COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF DUKE ENERGY KENTUCKY, INC. FOR: 1) AN ADJUSTMENT OF THE NATURAL GAS RATES; 2) APPROVAL OF NEW TARIFFS, AND 3) ALL OTHER REQUIRED APPROVALS, WAIVERS, AND RELIEF	)	CASE NO. 2021-00190

ATTORNEY GENERAL'S INITIAL DATA REQUESTS

The intervenor, the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention ["OAG"], hereby submits the following Initial Data Requests to Duke Energy Kentucky, Inc. ["DEK" or "the Company"], to be answered by the date specified in the Commission's Orders of Procedure, and in accord with the following:

(1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate request item will be deemed a satisfactory response.

(2) Identify the witness who will be prepared to answer questions concerning each request.

(3) Repeat the question to which each response is intended to refer. The OAG can provide counsel for DEK with an electronic version of these questions, upon request.

(4) These requests shall be deemed continuing so as to require further and supplemental responses if the Companies receive or generate additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.

(5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity

that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If you believe any request appears confusing, request clarification directly from counsel for OAG.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, identify each variable contained in the printout which would not be self-evident to a person not familiar with the printout.

(9) If the Companies have objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify OAG as soon as possible.

(10) As used herein, the words ‘‘document'' or ‘‘documents'' are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings;

maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the control of the Company, state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and

method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

(14) "And" and "or" should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

(15) "Each" and "any" should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,

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Certificate of Service

Pursuant to the Commission's Orders in Case No. 2020-00085, and in accord with all other applicable law, Counsel certifies that an electronic copy of the forgoing was served and filed by e-mail to the parties of record. Further, counsel for OAG will submit the paper originals of the foregoing to the Commission within 30 days after the Governor lifts the current state of emergency.

This 30th day of June, 2021

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Assistant Attorney General

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1. Reference the Spiller testimony at pp. 16-18.

    a. Provide the number of customers having arrearages from May 2020 to June 2021, for each month, broken down by class.
    b. Provide the number of disconnections for non-payment for the same time period, for each month, broken down by class.
    c. Confirm that pursuant to the Governor's Executive Order 2020-881 (dated Oct. 19, 2020), the moratorium on utility disconnections due to non-payment was rescinded effective Nov. 6, 2020.
    d. Explain whether DEK continued to offer automatic payment plans for customers with arrearages after Nov. 6, 2020, for service rendered after Oct. 25, 2020, and if so, the length of the payment plans. If the Company did not offer such automatic payment plans after Oct. 25, 2020, explain whether the Company made them available to customers requesting one, and the length of the payment plan.
    e. Explain when DEK resumed disconnections for non-payment.
    f. Confirm that for customers who were entered into automatic payment plans during the disconnection moratorium period, but who ceased being timely in their payments after Nov. 6, 2020, the Company resumed its tariffed disconnection procedures.
    g. Regarding customers who had one or more disconnections for non-payment, provide the following data, broken down by class: the minimum and maximum amounts owed within each class as a whole, and the median amounts owed.
    h. Will customers who experience a disconnection for non-payment be allowed to include that fee, as well as the reconnection fee, within their payment plan, or will they have to pay the entire amount of those fees upfront?
    i. Provide a calculation of the total dollar amount of fees the Company charges to customers who were disconnected due to non-payment, in order to re-establish service. For example: how much of the outstanding bill must be paid upfront, the disconnect fee, reconnect fee, and additional deposits. Provide also a breakdown of the total amounts so charged for combined electric and gas customers, as to how much is for electric service, and how much for gas service.
    j. Explain whether financial assistance agencies provide funds for disconnection and reconnection fees.
    k. Explain whether the Company has any data indicating how many disconnections were in any manner related to the Covid-19 pandemic. If so, provide summaries of that data.
    l. Does the Company know whether any of the cities or counties in its service territory applied for and received any federal funding to assist their residents

with utility payments during the Covid pandemic emergency? If so, provide details.

m. Provide a discussion pertaining to the measures the Company has employed to advise customers regarding how they can obtain financial assistance with their utility bills.
n. Confirm that every customer service employee has received training and/or literature to provide customers who may need assistance. If so confirmed, provide copies of training information given to customer service staff.

2. Reference the Spiller testimony at 22, wherein she discusses the Company's exploration of new strategies and investment opportunities. Explain why the Company would be considering new:

    a. metering infrastructure; and
    b. communications platforms.

3. Reference the Spiller testimony at 23, wherein she states, "[a] more robust and capable CIS is necessary to enable the Company to meet customer expectations for greater convenience, control, transparency, and access to information."

    a. Provide copies of all studies and/or surveys DEK has conducted regarding its customers' expectations for greater convenience, control, transparency, and access to information.

4. Regarding mandated inline pipeline inspections ("ILI"), explain whether DEK maintains contracts with external vendors for the necessary services and supplies to conduct and evaluate the required inspections, or whether the Company has the necessary in-house staffing and materials to perform these tasks.

    a. If DEK does not perform these services in-house, explain whether Duke Energy's gas subsidiaries have evaluated the costs and benefits of performing these tasks and services on a joint basis in order to obtain economies of scale. If so, provide copies of any relevant studies in this regard. If not, explain fully why not.
    b. Discuss the types of inspections that DEK will be required to make, and the types of data it will collect for each such inspection. Explain also if inspection tools will be able to conduct multiple types of inspections in one run of the inspection tools, or if multiple runs will be required.
    c. Explain whether DEK could achieve any cost savings by utilizing a multi-diameter smart pig inspection tool, either on a Company-only basis or through sharing the multi-diameter tool(s) and their associated costs with the Company's other gas affiliates.

d. Provide a discussion regarding whether the Company will seek to coordinate its ILI activities with the affected cities in its service territory, in order to minimize traffic disruptions and costs associated with the inspections. Include in your discussion whether the Company is required to pay the costs for any potential re-paving of streets which may have to be excavated in order to conduct the inspections, and if so, whether such costs would be included in the proposed Rider GMA.

5. In order to comply with PHMSA inspection regulations, explain whether DEK will be utilizing multiple inspection methods , or if it will rely exclusively on ILIs.

6. Explain whether any segments of any particular PHMSA regulations, whether in draft or final versions, mandate specific types of inspection techniques for: (i) transmission pipelines; (ii) distribution pipelines, and (iii) service lines, under any particular circumstances. If so, provide copies of the exact segments of any such particular regulation, together with accurate citations.

7. Will the Company seek approval of a return on equity ("ROE") for capital expenditures it places into the proposed Rider GMA? If so, provide the ROE the Company will seek.

   a. Explain whether the Company is aware that in Case No. 2020-00061,[1] the Commission set an ROE of 9.2% on LG&E's environmental surcharge rider.

8. Explain whether DEK's service territory is designated as Moderate Consequence Areas, or High Consequence Areas for purposes of PHMSA. Explain the differences between the two statuses, and potential cost ramifications, if any.

9. Provide copies of any studies, including any cost-benefit analyses the Company may have conducted regarding costs and benefits for various types of pipe inspection techniques.

10. Provide the Company's most recent capital spending projections for gas service for the next two years.

11. Explain whether DEK monetizes its customers' data derived from the Company's metering infrastructure, even if on a de-identified, aggregate basis.

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[1] *In Re:* Electronic Application Of Louisville Gas And Electric Company For Approval Of An Amended Environmental Compliance Plan And A Revised Environmental Surcharge, Case No. 2020-00261, Final Order dated Sept. 29, 2020, pp. 17-21.

12. Provide the bill impacts of the proposed rate increase to the average residential customer who consumes 57 ccf per month, including customer charge, through-put, and the all-in typical bill for usage at that level.

13. Provide a trial balance of all income statement and balance sheet accounts and subaccounts for each month January 2018 through the most recent month for which actual data is available. Provide a detailed description of the costs included in each account not specifically listed in the FERC Uniform System of Accounts ("USOA"), including all subaccounts whether listed in the USOA or not.

14. Refer to Schedule B-2.3. Provide the beginning plant balance, additions, retirements, and ending plant balance for each FERC and Company plant account for each month from December 2018 through December 2022, including the transition months between the Base Period and Forecasted Period.

15. Refer to the Direct Testimony of Mr. Weisker at pages 24-26 related to significant investment since the Company's last natural gas base rate case, including the additional investment in the UL-60 Natural Gas pipeline and the Three Mile Station project.

    a. Provide the capital investment amount added to rate base in this case related to the UL-60 Natural Gas pipeline. Provide plant additions by FERC and Company plant account number and in total and by month.
    b. Provide a calculation of the revenue requirement included in the test year for the UL-60 Natural Gas pipeline, providing all components of the return on and of investment costs. Provide in electronic format with all formulas intact.
    c. Provide the depreciation rate(s) applied in the test year for the UL-60 Natural Gas pipeline and provide the source of those rates.
    d. Describe how the UL-60 pipeline is recorded in the Company's fixed asset accounting records, including whether it is recorded as a separate asset in one or more subaccounts.
    e. Provide the probable retirement date for this pipeline and all supporting documentation.
    f. Provide the capital investment amount added to rate base in this case related to the Three Mile Station project. Provide plant additions by FERC and Company plant account number and in total and by month.
    g. Provide a calculation of the revenue requirement included in the test year for the Three Mile Station project, providing all components of the return on and of investment costs. Provide in electronic format with all formulas intact.
    h. Provide the depreciation rate(s) applied in the test year for the Three Mile Station project and provide the source of those rates.

i. Provide a more detailed explanation of the Three Mile Station project, including what it is, where it is, who it serves, and how it is recorded in the Company's fixed asset accounting records, including whether it is recorded as a separate asset in one or more subaccounts.
j. Provide the probable retirement date for the Three Mile Station project and all supporting documentation.
k. Provide a schedule which shows the capital investment since the Company's last natural gas base rate case for each project with total plant in service amounts over $1 million. Provide plant additions for each project over $1 million by plant account number and in total.

16. Refer to the Direct Testimony of Mr. Weisker at pages 24-26 related to significant investment since the Company's last natural base rate case, including the additional investment in the UL-60 Natural Gas pipeline and the Three Mile Station project. Indicate whether the Company expects a reduction of O&M expenses due to the completion of these projects and whether those savings were factored into the revenue requirement. If so, provide the estimated annual savings reductions and what recovery mechanisms are expected to be affected. If not, explain why not, and describe what specific assessments of potential savings have been made. Provide a copy of all studies performed that evaluated savings and/or assumptions regarding potential savings set forth in any construction authorization requests or other analyses.

17. Refer to the Direct Testimony of Mr. Weisker at pages 24-26 related to significant investment since the Company's last natural base rate case, including the additional investment in the UL-60 Natural Gas pipeline and the Three Mile Station project. Indicate whether the Company expects an increase in third party or and/or service revenues due to the completion of these projects and whether those increases were factored into the revenue requirement. If so, provide the estimated annual revenue increases and detail what recovery mechanisms are expected to be affected.

18. Provide the accounts payable for each month from December 2018 through the last month with available data in total and separated into construction/plant and expense.

19. Refer to the Direct Testimony of Ms. Spiller at page 23 related to the new CIS system planned to be paced into service by the spring of 2022. Refer also to the Direct Testimony of Ms. Hunsicker for a more detailed description of the project.

    a. Provide the capital investment amount added to rate base in this case related to each component of the new CIS system. Provide plant additions by FERC and Company plant account number and in total and by month. In addition, provide the total amount of capital investment, the affiliate responsible for the capital investment, and the allocation and allocation basis for the DEK portion of the overall investment.

b. If the capital investment will be made by an affiliate, describe how the costs related to the new CIS system will be allocated to DEK. In other words, will the plant be allocated to DEK's plant assets and subject to DEK depreciation rates, or will the plant assets remain on the affiliate's books and DEK will be charged a return on and depreciation expense billed for them on a monthly basis.
c. Provide the depreciation rate(s) or amortization rates applied in the test year for the DEK portion of the new CIS system.
d. Provide the estimated life span of the new CIS system and all support for this life span.
e. Provide a detailed calculation of the revenue requirement included in the test year for each component of the new CIS system, including providing all components of providing all components of the return on, income tax expense, depreciation expense, property tax expense, and all other expenses of investment costs. Provide in electronic format with all formulas intact.

20. Refer to the Direct Testimony of Ms. Lawler at page 4 related to the plant increases and the related revenue requirement effects since the last rate case. Provide a copy of the workpaper used to derive the amounts quoted in the testimony in electronic format with all formulas intact.

21. Provide copies of all correspondence between Mr. Spanos and the Company in regards to the recommendation that existing depreciation rates be used to compute depreciation expense for this proceeding. In addition, provide copies of all analyses conducted in order to determine that depreciation rates should remain the same as existing rates, especially given the substantial increases in plant since the prior depreciation study.

22. Refer to the Direct Testimony of Ms. Lawler at page 4 regarding the large amounts of plant in service increases since the last base rate case. Describe the Company's consideration of this fact in its decision to recommend no change in depreciation rates.

23. Refer to the Direct Testimony of Mr. Spanos at page 8 depicting the following conclusion: "The rates for all the assets are still reasonable given the assets have not experienced major changes in life characteristics or net salvage percentage and there have been no significant changes in company plans." Explain how this conclusion was reached even though such a large percentage of new plant is projected to be in service in the test year compared to the balance as of December 31, 2017 utilized in the last depreciation study submitted in Case No. 2018-00261.

24. Refer to the Direct Testimony of John Spanos at 8 wherein he states: "The rates for all the assets are still reasonable given the assets have not experienced major changes in life characteristics or net salvage percentage and there have been no significant changes in company plans."

a. Indicate whether Mr. Spanos was aware when he made that statement that the Company's gross plant distribution went from $476.079 million at December 31, 2017 to $764.560 million in the test year (13-month average), or nearly 61%.

b. Provide a detailed description of Mr. Spanos' analyses and all documentation in support of this statement in his testimony.

25. Provide a schedule showing per books actual O&M expenses by month and by FERC O&M/A&G expense account/subaccount from January 2018 through the most recent month for which actual expense is available and projected for each month thereafter through the end of the test year. Further, show the amounts separated into costs incurred directly by DEK, charges from Duke Energy Ohio ("DEO"), charges from Duke Energy Business Services ("DEBS"), charges from any other affiliate, less any charges from DEK to any other affiliate.

26. Refer to the response to the immediately preceding question.

    a. Provide a schedule for each month that further details the charges from DEBS by FERC expense account/subaccount into directly assigned and allocated charges. For those charges that are allocated, provide the total DEBS expense, the allocation factor utilized, and the amount charged to DEK.

    b. Provide a schedule for each month that further details the charges from DEO by FERC expense account/subaccount into directly assigned and allocated charges. For those charges that are allocated, provide the total DEO expense, the allocation factor utilized, and the amount charged to DEK.

27. Refer to Schedule G-1. The schedule depicts that total jurisdictionally adjusted O&M payroll costs included in the base year is $10.222 million and the total jurisdictionally adjusted O&M payroll costs included in the test year is $10.942 million. Explain all reasons why the test year payroll costs are expected to increase over the base year by just over 7%. If the increase relates to new program costs being included in base rates, please describe and explain.

28. Refer to Schedule G-1. The schedule depicts that total jurisdictionally adjusted O&M payroll taxes in the base year is $0.504 million and the total jurisdictionally adjusted O&M payroll taxes included in the test year is $0.620 million. Explain all reasons why the test year payroll taxes are expected to increase over the base year by over 23%. If the increase relates to new program costs being included in base rates, please describe and explain.

29. Provide a schedule of payroll costs included in 2019, 2020, the base year, and the test year, broken down between expense, capitalized and other deferred.

30. Refer to the bar chart showing levels of O&M costs excluding gas costs from 2010 through the test year in the Direct Testimony of Ms. Lawler at page 5. Provide a copy of the workpapers used to populate this bar chart in electronic format with all formulas intact.

31. Provide a schedule of the amortization expense and remaining balance associated with each regulatory asset and each regulatory liability for each month for the years 2018 through 2020, for each actual month during 2021, and for each month projected for the remainder of 2021 and continuing through the end of the test year. In addition, provide the amortization period and the Case No. in which the Commission approved the recovery and the amortization period, if any. If there was no regulatory asset and/or no regulatory liability amortization in the years prior to the test year and the amortization expense in the test year relates only to new deferrals for which recovery is requested in this case, so state.

32. Refer to the Direct Testimony of Mr. Panizza at page 6 in regards to EDIT. Provide a schedule showing the original computed EDIT amounts by FERC account and temporary difference as of December 31, 2017, protected and unprotected, both by temporary difference, the monthly activity since then through the end of test year showing monthly non-amortization additions and subtractions to each, and reductions due to monthly amortizations of each. Provide in electronic format with all formulas intact.

33. Describe all EDIT considered by the Company to be protected EDIT by temporary difference.

34. Provide a schedule showing the monthly reductions of income tax expense during the test year associated with the projected amortization of the January 1, 2022 EDIT amounts by temporary difference.

35. Provide the amortization periods being utilized for the amortization of unprotected EDIT balances. In addition, provide the remaining amortization period for the unprotected EDIT as of the December 31, 2022.

36. Refer to the Direct Testimony of Mr. Panizza at pages 9-10. Provide the calculations of estimated test year property tax expense, including copies of the sources of the property tax rates, in electronic format with all formulas intact.

37. Refer to the Direct Testimony of Mr. Panizza at pages 9-10. Provide the most current and the after increase property tax rates related to the anticipated tax rate increases and explain how each were determined.

38. Refer to the Direct Testimony of Mr. Panizza at pages 9-10. Quantify the projected increase amounts for property tax expense associated with the "anticipated property tax rate increases" as opposed to all other causes of projected property tax expense increases.

39. Provide the two most recent pension and OPEB actuarial reports for Duke Energy, DEO, and DEK.

40. Provide the pension and OPEB actuarial reports for Duke Energy, DEO, and DEK and/or other support for the test year pension expense and OPEB expense included in the test year.

41. For employees who participate in a defined benefit plan, provide the total and jurisdictional amounts of matching contributions made on behalf of employees who also participate in any 40l(k) retirement savings account.

42. Provide a copy of the Company's guidelines and/or all written criteria that describe when, what (type), how, and how much short-term debt will be issued and outstanding at any time. If the Company has no written guidelines and/or written criteria, so state.

43. Provide a schedule in electronic spreadsheet format showing the Company's average daily and end of month borrowings from the Duke Energy Money Pool for each month in 2019, 2020, and 2021 to date and projected for each month thereafter through the end of the test year. In addition, provide the interest rates applicable to those borrowings on a daily basis and on average for each month. Provide a copy of all source documents relied on for the projected cost of short-term debt during the test year.

44. Refer to the Direct Testimony of Mr. Bauer at pages 13-14 in regards to short-term debt and to Schedule J-2 for the types and amounts of short-term debt depicted for the base and test years. Explain all reasons why the amounts depicted for the Notes Payable Money Pool decreased so substantially from $89.578 million in the base year to only $1.574 million projected in the test year.

45. Refer to the Direct Testimony of Mr. Bauer at page 14. Provide a calculation of the weighted average short-term interest rates using the most current Bloomberg's implied forward curve for one-month LIBOR instead of those from February 2021.

46. Refer to the Direct Testimony of Mr. Bauer at pages 14-15 and to lines 22-27 regarding prior issues and the forecast Future Debentures issues on Schedule J-3 for the forecast test year.

    a. Provide the interest rates obtained and projected for each of the referenced issues with and without the applicable credit spreads.

b. Provide copies of the source information used to reflect each of the February 2021 Bloomberg forward curves.
c. Provide a calculation of the weighted average interest rates using current Bloomberg forward curves for each tranche originally projected. Provide in electronic format with all formulas intact.
d. Provide the workpaper calculation for each of the projected issuances depicted as Future Debentures. Provide in electronic format with all formulas intact.
e. Provide an update of the progress for the projected September 2021 issuance, including a description of any terms if now agreed upon.
f. Provide copies of the source information used to determine potential credit spreads for each of the tranches of the Future Debentures projected.
g. If the potential credit spreads for each of the tranches of the Future Debentures projected is higher than the actual issuances depicted on lines 22-25 of Schedule J-3, explain why.

47. Refer to Schedule J-1 for the base and forecast test years. Provide a schedule in electronic spreadsheet format showing each of the Company's actual components of capital for each month in 2019, 2020, and 2021 to date and projected for each month thereafter through the end of the test year.

48. Refer to Schedule J-1 for the base and forecast test years. Explain all reasons why the Company common equity percentage of total capital is projected to increase from 46.809% in the base year to 50.695% in the test year.

49. Refer to the Direct Testimony of Mr. Bauer at page 11 wherein he states, "Approval of the proposed capital structure will help Duke Energy Kentucky maintain its credit quality to meet its ongoing business objectives. This level is also consistent with the Company's target credit ratings." Explain this statement if the percentage of common equity is increasing over prior period levels and describe the Company's target credit ratings.

50. Provide all work papers and supporting documentation used and relied upon by Mr. D'Ascendis in the preparation of his Direct Testimony and exhibits. Provide all spreadsheets in Excel format with cell formulas intact.

51. Provide copies of all articles and publications cited by Mr. D'Ascendis in his Direct Testimony.

52. Provide the native spreadsheet(s) for Mr. D'Ascendis' exhibits in Excel format with cell formulas intact.

53. If not provided previously, provide all supporting documentation and spreadsheet analyses for Mr. D'Ascendis' size adjustment, the description of which begins on page 44 of his Direct Testimony.

54. Provide the most recent update to the Blue Chip Financial Forecasts in Attachment DWD-3, pages 10 and 11 of 13.

55. If not provided previously, provide all supporting work papers and documentation for the risk premium calculations included in Attachment DWD-3. Include all source data used in the calculations. Provide all spreadsheets in Excel format with cell formulas intact.

56. If not provided previously, provide the source documents used in the equity risk premium study results in Attachment DWD-3, page 13 of 13. Provide updated allowed returns on equity from fully litigated natural gas utility rate cases through the most recent month of 2021.

57. Provide all bond rating agency reports (Standard and Poor's, Moody's, Fitch) on Duke Energy and Duke Energy Kentucky from 2019 through the most recent month in 2021.

58. Provide the following:

    a. The current authorized ROE for each Duke Energy operating company and the date that each ROE was authorized.

    b. Provide the Commission Order authorizing each ROE listed in part a.

    c. State whether each ROE was authorized pursuant to a fully litigated rate case or if it was based on a settlement.

59. Provide the amount, coupon, and maturity of each long-term debt instrument issued by Duke Energy Kentucky over the last 10 years.

60. Provide the amount of Supplemental Executive Retirement Plan ("SERP") costs included in the test year O&M expenses. Provide the amounts broken down between DEK directly incurred costs and costs allocated separately from each other affiliate.

61. Refer to the Direct Testimony of Ann Spiller at 15-16 in regards to online and mobile app payments via Speedway and for any other credit/debit card and electronic check payments.

62. Provide the percentage of total residential customer payments via credit/debit card and electronic check assumed in the test year.

63. Provide the percentage of total customer payments via credit/debit card and electronic check assumed in the test year.

64. Provide the credit/debit card charges included in the revenue requirement during the test year. Please provide the expense amount incurred and the revenues received from customers to reimburse such costs. If none, please explain.

65. Refer to Schedule B-6 page 2 of 2 for the test year. Provide the per books ADIT summarized in column 3 and the adjustments summarized in column 4 by temporary difference. For each adjustment, provide a detailed explanation as to why it is appropriate.

66. Provide a description and all documentation of the Company's accounting for plant additions and retirements, including cost of removal, including, but not limited to, allocation of expenditures between plant additions and cost of removal when replacing sections of mains or accounting for such costs as maintenance expense. If the Company relies on studies to allocate such costs, then provide a copy of all such studies used for this purpose and provide an illustration as to how such allocations are actually used and applied in the accounting process. Address any differences between terminal and interim retirements and terminal and interim net salvage.

67. Refer to the monthly depiction of working capital amounts depicted in the electronic WP B-5's used to calculate the 13-month average calculation of items in Schedule B-5 in the electronic model attachment in Staff 1-54. Provide the monthly balances of all working capital items depicted on this schedule in the same format for all months in 2018, 2019, and 2020 and summed by year. Provide in electronic format with all formulas intact.

68. Refer to the Direct Testimony of Jeffrey Setser at 9 wherein he states: "By the terms of the DEBS Service Agreement, compensation for any service rendered by DEBS to its utility affiliates is the fully embedded cost thereof (i.e., the sum of: (i) direct costs; (ii) indirect costs; and (iii) costs of capital)."

    a. Provide a description of the "costs of capital" and a template and illustration that shows how the cost of capital is calculated, first as a percentage, and then the base to which the percentage is applied, e.g., the accounts included as the investment or base for the dollar amount of the cost of capital.
    b. Provide the calculations reflected in the test year for DEBS in total and the amounts assigned/allocated to DEK.

69. Refer to the Direct Testimony of Jeffrey Setser at 21 wherein he states: "On a periodic basis, but no less than annually, DEBS conducts a cost study, applying the applicable data to the allocation ratios described in Appendix A to the DEBS Service Agreement. From these cost studies, DEBS updates the allocation percentages of each allocable

OU [operating unit] to reflect the current underlying foundation of the allocation ratios." Provide a copy of the most recent cost study, including the underlying data used for each allocation factor, and the allocation factors for each Duke Energy affiliate subject to the DEBS Service Agreement.

70. Provide a complete list of the forecast capital projects and incremental operating expenses that the Company anticipates will be included in the proposed GMA rider and the associated amounts each year 2022 through 2026. Identify those capital projects that the Company anticipates will require a CPCN.

71. Provide the Company's forecast of annual GMA rider revenue requirements for each year 2022 through 2026 in electronic format consistent with the forecast capital costs and operating expenses provided in response to the immediately preceding question.

72. Provide a complete list of the criteria that the Company proposes to apply in order to determine whether a capital cost or operating expense qualifies for recovery through the proposed GMA rider or is subject to recovery through the traditional base rate case process.

73. Provide a copy of the Company's proposed Rider GMA.

74. Does the Company use credit cards that include rebates? If the response is in the affirmative, provide the following items:

    a. Amount of rebate reflected in the cost of service for the base year and the forecasted period. If the amount is allocated, provide the allocations.
    b. Actual credit card rebates by year for 2019, 2020, and 2021 YTD. For each year, state the expense accounts where these credit card rebates are reflected and provide a detailed breakdown of those expense accounts.