BOEHM, KURTZ & LOWRY

36 EAST SEVENTH STREET, SUITE 1510 CINCINNATI, OHIO 45202

TELEPHONE (513) 421-2255

VIA E-FILING

March 10, 2023

Linda Bridwell, Executive Director Kentucky Public Service Commission 211 Sower Boulevard Frankfort, Kentucky 40602

Re: In the Matter of: ELECTRONIC APPLICATION OF DUKE ENERGY KENTUCKY, INC. FOR (1) AN ADJUSTMENT OF ELECTRIC RATES; (2) APPROVAL OF NEW TARIFFS; (3) APPROVAL OF ACCOUNTING PRACTICES TO ESTABLISH REGULATORY ASSETS AND LIABILITIES; AND (4) ALL OTHER REQUIRED APPROVALS AND RELIEF, Case #2022-00372

Dear Ms. Bridwell:

Please find attached DIRECT TESTIMONY OF JUSTIN D. BIEBER on behalf of THE KROGER CO. for e-filing today in the above-referenced docket.

By copy of this letter, all parties listed on the attached Certificate of Service have been served. Please place this document(s) of file.

Very Truly Yours,

/s/ Kurt J. Boehm Kurt J. Boehm, Esq. Jody Kyler Cohn, Esq. BOEHM, KURTZ & LOWRY

MLKkew

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by electronic mail (unless otherwise noted) this 10th day of March, 2023 to the following:

/s/ Kurt J. Boehm Kurt J. Boehm, Esq. Jody Kyler Cohn, Esq.

Angela M Goad Assistant Attorney General Office of the Attorney General Office of Rate 700 Capitol Avenue, Suite 20 Frankfort, KENTUCKY 40601-8204

Carrie H Grundmann Spilman Thomas & Battle, PLLC 110 Oakwood Drive, Suite 500 Winston-Salem, NORTH CAROLINA 27103

Debbie Gates Duke Energy Kentucky, Inc. 139 East Fourth Street Cincinnati, OH 45201

Elizabeth Brama Taft Stettinius & Hollister LLP 1717 Dixie Highway, Suite 340 Covington, KENTUCKY 41011-4707

Hannah Wigger Sheppard Mullin Richter & Hampton LLP 2099 Pennsylvania Avenue NW, Suite 1 Washington, DISTRICT OF COLUMBIA 20006

James W Gardner Sturgill, Turner, Barker & Moloney, PLLC 333 West Vine Street, Suite 1400 Lexington, KENTUCKY 40507

Joe F. Childers Childers & Baxter PLLC 300 Lexington Building, 201 West Sho Lexington, KENTUCKY 40507

John G Horne, II Office of the Attorney General Office of Rate 700 Capitol Avenue, Suite 20 Frankfort, KENTUCKY 40601-8204

Joshua Smith Sierra Club Webster St., Suite 1300 Oakland, CALIFORNIA 94612 Kate Huddleston Sierra Club Environmental Law Program 2101 Webster Street, Suite 1300 Oakland, CALIFORNIA 94612

Larisa Vaysman Duke Energy Kentucky, Inc. 139 East Fourth Street Cincinnati, OH 45201

Larry Cook Assistant Attorney General Office of the Attorney General Office of Rate 700 Capitol Avenue, Suite 20 Frankfort, KENTUCKY 40601-8204

Maria-Laura Coltre Sheppard Mullin Richter & Hampton LLP 2099 Pennsylvania Avenue NW, Suite 1 Washington, DISTRICT OF COLUMBIA 20006

J. Michael West Office of the Attorney General Office of Rate 700 Capitol Avenue, Suite 20 Frankfort, KENTUCKY 40601-8204

Minna Sunderman Duke Energy Kentucky, Inc. 139 East Fourth Street Cincinnati, OH 45201

Paul Werner Sheppard Mullin Richter & Hampton LLP 2099 Pennsylvania Avenue NW, Suite 1 Washington, DISTRICT OF COLUMBIA 20006

Rocco O D'Ascenzo Duke Energy Kentucky, Inc. 139 East Fourth Street Cincinnati, OH 45201

Rebecca C. Price Sturgill, Turner, Barker & Moloney 155 East Main Street Lexington, KENTUCKY 40507 Sarah Lawler Duke Energy Kentucky, Inc. 139 East Fourth Street Cincinnati, OH 45201

Steven W Lee Spilman Thomas & Battle, PLLC 1100 Brent Creek Blvd., Suite 101 Mechanicsburg, PENNSYLVANIA 17050

M. Todd Osterloh Sturgill, Turner, Barker & Moloney, PLLC 333 West Vine Street, Suite 1400 Lexington, KENTUCKY 40507