

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF DUKE ENERGY)
KENTUCKY, INC. FOR (1) AN ADJUSTMENT OF)
ELECTRIC RATES; (2) APPROVAL OF NEW) CASE NO. 2022-00372
TARIFFS; (3) APPROVAL OF ACCOUNTING)
PRACTICES TO ESTABLISH REGULATORY)
ASSETS AND LIABILITIES; AND (4) ALL OTHER)
REQUIRED APPROVALS AND RELIEF)

**ATTORNEY GENERAL’S SECOND REQUEST FOR INFORMATION TO
DUKE ENERGY KENTUCKY, INC.**

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention (“Attorney General”), and submits the Second Request for Information to Duke Energy Kentucky, Inc. (hereinafter “Duke Kentucky” or the “Company”) to be answered by March 2, 2023, 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 requested 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.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates 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, please request clarification directly from undersigned Counsel for the Office of Attorney General.

(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, please identify each variable contained in the printout, which would not be self-evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify the Office of the Attorney General as soon as possible, and in accordance with Commission direction.

(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, please 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,

DANIEL J. CAMERON
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Certificate of Service and Filing

Pursuant to the Commission's Orders and in accord with all other applicable law, Counsel certifies that the foregoing electronic filing was transmitted to the Commission on February 16, 2023, and there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

This 16th day of February, 2023,

Angela M. Aoad

Assistant Attorney General

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 No. 2022-00372

1. Refer to Duke Kentucky's response to the Attorney General's First Request for Information ("Attorney General's First Request"), Item 3(b). Provide the annual general wage increase for union employees when the new collective bargaining agreement for 2023 is finalized. Consider this an ongoing request throughout the pendency of the case.
2. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 4. Confirm that no vacant position costs are included in the proposed revenue requirement in the pending case. If this is not confirmed, explain what vacant position costs are included in the proposed revenue requirement, along with the job title(s), salary/wage/benefit amounts, necessity of the position(s), date the job(s) was created and vacated, explanation as to why the position(s) is currently vacant, and an estimated date as to when the position(s) will be filled.
3. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 5(ii.).
 - a. Explain why Duke Kentucky has 838 manual read meters in its system, and if there are plans to replace these meters with Advanced Metering Infrastructure ("AMI") meters. Include in the response whether these customers requested manual read meters instead of AMI meters, and if these customers are required to pay a fee for the manual read meters.
 - b. Explain why Duke Kentucky has 99 Automated Meter Reading ("AMR") meters in its system, and if there are plans to replace these meters with AMI meters. Include in the response if these customers requested AMR meters instead of AMI meters, and if these customers are required to pay a fee for the AMR meters.

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 No. 2022-00372

- c. Explain how the Itron Enterprise Edition meters for large industrial and commercial customers are read over the phone line.
 - d. Explain whether any cost savings associated with the AMI project have been included in the pending case. If so, identify the cost savings along with a description of each. If not, explain in detail why not.
4. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 11(a).
 - a. Confirm that Duke Kentucky does not have a utility office in Kentucky open to customers to pay bills, obtain customer service, etc. If not confirmed, explain why not in detail.
 - b. Duke Kentucky asserts that it posts and maintains regular business hours, has representatives who are available to assist customers, and designated representatives to negotiate payment plans. Explain whether these services are available at a Kentucky office location, or only at the Ohio headquarters.
 - c. Duke Kentucky asserts that it maintains system maps, and keeps records that are available to the Commission Staff upon reasonable notice at all reasonable hours. Explain whether these maps and records are kept at a Kentucky office location, or only at the Ohio headquarters.
5. Refer to Amy B. Spiller's Testimony ("Spiller Testimony"), at 12. Ms. Spiller states that since 2016, Duke Kentucky and the Duke Energy Foundation have contributed over \$4 million in shareholders dollars to Kentucky charitable organizations. Identify the Kentucky charitable organizations that Duke Kentucky and the Duke Energy Foundation have contributed to since 2016, along with the corresponding donation amount.

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 No. 2022-00372

6. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 13(b).
The Company states that the number of Duke Kentucky's electric customers without AMI meters who participate in the alternative Preference Pay program is 4,677. Further refer to Duke Kentucky's response to the Attorney General's First Request, Item 5(ii.), in which the Company states that there are only 937 non-AMI meters (i.e. manual read meters and AMR meters). Reconcile these two statements.
7. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 13(c).
 - a. Provide the total monetary amount for the Share the Light fund for 2018 – 2023, and break down the total monetary amounts between customer contributions versus shareholders contributions.
 - b. Explain in detail how Duke Kentucky decides to use the Share the Light funds, which the customers voluntarily contribute to.
 - c. Provide the total monetary amount for the Home Energy Assistance fund for 2018 – 2023, and break down the total monetary amounts between customer contributions versus shareholder contributions.
 - d. Explain in detail how Duke Kentucky decides to use the Home Energy Assistance funds, which the customers are required to contribute to.
8. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 14(b).
Duke Kentucky states that the customers must provide the bill stub with account information in order to process a payment with a payment agent. Duke Kentucky further states that the agent is provided information such as the amount due on the bill and the due date. Explain whether the payment agent is provided the aforementioned information

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 No. 2022-00372

because it is contained on the bill stub, or if the agent is able to access this information in a computer system, etc.

9. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 14(d).
 - a. Duke Kentucky states that the payment agents are compensated through a \$1.50 fee charged directly to the customer, but some agents are free to the customers, which are embedded costs that get absorbed as part of the overall network model.
 - i. Explain how the embedded costs are absorbed as part of the overall network model.
 - ii. Explain whether Duke Kentucky or the payment agents are absorbing the embedded costs.
 - b. Provide the total number of customers that paid their electric bills through payment agents for each month of 2022 and 2023.
 - c. Provide the Duke Kentucky website hyperlink that allows customers to search for the payment agents that do not assess a payment fee.
10. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 16. Duke Kentucky states that it was down 23 points in the 2022 J.D. Power Electric Utility Residential Study ("J.D. Power Study") as compared to the 2021 Study, and dropped to a third quartile performer within the Midwest Large Region and among all large utilities nationally. Identify all of the customers' remarks/reasons that were provided as the basis for assessing Duke Kentucky a lower score in the 2022 J.D. Power Study.
11. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 17(a). Explain in detail whether Duke Kentucky has implemented any of the suggestions made

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 No. 2022-00372

by the detractors concerning how to improve start/transfer electric service. Provide specific examples of each implemented suggestion.

12. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 17(b).

Explain in detail whether Duke Kentucky has implemented any of the suggestions made by the detractors concerning how to keep the customers better informed during an electric outage. Provide specific examples of each implemented suggestion.

13. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 19(a).

Duke Kentucky states that in the prior electric rate case the proposed retirement date for East Bend was 2041. But, Duke Kentucky asserts that the projected retirement date for East Bend was moved up to account for "the increasing pressures that coal units face such as increased environmental regulation and coal costs and delivery risks. The decision to retire East Bend 2 in 2035 has not been decisively made yet..."

- a. Explain in detail the increased environmental regulation.
- b. Explain in detail the coal costs issue.
- c. Explain in detail what is meant by delivery risks, and provide examples of the specific delivery risks.
- d. Explain in detail when the decision will be made concerning a definitive retirement date for East Bend 2.
- e. Explain in detail whether in lieu of retiring East Bend 2, Duke Kentucky has considered mothballing the facility in the future. If so, explain whether any cost projections of doing so have been performed, and if so, provide such projections. If not, explain why not.

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 No. 2022-00372

- f. Provide copies of all studies/analyses that led Duke Kentucky to propose retiring East Bend 2 in 2035.
14. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 22(b).
 - a. Discuss in detail Duke Kentucky's challenges in receiving coal deliveries.
 - b. Discuss how potential changes in PJM rules could affect the length of East Bend's useful life.
15. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 23(b).

As originally posed, if PJM Interconnection ("PJM") requested East Bend to stay open past 2035 for reliability purposes, discuss how that would impact Duke Kentucky's decision to either keep East Bend open or to close the generating plant.
16. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 23(c).

Provide the net plant balance not yet depreciated on the East Bend generating unit as of January 2023. If this information is still not available, explain in detail why the information is not available and when it will be available. Consider this an ongoing request throughout the pendency of this case.
17. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 23(e)(ii.), and as initially requested provide copies of all studies/analyses that led Duke Kentucky to decide not to retire Woodsdale until 2040.
18. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 28(a).
 - a. For each entity listed in the chart, provide a general overview of what the direct charges/allocated costs assigned to Duke Kentucky represent. For example, explain

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 No. 2022-00372

why Duke Energy Indiana assigns \$4,612,786 in direct charges/allocated costs to Duke Kentucky.

- b. Designate whether the charges from each entity listed in the chart are direct charges or allocated costs assigned to Duke Kentucky.
19. Refer to Duke Kentucky’s response to the Attorney General’s First Request, Item 28(b). As originally requested, identify the specific position and person that is responsible to review the allocated costs to Duke Kentucky, and explain whether any allocated costs have ever been rejected for any reason. Provide specific examples of all rejected allocated costs.
20. Refer to Duke Kentucky’s response to the Attorney General’s First Request, Item 31.
- a. Explain why Duke Kentucky proposes to not have non-participating customers subsidize the Electric Vehicle Supply Equipment (“EVSE”) program, but proposes for non-participating customers to subsidize the Make Ready Credit (“MRC”) program.
 - b. Discuss in detail how Duke Kentucky could create the MRC program with no subsidization from non-participating customers.
21. Refer to Duke Kentucky’s response to the Attorney General’s First Request, Item 35. Compare and contrast the proposed Clean Energy Connection program structure and tariff (“CEC Program”), the current GoGreen Kentucky (“Rider GP”) program tariff, and the current Green Source Advantage (“Rate GSA”) program tariff.
22. Refer to Duke Kentucky’s response to the Attorney General’s First Request, Item 38(b). Clarify whether Duke Kentucky is proposing that all commercial customers be allowed to participate in the proposed CEC Program, or only new commercial customers.

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 No. 2022-00372

23. Refer to Duke Kentucky’s response to the Attorney General’s First Request, Item 39, and the Direct Testimony of Paul Halstead (“Halstead Testimony”), at 8. Mr. Halstead states in his testimony that the proposed CEC Program for low-income customers will not be subsidized, but instead is adjusted to have relatively more benefits early and less benefits later allowing for bill reductions every years. In Mr. Halstead’s response to discovery he states that the subscription and bill credit for the low-income customers are fixed and levelized over the life of the program to ensure the net impact is the same each year over the life of the program. Reconcile these two statements.
24. Refer to Duke Kentucky’s response to the Attorney General’s First Request, Item 41. Provide a detailed discussion as to why battery storage is not included in the proposed CEC Program’s initial solar project.
25. Refer to Duke Kentucky’s response to the Attorney General’s First Request, Item 47(a). Duke Kentucky states that Customer Connect is a configurable package solution provided by SAP. Explain what “SAP” stands for in this response.
26. Refer to Duke Kentucky’s response to the Attorney General’s First Request, Item 47(b). Duke Kentucky asserts that advanced analytics captures real-time interactions and may predict why a customer is calling, allowing for a more streamlined experience in the “IVR.” Explain what “IVR” stands for in this response.
27. Refer to Duke Kentucky’s response to the Attorney General’s First Request, Item 48.
- a. Confirm that if the new Customer Connect System were deployed to Piedmont Natural Gas then that would reduce the amount of the system costs that Duke

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 No. 2022-00372

Kentucky is responsible for, which would in turn reduce costs for Duke Kentucky's customers. If this is not confirmed, explain why not in detail.

- b. Explain whether there are plans for Piedmont Natural Gas to utilize the new Customer Connect System in the future, and pay a share of the associated costs. If not, explain why not.
28. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 50.
- a. Duke Kentucky asserts that there is \$9 million in gross plant in the pending case associated with the new Customer Connect System. Confirm that \$9 million is the total allocated cost that Duke Kentucky will have to pay for the new Customer Connect System. If this is not confirmed, provide the total allocated cost for the new Customer Connect System in which Duke Kentucky will be responsible.
 - b. Provide the total cost for the new Customer Connect System.
 - c. Provide the allocated cost for the new Customer Connect System to each of Duke Kentucky's parent/affiliated companies.
 - d. Provide a copy of all studies/analyses that Duke Kentucky conducted that demonstrates the total allocated cost for the new Customer Connect System is reasonable for a system of its size.
29. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 51.
- a. Confirm that Duke Kentucky exclusively conducted the Decommissioning Study to determine the decommissioning costs to include in the depreciation rates for each generation facility, and the Decommissioning Study does not indicate that all of the

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 No. 2022-00372

included generation facilities will be closed and decommissioned in the near future.

If this is not confirmed, explain the response in detail.

- b. If the Miami Fort Unit 6 was retired in 2015, explain why this unit has not been decommissioned yet, and why there is no proposed date to decommission this unit. Include in the response a discussion of all advantages and disadvantages for the Miami Fort Unit 6 to not be decommissioned even though it was retired approximately eight years ago.
30. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 52, and to the Direct Testimony of Sarah Lawler ("Lawler Testimony"), at 13. Ms. Lawler states that East Bend is the principal source of generation to serve Duke Kentucky's customers, and is supplemented mostly with energy purchased from PJM. Explain how else Duke Kentucky supplements energy outside of the PJM purchases.
 31. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 53. Explain what "EDU" stands for in this response.
 32. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 64. Duke Kentucky asserts that some low and zero emitting resources or combination thereof can provide electricity 24 hours a day/7 days a week, when the sun is not shining, and the wind is not blowing. Provide specific examples of these resources, and include in the response whether these resources are cost-effective and a least-cost generation resource. Further, provide the locations of where these resources are currently utilized anywhere in the United States.

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 No. 2022-00372

33. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 65.
Explain in detail when any credits/benefits/offsets of the Infrastructure and Investment Jobs Act and the Inflation Reduction Act will be included in Duke Kentucky's electric rates.
34. Refer to Duke Kentucky's supplemental response to the Attorney General's First Request, Item 65.
- a. Provide a copy of Duke Kentucky's concept paper that was submitted to the Department of Energy.
 - b. Provide a copy of the letter that Duke Kentucky received from the Department of Energy on February 2, 2023.
 - c. Explain what funding opportunities/awards are available to a utility under the Grid Resilience and Innovation Partnerships ("GRIP") Program.
35. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 66(a).
- a. Duke Kentucky indicates that it is possible that East Bend could be retired earlier than 2035, in part if there are lower natural gas prices. Explain whether Duke Kentucky is concerned with the recent tightening of natural gas supplies as well as the fluctuations/price increases of natural gas. Further discuss in detail whether these factors will be taken into consideration when determining East Bend's retirement date.
 - b. Describe Duke Kentucky's efforts to secure long-term coal contracts for its East Bend facility.
36. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 84.

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 No. 2022-00372

- a. Explain in detail whether the resources identified and discussed in the last two sentences of the above-referenced response refer to distributed resources, or company-owned resources.
 - b. If the last two sentences refer to distributed resources then provide all studies upon which this projection is based.
 - c. Provide all plans and cost estimates for upgrades to the Duke Kentucky transmission and distribution system to accommodate 200 MW of additional generation coming onto Duke Kentucky's system.
 - d. Explain how many of the resources would be located in Duke Energy Ohio's territory.
37. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 85(a).
- a. Explain why the Woodsdale generating units were primarily operating on the back-up fuel oil system instead of natural gas during the major winter storm that impacted Duke Kentucky's region from approximately December 23, 2022 – December 26, 2022.
 - b. Explain why Duke Kentucky expects charges in addition to credits from PJM for the above-referenced time period.
 - c. Duke Kentucky asserts that since the Company is an FRR capacity construct member and selected the physical option for this capacity planning year, Duke Kentucky could have a small, minimal net impact to next year's FRR capacity plan. Explain what type of net impact Duke Kentucky could have to next year's FRR capacity plan and why the net impact will occur.

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 No. 2022-00372

38. Refer to the Application, Volume 1, Tab 10.

- a. Confirm that Duke Kentucky is proposing to increase the residential service – Rate RS electric monthly customer charge from \$12.60 to \$13.00. If this is not confirmed, provide the proposed residential electric monthly customer charge.
- b. Provide a copy of all analyses/studies that Duke Kentucky relied on to determine the proposed \$13.00 residential electric monthly customer charge.

39. Refer to the Application generally and to KRS 278.170(2).¹

- a. Explain in detail whether Duke Kentucky grants free or reduced rate service to its officers, agents, or employees. The terms officers and employees include furloughed, pensioned, and superannuated officers and employees, and persons who have become disabled or infirm in the service of the utility. If so, provide examples of all free or reduced rate service that Duke Kentucky provides.
- b. Explain in detail whether Duke Kentucky exchanges free or reduced rate service with other utilities for the benefit of the officers, agent, and employees of both utilities. The terms officers and employees include furloughed, pensioned, and superannuated officers and employees, and persons who have become disabled or infirm in the service of the utility. If so, provide examples of all free or reduced rate service that Duke Kentucky provides.
- c. Explain in detail whether Duke Kentucky grants free or reduced rate service to the United States. If so, provide examples of the same.

¹ <https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=14067>

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 No. 2022-00372

- d. Explain in detail whether Duke Kentucky grants free or reduced rate service to charitable and eleemosynary institutions, or to people engaged in charitable and eleemosynary work. If so, provide examples of all free or reduced rate service that Duke Kentucky provides.
 - e. Explain in detail whether Duke Kentucky grants free or reduced rate service for the purpose of providing relief in case of flood, epidemic, pestilence, or other calamity. If so, provide examples of all free or reduced rate service that Duke Kentucky provides.
40. Refer to the Spiller Testimony at 4, regarding the proposed roll in of rate base included in the environmental surcharge mechanism (“Rider ESM”) into base rates.
- a. Provide an electronic copy of Duke Kentucky’s most recent environmental surcharge filing with the Commission in electronic format with all formulas intact. Duke Kentucky’s Environmental Surcharge Reports are not accessible in the Commission’s public records.
 - b. Provide a copy of Duke Kentucky’s Environmental Surcharge Report filed with the Commission on December 16, 2022, for the expense month of November 2022. Duke Kentucky’s Environmental Surcharge Reports are not accessible in the Commission’s public records.
 - c. Refer to the Environmental Surcharge Report filed with the Commission on December 16, 2022, for the expense month of November 2022, and specifically to the list of capital projects and costs incurred as reflected on ES Form 2.10. Confirm that these are the only plant-related projects that were rolled into the projected rate

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 No. 2022-00372

base amounts in the Company's pending Application. If not confirmed, explain the response in detail.

- d. Refer to the Environmental Surcharge Report filed with the Commission on December 16, 2022, for the expense month of November 2022, and specifically to the list of capital projects and costs incurred as reflected on ES Form 2.10. Confirm that all of these capital projects have been completed. If not confirmed, explain the response in detail.
- e. Confirm that the recovery of costs through Rider ESM is done so using quantifications from historic period costs and not projected costs. If not confirmed, explain why not in detail.
- f. Indicate whether the reduction in the Rider ESM recovery will be concurrent with the corresponding increase in base rates related to the roll in. If not, explain the response in detail.
- g. Provide a calculation of the Rider ESM costs that have been included in the Company's projected test year revenue requirement showing all components of rate base (plant in service, accumulated depreciation, accumulated deferred income taxes ("ADIT"), other), all components of the return on rate base, all separate operating expenses, and any related gross-ups. In addition, provide citations to the Application schedules in which each of the various components of the cost of service were included.
- h. Provide copies of all workpapers used to convert, or roll-forward, all historic costs included in the Rider ESM to the projected amounts in the test year, such as changes

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 No. 2022-00372

to the level of accumulated depreciation and ADIT.

41. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 161.
 - a. Confirm that the Commission has never affirmatively approved the recovery of Duke Energy Business Services LLC ("DEBS") cost of capital compensation in the Duke Kentucky electric or gas revenue requirement. If that is not correct, then identify the case number and provide a citation to the relevant order(s).
 - b. Provide the DEBS actual capitalization by component, including notes payable (affiliate and non-affiliate) and short-term debt, for each month from January 2021 through the most recent month for which actual information is available and forecast thereafter through the end of the test year.
 - c. Provide the DEBS actual interest expense on each type of notes payable (affiliate and non-affiliate) and short-term debt (intercompany money pool, credit facility, etc.) and the monthly weighted average cost of that debt for each month from January 2021 through the most recent month for which actual information is available and forecast thereafter through the end of the test year.
 - d. Refer further to Duke Kentucky's attachment response to the Attorney General's First Request, Item 161(e). The summary tab lists the forecast test year amounts separately identified as 2021 and 2022 amounts. Provide the amounts in the same format that the Company projects for the months in the test year.
42. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 112, in regard to the error discovered by the Company in the accumulated depreciation reserve balances of approximately \$100,000 reflected in the filed Schedule B-3.

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 No. 2022-00372

- a. Provide a citation to the line number(s) on Schedule B-3 that would change in order to correct the error as well as the exact amount(s) of the correction for the projected period test year.
 - b. Provide an updated Schedule B-3 that reflects the correction.
 - c. Indicate whether there should be a change to the level of ADIT reflected for the projected test year by correcting the error related to the accumulated depreciation reserve balance. If so, provide a quantification of the necessary change as well as an updated Schedule B-6.
43. Refer to the Direct Testimony of John J. Spanos (“Spanos Testimony”), and further to Tables 1 – 3 of Attachment JS-1, pages 232 – 234 of 382. Specifically refer to the calculated percentage of terminal net salvage for East Bend in column 6 of (8%) on Table 3 on page 234. Confirm that the correct terminal net salvage percentage should have been calculated to be (7%), computed by dividing \$54,703,281 in column 4 by (\$775,508,953) in column 5. If not confirmed, provide a corrected Table 1, Table 2, and Table 3 in electronic format with all formulas in place. If not confirmed, explain why not in detail.
44. Refer to the Company’s response to the Attorney General’s First Request, Item 150(f), in regard to make whole payments and financial transmission rights (“FTRs”) recorded in the actual portion of the base year but not budgeted in forecasted periods. Refer also to the breakdown of Account 456 (Other Electric Revenues) provided as an attachment in Duke Kentucky’s response to the Attorney General’s First Request, Item 150(c). Explain why the Company has not budgeted for any make whole payments in account 456025 and FTRs in account 456111 in forecasted periods when it has recorded actual revenues in each

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 No. 2022-00372

account for all years 2019 through 2022 as follows.

	<u>Acct 456025</u>	<u>Acct 456111</u>
2019	\$1,249,283.91	\$3,805,703.14
2020	\$1,907,377.84	\$1,048,604.72
2021	\$2,984,978.96	\$2,732,543.81
2022	\$4,469,491.14	\$5,656,158.33

45. Refer to the Base Period Cust tab in Duke Kentucky’s response to the Commission Staff’s First Request for Information (“Commission Staff’s First Request”), Item 56, STAFF-DR-01-056_Attachment_-_KPSC_Elec_SFRs_-_2022 Excel workbook.

- a. Provide the same information as shown on this tab for number of customers by class and kWh sales by class, substituting actual results for all months with available information.
- b. Explain why there was a large increase (+2,106) in residential customers in April 2022 and a large decrease (1,568) in commercial customers in the same month and why these changes were apparently budgeted as not occurring during the budgeted months.

46. Refer to the Confidential Attachment to Duke Kentucky’s response to the Attorney General’s First Request, Item 163, which provides the forecast details for the projected September 2023 long-term debt issuance with a cost of 5.990%. Provide an updated calculation of the projected issuance cost percentage based on current forecasted market conditions. In addition, provide the calculation and support in electronic format with all formulas in place.

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 No. 2022-00372

47. Refer to the determination of 2021 property tax expense of \$15,652,921 in Duke Kentucky's response to the Attorney General's First Request, Item 141, Attachment 1, as well as the escalated property tax amounts for calendar years 2022 through 2024. Refer also to the property tax expense amount of \$14,497,979 provided for the electric operations in 2021 in the attachment of Duke Kentucky's response to the Commission Staff's First Request, Item 53.

- a. Explain all reasons why the two amounts provided for 2021 differ.
- b. Indicate whether the amounts included in Duke Kentucky's response to the Attorney General's First Request, Item 141, Attachment 1 represent only electric operations amounts. If not, explain and provide the electric operations only amounts.
- c. Provide the quantifications in electronic format with all formulas in place used to escalate property tax expense by 14.60% in 2022, 5.26% in 2023, and 9.80% in 2024. Be sure to include the assumed net plant values at the beginning of each year and the effective tax rates used in the quantifications.
- d. Provide the amount of property tax expense recorded in account 408120 for the electric operations division for each month starting January 2019 through the most recent month with available information, including months in 2023.

48. Refer to the Environmental Surcharge Report filed with the Commission on December 16, 2022, for the expense month of November 2022, and specifically to ES Form 2.20.

- a. Confirm that the Company is amortizing the costs of the East Bend coal ash Asset Retirement Obligations ("ARO") over ten years on an equal monthly basis,

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 No. 2022-00372

equivalent to a levelized or annuitized form of amortization and recovery. If this is not accurate, then provide a corrected statement and the source of the information relied on for the corrected statement.

- b. Indicate where in the Company's pending Application, testimony, and/or responses to discovery in Case 2015-00187, Case 2017-00321, or other case/proceeding, it explained to the Commission its proposed calculations for the monthly recovery of the coal ash ARO over ten years, including a return on the unamortized amount at its weighted average cost of capital, on a levelized basis.
- c. Provide the Excel spreadsheet in live format and with all formulas intact used to calculate the monthly amortization of the East Bend coal ash ARO.
- d. Confirm that the Company's proposal to roll in the capital costs from the ESM to base rates in this rate case proceeding does not include the roll in of the coal ash ARO to base rates. If confirmed, explain why it does not.
- e. The ESM Form 2.20 provides a runout of the monthly recovery through May 2028 when the unamortized remaining amount is reduced to \$0. Indicate if there is any significance to the May 2028 date other than the fact that it is the last month of the ten-year amortization period.
- f. Confirm that in Duke Kentucky's Application at 9, paragraph 16, in Case 2015-00187, the Company stated the following:

If the Commission approves Duke Energy Kentucky's requested regulatory asset treatment, Duke Energy Kentucky expects to make the following journal entries based on estimates available as of April 30, 2015. Amounts

may change as new information regarding ash pond closure costs estimates becomes available:

a. Dr. 182.3 ARO Regulatory Asset \$116 million

Cr. 403.1 Depreciation Expense for ARC \$116 million

Defer depreciation expense of Asset Retirement Cost (ARC) in Account 101 over the remaining life of the asset (annual amount of approximately \$4.4 million).

- g. Refer to the prior question and confirm that the annual amortization of approximately \$4.4 million was calculated based on an East Bend service life through 2041 (\$116 million divided by \$4.4 million equals approximately 26 years; 2015 plus 26 equals 2041). If not, explain why not.
49. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 94(b), which states that the Company "sells receivables to CRC on a daily basis," and the Company's response to the Attorney General's First Request, Item 94(c), which states that "[c]ash is received daily and posted to customer accounts."
- a. Specifically describe and quantify the number of days from the day the Company "sells its receivables to CRC" to the day the Company receives the cash from that sale, assuming that the Company and other Duke utilities are not required to send or return cash to CRC under the circumstances described in the last paragraph of Duke Kentucky's response to the Attorney General's First Request, Item 94(d). Provide the Company's calculation used to quantify the number of days in response to this request.

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 No. 2022-00372

- b. Confirm that the Company maintains a daily cash balance register or some other form or recordation that reflects cash received from the sale of its receivables to CRC regardless of whether the journal entries reflecting the net receivables transactions are recorded only one time per month (see Duke Kentucky's response to the Attorney General's First Request, Item 94(d)).
 - c. Provide a schedule in Excel live format for each day in the month of January 2022 that tracks the sale of the Company's receivables to CRC and the receipt of the related cash from CRC, showing the date and amount of the receivables sold to CRC on that date, the date and amount the related cash was received from CRC for each such sale, and the amount of the cash retained by CRC for each such sale by cost component to cover the costs incurred by CRC for bad debt expense, interest expense, and other costs. Calculate the number of days lag from the sale to the receipt of cash for each day's sales to CRC and an average for the month.
 - d. Confirm that the rationale for the sale of receivables to CRC is to accelerate the availability of cash from customer billings through CRC short term borrowings using the receivables sold by the Company to CRC as collateral for those borrowings. If not confirmed, explain the response in detail.
50. Refer to Attachment 1 to Duke Kentucky's response to the Attorney General's First Request, Item 94(a).
- a. Provide a description of each unique accounting entry, e.g., "sale of retail receivables," "reclassify bank interest p," "reclassify cash collection," etc. In addition, explain what a positive amount and a negative amount means for each 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 No. 2022-00372

these unique accounting entries. Further, provide a description of the sequence of accounting entries where there are the same amounts, but different accounts and/or different signs. Finally, provide all written documentation regarding each of these accounts and how they are used in the Company's accounting.

- b. Confirm that the amounts recorded at the end of each month reflect the accumulation of daily activity during the month. If confirmed, provide a detailed description of how the amounts related to the sale of the receivables are accumulated and recorded to each of the unique accounts, e.g., "sale of retain receivables," "reclassify bank interest p, "reclassify cash collection," etc. Describe the source relied on by the general ledger to collect and accumulate the amounts recorded to each of the unique accounts.
51. Refer to the Attorney General's First Request, Item 93(c), which asked the Company to describe in detail the timing of the Company's receipt of cash from Cinergy Receivables, L.L.C. from the date when it transfers the receivables or the right to recover the receivables to Cinergy Receivables, L.L.C. Duke Kentucky did not provide a response directly to this question. Provide a response to the question as originally posed.
52. For each major debt rating agency, Fitch, Moody's, and S&P's, indicate whether the debt borrowed by CRC is attributed to the utility that sold its receivables. If so, describe how each rating agency attributes all or some of the CRC debt to the utility, including the methodology and/or formula that each agency uses, if known. If not known, then so state. Provide all support relied on for the response. If there is no written documentation, then so state, and further describe the basis for the response.

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 No. 2022-00372

53. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 96, Attachment 5, AG-DR-01-096_Attach_5_Revised_DEK_Collection_Lag_AR_Turnover (Excel spreadsheet). Refer also to Duke Kentucky's working trial balances in the attachments to Duke Kentucky's response to the Attorney General's First Request, Item 90, which lists ending balances in all accounts and subaccounts for specific periods.
- a. Provide the month end contra amounts recorded by the Company to accounts 0142891 and 0173891. See Duke Kentucky's response to the Attorney General's First Request, Item 95(f) wherein Ms. Weatherston states "[t]o the extent that these receivables do not belong to Duke Energy Kentucky, a contra amount is recorded to 0142891 and 0173891 so as not to overstate the receivable balances on Duke Energy Kentucky's books." In addition, explain why the contra amounts in these accounts were not netted or otherwise addressed in Mr. Normand's calculations.
 - b. Confirm that account 0142891 is titled IC Customer AR Sold VIE. Provide a detailed description of the amounts recorded to this account and the source of the amounts. Provide a copy of all accounting and procedures documentation related to amounts recorded to this account.
 - c. Confirm that account 0173891 is titled IC Unbilled AR Sold VIE. Provide a detailed description of the amounts recorded to this account and the source of the amounts. Provide a copy of all accounting and procedures documentation related to amounts recorded to this account.
 - d. Refer to accounts 0145891-IC Note Rec VIE, 0146000-AR Intercompany Crossbill, 0146009-I/C AR Rollup, and 0146250 IC Netting-Accts Receivable.

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 No. 2022-00372

Provide a detailed description of the amounts recorded to each of these accounts and the source of the amounts that are recorded. Provide a copy of all accounting and procedures documentation related to amounts recorded to each of these accounts.

54. Refer to the Application generally. Indicate if the Company's per books expense in calendar year 2021, the base period, and/or the test year includes credit/debit card convenience fees expense. If so, then provide the expense in each of these periods and indicate if the Company seeks recovery of these convenience fees in its base revenue requirement in this proceeding.
55. Refer to Duke Kentucky's responses to the Attorney General's First Request, Item 100(b), Attachment 1, and 100(d), Attachment 2. Update each of these attachments through December 2022.
56. Refer to the Direct Testimony of Lisa Steinkuhl ("Steinkuhl Testimony"), at 18 – 19, wherein she states that the Company seeks approximately \$7.177 million in annual planned outage expense and \$1.610 million in non-FAC forced outage expense in the base revenue requirement in this proceeding, which are the same amounts that were allowed in the prior base rate case proceeding.
 - a. Confirm that these are the amounts reflected in the test year per books expense.
 - b. Provide the Company's calculation of the per books planned outage and forced outage regulatory assets at month end from December 2022 through December 2024, including the monthly authorized expense deferrals that reduce the regulatory assets and the monthly charges for actual costs that increase the regulatory assets.

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 No. 2022-00372

Provide all support for the Company’s calculations of these amounts and provide a description of all planned outages by unit and by month and the assumptions regarding forced outages by unit and by month.

- c. Provide the schedule/workpaper in Excel live format with all formulas intact used to calculate the \$7.177 million and \$1.610 million amounts reflected in the prior base rate case proceeding.

57. Refer to the Excel spreadsheet Attachment 1 in Duke Kentucky’s response to the Attorney General’s First Request, Item 127, which provides the following actual payroll dollars separated between expense, capital, and other for Duke Kentucky (Electric) for the years 2018 through 2022 and a similar separation for the 2023 budget:

	<u>Expense</u>	<u>Capital</u>	<u>Other</u>	<u>Total</u>
2018 Actual	\$21,136,742	\$12,951,914	\$1,338,321	\$35,426,977
2019 Actual	\$19,664,629	\$13,817,118	\$1,414,929	\$34,896,676
2020 Actual	\$19,842,335	\$13,070,782	\$673,612	\$33,586,730
2021 Actual	\$19,296,264	\$12,880,200	\$589,087	\$32,765,551
2022 Actual	\$19,508,501	\$12,681,037	\$344,082	\$32,533,620
2023 Budget	\$25,478,979	\$10,938,838	\$999,915	\$37,417,732

Refer also to Schedule G-1 in the Company’s Application that reflects the following amounts of labor dollar expense in the base period and the forecast test year period.

Base Period	\$25,445,029
Forecast Period	\$25,155,941

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 No. 2022-00372

- a. Provide the total payroll dollars for the base period and the forecast period broken down in the format above between expense, capital, and other.
 - b. Explain all reasons why the level of payroll expense remained relatively flat and under \$20 million per year throughout the actual years 2019 through 2022 and increased from \$19,508,501 in 2022 to \$25,478,979 in the 2023 budget, an increase of approximately 30.6%.
 - c. If the actual data above excludes any payroll dollars associated with cost categories such as unproductive time (holidays, vacation, sick time), provide the data in the same format including those cost categories.
 - d. Explain all reasons why the level of payroll capitalized remained relatively flat and between \$12.6 million and \$13.9 million throughout the actual years 2018 through 2022 and decreased from \$12,681,037 in 2022 to \$10,938,838 in the 2023 budget, a decrease of approximately 37.4%.
 - e. Provide a breakdown of the 2018 through 2022 actual, 2023 budget, base period, and forecast period Duke Kentucky payroll expense separated between costs associated with Duke Kentucky electric employees, allocated costs from DEBS employees, and allocations from all other affiliate employees.
58. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 154(a).
- a. Provide a description of each of the variables listed for the residential class.
 - b. Provide the data used for each of the variables listed for the residential class in live Excel format with the source(s) identified.
59. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 155.

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 No. 2022-00372

- a. Provide the actual number of customers by class for each month September 2022 through the most recent month for which the actual number of customers is available.
 - b. Provide the actual retail revenues by class for each month September 2022 through the most recent month for which the actual revenues are available.
 - c. Provide the actual usage per customer by class for each month September 2022 through the most recent month for which the actual revenues are available.
 - d. Confirm that the Company calculates retail sales and base revenues, excluding fuel, on a weather normalized basis in order to assess how its sales and revenues were affected by weather as opposed to other factors. If confirmed, then describe the frequency (periodicity) of these calculations, e.g., monthly, quarterly, annually, and describe in detail the manner in which it makes these calculations. Provide a copy of all documentation of this process, including an Excel workbook in live format with all formulas intact, if available.
 - e. Confirm that the Company publicly reports the effect(s) of weather on its retail sales and base revenues, excluding fuel, compared to its actual sales and base revenues, excluding fuel, in its annual reports to shareholders and the SEC. Identify all other forums where such information is posted or otherwise publicly available.
 - f. Provide the Company's retail sales and base revenues, excluding fuel, on a weather normalized basis for each calendar year 2018 through 2022, each month in 2022, and each month in 2023 for which actual information is available.
60. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 126. The

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 No. 2022-00372

response provides only the values resulting from the actuarial analyses and the assumptions, no data and no calculations. Provide the entirety of the analyses and all related correspondence from the Company's actuaries, including, but not limited to, the data and calculations of each component of the pension and Other Post-Employment Benefits ("OPEB") costs and the related expense in Excel live format with all formulas intact, e.g., the fair value of the trust fund assets and the return on those assets, the relevant liabilities, and the interest on those liabilities, etc.