

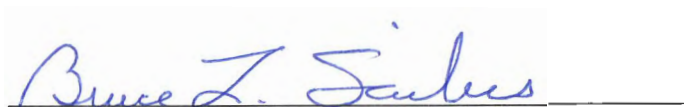
**KyPSC Case No. 2024-00354**  
**TABLE OF CONTENTS**

<b><u>DATA REQUEST</u></b>	<b><u>WITNESS</u></b>	<b><u>TAB NO.</u></b>
AG-PHDR-01-001	Bruce L. Sailors.....	1
AG-PHDR-01-002	John R. Panizza.....	2
AG-PHDR-01-003	John R. Panizza.....	3

**VERIFICATION**

STATE OF OHIO                                 )  
  )     SS:  
COUNTY OF HAMILTON                     )

The undersigned, Bruce Sailors, Director Jurisdictional Rate Administration, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing post-hearing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

  
Bruce Sailors Affiant

Subscribed and sworn to before me by Bruce Sailors on this 10th day of June, 2025.

  
NOTARY PUBLIC

My Commission Expires: July 8, 2027

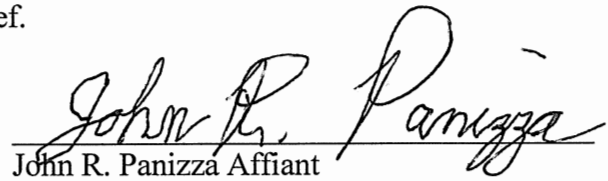


EMILIE SUNDERMAN  
Notary Public  
State of Ohio  
My Comm. Expires  
July 8, 2027

# VERIFICATION

STATE OF NORTH CAROLINA     )  
  )  
COUNTY OF MECKLENBURG     )     SS:

The undersigned, John R. Panizza, Director, Tax Operations, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing post-hearing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

  
John R. Panizza Affiant

Subscribed and sworn to before me by John R. Panizza on this 5<sup>th</sup> day of June, 2025.



  
NOTARY PUBLIC

My Commission Expires: 01/21/29

**Duke Energy Kentucky**  
**Case No. 2024-00354**  
**AG's Post-Hearing Data Requests**  
**Date Received: May 30, 2025**

**AG-PHDR-01-001**

**REQUEST:**

Refer to the Rebuttal Testimony of Lisa D. Steinkuhl, at 4. Ms. Steinkuhl confirms that Duke Kentucky accepts two proposed adjustments from the Attorney General's expert witness, Mr. Randy A. Futral, which reduces the Company's requested rate increase from \$70,008,476 to \$69,986,788.

a. Provide updated information based upon the revised requested rate increase, and preferably in the same format as the Customer Notice as found in Duke Kentucky's Application, Volume 1, Tab 12, Exhibit A, pages 1 - 17.

b. In response to (a), ensure to provide the following updated information for each customer classification based upon the revised requested rate increase as found on pages 1 – 16 of the Customer Notice: current and proposed customer charge per month, current and proposed energy charge per kWh, current and proposed demand charges, etc.

c. In response to (a), ensure to provide the average monthly bill and kWh usage, and the monthly dollar and percentage increase, for each customer class based upon the revised requested rate increase as found on page 17 of the original Customer Notice.

d. If there is no updated information based upon the revised rate increase to provide to (a), (b), and (c), explain in detail why not.

**RESPONSE:**

Please see AG-PHDR-01-001 Attachment. The format of the attachment mirrors the Company's customer notice, but only the requested information is provided.

**PERSON RESPONSIBLE:** Bruce L. Sailors

**AG-PHDR-01-001 ATTACHMENT**  
**DUKE ENERGY KENTUCKY CURRENT AND PROPOSED ELECTRIC RATES**

**Residential Service - Rate RS**  
**(Electric Tariff Sheet No. 30)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Customer Charge per month	\$13.00	\$16.00
Energy Charge per kWh		
All kWh	11.1639¢	13.0104¢

**Service at Secondary Distribution Voltage-Rate DS**  
**(Electric Tariff Sheet No. 40)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Customer Charge per month		
Single Phase Service	\$15.00	\$15.00
Three Phase Service	\$30.00	\$30.00
Demand Charge per kW		
First 15 kW	\$0.00	\$0.00
Additional kilowatts	\$10.68	\$12.36
Energy Charge per kWh		
First 6,000 kWh	11.4788¢	13.2866¢
Next 300 kWh/kW	7.4619¢	8.6371¢
Additional kWh	6.3056¢	7.2987¢
Non-Church Cap Rate per kWh	30.7297¢	35.5694¢
Church Cap Rate per kWh	18.8652¢	21.8371¢

**Time-of-Day Rate for Service at Distribution Voltage-Rate DT**  
**(Electric Tariff Sheet No. 41)**

	<b><u>Current Rate</u></b>		<b><u>Proposed Rate</u></b>	
	Summer	Winter	Summer	Winter
Customer Charge per month				
Single Phase Service	\$63.50	\$63.50	\$64.00	\$64.00
Three Phase Service	\$127.00	\$127.00	\$128.00	\$128.00
Primary Voltage Service	\$138.00	\$138.00	\$160.00	\$160.00
Demand Charge per kW				
On Peak kW	\$14.71	\$13.92	\$16.73	\$15.83
Off Peak kW	\$1.32	\$1.32	\$1.50	\$1.50
Distribution kW	\$6.07	\$6.07	\$7.77	\$7.77
Energy Charge per kWh				
On Peak kWh	5.6747¢	5.4640¢	6.4526¢	6.2131¢
Off Peak kWh	4.8348¢	4.8348¢	5.4971¢	5.4971¢
Metering per kW				
First 1,000 kW On Peak	(\$0.75)	(\$0.75)	(\$0.85)	(\$0.85)
Additional kW On Peak	(\$0.58)	(\$0.58)	(\$0.66)	(\$0.66)

**Optional Rate for Electric Space Heating-Rate EH**  
**(Electric Tariff Sheet No. 42)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Winter Period		
Customer Charge per month		
Single Phase Service	\$15.00	\$15.00
Three Phase Service	\$30.00	\$30.00
Primary Voltage Service	\$117.00	\$120.00
Energy Charge per kWh		
All kWh	9.0636¢	10.4830¢

**Seasonal Sports Service-Rate SP**  
**(Electric Tariff Sheet No. 43)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Customer Charge per month	\$15.00	\$15.00
Energy Charge per kWh	14.4519¢	16.7639¢

**Optional Unmetered General Service Rate**  
**For Small Fixed Loads – Rate GS-FL**  
**(Electric Tariff Sheet No. 44)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
For loads based on a range of 540 to 720 hours use per month of the rated capacity of the connected equipment (per kWh)	11.5594¢	13.3202¢
For loads of less than 540 hours use per month of the rated capacity of the connected equipment (per kWh)	13.1566¢	15.1630¢
Minimum per month	\$3.79	\$4.37

**Service at Primary Distribution Voltage Applicability-Rate DP**  
**(Electric Tariff Sheet No. 45)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Customer Charge per month		
Primary Voltage Service	\$117.00	\$120.00
Demand Charge per kW		
All kW	\$9.50	\$10.13
Energy Charge per kWh		
First 300 kWh/kW	7.1562¢	7.6292¢
Additional kWh	6.2068¢	6.6100¢
Maximum monthly rate per kWh (excluding customer charge and all applicable riders)	28.9184¢	30.8134¢

**Time-of-Day Rate for Service at Transmission Voltage-Rate TT**  
**(Electric Tariff Sheet No. 51)**

	<b><u>Current Rate</u></b>		<b><u>Proposed Rate</u></b>	
	Summer	Winter	Summer	Winter
Customer Charge per month	\$500.00	\$500.00	\$500.00	\$500.00
Demand Charge per kW				
On Peak kW	\$9.41	\$7.72	\$10.23	\$8.39
Off Peak kW	\$1.43	\$1.43	\$1.55	\$1.55
Energy Charge per kWh				
On Peak kWh	6.7652¢	6.5057¢	7.3554¢	7.0733¢
Off Peak kWh	5.7296¢	5.7296¢	6.2295¢	6.2295¢

**Rider GSS – Generation Support Service**  
**(Electric Tariff Sheet No. 58)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Administrative Charge per month (plus the appropriate Customer Charge)	\$50.00	\$50.00
Monthly Transmission and Distribution Reservation Charge (per kW)		
Rate DS Secondary Distribution	\$6.209222	\$10.035975
Rate DT Distribution Service	\$7.855088	\$13.807942
Rate DP Primary Distribution	\$8.173019	\$7.042021
Rate TT Transmission Service	\$3.267552	\$5.243138

**Street Lighting Service-Rate SL**  
**(Electric Tariff Sheet No. 60)**

<b><u>Overhead Distribution Area</u></b>	<b><u>Lamp Watts</u></b>	<b><u>kW/Unit</u></b>	<b><u>Annual kWh</u></b>	<b><u>Current Rate/Unit</u></b>	<b><u>Proposed Rate/Unit</u></b>
Standard Fixture (Cobra Head)					
Mercury Vapor					
7,000 lumen	175	0.193	803	\$11.49	\$13.13
7,000 lumen (Open Refractor)	175	0.205	853	\$9.77	\$11.16
10,000 lumen	250	0.275	1,144	\$13.47	\$15.39
21,000 lumen	400	0.430	1,789	\$18.27	\$20.87
Metal Halide					
14,000 lumen	175	0.193	803	\$11.49	\$13.13
20,500 lumen	250	0.275	1,144	\$13.47	\$15.39
36,000 lumen	400	0.430	1,789	\$18.27	\$20.87
Sodium Vapor					
9,500 lumen	100	0.117	487	\$12.34	\$14.10
9,500 lumen (Open Refractor)	100	0.117	487	\$9.38	\$10.72
16,000 lumen	150	0.171	711	\$13.64	\$15.58
22,000 lumen	200	0.228	948	\$17.70	\$20.22
27,500 lumen	250	0.275	948	\$17.70	\$20.22
50,000 lumen	400	0.471	1,959	\$24.43	\$27.91
Decorative Fixtures					
Sodium Vapor					
9,500 lumen (Rectilinear)	100	0.117	487	\$15.24	\$17.41
22,000 lumen (Rectilinear)	200	0.246	1,023	\$19.22	\$21.96
50,000 lumen (Rectilinear)	400	0.471	1,959	\$26.01	\$29.72
50,000 lumen (Setback)	400	0.471	1,959	\$37.80	\$43.19
Spans of Secondary Wiring (per month for each increment of 50 feet of secondary wiring beyond the first 150 feet from the pole)				\$0.76	\$0.87

<u>Underground Distribution Area</u>	<u>Lamp Watts</u>	<u>kW/Unit</u>	<u>Annual kWh</u>	<u>Current Rate/Unit</u>	<u>Proposed Rate/Unit</u>
Standard Fixture (Cobra Head)					
Mercury Vapor					
7,000 lumen	175	0.210	874	\$11.74	\$13.41
7,000 lumen (Open Refractor)	175	0.205	853	\$9.77	\$11.16
10,000 lumen	250	0.292	1,215	\$13.76	\$15.72
21,000 lumen	400	0.460	1,914	\$18.80	\$21.48
Metal Halide					
14,000 lumen	175	0.210	874	\$11.74	\$13.41
20,500 lumen	250	0.292	1,215	\$13.76	\$15.72
36,000 lumen	400	0.460	1,914	\$18.80	\$21.48
Sodium Vapor					
9,500 lumen	100	0.117	487	\$12.34	\$14.10
9,500 lumen (Open Refractor)	100	0.117	487	\$9.51	\$10.87
16,000 lumen	150	0.171	711	\$13.60	\$15.54
22,000 lumen	200	0.228	948	\$17.70	\$20.22
27,500 lumen	250	0.318	1,323	\$18.04	\$20.61
50,000 lumen	400	0.471	1,959	\$24.43	\$27.91
Decorative Fixtures					
Mercury Vapor					
7,000 lumen (Town & Country)	175	0.205	853	\$12.11	\$13.84
7,000 lumen (Holophane)	175	0.210	874	\$15.01	\$17.15
7,000 lumen (Gas Replica)	175	0.210	874	\$33.30	\$38.05
7,000 lumen (Granville)	175	0.205	853	\$12.23	\$13.97
7,000 lumen (Aspen)	175	0.210	874	\$21.39	\$24.44
Metal Halide					
14,000 lumen (Traditionaire)	175	0.205	853	\$12.09	\$13.81
14,000 lumen (Granville Acorn)	175	0.210	874	\$21.39	\$24.44
14,000 lumen (Gas Replica)	175	0.210	874	\$33.42	\$38.19
14,500 lumen (Gas Replica)	175	0.207	861	\$33.41	\$38.17
Sodium Vapor					
9,500 lumen (Town & Country)	100	0.117	487	\$16.97	\$19.39
9,500 lumen (Holophane)	100	0.128	532	\$18.39	\$21.01
9,500 lumen (Rectilinear)	100	0.117	487	\$13.96	\$15.95
9,500 lumen (Gas Replica)	100	0.128	532	\$35.23	\$40.25
9,500 lumen (Aspen)	100	0.128	532	\$21.34	\$24.38
9,500 lumen (Traditionaire)	100	0.117	487	\$16.97	\$19.39
9,500 lumen (Granville Acorn)	100	0.128	532	\$21.34	\$24.38
22,000 lumen (Rectilinear)	200	0.246	1,023	\$19.32	\$22.07
50,000 lumen (Rectilinear)	400	0.471	1,959	\$26.10	\$29.82
50,000 lumen (Setback)	400	0.471	1,959	\$37.80	\$43.19

<u>Pole Charges</u>	<u>Pole Type</u>	<u>Current Rate/Pole</u>	<u>Proposed Rate/Pole</u>
Wood			
17 foot (Wood laminated)	W17	\$6.25	\$7.14
30 foot	W30	\$6.17	\$7.05
35 foot	W35	\$6.25	\$7.14
40 foot	W40	\$7.48	\$8.55
Aluminum			
12 foot (decorative)	A12	\$16.98	\$19.40
28 foot	A28	\$9.84	\$11.24
28 foot (heavy duty)	A28H	\$9.95	\$11.37
30 foot (anchor base)	A30	\$19.66	\$22.46
Fiberglass			



17 foot	F17	\$6.25	\$7.14
12 foot (decorative)	F12	\$18.26	\$20.86
30 foot (bronze)	F30	\$11.88	\$13.57
35 foot (bronze)	F35	\$12.21	\$13.95
Steel			
27 foot (11 gauge)	S27	\$16.05	\$18.34
27 foot (3 gauge)	S27H	\$23.69	\$27.07
Spans of Secondary Wiring (per month for each increment of 25 feet of secondary wiring beyond the first 25 feet from the pole		\$1.10	\$1.26

**Traffic Lighting Service -Rate TL**  
**(Electric Tariff Sheet No. 61)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Where the Company supplies energy only (per kWh)	6.7222¢	7.6807¢

**Unmetered Outdoor Lighting Electric Service-Rate UOLS**  
**(Electric Tariff Sheet No. 62)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Energy Charge per kWh		
All kWh	6.6467¢	7.5944¢

**LED Outdoor Lighting Electric Service- Rate LED**  
**(Electric Tariff Sheet No. 64)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Energy Charge per kWh		
All kWh	6.9217¢	7.9086¢

**Rates (Per Unit Per Month)**

<b><u>Fixtures</u></b>	<b><u>Description</u></b>	<b><u>Initial Lumens</u></b>	<b><u>Lamp Wattage</u></b>	<b><u>Monthly kWh</u></b>	<b><u>Current Charge</u></b>		<b><u>Proposed Charge</u></b>	
					<b><u>Fixture</u></b>	<b><u>Maint.</u></b>	<b><u>Fixture</u></b>	<b><u>Maint.</u></b>
50W Neighborhood		5,000	50	17	\$4.15	\$2.90	\$4.74	\$3.31
50W Neighborhood with Lens		5,000	50	17	\$4.20	\$2.90	\$4.80	\$3.31
50W Standard LED-BLACK		4,521	50	17	\$3.84	\$2.90	\$4.39	\$3.31
70W Standard LED-BLACK		6,261	70	24	\$4.22	\$2.90	\$4.82	\$3.31
110W Standard LED-BLACK		9,336	110	38	\$4.77	\$2.90	\$5.45	\$3.31
150W Standard LED-BLACK		12,642	150	52	\$4.83	\$2.90	\$5.52	\$3.31
220W Standard LED-BLACK		18,642	220	76	\$6.31	\$3.54	\$7.21	\$4.04
280W Standard LED-BLACK		24,191	280	97	\$6.36	\$3.54	\$7.27	\$4.04
50W Acorn LED-BLACK		5,147	50	17	\$11.71	\$2.90	\$13.38	\$3.31
50W Deluxe Acorn LED-BLACK		5,147	50	17	\$13.05	\$2.90	\$14.91	\$3.31
70W LED Open Deluxe Acorn		6,500	70	24	\$13.44	\$2.90	\$15.36	\$3.31
50W Traditional LED-BLACK		3,303	50	17	\$6.31	\$2.90	\$7.21	\$3.31
50W Open Traditional LED-BLACK		3,230	50	17	\$6.56	\$2.90	\$7.50	\$3.31
50W Mini Bell LED-BLACK		4,500	50	17	\$12.01	\$2.90	\$13.72	\$3.31
50W Enterprise LED-BLACK		3,880	50	17	\$11.53	\$2.90	\$13.17	\$3.31
70W Sanibel LED-BLACK		5,508	70	24	\$14.66	\$2.90	\$16.75	\$3.31
150W Sanibel		12,500	150	52	\$15.28	\$2.90	\$17.46	\$3.31
150W LED Teardrop		12,500	150	52	\$18.36	\$2.90	\$20.98	\$3.31
50W LED Teardrop Pedestrian		4,500	50	17	\$15.01	\$2.90	\$17.15	\$3.31
220W LED Shoebox		18,500	220	76	\$11.39	\$3.54	\$13.01	\$4.04
420W LED Shoebox		39,078	420	146	\$16.92	\$3.54	\$19.33	\$4.04

530W LED Shoebox	57,000	530	184	\$19.49	\$3.54	\$22.27	\$4.04
150W Clermont LED	12,500	150	52	\$20.04	\$2.90	\$22.90	\$3.31
130W Flood LED	14,715	130	45	\$7.20	\$2.90	\$8.23	\$3.31
260W Flood LED	32,779	260	90	\$11.24	\$3.54	\$12.84	\$4.04
50W Monticello LED	4,157	50	17	\$13.49	\$2.90	\$15.41	\$3.31
50W Mitchell Finial	5,678	50	17	\$12.85	\$2.90	\$14.68	\$3.31
50W Mitchell Ribs, Bands, and Medallions LED	5,678	50	17	\$14.04	\$2.90	\$16.04	\$3.31
50W Mitchell Top Hat LED	5,678	50	17	\$12.85	\$2.90	\$14.68	\$3.31
50W Mitchell Top Hat with Ribs, Bands, & Medallions LED	5,678	50	17	\$14.04	\$2.90	\$16.04	\$3.31
50W Open Monticello LED	4,157	50	17	\$13.44	\$2.90	\$15.36	\$3.31
150W LED Shoebox	19,000	150	52	\$10.48	\$2.90	\$11.97	\$3.31
50W Sanibel LED	6,000	50	17	\$13.90	\$2.90	\$15.88	\$3.31
40W Acorn No Finial LED	5,000	40	14	\$11.20	\$2.90	\$12.80	\$3.31
50W Ocala Acorn LED	6,582	50	17	\$6.71	\$2.90	\$7.67	\$3.31
50W Deluxe Traditional LED	5,057	50	17	\$12.82	\$2.90	\$14.65	\$3.31
30W Town & Country LED	3,000	30	10	\$5.35	\$2.90	\$6.11	\$3.31
30W Open Town & Country LED	3,000	30	10	\$5.09	\$2.90	\$5.82	\$3.31
150W Enterprise LED	16,500	150	52	\$11.45	\$2.90	\$13.08	\$3.31
220W Enterprise LED	24,000	220	76	\$11.78	\$3.54	\$13.46	\$4.04
50W Clermont LED	6,300	50	17	\$18.68	\$2.90	\$21.34	\$3.31
30W Gaslight Replica LED	3,107	30	10	\$21.30	\$2.90	\$24.34	\$3.31
50W Cobra LED	5,500	50	17	\$4.17	\$2.90	\$4.76	\$3.31
70W Cobra LED	8,600	70	24	\$4.33	\$2.90	\$4.95	\$3.31
30W Granville Acorn LED	4,100	30	10	N/A	N/A	\$11.75	\$3.31
30W Style B Bollard LED	2,390	30	10	N/A	N/A	\$15.31	\$3.31
30W Style C Bollard LED	2,146	30	10	N/A	N/A	\$15.31	\$3.31
30W Style D Bollard LED	2,390	30	10	N/A	N/A	\$15.31	\$3.31
30W Style E Bollard LED	1,200	30	10	N/A	N/A	\$15.31	\$3.31
40W Colonial Bollard LED	1,107	40	14	N/A	N/A	\$19.48	\$3.31
40W Washington Bollard LED	1,107	40	14	N/A	N/A	\$19.48	\$3.31
26W Holiday Riser Receptacle LED	NA	26	9	N/A	N/A	\$4.21	\$3.31
26W Holiday Bracket Top Receptacle LED	NA	26	9	N/A	N/A	\$4.96	\$3.31
26W Holiday Festoon Receptacle LED	NA	26	9	N/A	N/A	\$5.85	\$3.31
26W Holiday Post Top Receptacle LED	NA	26	9	N/A	N/A	\$5.32	\$3.31
26W Holiday Post Top with Adapter Receptacle LED	NA	26	9	N/A	N/A	\$5.91	\$3.31
26W Dual Post Top Receptacle LED	NA	26	9	N/A	N/A	\$6.94	\$3.31
26W Dual Post Top with Adapter Receptacle LED	NA	26	9	N/A	N/A	\$7.53	\$3.31
26W Dual Bracket Top Receptacle LED	NA	26	9	N/A	N/A	\$6.94	\$3.31
50W Senoia LED	4,525	50	17	N/A	N/A	\$15.68	\$3.31
50W Halo LED	4,809	50	17	N/A	N/A	\$17.64	\$3.31
30W Standard LED	3,720	30	10	N/A	N/A	\$3.17	\$3.31
40W Standard LED	4,506	40	14	N/A	N/A	\$3.18	\$3.31
30W Gray Open Bottom LED	4,510	30	10	N/A	N/A	\$3.06	\$3.31

## Poles

<u>Description</u>	<u>Current Charge</u>	<u>Proposed Charge</u>
Style A 12 Ft Long Anchor Base Top Tenon Aluminum	\$9.34	\$10.67
Style A 15 Ft Long Direct Buried Top Tenon Aluminum	\$8.69	\$9.93
Style A 15 Ft Long Anchor Base Top Tenon Aluminum	\$10.83	\$12.37
Style A 18 Ft Long Direct Buried Top Tenon Aluminum	\$8.90	\$10.17
Style A 17 Ft Long Anchor Base Top Tenon Aluminum	\$11.55	\$13.20
Style A 25 Ft Long Direct Buried Top Tenon Aluminum	\$11.75	\$13.43
Style A 22 Ft Long Anchor Base Top Tenon Aluminum	\$14.57	\$16.65
Style A 30 Ft Long Direct Buried Top Tenon Aluminum	\$13.35	\$15.25
Style A 27 Ft Long Anchor Base Top Tenon Aluminum	\$19.48	\$22.26
Style A 35 Ft Long Direct Buried Top Tenon Aluminum	\$15.49	\$17.70
Style A 32 Ft Long Anchor Base Top Tenon Aluminum	\$19.99	\$22.84

Style A 41 Ft Long Direct Buried Top Tenon Aluminum	\$18.98	\$21.69
Style B 12 Ft Long Anchor Base Post Top Aluminum	\$10.61	\$12.12
Style C 12 Ft Long Anchor Base Post Top Aluminum	\$12.91	\$14.75
Style C 12 Ft Long Anchor Base Davit Steel	\$15.64	\$17.87
Style C 14 Ft Long Anchor Base Top Tenon Steel	\$14.75	\$16.85
Style C 21 Ft Long Anchor Base Davit Steel	\$32.96	\$37.66
Style C 23 Ft Long Anchor Base Boston Harbor Steel	\$38.27	\$43.73
Style D 12 Ft Long Anchor Base Breakaway Aluminum	\$12.32	\$14.08
Style E 12 Ft Long Anchor Base Post Top Aluminum	\$12.91	\$14.75
Style F 12 Ft Long Anchor Base Post Top Aluminum	\$15.74	\$17.98
Legacy Style 39 Ft Direct Buried Single or Twin Side Mount Alum Satin Finish	\$20.92	\$23.90
Legacy Style 27 Ft Long Anchor Base Side Mnt Alum Satin Finish Breakaway	\$20.45	\$23.37
Legacy Style 33 Ft Long Anchor Base Side Mnt Alum Satin Finish Breakaway	\$21.38	\$24.43
Legacy Style 37 Ft Long Anchor Base Side Mount Aluminum Pole Satin Finish	\$23.61	\$26.98
30' Class 7 Wood Pole	\$6.48	\$7.40
35' Class 5 Wood Pole	\$7.24	\$8.27
40' Class 4 Wood Pole	\$8.21	\$9.38
45' Class 4 Wood Pole	\$8.55	\$9.77
15' Style A - Fluted - for Shroud - Aluminum Direct Buried Pole	\$10.05	\$11.48
20' Style A - Fluted - for Shroud - Aluminum Direct Buried Pole	\$10.54	\$12.04
15' Style A - Smooth - for Shroud - Aluminum Direct Buried Pole	\$8.69	\$9.93
20' Style A - Smooth - for Shroud - Aluminum Direct Buried Pole	\$10.26	\$11.72
21' Style A - Fluted - Direct Buried	\$14.37	\$16.42
30' Style A - Transformer Base - Anchor Base	\$21.78	\$24.89
35' Style A - Transformer Base - Anchor Base	\$24.53	\$28.03
19' Style A - Breakaway - Direct Buried	\$19.55	\$22.34
24' Style A - Breakaway - Direct Buried	\$20.69	\$23.64
27' Style A - Breakaway - Direct Buried	\$19.79	\$22.61
32' Style A - Breakaway - Direct Buried	\$20.26	\$23.15
37' Style A - Breakaway - Direct Buried	\$21.56	\$24.63
42' Style A - Breakaway - Direct Buried	\$22.29	\$25.47
17' Style B - Anchor Base	\$15.04	\$17.18
17' Style C - Post Top - Anchor Base	\$16.22	\$18.53
17' Style C - Davit - Anchor Base	\$25.65	\$29.31
17' Style C - Boston Harbor - Anchor Base	\$25.02	\$28.59
25' Style D - Boston Harbor - Anchor Base	\$29.17	\$33.33
50' Wood - Direct Buried	\$10.64	\$12.16
55' Wood - Direct Buried	\$11.21	\$12.81
18' Style C - Breakaway - Direct Buried	\$22.18	\$25.34
17' Wood Laminated	\$6.25	\$7.14
12' Aluminum (decorative)	\$16.98	\$19.40
28' Aluminum	\$9.84	\$11.24
28' Aluminum (heavy duty)	\$9.95	\$11.37
30' Aluminum (anchor base)	\$19.66	\$22.46
17' Fiberglass	\$6.25	\$7.14
12' Fiberglass (decorative)	\$18.26	\$20.86
30' Fiberglass (bronze)	\$11.88	\$13.57
35' Fiberglass (bronze)	\$12.21	\$13.95
27' Steel (11 gauge)	\$16.05	\$18.34
27' Steel (3 gauge)	\$23.69	\$27.07
Shroud - Standard Style for anchor base poles	\$2.71	\$3.10
Shroud - Style B Pole for smooth and fluted poles	\$6.44	\$7.36
Shroud - Style C Pole for smooth and fluted poles	\$8.05	\$9.20
Shroud - Style D Pole for smooth and fluted poles	\$9.93	\$11.35
Shroud - Style B - Assembly	\$8.42	\$9.62
Shroud - Style C - Assembly	\$9.89	\$11.30
Shroud - Style D - Assembly	\$12.06	\$13.78
Shroud - Style Standard - Assembly 6"/15"	\$4.71	\$5.38

Shroud - Style Standard - Assembly 6"/18"

\$5.12

\$5.85

**Pole Foundation**

<b><u>Description</u></b>	<b><u>Current Charge</u></b>	<b><u>Proposed Charge</u></b>
Flush - Pre-fabricated - Style A Pole	\$13.30	\$15.20
Flush - Pre-fabricated - Style B Pole	\$12.28	\$14.03
Flush - Pre-fabricated - Style C Pole	\$13.17	\$15.05
Flush - Pre-fabricated - Style D Pole	\$12.28	\$14.03
Flush - Pre-fabricated - Style E Pole	\$12.28	\$14.03
Flush - Pre-fabricated - Style F Pole	\$12.28	\$14.03
Reveal - Pre-fabricated - Style A Pole	\$18.73	\$21.40
Reveal - Pre-fabricated - Style B Pole	\$14.90	\$17.02
Reveal - Pre-fabricated - Style C Pole	\$15.46	\$17.66
Reveal - Pre-fabricated - Style D Pole	\$15.46	\$17.66
Reveal - Pre-fabricated - Style E Pole	\$15.46	\$17.66
Reveal - Pre-fabricated - Style F Pole	\$15.46	\$17.66
Screw-in Foundation	\$7.96	\$9.09

**Brackets**

<b><u>Description</u></b>	<b><u>Current Charge</u></b>	<b><u>Proposed Charge</u></b>
14 inch bracket - wood pole - side mount	\$1.93	\$2.21
4 foot bracket - wood pole - side mount	\$2.16	\$2.47
6 foot bracket - wood pole - side mount	\$2.13	\$2.43
8 foot bracket - wood pole - side mount	\$2.89	\$3.30
10 foot bracket - wood pole - side mount	\$4.77	\$5.45
12 foot bracket - wood pole - side mount	\$4.34	\$4.96
15 foot bracket - wood pole - side mount	\$5.07	\$5.79
4 foot bracket - metal pole - side mount	\$5.14	\$5.87
6 foot bracket - metal pole - side mount	\$5.21	\$5.95
8 foot bracket - metal pole - side mount	\$6.47	\$7.39
10 foot bracket - metal pole - side mount	\$6.82	\$7.79
12 foot bracket - metal pole - side mount	\$6.23	\$7.12
15 foot bracket - metal pole - side mount	\$7.44	\$8.50
18 inch bracket - metal pole - double Flood Mount - top mount	\$2.07	\$2.37
14 inch bracket - metal pole - single mount - top tenon	\$2.19	\$2.50
14 inch bracket - metal pole - double mount - top tenon	\$2.37	\$2.71
14 inch bracket - metal pole - triple mount - top tenon	\$2.52	\$2.88
14 inch bracket - metal pole - quad mount - top tenon	\$2.63	\$3.00
6 foot - metal pole - single - top tenon	\$4.87	\$5.56
6 foot - metal pole - double - top tenon	\$6.17	\$7.05
4 foot - Boston Harbor - top tenon	\$7.06	\$8.07
6 foot - Boston Harbor - top tenon	\$7.43	\$8.49
12 foot - Boston Harbor Style C pole double mount - top tenon	\$12.71	\$14.52
4 foot - Davit arm - top tenon	\$6.44	\$7.36
18 inch - Cobrahead fixture for wood pole	\$1.82	\$2.08
18 inch - Flood light for wood pole	\$2.01	\$2.30
18" Metal - Flood - Bullhorn - Top Tenon	\$2.48	\$2.83
4' Transmission - Top Tenon	\$9.12	\$10.42
10' Transmission - Top Tenon	\$10.51	\$12.01
15' Transmission - Top Tenon	\$11.56	\$13.21
18" Transmission - Flood - Top Tenon	\$4.86	\$5.55
3' Shepherds Crook - Single - Top Tenon	\$4.61	\$5.27
3' Shepherds Crook w/ Scroll - Single - Top Tenon	\$5.11	\$5.84
3' Shepherds Crook - Double - Top Tenon	\$6.52	\$7.45
3' Shepherds Crook w/ Scroll - Double - Top Tenon	\$7.33	\$8.38
3' Shepherds Crook w/ Scroll & Festoon - Single - Top Tenon	\$5.35	\$6.11
3' Shepherds Crook w/ Scroll - Wood - Top Tenon	\$6.38	\$7.29

17" Masterpiece - Top Tenon - Double Post Mount - Top Tenon \$5.09 \$5.82

**Wiring Equipment**

<u>Description</u>	<u>Current Charge</u>	<u>Proposed Charge</u>
Secondary Pedestal (cost per unit)	\$2.47	\$2.82
Handhole (cost per unit)	\$3.54	\$4.04
Pullbox	\$8.98	\$10.26
6AL DUPLEX and Trench (cost per foot)	\$1.12	\$1.28
6AL DUPLEX and Trench with conduit (cost per foot)	\$1.30	\$1.49
6AL DUPLEX with existing conduit (cost per foot)	\$0.82	\$0.94
6AL DUPLEX and Bore with conduit (cost per foot)	\$2.79	\$3.19
6AL DUPLEX OH wire (cost per foot)	\$2.62	\$2.99

**Sheilds**

<u>Description</u>	<u>Current Charge</u>	<u>Proposed Charge</u>
Standard	N/A	\$1.83
Decorative	N/A	\$1.71

Additional Facilities Charge 0.8292% 0.8642%

**Street Lighting Service for Non-Standard Units -Rate NSU**  
**(Electric Tariff Sheet No. 66)**

<u>Company Owned</u>	<u>Lamp Watts</u>	<u>kW/ Unit</u>	<u>Annual kW/unit</u>	<u>Current Rate/Unit</u>	<u>Proposed Rate/Unit</u>
Boulevard units served underground					
a. 2,500 lumen Incandescent – Series	148	0.148	616	\$14.51	\$16.58
b. 2,500 lumen Incandescent – Multiple	189	0.189	786	\$11.56	\$13.21
Holophane Decorative Fixture on 17 foot fiberglass pole served underground with direct buried cable					
a. 10,000 lumen Mercury Vapor	250	0.292	1,215	\$26.51	\$30.29
Each increment of 25 feet of secondary wiring beyond the first 25 feet from the pole base (added to Rate/unit charge)				\$1.10	\$1.26
Street light units served overhead distribution					
a. 2,500 lumen Incandescent	189	0.189	786	\$11.46	\$13.09
b. 2,500 lumen Mercury Vapor	100	0.109	453	\$10.58	\$12.09
c. 21,000 lumen Mercury Vapor	400	0.460	1,914	\$17.87	\$20.42

**Customer Owned**

Steel boulevard units served underground with limited maintenance by Company					
a. 2,500 lumen Incandescent – Series	148	0.148	616	\$8.79	\$10.04
b. 2,500 lumen Incandescent – Multiple	189	0.189	786	\$11.18	\$12.77

**Street Lighting Service-Customer Owned - Rate SC**  
**(Electric Tariff Sheet No. 68)**

<u>Base Rate Fixture Description</u>	<u>Lamp Watts</u>	<u>kW/Unit</u>	<u>Annual kWh</u>	<u>Current Rate/Unit</u>	<u>Proposed Rate/Unit</u>
Standard Fixture (Cobra Head)					
Mercury Vapor					
7,000 lumen	175	0.193	803	\$6.80	\$7.77
10,000 lumen	250	0.275	1,144	\$8.80	\$10.05

21,000 lumen	400	0.430	1,789	\$12.41	\$14.18
Metal Halide					
14,000 lumen	175	0.193	803	\$6.80	\$7.77
20,500 lumen	250	0.275	1,144	\$8.80	\$10.05
36,000 lumen	400	0.430	1,789	\$12.41	\$14.18
Sodium Vapor					
9,500 lumen	100	0.117	487	\$7.67	\$8.76
16,000 lumen	150	0.171	711	\$8.73	\$9.97
22,000 lumen	200	0.228	948	\$9.77	\$11.16
27,500 lumen	250	0.228	948	\$9.77	\$11.16
50,000 lumen	400	0.471	1,959	\$13.96	\$15.95
Decorative Fixture					
Mercury Vapor					
7,000 lumen (Holophane)	175	0.210	874	\$8.49	\$9.70
7,000 lumen (Town & Country)	175	0.205	853	\$8.40	\$9.60
7,000 lumen (Gas Replica)	175	0.210	874	\$8.49	\$9.70
7,000 lumen (Aspen)	175	0.210	874	\$8.49	\$9.70
Metal Halide					
14,000 lumen (Traditionaire)	175	0.205	853	\$8.40	\$9.60
14,000 lumen (Granville Acorn)	175	0.210	874	\$8.56	\$9.78
14,000 lumen (Gas Replica)	175	0.210	874	\$8.56	\$9.78
Sodium Vapor					
9,500 lumen (Town & Country)	100	0.117	487	\$7.56	\$8.64
9,500 lumen (Traditionaire)	100	0.117	487	\$7.56	\$8.64
9,500 lumen (Granville Acorn)	100	0.128	532	\$7.91	\$9.04
9,500 lumen (Rectilinear)	100	0.117	487	\$7.56	\$8.64
9,500 lumen (Aspen)	100	0.128	532	\$7.91	\$9.04
9,500 lumen (Holophane)	100	0.128	532	\$7.91	\$9.04
9,500 lumen (Gas Replica)	100	0.128	532	\$7.91	\$9.04
22,000 lumen (Rectilinear)	200	0.246	1,023	\$10.36	\$11.84
50,000 lumen (Rectilinear)	400	0.471	1,959	\$14.38	\$16.43

<u>Pole Description</u>	<u>Pole Type</u>	<u>Current Rate/Pole</u>	<u>Proposed Rate/Pole</u>
Wood			
30 foot	W30	\$ 6.17	\$7.05
35 foot	W35	\$ 6.25	\$7.14
40 foot	W40	\$ 7.48	\$8.55

Customer Owned and Maintained Units

**Current**      **Proposed**  
**per kWh**      **per kWh**

The monthly kilowatt-hour usage will be mutually agreed upon between the Company and the customer. Where the average monthly usage is less than 150 kWh per point of delivery, the customer shall pay the Company, in addition to the monthly charge, the cost of providing electric service on the basis of time and material plus overhead charges. An estimate of the cost will be submitted for approval before work is carried out.

6.6038¢      7.5454¢

**Street-lighting Service-Overhead Equivalent-Rate SE**  
**(Electric Tariff Sheet No. 69)**

<u>Fixture Description</u>	<u>Lamp Watt</u>	<u>kW/Unit</u>	<u>Annual kWh</u>	<u>Current Rate/Unit</u>	<u>Proposed Rate/Unit</u>
Decorative Fixtures					
Mercury Vapor					
7,000 lumen (Town & Country)	175	0.205	853	\$11.78	\$13.46
7,000 lumen (Holophane)	175	0.210	874	\$11.83	\$13.52

7,000 lumen (Gas Replica)	175	0.210	874	\$11.83	\$13.52
7,000 lumen (Aspen)	175	0.210	874	\$11.83	\$13.52
<u>Metal Halide</u>					
14,000 lumen (Traditionaire)	175	0.205	853	\$11.78	\$13.46
14,000 lumen (Granville Acorn)	175	0.210	874	\$11.83	\$13.52
14,000 lumen (Gas Replica)	175	0.210	874	\$11.83	\$13.52
<u>Sodium Vapor</u>					
9,500 lumen (Town & Country)	100	0.117	487	\$12.41	\$14.18
9,500 lumen (Holophane)	100	0.128	532	\$12.63	\$14.43
9,500 lumen (Rectilinear)	100	0.117	487	\$12.41	\$14.18
9,500 lumen (Gas Replica)	100	0.128	532	\$12.62	\$14.42
9,500 lumen (Aspen)	100	0.128	532	\$12.62	\$14.42
9,500 lumen (Traditionaire)	100	0.117	487	\$12.41	\$14.18
9,500 lumen (Granville Acorn)	100	0.128	532	\$12.62	\$14.42
22,000 lumen (Rectilinear)	200	0.246	1,023	\$18.14	\$20.73
50,000 lumen (Rectilinear)	400	0.471	1,959	\$24.58	\$28.08
50,000 lumen (Setback)	400	0.471	1,959	\$24.58	\$28.08

**Charge for Reconnection of Service**  
**(Electric Tariff Sheet No. 91)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Reconnections that can be accomplished remotely	\$5.60	\$6.50
Reconnections that cannot be accomplished remotely	\$8.25	\$5.80
Reconnections where service was disconnected at pole	\$18.00	\$16.50
After hours reconnection charge	\$40.00	N/A

**Distribution Pole Attachments - Rate DPA**  
**(Electric Tariff Sheet No. 92)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Two-user pole annual rental per foot	\$8.59	\$7.50
Three-user pole annual rental per foot	\$7.26	\$7.50
Conduit fee per linear foot	\$0.27	\$0.67

**Real Time Pricing Program- Rate RTP**  
**(Electric Tariff Sheet No. 99)**

	<b><u>Current Rate</u></b>	<b><u>Proposed Rate</u></b>
Energy Delivery Charge (Credit) per kWh from Customer Base Load		
Secondary Service	2.0034¢	3.3518¢
Primary Service	1.6479¢	2.8503¢
Transmission Service	0.6915¢	1.0567¢
Program Charge per billing period	\$183.00	\$183.00

The foregoing rates reflect a proposed increase in electric revenues of approximately \$69,986,752 or 14.68% over current total electric revenues to Duke Energy Kentucky. The estimated amount of increase per customer class is as follows:

	Total Increase (\$)	Total Increase (%)
Rate RS – Residential Service:	\$33,260,512	16.2%
Rate DS – Service at Distribution Voltage	\$19,161,321	14.1%
Rate DT – Time-of-Day Rate for Service at Distribution Voltage	\$15,309,540	14.1%
Rate EH – Optional Rate for Electric Space Heating	\$271,962	13.9%
Rate SP – Seasonal Sports Service	\$7,564	14.2%
Rate GS-FL – General Service Rate for Small Fixed Loads	\$118,978	14.2%
Rate DP – Service at Primary Distribution Voltage	\$53,240	5.9%
Rate TT – Time-of-Day Rate for Service at Transmission Voltage	\$1,240,247	8.0%
Rate SL – Street Lighting Service	\$198,657	13.8%
Rate TL – Traffic Lighting Service	\$13,788	13.1%
Rate UOLS – Unmetered Outdoor Lighting Electric Service	\$81,055	13.1%
Rate NSU – Street Lighting Service for Non-Standard Units	\$13,460	13.8%
Rate SC – Street Lighting Service – Customer Owned	\$861	13.1%
Rate SE – Street Lighting Service – Overhead Equivalent	\$35,982	13.8%
Rate LED – Street Lighting Service – LED Outdoor Lighting	\$2,807	14.0%
Rate RTP – Experimental Real Time Pricing Program	\$60,382	9.8%
Interdepartmental	\$4,983	14.9%
Special Contracts	\$135,496	13.7%
Reconnection Charges	\$8,323	15.1%
Rate DPA – Pole and Line Attachments	\$7,594	1.1%

The average monthly bill for each customer class to which the proposed rates will apply will increase approximately as follows:

	Average kWh/Bill	Monthly Increase (\$)	Percent Increase (%)
Rate RS – Residential Service:	904	\$19.68	16.2%
Rate DS – Service at Distribution Voltage	7,079	\$146.36	14.2%
Rate DT – Time-of-Day Rate for Service at Distribution Voltage	611,498	\$7,071.80	13.5%
Rate EH – Optional Rate for Electric Space Heating	19,031	\$270.34	13.9%
Rate SP – Seasonal Sports Service	1,971	\$45.57	14.2%
Rate GS-FL – General Service Rate for Small Fixed Loads	537	\$10.78	14.2%
Rate DP – Service at Primary Distribution Voltage	64,391	\$805.12	6.2%
Rate TT – Time-of-Day Rate for Service at Transmission Voltage	1,188,866	\$9,395.55	8.0%
Rate SL – Street Lighting Service *	66	\$1.92	13.7%
Rate TL – Traffic Lighting Service	921	\$8.84	13.1%
Rate UOLS – Unmetered Outdoor Lighting Electric Service	279	\$2.64	13.0%
Rate NSU – Street Lighting Service for Non-Standard Units*	49	\$1.67	13.9%
Rate SC – Street Lighting Service – Customer Owned *	44	\$0.41	12.8%
Rate SE – Street Lighting Service – Overhead Equivalent *	59	\$1.75	13.8%
Rate LED – Street Lighting Service – Led Outdoor Lighting *	18	\$1.23	14.0%
Rate RTP – Experimental Real Time Pricing Program	275,766	\$1,233.23	15.9%
Interdepartmental	N/A	\$415.25	14.9%
Reconnection Charge (per remote reconnection)	N/A	\$0.90	16.1%
Reconnection Charge (at meter per reconnection)	N/A	(\$2.45)	-29.7%
Reconnection Charge (at pole per reconnection)	N/A	(\$1.50)	-8.3%
Rate DPA - Pole and Line Attachments (2-user attachment per foot)	N/A	(\$1.09)	-12.7%
Rate DPA – Pole and Line Attachments (3-user attachment per foot)	N/A	\$0.24	3.3%
Rate DPA – Conduit Fee	N/A	\$0.40	148.1%

\*For these lighting schedules, values represent average monthly kWh usage per fixture.



**Duke Energy Kentucky**  
**Case No. 2024-00354**  
**AG's Post-Hearing Data Requests**  
**Date Received: May 30, 2025**

**AG-PHDR-01-002**

**REQUEST:**

Refer to Duke Kentucky's response to the Attorney General's First Request for Information, Item 117, Attachment 1, page 1 of 1. In the Attachment, Duke Kentucky provided the 2024 and 2025 property tax expense amounts, and reduced the expense by \$685,966 and \$818,091, respectively, due to legislation passed to treat gas pipeline assets as real property for 2024 and 2025. Provide another version of Attachment 1, but for the year 2026, include the computed property tax expense, provide the reduced expense pursuant to House Bill 775, and the resulting property tax expense that Duke Kentucky is requesting to be included in the customer rates.

**RESPONSE:**

Please see AG-PHDR-01-002 Attachment.

**PERSON RESPONSIBLE:** John R. Panizza

Duke Energy Kentucky  
Case No. 2024-00354  
AG's Post-Hearing Data Requests  
Date Received: May 30, 2025  
AG-PHDR-01-002

Descriptions	Tax Estimate
Property Tax Year 2023	13,063,998
Est. % Increase ('23 to '24)	<u>-5.60%</u>
Property Tax Year 2024	13,018,724
Real Property Legislation Est. Adj. *	<u>(685,966)</u>
Net 2024 Property Tax Expense	12,332,757
Est. % Increase ('24 to '25)	<u>26.63%</u>
Property Tax Year 2025	16,435,165
Real Property Legislation Est. Adj. *	<u>(818,091)</u>
Net 2025 Property Tax Expense	15,617,074
Est. % Increase ('25 to '26)	<u>10.22%</u>
Property Tax Year 2026	18,110,132
Real Property Legislation Est. Adj. *	<u>(896,518)</u>
Net 2026 Property Tax Expense	17,213,614
Base Period Actuals (3/1/24-8/31/24)	
Tax Expense	6,166,379
Base Period Forecasted (9/1/24-2/28/25)	
Est. Tax Expense Submitted	6,713,765
Forecast Period (7/1/25-6/30/26) Est. Tax	16,415,344

\*Adjustment to reflect legislation passed to treat gas pipeline assets as real property.

**REQUEST:**

Refer to the previous question and to the May 21, 2025 Video Transcript of Evidence (“VTE”), at 2:27:10 – 2:28:54, wherein Duke Kentucky’s witness John Panizza indicated that the 2026 property tax amount was already reduced to consider the impacts of House Bill 775 in Duke Kentucky’s response to the Attorney General’s First Request for Information, Item 117, Attachment 1, page 1 of 1. Refer also to Duke Kentucky’s response to the Attorney General’s Second Request for Information, Item 33, which provides additional workpaper amounts supporting the annual property tax amounts found in Duke Kentucky’s response to the Attorney General’s First Request for Information, Item 117, Attachment 1, page 1 of 1.

a. Confirm that the additional workpaper provided in Duke Kentucky’s response to the Attorney General’s Second Request for Information, Item 33 computes the property tax expense estimate for 2024 of \$13,018,724 and does not separately compute the estimated reduction from that amount of \$685,966 associated with the real property legislation that is reflected in Duke Kentucky’s response to the Attorney General’s First Request for Information, Item 117, Attachment 1, page 1 of 1. If not confirmed, explain why not.

b. Confirm that the additional workpaper provided in Duke Kentucky’s response to the Attorney General’s Second Request for Information, Item 33 computes the property tax expense estimate for 2025 of \$16,435,165 and does not separately compute

the estimated reduction from that amount of \$818,091 associated with the real property legislation that is reflected in Duke Kentucky's response to the Attorney General's First Request for Information, Item 117, Attachment 1, page 1 of 1. If not confirmed, explain why not.

c. Confirm that the additional workpaper provided in Duke Kentucky's response to the Attorney General's Second Request for Information, Item 33 computes the property tax expense estimate for 2026 of \$17,213,614 and does not separately compute an estimated reduction from that amount associated with the aforementioned real property legislation. If not confirmed, explain why not.

d. Cite to any cell locations on any workpaper files that compute a separate amount for 2026 associated with the real property legislation that is reflected on Duke Kentucky's response to the Attorney General's First Request for Information, Item 117, Attachment 1, page 1 of 1. Indicate the amount, how it was calculated, and the cell locations where this calculation is made.

**RESPONSE:**

a. Duke Energy Kentucky's response to AG-DR-02-033 did not include calculations for the real property deduction because AG-DR-02-033 requested gross tax estimate and not net tax estimate, which would have included the real property tax deduction.

b. Please see response to 3(a) above.

c. Duke Energy Kentucky's response to AG-DR-02-033 did include calculations for the real property deduction for Tax Year 2026.

d. Please see Duke Energy Kentucky's response to AG-DR-02-033 in cells I23 and I24, which shows the effective tax rates estimated for tax years 2025 and 2026, respectively. The legislation's impact was a reduction to the effective tax rate from 1.051% to .995%. When each effective tax rate is applied to the 2026 Grossed Up Anticipated Future Value in cell H24 (\$1,606,689,204), the difference between the two tax estimates results in \$896,518, as shown in Duke Energy Kentucky's response to AG-PHDR-01-002.

**PERSON RESPONSIBLE:** John R. Panizza