inc.	Various	564,301	
27	Gas Distribution Services	Duke Energy Ohio, Inc.	Various	1,202,008	
28	Other Goods and Services	Duke Energy Ohio, Inc.	Various	25,000	
29	Transmission and Distribution Services	Duke Energy Ohio, Inc.	Various	3,734,066	
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	Other Goods and Services	KO Transmission Company		1,729,061	

REQUEST:

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

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET

Duke Energy Business Services (DEBS) employs the following lobbyists registered with the Kentucky Legislative Ethics Commission.

Name	Title	Salary
Patrick Keal	Senior Government Affairs Specialist	[REDACTED]
Chuck Session	VP Government Affairs	[REDACTED]

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

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

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

PERSON RESPONSIBLE: Sarah E. Lawler

REQUEST:

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

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

- 1) Accounting;
- 2) Engineering;
- 3) Legal;
- 4) Consultants; and
- 5) Other Expenses (Identify separately).

b. For each category identified in part (a) above, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of

how the estimate was determined, along with all supporting workpapers and calculations.

- d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in parts (a) and (b) above, and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of public hearing.

RESPONSE:

- a. Please see STAFF-DR-01-014 Attachment 1 (Section A: Expenses incurred to date) for a detailed schedule of actual expenses incurred to date in the categories prescribed in the data request.
- b. Objection to the extent this request includes information that is protected under the doctrine of attorney client privilege. Without waiving said objection, please see STAFF-DR-01-014 Attachment 1 (Section A: Expenses incurred to date) for the requested details of actual rate case expenses incurred to date. STAFF-DR-01-014 Attachment 2 - Invoices contains supporting invoice documentation for non-privileged expenses incurred to date. STAFF-DR-01-014 Attachment 3 contains supporting contracts and letters of arrangement. All actual costs incurred to date have occurred during the base period.
- c. STAFF-DR-01-014 Attachment 1 also includes estimated remaining costs to be incurred (Section B: Itemized estimates of total costs to be incurred) with a total estimated cost to be incurred for this case. Estimates for the depreciation study, demolition study and rate of return were based on information received from the

expert witnesses. The other expenses were estimated by reviewing the actual expenses incurred in the Company's most recent two rate cases filed with this Commission and applying professional judgement and knowledge of the issues involved in this case. A comparison of the current case estimate with the actual and estimated expenses of the prior two cases is included in the filing on Schedule F-6.

- d. Monthly updates of actual costs incurred in conjunction with this rate case will be included along with the monthly financial statements filed with the Commission through the month of the public hearing.

PERSON RESPONSIBLE: Sarah E. Lawler

Duke Energy Kentucky, Inc.
 Electric Rate Case Expense
 Case No. 2019-00271
 Account 0186113

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants															
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Demolition Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total						
2) EXPENSES INCURRED TO DATE																					
March 2019																					
APACR82491	18-Jan-19	8-Mar-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	7.00	\$260.00				1,820.00							1,820.00					
APACR82491	18-Jan-19	8-Mar-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	2.00	\$170.00				340.00							340.00					
APACR82491	18-Jan-19	8-Mar-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	1.50	\$110.00				165.00							165.00					
APACR82491	18-Jan-19	8-Mar-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	N/A	N/A				9.31							9.31					
Total March 2019																					
Total Actual Costs to Date						0.00	0.00	0.00	2,334.31	0.00	0.00	0.00	0.00	0.00	0.00	2,334.31					
April 2019																					
APACR95425	31-Mar-19	11-Apr-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	9.00	\$275.00				2,475.00							2,475.00					
APACR95425	31-Mar-19	11-Apr-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	12.50	\$115.00				1,437.50							1,437.50					
APACR97685	5-Apr-19	8-May-19	Goss Samford Professional Legal Services	0.30	\$245.00			69.82								69.82					
APACR99566	18-Apr-19	24-Apr-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	2.00	\$275.00				550.00							550.00					
APACR99566	18-Apr-19	24-Apr-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	24.50	\$175.00				4,287.50							4,287.50					
APACR99566	18-Apr-19	24-Apr-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	4.00	165.00				660.00							660.00					
APACR99566	18-Apr-19	24-Apr-19	Gannett Fleming Valuation and Rate Consultants, LLC Consulting Work	10.50	115.00				1,207.50							1,207.50					
Total April 2019																					
Total Actual Costs to Date						0.00	0.00	69.82	10,817.50	0.00	0.00	0.00	0.00	0.00	0.00	10,687.32					
May 2019																					
Total May 2019																					
Total Actual Costs to Date						0.00	0.00	69.82	12,951.81	0.00	0.00	0.00	0.00	0.00	0.00	13,021.63					
June 2019																					
APACR15684	3-Jun-19	8-Jun-19	Dr. Roger A Morin Consulting Work	N/A	N/A					31,000.00						31,000.00					
APACR15684	4-Jun-19	19-Jun-19	Goss Samford Professional Legal Services	0.90	\$245.00			209.47								209.47					
Total June 2019																					
Total Actual Costs to Date						0.00	0.00	209.47	0.00	31,000.00	0.00	0.00	0.00	0.00	0.00	31,209.47					
July 2019																					
APACR39286	19-Jun-18	20-Jul-18	Goss Samford Professional Legal Services	9.80	\$245.00			2,270.94								2,270.94					
APACR39286	19-Jun-18	20-Jul-18	Goss Samford Professional Legal Services	9.90	\$175.00			1,645.31								1,645.31					
Total July 2019																					
Total Actual Costs to Date						0.00	0.00	3,916.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,916.25					
3) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED																					
Professional Legal Services				1,316.17	210.00			276,395.71								276,395.71					
Depreciation Study Consulting Work				276.75	170.00			47,048.19							47,048.19						
Non Hour Based Costs				N/A	N/A				39,000.00	0.00	210,000.00	50,000.00	10,000.00	309,000.00							
Total Estimate Costs to be Incurred						0.00	0.00	276,395.71	47,048.19	39,000.00	0.00	210,000.00	50,000.00	10,000.00	632,443.90						
TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE						0.00	0.00	276,675.00	60,000.00	70,000.00	0.00	210,000.00	50,000.00	10,000.00	676,675.00						



Excellence Delivered **As Promised**

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky
Attn: [REDACTED], Director, Asset Accounting
Mail Code DEC 42A
P.O. Box 1321
Charlotte, NC 28201

ACH/EFT Payment Information:
ABA: [REDACTED]
Account No.: [REDACTED]
Account Name: Gannett Fleming

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 062165
Invoice No: 062165*4047
Invoice Date: January 18, 2019

Federal EIN: [REDACTED]
Send Remit Info: AccountsReceivable@gfnet.com

Invoice Period: November 24, 2018 through December 28, 2018

Project Manager : John J. Spanos [REDACTED]@gfnet.com 717 [REDACTED]
Depreciation Study - Electric

Summary of Current Charges

Phase 000	- DEPR CONS SVCS	\$ 2,334.31
	Total Charges	<u>\$ 2,334.31</u>
	Total Due This Invoice	\$2,334.31



Excellence Delivered As Promised

Project: 062165
Invoice No: 062165*4047
Invoice Date: January 18, 2019

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Depr Cons Svcs

Labor Costs

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	2.00	\$ 170.00	\$ 340.00
John J. Spanos	7.00	260.00	1,820.00
Support Staff	1.50	110.00	165.00

Total Labor Costs \$ 2,325.00

Expenses

Postage, Freight & Courier Service			9.31
------------------------------------	--	--	------

Total Expenses \$ 9.31

Total Phase -- 000 \$ 2,334.31



Invoice Number	Invoice Date	Account Number
6-401-37587	Dec 17, 2018	

Ship Date: Dec 11, 2018

Cust. Ref.: 003-331050-062165.000

Ref.#2:

Payor: Shipper

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 5.75% to this shipment.
- Distance Based Pricing, Zone 2

Automation	INET	Sender	Recipient
Tracking ID	773835191115	Megan Eckrich	Heather Horn
Service Type	FedEx Priority Overnight	207 Senate Avenue	325 7th Street
Package Type	FedEx Envelope	CAMP HILL PA 17011 US	WASHINGTON DC 20004 US

Zone 02

Packages 1

Rated Weight N/A

Delivered Dec 12, 2018 09:51

Svc Area A1

Signed by L DAVIS

FedEx Use 00000000/186/

Transportation Charge

Discount

Fuel Surcharge

Total Charge

23.15

14.35

0.51

89.31

003-331050-062165.000 Reference Subtotal

USD

\$9.31



Excellence Delivered **As Promised**

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky
Attn: [REDACTED] Director, Asset Accounting
Mail Code DEC 42A
P.O. Box 1321
Charlotte, NC 28201

ACH/EFT Payment Information:

ABA: [REDACTED]
Account No.: [REDACTED]
Account Name: Gannett Fleming

Check Payment Information:

Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 065108
Invoice No: 065108*4216
Invoice Date: March 31, 2019

Federal EIN: [REDACTED]
Send Remit Info: AccountsReceivable@gfnet.com

Invoice Period: February 2, 2019 through March 1, 2019

Project Manager : John J. Spanos [REDACTED]@gfnet.com 717 [REDACTED]
Depreciation Study - Electric

Summary of Current Charges

Phase 000	- DEPRECIATION STUDY - ELECTRIC	\$ 3,912.50
	Total Charges	<u>\$ 3,912.50</u>
	Total Due This Invoice	\$3,912.50



Excellence Delivered *As Promised*

Project: 065108
Invoice No: 065108*4216
Invoice Date: March 31, 2019

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Depreciation Study - Electric

Labor Costs			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	10.00	\$ 115.00	\$ 1,150.00
John J. Spanos	9.00	275.00	2,475.00
Support Staff	2.50	115.00	287.50
			<hr/>
	Total Labor Costs		\$ 3,912.50
	Total Phase -- 000		<hr/> \$ 3,912.50



Excellence Delivered *As Promised*

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky
Attn: [REDACTED] Director, Asset Accounting
Mail Code DEC 42A
P.O. Box 1321
Charlotte, NC 28201

ACH/EFT Payment Information:

ABA: [REDACTED]
Account No.: [REDACTED]
Account Name: Gannett Fleming

Check Payment Information:

Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 065108
Invoice No: 065108*4282
Invoice Date: April 18, 2019

Federal EIN: [REDACTED]
Send Remit Info: AccountsReivable@gfnet.com

Invoice Period: March 2, 2019 through March 29, 2019

Project Manager : John J. Spanos [REDACTED]@gfnet.com 717 [REDACTED]
Depreciation Study - Electric

Summary of Current Charges

Phase 000	- DEPRECIATION STUDY - ELECTRIC	\$ 6,705.00
	Total Charges	<u>\$ 6,705.00</u>
	Total Due This Invoice	\$6,705.00



Excellence Delivered *As Promised*

Project: 065108
Invoice No: 065108*4282
Invoice Date: April 18, 2019

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 000 -- Depreciation Study - Electric

Labor Costs			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	10.00	\$ 115.00	\$ 1,150.00
Analyst	24.50	175.00	4,287.50
Associate Analyst	4.00	165.00	660.00
John J. Spanos	2.00	275.00	550.00
Support Staff	0.50	115.00	57.50
			<hr/>
	Total Labor Costs		\$ 6,705.00
			<hr/>
	Total Phase -- 000		\$ 6,705.00

INVOICE

DATE: 3-Jun-19

FROM: DR. ROGER A. MORIN


TO: Duke Energy Kentucky

ATT: Rocco D'Ascenzo, Associate General Counsel

RE: Duke Energy Kentucky Electric Utility Rates 2019
Rate of Return Expert Testimony

PROFESSIONAL FEES

Preparation of expert testimony and exhibits First of two installments	\$31,000
TOTAL PROFESSIONAL FEES	\$31,000
TOTAL AMOUNT DUE	\$31,000



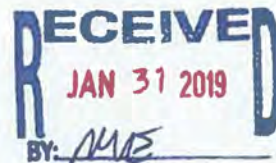
Mailing Address:
139 East Fourth Street
1303-Main
Cincinnati, Ohio 45202
o 513-287-4320
f 513-287-4385

Rocco.D'Ascenzo@duke-energy.com
Rocco O. D'Ascenzo
Deputy General Counsel

VIA OVERNIGHT MAIL

January 30, 2019

John Spanos
Gannett Fleming Valuation and Rate Consultants, LLC
207 Senate Avenue
Camp Hill, PA 17011



Re: Depreciation Study for potential Duke Energy Kentucky electric rate filing *In the Matter of An Adjustment of the Electric Rates of Duke Energy Kentucky, Inc., Approval of New Tariffs, and for Certificates of Public Convenience and Necessity, Case No. 2019-XXXXXX*

Dear John:

This letter of agreement is to formalize the retention of Gannett Fleming Valuation and Rate Consultants, LLC. (Gannett Fleming), and representatives of Gannett Fleming (collectively, "Gannett Fleming") to serve as a testifying expert on behalf of Duke Energy Kentucky, Inc. (Duke Energy Kentucky or the Company) in connection with the above-referenced matter to be filed before the Kentucky Public Service Commission (Commission). The terms of this proposal are as follows:

1. Duke Energy Kentucky, through its Office of General Counsel, is retaining Gannett Fleming to serve as a testifying expert regarding depreciation expense in this matter. The fees and other amounts charged by you with respect to this engagement shall be the responsibility of the Company.

2. As a testifying expert, you will make yourself reasonably available to testify on behalf of Duke Energy Kentucky in deposition, hearings, trials, and other proceedings as Duke Energy Kentucky may require in connection with this case, and you may also be required to perform other related services such as responding to discovery requests. It is understood that documents you send, receive, and generate may become discoverable in litigation, including drafts and notes prepared prior to the time that your opinion, report, or pre-filed testimony is finalized. Gannett Fleming therefore agrees to preserve any written materials (including e-mails) that are sent, received, or generated in connection with this engagement.

3. You agree to perform services as directed by me or another attorney within the Office of General Counsel of the Company. You agree to keep Duke Energy Kentucky seasonably apprised of the services which you anticipate will be necessary to carry out this engagement. You agree to provide services in a professional and timely manner, recognizing that Commission

deadlines are involved and that time is of the essence. We will keep you apprised of deadlines and give you as much advance notice as practicable in order to facilitate scheduling and minimize conflicts.

4. Duke Energy Kentucky will pay Gannett Fleming in accordance with the fee schedule attached hereto as "Attachment A."

In addition, Duke Energy Kentucky will reimburse the direct, out-of-pocket expenses Gannett Fleming incurs in the course of performing services in connection with this engagement, such as travel expenses, copy charges, research costs, and long-distance telephone charges.

5. Gannett Fleming acknowledges and agrees that all information (whether printed, electronic, oral, or otherwise) that Gannett Fleming sends, generates, and receives in the course of this engagement shall be confidential, and shall not be disclosed to any third party without the express consent of Duke Energy Kentucky or its attorneys. Gannett Fleming will use such confidential information solely in connection with this engagement, and for no other purpose.

6. You may also be receiving certain confidential documents produced in discovery in this matter. If a protective order is entered governing the use of such documents, you agree that you and your staff will abide by its terms.

7. Duke Energy Kentucky may terminate this agreement at any time by providing Gannett Fleming with written notice of termination, in which event Gannett Fleming will be paid for amounts owed through the date of termination. Because of the importance of Gannett Fleming's services to Duke Energy Kentucky in relation to cases as a testifying expert, Gannett Fleming may only terminate this engagement for good cause and by giving Duke Energy Kentucky at least thirty (30) days prior written notice and opportunity to cure any curable default that may exist. The confidentiality provisions of this agreement survive any termination hereof.

8. Gannett Fleming will act as an independent contractor. Gannett Fleming's compensation is not contingent in any way upon its conclusions.

To accept this proposal, please execute this letter where indicated below and return it to me via my e-mail address listed above. Please do not hesitate to contact me if you have any questions, or if there are any further issues we need to discuss.

Thank you for your assistance in this matter and I look forward to working with you.

Sincerely,



Rocco O. D'Ascenzo

AGREED AND ACCEPTED:

 
Gannett Fleming Valuation and Rate Consultants, LLC

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

BILLING RATES

EFFECTIVE DECEMBER 29, 2018*

<u>Personnel</u>	<u>Hourly Rate</u>
SUPERVISORY STAFF	
W. M. Stout, Principal Consultant	\$300.00
P. R. Herbert, Senior Consultant	275.00
J. J. Spanos, President	275.00
H. Walker, III, Manager, Financial Studies	240.00
J. F. Wiedmayer, Jr., Project Manager, Depreciation	220.00
N. W. Allis, Vice President	220.00
C. E. Heppenstall, Senior Project Manager, Rate Studies	220.00
STAFF	
Analysts and Engineers	175.00
Associate Analysts and Engineers	165.00
Assistant Analysts and Engineers	150.00
Senior Technicians	115.00
Support Staff	115.00

*Billing rates are subject to review and possible revision effective December 28, 2019

UTILITY RESEARCH INTERNATIONAL

Utility Financial Consultants

Roger A. Morin

***Indian Harbour, Nova Scotia
Canada B3Z 3N8***

902- [REDACTED] office
404- [REDACTED] cell
[REDACTED]@mac.com

June 3rd, 2019

Duke Energy Kentucky
ATT.: Rocco O. D'Ascenzo
Associate General Counsel

Dear Rocco:

Following our recent telephone conversations and emails, I am delighted that you have decided to retain my professional services to assist you and your company in your upcoming 2019 retail filing in the State of Kentucky on behalf of Duke Energy Kentucky. My mandate will consist of submitting expert testimony in the determination of a fair and reasonable rate of return on equity (ROE) for use in the Company's electric utility business in the State of Kentucky under current capital market conditions.

My professional honorarium for this expert testimony is a flat fee of \$60,000. In the eventuality of a settlement prior to formal hearings and prior to the submission of rebuttal testimony, a rebate of \$15,000 is applicable for a net fee of \$45,000. In the eventuality of a settlement prior to formal hearings but after the completion of rebuttal testimony, a rebate of \$10,000 is applicable for a net fee of \$50,000. Traveling, computer databases, and clerical expenses will be compensated as well. The all-in fee includes: review of the company's financial situation, review of current docket and witness filings, analysis of prior relevant commission orders and policies, preparation of rate of return testimonies and exhibits, preparation of rebuttal testimony of one or two witnesses, assistance to legal counsels in cross-examination, and testimonial time. Updates to the filed testimony, rebuttal testimonies of more than two witnesses, and sur-rebuttal

testimony, if required, will be billed on a per diem basis at the rate of \$3,000.

It is my normal practice to require an immediate partial retainer payment (statement enclosed) of roughly one half of total estimated billing inclusive of expenses, or \$31,000, and the balance upon the completion of the work.

It is understood that the work I perform was requested by you will be submitted to you as Associate General Counsel for Duke Energy Kentucky in preparation of litigation and thus will be subject to the applicable protections and confidentiality. It is also understood that any information you provide to me will be treated as confidential and privileged as part of the preparation of the legal proceeding in Kentucky. Upon the conclusion of this proceeding, I will return the written materials provided to me on behalf of Duke Energy Kentucky. Alternatively, I will properly dispose of the materials and provide you with written confirmation of their destruction.

With enthusiasm and anticipation, I look forward to working with you and your excellent staff. I welcome the opportunity and the challenges of working in the Kentucky jurisdiction again where I have enjoyed professional successes in past years. I trust the enclosed meets with your satisfaction. I look forward to meeting you and the rate case team in person.

Sincerely,

A handwritten signature in cursive script that reads "Roger A. Morin".

Roger A. Morin, PhD

Emeritus Professor of Finance

Distinguished Professor of Finance for Regulated Industry

Matter Assignment

Pursuant to Outside Counsel Services Agreement Dated: 12-10-2014

Date: 3/7/2019

To: David Samford
Firm: Goss Samford
Address: 2365 Harrodsburg Road,
Suite B-325
Lexington, KY 40504

Subject: Matter Assignment 2019 DEK Electric Rate Case
Duke Energy Matter Reference No.: 2019-0354

The Firm is retained to represent Duke Energy Corporation's interest and render advice with respect to the following: Provide advice and expertise.

Scope of Services: Provide advice pertaining to the 2019 Duke Energy Electric Rate Case

Modifications to the terms and conditions of Outside Counsel Engagement Agreement (if any):

Duke Energy Attorney: Rocco D'Ascenzo

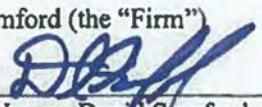
Address:
139 East Fourth Street, 1303 M
Cincinnati, OH 45201

Email: rocco.d'ascenzo@duke-energy.com
Phone #: 513-287-4320
Fax #: 513-287-4305

Signature: 

Agreed to and accepted by:

Goss Samford (the "Firm")

By:  (the "Firm Attorney")

Printed Name: David Samford
Email: david@gossamford.com
Phone #: 859-368-7740

Fax #:

Date: 3-19-19

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-015

REQUEST:

Provide the following information with regard to uncollectible accounts for the three most recent calendar years for electric operations:

- a. Reserve account balance at the beginning of the year;
- b. Charges to the reserve account (accounts charged off);
- c. Credits to reserve account;
- d. Current year provision;
- e. Reserve account balance at the end of the year; and
- f. Percent of provision to total revenue.

RESPONSE:

Please see STAFF-DR-01-015 Attachment.

PERSON RESPONSIBLE: Danielle Weatherston

DUKE ENERGY KENTUCKY, INC.
Reserve for Uncollectible Accounts - Account 144
Years 2016 through 2018

	<u>2016</u>		<u>2017</u>		<u>2018</u>
a. Balance - Beginning of Year	\$ -		\$ -		\$ -
b. Charge Offs	\$ -		\$ -		\$ -
c. Recoveries	\$ -		\$ -		\$ -
d. Provision	\$ -		\$ -		\$ -
e. Balance - End of Year	\$ -		\$ -		\$ -
f. Provision - Gas Operations	\$ -		\$ -		\$ -
f. Percent of Gas Revenue	0.000%		0.000%		0.000%

Note:

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

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-016

REQUEST:

Provide the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1986 and 2018, as of the end of the most recent calendar year.

Show the amounts associated with each reduction separately.

RESPONSE:

As of 12/31/2018, federal excess deferred income taxes resulting from the reductions in the corporate tax rate in 1986 & 2018 are following:

1986 Excess Deferred Income Tax(EDIT) - \$96,625

2018 Excess Deferred Income Tax (EDIT) - \$70,742,376

PERSON RESPONSIBLE: John Panizza

REQUEST:

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

a. Income taxes:

- 1) Federal operating income taxes deferred – accelerated tax depreciation.
- 2) Federal operating income taxes deferred – other (explain).
- 3) Federal income taxes – operating.
- 4) Income credits resulting from prior deferrals of federal income taxes.
- 5) Investment tax credit net.
 - a) Investment credit realized
 - b) Investment credit amortized – Revenue Act of 1971.
- 6) The information in Item 17a(1-4) for state income taxes.
- 7) A reconciliation of book to federal taxable income as shown in Schedule D1 and a calculation of the book federal income tax expense for the base period using book taxable income as the starting point.
- 8) A reconciliation of book to state taxable income as shown in Schedule D2 and a calculation of the book state income tax expense for the base period using book taxable income as the starting point.

b. An analysis of Kentucky Other Operating Taxes as shown in Schedule D3.

RESPONSE:

- a. See STAFF-DR-01-017(a) Attachment.
- b. See STAFF-DR-01-017(b) Attachment.

PERSON RESPONSIBLE: John Panizza

Duke Energy Kentucky, Inc
STAFF-DR-01-17a(1)-(3)-(6)
Federal and State Income Taxes
For the Year Ended December 31, 2018

Description	Current Kentucky	Deferred Blended SIT Acc Tax Depr	Deferred Blended SIT	Current Federal	Deferred Federal Depreciation	Deferred Federal Other	Total
Current Year	(2,510,388)	(293,020)	5,062,911	(9,736,340)	2,998,312	16,019,049	11,540,524
Current Year - TBBS				(25,781)			(25,781)
Prior Year Return True-up	(31,209)	(200,713)	132,457	(4,544,784)	3,659,628	598,864	(385,757)
EDIT Amortization						(2,494,828)	(2,494,828)
Audit Adjustments							-
FIN48				42,396			42,396
Total	(2,541,597)	(493,733)	5,195,368	(14,264,509)	6,657,940	14,123,085	8,676,554
							<u>8,676,553</u> Ties to HFM
							(1)

Note 1: Amount above reflect only Electric Operating Taxes.

Note 2: Schedule M Detail for items such as depreciation is shown in response DR-01-017(7) - Tax Reconciliator

Note 3: Deferred Federal Current Year Includes ITC Amortization of \$(11,335)

Duke Energy Kentucky, Inc.
Analysis of Other Operating Taxes
12 Months Ended December 31, 2018
"000 Omitted"

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts ⁽¹⁾ (d)	Amounts Accrued (e)	Amount Paid (f)
1	Kentucky Retail					
	(a) State income	(2,541,597)			(1,407,337)	(339,787)
	(b) Franchise fees	0				
	(c) Ad valorem	9,549,692		2,930,100	8,567,361	8,007,573
	(d) Payroll (employers portion)	6,702			109	
	(e) Other taxes					
2	Total Retail [L1(a) through L1(e)]	7,014,797	0	2,930,100	7,160,133	7,667,786
3	Other jurisdictions	3,771,489		(4,207,179)	4,675,137	7,512,920
	Total per books (L2 and L3)	10,786,286	0	(1,277,079)	11,835,270	15,180,706

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

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

PUBLIC STAFF-DR-01-018

REQUEST:

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

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachments only)

See STAFF-DR-01-018 Confidential Attachment 1 and STAFF-DR-01-018 Confidential Attachment 2, the 2017 federal and state income tax returns, respectively, for Duke Energy Kentucky. The Kentucky Corporation Income Tax Return is filed on a nexus combined with Duke Energy Kentucky's affiliated companies. 2018 tax returns are not yet finalized.

PERSON RESPONSIBLE: John Panizza

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-01-018 CONFIDENTIAL
ATTACHMENT 1**

FILED UNDER SEAL

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-01-018 CONFIDENTIAL
ATTACHMENT 2**

FILED UNDER SEAL

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-019

REQUEST:

Provide a schedule of franchise fees paid to cities, towns, or municipalities, including the basis of these fees.

RESPONSE:

See STAFF-DR-01-019 Attachment.

PERSON RESPONSIBLE: John Panizza

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
January 2018

KY County	Taxable Revenue	Tax Computed @ 3%
CITY OF BELLEVUE FRANCHISE FEE	897,836.62	26,935.09
CITY OF BROMLEY FRANCHISE FEE	136,481.92	1,364.81
CRESTVIEW HILLS FRANCHISE FEE	671,818.83	20,154.56
CITY OF CRITTENDEN FRANCHISE FEE	292,790.87	8,783.72
CRESCENT SPRINGS FRANCHISE FEE	388,058.68	11,641.75
CITY OF COVINGTON FRANCHISE FEE	6,312,281.69	189,368.45
CITY OF DRY RIDGE FRANCHISE FEE	-	5,439.32
CITY OF DAYTON FRANCHISE FEE	662,199.97	19,865.99
ERLANGER FRANCHISE FEE	2,105,867.32	63,176.01
CITY OF FT THOMAS FRANCHISE FEE	2,217,348.48	3,325.65
CITY OF GLENCOE FRANCHISE FEE	7,554.02	226.62
INDEPENDENCE FRANCHISE FEE	1,576,085.85	47,282.57
LUDLOW FRANCHISE FEE	557,520.61	16,725.61
CITY OF NEWPORT FRANCHISE FEE	2,474,033.27	74,220.99
CITY OF SOUTHGATE FRANCHISE FEE	377,249.20	3,772.49
CITY OF TAYLOR MILL FRANCHISE FEE	819,746.16	24,592.37
WILDER FRANCHISE FEE	631,796.12	18,953.88
CITY OF WOODLAWN FRANCHISE FEE	23,748.54	712.45
WILLIAMSTOWN FRANCHISE FEE	101,568.36	3,047.05

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
February 2018

KY County	Taxable Revenue	Tax Computed @ 3%
CITY OF BELLEVUE FRANCHISE FEE	736,490.14	22,094.70
CITY OF BROMLEY FRANCHISE FEE	100,450.78	1,004.50
CRESTVIEW HILLS FRANCHISE FEE	481,214.39	14,436.43
CITY OF CRITTENDEN FRANCHISE FEE	203,133.18	6,093.99
CRESCENT SPRINGS FRANCHISE FEE	380,193.90	11,405.81
CITY OF COVINGTON FRANCHISE FEE	4,744,184.96	142,325.54
CITY OF DRY RIDGE FRANCHISE FEE	67,773.43	3,388.67
CITY OF DAYTON FRANCHISE FEE	577,735.71	17,332.07
ERLANGER FRANCHISE FEE	1,570,930.31	47,127.90
CITY OF FT THOMAS FRANCHISE FEE	1,946,028.87	3,377.52
CITY OF GLENCOE FRANCHISE FEE	5,002.46	150.07
INDEPENDENCE FRANCHISE FEE	1,261,457.08	37,843.71
LUDLOW FRANCHISE FEE	373,581.01	11,207.43
CITY OF NEWPORT FRANCHISE FEE	2,191,036.41	65,731.09
CITY OF SOUTHGATE FRANCHISE FEE	302,422.10	3,024.22
CITY OF TAYLOR MILL FRANCHISE FEE	735,707.66	22,071.22
WILDER FRANCHISE FEE	550,251.37	16,507.54
CITY OF WOODLAWN FRANCHISE FEE	19,957.74	598.73
WILLIAMSTOWN FRANCHISE FEE	88,491.25	2,654.73

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
March 2018

KY County	Taxable Revenue	Tax Computed @ 3%
CITY OF BELLEVUE FRANCHISE FEE	543,286.42	16,298.59
CITY OF BROMLEY FRANCHISE FEE	108,165.02	1,081.65
CRESTVIEW HILLS FRANCHISE FEE	453,084.16	13,592.52
CITY OF CRITTENDEN FRANCHISE FEE	191,045.00	5,731.35
CRESCENT SPRINGS FRANCHISE FEE	365,869.53	10,976.08
CITY OF COVINGTON FRANCHISE FEE	3,974,712.53	119,241.37
CITY OF DRY RIDGE FRANCHISE FEE	65,781.94	3,289.09
CITY OF DAYTON FRANCHISE FEE	421,990.34	12,659.71
ERLANGER FRANCHISE FEE	1,423,567.49	42,707.02
CITY OF FT THOMAS FRANCHISE FEE	1,478,078.82	3,484.11
CITY OF GLENCOE FRANCHISE FEE	4,241.96	127.25
INDEPENDENCE FRANCHISE FEE	1,023,861.20	30,715.83
LUDLOW FRANCHISE FEE	343,139.18	10,294.17
CITY OF NEWPORT FRANCHISE FEE	1,654,422.14	49,632.66
CITY OF SOUTHGATE FRANCHISE FEE	231,326.40	2,313.26
CITY OF TAYLOR MILL FRANCHISE FEE	436,309.99	13,089.29
WILDER FRANCHISE FEE	490,693.43	14,720.80
CITY OF WOODLAWN FRANCHISE FEE	11,556.99	346.70
WILLIAMSTOWN FRANCHISE FEE	61,380.52	1,841.41

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
April 2018

KY County	Taxable Revenue	Tax Computed @ 3%
CITY OF BELLEVUE FRANCHISE FEE	559,317.63	16,779.52
CITY OF BROMLEY FRANCHISE FEE	96,949.72	969.49
CRESTVIEW HILLS FRANCHISE FEE	423,153.26	12,694.59
CITY OF CRITTENDEN FRANCHISE FEE	162,840.99	4,885.22
CRESCENT SPRINGS FRANCHISE FEE	347,646.48	10,429.39
CITY OF COVINGTON FRANCHISE FEE	3,856,880.33	115,706.40
CITY OF DRY RIDGE FRANCHISE FEE	50,409.10	2,520.45
CITY OF DAYTON FRANCHISE FEE	416,434.29	12,493.02
ERLANGER FRANCHISE FEE	1,290,830.84	38,724.92
CITY OF FT THOMAS FRANCHISE FEE	1,478,823.08	3,477.27
CITY OF GLENCOE FRANCHISE FEE	3,766.35	112.99
INDEPENDENCE FRANCHISE FEE	992,386.83	29,771.60
LUDLOW FRANCHISE FEE	274,839.19	8,245.17
CITY OF NEWPORT FRANCHISE FEE	1,712,813.34	51,384.40
CITY OF SOUTHGATE FRANCHISE FEE	235,865.67	2,358.65
CITY OF TAYLOR MILL FRANCHISE FEE	516,627.77	15,498.83
WILDER FRANCHISE FEE	461,365.48	13,840.96
CITY OF WOODLAWN FRANCHISE FEE	13,798.85	413.96
WILLIAMSTOWN FRANCHISE FEE	58,464.21	1,753.92

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
May 2018

KY County	Taxable Revenue	Tax Computed @ 3%
CITY OF BELLEVUE FRANCHISE FEE	422,981.14	12,689.43
CITY OF BROMLEY FRANCHISE FEE	90,753.19	907.53
CRESTVIEW HILLS FRANCHISE FEE	446,146.20	13,384.38
CITY OF CRITTENDEN FRANCHISE FEE	167,371.09	5,021.13
CRESCENT SPRINGS FRANCHISE FEE	346,965.91	10,408.97
CITY OF COVINGTON FRANCHISE FEE	3,482,382.85	104,471.48
CITY OF DRY RIDGE FRANCHISE FEE	24,642.63	1,232.13
CITY OF DAYTON FRANCHISE FEE	307,569.72	9,227.09
ERLANGER FRANCHISE FEE	1,263,314.49	37,889.43
CITY OF FT THOMAS FRANCHISE FEE	1,201,856.99	3,569.82
CITY OF GLENCOE FRANCHISE FEE	1,470.17	44.10
INDEPENDENCE FRANCHISE FEE	884,007.15	26,520.21
LUDLOW FRANCHISE FEE	274,137.69	8,224.13
CITY OF NEWPORT FRANCHISE FEE	1,389,737.65	41,692.12
CITY OF SOUTHGATE FRANCHISE FEE	204,205.38	2,042.05
CITY OF TAYLOR MILL FRANCHISE FEE	456,482.90	13,694.48
WILDER FRANCHISE FEE	471,594.24	14,147.82
CITY OF WOODLAWN FRANCHISE FEE	11,172.95	335.18
WILLIAMSTOWN FRANCHISE FEE	28,588.91	857.66

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
June 2018

KY County	Taxable Revenue	Tax Computed
CITY OF BELLEVUE FRANCHISE FEE	504,323.38	15,129.70
CITY OF BROMLEY FRANCHISE FEE	97,662.04	976.62
CRESTVIEW HILLS FRANCHISE FEE	515,162.81	15,454.88
CITY OF CRITTENDEN FRANCHISE FEE	191,489.64	5,744.68
CRESCENT SPRINGS FRANCHISE FEE	402,779.30	12,083.37
CITY OF COVINGTON FRANCHISE FEE	3,954,005.52	118,620.16
CITY OF DRY RIDGE FRANCHISE FEE	21,928.35	1,096.41
CITY OF DAYTON FRANCHISE FEE	398,289.11	11,948.67
ERLANGER FRANCHISE FEE	1,473,322.12	44,199.66
CITY OF FT THOMAS FRANCHISE FEE	1,403,506.37	3,568.18
CITY OF GLENCOE FRANCHISE FEE	1,152.21	34.56
INDEPENDENCE FRANCHISE FEE	987,428.85	29,622.86
LUDLOW FRANCHISE FEE	313,490.19	9,404.70
CITY OF NEWPORT FRANCHISE FEE	1,470,359.35	44,110.78
CITY OF SOUTHGATE FRANCHISE FEE	226,979.39	2,269.79
CITY OF TAYLOR MILL FRANCHISE FEE	527,503.14	15,825.09
WILDER FRANCHISE FEE	538,194.54	16,145.83
CITY OF WOODLAWN FRANCHISE FEE	12,738.46	382.15
WILLIAMSTOWN FRANCHISE FEE	17,580.56	527.41

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
July 2018

KY County	Taxable Revenue	Tax Computed
CITY OF BELLEVUE FRANCHISE FEE	617,637.15	18,529.11
CITY OF BROMLEY FRANCHISE FEE	108,821.92	1,088.21
CRESTVIEW HILLS FRANCHISE FEE	554,232.72	16,626.98
CITY OF CRITTENDEN FRANCHISE FEE	204,080.31	6,122.40
CRESCENT SPRINGS FRANCHISE FEE	418,505.36	12,555.16
CITY OF COVINGTON FRANCHISE FEE	4,481,916.76	134,457.50
CITY OF DRY RIDGE FRANCHISE FEE	22,570.37	1,128.51
CITY OF DAYTON FRANCHISE FEE	423,050.54	12,691.51
ERLANGER FRANCHISE FEE	1,585,492.18	47,564.76
CITY OF FT THOMAS FRANCHISE FEE	1,527,995.51	3,528.28
CITY OF GLENCOE FRANCHISE FEE	1,129.78	33.89
INDEPENDENCE FRANCHISE FEE	1,068,788.99	32,063.66
LUDLOW FRANCHISE FEE	369,906.70	11,097.20
CITY OF NEWPORT FRANCHISE FEE	1,786,762.81	53,602.88
CITY OF SOUTHGATE FRANCHISE FEE	240,037.10	2,400.37
CITY OF TAYLOR MILL FRANCHISE FEE	605,294.71	18,158.84
WILDER FRANCHISE FEE	576,954.71	17,308.64
CITY OF WOODLAWN FRANCHISE FEE	15,245.69	457.37
WILLIAMSTOWN FRANCHISE FEE	18,322.70	549.68

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
August 2018

KY County	Taxable Revenue	Tax Computed
CITY OF BELLEVUE FRANCHISE FEE	518,607.14	15,558.21
CITY OF BROMLEY FRANCHISE FEE	95,170.83	951.70
CRESTVIEW HILLS FRANCHISE FEE	474,177.16	14,225.31
CITY OF CRITTENDEN FRANCHISE FEE	172,838.68	5,185.16
CRESCENT SPRINGS FRANCHISE FEE	365,192.81	10,955.78
CITY OF COVINGTON FRANCHISE FEE	3,706,889.42	111,206.68
CITY OF DRY RIDGE FRANCHISE FEE	21,489.04	1,074.45
CITY OF DAYTON FRANCHISE FEE	379,310.09	11,379.30
ERLANGER FRANCHISE FEE	1,326,606.65	39,798.19
CITY OF FT THOMAS FRANCHISE FEE	1,389,860.31	3,470.57
CITY OF GLENCOE FRANCHISE FEE	808.84	24.26
INDEPENDENCE FRANCHISE FEE	922,313.67	27,669.41
LUDLOW FRANCHISE FEE	303,731.66	9,111.94
CITY OF NEWPORT FRANCHISE FEE	1,611,821.40	48,354.64
CITY OF SOUTHGATE FRANCHISE FEE	245,830.87	2,458.30
CITY OF TAYLOR MILL FRANCHISE FEE	493,129.90	14,793.89
WILDER FRANCHISE FEE	527,985.69	15,839.57
CITY OF WOODLAWN FRANCHISE FEE	12,109.71	363.29
WILLIAMSTOWN FRANCHISE FEE	17,658.56	529.75

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
September 2018

KY County	Taxable Revenue	Tax Computed
CITY OF BELLEVUE FRANCHISE FEE	544,903.23	16,347.09
CITY OF BROMLEY FRANCHISE FEE	97,441.38	974.41
CRESTVIEW HILLS FRANCHISE FEE	489,357.77	14,680.73
CITY OF CRITTENDEN FRANCHISE FEE	178,837.19	5,365.11
CRESCENT SPRINGS FRANCHISE FEE	382,284.00	11,468.52
CITY OF COVINGTON FRANCHISE FEE	3,814,138.09	114,424.14
CITY OF DRY RIDGE FRANCHISE FEE	22,378.85	1,118.94
CITY OF DAYTON FRANCHISE FEE	407,012.46	12,210.37
ERLANGER FRANCHISE FEE	1,376,675.33	41,300.25
CITY OF FT THOMAS FRANCHISE FEE	1,415,356.32	3,541.25
CITY OF GLENCOE FRANCHISE FEE	1,022.04	30.66
INDEPENDENCE FRANCHISE FEE	966,734.90	32,868.98
LUDLOW FRANCHISE FEE	295,362.68	8,860.88
CITY OF NEWPORT FRANCHISE FEE	1,596,223.16	47,886.69
CITY OF SOUTHGATE FRANCHISE FEE	229,218.35	2,292.18
CITY OF TAYLOR MILL FRANCHISE FEE	524,116.51	15,723.49
WILDER FRANCHISE FEE	530,656.10	15,919.68
CITY OF WOODLAWN FRANCHISE FEE	14,696.47	440.89
WILLIAMSTOWN FRANCHISE FEE	17,833.45	535.00

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
October 2018

KY County	Taxable Revenue	Tax Computed
CITY OF BELLEVUE FRANCHISE FEE	499,059.85	14,971.79
CITY OF BROMLEY FRANCHISE FEE	89,163.41	891.63
CRESTVIEW HILLS FRANCHISE FEE	470,112.17	14,103.36
CITY OF CRITTENDEN FRANCHISE FEE	163,013.24	4,890.39
CRESCENT SPRINGS FRANCHISE FEE	340,175.01	10,205.25
CITY OF COVINGTON FRANCHISE FEE	3,583,644.23	107,509.32
CITY OF DRY RIDGE FRANCHISE FEE	30,742.83	1,537.14
CITY OF DAYTON FRANCHISE FEE	365,162.80	10,954.88
ERLANGER FRANCHISE FEE	1,254,709.96	37,641.29
CITY OF FT THOMAS FRANCHISE FEE	1,321,760.82	3,527.00
CITY OF GLENCOE FRANCHISE FEE	1,512.90	45.38
INDEPENDENCE FRANCHISE FEE	901,217.37	30,641.39
LUDLOW FRANCHISE FEE	264,140.39	7,924.21
CITY OF NEWPORT FRANCHISE FEE	1,561,851.79	46,855.55
CITY OF SOUTHGATE FRANCHISE FEE	212,124.62	2,121.24
CITY OF TAYLOR MILL FRANCHISE FEE	483,600.92	14,508.02
WILDER FRANCHISE FEE	547,084.94	16,412.54
CITY OF WOODLAWN FRANCHISE FEE	11,181.47	335.44
WILLIAMSTOWN FRANCHISE FEE	28,287.91	848.63

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
November 2018

KY County	Taxable Revenue	Tax Computed
CITY OF BELLEVUE FRANCHISE FEE	459,459.68	13,783.79
CITY OF BROMLEY FRANCHISE FEE	118,662.02	1,186.62
CRESTVIEW HILLS FRANCHISE FEE	456,133.60	13,684.00
CITY OF CRITTENDEN FRANCHISE FEE	200,934.42	6,028.03
CRESCENT SPRINGS FRANCHISE FEE	388,896.19	11,666.88
CITY OF COVINGTON FRANCHISE FEE	3,837,328.01	115,119.84
CITY OF DRY RIDGE FRANCHISE FEE	61,470.06	3,073.50
CITY OF DAYTON FRANCHISE FEE	344,924.60	10,347.73
ERLANGER FRANCHISE FEE	1,403,069.36	42,092.08
CITY OF FT THOMAS FRANCHISE FEE	1,290,672.88	5,788.03
CITY OF GLENCOE FRANCHISE FEE	3,385.41	101.56
INDEPENDENCE FRANCHISE FEE	928,162.08	31,557.51
LUDLOW FRANCHISE FEE	351,913.46	10,557.40
CITY OF NEWPORT FRANCHISE FEE	1,488,493.03	44,654.79
CITY OF SOUTHGATE FRANCHISE FEE	228,925.23	2,289.25
CITY OF TAYLOR MILL FRANCHISE FEE	484,565.18	14,536.95
WILDER FRANCHISE FEE	579,667.58	17,390.02
CITY OF WOODLAWN FRANCHISE FEE	12,569.67	377.09
WILLIAMSTOWN FRANCHISE FEE	46,016.67	1,380.50

Duke Energy Kentucky, Inc.
Schedule of Franchise Fees Paid
December 2018

KY County	Taxable Revenue	Tax Computed
CITY OF BELLEVUE FRANCHISE FEE	707,724.46	21,231.73
CITY OF BROMLEY FRANCHISE FEE	131,382.56	1,313.82
CRESTVIEW HILLS FRANCHISE FEE	574,280.45	17,228.41
CITY OF CRITTENDEN FRANCHISE FEE	237,281.01	7,118.43
CRESCENT SPRINGS FRANCHISE FEE	472,472.54	14,174.17
CITY OF COVINGTON FRANCHISE FEE	5,269,840.55	158,095.21
CITY OF DRY RIDGE FRANCHISE FEE	93,837.93	4,691.89
CITY OF DAYTON FRANCHISE FEE	562,599.47	16,877.98
ERLANGER FRANCHISE FEE	1,897,051.18	56,911.53
CITY OF FT THOMAS FRANCHISE FEE	1,798,959.21	3,641.00
CITY OF GLENCOE FRANCHISE FEE	5,834.97	175.04
INDEPENDENCE FRANCHISE FEE	1,373,138.82	46,686.71
LUDLOW FRANCHISE FEE	450,664.77	13,519.94
CITY OF NEWPORT FRANCHISE FEE	1,957,912.73	58,737.38
CITY OF SOUTHGATE FRANCHISE FEE	294,708.70	2,947.08
CITY OF TAYLOR MILL FRANCHISE FEE	699,791.84	20,993.75
WILDER FRANCHISE FEE	641,108.12	19,233.24
CITY OF WOODLAWN FRANCHISE FEE	17,661.73	529.85
WILLIAMSTOWN FRANCHISE FEE	95,800.82	2,874.02