

KyPSC Case No. 2024-00354
TABLE OF CONTENTS

<u>DATA REQUEST</u>	<u>WITNESS</u>	<u>TAB NO.</u>
STAFF-DR-01-001	Grady “Tripp” S. Carpenter Danielle L. Weatherston Marc W. Arnold William C. Luke.....	1
STAFF-DR-01-002	Danielle L. Weatherson	2
STAFF-DR-01-003	Lisa D. Steinkuhl	3
STAFF-DR-01-004	Danielle L. Weatherston	4
STAFF-DR-01-005	Sharif S. Mitchell	5
STAFF-DR-01-006	Danielle L. Weatherston	6
STAFF-DR-01-007	Danielle L. Weatherston	7
STAFF-DR-01-008	Danielle L. Weatherston	8
STAFF-DR-01-009	Marc W. Arnold Shariff S. Mitchell Grady “Tripp” S. Carpenter	9
STAFF-DR-01-010	James E. Ziolkowski	10
STAFF-DR-01-011	Rebekah E. Buck.....	11
STAFF-DR-01-012	Rebekah E. Buck.....	12
STAFF-DR-01-013 CONF	Shannon A. Caldwell	13
STAFF-DR-01-014 CONF	Lisa D. Steinkuhl	14
STAFF-DR-01-015	Danielle L. Weatherston	15
STAFF-DR-01-016	John R. Panizza.....	16
STAFF-DR-01-017	John R. Panizza.....	17

STAFF-DR-01-018 CONF	John R. Panizza.....	18
STAFF-DR-01-019	John R. Panizza.....	19
STAFF-DR-01-020	Sharif S. Mitchell.....	20
STAFF-DR-01-021	Lisa D. Steinkuhl Danielle L. Weatherston	21
STAFF-DR-01-022	Danielle L. Weatherston	22
STAFF-DR-01-023	Thomas J. Heath, Jr.....	23
STAFF-DR-01-024	Lisa D. Steinkuhl	24
STAFF-DR-01-025	Sharif S. Mitchell Grady “Tripp” S. Carpenter	25
STAFF-DR-01-026	Sharif S. Mitchell Grady “Tripp” S. Carpenter	26
STAFF-DR-01-027	Sharif S. Mitchell Grady “Tripp” S. Carpenter	27
STAFF-DR-01-028	Danielle L. Weatherston Grady “Tripp” S. Carpenter	28
STAFF-DR-01-029	Sharif S. Mitchell	29
STAFF-DR-01-030 CONF	Danielle L. Weatherston	30
STAFF-DR-01-031	William C. Luke Marc W. Arnold	31
STAFF-DR-01-032	John J. Spanos.....	32
STAFF-DR-01-033	Sharif S. Mitchell Danielle L. Weatherston	33
STAFF-DR-01-034	Shannon A. Caldwell	34
STAFF-DR-01-035	Danielle L. Weatherston	35
STAFF-DR-01-036	Shannon A. Caldwell	36
STAFF-DR-01-037	Shannon A. Caldwell	37

STAFF-DR-01-038	Shannon A. Caldwell Grady “Tripp” S. Carpenter	38
STAFF-DR-01-039 CONF	Shannon A. Caldwell	39
STAFF-DR-01-040 CONF	Shannon A. Caldwell	40
STAFF-DR-01-041 CONF	Shannon A. Caldwell	41
STAFF-DR-01-042	Shannon A. Caldwell	42
STAFF-DR-01-043	Shannon A. Caldwell	43
STAFF-DR-01-044	Shannon A. Caldwell	44
STAFF-DR-01-045	Shannon A. Caldwell	45
STAFF-DR-01-046	Shannon A. Caldwell	46
STAFF-DR-01-047	Shannon A. Caldwell	47
STAFF-DR-01-048	Shannon A. Caldwell	48
STAFF-DR-01-049 CONF	Shannon A. Caldwell	49
STAFF-DR-01-050	Shannon A. Caldwell	50
STAFF-DR-01-051	Bruce L. Sailers.....	51
STAFF-DR-01-052	Danielle L. Weatherston	52
STAFF-DR-01-053	Danielle L. Weatherston	53
STAFF-DR-01-054 CONF	Lisa D. Steinkuhl Bruce L. Sailers James E. Ziolkowski	54
STAFF-DR-01-055	Lisa D. Steinkuhl Grady “Tripp” S. Carpenter Sharif S. Mitchell	55

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-001

REQUEST:

Provide the following expense account data:

a. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.

b. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities. Include all quantifiable realized and projected savings.

RESPONSE:

a. Please see STAFF-DR-01-001(a) Attachment.

b. The Company continually implements processes aimed at gaining efficiencies. Because these efforts related to efficiency may not be prompted by specific initiatives or programs, a comprehensive listing cannot be compiled. The following are some examples of cost-saving programs undertaken and/or continued since the Company's last base electric rate case:

- **Distribution Line Contracts** – An enterprise team undertook a strategic sourcing event utilizing construction units for billing purposes allowing for better cost estimating.

- **Transmission Underbuild Initiative** – A Midwest focused team gained cost efficiencies through utilizing vendors that could construct distribution work on transmission poles concurrently.
- **Transmission Line Contracts** – An enterprise team undertook a strategic sourcing event utilizing construction units for billing purposes allowing for better cost estimating.
- **Contractor Change Order Process** – A Midwest focused initiative creating an electronic change order process where vendors can submit requests electronically. In addition to timeliness, this created a formal process that increased visibility into projects.
- **Distribution Site Restoration** – An enterprise led team that was focused on a standardized site restoration request process. Implemented unitized pricing for restoration and utilizing one vendor.
- **Generation Programs** – The Company is constantly seeking ways to manage and control costs in non-fuel O&M by operating its generating fleet through financial governance and discipline. For example, through a program called SmartGen, Duke Energy has been installing instrumentation on critical equipment (boiler feed pumps, draft fans, transformers, etc.) for remote monitoring and diagnostics. Using this system, it is possible to use pattern recognition software to trend the mechanical or electrical performance of a piece of equipment and predict needed maintenance before failure occurs. This has proven to help avoid costly emergent maintenance and unplanned downtime. Another related example is the implementation of equipment run-hours-based Preventative Maintenance

(PM). Efforts are underway to further investigate opportunities to leverage digital tools and technology. A mobile application is being used to enable personnel to complete work orders remotely in the field. Using this application, a worker can quickly and efficiently document an equipment issue or maintenance need. Another improvement is a new work order prioritization tool that utilizes Machine Learning to systematically rank corrective maintenance activities. Historically, considerable time and effort were involved in reviewing and ranking each work order and this tool automates much of that process. Also, increased use of unmanned vehicle (drone) inspections are happening at our stations to help assess the condition of boiler tubes, ducts, stacks, etc. without erecting costly scaffold and is proving to be beneficial. Not only does the use of this technology help offset cost through efficiency gains, but it also lowers personnel safety risk exposure. Chemical substitutions are another example of opportunities to manage ever increasing costs. Working with subject matter experts, industry peer groups, and suppliers, Duke Energy evaluates advances in chemical technologies that provide for satisfactory performance at a lower cost while ensuring safety and environmental compliance. System optimization is another process used to reduce chemical and reagent costs.

PERSON RESPONSIBLE: Grady “Tripp” S. Carpenter – a.
Danielle L. Weatherston – a.
Marc W. Arnold – b. (distribution/transmission)
William C. Luke – b. (generation)

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-002

REQUEST:

Provide, in the format provided in Schedule A, a schedule showing a comparison of the balance in the revenue accounts for each month of the base period to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in Duke Kentucky's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the accounts.

RESPONSE:

Please see STAFF-DR-01-002 Attachment.

PERSON RESPONSIBLE: Danielle L. Weatherston

DUKE ENERGY KENTUCKY, INC.
 COMPARISON OF ELECTRIC REVENUE BALANCES
 FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2025
 AND THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Account	Description	Total			
		Prior 12 Months	Base Period	Variance	% Change
440000	Residential	178,084,407	198,485,755	(20,401,348)	(10.28)%
440990	Residential Unbilled Rev	2,720,191	1,995,955	724,236	36.29%
442100	General Service	156,550,197	169,557,032	(13,006,835)	(7.67)%
442190	General Service Unbilled Rev	3,898,125	(1,928,897)	5,827,022	302.09%
442200	Industrial Service	66,297,860	74,039,774	(7,741,914)	(10.46)%
442290	Industrial Svc Unbilled Rev	1,416,807	(357,147)	1,773,954	496.70%
444000	Public St & Highway Lighting	378,256	1,298,976	(920,720)	(70.88)%
445000	Other Sales to Public Auth	23,567,314	27,004,134	(3,436,820)	(12.73)%
445090	OPA Unbilled	396,268	(39,536)	435,804	1102.30%
447150	Sales For Resale - Outside	17,117,162	25,728,381	(8,611,219)	(33.47)%
448000	Interdepartmental Sales-Elec	28,421	27,980	441	1.58%
449100	Provisions For Rate Refunds	2,666,306	(3,740,654)	6,406,960	171.28%
449111	Tax reform - Retail	110,770	0	110,770	-
450100	Late Pmt and Forf Disc	0	1,088,122	(1,088,122)	(100.00)%
451100	Misc Service Revenue	421,646	181,631	240,015	132.14%
454004	Rent - Joint Use	22,968	10,580	12,388	117.09%
454100	Extra-Facilities	510	271	239	88.19%
454200	Pole & Line Attachments	589,926	316,666	273,260	86.29%
454210	Foreign Pole Revenue	57,355	0	57,355	-
454300	Tower Lease Revenues	14,356	13,045	1,311	10.05%
454400	Other Electric Rents	1,119,483	1,216,743	(97,260)	(7.99)%
456025	RSG Rev - MISO Make Whole	5,864,062	3,343,177	2,520,885	75.40%
456040	Sales Use Tax Coll Fee	600	350	250	71.43%
456075	Data Processing Service	0	0	0	-
456100	Profit Or Loss on Sale of M&S	4,268	0	4,268	-
456102	Distribution Charge - Network	0	0	0	-
456110	Transmission Charge PTP	174,672	172,002	2,670	1.55%
456111	Other Transmission Revenues	3,230,128	2,570,647	659,481	25.65%
456610	Other Electric Revenues	10,000	0	10,000	-
456970	Wheel Transmission Rev - ED	57,017	40,390	16,627	41.17%
457105	Scheduling & Dispatch Revenues	216,772	123,475	93,297	75.56%
457204	PJM Reactive Rev	2,813,994	2,616,295	197,699	7.56%

(1) Rates approved in Case No. 2022-00372 initially became effective October 12, 2023 and then amended upon rehearing on July 1, 2024.

CHECK TOTAL	
467,829,841	503,765,147
467,829,841	503,765,147
0	0

DUKE ENERGY KENTUCKY, INC.
 COMPARISON OF ELECTRIC REVENUE BALANCES
 FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2025
 AND THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Account	Description	March			April		
		2023	2024	Variance	2023	2024	Variance
440000	Residential	11,491,838	14,148,566	(2,656,728)	10,312,073	13,090,030	(2,777,957)
440990	Residential Unbilled Rev	523,393	(1,046,919)	1,570,312	(989,604)	(922,209)	(67,395)
442100	General Service	10,089,204	13,419,492	(3,330,288)	3,874,745	13,298,260	(9,423,515)
442190	General Service Unbilled Rev	325,585	59,837	265,748	6,358,947	(667,775)	7,026,722
442200	Industrial Service	4,105,196	5,619,599	(1,514,403)	2,476,446	5,493,815	(3,017,369)
442290	Industrial Svc Unbilled Rev	728,241	74,110	654,131	1,756,620	(324,268)	2,080,888
444000	Public St & Highway Lighting	159,876	71,513	88,363	135,669	54,991	80,678
445000	Other Sales to Public Auth	1,752,085	2,012,269	(260,184)	481,131	1,622,395	(1,141,264)
445090	OPA Unbilled	52,500	366,906	(314,406)	1,170,158	(298,873)	1,469,031
447150	Sales For Resale - Outside	1,502,164	3,972,664	(2,470,500)	782,264	568,017	214,247
448000	Interdepartmental Sales-Elec	1,947	3,462	(1,515)	1,476	485	991
449100	Provisions For Rate Refunds	3,235,355	(403,443)	3,638,798	1,707,220	540,287	1,166,933
449111	Tax reform - Retail	0	0	0	110,770	0	110,770
450100	Late Pmt and Forf Disc	0	84,039	(84,039)	0	73,172	(73,172)
451100	Misc Service Revenue	178,134	14,275	163,859	23,412	(1,272)	24,684
454004	Rent - Joint Use	4,823	1,286	3,537	614	688	(74)
454100	Extra-Facilities	47	46	1	41	21	20
454200	Pole & Line Attachments	0	0	0	0	0	0
454210	Foreign Pole Revenue	0	0	0	0	0	0
454300	Tower Lease Revenues	292	304	(12)	292	304	(12)
454400	Other Electric Rents	91,300	98,316	(7,016)	92,400	92,522	(122)
456025	RSG Rev - MISO Make Whole	154,114	461,918	(307,804)	784,430	875,284	(90,854)
456040	Sales Use Tax Coll Fee	50	50	0	50	100	(50)
456075	Data Processing Service	0	0	0	0	0	0
456100	Profit Or Loss on Sale of M&S	0	0	0	0	0	0
456102	Distribution Charge - Network	0	0	0	0	0	0
456110	Transmission Charge PTP	(3,190)	13,968	(17,158)	10,004	13,496	(3,492)
456111	Other Transmission Revenues	1,023,110	179,445	843,665	224,217	322,640	(98,423)
456610	Other Electric Revenues	10,000	0	10,000	0	0	0
456970	Wheel Transmission Rev - ED	4,907	6,269	(1,362)	4,557	4,005	552
457105	Scheduling & Dispatch Revenues	15,055	17,271	(2,216)	16,211	17,206	(995)
457204	PJM Reactive Rev	157,346	279,564	(122,218)	54,327	281,282	(226,955)

(1) Rates approved in Case No. 2022-00372 initially became effective Octol

35,603,372	39,454,807	29,388,470	34,134,603
35,603,372	39,454,807	29,388,470	34,134,603
0	0	0	0

DUKE ENERGY KENTUCKY, INC.
 COMPARISON OF ELECTRIC REVENUE BALANCES
 FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2025
 AND THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Account	Description	May			June		
		2023	2024	Variance	2023	2024	Variance
440000	Residential	9,665,066	14,821,026	(5,155,960)	14,661,353	15,251,945	(590,592)
440990	Residential Unbilled Rev	3,040,819	13,497	3,027,322	(1,891,480)	7,754,908	(9,646,388)
442100	General Service	16,123,673	14,398,642	1,725,031	13,334,774	11,504,281	1,830,493
442190	General Service Unbilled Rev	(4,790,632)	(261,568)	(4,529,064)	2,152,077	8,567,853	(6,415,776)
442200	Industrial Service	6,290,402	5,428,372	862,030	5,074,922	5,934,263	(859,341)
442290	Industrial Svc Unbilled Rev	(1,360,549)	456,640	(1,817,189)	745,416	1,667,048	(921,632)
444000	Public St & Highway Lighting	132,969	66,677	66,292	155,293	44,310	110,983
445000	Other Sales to Public Auth	2,372,322	2,123,230	249,092	2,043,262	1,583,511	459,751
445090	OPA Unbilled	(701,547)	(141,261)	(560,286)	256,710	969,054	(712,344)
447150	Sales For Resale - Outside	977,374	552,945	424,429	3,630,923	4,602,129	(971,206)
448000	Interdepartmental Sales-Elec	1,562	448	1,114	940	497	443
449100	Provisions For Rate Refunds	2,832,334	352,999	2,479,335	368,705	(4,368,642)	4,737,347
449111	Tax reform - Retail	0	0	0	0	0	0
450100	Late Pmt and Forf Disc	0	75,211	(75,211)	0	80,165	(80,165)
451100	Misc Service Revenue	91,681	28,819	62,862	3,627	(33,597)	37,224
454004	Rent - Joint Use	634	711	(77)	778	6,399	(5,621)
454100	Extra-Facilities	50	71	(21)	27	46	(19)
454200	Pole & Line Attachments	0	0	0	0	0	0
454210	Foreign Pole Revenue	0	0	0	0	0	0
454300	Tower Lease Revenues	292	304	(12)	292	304	(12)
454400	Other Electric Rents	99,777	92,522	7,255	90,841	92,522	(1,681)
456025	RSG Rev - MISO Make Whole	766,403	618,159	148,244	234,117	623,412	(389,295)
456040	Sales Use Tax Coll Fee	50	50	0	50	50	0
456075	Data Processing Service	0	0	0	0	0	0
456100	Profit Or Loss on Sale of M&S	4,268	0	4,268	0	0	0
456102	Distribution Charge - Network	0	0	0	0	0	0
456110	Transmission Charge PTP	8,607	12,967	(4,360)	13,386	14,509	(1,123)
456111	Other Transmission Revenues	(30,705)	775,400	(806,105)	439,579	419,012	20,567
456610	Other Electric Revenues	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	3,250	3,667	(417)	4,055	4,131	(76)
457105	Scheduling & Dispatch Revenues	14,333	16,259	(1,926)	17,385	18,222	(837)
457204	PJM Reactive Rev	259,411	279,245	(19,834)	259,543	279,863	(20,320)

(1) Rates approved in Case No. 2022-00372 initially became effective Octol

35,801,844	39,715,032	41,596,575	55,016,195
35,801,844	39,715,032	41,596,575	55,016,195
0	0	0	0

DUKE ENERGY KENTUCKY, INC.
 COMPARISON OF ELECTRIC REVENUE BALANCES
 FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2025
 AND THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Account	Description	July			August		
		2023	2024	Variance	2023	2024	Variance
440000	Residential	14,034,983	22,160,893	(8,125,910)	16,937,470	20,008,034	(3,070,564)
440990	Residential Unbilled Rev	2,253,178	(2,620,506)	4,873,684	(411,850)	1,266,224	(1,678,074)
442100	General Service	12,503,101	19,678,385	(7,175,284)	14,814,568	16,861,546	(2,046,978)
442190	General Service Unbilled Rev	246,244	(5,329,039)	5,575,283	(1,898,249)	(1,886,903)	(11,346)
442200	Industrial Service	6,381,710	6,301,903	79,807	4,993,109	7,489,386	(2,496,277)
442290	Industrial Svc Unbilled Rev	(807,757)	125,552	(933,309)	1,228,960	(1,086,454)	2,315,414
444000	Public St & Highway Lighting	(568,313)	47,903	(616,216)	44,313	51,299	(6,986)
445000	Other Sales to Public Auth	1,870,033	2,694,984	(824,951)	2,108,833	2,388,792	(279,959)
445090	OPA Unbilled	(119,814)	(512,475)	392,661	(293,617)	244,839	(538,456)
447150	Sales For Resale - Outside	1,075,996	2,608,170	(1,532,174)	815,253	779,605	35,648
448000	Interdepartmental Sales-Elec	5,097	111	4,986	1,768	827	941
449100	Provisions For Rate Refunds	1,856,299	(15,507)	1,871,806	1,152,808	153,652	999,156
449111	Tax reform - Retail	0	0	0	0	0	0
450100	Late Pmt and Forf Disc	0	88,309	(88,309)	0	128,308	(128,308)
451100	Misc Service Revenue	(41,229)	24,373	(65,602)	28,916	24,033	4,883
454004	Rent - Joint Use	634	748	(114)	10,327	748	9,579
454100	Extra-Facilities	46	42	4	37	45	(8)
454200	Pole & Line Attachments	0	0	0	0	0	0
454210	Foreign Pole Revenue	0	0	0	0	0	0
454300	Tower Lease Revenues	0	304	(304)	584	11,525	(10,941)
454400	Other Electric Rents	99,777	92,522	7,255	92,400	98,341	(5,941)
456025	RSG Rev - MISO Make Whole	319,723	481,574	(161,851)	297,398	282,830	14,568
456040	Sales Use Tax Coll Fee	50	50	0	50	50	0
456075	Data Processing Service	0	0	0	0	0	0
456100	Profit Or Loss on Sale of M&S	0	0	0	0	0	0
456102	Distribution Charge - Network	0	0	0	0	0	0
456110	Transmission Charge PTP	18,005	22,536	(4,531)	17,252	22,028	(4,776)
456111	Other Transmission Revenues	322,861	611,434	(288,573)	260,582	262,716	(2,134)
456610	Other Electric Revenues	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	4,191	5,082	(891)	4,965	4,984	(19)
457105	Scheduling & Dispatch Revenues	18,717	28,510	(9,793)	22,073	26,007	(3,934)
457204	PJM Reactive Rev	257,373	262,572	(5,199)	257,990	293,269	(35,279)

(1) Rates approved in Case No. 2022-00372 initially became effective Octol

39,730,905	46,758,430	40,485,940	47,425,731
39,730,905	46,758,430	40,485,940	47,425,731
0	0	0	0

DUKE ENERGY KENTUCKY, INC.
 COMPARISON OF ELECTRIC REVENUE BALANCES
 FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2025
 AND THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Account	Description	September			October		
		2023	2024	Variance	2023	2024	Variance
440000	Residential	16,572,111	17,294,712	(722,601)	12,546,665	12,682,250	(135,585)
440990	Residential Unbilled Rev	(1,993,298)	(2,318,473)	325,175	269,836	(185,514)	455,350
442100	General Service	14,871,363	14,381,200	490,163	13,189,369	13,047,109	142,260
442190	General Service Unbilled Rev	(1,087,830)	260,168	(1,347,998)	609,026	(220,140)	829,166
442200	Industrial Service	6,723,384	6,911,233	(187,849)	5,975,622	6,222,061	(246,439)
442290	Industrial Svc Unbilled Rev	(937,394)	(82,410)	(854,984)	213,889	128,242	85,647
444000	Public St & Highway Lighting	53,528	192,651	(139,123)	41,677	146,263	(104,586)
445000	Other Sales to Public Auth	2,096,009	2,686,702	(590,693)	2,038,007	2,393,070	(355,063)
445090	OPA Unbilled	51,542	(118,341)	169,883	272,211	95,102	177,109
447150	Sales For Resale - Outside	2,329,108	321,694	2,007,414	(12,103)	7,216	(19,319)
448000	Interdepartmental Sales-Elec	2,927	1,617	1,310	3,393	1,654	1,739
449100	Provisions For Rate Refunds	(2,477,209)	0	(2,477,209)	(113,624)	0	(113,624)
449111	Tax reform - Retail	0	0	0	0	0	0
450100	Late Pmt and Forf Disc	0	171,160	(171,160)	0	106,100	(106,100)
451100	Misc Service Revenue	(18,615)	20,833	(39,448)	23,204	20,833	2,371
454004	Rent - Joint Use	1,180	0	1,180	711	0	711
454100	Extra-Facilities	44	0	44	61	0	61
454200	Pole & Line Attachments	0	50,000	(50,000)	0	50,000	(50,000)
454210	Foreign Pole Revenue	40,080	0	40,080	13,207	0	13,207
454300	Tower Lease Revenues	304	0	304	11,094	0	11,094
454400	Other Electric Rents	77,645	108,333	(30,688)	99,777	108,333	(8,556)
456025	RSG Rev - MISO Make Whole	154,797	0	154,797	509,161	0	509,161
456040	Sales Use Tax Coll Fee	50	0	50	50	0	50
456075	Data Processing Service	0	0	0	0	0	0
456100	Profit Or Loss on Sale of M&S	0	0	0	0	0	0
456102	Distribution Charge - Network	0	0	0	0	0	0
456110	Transmission Charge PTP	18,694	12,083	6,611	12,201	12,083	118
456111	Other Transmission Revenues	210,854	0	210,854	118,800	0	118,800
456610	Other Electric Revenues	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	5,378	2,042	3,336	4,835	2,042	2,793
457105	Scheduling & Dispatch Revenues	21,880	0	21,880	18,257	0	18,257
457204	PJM Reactive Rev	257,340	156,750	100,590	258,293	156,750	101,543

(1) Rates approved in Case No. 2022-00372 initially became effective Octol

36,973,872	40,051,954	36,103,619	34,773,454
36,973,872	40,051,954	36,103,619	34,773,454
0	0	0	0

DUKE ENERGY KENTUCKY, INC.
 COMPARISON OF ELECTRIC REVENUE BALANCES
 FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2025
 AND THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Account	Description	November			December		
		2023	2024	Variance	2023	2024	Variance
440000	Residential	13,393,882	12,943,651	450,231	16,774,795	18,360,656	(1,585,861)
440990	Residential Unbilled Rev	3,578,521	2,255,254	1,323,267	1,790,510	994,628	795,882
442100	General Service	12,807,396	12,967,385	(159,989)	14,398,703	14,367,654	31,049
442190	General Service Unbilled Rev	1,189,616	375,617	813,999	21,097	(1,107,266)	1,128,363
442200	Industrial Service	5,414,296	6,558,483	(1,144,187)	6,354,730	6,696,014	(341,284)
442290	Industrial Svc Unbilled Rev	1,012,958	39,661	973,297	128,295	(483,233)	611,528
444000	Public St & Highway Lighting	69,316	167,839	(98,523)	30,657	154,622	(123,965)
445000	Other Sales to Public Auth	1,880,029	2,199,517	(319,488)	2,002,876	2,604,258	(601,382)
445090	OPA Unbilled	256,685	84,384	172,301	264,841	(377,723)	642,564
447150	Sales For Resale - Outside	655,868	996,340	(340,472)	4,480,403	2,433,186	2,047,217
448000	Interdepartmental Sales-Elec	3,182	1,739	1,443	2,636	3,394	(758)
449100	Provisions For Rate Refunds	(1,294,245)	0	(1,294,245)	(611,194)	0	(611,194)
449111	Tax reform - Retail	0	0	0	0	0	0
450100	Late Pmt and Forf Disc	0	51,860	(51,860)	0	63,670	(63,670)
451100	Misc Service Revenue	52,048	20,833	31,215	(3,827)	20,833	(24,660)
454004	Rent - Joint Use	688	0	688	1,203	0	1,203
454100	Extra-Facilities	24	0	24	41	0	41
454200	Pole & Line Attachments	0	50,000	(50,000)	110,917	50,000	60,917
454210	Foreign Pole Revenue	0	0	0	3,297	0	3,297
454300	Tower Lease Revenues	294	0	294	304	0	304
454400	Other Electric Rents	104,038	108,333	(4,295)	92,400	108,333	(15,933)
456025	RSG Rev - MISO Make Whole	922,934	0	922,934	652,096	0	652,096
456040	Sales Use Tax Coll Fee	50	0	50	50	0	50
456075	Data Processing Service	0	0	0	0	0	0
456100	Profit Or Loss on Sale of M&S	0	0	0	0	0	0
456102	Distribution Charge - Network	0	0	0	0	0	0
456110	Transmission Charge PTP	14,035	12,083	1,952	18,134	12,083	6,051
456111	Other Transmission Revenues	197,380	0	197,380	99,099	0	99,099
456610	Other Electric Revenues	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	3,903	2,042	1,861	1,942	2,042	(100)
457105	Scheduling & Dispatch Revenues	16,338	0	16,338	16,877	0	16,877
457204	PJM Reactive Rev	259,749	156,750	102,999	258,969	156,750	102,219

(1) Rates approved in Case No. 2022-00372 initially became effective Octol

40,538,985	38,991,771	46,889,851	44,059,901
40,538,985	38,991,771	46,889,851	44,059,901
0	0	0	0

DUKE ENERGY KENTUCKY, INC.
 COMPARISON OF ELECTRIC REVENUE BALANCES
 FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2025
 AND THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Account	Description	January			February		
		2024	2025	Variance	2024	2025	Variance
440000	Residential	22,306,102	19,519,494	2,786,608	19,388,069	18,204,498	1,183,571
440990	Residential Unbilled Rev	(1,917,239)	(2,025,918)	108,679	(1,532,595)	(1,169,017)	(363,578)
442100	General Service	15,001,167	13,158,943	1,842,224	15,542,134	12,474,135	3,067,999
442190	General Service Unbilled Rev	(774,870)	(1,473,183)	698,313	1,547,114	(246,498)	1,793,612
442200	Industrial Service	6,205,962	5,712,298	493,664	6,302,081	5,672,347	629,734
442290	Industrial Svc Unbilled Rev	(1,582,322)	(715,484)	(866,838)	290,450	(156,551)	447,001
444000	Public St & Highway Lighting	68,163	154,454	(86,291)	55,108	146,454	(91,346)
445000	Other Sales to Public Auth	2,380,882	2,301,358	79,524	2,541,845	2,394,048	147,797
445090	OPA Unbilled	(787,892)	(293,922)	(493,970)	(25,509)	(57,226)	31,717
447150	Sales For Resale - Outside	373,528	6,520,607	(6,147,079)	506,384	2,365,808	(1,859,424)
448000	Interdepartmental Sales-Elec	2,950	7,650	(4,700)	543	6,096	(5,553)
449100	Provisions For Rate Refunds	(2,104,760)	0	(2,104,760)	(1,885,383)	0	(1,885,383)
449111	Tax reform - Retail	0	0	0	0	0	0
450100	Late Pmt and Forf Disc	0	70,460	(70,460)	0	95,670	(95,670)
451100	Misc Service Revenue	34,576	20,833	13,743	49,719	20,833	28,886
454004	Rent - Joint Use	711	0	711	665	0	665
454100	Extra-Facilities	39	0	39	53	0	53
454200	Pole & Line Attachments	411,993	58,333	353,660	67,016	58,333	8,683
454210	Foreign Pole Revenue	771	0	771	0	0	0
454300	Tower Lease Revenues	304	0	304	304	0	304
454400	Other Electric Rents	89,503	108,333	(18,830)	89,625	108,333	(18,708)
456025	RSG Rev - MISO Make Whole	431,694	0	431,694	637,195	0	637,195
456040	Sales Use Tax Coll Fee	50	0	50	50	0	50
456075	Data Processing Service	0	0	0	0	0	0
456100	Profit Or Loss on Sale of M&S	0	0	0	0	0	0
456102	Distribution Charge - Network	0	0	0	0	0	0
456110	Transmission Charge PTP	21,813	12,083	9,730	25,731	12,083	13,648
456111	Other Transmission Revenues	223,094	0	223,094	141,257	0	141,257
456610	Other Electric Revenues	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	6,464	2,042	4,422	8,570	2,042	6,528
457105	Scheduling & Dispatch Revenues	18,511	0	18,511	21,135	0	21,135
457204	PJM Reactive Rev	258,036	156,750	101,286	275,617	156,750	118,867

(1) Rates approved in Case No. 2022-00372 initially became effective Octol

40,669,230	43,295,131	44,047,178	40,088,138
40,669,230	43,295,131	44,047,178	40,088,138
0	0	0	0

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-003

REQUEST:

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

RESPONSE:

Please see STAFF-DR-01-003 Attachment which includes detailed revenue and expense for the actual months of March 2024 through November 2024 and the forecasted months of December 2024 through February 2025. The forecasted months will be updated as the actual information becomes available.

PERSON RESPONSIBLE: Lisa D. Steinkuhl

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
403002	Depr-Expense	DEPR	403	64,245,832	5,235,582	5,238,649	5,244,763	5,261,712	5,281,508	5,298,632
404200	Amort of Elec Plt - Software	DEPR	404	4,577,819	420,672	402,210	406,844	412,290	420,999	406,723
407115	Meter Amortization	AMORT	407	463,932	38,661	38,661	38,661	38,661	38,661	38,661
407305	Regulatory Debits	AMORT	407	6,716,019	559,668	559,668	559,668	559,668	559,668	559,668
407324	NC & MW Coal As Amort Exp	AMORT	407	8,152,741	862,084	651,905	776,881	631,307	579,844	811,537
407354	DSM Deferral - Electric	OTH	407	2,431,143	363,495	286,525	388,669	410,734	484,850	87,315
407407	Carrying Charges	OTH	407	(568,978)	(67,592)	(66,508)	(65,420)	(64,328)	(63,233)	(62,133)
408040	Taxes Property-Allocated	OTHTX	408	24,097	0	0	0	0	0	0
408120	Franchise Tax - Non Electric	OTHTX	408	5	0	0	5	0	0	0
408121	Taxes Property-Operating	OTHTX	408	11,681,956	62,405	1,288,025	1,288,025	1,288,025	1,288,025	1,288,025
408150	State Unemployment Tax	OTHTX	408	632	124	79	104	155	53	42
408151	Federal Unemployment Tax	OTHTX	408	335	1,341	(614)	(555)	(414)	(553)	(547)
408152	Employer FICA Tax	OTHTX	408	779,068	94,301	95,660	112,497	73,680	74,977	78,481
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	3,870	430	430	430	430	430	430
408700	Fed Social Security Tax-Elec	OTHTX	408	12,000	9,000	0	0	(10,000)	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0	0
408840	Miscellaneous Taxes	OTHTX	408	0	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	(12,206)	387	321	(47)	305	(2,382)	(48)
408960	Allocated Payroll Taxes	OTHTX	408	825,311	45,254	62,157	44,743	43,105	52,234	46,615
409102	SIT Exp-Utility	FIT	409	2,190,529	182,544	182,544	182,544	182,544	182,544	182,544
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	18,341,780	1,528,482	1,528,482	1,528,482	1,528,482	1,528,482	1,528,482
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	(7,248,058)	(604,005)	(604,005)	(604,005)	(604,005)	(604,005)	(604,005)
410102	DSIT: Utility: Current Year	FIT	410	1,420,518	118,377	118,377	118,377	118,377	118,377	118,377
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0	0
411603	Gain on Asset Ret Obligation		411	0	0	0	0	0	0	0
411834	NOx Sales Proceeds Native	Fuel	411	(450,000)	0	0	0	0	0	(450,000)
411835	NOx Sales COGS -Native	Fuel	411	0	0	0	0	0	0	0
426509	Loss on Sale of AR	CO	426	0	0	0	0	0	0	0
426591	I/C - Loss on Sale of AR	CO	426	0	0	0	0	0	0	0
426891	IC Sale of AR Fees VIE	CO	426	0	0	0	0	0	0	0
440000	Residential	REV	440	196,696,484	14,148,566	13,090,030	14,821,026	15,251,945	22,160,893	20,008,034
440990	Residential Unbilled Rev	REV	440	(336,946)	(1,046,919)	(922,209)	13,497	7,754,908	(2,620,506)	1,266,224
442100	General Service	REV	442	168,793,963	13,419,492	13,298,260	14,398,642	11,504,281	19,678,385	16,861,546
442190	General Service Unbilled Rev	REV	442	(2,299,703)	59,837	(667,775)	(261,568)	8,567,853	(5,329,039)	(1,886,903)
442200	Industrial Service	REV	442	70,751,221	5,619,599	5,493,815	5,428,372	5,934,263	6,301,903	7,489,386
442290	Industrial Svc Unbilled Rev	REV	442	(255,667)	74,110	(324,268)	456,640	1,667,048	125,552	(1,086,454)
444000	Public St & Highway Lighting	REV	444	868,692	71,513	54,991	66,677	44,310	47,903	51,299

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
445000	Other Sales to Public Auth	REV	445	25,718,222	2,012,269	1,622,395	2,123,230	1,583,511	2,694,984	2,388,792
445090	OPA Unbilled	REV	445	(132,610)	366,906	(298,873)	(141,261)	969,054	(512,475)	244,839
447150	Sales For Resale - Outside	REV	447	28,209,230	3,972,664	568,017	552,945	4,602,129	2,608,170	779,605
448000	Interdepartmental Sales-Elec	REV	448	24,296	3,462	485	448	497	111	827
449100	Provisions For Rate Refunds	REV	449	3,988,789	(403,443)	540,287	352,999	(4,368,642)	(15,507)	153,652
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	1,070,373	84,039	73,172	75,211	80,165	88,309	128,308
451100	Misc Service Revenue	REV	451	99,686	14,275	(1,272)	28,819	(33,597)	24,373	24,033
454004	Rent - Joint Use	REV	454	13,517	1,286	688	711	6,399	748	748
454100	Extra-Facilities	REV	454	406	46	21	71	46	42	45
454200	Pole & Line Attachments	REV	454	166,666	0	0	0	0	0	0
454210	Foreign Pole Revenue	REV	454	2,969	0	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	13,983	304	304	304	304	304	11,525
454400	Other Electric Rents	REV	454	1,186,948	98,316	92,522	92,522	92,522	92,522	98,341
456025	RSG Rev - MISO Make Whole	REV	456	3,890,449	461,918	875,284	618,159	623,412	481,574	282,830
456040	Sales Use Tax Coll Fee	REV	456	500	50	100	50	50	50	50
456075	Data Processing Service	REV	456	0	0	0	0	0	0	0
456100	Profit Or Loss On Sale Of M&S	REV	456	1	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	168,360	13,968	13,496	12,967	14,509	22,536	22,028
456111	Other Transmission Revenues	REV	456	3,347,897	179,445	322,640	775,400	419,012	611,434	262,716
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	47,928	6,269	4,005	3,667	4,131	5,082	4,984
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	191,223	17,271	17,206	16,259	18,222	28,510	26,007
457204	PJM Reactive Rev	REV	457	2,918,018	279,564	281,282	279,245	279,863	262,572	293,269
500000	Suprvsn and Engrg - Steam Oper	PO	500	1,355,983	158,339	170,648	281,101	83,846	183,302	177,099
501110	Coal Consumed-Fossil Steam	Fuel	501	81,001,289	9,070,524	3,008,987	3,985,324	9,265,347	10,508,300	10,206,449
501150	Coal & Other Fuel Handling	PO	501	925,544	76,705	71,938	97,295	72,120	76,588	71,392
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	945	0	0	0	0	0	0
501190	Sale of Fly Ash-Expenses	PO	501	11,062	(59,462)	87,545	0	0	(87,545)	0
501310	Oil Consumed-Fossil Steam	Fuel	501	1,906,107	200,210	113,447	679,028	121,022	90,938	134,307
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	6,867,000	0	0	0	0	0	0
502020	Ammonia-Qualifying	PO	502	506,498	984	0	12,032	81,333	85,246	99,841
502040	Cost of Lime	PO	502	25,561,953	2,559,628	1,596,675	852,988	3,394,709	2,767,686	2,958,196
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	4,219,478	306,819	304,931	458,363	650,819	273,602	307,055
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	1,456	3	0	0	1,289	164	0
505000	Electric Expenses-Steam Oper	PO	505	835,460	64,295	58,370	91,679	61,824	57,561	49,823
506000	Misc Fossil Power Expenses	PO	506	2,305,296	103,761	137,512	170,064	141,429	128,586	379,876
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	0	0	0	0	0	0	0
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	1,918,016	131,447	132,057	118,483	121,447	118,622	108,323
510100	Suprvsn & Engrng-Steam Maint R	PM	510	149,978	3,804	4,626	2,496	3,468	3,722	4,725
511000	Maint of Structures-Steam	PM	511	1,602,166	(10,766)	177,096	165,893	94,447	166,322	171,698

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
512100	Maint of Boiler Plant-Other	PM	512	4,093,796	590,536	242,713	373,355	(405)	1,028,872	201,805
512300	Maint Of Boiler Plant-Other - Recoverable	PM	512	6,265	0	0	0	0	0	0
513100	Maint of Electric Plant-Other	PM	513	1,027,143	114,772	70,048	(199,634)	339,104	71,091	99,008
514000	Maintenance - Misc Steam Plant	PM	514	737,399	98,618	89,516	62,678	64,280	95,486	(132,231)
514300	Maintenance - Misc Steam Plant	PM	514	33	0	4	0	4	4	1
546000	Suprvsn and Engring-CT Oper	PO	546	255,740	23,732	13,903	17,580	15,506	15,226	18,759
547100	Natural Gas	Fuel	547	9,507,021	418,650	967,120	936,764	1,195,919	1,184,790	1,034,269
547150	Natural Gas Handling-CT	PO	547	42,671	2,603	4,083	4,357	3,998	4,053	3,567
547200	Oil	Fuel	547	1,117,558	0	135,352	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	36,426	1,653	1,573	7,681	2,289	1,341	1,044
548200	Prime Movers - Generators- CT	PO	548	478,799	10,947	44,589	69,453	30,116	30,096	36,283
549000	Misc-Power Generation Expenses	PO	549	938,127	114,377	68,069	68,183	87,829	100,078	85,282
550001	Other Power Gen Op Rents	PM	550	(3)	0	0	(3)	0	0	0
551000	Suprvsn and Engring-CT Maint	PM	551	121,878	10,617	9,736	15,168	8,828	9,333	8,697
552000	Maintenance of Structures-CT	PM	552	214,531	20,903	15,706	8,691	14,360	23,216	9,051
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0	0
553000	Maint-Gentg and Elect Equip-CT	PM	553	197,741	4,768	18,665	18,115	9,239	16,159	5,762
554000	Misc Power Generation Plant-CT	PM	554	264,348	1,537	29,858	18,013	17,807	102,648	13,821
555028	Purch Pwr - Non-native - net	PP	555	(397,558)	(175,045)	0	0	(124,185)	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	66,979,896	4,597,980	3,637,374	8,348,284	5,849,874	3,467,654	3,438,115
556000	System Cnts & Load Dispatching	OPS	556	358	0	0	0	0	0	0
557000	Other Expenses-Oper	OPS	557	5,818,039	(1,858,634)	748,707	1,815,398	(1,614,362)	(437,454)	2,087,449
557450	Commissions/Brokerage Expense	OPS	557	11,998	705	2,262	538	719	696	1,615
557451	EA & Coal Broker Fees	OPS	557	7,416	97	0	0	0	21	6,250
557980	Retail Deferred Fuel Expenses	Fuel	557	3,840,163	(218,739)	2,703,639	(3,122,073)	3,971,865	682,065	(716,659)
560000	Supervsn and Engrng-Trans Oper	TO	560	871	60	83	82	74	56	139
561100	Load Dispatch-Reliability	TO	561	74,274	6,793	6,978	7,135	6,151	5,987	6,547
561200	Load Dispatch-Mnitor&OprTrnSys	TO	561	351,992	31,073	32,257	33,220	28,759	28,007	30,763
561300	Load Dispatch - TransSvc&Sch	TO	561	47,376	4,195	4,345	4,471	3,861	3,765	4,134
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	2,887,730	293,424	341,434	365,052	303,396	259,611	242,231
561500	Reliability Planning and Stdsdev	TO	561	675	675	0	0	0	0	0
561800	ReliabilityPlanning&StdsDev	TO	561	2,107,277	186,731	138,645	126,433	183,977	184,140	184,033
562000	Station Expenses	TO	562	33,716	2,569	8,456	4,768	808	1,042	2,370
563000	Overhead Line Expenses-Trans	TO	563	100,978	155	48,506	93	107	21	322
565000	Transm of Elec By Others	TO	565	24,717,355	2,208,979	1,976,319	1,863,233	2,367,016	1,648,801	2,116,339
566000	Misc Trans Exp-Other	TO	566	110,127	4,202	5,973	7,389	7,330	6,513	30,560
566100	Misc Trans-Trans Lines Related	TO	566	7,708	322	272	4,749	291	249	301
567000	Rents-Trans Oper	TO	567	1,875	0	0	0	0	0	0
569000	Maint of Structures-Trans	TM	569	17,026	10	1,620	13	0	3,279	3,925
569100	Maint of Computer Hardware	TM	569	432	210	222	0	0	0	0
569200	Maint of Computer Software	TM	569	70,011	5,220	5,320	5,214	6,080	5,158	5,537
570100	Maint Stat Equip-Other- Trans	TM	570	50,196	2,224	2,175	1,624	3,743	1,987	3,450
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	138,589	6,561	23,806	34,537	12,058	9,694	6,765
571000	Maint of Overhead Lines-Trans	TM	571	653,814	37,507	46,845	125,781	64,397	(19,879)	50,115
575700	Market Faciliation-Mntr&Comp	RMO	575	2,634,507	176,593	213,582	184,791	212,043	198,394	211,928
580000	Supervsn and Engring-Dist Oper	DO	580	51,784	4,942	2,419	3,024	5,820	5,547	1,523
581004	Load Dispatch-Dist of Elec	DO	581	423,042	27,414	33,790	50,002	24,263	29,098	31,586
582100	Station Expenses-Other-Dist	DO	582	43,684	4,221	1,279	2,005	9,151	3,376	4,695

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
583100	Overhead Line Exps-Other-Dist	DO	583	263,958	0	72,079	17,703	42,924	0	8,625
583200	Transf Set Rem Reset Test-Dist	DO	583	125,478	5,515	5,542	7,419	5,572	5,947	5,961
584000	Underground Line Expenses-Dist	DO	584	645,836	29,237	110,214	77,885	152,291	32,505	46,975
586000	Meter Expenses-Dist	DO	586	451,778	26,819	30,598	44,353	35,130	30,985	30,052
587000	Cust Install Exp-Other Dist	DO	587	608,358	34,950	40,218	57,659	39,588	50,900	56,062
588100	Misc Distribution Exp-Other	DO	588	1,368,789	109,480	131,151	92,009	97,277	80,378	90,528
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	0	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	12,101	3,955	5,409	427	0	1,327	253
590000	Supervsn and Engrng-Dist Maint	DM	590	68,253	10,255	6,736	7,453	6,847	6,257	6,802
591000	Maintenance of Structures-Dist	DM	591	1,547	0	0	0	0	0	0
592100	Maint Station Equip-Other-Dist	DM	592	53,097	4,138	3,403	2,437	3,639	2,993	6,382
592200	Cir BrkrsTrnsf Mters Rely-Dist	DM	592	327,369	18,714	13,632	20,217	25,584	15,438	39,781
593000	Maint Overhd Lines-Other-Dist	DM	593	2,884,807	137,906	113,178	254,658	75,001	128,842	160,436
593100	Right-of-Way Maintenance-Dist	DM	593	4,996,539	326,308	347,761	279,085	400,446	478,698	350,042
594000	Maint-Underground Lines-Dist	DM	594	283,607	16,930	20,216	27,737	38,931	50,617	40,771
595100	Maint Line Transfrs-Other-Dist	DM	595	1,930	0	35	0	349	619	0
596000	Maint-StreetLightng/Signl-Dist	DM	596	315,121	15,254	18,524	19,834	4,831	44,179	24,856
597000	Maintenance of Meters-Dist	DM	597	363,720	32,267	26,575	36,059	26,964	25,706	24,545
598100	Main Misc Dist Plt - Other - Dist	DM	598	163,125	0	0	0	0	0	158,508
901000	Supervision-Cust Accts	CO	901	74,355	7,297	6,663	6,443	7,837	6,633	6,064
902000	Meter Reading Expense	CO	902	157,523	14,770	13,405	18,370	11,160	12,981	13,386
903000	Cust Records & Collection Exp	CO	903	1,598,620	165,621	126,325	173,597	77,060	91,206	108,238
903100	Cust Contracts & Orders-Local	CO	903	706,661	33,524	45,925	36,657	48,517	139,900	51,437
903200	Cust Billing & Acct	CO	903	1,125,342	83,481	81,871	83,124	90,559	174,196	99,353
903300	Cust Collecting-Local	CO	903	607,238	29,579	33,442	32,077	40,089	112,613	41,765
903400	Cust Receiv & Collect Exp-Edp	CO	903	46,026	2,452	3,094	2,993	2,812	2,796	3,450
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0	0
904000	Uncollectible Accounts	CO	904	1,648,760	74,085	174,646	223,732	96,206	118,242	131,656
904001	Bad Debt Expense	CO	904	(415,775)	87,991	(1,017)	(11,369)	1,972	(3,485)	(2,526)
904003	Cust Acctg-Loss On Sale-A/R	CO	904	0	0	0	0	0	0	0
904891	IC Loss on Sale of AR with VIE (I)	CO	904	0	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	67	0	22	10	0	3	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	117	6	0	13	0	68	13
909650	Misc Advertising Expenses	CSI	909	10,714	1,533	736	2,176	1,137	271	866
910000	Misc Cust Serv/Inform Exp	CSI	910	1,032,248	107,121	110,097	105,843	103,077	(157,946)	99,728
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	104,721	20,313	14,287	8,439	14,909	5,450	11,913
911000	Supervision	CSI	911	0	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	93,580	6,530	(6,421)	1,856	8,837	4,513	4,531
913001	Advertising Expense	SE	913	40,219	25	924	160	138	45	25
920000	A & G Salaries	AGO	920	6,287,517	671,718	527,733	541,924	553,067	531,522	566,453
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	422	133	124	23	27	11	14
920300	Project Development Labor	AGO	920	0	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	(733,733)	17,266	1,074	8,186	15,384	(874)	35,702
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	121	0	0	0	0	0	0
921200	Office Expenses	AGO	921	445,621	39,594	24,251	69,112	19,643	66,251	16,702
921300	Telephone And Telegraph Exp	AGO	921	1	0	0	0	0	0	0

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
921400	Computer Services Expenses	AGO	921	142,580	12,385	2,103	7,762	6,591	43,458	2,176
921540	Computer Rent (Go Only)	AGO	921	187,830	12,411	16,515	17,002	33,271	4,350	21,098
921600	Other	AGO	921	58	22	32	(105)	37	4	5
921980	Office Supplies & Expenses	AGO	921	3,044,862	248,991	276,487	241,997	256,935	263,480	241,349
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	2,863,086	164,687	215,846	193,976	165,192	241,719	859,736
923980	Outside Services Employee &	AGO	923	45,128	13,873	5,770	1,072	1,082	4,602	11,435
924000	Property Insurance	AGO	924	5,461	(2,263)	712	712	(2,263)	4,112	712
924050	Inter-Co Prop Ins Exp	AGO	924	1,425,807	119,932	119,932	119,932	119,932	119,932	119,932
924110	Admin-Insurance Expense	AGO	924	(2,475)	0	0	0	0	0	0
924980	Property Insurance For Corp.	AGO	924	48,986	3,155	0	0	0	0	0
925000	Injuries & Damages	AGO	925	99,006	553	52,673	5,379	4,779	622	1,330
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	382,905	32,820	32,820	32,820	32,820	32,820	32,820
925052	Inter-Co Worker Comp Insur Exp	AGO	925	57,030	4,423	4,423	4,423	4,423	4,423	4,423
925100	Accrued Inj and Damages	AGO	925	6	0	0	0	0	0	2
925200	Injuries And Damages-Other	AGO	925	2,803	362	317	312	250	18	13
925980	Injuries And Damages For Corp.	AGO	925	13,294	1,061	1,061	1,061	1,061	1,061	1,061
926000	Employee Benefits	AGO	926	3,597,783	240,113	215,937	303,674	534,370	223,507	345,793
926430	Employees'Recreation Expense	AGO	926	33	0	25	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	1,653,334	218,698	123,553	2,495	(8,929)	156,965	141,041
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(852,956)	(110,788)	(110,788)	(110,788)	(110,788)	(110,788)	(110,788)
928000	Regulatory Expenses (Go)	AGO	928	34,877	464	407	480	0	561	20,950
928006	State Reg Comm Proceeding	AGO	928	867,849	72,516	72,516	72,516	72,516	76,192	34,810
928053	Travel Expense	AGO	928	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(23,567)	(6,734)	(1,860)	(1,813)	(2,113)	(1,718)	(2,921)
929500	Admin Exp Transf	AGO	929	(929,378)	(55,113)	(75,083)	(111,306)	(52,580)	(73,681)	(105,373)
930150	Miscellaneous Advertising Exp	AGO	930	233,318	2,952	(27)	870	144,877	(47,028)	49,005
930200	Misc General Expenses	AGO	930	935,571	89,737	83,570	123,172	99,017	78,437	94,160
930210	Industry Association Dues	AGO	930	42,958	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	65,926	0	0	0	0	0	50,500
930230	Dues To Various Organizations	AGO	930	37,296	417	8,716	354	1,872	4,218	0
930240	Director'S Expenses	AGO	930	50,231	4,745	6	27,608	536	5,861	1
930250	Buy\Sell Transf Employee Homes	AGO	930	6,904	0	0	764	0	0	0
930600	Leased Circuit Charges - Other	AGO	930	39	0	0	0	2	37	0
930700	Research & Development	AGO	930	0	0	0	0	0	0	0
930940	General Expenses	AGO	930	116,386	5	15,067	15,059	15,056	15,067	15,055
931001	Rents-A&G	AGO	931	137,176	11,508	11,439	11,496	11,881	11,509	11,474
931003	Lease Amortization Expense	AGO	931	(71)	0	(15)	(8)	(8)	(8)	0
931008	A&G Rents-IC	AGO	931	2,676,569	224,811	226,110	226,908	235,519	230,431	230,468
932000	Maintenance of General Plant	AGM	932	(1,731)	0	0	0	(4,335)	4,335	0
935100	Maint General Plant-Elec	AGM	935	1,209	(146)	188	(8)	15	26	424
935200	Cust Infor & Computer Control	AGM	935	19	2	15	(1)	(18)	5	6

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
403002	Depr-Expense	DEPR	403	5,348,069	5,277,517	5,292,265	5,523,132	5,622,424	5,621,579
404200	Amort of Elec Plt - Software	DEPR	404	408,381	389,686	391,617	309,303	305,620	303,474
407115	Meter Amortization	AMORT	407	38,661	38,661	38,661	38,661	38,661	38,661
407305	Regulatory Debits	AMORT	407	559,668	559,668	559,668	559,669	559,669	559,669
407324	NC & MW Coal As Amort Exp	AMORT	407	774,487	720,753	640,001	593,238	555,352	555,352
407354	DSM Deferral - Electric	OTH	407	194,732	175,006	39,817	0	0	0
407407	Carrying Charges	OTH	407	(61,030)	(59,923)	(58,811)	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	0	0	0	8,033	8,032	8,032
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	(1,271,439)	1,288,025	1,288,025	1,288,029	1,293,393	1,293,393
408150	State Unemployment Tax	OTHTX	408	26	0	49	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	(597)	1,082	1,192	0	0	0
408152	Employer FICA Tax	OTHTX	408	71,472	66,075	111,925	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	430	430	430	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	13,000	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0
408840	Miscellaneous Taxes	OTHTX	408	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	(19,938)	8,907	289	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	31,484	22,014	6,666	153,473	158,783	158,783
409102	SIT Exp-Utility	FIT	409	182,544	182,544	182,544	182,544	182,544	182,545
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	1,528,482	1,528,482	1,528,482	1,528,482	1,528,482	1,528,478
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	(604,005)	(604,005)	(604,005)	(604,005)	(604,005)	(604,003)
410102	DSIT: Utility: Current Year	FIT	410	118,377	118,377	118,377	118,377	118,377	118,371
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0
411603	Gain on Asset Ret Obligation		411	0	0	0	0	0	0
411834	NOx Sales Proceeds Native	Fuel	411	0	0	0	0	0	0
411835	NOx Sales COGS -Native	Fuel	411	0	0	0	0	0	0
426509	Loss on Sale of AR	CO	426	0	0	0	0	0	0
426591	I/C - Loss on Sale of AR	CO	426	0	0	0	0	0	0
426891	IC Sale of AR Fees VIE	CO	426	0	0	0	0	0	0
440000	Residential	REV	440	15,589,349	13,558,166	11,983,827	18,360,656	19,519,494	18,204,498
440990	Residential Unbilled Rev	REV	440	(2,862,694)	(2,438,326)	2,719,386	994,628	(2,025,918)	(1,169,017)
442100	General Service	REV	442	13,361,594	13,553,574	12,717,457	14,367,654	13,158,943	12,474,135
442190	General Service Unbilled Rev	REV	442	(972,763)	74,049	943,553	(1,107,266)	(1,473,183)	(246,498)
442200	Industrial Service	REV	442	5,133,383	5,119,438	6,150,403	6,696,014	5,712,298	5,672,347
442290	Industrial Svc Unbilled Rev	REV	442	(173,094)	1,071,604	(711,537)	(483,233)	(715,484)	(156,551)
444000	Public St & Highway Lighting	REV	444	51	38,345	38,073	154,622	154,454	146,454

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
445000	Other Sales to Public Auth	REV	445	2,006,323	2,079,340	1,907,714	2,604,258	2,301,358	2,394,048
445090	OPA Unbilled	REV	445	(378,189)	145,106	201,154	(377,723)	(293,922)	(57,226)
447150	Sales For Resale - Outside	REV	447	3,407,922	784	397,393	2,433,186	6,520,607	2,365,808
448000	Interdepartmental Sales-Elec	REV	448	388	433	505	3,394	7,650	6,096
449100	Provisions For Rate Refunds	REV	449	5,918,834	1,103,280	707,329	0	0	0
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	127,396	98,611	85,363	63,670	70,460	95,670
451100	Misc Service Revenue	REV	451	(19,510)	(23,985)	24,050	20,833	20,833	20,833
454004	Rent - Joint Use	REV	454	1,465	748	724	0	0	0
454100	Extra-Facilities	REV	454	42	49	44	0	0	0
454200	Pole & Line Attachments	REV	454	0	0	0	50,000	58,333	58,333
454210	Foreign Pole Revenue	REV	454	2,969	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	306	316	316	0	0	0
454400	Other Electric Rents	REV	454	92,522	98,522	104,160	108,333	108,333	108,333
456025	RSG Rev - MISO Make Whole	REV	456	356,047	133,538	57,687	0	0	0
456040	Sales Use Tax Coll Fee	REV	456	50	50	50	0	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0
456100	Profit Or Loss On Sale Of M&S	REV	456	1	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	22,825	5,537	4,245	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	276,708	249,497	251,045	0	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	5,390	4,663	3,611	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	26,243	22,233	19,272	0	0	0
457204	PJM Reactive Rev	REV	457	245,270	263,104	263,599	156,750	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	128,993	95,570	164,786	(166,890)	40,000	39,189
501110	Coal Consumed-Fossil Steam	Fuel	501	1,765,857	1,529,622	6,492,826	9,254,654	8,957,973	6,955,426
501150	Coal & Other Fuel Handling	PO	501	72,044	65,122	78,390	81,650	81,330	80,970
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	0	0	0	945	0	0
501190	Sale of Fly Ash-Expenses	PO	501	0	0	0	23,508	23,508	23,508
501310	Oil Consumed-Fossil Steam	Fuel	501	54,664	39,127	473,364	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	0	0	0	1,668,000	3,931,000	1,268,000
502020	Ammonia-Qualifying	PO	502	0	0	27,062	57,000	72,800	70,200
502040	Cost of Lime	PO	502	669,809	0	1,560,962	2,623,500	3,347,700	3,230,100
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	286,153	238,193	393,566	333,783	333,339	332,855
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	0	0	0	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	55,452	39,848	69,798	95,736	95,681	95,393
506000	Misc Fossil Power Expenses	PO	506	133,464	117,778	139,050	720,365	66,527	66,884
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	0	0	0	0	0	0
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	(15,517)	68,965	82,975	350,681	350,747	349,786
510100	Suprvsn & Engrng-Steam Maint R	PM	510	4,049	4,736	3,718	38,410	38,112	38,112
511000	Maint of Structures-Steam	PM	511	84,604	42,293	144,659	187,606	189,273	189,041

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
512100	Maint of Boiler Plant-Other	PM	512	298,433	(909,067)	869,816	405,703	377,967	614,068
512300	Maint Of Boiler Plant-Other - Recoverable	PM	512	6,265	0	0	0	0	0
513100	Maint of Electric Plant-Other	PM	513	44,714	46,992	69,209	95,954	173,539	102,346
514000	Maintenance - Misc Steam Plant	PM	514	73,642	155,125	89,957	46,779	46,786	46,763
514300	Maintenance - Misc Steam Plant	PM	514	0	0	20	0	0	0
546000	Suprvsn and Engring-CT Oper	PO	546	9,453	11,767	20,477	(6,907)	58,165	58,079
547100	Natural Gas	Fuel	547	920,537	1,577,520	1,271,452	0	0	0
547150	Natural Gas Handling-CT	PO	547	2,885	5,975	2,987	2,747	2,715	2,701
547200	Oil	Fuel	547	290,323	0	691,883	0	0	0
548100	Generation Expenses-Other CT	PO	548	4,290	870	4,813	3,612	3,591	3,669
548200	Prime Movers - Generators- CT	PO	548	24,637	55,644	107,746	23,128	23,115	23,045
549000	Misc-Power Generation Expenses	PO	549	69,560	88,421	70,163	59,022	58,944	68,199
550001	Other Power Gen Op Rents	PM	550	0	0	0	0	0	0
551000	Suprvsn and Engring-CT Maint	PM	551	8,178	9,129	8,683	11,180	11,178	11,151
552000	Maintenance of Structures-CT	PM	552	16,006	7,820	5,132	31,218	31,210	31,218
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0
553000	Maint-Gentg and Elect Equip-CT	PM	553	(5,496)	9,797	4,555	42,345	36,923	36,909
554000	Misc Power Generation Plant-CT	PM	554	1,971	34,620	11,547	10,839	10,848	10,839
555028	Purch Pwr - Non-native - net	PP	555	(98,328)	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	12,506,643	8,649,878	4,220,926	4,304,111	3,748,471	4,210,586
556000	System Cnts & Load Dispatching	OPS	556	0	148	0	70	70	70
557000	Other Expenses-Oper	OPS	557	1,556,798	1,865,178	(342,593)	740,145	566,421	690,986
557450	Commissions/Brokerage Expense	OPS	557	1,060	890	705	936	936	936
557451	EA & Coal Broker Fees	OPS	557	1,048	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	168,203	(1,524,996)	(1,931,725)	1,415,248	1,492,337	920,998
560000	Supervsn and Engrng-Trans Oper	TO	560	51	220	106	0	0	0
561100	Load Dispatch-Reliability	TO	561	5,472	6,199	5,566	5,581	5,675	6,190
561200	Load Dispatch-Mnitor&OprTrnSys	TO	561	27,366	29,845	27,264	26,946	27,421	29,071
561300	Load Dispatch - TransSvc&Sch	TO	561	3,631	4,047	3,637	3,641	3,704	3,945
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	253,955	267,497	261,130	100,000	100,000	100,000
561500	Reliability Planning and Stdsdev	TO	561	0	0	0	0	0	0
561800	ReliabilityPlanning&StdsDev	TO	561	183,880	184,093	183,973	172,500	189,436	189,436
562000	Station Expenses	TO	562	3,431	2,497	2,899	1,662	1,562	1,652
563000	Overhead Line Expenses-Trans	TO	563	150	48,557	154	0	2,913	0
565000	Transm of Elec By Others	TO	565	2,151,088	1,718,046	2,101,954	2,031,278	2,267,151	2,267,151
566000	Misc Trans Exp-Other	TO	566	6,906	5,761	5,183	9,537	11,134	9,639
566100	Misc Trans-Trans Lines Related	TO	566	293	181	174	292	292	292
567000	Rents-Trans Oper	TO	567	0	0	0	625	625	625
569000	Maint of Structures-Trans	TM	569	277	336	1,058	2,130	2,230	2,148
569100	Maint of Computer Hardware	TM	569	0	0	0	0	0	0
569200	Maint of Computer Software	TM	569	4,707	4,889	4,945	5,413	5,401	12,127
570100	Maint Stat Equip-Other- Trans	TM	570	4,022	11,082	14,966	534	2,802	1,587
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	8,112	9,991	9,457	5,841	6,016	5,751
571000	Maint of Overhead Lines-Trans	TM	571	(7,163)	116,943	49,492	63,190	83,948	42,638
575700	Market Faciliation-Mntr&Comp	RMO	575	219,235	202,378	192,305	249,888	286,685	286,685
580000	Supervsn and Engring-Dist Oper	DO	580	5,394	5,549	11,896	1,890	1,890	1,890
581004	Load Dispatch-Dist of Elec	DO	581	53,976	7,238	43,697	32,657	56,664	32,657
582100	Station Expenses-Other-Dist	DO	582	1,061	4,140	1,918	4,166	4,045	3,627

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
583100	Overhead Line Exps-Other-Dist	DO	583	27,753	56,460	19,488	5,955	6,469	6,502
583200	Transf Set Rem Reset Test-Dist	DO	583	5,606	6,155	7,767	38,018	8,988	22,988
584000	Underground Line Expenses-Dist	DO	584	36,190	36,419	28,058	30,559	33,482	32,021
586000	Meter Expenses-Dist	DO	586	32,776	29,779	45,846	44,850	51,025	49,565
587000	Cust Install Exp-Other Dist	DO	587	51,465	42,751	78,527	51,025	51,667	53,546
588100	Misc Distribution Exp-Other	DO	588	78,998	84,665	133,423	197,574	135,383	137,923
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	(450)	1,088	92	0	0	0
590000	Supervsn and Engrng-Dist Maint	DM	590	7,426	6,858	6,739	960	960	960
591000	Maintenance of Structures-Dist	DM	591	0	0	0	564	400	583
592100	Maint Station Equip-Other-Dist	DM	592	1,058	1,261	8,103	4,249	8,064	7,370
592200	Cir BrkrsTrnsf Mters Rely-Dist	DM	592	45,172	60,924	36,496	16,445	18,401	16,565
593000	Maint Overhd Lines-Other-Dist	DM	593	1,160,018	202,743	102,405	183,202	157,811	208,607
593100	Right-of-Way Maintenance-Dist	DM	593	443,924	649,889	452,626	403,172	424,314	440,274
594000	Maint-Underground Lines-Dist	DM	594	23,635	17,374	23,660	5,910	11,248	6,578
595100	Maint Line Transfrs-Other-Dist	DM	595	924	0	3	0	0	0
596000	Maint-StreetLightng/Signl-Dist	DM	596	27,602	43,831	22,581	47,918	26,359	19,352
597000	Maintenance of Meters-Dist	DM	597	26,178	26,166	39,327	33,523	33,205	33,205
598100	Main Misc Dist Plt - Other - Dist	DM	598	0	0	0	1,539	1,539	1,539
901000	Supervision-Cust Accts	CO	901	6,277	4,480	2,961	6,612	6,544	6,544
902000	Meter Reading Expense	CO	902	10,742	13,901	15,951	10,983	10,937	10,937
903000	Cust Records & Collection Exp	CO	903	235,931	59,643	128,047	115,733	204,593	112,626
903100	Cust Contracts & Orders-Local	CO	903	58,439	49,481	63,174	55,847	61,209	62,551
903200	Cust Billing & Acct	CO	903	90,045	96,236	115,714	66,490	71,502	72,771
903300	Cust Collecting-Local	CO	903	41,317	44,782	53,944	48,585	63,868	65,177
903400	Cust Receiv & Collect Exp-Edp	CO	903	3,738	2,773	2,887	6,523	6,254	6,254
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0
904000	Uncollectible Accounts	CO	904	183,882	(56,924)	102,838	265,345	192,050	143,002
904001	Bad Debt Expense	CO	904	(474,050)	(9,384)	(3,907)	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	0	0	0	0	0	0
904891	IC Loss on Sale of AR with VIE (I)	CO	904	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	31	1	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	3	3	11	0	0	0
909650	Misc Advertising Expenses	CSI	909	3,559	0	436	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	102,870	100,845	106,396	119,250	117,451	117,516
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	6,483	10,504	3,964	1,398	10,412	(3,351)
911000	Supervision	CSI	911	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	14,473	23,743	12,208	10,345	6,499	6,466
913001	Advertising Expense	SE	913	270	200	94	12,938	12,700	12,700
920000	A & G Salaries	AGO	920	(32,111)	577,091	467,931	548,083	668,287	665,819
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	23	50	17	0	0	0
920300	Project Development Labor	AGO	920	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	13,917	139,294	(147,649)	(862,573)	23,105	23,435
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	0	0	121	0	0	0
921200	Office Expenses	AGO	921	53,030	(16,803)	89,297	51,581	18,971	13,992
921300	Telephone And Telegraph Exp	AGO	921	0	1	0	0	0	0

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
921400	Computer Services Expenses	AGO	921	9,359	4,257	7,716	13,321	23,561	9,891
921540	Computer Rent (Go Only)	AGO	921	20,816	20,876	21,327	5,336	7,947	6,881
921600	Other	AGO	921	21	0	43	(1)	0	0
921980	Office Supplies & Expenses	AGO	921	254,369	253,274	284,922	231,586	245,736	245,736
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	126,713	198,317	178,490	163,682	170,516	184,212
923980	Outside Services Employee &	AGO	923	2,968	2,303	2,023	0	0	0
924000	Property Insurance	AGO	924	(2,263)	712	712	1,526	1,526	1,526
924050	Inter-Co Prop Ins Exp	AGO	924	119,932	119,932	119,932	115,473	115,473	115,473
924110	Admin-Insurance Expense	AGO	924	0	0	0	(825)	(825)	(825)
924980	Property Insurance For Corp.	AGO	924	0	0	0	15,277	15,277	15,277
925000	Injuries & Damages	AGO	925	6,345	1,066	14,460	7,443	2,043	2,313
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	32,820	32,820	32,820	29,175	29,175	29,175
925052	Inter-Co Worker Comp Insur Exp	AGO	925	4,423	4,423	4,423	5,741	5,741	5,741
925100	Accrued Inj and Damages	AGO	925	0	0	4	0	0	0
925200	Injuries And Damages-Other	AGO	925	20	13	13	495	495	495
925980	Injuries And Damages For Corp.	AGO	925	1,470	1,061	1,061	1,112	1,112	1,112
926000	Employee Benefits	AGO	926	243,323	212,667	219,226	419,882	416,471	222,820
926430	Employees'Recreation Expense	AGO	926	0	0	8	0	0	0
926600	Employee Benefits-Transferred	AGO	926	282,243	140,417	11,306	203,198	185,981	196,366
926999	Non Serv Pension (ASU 2017-07)	AGO	926	226,088	(96,755)	(96,755)	(94,634)	(63,086)	(63,086)
928000	Regulatory Expenses (Go)	AGO	928	0	7,478	4,537	0	0	0
928006	State Reg Comm Proceeding	AGO	928	114,910	74,957	68,383	69,511	69,511	69,511
928053	Travel Expense	AGO	928	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(1,978)	(2,164)	(2,266)	0	0	0
929500	Admin Exp Transf	AGO	929	(54,147)	(191,727)	(111,415)	(33,721)	(32,616)	(32,616)
930150	Miscellaneous Advertising Exp	AGO	930	682	23,501	754	20,237	18,749	18,746
930200	Misc General Expenses	AGO	930	94,878	81,707	59,577	6,787	62,232	62,297
930210	Industry Association Dues	AGO	930	0	0	2	0	42,956	0
930220	Exp of Servicing Securities	AGO	930	15,426	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	207	11,651	4,016	3,287	1,279	1,279
930240	Director'S Expenses	AGO	930	0	5,643	0	5,831	0	0
930250	Buy\Sell Transf Employee Homes	AGO	930	126	4,268	1,746	0	0	0
930600	Leased Circuit Charges - Other	AGO	930	0	0	0	0	0	0
930700	Research & Development	AGO	930	0	0	0	0	0	0
930940	General Expenses	AGO	930	11,257	14,689	15,131	0	0	0
931001	Rents-A&G	AGO	931	11,392	11,439	11,426	11,323	10,977	11,312
931003	Lease Amortization Expense	AGO	931	(16)	(8)	(8)	0	0	0
931008	A&G Rents-IC	AGO	931	237,190	233,872	235,331	198,643	198,643	198,643
932000	Maintenance of General Plant	AGM	932	(1,731)	0	0	0	0	0
935100	Maint General Plant-Elec	AGM	935	658	25	27	0	0	0
935200	Cust Infor & Computer Control	AGM	935	7	(12)	0	5	5	5

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-004

REQUEST:

Provide Duke Kentucky's cash account balances at the beginning of the most recent calendar year and at the end of each month through the date of this request.

RESPONSE:

Please see STAFF-DR-01-004 Attachment.

PERSON RESPONSIBLE: Danielle L. Weatherston

Duke Energy Kentucky, Inc.																							
Cash Account																							
January 2023 to November 2024																							
	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024
0131088 - Cash Wells Fargo 1157	438,795	443,794	438,795	438,795	435,574	10,875	10,917	10,000	10,048	11,864	10,401	9,297	9,297	9,297	9,297	9,738	9,297	9,297	9,297	9,799	10,964	9,297	10,048
0131155 - Cash PNC 0659							2,614,508	-	7,068,477	7,758,296	22,651,929	-	256,203	-	879,019	(312,288)	758,329	(4,155,588)	(654,075)	75,831	(14,704)	8,978	12,179
0131156 - Cash PNC 3728																				(11,952)	(39,951)	(23,387)	(9,850)
0131157 - Cash PNC 3648																				(10,679)	(10,411)	(6,595)	(6,595)
0131160 - Cash JPM Chase 7099	31,463	31,463	31,463	31,585	31,647	27,092	27,159	27,225	27,289	27,356	27,421	27,488	27,555	27,555	27,555	27,555	27,555	27,555	27,555	27,555	27,555	27,555	27,555
0131199 - Cash - reclass																		4,225,324	-	-	225,054	-	-
0131200 - Cash BOA 7068																				(2,140)	-	-	-
0131201 - Cash BOA 7071																							
0131202 - Cash BOA 7084	1,190,536	668,343	356,353	179,555	707,047	2,512	-	-	-	1,087,658	94,367	927,999	762,707			1,138,507	(181,927)	151,578	217,457	452,606	461,341	1,321,822	106,905
0131264 - Cash JPM 4604 CRC - DEK	1,049,890	1,419,228	943,908	95,561	1,341,948	756,711	439,395	2,118,743	2,297,450	2,382,125	1,709,244	2,102,598	2,421,287	2,921,357	605,787	2,112,471	1,924,877	1,277,852	1,591,573	3,851,131	867,447	1,866,921	872,379
0131270 - Cash JPM 4547 DEK	63,971	53,605	-	-	-	-	-	-	-	4,629	(144,323)	-	-	-	-	(318,301)	(220,866)	(274,671)	(221,132)	(282,593)	(594,489)	(383,666)	(381,352)
0131327 - Cash - DPCBIS - BofA - Receipts		(182)	(529)																				
Cash	2,774,655	2,616,251	1,769,991	745,496	2,516,216	797,191	3,091,978	2,155,968	9,403,264	11,271,929	24,349,038	3,067,383	3,477,050	2,958,209	1,521,659	2,657,682	2,317,265	1,261,348	970,675	4,109,558	932,806	2,820,926	631,269

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-005

REQUEST:

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

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

RESPONSE:

Please see STAFF-DR-01-005 Attachment.

PERSON RESPONSIBLE: Sharif S. Mitchell

Line No.	Month	Plant in Service ⁽¹⁾ (Account No. 101) (a)	Plant Purchased or Sold (Account No. 102) (b)	Property Held for Future Use (Account No. 105) (c)	Completed Construction Not Classified ⁽²⁾ (Account No. 106) (d)	CWIP (Account No. 107) (e)	Accumulated Depreciation & Amortization (Account No. 108) (f)	Materials & Supplies (Various Accounts) (g)	Cash Working Capital (Account No. 131) (h)	Balance in A/P Applicable to Utility Plant ⁽⁴⁾ (i)	Balance in A/P Applicable to CWIP (j)	Balance in A/P Applicable to Prepayments ⁽⁴⁾ (k)
1	Total Company											
2	Feb 2023	2,817,204,163	0	62,196	301,572,306	112,729,016	1,017,469,175	20,629,747	2,616,251	N/A	19,228,227	N/A
3	Mar 2023	2,850,508,851	0	73,943	279,290,735	118,009,336	1,025,162,220	21,083,015	1,769,991	N/A	13,274,063	N/A
4	Apr 2023	2,871,236,433	0	82,712	284,524,977	110,201,085	1,031,312,790	22,603,702	745,496	N/A	14,739,714	N/A
5	May 2023	2,906,138,119	0	97,634	260,892,840	120,271,982	1,035,572,922	22,616,803	2,516,216	N/A	17,911,564	N/A
6	Jun 2023	2,913,207,004	0	119,082	288,972,348	110,360,946	1,045,687,035	23,518,270	797,191	N/A	20,364,066	N/A
7	Jul 2023	2,924,379,753	0	147,645	283,128,447	116,902,346	1,048,678,605	24,801,039	3,091,978	N/A	17,255,810	N/A
8	Aug 2023	2,925,907,992	0	171,103	298,268,892	118,225,061	1,052,072,920	25,589,398	2,155,968	N/A	20,202,517	N/A
9	Sep 2023	2,920,786,214	0	190,188	303,840,221	125,083,113	1,053,887,547	26,760,422	9,403,264	N/A	19,623,952	N/A
10	Oct 2023	2,927,822,617	0	218,498	311,706,503	135,789,049	1,058,793,969	26,572,691	11,271,929	N/A	24,790,222	N/A
11	Nov 2023	2,931,411,339	0	251,028	324,798,725	131,890,909	1,063,206,769	26,707,611	24,349,038	N/A	21,752,922	N/A
12	Dec 2023	2,940,005,960	0	265,679	364,699,106	96,665,887	1,062,466,419	27,305,571	3,067,383	N/A	22,732,811	N/A
13	Jan 2024	2,941,206,530	0	58,361	377,577,937	92,916,630	1,061,180,091	28,029,234	3,477,050	N/A	15,490,921	N/A
14	Feb 2024	2,942,877,421	0	58,583	383,603,991	97,711,080	1,064,240,446	29,725,704	2,958,209	N/A	11,498,485	N/A
15	Total	37,812,692,396	0	1,796,653	4,062,877,026	1,486,756,439	13,619,730,908	325,943,207	68,219,964	0	238,865,274	0
16												
17	13-Month Average Balance	2,908,668,646	0	138,204	312,529,002	114,365,880	1,047,671,608	25,072,554	5,247,690	0	18,374,252	0
18												
19	Gas Operations ⁽³⁾											
20	Feb 2023	744,175,566	0	62,196	114,506,956	31,311,055	184,154,948	651,107	720,042	N/A	10,512,221	N/A
21	Mar 2023	773,354,988	0	73,943	93,282,568	31,461,901	187,559,275	660,883	487,297	N/A	7,923,945	N/A
22	Apr 2023	779,902,233	0	82,712	91,508,912	36,114,053	188,425,476	774,487	205,161	N/A	9,413,871	N/A
23	May 2023	798,893,257	0	97,634	75,802,197	45,602,477	189,228,314	816,600	692,463	N/A	11,704,156	N/A
24	Jun 2023	804,377,864	0	119,082	85,130,272	46,033,270	194,177,647	935,232	219,387	N/A	13,099,671	N/A
25	Jul 2023	818,748,262	0	147,645	73,071,819	53,017,920	195,495,775	1,004,165	766,464	N/A	12,517,170	N/A
26	Aug 2023	819,346,361	0	171,103	79,571,184	59,501,811	195,799,279	1,057,301	593,322	N/A	15,392,816	N/A
27	Sep 2023	819,667,291	0	190,188	86,050,738	59,547,913	196,147,102	1,119,023	2,590,490	N/A	13,240,739	N/A
28	Oct 2023	820,276,187	0	218,498	93,940,526	58,631,842	197,279,443	1,171,030	3,095,481	N/A	13,891,968	N/A
29	Nov 2023	821,954,411	0	251,028	94,349,834	62,488,552	198,436,371	911,144	20,369,917	N/A	11,943,130	N/A
30	Dec 2023	830,241,415	0	265,679	114,837,860	40,140,457	199,296,009	634,543	844,144	N/A	8,060,841	N/A
31	Jan 2024	833,523,520	0	58,361	113,998,266	42,709,793	200,404,671	548,645	981,224	N/A	5,334,132	N/A
32	Feb 2024	830,535,269	0	58,583	121,392,889	40,887,841	197,785,343	322,440	835,630	N/A	5,875,446	N/A
33	Total	10,494,996,625	0	1,796,653	1,237,444,021	607,448,886	2,524,189,653	10,606,601	32,401,022	0	138,910,107	0
34												
35	13-Month Average Balance	807,307,433	0	138,204	95,188,002	46,726,837	194,168,435	815,892	2,492,386	0	10,685,393	0
36												
37	Electric Operations ⁽³⁾											
38	Feb 2023	2,073,028,597	0	0	187,065,349	81,417,961	833,314,228	19,978,639	1,896,208	N/A	8,716,005	N/A
39	Mar 2023	2,077,153,863	0	0	186,008,167	86,547,435	837,602,945	20,422,132	1,282,694	N/A	5,350,118	N/A
40	Apr 2023	2,091,334,200	0	0	193,016,066	74,087,032	842,887,314	21,829,215	540,336	N/A	5,325,843	N/A
41	May 2023	2,107,244,862	0	0	185,090,643	74,669,505	846,344,608	21,800,203	1,823,754	N/A	6,207,408	N/A
42	Jun 2023	2,108,829,140	0	0	203,842,076	64,327,676	851,509,387	22,583,038	577,804	N/A	7,264,394	N/A
43	Jul 2023	2,105,631,491	0	0	210,056,628	63,884,426	853,182,830	23,796,874	2,325,514	N/A	4,738,640	N/A
44	Aug 2023	2,106,561,630	0	0	218,697,708	58,723,250	856,273,641	24,532,097	1,562,645	N/A	4,809,702	N/A
45	Sep 2023	2,101,118,923	0	0	217,789,483	65,535,200	857,740,445	25,641,399	6,812,774	N/A	6,383,214	N/A
46	Oct 2023	2,107,546,429	0	0	217,765,977	77,157,207	861,514,526	25,401,661	8,176,447	N/A	10,898,255	N/A
47	Nov 2023	2,109,456,928	0	0	230,448,891	69,402,357	864,770,398	25,796,467	3,979,121	N/A	9,809,791	N/A
48	Dec 2023	2,109,764,545	0	0	249,861,246	56,525,430	863,170,410	26,671,028	2,223,239	N/A	14,671,970	N/A
49	Jan 2024	2,107,683,010	0	0	263,579,671	50,206,837	860,775,419	27,480,589	2,495,827	N/A	10,156,789	N/A
50	Feb 2024	2,112,342,152	0	0	262,211,102	56,823,238	866,455,103	29,403,264	2,122,579	N/A	5,623,040	N/A
51	Total	27,317,695,771	0	0	2,825,433,006	879,307,553	11,095,541,255	315,336,606	35,818,942	0	99,955,167	0
52												
53	13-Month Average Balance	2,101,361,213	0	0	217,341,000	67,639,043	853,503,173	24,256,662	2,755,303	0	7,688,859	0

⁽¹⁾ Includes ARO.

⁽²⁾ Included as Plant in Service.

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

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

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-006

REQUEST:

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

RESPONSE:

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

PERSON RESPONSIBLE: Danielle L. Weatherston

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
	0923000	Outside Services Employed	19500	Service Company Overhead	8249	iGrid Services	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					0.05
			35000	Direct Mat/Purchases Accrual	1231	EHS, Digital Soln & Support	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					0.00
					1415	Diversity & Inclusion	SRV3040001	HR Svcs EE's ENT					0.00
					1482								1,217.79
					3842	Woodsdale CT 1 - 6 - ULH	FHWDC00001	Woodsdale CT Common					0.00
					4313	Dist Eng Stds Co 110	SRVC160001	ESS ED Circ Mi UTIL					0.92
					4513	Public Affairs & Jurisdictiona	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					0.00
					4610	ET Operations & Projects	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					398.93
					6017	Siting, Perm & Env Staff MW	SRVC150001	ESS ET Circ Mi UTIL					0.00
					6083	H&S Programs-DEBS	SRV0610001	Eng & Constr MW ED Util					0.00
					6084	EHS Systems & Metrics-DEBS	SRVC460001	Env Affrs 3FF ENT					(342.00)
					6307	Renewables Solutions & Support	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					0.00
					6347	Market Sol Staff-DEC	SRVC160001	ESS ED Circ Mi UTIL					41.28
					6393	Outage Management Solutions	SRV3350001	IT Mgmt & Apps 3FF ENT					40.90
					6394	PGO Innovation & WMS	SRV3350001	IT Mgmt & Apps 3FF ENT					44.17
					6395	GIS Delivery	MXACCR8696	Accounting Entries from Maximo	39532531	JACCTGACCRUALS			(2,214.20)
							SRV3350001	IT Mgmt & Apps 3FF ENT					258.88
					6396	PGO Eng & Analytics Solutions	SRV3350001	IT Mgmt & Apps 3FF ENT					114.42
					6407	Telecom Operation Center	PDSTRA0003	PD Stores Reclass					(0.05)
							PDSTRA0004	PD Stores Reclass					0.05
							SRV3330001	Telecom EE's ENT DUK					0.00
					6547	Technology, Engineering, and D	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					0.00
					702A	Midwest Telecom Eng & Delivey	PDSTRA0002	PD Stores Reclass					0.50
							PDSTRA0004	PD Stores Reclass					(0.50)
							SRV3330001	Telecom EE's ENT DUK					0.00
					7405	Software Quality Engineering	ACCRUL3948	Allocate SAR019	Allocate	SAR019			0.00
							FHSTKY0001	FH Stores Reclass DEK					(4.92)
							MXACCR2539	Accounting Entries from Maximo	44392440	JACCTGACCRUALS			(6.34)
											8197831		6.34
									44762579	JACCTGACCRUALS			(25.11)
											8197831		25.11
							MXACCR4735	Accounting Entries from Maximo	45540322	JACCTGACCRUALS			(24.05)
											8275414		24.05
							MXACCR531	Accounting Entries from Maximo	43660142	JACCTGACCRUALS			(104.53)
											8121322		104.53
									44075917	JACCTGACCRUALS			(41.77)
											8121322		41.77
							MXACCR6530	Accounting Entries from Maximo	45936615	JACCTGACCRUALS			(69.48)
											8358303		69.48
									46259453	JACCTGACCRUALS			(24.05)
											8358303		24.05
							MXACCR6627	Accounting Entries from Maximo	42611139	JACCTGACCRUALS			(24.95)
											7968735		24.95
							MXACCR8529	Accounting Entries from Maximo	43281900	JACCTGACCRUALS			(37.74)
											8046001		37.74
							PDSTRA0002	PD Stores Reclass					46.69
							PDSTRA0003	PD Stores Reclass					(22.96)
							PDSTRA0004	PD Stores Reclass					(19.64)
							SRV3190001	Matis Mgmt Prcrmt UTIL					(2.46)
							SRV35C0001	IT Mgmt & Apps 3FF ENT Split					5.27
							SRVC160001	ESS ED Circ Mi UTIL					0.00
					7800	Telecom MRTP Delivery	PDSTRA0002	PD Stores Reclass					(0.61)
							PDSTRA0003	PD Stores Reclass					3.08
							PDSTRA0004	PD Stores Reclass					(2.37)
							SRV3330001	Telecom EE's ENT DUK					(4.67)
					7802	Be Human Cntrd	SV336A0001	ITS Mgt & Apps Svcs Util DE					0.00
					7811	Telecom MRTP PLM	PDSTRA0002	PD Stores Reclass					0.29
							PDSTRA0003	PD Stores Reclass					(3.08)
							PDSTRA0004	PD Stores Reclass					3.08
							SRV3330001	Telecom EE's ENT DUK					(13.63)
					7812	Telecom Delivery Car West	PDSTRA0002	PD Stores Reclass					(0.43)
							PDSTRA0003	PD Stores Reclass					(1.15)
							SRV3330001	Telecom EE's ENT DUK					75.17
					7816	Telecom DVV Network PLM	PDSTRA0002	PD Stores Reclass					6.90
							PDSTRA0003	PD Stores Reclass					(202.64)
							PDSTRA0004	PD Stores Reclass					165.82
							SRV3330001	Telecom EE's ENT DUK					1,381.57
							SRVC330001	Telecom EE's ENT					(3.22)
					7826	Telecom Field Serv Car Nwest	PDSTRA0003	PD Stores Reclass					(0.02)
							PDSTRA0004	PD Stores Reclass					(0.31)
							SRV3330001	Telecom EE's ENT DUK					15.42
					7828	Telecom Field Serv Car East	PDSTRA0003	PD Stores Reclass					(2.65)
							PDSTRA0004	PD Stores Reclass					2.65
							SRV3330001	Telecom EE's ENT DUK					0.00
					7833	Telecom Delivery Florida	PDSTRA0002	PD Stores Reclass					0.14
							PDSTRA0003	PD Stores Reclass					(2.06)
							PDSTRA0004	PD Stores Reclass					0.80
							SRV3330001	Telecom EE's ENT DUK					52.22
					7836	Telecom Delivery Car East	PDSTRA0002	PD Stores Reclass					2.84
							PDSTRA0003	PD Stores Reclass					3.64
							PDSTRA0004	PD Stores Reclass					(5.40)
							SRV3330001	Telecom EE's ENT DUK					(49.78)
					7922	Cloud Data Platforms	SRV3350001	IT Mgmt & Apps 3FF ENT					6.21
					8017	Pricing & Reg Solutions	SRV4370001	M&CR Market Solutions Util ND					0.00
					8109	AMI Meter & PI Systems	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					0.00
					8263	EAM Portfolio ApplicationMaint	SRV3350001	IT Mgmt & Apps 3FF ENT					26.62
					8321	RRE Solutions & Support	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					(75.88)
							SRVC280001	PP&O Pwr Ops REG MW Cap UTIL					(1,350.50)
					8428	Infrastructure Protection Svcs	SRV3390001	RE Fac Svcs SF ENT					0.30
					8536	SC SUP Invoice Process Train	FHSTKY0001	FH Stores Reclass DEK					0.00
							PDSTRA0003	PD Stores Reclass					2.53
							PDSTRA0004	PD Stores Reclass					(2.53)
							SRV3080001	Matis Mgmt Prcrmt ENT					0.00
					8538	SC SUP Vendor Payment Admin	FHSTKY0001	FH Stores Reclass DEK					(44.00)

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
0923000	0923000	Outside Services Employed	35000	Direct Mat/Purchases Accrual	8538	SC SUP Vendor Payment Admin	PDSTRA0002	PD Stores Reclass					103.27
							PDSTRA0003	PD Stores Reclass					(40.00)
							PDSTRA0004	PD Stores Reclass					(103.27)
							SRV3080001	Matis Mgmt Prcrmt ENT					98.00
					8555	Security Risk & Compliance	SRV3390001	RE Fac Svcs SF ENT					(15.07)
					8631	Record Center	SRV3390001	RE Fac Svcs SF ENT					11.10
					8651	Employee Engagement	SRV3040001	HR Svcs EE's ENT					0.00
					8711	DEBS PQRI Plan Gov	SRVC160001	ESS ED Circ Mi UTIL					0.00
					8727	Tax	ACCRUL5448	Accrue EY Tax Fees - March 202	Accrue EY Tax Fees				0.00
					8782	Adv, Acct Mgt & Ops	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					0.00
					8783	Print Support	SRV3390001	RE Fac Svcs SF ENT					0.69
					8802	Corporate Communications Staff	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					0.00
					8930	Vendor Mgt	SRV3040001	HR Svcs EE's ENT					(76.72)
					8950	SC CPO Staff	FHSTKY0001	FH Stores Reclass DEK					0.00
							PDSTRA0002	PD Stores Reclass					(2.48)
							PDSTRA0003	PD Stores Reclass					7.43
							PDSTRA0004	PD Stores Reclass					(4.95)
							SRV3080001	Matis Mgmt Prcrmt ENT					0.00
					9417	Cust Web Pltf Engineering	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					0.00
					9442	Audit Svcs - Charlotte	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					0.00
					9501	Identity & Access Management	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					0.00
					9511	Corporate Controller	ACCRUL2603	EA, Finance, Admin Svcs, SC No	November EY Services				(9,761.00)
									October EY Services	ERNST & YOUNG LLP			9,761.00
									September EY Services	ERNST & YOUNG LLP			(13,311.00)
									December EY Services	ERNST & YOUNG LLP			13,311.00
									December Accruals	ERNST & YOUNG LLP			(13,311.00)
									January 24 Accruals	ERNST & YOUNG LLP			46,144.00
									September EY Services	ERNST & YOUNG LLP			(12,045.66)
									September EY Services	ERNST & YOUNG LLP			12,045.66
									February Accruals	ERNST & YOUNG LLP			(13,311.00)
									October EY Services	ERNST & YOUNG LLP			43,508.39
									September EY Services	ERNST & YOUNG LLP			(13,311.00)
									September EY Services	ERNST & YOUNG LLP			13,311.00
													498.94
							SRVC090001	Misc 3FF Svcs UTIL					46.24
							SRVC150001	ESS ET Circ Mi UTIL					667.99
							SRVC480001	Fuels Sales UTIL					1,480.74
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					0.00
					9515	Talent Mgmt & Engage	SRV3040001	HR Svcs EE's ENT					(477.24)
					9517	Support Services & Event Mgt.	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					0.03
					9518	Telecom Ent Comm Grid Pgrm Spt	PDSTRA0002	PD Stores Reclass					(0.03)
							PDSTRA0004	PD Stores Reclass					0.00
							SRV3330001	Telecom EE's ENT DUK					3.35
					9604	NERC CIP Security Delivery	SRV3350001	IT Mgmt & Apps 3FF ENT					49.05
					9605	Integrated Command Center	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					(439.60)
					9606	Database Services	ITRC000003	IT Reclass from A&G					355.87
							ITRC000005	IT Reclass from A&G					41.87
							SRV3070001	Info Servers Svcs ENT DUK					37.45
					9612	Infrastructure Delivery / PLM	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					(60.09)
					9630	Workstation Management Service	SRV3060001	Workstations Svcs ENT DUK					0.43
					9701	Customer Mobile App	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					0.00
					9840	Threat Management	SRV3390001	RE Fac Svcs SF ENT					103.41
					9863	Cyber Vulnerability Risk Manag	SRV3350001	IT Mgmt & Apps 3FF ENT					163.46
					9865	NG Solutions Delivery-Ops Apps	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					(369.55)
					9866	Modern Solutions and I&A	FHSTKY0001	FH Stores Reclass DEK					(258.69)
							PDSTRA0002	PD Stores Reclass					702.15
							SRV3190001	Matis Mgmt Prcrmt UTIL					20.14
							SRV3350001	IT Mgmt & Apps 3FF ENT					0.00
					9875	Generation Architecture	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					0.00
					9889	UAS Department	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					(17.44)
					9897	Aviation Corporate Jets	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					(0.00)
					CP63	Woodsdale CT 1 - 6 - ULH-CC	FWDC0C0001	Woodsdale CT Common-CC					(61.59)
					CS33	Cust Exp Strategy & Management	CSV1010001	M&CR Market Solutions Util ND					151.72
					EH02	EnvOps-Waste	SRVC460001	Env Affrs 3FF ENT					(289.16)
					GEMO	Gen Modeling	SRV3210001	Pwr Plng&Ops Gen Plan Util ND					(1,822.36)
					HR21	Exec Dev & Planning	SRV3040001	HR Svcs EE's ENT					96.36
							SRVG320001	HR EE's Gvrnce ENT					(65.03)
					J756	Security and Licensing	MXACCR109	Accounting Entries from Maximo	46975112 ACCTGACCRUALS				65.03
									47600923 ACCTGACCRUALS		8481480		(39.53)
											8551890		39.53
					J798	Cybersecurity ITOT	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					0.00
					J813	Marketing Delivery & Support	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					268.82
					J840	Natural Gas Solutions	SRV3350001	IT Mgmt & Apps 3FF ENT					(52.57)
					J875	App Transformation	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					0.00
					NU10	IT & ES NERC CIP & Tools	SRV3350001	IT Mgmt & Apps 3FF ENT					(99.44)
					Q177	Social Media & Content	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					0.00
					R017	DPHR MEDICAL MANAGEMENT	SRV3040001	HR Svcs EE's ENT					(3.05)
					R160	CAR PQRI Protect & Auto DEC	SRV0610001	Eng & Constr MW ED Util					(629.46)
					R195	CD MW PC	SRV0610001	Eng & Constr MW ED Util					(1,755.83)
					S786	ES Roadmap	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					0.00
					S817	MPS Tier 3	FHSTKY0001	FH Stores Reclass DEK					0.00
							PDSTRA0002	PD Stores Reclass					(29.95)
							PDSTRA0003	PD Stores Reclass					(29.95)
							PDSTRA0004	PD Stores Reclass					59.90
							SRV3080001	Matis Mgmt Prcrmt ENT					0.00
					SC85	Industrial & Admin Services	SRV3350001	IT Mgmt & Apps 3FF ENT					6.90
					T308	T Training DEC	CSRV150001	ESS ET Circ Mi UTIL					569.77
					W277	TA Support	SRV3040001	HR Svcs EE's ENT					0.00
					W884	TGS Programs	CSRV280001	PP&O Pwr Ops REG MW Cap UTIL					(772.40)

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
	0923000	Outside Services Employed	35000	Direct Mat/Purchases Accrual	W972	Enterprise Security App Supp	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					478.87
			60004	Outside Engineering	6826	System Operations Staff - DEC	CSRV310001	PP&O ET Ops CMI ET & Peak UTIL					880.15
					8109	AMI Meter & PI Systems	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					1.12
					8711	DEBS PQRI Plan Gov	SRVC160001	ESS ED Circ Mi UTIL					602.99
					S396	State President OH/KY Staff	APACR30611	Accounts Payable - Accrual	Executive Assessment & Develop	KORN FERRY US	12216482	195282373	14,560.00
			60005	Audit Fees	S564	MW GIS Operations	CSRV160001	ESS ED Circ Mi UTIL					105.05
					8975	SC Policy Controls	FHSTKY0001	FH Stores Reclass DEK					11.42
							PDSTRA0003	PD Stores Reclass					8.19
							SRV3080001	Matis Mgmt Prcrmt ENT					(22.09)
					9511	Corporate Controller	ACCFINFEES	To record Q1 Deloitte out of s	Q1 Out of scope fees				25.41
							ACCFINFEQ3	To record Q2 Deloitte out of s	Q2 Out of scope fees				(6,504.49)
							ACCFINFEQ4	To record Q3 Deloitte out of s	Q3 Out of scope fees				1,905.61
							ACCRULADFE	To record Q4 Deloitte out of s	Q4 Out of scope fees				2,921.94
								To record 2023 base audit fee	Accrue 2023 base audit fees				264,668.50
								To record 2024 (January and Fe	Accrue 2024 base audit fees				52,701.70
			63000	Contract/Outside Services NLBR	1231	EHS, Digital Soln & Support	SRVGD10001	Misc 3FF Gvrnce ENT - New Duke					855.00
					2804	Cybersecurity Arch, Eng & Pro	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					4,139.14
					3160	Tax Study	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					144.80
					6010	Trans Permitting - MW	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					2,900.63
					6082	Environmental, H&S Staff	SRVC150001	ESS ET Circ Mi UTIL					0.26
					6394	PGO Innovation & WMS	SRVC460001	Env Affrs 3FF ENT					449.54
					6396	PGO Eng & Analytics Solutions	SRV3350001	IT Mgmt & Apps 3FF ENT					424.13
					6547	Technology, Engineering, and D	SRV3350001	IT Mgmt & Apps 3FF ENT					954.60
					702A	Midwest Telecom Eng & Delivry	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					405.90
							PDSTRA0003	PD Stores Reclass					(0.37)
							SRV3330001	Telecom EE's ENT DUK					17.02
					7800	Telecom MRTP Delivery	PDSTRA0002	PD Stores Reclass					(12.01)
							PDSTRA0003	PD Stores Reclass					(2.40)
							PDSTRA0004	PD Stores Reclass					(3.99)
							SRV3330001	Telecom EE's ENT DUK					847.20
					7811	Telecom MRTP PLM	PDSTRA0002	PD Stores Reclass					(20.26)
							PDSTRA0003	PD Stores Reclass					(3.86)
							PDSTRA0004	PD Stores Reclass					(2.34)
							SRV3330001	Telecom EE's ENT DUK					1,219.41
					7812	Telecom Delivery Car West	PDSTRA0002	PD Stores Reclass					(0.06)
							PDSTRA0003	PD Stores Reclass					(0.42)
							PDSTRA0004	PD Stores Reclass					(0.42)
							SRV3330001	Telecom EE's ENT DUK					41.00
					7816	Telecom DVV Network PLM	PDSTRA0003	PD Stores Reclass					(23.31)
							PDSTRA0004	PD Stores Reclass					(52.18)
							SRV3330001	Telecom EE's ENT DUK					2,895.35
							SRV3330001	Telecom EE's ENT					582.17
					7833	Telecom Delivery Florida	PDSTRA0002	PD Stores Reclass					(1.33)
							PDSTRA0003	PD Stores Reclass					(3.35)
							PDSTRA0004	PD Stores Reclass					(6.31)
							SRV3330001	Telecom EE's ENT DUK					506.43
					8321	RRE Solutions & Support	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					477.66
							SRVC280001	PP&O Pwr Ops REG MW Cap UTIL					0.00
					8408	TA Staff	SRV3040001	HR Svcs EE's ENT					197.45
					8532	SC SUP Credit Card Rebate	FHSTKY0001	FH Stores Reclass DEK					54,900.77
							PDSTRA0002	PD Stores Reclass					12,209.11
							PDSTRA0003	PD Stores Reclass					22,187.22
							PDSTRA0004	PD Stores Reclass					6,610.01
							SRV3080001	Matis Mgmt Prcrmt ENT					(108,694.35)
					8538	SC SUP Vendor Payment Admin	FHSTKY0001	FH Stores Reclass DEK					(153.00)
							PDSTRA0002	PD Stores Reclass					(48.58)
							PDSTRA0003	PD Stores Reclass					(1.64)
							PDSTRA0004	PD Stores Reclass					(59.54)
							SRV3080001	Matis Mgmt Prcrmt ENT					296.03
					8631	Record Center	SRV3390001	RE Fac Svcs SF ENT					12.82
					8727	Tax	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					74,491.73
					8755	Financial Officer Staff	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					(358.87)
					8764	SVP Staff	SRV3040001	HR Svcs EE's ENT					917.81
					8907	Compensation	SRV3040001	HR Svcs EE's ENT					556.59
					8930	Vendor Mgt	SRV3040001	HR Svcs EE's ENT					632.22
					8937	Executive Rewards	SRV3040001	HR Svcs EE's ENT					2,173.15
					9442	Audit Svcs - Charlotte	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					216.60
					9517	Support Services & Event Mgt.	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					19.35
					9521	Infrastructure Delivery/PLM	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					0.24
					9526	Financial Reporting	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					684.00
					9604	NERC CIP Security Delivery	SRV3350001	IT Mgmt & Apps 3FF ENT					168.71
					9605	Integrated Command Center	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					1,933.04
					9612	Infrastructure Delivery / PLM	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					(481.51)
					9630	Workstation Management Service	SRV3060001	Workstatins Svcs ENT DUK					626.21
					9863	Cyber Vulnerability Risk Manag	SRV3350001	IT Mgmt & Apps 3FF ENT					(144.80)
					CP63	Woodsdale CT 1 - 6 - ULH-CC	FWDC0C0001	Woodsdale CT Common-CC					0.00
					J976	Land Svcs NC/SC Trans	SRV3390001	RE Fac Svcs SF ENT					0.07
					N018	RRE - SVP Staff - DEC	APACR10468	Accounts Payable - Accrual	Expense Distribution	ELECTRIC POWER RESEARCH INSTITUTE EPRI	12185546	90046377	15,189.19
							APACR13033	Accounts Payable - Accrual	Expense Distribution	ELECTRIC POWER RESEARCH INSTITUTE EPRI	12190500	90047243	15,189.19
							APACR46180	Accounts Payable - Accrual	Expense Distribution	ELECTRIC POWER RESEARCH INSTITUTE EPRI	12088212	90045227	17,525.99
					S812	SC Compliance Initiative	FHSTKY0001	FH Stores Reclass DEK					(349.08)
							PDSTRA0004	PD Stores Reclass					(317.35)
							SRV3080001	Matis Mgmt Prcrmt ENT					777.51
					SC85	Industrial & Admin Services	FHSTKY0001	FH Stores Reclass DEK					(34.04)
							PDSTRA0004	PD Stores Reclass					(24.42)
							SRV3080001	Matis Mgmt Prcrmt ENT					65.86
							SRV3040001	HR Svcs EE's ENT					38.34
			65002	Other Real Property Leases	9608	Gas SCADA and Facility Support	SRV3350001	IT Mgmt & Apps 3FF ENT					314.95
			66000	Electric	9608	Gas SCADA and Facility Support	SRVC350001	IT Mgmt & Apps 3FF ENT					220.11
			66001	Telephone/Communications	6547	Technology, Engineering, and D	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					100.24
			69000	Staff Augmentation	0047	Metering & MDM Support	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					35.84
					0417	Operations Tech - DEC	CSRV150001	ESS ET Circ Mi UTIL					42.36
							CSRV160001	ESS ED Circ Mi UTIL					5,919.53
							CSRV900001	PEC ESS Elec Dist Utility					2,238.76

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
	0923000	Outside Services Employed	69000	Staff Augmentation	0417	Operations Tech - DEC	SRV0610001	Eng & Constr MW ED Util					12,273.93
					0427	TechPlan&BusEngagement-DEBS	SRVC1500001	ESS ET Circ MI UTIL					370.79
					1013	DESIGN ENGINEERING	SRV35A0001	IT Mgmt & Apps 3FF ENT - NonSV					11.02
					1017	IT Compliance Operation Servic	SRV3350001	IT Mgmt & Apps 3FF ENT					(10.94)
					1033	DER/RRE Site Ping, Del, & Supt	SRV3350001	IT Mgmt & Apps 3FF ENT					23.34
					1106	Regulated Generation Solutions	ITRC000004	IT Reclass from A&G					(5.36)
							SRVC1300001	Server Svcs UTIL					28.22
					1137	IT & ES Change Management	SRV3040001	HR Svcs EE's ENT					335.85
					1198	Env Svcs - D&T FL	SRV3390001	RE Fac Svcs SF ENT					0.56
					1210	Nuclear Solutions	SRV3350001	IT Mgmt & Apps 3FF ENT					10.97
					1228	Innovation Portfolio Strategy	CSRV1600001	ESS ED Circ MI UTIL					44.71
							CSRV1800001	Eng & Const ET UTIL					97.19
							MISPRJ9799	Reclass Cost	Reclass Cost				(1,323.49)
							SRV3090001	Misc 3FF Svcs UTIL - Both					71.43
							SRV3350001	IT Mgmt & Apps 3FF ENT					300.30
							SRVC1800001	Eng & Const ET UTIL					36.04
							SV336A0001	ITS Mgt & Apps Svcs Util DE					71.34
					1231	EHS, Digital Soln & Support	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					75.75
							SRVC2800001	PP&O Pwr Ops REG MW Cap UTIL					3,235.18
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					2,445.48
							SRV35A0001	IT Mgmt & Apps 3FF ENT - NonSV					12.26
					1391	CYBER PROGRAMS DEC	SRV3040001	HR Svcs EE's ENT					106.50
					1415	Diversity & Inclusion	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					55.13
					2804	Cybersecurity Arch, Eng & Pro	FHSTKY0001	FH Stores Reclass DEK					(736.39)
					3158	T&D Sourcing Materials & Svcs	PDSTRA0002	PD Stores Reclass					295.91
							PDSTRA0003	PD Stores Reclass					(321.27)
							PDSTRA0004	PD Stores Reclass					(572.50)
							SRV3080001	Matls Mgmt Prcrmt ENT					1,530.92
							FHWDC00001	Woodsdale CT Common					(0.00)
					3842	Woodsdale CT 1 - 6 - ULH	SRV2350001	IT Mgmt & Apps 3FF ENT					0.32
					4027	CIS Carolina East & Florida(I)	SRV3350001	IT Mgmt & Apps 3FF ENT					468.16
					4093	NERC CIP Enterprise	SRVC1600001	ESS ED Circ MI UTIL					444.82
					4098	GS Strategy & Planning #1	SRVC1600001	ESS ED Circ MI UTIL					122.70
					4113	Grid Solutions Projects	SRV0890001	M&CR Smart Grid Util O&M_ALL					354.02
					4161	GS Distributed Energy	SRV0610001	Eng & Constr MW ED Util					54.48
					4202	Business Integration Midwest	CSRV1600001	ESS ED Circ MI UTIL					904.03
					4315	GIS CAR West - DEC	SRVC1600001	ESS ED Circ MI UTIL					483.72
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					5,038.04
					4610	ET Operations & Projects	SRV0930001	M&CR Smart Grid - Elec O&M_ALL					(410.66)
					4719	GS Training	SRVC1600001	ESS ED Circ MI UTIL					1,414.60
							CSRV1600001	ESS ED Circ MI UTIL					120.17
					4741	Workforce&PD Staff-DEC	CSRV1600001	ESS ED Circ MI UTIL					380.11
					4903	PD IT Meter Svcs	PDSTRA0003	PD Stores Reclass					(0.47)
					4920	Telecom ECI	SRV3330001	Telecom EE's ENT DUK					21.97
							SRV0890001	M&CR Smart Grid Util O&M_ALL					138.45
					4923	Program Management	CSRV1800001	Eng & Const ET UTIL					233.07
					5187	Veg Governance DEC	CSRV1600001	ESS ED Circ MI UTIL					2.43
					5268	Central Invoicing Team 2 - DEC	SRV35A0001	IT Mgmt & Apps 3FF ENT - NonSV					47.30
					5360	Charlotte DCC Staff	CSRV1600001	ESS ED Circ MI UTIL					346.94
					5569	CD Lighthouse - DEC	SRVC4600001	Env Affrs 3FF ENT					8.58
					6049	Natural Resources - DEBS	SRVC4600001	Env Affrs 3FF ENT					228.00
					6064	Permit & Compl-Florida-DEBS	SRV0890001	M&CR Smart Grid Util O&M_ALL					4,126.85
					6074	CD ENTERPRISE PC	SRVC4600001	Env Affrs 3FF ENT					357.00
					6084	EHS Systems & Metrics-DEBS	SRVC4600001	Env Affrs 3FF ENT					1,219.33
					6089	H&S-Duke East Nursing Support	SRVC9600001	ESS Elec Trans Utility MW only					5.62
					6105	Trans & Subs Perf MW	ITRC000001	IT Reclass from A&G					(28.22)
					6106	IOT & Grid Database Services	ITRC000002	IT Reclass from A&G					(44.46)
							ITRC000004	IT Reclass from A&G					(9.88)
							ITRC000005	IT Reclass from A&G					(57.15)
							ITRC000006	IT Reclass from A&G					(23.99)
							SRV3070001	Info Servers Svcs ENT DUK					709.36
							SRV35D0001	IT Mgmt & Apps 3FF ENT Split					1.13
							SRV35D0001	IT Mgmt & Apps 3FF ENT Split					253.17
					6108	CICD Engineering	CSRV1500001	ESS ET Circ MI UTIL					194.61
					6165	GM Staff - SvCo	CSRV1800001	Eng & Const ET UTIL					224.89
							SRV0620001	Eng & Constr MW ET Util					5,399.62
							SRVC1600001	ESS ED Circ MI UTIL					333.80
					6169	GS Strategy & Planning #2	MISPRJ9516	Distributed Energy Group proce	DIST ENRG PRCS CORR				(73.92)
					6205	Predictive Digital Products	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					291.17
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					17.24
							APACR50090	Accounts Payable - Accrual	Add funds to PO 8689933 for pe	GARTNER INC	12094575	1193607	3,675.00
					6231	Market Strategy DEBS	MISCOR7408	Move Gartner invoice to prepai	Add funds to PO 8689933 for pe	GARTNER INC		1193607	(3,675.00)
							SRV3350001	IT Mgmt & Apps 3FF ENT					8.33
					6235	Digital Transformation	SRV35A0001	IT Mgmt & Apps 3FF ENT - NonSV					3.70
					6250	Trans Veg Mgmt Staff - DEC	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					317.62
					6307	Renewables Solutions & Support	MISPRJ3826	Reclass Cost	Reclass Cost				(82.37)
					6327	ET&S Product Innovation	SRV3090001	Misc 3FF Svcs UTIL - Both					22.38
							SRV3350001	IT Mgmt & Apps 3FF ENT					261.60
							SRVC1800001	Eng & Const ET UTIL					259.27
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					0.96
							SV336A0001	ITS Mgt & Apps Svcs Util DE					275.99
					6356	Data Science Innovation	SRV3350001	IT Mgmt & Apps 3FF ENT					67.76
					6387	Software Engineering A	SRVC1800001	Eng & Const ET UTIL					246.12
							SV336A0001	ITS Mgt & Apps Svcs Util DE					161.55
					6395	GIS Delivery	SRV3350001	IT Mgmt & Apps 3FF ENT					285.60
							SRV8920001	Cust Info Sys Util-EAM O&M					5,458.01
							SRV3350001	IT Mgmt & Apps 3FF ENT					0.00
					6396	PGO Eng & Analytics Solutions	PDSTRA0002	PD Stores Reclass					(0.84)
					6407	Telecom Operation Center	PDSTRA0003	PD Stores Reclass					(2.26)
							PDSTRA0004	PD Stores Reclass					(3.98)
							SRV3330001	Telecom EE's ENT DUK					325.84
							FHSTKY0001	FH Stores Reclass DEK					(22.30)
					6468	Renewables - Contract Mgmt	PDSTRA0002	PD Stores Reclass					(3.87)
							PDSTRA0003	PD Stores Reclass					(6.71)

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
	0923000	Outside Services Employed	69000	Staff Augmentation	6468	Renewables - Contract Mgmt	PDSTRA0004	PD Stores Reclass					(5.49)
					6479	Data, GIS, DER & IOT Delivery	SRV3080001	Matls Mgmt Prcrmt ENT					43.26
					6501	Digital Exp and Content Ops	SRV3350001	IT Mgmt & Apps 3FF ENT					31.35
					6513	Trans Permitting - DEC	CSV1010001	M&CR Market Solutions Util ND					171.01
					6519	Enterprise Systems	CSRV150001	ESS ET Circ Mi UTIL					697.73
					6547	Technology, Engineering, and D	SRV0890001	M&CR Smart Grid Util O&M_ALL					326.19
					6555	Learning Development - DEC	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					180.63
					6630	Customer Data & Insights	CSRV160001	ESS ED Circ Mi UTIL					1,533.62
							CSRV160001	ESS ED Circ Mi UTIL					1,791.64
							CSRV380001	M&CR Customers Util ND					7.73
					6644	Customer Data Program Delivery	SRV460001	Env Affrs 3FF ENT					11.27
					6738	Process Change Mgmt - DEC	CSRV160001	ESS ED Circ Mi UTIL					3,246.80
							CSRV900001	PEC ESS Elec Dist Utility					437.80
					6752	PD Application Svcs - DEC	CSRV160001	ESS ED Circ Mi UTIL					557.33
					6767	ContractEffectiveness&Gov-DEC	CSRV160001	ESS ED Circ Mi UTIL					4,056.76
							SRVC160001	ESS ED Circ Mi UTIL					546.02
					6817	Enterprise Data Products	SRV3350001	IT Mgmt & Apps 3FF ENT					547.80
					6830	CX Platform Advancement	CSRV380001	M&CR Customers Util ND					3.10
							SRV3370001	M&CR Customers Util ND					51.16
					6890	EAM Bus Sys Support - DEC	CSRV160001	ESS ED Circ Mi UTIL					1,270.40
					6916	DES Auto Tools Supp DEC	CSRV150001	ESS ET Circ Mi UTIL					1,096.82
					6919	Sub Const Oversight	CSRV150001	ESS ET Circ Mi UTIL					147.02
					7012	DEC MP SUPPORT SERVICES	PDSTRA0004	PD Stores Reclass					(0.07)
							SRV33A0001	Telecom EE's ENT DUK - Non SRV					3.46
					701A	CW Telecom Eng and Delivery	PDSTRA0002	PD Stores Reclass					(0.54)
							PDSTRA0003	PD Stores Reclass					(2.89)
							PDSTRA0004	PD Stores Reclass					(1.36)
							SRV3330001	Telecom EE's ENT DUK					221.68
					702A	Midwest Telecom Eng & Delivey	PDSTRA0002	PD Stores Reclass					(1.73)
							PDSTRA0003	PD Stores Reclass					(2.82)
							PDSTRA0004	PD Stores Reclass					(2.82)
							SRV3330001	Telecom EE's ENT DUK					339.58
					7291	Allen Resouce Manager	SRV35A0001	IT Mgmt & Apps 3FF ENT - NonSV					1.66
					7338	Solutions and Project Delivery	ITRC000004	IT Reclass from A&G					(11.16)
							ITRC000005	IT Reclass from A&G					(55.78)
							SRV3070001	Info Servers Svcs ENT DUK					290.05
							SRV35C0001	IT Mgmt & Apps 3FF ENT Split					276.48
					7385	Groundwater Science	SRV460001	Env Affrs 3FF ENT					8.58
					7402	Carolinas Support	SRV3350001	IT Mgmt & Apps 3FF ENT					122.81
					7515	Cybersecurity Compliance	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					190.80
					7534	ITSM, LIT, EHD End User Staff	SRV3350001	IT Mgmt & Apps 3FF ENT					3.60
					7800	Telecom MRTP Delivery	PDSTRA0002	PD Stores Reclass					(0.01)
							PDSTRA0003	PD Stores Reclass					(0.03)
							PDSTRA0004	PD Stores Reclass					(0.16)
							SRV3330001	Telecom EE's ENT DUK					9.63
					7802	Be Human Cntrd	CSRV150001	ESS ET Circ Mi UTIL					1.28
							CSRV180001	Eng & Const ET UTIL					207.58
							MISPRJ3826	Reclass Cost	Reclass Cost				(118.44)
							SRV3060001	Workstatins Svcs ENT DUK					1.60
							SRV35C0001	IT Mgmt & Apps 3FF ENT Split					741.01
							SRVC160001	ESS ED Circ Mi UTIL					542.24
							SRVC180001	Eng & Const ET UTIL					76.39
							SRVC280001	PP&O Pwr Ops REG MW Cap UTIL					978.58
							SV336A0001	ITS Mgt & Apps Svcs Util DE					410.47
					7803	Telecom Delivery Midwest	PDSTRA0002	PD Stores Reclass					(0.90)
							PDSTRA0003	PD Stores Reclass					1.63
							PDSTRA0004	PD Stores Reclass					(0.30)
							SRV3330001	Telecom EE's ENT DUK					(19.03)
					7809	Telecom Field Serv Car Swest	PDSTRA0002	PD Stores Reclass					(4.63)
							PDSTRA0003	PD Stores Reclass					(7.09)
							PDSTRA0004	PD Stores Reclass					(6.75)
							SRV3330001	Telecom EE's ENT DUK					853.28
					7811	Telecom MRTP PLM	PDSTRA0002	PD Stores Reclass					(0.48)
							PDSTRA0003	PD Stores Reclass					(0.73)
							PDSTRA0004	PD Stores Reclass					(0.73)
							SRV3330001	Telecom EE's ENT DUK					89.17
					7812	Telecom Delivery Car West	ITRC000001	IT Reclass from A&G					(13.23)
							ITRC000004	IT Reclass from A&G					(0.37)
							PDSTRA0002	PD Stores Reclass					(1.18)
							PDSTRA0003	PD Stores Reclass					(4.21)
							PDSTRA0004	PD Stores Reclass					(3.35)
							SRV3070001	Info Servers Svcs ENT DUK					58.92
							SRV3330001	Telecom EE's ENT DUK					402.18
							SRV3350001	IT Mgmt & Apps 3FF ENT					5.20
					7813	Telecom Support Services	PDSTRA0003	PD Stores Reclass					(0.04)
							PDSTRA0004	PD Stores Reclass					(0.04)
							SRV3330001	Telecom EE's ENT DUK					3.67
					7816	Telecom DVV Network PLM	FHSTKY0001	FH Stores Reclass DEK					(22.65)
							PDSTRA0002	PD Stores Reclass					(4.54)
							PDSTRA0003	PD Stores Reclass					(24.93)
							PDSTRA0004	PD Stores Reclass					(5.93)
							SRV3040001	HR Svcs EE's ENT					46.24
							SRV3080001	Matls Mgmt Prcrmt ENT					48.93
							SRV3330001	Telecom EE's ENT DUK					728.04
							SV336A0001	ITS Mgt & Apps Svcs Util DE					38.19
					7817	Telecom Architects	PDSTRA0002	PD Stores Reclass					(0.19)
							PDSTRA0003	PD Stores Reclass					(1.48)
							PDSTRA0004	PD Stores Reclass					(0.91)
							SRV3330001	Telecom EE's ENT DUK					119.80
					7823	Telecom Field Serv Midwest	PDSTRA0002	PD Stores Reclass					(3.56)
							PDSTRA0003	PD Stores Reclass					(7.58)
							PDSTRA0004	PD Stores Reclass					(7.19)
							SRV3330001	Telecom EE's ENT DUK					847.59
							SRV3350001	IT Mgmt & Apps 3FF ENT					10.82

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
	0923000	Outside Services Employed	69000	Staff Augmentation	8951	SC ENT Tier 3	FHSTKY0001	FH Stores Reclass DEK					(302.16)
							PDSTRA0002	PD Stores Reclass					(78.82)
							PDSTRA0003	PD Stores Reclass					(78.82)
							PDSTRA0004	PD Stores Reclass					(59.11)
							SRV3080001	Matis Mgmt Prcrmt ENT					584.62
					8996	Internal Communications	SRV3350001	IT Mgmt & Apps 3FF ENT					2.83
					9018	Customer Prog Analytics DEC	SRV4370001	M&CR Market Solutions Util ND					26.27
					9048	CustDel & Outage Arch	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					15.07
					9292	Enhanced Customer Solutions	MISPRJ5199	Reclass to Cancel prj	Reclass to Cancel prj				38.14
					9351	Cust Center Sol Del & Sup	CSV1010001	M&CR Market Solutions Util ND					45.95
							SRV35C0001	IT Mgmt & Apps 3FF ENT Split					72.02
					9355	DCC Grid Solutions	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					7.22
					9372	Customer Care Products	CSRV380001	M&CR Customers Util ND					345.50
					9388	PROG & SUPPORT STAFF	SRVC160001	ESS ED Circ Mi UTIL					311.09
					9417	Cust Web Pltf Engineering	APACR42281	Accounts Payable - Accrual	CUS133 - Sitecore Developer Se	ACCENTURE LLP	12233988	1100967230	320.00
							APACR53245	Accounts Payable - Accrual	CUS133 - Sitecore Developer Se	ACCENTURE LLP	12249730	1100974134	304.00
							APACR65659	Accounts Payable - Accrual	CUS133 - Sitecore Developer Se	ACCENTURE LLP	12270453	1100979277	368.74
							CSV1010001	M&CR Market Solutions Util ND					3,226.11
					9421	Foundation	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					712.94
					9442	Audit Svcs - Charlotte	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					2,456.64
					9459	Investor Relations & FP Staff	SRVGD10001	Misc 3FF Gvrnce ENT - New Duke					62.92
					9462	Business Support Finance	SRVC160001	ESS ED Circ Mi UTIL					2,063.88
					9471	MDM & DSDR Delivery Solutions	SRV3350001	IT Mgmt & Apps 3FF ENT					38.86
					9485	Database & Infrastructure	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					172.34
					9486	Employee Xp & Emerging Tech	CSRV380001	M&CR Customers Util ND					303.84
							SRV35C0001	IT Mgmt & Apps 3FF ENT Split					185.85
							SV336A0001	ITS Mgt & Apps Svcs Util DE					(17.94)
					9501	Identity & Access Management	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					14.70
					9505	IT Contracts	FHSTKY0001	FH Stores Reclass DEK					(771.91)
							PDSTRA0002	PD Stores Reclass					(224.71)
							PDSTRA0003	PD Stores Reclass					(24.78)
							PDSTRA0004	PD Stores Reclass					(317.60)
							SRV3080001	Matis Mgmt Prcrmt ENT					1,513.81
					9511	Corporate Controller	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					168.86
					9516	IT Backline Remote Support-CLT	PDSTRA0003	PD Stores Reclass					(0.16)
							PDSTRA0004	PD Stores Reclass					(0.15)
							SRV3060001	Workstatins Svcs ENT DUK					2.49
							SRV3330001	Telecom EE's ENT DUK					14.04
					9517	Support Services & Event Mgt.	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					120.73
					9518	Telecom Ent Comm Grid Pgrm Spt	PDSTRA0002	PD Stores Reclass					(0.80)
							PDSTRA0003	PD Stores Reclass					(0.98)
							PDSTRA0004	PD Stores Reclass					(1.00)
							SRV3330001	Telecom EE's ENT DUK					128.08
					9519	LIT Greater Charlotte	SRV3060001	Workstatins Svcs ENT DUK					336.32
							SRV35D0001	IT Mgmt & Apps 3FF ENT Split					238.31
							SRV35D0001	IT Mgmt & Apps 3FF ENT Split					12.39
					9521	Infrastructure Delivery/PLM	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					117.86
					9526	Financial Reporting	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					56.95
					9534	Security Operations	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					33.90
					9552	Asset Accounting	SRVC090001	Misc 3FF Svcs UTIL					398.59
							SRVC480001	Fuels Sales UTIL					(27.34)
					9578	Corp Apps & Gen Database Svcs	ITRC000001	IT Reclass from A&G					(5.44)
							ITRC000002	IT Reclass from A&G					(30.84)
							ITRC000003	IT Reclass from A&G					(136.07)
							ITRC000004	IT Reclass from A&G					(112.54)
							ITRC000005	IT Reclass from A&G					(3.16)
							ITRC000006	IT Reclass from A&G					1,414.22
							SRV3070001	Info Servers Svcs ENT DUK					68.86
							SRV35D0001	IT Mgmt & Apps 3FF ENT Split					2,972.41
					9579	Cust Web XP Engineering	CSV1010001	M&CR Market Solutions Util ND					2.18
					9587	Enterprise Collab&Message Sols	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					205.93
					9603	Enhanced Cust Prod & Insights	CSRV380001	M&CR Customers Util ND					59.22
							SRV3350001	IT Mgmt & Apps 3FF ENT					114.14
					9604	NERC CIP Security Delivery	SRV3350001	IT Mgmt & Apps 3FF ENT					220.66
					9608	Gas SCADA and Facility Support	SRV3350001	IT Mgmt & Apps 3FF ENT					157.46
							SRV350001	IT Mgmt & Apps 3FF ENT					2,317.53
					9615	Cybersecurity Ops Center	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					11.95
					9630	Workstation Management Service	SRV350001	IT Mgmt & Apps 3FF ENT					6.58
					9633	Pulse & Automation	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					3.41
					9636	Data Solutions - Functional	SRV3350001	IT Mgmt & Apps 3FF ENT					327.95
					9637	MW & FL Support	SRV3350001	IT Mgmt & Apps 3FF ENT					1.66
					9639	PGO, Gas & EAM Sols	SRV3350001	IT Mgmt & Apps 3FF ENT					220.75
					9642	Monitoring & Performance Mgt.	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					(48.89)
					9643	Behavior Change	MISPRJ3826	Reclass Cost	Reclass Cost				53.80
							SRV3350001	IT Mgmt & Apps 3FF ENT					14.10
							SRVC180001	Eng & Const ET UTIL					134.09
							SV336A0001	ITS Mgt & Apps Svcs Util DE					(27.15)
					9690	Web & Connectivity Services	ITRC000001	IT Reclass from A&G					(95.90)
							ITRC000002	IT Reclass from A&G					(35.97)
							ITRC000003	IT Reclass from A&G					(140.18)
							ITRC000004	IT Reclass from A&G					(135.50)
							ITRC000005	IT Reclass from A&G					(53.59)
							ITRC000006	IT Reclass from A&G					2,164.62
							SRV3070001	Info Servers Svcs ENT DUK					121.30
							SRV3370001	M&CR Customers Util ND					624.23
					9701	Customer Mobile App	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					45.81
					9759	Analytics Products & Solutions	SRV3350001	IT Mgmt & Apps 3FF ENT					96.82
					9762	Big Data Analytics Solutions	SRV3350001	IT Mgmt & Apps 3FF ENT					0.16
					9763	Data Solutions - Durable	MISPRJ1921	to move chrgrs from 348527045 t					164.92
							SRV3090001	Misc 3FF Svcs UTIL - Both					304.09
							SRV35D0001	IT Mgmt & Apps 3FF ENT Split					26.49
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					3.85
					9765	Strategy & Innovation	SRV3350001	IT Mgmt & Apps 3FF ENT					294.08
					9776	Data Management & Modeling	SRV3350001	IT Mgmt & Apps 3FF ENT					(13.41)
							SRV4370001	M&CR Market Solutions Util ND					

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
	0923000	Outside Services Employed	69000	Staff Augmentation	9776	Data Management & Modeling	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					363.38
					9777	Modeling & Adv Analytics	SRV3350001	IT Mgmt & Apps 3FF ENT					492.58
							SRV4370001	M&CR Market Solutions Util ND					1,153.34
					9840	Threat Management	SRV3390001	RE Fac Svcs SF ENT					3.77
					9844	PI Delivery & Support	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					279.25
					9845	Meter Delivery Solutions	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					3.64
					9856	MW Standards	SRVC960001	ESS Elec Trans Utility MW only					1,147.22
					9863	Cyber Vulnerability Risk Manag	SRV3350001	IT Mgmt & Apps 3FF ENT					218.20
					9867	EAM Work Mgmt, GIS & Eng Del	FHSTKY0001	FH Stores Reclass DEK					(2.65)
							PDSTRA0002	PD Stores Reclass					(1.48)
							PDSTRA0003	PD Stores Reclass					(0.37)
							SRV3190001	Matis Mgmt Prcrmt UTIL					5.02
					9874	Natural Gas PMO & and Business	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					61.90
					9875	Generation Architecture	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					10.58
					9877	Natural Gas Commercial Ops	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					125.53
					9889	UAS Department	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					1,222.69
					9897	Aviation Corporate Jets	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					386.75
					9909	IT / Telecom & VMO	FHSTKY0001	FH Stores Reclass DEK					(246.63)
							PDSTRA0002	PD Stores Reclass					(39.41)
							PDSTRA0003	PD Stores Reclass					(88.67)
							PDSTRA0004	PD Stores Reclass					(51.35)
							SRV3080001	Matis Mgmt Prcrmt ENT					481.02
					9937	SPCC Crit Parts MW	SRVC960001	ESS Elec Trans Utility MW only					1,461.88
					AFDC	BPM Gov & Library -DEF	CSRV160001	ESS ED Circ Mi UTIL					1,133.42
							CSRV180001	Eng & Const ET UTIL					49.29
					CDST	Cust Del Strat & Transform-DEC	CSRV160001	ESS ED Circ Mi UTIL					270.87
					CP63	Woodsdale CT 1 - 6 - ULH-CC	FWDC0C0001	Woodsdale CT Common-CC					0.00
					CS33	Cust Exp Strategy & Management	CSRV380001	M&CR Customers Util ND					451.16
							CSV1010001	M&CR Market Solutions Util ND					59.84
					DCSC	ProgMgmt&ContractrAlliance-DEC	CSRV160001	ESS ED Circ Mi UTIL					1,523.86
					DM11	Device Mgmt & Commissioning	CSRV160001	ESS ED Circ Mi UTIL					549.85
					EDBS	Empl Development DEBS	SRVC160001	ESS ED Circ Mi UTIL					680.42
					EH02	EnvOps-Waste	SRVC460001	Env Affrs 3FF ENT					159.22
					FCOE	BPM Gov & Library -DEC	CSRV160001	ESS ED Circ Mi UTIL					269.68
					GSS2	Project & Resource Reporting -	CSRV160001	ESS ED Circ Mi UTIL					3,841.21
					HR21	Exec Dev & Planning	SRVG320001	HR EE's Gvrnce ENT					72.24
					IENG	Industrial Engineering (I)	CSRV160001	ESS ED Circ Mi UTIL					6,580.56
					J038	Central Invoicing Team 1 - DEP	CSRV900001	PEC ESS Elec Dist Utility					3.97
					J061	Project & Resource Reporting -	CSRV160001	ESS ED Circ Mi UTIL					8.87
							CSRV900001	PEC ESS Elec Dist Utility					362.23
					J385	Employee Relations	SRV3040001	HR Svcs EE's ENT					17.32
					J575	Relay Wildwood	PDSTRA0002	PD Stores Reclass					(0.13)
							PDSTRA0004	PD Stores Reclass					(0.01)
							SRV33B0001	Telecom EE's ENT PGN - Non SRV					6.26
					J741	CIOPS Staff	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					0.00
					J749	Enterprise Help Desk	PDSTRA0002	PD Stores Reclass					(1.52)
							PDSTRA0003	PD Stores Reclass					(3.23)
							PDSTRA0004	PD Stores Reclass					(2.97)
							SRV3060001	Workstatins Svcs ENT DUK					91.69
							SRV3330001	Telecom EE's ENT DUK					356.85
					J757	IT Backline Remote Support-StP	PDSTRA0002	PD Stores Reclass					(49.02)
							PDSTRA0003	PD Stores Reclass					(87.11)
							PDSTRA0004	PD Stores Reclass					(71.87)
							SRV3060001	Workstatins Svcs ENT DUK					6.11
							SRV3330001	Telecom EE's ENT DUK					9,601.57
					J768	Software Engineering D	SRV3090001	Misc 3FF Svcs UTIL - Both					18.36
					J769	Cust Solutions Prod	CSRV380001	M&CR Customers Util ND					260.32
							ITRC000003	IT Reclass from A&G					(36.73)
							ITRC000004	IT Reclass from A&G					(18.37)
							MISPRJ1920	To move chrgs from 348527046 t					74.35
							MISPRJ1921	to move chrgs from 348527045 t					141.18
							MISPRJ1922	To move chrges from 348527052					6.72
							SRV3070001	Info Servers Svcs ENT DUK					238.76
							SRV3350001	IT Mgmt & Apps 3FF ENT					4.36
					J772	Cloud and Platforms Team	SRV3350001	IT Mgmt & Apps 3FF ENT					389.01
							SRVC180001	Eng & Const ET UTIL					0.94
							SRVC280001	PP&O Pwr Ops REG MW Cap UTIL					3.41
					J773	Network Operations Center	PDSTRA0002	PD Stores Reclass					(37.02)
							PDSTRA0003	PD Stores Reclass					(53.74)
							PDSTRA0004	PD Stores Reclass					(46.85)
							SRV3330001	Telecom EE's ENT DUK					6,352.53
							SRV35C0001	IT Mgmt & Apps 3FF ENT Split					3.17
					J774	Automation Engineering	SRV3350001	IT Mgmt & Apps 3FF ENT					243.67
					J788	Analytics & Durable Prod	MISPRJ7484	To move chrgs to correct Proje					431.54
							SRV3350001	IT Mgmt & Apps 3FF ENT					621.58
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					70.09
					J790	IT Lighthouse Prod	SRV3350001	IT Mgmt & Apps 3FF ENT					4.92
					J792	Software Engineering E	FHSTKY0001	FH Stores Reclass DEK					(50.81)
							PDSTRA0003	PD Stores Reclass					(15.89)
							PDSTRA0004	PD Stores Reclass					(20.56)
							SRV3040001	HR Svcs EE's ENT					683.44
							SRV3080001	Matis Mgmt Prcrmt ENT					98.30
							SRV3350001	IT Mgmt & Apps 3FF ENT					168.16
							SRVC160001	ESS ED Circ Mi UTIL					509.73
							SRVC180001	Eng & Const ET UTIL					80.73
					J793	Customer Architecture	SRV3350001	IT Mgmt & Apps 3FF ENT					36.38
					J798	Cybersecurity ITOT	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					277.60
					J813	Marketing Delivery & Support	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					51.31
					J816	iGrid Distribution Delivery	MISPRJ1922	To move chrges from 348527052					2.59
							SRV0930001	M&CR Smart Grid - Elec O&M_ALL					86.75
							SRV3350001	IT Mgmt & Apps 3FF ENT					261.66
					J817	IoT & Wise Lab	SRV0930001	M&CR Smart Grid - Elec O&M_ALL					12.90
							SRV3350001	IT Mgmt & Apps 3FF ENT					195.58
					J827	Maximo & Scheduling Tools	FHSTKY0001	FH Stores Reclass DEK					(4.32)

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
	0923000	Outside Services Employed	69000	Staff Augmentation	J827	Maximo & Scheduling Tools	PDSTRA0002	PD Stores Reclass					(1.51)
							PDSTRA0003	PD Stores Reclass					(1.51)
							SRV3190001	Matis Mgmt Prcrmt UTIL					8.20
							SRVC150001	ESS ET Circ Mi UTIL					14.71
					J828	GIS Data & Design Tools	SRVC150001	ESS ET Circ Mi UTIL					344.55
					J864	ICC Automation and Improvement	SRV3060001	Workstatis Svcs ENT DUK					6.19
							SRV3350001	IT Mgmt & Apps 3FF ENT					670.20
					J865	Critical Infra Security & Comp	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					56.39
					J868	Telecom Network Support	PDSTRA0002	PD Stores Reclass					(6.60)
							PDSTRA0003	PD Stores Reclass					(13.52)
							PDSTRA0004	PD Stores Reclass					(10.09)
							SRV3330001	Telecom EE's ENT DUK					1,396.77
					J873	Data Office	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					90.37
					J875	App Transformation	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					48.02
					J878	HR Automation, Time & Data Ops	SRV3040001	HR Svcs EE's ENT					2,422.31
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					40.42
					J897	Enterprise CIP Tools	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					310.84
					JU01	Joint Use - DEBS	SRV0610001	Eng & Constr MW ED Util					1,399.44
							SRVC300001	Eng & Const ED UTIL					492.94
					LSDS	1DF-DEBS-Light Prog Staff	SRV0610001	Eng & Constr MW ED Util					2,902.73
					MPGD	Major Programs - DEC	CSRV150001	ESS ET Circ Mi UTIL					233.66
					N018	RRE - SVP Staff - DEC	SRVC280001	PP&O Pwr Ops REG MW Cap UTIL					(2.00)
					NU10	IT & ES NERC CIP & Tools	SRV3350001	IT Mgmt & Apps 3FF ENT					99.45
					OPES	Svc Optimization Performance S	CSRV160001	ESS ED Circ Mi UTIL					247.63
							SRVC160001	ESS ED Circ Mi UTIL					192.12
					Q149	Operational Reporting - DEP	CSRV900001	PEC ESS Elec Dist Utility					8,438.20
					R006	TA Recruiting	SRV3040001	HR Svcs EE's ENT					51.52
					R018	Total Rewards & HR Ops	SRV3040001	HR Svcs EE's ENT					883.18
					R651	SC T&D Sourcing Logistics and	FHSTKY0001	FH Stores Reclass DEK					(449.20)
							PDSTRA0002	PD Stores Reclass					(68.51)
							PDSTRA0003	PD Stores Reclass					(162.83)
							PDSTRA0004	PD Stores Reclass					(112.03)
							SRV3080001	Matis Mgmt Prcrmt ENT					901.34
					R788	Maintenance & Diagnostics-DEBS	SRVC180001	Eng & Const ET UTIL					7.58
							SRVC280001	PP&O Pwr Ops REG MW Cap UTIL					4,610.12
					RWCM	RPM Work Coord Staff - MW	SRV0620001	Eng & Constr MW ET Util					9,244.76
					S422	Learning Services Midwest	SRV0610001	Eng & Constr MW ED Util					2,001.67
					S558	Transmission Engr - MW	SRVC960001	ESS Elec Trans Utility MW only					871.04
					S559	Project Controls - MW	CSRV150001	ESS ET Circ Mi UTIL					81.69
					S564	MW GIS Operations	SRV0610001	Eng & Constr MW ED Util					1,414.27
					S574	MW Trans Line Engg	SRVC960001	ESS Elec Trans Utility MW only					12.72
					S596	Utility Ops Leadership	SRV3350001	IT Mgmt & Apps 3FF ENT					1.51
					S625	TRANSMISSION PLANNING MW (BT	SRV0620001	Eng & Constr MW ET Util					2,807.81
					S786	ES Roadmap	SRV3390001	RE Fac Svcs SF ENT					11.48
							SRV35D0001	IT Mgmt & Apps 3FF ENT Split					294.98
					S960	PD MW Business Planning	SRVC300001	Eng & Const ED UTIL					933.38
					SBDA	Analytics - DEC	CSRV280001	PP&O Pwr Ops REG MW Cap UTIL					3,613.92
					SC85	Industrial & Admin Services	FHSTKY0001	FH Stores Reclass DEK					(28.48)
							PDSTRA0003	PD Stores Reclass					(25.89)
							SRV3080001	Matis Mgmt Prcrmt ENT					63.43
					SEAM	SEAM	SRVC150001	ESS ET Circ Mi UTIL					393.69
					T308	T Training DEC	CSRV150001	ESS ET Circ Mi UTIL					1,378.14
					T316	Operational Excellence DEC	CSRV150001	ESS ET Circ Mi UTIL					545.10
					T331	Trans Centralized Project Cont	CSRV150001	ESS ET Circ Mi UTIL					95.58
					TCMS	Construction Mgmt Staff OH/KY	SRV0620001	Eng & Constr MW ET Util					2,786.35
					U397	FL Light Prog Staff	CSRV160001	ESS ED Circ Mi UTIL					410.81
					W491	EnergyWise Lab	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					20.37
					W504	Fuels Trading Soln & Support	ITRC000001	IT Reclass from A&G					(60.08)
							ITRC000002	IT Reclass from A&G					(257.27)
							ITRC000003	IT Reclass from A&G					(37.29)
							ITRC000004	IT Reclass from A&G					(113.14)
							ITRC000005	IT Reclass from A&G					(137.50)
							ITRC000006	IT Reclass from A&G					(116.74)
							SRV3350001	IT Mgmt & Apps 3FF ENT					63.20
							SRVC130001	Server Svcs UTIL					3,151.36
							SRVC480001	Fuels Sales UTIL					1,504.21
					W517	Streaming Data Platforms	SRV3350001	IT Mgmt & Apps 3FF ENT					558.88
					W554	Staff	SRV3040001	HR Svcs EE's ENT					1,089.37
					W607	ESG & Sustainability	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					236.48
					W678	Cloud & Automation Services	SRV3350001	IT Mgmt & Apps 3FF ENT					10.98
					W971	Finance, HR & Corp Arch	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					35.12
					W972	Enterprise Security App Supp	SRV3390001	RE Fac Svcs SF ENT					4.02
							SRV35D0001	IT Mgmt & Apps 3FF ENT Split					150.18
					WMGV	Work Mgmt - Governance	CSRV150001	ESS ET Circ Mi UTIL					164.03
					6327	ET&S Product Innovation	SV336A0001	ITS Mgt & Apps Svcs Util DE					0.02
					7832	Telecom	PDSTRA0003	PD Stores Reclass					(0.01)
							SRV3330001	Telecom EE's ENT DUK					0.23
					9889	UAS Department	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					5.51
					6089	H&S-Duke East Nursing Support	SRVC460001	Env Affrs 3FF ENT					22.35
					6327	ET&S Product Innovation	SV336A0001	ITS Mgt & Apps Svcs Util DE					0.09
					7832	Telecom	PDSTRA0003	PD Stores Reclass					(0.02)
							SRV3330001	Telecom EE's ENT DUK					0.71
					9462	Business Support Finance	SRVC160001	ESS ED Circ Mi UTIL					7.50
					5187	Veg Governance DEC	CSRV180001	Eng & Const ET UTIL					6.13
					6089	H&S-Duke East Nursing Support	SRVC460001	Env Affrs 3FF ENT					21.98
					6327	ET&S Product Innovation	SV336A0001	ITS Mgt & Apps Svcs Util DE					0.14
					6468	Renewables - Contract Mgmt	FHSTKY0001	FH Stores Reclass DEK					(2.07)
							PDSTRA0002	PD Stores Reclass					(0.51)
							PDSTRA0003	PD Stores Reclass					(0.51)
							PDSTRA0004	PD Stores Reclass					(0.50)
							SRV3080001	Matis Mgmt Prcrmt ENT					4.04
					6767	ContractEffectiveness&Gov-DEC	CSRV160001	ESS ED Circ Mi UTIL					6.58
					701A	CW Telecom Eng and Delivery	PDSTRA0002	PD Stores Reclass					(0.03)
							PDSTRA0003	PD Stores Reclass					(0.02)

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
	0923000	Outside Services Employed	69030	SA Vndr Emp Exp - 100% Deduct	701A	CW Telecom Eng and Delivery	PDSTRA0004	PD Stores Reclass					(0.03)
					702A	Midwest Telecom Eng & Delivey	SRV3330001	Telecom EE's ENT DUK					2.90
							PDSTRA0002	PD Stores Reclass					(0.04)
							PDSTRA0003	PD Stores Reclass					(0.03)
					7800	Telecom MRTP Delivery	SRV3330001	Telecom EE's ENT DUK					3.17
							PDSTRA0003	PD Stores Reclass					(0.71)
							PDSTRA0004	PD Stores Reclass					(0.37)
					7809	Telecom Field Serv Car Swest	SRV3330001	Telecom EE's ENT DUK					49.86
							PDSTRA0002	PD Stores Reclass					(0.01)
					7811	Telecom MRTP PLM	SRV3330001	Telecom EE's ENT DUK					0.44
							PDSTRA0002	PD Stores Reclass					(0.01)
							PDSTRA0003	PD Stores Reclass					(0.02)
							PDSTRA0004	PD Stores Reclass					(0.02)
					7812	Telecom Delivery Car West	SRV3330001	Telecom EE's ENT DUK					1.68
							PDSTRA0003	PD Stores Reclass					(0.03)
					7823	Telecom Field Serv Midwest	SRV3330001	Telecom EE's ENT DUK					1.26
							PDSTRA0002	PD Stores Reclass					(0.44)
							PDSTRA0003	PD Stores Reclass					(0.82)
							PDSTRA0004	PD Stores Reclass					(0.66)
					7824	LIT Carolinas Region	SRV3330001	Telecom EE's ENT DUK					88.89
							SRV350001	IT Mgmt & Apps 3FF ENT					0.13
					7825	LIT Midwest	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					0.81
					7832	Telecom	SRV3060001	Workstatins Svcs ENT DUK					13.57
							PDSTRA0003	PD Stores Reclass					(0.09)
					7833	Telecom Delivery Florida	SRV3330001	Telecom EE's ENT DUK					4.34
							PDSTRA0002	PD Stores Reclass					(0.01)
					9519	LIT Greater Charlotte	SRV3330001	Telecom EE's ENT DUK					0.34
							SRV3060001	Workstatins Svcs ENT DUK					1.20
							SRV35D0001	IT Mgmt & Apps 3FF ENT Split					20.25
					9608	Gas SCADA and Facility Support	SRV350001	IT Mgmt & Apps 3FF ENT					92.65
					DCSC	ProgMgmt&ContractrAlliance-DEC	CSRV160001	ESS ED Circ MI UTIL					18.30
					RWCM	RPM Work Coord Staff - MW	SRV0620001	Eng & Constr MW ET Util					61.27
					TCMS	Construction Mgmt Staff OH/KY	SRV0620001	Eng & Constr MW ET Util					36.34
					U397	FL Light Prog Staff	CSRV160001	ESS ED Circ MI UTIL					0.79
					W554	Staff	SRV3040001	HR Svcs EE's ENT					1.31
		69100	Baseload Contract Labor		3842	Woodsdale CT 1 - 6 - ULH	FHWDC00001	Woodsdale CT Common					0.00
					4019	Car West Regional Fac - AM	SRV3390001	RE Fac Svcs SF ENT					13.18
					4093	NERC CIP Enterprise	SRV3350001	IT Mgmt & Apps 3FF ENT					4.07
					4313	Dist Eng Stds Co 110	SRVC160001	ESS ED Circ MI UTIL					1,830.24
					4447	JLL Occupancy Planning	SRV3390001	RE Fac Svcs SF ENT					4.54
					4448	JLL FM Oversight	SRV3390001	RE Fac Svcs SF ENT					8.20
					6010	Trans Permitting - MW	SRV0620001	Eng & Constr MW ET Util					15.40
							SRVC150001	ESS ET Circ MI UTIL					55.28
					6017	Siting, Perm & Env Staff MW	SRVC150001	ESS ET Circ MI UTIL					128.96
					6074	CD ENTERPRISE PC	SRVC089_M2	LATE JE - Manual DSGA Dec23 Co	Manual DSGA Dec23 Corr				(1,893.28)
					6083	H&S Programs-DEBS	SRV0610001	Eng & Constr MW ED Util					1,552.21
					6105	Trans & Subs Perf MW	SRVC960001	ESS Elec Trans Utility MW only					64.36
					6151	GM Staff - DEC	CSRV150001	ESS ET Circ MI UTIL					69.68
					6395	GIS Delivery	APACR22823	Accounts Payable - Accrual	CW Environment GIS Resource fo	COGNIZANT WORLDWIDE LIMITED	12052718	CW1010001366888	408.00
							APACR38083	Accounts Payable - Accrual	CW Environment GIS Resource fo	COGNIZANT WORLDWIDE LIMITED	12077038	CW1010001399321	408.00
					6449	Envr MW East FS-DEBS	SRVC460001	Envr Affrs 3FF ENT					0.70
					6677	Asset Management Staff DEC	CSRV150001	ESS ET Circ MI UTIL					68.00
					6910	Transmission Engr Staff - DEC	CSRV150001	ESS ET Circ MI UTIL					936.72
					702A	Midwest Telecom Eng & Delivey	PDSTRA0002	PD Stores Reclass					(0.50)
							PDSTRA0004	PD Stores Reclass					(0.56)
					7800	Telecom MRTP Delivery	SRV3330001	Telecom EE's ENT DUK					48.59
							PDSTRA0003	PD Stores Reclass					(1.99)
					7811	Telecom MRTP PLM	SRV3330001	Telecom EE's ENT DUK					91.39
							PDSTRA0003	PD Stores Reclass					(0.50)
					7833	Telecom Delivery Florida	SRV3330001	Telecom EE's ENT DUK					23.00
							PDSTRA0002	PD Stores Reclass					(1.49)
							SRV3330001	Telecom EE's ENT DUK					68.72
					7922	Cloud Data Platforms	SRV3350001	IT Mgmt & Apps 3FF ENT					111.92
					8701	Property Leases	SRV3390001	RE Fac Svcs SF ENT					1.38
					8787	JLL Administrative Expense	SRV3390001	RE Fac Svcs SF ENT					13.18
					9404	JLL Proj Develp and Reloc Mgmt	SRV3390001	RE Fac Svcs SF ENT					13.94
					9519	LIT Greater Charlotte	SRV3060001	Workstatins Svcs ENT DUK					2.49
					9534	Security Operations	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					59.43
					9615	Cybersecurity Ops Center	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					97.26
					9630	Workstation Management Service	SRV3060001	Workstatins Svcs ENT DUK					119.02
					9690	Web & Connectivity Services	ITRC000004	IT Reclass from A&G					(15.53)
							SRV3070001	Info Servers Svcs ENT DUK					67.30
					9840	Threat Management	SRV3390001	RE Fac Svcs SF ENT					2.04
					9856	MW Standards	SRVC960001	ESS Elec Trans Utility MW only					4,007.16
					J798	Cybersecurity ITOT	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					18.70
					J873	Data Office	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					27.71
					N018	RRE - SVP Staff - DEC	SRVC280001	PP&O Pwr Ops REG MW Cap UTIL					1,904.50
					R160	CAR PQRI Protect & Auto DEC	SRV0610001	Eng & Constr MW ED Util					1,205.10
							SRVC160001	ESS ED Circ MI UTIL					565.06
					R195	CD MW PC	SRV0610001	Eng & Constr MW ED Util					41,378.35
					S733	RE Major Projects	SRV3390001	RE Fac Svcs SF ENT					6.05
					S737	Midwest Regional Fac-JLL OH F	SRV0710001	MW RE Fac Svcs SF					67.02
							SRVC500001	Square Footage Cincinnati					59.32
					S742	Midwest Regional Fac - AM	SRV0710001	MW RE Fac Svcs SF					20.81
					SPLZ	DE Plaza - JLL FM	SRV3390001	RE Fac Svcs SF ENT					3.06
					T300	Planning and Reg Support DEC	CSRV150001	ESS ET Circ MI UTIL					189.63
					T308	T Training DEC	CSRV150001	ESS ET Circ MI UTIL					217.35
					T330	Trans Lighthouse DEC	CSRV150001	ESS ET Circ MI UTIL					35.70
					TR01	FieldOps CIP/OT Cyber&O&P-DEC	CSRV150001	ESS ET Circ MI UTIL					145.76
					TR03	FieldOps CIP/OT Cyber&O&P-DEBS	SRV0620001	Eng & Constr MW ET Util					13,724.25
					U821	FLT Substation Team Delta	PDSTRA0002	PD Stores Reclass					(0.22)
							PDSTRA0004	PD Stores Reclass					(0.66)
							SRV33B0001	Telecom EE's ENT PGN - Non SRV					40.44
					W517	Streaming Data Platforms	SRV3350001	IT Mgmt & Apps 3FF ENT					47.30

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
	0923000	Outside Services Employed	69110	Security	8428	Infrastructure Protection Svcs	SRV3390001	RE Fac Svcs SF ENT					5.07
					J950	Contract Security	SRV3390001	RE Fac Svcs SF ENT					51.83
			69400	Turnkey Service Contract Labor	3842	Woodsdale CT 4 - 6 - ULH	FHWDC00001	Woodsdale CT Common					(0.00)
					4161	GS Distributed Energy	SRV0890001	M&CR Smart Grid Util O&M_ALL					304.61
					4610	ET Operations & Projects	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					956.23
					6083	H&S Programs-DEBS	SRV0610001	Eng & Constr MW ED Util					2,692.71
					6327	ET&S Product Innovation	SV336A0001	ITS Mgt & Apps Svcs Util DE					76.05
					6387	Software Engineering A	APACR62266	Accounts Payable - Accrual	Cognizant LH Digital Engineeri	COGNIZANT WORLDWIDE LIMITED	12262608	CW1010001728402	54.93
							CSRV1800001	Eng & Const ET UTIL					13.34
							SRVC1800001	Eng & Const ET UTIL					302.73
					6394	PGO Innovation & WMS	APACR26111	Accounts Payable - Accrual	EAM133 (SS9 Durable Team) WCR0	COGNIZANT WORLDWIDE LIMITED	12057466	CW1010001364655	608.34
							APACR38965	Accounts Payable - Accrual	EAM133 (SS9 Durable Team) WCR0	COGNIZANT WORLDWIDE LIMITED	12077447	CW1010001396979	608.34
							SRV8920001	Cust Info Sys Util-EAM O&M					5,170.90
					6407	Telecom Operation Center	PDSTRA00003	PD Stores Reclass					(0.05)
							SRV3330001	Telecom EE's ENT DUK					2.11
					6547	Technology, Engineering, and D	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					616.38
					6817	Enterprise Data Products	SRV3350001	IT Mgmt & Apps 3FF ENT					6.68
					6969	Finance Program Office	SRV3030001	Misc 3FF Svcs ENT - Both					424.59
							SRV3350001	IT Mgmt & Apps 3FF ENT					16.43
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					3,178.32
					7404	PNG Customer Systems	SRVC370001	M&CR Customers UTIL					268.03
					7534	ITSM, LIT, EHD End User Staff	SRV3350001	IT Mgmt & Apps 3FF ENT					602.76
							SRVMAN1223	LATE JE - Manual Misc Alloc 12	Manual DEMA Dec23 Corr				(602.76)
					7800	Telecom MRTP Delivery	PDSTRA00002	PD Stores Reclass					(3.23)
							PDSTRA00003	PD Stores Reclass					(13.67)
							PDSTRA00004	PD Stores Reclass					(35.10)
							SRV3330001	Telecom EE's ENT DUK					2,396.18
					7802	Be Human Cntrd	APACR52645	Accounts Payable - Accrual	Digital Transformation Innovat	GLOBALLOGIC INC	12098788	110095519	2,180.55
							APACR57752	Accounts Payable - Accrual	Incubation & Discovery for pro	GLOBALLOGIC INC	12106986	110093286	1,690.73
							APACR62716	Accounts Payable - Accrual	Digital Transformation Innovat	GLOBALLOGIC INC	12113555	110096333	1,046.66
							APACR74941	Accounts Payable - Accrual	Digital Transformation Innovat	GLOBALLOGIC INC	12131714	110097895	104.67
							APACR87715	Accounts Payable - Accrual	Digital Transformation Innovat	GLOBALLOGIC INC	12152765	110100820	1,046.66
							MISPRJ9270	Reclass Cost	Reclass Cost				(1,457.85)
							MISPRJ9393	Reclass Cost	Reclass Cost				(867.00)
							SV336A0001	ITS Mgt & Apps Svcs Util DE					67.28
					7811	Telecom MRTP PLM	PDSTRA00002	PD Stores Reclass					(11.29)
							PDSTRA00003	PD Stores Reclass					(4.87)
							PDSTRA00004	PD Stores Reclass					(5.08)
							SRV3330001	Telecom EE's ENT DUK					976.14
					7812	Telecom Delivery Car West	PDSTRA00002	PD Stores Reclass					(0.06)
							PDSTRA00003	PD Stores Reclass					(1.65)
							PDSTRA00004	PD Stores Reclass					(0.55)
					7813	Telecom Support Services	SRV3330001	Telecom EE's ENT DUK					104.19
							PDSTRA00003	PD Stores Reclass					(0.12)
							SRV3330001	Telecom EE's ENT DUK					5.71
					7816	Telecom DVV Network PLM	PDSTRA00002	PD Stores Reclass					(35.10)
							PDSTRA00003	PD Stores Reclass					(47.57)
							PDSTRA00004	PD Stores Reclass					(91.56)
							SRV3330001	Telecom EE's ENT DUK					8,039.60
					7826	Telecom Field Serv Car Nwest	PDSTRA00002	PD Stores Reclass					(0.88)
							PDSTRA00003	PD Stores Reclass					(1.42)
							PDSTRA00004	PD Stores Reclass					(5.33)
							SRV3330001	Telecom EE's ENT DUK					350.88
					7828	Telecom Field Serv Car East	PDSTRA00004	PD Stores Reclass					(3.23)
							SRV3330001	Telecom EE's ENT DUK					148.44
					7833	Telecom Delivery Florida	PDSTRA00002	PD Stores Reclass					(0.08)
							PDSTRA00003	PD Stores Reclass					(1.50)
							PDSTRA00004	PD Stores Reclass					(1.53)
							SRV3330001	Telecom EE's ENT DUK					143.92
					7836	Telecom Delivery Car East	PDSTRA00002	PD Stores Reclass					3.30
							PDSTRA00003	PD Stores Reclass					(5.58)
							PDSTRA00004	PD Stores Reclass					(5.79)
							SRV3330001	Telecom EE's ENT DUK					372.02
					8263	EAM Portfolio ApplicationMaint	FHSTKY0001	FH Stores Reclass DEK					(6,154.00)
							PDSTRA00002	PD Stores Reclass					(574.59)
							PDSTRA00003	PD Stores Reclass					(2,176.24)
							PDSTRA00004	PD Stores Reclass					(1,934.16)
							SRV3190001	Matis Mgmt Prcrmt UTIL					12,283.01
					8299	CIS & CMS MW	SRV0600001	M&CR Cust MW Util					4.06
					8321	RRE Solutions & Support	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					874.50
					8396	Corp, HUB & App Services	FHSTKY0001	FH Stores Reclass DEK					(2,342.39)
							PDSTRA00002	PD Stores Reclass					(569.95)
							PDSTRA00003	PD Stores Reclass					(600.48)
							PDSTRA00004	PD Stores Reclass					(506.01)
							SRV3030001	Misc 3FF Svcs ENT - Both					15,715.74
							SRV3040001	HR Svcs EE's ENT					3,736.90
							SRV3080001	Matis Mgmt Prcrmt ENT					1.54
							SRV3190001	Matis Mgmt Prcrmt UTIL					4,506.55
							SRV3350001	IT Mgmt & Apps 3FF ENT					1,448.01
					8930	Vendor Mgt	SRV3040001	HR Svcs EE's ENT					54,750.34
							SRVG370001	Other Governance					5,515.16
					8951	SC ENT Tier 3	FHSTKY0001	FH Stores Reclass DEK					(772.80)
							PDSTRA00004	PD Stores Reclass					(554.40)
							SRV3080001	Matis Mgmt Prcrmt ENT					1,495.20
					9480	Digital Strategy/Innovation/En	SV336A0001	ITS Mgt & Apps Svcs Util DE					0.00
					9501	Identity & Access Management	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					17.61
					9518	Telecom Ent Comm Grid Pgrm Spt	PDSTRA00002	PD Stores Reclass					(5.93)
							PDSTRA00003	PD Stores Reclass					(0.13)
							PDSTRA00004	PD Stores Reclass					(0.04)
							SRV3330001	Telecom EE's ENT DUK					280.36
					9555	Fusion Corporate	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					146.34
					9604	NERC CIP Security Delivery	SRV3350001	IT Mgmt & Apps 3FF ENT					457.03
					9635	Software Engineering D	SV336A0001	ITS Mgt & Apps Svcs Util DE					35.64
					9650	CIS & CBIS	SRV35C0001	IT Mgmt & Apps 3FF ENT Split					12.08

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
	0923000	Outside Services Employed	69500	Other Contracts	6767	ContractEffectiveness&Gov-DEC	CSR160001	ESS ED Circ MI UTIL					0.50
					6851	Legal eDiscovery	SRVC090001	Misc 3FF Svcs UTIL					17.44
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					3,550.69
					6852	OGC Operations & Analysis	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					7,527.81
					6863	Gas, Oil & Power - DEI	EXACCT3401	Expense Accrual Journal	290796	PAYPAL PJMINTERCON			22.50
					6969	Finance Program Office	SRV3030001	Misc 3FF Svcs ENT - Both					59.10
							SRV3350001	IT Mgmt & Apps 3FF ENT					484.72
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					845.05
					6973	Gas Acctg & Reporting.Map Gas	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					(1,367.31)
							SRVM122303	LATE JE - Manual Alloc Dec23 C	Manual DGAC Dec23 Corr				1,773.84
					6984	Natural Gas Legal Support	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					100.47
					6998	Distributed Generation, IT&IP	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					(533.55)
					701A	CW Telecom Eng and Delivery	PDSTRA0002	PD Stores Reclass					(0.01)
							SRV3330001	Telecom EE's ENT DUK					0.46
					7103	Analytical Lab - DEBS	SRVC460001	Env Affrs 3FF ENT					19.94
					7109	ENT Training and CM	SRVC460001	Env Affrs 3FF ENT					3.39
							SRVG310001	Misc 3FF Gvrnce ENT - New Duke					6,590.59
					7351	Nuclear & PMC Staff	SRVC090001	Misc 3FF Svcs UTIL					5.68
					7385	Groundwater Science	SRVC460001	Env Affrs 3FF ENT					39.18
					7395	CIO Staff	SRV3350001	IT Mgmt & Apps 3FF ENT					69.01
					730D	ORG DEVELOPMENT	SRVG320001	HR EE's Gvrnce ENT					0.20
					7405	Software Quality Engineering	APACR12838	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12190303	709370276	57.56
							APACR28047	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12212106	709379066	98.03
							APACR28833	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12063638	709308682	14.94
							APACR36749	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12224911	709387975	72.32
							APACR38083	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12076413	709317370	19.13
							APACR54017	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12101204	709325404	18.68
							APACR54938	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12252208	709397926	34.88
							APACR62424	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12112035	709334171	17.65
							APACR65715	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12270063	709406793	35.81
													34.61
							APACR75782	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12134502	709343157	28.80
							APACR89560	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12154263	709352606	38.25
							APACR98518	Accounts Payable - Accrual	SAR019 - IT Application Testin	ACCENTURE INTERNATIONAL LIMITED	12167959	709361023	155.33
							FHSTKY0001	FH Stores Reclass DEK					(450.06)
							PDSTRA0002	PD Stores Reclass					(128.54)
							PDSTRA0003	PD Stores Reclass					(83.95)
							PDSTRA0004	PD Stores Reclass					(106.48)
							SRV3190001	Matis Mgmt Prcrmt UTIL					861.29
							SRV35C0001	IT Mgmt & Apps 3FF ENT Split					854.82
							SRVC160001	ESS ED Circ MI UTIL					29.09
							SV336A0001	ITS Mgt & Apps Svcs Util DE					2.95
					7429	Trading & Dispatch	EXACCT8802	Expense Accrual Journal	015512	NC BOARD OF EXAMINERS			13.50
					7463	Integrated Opt	EXACCT0479	Expense Accrual Journal	492162	TOASTMASTERS OTHER			0.34
							EXACCT9322	Expense Accrual Journal	492162	NC BOARD OF EXAMINERS			0.75
					7534	ITSM, LIT, EHD End User Staff	SRV3350001	IT Mgmt & Apps 3FF ENT					0.72
					7800	Telecom MRTP Delivery	PDSTRA0002	PD Stores Reclass					(0.03)
							PDSTRA0003	PD Stores Reclass					(1.10)
							PDSTRA0004	PD Stores Reclass					(0.98)
							SRV3330001	Telecom EE's ENT DUK					98.21
					7803	Telecom Delivery Midwest	PDSTRA0002	PD Stores Reclass					(1.13)
							PDSTRA0003	PD Stores Reclass					(0.74)
							PDSTRA0004	PD Stores Reclass					(1.39)
							SRV3330001	Telecom EE's ENT DUK					151.19
					7809	Telecom Field Serv Car Swest	PDSTRA0002	PD Stores Reclass					(0.70)
							PDSTRA0003	PD Stores Reclass					(1.27)
							PDSTRA0004	PD Stores Reclass					(3.06)
							SRV3330001	Telecom EE's ENT DUK					231.16
							SRVC330001	Telecom EE's ENT					0.94
					7811	Telecom MRTP PLM	PDSTRA0002	PD Stores Reclass					(38.29)
							PDSTRA0003	PD Stores Reclass					(78.40)
							PDSTRA0004	PD Stores Reclass					(70.12)
							SRV3330001	Telecom EE's ENT DUK					8,621.06
					7812	Telecom Delivery Car West	PDSTRA0002	PD Stores Reclass					(0.17)
							PDSTRA0003	PD Stores Reclass					(1.21)
							PDSTRA0004	PD Stores Reclass					(0.60)
							SRV3330001	Telecom EE's ENT DUK					92.49
					7823	Telecom Field Serv Midwest	PDSTRA0003	PD Stores Reclass					(0.11)
							PDSTRA0004	PD Stores Reclass					0.01
							SRV3330001	Telecom EE's ENT DUK					4.80
					7826	Telecom Field Serv Car Nwest	PDSTRA0003	PD Stores Reclass					(0.09)
							PDSTRA0004	PD Stores Reclass					(0.09)
							SRV3330001	Telecom EE's ENT DUK					8.55
					7828	Telecom Field Serv Car East	PDSTRA0003	PD Stores Reclass					(0.08)
							SRV3330001	Telecom EE's ENT DUK					3.78
					7831	Business Operations	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					6.84
					7833	Telecom Delivery Florida	PDSTRA0002	PD Stores Reclass					(0.10)
							PDSTRA0003	PD Stores Reclass					(0.84)
							PDSTRA0004	PD Stores Reclass					(0.36)
							SRV3330001	Telecom EE's ENT DUK					60.85
					7920	Data Solutions	MISPRJ4563	To correct Projects	From 348527037				1.90
							SRV35D0001	IT Mgmt & Apps 3FF ENT Split					0.00
					8001	CEO-Expenses	SRVGD10001	Misc 3FF Gvrnce ENT - New Duke					111.14
					8017	Pricing & Reg Solutions	SRV4370001	M&CR Market Solutions Util ND					610.58
					8018	CEO-STAFF EXPENSES	SRVC090001	Misc 3FF Svcs UTIL					32.03
							SRVGD10001	Misc 3FF Gvrnce ENT - New Duke					93.89
					8048	D OH Alloc-DEC	SRV3040001	HR Svcs EE's ENT					0.00
					8109	AMI Meter & PI Systems	SRV35D0001	IT Mgmt & Apps 3FF ENT Split					(0.01)
					8120	Envr Science Staff -DEBS	SRVC460001	Env Affrs 3FF ENT					5.64
					8172	Transactional Enterprise Legal	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					913.31
					8221	Envr Inst & Data Mgmt	SRVC460001	Env Affrs 3FF ENT					47.35
					8262	Electric Acct & Reporting	SRVC090001	Misc 3FF Svcs UTIL					15.06
					8295	Green Delivery	SRV3350001	IT Mgmt & Apps 3FF ENT					2.09
					8351	Strategic Engagement	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					1,177.12

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Professional Services Expenses
 For the 12 Months Ended February, 2024

Fiscal Year CMD (All)
 Accounting Period CMD (All)
 Bus Unit ID CB (All)

Sum of Monetary Amount JD	Account ID CB	Account Long Descr CB	Resource Type ID CB	Resource Type Long Descr CB	Resp Center ID LVL	Resp Center Long Descr LVL	Journal ID JD	Journal Descr JD	Journal Line Descr JD	Vendor Name JD	Voucher ID JD	Invoice ID JD	Total
	0923000	Outside Services Employed	69700	Consultants	S839	General Ledger & Accting Trx	ACCRUL6498	McKinsey 2023	McKinsey Gen&Trans	McKinsey & Company		Inv- 815078105	(992,692.96)
									McKinsey Limits Of Performance	McKinsey & Company			992,692.96
										MCKINSEY & COMPANY INC - UNITED STATES	12252708	5683,5687,5710,6298,7265,7723	(245,109.37)
							APACR54743	Accounts Payable - Accrual	Expense Distribution	MCKINSEY & COMPANY INC - UNITED STATES	12252738	US10815075710	40,852.00
											12252758	US10815077723	40,852.00
											12252781	US10815075687	40,852.00
											12252786	US10815075683	40,852.00
							APACR58357	Accounts Payable - Accrual	Expense Distribution	MCKINSEY & COMPANY INC - UNITED STATES	12256162	US10815076298	40,852.00
							CAPJNL5667	Month end Accrual from Caps On	CAPs Accrual Entry				0.00
					W339	ECON DEV - CAROLINAS	APACR47021	Accounts Payable - Accrual	COASTAL CLOUD INV 36137	COASTAL CLOUD LLC	12582419	36137	504.00
			78000	Allocated S&E (Non-Labor)	3909	FHKY Allocation	FHKYSC0001	RRE Overheads - DEK Service Co					(66.68)
					3922	EHS Allocation-DE Kentucky	EHSDEK0001	EHS SRV CO COST - DE Kentucky					(5,858.78)
					5915	D OH Alloc-DEK	EDI0920001	Distr SRVCO COST ALLOC DEK					(124,180.51)
					CP03	D OH Alloc-DEK-CC	ED172C0001	Distr Funct Non Lbr Alc DEK-CC					(1,201.67)
					CP09	T OH Alloc-DEK-CC	ED192C0001	Distr SRVCO COST ALLOC DEK-CC					(60,416.03)
					CP75	FHKY Allocation-CC	ET192C0001	Trans Serv Co Alloc DEK-CC					(17,811.23)
					CP86	GS Indirect Alloc DEK-CC	FKYSCC0001	RRE Overheads-DEK Service Co-C					(54,012.30)
					GIAK	GS Indirect Alloc DEK	GRID110001	Grid Funct OH Alloc - DEK					0.56
					TIAK	T OH Alloc-DEK	GRID050001	Grid Funct OH Alloc - DEK					8.67
			94029	SPONSORSHIPS	1267	Fed Govt & Corp Affairs Staff	ETI0920001	Transmission Serv Co Alloc DEK					(50,221.49)
			99810	Accounting Entry	S414	Utility Aviation	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					57.00
					SP03	Advanced Distribution Planning	SRVG310001	Misc 3FF Gvrnce ENT - New Duke					14,099.63
							MISPRJ1535	Energy Orchestration Combinati	Bain Costs				14,711.28
									Nth Gen Costs				10,457.82
									O&M to Capital Corrections				(11,120.89)
	0923980	Outside Services Employee 8	69100	Baseload Contract Labor	4019	Car West Regional Fac - AM	SRV3390001	RE Fac Svcs SF ENT					(52.61)
					4447	JLL Occupancy Planning	SRV3390001	RE Fac Svcs SF ENT					(3.70)
					4448	JLL FM Oversight	SRV3390001	RE Fac Svcs SF ENT					(16.83)
					7803	Telecom Delivery Midwest	PDSTRA0003	PD Stores Reclass					(0.28)
							PDSTRA0004	PD Stores Reclass					(0.09)
							SRV3330001	Telecom EE's ENT DUK					17.66
					7811	Telecom MRTP PLM	PDSTRA0003	PD Stores Reclass					(0.01)
							SRV3330001	Telecom EE's ENT DUK					0.56
					7812	Telecom Delivery Car West	PDSTRA0003	PD Stores Reclass					(0.10)
							PDSTRA0004	PD Stores Reclass					(0.06)
							SRV3330001	Telecom EE's ENT DUK					7.24
					7833	Telecom Delivery Florida	PDSTRA0003	PD Stores Reclass					(0.14)
							PDSTRA0004	PD Stores Reclass					(0.19)
							SRV3330001	Telecom EE's ENT DUK					15.55
					8701	Property Leases	SRV3390001	RE Fac Svcs SF ENT					16.63
					8787	JLL Administrative Expense	SRV3390001	RE Fac Svcs SF ENT					22.64
					8829	Car West Regional Fac - JLL FM	SRV3390001	RE Fac Svcs SF ENT					0.23
					9404	JLL Proj Develp and Reloc Mgmt	SRV3390001	RE Fac Svcs SF ENT					9.79
					JLCE	Midwest - JLL Crit Engineers	SRV0710001	MW RE Fac Svcs SF					368.44
					JLEN	Car West - JLL Crit Engineers	SRV3390001	RE Fac Svcs SF ENT					0.41
					PDSP	JLL Project Dev Svcs PDS	SRV3390001	RE Fac Svcs SF ENT					(11.95)
					RPMM	JLL Relocation Project Mgmt RP	SRV3390001	RE Fac Svcs SF ENT					(2.06)
					S737	Midwest Regional Fac-JLL OH F	CRESJE6324	RE3 - JLL Misc Allocations	JLL - FM Labor to WO Code				1,320.00
							CRESJE7743	RE3 - JLL Misc Allocations	JLL - FM Labor to WO Code				5,040.00
							SRV0710001	MW RE Fac Svcs SF					20,029.44
					S742	Midwest Regional Fac - AM	SRV0710001	MW RE Fac Svcs SF					(11,568.99)
					SPLZ	DE Plaza - JLL FM	SRV3390001	RE Fac Svcs SF ENT					54.12
					W315	Car East Regional Fac - JLL FM	SRV3390001	RE Fac Svcs SF ENT					17.92
			78000	Allocated S&E (Non-Labor)	CP03	D OH Alloc-DEK-CC	ED192C0001	Distr SRVCO COST ALLOC DEK-CC					(16.59)
					CP09	T OH Alloc-DEK-CC	ET192C0001	Trans Serv Co Alloc DEK-CC					(4.36)
					CP75	FHKY Allocation-CC	FKYSCC0001	RRE Overheads-DEK Service Co-C					(18.32)
Grand Total													4,793,717.83

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-007

REQUEST:

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

a. A detailed analysis of charges booked for advertising expenditures during the 12 months preceding the base period. Include a complete breakdown of Account No. 913 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule C1. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account No. 930 – Miscellaneous General Expenses for the 12 months preceding the base period. Include a complete breakdown of this account as shown in Schedule C2 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C2.

c. An analysis of Account No. 426 – Other Income Deductions for the 12 months preceding the base period. Include a complete breakdown of this account as shown in Schedule C3 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount,

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

RESPONSE:

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

PERSON RESPONSIBLE: Danielle L. Weatherston

Duke Energy Kentucky, Inc.
 Case No. 2024-00354
 Analysis of Advertising Expenses
 (Including Account No. 913)
 For the 12 months Ended February, 2024

LINE NO.	ITEM (A)	SALES OR PROMOTIONAL ADVERTISING (B)	INSTITUTIONAL ADVERTISING (C)	CONSERVATION ADVERTISING (D)	SAFETY (E)	RATE CASE (F)	OTHER (G)	TOTAL (H)
1	<u>Newspaper</u>							-
2								
3	<u>Magazines and Other</u>						-	-
4								
5	<u>Television</u>							-
6								
7	<u>Radio</u>						-	-
8								
9	<u>Direct Mail</u>						10,435	10,435
10								
11	<u>Sales Aids</u>						26,943	26,943
12								
13	<u>Undetermined</u>						114,626	114,626
14								
15	Total	-	-	-	-	-	152,004	152,004
16								
17	Amount Assigned to							
18	KY Retail	-	-	-	-	-	-	-

Note: For informational purposes only. Duke Energy Kentucky has excluded these costs in their application to increase rates.

* This analysis of advertising expenses includes amounts reflected in account 0930150 classified as undetermined, which are also reflected in DR 7(b), which is an analysis of 930 accounts.

DuJe Energy Kentucky, Inc.
Case No. 2024-00354
Analysis of Account No. 930 - Miscellaneous General Expenses
For the 12 Months Ended February 29, 2024

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1	Industry Association Dues ²	44,058
2	Stockholder and Debt Service Expenses	107,082
3	Institutional Advertising	
4	Conservation Advertising	
5	Rate Department Load Expenses	
6	Directors' Fees and Expenses	47,376
7	Dues and Subscriptions ²	38,552
8	Miscellaneous ¹	<u>(573,182)</u>
9	Total	<u>(336,114)</u>
10	Amount Assigned to Kentucky Jurisdictional	<u>(336,114)</u>

¹ This schedule includes amounts in 0930150 and 0930700 accounts, which are also represented in DR 7a and DR 8.

² Amounts are excluded from this application to increase rates.

Duke Energy Kentucky, Inc.
Case No. 2024-00354
Analysis of Account No. 426 - Other Income Deductions
For the 12 Months Ended February, 2024

Line No.	Item (a)	Amount (b)
1	Donations	326,168
2	Civic Activities	-
3	Political Activities	499,309
4	Other	5,423,138
5	Total	<u>6,248,615</u>

Note: For informational purposes only.
Duke Energy Kentucky has excluded these costs in their application to increase rates.

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-008

REQUEST:

Provide an analysis of Duke Kentucky's expenses, either allocated or expensed directly, for research and development activities for the base period and the three most recent calendar years. The analysis should include the following:

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

RESPONSE:

Please see STAFF-DR-01-008 Attachment.

Most of all research and development expenses are amounts paid to EPRI. Duke Energy Kentucky has excluded the amounts paid to EPRI in their application to increase rates.

PERSON RESPONSIBLE: Danielle L. Weatherston

Duke Energy Kentucky, Inc.
Case No. 2024-00354
Analysis of R&D Activities
For the 3 Most Recent 12 Months and Base Period

Year NO.	Costs Incurred Internally (A) ^{1,3}	Costs Incurred Externally (B) ^{1,3}	Amounts Paid to EPRI (C) ^{1,2}	Amounts Paid to Others (D) ^{1,3}	Sum
2021	112	4,122	109,955	-	114,189
2022	2,324	-	147,183	-	149,507
2023	-	-	94,881	-	94,881
Base Period ⁴	-	-	68,327	-	68,327
	2,436	4,122	420,346	-	426,904

Notes:

- 1) For 2021-2023, columns A-D are reflected in FERC Form 1; page 352-353
- 2) The Electric Power Research Institute, (EPRI), conducts research, development, and demonstration projects. EPRI focuses on electricity generation, delivery and use.
- 3) This analysis includes amounts in account 0930700 which are also represented in DR 7B, which is an analysis of 930 accounts.
- 4) Base period amounts are comprised of actual activity only. These costs are not budgeted.

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-009

REQUEST:

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

a. Identify all smart grid costs Duke Kentucky has incurred since the start of the test year in its last general rate case. Identify the specific projects Duke Kentucky has undertaken, the accounts in which the costs have been recorded, and state whether the costs were expensed or capitalized.

b. Provide the level of smart grid costs Duke Kentucky has included in its forecasted test period and the amounts to be expensed and capitalized.

c. Provide the same information requested in parts a and b for any costs allocated to Duke Kentucky for smart grid costs.

RESPONSE:

Projects related to smart grid initiatives are included in STAFF-DR-01-009 Attachment.

a. Please see STAFF-DR-01-009 Attachment pages 1 through 11 for smart grid costs that Duke Energy Kentucky has incurred since the start of the test year in its last general rate case (July 2023 – September 2024).

b. Please see STAFF-DR-01-009 Attachment page 12 for smart grid costs that Duke Energy Kentucky has included in its forecasted test period (July 2025 – June 2026).

c. There are no costs allocated to Duke Energy Kentucky from other operating companies for smart grid.

PERSON RESPONSIBLE: Marc W. Arnold (as to what qualifies as smart grid)
Shariff S. Mitchell – a., c.
Grady “Tripp” S. Carpenter – b.

Duke Energy KY - Electric

\$ in Millions

	Capital	O&M
	July 2023 - September 2024	July 2023 - September 2024
Duke Energy Kentucky Electric Smart Grid Costs	11.23	0.08
GS Advanced DMS 1	0.35	0.03
GS Technology 2	2.96	0.05
Self Optimizing Grid	7.93	0.01

1 DMS stands for Distribution Management System

2 Includes Communication and Enterprise System

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-010

REQUEST:

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

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

RESPONSE:

- a. The Company offers the following programs:
 - Program 1: Residential Smart Saver® Energy Efficient Residences Program
 - Program 2: Residential Smart Saver® Energy Efficient Products Program
 - Program 3: Residential Energy Assessments Program (Residential Home Energy House Call)
 - Program 4: Income Qualified Services Program
 - Program 5: Power Manager® Program
 - Program 6: Non-Residential Smart Saver® Program
 - Program 7: PowerShare® Program

- Program 8: Income Qualified Neighborhood Program
- Program 9: Home Energy Report Program
- Program 10: Business Energy Saver Program
- Program 11: Non-Residential Pay for Performance
- Program 12: Peak Time Rebate Pilot Program

b. Duke Energy Kentucky trues up cost on a fiscal year (July – June) basis.

The last three fiscal years’ program costs (totals are for both residential and non-residential programs and do not include lost revenues or shared savings) are as follows:

July 2023 – June 2024:

Total program costs of \$5,279,059, as filed in Case No. 2024-00352;

July 2022 – June 2023:

Total program costs of \$4,950,765, as filed in Case No. 2023-00354; and

July 2021 – June 2022:

Total program costs of \$5,840,785, as filed in Case No. 2022-00398.

c. Duke Energy Kentucky submits energy and demand reductions on a fiscal

year (July – June) basis. The last three fiscal years’ energy and demand reductions are as follows:

July 2023 – June 2024:

Total kwh savings of 27,412,070 and kw savings of 28,312, as filed in Case No. 2023-00352;

July 2022 – June 2023:

Total kwh savings of 9,261,268 and kw savings of 26,086, as filed in Case No. 2023-00354; and

July 2021 – June 2022:

Total kwh savings of 11,059,367 and kw savings of 27,694, as filed in Case No. 2022-00398.

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

Energy reductions associated with DSM programs are implicitly contained within the Company's load forecasts that were used to develop the proposed electric base rates. On pages 7 and 8 of his Direct Testimony, Company witness Ibrar A. Khera discusses the historical and incremental energy savings that are included in the test year load forecast.

PERSON RESPONSIBLE: James E. Ziolkowski

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-011

REQUEST:

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

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

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

RESPONSE:

a. Please see STAFF-DR-01-011(a) Attachment.

b. Please see STAFF-DR-01-011(b) Attachment.

PERSON RESPONSIBLE: Rebekah E. Buck

Case No 2024-00354
 STAFF-DR-01-011(a) Attachment

Service Function	Account ID CB	Sum of Monetary Amount JD
Electric Transmission & Distribution Engineering & Construction	0921100	983 Direct Charged
Information Systems	0408960	14 Direct Charged
Information Systems	0920000	182 Direct Charged
Information Systems	0926600	50 Direct Charged
Grand Total		1,229

FERC Page 429

32	Gas Distribution Services	Duke Energy Florida, LLC	Various	196
33	Transmission and Distribution Services	Duke Energy Florida, LLC	Various	244,145
34	Transmission and Distribution Services	Duke Energy Business Services LLC	Various	1,229
35	Customer and Market Services	Duke Energy Indiana, LLC	Various	2
36	Gas Distribution Services	Duke Energy Indiana, LLC	Various	6,348
37	Generation Services	Duke Energy Indiana, LLC	Various	1,373,809
38	Transmission and Distribution Services	Duke Energy Indiana, LLC	Various	623,794
39	Customer and Market Services	Duke Energy Ohio, Inc.	Various	336,450
40	Gas Distribution Services	Duke Energy Ohio, Inc.	Various	2,173,119
41	Other Goods and Services	Duke Energy Ohio, Inc.	Various	1,931,052
42	Transmission and Distribution Services	Duke Energy Ohio, Inc.	Various	2,909,947
43	Generation Services	Duke Energy Ohio, Inc.	Various	20,852
44	Gas Distribution Services	KO Transmission Company	Various	1,333
45	Other Goods and Services	Piedmont Natural Gas Company, Inc.	Various	4,168,329
46	Transmission and Distribution Services	Piedmont Natural Gas Company, Inc.	Various	58
47	Gas Distribution Services	Piedmont Natural Gas Company, Inc.	Various	616
42				

Case No 2024-00354						
Staff-DR-01-011b Attachment						
Accounting	Service Function	Method	Account	Allocated	Direct	Grand Total
	Direct Exp		0107000		704,965	704,965
			0107004		111,470	111,470
			0108600		244	244
			0108620		(27)	(27)
			0182493		(490,618)	(490,618)
			0183000		76	76
			0186107		31,423	31,423
			0186120		364,066	364,066
			0402000		64	64
			0403002		490,618	490,618
			0408960		47,100	47,100
			0426100		1	1
			0426400		185	185
			0552000		8,784	8,784
			0566000		11	11
			0593000		(66)	(66)
			0804000		516	516
			0807000		(59,446)	(59,446)
			0874000		115,745	115,745
			0876000		44,713	44,713
			0880000		15,839	15,839
			0887000		127,484	127,484
			0889000		29,744	29,744
			0912000		(1)	(1)
			0920000		580,992	580,992
			0921100		780	780
			0921200		2,812	2,812
			0921400		3,971	3,971
			0923000		502,970	502,970
			0926600		156,222	156,222
			0930200		0	0
			0931008		1,198,298	1,198,298
	Three Factor Formula		0402000	1		1
			0403500	3,778,588		3,778,588
			0408000	88,641		88,641
			0408120	(63)		(63)
			0408470	6,497		6,497
			0408851	(79,793)		(79,793)
			0408960	14,421		14,421
			0419240	(11,315)		(11,315)
			0421200	53,035		53,035
			0426300	0		0
			0426553	55,354		55,354
			0431000	1		1
			0903000	(15)		(15)
			0920000	711,449		711,449
			0921100	(12,127)		(12,127)
			0921200	(5,882)		(5,882)
			0921400	3,514		3,514
			0921600	(782)		(782)
			0921980	1		1
			0923000	174,414		174,414
			0924000	5,465		5,465
			0926000	2,592		2,592
			0926600	48,261		48,261
			0928000	(632)		(632)
			0930200	(333,654)		(333,654)
Electric System Maintenance	Circuit Miles of Electric Dist. Lines Ratio		0408960	8,511		8,511
			0561100	1,150		1,150
			0561200	101		101
			0561300	8		8
			0588100	7,632		7,632
			0920000	184,388		184,388
			0921100	4,136		4,136
			0921200	96,364		96,364
			0921400	110		110
			0923000	14,735		14,735
			0926000	33,922		33,922
			0926600	28,442		28,442
			0930200	319		319
			0930250	83		83

Service Funtion	Method	Account	Allocated	Direct	Grand Total
		0931001	33,621		33,621
		0931003	446		446
	Circuit Miles of Electric Transm Lines Ratio	0408960	5,285		5,285
		0588100	2,171		2,171
		0920000	92,508		92,508
		0921100	2,665		2,665
		0921200	296		296
		0921400	416		416
		0923000	9,076		9,076
		0926600	17,741		17,741
		0931001	1,561		1,561
	Direct Exp	0107000		2,599,411	2,599,411
		0107004		27,145	27,145
		0108620		59,516	59,516
		0163110		2,263	2,263
		0186120		1,657,986	1,657,986
		0408960		55,553	55,553
		0416330		204	204
		0426100		151	151
		0511000		2,492	2,492
		0512100		3,100	3,100
		0513100		166,995	166,995
		0553000		6,862	6,862
		0556000		(7,101)	(7,101)
		0561100		36,780	36,780
		0561200		170,260	170,260
		0561300		20,220	20,220
		0562000		34,353	34,353
		0563000		72,505	72,505
		0566000		7,545	7,545
		0569000		11,872	11,872
		0570100		13,784	13,784
		0570200		60,723	60,723
		0571000		73,951	73,951
		0581004		149,290	149,290
		0582100		14,820	14,820
		0587000		5,460	5,460
		0588100		196,553	196,553
		0590000		2,332	2,332
		0592100		39,075	39,075
		0592200		203,131	203,131
		0593000		18,372	18,372
		0594000		30,761	30,761
		0878000		76	76
		0892000		118	118
		0903100		110	110
		0903200		104	104
		0903300		83	83
		0921200		13,618	13,618
		0921400		1,074	1,074
		0923000		49	49
		0926600		182,227	182,227
Electric Transmission & Distribution Engineering & Construction	(Electric Distribution Plant's) Construction - Expenditures Ratio	0408960	34,522		34,522
		0566000	797		797
		0588100	28,461		28,461
		0593000	4		4
		0903000	109		109
		0920000	644,671		644,671
		0920001	600		600
		0921100	21,164		21,164
		0921101	4		4
		0921200	10,655		10,655
		0921400	367		367
		0923000	53,151		53,151
		0924000	4		4
		0926000	49		49
		0926600	115,322		115,322
		0931001	2		2
	(Electric Transmission Plant's) Construction - Expenditures Ratio	0408960	28,101		28,101
		0588100	528		528
		0920000	533,812		533,812
		0921100	17,881		17,881
		0921200	7,381		7,381
		0921400	2,485		2,485
		0923000	38,936		38,936

Service Funtion	Method	Account	Allocated	Direct	Grand Total
		0926600	94,449		94,449
		0930250	9,759		9,759
		0931001	124		124
	Direct Exp	0105100		33,011	33,011
		0107000		57,632,375	57,632,375
		0107004		3,303	3,303
		0108600		(53,138)	(53,138)
		0108620		44,323	44,323
		0183000		708,416	708,416
		0185000		(98,281)	(98,281)
		0186107		1,643	1,643
		0186120		(2,936,260)	(2,936,260)
		0408960		69,281	69,281
		0417320		220	220
		0426400		1,860	1,860
		0451100		98,281	98,281
		0454004		(450)	(450)
		0506000		(36)	(36)
		0514000		28	28
		0557000		1	1
		0561100		24	24
		0561200		15	15
		0561300		2	2
		0562000		15,611	15,611
		0566000		15,270	15,270
		0569000		2,177	2,177
		0569200		1,027	1,027
		0570100		1,219	1,219
		0571000		73,376	73,376
		0581004		43,491	43,491
		0582100		2,591	2,591
		0583200		48,212	48,212
		0588100		29,205	29,205
		0590000		35,831	35,831
		0592200		17	17
		0593000		32,667	32,667
		0596000		209	209
		0807000		87,392	87,392
		0859000		230	230
		0863000		170,323	170,323
		0871000		15,332	15,332
		0874000		409,461	409,461
		0875000		9,835	9,835
		0876000		1,607	1,607
		0878000		54,971	54,971
		0879000		433,180	433,180
		0880000		49,146	49,146
		0887000		53,109	53,109
		0889000		2,352	2,352
		0892000		49,669	49,669
		0893000		2,821	2,821
		0894000		17,688	17,688
		0902000		82	82
		0903000		66,481	66,481
		0903100		924	924
		0903200		874	874
		0903300		699	699
		0904001		49,807	49,807
		0908160		7,753	7,753
		0910000		18,210	18,210
		0910100		32	32
		0912000		1,930	1,930
		0920000		227,687	227,687
		0921100		645	645
		0921200		6,675	6,675
		0923000		259	259
		0926600		214,940	214,940
		0930200		118,396	118,396
		0932000		3,383	3,383
		0935100		10	10
Environmental, Health and Safety	Direct Exp	0107000		115,957	115,957
		0107004		1,691	1,691
		0108620		2,249	2,249
		0108640		9,333	9,333
		0183000		9,134	9,134

Service Funtion	Method	Account	Allocated	Direct	Grand Total
		0186107		489	489
		0186120		465,507	465,507
		0228280		233	233
		0408960		30,952	30,952
		0426100		(14,121)	(14,121)
		0426400		-	-
		0502100		131,703	131,703
		0506000		299,162	299,162
		0511000		5,475	5,475
		0513100		(496)	(496)
		0514000		6,312	6,312
		0535000		0	0
		0548100		35,546	35,546
		0549000		111,552	111,552
		0566000		9,178	9,178
		0588100		38,223	38,223
		0595100		27	27
		0859000		3,760	3,760
		0880000		64,582	64,582
		0903100		1,651	1,651
		0903200		1,562	1,562
		0903300		1,249	1,249
		0912000		(1,742)	(1,742)
		0920000		(56,669)	(56,669)
		0921100		(2,951)	(2,951)
		0921200		(10,598)	(10,598)
		0921400		(342)	(342)
		0923000		(4,888)	(4,888)
		0926600		104,519	104,519
		0930200		10,306	10,306
		0930210		(1,980)	(1,980)
		0930250		(880)	(880)
		0931001		(5)	(5)
		0935200		(1)	(1)
	Sales Ratio	0921100	196		196
		0921200	140		140
	Three Factor Formula	0408960	5,016		5,016
		0502100	4,521		4,521
		0506000	1,621		1,621
		0535000	(0)		(0)
		0920000	97,217		97,217
		0921100	5,802		5,802
		0921200	14,688		14,688
		0921400	7,661		7,661
		0923000	13,210		13,210
		0926600	16,908		16,908
		0930200	(13,658)		(13,658)
		0930210	169		169
		0930250	1,220		1,220
		0931001	7		7
		0935200	1		1
Executive	Direct Exp	0107000		97,731	97,731
		0186107		1,231	1,231
		0186120		140,931	140,931
		0408960		23,208	23,208
		0426100		248,428	248,428
		0426400		79,202	79,202
		0500000		1,147	1,147
		0510000		17,092	17,092
		0551000		6,592	6,592
		0588100		4,680	4,680
		0912000		22,524	22,524
		0920000		391,578	391,578
		0921100		18,525	18,525
		0921200		7,582	7,582
		0921400		(44)	(44)
		0923000		14,669	14,669
		0926600		78,009	78,009
		0930200		333	333
		0930210		42,041	42,041
		0930230		20,640	20,640
		0931001		80	80
	Three Factor Formula	0408151	(132)		(132)
		0408960	10,021		10,021
		0426100	6,410		6,410

Service Funtion	Method	Account	Allocated	Direct	Grand Total
		0920000	818,915		818,915
		0921100	4,897		4,897
		0921200	(644)		(644)
		0921400	249		249
		0923000	14,197		14,197
		0926000	180,344		180,344
		0926600	33,642		33,642
		0926999	112,893		112,893
		0930230	63		63
		0931001	10,918		10,918
		0931003	(1)		(1)
Facilities	Direct Exp	0107000		6,502,696	6,502,696
		0108620		1,817	1,817
		0163110		62,743	62,743
		0408960		5,578	5,578
		0454400		(16,357)	(16,357)
		0506000		(16,770)	(16,770)
		0557000		2,570	2,570
		0566000		2,460	2,460
		0588100		20,115	20,115
		0593000		609	609
		0874000		2,623	2,623
		0880000		67,055	67,055
		0920000		6,093	6,093
		0921100		918	918
		0921200		143,799	143,799
		0921540		2,534	2,534
		0923000		159,180	159,180
		0926600		18,819	18,819
		0931001		1,875	1,875
		0935100		17,499	17,499
	Square Footage Ratio	0408960	2,562		2,562
		0920000	46,872		46,872
		0921100	19,811		19,811
		0921200	3,915		3,915
		0921400	371		371
		0921600	4		4
		0923000	37,654		37,654
		0923980	15,035		15,035
		0926600	8,631		8,631
Facilities Rate of Return Allocation	Three Factor Formula	0931001	127,819		127,819
Finance	Direct Exp	0107000		68,241	68,241
		0107004		0	0
		0108600		(2)	(2)
		0183000		0	0
		0186107		3,401	3,401
		0186120		22,120	22,120
		0402000		0	0
		0408960		12,814	12,814
		0417320		3,580	3,580
		0431900		203,541	203,541
		0480000		(681,334)	(681,334)
		0481000		(2,297)	(2,297)
		0481200		(85,069)	(85,069)
		0482000		(3,941)	(3,941)
		0489000		(1,821)	(1,821)
		0489020		(441)	(441)
		0489030		(1,300)	(1,300)
		0489040		(114)	(114)
		0500000		2,362	2,362
		0546000		472	472
		0557000		3,268	3,268
		0910000		3,424	3,424
		0912000		1,090	1,090
		0920000		225,069	225,069
		0921100		71	71
		0921200		48,313	48,313
		0923000		1,881,523	1,881,523
		0925000		23,697	23,697
		0926600		42,393	42,393
		0928000		(3,788)	(3,788)
		0930220		98,500	98,500
	Three Factor Formula	0408960	12,505		12,505
		0417320	65		65
		0421940	(5,224)		(5,224)

Service Funtion	Method	Account	Allocated	Direct	Grand Total
		0911000	1		1
		0920000	264,003		264,003
		0920100	119		119
		0921100	1,510		1,510
		0921200	28,975		28,975
		0921400	37,418		37,418
		0921540	35,917		35,917
		0923000	27,557		27,557
		0924980	234,582		234,582
		0925000	430		430
		0925200	9,422		9,422
		0925980	18,553		18,553
		0926600	41,895		41,895
		0926999	(664,344)		(664,344)
		0930200	(3,478)		(3,478)
		0931001	246		246
Fuels	Direct Exp	0408960		1,820	1,820
		0501150		33,511	33,511
		0547150		17	17
		0926600		6,138	6,138
	Sales Ratio	0408960	1,019		1,019
		0920000	18,532		18,532
		0921100	82		82
		0921400	46,322		46,322
		0921540	7,832		7,832
		0923000	4,338		4,338
		0926600	3,411		3,411
Human Resources	Direct Exp	0107000		250	250
		0107004		6,956	6,956
		0163110		341	341
		0186107		1,468	1,468
		0186120		169,586	169,586
		0408960		(84)	(84)
		0506000		43,634	43,634
		0511000		0	0
		0549000		53,529	53,529
		0588100		132	132
		0823000		10	10
		0920000		(3,557)	(3,557)
		0923000		9,259	9,259
		0926600		(342)	(342)
		0930200		(10)	(10)
	Number of Employees Ratio	0408960	14,711		14,711
		0426100	420		420
		0588100	3		3
		0823000	(12)		(12)
		0903000	5		5
		0920000	306,405		306,405
		0921100	3,828		3,828
		0921200	5,293		5,293
		0921400	2,611		2,611
		0923000	99,147		99,147
		0926000	6		6
		0926600	49,437		49,437
		0930200	(129,568)		(129,568)
		0930250	111		111
		0930940	6		6
		0931001	11		11
Information Systems	Direct Exp	0107000		2,517,838	2,517,838
		0107004		1,976,920	1,976,920
		0108600		123,533	123,533
		0108620		5,034	5,034
		0121500		782	782
		0163110		144,537	144,537
		0186120		106,743	106,743
		0408960		19,557	19,557
		0417320		67	67
		0456100		(3,997)	(3,997)
		0506000		14,207	14,207
		0549000		1,261	1,261
		0557000		104,953	104,953
		0560000		1,180	1,180
		0566000		23,067	23,067
		0569200		58,139	58,139
		0580000		24,922	24,922

Service Funtion	Method	Account	Allocated	Direct	Grand Total
		0581004		37	37
		0588100		110,437	110,437
		0593000		996	996
		0807000		6,640	6,640
		0850001		2,424	2,424
		0880000		3,530	3,530
		0903000		26,124	26,124
		0903400		6,953	6,953
		0912000		(84)	(84)
		0920000		145,492	145,492
		0921100		298	298
		0921200		(1,081)	(1,081)
		0921400		1,033	1,033
		0921540		22,338	22,338
		0923000		118,717	118,717
		0926600		65,626	65,626
		0930200		255	255
		0931001		253	253
	No. of Personal Computer Workstations Ratio	0408960	18,137		18,137
		0417320	1		1
		0426100	124		124
		0426510	2,466		2,466
		0561300	0		0
		0588100	(3)		(3)
		0903000	3		3
		0903100	0		0
		0903200	0		0
		0903300	0		0
		0908000	8		8
		0910000	2		2
		0912000	2		2
		0920000	343,717		343,717
		0920100	0		0
		0921100	2,772		2,772
		0921110	0		0
		0921200	17,330		17,330
		0921300	4		4
		0921400	53,896		53,896
		0921540	83,644		83,644
		0921600	2		2
		0921980	0		0
		0923000	99,028		99,028
		0926000	5		5
		0926600	61,088		61,088
		0930200	(200,551)		(200,551)
		0930230	1		1
		0930250	25		25
		0930940	24		24
		0931001	1,657		1,657
	Number of Central Processing Unit Seconds Ratio/Millions of Instructions per Second	0408960	1,318		1,318
		0920000	23,741		23,741
		0921100	106		106
		0921200	417		417
		0921400	8,286		8,286
		0921540	7,827		7,827
		0926600	4,412		4,412
	Number of Employees Ratio	0408960	6,993		6,993
		0903000	21		21
		0920000	130,113		130,113
		0921100	9,589		9,589
		0921110	12		12
		0921200	129,169		129,169
		0921300	339		339
		0921400	30,143		30,143
		0921540	6,495		6,495
		0923000	93,711		93,711
		0926600	23,342		23,342
		0930200	(99,548)		(99,548)
		0931001	57,879		57,879
		0935200	4,992		4,992
	Number of Info Systems Servers Ratio	0408960	9,405		9,405
		0903000	14		14
		0920000	173,872		173,872
		0921100	1,176		1,176
		0921200	8,695		8,695

Service Funtion	Method	Account	Allocated	Direct	Grand Total
		0921400	53,201		53,201
		0921540	283,245		283,245
		0923000	47,014		47,014
		0926600	31,722		31,722
		0930200	(161,938)		(161,938)
		0931001	8,211		8,211
Interest	Interest	0419240	(1,188)		(1,188)
		0431130	89,057		89,057
		0431550	1,306,173		1,306,173
Internal Auditing	Three Factor Formula	0408960	4,711		4,711
		0910100	27		27
		0920000	94,275		94,275
		0921100	824		824
		0921200	29		29
		0921400	13		13
		0923000	8,288		8,288
		0926600	15,867		15,867
Investor Relations	Three Factor Formula	0408960	1,493		1,493
		0920000	30,592		30,592
		0921100	222		222
		0921200	54,688		54,688
		0921400	56		56
		0921540	3,950		3,950
		0923000	2,409		2,409
		0926600	4,941		4,941
		0930220	(215)		(215)
		0931001	20		20
Legal	Direct Exp	0107000		311,637	311,637
		0186107		514,307	514,307
		0408960		41,472	41,472
		0511000		1,191	1,191
		0920000		752,542	752,542
		0921100		176	176
		0921200		5,030	5,030
		0923000		230,916	230,916
		0925000		6,381	6,381
		0926600		139,139	139,139
		0928000		15,972	15,972
	Three Factor Formula	0408960	11,017		11,017
		0426100	336		336
		0910000	7		7
		0910100	162		162
		0920000	252,014		252,014
		0921100	8,765		8,765
		0921200	4,999		4,999
		0921400	391		391
		0923000	51,556		51,556
		0925000	(75)		(75)
		0926000	1		1
		0926600	37,063		37,063
		0930240	65,613		65,613
Marketing and Customer Relations	Direct Exp	0107000		2,421,273	2,421,273
		0107004		1,110,120	1,110,120
		0108600		(96,575)	(96,575)
		0108620		40,520	40,520
		0121500		36,506	36,506
		0163110		65,769	65,769
		0182359		917	917
		0183000		5,846	5,846
		0186107		986	986
		0186120		2,184,707	2,184,707
		0408960		75,399	75,399
		0415530		(1,102,757)	(1,102,757)
		0416330		438	438
		0417320		1,114	1,114
		0426100		18,353	18,353
		0426400		7,000	7,000
		0426512		49,992	49,992
		0454300		(14,333)	(14,333)
		0454400		(48,876)	(48,876)
		0500000		10,394	10,394
		0506000		1,600	1,600
		0510000		124	124
		0511000		0	0
		0549000		248	248

Service Funtion	Method	Account	Allocated	Direct	Grand Total
		0557000		1,801,605	1,801,605
		0560000		239	239
		0580000		1,539	1,539
		0581004		267,374	267,374
		0584000		(12)	(12)
		0584110		12	12
		0586000		116	116
		0587000		757	757
		0588100		144,104	144,104
		0590000		525	525
		0593000		16,068	16,068
		0596000		199,139	199,139
		0874000		95	95
		0880000		22,208	22,208
		0903000		535,368	535,368
		0903100		70,002	70,002
		0903200		746,630	746,630
		0903300		108,623	108,623
		0908000		13	13
		0908160		108,574	108,574
		0910000		100,597	100,597
		0910100		141,183	141,183
		0912000		46,330	46,330
		0913001		8,806	8,806
		0920000		222,969	222,969
		0921100		2,842	2,842
		0921200		199	199
		0921400		41,418	41,418
		0921540		5,372	5,372
		0923000		25,874	25,874
		0926600		254,071	254,071
		0930200		1,629	1,629
		0930940		84	84
	Number of Customers Ratio	0107000	116,873		116,873
		0107004	1,025,426		1,025,426
		0408960	74,358		74,358
		0417320	7,210		7,210
		0426100	455		455
		0431130	3,357		3,357
		0557000	1,258		1,258
		0566000	0		0
		0584000	487		487
		0588100	44,396		44,396
		0593000	0		0
		0593100	0		0
		0903000	2,565,876		2,565,876
		0903001	(37)		(37)
		0903100	1,611		1,611
		0903200	85,795		85,795
		0903300	8,560		8,560
		0908000	1		1
		0910000	333,216		333,216
		0910100	2,304		2,304
		0920000	84,001		84,001
		0921100	4,126		4,126
		0921200	(7,491)		(7,491)
		0921400	17,952		17,952
		0921540	204,672		204,672
		0921600	101		101
		0921980	1		1
		0923000	119,387		119,387
		0926000	121		121
		0926600	231,450		231,450
		0930210	7		7
		0930700	220		220
		0931001	903		903
	Sales (Utility)	0408960	236		236
		0910000	16,341		16,341
		0913001	186		186
		0926600	763		763
		0930250	2,703		2,703
Meters	Direct Exp	0107000		533,304	533,304
		0108620		27,129	27,129
		0186120		21,962	21,962
		0408960		3,347	3,347

Service Funtion	Method	Account	Allocated	Direct	Grand Total
		0874000		337	337
		0876000		88	88
		0878000		951	951
		0879000		5,193	5,193
		0880000		5,925	5,925
		0887000		1,020	1,020
		0893000		44,415	44,415
		0894000		248	248
		0926600		10,810	10,810
Nuclear Development	Direct Exp	0408960		(2)	(2)
		0920000		(35)	(35)
		0926600		(6)	(6)
Overhead Allocation (Gov)	Gov OH	0930200	1,071,831		1,071,831
Planning	Direct Exp	0107000		3,366	3,366
		0107004		277,307	277,307
		0163110		1,552	1,552
		0186107		1,215	1,215
		0408960		18,473	18,473
		0426100		50	50
		0557000		20,641	20,641
		0566100		1,685	1,685
		0588100		23,543	23,543
		0880000		1,059	1,059
		0910000		2,404	2,404
		0920000		299,138	299,138
		0921100		396	396
		0921200		88	88
		0921400		1,378	1,378
		0921540		4,524	4,524
		0923000		64,844	64,844
		0926600		61,782	61,782
		0930200		1,735	1,735
		0930230		4,645	4,645
		0930940		304	304
	Three Factor Formula	0408960	7,975		7,975
		0417320	327		327
		0426100	19		19
		0553000	79		79
		0908000	30		30
		0910000	8,197		8,197
		0910100	10		10
		0920000	146,269		146,269
		0921100	7,792		7,792
		0921200	8,491		8,491
		0921400	862		862
		0921600	52		52
		0923000	20,307		20,307
		0926000	83		83
		0926600	26,734		26,734
		0930200	11,787		11,787
		0931001	1		1
Power Engineering & Construction	Direct Exp	0107000		5,943,226	5,943,226
		0107004		4,979	4,979
		0108620		21,306	21,306
		0183000		7,409	7,409
		0186120		120,966	120,966
		0408960		14,947	14,947
		0415530		(243,572)	(243,572)
		0506000		219	219
		0549000		164	164
		0588100		138	138
		0593000		656	656
		0807000		12,365	12,365
		0874000		66,301	66,301
		0878000		5,447	5,447
		0879000		1,018	1,018
		0880000		72,208	72,208
		0887000		63,029	63,029
		0892000		203	203
		0894000		113,407	113,407
		0909650		718	718
		0920000		106,094	106,094
		0921100		20	20
		0921200		12,149	12,149
		0921400		2,580	2,580

Service Funtion	Method	Account	Allocated	Direct	Grand Total
		0926600		50,579	50,579
		0930150		610	610
		0930200		220	220
		0932000		1,365	1,365
Power Planning and Operations	Direct Exp	0107000		2,999,512	2,999,512
		0107004		287,402	287,402
		0108620		3,566	3,566
		0186107		4,528	4,528
		0186120		345,142	345,142
		0408960		260,269	260,269
		0426100		102	102
		0457105		(212,421)	(212,421)
		0500000		1,724,864	1,724,864
		0502100		57,908	57,908
		0506000		223,743	223,743
		0510000		1,643,291	1,643,291
		0511000		7,882	7,882
		0512100		149,124	149,124
		0512300		756	756
		0513100		22,442	22,442
		0514000		66,111	66,111
		0546000		92,482	92,482
		0547150		4,116	4,116
		0548100		1,753	1,753
		0548200		38	38
		0549000		22,702	22,702
		0551000		106,795	106,795
		0553000		5,115	5,115
		0554000		7,065	7,065
		0556000		324	324
		0561100		27,391	27,391
		0561200		154,243	154,243
		0561300		20,301	20,301
		0561400		664,508	664,508
		0561500		12,878	12,878
		0561800		1,987,145	1,987,145
		0565000		21,807,509	21,807,509
		0566000		8,062	8,062
		0569100		756	756
		0569200		3,367	3,367
		0575700		2,028,421	2,028,421
		0588100		4,235	4,235
		0590000		30,890	30,890
		0880000		53,816	53,816
		0887000		1,140	1,140
		0920000		611,893	611,893
		0921100		1,344	1,344
		0921200		1,319	1,319
		0921400		2,414	2,414
		0923000		4,568	4,568
		0926600		876,927	876,927
		0930200		2,962	2,962
	Elec Peak Load Ratio	0408960	2		2
		0920000	25		25
		0921100	55		55
		0923000	3,111		3,111
		0926600	5		5
		0930200	84		84
	Generating Unit MW Capability /MDC Ratio	0408960	31,087		31,087
		0500000	314,619		314,619
		0502100	48,830		48,830
		0506000	32,665		32,665
		0510000	174,349		174,349
		0513100	14,569		14,569
		0514300	513		513
		0517000	2		2
		0520000	1		1
		0523000	0		0
		0548100	7		7
		0549000	110		110
		0903000	2		2
		0920000	61,832		61,832
		0921100	2,184		2,184
		0921200	709		709
		0921400	2,428		2,428

Service Funtion	Method	Account	Allocated	Direct	Grand Total
		0923000	11,877		11,877
		0926600	103,833		103,833
		0930200	2,025		2,025
		0930250	40		40
		0930940	54		54
	Weighted Average of the Circ Miles of Elec Transm Lines Ratio and the Elec Peak Load Ratio	0408960	512		512
		0561100	1,845		1,845
		0561200	6,459		6,459
		0561300	922		922
		0921100	168		168
		0921200	441		441
		0926600	1,716		1,716
Public Affairs	Direct Exp	0186107		1,338	1,338
		0408960		4,388	4,388
		0426100		10,747	10,747
		0426400		399,315	399,315
		0511000		126	126
		0557000		(4)	(4)
		0912000		1,798	1,798
		0920000		119,105	119,105
		0921100		3,994	3,994
		0921200		224	224
		0923000		16	16
		0926600		14,716	14,716
		0930150		131,575	131,575
		0930200		39,197	39,197
		0930230		3,010	3,010
		0931001		8,400	8,400
	Three Factor Formula	0408960	12,141		12,141
		0426100	27,775		27,775
		0426400	190,351		190,351
		0557000	15		15
		0903000	29		29
		0909650	81		81
		0910000	243		243
		0910100	51		51
		0920000	242,165		242,165
		0921100	7,323		7,323
		0921200	11,793		11,793
		0921400	3,528		3,528
		0923000	37,638		37,638
		0926000	30		30
		0926600	40,845		40,845
		0930150	42,070		42,070
		0930200	32		32
		0930230	17,837		17,837
		0931001	190		190
	Weighted Average of # of Customers Ratio and # of Employees Ratio	0921100	70		70
		0921200	25		25
Rates	Direct Exp	0107000		8,645	8,645
		0107004		3,249	3,249
		0186107		106,194	106,194
		0186120		2,375	2,375
		0408960		37,994	37,994
		0426100		303	303
		0500000		9,077	9,077
		0546000		1,297	1,297
		0557000		48,406	48,406
		0920000		624,782	624,782
		0921100		4,482	4,482
		0921200		811	811
		0923000		7,427	7,427
		0926600		127,311	127,311
		0928006		752,196	752,196
	Sales Ratio	0921100	35		35
Rights of Way	Direct Exp	0107000		211,123	211,123
		0107004		2,282	2,282
		0108620		259	259
		0408960		7,117	7,117
		0588100		183	183
		0593000		111,460	111,460
		0593100		17,773	17,773
		0880000		19,279	19,279
		0921100		1,300	1,300
		0921200		289	289

Service Funtion	Method	Account	Allocated	Direct	Grand Total		
Supply Chain	Direct Exp	0926600		23,903	23,903		
		0107004		62,264	62,264		
		0163110		1,853,258	1,853,258		
		0163888		1,672	1,672		
		0408960		2,165	2,165		
		0419240		(9,754)	(9,754)		
		0511000		428	428		
		0546000		0	0		
		0593000		1,274	1,274		
		0920000		30,957	30,957		
		0921100		26	26		
		0923000		103,289	103,289		
		0926600		7,260	7,260		
			Procurement Spending Ratio				
				0408960	10,697		10,697
				0426100	1,075		1,075
				0426400	14		14
				0910000	39		39
				0916000	797,195		797,195
				0920000	198,201		198,201
				0921100	3,842		3,842
				0921110	0		0
				0921200	(41,379)		(41,379)
				0921400	12,215		12,215
				0921540	24,401		24,401
				0923000	(135,027)		(135,027)
				0926000	1,282		1,282
				0926600	35,895		35,895
				0930200	(11,608)		(11,608)
				0930230	71		71
		0930940	96		96		
		0931001	0		0		
Transportation	Direct Exp	0107000		320,103	320,103		
		0108600		(3,111)	(3,111)		
		0408960		66	66		
		0512100		(5)	(5)		
		0514000		936	936		
		0588100		1,169	1,169		
		0926600		220	220		
		0930200		5	5		
			Three Factor Formula				
				0408960	5,085		5,085
				0512100	18		18
				0903000	2		2
				0920000	99,139		99,139
				0921100	10,016		10,016
				0921200	67,449		67,449
				0921400	892		892
				0921600	49		49
				0923000	58,743		58,743
				0924000	5,957		5,957
				0926600	17,153		17,153
		0930250	2,123		2,123		
		0930940	6		6		
		0931001	22		22		
Grand Total			21,068,383	146,042,877	167,111,261		

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-012

REQUEST:

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

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

RESPONSE:

- a. Please refer to Duke Energy Kentucky, Inc.'s FERC Form 1 at page 429 included as STAFF-DR-01-012 Attachment.
- b. Please refer to Duke Energy Kentucky, Inc.'s FERC Form 1 at page 429 included as STAFF-DR-01-012 Attachment.
- c. Please refer to Direct Testimony of Rebekah E. Buck and the Cost Allocation Manual included with our application.

PERSON RESPONSIBLE: Rebekah E. Buck

THIS FILING IS
Item 1: <input type="checkbox"/> An Initial (Original) Submission OR <input checked="" type="checkbox"/> Resubmission No.



FERC FINANCIAL REPORT FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company) Duke Energy Kentucky, Inc.	Year/Period of Report End of: 2023/ Q4
---	--

Name of Respondent: Duke Energy Kentucky, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 06/14/2024	Year/Period of Report End of: 2023/ Q4
---	---	-------------------------------	---

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	^(a) Services Provided by Duke Energy Business Services	Duke Energy Business Services, LLC	Various	167,111,261
3	Customer and Market Services	Duke Energy Carolinas, LLC	Various	6,686,836
4	Generation Services	Duke Energy Carolinas, LLC	Various	852,478
5	Other Goods and Services	Duke Energy Carolinas, LLC	Various	1,267,312
6	Transmission and Distribution Services	Duke Energy Carolinas, LLC	Various	1,482,423
7	Customer and Market Services	Duke Energy Progress, LLC	Various	158,085
8	Generation Services	Duke Energy Progress, LLC	Various	347,705
9	Other Goods and Services	Duke Energy Progress, LLC	Various	411,632
10	Transmission and Distribution Services	Duke Energy Progress, LLC	Various	134,534
11	Customer & Market Services	Duke Energy Florida, LLC	Various	286,461
12	Generation Services	Duke Energy Florida, LLC	Various	37,883
13	Other goods and Services	Duke Energy Florida, LLC	Various	1,702
14	Transmission and Distribution Services	Duke Energy Florida, LLC	Various	4,324
15	Customer and Market Services	Duke Energy Indiana, LLC	Various	264,288
16	Generation Services	Duke Energy Indiana, LLC	Various	13,216,895
17	Other Goods and Services	Duke Energy Indiana, LLC	Various	333,748
18	Transmission and Distribution Services	Duke Energy Indiana, LLC	Various	36,256
19	Customer and Market Services	Duke Energy Ohio, Inc.	Various	1,997,063
20	Gas Distribution Services	Duke Energy Ohio, Inc.	Various	4,141,144
21	Other Goods and Services	Duke Energy Ohio, Inc.	Various	1,590,389
22	Transmission and Distribution Services	Duke Energy Ohio, Inc.	Various	14,291,882
23	Gas Distribution Services	Duke Energy Ohio Com Power	Various	
24	Transmission and Distribution Services	Duke Energy Ohio Com Power	Various	
25	Gas Distribution Services	Piedmont Natural Gas Company, Inc.	Various	21,815,721
26	Other Goods and Services	Duke Energy Commercial Enterprises	Various	226

19				
20	Non-power Goods or Services Provided for Affiliated			
21	Customer and Market Services	Duke Energy Carolinas, LLC	Various	6
22	Gas Distribution Services	Duke Energy Carolinas, LLC	Various	456
23	Generation Services	Duke Energy Carolinas, LLC	Various	16,949
24	Other Goods and Services	Duke Energy Carolinas, LLC	Various	
25	Transmission and Distribution Services	Duke Energy Carolinas, LLC	Various	5,286
26	Customer and Market Services	Duke Energy Progress, LLC	Various	4
27	Gas Distribution Services	Duke Energy Progress, LLC	Various	
28	Generation Services	Duke Energy Progress, LLC	Various	7,029
29	Transmission and Distribution Services	Duke Energy Progress, LLC	Various	4,182
30	Customer and Market Services	Duke Energy Florida, LLC	Various	4
31	Generation Services	Duke Energy Florida, LLC	Various	(43,447)
32	Gas Distribution Services	Duke Energy Florida, LLC	Various	196
33	Transmission and Distribution Services	Duke Energy Florida, LLC	Various	244,145
34	Transmission and Distribution Services	Duke Energy Business Services LLC	Various	1,229
35	Customer and Market Services	Duke Energy Indiana, LLC	Various	2
36	Gas Distribution Services	Duke Energy Indiana, LLC	Various	6,348
37	Generation Services	Duke Energy Indiana, LLC	Various	1,373,809
38	Transmission and Distribution Services	Duke Energy Indiana, LLC	Various	623,794
39	Customer and Market Services	Duke Energy Ohio, Inc.	Various	336,450
40	Gas Distribution Services	Duke Energy Ohio, Inc.	Various	2,173,119
41	Other Goods and Services	Duke Energy Ohio, Inc.	Various	1,931,052
42	Transmission and Distribution Services	Duke Energy Ohio, Inc.	Various	2,909,947
43	Generation Services	Duke Energy Ohio, Inc.	Various	20,852
44	Gas Distribution Services	KO Transmission Company	Various	1,333
45	Other Goods and Services	Piedmont Natural Gas Company, Inc.	Various	4,168,329
46	Transmission and Distribution Services	Piedmont Natural Gas Company, Inc.	Various	58
47	Gas Distribution Services	Piedmont Natural Gas Company, Inc.	Various	616
42				

Name of Respondent: Duke Energy Kentucky, Inc.	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report: 06/14/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNonPowerGoodOrService

When an employee of the Service Company performs services for a Client Company, costs will be directly assigned or distributed or allocated. For allocated services, the allocation method will be on a basis reasonably related to the service performed. The Service Company Utility Service Agreement prescribes 23 Service Company functions and approximately 20 allocation methods.

Functions and Allocation Methods:

Information Systems
 Number of Central Processing Unit Seconds Ratio/Millions of Instructions per Second
 Number of Personal Computer Workstations Ratio
 Number of Information Systems Servers Ratio
 Number of Employees Ratio

Meters
 Number of Customers Ratio

Transportation
 Number of Employees Ratio
 Three Factor Formula

Electric System Maintenance
 Circuit Miles of Electric Transmission Lines Ratio
 Circuit Miles of Electric Distribution Lines Ratio

Marketing and Customer Relations and Grid Solutions
 Number of Customers Ratio

Electric Transmission & Distribution Engineering & Construction
 Electric Transmission Plant's Construction - Expenditures Ratio
 Electric Distribution Plant's Construction - Expenditures Ratio

Power Engineering & Construction
 Electric Production Plant's Construction - Expenditures Ratio

Human Resources
 Number of Employees Ratio

Supply Chain
 Procurement Spending Ratio
 Inventory Ratio

Facilities
 Square Footage Ratio

Accounting
 Three Factor Formula
 Generating Unit MW Capability Ratio

Power Planning and Operations

Electric Peak Load Ratio
Weighted Avg of the Circuit Miles of Electric Distribution Lines Ratio and the Electric Peak Load Ratio
Sales Ratio
Weighted Avg of the Circuit Miles of Electric Transmission Lines Ratio and the Electric Peak Load Ratio
Generating Unit MW Capability Ratio
Public Affairs
Three Factor Formula
Weighted Avg of Number of Customers Ratio and Number of Employees Ratio
Legal
Three Factor Formula
Rates
Sales Ratio
Finance
Three Factor Formula
Rights of Way
Circuit Miles of Electric Transmission Lines Ratio
Circuit Miles of Electric Distribution Lines Ratio
Electric Peak Load Ratio
Internal Auditing
Three Factor Formula
Environmental, Health and Safety
Three Factor Formula
Sales Ratio
Fuels
Sales Ratio
Investor Relations
Three Factor Formula
Planning
Three Factor Formula
Executive
Three Factor Formula

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

PUBLIC STAFF-DR-01-013

REQUEST:

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

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET

Duke Energy Kentucky’s lobbying activities include advocacy before the Legislative and Executive branch to achieve the strategic objectives of the company and its business units. Duke Energy Business Services (DEBS) employs the following lobbyists registered with the Kentucky Legislative Ethics Commission.

<u>Name</u>	<u>Title</u>	<u>Salary</u>	<u>Kentucky Electric Lobbying</u>
Patrick Keal	State Government Affairs Director		\$92,712
Jennifer Loraine	VP Government Affairs		\$29,503

Duke Energy Kentucky’s electric business is allocated labor expense for these employees based on the amount of time they devote to Duke Energy Kentucky electric-related matters. These employees also have other non-lobbying job responsibilities so only a portion of their Duke Energy electric time is charged to lobbying activities. Any charge related to lobbying activities is recorded to Duke Energy Kentucky's below-the-line expense and therefore is not included in the forecasted test period in this case.

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

PERSON RESPONSIBLE: Shannon A. Caldwell

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

**PUBLIC STAFF-DR-01-014
(As to Attachments 1 and 3 only)**

REQUEST:

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

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

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

b. For each category identified in Item 14a, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 14a, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 14a and 14b, and a cumulative total of cost incurred to date for each category. Updates will be due when Duke Kentucky files its monthly financial statements with the Commission, until the close of the record.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET

(As to Attachments 1 and 3 only)

a. Please see STAFF-DR-01-014 Confidential Attachment 1 (Section A: Expenses incurred to date) for a detailed schedule of actual expenses incurred to date in the categories prescribed in the data request.

b. Objection to the extent this request includes information that is protected under the doctrine of attorney client privilege. Without waiving said objection, please see STAFF-DR-01-014 Confidential Attachment 1 (Section A: Expenses incurred to date) for the requested details of actual rate case expenses incurred to date. STAFF-DR-01-014 Attachment 2 - Invoices contains supporting invoice documentation for non-privileged expenses incurred to date. STAFF-DR-01-014 Confidential Attachment 3 contains supporting contracts and letters of arrangement. All actual costs incurred to date have occurred during the base period.

c. STAFF-DR-01-014 Confidential Attachment 1 also includes estimated remaining costs to be incurred (Section B: Itemized estimates of total costs to be incurred) with a total estimated cost to be incurred for this case. Estimates for the depreciation study, rate of return and lead lag study were based on information received from the expert witnesses. The other expenses were estimated by reviewing the actual expenses incurred in the Company's most recent two rate cases filed with this Commission and applying professional judgement and knowledge of the issues involved in this case. A comparison

of the current case estimate with the actual and estimated expenses of the prior two cases is included in the filing on Schedule F-6.

d. Monthly updates of actual costs incurred in conjunction with this rate case will be included along with the monthly financial statements filed with the Commission until such time as an Order is issued.

PERSON RESPONSIBLE: As to objection, Legal
As to response, Lisa D. Steinkuhl

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										Total
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	
A) EXPENSES INCURRED TO DATE																
March 2024																
APACR73295	13-Mar-24	2-Apr-24	Guidant Group Contractor Staffing	10.00	\$ 134.99						1,349.91					1,349.91
APACR75294	25-Mar-24	8-Apr-24	Guidant Group Contractor Staffing	20.00	\$ 134.99						2,699.80					2,699.80
Total March 2024						0.00	0.00	0.00	0.00	0.00	4,049.71	0.00	0.00	0.00	0.00	4,049.71
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	4,049.71	0.00	0.00	0.00	0.00	4,049.71
April 2024																
APACR78617	2-Apr-24	16-Apr-24	Guidant Group Contractor Staffing	12.00	\$ 134.99						1,619.88					1,619.88
APACR81222	8-Apr-24	22-Apr-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.68					4,319.68
APACR83552	15-Apr-24	29-Apr-24	Guidant Group Contractor Staffing	40.00	\$ 134.99						5,399.60					5,399.60
APACR84418	17-Apr-24	1-May-24	Guidant Group Contractor Staffing	1.50	\$ 139.60							209.40				209.40
APACR85865	22-Apr-24	6-May-24	Guidant Group Contractor Staffing	24.00	\$ 134.99						3,239.75					3,239.75
APACR85865	22-Apr-24	6-May-24	Guidant Group Contractor Staffing	9.00	\$ 139.60							1,256.40				1,256.40
APACR88479	29-Apr-24	13-May-24	Guidant Group Contractor Staffing	14.00	\$ 139.60							1,954.40				1,954.40
APACR88479	29-Apr-24	13-May-24	Guidant Group Contractor Staffing	24.00	\$ 134.99						3,239.75					3,239.75
Total April 2024						0.00	0.00	0.00	0.00	0.00	17,818.66	3,420.20	0.00	0.00	0.00	21,238.86
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	21,868.37	3,420.20	0.00	0.00	0.00	25,288.57
May 2024																
APACR92027	6-May-04	20-May-24	Guidant Group Contractor Staffing	14.25	\$ 139.60							1,989.30				1,989.30
APACR92027	6-May-24	20-May-24	Guidant Group Contractor Staffing	24.00	\$ 134.99						3,239.75					3,239.75
APACR94263	13-May-24	24-May-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.70					4,319.70
APACR94644	13-May-24	24-May-24	Guidant Group Contractor Staffing	13.00	\$ 139.60							1,814.80				1,814.80
APACR96474	20-May-24	3-Jun-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.70					4,319.70
APACR96474	20-May-24	3-Jun-24	Guidant Group Contractor Staffing	13.50	\$ 139.60							1,884.60				1,884.60
APACR98999	28-May-24	11-Jun-24	Guidant Group Contractor Staffing	14.50	\$ 139.60							2,024.20				2,024.20
APACR98999	28-May-24	11-Jun-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.70					4,319.70
Total May 2024						0.00	0.00	0.00	0.00	0.00	16,198.85	7,712.90	0.00	0.00	0.00	23,911.75
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	38,067.22	11,133.10	0.00	0.00	0.00	49,200.32

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants													
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total			
June 2024																			
APACR01369	28-May-24	27-Jun-24	Gannett Fleming Depreciation Consultants	2.50	\$ 320.00				800.00							800.00			
APACR01369	28-May-24	27-Jun-24	Gannett Fleming Depreciation Consultants	1.50	\$ 140.00				210.00							210.00			
APACR01369	3-Jun-24	17-Jun-24	Guidant Group Contractor Staffing	12.00	\$ 139.60							1,675.20				1,675.20			
APACR02075	4-Jun-24	18-Jun-24	Guidant Group Contractor Staffing	25.60	\$ 134.99					3,455.76						3,455.76			
APACR02075	4-Jun-24	18-Jun-24	Guidant Group Contractor Staffing	24.00	\$ 93.30					2,239.20						2,239.20			
APACR04274	10-Jun-24	24-Jun-24	Guidant Group Contractor Staffing	13.75	\$ 139.65							1,920.19				1,920.19			
APACR04274	10-Jun-24	24-Jun-24	Guidant Group Contractor Staffing	1.00	\$ 139.60							139.60				139.60			
APACR04274	10-Jun-24	24-Jun-24	Guidant Group Contractor Staffing	32.00	\$ 135.03					4,320.95						4,320.95			
APACR06448	17-Jun-24	1-Jul-24	Guidant Group Contractor Staffing	10.25	\$ 139.65							1,431.41				1,431.41			
APACR06448	17-Jun-24	1-Jul-24	Guidant Group Contractor Staffing	8.00	\$ 135.03					1,080.25						1,080.25			
APACR08700	21-Jun-24	24-Jul-24	Gannett Fleming Depreciation Consultants	6.00	\$ 190.00				1,140.00							1,140.00			
APACR08700	21-Jun-24	24-Jul-24	Gannett Fleming Depreciation Consultants	1.50	\$ 320.00				480.00							480.00			
APACR08700	21-Jun-24	24-Jul-24	Gannett Fleming Depreciation Consultants	2.00	\$ 130.00				260.00							260.00			
APACR08700	24-Jun-24	8-Jul-24	Guidant Group Contractor Staffing	17.00	\$ 139.65							2,374.05				2,374.05			
APACR08700	24-Jun-24	8-Jul-24	Guidant Group Contractor Staffing	32.00	\$ 135.03					4,320.95						4,320.95			
Total June 2024									0.00	0.00	0.00	2,890.00	0.00	15,417.11	7,540.45	0.00	0.00	0.00	25,847.56
Total Actual Costs to Date									0.00	0.00	0.00	2,890.00	0.00	53,484.33	18,673.55	0.00	0.00	0.00	75,047.88
July 2024																			
APACR11320	1-Jul-24	15-Jul-24	Guidant Group Contractor Staffing	16.00	\$ 139.65							2,234.40				2,234.40			
APACR11957	2-Jul-24	16-Jul-24	Guidant Group Contractor Staffing	16.00	\$ 135.03					2,160.48						2,160.48			
APACR14024	8-Jul-24	22-Jul-24	Guidant Group Contractor Staffing	16.75	\$ 139.65							2,339.14				2,339.14			
APACR16059	15-Jul-24	29-Jul-24	Guidant Group Contractor Staffing	28.00	\$ 135.03					3,780.85						3,780.85			
APACR16059	15-Jul-24	29-Jul-24	Guidant Group Contractor Staffing	17.50	\$ 139.65							2,443.88				2,443.88			
APACR18425	23-Jul-24	6-Aug-24	Guidant Group Contractor Staffing	36.00	\$ 135.03					4,861.10						4,861.10			
APACR18425	23-Jul-24	6-Aug-24	Guidant Group Contractor Staffing	13.50	\$ 139.65							1,885.28				1,885.28			
APACR19856	29-Jul-24	12-Aug-24	Guidant Group Contractor Staffing	31.50	\$ 139.65							4,398.98				4,398.98			
APACR19856	29-Jul-24	12-Aug-24	Guidant Group Contractor Staffing	36.00	\$ 135.03					4,861.10						4,861.10			
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	3.50	\$ 170.00				595.00							595.00			
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	2.00	\$ 230.00				460.00							460.00			
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	4.00	\$ 320.00				1,280.00							1,280.00			
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	4.00	\$ 130.00				520.00							520.00			
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	0.50	\$ 140.00				70.00							70.00			
Total July 2024									0.00	0.00	0.00	2,925.00	0.00	15,663.53	13,301.68	0.00	0.00	0.00	31,890.21
Total Actual Costs to Date									0.00	0.00	0.00	2,925.00	0.00	69,147.86	31,975.23	0.00	0.00	0.00	106,938.09

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants											Total
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.		
August 2024																	
APACR23039	5-Aug-24	19-Aug-24	Guidant Group Contractor Staffing	11.75	\$ 139.65											1,640.89	1,640.89
APACR23039	5-Aug-24	19-Aug-24	Guidant Group Contractor Staffing	18.00	\$ 135.03						2,430.55						2,430.55
APACR23039	12-Aug-24	26-Aug-24	Guidant Group Contractor Staffing	24.00	\$ 135.03						3,240.70						3,240.70
APACR25716	11-Jul-24	11-Sep-24	Concentric Energy Advisors Rate of Return	0.75	\$ 675.00					506.25							506.25
APACR25716	15-Jul-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	5.50	\$ 765.00								4,207.50				4,207.50
APACR25716	15-Jul-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	1.75	\$ 415.00								726.25				726.25
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	6.50	\$ 765.00								4,972.50				4,972.50
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	2.00	\$ 560.00								1,120.00				1,120.00
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	7.75	\$ 415.00								3,216.25				3,216.25
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Rate of Return	16.75	\$ 675.00					11,306.25							11,306.25
APACR25716	13-Aug-24	27-Aug-24	Guidant Group Contractor Staffing	16.50	\$ 139.65								2,304.23				2,304.23
APACR27184	19-Aug-24	30-Aug-24	Guidant Group Contractor Staffing	18.00	\$ 135.03						2,430.55						2,430.55
APACR27530	20-Aug-24	3-Sep-24	Guidant Group Contractor Staffing	11.25	\$ 139.65								1,571.06				1,571.06
APACR29101	26-Aug-24	9-Sep-24	Guidant Group Contractor Staffing	19.25	\$ 139.65								2,688.26				2,688.26
APACR29476	16-Aug-24	19-Sep-24	Taft Stettinius & Hollister LLP Professional Legal Services														
APACR30120	28-Aug-24	11-Sep-24	Guidant Group Contractor Staffing	18.00	\$ 135.03						2,430.55						2,430.55
Total August 2024						0.00	0.00		0.00	11,812.50	10,532.35	22,446.94	0.00	0.00	0.00	45,016.79	
Total Actual Costs to Date						0.00	0.00		5,815.00	11,812.50	79,680.21	54,422.17	0.00	0.00	0.00	151,954.88	
September 2024																	
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	11.00	\$ 190.00				2,090.00								2,090.00
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	5.50	\$ 230.00				1,265.00								1,265.00
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	1.50	\$ 320.00				480.00								480.00
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	4.00	\$ 130.00				520.00								520.00
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	0.50	\$ 140.00				70.00								70.00
APACR31854	3-Sep-24	17-Sep-24	Guidant Group Contractor Staffing	5.75	\$ 139.65								802.99				802.99
APACR34609	9-Sep-24	23-Sep-24	Guidant Group Contractor Staffing	2.00	\$ 139.65								279.30				279.30
APACR36381	16-Sep-24	30-Sep-24	Guidant Group Contractor Staffing	4.50	\$ 139.65								628.43				628.43
APACR39616	24-Sep-24	6-Oct-24	Guidant Group Contractor Staffing	2.25	\$ 139.65								314.21				314.21
APACR39616	24-Sep-24	5-Oct-24	Guidant Group Contractor Staffing	16.00	\$ 135.03						2,160.50						2,160.50
APACR40908	30-Sep-24	11-Oct-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95						4,320.95
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Lead Lag Study	8.50	\$ 765.00								6,502.50				6,502.50
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Lead Lag Study	17.50	\$ 415.00								7,262.50				7,262.50
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Rate of Return	10.25	\$ 675.00					6,918.75							6,918.75
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Rate of Return	5.75	\$ 380.00					2,185.00							2,185.00
Total September 2024						0.00	0.00	0.00	4,425.00	9,103.75	6,481.45	15,789.93	0.00	0.00	0.00	35,800.13	
Total Actual Costs to Date						0.00	0.00		10,240.00	20,916.25	86,161.66	70,212.10	0.00	0.00	0.00	187,755.01	

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants										Total
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case	Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	
October 2024																
APACR41378	1-Oct-24	15-Oct-24	Guidant Group Contractor Staffing	6.25	\$ 139.65							872.81				872.81
APACR42123	25-Sep-24	25-Oct-24	Concentric Energy Advisors Lead Lag Study	13.00	\$ 415.00							5,395.00				5,395.00
APACR44379	8-Oct-24	22-Oct-24	Guidant Group Contractor Staffing	1.00	\$ 139.65							139.65				139.65
APACR44379	8-Oct-24	22-Oct-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95					4,320.95
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	16.50	\$ 190.00				3,135.00							3,135.00
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	0.50	\$ 230.00				115.00							115.00
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	8.50	\$ 320.00				2,720.00							2,720.00
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	6.00	\$ 130.00				780.00							780.00
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	0.50	\$ 140.00				70.00							70.00
APACR45925	14-Oct-24	28-Oct-24	Guidant Group Contractor Staffing	2.75	\$ 139.65							384.04				384.04
APACR45925	14-Oct-24	22-Oct-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95					4,320.95
APACR47897	21-Oct-24	4-Nov-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95					4,320.95
APACR48126	22-Oct-24	5-Nov-24	Guidant Group Contractor Staffing	2.00	\$ 139.65							279.30				279.30
APACR50686	8-Oct-24	31-Oct-24	Concentric Energy Advisors Rate of Return	10.00	\$ 675.00				6,750.00							6,750.00
APACR50686	28-Oct-24	31-Oct-24	Concentric Energy Advisors Lead Lag Study	4.50	\$ 765.00							3,442.50				3,442.50
APACR50686	28-Oct-24	31-Oct-24	Concentric Energy Advisors Lead Lag Study	6.25	\$ 415.00							2,593.75				2,593.75
APACR50686	30-Sep-24	21-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR50686	30-Oct-24	13-Nov-24	Guidant Group Contractor Staffing	0.49	\$ 139.65							68.43				68.43
APACR51374	31-Oct-24	14-Nov-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95					4,320.95
Total October 2024						0.00	0.00		6,820.00	6,750.00	17,283.80	13,175.48	0.00	0.00	0.00	46,243.78
Total Actual Costs to Date						0.00	0.00		17,060.00	27,666.25	103,445.46	83,387.58	0.00	0.00	0.00	233,998.79
November 2024																
410JMC001	26-Nov-24	15-Oct-24	Guidant Group Contractor Staffing	0.37	\$ 139.65							51.67				51.67
APACR52879	4-Nov-24	15-Nov-24	Guidant Group Contractor Staffing	20.00	\$ 135.03						2,700.60					2,700.60
APACR53635	5-Nov-24	19-Nov-24	Guidant Group Contractor Staffing	2.75	\$ 139.65							384.04				384.04
APACR55516	31-Oct-24	12-Nov-24	Concentric Energy Advisors Rate of Return	15.25	\$ 675.00				10,293.75							10,293.75
APACR55516	4-Nov-24	12-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR55516	4-Nov-24	12-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR55516	4-Nov-24	12-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR55932	12-Nov-24	26-Nov-24	Guidant Group Contractor Staffing	0.37	\$ 139.65							51.67				51.67
APACR55932	12-Nov-24	26-Nov-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95					4,320.95
APACR57912	19-Nov-24	3-Dec-24	Guidant Group Contractor Staffing	0.49	\$ 139.65							68.43				68.43
APACR57912	19-Nov-24	3-Dec-24	Guidant Group Contractor Staffing	32.00	\$ 135.03						4,320.95					4,320.95
APACR59657	25-Nov-24	-pending-	Guidant Group Contractor Staffing	28.00	\$ 135.03						3,780.85					3,780.85
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	1.50	\$ 170.00				255.00							255.00
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	4.50	\$ 190.00				855.00							855.00
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	5.50	\$ 230.00				1,265.00							1,265.00
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	10.50	\$ 320.00				3,360.00							3,360.00
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	2.00	\$ 130.00				260.00							260.00
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	6.00	\$ 140.00				840.00							840.00
APACR60079	26-Nov-24	-pending-	Guidant Group Contractor Staffing	0.12	\$ 139.65							16.76				16.76
Total November 2024						0.00	0.00		6,835.00	10,293.75	15,123.35	572.57	0.00	0.00	0.00	37,565.67
Total Actual Costs to Date						0.00	0.00	7,180.50	23,895.00	37,960.00	118,568.81	83,960.15	0.00	0.00	0.00	271,564.46

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants						Misc.	Total			
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case			Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals
B) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED																
			Professional Legal Services					317,819.50						317,819.50		
			Depreciation Consultant Consulting Work	180.53	\$ 200.00				36,105.00					36,105.00		
			Rate of Return Consulting Work	67.35	\$ 550.00					37,040.00				37,040.00		
			Contractor Staffing	158.71	\$ 135.03						21,431.19			21,431.19		
			Lead Lag Consulting Work	117.65	\$ 425.00							26,039.85		26,039.85		
			Non Hour Based Costs	N/A	N/A							110,333.00	50,000.00	170,333.00		
Total Estimate Costs to be Incurred						0.00	0.00	317,819.50	36,105.00	37,040.00	21,431.19	26,039.85	110,333.00	50,000.00	10,000.00	608,768.54
TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE						0.00	0.00	325,000.00	60,000.00	75,000.00	140,000.00	110,000.00	110,333.00	50,000.00	10,000.00	880,333.00

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00974353
Invoice Date: 03/19/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	10	\$134.99	CONT_REG	\$1,349.91

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,399.60

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00975622
Invoice Date: 03/25/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	20	\$134.99	CONT_REG	\$2,699.80

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,399.60

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00979661
Invoice Date: 04/02/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	12	\$134.99	CONT_REG	\$1,619.88

Sales Tax: \$0.00
Misc: \$0.00
Total: \$3,239.76

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00981382
Invoice Date: 04/08/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	32	\$134.99	CONT_REG	\$4,319.68

Sales Tax: \$0.00
Misc: \$0.00
Total: \$4,319.68

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00984452
Invoice Date: 04/15/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	40	\$134.99	CONT_REG	\$5,399.60

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,399.60

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00987027
Invoice Date: 04/17/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	1.5	\$139.60	CONT_REG	\$209.40

Sales Tax: \$0.00
Misc: \$0.00
Total: \$209.40

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00987793
Invoice Date: 04/22/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	24	\$134.99	CONT_REG	\$3,239.75

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,399.60

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00987738
Invoice Date: 04/22/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	9	\$139.60	CONT_REG	\$1,256.40

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,256.40

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00990876
Invoice Date: 04/29/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	14	\$139.60	CONT_REG	\$1,954.40

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,954.40

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00990590
Invoice Date: 04/29/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	24	\$134.99	CONT_REG	\$3,239.75

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,399.60

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00993920
Invoice Date: 05/06/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	14.25	\$139.60	CONT_REG	\$1,989.30

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,989.30

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00993508
Invoice Date: 05/06/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	24	\$134.99	CONT_REG	\$3,239.75

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,399.60

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00996519
Invoice Date: 05/13/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$134.99	CONT_REG	\$4,319.70

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,399.60

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00997367
Invoice Date: 05/13/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	13	\$139.60	CONT_REG	\$1,814.80

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,814.80

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN00999842
Invoice Date: 05/20/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$134.99	CONT_REG	\$4,319.70

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,399.60

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01000596
Invoice Date: 05/20/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	13.5	\$139.60	CONT_REG	\$1,884.60

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,884.60

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01002779
Invoice Date: 05/28/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	14.5	\$139.60	CONT_REG	\$2,024.20

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,024.20

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01003997
Invoice Date: 05/28/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$134.99	CONT_REG	\$4,319.70

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,399.60



Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]
ACH/EFT Payment Information:
Account Name: Gannett Fleming Companies ABA: [REDACTED]
Account No.: [REDACTED]
Send Remit Info: [REDACTED]@gfnet.com
Send Audit Inquiries: [REDACTED]@gfnet.com
All Other Inquires Contact the Project Team

Attention: Rocco O. D'Ascenzo
Duke Energy Kentucky LLC
139 East Fourth Street/ 1303-Main
Cincinnati, OH 45202
UNITED STATES

Invoice : 0000036602
Invoice Date : 5/28/2024
Due Date: 6/27/2024
Project : 079381
Project Name : Duke Energy Kentucky - Depr Cons
Svcs-2024 Electric Rate Case
Bill Term : 01

For Professional Services Rendered Through 4/26/2024

Contract : GFC749214
Contract Name : Duke Energy Kentucky LLC-
GFC749214
Contract Date : 3/26/2024

Duke Energy Kentucky - 2024 Electric Rate Case Filing - Case No. 2024-XXXXX

	Current
	Billings
000 - Depreciation Study - 2024 Electric Rate Case	1,010.00
Total :	1,010.00
Current Billings	1,010.00
Amount Due This Bill	US 1,010.00

[REDACTED]

Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

Invoice : 0000036602

000 - Depreciation Study - 2024 Electric Rate Case

Rate Labor

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
██████████	2.50	320.000	800.00
Support Staff	1.50	140.000	210.00
Total Rate Labor	4.00		1,010.00

Total Bill Task : 000 - Depreciation Study - 2024 Electric Rate Case

1,010.00

Total Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

1,010.00

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01006123
Invoice Date: 06/03/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	12	\$139.60	CONT_REG	\$1,675.20

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,675.20

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01007057
Invoice Date: 06/04/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	25.6	\$134.99	CONT_REG	\$3,455.76

Sales Tax: \$0.00
Misc: \$0.00
Total: \$4,319.68

INVOICE

Remit To
Johnson Service Group, Inc
525 S Tryon St - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01007234
Invoice Date: 06/04/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	24	\$93.30	CONT_REG	\$2,239.20
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,985.60

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01009414
Invoice Date: 06/10/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	13.75	\$139.65	CONT_REG	\$1,920.19
1-3	Hours_Worked	1	\$139.60	CONT_REG	\$139.60

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,059.79

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01008538
Invoice Date: 06/10/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$135.03	CONT_REG	\$4,320.95

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01012195
Invoice Date: 06/17/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	10.25	\$139.65	CONT_REG	\$1,431.41

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,431.41

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01011559
Invoice Date: 06/17/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	8	\$135.03	CONT_REG	\$1,080.25

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20



Check Payment Information:
 Gannett Fleming Valuation and Rate Consultants, LLC
 PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]
 ACH/EFT Payment Information:
 Account Name: Gannett Fleming Companies ABA: [REDACTED]
 Account No.: [REDACTED]
 Send Remit Info: [REDACTED]@gfnet.com
 Send Audit Inquiries: [REDACTED]@gfnet.com
 All Other Inquires Contact the Project Team

Attention: Rocco O. D'Ascenzo
 Duke Energy Kentucky LLC
 139 East Fourth Street/ 1303-Main
 Cincinnati, OH 45202
 UNITED STATES

Invoice : 0000037799
 Invoice Date : 6/21/2024
 Due Date : 7/21/2024
 Project : 079381
 Project Name : Duke Energy Kentucky - Depr Cons
 Svcs-2024 Electric Rate Case
 Bill Term : 01

For Professional Services Rendered For 4/27/2024 Through 5/24/2024

Contract : GFC749214
 Contract Name : Duke Energy Kentucky LLC-
 GFC749214
 Contract Date : 3/26/2024

Duke Energy Kentucky - 2024 Electric Rate Case Filing - Case No. 2024-XXXXX

	<u>Current</u> <u>Billings</u>
000 - Depreciation Study - 2024 Electric Rate Case	1,880.00
Total :	<u>1,880.00</u>
Current Billings	<u>1,880.00</u>
Amount Due This Bill	US <u><u>1,880.00</u></u>

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	0000036602	5/28/2024	1,010.00	1,010.00
				<u>1,010.00</u>

Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

Invoice : 0000037799

000 - Depreciation Study - 2024 Electric Rate Case

Rate Labor

<u>Class</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	6.00	190.000	1,140.00
██████████	1.50	320.000	480.00
Senior Technician	2.00	130.000	260.00
Total Rate Labor	9.50		1,880.00
Total Bill Task : 000 - Depreciation Study - 2024 Electric Rate Case			1,880.00

Total Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

1,880.00

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01014502
Invoice Date: 06/24/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	17	\$139.65	CONT_REG	\$2,374.05

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,374.05

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01014517
Invoice Date: 06/24/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$135.03	CONT_REG	\$4,320.95

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01017549
Invoice Date: 07/01/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	16	\$139.65	CONT_REG	\$2,234.40

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,234.40

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01018646
Invoice Date: 07/02/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	16	\$135.03	CONT_REG	\$2,160.48

Sales Tax: \$0.00
Misc: \$0.00
Total: \$4,320.96

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01020538
Invoice Date: 07/08/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	16.75	\$139.65	CONT_REG	\$2,339.14

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,339.14

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01023445
Invoice Date: 07/15/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	28	\$135.03	CONT_REG	\$3,780.85

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01023419
Invoice Date: 07/15/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	17.5	\$139.65	CONT_REG	\$2,443.88

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,443.88

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01026617
Invoice Date: 07/23/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	36	\$135.03	CONT_REG	\$4,861.10

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01026602
Invoice Date: 07/23/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	13.5	\$139.65	CONT_REG	\$1,885.28

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,885.28

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01030290
Invoice Date: 07/29/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	31.5	\$139.65	CONT_REG	\$4,398.98

Sales Tax: \$0.00
Misc: \$0.00
Total: \$4,398.98

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01029271
Invoice Date: 07/29/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	36	\$135.03	CONT_REG	\$4,861.10

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20



Check Payment Information:
 Gannett Fleming Valuation and Rate Consultants, LLC
 PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]
ACH/EFT Payment Information:
 Account Name: Gannett Fleming Companies ABA: [REDACTED]
 Account No.: [REDACTED]
 Send Remit Info: [REDACTED]@gfnet.com
 Send Audit Inquiries: [REDACTED]@gfnet.com
 All Other Inquires Contact the Project Team

Attention: Rocco O. D'Ascenzo
Duke Energy Kentucky LLC
 139 East Fourth Street/ 1303-Main
 Cincinnati, OH 45202
 UNITED STATES

Invoice : 0000039024
Invoice Date : 7/22/2024
Due Date: 8/21/2024
Project : 079381
Project Name : Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case
Bill Term : 01

For Professional Services Rendered For 5/25/2024 Through 6/28/2024

Contract : GFC749214
Contract Name : Duke Energy Kentucky LLC- GFC749214
Contract Date : 3/26/2024

Duke Energy Kentucky - 2024 Electric Rate Case Filing - Case No. 2024-XXXXX

	Current Billings
000 - Depreciation Study - 2024 Electric Rate Case	2,925.00
Total :	2,925.00
Current Billings	2,925.00
Amount Due This Bill	US <u><u>2,925.00</u></u>

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	0000037799	6/21/2024	1,880.00	1,880.00
				1,880.00

Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

Invoice : 0000039024

000 - Depreciation Study - 2024 Electric Rate Case

Rate Labor

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Assistant Analyst II	3.50	170.000	595.00
Asst. Project Manager - Depreciation	2.00	230.000	460.00
██████████	4.00	320.000	1,280.00
Senior Technician	4.00	130.000	520.00
Support Staff	0.50	140.000	70.00
Total Rate Labor	14.00		2,925.00

Total Bill Task : 000 - Depreciation Study - 2024 Electric Rate Case

2,925.00

Total Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

2,925.00

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01032574
Invoice Date: 08/05/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	11.75	\$139.65	CONT_REG	\$1,640.89

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,640.89

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01032234
Invoice Date: 08/05/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	18	\$135.03	CONT_REG	\$2,430.55

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01035425
Invoice Date: 08/12/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	24	\$135.03	CONT_REG	\$3,240.70

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

Invoice



July 11, 2024
 Engagement No: 100558.00
 Invoice No: 0018520

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE
Professional Services from May 01, 2024 to May 31, 2024

Phase 01 Up to filing

Professional Personnel

	Hours	Rate	Amount	
Vice President	.75	675.00	506.25	
Totals	.75		506.25	
Total Labor				506.25
		Total this Phase		\$506.25
		Total this Invoice		\$506.25

Billings to Date

	Current	Prior	Total
Labor	506.25	0.00	506.25
Totals	506.25	0.00	506.25

For billing inquiries or to request electronic payment instructions,
 please contact us at [REDACTED]@ceadvisors.com

Taxpayer ID: [REDACTED]

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100558.00 2024-Confidential-Duke KY ROE Invoice 0018520

Billing Backup

Thursday, July 11, 2024

Concentric Energy Advisors, Inc.

Invoice 0018520 Dated 7/11/2024

4:10:59 PM

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE

Phase 01 Up to filing

Professional Personnel

	Hours	Rate	Amount
Vice President			
██████████ 5/8/2024	.75	675.00	506.25
Rate case kickoff call with client			
Totals	.75		506.25
Total Labor			506.25
Total this Phase			\$506.25
Total this Engagement			\$506.25
Total this Report			\$506.25

Invoice



July 15, 2024
 Engagement No: 100583.00
 Invoice No: 0018538

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study
Professional Services from May 01, 2024 to May 31, 2024

Phase 01 Pre-Filing
Professional Personnel

	Hours	Rate	Amount	
Senior VP	5.50	765.00	4,207.50	
Consultant	1.75	415.00	726.25	
Totals	7.25		4,933.75	
Total Labor				4,933.75
		Total this Phase		\$4,933.75
		Total this Invoice		\$4,933.75

Billings to Date

	Current	Prior	Total
Labor	4,933.75	0.00	4,933.75
Totals	4,933.75	0.00	4,933.75

For billing inquiries or to request electronic payment instructions,
 please contact us at [REDACTED]@ceadvisors.com

Taxpayer ID: [REDACTED]

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100583.00 2024-Duke KY - Cash Working Capital Invoice 0018538

Billing Backup

Monday, July 15, 2024

Concentric Energy Advisors, Inc.

Invoice 0018538 Dated 7/15/2024

1:30:09 PM

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study

Phase 01 Pre-Filing

Professional Personnel

	Hours	Rate	Amount
Senior VP			
██████████ 5/8/2024	2.00	765.00	1,530.00
Kickoff call.			
██████████ 5/13/2024	3.50	765.00	2,677.50
Review CWC model. Status Review.			
Consultant			
██████████ 4/12/2024	.50	415.00	207.50
Lead Lag Study Kickoff Call			
██████████ 5/8/2024	.75	415.00	311.25
Rate Case Kickoff Call			
██████████ 5/14/2024	.50	415.00	207.50
Allocated Cost Discussion			
Totals	7.25		4,933.75
Total Labor			4,933.75
		Total this Phase	\$4,933.75
		Total this Engagement	\$4,933.75
		Total this Report	\$4,933.75

Invoice



August 12, 2024
 Engagement No: 100583.00
 Invoice No: 0018618

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study
Professional Services from June 01, 2024 to June 30, 2024

Phase 01 Pre-Filing

Professional Personnel

	Hours	Rate	Amount	
Senior VP	6.50	765.00	4,972.50	
Assistant VP	2.00	560.00	1,120.00	
Consultant	7.75	415.00	3,216.25	
Totals	16.25		9,308.75	
Total Labor				9,308.75
		Total this Phase		\$9,308.75
		Total this Invoice		\$9,308.75

Outstanding Invoices

Number	Date	Balance
0018538	7/15/2024	4,933.75
Total		4,933.75

Billings to Date

	Current	Prior	Total
Labor	9,308.75	4,933.75	14,242.50
Totals	9,308.75	4,933.75	14,242.50

For billing inquiries or to request electronic payment instructions,
 please contact us at: [REDACTED]@ceadvisors.com

Taxpayer ID: [REDACTED]

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100583.00 2024-Duke KY - Cash Working Capital Invoice 0018618

Billing Backup

Monday, August 12, 2024

Concentric Energy Advisors, Inc.

Invoice 0018618 Dated 8/12/2024

6:49:08 AM

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study

Phase 01 Pre-Filing

Professional Personnel

	Hours	Rate	Amount
Senior VP			
██████████ 6/26/2024 Review CWC model.	4.00	765.00	3,060.00
██████████ 6/28/2024 Review model, internal team status call.	2.50	765.00	1,912.50
Assistant VP			
██████████ 6/27/2024 Time spent reviewing O&M sampling	2.00	560.00	1,120.00
Consultant			
██████████ 6/12/2024 Lead Lag Study Development - Coal, Gas, and Oil Purchases, Billing Lag	1.00	415.00	415.00
██████████ 6/21/2024 Lead Lag Study Development	1.00	415.00	415.00
██████████ 6/25/2024 Lead Lag Study Development	1.75	415.00	726.25
██████████ 6/26/2024 Lead Lag Study Development, Check In Meeting, O&M Sampling	2.00	415.00	830.00
██████████ 6/27/2024 O&M Sample Development	.75	415.00	311.25
██████████ 6/28/2024 Lead Lag Study Development, Meet with Project Manager	1.25	415.00	518.75
Totals	16.25		9,308.75
Total Labor			9,308.75
		Total this Phase	\$9,308.75
		Total this Engagement	\$9,308.75
		Total this Report	\$9,308.75

Invoice



August 12, 2024
 Engagement No: 100558.00
 Invoice No: 0018621

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE
Professional Services from June 01, 2024 to June 30, 2024

Phase 01 Up to filing
Professional Personnel

	Hours	Rate	Amount	
Vice President	16.75	675.00	11,306.25	
Totals	16.75		11,306.25	
Total Labor				11,306.25
		Total this Phase		\$11,306.25
		Total this Invoice		\$11,306.25

Outstanding Invoices

Number	Date	Balance
0018520	7/11/2024	506.25
Total		506.25

Billings to Date

	Current	Prior	Total
Labor	11,306.25	506.25	11,812.50
Totals	11,306.25	506.25	11,812.50

For billing inquiries or to request electronic payment instructions,
 please contact us at: accounting@ceadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100558.00 2024-Confidential-Duke KY ROE Invoice 0018621

Billing Backup

Monday, August 12, 2024

Concentric Energy Advisors, Inc.

Invoice 0018621 Dated 8/12/2024

6:58:32 AM

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE

Phase 01 Up to filing

Professional Personnel

			Hours	Rate	Amount	
Vice President						
██████████	6/3/2024	Analysis in support of testimony	.50	675.00	337.50	
██████████	6/4/2024	Research in support of testimony	1.50	675.00	1,012.50	
██████████	6/6/2024	Develop testimony	1.00	675.00	675.00	
██████████	6/7/2024	Develop testimony	1.50	675.00	1,012.50	
██████████	6/13/2024	Develop testimony	3.50	675.00	2,362.50	
██████████	6/14/2024	Develop testimony; research and analysis in support of testimony	2.75	675.00	1,856.25	
██████████	6/17/2024	Analysis in support of testimony; review precedent	2.50	675.00	1,687.50	
██████████	6/18/2024	Research in support of testimony	2.00	675.00	1,350.00	
██████████	6/20/2024	Edits to testimony	1.50	675.00	1,012.50	
	Totals		16.75		11,306.25	
	Total Labor					11,306.25
				Total this Phase		\$11,306.25
				Total this Engagement		\$11,306.25
				Total this Report		\$11,306.25

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01037146
Invoice Date: 08/13/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	16.5	\$139.65	CONT_REG	\$2,304.23

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,304.23

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01038778
Invoice Date: 08/19/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	18	\$135.03	CONT_REG	\$2,430.55

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01039778
Invoice Date: 08/20/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	11.25	\$139.65	CONT_REG	\$1,571.06

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,571.06

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01041436
Invoice Date: 08/26/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	19.25	\$139.65	CONT_REG	\$2,688.26

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,688.26

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01043978
Invoice Date: 08/28/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	18	\$135.03	CONT_REG	\$2,430.55

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20



Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]
ACH/EFT Payment Information:
Account Name: Gannett Fleming Companies ABA: [REDACTED]
Account No.: [REDACTED]
Send Remit Info: [REDACTED]@gfnet.com
Send Audit Inquiries: [REDACTED]@gfnet.com
All Other Inquires Contact the Project Team

Attention: Rocco O. D'Ascenzo
Duke Energy Kentucky LLC
139 East Fourth Street/ 1303-Main
Cincinnati, OH 45202
UNITED STATES

Invoice : 0000040099
Invoice Date : 8/19/2024
Due Date: 9/18/2024
Project : 079381
Project Name : Duke Energy Kentucky - Depr Cons
Svcs-2024 Electric Rate Case
Bill Term : 01

For Professional Services Rendered For 6/29/2024 Through 7/26/2024

Contract : GFC749214
Contract Name : Duke Energy Kentucky LLC-
GFC749214
Contract Date : 3/26/2024

Duke Energy Kentucky - 2024 Electric Rate Case Filing - Case No. 2024-XXXXX

	Current
	Billings
000 - Depreciation Study - 2024 Electric Rate Case	4,425.00
Total :	4,425.00
Current Billings	4,425.00
Amount Due This Bill	US 4,425.00

[REDACTED]

Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

Invoice : 0000040099

000 - Depreciation Study - 2024 Electric Rate Case

Rate Labor

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Associate Analyst	11.00	190.000	2,090.00
Asst. Project Manager - Depreciation	5.50	230.000	1,265.00
██████████	1.50	320.000	480.00
Senior Technician	4.00	130.000	520.00
Support Staff	0.50	140.000	70.00
Total Rate Labor	22.50		4,425.00

Total Bill Task : 000 - Depreciation Study - 2024 Electric Rate Case

4,425.00

Total Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

4,425.00

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01046137
Invoice Date: 09/03/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	5.75	\$139.65	CONT_REG	\$802.99

Sales Tax: \$0.00
Misc: \$0.00
Total: \$802.99

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01047909
Invoice Date: 09/09/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	2	\$139.65	CONT_REG	\$279.30

Sales Tax: \$0.00
Misc: \$0.00
Total: \$279.30

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01050532
Invoice Date: 09/16/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	4.5	\$139.65	CONT_REG	\$628.43

Sales Tax: \$0.00
Misc: \$0.00
Total: \$628.43

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01054306
Invoice Date: 09/24/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	2.25	\$139.65	CONT_REG	\$314.21

Sales Tax: \$0.00
Misc: \$0.00
Total: \$593.51

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01054261
Invoice Date: 09/24/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	16	\$135.03	CONT_REG	\$2,160.50

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01057011
Invoice Date: 09/30/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$135.03	CONT_REG	\$4,320.95

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

Invoice



August 30, 2024
 Engagement No: 100583.00
 Invoice No: 0018722

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study
Professional Services from July 01, 2024 to July 31, 2024

Phase 01 Pre-Filing
Professional Personnel

	Hours	Rate	Amount	
Senior VP	8.50	765.00	6,502.50	
Consultant	17.50	415.00	7,262.50	
Totals	26.00		13,765.00	
Total Labor				13,765.00
		Total this Phase		\$13,765.00
		Total this Invoice		\$13,765.00

Outstanding Invoices

Number	Date	Balance
0018538	7/15/2024	4,933.75
0018618	8/12/2024	9,308.75
Total		14,242.50

Billings to Date

	Current	Prior	Total
Labor	13,765.00	14,242.50	28,007.50
Totals	13,765.00	14,242.50	28,007.50

For billing inquiries or to request electronic payment instructions,
 please contact us at: [REDACTED]@ceadvisors.com

Taxpayer ID: [REDACTED]

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100583.00 2024-Duke KY - Cash Working Capital Invoice 0018722

Billing Backup

Friday, August 30, 2024

Concentric Energy Advisors, Inc.

Invoice 0018722 Dated 8/30/2024

11:57:46 AM

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study

Phase 01 Pre-Filing

Professional Personnel

	Hours	Rate	Amount
Senior VP			
██████████ 7/18/2024	2.00	765.00	1,530.00
Review model			
██████████ 7/22/2024	2.00	765.00	1,530.00
Review CWC model			
██████████ 7/23/2024	2.00	765.00	1,530.00
Call with team, review draft model			
██████████ 7/29/2024	2.50	765.00	1,912.50
Review CWC model, call with client			
Consultant			
██████████ 7/1/2024	3.25	415.00	1,348.75
Lead Lag Study Development, Meeting with Duke Team			
██████████ 7/8/2024	.50	415.00	207.50
O&M Sampling			
██████████ 7/9/2024	.25	415.00	103.75
O&M Sampling			
██████████ 7/12/2024	.25	415.00	103.75
Check In Meeting with Duke Kentucky Team			
██████████ 7/15/2024	1.50	415.00	622.50
Lead Lag Study Development			
██████████ 7/16/2024	2.00	415.00	830.00
Lead Lag Study Development, Draft Testimony Development			
██████████ 7/17/2024	2.00	415.00	830.00
Lead Lag Study Development, Draft Testimony Development			
██████████ 7/18/2024	1.50	415.00	622.50
Internal Team Meeting, Lead Lag Study Updates			
██████████ 7/22/2024	.50	415.00	207.50
Lead Lag Study Development			
██████████ 7/24/2024	1.25	415.00	518.75
Lead Lag Study Development, Meet with Project Manager/Witness			
██████████ 7/26/2024	2.25	415.00	933.75
Lead Lag Study Development			
██████████ 7/29/2024	2.25	415.00	933.75
Lead Lag Study Development, Final Deliverable Meeting			
Totals	26.00		13,765.00
Total Labor			13,765.00
		Total this Phase	\$13,765.00
		Total this Engagement	\$13,765.00
		Total this Report	\$13,765.00

Invoice



August 30, 2024
 Engagement No: 100558.00
 Invoice No: 0018723

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE
Professional Services from July 01, 2024 to July 31, 2024

Phase 01 Up to filing

Professional Personnel

	Hours	Rate	Amount	
Vice President	10.25	675.00	6,918.75	
Senior Analyst	5.75	380.00	2,185.00	
Totals	16.00		9,103.75	
Total Labor				9,103.75
		Total this Phase		\$9,103.75
		Total this Invoice		\$9,103.75

Outstanding Invoices

Number	Date	Balance
0018520	7/11/2024	506.25
0018621	8/12/2024	11,306.25
Total		11,812.50

Billings to Date

	Current	Prior	Total
Labor	9,103.75	11,812.50	20,916.25
Totals	9,103.75	11,812.50	20,916.25

For billing inquiries or to request electronic payment instructions,
 please contact us at: [REDACTED]@ceadvisors.com

Taxpayer ID: [REDACTED]

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100558.00 2024-Confidential-Duke KY ROE Invoice 0018723

Billing Backup

Friday, August 30, 2024

Concentric Energy Advisors, Inc.

Invoice 0018723 Dated 8/30/2024

12:02:47 PM

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE

Phase 01 Up to filing

Professional Personnel

		Hours	Rate	Amount	
Vice President					
██████████	7/15/2024	2.50	675.00	1,687.50	
Preliminary ROE analysis					
██████████	7/23/2024	.50	675.00	337.50	
Meeting with ██████████ and ██████████ to review proxy group screening					
██████████	7/26/2024	1.50	675.00	1,012.50	
Research and analysis in support of testimony					
██████████	7/29/2024	1.50	675.00	1,012.50	
Research and analysis in support of testimony					
██████████	7/30/2024	2.00	675.00	1,350.00	
Prepare testimony					
██████████	7/31/2024	2.25	675.00	1,518.75	
Analysis in support of testimony					
Senior Analyst					
██████████	7/16/2024	2.50	380.00	950.00	
Updating exhibits for end of June ROE model. Coordination with ██████████					
██████████	7/17/2024	2.50	380.00	950.00	
Updating exhibits for end of June ROE model					
██████████	7/18/2024	.50	380.00	190.00	
Finalizing exhibits. Updating ██████████ and ██████████ with results					
██████████	7/23/2024	.25	380.00	95.00	
Meeting with ██████████ and ██████████ on proxy group selection					
Totals		16.00		9,103.75	
Total Labor					9,103.75
				Total this Phase	\$9,103.75
				Total this Engagement	\$9,103.75
				Total this Report	\$9,103.75

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01057936
Invoice Date: 10/01/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	6.25	\$139.65	CONT_REG	\$872.81

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,675.80

Invoice



September 25, 2024
 Engagement No: 100583.00
 Invoice No: 0018813

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study
Professional Services from August 01, 2024 to August 31, 2024

Phase 01 Pre-Filing

Professional Personnel

		Hours	Rate	Amount	
Consultant		13.00	415.00	5,395.00	
	Totals	13.00		5,395.00	
	Total Labor				5,395.00
			Total this Phase		\$5,395.00
			Total this Invoice		\$5,395.00

Billings to Date

	Current	Prior	Total
Labor	5,395.00	28,007.50	33,402.50
Totals	5,395.00	28,007.50	33,402.50

For billing inquiries or to request electronic payment instructions,
 please contact us at [REDACTED]@ceadvisors.com

Taxpayer ID: [REDACTED]

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100583.00 2024-Duke KY - Cash Working Capital Invoice 0018813

Billing Backup

Wednesday, September 25, 2024

Concentric Energy Advisors, Inc.

Invoice 0018813 Dated 9/25/2024

1:56:50 PM

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study

Phase 01 Pre-Filing

Professional Personnel

	Hours	Rate	Amount
Consultant			
██████████ 8/2/2024	1.50	415.00	622.50
Lead Lag Study Development - Taxes other Than Income Taxes			
██████████ 8/5/2024	1.50	415.00	622.50
Lead Lag Study Development			
██████████ 8/12/2024	3.00	415.00	1,245.00
Lead Lag Study Development, Draft Testimony Development			
██████████ 8/13/2024	.50	415.00	207.50
Draft Testimony Development			
██████████ 8/19/2024	1.25	415.00	518.75
Lead Lag Study Development - Taxes Other Than Income			
██████████ 8/20/2024	.25	415.00	103.75
Revenue Lag Updates			
██████████ 8/22/2024	1.25	415.00	518.75
Outstanding Data Walkthrough, Taxes Other Than Income & O&M Updates			
██████████ 8/27/2024	.50	415.00	207.50
State and Federal Unemployment Tax Data Request			
██████████ 8/28/2024	1.25	415.00	518.75
Lead Lag Study Development, Revenue Lag Updates			
██████████ 8/30/2024	2.00	415.00	830.00
Lead Lag Study Development, Draft Testimony Development			
Totals	13.00		5,395.00
Total Labor			5,395.00
		Total this Phase	\$5,395.00
		Total this Engagement	\$5,395.00
		Total this Report	\$5,395.00

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01060456
Invoice Date: 10/08/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	1	\$139.65	CONT_REG	\$139.65

Sales Tax: \$0.00
Misc: \$0.00
Total: \$139.65

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01060890
Invoice Date: 10/08/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$135.03	CONT_REG	\$4,320.95

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20



Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]
ACH/EFT Payment Information:
Account Name: Gannett Fleming Companies ABA: [REDACTED]
Account No.: [REDACTED]
Send Remit Info: [REDACTED]@gfnet.com
Send Audit Inquiries: [REDACTED]@gfnet.com
All Other Inquires Contact the Project Team

Attention: Rocco O. D'Ascenzo
Duke Energy Kentucky LLC
139 East Fourth Street/ 1303-Main
Cincinnati, OH 45202
UNITED STATES

Invoice : 0000042057
Invoice Date : 10/4/2024
Due Date: 11/3/2024
Project : 079381
Project Name : Duke Energy Kentucky - Depr Cons
Svcs-2024 Electric Rate Case
Bill Term : 01

For Professional Services Rendered For 7/27/2024 Through 9/13/2024

Contract : GFC749214
Contract Name : Duke Energy Kentucky LLC-
GFC749214
Contract Date : 3/26/2024

Duke Energy Kentucky - 2024 Electric Rate Case Filing - Case No. 2024-XXXXX

000 - Depreciation Study - 2024 Electric Rate
Case

Total :

**Current
Billings**

6,820.00

6,820.00

Current Billings 6,820.00

Amount Due This Bill US 6,820.00

[REDACTED]

Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

Invoice : 0000042057

000 - Depreciation Study - 2024 Electric Rate Case

Rate Labor

<u>Class</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	16.50	190.000	3,135.00
Asst. Project Manager - Depreciation	0.50	230.000	115.00
██████████	8.50	320.000	2,720.00
Senior Technician	6.00	130.000	780.00
Support Staff	0.50	140.000	70.00
Total Rate Labor	32.00		6,820.00

Total Bill Task : 000 - Depreciation Study - 2024 Electric Rate Case

6,820.00

Total Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

6,820.00

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01063686
Invoice Date: 10/14/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	2.75	\$139.65	CONT_REG	\$384.04

Sales Tax: \$0.00
Misc: \$0.00
Total: \$942.64

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01062786
Invoice Date: 10/14/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$135.03	CONT_REG	\$4,320.95

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01066700
Invoice Date: 10/21/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$135.03	CONT_REG	\$4,320.95

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01067824
Invoice Date: 10/22/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	2	\$139.65	CONT_REG	\$279.30

Sales Tax: \$0.00
Misc: \$0.00
Total: \$279.30

Invoice



October 08, 2024
 Engagement No: 100558.00
 Invoice No: 0018885

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE
Professional Services from August 01, 2024 to August 31, 2024

Phase 01 Up to filing

Professional Personnel

	Hours	Rate	Amount	
Vice President	10.00	675.00	6,750.00	
Totals	10.00		6,750.00	
Total Labor				6,750.00
		Total this Phase		\$6,750.00
		Total this Invoice		\$6,750.00

Billings to Date

	Current	Prior	Total
Labor	6,750.00	20,916.25	27,666.25
Totals	6,750.00	20,916.25	27,666.25

For billing inquiries or to request electronic payment instructions,
 please contact us at [REDACTED]@ceadvisors.com

Taxpayer ID: [REDACTED]

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100558.00 2024-Confidential-Duke KY ROE Invoice 0018885

Billing Backup

Tuesday, October 8, 2024

Concentric Energy Advisors, Inc.

Invoice 0018885 Dated 10/8/2024

9:30:56 AM

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE

Phase 01 Up to filing

Professional Personnel

			Hours	Rate	Amount	
Vice President						
██████████	8/1/2024	Updates to analysis; research	2.50	675.00	1,687.50	
██████████	8/2/2024	Updates to analysis	1.50	675.00	1,012.50	
██████████	8/9/2024	Edits to testimony	2.00	675.00	1,350.00	
██████████	8/12/2024	Capital markets research	1.50	675.00	1,012.50	
██████████	8/27/2024	Updates to testimony and analysis	1.00	675.00	675.00	
██████████	8/29/2024	Updates to testimony and analysis	1.50	675.00	1,012.50	
		Totals	10.00		6,750.00	
		Total Labor				6,750.00
						Total this Phase
						\$6,750.00
						Total this Engagement
						\$6,750.00
						Total this Report
						\$6,750.00

Invoice



October 28, 2024
 Engagement No: 100583.00
 Invoice No: 0018957

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study
Professional Services from September 01, 2024 to September 30, 2024

Phase 01 Pre-Filing
Professional Personnel

	Hours	Rate	Amount	
Senior VP	4.50	765.00	3,442.50	
Consultant	6.25	415.00	2,593.75	
Totals	10.75		6,036.25	
Total Labor				6,036.25
		Total this Phase		\$6,036.25
		Total this Invoice		\$6,036.25

Billings to Date

	Current	Prior	Total
Labor	6,036.25	33,402.50	39,438.75
Totals	6,036.25	33,402.50	39,438.75

For billing inquiries or to request electronic payment instructions,
 please contact us at [REDACTED]@ceadvisors.com

Taxpayer ID: [REDACTED]

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100583.00 2024-Duke KY - Cash Working Capital Invoice 0018957

Billing Backup

Monday, October 28, 2024

Concentric Energy Advisors, Inc.

Invoice 0018957 Dated 10/28/2024

9:38:43 AM

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study

Phase 01 Pre-Filing

Professional Personnel

		Hours	Rate	Amount	
Senior VP					
██████████	9/30/2024	4.50	765.00	3,442.50	
	Review draft CWC study, discussion with ██████████ re: CWC Study				
Consultant					
██████████	9/3/2024	2.00	415.00	830.00	
	Lead Lag Study Summary Development, Draft Testimony Development				
██████████	9/4/2024	.25	415.00	103.75	
	Draft Testimony Updates				
██████████	9/23/2024	.25	415.00	103.75	
	Billing Lag Inquiry				
██████████	9/24/2024	1.75	415.00	726.25	
	Billing Lag Adjustment, Summary Page Development				
██████████	9/26/2024	.50	415.00	207.50	
	Property Tax Request, Meet with Project Manager				
██████████	9/30/2024	1.50	415.00	622.50	
	Lead Lag Study Walkthrough Meeting, Federal and State Unemployment Tax Updates				
	Totals	10.75		6,036.25	
	Total Labor				6,036.25
			Total this Phase		\$6,036.25
			Total this Engagement		\$6,036.25
			Total this Report		\$6,036.25

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01069363
Invoice Date: 10/30/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	0.49	\$139.65	CONT_REG	\$68.43

Sales Tax: \$0.00
Misc: \$0.00
Total: \$139.65

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01070211
Invoice Date: 10/31/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$135.03	CONT_REG	\$4,320.95

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01083327
Invoice Date: 11/26/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	0.37	\$139.65	CONT_REG	\$51.67
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$349.13

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01071897
Invoice Date: 11/04/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	20	\$135.03	CONT_REG	\$2,700.60

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01074029
Invoice Date: 11/05/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	2.75	\$139.65	CONT_REG	\$384.04

Sales Tax: \$0.00
Misc: \$0.00
Total: \$768.08

Invoice



October 31, 2024
 Engagement No: 100558.00
 Invoice No: 0019010

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE
Professional Services from September 01, 2024 to September 30, 2024

Phase 01 Up to filing

Professional Personnel

	Hours	Rate	Amount	
Vice President	15.25	675.00	10,293.75	
Totals	15.25		10,293.75	
Total Labor				10,293.75
		Total this Phase		\$10,293.75
		Total this Invoice		\$10,293.75

Outstanding Invoices

Number	Date	Balance
0018885	10/8/2024	6,750.00
Total		6,750.00

Billings to Date

	Current	Prior	Total
Labor	10,293.75	27,666.25	37,960.00
Totals	10,293.75	27,666.25	37,960.00

For billing inquiries or to request electronic payment instructions,
 please contact us at [REDACTED]@ceadvisors.com

Taxpayer ID: [REDACTED]

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100558.00 2024-Confidential-Duke KY ROE Invoice 0019010

Billing Backup

Thursday, October 31, 2024

Concentric Energy Advisors, Inc.

Invoice 0019010 Dated 10/31/2024

12:41:40 PM

Engagement 100558.00 2024-Confidential-Duke Kentucky ROE

Phase 01 Up to filing

Professional Personnel

			Hours	Rate	Amount
Vice President					
██████████	9/3/2024		1.50	675.00	1,012.50
Edits to testimony					
██████████	9/4/2024		2.25	675.00	1,518.75
Updates to ROE analyses					
██████████	9/5/2024		2.00	675.00	1,350.00
Updates to analysis and testimony					
██████████	9/6/2024		2.25	675.00	1,518.75
Proxy group analysis of business risks					
██████████	9/12/2024		1.50	675.00	1,012.50
Edits to testimony					
██████████	9/18/2024		.75	675.00	506.25
Update analysis					
██████████	9/24/2024		3.00	675.00	2,025.00
Edits to testimony; updates to analysis					
██████████	9/25/2024		2.00	675.00	1,350.00
Edits to testimony; research on capital markets					
Totals			15.25		10,293.75
Total Labor					10,293.75
				Total this Phase	\$10,293.75
				Total this Engagement	\$10,293.75
				Total this Report	\$10,293.75

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01076768
Invoice Date: 11/12/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	0.37	\$139.65	CONT_REG	\$51.67

Sales Tax: \$0.00
Misc: \$0.00
Total: \$558.60

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01076685
Invoice Date: 11/12/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$135.03	CONT_REG	\$4,320.95

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01079199
Invoice Date: 11/19/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-4	Hours_Worked	0.49	\$139.65	CONT_REG	\$68.43

Sales Tax: \$0.00
Misc: \$0.00
Total: \$174.56

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01079483
Invoice Date: 11/19/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	32	\$135.03	CONT_REG	\$4,320.95

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01081386
Invoice Date: 11/25/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	28	\$135.03	CONT_REG	\$3,780.85

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20



Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]
ACH/EFT Payment Information:
Account Name: Gannett Fleming Companies ABA: [REDACTED]
Account No.: [REDACTED]
Send Remit Info: [REDACTED]@gfnet.com
Send Audit Inquiries: [REDACTED]@gfnet.com
All Other Inquires Contact the Project Team

Attention: Rocco O. D'Ascenzo
Duke Energy Kentucky LLC
139 East Fourth Street/ 1303-Main
Cincinnati, OH 45202
UNITED STATES

Invoice : 0000043624
Invoice Date : 11/6/2024
Due Date: 12/6/2024
Project : 079381
Project Name : Duke Energy Kentucky - Depr Cons
Svcs-2024 Electric Rate Case
Bill Term : 01

For Professional Services Rendered Through 10/31/2024

Contract : GFC749214
Contract Name : Duke Energy Kentucky LLC-
GFC749214
Contract Date : 3/26/2024

Duke Energy Kentucky - 2024 Electric Rate Case Filing - Case No. 2024-XXXXX

	Current Billings
000 - Depreciation Study - 2024 Electric Rate Case	6,835.00
Total :	6,835.00
Current Billings	6,835.00
Amount Due This Bill	US 6,835.00

John J Spanos

Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

Invoice : 0000043624

000 - Depreciation Study - 2024 Electric Rate Case

Rate Labor

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Assistant Analyst II	1.50	170.000	255.00
Associate Analyst	4.50	190.000	855.00
Asst. Project Manager - Depreciation	5.50	230.000	1,265.00
██████████	10.50	320.000	3,360.00
Senior Technician	2.00	130.000	260.00
Support Staff	6.00	140.000	840.00
Total Rate Labor	30.00		6,835.00

Total Bill Task : 000 - Depreciation Study - 2024 Electric Rate Case

6,835.00

Total Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case

6,835.00

INVOICE

Remit To
Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01083327
Invoice Date: 11/26/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-5	Hours_Worked	0.12	\$139.65	CONT_REG	\$16.76

Sales Tax: \$0.00
Misc: \$0.00
Total: \$349.13



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

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

VIA ELECTRONIC MAIL

March 22, 2024

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

Re: Depreciation Study for potential Duke Energy Kentucky electric rate case filing in 2024. *Case No. 2024-XXXXX*

Dear John:

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

1. Duke Energy Kentucky, through its Office of General Counsel, is retaining Gannett Fleming to serve as a testifying expert regarding updating existing depreciation expense in this matter and supporting the calculation and inclusion of termination net salvage for electric generation assets in base rates. The fees and other amounts charged by you with respect to this engagement shall be the responsibility of the Company.

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

John Spanos
March 22, 2024
Page 2 of 3

3. You agree to perform services as directed by me or another attorney within the Office of General Counsel of the Company. You agree to keep Duke Energy Kentucky reasonably apprised of the services which you anticipate will be necessary to carry out this engagement. You agree to provide services in a professional and timely manner, recognizing that Commission deadlines are involved and that time is of the essence. We will keep you apprised of deadlines and give you as much advance notice as practicable in order to facilitate scheduling and minimize conflicts.
4. Duke Energy Kentucky will pay Gannett Fleming in accordance with the fee schedule attached hereto as "Attachment A."
In addition, Duke Energy Kentucky will reimburse the direct, out-of-pocket expenses Gannett Fleming incurs in the course of performing services in connection with this engagement, such as travel expenses, copy charges, research costs, and long-distance telephone charges.
5. Gannett Fleming acknowledges and agrees that all information (whether printed, electronic, oral, or otherwise) that Gannett Fleming sends, generates, and receives in the course of this engagement shall be confidential, and shall not be disclosed to any third party without the express consent of Duke Energy Kentucky or its attorneys. Gannett Fleming will use such confidential information solely in connection with this engagement, and for no other purpose.
6. You may also be receiving certain confidential documents produced in discovery in this matter. If a protective order is entered governing the use of such documents, you agree that you and your staff will abide by its terms.
7. Duke Energy Kentucky may terminate this agreement at any time by providing Gannett Fleming with written notice of termination, in which event Gannett Fleming will be paid for amounts owed through the date of termination. Because of the importance of Gannett Fleming's services to Duke Energy Kentucky in relation to cases as a testifying expert, Gannett Fleming may only terminate this engagement for good cause and by giving Duke Energy Kentucky at least thirty (30) days prior written notice and opportunity to cure any curable default that may exist. The confidentiality provisions of this agreement survive any termination hereof.
8. Gannett Fleming will act as an independent contractor. Gannett Fleming's compensation is not contingent in any way upon its conclusions.

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

John Spanos
March 22, 2024
Page 3 of 3

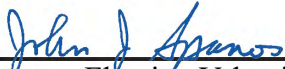
Thank you for your assistance in this matter and I look forward to working with you.

Sincerely,

/s/ Rocco O. D'Ascenzo

Rocco O. D'Ascenzo

AGREED AND ACCEPTED:

 **John J. Spanos. President**
Gannett Fleming Valuation and Rate Consultants, LLC

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

2024 BILLING RATES*

<u>Personnel</u>	<u>Hourly Rate</u>
SUPERVISORY STAFF	
John J. Spanos, President	\$320.00
Ned W. Allis, Vice President	300.00
Harold Walker, III, Manager, Financial Studies	290.00
Bryan P. Berry, Vice President, Energy	280.00
Constance E. Heppenstall, Senior Project Manager, Rate Studies	280.00
John F. Wiedmayer, Jr., Senior Project Manager, Depreciation Studies	270.00
STAFF	
Assistant Project Manager, Depreciation Studies	230.00
Assistant Project Manager, Rate Studies	230.00
Senior Analysts	210.00
Analysts	200.00
Associate Analysts	190.00
Assistant Analysts III	180.00
Assistant Analysts II	170.00
Assistant Analysts I	160.00
Senior Technicians	130.00
Support Staff	140.00

*Rates are effective through December 31, 2024, after which time they are subject to review and possible revision.



CONFIDENTIAL

March 8, 2024

Rocco D'Ascenzo
Deputy General Counsel
Duke Energy Business Services LLC
Rocco.D'Ascenzo@duke-energy.com

RE: COST OF CAPITAL TESTIMONY

Dear Mr. D'Ascenzo,

Concentric Energy Advisors, Inc. ("Concentric", "we", or "us") appreciates the opportunity to present Duke Energy ("Duke" or the "Company") with this engagement letter to provide cost of capital testimony in the Duke Kentucky rate case before the Kentucky Public Service Commission (the "Commission"). The remainder of this letter details our scope of work for this engagement, our project team, and our proposed budget.

SCOPE OF WORK

Concentric will perform the following scope of work for Duke as soon as this engagement is signed, and we will provide deliverables in accordance with the schedule established by the Company.

The following is our proposed scope of work for this project:

Calculate a Cost of Common Equity

Before the preparation of direct testimony, Concentric will provide preliminary cost of equity results based on current market conditions using multiple analytical approaches for the Company's review and to facilitate discussion on the case strategy. Concentric will estimate the cost of equity using the following financial models: the Discounted Cash Flow ("DCF") model, the Capital Asset Pricing Model ("CAPM"), the Bond Yield Plus Risk Premium approach and the Expected Earnings methodology. Concentric maintains a Return on Equity ("ROE") estimation model that estimates the required return to investors using all of these methodologies, which allows us to efficiently provide monthly analytical results.

Evaluate the Capital Structure

Concentric will evaluate the Company's capital structure proposal in the context of its overall financial risk and comparability to industry benchmarks. We will efficiently provide analysis of the capital structures of the proxy companies to support the recommended capital structure in the proceeding.



CONFIDENTIAL

Prepare Pre-filed Direct Testimony Supporting the Cost of Equity Recommendation and Capital Structure

The preparation of direct testimony necessarily includes the development of the traditional cost of equity estimation methodologies. That analysis will be prepared with consideration of prior Commission precedent, as well as provide strategic alternatives to the Commission's methodology, as appropriate. In addition, the testimony will consider current market conditions and other factors that may be important to investors regarding the overall risk factors of the Company. The testimony will provide Concentric's opinion on the cost of equity and the Company's recommended capital structure and cost of debt, if necessary.

Responses to Requests for Information

Our project team routinely compiles all cited materials and work papers while preparing the direct testimony. As such, we can respond to data requests in a timely and efficient manner. In addition, through the preparation of cost of capital testimony over many decades, our team has responded to numerous theoretical questions posed through the data request process. This experience allows our team to anticipate the questions that will be posed, addressing some in the preparation of our direct case and others through thoughtful and supported responses to data requests.

Prepare Pre-filed Rebuttal Testimony

The Concentric Cost of Capital Team is familiar with the intervening witnesses that typically participate in ROE proceedings and has prepared responsive rebuttal testimony addressing many of the methodologies proposed by these witnesses. This experience also informs the development of our direct testimony and provides us the ability to respond to intervenors and their experts efficiently and effectively.

Testify as an Expert Witness at Rate Case Hearings

Concentric's experts have strong foundations in financial theory and utility finance and have experience defending our positions in a hearing. Concentric's analysis and work papers are always well documented, audited, and supported, which provides our clients the assurance that while our opinions regarding methodologies might be the subject of cross-examination, the quality of our analysis will not be reasonably challenged at hearing.

Provide Ad Hoc Support

Our team is available to provide continued support throughout the proceeding. Our ROE models are updated on a consistent basis, which provides access to current market information throughout the rate case filing and hearings process. Our team-based approach provides access to ongoing daily support from all team members, giving our clients access to information necessary for completion of the hearings and, as requested, settlement discussions.



CONFIDENTIAL

CONCENTRIC'S TEAM

Concentric staffs all projects with a Responsible Officer, who provides oversight and manages strategic focus, and Project Manager, who is in charge of the day-to-day activities including interacting with the client, managing and reviewing work products, and generating final results. This two-fold approach to project leadership ensures that the Company will always have access to a fitting resource and the quality of work aligns with expectations. Jim Coyne will serve as the Responsible Officer, and Josh Nowak will serve as the Project Manager and expert witness for this assignment. Brief summaries of our experience are provided below. Resumes and testimony listings are included as Attachment C.

James M. Coyne, Senior Vice President, provides financial, regulatory, strategic, and litigation support services to clients in the natural gas, power, and utilities industries. Drawing upon his industry and regulatory expertise, he regularly advises utilities, public agencies and investors on business strategies, investment evaluations, and matters pertaining to rate and regulatory policy. Prior to Concentric, Mr. Coyne worked in senior consulting positions focused on North American utilities industries, in corporate planning for an integrated energy company, and in regulatory and policy positions in Maine and Massachusetts. He has authored numerous articles on the energy industry and provided testimony and expert reports before federal, state and provincial jurisdictions in the U.S. and Canada. Mr. Coyne holds a B.S. in Business from Georgetown University and an M.S. in Resource Economics from the University of New Hampshire.



Joshua C. Nowak, Vice President, is a financial and economic consultant with more than fifteen years of experience in the energy industry. He has provided expert testimony on regulatory issues in several proceedings before the Federal Energy Regulatory Commission and regulatory commissions in Alaska, California, Connecticut, Kentucky, Minnesota, New Brunswick, New Hampshire, New York, North Dakota, Ohio, and Texas. Mr. Nowak specializes in providing rate case services on economic conditions and financial market matters related to the cost of capital. He is also experienced in providing strategic direction on financing activities including bond offerings, credit rating analysis, and investor relations. Previously, Josh was the Director of Regulatory Strategy & Integrated Analytics at

National Grid where he was responsible for issues related to the cost of capital across its federal and state jurisdictional operating companies. He holds a Bachelor's Degree in Economics and History from Boston College.

TIMING AND DELIVERABLES

Concentric will begin the development of our analysis as soon as the contract is executed and will provide deliverables in accordance with the schedule established by the Company. We recognize that



CONFIDENTIAL

the case is being filed in December of 2024. We feel confident that we can deliver our testimony and supporting schedules on a timeline that will work for the Company.

The primary deliverables for this project will include the direct, pre-filed cost of capital testimony, responses to data requests related to the testimony, and any rebuttal testimony that may be needed. Concentric will provide drafts of all testimony and results of utilized models on a schedule indicated by the Company. Finally, Concentric's witness will provide expert testimony at hearing, as required.

BUDGET

Concentric's estimated budget for the production of a complete draft of direct testimony, inclusive of all analyses and exhibits/schedules, is \$60,000-\$75,000. This budget assumes two to three conference calls to discuss the case, analyses and testimony before the production of these drafts. All other work, including but not limited to finalizing the testimony for filing, responding to discovery, preparing rebuttal testimony, testifying and providing hearing support, and other ad hoc support will be provided on a time and materials basis. The budget for these tasks is dependent on the level of intervenor activity. We would be happy to work with you and your team to provide budget estimates for these tasks once the level of intervenor activity is more certain. Concentric's hourly billing rates as well as standard terms and conditions are enclosed as Attachments A and B, respectively.

On behalf of Concentric, thank you for the opportunity to work with you on this important engagement, and we look forward to hearing from you.

Sincerely,

CONCENTRIC ENERGY ADVISORS

James Coyne
Senior Vice President
JCoyne@CEAdvisors.com
508-263-6255

ATTACHMENTS

- Attachment A:** Concentric's Rate Schedule
- Attachment B:** Standard Terms & Conditions of Service
- Attachment C:** Resumes of the Proposed Project Team



CONFIDENTIAL
ATTACHMENT A: CONCENTRIC'S RATE SCHEDULE

ATTACHMENT A:

CONCENTRIC'S RATE SCHEDULE

Title	Hourly Rate (USD)
Chairman of the Board	\$1,090
Chief Executive Officer / President	\$765
Senior Vice President	\$765
Vice President	\$675
Assistant Vice President	\$560
Senior Project Manager	\$515
Project Manager	\$485
Senior Consultant	\$445
Consultant	\$415
Senior Analyst	\$380
Analyst	\$330
Associate	\$215
Project Assistant	\$90



CONFIDENTIAL
ATTACHMENT B: STANDARD TERMS & CONDITIONS OF SERVICE

ATTACHMENT B:

STANDARD TERMS & CONDITIONS OF SERVICE

1. *Scope* – Concentric Energy Advisors, Inc. (“Concentric”) will perform the services set forth in the Letter or Proposal of which these Terms and Conditions (Terms) are a part. The provisions of these Terms shall control in the case of conflict with any provisions of the Letter or Proposal.
2. *Fees and Expenses* – Unless otherwise stated, fees for services by Concentric shall be based upon the rates, at the time the work is performed, of the personnel actually involved in the assignment. Report production and printing, reproduction, and telephone charges will be billed to you at Concentric’s standard charges for such materials for services. Expenses of consultants while on assignment or any other charge incurred or expenditure made on your behalf will be charged at our cost.
3. *Payment* – Concentric will submit monthly invoices reflecting actual work performed and expenses incurred. Payment shall be due in U.S. funds 30 days after the date of an invoice. Amounts past due more than 30 days shall bear interest at an annual rate of 12% from the due date until payment is received.
4. *Sales Tax* – You are responsible for paying any local, state, or federal sales, use, or ad valorem tax that might be assessed on our services.
5. *Independent Contractor* – It is understood and agreed that Concentric shall for all purposes be an independent contractor, shall not hold itself out as representing or acting in any manner for you, and shall have no authority to bind you to any contract or in any other manner.
6. *Termination* – These terms shall be subject to the right of either party to terminate at any time upon not less than ten (10) days prior written notice to the other party. Upon termination, you shall pay the full amount due for services rendered and costs and expenses incurred and not paid for up to that time, and the costs of returning consultant personnel to home base and other reasonable costs and expenses incurred in effecting termination and returning documents.
7. *Responsibility Statement* – Concentric agrees that the services provided for herein will be performed in accordance with recognized professional consulting standards for similar services and that adequate personnel will be assigned for that purpose. If, during the performance of these services or within six months following completion of the assignment, such services shall prove to be faulty or defective by reason of a failure to meet such standards, Concentric agrees that upon prompt written notification from you prior to the expiration of the six month period following the completion of the assignment containing any such fault or defect, such faulty portion of the services shall be redone at no cost to you up to a maximum amount equivalent to the cost of the services rendered under this assignment. The foregoing shall constitute Concentric’s sole liability with respect to the accuracy or completeness of the work and the activities involved in its preparation. In no event shall Concentric, its agents, employees, or others providing materials or performing services in connection with work on this assignment



CONFIDENTIAL
ATTACHMENT B: STANDARD TERMS & CONDITIONS OF SERVICE

- be liable for any direct, consequential or special loss or damage, whether attributable to breach of contract, tort, including negligence, or otherwise; and except as herein provided, you release, indemnify, and hold Concentric, its agents, employees, or others providing materials or performing services in connection with work on this assignment harmless from any and all liability including costs of defense, settlement and reasonable attorney's fees.
8. *Work Product* – Any report or other document prepared pursuant to these Terms shall be for your use only. Concentric's prior written consent is required for the use of (or reference to) its report or any other document prepared pursuant to these Terms in connection with a public offering of securities or in connection with any other financing. Concentric hereby agrees, however, to the Client's reference to the work product in connection with any proxy relating to a combination between two parties. It is understood and agreed that Concentric's use of its proprietary computer software, methodology, procedures, or other proprietary information in connection with an assignment shall not give you any rights with respect to such proprietary computer software, methodology, procedures or other proprietary information. Concentric may retain and further use the technical content of its work hereunder.
 9. *Excused Performance* – Concentric shall not be deemed in default of any provision hereof or be liable for any delay, failure in performance, or interruption of service resulting directly or indirectly from acts of God, civil or military authority, civil disturbance, war, strikes or other labor disputes, fires, other catastrophes, or other forces beyond its reasonable control, whether or not such event may be deemed foreseeable.
 10. *Related Litigation* – In the event that Concentric employees (current or former), subcontractors or agents are compelled to provide testimony, produce documents, or otherwise incur costs or expend time in any legal proceeding related to Concentric's work for you, you agree to reimburse Concentric at its regular billing rate per hour for its time expended, and for any expenses incurred (at Concentric's direct cost).
 11. *Notices* – All notices given under or pursuant to the Terms shall be sent by Certified or Registered Mail, Return Receipt Requested, and shall be deemed to have been delivered when physically delivered if to Concentric Energy Advisors, Inc., 293 Boston Post Road West, Suite 500, Marlborough, MA 01752, Attention Mr. John J. Reed, Chairman and Chief Executive Officer, and if to you at the address shown on the Letter or Proposal of which these Terms are a part or such other address as you may designate by written notice to us.
 12. *Complete Agreement* – It is understood and agreed that these Terms and the Letter or Proposal of which they are a part embody the complete understanding of the parties and that any and all provisions, negotiations and representations not included herein are hereby abrogated and that these terms cannot be changed, modified or varied except by written instrument signed by both parties. In the event you issue a purchase order or memorandum or other instrument covering the services herein provided, it is hereby specifically agreed and understood that such purchase order, memorandum, or instrument is for your internal purposes only, and any and all terms and conditions contained therein, whether printed or written, shall be of no force or effect unless



CONFIDENTIAL
ATTACHMENT B: STANDARD TERMS & CONDITIONS OF SERVICE

agreed to in writing by Concentric. No waiver by either parties of a breach hereof or default hereunder shall be deemed a waiver by such party of a subsequent breach or default of like or similar nature.

13. *Governing Law* - This Agreement (consisting of the Letter or Proposal and these terms) shall be construed and otherwise governed pursuant to the laws of the Commonwealth of Massachusetts. The attached Proposal, of which these General terms and Conditions (terms) form a part, constitutes an agreement of the parties hereto, and supersedes any previous agreement or understanding. It may not be modified except in writing, and only if executed by both parties.

AGREED AND ACCEPTED:

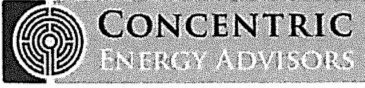
A handwritten signature in blue ink, appearing to be "D. Deery", written over a horizontal line.

CLIENT SIGNATURE

TITLE: Deputy General Counsel

COMPANY: De Energy Kentucky, Inc

DATE: 3/22/2024



CONFIDENTIAL
ATTACHMENT C: PROJECT TEAM RESUMES

ATTACHMENT C:
PROJECT TEAM RESUMES

On the following pages, please find resumes and testimony listings for the following individuals:

- James M. Coyne
- Joshua C. Nowak



CONFIDENTIAL
ATTACHMENT C: RESUME OF JAMES M. COYNE

JAMES M. COYNE
SENIOR VICE PRESIDENT

Mr. Coyne provides financial, regulatory, strategic, and litigation support services to clients in the natural gas, power, and utilities industries. Drawing upon his industry and regulatory expertise, he regularly advises utilities, public agencies and investors on business strategies, investment evaluations, and matters pertaining to rate and regulatory policy. Prior to Concentric, Mr. Coyne worked in senior consulting positions focused on North American utilities industries, in corporate planning for an integrated energy company, and in regulatory and policy positions in Maine and Massachusetts. He has authored numerous articles on the energy industry and provided testimony and expert reports before federal, state and provincial jurisdictions in the U.S. and Canada. Mr. Coyne holds a B.S. in Business from Georgetown University and an M.S. in Resource Economics from the University of New Hampshire.

AREAS OF EXPERTISE

Energy Regulation

- Rate policy
- Cost of capital
- Incentive regulation
- Fuels and power markets

Management and Business Strategy

- Fuels and power market assessments
- Investment feasibility
- Corporate and business unit planning
- Benchmarking and productivity analysis

Financial and Economic Advisory

- Valuation analysis
- Due diligence
- Buy and sell-side advisory

Litigation Support and Expert Testimony

- Rate and regulatory policy
- Fuels and power markets
- Contract litigation
- Valuation and damages



CONFIDENTIAL
ATTACHMENT C: RESUME OF JAMES M. COYNE

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2006 – Present)

Senior Vice President

Vice President

FTI Consulting (Lexecon) (2002 – 2006)

Senior Managing Director – Energy Practice

Arthur Andersen LLP (2000 – 2002)

Managing Director, Andersen Corporate Finance – Energy and Utilities

Navigant Consulting, Inc. (1996 – 2000)

Managing Director, Financial Services Practice

Senior Vice President, Strategy Practice

TotalFinaElf (1990 – 1996)

Manager, Corporate Planning and Development

Manager, Investor Relations

Manager of Strategic Planning and Vice President, Natural Gas Division

Arthur D. Little, Inc. (1989 – 1990)

Senior Consultant – International Energy Practice

DRI/McGraw-Hill (1984 – 1989)

Director, North American Natural Gas Consulting

Senior Economist, U.S. Electricity Service

Massachusetts Energy Facilities Siting Council (1982 – 1984)

Senior Economist – Gas and Electric Utilities

Maine Office of Energy Resources (1981 – 1982)

State Energy Economist

EDUCATION

University of New Hampshire

M.S., Resource Economics, *with honors*, 1981

Georgetown University

B.S., Business Administration and Economics, *cum laude*, 1975

DESIGNATIONS AND AFFILIATIONS

Community Rowing Inc., Board of Directors, 2015 - 2019

Georgetown University, Alumni Admissions Interviewer, 1988 – current

NASD General Securities Representative and Managing Principal (Series 7, 63 and 24 Certifications), 2001



CONFIDENTIAL
ATTACHMENT C: RESUME OF JAMES M. COYNE

American Petroleum Institute, CEO's Liaison to Management and Policy Committees, 1994-1996

National Petroleum Council, Regulatory and Policy Task Forces, 1992

President, International Association for Energy Economics, Dallas Chapter, 1995

Gas Research Institute, Economics Advisory Committee, 1990-1993

NARUC, Advanced Regulatory Studies Program, Michigan State University, 1984

PUBLICATIONS AND RESEARCH

"Advancing FERC's Methodology for Determining Allowed ROEs for Electric Transmission Companies," submitted to FERC on behalf of EEI, James Coyne, Joshua Nowak and Julie Lieberman, May, 2020.

"Regulator Rationale for Ratepayer-Funded Electricity and Natural Gas Innovation", James M. Coyne, Robert C. Yardley, Jr. and Jessalyn G. Pryciak, Energy Regulation Quarterly, Volume 6, Issue 3, 2018.

"Stimulating Innovation on Behalf of Canada's Electricity and Natural Gas Consumers" (with Robert Yardley), prepared for the Canadian Gas Association and Canadian Electricity Association, May 2015.

"Autopilot Error: Why Similar U.S. and Canadian Risk Profiles Yield Varied Rate-making Results" (with John Trogonoski), Public Utilities Fortnightly, May 2010

"A Comparative Analysis of Return on Equity of Natural Gas Utilities" (with Dan Dane and Julie Lieberman), prepared for the Ontario Energy Board, June 2007

"Do Utilities Mergers Deliver?" (with Prescott Hartshorne), Public Utilities Fortnightly, June 2006

"Winners and Losers: Utility Strategy and Shareholder Return" (with Prescott Hartshorne), Public Utilities Fortnightly, October 2004

"Winners and Losers in Restructuring: Assessing Electric and Gas Company Financial Performance" (with Prescott Hartshorne), white paper distributed to clients and press, August 2003

"The New Generation Business," commissioned by the Electric Power Research Institute (EPRI) and distributed to EPRI members to contribute to a series on the changes in the Power Industry, December 2001

Potential for Natural Gas in the United States, Volume V, Regulatory and Policy Issues (co-author), National Petroleum Council, December 1992

"Natural Gas Outlook," articles on U.S. natural gas markets, published quarterly in the Data Resources Energy Review and Natural Gas Review, 1984-1989

SELECTED SPEAKING ENGAGEMENTS

"The Market Risk Premium: An In-Depth Review", Society of Utility and Regulatory Financial Analysts 53rd Financial Forum, Richmond, VA, April 28, 2022

"Energy Sector in Transition", Ontario Energy Association, Toronto, ON, September 24, 2018.



CONFIDENTIAL
ATTACHMENT C: RESUME OF JAMES M. COYNE

"Understanding Regulated Utilities in Today's Capital Markets", NARUC Annual Meeting, La Quinta, CA, November 14, 2016.

"Rate of Return: Where the Regulatory Rubber Meets the Road," CAMPUT Annual Conference, Montreal, Quebec, May 17, 2016.

"Innovations in Utility Business Models and Regulation", The Canadian Association of Members of Public Utility Tribunals (CAMPUT) 2015 Energy Regulation Course, Queens University, Kingston, Ontario, June 2015

"M&A and Valuations," Panelist at Infocast Utility Scale Solar Summit, September 2010

"The Use of Expert Evidence," The Canadian Association of Members of Public Utility Tribunals (CAMPUT) 2010 Energy Regulation Course, Queens University, Kingston, Ontario, June 2010

"A Comparative Analysis of Return on Equity for Utilities in Canada and the U.S.," The Canadian Association of Members of Public Utility Tribunals (CAMPUT) Annual Conference, Banff, Alberta, April 22, 2008

"Nuclear Power on the Verge of a New Era," moderator for a client event co-hosted by Sutherland Asbill & Brennan and Lexecon, Washington D.C., October 2005

"The Investment Implications of the Repeal of PUCHA," Skadden Arps Client Conference, New York, NY, October 2005

"Anatomy of the Deal," First Annual Energy Transactions Conference, Newport, RI, May 2005

"The Outlook for Wind Power," Skadden Arps Annual Energy and Project Finance Seminar, Naples, FL, March 2005

"Direction of U.S. M&A Activity for Utilities," Energy and Mineral Law Foundation Conference, Sanibel Island, FL, February 2002

"Outlook for U.S. Merger & Acquisition Activity," Utility Mergers & Acquisitions Conference, San Antonio, TX, October 2001

"Investor Perspectives on Emerging Energy Companies," Panel Moderator at Energy Venture Conference, Boston, MA, June 2001

"Electric Generation Asset Transactions: A Practical Guide," workshop conducted at the 1999 Thai Electricity and Gas Investment Briefing, Bangkok, Thailand, July 1999

"New Strategic Options for the Power Sector," Electric Utility Business Environment Conference, Denver, CO, May 1999

"Electric and Gas Industries: Moving Forward Together," New England Gas Association Annual Meeting, November 1998

"Opportunities and Challenges in the Electric Marketplace," Electric Power Research Institute, July 1998



CONFIDENTIAL
 ATTACHMENT C: EXPERT TESTIMONY OF JAMES M. COYNE

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Alberta Beverage Container Management Board				
Alberta Beverage Container Management Board	2016 2019	Expert for the Board	N/A	Return Margin on Bottle Depots
Alberta Utilities Commission				
ATCO Utilities Group	2008 2009	ATCO Gas; ATCO Pipelines Ltd.; ATCO Electric Ltd.	Application No. 1578571 / Proceeding ID. 85	2009 Generic Cost of Capital Proceeding (Gas & Electric)
Enmax Power Corporation	2017	Enmax	22570	Cost of Common Equity
Enmax Power Corporation	2020	Enmax	24110	2021 Generic Cost of Capital
Enmax Power Corporation	2023	Enmax	27084	2024 and Beyond Cost of Capital Parameters
American Arbitration Association				
TransCanada Corporation	2004	TransCanada Corporation	AAA Case No. 50T 1810018804	Valuation of Natural Gas Pipeline
British Columbia Utilities Commission				
FortisBC	2012	FortisBC Utilities	G-20-12	Cost of Capital Adjustment Mechanisms
FortisBC	2015 2016	FortisBC Utilities	G-129-16	Cost of Capital (Gas and Electric Distribution)
FortisBC	2022	FortisBC Utilities	G-217-22	Cost of Capital (Gas and Electric Distribution)
California Public Utilities Commission				
San Diego Gas & Electric Company	2019	San Diego Gas & Electric Company	A-19-04-014	Cost of Capital (Electric & Gas Distribution)
San Diego Gas & Electric Company	2021	San Diego Gas & Electric Company	A-21-08-014	Cost of Capital (Electric & Gas Distribution)
Southern California Gas Company	2022	Southern California Gas Company	A-22-04-011	Cost of Capital (Gas Distribution)
San Diego Gas & Electric Company	2022	San Diego Gas & Electric Company	A-22-04-012	Cost of Capital (Electric & Gas Distribution)
Canada Energy Regulator				
Enbridge Pipelines Inc.	2021	Enbridge Pipelines Inc.	RH-001-2020	Cost of Capital (Oil Pipeline)
Connecticut Department of Public Utility Control				
Aquarion Water Company of CT/ Macquarie Securities	2007	Aquarion Water Company of CT	DPUC Docket No. 07-05-19	Return on Equity (Water)



CONFIDENTIAL
 ATTACHMENT C: RESUME OF JAMES M. COYNE

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Federal Energy Regulatory Commission				
Atlantic Power Corporation	2007	Atlantic Path 15, LLC	ER08-374-000	Return on Equity (Electric)
Atlantic Power Corporation	2010	Atlantic Path 15, LLC	ER11-2909-000	Return on Equity (Electric)
Atlantic Power Corporation	2011	Atlantic Path 15, LLC	ER11-2909 and EL11-29	Rate of Return (Electric Transmission)
Startrans IO, LLC	2012	Startrans IO, LLC	ER-13-272-000	Cost of Capital (Electric Transmission)
Startrans IO, LLC	2015	Startrans IO, LLC	ER-16-194-000 and EL16-25-000	Cost of Capital (Electric Transmission)
Northern States Power Company	2019	Northern States Power Company	ER20-26-000	Cost of Capital (Electric Transmission)
PPL Electric Utilities Corp.	2020	PP&I Industrial Customer Alliance v. PPL Electric	EL20-48-000	Answering Testimony in Response to a Section 206 ROE Complaint
South First Energy Operating Companies	2020	South First Energy Operating Companies	ER21-253-000	Cost of Capital (Electric Transmission)
DCR Transmission, L.L.C.	2023	DCR Transmission, L.L.C.	ER23-__-000	Cost of Capital (Electric Transmission)
Florida Public Service Commission				
Florida Power & Light Company	2021	Florida Power & Light Company	Docket No. 20210015-EI	Cost of Capital (Electric)
Georgia Public Service Commission				
Georgia Power Company	2022	Georgia Power Company	44280	Cost of Capital (Electric)
Hawaii Public Utility Commission				
The Gas Company	2017	The Gas Company	Docket No. 2017-0105	Cost of Capital (Gas Distribution)
Maine Public Utilities Commission				
Bangor Hydro Electric Company	1998	Bangor Hydro Electric Company	MPUC Docket No. 98-820	Transaction-Related Financial Advisory Services, Valuation
Central Maine Power Company	2007	Central Maine Power Company	MPUC Docket No. 2007-215	Sales Forecast
Enmax Corporation	2019	Enmax Corporation	2019-00097	Regulatory Approval of Emera Maine Acquisition



CONFIDENTIAL
 ATTACHMENT C: RESUME OF JAMES M. COYNE

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Versant Power	2021	Versant Power	MPUC Docket No. 2020-00316	Cost of Capital (Electric)
Versant Power	2022	Versant Power	2022-00255	Cost of Capital (Electric)
Maryland State Board of Contract Appeals				
Green Planet Power Solutions	2018	Green Planet Power Solutions and Maryland Bio Energy LLC v. Maryland Department of General Services	MSBCA 3061	Contract Litigation, Power Purchase Agreement, Damages Analysis
Massachusetts Superior Court				
Burncoat Pond Watershed District	2010	Central Water District v. Burncoat Pond Watershed District	WDCV 2001-0105	Valuation/Eminent Domain
Minnesota Public Utilities Commission				
Northern States Power Company	2015 2016	Northern States Power Company	E-002-GR-15-826	Cost of Capital (Electric)
Northern States Power Company	2017	Northern States Power Company	E002/M-17-797 G002/M-17-787 E002/M-17-818	Cost of Capital (Electric and Gas Rate Riders for Transmission, Renewable Generation and Gas Distribution)
New Brunswick Energy and Utilities Board				
Liberty Utilities (Gas New Brunswick) LP	2021	Liberty Utilities (Gas New Brunswick) LP	491	Cost of Capital (Gas)
Newfoundland and Labrador Board of Commissioners of Public Utilities				
Newfoundland Power	2016	Newfoundland Power	2016 GRA	Cost of Capital (Electric)
Newfoundland Power	2018	Newfoundland Power	2018 GRA	Cost of Capital (Electric)
Newfoundland Power	2021	Newfoundland Power	2021 GRA	Cost of Capital (Electric)
Newfoundland Power	2023	Newfoundland Power		Cost of Capital (Electric)
New Jersey Board of Public Utilities				
Conectiv	2000-2001	Atlantic City Electric Company	NJBPU Docket No. EM00020106	Transaction-Related Financial Advisory Services



CONFIDENTIAL
 ATTACHMENT C: RESUME OF JAMES M. COYNE

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
North Carolina Utilities Commission				
Duke Energy Carolinas, LLC	2023	Duke Energy Carolinas, LLC	E-7, Sub 1276	Return on Equity (Electric)
Nova Scotia Utility and Review Board				
Nova Scotia Power Inc.	2012	Nova Scotia Power Inc.	2013 GRA	Return on Equity/Business Risk (Electric)
Nova Scotia Power Inc.	2022	Nova Scotia Power Inc.	2022 GRA	Return on Equity/Business Risk (Electric)
Eastward Energy Inc.	2023	Eastward Energy Inc.	M10960	Return on Equity/Business Risk (Gas)
Public Utility Commission of Ohio				
Duke Ohio, Inc.	2022	Duke Ohio, Inc.	22-507-GA-AIR	Return on Equity (Gas)
Ontario Energy Board				
Enbridge Gas Distribution and Hydro One Networks and the Coalition of Large Distributors	2009	Enbridge Gas Distribution and Hydro One Networks and the Coalition of Large Distributors	EB-2009-0084	Ontario Energy Board's 2009 Consultative Process on Cost of Capital Review (Gas & Electric)
Enbridge Gas Distribution	2012	Enbridge Gas Distribution	EB-2011-0354	Industry Benchmarking Study and Cost of Capital (Gas Distribution)
Enbridge Gas Distribution	2014	Enbridge Gas Distribution	EB-2012-0459	Incentive Regulation Plan and Industry Productivity Study
Ontario Power Generation	2016	Ontario Power Generation	EB-2016-0152	Cost of Capital (Electric Generation)
Ontario Power Generation	2020	Ontario Power Generation	EB-2020-0290	Capital Structure (Electric Generation)
Enbridge Gas Distribution	2022	Enbridge Gas Distribution	EB-2022-0200	Capital Structure and Business Risk
Prince Edward Island Regulatory and Appeals Commission				
Maritime Electric Company	2015	Maritime Electric Company	UE20942	Return on Capital (Electric)
Maritime Electric Company	2022	Maritime Electric Company	UE20946	Return on Capital (Electric)
Public Utilities Commission of Ohio				
Duke Energy Ohio, Inc.	2022	Duke Energy Ohio, Inc.	2022-00372	Cost of Capital (Gas Distribution)



CONFIDENTIAL
 ATTACHMENT C: RESUME OF JAMES M. COYNE

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Duke Energy Ohio, Inc.	2023	Duke Energy Ohio, Inc.	22-507-GA-AIR	Cost of Capital (Gas)
Régie de l'énergie du Québec				
Gaz Métro	2012	Gaz Métro	R-3809-2012	Return on Equity/Business Risk/ Capital Structure (Gas Distribution)
Hydro-Québec Distribution and Hydro- Québec TransÉnergie	2013	Hydro-Québec Distribution and Hydro- Québec TransÉnergie	R-3842-2013	Return on Equity/Business Risk (Electric)
Hydro-Québec Distribution	2014	Hydro-Québec Distribution	R-3905-2014	Remuneration of Deferral Accounts
Hydro-Québec Distribution and Hydro- Québec TransÉnergie	2015-2017	Hydro-Québec Distribution and Hydro- Québec TransÉnergie	R-3897-2014	Performance-Based Ratemaking
South Carolina Public Service Commission				
Piedmont Natural Gas Company	2022	Piedmont Natural Gas Company	2022-89-G	Return on Equity (Gas Distribution)
Duke Energy Progress	2022	Duke Energy Progress	Docket No. 2022-254-E	Return on Equity (Electric)
South Dakota Public Service Commission				
Northern States Power Company-MN	2012	Northern States Power Company-MN	EL 11-019	Return on Equity
Texas Public Utility Commission				
Texas New Mexico Power Company	2004	Texas New Mexico Power Company	PUC Docket No. 29206	Auction Process and Stranded Cost Recovery
U.S. Department of Commerce				
Government of Québec	2017	Duty Investigation of Uncoated Groundwood Paper from Canada	PUC Docket No. 29206	Contracting for Renewable Resources, Market Analysis, Damages Analysis
Vermont Public Service Board				
Vermont Gas Systems, Inc.	2006	Vermont Gas Systems, Inc.	VPSB Docket No. 7109	Models of Incentive Regulation
Vermont Gas Systems, Inc.	2012	Vermont Gas Systems, Inc.	Docket No. 7803A	Cost of Capital (Gas Distribution)
Green Mountain Power Corporation	2013	Green Mountain Power Corporation	Docket No. 8191	Return on Equity (Electric)



CONFIDENTIAL
 ATTACHMENT C: RESUME OF JAMES M. COYNE

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Vermont Gas Systems, Inc.	2016	Vermont Gas Systems, Inc.	Docket No. 8698/8710	Return on Equity (Gas Distribution)
Green Mountain Power Corporation	2017	Green Mountain Power Corporation	Docket No. Tariff-8677	Return on Equity (Electric)
Green Mountain Power Corporation	2018	Green Mountain Power Corporation	18-0974	Return on Equity (Electric)
State Corporation of Virginia				
Dominion Energy Virginia	2021	Virginia Electric and Power Company	PUR-2021-00058	Cost of Capital (Electric)
Wisconsin Public Service Commission				
Wisconsin Power and Light Company	2007	Wisconsin Power and Light Company	PSCW Docket No. 6680-CE-170	Return on Equity (Electric)
Wisconsin Power and Light Company	2007	Wisconsin Power and Light Company	PSCW Docket No. 6680-CE-171	Return on Equity (Electric)
Northern States Power Company	2011	Northern States Power Company	PSCW Docket No. 4220-UR-117	Return on Equity (Electric)
Northern States Power Company	2013	Northern States Power Company	PSCW Docket No. 4220-UR-119	Return on Equity (Gas & Electric)
Northern States Power Company	2015	Northern States Power Company	PSCW Docket No. 4220-UR-121	Return on Equity (Gas & Electric)
Northern States Power Company	2017 2019	Northern States Power Company	PSCW Docket No. 4220-UR-123, 4220-UR-124	Return on Equity (Gas & Electric)
Northern States Power Company	2021	Northern States Power Company	4220-UR-125	Cost of Capital (Electric, Affidavit)
Northern States Power Company	2023	Northern States Power Company	4220-UR-126	Cost of Capital (Electric & Gas)
Yukon Utilities Board				
ATCO Electric Yukon	2016	ATCO Electric Yukon	2016-2017 GRA	Return on Equity (Electric)



CONFIDENTIAL
ATTACHMENT C: RESUME OF JOSHUA C. NOWAK

JOSHUA C. NOWAK
VICE PRESIDENT

Mr. Nowak is a financial and economic consultant with more than fifteen years of experience in the energy industry. He has provided expert testimony on regulatory issues in several proceedings before the Federal Energy Regulatory Commission and regulatory commissions in Alaska, California, Connecticut, Kentucky, Minnesota, New Brunswick, New Hampshire, New York, North Dakota, Ohio, and Texas. Mr. Nowak specializes in providing rate case services on economic conditions and financial market matters related to the cost of capital. He is also experienced in providing strategic direction on financing activities including bond offerings, credit rating analysis, and investor relations. Previously, Josh was the Director of Regulatory Strategy & Integrated Analytics at National Grid where he was responsible for issues related to the cost of capital across its federal and state jurisdictional operating companies. He holds a Bachelor's Degree in Economics and History from Boston College.

REPRESENTATIVE EXPERIENCE

Expert Testimony and Litigation Support

Mr. Nowak's work includes regulatory project management, research, and analysis for expert witness testimony. His work has included:

- Expert testimony on cost of capital, financial markets, return on equity, capital structure, and debt financing issues
- Regulatory strategy in return on equity proceedings, including coordination across several utilities in joint-party proceedings
- Extensive support for expert testimony in cost of capital and return on equity proceedings through research, financial analysis, and testimony development
- Expert testimony, sponsoring lead-lag studies, in support of utility cash working capital requirements
- Project management of expert testimony assignments, including all phases of the regulatory schedule
- Performing analysis to support expert testimony regarding affiliate expenses and allocations

Policy Analysis

Mr. Nowak has contributed to projects related to policy review including:

- A review of natural gas capacity options and a cost-benefit analysis for state regulators seeking to reduce energy costs for ratepayers
- Analysis of the economic and environmental benefits of changes to natural gas ratemaking/expansion policy



CONFIDENTIAL
ATTACHMENT C: RESUME OF JOSHUA C. NOWAK

Management and Operations Consulting

Mr. Nowak has taken a lead analytical role in developing benchmarking analyses and process reviews. Specifically, he has:

- Developed benchmarking analyses, in support of expert testimony, comparing electric and gas utilities' cost and operational efficiency, taking into account a situational assessment of exogenous factors
- Performed a process review of a gas utility's expansion projects, including an evaluation of policies, procedures, and financial models
- Supported analysis for a report of the reasonableness of a shared service company's administrative and general costs

Financial Analysis

Other financial analysis Mr. Nowak has conducted include:

- Extensive analysis on issues related to utilities' cost of capital
- Developing dispatch models to estimate revenues for merchant powerplants
- Estimating damages for breach of contract in fuel delivery commitment
- Researching strategic investment opportunities for merchant generators
- A report on the profitability of various generation technologies in a deregulated energy market
- Reviewing internal financial models used by utility clients
- Supporting utility asset appraisals, including research and analysis for income approach, cost approach, and sales comparison approach

Other Experience

In his previous work, Mr. Nowak contributed to the evaluation of regulatory policy for government clients. His experience included performing policy analysis, including economic impact assessments, for federal regulations.

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2018 – Present)

Vice President

Assistant Vice President

National Grid USA (2017 – 2018)

Director, Regulatory Strategy & Integrated Analytics

ScottMadden, Inc. (formerly Sussex Economic Advisors, LLC) (2012 – 2016)

Director

Principal



CONFIDENTIAL
ATTACHMENT C: RESUME OF JOSHUA C. NOWAK

Concentric Energy Advisors, Inc. (2007 – 2012)

Senior Consultant
Consultant
Assistant Consultant
Analyst

RTI International (2006 – 2007)

Economist

EDUCATION

Boston College

B.A., Economics and History, 2006



CONFIDENTIAL
 ATTACHMENT C: EXPERT TESTIMONY OF JOSHUA C. NOWAK

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Regulatory Commission of Alaska				
ENSTAR Natural Gas Company, a Division of Semco Energy, Inc.	06/16	ENSTAR Natural Gas Company, a Division of Semco Energy, Inc.	TA 285-4	Cash Working Capital
California Public Utilities Commission				
Pacific Gas and Electric Company, Southern California Edison Company, Southern California Gas Company, and San Diego Gas & Electric Company	02/24	Pacific Gas and Electric Company, Southern California Edison Company, Southern California Gas Company, and San Diego Gas & Electric Company	A.22-04-008 / A.22-04-009 / A.22-04-011 / A.22-04-012	Return on Equity Policy
Southern California Gas Company and San Diego Gas & Electric Company	01/24	Southern California Gas Company and San Diego Gas & Electric Company	A.22-04-011 / A.22-04-012	Return on Equity Policy
Connecticut Public Utilities Regulatory Authority				
Aquarion Water Company of Connecticut	08/22	Aquarion Water Company of Connecticut	Docket No. 22-07-01	Return on Equity
Aquarion Water Company of Connecticut	01/22	Aquarion Water Company of Connecticut	Docket No. 13-02-20RE06	Return on Equity and Cost of Debt
Federal Energy Regulatory Commission				
Central Hudson Gas & Electric Corporation, Consolidated Edison Company of New York, Inc., Niagara Mohawk Power Corporation d/b/a National Grid, New York State Electric & Gas Corporation, Orange and Rockland Utilities, Inc., and Rochester Gas and Electric Corporation	04/21	Central Hudson Gas & Electric Corporation, Consolidated Edison Company of New York, Inc., Niagara Mohawk Power Corporation d/b/a National Grid, New York State Electric & Gas Corporation, Orange and Rockland Utilities, Inc., and Rochester Gas and Electric Corporation	EL21-66-000, ER21-1647-000	Transmission Ownership Risk and Returns
Central Hudson Gas & Electric Corporation	12/19	Central Hudson Gas & Electric Corporation	ER20-715-000	Return on Equity



CONFIDENTIAL
 ATTACHMENT C: EXPERT TESTIMONY OF JOSHUA C. NOWAK

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Kentucky Public Service Commission				
Duke Energy Kentucky, Inc.	12/22	Duke Energy Kentucky, Inc.	Case No. 2022-00372	Return on Equity
Minnesota Public Utilities Commission				
Northern States Power Company (Xcel Energy Inc.)	11/23	Northern States Power Company (Xcel Energy Inc.)	G-002/GR-23-413	Return on Equity
New Brunswick Energy and Utilities Board				
New Brunswick Power Corporation (NB Power)	11/22	New Brunswick Power Corporation (NB Power)	Matter 541	Macroeconomic Environment and Capital Market Conditions
Public Utilities Commission of New Hampshire				
Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities	04/16	Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities	Docket No. DE 16-383	Cash Working Capital
New York Public Service Commission				
National Fuel Gas Distribution Corporation	10/23	National Fuel Gas Distribution Corporation	Case 23-G-0627	Return on Equity
Central Hudson Gas & Electric Corporation	07/23	Central Hudson Gas & Electric Corporation	Case 23-E-0418/ Case 23-G-0419	Return on Equity
The Brooklyn Union Gas Company d/b/a National Grid NY ("KEDNY) and KeySpan Gas East Corporation d/b/a National Grid ("KEDLI")	04/23	The Brooklyn Union Gas Company d/b/a National Grid NY ("KEDNY) and KeySpan Gas East Corporation d/b/a National Grid ("KEDLI")	Case 23-G-0225/ Case 23-G-0226	Return on Equity
Niagara Mohawk Power Corporation d/b/a National Grid	07/20	Niagara Mohawk Power Corporation d/b/a National Grid	Case 20-E-0380/ Case 20-G- 0381	Return on Equity



CONFIDENTIAL
 ATTACHMENT C: EXPERT TESTIMONY OF JOSHUA C. NOWAK

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Niagara Mohawk Power Corporation d/b/a National Grid	07/17	Niagara Mohawk Power Corporation d/b/a National Grid	Case 17-E-0238 / Case 17-G- 0239	Capital Structure and Overall Cost of Capital
North Dakota Public Service Commission				
Northern States Power Company (Xcel Energy Inc.)	12/23	Northern States Power Company (Xcel Energy Inc.)	Docket No. PU-23-367	Return on Equity
Public Utilities Commission of Ohio				
Duke Energy Ohio, Inc.	01/23	Duke Energy Ohio, Inc.	Case No. 22-1153-EL-UNC	Return on Equity
Public Utility Commission of Texas				
Wind Energy Transmission Texas, LLC	05/15	Wind Energy Transmission Texas, LLC	Docket No. 44746	Cash Working Capital
Lone Star Transmission, LLC	05/14	Lone Star Transmission, LLC	Docket No. 42469	Cash Working Capital
Railroad Commission of Texas				
Texas Gas Service Company, a Division of One Gas, Inc.	06/16	Texas Gas Service Company, a Division of One Gas, Inc.	GUD No. 10526	Cash Working Capital
Texas Gas Service Company, a Division of One Gas, Inc.	03/16	Texas Gas Service Company, a Division of One Gas, Inc.	GUD No. 10506	Cash Working Capital
Texas Gas Service Company, a Division of One Gas, Inc.	12/15	Texas Gas Service Company, a Division of One Gas, Inc.	GUD No. 10488	Cash Working Capital
CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	03/14	CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	GUD No. 10432	Cash Working Capital



CONFIDENTIAL
CASH WORKING CAPITAL STUDY PROPOSAL

March 22, 2024

Mr. Rocco D'Ascenzo
Deputy General Counsel
Duke Energy Business Services LLC
Rocco.D'Ascenzo@duke-energy.com

RE: CASH WORKING CAPITAL STUDY

Mr. D'Ascenzo,

Concentric Energy Advisors, Inc. ("Concentric") is pleased to submit this letter proposal to assist Duke Energy ("Duke" or the "Company") with the preparation, determination, and support of the Company's cash working capital requirements for the Company's Duke Kentucky rate case before the Kentucky Public Service Commission. As will be described in detail in this proposal, Concentric is well positioned to assist the Company with this assignment. The remainder of this letter details our scope of work for this engagement, our project team, and our proposed budget.

The remainder of this proposal provides:

- An introduction to Concentric
- Our understanding of the scope of work
- An introduction to our project team
- Concentric's qualifications to perform the work
- Our proposed project schedule
- Our proposed budget to complete this engagement

We appreciate the opportunity to work with the Company on the preparation of the lead-lag study associated with the Company's upcoming Kentucky rate filing. If you have any questions related to this proposal, please do not hesitate to contact me.

Sincerely,

Concentric Energy Advisors

A handwritten signature in black ink that reads "Michael J. Adams".

Michael J. Adams, Senior Vice President
217.836.9431
madams@ceadvisors.com



CONFIDENTIAL
CASH WORKING CAPITAL STUDY PROPOSAL
INTRODUCTION TO CONCENTRIC

INTRODUCTION TO CONCENTRIC

ORGANIZATIONAL BACKGROUND

Concentric Energy Advisors was founded in 2002 by a small group of executive-level consultants committed to establishing a mid-sized energy consulting firm with capabilities and a reputation unsurpassed by any firm in North America. Our wholly owned subsidiary, **Concentric Advisors, ULC**, was founded in 2017.

As a corporation, Concentric Energy Advisors and Concentric Advisors, ULC, (collectively, "Concentric"), has grown more than eight-fold and has significantly expanded its service offerings, while remaining focused on achieving the highest standards of consulting excellence in the energy field. We provide our clients access to one of the nation's largest pools of expert witnesses in the field of utility regulation, with more than 20 individuals who have appeared as experts in regulatory proceedings across North America, backed up by a team of consultants that are experienced in all aspects of developing the financial, economic, and technical data filed as part of regulatory proceedings.

Concentric Energy Advisors is headquartered in Marlborough, Massachusetts with an office in Washington, DC. Concentric Advisors, ULC is headquartered in Calgary, Alberta, Canada.

Collectively our team specializes in management consulting and financial advisory services focusing on the North American energy industry. Our energy industry experts have held positions with utility companies, regulatory agencies, integrated energy companies, regional transmission organizations, retail marketing companies, and utility management consulting firms. Currently, Concentric has approximately 70 employees. Many members of our team have been working together for more than 30 years.



CONFIDENTIAL
CASH WORKING CAPITAL STUDY PROPOSAL
INTRODUCTION TO CONCENTRIC

SERVICE AREAS

Concentric offers a broad range of services that enable our clients to address diverse needs comprehensively without the difficulty of retaining and coordinating multiple resources.

Our **Regulation Team** includes former regulators and utility executives who have served as decision-makers and expert witnesses on a broad range of policy and rate matters in state, provincial, and federal regulatory proceedings across North America.

The **Markets and Resource Planning Team** conducts analytical work in the energy industry that spans all aspects of the natural gas and electric markets, including wholesale and retail.

Our **Financial Advisory Team** is comprised of senior financial, economic, and industry professionals who advise clients on all aspects of the structure, negotiation, and implementation of asset-based and corporate transactions.

The **Future of Energy Team** helps electric and natural gas utilities address strategic questions, formulate positions on specific issues, and prepare policy comments and implementation filings. Our engagement teams combine regulatory, operations, market, financial, and business model expertise.

The **Litigation Team** provides clients with expert-based litigation and arbitration support services on matters pertaining to the North American energy industry.





CONFIDENTIAL
 CASH WORKING CAPITAL STUDY PROPOSAL
 SCOPE OF WORK

SCOPE OF WORK

Concentric will perform the following scope of work for Duke, commencing as soon as the engagement is signed, and we will provide deliverables in accordance with the schedule established by the Company.

The Company has asked Concentric to assist with the preparation and support of a lead-lag study for the Company’s electric business in Duke Kentucky’s rate case before the Kentucky Public Service Commission (the “Commission”).

Concentric’s lead-lag estimation process takes into account each of the determinants of cash working capital for a regulated utility. These determinants include:

Revenue Lags

- Service
- Billing
- Collections
- Payment Processing
- Bank Float

Expense Leads

- Payroll and Payroll Taxes
- Pension and Benefits
- Accounts Payable
- Taxes
- Supply Costs
- Interest Expense

The table below provides an overview of the types of determinants, what is measured within each determinant, the typical data requirements and sampling approaches, and the typical sources of data considered when preparing a lead-lag study. Note that the information provided in the table below may be adjusted or modified to best suit the needs of Duke Kentucky for the rate filing made before the Kentucky Public Service Commission. Further, the information provided in the table below may be adjusted or modified to best suit the needs of the Company’s Kentucky rate filing.

Determinant of Lead-Lag	What is Measured?	Data Requirement(s) & Sampling Approach	Typical Source(s) of Data
Service Lag	Time period between delivery of service and reading of meter. For monthly service, the value is typically one-half month.	<ul style="list-style-type: none"> • The midpoint of service period assumption is generally used. 	<ul style="list-style-type: none"> • Customer Information System (or databases)
Billing Lag	Time period between reading of meter and mailing of customer’s bill.	<ul style="list-style-type: none"> • Meter read scheduled dates and billing dates by billing cycle and month for the test year. 	<ul style="list-style-type: none"> • Customer Information System (or databases)



CONFIDENTIAL
 CASH WORKING CAPITAL STUDY PROPOSAL
 SCOPE OF WORK

Determinant of Lead-Lag	What is Measured?	Data Requirement(s) & Sampling Approach	Typical Source(s) of Data
Payment Processing Lag (if applicable)	Time period between receipt of customer payment and deposit into the Company's bank account. Evaluate factoring/financing of receivables, if necessary	<ul style="list-style-type: none"> Average Daily Collections by date, by type of collection, by collection institution (mail, payment centers, direct deposit). 	<ul style="list-style-type: none"> Treasury Records Payment Center Records
Bank Float (if applicable)	Time period between deposit of funds and Company's access to the funds.	<ul style="list-style-type: none"> Amounts immediately available to Company. Amounts available next business day 	<ul style="list-style-type: none"> Treasury Records.
Payroll and Payroll Taxes	Time period between the mid-point of when labor services were provided to the Company and payment for those services. May vary between union employees and non-union employees.	<ul style="list-style-type: none"> Payment Amounts (in total) by pay period, pay period beginning and ending dates, and direct deposit and check amounts. For those paid by check, the check issue date, the check clearing date, and the check clearing amount(s). Amounts may include other payroll deductions (to be determined). 	<ul style="list-style-type: none"> Company Payroll Records Bank and Financial Institution Records
Pension and Benefits	Time period between the mid-point of the coverage period and when payment was made for the coverage.	<ul style="list-style-type: none"> Copies of monthly invoices for the test year. 	<ul style="list-style-type: none"> Human Resources
Accounts Payable (other operations and maintenance expenses)	Time period between the mid-point of the period in which services were provided and when payment was made for those services.	<ul style="list-style-type: none"> By vendor, invoice date, payment date, and amount for all invoices received in the test year. For those vendors paid by check, the check issue date, the check clearing date, and the check amount, preferably by vendor. Sampling may be used here. 	<ul style="list-style-type: none"> Accounts Payable Company Bank and Financial Institution Records



CONFIDENTIAL
 CASH WORKING CAPITAL STUDY PROPOSAL
 SCOPE OF WORK

Determinant of Lead-Lag	What is Measured?	Data Requirement(s) & Sampling Approach	Typical Source(s) of Data
Taxes	Time Period between the midpoint of the tax year and the statutory due date.	<ul style="list-style-type: none"> • For all categories of taxes, payment due dates. • For property taxes, payment due dates and amounts by municipality/parcel. 	<ul style="list-style-type: none"> • Tax Register • Company Accounting or Accounts Payable System
Supply Costs (if applicable)	Time period between the midpoint of supply deliveries and the date on the ACH or wire transfer.	<ul style="list-style-type: none"> • Contract terms • Invoice dates • Payment dates • Payment amounts • If payments are by check, then check dates and check clearing dates (to estimate a float) 	<ul style="list-style-type: none"> • Accounts Payable
Interest Expense	The expense lead time associated with interest payments.	<ul style="list-style-type: none"> • Payments made on long term debt are typically made twice per year. • Payments related to short term debt if applicable. 	<ul style="list-style-type: none"> • Treasury

Concentric will provide lead-lag estimates for each of the determinants of cash working capital. Additionally, working with Duke Kentucky-specific data, Concentric will determine the cash working capital for inclusion as part of the overall revenue requirement in the rate case. As requested, Concentric will also prepare testimony to support the Company's requested level of cash working capital for the electric rate filing before the Kentucky Public Service Commission.

The lead-lag methodology which Concentric will employ has been accepted by numerous Commissions in previous rate case filings.



CONFIDENTIAL
 CASH WORKING CAPITAL STUDY PROPOSAL
 RELEVANT PROJECT EXPERIENCE

RELEVANT PROJECT EXPERIENCE

Concentric has an outstanding depth and breadth of experience in the critical success areas of this engagement. The following is a representative listing of clients for whom we have conducted Cash Working Capital and Lead-Lag engagements.

Client	Regulatory Commission	Date
Ameren Corporation	Illinois Commerce Commission Missouri Public Service Commission	2002, 2003, 2006, 2007, 2008, 2010, 2012, 2014, 2015, 2018, 2020, 2023
Appalachian Power Company and Wheeling Power Company	West Virginia	2018
Arkansas Oklahoma Gas Corporation	Oklahoma Corporation Commission	2003
Atlanta Gas Light Company	Georgia Public Service Commission	2019
Bangor Natural Gas Company	Maine Public Utilities Commission	2021
CenterPoint Energy	Arkansas Public Service Commission	2005
Central Maine Power Company	Maine Public Utilities Commission	2022
Chattanooga Gas Company	Tennessee Public Utility Commission	2018
Commonwealth Edison	Illinois Commerce Commission	2022, 2023
Connecticut Natural Gas	Connecticut Public Utilities Regulatory Authority	2013, 2023
Emera Maine	Maine Public Utilities Commission	2017, 2022, 2023
Evergy	Missouri Public Service Commission	2021
Hydro One	Ontario Energy Board	2005, 2006
Illinois Power Company	Illinois Commerce Commission	1999, 2004
Integrus Energy Group <i>North Shore Gas Co. and The Peoples Gas Light and Coke Co.</i>	Illinois Commerce Commission	2007
Intermountain Gas Company	Idaho Public Utilities Commission	2016
Kentucky Power Company	Kentucky Public Service Commission	2023
Missouri Gas Energy	Missouri Public Service Commission	2006
Montana-Dakota Utilities	Montana Public Service Commission	2022, 2023
Northeast Ohio Natural Gas Corporation	Ohio Public Utilities Commission	2023
Northern Illinois Gas Company	Illinois Commerce Commission	2008, 2023
Public Service Electric and Gas Company	New Jersey Board of Public Utilities	2018, 2023
Southern Connecticut Gas Company	Connecticut Public Utilities Regulatory Authority	2023
Toronto Hydro	Ontario Energy Board	2006
T.W. Phillips Gas and Oil Company	Pennsylvania Public Utility Commission	2006



CONFIDENTIAL
CASH WORKING CAPITAL STUDY PROPOSAL
RELEVANT PROJECT EXPERIENCE

Client	Regulatory Commission	Date
United Illuminating	Connecticut Public Utilities Regulatory Authority	2022
Versant Power	Maine Public Utilities Commission	2020, 2022, 2024
Virginia Natural Gas	State Corporation Commission of Virginia	2012, 2017, 2022



CONFIDENTIAL
CASH WORKING CAPITAL STUDY PROPOSAL
CONCENTRIC'S TEAM

CONCENTRIC'S TEAM

Concentric staffs all projects with a Responsible Officer, who provides oversight and manages strategic focus, and Project Manager, who is in charge of the day-to-day activities including interacting with the client, managing and reviewing work products, and generating final results. This two-fold approach to project leadership ensures that the Company will always have access to a fitting resource and the quality of work aligns with expectations. Michael Adams will serve as the Responsible Officer and proposed witness. Joseph Weiss will serve as the Project Manager for this assignment. Brief summaries of our experience are provided below. Resumes and testimony listings are available upon request.

Michael J. Adams, Senior Vice President, has over thirty-five years of direct experience in the public utility industry. He has worked for an investor-owned utility, a regulatory agency, and most recently as a consultant to the utility industry.

While employed by Illinois Power Company, Mr. Adams monitored project expenditures associated with gas and electric distribution, transmission and generation capital projects.

While employed by the Illinois Commerce Commission, Mr. Adams initially evaluated the rate filings of regulated utilities and provided expert testimony regarding the reasonableness of the requests. Mr. Adams was subsequently charged with developing and managing a management and operations audit program to evaluate company management policies, procedures and performance, as well as operational efficiency and effectiveness. Mr. Adams served as the Deputy Executive Director of the agency at the time of his departure. As a consultant, Mr. Adams has provided consulting services to regulatory agencies and regulated utilities on an array of operational and financial issues since 1995.



Prior to joining Concentric, Mr. Adams was a Managing Director of Navigant Consulting, Inc. Mr. Adams is a Certified Public Accountant, a graduate of Illinois College and holds an M.B.A. from the University of Illinois, Springfield.

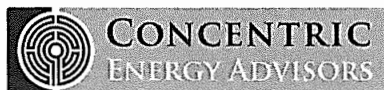
Mr. Adams provides financial, regulatory, strategic, operational and litigation support to his energy clients in preparation for, and support of regulatory filings. He has assisted clients with regulatory/legislative initiatives related to the approval and implementation of alternative regulation plans as well as the preparation and support of regulatory filings under alternative rate plans. Mr. Adams also provides advisory services in the areas of mergers and acquisitions. As a consultant, Mr. Adams has provided expert testimony or reports before State and Federal regulatory agencies.



CONFIDENTIAL
CASH WORKING CAPITAL STUDY PROPOSAL
CONCENTRIC'S TEAM

Joseph Weiss, Assistant Vice President, has worked on projects involving revenue requirements, class cost of service, allocation and rate design, cash working capital, rate of return, affiliate transactions, and rate case preparation for gas and electric utilities. As a consultant, Mr. Weiss has provided support for filings with several utility commissions and filed testimony as an expert witness on cash working capital before the Corporation Commission of Oklahoma, the Missouri Public Service Commission, the Illinois Commerce Commission, the Maine Public Utilities Commission, and the Public Utilities Commission of Ohio. He has strong quantitative and research skills and experience in accounting issues. Prior to joining Concentric Energy Advisors, Mr. Weiss was a Consultant with Navigant Consulting, Inc. and has worked for a large Midwest investor-owned utility. Mr. Weiss has an M.B.A. from Southern Illinois University Edwardsville and a B.S. in Business Administration (magna cum laude) with a major in Accounting and Finance from Saint Louis University.





CONFIDENTIAL
CASH WORKING CAPITAL STUDY PROPOSAL
SCHEDULE & BUDGET

SCHEDULE & BUDGET

PROJECT SCHEDULE

We understand that the Company expects to file a rate case during the fourth quarter of 2024, using a 2023 year-end per books and a 2024 pro-forma test period. Concentric will work with the Company's team to develop and adhere to the project schedule. Concentric is prepared to commence work on this assignment at the direction of the Company. We will work with the Company to establish an overall project schedule for the CWC study including when final work products and deliverables are to be completed. Direct testimony, if required, will be prepared according to the overall rate case schedule developed by the Company.

BUDGET

Fees for Concentric's services are based upon the time spent on the assignment by our professional staff at the established billing rates for the individuals involved. Our budget estimates are based on our judgments of the time required by individuals to complete the required work tasks and our standard billing rates. In preparing our work plan and the costs of our work, we have assumed that Duke staff will be involved in providing to our team, on a timely basis, any data and information necessary to support our work effort.

Given the present uncertainty regarding the Concentric team's role in the preparation and support of the cash working capital study, the engagement will be performed on a time and materials basis at our then current rates, for both pre-filing and post-filing support. Travel expenses (if any) associated with preparing the studies, as well as post-filing support will be billed to the Company at Concentric's actual incurred costs. If Concentric prepares the entire study, the budget would be estimated to be \$65,000, up to filing. If Concentric supports and reviews the Company's preparation of the study, given the uncertainty of the level of work required, Concentric would perform the work on a time and materials basis at Concentric's current rates.

Concentric's hourly billing rates are set forth in **Attachment A**.

Attachment B sets forth Concentric's Standard Terms & Conditions of Service. If the terms set forth in this letter proposal as acceptable, please sign and return a fully executed Attachment B.



CONFIDENTIAL
ATTACHMENT A: CONCENTRIC'S RATE SCHEDULE

ATTACHMENT A:

CONCENTRIC'S RATE SCHEDULE

Title	Hourly Rate (USD)
Chairman of the Board	\$1,090
Chief Executive Officer / President	\$765
Senior Vice President	\$765
Vice President	\$675
Assistant Vice President	\$560
Senior Project Manager	\$515
Project Manager	\$485
Senior Consultant	\$445
Consultant	\$415
Senior Analyst	\$380
Analyst	\$330
Associate	\$215
Project Assistant	\$90



CONFIDENTIAL
ATTACHMENT B: CONCENTRIC'S RATE SCHEDULE

ATTACHMENT B:

STANDARD TERMS & CONDITIONS OF SERVICE

1. *Scope* – Concentric Energy Advisors, Inc. ("Concentric") will perform the services set forth in the Letter or Proposal of which these Terms and Conditions (Terms) are a part. The provisions of these Terms shall control in the case of conflict with any provisions of the Letter or Proposal.
2. *Fees and Expenses* – Unless otherwise stated, fees for services by Concentric shall be based upon the rates, at the time the work is performed, of the personnel actually involved in the assignment. Report production and printing, reproduction, and telephone charges will be billed to you at Concentric's standard charges for such materials for services. Expenses of consultants while on assignment or any other charge incurred or expenditure made on your behalf will be charged at our cost.
3. *Payment* – Concentric will submit monthly invoices reflecting actual work performed and expenses incurred. Payment shall be due in U.S. funds 30 days after the date of an invoice. Amounts past due more than 30 days shall bear interest at an annual rate of 12% from the due date until payment is received.
4. *Sales Tax* – You are responsible for paying any local, state, or federal sales, use, or ad valorem tax that might be assessed on our services.
5. *Independent Contractor* – It is understood and agreed that Concentric shall for all purposes be an independent contractor, shall not hold itself out as representing or acting in any manner for you, and shall have no authority to bind you to any contract or in any other manner.
6. *Termination* – These terms shall be subject to the right of either party to terminate at any time upon not less than ten (10) days prior written notice to the other party. Upon termination, you shall pay the full amount due for services rendered and costs and expenses incurred and not paid for up to that time, and the costs of returning consultant personnel to home base and other reasonable costs and expenses incurred in effecting termination and returning documents.
7. *Responsibility Statement* – Concentric agrees that the services provided for herein will be performed in accordance with recognized professional consulting standards for similar services and that adequate personnel will be assigned for that purpose. If, during the performance of these services or within six months following completion of the assignment, such services shall prove to be faulty or defective by reason of a failure to meet such standards, Concentric agrees that upon prompt written notification from you prior to the expiration of the six month period following the completion of the assignment containing any such fault or defect, such faulty portion of the services shall be redone at no cost to you up to a maximum amount equivalent to the cost of the services rendered under this assignment. The foregoing shall constitute Concentric's sole liability with respect to the accuracy or completeness of the work and the activities involved in its preparation. In no event shall Concentric, its agents, employees, or others providing materials or performing services in connection with work on this assignment



CONFIDENTIAL
ATTACHMENT B: TERMS & CONDITIONS OF SERVICE

be liable for any direct, consequential or special loss or damage, whether attributable to breach of contract, tort, including negligence, or otherwise; and except as herein provided, you release, indemnify, and hold Concentric, its agents, employees, or others providing materials or performing services in connection with work on this assignment harmless from any and all liability including costs of defense, settlement and reasonable attorney's fees.

8. *Work Product* – Any report or other document prepared pursuant to these Terms shall be for your use only. Concentric's prior written consent is required for the use of (or reference to) its report or any other document prepared pursuant to these Terms in connection with a public offering of securities or in connection with any other financing. Concentric hereby agrees, however, to the Client's reference to the work product in connection with any proxy relating to a combination between two parties. It is understood and agreed that Concentric's use of its proprietary computer software, methodology, procedures, or other proprietary information in connection with an assignment shall not give you any rights with respect to such proprietary computer software, methodology, procedures or other proprietary information. Concentric may retain and further use the technical content of its work hereunder.
9. *Excused Performance* – Concentric shall not be deemed in default of any provision hereof or be liable for any delay, failure in performance, or interruption of service resulting directly or indirectly from acts of God, civil or military authority, civil disturbance, war, strikes or other labor disputes, fires, other catastrophes, or other forces beyond its reasonable control, whether or not such event may be deemed foreseeable.
10. *Related Litigation* – In the event that Concentric employees (current or former), subcontractors or agents are compelled to provide testimony, produce documents, or otherwise incur costs or expend time in any legal proceeding related to Concentric's work for you, you agree to reimburse Concentric at its regular billing rate per hour for its time expended, and for any expenses incurred (at Concentric's direct cost).
11. *Notices* – All notices given under or pursuant to the Terms shall be sent by Certified or Registered Mail, Return Receipt Requested, and shall be deemed to have been delivered when physically delivered if to Concentric Energy Advisors, Inc., 293 Boston Post Road West, Suite 500, Marlborough, MA 01752, Attention Mr. John J. Reed, Chairman and Chief Executive Officer, and if to you at the address shown on the Letter or Proposal of which these Terms are a part or such other address as you may designate by written notice to us.
12. *Complete Agreement* – It is understood and agreed that these Terms and the Letter or Proposal of which they are a part embody the complete understanding of the parties and that any and all provisions, negotiations and representations not included herein are hereby abrogated and that these terms cannot be changed, modified or varied except by written instrument signed by both parties. In the event you issue a purchase order or memorandum or other instrument covering the services herein provided, it is hereby specifically agreed and understood that such purchase order, memorandum, or instrument is for your internal purposes only, and any and all terms and conditions contained therein, whether printed or written, shall be of no force or effect unless



CONFIDENTIAL
ATTACHMENT B: TERMS & CONDITIONS OF SERVICE

agreed to in writing by Concentric. No waiver by either parties of a breach hereof or default hereunder shall be deemed a waiver by such party of a subsequent breach or default of like or similar nature.

13. *Governing Law* - This Agreement (consisting of the Letter or Proposal and these terms) shall be construed and otherwise governed pursuant to the laws of the Commonwealth of Massachusetts. The attached Proposal, of which these General terms and Conditions (terms) form a part, constitutes an agreement of the parties hereto, and supersedes any previous agreement or understanding. It may not be modified except in writing, and only if executed by both parties.

AGREED AND ACCEPTED:

A handwritten signature in blue ink, appearing to be "JD", written over a horizontal line.

CLIENT SIGNATURE

TITLE: Deputy General Counsel

COMPANY: Duke Energy Kentucky

DATE: 3/22/24



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

Matter Assignment

Date: June 12, 2024

To: Elizabeth M. Brama
Firm: Taft Stettinius & Hollister, LLP
Address: 80 South Eighth Street, Suite 2200
 Minneapolis, MN 55402

Subject: Duke Energy Kentucky, Inc., Kentucky Electric Base Rate Case

The Firm is retained to represent Duke Energy Kentucky in the preparation and litigation of a Kentucky electric base rate case.

Scope of Services:

The scope of work will include assisting in-house counsel with:

- Development of the case;
- Drafting and/or reviewing pre-filing documents and testimony in compliance with Kentucky Revised Statutes and Kentucky Administrative Regulations;
- Reviewing discovery requests of and responses by Duke Energy Kentucky, and preparing discovery to be issued by the Company;
- Witness preparation;
- Settlement efforts; and/or
- Litigation of the proceeding.

Fee Proposal:

We estimate the legal fees and costs for the matter to fall within the following ranges, subject to the assumptions noted below.


Activity	Low	Medium	High
Preparation of Case			
Post filing/pre-litigation			
Settlement/Litigation/Briefing			

- This proposed budget reflects estimates of the potential cost of a fully-litigated rate case through a final decision by the Kentucky Public Service Commission, excluding reconsideration or appeal. The cost ranges are estimates, based on the information currently available. It is also not possible to account for every issue or complication that may arise, nor such unknowns as the full extent of discovery, whether the case scope or timeline may be extended, or whether/when the case may settle. Depending on the ultimate scope of work needed, it is possible final costs could be below or exceed these levels.
- We strive at all times for efficiency, and would be pleased if fees come in below budget levels. Conversely, if it appears at any time we are likely to exceed the overall budget, we will alert Duke Energy Kentucky and discuss appropriate actions to be taken.
- We couple this proposal with a commitment that our people are happy to travel to Kentucky or Ohio as you need them with reasonable notice. We are happy to work with you to meet the Company's needs to the very best of our ability.
- Taft has recently submitted a request for proposal to update current rates for service, and proposes to undertake this work at the rates set forth therein.

Duke Energy Attorney: Rocco O. D'Ascenzo

Address: Deputy General Counsel
Duke Energy Business Services LLC
139 East Fourth Street / 1303-Main
Cincinnati, OH 45202

Email: Rocco.D'Ascenzo@duke-energy.com
513-287-4320
513-287-4385

Signature: 
Rocco O. D'Ascenzo

Agreed to and accepted by:

By: /s/ _____ (the "Firm Attorney")

Printed Name: Elizabeth M. Brama

Email: ebrama@taftlaw.com

Phone: (612) 977-8624

Date: June _____, 2024

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-015

REQUEST:

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

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

RESPONSE:

Please see STAFF-DR-01-015 Attachment. Through February 2024, Duke Energy Kentucky sold all retail accounts receivables to Cinergy Receivables LLC; therefore, transferring the risk of collectability to the purchaser and eliminating the need for a reserve for uncollectible accounts. Per the discussion in Mr. Thomas J. Heath's testimony, the Company terminated the credit agreements with Cinergy Receivables LLC in March of 2024. At that time, the Company began recording a provision for retail accounts receivable accounts.

PERSON RESPONSIBLE: Danielle L. Weatherston

DUKE ENERGY KENTUCKY, INC.
Reserve for Uncollectible Accounts - Account 144
Years 2021 through 2023

	<u>2021</u>		<u>2022</u>		<u>2023</u>	
a. Balance - Beginning of Year	\$	-	\$	-	\$	-
b. Charge Offs	\$	-	\$	-	\$	-
c. Recoveries	\$	-	\$	-	\$	-
d. Provision	\$	-	\$	-	\$	-
e. Balance - End of Year	\$	-	\$	-	\$	-
f. Provision - Electric Operations	\$	-	\$	-	\$	-
f. Percent of Electric Revenue		0.000%		0.000%		0.000%

Note:

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

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-016

REQUEST:

Provide the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1986 and 2018, as of the end of the most recent calendar year. Show the amounts associated with each reduction separately.

RESPONSE:

As of December 31, 2023, the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1986 and 2018 are:

1986 Excess Deferred Income Tax (EDIT) - \$0

2018 Excess Deferred Income Tax (EDIT) - \$51,222,983

PERSON RESPONSIBLE: John R. Panizza

REQUEST:

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

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

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

RESPONSE:

- a. See STAFF-DR-01-017(a)(1-6) Attachment and STAFF-DR-01-017(a)(7-8) Attachment.

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

PERSON RESPONSIBLE: John R. Panizza

Duke Energy Kentucky, Inc.
 STAFF-DR-01-017(a)(1-6)
 Federal and State Income Taxes
 12 Months Ended December 31, 2023

Description	Amounts Reflect Operating Electric Taxes Only				Total
	17(a)(3) Current Federal	17(a)(1)(2) Deferred Federal	17(a)(6) Current Kentucky	17(a)(6) Deferred State	
Current Year Tax Provision	8,171,262	1,575,987	677,069	1,750,271	12,174,589
Provision to Tax Return True-Ups	898,265	(1,019,544)	(141,888)	88,438	(174,729)
Excess Deferred Income Tax Amortization		(3,719,355)		(252,783)	(3,972,138)
Income Credits Resulting from Prior Deferrals		17(a)(4)(6)			-
Investment Tax Credit Amortization		17(a)(5)(b)			-
FIN 48		27,399			27,399
Total	9,069,527	(3,135,513)	535,181	1,585,926	8,055,121

Additional Information:					
Investment Tax Credits Realized	17(a)(5)(a)				NONE

Note 1: Schedule M detail for items such as depreciation is shown in response DR-01-017(a)(7) - Tax Reconciliation

Duke Energy Kentucky, Inc.
STAFF-DR-01-017(a)(7)
Reconciliation of Book Net Income and Federal Taxable Income
12 Months Ended December 31, 2023

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1	Net income per books	65,162,216	(34,666,905)	68,375,392	31,453,729
2	Add income taxes:				
3	Federal income tax - current	(8,466,199)	(10,239,449)	9,069,527	(7,296,277)
4	Federal income tax - deferred depreciation	0			
5	Federal income tax - deferred other	20,458,907	10,866,427	(3,135,513)	12,727,993
6	Investment tax credit adjustment	(143,719)	0	0	(143,719)
7	Federal income taxes charged to other income and deductions	0			
8	State income taxes	3,477,117	156,096	2,121,107	1,199,914
9	State income taxes charged to other income and deductions	0			
10	Total	80,488,322	(33,883,831)	76,430,513	37,941,640
11	Flow through items:				
12	Add (itemize)				
13	Deduct (itemize)	0			0
14	Book taxable income	80,488,322	(33,883,831)	76,430,513	37,941,640
15	Differences between book taxable income and taxable income per tax return:				
16	Add (itemize)				
	State Income Tax Deduction	4,063,775	58,680	(677,069)	4,682,164
	Interest Reclass	0	37,819,203	(27,721,199)	(10,098,004)
	Bad Debts	214,846	0	166,711	48,135
	Book Depreciation	79,783,310	(27,964)	58,076,807	21,734,467
	Capitalized Hardware/Software	43,086	0	23,223	19,863
	Coal Ash Spend, Net of Capitalized Portion	14,303,645	0	14,303,645	0
	Contributions in Aid of Construction	4,411,527	0	3,955,731	455,796
	Deferred Revenue	258,049	0	258,049	0
	Demand Side Management Deferral	2,121,738	0	1,821,643	300,095
	Impairment of Plant Assets	55,354	0	39,939	15,415
	Lobbying	360,000	360,000	0	0
	Loss on Reacquired Debt	118,160	0	79,682	38,478
	Meals	171,000	171,000	0	0
	Offsite Gas Storage Costs	392,864	0	0	392,864
	Regulatory Asset - Carbon Management	199,996	0	199,996	0
	Regulatory Asset - Deferred Plant Costs	4,061,305	0	4,061,305	0
	Regulatory Asset - Non-AMI Meters	368,588	0	368,588	0
	Regulatory Asset - Opt Out Tariff IT Modifications	10,480	0	10,480	0
	Regulatory Asset - Vacation Carryover	9,472	0	(9,454)	18,926
	Regulatory Asset- Storm Damage Recovery	327,512	0	327,512	0
	Regulatory Liability - Rate Case Expenses	67,834	0	67,834	0
	Regulatory Liability - RSLI & Other Misc Dfd Costs	277,266	0	0	277,266
	Storm Cost Deferral	210,211	0	210,211	0
	Tax Interest Capitalized	3,469,617	0	1,967,660	1,501,957
	Transportation Benefits	24,000	24,000	0	0
	Unbilled Revenue - Fuel	3,895,257	0	0	3,895,257
	Deferred Costs - Customer Connect	124,047	0	0	124,047
	Non-Cash Overhead Basis Adjustment	247,459	0	210,622	36,837
	Capitalized 174 R&D	1,000,000	0	1,000,000	0
	Extra Facility Lighting	18,520	0	18,520	0
	Severance Reserve - LT	684,250	0	684,250	0
	Workers Com Reserve	245,042	0	180,890	64,152
	Entertainment	19,000	19,000	0	0
	Total Additions	121,557,210	38,423,919	59,625,576	23,507,715
17	Deduct (itemize)				
	AFUDC Equity Income	(1,057,191)	(1,057,191)	0	0
	AFUDC Interest	(4,117,502)	(4,117,502)	0	0
	Asset Retirement Obligation	(79,928)	0	3,897	(83,825)
	Benefits Accruals	(3,567,219)	0	(2,448,340)	(1,118,879)
	Cost of Removal	(16,496,243)	0	(12,305,166)	(4,191,077)
	Environmental Reserve	(29,869)	0	(29,869)	0

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
	Equipment/T&D Repairs	(141,009,370)	0	(25,476,325)	(115,533,045)
	Mark to Market	(45,668)	(487,765)	442,097	0
	Regulatory Asset - ESM Deferral	(154,131)	0	(154,131)	0
	Regulatory Asset - Rate Case Expenses	(294,891)	0	(390,861)	95,970
	Regulatory Asset - Transition from MISO to PJM	(218,404)	0	(218,404)	0
	Regulatory Liability - Outage Costs	(888,412)	0	(888,412)	0
	Tax Depreciation/Amortization	(78,200,000)	0	(51,493,629)	(26,706,371)
	Tax Gains/Losses	(360,000)	0	(290,000)	(70,000)
	Unamortized Debt Premium	(8,845)	0	(5,111)	(3,734)
	Property Tax Reserves	(7,650,166)	0	(6,465,570)	(1,184,596)
	Rate Refunds	(163,539)	0	(110,770)	(52,769)
	Gas Supplier Refunds	(595,616)	0	0	(595,616)
	Lease Adjustments	(578,135)	0	(578,135)	0
	Regulatory Asset - Deferred Revenue	(7,377,203)	0	(7,377,203)	0
	Regulatory Asset - FAS 158	(370,459)	0	(386,864)	16,405
	Charitable Contribution Carryover	(202,194)	0	(143,822)	(58,372)
	REPS Incremental Costs	(917)	0	(917)	0
	Total Deductions	(263,465,902)	(5,662,458)	(108,317,535)	(149,485,909)
18	Taxable income per return	(61,420,370)	(1,122,370)	27,738,554	(88,036,554)

Computation of Tax:

Provision for Federal Income Tax at 21%	(12,898,278)	(235,698)	5,825,096	(18,487,676)
True Up Entries	834,451	(10,003,751)	928,061	9,910,141
Corporate Alternative Minimum Tax	4,230,000		2,961,000	1,269,000
Net Operating Loss (Utilization)/Generation	(632,373)		(644,631)	12,258
Rounding	1	0	1	0
Total Federal Income Tax Provision	(8,466,199)	(10,239,449)	9,069,527	(7,296,277)

- Note: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.
 (2) Provide a workpaper supporting each calculation including the depreciation for straight-line tax and accelerated tax depreciation.
 (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Duke Energy Kentucky, Inc.
 STAFF-DR_01-017(b)
 Analysis of Other Operating Taxes
 12 Months Ended December 31, 2023

DR(CR) 236						
Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts ⁽¹⁾ (d)	Amounts Accrued (e)	Amount Paid (f)
1	Kentucky Retail					
	(a) State income	535,181			(300,149)	3,267,974
	(b) Franchise fees	4,688		0		6,433
	(c) Ad valorem	10,140,373	2,954,336	0	24,885,451	17,282,562
	(d) Payroll (employers portion)	3,080		(13,405)	(14,595)	5,362
	(e) Other taxes					
2	Total Retail [L1(a) through L1(e)]	10,683,322	2,954,336	(13,405)	24,570,707	20,562,331
3	Other jurisdictions	(1,701,317)	54,265	13,405	(4,905,457)	153,722
	Total per books (L2 and L3)	8,982,005	3,008,601	0	19,665,250	20,716,053

(1) Explain items in this Column.
 Reclass between jurisdictions.

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

**PUBLIC STAFF-DR-01-018
(As to Attachments only)**

REQUEST:

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

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachments only)

Please see STAFF-DR-01-018 Confidential Attachments 1 and 2, the 2023 federal and state income tax returns, respectively, for Duke Energy Kentucky. The Kentucky Corporation Income Tax Return is filed on a unitary combined basis with Duke Energy Kentucky's affiliated companies including all of Duke Energy Corporation's affiliated entities except insurance entities.

PERSON RESPONSIBLE: John R. Panizza

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-01-018
CONFIDENTIAL ATTACHMENTS 1 & 2**

FILED UNDER SEAL

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

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

FILED UNDER SEAL

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-019

REQUEST:

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

RESPONSE:

Please see STAFF-DR-01-019 Attachment.

PERSON RESPONSIBLE: John R. Panizza

Duke Energy Kentucky, Inc.
STAFF-DR-01-019
Schedule of Franchise Fees Paid
12 Months Ended December 31, 2023

Year	Month	Vendor Name JD	Tax Paid	Taxable Revenue
2023	1	CITY OF BELLEVUE	\$ 34,521.20	\$ 1,150,706.67
2023	1	CITY OF BROMLEY	2,714.50	90,483.33
2023	1	CITY OF COVINGTON	237,276.59	7,909,219.67
2023	1	CITY OF CRESCENT SPRINGS	23,773.69	792,456.33
2023	1	CITY OF CRESTVIEW HILLS	25,020.64	834,021.33
2023	1	CITY OF CRITTENDON	13,566.81	452,227.00
2023	1	CITY OF DAYTON	25,484.66	849,488.67
2023	1	CITY OF DRYRIDGE	8,599.09	286,636.33
2023	1	CITY OF EDGEWOOD	37,339.04	1,244,634.67
2023	1	CITY OF ELSMERE	34,984.57	1,166,152.33
2023	1	CITY OF ERLANGER	86,456.68	2,881,889.33
2023	1	CITY OF FORT MITCHELL	43,682.42	1,456,080.67
2023	1	CITY OF FORT THOMAS	4,266.67	NA [1]
2023	1	CITY OF GLENCOE	236.33	7,877.67
2023	1	CITY OF HIGHLAND HEIGHTS	34,682.52	1,156,084.00
2023	1	CITY OF INDEPENDENCE	66,161.06	2,205,368.67
2023	1	CITY OF LUDLOW	28,563.21	952,107.00
2023	1	CITY OF NEWPORT	88,217.38	2,940,579.33
2023	1	CITY OF SOUTHGATE	16,022.71	534,090.33
2023	1	CITY OF TAYLOR MILL	29,758.86	991,962.00
2023	1	CITY OF VILLA HILLS	37,881.76	1,262,725.33
2023	1	CITY OF WILDER	26,488.99	882,966.33
2023	1	CITY OF WOODLAWN	785.86	26,195.33
2023	1	CITY OF WILLIAMSTOWN	4,054.01	135,133.67
2023	2	CITY OF BELLEVUE	38,660.38	1,288,679.33
2023	2	CITY OF BROMLEY	1,588.83	52,961.00
2023	2	CITY OF COVINGTON	241,592.41	8,053,080.33
2023	2	CITY OF CRESCENT SPRINGS	20,897.33	696,577.67
2023	2	CITY OF CRESTVIEW HILLS	24,532.99	817,766.33
2023	2	CITY OF CRITTENDON	10,501.58	350,052.67
2023	2	CITY OF DAYTON	26,833.75	894,458.33
2023	2	CITY OF DRYRIDGE	6,955.66	231,855.33
2023	2	CITY OF EDGEWOOD	35,447.13	1,181,571.00
2023	2	CITY OF ELSMERE	34,229.43	1,140,981.00
2023	2	CITY OF ERLANGER	99,162.27	3,305,409.00
2023	2	CITY OF FORT MITCHELL	43,288.97	1,442,965.67
2023	2	CITY OF FORT THOMAS	4,266.67	NA [1]
2023	2	CITY OF GLENCOE	234.90	7,830.00
2023	2	CITY OF HIGHLAND HEIGHTS	34,039.02	1,134,634.00
2023	2	CITY OF INDEPENDENCE	73,567.49	2,452,249.67
2023	2	CITY OF LUDLOW	19,273.69	642,456.33
2023	2	CITY OF NEWPORT	100,328.15	3,344,271.67
2023	2	CITY OF SOUTHGATE	14,307.45	476,915.00
2023	2	CITY OF TAYLOR MILL	31,975.99	1,065,866.33
2023	2	CITY OF VILLA HILLS	28,259.36	941,978.67
2023	2	CITY OF WILDER	21,942.64	731,421.33
2023	2	CITY OF WOODLAWN	904.49	30,149.67
2023	2	CITY OF WILLIAMSTOWN	3,970.77	132,359.00
2023	3	CITY OF BELLEVUE	33,597.58	1,119,919.33

Year	Month	Vendor Name JD	Tax Paid	Taxable Revenue
2023	3	CITY OF BROMLEY	1,226.26	40,875.33
2023	3	CITY OF COVINGTON	189,667.60	6,322,253.33
2023	3	CITY OF CRESCENT SPRINGS	16,111.06	537,035.33
2023	3	CITY OF CRESTVIEW HILLS	23,823.57	794,119.00
2023	3	CITY OF CRITTENDON	5,397.57	179,919.00
2023	3	CITY OF DAYTON	23,346.43	778,214.33
2023	3	CITY OF DRYRIDGE	3,596.46	119,882.00
2023	3	CITY OF EDGEWOOD	23,551.55	785,051.67
2023	3	CITY OF ELSMERE	27,739.68	924,656.00
2023	3	CITY OF ERLANGER	69,522.14	2,317,404.67
2023	3	CITY OF FORT MITCHELL	32,080.92	1,069,364.00
2023	3	CITY OF FORT THOMAS	4,266.67	NA [1]
2023	3	CITY OF GLENCOE	235.57	7,852.33
2023	3	CITY OF HIGHLAND HEIGHTS	27,707.03	923,567.67
2023	3	CITY OF INDEPENDENCE	60,786.95	2,026,231.67
2023	3	CITY OF LUDLOW	6,492.99	216,433.00
2023	3	CITY OF NEWPORT	82,248.29	2,741,609.67
2023	3	CITY OF SOUTHGATE	9,782.43	326,081.00
2023	3	CITY OF TAYLOR MILL	24,332.11	811,070.33
2023	3	CITY OF VILLA HILLS	18,774.27	625,809.00
2023	3	CITY OF WILDER	12,758.92	425,297.33
2023	3	CITY OF WOODLAWN	840.45	28,015.00
2023	3	CITY OF WILLIAMSTOWN	3,564.82	118,827.33
2023	4	CITY OF BELLEVUE	22,583.70	752,790.00
2023	4	CITY OF BROMLEY	1,872.75	62,425.00
2023	4	CITY OF COVINGTON	146,377.71	4,879,257.00
2023	4	CITY OF CRESCENT SPRINGS	14,546.98	484,899.33
2023	4	CITY OF CRESTVIEW HILLS	15,293.32	509,777.33
2023	4	CITY OF CRITTENDON	7,908.77	263,625.67
2023	4	CITY OF DAYTON	16,148.10	538,270.00
2023	4	CITY OF DRYRIDGE	31,421.89	1,047,396.33
2023	4	CITY OF EDGEWOOD	22,620.24	754,008.00
2023	4	CITY OF ELSMERE	16,566.47	552,215.67
2023	4	CITY OF ERLANGER	63,436.83	2,114,561.00
2023	4	CITY OF FORT MITCHELL	28,547.31	951,577.00
2023	4	CITY OF FORT THOMAS	4,840.82	NA [1]
2023	4	CITY OF GLENCOE	216.40	7,213.33
2023	4	CITY OF HIGHLAND HEIGHTS	20,947.63	698,254.33
2023	4	CITY OF INDEPENDENCE	43,574.54	1,452,484.67
2023	4	CITY OF LUDLOW	21,098.66	703,288.67
2023	4	CITY OF NEWPORT	59,983.18	1,999,439.33
2023	4	CITY OF SOUTHGATE	10,924.29	364,143.00
2023	4	CITY OF TAYLOR MILL	17,996.74	599,891.33
2023	4	CITY OF VILLA HILLS	22,342.64	744,754.67
2023	4	CITY OF WILDER	17,938.79	597,959.67
2023	4	CITY OF WOODLAWN	543.13	18,104.33
2023	4	CITY OF WILLIAMSTOWN	3,369.76	112,325.33
2023	5	CITY OF BELLEVUE	18,177.37	526,445.33
2023	5	CITY OF BROMLEY	1,070.70	32,183.67
2023	5	CITY OF COVINGTON	117,565.69	3,163,500.00
2023	5	CITY OF CRESCENT SPRINGS	12,944.82	362,244.33
2023	5	CITY OF CRESTVIEW HILLS	15,680.65	276,381.00
2023	5	CITY OF CRITTENDON	7,646.73	176,048.67
2023	5	CITY OF DAYTON	11,312.52	314,108.33
2023	5	CITY OF DRYRIDGE	3,622.60	111,917.00

Year	Month	Vendor Name JD	Tax Paid	Taxable Revenue
2023	5	CITY OF EDGEWOOD	15,016.26	462,502.67
2023	5	CITY OF ELSMERE	16,152.19	509,576.00
2023	5	CITY OF ERLANGER	45,583.95	847,443.00
2023	5	CITY OF FORT MITCHELL	20,345.17	545,881.67
2023	5	CITY OF FORT THOMAS	4,466.34	NA [1]
2023	5	CITY OF GLENCOE	52.78	3,715.67
2023	5	CITY OF HIGHLAND HEIGHTS	21,105.58	538,697.00
2023	5	CITY OF INDEPENDENCE	34,108.96	551,136.33
2023	5	CITY OF LUDLOW	14,629.24	123,611.00
2023	5	CITY OF NEWPORT	53,652.26	1,186,953.33
2023	5	CITY OF SOUTHGATE	9,237.58	252,430.00
2023	5	CITY OF TAYLOR MILL	17,651.92	600,057.33
2023	5	CITY OF VILLA HILLS	17,521.16	41,415.00
2023	5	CITY OF WILDER	14,943.84	200,290.00
2023	5	CITY OF WOODLAWN	379.65	14,440.33
2023	5	CITY OF WILLIAMSTOWN	1,060.07	61,577.33
2023	6	CITY OF BELLEVUE	16,205.11	540,170.33
2023	6	CITY OF BROMLEY	859.36	28,645.33
2023	6	CITY OF COVINGTON	102,767.09	3,425,569.67
2023	6	CITY OF CRESCENT SPRINGS	7,480.31	249,343.67
2023	6	CITY OF CRESTVIEW HILLS	9,780.51	326,017.00
2023	6	CITY OF CRITTENDON	2,297.64	76,588.00
2023	6	CITY OF DAYTON	12,754.30	425,143.33
2023	6	CITY OF DRYRIDGE	1,764.45	58,815.00
2023	6	CITY OF EDGEWOOD	18,521.14	617,371.33
2023	6	CITY OF ELSMERE	24,868.64	828,954.67
2023	6	CITY OF ERLANGER	37,445.14	1,248,171.33
2023	6	CITY OF FORT MITCHELL	17,789.97	592,999.00
2023	6	CITY OF FORT THOMAS	4,906.17	NA [1]
2023	6	CITY OF GLENCOE	141.75	4,725.00
2023	6	CITY OF HIGHLAND HEIGHTS	18,540.38	618,012.67
2023	6	CITY OF INDEPENDENCE	35,977.22	1,199,240.67
2023	6	CITY OF LUDLOW	1,198.62	39,954.00
2023	6	CITY OF NEWPORT	43,921.35	1,464,045.00
2023	6	CITY OF SOUTHGATE	4,595.47	153,182.33
2023	6	CITY OF TAYLOR MILL	11,781.67	392,722.33
2023	6	CITY OF VILLA HILLS	7,624.33	254,144.33
2023	6	CITY OF WILDER	8,975.56	299,185.33
2023	6	CITY OF WOODLAWN	408.98	13,632.67
2023	6	CITY OF WILLIAMSTOWN	2,283.04	76,101.33
2023	7	CITY OF BELLEVUE	19,982.20	666,073.33
2023	7	CITY OF BROMLEY	1,027.75	34,258.33
2023	7	CITY OF COVINGTON	128,209.24	4,273,641.33
2023	7	CITY OF CRESCENT SPRINGS	13,229.86	440,995.33
2023	7	CITY OF CRESTVIEW HILLS	15,711.66	523,722.00
2023	7	CITY OF CRITTENDON	6,086.71	202,890.33
2023	7	CITY OF DAYTON	13,642.62	454,754.00
2023	7	CITY OF DRYRIDGE	1,412.74	47,091.33
2023	7	CITY OF EDGEWOOD	17,744.22	591,474.00
2023	7	CITY OF ELSMERE	19,698.14	656,604.67
2023	7	CITY OF ERLANGER	51,864.25	1,728,808.33
2023	7	CITY OF FORT MITCHELL	22,679.85	755,995.00
2023	7	CITY OF FORT THOMAS	4,921.76	NA [1]
2023	7	CITY OF GLENCOE	59.58	1,986.00
2023	7	CITY OF HIGHLAND HEIGHTS	23,329.28	777,642.67

Year	Month	Vendor Name JD	Tax Paid	Taxable Revenue
2023	7	CITY OF INDEPENDENCE	39,233.57	1,307,785.67
2023	7	CITY OF LUDLOW	9,586.04	319,534.67
2023	7	CITY OF NEWPORT	55,015.37	1,833,845.67
2023	7	CITY OF SOUTHGATE	7,245.61	241,520.33
2023	7	CITY OF TAYLOR MILL	18,172.14	605,738.00
2023	7	CITY OF VILLA HILLS	16,208.68	540,289.33
2023	7	CITY OF WILDER	16,162.76	538,758.67
2023	7	CITY OF WOODLAWN	429.81	14,327.00
2023	7	CITY OF WILLIAMSTOWN	920.23	30,674.33
2023	8	CITY OF BELLEVUE	18,664.56	622,152.00
2023	8	CITY OF BROMLEY	1,076.06	35,868.67
2023	8	CITY OF COVINGTON	120,956.40	4,031,880.00
2023	8	CITY OF CRESCENT SPRINGS	13,080.28	436,009.33
2023	8	CITY OF CRESTVIEW HILLS	14,889.65	496,321.67
2023	8	CITY OF CRITTENDON	5,799.65	193,321.67
2023	8	CITY OF DAYTON	13,153.86	438,462.00
2023	8	CITY OF DRYRIDGE	1,672.74	55,758.00
2023	8	CITY OF EDGEWOOD	24,812.96	827,098.67
2023	8	CITY OF ELSMERE	18,033.52	601,117.33
2023	8	CITY OF ERLANGER	53,605.11	1,786,837.00
2023	8	CITY OF FORT MITCHELL	23,152.77	771,759.00
2023	8	CITY OF FORT THOMAS	4,923.21	NA [1]
2023	8	CITY OF GLENCOE	56.71	1,890.33
2023	8	CITY OF HIGHLAND HEIGHTS	20,142.54	671,418.00
2023	8	CITY OF INDEPENDENCE	35,527.59	1,184,253.00
2023	8	CITY OF LUDLOW	10,712.86	357,095.33
2023	8	CITY OF NEWPORT	50,581.84	1,686,061.33
2023	8	CITY OF SOUTHGATE	7,378.36	245,945.33
2023	8	CITY OF TAYLOR MILL	16,757.52	558,584.00
2023	8	CITY OF VILLA HILLS	17,107.10	570,236.67
2023	8	CITY OF WILDER	13,729.39	457,646.33
2023	8	CITY OF WOODLAWN	416.78	13,892.67
2023	8	CITY OF WILLIAMSTOWN	948.08	31,602.67
2023	9	CITY OF BELLEVUE	24,546.97	818,232.33
2023	9	CITY OF BROMLEY	1,072.91	35,763.67
2023	9	CITY OF COVINGTON	146,647.20	4,888,240.00
2023	9	CITY OF CRESCENT SPRINGS	14,286.09	476,203.00
2023	9	CITY OF CRESTVIEW HILLS	18,798.74	626,624.67
2023	9	CITY OF CRITTENDON	6,660.24	222,008.00
2023	9	CITY OF DAYTON	15,222.39	507,413.00
2023	9	CITY OF DRYRIDGE	1,637.46	54,582.00
2023	9	CITY OF EDGEWOOD	23,785.63	792,854.33
2023	9	CITY OF ELSMERE	19,112.64	637,088.00
2023	9	CITY OF ERLANGER	60,144.98	2,004,832.67
2023	9	CITY OF FORT MITCHELL	25,233.77	841,125.67
2023	9	CITY OF FORT THOMAS	4,935.35	NA [1]
2023	9	CITY OF GLENCOE	60.52	2,017.33
2023	9	CITY OF HIGHLAND HEIGHTS	25,444.04	848,134.67
2023	9	CITY OF INDEPENDENCE	40,167.88	1,338,929.33
2023	9	CITY OF LUDLOW	11,358.41	378,613.67
2023	9	CITY OF NEWPORT	61,081.19	2,036,039.67
2023	9	CITY OF SOUTHGATE	8,741.47	291,382.33
2023	9	CITY OF TAYLOR MILL	19,050.12	635,004.00
2023	9	CITY OF VILLA HILLS	18,690.26	623,008.67
2023	9	CITY OF WILDER	14,777.40	492,580.00

Year	Month	Vendor Name JD	Tax Paid	Taxable Revenue
2023	9	CITY OF WOODLAWN	505.10	16,836.67
2023	9	CITY OF WILLIAMSTOWN	1,088.11	36,270.33
2023	10	CITY OF BELLEVUE	24,464.89	815,496.33
2023	10	CITY OF BROMLEY	1,183.93	39,464.33
2023	10	CITY OF COVINGTON	144,413.39	4,813,779.67
2023	10	CITY OF CRESCENT SPRINGS	13,688.63	456,287.67
2023	10	CITY OF CRESTVIEW HILLS	16,628.29	554,276.33
2023	10	CITY OF CRITTENDON	5,983.63	199,454.33
2023	10	CITY OF DAYTON	16,559.17	551,972.33
2023	10	CITY OF DRYRIDGE	1,676.96	55,898.67
2023	10	CITY OF EDGEWOOD	22,929.49	764,316.33
2023	10	CITY OF ELSMERE	19,852.15	661,738.33
2023	10	CITY OF ERLANGER	54,919.24	1,830,641.33
2023	10	CITY OF FORT MITCHELL	24,080.10	802,670.00
2023	10	CITY OF FORT THOMAS	4,266.67	NA [1]
2023	10	CITY OF GLENCOE	56.37	1,879.00
2023	10	CITY OF HIGHLAND HEIGHTS	28,114.40	937,146.67
2023	10	CITY OF INDEPENDENCE	43,120.61	1,437,353.67
2023	10	CITY OF LUDLOW	10,161.19	338,706.33
2023	10	CITY OF NEWPORT	63,526.76	2,117,558.67
2023	10	CITY OF SOUTHGATE	8,515.92	283,864.00
2023	10	CITY OF TAYLOR MILL	19,752.48	658,416.00
2023	10	CITY OF VILLA HILLS	15,790.43	526,347.67
2023	10	CITY OF WILDER	17,215.39	573,846.33
2023	10	CITY OF WOODLAWN	508.10	16,936.67
2023	10	CITY OF WILLIAMSTOWN	920.29	30,676.33
2023	11	CITY OF BELLEVUE	18,122.23	604,074.33
2023	11	CITY OF BROMLEY	796.20	26,540.00
2023	11	CITY OF COVINGTON	120,254.83	4,008,494.33
2023	11	CITY OF CRESCENT SPRINGS	12,008.48	400,282.67
2023	11	CITY OF CRESTVIEW HILLS	16,049.18	534,972.67
2023	11	CITY OF CRITTENDON	5,517.64	183,921.33
2023	11	CITY OF DAYTON	11,437.87	381,262.33
2023	11	CITY OF DRYRIDGE	1,557.25	51,908.33
2023	11	CITY OF EDGEWOOD	20,484.49	682,816.33
2023	11	CITY OF ELSMERE	19,791.39	659,713.00
2023	11	CITY OF ERLANGER	54,155.45	1,805,181.67
2023	11	CITY OF FORT MITCHELL	20,922.21	697,407.00
2023	11	CITY OF FORT THOMAS	4,994.51	NA [1]
2023	11	CITY OF GLENCOE	78.40	2,613.33
2023	11	CITY OF HIGHLAND HEIGHTS	23,438.01	781,267.00
2023	11	CITY OF INDEPENDENCE	35,843.76	1,194,792.00
2023	11	CITY OF LUDLOW	8,853.90	295,130.00
2023	11	CITY OF NEWPORT	53,122.71	1,770,757.00
2023	11	CITY OF SOUTHGATE	7,148.85	238,295.00
2023	11	CITY OF TAYLOR MILL	16,355.73	545,191.00
2023	11	CITY OF VILLA HILLS	14,650.16	488,338.67
2023	11	CITY OF WILDER	12,618.63	420,621.00
2023	11	CITY OF WOODLAWN	369.18	12,306.00
2023	11	CITY OF WILLIAMSTOWN	987.60	32,920.00
2023	12	CITY OF BELLEVUE	22,331.13	744,371.00
2023	12	CITY OF BROMLEY	744.30	24,810.00
2023	12	CITY OF COVINGTON	141,798.70	4,726,623.33
2023	12	CITY OF CRESCENT SPRINGS	15,300.77	510,025.67
2023	12	CITY OF CRESTVIEW HILLS	16,674.54	555,818.00

Year	Month	Vendor Name JD	Tax Paid	Taxable Revenue
2023	12	CITY OF CRITTENDON	5,014.54	167,151.33
2023	12	CITY OF DAYTON	13,939.91	464,663.67
2023	12	CITY OF DRYRIDGE	1,337.19	44,573.00
2023	12	CITY OF EDGEWOOD	18,551.84	618,394.67
2023	12	CITY OF ELSMERE	24,521.34	817,378.00
2023	12	CITY OF ERLANGER	51,597.99	1,719,933.00
2023	12	CITY OF FORT MITCHELL	26,978.18	899,272.67
2023	12	CITY OF FORT THOMAS	5,124.06	NA [1]
2023	12	CITY OF GLENCOE	165.88	5,529.33
2023	12	CITY OF HIGHLAND HEIGHTS	27,955.45	931,848.33
2023	12	CITY OF INDEPENDENCE	42,584.18	1,419,472.67
2023	12	CITY OF LUDLOW	4,653.56	155,118.67
2023	12	CITY OF NEWPORT	57,815.95	1,927,198.33
2023	12	CITY OF SOUTHGATE	5,987.78	199,592.67
2023	12	CITY OF TAYLOR MILL	19,316.69	643,889.67
2023	12	CITY OF VILLA HILLS	17,313.20	577,106.67
2023	12	CITY OF WILDER	10,059.86	335,328.67
2023	12	CITY OF WOODLAWN	455.39	15,179.67
2023	12	CITY OF WILLIAMSTOWN	\$ 2,446.26 \$	81,542.00
			7,130,027.11	231,048,772.33
		1 January	910,539.25	30,209,086.00
		2 February	916,761.35	30,416,489.33
		3 March	701,451.32	23,239,488.33
		4 April	611,100.65	20,208,661.00
		5 May	473,928.03	10,902,555.00
		6 June	392,888.20	12,932,734.33
		7 July	502,574.07	16,588,410.33
		8 August	487,179.54	16,075,211.00
		9 September	563,048.87	18,603,784.00
		10 October	558,328.48	18,468,727.00
		11 November	479,558.66	15,818,805.00
		12 December	532,668.69	17,584,821.00
			7,130,027.11	231,048,772.33

[1] In 2023, the City of Fort Thomas Franchise Fee was based on a fixed amount.

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-020

REQUEST:

Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise currently included in rate base. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase for each item of utility plant, the amortization period, and the unamortized balance at the beginning of the base period.

RESPONSE:

No utility plant was acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the last rate case. Duke Energy Kentucky does not have any acquisition adjustments recorded within FERC Account 114 – Electric Plant Acquisition Adjustments.

PERSON RESPONSIBLE: Sharif S. Mitchell

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-021

REQUEST:

Provide Duke Kentucky's rate base, capital structure, and statement of income for the most recent 12 months preceding the base period and for the base period. Provide a reconciliation with detailed explanations.

RESPONSE:

Please see STAFF-DR-01-021 Attachment.

PERSON RESPONSIBLE: Lisa D. Steinkuhl
Danielle L. Weatherston

DUKE ENERGY KENTUCKY, INC.
ELECTRIC JURISDICTIONAL RATE BASE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	AS OF 2/29/2024	BASE PERIOD	VARIANCE
1	Total Utility Plant in Service (Accts 101 & 106)	Sch B-2	2,374,553,254	2,326,084,552	(48,468,702) (1)
2					
3	Additions:				
4	Construction Work in Progress (Account 107)	Sch B-4	0	0	0
5					
6	Fuel Inventory	Sch B-5	32,956,782	29,979,315	(2,977,467) (2)
7					
8	Materials & Supplies -				
9	Propane Inventory (Account 151) (A)	WPB-5.1b	0	0	0
10	Other Material and Supplies (Accts. 154 & 163) (A)	Sch B-5	29,403,264	20,096,676	(9,306,588) (6)
11	Total Materials & Supplies		<u>29,403,264</u>	<u>20,096,676</u>	<u>(9,306,588)</u>
12					
13	Gas Stored Underground (Account 164) (A)	WPB-5.1g	0	0	0
14					
15	Prepayments (Account 165) (A)	Sch B-5.1	1,507,049	2,119,316	612,267
16					
17	Emission Allowances (Account 158) (A)	Sch B-5.1	0	0	0
18					
19	Cash Working Capital Allowance	WPB-5.1a	20,077,042	7,495,342	(12,581,700) (3)
20					
21	Other Rate Base Items	Sch B-6	17,431,241	15,891,872	(1,539,369) (7)
22	Total Additions		<u>101,375,378</u>	<u>75,582,521</u>	<u>(25,792,857)</u>
23					
24	Deductions:				
25	Reserve for Accumulated Depreciation (Acct 108)	Sch B-3	866,455,103	915,313,162	48,858,059 (1)
26					
27	Accum. Deferred Income Taxes (Accts 190, 282, & 283)	Sch B-6	209,282,742	204,717,084	(4,565,658) (4)
28					
29	Customer Advances for Construction (Account 252)	Sch B-6	0	0	0
30					
31	Excess ADIT (254)	Sch B-6	52,130,766	47,025,926	(5,104,840) (5)
32					
33	Investment Tax Credits (Account 255)	Sch B-6	0	0	0
34	Total Deductions		<u>1,127,868,611</u>	<u>1,167,056,172</u>	<u>39,187,561</u>
35					
36	Electric Jurisdictional Rate Base		<u>1,348,060,021</u>	<u>1,234,610,901</u>	<u>(113,449,120)</u>

- (1) These variances are driven by adjustments made to the base period. Per Schedules B-2.2 and B-3.1, adjustments were made to eliminate ARO, Environment Compliance Assets, and certain street lighting. Also, additions to plant in service and accumulated depreciation during the period are offsetting these adjustments.
- (2) The variance is due to decreases in the cost of coal inventory.
- (3) The cash working capital for February 2024 is based on 1/8 O&M and the base period is based on the lead lag study.

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-022

REQUEST:

Provide the capital structure at the end of the five most recent calendar years and each of the other periods shown in Schedule E1 and Schedule E2.

RESPONSE:

Please see STAFF-DR-01-022 Attachment.

PERSON RESPONSIBLE: Danielle L. Weatherston

Schedule 22a

Duke Energy Kentucky, Inc.

Case No. 2024-00354
 Calculation of Capital Structure
 12 Months Ended December
 Dollars In Thousands

Line No.	Type of Capital	Latest Available		2023		2022		2021		2020		2019	
		Sep-24		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long Term Debt ^{1,3}	\$ 928,882	46.2%	\$ 704,562	36.6%	\$ 779,158	44.8%	\$ 729,221	44.1%	\$ 728,796	47.9%	\$ 658,807	47.5%
2.	Short-Term Debt	-	0.0%	92,903	4.8%	81,232	4.7%	102,596	6.2%	75,472	5.0%	82,509	6.0%
3.	Preferred & Preference Stock	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
4.	Common Equity ²	1,079,648	53.8%	1,130,357	58.6%	880,194	50.6%	821,633	49.7%	718,236	47.2%	645,094	46.5%
5.	Total Capitalization	\$ 2,008,530	100.0%	\$ 1,927,822	100.0%	\$ 1,740,584	100.1%	\$ 1,653,450	100.0%	\$ 1,522,504	100.0%	\$ 1,386,410	100.0%

(1) Includes current portion of Long Term Debt

(2) Includes Common Stock, Additional Paid in Capital, Retained Earnings and Other Comprehensive Income

(3) 2014 and forward amounts include the unamortized debt expense amounts, in accordance with updated GAAP guidance

Instructions: If the applicant is a member of an affiliated group, the above data is to be provided for the applicant as shown. On a separate schedule, the same data should also be provided for the parent company and the entire system on a consolidated basis.

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-023

REQUEST:

Provide the following:

a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule F1.

b. An analysis of short-term debt as shown in Schedule F2 as of the end of the latest calendar year.

RESPONSE:

a. Please see STAFF-DR-01-023(a) Attachment.

b. Please see STAFF-DR-01-023(b) Attachment.

PERSON RESPONSIBLE: Thomas J. Heath, Jr.

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2024-00354
 Schedule of Outstanding Long-Term Debt
 For The Period Ended December 31, 2023

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (1) (d)	Coupon Interest Rate (2) (e)	Cost Rate At Issue (3) (f)	Cost Rate to Maturity (4) (g)	Bond Rating at Time of Issue (5)		Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
								S&P (h)	Moody's		
1	Unamortized Loss on Reacquired Debt:										
2	7.65 due July 2025			(98,393)							63,938
3	Variable Rate PCB, due August 2027			(55,788)							15,569
4	Long-Term Debt:										
5	Long-Term Notes Payable		17-Mar-28	25,000,000	5.625%	5.625%	5.625%	A-2	P-2	Long Term Commercial Paper	1,406,250
7	Debentures	12-Oct-21	01-Aug-27	49,706,004	3.700%	3.700%	3.887%	BBB+	Baa1	Pollution Control Bond	1,932,045
6	Debentures	27-Jun-22	01-Aug-27	26,648,713	3.860%	3.860%	3.947%	A+/A-1	Aa3	Pollution Control Bond	1,051,692
8	Debentures	07-Mar-06	10-Mar-36	64,584,889	6.200%	6.233%	6.293%	BBB	Baa1	Unsecured Debenture	4,064,049
9	Debentures	05-Jan-16	15-Jan-26	44,951,452	3.420%	3.420%	3.477%	Not Rated	Not Rated	Unsecured Debenture	1,562,811
10	Debentures	05-Jan-16	15-Jan-46	49,804,605	4.450%	4.450%	4.485%	Not Rated	Not Rated	Unsecured Debenture	2,233,866
11	Debentures	07-Sep-17	15-Sep-29	29,940,926	3.350%	3.350%	3.391%	Not Rated	Not Rated	Unsecured Debenture	1,015,354
12	Debentures	07-Sep-17	15-Sep-47	29,901,715	4.110%	4.110%	4.137%	Not Rated	Not Rated	Unsecured Debenture	1,237,146
13	Debentures	07-Sep-17	15-Sep-57	29,895,171	4.260%	4.260%	4.285%	Not Rated	Not Rated	Unsecured Debenture	1,281,110
14	Debentures	03-Oct-18	15-Oct-28	39,925,292	4.180%	4.180%	4.227%	Not Rated	Not Rated	Unsecured Debenture	1,687,600
15	Debentures	12-Dec-18	15-Dec-48	34,882,307	4.620%	4.620%	4.649%	Not Rated	Not Rated	Unsecured Debenture	1,621,716
16	Debentures	17-Jul-19	15-Jul-49	39,832,828	4.320%	4.320%	4.355%	Not Rated	Not Rated	Unsecured Debenture	1,734,546
17	Debentures	26-Sep-19	01-Oct-25	94,879,214	3.230%	3.230%	3.307%	Not Rated	Not Rated	Unsecured Debenture	3,137,521
18	Debentures	26-Sep-19	01-Oct-29	74,807,595	3.560%	3.560%	3.614%	Not Rated	Not Rated	Unsecured Debenture	2,703,462
19	Debentures	15-Sep-20	15-Sep-30	34,914,650	2.650%	2.650%	2.693%	Not Rated	Not Rated	Unsecured Debenture	940,228
20	Debentures	15-Sep-20	15-Sep-50	34,886,695	3.660%	3.660%	3.684%	Not Rated	Not Rated	Unsecured Debenture	1,285,243
21	MCF Fees			(441,086)						MCF Fees	104,743
22	Other Fees									Other Fees	579,872
23				<u>703,966,789</u>							<u>29,658,760</u>
24	Annualized Cost Rate [total										
25	Col. (j) / Total col. (d)]										<u>4.213%</u>

26 (1) Represents Carrying Value

27 (2) Nominal Rate

28 (3) Nominal Rate Plus Discount or Premium Amortization

29 (4) Nominal Rate Plus Discount or Premium Amortization, and Issuance Cost

30 (5) Standard & Poor's, Moody, etc.

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2024-00354
 Schedule of Short-Term Debt
 For The Period Ended December 31, 2023

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
1	Notes Payable to Associated Companies:						
2	Notes Payable - Money Pool			92,903,000	5.627%	5.627%	5,227,559
3	Other:						
4	Amount Sold for Cash/Classified as Receivable			38,125,958	5.670%	5.670%	2,161,742
5	Total Short-Term Debt			131,028,958			7,389,301
6	Annualized Cost Rate [Total Col. (g) / Total Col. (d)]						<u>5.639%</u>
7	Actual Interest Paid or Accrued on Short-Term						
8	Debt during the Test Year [report in Col. (g) of this schedule]						\$ 6,649,688
9	Average Short-Term Debt - Format 3, Schedule 2, Line 15 Col. (d) [Report in Col. (g) of this Schedule]						\$ 121,248,082
10	Test-Year Interest Cost Rate [Actual Interest /						
11	Average Short-Term Debt] [Report in Col. (f) of this schedule]					<u>5.484%</u>	

Note: In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate, provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-024

REQUEST:

Provide a reconciliation and detailed explanation of each difference, if any, in Duke Kentucky's capitalization and net investment rate base for the base period and forecast period.

RESPONSE:

For the base period reconciliation see STAFF-DR-01-024 Attachment. For the forecasted period reconciliation see FR 16(6)(f).

PERSON RESPONSIBLE: Lisa D. Steinkuhl

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2024-00354
 RECONCILIATION OF CAPITALIZATION AND RATE BASE
 AS OF FEBRUARY 28, 2025

STAFF-DR-01-024
 PAGE 1 OF 3
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Line No.	Description	Source	Amount
1	Capitalization Allocated to Electric Operations	Page 2 of 5	1,353,352,214
2	Adjustments to Plant in Service	Sch. B-2.2 & B-3.1	(119,981,969)
3	<u>Assets per Books not included in Rate Base:</u>		
4	Other Property and Investments	Schedule B-8	(12,720,310)
5	CWIP	Sch. B-4	(84,896,087)
6	Cash	Schedule B-8	(3,178,203)
7	Other Current Assets	Schedule B-8	(75,649,780)
8	Other Regulatory Assets	Schedule B-8	(58,332,983)
9	Other Deferred Debits	Schedule B-8	25,153,457
10	Subtotal		(209,623,906)
11	<u>Liabilities per Books not included in Rate Base:</u>		
12	Other Current liabilities	Schedule B-8	101,216,379
13	Other Non-current liabilities	Schedule B-8	24,632,618
14	ARO Liabilities	Schedule B-8	56,011,471
15	Deferred Credits	Schedule B-8	16,490,012
16	Subtotal		198,350,480
17	<u>Items included in Rate Base:</u>		
18	Cash Working Capital Formula	Sch. B-5	7,495,342
19	Capitalization / Rate Base Differences		5,018,740
20	Subtotal		12,514,082
21	Total Variance		(118,741,313)
22	Electric Rate Base	Schedule B-1	1,234,610,901

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-025

REQUEST:

Provide the information shown in Schedule G for each construction project in progress, or planned to be in progress, during the 12 months preceding the base period, the base period, and the forecasted test period.

RESPONSE:

Please see STAFF-DR-01-025(a) Attachment for information as of February 28, 2024.

Please see STAFF-DR-01-025(b) Attachment for information as of February 28, 2025.

Please see STAFF-DR-01-025(c) Attachment for information as of June 30, 2026.

Please note the Company's construction forecasting is performed at a summarized level; therefore, the same level of detail is not available for future periods as historical periods.

As outlined on Schedule B-1, the Company is not requesting to include recovery of CWIP in base rates.

PERSON RESPONSIBLE: Sharif S. Mitchell – a.
Grady "Tripp" S. Carpenter – b., c.

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION PROJECTS
 AS OF FEBRUARY 29, 2024

SCHEDULE G

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs				Estimated Physical Percent Complete	
			Construction Amount (D)	AFUDC Capitalized (E) *	Indirect Costs Other (F) **	Total Cost (G=D+E+F)		
1	M18037501	LITTON SUB- CONSTRUCT SUB	6,189,729		656	28,612	6,218,997	Various
2	MX3999738	SUB OPT - DONALDSON 43 CVG SOUTH RE	3,435,003		-	27,856	3,462,859	Various
3	KSB DUG	NEW CUSTOMER WORK - RES SUBDIV INFR	2,807,446		6,668	45,895	2,860,009	Various
4	SG336SW	SG DEE DMS ADMS - SOFTWARE	2,037,678		2,736	19,889	2,060,302	Various
5	M18037503	LITTON SUB- CONSTRUCT TRANS LOOP	1,680,555		2,114	11,501	1,694,171	Various
6	M18038302	WHITE TOWER BK 2 RPL	1,546,555		-	23,150	1,569,705	Various
7	DKY213502	TAYLOR MILL SUB INSTALL	1,410,962		8,064	103,351	1,522,376	Various
8	EB021215X	OWEN ELECTRIC FEED REPLACEMENT	1,358,509		849	20,656	1,380,015	Various
9	EBS01303X	WSP VACUUM DRUM FILTER	1,291,402		278	12,787	1,304,467	Various
10	M19030001	F5967 RBLD HL 661 TO DECOURSEY	1,144,952		1,686	1,257	1,147,895	Various
11	M19029901	F5967 RBLD POLE HL736 TO HL 661	1,108,609		1,047	-	1,109,656	Various
12	MX1089713	SUB OPT HEBRON 42 RECO PT 2 - 21520	1,021,170		3,116	30,453	1,054,739	Various
13	MX9851050	RI-KY-236 (DONALDSON ROAD) FROM HOU	1,031,238		0	1	1,031,239	Various
14	SG601SW	DEE ADP SOFTWARE - 601	860,244		490	20,075	880,809	Various
15	KYGLT2102	GLT F5962 RPL 12-POLES AND REPAIR 1	778,638		7,813	23,502	809,953	Various
16	DKY213501	TAYLOR MILL SUB 69KV TAKE OFF	569,156		75,017	81,182	725,355	Various
17	MX5977873	AERO SUB LN EXT TO BOSCH	684,201		3,915	23,965	712,080	Various
18	MX1089758	SUB OPT HEBRON 42 RECO PART 1 - 215	651,050		2,175	23,634	676,859	Various
19	M18037502	LITTON SUB- EXT XMISSION	527,175		8,695	60,434	596,304	Various
20	SG764MAT1	DEK 2019-2020 MICROWAVE UPGRADES	475,215		1,635	16,358	493,208	Various
21	MX8555714	DONALDSON HIGHWAY UNDERGROUND RELOC	473,182		960	-	474,143	Various
22	MX5313258	SUB-OPT - 21890042A: LIMABURG 42 FL	425,718		56	5,211	430,985	Various
23	M21049101	FEEDER 6765 RELOCATION	407,901		1,093	21,134	430,128	Various
24	SG960ORCH	DER DISPATCH ORCHESTRATION	405,904		466	16,902	423,272	Various
25	EB020684X	HYDRAZINE AND AMMONIA CONTROLS	379,911		1,847	3,305	385,063	Various
26	M19030901	HEBRON-INSTALL 69 KV CB	360,136		151	4,471	364,757	Various
27	MX1089667	SUB OPT HEBRON 42 RECO PART 1 - 215	328,230		3,819	30,423	362,472	Various
28	M18038301	WHITE TOWER INSTALL SECOND V-STRUCT	349,191		3,053	8,356	360,599	Various
29	CEBIC23	INSTRUMENTATION & CONTROLS (GMA)	347,899		126	255	348,281	Various
30	04000156	DEE EAM NEXTGEN GIS	311,010		257	4,018	315,285	Various
31	MX0002134	SUB OPT 2022 TUG 26062514 N TALBOT	292,039		-	17,351	309,390	Various
32	M21037402	HEBRON-ROUTE 237 RLE	287,157		1,034	20,928	309,120	Various
33	400113005	WORKSTATION REFRESH 2023/24	295,812		462	1,797	298,071	Various
34	M18038303	WHITE TOWER 5967 POLE RELO	265,846		525	18,083	284,454	Various
35	MX0002133	SUB OPT 2022 TUG 25994114 N TALBOT	247,602		2,986	33,692	284,280	Various
36	HROPTB	HEAT RATE OPTIMIZATION TOOL - DEK	272,495		263	1,169	273,928	Various
37	M21049901	OAKBROOK TB 2	264,330		2,224	4,552	271,107	Various
38	MX9101587	06-8916 - HOUSTON ROAD EXTENSION TO	266,842		75	532	267,449	Various
39	M19030902	HEBRON TO 15268C TAP-INSTALL NEW 69	256,791		-	4,203	260,994	Various
40	MX6282574	SUB OPT -DPZ LIMABURG 42 H93218900	253,402		620	3,695	257,717	Various
41	EDUKEKY23	ELECTRIC EQUIPMENT PURCHASES - KY	249,015		87	-	249,102	Various
42	MX6246270	JT-E-MEMORIAL POINTE APARTMENTS	239,791		11	587	240,389	Various
43	MX9160207	MAIN ST CITY OF FLORENCE PH 2 LED S	239,170		14	358	239,542	Various
44	WD010068X	U1 TURBINE BLADES	232,143		-	-	232,143	Various
45	EOPLTFM	ENERGY ORCHESTRATION PLATFORM	224,809		59	1,617	226,486	Various
46	SG1093SW	GRID HOSTING CAPACITY PROJECT	201,435		1,883	17,760	221,078	Various
47	EB022017X	REPL CBU BREASTING CABLE	190,226		4,115	12,839	207,181	Various
48	EB020345X	CBU REPLACE BUCKETS AND CHAINS	205,509		-	1,482	206,992	Various
49	MXA352205	SUB OPT - 21990043A - RICHWOOD 43 E	195,572		21	2,191	197,785	Various
50	MX5999394	SUB OPT - AUTOMATED SWITCHGEAR (EAS	186,771		860	3,530	191,161	Various
51	MX5999267	SUB OPT - AUTOMATED SWITCHGEAR (WES	185,454		35	3,643	189,131	Various
52	ASDEKCD	ADMN SVCS BLANKET FOR CUST DEL DEK	162,615		1,085	21,138	184,838	Various
53	DUKTKYE23	PURCHASES OF VEHICLES AND EQUIPMENT	178,826		154	2,038	181,018	Various
54	M22008401	ATLAS INSTALL BATTERY CABINET	169,796		1,284	8,741	179,822	Various
55	SG732TR04	DEK TWR,SHELTR,PWRSUP_ SPARTA MW	155,821		3,624	16,832	176,277	Various
56	M19030903	FEEDER 6763-RECONDUCTOR OAKBROOK TO	169,692		38	979	170,708	Various
57	MX9365045	VILLA 43 LN EXT TO THOM MORE 41 - D	142,265		5,275	22,667	170,207	Various
58	SG776OP1	DEK OPTICAL ELECTRONICS	164,295		64	2,905	167,264	Various
59	M21046401	CONSTANCE BUS 1 SWGR AND TB 1 RPL	150,648		56	14,842	165,545	Various
60	MX5977890	FLORENCE 46 LN EXT TO AERO	133,238		3,403	24,540	161,181	Various
61	EB022168X	REPL FGD A MOD INLET & HUMP DUCT	151,387		29	1,608	153,024	Various
62	MX3045963	DECLARED CIRCUIT - DONALDSON 41 - 2	115,597		5,139	29,188	149,924	Various
63	MX7369915	JT-E-HOPEFUL TRACE TOWNHOMES	149,383		-	214	149,597	Various
64	MX7372051	2410047A: FLORENCE 47 BNK-2806 INST	146,957		883	1,209	149,049	Various
65	SKY2301DC	TO CAPTURE 2023 CAPITAL STORM #1	144,473		200	3,030	147,703	Various

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION PROJECTS
 AS OF FEBRUARY 29, 2024

SCHEDULE G

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs				Estimated Physical Percent Complete	
			Construction Amount (D)	AFUDC Capitalized (E) *	Indirect Costs Other (F) **	Total Cost (G=D+E+F)		
66	CONTROLS	SMART CONTROLS SYSTEM MGMT. TOOL	136,094		2,356	7,957	146,407	Various
67	SG960DASH	DER DISPATCH - DASHBOARD	119,054		5,084	19,310	143,448	Various
68	EB021948X	REPL ABS BUILDING SUMP PUMPS	125,338		1,992	15,821	143,151	Various
69	UIRATEDES	IU RATE DESIGN TOOL	118,278		4,180	15,397	137,855	Various
70	MX6490130	SUB OPT- 2990041A- DECOURSEY 41- TA	136,882		14	308	137,203	Various
71	MX5764593	KENTON 42 - HIGHWAY CROSSING	113,390		3,460	20,297	137,147	Various
72	348527125	NON-RES FLEET ELECTRIC PLANING TOOL	130,219		522	2,409	133,149	Various
73	CEB022007	EASTBEND WEST LANDFILL CELL 3	109,320		1,617	19,762	130,699	Various
74	M20044401	DIXIE RPL BUS 2 SWGR & TB2	129,836		521	-	130,357	Various
75	KSTMOH	OH CAPITAL REPLACEMENT DUE TO STORM	97,417		353	25,751	123,521	Various
76	EB022421X	REPL FGD DUCTWORK B INLET & C HUMP	119,088		-	2,127	121,215	Various
77	V2147HAZK	SUB OPT - HAZ - CLARYVILLE - 2147	(902,660)		-	1,018,951	116,291	Various
78	WD010070X	WDC U1 WATER INJECTION PUMP	120,523		(5,294)	265	115,493	Various
79	EB022437X	CT OIL PIPING REPLACEMENT	108,922		305	1,882	111,109	Various
80	TKY190401	BUFFINGTON F6761 REL RPL	953,197		-	(843,158)	110,039	Various
81	MX5254728	21890042A: LIMABURG 42 19BN-224 INS	104,161		647	3,295	108,103	Various
82	400055029	IVR VOICE AUTHENTICATION	102,714		54	2,298	105,066	Various
83	MX9197324	JT-E-AOSTA VALLEY PHASE 10	104,648		24	300	104,972	Various
84	SG11655W	DEE VEGETATION MANAGEMENT	104,132		181	-	104,313	Various
85	M22034701	WILDER SUBSTATION REPLACE TB 2 DEK	101,822		19	354	102,195	Various
86	MX9171230	JT-E-THE OVERLOOK AT SUNROCK PHASE	97,462		60	217	97,739	Various
87	EB022070X	REPLACE WSP FILTER FEED PUMPS	(219,261)		-	312,439	93,178	Various
88	MX5254718	20700045A: CRESCENT 45 K92-191 INS	85,778		2,410	4,513	92,701	Various
89	MX5254741	23040043A: WHITE TOWER 43 19K-776	81,116		116	7,130	88,362	Various
90	MX5254734	21990042A: RICHWOOD 42 36BN-343 IN	79,498		170	6,898	86,566	Various
91	MX1701475	2410042A: FLORENCE 42 26BN-937 INST	72,915		560	10,861	84,336	Various
92	MX7372046	2410044A: FLORENCE 44 26BN-1111 INS	79,526		70	4,406	84,002	Various
93	MX5254727	21890042A: LIMABURG 42 19BN-229 INS	74,776		1,469	6,955	83,200	Various
94	MX5254707	20090041A: KENTON 41 K84-378 INSTA	82,801		65	-	82,866	Various
95	MX9624624	JT-E-SANCTUARY VILLAGE PHASE 3 PART	(178,223)		-	261,000	82,776	Various
96	MX5254717	20700045A: CRESCENT 45 K92-29 INSTA	77,672		672	3,955	82,299	Various
97	MX5254732	21990041A: RICHWOOD 41 BNK-8296 IN	77,076		1,823	2,590	81,489	Various
98	MX6180924	20780044A: AUGUSTINE 44 K54-776 NEW	77,381		47	3,052	80,480	Various
99	SG11055W	POWER FLOW ANALYSIS	77,474		116	2,675	80,265	Various
100	MX5254704	20700043A: CRESCENT 43 K73-477 INS	73,192		47	6,957	80,196	Various
101	400055030	SAP & BUSINESS CUSTOMER WEB PORTAL	77,709		172	1,460	79,341	Various
102	MX5254705	20090041A: KENTON 41 K84-242 INSTA	20,210		2,174	6,934	79,318	Various
103	MX7372054	20420044A: CONSTANCE 44 21BN-635 I	54,914		3,076	20,990	78,980	Various
104	MX8393170	JT-E- THE PINNACLE OF FORT MITCHELL	77,437		-	630	78,067	Various
105	MX5254742	23040043A: WHITE TOWER 43 15K-702	70,140		1,901	5,644	77,685	Various
106	MX5254726	21890041A: LIMABURG 41 14BN-28 INST	74,229		540	2,685	77,454	Various
107	MX5254730	21890042A: LIMABURG 42 19BN-485 INS	67,495		590	9,251	77,336	Various
108	DKY213503	F5967 LOOP THRU TAYLOR MILL	(57,113)		21,354	112,524	76,765	Various
109	MX6180918	20780041A: AUGUSTINE 41 K60-204 NEW	75,673		546	20	76,239	Various
110	MX5254737	21990042A: RICHWOOD 42 36BN-313 IN	67,387		281	7,938	75,606	Various
111	WD050029X	FIRE PROTECTION SENSOR ADDITION	73,620		-	1,839	75,458	Various
112	EB021551X	REPLACE LBU BARGE & TROLLEY DRIVE	73,015		-	2,157	75,172	Various
113	MX5254708	20090041A: KENTON 41 KNK-1583 INST	65,380		217	8,788	74,384	Various
114	MX5254729	21890042A: LIMABURG 42 20BN-855 INS	66,159		2,033	5,436	73,628	Various
115	MX1975019	WILDER 43 LN EXT- DKY2645	49,904		2,236	20,934	73,073	Various
116	KRXRCM	CD - TRANSF RETROFIT - REACTIVE	39,059		3,880	29,384	72,324	Various
117	MX5353113	SUB OPT -21990043A - RECLOSER 41BN-	65,224		332	6,571	72,127	Various
118	MX5254711	22430041A: VILLA 41 K84-96 INSTALL	65,792		1,497	4,553	71,843	Various
119	MX5254722	21520041A: HEBRON 41 14BN-618 INSTA	63,202		1,750	6,526	71,478	Various
120	MX5254714	20700045A: CRESCENT 45 K92-315 INST	66,053		640	4,678	71,371	Various
121	MX9353335	JTD - 22990041A: DECOURSEY 41 11K-7	70,819		20	351	71,190	Various
122	MX5254720	21520041A: HEBRON 41 13BN-31 INSTAL	65,628		133	5,333	71,094	Various
123	MX5254739	23040041A: WHITE TOWER 41 15K-316	71,002		-	-	71,002	Various
124	M19030908	OAKBROOK SUB 15264 CHANGES	70,372		503	3	70,877	Various
125	PH2ASPASW	ESCA-OT ASSET,PATCH & VULNERABILITY	70,634		1	-	70,635	Various
126	MX5254719	21520041A: HEBRON 41 13BN-79 INSTAL	64,651		611	5,136	70,398	Various
127	MX9804712	9196 US HIGHWAY 42 UNION PROMENADE	70,366		6	-	70,372	Various
128	MX6180900	20780041A: AUGUSTINE 41 K60-222 REM	58,707		265	11,243	70,216	Various
129	MX7372045	2410044A: FLORENCE 44 25BN-725 INST	42,961		3,331	23,906	70,197	Various
130	MX6180914	20780041A: AUGUSTINE 41 K70-232 NEW	61,420		-	8,707	70,127	Various

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION PROJECTS
 AS OF FEBRUARY 29, 2024

SCHEDULE G

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs				Estimated Physical Percent Complete	
			Construction Amount (D)	AFUDC Capitalized (E) *	Indirect Costs Other (F) **	Total Cost (G=D+E+F)		
131	MX6465013	SUB OPT- 20780046A- AUGUSTINE 46- S	69,853		13	151	70,018	Various
132	MX7372047	2410044A: FLORENCE 44 31BN-1326 INS	42,526		2,458	24,430	69,414	Various
133	V2128HAZK	SUB OPT - HAZ - HANDS - 2128	(3,063)		6,341	66,087	69,365	Various
134	SG764BLK1	DEK 2019-2020 MICROWAVE UPGRADES	50,790		1,621	16,284	68,695	Various
135	MX5254738	23040041A: WHITE TOWER 41 22K-172	60,955		1,372	6,265	68,592	Various
136	MX1473566	2410047A: FLORENCE 47 BNK-8073 INST	31,573		4,842	31,710	68,124	Various
137	MX9353342	JTD - 21470042A: CLARYVILLE 42 47CA	67,396		59	384	67,839	Various
138	MX5254725	21520041A: HEBRON 41 BNK-2081 INSTA	54,275		1,168	10,980	66,423	Various
139	MX5254721	21520041A: HEBRON 41 14BN-576 INSTA	51,878		-	14,528	66,407	Various
140	EB022267X	REPLACE 2-2 FLY ASH EXHAUSTER	63,189		117	1,594	64,900	Various
141	MX1473561	0550044A: DONALDSON 44 26BN-1308 RE	59,414		2,321	3,033	64,768	Various
142	MX6180915	20780041A: AUGUSTINE 41 K61-759 NEW	61,197		51	3,320	64,568	Various
143	MX6180912	20780041A: AUGUSTINE 41 K60-64 NEW	58,872		377	5,233	64,481	Various
144	MX0535898	DMM - WOODSPOINT D-REBUILD - M19022	64,089		5	373	64,468	Various
145	MX6180925	20780044A: AUGUSTINE 44 BTW K54-300	59,622		70	4,021	63,713	Various
146	MX6180927	20780044A: AUGUSTINE 44 K54-916 NEW	57,131		-	5,428	62,559	Various
147	V2189HAZK	SUB OPT - HAZ - LIMABURG - 0042	59,164		53	3,029	62,247	Various
148	MX5254733	21990042A: RICHWOOD 42 BTW 35BN-53	53,670		1,822	6,526	62,018	Various
149	MX6180916	20780042A: AUGUSTINE 42 K52-147 NEW	60,893		319	653	61,866	Various
150	MX1701481	2410046A: FLORENCE 46 31BN-1347 INS	29,339		2,478	29,897	61,714	Various
151	MX5352287	SUB OPT - 21990042A -RICHWOOD 44 ST	57,040		885	3,508	61,432	Various
152	MX9353338	JTD - 22990041A: DECOURSEY 41 8K-48	60,641		-	-	60,641	Various
153	MX6180911	20780041A: AUGUSTINE 41 K70-258 NEW	56,088		1,157	3,269	60,513	Various
154	MX9353339	JTD - 22990041A: DECOURSEY 41 11K-4	59,178		63	446	59,686	Various
155	MX5254701	20700043A: CRESCENT 43 KNK-2979 IN	50,495		2,642	6,516	59,654	Various
156	EB022230X	REPLACE RECLAIM PIT LIGHTING	56,701		331	2,564	59,597	Various
157	MX5254699	20700041A: CRESCENT 41 K84-49 INST	47,698		2,492	8,778	58,967	Various
158	MX1701474	2410042A: FLORENCE 42 26BN-20 INSTA	57,889		457	597	58,942	Various
159	MX0006935	TUG - PHEASANT DR - EAST INSTALL	58,348		6	484	58,837	Various
160	MX6180921	20780044A: AUGUSTINE 44 K54-197 NEW	58,675		49	3	58,727	Various
161	MX6180926	20780044A: AUGUSTINE 44 K54-303 NEW	53,252		179	5,253	58,684	Various
162	MX6518423	20780041A: AUGUSTINE 41 K60-446 NEW	55,108		-	3,550	58,659	Various
163	MX7372048	2410044A: FLORENCE 44 BNK-2793 INST	37,336		1,515	18,822	57,672	Various
164	MX9353336	JTD - 22990041A: DECOURSEY 41 11K-1	57,220		2	192	57,414	Various
165	MX6180901	20780041A: AUGUSTINE 41 K60-238 NEW	44,306		109	12,993	57,408	Various
166	MX5254713	22430041A: VILLA 41 K84-71 INSTALL	46,860		-	10,284	57,144	Various
167	MX6180906	20780041A: AUGUSTINE 41 K60-39 NEW	51,625		212	5,297	57,134	Various
168	MX5254698	0670041A: ALEXANDRIA SOUTH 43 43CA-	49,585		59	7,091	56,735	Various
169	MX7372056	0420044A: CONSTANCE 44 21BN-396 INS	31,737		2,149	22,811	56,696	Various
170	K2241SURK	SUB OPT - SUR - FLORENCE - 241	(30,606)		7,974	79,301	56,669	Various
171	MX7372057	0420044A: CONSTANCE 44 21BN-387 INS	52,028		310	4,225	56,564	Various
172	SG732TR05	COMM TOWERS,SHELTERS-RYLAND HEIGHTS	31,896		5,003	19,441	56,340	Various
173	MX5441962	2410042A: FLORENCE 42 26BN-1083 INS	52,043		419	3,730	56,192	Various
174	M21050001	BUFFINGTON TB 8	54,836		30	946	55,812	Various
175	E1214	KENTUCKY QUARTERLY PAYROLL ACCRUAL	(146,997)		7,444	194,553	55,000	Various
176	GPACCRUAL	MIDWEST VACATION ACCRUAL	(7,044)		27,773	34,220	54,949	Various
177	CPADEK	DEK CAPITAL CPA ALLOCATION	(41,056)		13,487	82,320	54,750	Various
178	MX5254743	20700043A: CRESCENT 43 K83-332 REM	54,131		231	371	54,734	Various
179	SKY2210DC	TO CAPTURE 2022 CAPITAL STORM #10 I	51,375		19	3,201	54,594	Various
180	MX7372055	0420044A: CONSTANCE 44 21BN-625 INS	36,779		1,522	15,777	54,078	Various
181	MX9353337	JTD - 22990041A: DECOURSEY 41 11K-7	53,266		4	326	53,596	Various
182	CEBVLV24	2024 MISC VALVE BLANKET	53,397		109	2	53,509	Various
183	KPPL	STUB POLE REMOVAL ONLY	43,364		9,328	297	52,989	Various
184	MX5254702	20700043A: CRESCENT 43 KNK-4875 IN	49,276		622	2,868	52,766	Various
185	MX5821049	SUB OPT -TRANSFORMER UG 3-PHASE END	48,465		55	4,010	52,530	Various
186	MX9778065	JT-E-HEBRON STATION MULTIFAMILY PHA	51,887		9	-	51,896	Various
187	M21033001	COVINGTON INSTALL RTU	50,867		164	791	51,823	Various
188	EB021969X	SEWAGE TREATMENT LEVEL TRANSMITTER	49,627		1,902	93	51,622	Various
189	MX2725027	CAP UPGRADE, 41BN-196, RICHWOOD (19	40,557		1,546	9,383	51,485	Various
190	KYGLT2003	GLT 965 RPL POLE AT SPORTS COMPLEX	42,040		2,361	6,773	51,174	Various
191	LTHTRVMT	LIGHTHOUSE TRANSMISSION TVM 2.0	39,179		1,160	10,510	50,848	Various
192	ALTMETVEN	ALTERNATIVE METER VENDOR DEK	48,593		125	2,071	50,789	Various
193	MX0006936	TUG - PHEASANT DR - WEST INSTALL	40,916		376	8,894	50,185	Various
194	MX2725052	CAP UPGRADE, 11K-34, DECOURSEY (299	40,133		1,562	8,375	50,069	Various
195	M20032601	EMGT - HANDS FLOOD MITIGATION	22,577		2,395	25,071	50,044	Various

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION PROJECTS
 AS OF FEBRUARY 29, 2024

SCHEDULE G

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs				Estimated Physical Percent Complete	
			Construction Amount (D)	AFUDC Capitalized (E) *	Indirect Costs Other (F) **	Total Cost (G=D+E+F)		
196	EB020687X	REPLACE CRUSHER HOUSE BOILER	22,747		1,315	25,975	50,038	Various
197	MX7372041	0550043A: DONALDSON 43 21BN-302 REM	21,905		595	27,462	49,962	Various
198	M18038401	WHITE TOWER TB 1 REBUILD	37,363		1,384	11,103	49,849	Various
199	MX9353345	JTD - 21470042A: CLARYVILLE 42 47CA	49,099		61	446	49,606	Various
200	MX9353348	JTD - 21520042A: HEBRON 42 7BN-12 N	48,840		10	296	49,146	Various
201	MX9353349	JTD - 21320042A: COLD SPRING 42 CAK	49,007		-	-	49,007	Various
202	MX9353351	JTD - 21320042A: COLD SPRING 42 36C	48,431		5	-	48,436	Various
203	EB021749X	HCAD REPL TRIPPER RM DUST COLLECTOR	46,567		279	1,552	48,398	Various
204	MX6180910	20780041A: AUGUSTINE 41 K71-59 NEW	44,950		601	2,665	48,217	Various
205	SKY2201DC	TO CAPTURE 2022 CAPITAL STORM #1	48,072		-	-	48,072	Various
206	MX1601026	TRANSFORMER UG 3-PHASE END OF LIFE	39,075		523	7,539	47,137	Various
207	MX1466916	UNION PROMENADE NORTH OF ROUND A BO	46,272		21	593	46,887	Various
208	349472020	SLATE - EAM WORK MGMT SCHEDULING TO	45,337		155	1,381	46,873	Various
209	MX9918857	STEFFEN RD-POLE REPLACEMENTS - NON-	29,405		177	17,266	46,848	Various
210	EB022083X	REPL CH SURGE BIN LOAD CELLS	44,155		131	2,062	46,348	Various
211	EB022048X	MSP FA SILO DOOR & PLATFORM	28,333		2,355	15,628	46,316	Various
212	LTHCDDSLT	LIGHTHOUSE CUSTOMER DELIVERY DESIGN	37,973		1,038	5,722	44,732	Various
213	MX5821220	SUB OPT-TRANSFORMER UG 3-PHASE END	40,435		41	4,145	44,621	Various
214	LTHTRLIVS	LIGHTHOUSE: TRANSMISSION LIVE LIDAR	37,380		5,922	1,308	44,610	Various
215	K2152SURK	SUB OPT - SUR - HEBRON - 152	(22,775)		8,903	57,606	43,734	Various
216	SKY2206DC	TO CAPTURE 2022 CAPITAL STORM #6	43,088		385	19	43,493	Various
217	M22016101	15268 DOLWICK DR - AMSTERDAM RD	42,604		41	821	43,465	Various
218	MX5261357	GLT F5962 (KYGLT2102) 14-POLES	36,434		353	6,163	42,949	Various
219	MX6465474	SUB OPT- 20780044A- AUGUSTINE 44- S	41,904		36	510	42,450	Various
220	KSLNOLE	NON OLE STREET LIGHT REPLACEMENTS	6,003		1,560	34,838	42,401	Various
221	SG11815SW	DEE FEEDER LEVEL PLNG & RPTG	(892,324)		-	934,327	42,002	Various
222	MX6277290	RELOCATION HIGHWAY DOT SPECIFIC PRO	14,958		3,090	23,723	41,770	Various
223	EB022435X	G CONVEYOR GEARBOX & FLUID DRIVE	39,784		12	1,860	41,656	Various
224	CWDIC23	INSTRUMENTATION & CONTROLS (GMA)	40,228		199	884	41,312	Various
225	MX0653634	JT-E-BALLYSHANNON 515	40,859		3	319	41,181	Various
226	CGRREPLA	CGR REPLACEMENT	38,128		89	2,584	40,801	Various
227	SG1059HW	HARDWARE IN-LOOP HIL LAB	37,449		267	2,211	39,927	Various
228	40005023	USAGE ALERTS PHASE 2	19,587		3,230	17,071	39,888	Various
229	V2070HAZK	SUB OPT - HAZ - CRESCENT - 0041	34,984		-	4,873	39,857	Various
230	SKY2203DC	TO CAPTURE 2022 CAPITAL STORM #3	39,579		99	-	39,678	Various
231	40005024	SERVICE NAVIGATOR	21,894		2,400	14,895	39,188	Various
232	MX8540456	SUB OPT -LOAD GROWTH, LOAD TRANSFER	38,867		9	139	39,015	Various
233	MX2158210	SUB OPT - TRANSFORMER UG 3-PHASE EN	10,821		2,912	24,935	38,668	Various
234	SKY2302DC	TO CAPTURE 2023 CAPITAL STORM #2	12,205		-	25,421	37,626	Various
235	TPO000215	DEK POLEFOREMAN APPLICATION	37,424		-	-	37,424	Various
236	MX2725028	CAP UPGRADE, 41BN-710, RICHWOOD (19	26,664		1,913	8,484	37,061	Various
237	LTHTRMTLS	LIGHTHOUSE: TRANSMISSION TITUS	17,323		13,722	5,020	36,065	Various
238	MX8239349	STORM REPAIR ON F6761 @ POLE 36BN-4	32,149		436	3,361	35,945	Various
239	MX0319572	SUB OPT -UPGRADE OF CAPACITORS BY A	3,445		3,234	28,194	34,873	Various
240	40005032	CUSTOMER - MOBILE APPLICATION	33,634		102	825	34,561	Various
241	KMW23256	DOOR REPLACEMENT	32,286		-	1,848	34,133	Various
242	EB022450X	FGD LIMESTONE CONVERSION	34,001		102	-	34,102	Various
243	MX5820993	SUB OPT -TRANSFORMER UG THREE PHASE	26,822		39	6,282	33,143	Various
244	MX5820950	SUB OPT -TRANSFORMER UG THREE PHASE	24,169		261	7,976	32,406	Various
245	K2055SURK	SUB OPT - SUR - DONALDSON - 2055	(3,166)		12,128	22,643	31,605	Various
246	MX2725025	CAP UPGRADE, 20BN-630, LIMABURG (18	31,542		7	-	31,550	Various
247	MX5322977	EMERGENT CVG-7 RELOCATION - LIMABUR	28,257		-	3,288	31,545	Various
248	MX2725026	CAP UPGRADE, 35BN-330, RICHWOOD (19	4,143		114	27,227	31,483	Various
249	MX2158197	SUB OPT - TRANSFORMER UG 3-PHASE EN	20,886		1,077	8,985	30,948	Various
250	MX1601027	TRANSFORMER UG 3-PHASE END OF LIFE	29		4,123	26,360	30,512	Various
251	EB022062X	REPLACE 2-1 VERTIMILL GEARBOX	17,102		271	12,407	29,779	Various
252	WDC00101X	WGS/MAD CONTROL ROOM CONSOLIDATION	29,740		-	-	29,740	Various
253	MX1601029	TRANSFORMER UG 3-PHASE END OF LIFE	(2,586)		5,910	25,712	29,035	Various
254	MX0002132	SUB OPT 2022 TUG 25994114 N TALBOT	26,767		1,983	84	28,835	Various
255	MX5821168	SUB OPT-TRANSFORMER UG 3-PHASE END	28,378		225	146	28,749	Various
256	MX7057150	CITY OF INDEPENDENCE COBRAHEAD UPGR	27,948		37	502	28,488	Various
257	MX1601031	TRANSFORMER UG 3-PHASE END OF LIFE	4,196		2,249	21,950	28,395	Various
258	MX2158190	SUB OPT - TRANSFORMER UG 3-PHASE EN	16,639		2,778	8,846	28,263	Various
259	IT2300007	CARBON TOOLS PLATFORM 2023 - CLEAN	25,512		-	2,492	28,004	Various
260	MX7058120	CITY OF INDEPENDENCE COBRAHEAD UPGR	27,875		62	3	27,939	Various

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION PROJECTS
 AS OF FEBRUARY 29, 2024

SCHEDULE G

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs				Estimated Physical Percent Complete	
			Construction Amount (D)	AFUDC Capitalized (E) *	Indirect Costs Other (F) **	Total Cost (G=D+E+F)		
261	MX2725024	CAP UPGRADE, 20BN-92, LIMABURG (189	18,666		312	8,451	27,428	Various
262	TVMYLLVKY	TVM NONNERC CAP - DEK	27,057		-	(1)	27,056	Various
263	MX6453958	SUB OPT- 20780046A- AUGUSTINE 46- M	26,840		-	0	26,840	Various
264	MX5820998	SUB OPT -TRANSFORMER UG THREE PHASE	24,236		500	1,479	26,216	Various
265	SKY2307DC	TO CAPTURE 2023 CAPITAL STORM #7	7,499		6,287	12,425	26,211	Various
266	MX5821188	SUB OPT-TRANSFORMER UG 3-PHASE END	17,794		887	7,289	25,970	Various
267	MX5821163	SUB OPT-TRANSFORMER UG 3-PHASE END	18,900		1,325	5,461	25,686	Various
268	MX2158204	SUB OPT - TRANSFORMER UG 3-PHASE EN	(6,504)		4,350	27,782	25,627	Various
269	M22031301	RICHWOOD TB 2 MOVE TO WHITE TOWER T	24,059		186	727	24,971	Various
270	M23006702	BUFFINGTON TPS	24,086		57	783	24,927	Various
271	KRFSCM	CD - CIRC SECT - REACTIVE	(30,384)		2,001	53,009	24,626	Various
272	MX8564271	SUB OPT -TRANSFORMER UG THREE PHASE	(698,545)		273,627	449,359	24,441	Various
273	EB021392X	RELAY REPLACEMENT PH. II RATS	5,418		1,556	17,431	24,405	Various
274	349472029	MAXIMO INTEGRATIONS AND OTHER ENHAN	20,002		43	4,171	24,215	Various
275	SG459FB01	2018 MIDWEST FIBER	(3,313)		1,676	25,279	23,641	Various
276	MX5821228	SUB OPT-TRANSFORMER UG 3-PHASE END	17,396		1,207	4,886	23,489	Various
277	MX1601030	TRANSFORMER UG 3-PHASE END OF LIFE	3,892		188	18,938	23,018	Various
278	M19030907	LEVI STRAUSS STATION UPGRATE	(10,836)		4,207	29,384	22,755	Various
279	IT2100108	CIP LOCAL PASSWORD TOOL (CLPT)	(104,501)		(4,437)	131,426	22,488	Various
280	MX0319573	SUB OPT -UPGRADE OF CAPACITORS BY A	(4,105)		3,712	22,788	22,395	Various
281	MX9563302	F5967 (M190299) REBUILD MARSHALL	22,294		-	18	22,312	Various
282	MX9660088	DPZ - SILVER GROVE (62) 6241 PART 2	(174,337)		-	196,632	22,295	Various
283	M21037401	LIMABURG-OAKBROOK RLE	19,436		2,357	482	22,275	Various
284	MX2565156	DMM - LAYOUT/TRANSFER OF HEBRON 45;	21,725		6	251	21,982	Various
285	MX6327144	CAP UPGRADE,7K-495,HANDS (128) 1284	21,081		4	345	21,430	Various
286	MX2158216	SUB OPT - TRANSFORMER UG 3-PHASE EN	9,953		2,354	9,105	21,412	Various
287	IT2300106	CANCEL - HARTIGEN POWER OPTIX	20,098		49	1,217	21,364	Various
288	MX9369394	DPZ - SILVER GROVE (62) 6241	21,305		46	-	21,350	Various
289	MX9919685	SUB OPT -UPGRADE OF CAPACITORS BY A	(1,519)		2,913	19,467	20,860	Various
290	MX0394883	RADIAL; UG CABLE REPLACE SMALL - RE	19,444		167	1,235	20,846	Various
291	KLEDAL	LED AREA LIGHT RETROFIT	(30,938)		5,665	46,043	20,770	Various
292	MX4194121	F5967 (M190298) - REBUILD - 10768 M	(4,410)		71	24,748	20,409	Various
293	MX9563423	F5967 (M190299) REBUILD KLETTE RD	(1,054,549)		-	1,074,246	19,698	Various
294	MX9114464	F5967 (M190299) REBUILD MARSHALL RD	19,420		3	161	19,584	Various
295	MX0698823	EMERGT E1 LIMABURG ABS 610 REPLACE	19,036		2	227	19,264	Various
296	MX1975744	WILDER 43 LN EXT RT 9 TO CENTRAL -	(13,378)		2,558	29,689	18,869	Various
297	MX6453758	SUB OPT- 20780045A- AUGUSTINE 45- G	18,533		14	315	18,862	Various
298	349472028	NEW FMA ENHANCEMENTS	16,433		191	2,184	18,808	Various
299	MX9382916	JTD - 21470042A: CLARYVILLE 42 47CA	(72,053)		-	90,462	18,409	Various
300	MX9353368	JTD - 21320049A: COLD SPRING 49 39C	(160,767)		-	179,076	18,309	Various
301	TC2300036	SAP CUSTOMER SYSTEM CHANGES AND ENH	(2,513,707)		-	2,531,964	18,257	Various
302	MX9563131	F5967 (M190299) REBUILD MARSHALL RD	6,713		-	11,324	18,037	Various
303	MX9353352	JTD - 21320042A: COLD SPRING 42 36C	17,380		53	386	17,819	Various
304	MX0319571	SUB OPT -UPGRADE OF CAPACITORS BY A	(17,040)		7,503	27,128	17,591	Various
305	V2132REMK	SUB OPT - REM - COLD SPRING - 2132	12,701		(880)	5,739	17,559	Various
306	MX9919684	SUB OPT -UPGRADE OF CAPACITORS BY A	(8,348)		3,120	22,703	17,474	Various
307	M19029902	F5967 RLE RBLD HL736 TO HWY 177 LA	16,329		33	787	17,149	Various
308	MX2725066	CAP UPGRADE, 20BN-35, LIMABURG (189	16,658		606	(156)	17,108	Various
309	MX0319570	SUB OPT -UPGRADE OF CAPACITORS BY A	(24,362)		3,739	37,586	16,964	Various
310	MX9353364	JTD - 21280041A: HANDS 41 19K-32 NE	16,792		4	143	16,938	Various
311	TKY190402	BLACKWELL F6761 REL RPL	(3,010)		3,144	16,804	16,938	Various
312	MX9353357	JTD - 21280041A: HANDS 41 14K-242 N	16,500		10	181	16,690	Various
313	MX0319574	SUB OPT -UPGRADE OF CAPACITORS BY A	1,101		521	14,827	16,449	Various
314	MX6472764	CLP:1201 E LOW GAP RD; COLD SPRING	15,633		14	310	15,957	Various
315	MX9353367	JTD - 21320049A: COLD SPRING 49 36C	15,801		10	132	15,942	Various
316	MX6451512	SUB OPT- 20780043A- AUGUSTINE 43- G	15,512		74	353	15,940	Various
317	MX5352573	SUB OPT - 21990042A- RECLOSER - 41B	8,422		88	7,397	15,907	Various
318	MX8549113	H9321520A: HEBRON 45 14BN-770 SUB O	(1,384,198)		-	1,400,092	15,894	Various
319	MX0850305	JTD - 21320049A: COLD SPRING 49 36C	595		-	15,226	15,822	Various
320	SKY2207DC	TO CAPTURE 2022 CAPITAL STORM #7	15,723		-	-	15,723	Various
321	MX0319569	SUB OPT -UPGRADE OF CAPACITORS BY A	(6,057)		1,354	20,389	15,686	Various
322	400055027	PEAK DEMAND EVENT MANAGEMENT PLATFO	12,660		172	2,805	15,637	Various
323	M19019401	TURFWAY SUB	14,286		1,271	24	15,581	Various
324	MX9353358	JTD - 21280041A: HANDS 41 15K-163 N	15,020		69	422	15,512	Various
325	SG1134HW	MOBILE CONNECT HARDWARE	(1,088,040)		-	1,103,548	15,508	Various

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION PROJECTS
 AS OF FEBRUARY 29, 2024

SCHEDULE G

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs				Estimated Physical Percent Complete
			Construction Amount (D)	AFUDC Capitalized (E) *	Indirect Costs Other (F) **	Total Cost (G=D+E+F)	
326	MX9353366	JTD - 21320049A: COLD SPRING 49 36C	(3,333,545)	-	3,349,038	15,494	Various
327	MX9919686	SUB OPT -UPGRADE OF CAPACITORS BY A	(3,039)	-	18,361	15,322	Various
328	MX8548941	H9321520A: HEBRON 45 NEW POLE SUB O	14,835	3	286	15,123	Various
329	MX5971474	SUB OPT - 21990043A - RICHWOOD 43 -	10,120	1,081	3,885	15,086	Various
330	WDC00087X	REPLACE RO PUMP	13,442	412	1,228	15,082	Various
331	WDC00056X	REPLACE SWITCHYARD BREAKERS CT1-4	6,272	(2,835)	11,630	15,067	Various
332	MX9442677	DECLARED PROTECTION ZONE - BEAVER 4	(223,958)	-	238,860	14,902	Various
333	KK0078522	SUB OPT - SUR - AUGUSTINE - 78	13,863	41	927	14,831	Various
334	MX7891201	SUB OP 2022 RECL RPL, KNK-5687, WHI	(6,080)	1,629	19,231	14,780	Various
335	MX6465684	SUB OPT- 20780041A- AUGUSTINE 41- S	14,359	14	310	14,683	Various
336	KSMCELL	OUTDOOR LIGHTING SMALL CELL REGULTD	(35,701)	3,203	47,064	14,565	Various
337	MX6327150	CAP UPGRADE,10K-451,HANDS (128) 128	14,168	3	260	14,430	Various
338	MX0000704	2020 TUG 25998562 GREENBRIAR AVE PH	(10,604)	1,736	22,895	14,027	Various
339	V2199REMK	SUB OPT - REM - RICHWOOD - 0041	12,601,687	-	(12,587,875)	13,812	Various
340	KMW23089	ERLANGER OPS CTR FENCE SYSTEM REPLA	12,601	55	1,045	13,701	Various
341	M23006703	BLACKWELL TPS	12,606	-	1,030	13,636	Various
342	M23022401	CRITTENDEN INSTALL BATTERY CABINET	12,371	8	589	12,968	Various
343	MX9064744	WILDER 43 RT9 OVERHEAD WORK - SOG D	(14,657)	2,488	24,751	12,581	Various
344	CMU060004	MIAMI FORT 6 DECOMMISSIONING	(137,085)	10,264	139,281	12,460	Various
345	M20028901	YORK TB 2	11,448	183	807	12,438	Various
346	MX5291241	SUB OPT - DONALDSON 43 NC SWITCH -	3,900	1,659	6,799	12,358	Various
347	M23006701	WILDER TPS	11,317	86	942	12,345	Various
348	MX8534364	MIDWEST - ODD YR STORM FAILURE - LI	11,862	-	349	12,210	Various
349	MX9567011	100 ANDREWS WAY	11,998	-	2	12,000	Various
350	MX1701480	TBC 2410046A: FLORENCE 46 30BN-672	(18,757)	5,532	24,761	11,535	Various
351	SKY2309DC	TO CAPTURE 2023 CAPITAL STORM #9	(684,515)	-	695,408	10,894	Various
352	SKY2305DC	TO CAPTURE 2023 CAPITAL STORM #5	15,518	-	(4,694)	10,824	Various
353	MX9660090	DPZ - SILVER GROVE (62) 6241 PART 3	(131,197)	-	141,913	10,716	Various
354	SG359SW	SG SADM SOFTWARE - 359	(13,777)	5,748	18,667	10,638	Various
355	LTHTRFELD	LIGHTHOUSE TRANSMISSION TITUS FIELD	8,161	1,852	553	10,566	Various
356	KFPLOMX	FOREIGN POLE REPL OM	(39,959)	1,648	48,233	9,922	Various
357	M19030906	LIMABURG STATION UPRATE	1,048	1,011	7,857	9,916	Various
358	LTHTTVMMSG	LIGHTHOUSE TRANSMISSION TVM 2.0	(3,710)	2,670	10,944	9,905	Various
359	MX2725029	CAP UPGRADE, 41BN-38, RICHWOOD (199	2,345	2,650	4,636	9,631	Various
360	SKY2304DC	TO CAPTURE 2023 CAPITAL STORM #4	(50,276)	-	59,513	9,237	Various
361	IT2300069	THE GOODS APP - INVENTORY MANAGEMEN	8,991	116	5	9,111	Various
362	MX7372059	0420044A: CONSTANCE 44 K103-119 REP	5,294	365	3,445	9,104	Various
363	CEBIC24	INSTRUMENTATION & CONTROLS (GMA)	7,120	165	1,661	8,946	Various
364	MX6327145	CAP UPGRADE,10K-433,HANDS (128) 128	8,452	84	364	8,900	Various
365	SG459FB02	2018 MIDWEST FIBER	(11,234)	470	19,662	8,898	Various
366	LTHRUNITY	LIGHTHOUSE RRE UNITY	6,419	1,579	839	8,836	Various
367	KCTRLSL	OL SMART CONTROL INSTALL	11,975	93	(3,306)	8,762	Various
368	MX6465372	SUB OPT- 20780045A- AUGUSTINE 45- S	8,321	81	340	8,743	Various
369	MX8052768	CAPITAL AUGUSTINE REPLACE 3 LA'S NE	8,442	13	282	8,736	Various
370	M22016102	15268 DOLWICK DR - AMSTERDAM RD RBL	7,774	162	754	8,690	Various
371	M22031401	WEAVER SUBSTATION SITE PURCHASE	7,683	10	962	8,656	Various
372	M22034705	WILDER STATION POWER	7,835	10	687	8,532	Various
373	V2287REMK	SUB OPT - REM - KENTUCKY UNIVERSITY	(4,891)	(5,243)	18,484	8,351	Various
374	M23010001	F6765 69KV 2022 POLE INSPECTION KY	7,792	7	519	8,319	Various
375	IT2300078	KMS SUBSCRIPTION LICENSE CONVERSION	7,674	159	368	8,200	Various
376	MX7891217	SUB OPT -REPLACEMENT OF EXISTING RE	(21,517)	5,931	23,766	8,181	Various
377	KPOLIR	NON EMERG POLE REPLACE INSP BASED	(20,381)	10,485	18,053	8,158	Various
378	V2299REMK	SUB OPT - REM - DECOURSEY - 0041	21,051	(15,597)	2,678	8,132	Various
379	MX0451750	DKY2905 LITTON 41-44 STATION EXITS:	7,352	20	674	8,046	Various
380	349472021	FMA ENHANCEMENTS	(10,028)	-	18,037	8,009	Various
381	MX6450653	SUB OPT- 20780043A- AUGUSTINE 43- W	7,391	14	316	7,721	Various
382	M21030701	THOMAS MORE INSTL RTU	6,712	34	955	7,701	Various
383	KROWMAJ	DEK MAJ PROJ EASEMENT/ROW BLANKET	(4,308)	340	11,610	7,641	Various
384	V2205REMK	SUB OPT - REM - ALEXANDRIA SOUTH -	4,402	510	2,637	7,548	Various
385	SKY2205DC	TO CAPTURE 2022 CAPITAL STORM #5	(1,416,035)	-	1,423,548	7,513	Various
386	KOUTUG	OUTAGE RELATED UG CAP REPLACEMENTS	(48,986)	(4,701)	61,155	7,468	Various
387	MX9726813	DECLARED PROTECTION ZONE - BEAVER 4	7,391	9	-	7,400	Various
388	400055031	D-E.COM/MY ACCOUNT WEB	6,964	142	283	7,390	Various
389	MX1193729	SUB OPT - WHITE TOWER 41 RECO - 230	(6,836)	438	13,783	7,385	Various
390	ASDEKRO	ADMN SVCS BLANKET FOR REG OTHER DEK	2,006	3,293	2,025	7,324	Various

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION PROJECTS
 AS OF FEBRUARY 29, 2024

SCHEDULE G

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs				Estimated Physical Percent Complete	
			Construction Amount (D)	AFUDC Capitalized (E) *	Indirect Costs Other (F) **	Total Cost (G=D+E+F)		
391	RCTSOFTWR	RESIDENTIAL CARBON TOOL SOFTWARE	3,946		222	3,097	7,265	Various
392	IT2200149	RRE HEAT RATE SOLUTION	(10,051)		1,428	15,841	7,217	Various
393	IT2200122	ACQUIRE TUFIN & NPVIEW FIREWALL LIC	(5,552)		437	12,272	7,156	Various
394	MX8137248	SUB OPT -LINE PATROL NORMAL PRIORIT	1,640		744	4,620	7,004	Various
395	MX6464431	CAPITAL CLARYVILLE REPLACE LS TB 2	(971)		1,048	6,803	6,881	Various
396	SKY2401DC	TO CAPTURE 2024 CAPITAL STORM #1	4,837		787	1,047	6,670	Various
397	M22000301	6761 GLT 2021	5,567		93	977	6,637	Various
398	KHYDRCM	CD - HYDRO RECL REPL REACTIVE	6,183		34	354	6,571	Various
399	SG1187SW	DEE MIDWEST CL FISR SUBFED UPGRADE	(390,287)		-	396,782	6,495	Various
400	MX7891191	SUB OPT -REPLACEMENT OF EXISTING RE	(24,021)		3,162	27,339	6,479	Various
401	FERC88123	FERC ORDER 881 - DEK	4,375		201	1,893	6,469	Various
402	M22034702	WILDER INST NEW 33.6 MVA	5,814		9	627	6,450	Various
403	MX6465585	SUB OPT- 20780043A- AUGUSTINE 43- S	5,967		3	445	6,415	Various
404	CS2300002	MESH NETWORK OPTIMIZATION	4,431		52	1,892	6,375	Various
405	MX0000780	2020 DEK TUG 25998217 JACKSON RD PH	3,810		2,134	417	6,360	Various
406	IT2300008	CLEAN ENERGY SOLUTIONS PORTFOLIO	5,652		99	529	6,280	Various
407	SKY2308DC	TO CAPTURE 2023 CAPITAL STORM #8	6,113		-	-	6,113	Various
408	MX8137236	SUB OPT -LINE PATROL NORMAL PRIORIT	4,683		93	1,247	6,023	Various
409	MX7891216	SUB OPT -REPLACEMENT OF EXISTING RE	(2,858)		409	8,448	5,999	Various

DUKE ENERGY KENTUCKY, INC.
Construction Projects
As of February 28, 2025

Line No.	Project Class	Accumulated Costs
1	Communication	7,264,056
2	Distrib Lines OH/UG (Line Ext)	21,161,630
3	Distribution Improvements	43,369
4	Distribution Substation	6,497,473
5	Street Lights	117,637
6	Gen. Bldg. & Oper. Centers	4,356,306
7	Fossil Ash Basin Initiative	(347,231)
8	Fossil Steam Plants	16,536,119
9	Other Production Plant	9,514,444
10	Transmission Lines	16,836,661
11	Transmission Stations	3,113,948
		85,094,411

DUKE ENERGY KENTUCKY, INC.
Construction Projects
As of June 30, 2026

Line No.	Project Class	Accumulated Costs
1	Communication	6,107,951
2	Distrib Lines OH/UG (Line Ext)	16,490,090
3	Distribution Improvements	(63,184)
4	Distribution Substation	7,005,684
5	Street Lights	125,167
6	Gen. Bldg. & Oper. Centers	3,883,595
7	Fossil Ash Basin Initiative	(367,437)
8	Fossil Steam Plants	88,928,144
9	Other Production Plant	14,587,885
10	Transmission Lines	6,751,633
11	Transmission Stations	9,650,088
		153,099,615

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-026

REQUEST:

Provide, in the format provided in Schedule H, an analysis of Duke Kentucky's Construction Work in Progress (CWIP) as defined in the Uniform System of Accounts for each project identified in Schedule G.

RESPONSE:

Please see STAFF-DR-01-026 Attachment for information as of February 2024. For the base period and forecasted test period this data is not available because our construction forecasting is performed at a summarized level, as noted in response to STAFF-DR-01-025.

As outlined on Schedule B-1, the Company is not requesting to include recovery of CWIP in base rates.

PERSON RESPONSIBLE: Sharif S. Mitchell
Grady "Tripp" S. Carpenter

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF FEBRUARY 29, 2024

SCHEDULE H

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1	M18037501	11/1/2021	4/4/2025	10%	8,582,743	8,698,489	6,218,997	71%
2	MX3999738	2/1/2022	3/13/2025	2%	269	951,440	3,462,859	364%
3	KSBDUG	1/1/2020	4/1/2028	26%	3	3,478,438	2,860,009	82%
4	SG336SW	9/1/2016	6/1/2026	56%	1,049,863	1,049,863	2,060,302	196%
5	M18037503	1/1/2022	6/30/2024	6%	2,658,385	1,952,021	1,694,171	87%
6	M18038302	4/1/2022	9/30/2024	N/A	5,718,572	4,327,941	1,569,705	36%
7	DKY213502	6/1/2021	8/1/2025	18%	6,087,134	6,087,134	1,522,376	25%
8	EB021215X	7/1/2022	12/31/2024	N/A	691,420	1,776,134	1,380,015	78%
9	EBS01303X	1/1/2023	6/30/2024	N/A	1,417,297	1,897,680	1,304,467	69%
10	M19030001	7/1/2021	7/11/2025	16%	814,497	17,026,165	1,147,895	7%
11	M19029901	7/1/2021	7/22/2025	16%	984,734	22,055,242	1,109,656	5%
12	MX1089713	11/1/2021	5/29/2025	9%	732,676	916,641	1,054,739	115%
13	MX9851050	4/1/2023	12/26/2024	N/A	875,581	1,051,912	1,031,239	98%
14	SG601SW	6/1/2017	3/31/2025	61%	42,090	42,090	880,809	2093%
15	KYGLT2102	2/1/2022	9/28/2024	3%	658,238	1,886,883	809,953	43%
16	DKY213501	6/1/2021	7/29/2025	18%	1,245,722	2,065,389	725,355	35%
17	MX5977873	1/1/2021	5/1/2025	27%	269	940,545	712,080	76%
18	MX1089758	11/1/2021	5/29/2025	9%	494,405	575,413	676,859	118%
19	M18037502	12/1/2021	7/1/2024	9%	1,070,377	1,379,878	596,304	43%
20	SG764MAT1	10/1/2019	3/31/2030	23%	217,462	217,462	493,208	227%
21	MX8555714	10/1/2023	9/26/2024	N/A	871,957	483,490	474,143	98%
22	MX5313258	12/1/2022	5/1/2025	N/A	269	464,474	430,985	93%
23	M21049101	7/1/2022	5/14/2024	N/A	1,113,049	1,368,508	430,128	31%
24	SG960ORCH	9/1/2021	9/30/2026	10%	939,747	939,747	423,272	45%
25	EB020684X	8/1/2022	8/31/2025	N/A	385,542	1,205,675	385,063	32%
26	M19030901	3/1/2022	9/7/2027	N/A	2,794,338	2,774,043	364,757	13%
27	MX1089667	11/1/2021	5/29/2025	9%	269	890,340	362,472	41%
28	M18038301	4/1/2022	9/30/2024	N/A	660,919	1,446,927	360,599	25%
29	CEBIC23	3/1/2023	3/31/2024	N/A	104,330	104,330	348,281	334%
30	04000156	1/1/2023	12/31/2026	N/A	1,732,563	1,732,563	315,285	18%
31	MX0002134	5/1/2022	3/13/2025	N/A	269	218,884	309,390	141%
32	M21037402	8/1/2021	3/3/2026	13%	2,253,809	4,748,160	309,120	7%
33	400113005	10/1/2023	3/15/2025	N/A	46,812	46,812	298,071	637%
34	M18038303	10/1/2022	10/13/2024	N/A	300,290	267,270	284,454	106%
35	MX0002133	2/1/2022	3/13/2025	2%	269	225,622	284,280	126%
36	HROPTB	6/1/2023	10/31/2024	N/A	295,000	295,000	273,928	93%
37	M21049901	1/1/2023	1/16/2026	N/A	7,714,216	7,714,216	271,107	4%
38	MX9101587	8/1/2023	8/1/2024	N/A	113,319	301,580	267,449	89%
39	M19030902	2/1/2023	7/23/2027	N/A	13,258,853	12,875,234	260,994	2%
40	MX6282574	12/1/2022	5/1/2025	N/A	269	185,647	257,717	139%
41	EDUKEKY23	3/1/2023	3/31/2024	N/A	50,000	50,000	249,102	498%
42	MX6246270	4/1/2023	9/27/2024	N/A	199,912	265,191	240,389	91%
43	MX9160207	5/1/2023	10/29/2024	N/A	197,257	222,386	239,542	108%
44	WD010068X	7/1/2023	12/31/2024	N/A	5,236,260	6,751,450	232,143	3%
45	EOPLTFM	4/1/2023	3/31/2027	N/A	210,000	210,000	226,486	108%
46	SG1093SW	11/1/2021	1/26/2025	10%	56,870	221,078	221,078	100%
47	EB022017X	12/1/2022	12/31/2024	N/A	194,837	457,785	207,181	45%
48	EB020345X	3/1/2023	12/31/2024	N/A	1,115,808	2,351,601	206,992	9%
49	MXA352205	12/1/2022	2/28/2025	N/A	269	138,081	197,785	143%
50	MX5999394	2/1/2023	3/13/2025	N/A	118,594	123,213	191,161	155%
51	MX5999267	2/1/2023	3/13/2025	N/A	135,864	140,064	189,131	135%
52	ASDEKCD	8/1/2022	12/31/2050	N/A	1	184,838	184,838	100%
53	DUKTKYE23	9/1/2023	3/1/2023	N/A	50,000	2,920	181,018	6199%
54	M22008401	1/1/2023	4/30/2024	N/A	172,432	217,909	179,822	83%
55	SG732TR04	2/1/2021	3/20/2026	21%	1,545,935	1,545,935	176,277	11%
56	M19030903	3/1/2023	1/8/2028	N/A	8,486,456	7,100,156	170,708	2%
57	MX9365045	3/1/2021	3/31/2025	24%	269	790,940	170,207	22%
58	SG776OP1	6/1/2022	3/31/2030	N/A	542,269	542,269	167,264	31%
59	M21046401	12/1/2022	8/6/2028	N/A	6,049,242	6,049,242	165,545	3%
60	MX5977890	1/1/2021	3/27/2025	27%	269	923,755	161,181	17%
61	EB022168X	11/1/2023	3/15/2025	N/A	4,842,533	5,300,413	153,024	3%
62	MX3045963	11/1/2019	2/27/2031	21%	710,379	577,621	149,924	26%
63	MX7369915	1/1/2024	6/18/2024	N/A	66,770	154,398	149,597	97%
64	MX7372051	10/1/2021	7/29/2025	11%	269	178,856	149,049	83%
65	SKY2301DC	1/1/2023	9/30/2023	N/A	100	100	147,703	147703%
66	CONTROLS	8/1/2022	3/31/2027	N/A	61,125	61,125	146,407	240%
67	SG960DASH	9/1/2021	9/30/2026	10%	179,000	179,000	143,448	80%
68	EB021948X	8/1/2022	5/15/2024	N/A	78,917	78,917	143,151	181%
69	UIRATEDES	2/1/2021	3/31/2022	93%	213,693	213,693	137,855	65%

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF FEBRUARY 29, 2024

SCHEDULE H

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
70	MX6490130	7/1/2023	6/27/2024	N/A	269	512,600	137,203	27%
71	MX5764593	6/1/2020	5/1/2025	35%	269	99,892	137,147	137%
72	348527125	8/1/2023	6/29/2025	N/A	366,827	366,827	133,149	36%
73	CEB022007	11/1/2022	12/31/2028	N/A	22,801,029	22,801,029	130,699	1%
74	M20044401	8/1/2022	2/3/2026	N/A	4,884,421	4,884,421	130,357	3%
75	KSTMOH	12/1/2017	12/31/2067	8%	100	100	123,521	123521%
76	EB022421X	12/1/2023	3/15/2025	N/A	4,842,533	5,301,160	121,215	2%
77	V2147HAZK	11/1/2023	3/31/2026	N/A	1	116,291	116,291	100%
78	WD010070X	5/1/2023	8/31/2024	N/A	118,084	118,084	115,493	98%
79	EB022437X	11/1/2023	2/28/2024	N/A	207,697	207,697	111,109	53%
80	TKY190401	1/1/2019	8/5/2025	48%	296,052	301,667	110,039	36%
81	MX5254728	12/1/2022	5/1/2025	N/A	269	78,317	108,103	138%
82	400055029	10/1/2023	6/29/2025	N/A	233,568	233,568	105,066	45%
83	MX9197324	12/1/2023	7/25/2024	N/A	78,504	117,810	104,972	89%
84	SG11655W	1/1/2023	3/31/2025	N/A	221,611	191,389	104,313	55%
85	M22034701	6/1/2023	1/18/2027	N/A	6,048,572	6,069,239	102,195	2%
86	MX9171230	12/1/2023	8/22/2024	N/A	50,329	61,119	97,739	160%
87	EB022070X	9/1/2023	12/31/2024	N/A	92,045	92,045	93,178	101%
88	MX5254718	11/1/2022	7/29/2025	N/A	61,263	60,902	92,701	152%
89	MX5254741	12/1/2022	5/29/2025	N/A	269	57,361	88,362	154%
90	MX5254734	12/1/2022	2/28/2025	N/A	269	95,713	86,566	90%
91	MX1701475	3/1/2022	7/29/2025	N/A	269	83,826	84,336	101%
92	MX7372046	5/1/2022	7/29/2025	N/A	43,618	74,413	84,002	113%
93	MX5254727	12/1/2022	5/1/2025	N/A	269	51,530	83,200	161%
94	MX5254707	11/1/2022	7/29/2025	N/A	269	47,575	82,866	174%
95	MX9624624	1/1/2024	7/11/2024	N/A	65,866	122,524	82,776	68%
96	MX5254717	11/1/2022	7/29/2025	N/A	269	48,424	82,299	170%
97	MX5254732	11/1/2022	2/28/2025	N/A	269	61,562	81,489	132%
98	MX6180924	12/1/2022	12/29/2025	N/A	269	62,661	80,480	128%
99	SG11055W	12/1/2022	11/30/2025	N/A	52,971	52,971	80,265	152%
100	MX5254704	9/1/2022	7/29/2025	N/A	269	49,155	80,196	163%
101	400055030	11/1/2023	6/29/2025	N/A	588,820	79,341	79,341	100%
102	MX5254705	11/1/2022	7/29/2025	N/A	269	53,831	79,318	147%
103	MX7372054	10/1/2021	3/13/2025	12%	269	48,830	78,980	162%
104	MX8393170	2/1/2024	8/21/2024	N/A	87,063	133,710	78,067	58%
105	MX5254742	12/1/2022	5/29/2025	N/A	269	70,090	77,685	111%
106	MX5254726	12/1/2022	5/1/2025	N/A	269	66,501	77,454	116%
107	MX5254730	2/1/2023	5/1/2025	N/A	269	69,290	77,336	112%
108	DKY213503	7/1/2021	1/31/2025	18%	1,580,691	1,038,021	76,765	7%
109	MX6180918	12/1/2022	12/29/2025	N/A	269	54,748	76,239	139%
110	MX5254737	12/1/2022	5/29/2025	N/A	269	63,527	75,606	119%
111	WD050029X	2/1/2023	10/1/2023	N/A	50,145	50,145	75,458	150%
112	EB021551X	3/1/2023	12/31/2024	N/A	279,091	279,091	75,172	27%
113	MX5254708	11/1/2022	7/29/2025	N/A	269	51,293	74,384	145%
114	MX5254729	2/1/2023	5/1/2025	N/A	269	61,810	73,628	119%
115	MX1975019	10/1/2019	6/29/2026	36%	269	258,105	73,073	28%
116	KRXRCM	1/1/2020	3/31/2068	4%	100	1,832,150	72,324	4%
117	MX5353113	11/1/2022	2/28/2025	N/A	269	55,004	72,127	131%
118	MX5254711	11/1/2022	7/29/2025	N/A	269	53,309	71,843	135%
119	MX5254722	12/1/2022	5/29/2025	N/A	269	54,246	71,478	132%
120	MX5254714	11/1/2022	7/29/2025	N/A	269	49,601	71,371	144%
121	MX9353335	8/1/2023	6/27/2024	N/A	47,144	47,443	71,190	150%
122	MX5254720	12/1/2022	5/29/2025	N/A	269	55,100	71,094	129%
123	MX5254739	12/1/2022	5/29/2025	N/A	269	54,390	71,002	131%
124	M19030908	2/1/2023	1/8/2028	N/A	170,520	176,623	70,877	40%
125	PH2ASPASW	9/1/2023	3/31/2026	N/A	1,184,758	1,184,758	70,635	6%
126	MX5254719	12/1/2022	5/29/2025	N/A	269	50,151	70,398	140%
127	MX9804712	10/1/2023	11/28/2024	N/A	70,233	97,962	70,372	72%
128	MX6180900	12/1/2022	12/29/2025	N/A	269	70,112	70,216	100%
129	MX7372045	10/1/2021	7/29/2025	11%	269	48,513	70,197	145%
130	MX6180914	12/1/2022	12/29/2025	N/A	269	59,088	70,127	119%
131	MX6465013	10/1/2023	12/29/2025	N/A	269	87,110	70,018	80%
132	MX7372047	10/1/2021	7/29/2025	11%	269	47,980	69,414	145%
133	V2128HAZK	8/1/2023	3/31/2026	N/A	1	69,365	69,365	100%
134	SG764BLK1	4/1/2019	3/31/2030	26%	217,462	68,695	68,695	100%
135	MX5254738	12/1/2022	5/29/2025	N/A	269	48,913	68,592	140%
136	MX1473566	12/1/2021	7/29/2025	7%	269	50,342	68,124	135%
137	MX9353342	8/1/2023	3/6/2025	N/A	269	65,339	67,839	104%
138	MX5254725	12/1/2022	5/29/2025	N/A	269	50,843	66,423	131%

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF FEBRUARY 29, 2024

SCHEDULE H

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
139	MX5254721	12/1/2022	5/29/2025	N/A	269	52,135	66,407	127%
140	EB022267X	11/1/2023	3/15/2024	N/A	76,520	76,520	64,900	85%
141	MX1473561	12/1/2021	3/13/2025	7%	269	56,445	64,768	115%
142	MX6180915	12/1/2022	12/29/2025	N/A	269	61,424	64,568	105%
143	MX6180912	12/1/2022	12/29/2025	N/A	269	56,669	64,481	114%
144	MX0535898	10/1/2023	7/29/2024	N/A	129,716	89,501	64,468	72%
145	MX6180925	12/1/2022	8/28/2025	N/A	269	52,937	63,713	120%
146	MX6180927	12/1/2022	12/29/2025	N/A	269	57,075	62,559	110%
147	V2189HAZK	1/1/2023	3/31/2025	N/A	1	62,247	62,247	100%
148	MX5254733	2/1/2023	2/28/2025	N/A	269	50,304	62,018	123%
149	MX6180916	12/1/2022	12/29/2025	N/A	269	51,538	61,866	120%
150	MX1701481	12/1/2021	7/29/2025	7%	44,548	52,106	61,714	118%
151	MX5352287	2/1/2023	2/28/2025	N/A	269	28,993	61,432	212%
152	MX9353338	8/1/2023	6/27/2024	N/A	47,887	48,591	60,641	125%
153	MX6180911	12/1/2022	12/29/2025	N/A	269	48,541	60,513	125%
154	MX9353339	8/1/2023	6/27/2024	N/A	55,014	54,660	59,686	109%
155	MX5254701	9/1/2022	7/29/2025	N/A	269	54,661	59,654	109%
156	EB022230X	5/1/2023	9/30/2023	N/A	97,787	97,787	59,597	61%
157	MX5254699	9/1/2022	7/29/2025	N/A	269	55,465	58,967	106%
158	MX1701474	3/1/2022	7/29/2025	N/A	269	49,019	58,942	120%
159	MX0006935	11/1/2023	9/28/2026	N/A	269	269	58,837	21905%
160	MX6180921	12/1/2022	12/29/2025	N/A	269	51,005	58,727	115%
161	MX6180926	12/1/2022	8/28/2025	N/A	269	49,795	58,684	118%
162	MX6518423	12/1/2022	12/29/2025	N/A	269	49,119	58,659	119%
163	MX7372048	10/1/2021	7/29/2025	11%	269	54,025	57,672	107%
164	MX9353336	8/1/2023	6/27/2024	N/A	269	57,294	57,414	100%
165	MX6180901	12/1/2022	12/29/2025	N/A	269	58,582	57,408	98%
166	MX5254713	11/1/2022	7/29/2025	N/A	269	53,759	57,144	106%
167	MX6180906	12/1/2022	12/29/2025	N/A	269	53,808	57,134	106%
168	MX5254698	9/1/2022	7/29/2025	N/A	269	47,207	56,735	120%
169	MX7372056	10/1/2021	3/13/2025	12%	269	49,397	56,696	115%
170	K2241SURK	11/1/2021	12/31/2024	10%	91	91	56,669	62001%
171	MX7372057	4/1/2022	3/13/2025	N/A	48,073	51,032	56,564	111%
172	SG732TR05	5/1/2021	3/31/2027	14%	1,545,935	1,545,935	56,340	4%
173	MX5441962	7/1/2022	7/29/2025	N/A	53,623	55,591	56,192	101%
174	M21050001	5/1/2023	7/28/2026	N/A	6,158,151	6,158,151	55,812	1%
175	E1214	9/1/2008	12/31/2050	32%	-	-	55,000	
176	GPACCRUAL	3/1/2005	7/31/2049	38%	1	54,949	54,949	100%
177	CPADEK	3/1/2018	12/31/2050	12%	1	54,750	54,750	100%
178	MX5254743	9/1/2022	7/29/2025	N/A	269	48,409	54,734	113%
179	SKY2210DC	12/1/2022	9/30/2022	N/A	100	100	54,594	54594%
180	MX7372055	12/1/2021	3/13/2025	7%	269	50,933	54,078	106%
181	MX9353337	8/1/2023	6/27/2024	N/A	51,523	51,523	53,596	104%
182	CEBVLV24	1/1/2024	3/31/2025	N/A	534,101	534,101	53,509	10%
183	KPPL	12/1/2017	12/31/2067	8%	100	100	52,989	52989%
184	MX5254702	9/1/2022	7/29/2025	N/A	269	42,461	52,766	124%
185	MX5821049	9/1/2022	3/13/2025	N/A	269	49,903	52,530	105%
186	MX9778065	2/1/2024	9/28/2024	N/A	80,466	80,190	51,896	65%
187	M21033001	5/1/2023	1/13/2025	N/A	267,542	267,542	51,823	19%
188	EB021969X	6/1/2022	12/31/2024	N/A	60,859	60,859	51,622	85%
189	MX2725027	12/1/2022	2/28/2025	N/A	269	38,811	51,485	133%
190	KYGLT2003	8/1/2022	9/8/2024	N/A	209,901	209,901	51,174	24%
191	LHTRTVMT	5/1/2022	8/3/2023	N/A	9,360	48,665	50,848	104%
192	ALTMETVEN	3/1/2023	12/31/2050	N/A	-	-	50,789	
193	MX0006936	11/1/2023	9/28/2026	N/A	269	269	50,185	18684%
194	MX2725052	12/1/2022	6/27/2024	N/A	269	45,795	50,069	109%
195	M20032601	2/1/2021	9/30/2027	16%	172,663	173,649	50,044	29%
196	EB020687X	6/1/2022	12/31/2024	N/A	722,349	722,349	50,038	7%
197	MX7372041	10/1/2021	3/13/2025	12%	269	45,713	49,962	109%
198	M18038401	4/1/2022	2/1/2025	N/A	948,016	1,674,509	49,849	3%
199	MX9353345	8/1/2023	3/6/2025	N/A	269	48,579	49,606	102%
200	MX9353348	9/1/2023	5/29/2025	N/A	51,002	48,626	49,146	101%
201	MX9353349	8/1/2023	5/29/2025	N/A	269	55,059	49,007	89%
202	MX9353351	8/1/2023	5/29/2025	N/A	269	50,189	48,436	97%
203	EB021749X	11/1/2023	12/31/2025	N/A	2,801,808	2,801,808	48,398	2%
204	MX6180910	12/1/2022	8/28/2025	N/A	269	45,060	48,217	107%
205	SKY2201DC	2/1/2022	9/30/2022	11%	100	100	48,072	48072%
206	MX1601026	2/1/2022	7/29/2025	2%	269	64,553	47,137	73%
207	MX1466916	1/1/2024	7/18/2024	N/A	50,094	48,958	46,887	96%

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF FEBRUARY 29, 2024

SCHEDULE H

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
208	349472020	3/1/2022	6/30/2024	N/A	58,359	46,873	46,873	100%
209	MX9918857	3/1/2021	5/30/2024	31%	43,496	60,852	46,848	77%
210	EB022083X	3/1/2023	12/31/2025	N/A	82,212	82,212	46,348	56%
211	EB022048X	12/1/2022	2/28/2025	N/A	81,162	81,162	46,316	57%
212	LTHCDDSLT	6/1/2022	9/30/2025	N/A	115,970	115,970	44,732	39%
213	MX5821220	9/1/2022	2/28/2025	N/A	269	32,527	44,621	137%
214	LTHTRLIVS	7/1/2021	6/30/2024	22%	29,192	29,192	44,610	153%
215	K2152SURK	2/1/2022	3/31/2025	2%	91	91	43,734	47849%
216	SKY2206DC	6/1/2022	9/30/2022	N/A	100	100	43,493	43493%
217	M22016101	12/1/2023	7/16/2030	N/A	4,465,725	4,465,725	43,465	1%
218	MX5261357	8/1/2022	3/31/2025	N/A	269	153,516	42,949	28%
219	MX6465474	6/1/2023	12/29/2025	N/A	269	51,770	42,450	82%
220	KSLNOLE	2/1/2018	4/1/2067	8%	100	100	42,401	42401%
221	SG11815W	4/1/2023	3/31/2025	N/A	1,029,545	85,244	42,002	49%
222	MX6277290	4/1/2020	5/1/2025	38%	269	269	41,770	15551%
223	EB022435X	12/1/2023	2/28/2024	N/A	34,284	34,284	41,656	122%
224	CWDIC23	3/1/2023	3/1/2024	N/A	57,018	57,018	41,312	72%
225	MX0653634	1/1/2024	8/19/2024	N/A	51,306	50,229	41,181	82%
226	CGRREPLA	3/1/2023	12/31/2050	N/A	50,000	50,000	40,801	82%
227	SG1059HW	9/1/2022	3/31/2025	N/A	74,158	74,158	39,927	54%
228	400055023	1/1/2023	6/29/2024	N/A	26,600	39,888	39,888	100%
229	V2070HAZK	1/1/2023	3/31/2025	N/A	1	39,857	39,857	100%
230	SKY2203DC	5/1/2022	9/30/2022	N/A	100	100	39,678	39678%
231	400055024	1/1/2023	6/30/2024	N/A	37,866	67,274	39,188	58%
232	MX8540456	8/1/2023	5/29/2025	N/A	269	281,277	39,015	14%
233	MX2158210	12/1/2021	7/29/2025	7%	24,556	47,118	38,668	82%
234	SKY2302DC	2/1/2023	9/30/2023	N/A	100	100	37,626	37626%
235	TPO000215	12/1/2023	3/31/2026	N/A	49,131	49,131	37,424	76%
236	MX2725028	12/1/2022	2/28/2025	N/A	269	36,627	37,061	101%
237	LTHTRMTLS	3/1/2021	8/30/2024	28%	25,480	34,698	36,065	104%
238	MX8239349	2/1/2023	3/31/2024	N/A	23,881	34,941	35,945	103%
239	MX0319572	8/1/2021	5/29/2025	15%	13,981	38,025	34,873	92%
240	400055032	11/1/2023	6/29/2025	N/A	128,160	42,720	34,561	81%
241	KMW23256	11/1/2023	3/30/2024	N/A	32,320	34,133	34,133	100%
242	EB022450X	1/1/2024	12/31/2027	N/A	892,784	11,809,083	34,102	0%
243	MX5820993	9/1/2022	7/29/2025	N/A	269	38,470	33,143	86%
244	MX5820950	9/1/2022	3/13/2025	N/A	269	26,271	32,406	123%
245	K2055SURK	11/1/2021	12/31/2024	10%	91	91	31,605	34579%
246	MX2725025	12/1/2022	5/1/2025	N/A	269	37,755	31,550	84%
247	MX5322977	7/1/2022	5/29/2025	N/A	269	393,169	31,545	8%
248	MX2725026	12/1/2022	2/28/2025	N/A	269	37,660	31,483	84%
249	MX2158197	8/1/2022	7/29/2025	N/A	19,399	38,194	30,948	81%
250	MX1601027	2/1/2022	7/29/2025	2%	21,885	25,477	30,512	120%
251	EB022062X	2/1/2023	2/15/2025	N/A	161,086	161,086	29,779	18%
252	WDC00101X	2/1/2024	12/15/2024	N/A	771,359	1,019,661	29,740	3%
253	MX1601029	2/1/2022	7/29/2025	2%	269	22,401	29,035	130%
254	MX0002132	5/1/2022	3/13/2025	N/A	269	49,416	28,835	58%
255	MX5821168	9/1/2022	7/29/2025	N/A	269	24,344	28,749	118%
256	MX7057150	10/1/2023	7/18/2024	N/A	47,506	38,464	28,488	74%
257	MX1601031	2/1/2022	7/29/2025	2%	269	21,338	28,395	133%
258	MX2158190	12/1/2021	7/29/2025	7%	16,250	25,930	28,263	109%
259	IT2300007	3/1/2023	3/31/2026	N/A	23,510	75,845	28,004	37%
260	MX7058120	10/1/2023	7/18/2024	N/A	50,765	36,816	27,939	76%
261	MX2725024	4/1/2022	5/1/2025	N/A	269	35,959	27,428	76%
262	TVMYLLVKY	2/1/2024	12/31/2050	N/A	2	27,056	27,056	100%
263	MX6453958	10/1/2023	12/29/2025	N/A	269	233,254	26,840	12%
264	MX5820998	9/1/2022	7/29/2025	N/A	269	22,128	26,216	118%
265	SKY2307DC	7/1/2023	9/30/2023	N/A	100	100	26,211	26211%
266	MX5821188	10/1/2022	7/29/2025	N/A	269	23,203	25,970	112%
267	MX5821163	9/1/2022	7/29/2025	N/A	269	24,764	25,686	104%
268	MX2158204	12/1/2021	7/29/2025	7%	21,678	31,043	25,627	83%
269	M22031301	8/1/2023	2/7/2025	N/A	593,942	49,059	24,971	51%
270	M23006702	12/1/2023	2/15/2025	N/A	1,130,022	1,130,022	24,927	2%
271	KRFSCM	5/1/2021	3/31/2068	2%	100	1,961,890	24,626	1%
272	MX8564271	8/1/2021	7/29/2025	14%	269	25,875	24,441	94%
273	EB021392X	3/1/2022	12/31/2025	N/A	668,294	668,294	24,405	4%
274	349472029	4/1/2023	5/28/2025	N/A	21,714	48,888	24,215	50%
275	SG459FB01	2/1/2018	6/30/2025	55%	37,132	37,132	23,641	64%
276	MX5821228	9/1/2022	7/29/2025	N/A	269	20,327	23,489	116%

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF FEBRUARY 29, 2024

SCHEDULE H

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
277	MX1601030	2/1/2022	7/29/2025	2%	18,533	19,609	23,018	117%
278	M19030907	2/1/2023	1/8/2028	N/A	76,949	87,100	22,755	26%
279	IT2100108	11/1/2021	3/31/2025	10%	22,221	29,845	22,488	75%
280	MX0319573	8/1/2021	5/29/2025	15%	25,435	26,902	22,395	83%
281	MX9563302	9/1/2023	9/25/2025	N/A	269	356,222	22,312	6%
282	MX9660088	6/1/2023	9/10/2025	N/A	269	173,789	22,295	13%
283	M21037401	8/1/2021	7/6/2026	12%	160,173	185,591	22,275	12%
284	MX2565156	2/1/2024	8/26/2024	N/A	269	130,328	21,982	17%
285	MX6327144	1/1/2024	2/27/2025	N/A	269	22,063	21,430	97%
286	MX2158216	4/1/2022	7/29/2025	N/A	15,795	15,795	21,412	136%
287	IT2300106	12/1/2023	11/1/2024	N/A	187,860	17,801	21,364	120%
288	MX9369394	6/1/2023	7/29/2025	N/A	269	173,707	21,350	12%
289	MX9919685	8/1/2021	3/13/2025	16%	269	19,331	20,860	108%
290	MX0394883	1/1/2024	6/27/2024	N/A	50,478	67,418	20,846	31%
291	KLEDAL	4/1/2020	4/1/2067	4%	100	20,396	20,770	102%
292	MX4194121	4/1/2022	7/29/2024	N/A	269	57,543	20,409	35%
293	MX9563423	9/1/2023	5/15/2025	N/A	269	306,557	19,698	6%
294	MX9114464	7/1/2023	6/29/2025	N/A	269	335,516	19,584	6%
295	MX0698823	9/1/2023	6/29/2024	N/A	19,677	42,046	19,264	46%
296	MX1975744	6/1/2021	8/27/2026	14%	269	311,710	18,869	6%
297	MX6453758	12/1/2023	12/29/2025	N/A	269	103,018	18,862	18%
298	349472028	4/1/2023	5/28/2025	N/A	9,324	29,010	18,808	65%
299	MX9382916	8/1/2023	3/6/2025	N/A	269	53,554	18,409	34%
300	MX9353368	8/1/2023	5/29/2025	N/A	269	66,607	18,309	27%
301	TC2300036	8/1/2023	8/29/2024	N/A	57,748	57,748	18,257	32%
302	MX9563131	10/1/2023	3/31/2025	N/A	269	271,896	18,037	7%
303	MX9353352	8/1/2023	5/29/2025	N/A	269	47,692	17,819	37%
304	MX0319571	8/1/2021	5/29/2025	15%	269	17,016	17,591	103%
305	V2132REMK	9/1/2023	3/31/2026	N/A	1	17,559	17,559	100%
306	MX9919684	8/1/2021	3/13/2025	16%	269	16,751	17,474	104%
307	M19029902	9/1/2023	5/2/2025	N/A	57,738	57,738	17,149	30%
308	MX2725066	12/1/2022	5/1/2025	N/A	269	35,204	17,108	49%
309	MX0319570	8/1/2021	5/29/2025	15%	269	19,149	16,964	89%
310	MX9353364	8/1/2023	2/27/2025	N/A	269	48,710	16,938	35%
311	TKY190402	12/1/2018	8/8/2025	49%	120,817	120,817	16,938	14%
312	MX9353357	8/1/2023	2/27/2025	N/A	269	51,492	16,690	32%
313	MX0319574	8/1/2021	5/29/2025	15%	26,950	17,337	16,449	95%
314	MX6472764	2/1/2024	6/14/2024	N/A	48,872	44,181	15,957	36%
315	MX9353367	8/1/2023	5/29/2025	N/A	269	64,309	15,942	25%
316	MX6451512	12/1/2023	12/29/2025	N/A	269	131,536	15,940	12%
317	MX5352573	11/1/2022	2/28/2025	N/A	269	51,323	15,907	31%
318	MX8549113	2/1/2024	5/29/2025	N/A	58,585	54,028	15,894	29%
319	MX0850305	11/1/2023	5/29/2025	N/A	269	59,530	15,822	27%
320	SKY2207DC	6/1/2022	9/30/2022	N/A	100	100	15,723	15723%
321	MX0319569	8/1/2021	5/29/2025	15%	269	17,155	15,686	91%
322	400055027	8/1/2023	6/30/2024	N/A	13,069	15,637	15,637	100%
323	M19019401	12/1/2020	6/19/2028	16%	4,551,558	4,551,558	15,581	0%
324	MX9353358	8/1/2023	2/27/2025	N/A	269	53,282	15,512	29%
325	SG1134HW	2/1/2023	3/11/2026	N/A	498,485	498,485	15,508	3%
326	MX9353366	8/1/2023	5/29/2025	N/A	269	63,994	15,494	24%
327	MX9919686	10/1/2022	3/13/2025	N/A	269	21,123	15,322	73%
328	MX8548941	2/1/2024	5/29/2025	N/A	36,940	36,940	15,123	41%
329	MX5971474	11/1/2022	2/28/2025	N/A	269	54,193	15,086	28%
330	WDC00087X	2/1/2023	8/31/2025	N/A	218,769	218,769	15,082	7%
331	WDC00056X	1/1/2024	12/25/2025	N/A	2,476,761	2,476,761	15,067	1%
332	MX9442677	6/1/2023	10/29/2025	N/A	269	363,863	14,902	4%
333	KK0078522	3/1/2023	12/31/2025	N/A	91	91	14,831	16227%
334	MX7891201	1/1/2022	5/29/2025	5%	21,971	17,231	14,780	86%
335	MX6465684	6/1/2023	12/29/2025	N/A	269	349,294	14,683	4%
336	KSMCELL	3/1/2019	4/1/2067	6%	-	-	14,565	
337	MX6327150	11/1/2023	2/27/2025	N/A	269	21,931	14,430	66%
338	MX0000704	9/1/2019	10/7/2030	22%	269	269	14,027	5222%
339	V2199REMK	4/1/2023	3/31/2025	N/A	1	13,812	13,812	100%
340	KMW23089	7/1/2023	12/31/2023	N/A	12,650	12,857	13,701	107%
341	M23006703	12/1/2023	2/11/2025	N/A	781,243	781,243	13,636	2%
342	M23022401	8/1/2023	1/10/2025	N/A	182,892	170,902	12,968	8%
343	MX9064744	6/1/2021	7/29/2026	14%	269	38,393	12,581	33%
344	CMU060004	7/1/2016	3/31/2025	65%	5,500,499	5,500,499	12,460	0%
345	M20028901	8/1/2023	1/1/2027	N/A	3,253,229	5,208,199	12,438	0%

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF FEBRUARY 29, 2024

SCHEDULE H

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
346	MX5291241	8/1/2022	1/29/2025	N/A	269	10,114	12,358	122%
347	M23006701	12/1/2023	2/25/2025	N/A	808,188	808,188	12,345	2%
348	MX8534364	3/1/2023	1/31/2024	N/A	18,159	16,634	12,210	73%
349	MX9567011	2/1/2024	7/4/2024	N/A	55,219	54,284	12,000	22%
350	MX1701480	12/1/2021	7/29/2025	7%	-	-	11,535	
351	SKY2309DC	7/1/2023	9/30/2023	N/A	100	100	10,894	10894%
352	SKY2305DC	4/1/2023	9/30/2023	N/A	100	100	10,824	10824%
353	MX9660090	6/1/2023	11/10/2025	N/A	269	148,979	10,716	7%
354	SG359SW	9/1/2018	6/30/2024	60%	229,798	10,638	10,638	100%
355	LTHTRFELD	3/1/2022	8/30/2024	N/A	33,157	21,384	10,566	49%
356	KFPLOMX	9/1/2017	12/31/2067	9%	-	-	9,922	
357	M19030906	2/1/2023	1/8/2028	N/A	133,908	130,420	9,916	8%
358	LTHTTVMSG	5/1/2022	9/1/2024	N/A	9,360	9,360	9,905	106%
359	MX2725029	12/1/2022	2/28/2025	N/A	269	3,199	9,631	301%
360	SKY2304DC	3/1/2023	9/30/2023	N/A	100	100	9,237	9237%
361	IT2300069	8/1/2023	9/29/2024	N/A	9,623	9,623	9,111	95%
362	MX7372059	7/1/2022	3/13/2025	N/A	-	-	9,104	
363	CEBIC24	2/1/2024	3/31/2025	N/A	102,509	102,509	8,946	9%
364	MX6327145	2/1/2024	2/27/2025	N/A	269	36,976	8,900	24%
365	SG459FB02	2/1/2018	9/28/2024	61%	37,132	37,132	8,898	24%
366	LTHRUNITY	5/1/2022	11/30/2024	N/A	114,271	55,537	8,836	16%
367	KCTRLSL	2/1/2024	12/31/2030	N/A	100	100	8,762	8762%
368	MX6465372	11/1/2023	12/29/2025	N/A	269	49,122	8,743	18%
369	MX8052768	3/1/2023	3/30/2024	N/A	8,751	8,681	8,736	101%
370	M22016102	12/1/2023	12/24/2029	N/A	10,464	10,464	8,690	83%
371	M22031401	6/1/2023	8/31/2025	N/A	1,628,922	1,628,922	8,656	1%
372	M22034705	8/1/2023	12/29/2025	N/A	137,249	137,249	8,532	6%
373	V2287REMK	10/1/2023	3/31/2026	N/A	1	8,351	8,351	100%
374	M23010001	8/1/2023	2/3/2025	N/A	416,564	568,532	8,319	1%
375	IT2300078	12/1/2023	11/30/2024	N/A	11,742	8,200	8,200	100%
376	MX7891217	11/1/2021	5/29/2025	9%	5,560	5,560	8,181	147%
377	KPOLIR	8/1/2017	12/31/2067	9%	100	5,540,976	8,158	0%
378	V2299REMK	3/1/2023	3/31/2025	N/A	1	8,132	8,132	100%
379	MX0451750	2/1/2024	10/29/2024	N/A	269	130,778	8,046	6%
380	349472021	6/1/2022	3/31/2025	N/A	9,788	14,139	8,009	57%
381	MX6450653	2/1/2024	12/29/2025	N/A	269	73,204	7,721	11%
382	M21030701	5/1/2023	11/24/2025	N/A	269,808	269,808	7,701	3%
383	KROWMAJ	4/1/2022	10/17/2036	N/A	3,600,000	7,641	7,641	100%
384	V2205REMK	2/1/2023	3/31/2025	N/A	1	7,548	7,548	100%
385	SKY2205DC	6/1/2022	9/30/2022	N/A	100	100	7,513	7513%
386	KOUTUG	8/1/2017	12/31/2067	9%	100	4,440,180	7,468	0%
387	MX9726813	6/1/2023	12/29/2025	N/A	269	374,074	7,400	2%
388	400055031	11/1/2023	6/29/2025	N/A	67,963	67,963	7,390	11%
389	MX1193729	8/1/2022	5/29/2025	N/A	269	170,676	7,385	4%
390	ASDEKRO	9/1/2022	12/31/2050	N/A	1	7,324	7,324	100%
391	RCTSOFTWR	4/1/2022	3/31/2025	N/A	3,017	3,017	7,265	241%
392	IT2200149	12/1/2022	10/31/2023	N/A	13,718	7,217	7,217	100%
393	IT2200122	12/1/2022	5/29/2024	N/A	10,558	7,156	7,156	100%
394	MX8137248	9/1/2022	5/29/2025	N/A	7,848	9,961	7,004	70%
395	MX6464431	2/1/2023	3/30/2024	N/A	3,625	3,625	6,881	190%
396	SKY2401DC	1/1/2024	9/30/2024	N/A	-	-	6,670	
397	M22000301	2/1/2024	1/5/2026	N/A	919,904	919,904	6,637	1%
398	KHYDRCM	5/1/2023	3/31/2068	N/A	100	104,498	6,571	6%
399	SG1187SW	1/1/2024	7/31/2025	N/A	254,255	254,255	6,495	3%
400	MX7891191	11/1/2021	5/29/2025	9%	269	5,701	6,479	114%
401	FERC88123	12/1/2023	12/31/2025	N/A	6,788	6,788	6,469	95%
402	M22034702	8/1/2023	7/27/2026	N/A	4,075,494	4,075,494	6,450	0%
403	MX6465585	11/1/2023	12/29/2025	N/A	269	44,430	6,415	14%
404	CS2300002	5/1/2023	5/29/2024	N/A	17,727	6,375	6,375	100%
405	MX0000780	9/1/2019	10/18/2030	22%	269	268.6	6,360	2368%
406	IT2300008	5/1/2023	3/31/2025	N/A	2,981	10,270	6,280	61%
407	SKY2308DC	7/1/2023	9/30/2023	N/A	100	100	6,113	6113%
408	MX8137236	9/1/2022	5/29/2025	N/A	6,747	7953.66	6,023	76%
409	MX7891216	11/1/2021	5/29/2025	9%	5,797	5796.84	5,999	103%
410	MX9383139	5/1/2023	3/21/2024	N/A	9,846	23024.57	5,953	26%
411	SGKAMIMGT	1/1/2016	2/1/2023	87%	603,878	603878	5,945	1%
412	IT2300085	10/1/2023	9/30/2024	N/A	7,650	7650	5,801	76%
413	MX7891218	11/1/2021	5/29/2025	9%	269	5235.42	5,779	110%
414	MX1601020	4/1/2022	7/29/2025	N/A	24,252	3915.05	5,761	147%

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF FEBRUARY 29, 2024

SCHEDULE H

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
415	MX0000782	9/1/2019	11/15/2030	22%	269	268.6	5,576	2076%
416	MX5821234	9/1/2022	7/29/2025	N/A	269	48098.96	5,434	11%
417	V2078REMK	9/1/2023	3/31/2025	N/A	1	5422.02	5,422	100%
418	MX0006937	11/1/2023	1/28/2027	N/A	269	268.6	5,281	1966%
419	MX0000778	9/1/2019	10/18/2030	22%	269	269	5,258	1958%
420	MX9441824	9/1/2023	7/29/2030	N/A	269	137180.2	5,134	4%
421	KK0299522	3/1/2023	12/31/2024	N/A	91	91.4	5,109	5590%
422	MX6090364	7/1/2023	5/1/2025	N/A	269	100706.38	5,067	5%
423	400089001	6/1/2022	3/31/2027	N/A	1	5057.05	5,057	100%
424	CEB020297	7/1/2016	12/31/2019	100%	8,670,871	8670871	4,951	0%
425	MX5821193	11/1/2022	2/28/2025	N/A	269	49816.21	4,941	10%
426	OLEKY	1/1/2015	12/31/2020	100%	11	878166.59	4,926	1%
427	M21034401	5/1/2023	9/27/2026	N/A	271,957	271956.83	4,755	2%
428	M21053101	10/1/2023	12/29/2025	N/A	1,123,902	1,123,902	4,672	0%
429	MX1532892	1/1/2024	3/31/2025	N/A	4,639	4639.47	4,652	100%
430	MX8137256	9/1/2022	5/29/2025	N/A	2,196	2502.35	4,580	183%
431	MX0442133	9/1/2023	11/20/2023	N/A	7,545	13923.72	4,504	32%
432	SKY2209DC	7/1/2022	9/30/2022	N/A	100	100	4,247	4247%
433	MX6497693	12/1/2023	12/29/2025	N/A	269	840284.92	4,219	1%
434	MX8137265	9/1/2022	5/29/2025	N/A	5,970	7111.72	4,142	58%
435	MX9067337	4/1/2023	12/31/2023	N/A	14,505	14504.88	4,043	28%
436	V2128REMK	10/1/2023	3/31/2026	N/A	1	4022.54	4,023	100%
437	M23029501	9/1/2023	8/25/2025	N/A	123,330	206909.08	3,944	2%
438	MX7372044	6/1/2022	10/26/2023	N/A	269	268.6	3,914	1457%
439	IT2200029	3/1/2022	7/30/2022	N/A	2,187	3749.62	3,750	100%
440	SKY2204DC	6/1/2022	9/30/2022	N/A	100	100	3,724	3724%
441	IT2300027	6/1/2023	6/29/2024	N/A	5,887	3719.56	3,720	100%
442	MX1701478	4/1/2022	7/29/2025	N/A	269	268.6	3,599	1340%
443	MX6498024	2/1/2024	12/29/2025	N/A	269	544917.03	3,398	1%
444	V2199HAZK	2/1/2023	3/31/2025	N/A	1	3353.3	3,353	100%
445	SG1037SW	1/1/2022	1/31/2024	8%	77,982	77982	3,326	4%
446	MX0619837	12/1/2023	5/29/2024	N/A	16,383	16382.68	3,320	20%
447	400160001	1/1/2024	3/31/2025	N/A	405,203	405203	3,312	1%
448	MX9353370	8/1/2023	5/29/2025	N/A	269	61653.06	3,307	5%
449	400055001	5/1/2023	7/30/2024	N/A	10,056	10056	3,296	33%
450	MX8137212	8/1/2022	5/29/2025	N/A	2,301	2499.35	3,275	131%
451	SG732TR02	2/1/2019	3/31/2022	97%	986,106	986106.22	3,177	0%
452	349472031	10/1/2023	6/30/2024	N/A	13,549	3074.75	3,075	100%
453	400149HW2	8/1/2023	3/31/2026	N/A	8,367	8367	3,049	36%
454	MX5821167	9/1/2022	7/29/2025	N/A	269	28539.09	2,946	10%
455	CO2300002	6/1/2023	10/30/2024	N/A	5,468	5468	2,937	54%
456	SKY2007DC	8/1/2020	3/31/2021	100%	100	100	2,935	2935%
457	MX9353369	8/1/2023	3/1/2025	N/A	269	57505.61	2,928	5%
458	IT2200107	2/1/2023	5/28/2025	N/A	20,243	42957	2,901	7%
459	MX9353383	8/1/2023	12/29/2025	N/A	269	67464.54	2,842	4%
460	MX9353376	8/1/2023	12/29/2025	N/A	269	47,796	2,773	6%
461	MX5821185	9/1/2022	7/29/2025	N/A	269	30751.77	2,653	9%
462	MX9353380	8/1/2023	12/29/2025	N/A	269	57104.94	2,634	5%
463	MX5821190	10/1/2022	5/1/2025	N/A	269	36110.01	2,628	7%
464	MX6293612	12/1/2022	2/28/2025	N/A	269	12510.52	2,611	21%
465	CAPAUTOKY	3/1/2014	12/31/2020	100%	100	100	2,610	2610%
466	MXA353386	8/1/2023	12/29/2025	N/A	269	48405.61	2,518	5%
467	LTHCDEPJB	12/1/2023	8/30/2024	N/A	3,247	3247	2,495	77%
468	MX2725056	12/1/2022	6/27/2024	N/A	269	40165.42	2,491	6%
469	MX9353377	8/1/2023	12/29/2025	N/A	269	51221.69	2,472	5%
470	MX5821155	9/1/2022	7/29/2025	N/A	269	23128.42	2,389	10%
471	IT2300116	1/1/2024	6/30/2025	N/A	26,083	26083	2,356	9%
472	RW2241A	4/1/2022	10/31/2024	N/A	1	2333.66	2,334	100%
473	M23034501	1/1/2024	5/31/2027	N/A	3,760,149	3760149	2,274	0%
474	IT2300086	11/1/2023	3/31/2025	N/A	13,994	13994	2,239	16%
475	MX9353398	11/1/2023	2/27/2025	N/A	269	55980.74	2,225	4%
476	MX6200358	12/1/2022	12/29/2025	N/A	269	43,725	2,212	5%
477	MX2725055	12/1/2022	6/27/2024	N/A	269	24296.08	2,174	9%
478	MX9353403	11/1/2023	8/29/2025	N/A	269	46914.88	2,135	5%
479	MX2725030	12/1/2022	2/28/2025	N/A	269	4280.95	2,099	49%
480	MX6200359	12/1/2022	12/29/2025	N/A	269	38283.92	2,070	5%
481	KBANNER	9/1/2019	4/1/2067	5%	-	0	2,007	
482	MX6200360	12/1/2022	12/29/2025	N/A	269	39337.39	2,004	5%
483	MX9353392	11/1/2023	3/6/2025	N/A	269	51,878	2,000	4%

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF FEBRUARY 29, 2024

SCHEDULE H

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
484	IT2300068	8/1/2023	5/29/2024	N/A	8,753	1984.98	1,985	100%
485	MX9353399	11/1/2023	2/27/2025	N/A	269	62,995	1,979	3%
486	MX5821171	9/1/2022	7/29/2025	N/A	269	18858.26	1,938	10%
487	MX9353372	8/1/2023	2/27/2025	N/A	269	49766.34	1,883	4%
488	MX9353384	8/1/2023	12/29/2025	N/A	269	54421	1,864	3%
489	MX9353397	11/1/2023	3/6/2025	N/A	269	53916.5	1,860	3%
490	400109M	6/1/2023	3/31/2025	N/A	329,532	8752.66	1,853	21%
491	MX9353413	11/1/2023	8/29/2025	N/A	269	52188.18	1,842	4%
492	RWT055A	7/1/2021	9/30/2024	20%	5,000	5000	1,833	37%
493	MX1701469	10/1/2021	2/28/2023	29%	269	268.6	1,818	677%
494	MX9353391	8/1/2023	3/6/2025	N/A	269	51179.76	1,806	4%
495	MX9353387	8/1/2023	12/29/2025	N/A	269	44889.26	1,793	4%
496	ETSPDCAPK	7/1/2008	12/31/2050	32%	-	0	1,788	
497	MX9353408	11/1/2023	8/29/2025	N/A	269	50107.63	1,783	4%
498	KSCDL	7/1/2021	12/31/2067	1%	100	100	1,767	1767%
499	MX1490271	12/1/2023	5/29/2025	N/A	269	37299.76	1,758	5%
500	MX9353395	11/1/2023	3/6/2025	N/A	269	55593.96	1,716	3%
501	KRIOTCU	10/1/2017	12/31/2067	9%	100	54332.49	1,690	3%
502	MX9353371	8/1/2023	3/6/2025	N/A	269	50741.79	1,682	3%
503	MX9353389	8/1/2023	3/6/2025	N/A	269	45280.19	1,621	4%
504	MX9353388	8/1/2023	3/6/2025	N/A	269	50572.01	1,608	3%
505	MXA821161	9/1/2022	7/29/2025	N/A	269	29957.41	1,558	5%
506	348527062	10/1/2022	3/31/2025	N/A	36,639	36639	1,542	4%
507	MX2725051	11/1/2023	3/6/2025	N/A	269	38657.65	1,523	4%
508	MX9353374	8/1/2023	2/27/2025	N/A	269	48070.53	1,497	3%
509	400149SW2	12/1/2023	3/31/2026	N/A	14,912	14912	1,492	10%
510	MX6327155	11/1/2023	8/29/2025	N/A	269	34617.07	1,465	4%
511	344598001	4/1/2018	12/24/2019	100%	479,779	368742.35	1,457	0%
512	MX5821165	9/1/2022	7/29/2025	N/A	269	22531.58	1,414	6%
513	MX5821208	11/1/2022	1/29/2025	N/A	20,069	20,069	1,364	7%
514	MX6327139	11/1/2023	8/29/2025	N/A	269	39752.22	1,361	3%
515	M22034703	10/1/2023	7/27/2026	N/A	613,997	613997.37	1,361	0%
516	MX5821223	11/1/2022	1/29/2025	N/A	269	20,787	1,337	6%
517	KCMCOH	10/1/2017	12/31/2067	9%	100	409447.79	1,312	0%
518	MX9353405	11/1/2023	8/29/2025	N/A	269	60565.58	1,264	2%
519	MX9353404	11/1/2023	8/29/2025	N/A	269	54888.95	1,245	2%
520	MX5821149	9/1/2022	7/29/2025	N/A	269	28,034	1,215	4%
521	MX9353407	11/1/2023	8/29/2025	N/A	269	43208.19	1,211	3%
522	MX9353412	11/1/2023	8/29/2025	N/A	269	45012.51	1,187	3%
523	MX6287686	10/1/2023	5/29/2025	N/A	21,106	22501.65	1,180	5%
524	MX5821182	10/1/2022	7/29/2025	N/A	269	19692.62	1,179	6%
525	MX6287660	10/1/2023	5/29/2025	N/A	21,205	22713.13	1,177	5%
526	K2210SURK	2/1/2022	3/1/2024	4%	91	91.4	1,174	1285%
527	PH2ASPAHW	10/1/2023	3/31/2026	N/A	11,718	11718	1,174	10%
528	MX5821004	9/1/2022	7/29/2025	N/A	269	268.6	1,166	434%
529	M22034704	7/1/2023	1/6/2026	N/A	568,351	568351.42	1,163	0%
530	M24001501	2/1/2024	6/13/2025	N/A	25,354	25353.61	1,161	5%
531	MX6287643	10/1/2023	5/29/2025	N/A	21,719	22684.92	1,157	5%
532	MX6207287	10/1/2023	5/29/2025	N/A	17,062	22704.84	1,156	5%
533	MX6287635	10/1/2023	5/29/2025	N/A	20,880	22270.83	1,149	5%
534	MX6287625	10/1/2023	5/29/2025	N/A	20,372	22213.42	1,148	5%
535	MX6287677	10/1/2023	5/29/2025	N/A	20,519	25047.49	1,140	5%
536	MX2725053	12/1/2022	6/27/2024	N/A	269	41203.81	1,120	3%
537	V2078HAZK	2/1/2023	3/31/2025	N/A	1	1087.87	1,088	100%
538	URDSTSP	7/1/2015	12/31/2050	19%	100	100	1,083	1083%
539	MX6287652	10/1/2023	5/29/2025	N/A	19,704	34882.79	1,052	3%
540	SKY2310DC	8/1/2023	9/30/2023	N/A	100	100	1,034	1034%
541	SPOLCMKY	7/1/2022	12/31/2050	N/A	2	1022.73	1,023	100%
542	IT2300094	11/1/2023	3/31/2026	N/A	10,409	10409	1,002	10%
543	V2070REMK	8/1/2023	3/31/2025	N/A	1	1001.34	1,001	100%
544	MX5821196	10/1/2022	1/29/2025	N/A	269	20314.69	989	5%
545	MX9353402	11/1/2023	2/27/2025	N/A	269	52916.41	969	2%
546	KPDMCAP	8/1/2017	12/31/2067	9%	100	1848672.78	964	0%
547	SG744MTR	7/1/2018	12/31/2021	100%	248,822	248821.93	960	0%
548	MX5821349	10/1/2022	7/29/2025	N/A	269	21321.08	954	4%
549	MX9353393	11/1/2023	3/6/2025	N/A	269	58017.89	952	2%
550	MX7372058	6/1/2022	3/13/2025	N/A	269	268.6	890	331%
551	349472033	1/1/2024	3/31/2025	N/A	18,113	7763	845	11%
552	M18043901	5/1/2021	12/18/2027	13%	3,044,650	7209264.71	838	0%

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF FEBRUARY 29, 2024

SCHEDULE H

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
553	MX5222181	8/1/2022	7/29/2025	N/A	-	0	830	
554	MX4279989	4/1/2022	9/11/2025	N/A	283,946	283945.63	813	0%
555	MX9635259	6/1/2023	3/30/2024	N/A	15,520	7,637	813	11%
556	M21049902	7/1/2023	12/9/2025	N/A	40,965	40,965	807	2%
557	MX9353394	11/1/2023	3/6/2025	N/A	269	51750.06	805	2%
558	M22021901	1/1/2024	8/14/2027	N/A	5,089,437	6361000.17	773	0%
559	MX8548579	2/1/2024	5/29/2025	N/A	57,259	57258.53	767	1%
560	MX1701448	11/1/2021	7/29/2025	9%	269	268.6	744	277%
561	MX7372052	8/1/2022	7/29/2025	N/A	269	268.6	738	275%
562	MX7372050	6/1/2022	7/29/2025	N/A	269	268.6	728	271%
563	M23009501	10/1/2023	11/3/2024	N/A	988,572	121638.6	716	1%
564	MX8547401	2/1/2024	2/28/2025	N/A	269	3078.87	700	23%
565	V2076HAZK	1/1/2024	3/31/2026	N/A	1	695.47	695	100%
566	MX7372049	6/1/2022	7/29/2025	N/A	269	268.6	630	234%
567	M19030002	2/1/2024	2/25/2025	N/A	71,420	68547.61	608	1%
568	KYGLT2103	2/1/2022	11/19/2024	3%	31,157	590.79	591	100%
569	M20032701	12/1/2020	5/28/2021	100%	77,656	52574.39	491	1%
570	SGDER02	11/1/2023	12/31/2026	N/A	4,100	4100	445	11%
571	KRSOH	8/1/2017	12/31/2067	9%	100	8958094.86	432	0%
572	MX5821189	10/1/2022	5/1/2025	N/A	269	2226.62	397	18%
573	KCMCUG	12/1/2017	12/31/2067	8%	100	87944.18	380	0%
574	349472034	2/1/2024	3/31/2026	N/A	61,569	61569	360	1%
575	315986HW8	10/1/2021	6/30/2022	55%	163,350	90589.27	340	0%
576	MX5821351	10/1/2022	7/29/2025	N/A	269	268.6	340	126%
577	KCRFR	11/1/2017	12/31/2067	9%	100	1815488.73	338	0%
578	MX5821352	10/1/2022	7/29/2025	N/A	269	268.6	263	98%
579	ETSFHCAPK	7/1/2008	12/31/2050	32%	-	0	258	
580	SGRFSKY	1/1/2017	12/31/2025	57%	102	77914.05	245	0%
581	EB022198X	2/1/2024	12/24/2024	N/A	501,082	898328.6	243	0%
582	SGDLSKY	5/1/2017	12/31/2025	56%	102	86048.1	240	0%
583	MX5821151	9/1/2022	7/29/2025	N/A	269	1464.27	217	15%
584	SGCAPATKY	1/1/2017	12/31/2025	57%	102	102	212	208%
585	SG781SW	7/1/2018	3/31/2021	100%	187,144	99113.7	201	0%
586	KLPF	8/1/2017	12/31/2067	9%	100	2005758.35	191	0%
587	MX1701471	6/1/2022	7/29/2025	N/A	269	268.6	177	66%
588	KUC348450	10/1/2017	6/30/2022	93%	100	100	167	167%
589	V2287HAZK	1/1/2024	3/31/2026	N/A	1	160.49	160	100%
590	KROWCONS	4/1/2022	10/17/2036	N/A	3,600,000	160	160	100%
591	SGRXRKY	2/1/2019	12/31/2050	10%	2	28625.4	159	1%
592	SGHYDRKY	10/1/2016	12/31/2025	58%	102	412716.28	130	0%
593	PDOHRPLKY	2/1/2016	12/31/2025	61%	1	435458.82	107	0%
594	MX5821358	10/1/2022	7/29/2025	N/A	269	269	103	38%
595	KRIOTCO	8/1/2017	12/31/2067	9%	100	872763.29	99	0%
596	MX5254697	9/1/2022	9/28/2024	N/A	269	268.6	94	35%
597	M23010901	11/1/2023	8/16/2025	N/A	696,804	696803.78	83	0%
598	SPOLOTHKY	4/1/2019	12/31/2050	9%	2	79.5	80	100%
599	400113006	2/1/2024	3/31/2025	N/A	46,906	46906	78	0%
600	SG489SW	11/1/2016	12/31/2018	100%	39,053	39053.22	67	0%
601	MX9310771	1/1/2024	8/29/2025	N/A	269	419036.62	57	0%
602	KRUCSMCM	6/1/2019	3/31/2068	6%	100	1,900,877	50	0%
603	M18037504	7/1/2022	7/1/2023	N/A	63,208	63,208	50	0%
604	MX9780049	6/1/2023	11/14/2024	N/A	269	176,273	46	0%
605	KRTXO	10/1/2017	12/31/2067	9%	100	300,719	45	0%
606	D1912DS1	9/1/2016	9/1/2017	100%	2,776,527	3,040,391	42	0%
607	KMTROWS	12/1/2018	3/31/2026	44%	112,016	4,001,405	39	0%
608	KRUCSEC	4/1/2018	12/31/2067	8%	100	756,924	28	0%
609	ICCONSTRD	10/1/2017	9/30/2030	34%	1	26	26	100%
610	SG1010Z1R	7/1/2023	1/23/2024	N/A	464,002	18	18	100%
611	KPOLCM	9/1/2017	12/31/2067	9%	100	3,202,799	17	0%
612	SKY1911DC	1/1/2020	3/31/2020	100%	100	100	15	15%
613	KCMCEUG	10/1/2017	12/31/2067	9%	100	899,555	15	0%
614	M19016703	8/1/2019	3/12/2021	100%	-	-	14	
615	KRCR	10/1/2017	12/31/2067	9%	100	1,004,528	12	0%
616	KRRRCM	6/1/2019	3/31/2068	6%	100	624,362	10	0%
617	MX5821211	10/1/2022	12/29/2024	N/A	269	269	9	3%
618	MX5821218	10/1/2022	12/29/2024	N/A	269	269	9	3%
619	315986HW7	4/1/2021	12/31/2021	100%	152,040	43,702	7	0%
620	MX9353381	8/1/2023	8/28/2025	N/A	269	6,588	6	0%
621	349472032	2/1/2024	3/31/2026	N/A	24,871	24,871	3	0%

DUKE ENERGY KENTUCKY
 CASE NO. 2024-00354
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF FEBRUARY 29, 2024

SCHEDULE H

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)	
622	315986HW6	3/1/2020	11/30/2020	100%	51,975	170,887	3	0%	
623	MX9353353	8/1/2023	3/1/2025	N/A	269	269	3	1%	
624	KCIPLW085	3/1/2017	3/31/2019	100%	197,245	197,245	2	0%	
625	M19016704	8/1/2019	3/12/2021	100%	-	-	1		
626	KMTROWT	1/1/2019	3/31/2026	44%	12,543	898,017	1	0%	
627	INCENTIVE	12/1/2009	12/10/2009	100%	-	-	(1)		
628	KRUPOH	9/1/2017	12/31/2067	9%	100	2,103,512	(1)	0%	
629	KCIUPOH	10/1/2017	12/31/2067	9%	100	1,188,146	(8)	0%	
630	SG344SW	1/1/2016	3/31/2020	100%	73,774	84,114	(12)	0%	
631	SG685TUGK	1/1/2020	3/31/2026	35%	400,000	400,000	(17)	0%	
632	SGOVH	1/1/2016	12/15/2025	62%	100	100	(54)	-54%	
633	SG336OUA	8/1/2018	5/28/2021	100%	155,000	156,183	(65)	0%	
634	TKYTOOL	11/1/2017	12/31/2050	13%	100	11	(114)	-1037%	
635	KCOU	8/1/2017	12/31/2067	9%	100	2,146,214	(172)	0%	
636	M19016706	1/1/2020	2/8/2027	30%	87,142	87,142	(245)	0%	
637	SG983TMT2	8/1/2019	11/2/2021	100%	44,391	29,832	(313)	-1%	
638	KCIPOH	8/1/2017	12/31/2067	9%	100	9,290,220	(458)	0%	
639	78906	12/1/1999	4/13/2000	100%	1	(473)	(473)		
640	KSVDTUG	8/1/2018	3/31/2068	7%	-	-	(569)		
641	359140001	1/1/2019	2/15/2024	62%	169,292	140,608	(607)	0%	
642	35035	6/1/2000	4/13/2000	100%	1	(856)	(856)		
643	MX9998915	5/1/2018	7/26/2024	61%	269	269	(969)	-361%	
644	400109	7/1/2022	1/19/2024	N/A	1,166,239	781,410	(1,769)	0%	
645	OLE09RPKY	2/1/2009	12/31/2050	31%	12,244	3,428	(2,676)	-78%	
646	MX8659310	9/1/2023	5/9/2024	N/A	75,957	72,987	(19,858)	-27%	
647	KCMCEOH	10/1/2017	12/31/2067	9%	100	2,524,985	(22,709)	-1%	
648	DISOHDK	1/1/2018	3/31/2026	50%	-	-	(39,874)		
649	KMTROWR2	5/1/2022	3/31/2026	N/A	1	(49,244)	(49,244)		
650	M21050401	1/1/2022	12/23/2025	4%	755,724	740,612	(51,653)	-7%	
651	MX0935094	12/1/2023	2/23/2025	N/A	45,362	54,910	(56,921)	-104%	
652	MX0394663	2/1/2024	8/22/2024	N/A	57,012	62,201	(57,012)	-92%	
653	MX0867359	10/1/2022	2/26/2026	N/A	94,726	94,726	(115,903)	-122%	
654	MX9907616	8/1/2023	11/14/2024	N/A	269	233,577	(138,437)	-59%	
655	MX0467189	2/1/2024	2/27/2025	N/A	138,941	138,941	(168,785)	-121%	
656	Blank								
							<u>57,567,952</u>		

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-027

REQUEST:

Concerning Duke Kentucky's construction projects:

a. For each project started during the last five calendar years, provide the information requested in the format contained in Schedule I1. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.

b. Using the data included in Schedule I1, calculate the annual "Slippage Factor" associated with those construction projects. The Slippage Factor should be calculated as shown in Schedule I2.

c. In determining the capital additions reflected in the base period and forecasted test period, explain whether Duke Kentucky recognized a Slippage Factor.

RESPONSE:

a. Please see STAFF-DR-01-027(a) Attachment for requested data associated with projects started during the last five calendar years (*i.e.*, projects started in 2019 and forward). Please note that the Company does not maintain annual budgets at the detailed project level.

b. Please see STAFF-DR-01-027(b) Attachment. The slippage factor is calculated by comparing actual annual capital spend to budgeted annual capital spend for the electric operations of Duke Energy Kentucky, regardless of the year the project started.

c. Duke Energy Kentucky did not recognize a Slippage Factor for capital additions in either the base period or forecasted test period. Duke Energy Kentucky intends that the dollars budgeted for capital construction projects will be spent in the year budgeted and this is supported by the 5-year average slippage factor calculation.

PERSON RESPONSIBLE: Sharif S. Mitchell – a.
Grady “Tripp” S. Carpenter – b., c.

Duke Energy Kentucky Electric

Year 2023

Business Unit	Funding Project	Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
75081	EB1922	CEB1922	CEB1922 - EBS-2 GENERAL EQUIPMENT	\$ 102,050.44	\$ 102,050.44	\$ -			\$ 2,492,007.94	\$ 2,211,650.74	\$ 280,357.20	8/10/2005	12/31/2028	7/1/2008	5/1/2001
75084	75084IK	MX0924912	MX0924912 - MXCONV-JT - E TRIPLE CROW	\$ (1,911.47)	\$ (1,911.47)	\$ -			\$ 46,651.21	\$ 213,849.76	\$ (167,198.55)	11/3/2017	11/1/2017	3/1/2018	5/7/2018
75084	KHRF51720	KHRF51720	KHRF51720 - RI 11851720 RICE PIKE	\$ 121,770.00	\$ 121,770.00	\$ -			\$ 440,966.74	\$ 75,014.92	\$ 365,951.82	4/13/2017	5/1/2018	4/1/2017	7/4/2018
75084	DKY1912	D1912D51	D1912D51 - COVINGTON XTR 2_RUSD - DK	\$ (253.05)	\$ (253.05)	\$ -			\$ 3,040,137.55	\$ 3,043,244.61	\$ (3,107.06)	8/19/2016	9/1/2017	9/1/2016	8/19/2018
75084	KYRELT	KYRELT02	KYRELT02 - F6761 RICHWOOD EO 71/75	\$ (64,335.59)	\$ (64,335.59)	\$ -			\$ 4,136.99	\$ 622,079.91	\$ (617,942.92)	9/4/2018	9/4/2019	9/1/2018	8/10/2019
75084	DEMERKY	MX496544	MX496544 - CAPITAL ALEXANDRIA SOUTI	\$ (28.10)	\$ (28.10)	\$ -			\$ 2,687.90	\$ 7,569.04	\$ (4,881.14)	12/4/2019	9/30/2023	8/1/2020	9/28/2020
75084	75084IL	MX7650909	MX7650909 - OVATION MUSIC VENUE LIG	\$ 1.00	\$ 1.00	\$ -			\$ 1.00	\$ 40,929.04	\$ (40,928.04)	8/27/2020	3/18/2021	10/1/2020	3/1/2021
75084	TEMERKY	MX1266171	MX1266171 - CAPITAL SILVER GROVE TB2	\$ 621.65	\$ 621.65	\$ -			\$ 1,502.58	\$ 1,613.31	\$ (110.73)	6/11/2021	3/31/2022	7/1/2021	11/5/2021
75084	75084IK	MX0604532	MX0604532 - TRANSFORMER RETROFIT H	\$ 745.97	\$ 745.97	\$ -			\$ 111,379.41	\$ 119,596.25	\$ (8,216.84)	4/22/2021	1/27/2022	7/1/2021	1/18/2022
75084	DEMERKY	MX2831125	MX2831125 - CAPITAL WHITE TOWER CB 2	\$ 477.59	\$ 477.59	\$ -			\$ 12,738.19	\$ 14,066.00	\$ (1,327.81)	11/2/2021	9/30/2023	11/1/2021	2/27/2022
75084	75084HW	MX2120706	MX2120706 - TMG- 614 MADISON AVE -IH	\$ 636.82	\$ 636.82	\$ -			\$ 40,367.25	\$ 72,130.02	\$ (31,762.77)	10/8/2021	5/5/2022	10/1/2021	5/4/2022
75084	75084HW	MX1330863	MX1330863 - DKY2927 WESTERN AVE STA	\$ 8,796.49	\$ 8,796.49	\$ -			\$ 214,245.59	\$ 118,278.11	\$ 95,967.48	12/9/2021	6/9/2022	12/1/2021	5/22/2022
75084	75084HW	MX1917337	MX1917337 - RELOCATION HIGHWAY DOT	\$ 436.32	\$ 436.32	\$ -			\$ (349.70)	\$ 7,317.29	\$ (7,666.99)	8/10/2021	5/26/2022	10/1/2021	5/24/2022
75084	75084HW	MX2506723	MX2506723 - RELOCATION HIGHWAY DOT	\$ 717.53	\$ 717.53	\$ -			\$ 290,525.96	\$ 173,052.30	\$ 117,473.66	10/7/2021	7/28/2022	10/1/2021	6/13/2022
75084	75084IK	MX1261517	MX1261517 - RLM: 1431 DIXIE: MULTIFAM	\$ 2,502.97	\$ 2,502.97	\$ -			\$ 73,916.94	\$ 48,426.64	\$ 25,490.30	9/22/2021	7/27/2022	10/1/2021	6/13/2022
75085	CUSTCONN	315986F	315986F - CUSTOMER CONNECT- RG-8 SCC	\$ 32.39	\$ 32.39	\$ -			\$ 658,843.39	\$ 76,898.00	\$ 581,945.39	3/30/2021	6/30/2022	4/1/2021	7/6/2022
75084	75084IK	MX1898562	MX1898562 - JT-E-TRAEMORE PHASE C PA	\$ 10.19	\$ 10.19	\$ -			\$ 98,911.50	\$ 55,287.54	\$ 43,623.96	12/16/2021	8/27/2022	1/1/2022	7/24/2022
75084	75084IK	MX2636418	MX2636418 - RESIDENTIAL PRIMARY/SECC	\$ 1,809.61	\$ 1,809.61	\$ -			\$ 14,972.14	\$ 35,816.35	\$ (20,844.21)	1/18/2022	7/28/2022	1/1/2022	7/26/2022
75084	DKY2020	MX9210584	MX9210584 - WILDER 42 ROW REM - SOG	\$ 29,453.83	\$ 29,453.83	\$ -			\$ 64,195.07	\$ 13,934.21	\$ 50,260.86	1/4/2021	8/4/2022	8/1/2021	7/27/2022
75084	SG000723F	SG7235W	SG7235W - DEE AMI OPERATIONS TOOL	\$ 94.72	\$ 94.72	\$ -			\$ 46,648.18	\$ 38,014.00	\$ 8,634.18	1/15/2020	7/30/2022	4/1/2020	7/31/2022
75084	75084HW	MX2153094	MX2153094 - KENTABOO AVE RECO PH 2	\$ 4,019.38	\$ 4,019.38	\$ -			\$ 107,164.61	\$ 59,180.04	\$ 47,984.57	3/3/2022	9/8/2022	3/1/2022	8/9/2022
75084	DEMERKY	MX5232305	MX5232305 - CAPITAL HEBRON VR2 REPL	\$ (95.88)	\$ (95.88)	\$ -			\$ 4,169.78	\$ 4,259.00	\$ (89.22)	5/31/2022	3/30/2024	6/1/2022	8/25/2022
75084	M210257	M21025701	M21025701 - EMR COLD SPRINGS TO WILI	\$ 53,334.40	\$ 53,334.40	\$ -			\$ 1,861,538.49	\$ 2,407,350.00	\$ (545,811.51)	5/5/2021	7/30/2022	5/1/2021	8/25/2022
75084	M210323	M21032301	M21032301 - EMR - CIRCUIT 965 REPLACE	\$ 8,992.91	\$ 8,992.91	\$ -			\$ 434,454.68	\$ 139,856.00	\$ 294,598.68	11/12/2021	8/29/2022	12/1/2021	8/29/2022
75084	FPIT	LTHFNEXS	LTHFNEXS - LH EQUIP STRATEGY PLANNG	\$ (733.15)	\$ (733.15)	\$ -			\$ 2,957.79	\$ 3,121.00	\$ (163.21)	6/28/2021	8/31/2022	10/1/2022	8/30/2022
75081	EBO20818	EBO20818X	EBO20818X - FGD BIOCIDES SYSTEM H2S MI	\$ 30,187.61	\$ 30,187.61	\$ -			\$ 333,316.53	\$ 331,027.09	\$ 2,289.44	7/1/2020	9/30/2022	7/1/2020	9/15/2022
75084	FPIT	LTHFRQKO	LTHFRQKO - LTH TRANSMISSION ESPD QU	\$ (90.54)	\$ (90.54)	\$ -			\$ 2,322.01	\$ 2,420.00	\$ (97.99)	6/28/2021	8/31/2022	5/1/2022	9/15/2022
75085	CUSTCONN	315986HW8	315986HW8 - CUSTOMER CONNECT- HARI	\$ (17.06)	\$ (17.06)	\$ -			\$ 53,230.80	\$ 96,250.00	\$ (43,019.20)	9/27/2021	6/30/2022	10/1/2021	9/15/2022
75084	75084IK	MX8022852	MX8022852 - PERM ELEC SERV/COMM/INI	\$ (3,962.16)	\$ (3,962.16)	\$ -			\$ 22,298.36	\$ 23,793.81	\$ (1,495.45)	6/4/2021	8/8/2022	6/1/2021	9/18/2022
75084	TEMERKY	MX9649928	MX9649928 - CAPITAL BUFFINGTON TB3 R	\$ 2,476.06	\$ 2,476.06	\$ -			\$ 14,810.04	\$ 16,341.00	\$ (1,530.96)	2/2/2021	9/30/2023	2/1/2021	9/28/2022
75084	75084IK	MX7473884	MX7473884 - OAKBROOK 42 LN EXT DKY2	\$ 11,416.63	\$ 11,416.63	\$ -			\$ 186,979.93	\$ 81,818.30	\$ 105,161.63	9/16/2020	12/29/2022	10/1/2020	10/17/2022
75084	75084IK	MX3222426	MX3222426 - JT-E-TYUSCANY SECTION 021	\$ (18,287.41)	\$ (18,287.41)	\$ -			\$ 88,200.66	\$ 56,036.05	\$ 32,164.61	3/8/2022	10/23/2022	4/1/2022	10/30/2022
75084	75084IK	MX7890923	MX7890923 - UPGRADE TO EXISTING SER	\$ (206,975.52)	\$ (206,975.52)	\$ -			\$ 160,624.61	\$ 246,708.65	\$ (86,084.04)	11/17/2020	11/24/2022	11/1/2020	10/30/2022
75084	EAMHBPBU	349472022	349472022 - NEW BOLD SERVERS	\$ 980.40	\$ 980.40	\$ -			\$ 980.40	\$ 166.00	\$ 814.40	5/20/2022	3/31/2023	5/1/2023	10/30/2023
75084	FPIT	LTHESPTS	LTHESPTS - LH EQUIP STRATEGY PLANNG	\$ 2,770.26	\$ 2,770.26	\$ -			\$ 40,658.53	\$ 36,161.00	\$ 4,497.53	6/28/2021	11/1/2022	10/1/2022	11/1/2022
75084	CP18SUBK	MX1450766	MX1450766 - CAPITAL CONSTANCE TB2 RE	\$ 1,926.62	\$ 1,926.62	\$ -			\$ 14,886.75	\$ 15,137.00	\$ (250.25)	2/12/2019	9/30/2023	4/1/2019	11/3/2022
75084	DEMERKY	MX5324522	MX5324522 - CAPITAL RICHWOOD CIR 42 I	\$ (518.75)	\$ (518.75)	\$ -			\$ 6,606.99	\$ 6,727.96	\$ (120.97)	6/2/2022	3/31/2023	6/1/2022	11/3/2022
75084	M190298	MX4154102	MX4154102 - F5967 - REBUILD MARSHALL	\$ 81,468.08	\$ 81,468.08	\$ -			\$ 479,445.86	\$ 287,220.92	\$ 192,224.94	2/18/2022	10/27/2022	4/1/2022	11/6/2022
75081	EBO21751	EBO21751X	EBO21751X - PHYSICAL LOCK PILOT	\$ 1,353.71	\$ 1,353.71	\$ -			\$ 194,610.01	\$ 216,857.16	\$ (22,247.15)	5/7/2021	11/30/2022	6/1/2021	11/8/2022
75080	MRTF2022	400098004	400098004 - 2022 TELECOM LMR HARRIS I	\$ (15.69)	\$ (15.69)	\$ -			\$ 45,682.79	\$ 54,910.00	\$ (9,227.21)	5/27/2022	10/28/2022	7/1/2022	11/8/2022
75084	75084IK	MX3953933	MX3953933 - COMMERCIAL PRIMARY/SEC	\$ (24,832.91)	\$ (24,832.91)	\$ -			\$ 72,780.65	\$ 138,617.24	\$ (65,836.59)	2/22/2022	11/17/2022	3/1/2022	11/9/2022
75084	M190233	MX4864988	MX4864988 - F5983 DAYTON TO LAFARGE	\$ (36,279.70)	\$ (36,279.70)	\$ -			\$ 345,856.36	\$ 222,076.22	\$ 123,780.14	11/26/2019	1/29/2023	12/1/2020	11/9/2022
75084	SG000437F	MX7891196	MX7891196 - 2022 RECL RPL, KNK-5766, K	\$ (36.83)	\$ (36.83)	\$ -			\$ 11,780.29	\$ 18,815.81	\$ (7,035.52)	11/16/2021	2/2/2023	2/1/2022	11/20/2022
75084	75084IK	MX4412975	MX4412975 - DETERIORATED CONDUCTOI	\$ (28,796.47)	\$ (28,796.47)	\$ -			\$ 106,028.58	\$ 55,221.15	\$ 50,807.43	7/2/2020	12/15/2022	7/1/2020	11/23/2022
75084	75084IK	MX8299291	MX8299291 - JT-E-INDIAN RIDGE APARTM	\$ (16,935.91)	\$ (16,935.91)	\$ -			\$ 76,205.49	\$ 50,836.86	\$ 25,368.63	3/22/2022	11/27/2022	4/1/2022	11/23/2022
75084	SG990022F	MX4546275	MX4546275 - 2021 PROACTIVE RECL RPL, I	\$ (61.04)	\$ (61.04)	\$ -			\$ 66,016.26	\$ 53,891.15	\$ 12,125.11	3/25/2021	12/29/2022	4/1/2022	11/28/2022
75084	75084IK	MX3188132	MX3188132 - B8B- TAPESTRY AT TURFWAY	\$ 43,157.26	\$ 43,157.26	\$ -			\$ 238,435.24	\$ 233,096.92	\$ 5,338.32	7/13/2022	12/11/2022	8/1/2022	11/29/2022
75081	FPITF	IT2200162	IT2200162 - ACT (FACILEX) UPGRADE TO V	\$ (5.08)	\$ (5.08)	\$ -			\$ 2,580.01	\$ 2,600.00	\$ (19.99)	11/16/2022	11/17/2022	12/1/2022	11/30/2022
75082	FPITF	IT2200162	IT2200162 - ACT (FACILEX) UPGRADE TO V	\$ (3.80)	\$ (3.80)	\$ -			\$ 1,930.94	\$ 1,946.00	\$ (15.06)	11/16/2022	11/17/2022	12/1/2022	11/30/2022
75084	SG000732F	SG732TR06	SG732TR06 - COMMUNICATION TOWER, S	\$ 964.11	\$ 964.11	\$ -			\$ 1,551,097.73	\$ 1,777,260.00	\$ (226,162.27)	6/10/2021	11/15/2022	6/1/2021	11/30/2022
75084	SG001117F	SG001117	SG001117 - DEE LMR CONSOLES	\$ (12,692.05)	\$ (12,692.05)	\$ -			\$ 753,824.00	\$ 874,447.00	\$ (120,623.00)	8/25/2021	3/31/2023	9/1/2021	11/30/2022
75084	75084IK	MX8250982	MX8250982 - DETERIORATED CONDUCTOI	\$ (210,213.95)	\$ (210,213.95)	\$ -			\$ 972,861.26	\$ 508,337.93	\$ 464,523.33	3/24/2021	12/1/2022	4/1/2021	11/30/2022
75084	FPIT	IT2200029	IT2200029 - DCC SATELLITE PHONES	\$ 1,105.04	\$ 1,105.04	\$ -			\$ 3,545.74	\$ 2,187.00	\$ 1,358.74	2/24/2022	7/30/2022	3/1/2022	12/1/2022
75081	EBO22052	EBO22052X	EBO22052X - COMMON FLY ASH SEPARATI	\$ (183.22)	\$ (183.22)	\$ -			\$ 32,975.55	\$ 28,030.58	\$ 4,944.97	11/21/2022	3/31/2023	11/1/2022	12/5/2022
75084	75084IK	MX4684560	MX4684560 - EWD; 7900 FOUNDATION DF	\$ (4,351.00)	\$ (4,351.00)	\$ -			\$ 57,629.30	\$ 50,059.55	\$ 7,569.75	7/29/2022	12/8/2022		

Duke Energy Kentucky Electric

Year 2023															
Business Unit	Funding Project	Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
75081	EBO22054	EBO22054X	EBO22054X - 2-1 SBAC COOLER REPLACEM	\$ (3,693.64)	\$ (3,693.64)	\$			\$ 222,476.83	\$ 220,990.47	\$ 1,486.36	11/28/2022	3/31/2023	11/1/2022	2/14/2023
75084	DKY2645	MX3890113	MX3890113 - SG-CAPACITY NEEDS OUTSIE	\$ 2,700.21	\$ 2,700.21	\$			\$ 57,646.33	\$ 48,733.93	\$ 8,912.40	3/25/2022	1/29/2023	4/1/2022	2/14/2023
75081	EBO21014	EBO21014X	EBO21014X - VOLTAGE REGULATOR BATT	\$ 12,079.26	\$ 12,079.26	\$			\$ 68,999.11	\$ 56,676.65	\$ 12,322.46	5/12/2022	1/31/2023	5/1/2022	2/15/2023
75084	DKY2645	MX3891718	MX3891718 - WILDER 43 RECLOSER 2 - N/	\$ 4,203.15	\$ 4,203.15	\$			\$ 51,046.34	\$ 43,668.27	\$ 7,378.07	3/30/2022	1/29/2023	4/1/2022	2/16/2023
75080	FPIT	IT2200066	IT2200066 - COMPASS TO AWS	\$ 591.69	\$ 591.69	\$			\$ 19,737.72	\$ 19,126.00	\$ 611.72	5/20/2022	1/29/2023	5/1/2022	2/17/2023
75084	M190298	M19029803	M19029803 - F5967 RBLD HL801 - HL746 -	\$ 35,068.92	\$ 35,068.92	\$			\$ 1,404,751.15	\$ 998,899.36	\$ 405,851.79	6/7/2021	4/11/2023	8/1/2021	2/17/2023
75084	DKY2211	MX3375944	MX3375944 - COLD SPRING 49 - NEW UG I	\$ 7,479.67	\$ 7,479.67	\$			\$ 45,481.24	\$ 22,488.76	\$ 22,992.48	4/25/2022	2/28/2023	4/1/2022	2/19/2023
75084	75084IL	MX4765729	MX4765729 - 7050 NEW BUFFINGTON RD	\$ 37,468.04	\$ 37,468.04	\$			\$ 123,694.20	\$ 83,809.80	\$ 39,884.40	5/6/2022	2/28/2023	8/1/2022	2/20/2023
75084	M180378	MX6610978	MX6610978 - M18037801.RICHWOOD - DI	\$ 1,367.91	\$ 1,367.91	\$			\$ 3,589.82	\$ 3,935.00	\$ (345.18)	10/18/2022	2/21/2023	11/1/2022	2/20/2023
75084	75084HW	MX4698193	MX4698193 - MAKE-READY, 2203MCI0285	\$ 4,281.63	\$ 4,281.63	\$			\$ (6,306.90)	\$ 46,988.34	\$ (53,295.24)	9/12/2022	3/22/2023	9/1/2022	2/21/2023
75084	M180387	M18038701	M18038701 - COLD SPRING TB 9 LS UPGD	\$ (76,371.08)	\$ (76,371.08)	\$			\$ 1,148,505.57	\$ 1,422,585.00	\$ (274,079.43)	2/16/2021	1/27/2023	3/1/2021	2/21/2023
75084	75084IK	MX1788880	MX1788880 - JT-E-RESERVE AT BELLEVUE	\$ (34,854.78)	\$ (34,854.78)	\$			\$ 168,591.94	\$ 122,201.43	\$ 46,390.51	1/13/2022	3/29/2023	4/1/2022	2/27/2023
75081	EBO22015	EBO22015X	EBO22015X - REPLACE VOLTAGE REG EXCT	\$ 209.51	\$ 209.51	\$			\$ 2,883.72	\$ 2,948.39	\$ (64.67)	10/12/2022	2/28/2023	12/1/2022	2/28/2023
75084	SG000438F	MX1277606	MX1277606 - LONGBRANCH 44 PT 2 - RECI	\$ 74.00	\$ 74.00	\$			\$ 64,579.09	\$ 47,359.32	\$ 17,219.77	10/28/2021	3/15/2023	11/1/2021	3/1/2023
75084	75084HW	MX4698796	MX4698796 - MAKE-READY, 2203MCI0287	\$ 743.53	\$ 743.53	\$			\$ (19,132.55)	\$ 38,488.98	\$ (57,621.53)	9/22/2022	4/6/2023	9/1/2022	3/5/2023
75084	75084IK	MX4984124	MX4984124 - LONGBRANCH 44 PT 2 C- DK	\$ (38,654.92)	\$ (38,654.92)	\$			\$ 68,080.85	\$ 35,300.69	\$ 32,780.16	5/2/2022	3/31/2023	6/1/2022	3/5/2023
75084	75084HW	MX2869961	MX2869961 - RELOCATION HIGHWAY DOT	\$ 69,641.94	\$ 69,641.94	\$			\$ 81,935.62	\$ 327,020.35	\$ (245,084.73)	11/2/2021	3/30/2023	5/1/2022	3/6/2023
75084	DKY2645	MX3893236	MX3893236 - WILDER 43 RECLOSER 3 - N/	\$ 524.32	\$ 524.32	\$			\$ 50,642.53	\$ 44,282.29	\$ 6,360.24	3/30/2022	1/29/2023	4/1/2022	3/6/2023
75084	SG000438F	MX1278081	MX1278081 - LONGBRANCH 44 PT 2 - RECI	\$ 1,429.84	\$ 1,429.84	\$			\$ 67,884.38	\$ 46,603.90	\$ 21,280.48	10/28/2021	3/15/2023	11/1/2021	3/6/2023
75084	75084IK	MX4154470	MX4154470 - OPEN LOOP - CABLE UG REP	\$ (1,732.83)	\$ (1,732.83)	\$			\$ 794,016.59	\$ 740,676.70	\$ 53,339.89	10/6/2021	5/16/2023	12/1/2021	3/9/2023
75081	EBO22013	EBO22013X	EBO22013X - REPL GAS PUMP AND FUEL T	\$ (1,847.13)	\$ (1,847.13)	\$			\$ 39,533.44	\$ 28,028.62	\$ 11,504.82	9/28/2022	1/30/2023	10/1/2022	3/9/2023
75084	M200011	M20001101	M20001101 - ALEXANDRIA SOUTH INSTAL	\$ (4,149.60)	\$ (4,149.60)	\$			\$ 119,805.52	\$ 119,805.52	\$	2/17/2022	3/12/2023	3/1/2022	3/9/2023
75084	SG001076F	SG10760CT	SG10760CT - DEE CAPITAL INVESTMENT P	\$ 1,626.41	\$ 1,626.41	\$			\$ 169,834.06	\$ 231,176.00	\$ (61,341.94)	11/11/2020	3/31/2023	12/1/2020	3/12/2023
75084	75084IK	MX1936350	MX1936350 - JT-E-VILLAGE OF DE COURSE	\$ 51,932.66	\$ 51,932.66	\$			\$ 316,384.43	\$ 174,468.65	\$ 141,915.78	7/27/2022	5/7/2023	9/1/2022	3/12/2023
75084	M220344	M22034401	M22034401 - LONGBRANCH SUBSTATION	\$ 10,810.05	\$ 10,810.05	\$			\$ 56,658.42	\$ 59,349.78	\$ (2,691.36)	11/30/2022	3/4/2023	12/1/2022	3/12/2023
75084	75084IK	MX5778428	MX5778428 - MAKE READY FOR MEMORI	\$ (10,577.01)	\$ (10,577.01)	\$			\$ 6,656.66	\$ 37,851.61	\$ (31,194.95)	11/3/2022	5/29/2023	11/1/2022	3/13/2023
75080	FPIT	IT2200054	IT2200054 - CONSOLIDATE BPM REPORTIN	\$ (3,882.67)	\$ (3,882.67)	\$			\$ 74,141.41	\$ 62,342.00	\$ 11,799.41	6/21/2022	3/30/2023	7/1/2022	3/13/2023
75080	FPIT	CO2200002	CO2200002 - UTILITY ASSISTANCE MODER	\$ 257.69	\$ 257.69	\$			\$ 1,927.86	\$ 6,593.00	\$ (4,665.14)	6/30/2022	12/29/2022	7/1/2022	3/15/2023
75081	EBO22056	EBO22056X	EBO22056X - 2-1 SERVICE WATER PUMP O	\$ (14,261.39)	\$ (14,261.39)	\$			\$ 228,555.64	\$ 233,100.00	\$ (4,544.36)	11/29/2022	2/28/2023	11/1/2022	3/15/2023
75082	WDCM0068	WDCM0068X	WDCM0068X - FP NOTIFICATION SYSTEM	\$ (47.30)	\$ (47.30)	\$			\$ 33,664.87	\$ 18,551.31	\$ 15,113.56	7/7/2022	3/15/2023	10/1/2022	3/15/2023
75084	75084IK	MX7270217	MX7270217 - LVG - TRANSFORMER REPLA	\$ 416.81	\$ 416.81	\$			\$ 51,063.98	\$ 52,013.92	\$ (949.94)	11/22/2022	4/27/2023	11/1/2022	3/15/2023
75084	SG00223F	SG2235W	SG2235W - DIE TRANSMISSION HEALTH &	\$ 430.58	\$ 430.58	\$			\$ 675,459.42	\$ 1,016,639.00	\$ (341,179.58)	4/13/2017	2/28/2023	5/1/2022	3/15/2023
75081	EBO22042	EBO22042X	EBO22042X - PURCHASE VACUUM TRUCK	\$ (1,006.24)	\$ (1,006.24)	\$			\$ 515,437.80	\$ 517,104.01	\$ (1,666.21)	10/25/2022	3/15/2023	11/1/2022	3/15/2023
75084	75084HW	MX5609466	MX5609466 - TMG - COMM. RELOCATION	\$ 16,276.34	\$ 16,276.34	\$			\$ 9,680.68	\$ 52,404.59	\$ (42,723.91)	9/19/2022	5/14/2023	10/1/2022	3/16/2023
75084	M1902262	M1902262X	M1902262X - F23983 T LINE RLE	\$ 240,190.12	\$ 240,190.12	\$			\$ 7,738,704.16	\$ 7,486,323.00	\$ 252,381.16	10/8/2019	3/10/2023	1/1/2020	3/20/2023
75084	75084IK	MX5744215	MX5744215 - JT-E-THE HILLS OF CRESCEN	\$ 10,963.21	\$ 10,963.21	\$			\$ 123,504.57	\$ 88,777.38	\$ 34,727.19	10/26/2022	4/9/2023	11/1/2022	3/22/2023
75085	FPIT	CS2200007	CS2200007 - FND LICENSES ADDITIONAL E	\$ (7.08)	\$ (7.08)	\$			\$ 11,165.86	\$ 10,971.00	\$ 194.86	11/1/2022	3/30/2023	12/1/2022	3/22/2023
75081	EBO22016	EBO22016X	EBO22016X - INSTALL HCAD TRANSFER HO	\$ 9,866.43	\$ 9,866.43	\$			\$ 100,158.31	\$ 41,749.66	\$ 58,408.65	9/28/2022	2/28/2023	11/1/2022	3/23/2023
75082	WDC00020	WDC00020X	WDC00020X - WDC CONTROL ROOM HVA	\$ 90,210.14	\$ 90,210.14	\$			\$ 372,648.33	\$ 361,717.68	\$ 10,930.65	4/19/2022	3/31/2023	6/1/2022	3/28/2023
75084	KYGLT21	KYGLT2104	KYGLT2104 - GLT F6761 RPL CROSS ARM A	\$ 31,185.74	\$ 31,185.74	\$			\$ 101,118.88	\$ 116,248.00	\$ (15,129.12)	7/14/2022	2/19/2023	7/1/2022	3/29/2023
75084	DKY1931	MX0240701	MX0240701 - AUGUSTINE 46 - GENERAL D	\$ 449,661.84	\$ 449,661.84	\$			\$ 765,176.05	\$ 285,970.72	\$ 479,205.33	3/16/2021	3/16/2023	3/1/2021	3/30/2023
75080	FPIT	SE2200001	SE2200001 - END OF LIFE REPLACEMENT F	\$ (1.99)	\$ (1.99)	\$			\$ 7,852.24	\$ 28,592.00	\$ (20,739.76)	1/20/2022	3/30/2023	2/1/2022	3/30/2023
75081	EBO22045	CEBIC22	CEBIC22 - INSTRUMENTATION & CONTROI	\$ 40,255.68	\$ 40,255.68	\$			\$ 311,443.77	\$ 93,970.32	\$ 217,473.45	10/31/2022	3/1/2023	10/1/2022	3/31/2023
75081	EB1912	CEBVLV22	CEBVLV22 - 2022 MISC VALVE BLANKET	\$ 91,079.59	\$ 91,079.59	\$			\$ 632,213.21	\$ 451,928.08	\$ 180,285.13	1/24/2022	3/31/2023	3/1/2022	3/31/2023
75082	KYSC0016	CCRIC22	CCRIC22 - INSTRUMENTATION & CONTROI	\$ (0.44)	\$ (0.44)	\$			\$ 3,441.56	\$ 7,459.20	\$ (4,017.64)	10/31/2022	3/1/2023	10/1/2022	3/31/2023
75082	WDCM0071	CWVIC22	CWVIC22 - INSTRUMENTATION & CONTRC	\$ 84,307.91	\$ 84,307.91	\$			\$ 119,350.44	\$ 55,518.04	\$ 63,832.40	10/31/2022	3/1/2023	10/1/2022	3/31/2023
75082	WGO48C	CWVILV22	CWVILV22 - WOODSDALE 2022 MISCELLA	\$ 5,341.75	\$ 5,341.75	\$			\$ 235,061.10	\$ 192,299.83	\$ 42,761.27	2/8/2022	12/30/2030	6/1/2022	3/31/2023
75084	SG000744F	SG744BLK	SG744BLK - DEK GRIDWAN	\$ 74,359.81	\$ 74,359.81	\$			\$ 420,784.16	\$ 249,086.72	\$ 171,697.44	5/25/2018	3/31/2031	11/1/2018	3/31/2023
75084	SG000744F	SG744MTR	SG744MTR - DEK GRIDWAN	\$ (50,232.26)	\$ (50,232.26)	\$			\$ 12,736.19	\$ 248,821.93	\$ (236,085.74)	5/25/2018	12/31/2021	7/1/2018	3/31/2023
75084	SG001140F	SG1140M21	SG1140M21 - DEK EOL MODEM REPLACEM	\$ 240.29	\$ 240.29	\$			\$ 97,154.07	\$ 71,805.00	\$ 25,349.07	12/17/2021	7/31/2022	12/1/2021	3/31/2023
75080	DVV2022	400098002	400098002 - TELECOM NETWORK TRANSF	\$ 1,291.81	\$ 1,291.81	\$			\$ 324,677.20	\$ 380,661.00	\$ (55,983.80)	11/17/2021	3/31/2023	1/1/2022	3/31/2023
75080	FPIT	307482003	307482003 - CUSTOMER MOBILE APP - PH	\$ 382.21	\$ 382.21	\$			\$ 47,744.17	\$ 49,782.00	\$ (2,037.83)	12/30/2021	3/31/2023	1/1/2022	3/31/2023
75080	FPIT	400055007	400055007 - USAGE ALERTS	\$ 2,223.82	\$ 2,223.82	\$			\$ 52,252.76	\$ 47,004.00	\$ 5,248.76	3/4/2021	3/31/2024	3/1/2022	3/31/2023
75080	FPIT	400055019	400055019 - PING IT 2022 ENHANCEMENT	\$ 3,444.46	\$ 3,444.46	\$			\$ 8,733.89	\$ 8,094.00	\$ 639.89	5/24/2022	3/31/2023	9/1/2022	3/31/2023
75080	FPIT	400055022	400055022 - BUSINESS OUTBOUND NOTIF	\$ (38.50)	\$ (38.50)	\$			\$ 0.00	\$ 11,897.00	\$ (11,897.00)	5/19/2022	3/31/2023	10/1/2022	3

Duke Energy Kentucky Electric

Year 2023

Business Unit	Funding Project	Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
75084	M190298	M19029801	M19029801 - F5967 RBLD HL 864 TO HL 8C	\$ 1,064,991.71	\$ 1,064,991.71	\$ 0			\$ 4,495,817.14	\$ 4,535,186.12	\$ (39,368.98)	6/7/2021	7/15/2023	6/1/2021	7/9/2023
75084	75084IK	MX8027908	MX8027908 - RICHWOOD 42 STATION EXI	\$ 15,237.20	\$ 15,237.20	\$ 0			\$ 15,237.20	\$ 3,208.65	\$ 12,028.55	1/25/2023	7/12/2023	12/1/2023	7/10/2023
75084	75084IK	MX6247948	MX6247948 - DETERIORATED CONDUCTOI	\$ 6,856.82	\$ 6,856.82	\$ 0			\$ 6,856.82	\$ 10,558.61	\$ (3,701.79)	8/26/2022	8/29/2023	12/1/2023	7/11/2023
75084	M180378	M18037803	M18037803 - F6761 LOOP	\$ 71,360.39	\$ 71,360.39	\$ 0			\$ 86,677.44	\$ 91,093.62	\$ (4,416.18)	9/12/2019	6/11/2023	6/11/2020	7/11/2023
75084	75084HW	MX7882980	MX7882980 - RELOCATION HIGHWAY DOT S	\$ 30,727.77	\$ 30,727.77	\$ 0			\$ 30,727.77	\$ 37,848.92	\$ (7,121.15)	1/17/2023	10/24/2023	12/1/2023	7/12/2023
75084	K23NPWHB	MX6303375	MX6303375 - WILDER TB 3 REPLACE ARRE	\$ 9,398.14	\$ 9,398.14	\$ 0			\$ 9,398.14	\$ 6,772.12	\$ 2,626.02	1/31/2023	3/30/2024	2/1/2023	7/12/2023
75084	M180378	M18037801	M18037801 - RICHWOOD BK 4 - INSTALL	\$ 2,137,998.23	\$ 2,137,998.23	\$ 0			\$ 5,625,294.82	\$ 5,498,141.33	\$ 127,153.49	9/12/2019	7/10/2023	10/1/2019	7/13/2023
75084	EAMHPBU	349472018	349472018 - EAM 2022 MAXIMO DURABLI	\$ 5,234.96	\$ 5,234.96	\$ 0			\$ 21,304.77	\$ 13,250.00	\$ 8,054.77	1/4/2022	5/30/2023	1/1/2022	7/17/2023
75084	DEMERKY	MX3062206	MX3062206 - CAPITAL CRITTENDEN TB 2 R	\$ 8,490.15	\$ 8,490.15	\$ 0			\$ 8,973.01	\$ 10,342.05	\$ (1,369.04)	11/22/2021	9/30/2023	11/1/2021	7/18/2023
75084	M190226	M19022601	M19022601 - 138 KV F23983 WOODSPOIN	\$ 627,708.38	\$ 627,708.38	\$ 0			\$ 10,187,103.73	\$ 10,187,073.43	\$ 30.30	10/8/2019	6/30/2023	11/1/2019	7/25/2023
75080	DVV2022	400098001	400098001 - 2022 CISCO VIPTELA SDWAN	\$ 141,806.10	\$ 141,806.10	\$ 0			\$ 254,262.83	\$ 30,621.00	\$ 223,641.83	11/17/2021	9/30/2023	2/1/2022	7/25/2023
75081	EBO22243X	EBO22243X	EBO22243X - CRUSHER HOUSE WIRE ROPE	\$ 13,433.60	\$ 13,433.60	\$ 0			\$ 13,433.60	\$ 9,862.59	\$ 3,571.01	4/12/2023	7/31/2023	5/1/2023	7/25/2023
75081	EBO22247X	EBO22247X	EBO22247X - 2-1 SFC HPU PUMP	\$ 12,642.59	\$ 12,642.59	\$ 0			\$ 12,642.59	\$ 13,800.35	\$ (1,157.76)	4/13/2023	7/31/2023	5/1/2023	7/26/2023
75081	EBO20821X	EBO20821X	EBO20821X - REPLACE F CONVEYOR BELT	\$ 183,206.85	\$ 183,206.85	\$ 0			\$ 185,636.96	\$ 232,209.26	\$ (46,572.30)	7/26/2022	7/12/2023	8/1/2022	7/28/2023
75084	75084HW	MX2506780	MX2506780 - RELOCATION HIGHWAY DOT S	\$ 1,462.71	\$ 1,462.71	\$ 0			\$ 1,462.71	\$ 1,212.32	\$ 250.39	10/7/2021	7/29/2023	5/1/2023	7/30/2023
75084	75084IK	MX7830454	MX7830454 - CBT2212DUK1289 - REQUAR	\$ 81,050.55	\$ 81,050.55	\$ 0			\$ 81,050.55	\$ 46,578.93	\$ 34,471.62	2/4/2023	8/24/2023	12/1/2023	7/30/2023
75080	FPIT	400055004	400055004 - INSPECTION PORTAL 2021	\$ 4,636.97	\$ 4,636.97	\$ 0			\$ 23,270.02	\$ 21,453.00	\$ 1,817.02	12/16/2020	7/3/2023	1/1/2022	7/31/2023
75081	EBO22102X	EBO22102X	EBO22102X - EBS SALT BUILDING	\$ 33,946.92	\$ 33,946.92	\$ 0			\$ 33,946.92	\$ 21,756.00	\$ 12,190.92	2/28/2023	5/31/2023	5/1/2023	7/31/2023
75084	M220205	M22020501	M22020501 - 5966 RT9 & STEEL PLANT RD	\$ 242,305.94	\$ 242,305.94	\$ 0			\$ 247,587.45	\$ 244,345.07	\$ 3,242.38	6/27/2022	7/8/2023	6/1/2022	8/6/2023
75081	EBO22089X	EBO22089X	EBO22089X - REPLACE C MODULE INLET E	\$ 49,007.07	\$ 49,007.07	\$ 0			\$ 49,007.07	\$ 53,787.44	\$ (4,780.37)	2/3/2023	7/31/2023	12/1/2023	8/7/2023
75081	EBO22232X	EBO22232X	EBO22232X - REPLACE 2-1 IDBF COUPLING	\$ 278,591.23	\$ 278,591.23	\$ 0			\$ 278,591.23	\$ 263,365.47	\$ 15,225.76	4/14/2023	7/31/2023	5/1/2023	8/7/2023
75084	75084IK	MX5630972	MX5630972 - MAKE READY - BALLYSHANN	\$ 544,033.88	\$ 544,033.88	\$ 0			\$ 549,765.02	\$ 304,318.93	\$ 245,446.09	9/15/2022	8/29/2023	9/1/2022	8/8/2023
75084	FPIT	349472024	349472024 - NEW PRIMAVERA OAM SERV	\$ 1.00	\$ 1.00	\$ 0			\$ 75.86	\$ 345.00	\$ (269.14)	9/29/2022	8/8/2023	10/1/2022	8/8/2023
75084	M180378	M18037802	M18037802 - RICHWOOD BK 4 - MOD XMI	\$ 286,501.23	\$ 286,501.23	\$ 0			\$ 728,378.64	\$ 827,126.64	\$ (98,748.00)	9/16/2019	7/11/2023	10/1/2019	8/9/2023
75084	M220195	M22019501	M22019501 - EMERGENCY COLD SPRING SL	\$ 12,593.62	\$ 12,593.62	\$ 0			\$ 29,850.95	\$ 29,801.43	\$ 49.52	7/26/2022	8/12/2023	8/1/2022	8/9/2023
75084	FPIT	IT2200053	IT2200053 - TGIS ENHANCEMENTS 2022	\$ 1,290.75	\$ 1,290.75	\$ 0			\$ 6,401.51	\$ 9,240.00	\$ (2,838.49)	3/30/2022	8/17/2023	6/1/2022	8/10/2023
75081	EBO22240X	EBO22240X	EBO22240X - GUARD SHACK READER REPL	\$ 15,383.97	\$ 15,383.97	\$ 0			\$ 15,383.97	\$ 16,681.37	\$ (1,297.40)	4/12/2023	9/30/2023	5/1/2023	8/11/2023
75081	EBO22259X	EBO22259X	EBO22259X - REPL WSP MIXER DISCHARGE	\$ 36,411.78	\$ 36,411.78	\$ 0			\$ 36,411.78	\$ 28,085.08	\$ 8,326.70	5/12/2023	8/31/2023	5/1/2023	8/12/2023
75082	WDCM0070X	WDCM0070X	WDCM0070X - REPLACE LEVEL TRANSMIT	\$ 75,254.94	\$ 75,254.94	\$ 0			\$ 103,063.16	\$ 70,025.28	\$ 33,037.88	9/15/2022	7/31/2023	9/1/2022	8/12/2023
75084	75084IK	MX5095589	MX5095589 - JT-E-WESTBROOK ESTATES	\$ 58,971.53	\$ 58,971.53	\$ 0			\$ 99,549.22	\$ 68,663.84	\$ 30,885.38	11/10/2022	5/31/2023	12/1/2022	8/14/2023
75084	75084IK	MX6121915	MX6121915 - APR, 1710 LAKELAND PARK	\$ 260,801.45	\$ 260,801.45	\$ 0			\$ 72,769.64	\$ 189,238.30	\$ (116,468.66)	11/16/2022	7/20/2023	12/1/2022	8/17/2023
75080	MRTF2023	400123002	400123002 - FIBER CONDUIT REPLACEMENT	\$ 18,623.12	\$ 18,623.12	\$ 0			\$ 18,623.12	\$ 21,158.00	\$ (2,534.88)	5/24/2023	8/16/2023	5/1/2023	8/18/2023
75082	WD050029	WD050029X	WD050029X - FIRE PROTECTION SENSOR	\$ 75,087.20	\$ 75,087.20	\$ 0			\$ 75,087.20	\$ 50,144.75	\$ 24,942.45	2/7/2023	10/1/2023	12/1/2023	8/19/2023
75081	EBO22133X	EBO22133X	EBO22133X - FR COAL NOZZLE REPLACEME	\$ 24,345.32	\$ 24,345.32	\$ 0			\$ 24,345.32	\$ 33,469.94	\$ (9,124.62)	3/30/2023	6/30/2023	6/1/2023	8/22/2023
75084	KSTORMH23	MX8534364	MX8534364 - MIDWEST - ODD YR STORM	\$ 12,150.41	\$ 12,150.41	\$ 0			\$ 12,150.41	\$ 13,445.19	\$ (1,294.78)	6/2/2023	1/21/2024	12/1/2023	8/24/2023
75084	DEMERKY	MX4924117	MX4924117 - CAPITAL ATLAS REPLACE BAT	\$ 315.58	\$ 315.58	\$ 0			\$ 315.58	\$ 2,943.41	\$ (2,627.83)	6/2/2022	11/29/2023	5/1/2023	8/28/2023
75081	EBO22037X	EBO22037X	EBO22037X - TRIPPER ROOM CAMERA SYS	\$ 36,873.17	\$ 36,873.17	\$ 0			\$ 117,878.12	\$ 77,700.00	\$ 40,178.12	10/25/2022	7/31/2023	11/1/2022	8/30/2023
75084	75084IK	MX5906912	MX5906912 - KEG - 2045 DECLARATION - 1	\$ 86,310.84	\$ 86,310.84	\$ 0			\$ 86,557.98	\$ 60,402.10	\$ 26,155.88	9/21/2022	8/31/2023	10/1/2022	8/31/2023
75084	SG001176F	SG001176	SG001176 - DEE CITRIX API VPS GEMS GAT	\$ 300.11	\$ 300.11	\$ 0			\$ 7,060.04	\$ 10,117.00	\$ (3,056.96)	6/22/2022	4/30/2024	6/1/2022	8/1/2023
75085	FPIT	CS2200001	CS2200001 - REVENUE ASSURANCE ART TC	\$ 3,484.87	\$ 3,484.87	\$ 0			\$ 23,377.41	\$ 16,175.00	\$ 7,202.41	4/7/2022	8/31/2023	4/1/2022	8/31/2023
75081	EBO22250X	EBO22250X	EBO22250X - REWIND SPARE PA FAN PUMI	\$ 126,170.03	\$ 126,170.03	\$ 0			\$ 126,170.03	\$ 97,500.00	\$ 28,670.03	4/14/2023	8/31/2023	5/1/2023	9/1/2023
75084	SG001001F	SG10015W	SG10015W - DEE IOT PLATFORM ASSESSM	\$ 4,416.42	\$ 4,416.42	\$ 0			\$ 16,480.12	\$ 27,663.60	\$ (11,183.48)	9/11/2020	12/31/2022	9/1/2020	9/1/2022
75084	DEMERKY	MX4267484	MX4267484 - CAPITAL VERONA REPLACE C	\$ 77,576.69	\$ 77,576.69	\$ 0			\$ 109,732.41	\$ 39,198.94	\$ 70,533.47	3/9/2022	3/30/2024	4/1/2022	9/4/2023
75084	75084IL	MX4930891	MX4930891 - MAIN ST FLORENCE KY STRE	\$ 146,807.32	\$ 146,807.32	\$ 0			\$ 231,621.82	\$ 160,076.63	\$ 71,545.19	6/29/2022	9/28/2023	7/1/2022	9/5/2023
75084	M2300551	M23005501	M23005501 - F6763/6761 FIF REPLACE (3)	\$ 310,720.25	\$ 310,720.25	\$ 0			\$ 310,720.25	\$ 294,119.76	\$ 16,600.49	3/16/2023	8/27/2023	12/1/2023	9/5/2023
75084	M230055	MX8671473	MX8671473 - GLT FIF F6763/6761 M2300	\$ 22,592.10	\$ 22,592.10	\$ 0			\$ 22,592.10	\$ 29,907.98	\$ (7,315.88)	4/21/2023	9/1/2023	12/1/2023	9/5/2023
75084	75084IK	MX7505607	MX7505607 - DKA; 3932 DIXIE HWY;ERLAN	\$ 19,024.03	\$ 19,024.03	\$ 0			\$ 19,024.03	\$ 17,746.61	\$ 1,277.42	4/24/2023	9/10/2023	12/1/2023	9/6/2023
75084	DYK2618	MX5358828	MX5358828 - PERMANENT PRIMARY SERV	\$ 10,931.91	\$ 10,931.91	\$ 0			\$ 1,682,143.84	\$ 326,336.30	\$ 1,355,807.54	1/16/2020	9/28/2023	10/1/2020	9/11/2023
75081	EBO21722X	EBO21722X	EBO21722X - NORTH THICKENER TANK REF	\$ 421,815.51	\$ 421,815.51	\$ 0			\$ 2,693,570.50	\$ 2,672,404.40	\$ 21,166.10	10/8/2021	8/30/2023	10/1/2021	9/14/2023
75084	75084HW	MX4699775	MX4699775 - MAKE-READY, 2203MCI0446	\$ 28,412.16	\$ 28,412.16	\$ 0			\$ 28,412.16	\$ 42,291.95	\$ (13,879.79)	12/13/2022	9/10/2023	12/1/2022	9/14/2023
75084	K23BCRHOB	MX6367704	MX6367704 - DRY RIDGE REPLACE BATTER	\$ 8,439.61	\$ 8,439.61	\$ 0			\$ 8,439.61	\$ 7,190.89	\$ 1,248.72	1/24/2023	3/30/2024	12/1/2023	9/17/2023
75084	M230070	M23007001	M23007001 - F6761 SERVICE RD POLE REP	\$ 12,354.18	\$ 12,354.18	\$ 0			\$ 12,354.18	\$ 14,585.48	\$ (2,231.30)	4/26/2023	12/1/2024	5/1/2023	9/20/2023
75084	M220345	M22034501	M22034501 - EMERGENCY - WILDER TB 4 RI	\$ 37,810.95	\$ 37,810.95	\$ 0			\$ 37,810.95	\$ 37,688.99	\$ 121.96	12/7/2022	1/29/2024	11/1/2023	9/20/2023
75081	EBO22092X	EBO22092X	EBO22092X - REPLACE PALL OIL FILTERING	\$ 49,410.62	\$ 49,410.62	\$ 0									

Duke Energy Kentucky Electric

Year 2023

Business Unit	Funding Project	Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
75084	75084IK	MX6682367	MX6682367 - JT-E-TRIPLE CROWN COUNT	\$ 141,096.77	\$ 141,096.77	\$ -			\$ 141,096.77	\$ 80,522.01	\$ 60,574.76	2/23/2023	12/5/2023	12/1/2023	12/1/2023
75084	75084HW	MX6146811	MX6146811 - MAKE READY, 2208MCI0104	\$ (36,460.20)	\$ (36,460.20)	\$ -			\$ (36,460.20)	\$ 43,958.34	\$ (80,418.54)	3/1/2023	12/28/2023	12/1/2023	12/12/2023
75084	K23NPVWHB	MX6303476	MX6303476 - CLARYVILLE T81 ARRESTERS	\$ 10,585.92	\$ 10,585.92	\$ -			\$ 10,585.92	\$ 5,577.31	\$ 5,008.61	1/31/2023	3/30/2024	2/1/2023	12/13/2023
75084	75084HW	MX1331746	MX1331746 - F5983 SILVER GROVE TRANS	\$ 204,982.36	\$ 204,982.36	\$ -			\$ 204,982.36	\$ 107,002.63	\$ 97,979.73	9/21/2022	12/28/2023	12/1/2023	12/17/2023
75084	K23DEMERG	MX0209744	MX0209744 - EMERG T1 E1 GRANT TB 1 REP	\$ 1,451.15	\$ 1,451.15	\$ -			\$ 1,451.15	\$ 10,669.70	\$ (9,218.55)	7/27/2023	3/30/2024	10/1/2023	12/17/2023
75084	22050041A	MX5254698	MX5254698 - 0670041A: ALEXANDRIA SOL	\$ 55,265.31	\$ 55,265.31	\$ -			\$ 55,265.31	\$ 46,123.82	\$ 10,061.98	6/1/2022	7/29/2025	9/1/2022	12/18/2023
75081	FPITF	IT2300041	IT2300041 - TAGSPRO UPGRADE TO SUPPK	\$ 2,486.20	\$ 2,486.20	\$ -			\$ 2,486.20	\$ 2,449.00	\$ 37.20	6/27/2023	12/17/2023	10/1/2023	12/18/2023
75082	FPITF	IT2300041	IT2300041 - TAGSPRO UPGRADE TO SUPPK	\$ 1,860.73	\$ 1,860.73	\$ -			\$ 1,860.73	\$ 1,833.00	\$ 27.73	6/27/2023	12/17/2023	10/1/2023	12/18/2023
75084	22050041A	MX5821228	MX5821228 - SUB OPT-TRANSFORMER UG	\$ 22,002.20	\$ 22,002.20	\$ -			\$ 22,247.52	\$ 18,503.79	\$ 4,743.73	8/5/2022	7/29/2025	9/1/2022	12/18/2023
75084	75084HW	MX9234318	MX9234318 - TMG- 135 W. 38TH ST. LATO	\$ 32,403.33	\$ 32,403.33	\$ -			\$ 32,403.33	\$ 77,634.00	\$ (45,230.67)	6/22/2023	12/14/2023	12/1/2023	12/18/2023
75084	22050041A	V2205REMK	V2205REMK - SUB OPT - REM - ALEXANDR	\$ 7,475.02	\$ 7,475.02	\$ -			\$ 7,475.02	\$ -	\$ 7,475.02	10/20/2022	3/31/2025	12/1/2023	12/19/2023
75084	75084HW	MX6146668	MX6146668 - MAKE READY, 2208MCI0070	\$ (18,877.05)	\$ (18,877.05)	\$ -			\$ (18,877.05)	\$ 47,961.60	\$ (66,838.65)	1/26/2023	12/28/2023	12/1/2023	12/24/2023
75084	FPIT	LTHCDPJB5	LTHCDPJB5 - LIGHTHOUSE CUSTOMER DEL	\$ 6,804.76	\$ 6,804.76	\$ -			\$ 12,334.67	\$ 11,777.00	\$ 557.67	9/29/2022	2/1/2024	10/1/2022	12/25/2023
75084	M200056	M20005602	M20005602 - GLT 5967 RPL POLES ABS 434	\$ 488,257.80	\$ 488,257.80	\$ -			\$ 489,123.44	\$ 491,444.32	\$ (2,320.88)	12/21/2020	12/4/2024	12/1/2020	12/28/2023
75084	M200056	M20005603	M20005603 - GLT 5967 RPL POLES WHITE	\$ 1,776,854.27	\$ 1,776,854.27	\$ -			\$ 1,782,406.77	\$ 1,696,206.56	\$ 86,200.21	12/21/2020	12/4/2024	12/1/2020	12/28/2023
75084	75084IK	MX5915712	MX5915712 - APR, 4805 AERO, OAKBROOK	\$ 52,538.30	\$ 52,538.30	\$ -			\$ 52,538.30	\$ 178,048.11	\$ (125,509.81)	1/3/2023	1/11/2024	12/1/2023	12/28/2023
75084	M200056	M20005601	M20005601 - GLT 5967 RPL POLES WILDEF	\$ 301,131.49	\$ 301,131.49	\$ -			\$ 393,380.63	\$ 412,343.91	\$ (18,963.28)	12/21/2020	12/4/2024	12/1/2020	12/28/2023
75084	M200056	M20005604	M20005604 - GLT 5967 RPL POLES, INSP YI	\$ 630.81	\$ 630.81	\$ -			\$ 1,936.86	\$ -	\$ (1,306.05)	12/21/2020	1/29/2024	2/1/2021	12/28/2023
75082	WDC00095	WDC00095X	WDC00095X - LOTO LOCKS	\$ 70,744.56	\$ 70,744.56	\$ -			\$ 70,744.56	\$ 47,000.97	\$ 23,743.59	3/31/2023	11/30/2023	12/1/2023	12/31/2023
75084	FPIT	IT2300027	IT2300027 - MOS STORM REPORTING	\$ 3,683.54	\$ 3,683.54	\$ -			\$ 3,683.54	\$ 5,887.00	\$ (2,203.46)	5/24/2023	6/29/2024	12/1/2023	12/31/2023
75080	FPIT	400055015	400055015 - ATLANTIS (CUSTOMER ANAL)	\$ 17,506.56	\$ 17,506.56	\$ -			\$ 43,273.34	\$ 45,663.00	\$ (2,389.66)	12/29/2021	12/30/2023	1/1/2022	1/1/2024
75082	WD010061	WD01006X	WD01006X - 125 VDC BATTERY CHARGER I	\$ 98,348.32	\$ 98,348.32	\$ -			\$ 98,348.32	\$ 63,280.01	\$ 35,254.60	11/29/2022	10/25/2023	12/1/2022	1/1/2024
75084	M230150	MX9775617	MX9775617 - GLT F5985 (M2301501) 4-PC	\$ 25,902.01	\$ 25,902.01	\$ -			\$ 25,902.01	\$ 19,346.24	\$ 6,555.77	6/20/2023	2/17/2024	12/1/2023	1/1/2024
75084	75084IK	MX5377535	MX5377535 - JT-E-ARCADIA PHASES 011 &	\$ 170,632.57	\$ 170,632.57	\$ -			\$ 170,632.57	\$ 91,432.85	\$ 79,199.72	3/1/2023	1/24/2024	12/1/2023	1/2/2024
75084	S6000954F	MX9791884	MX9791884 - TRIP SAVER II REPLACEMENT	\$ 12,772.49	\$ 12,772.49	\$ -			\$ 12,772.49	\$ 12,673.29	\$ 99.20	10/3/2023	1/11/2024	12/1/2023	1/7/2024
75084	M210258	M21025801	M21025801 - EMR CIR 15268 RPL I-275 HV	\$ 173,294.93	\$ 173,294.93	\$ -			\$ 188,253.31	\$ 239,226.98	\$ (50,973.67)	5/13/2021	12/24/2023	6/1/2021	1/11/2024
75081	EBO21371	EBO21371X	EBO21371X - SMARTGEN-EBS U2 I/G VIB N	\$ 32,924.15	\$ 32,924.15	\$ -			\$ 33,353.25	\$ 34,661.94	\$ (1,308.69)	5/20/2021	12/31/2023	6/1/2021	1/13/2024
75082	WD030014	WD030014X	WD030014X - SMARTGEN WDC U3 MONI	\$ 86,691.89	\$ 86,691.89	\$ -			\$ 152,212.12	\$ 128,769.43	\$ 23,442.69	6/7/2022	9/30/2023	6/1/2022	1/13/2024
75082	WD050028	WD050028X	WD050028X - 125 VDC BATTERY CHARGER	\$ 76,132.81	\$ 76,132.81	\$ -			\$ 76,132.81	\$ 68,721.39	\$ 7,411.42	6/15/2023	12/25/2023	12/1/2023	1/20/2024
75082	WD060026	WD060026X	WD060026X - 125 VDC BATTERY CHARGER I	\$ 92,620.62	\$ 92,620.62	\$ -			\$ 92,620.62	\$ 67,982.29	\$ 24,638.33	6/15/2023	12/25/2023	12/1/2023	1/20/2024
75084	22100041A	MX1701490	MX1701490 - 2100041A: OAKBROOK 41 BI	\$ 3,044.60	\$ 3,044.60	\$ -			\$ 57,012.58	\$ 44,384.07	\$ 12,628.51	10/22/2021	10/26/2023	3/1/2022	1/21/2024
75084	22100041A	MX2278295	MX2278295 - SUB OPT UG CABLE REPLAC	\$ 21,057.49	\$ 21,057.49	\$ -			\$ 308,034.07	\$ 201,579.18	\$ 106,454.89	1/4/2022	10/26/2023	1/1/2022	1/21/2024
75084	22100041A	MX1157551	MX1157551 - SUB OPT -TRANSFORMER UK	\$ 1,982.33	\$ 1,982.33	\$ -			\$ 36,522.15	\$ 20,043.46	\$ 16,478.69	1/18/2022	10/26/2023	2/1/2022	1/21/2024
75084	22100041A	MX1393386	MX1393386 - 2100041A: OAKBROOK 41 BI	\$ 5,870.60	\$ 5,870.60	\$ -			\$ 53,865.96	\$ 42,925.41	\$ 10,940.45	10/23/2021	10/26/2023	3/1/2022	1/21/2024
75084	22100041A	MX1601015	MX1601015 - TRANSFORMER UG 3-PHASE	\$ 1,552.89	\$ 1,552.89	\$ -			\$ 28,912.16	\$ 19,723.28	\$ 9,179.88	2/21/2022	10/26/2023	2/1/2022	1/21/2024
75084	22100041A	MX1601017	MX1601017 - TRANSFORMER UG 3-PHASE	\$ 1,760.16	\$ 1,760.16	\$ -			\$ 35,159.19	\$ 17,486.11	\$ 17,673.08	1/26/2022	10/26/2023	2/1/2022	1/21/2024
75084	22100041A	MX1601018	MX1601018 - TRANSFORMER UG 3-PHASE	\$ 1,470.33	\$ 1,470.33	\$ -			\$ 27,885.29	\$ 14,963.23	\$ 12,922.06	1/18/2022	10/26/2023	2/1/2022	1/21/2024
75084	22100041A	MX1601021	MX1601021 - TRANSFORMER UG 3-PHASE	\$ 1,137.38	\$ 1,137.38	\$ -			\$ 21,479.17	\$ 15,729.91	\$ 5,749.26	1/18/2022	10/26/2023	2/1/2022	1/21/2024
75084	22100041A	MX1601022	MX1601022 - TRANSFORMER UG 3-PHASE	\$ 1,156.32	\$ 1,156.32	\$ -			\$ 21,723.81	\$ 18,253.60	\$ 3,470.21	1/18/2022	10/26/2023	2/1/2022	1/21/2024
75084	22100041A	MX1601023	MX1601023 - TRANSFORMER UG 3-PHASE	\$ 1,081.30	\$ 1,081.30	\$ -			\$ 20,547.79	\$ 16,993.33	\$ 3,554.46	1/18/2022	10/26/2023	2/1/2022	1/21/2024
75084	22100041A	MX1601025	MX1601025 - TRANSFORMER UG 3-PHASE	\$ 1,238.08	\$ 1,238.08	\$ -			\$ 23,511.09	\$ 17,461.90	\$ 6,049.19	1/18/2022	10/26/2023	2/1/2022	1/21/2024
75084	22100041A	MX1701489	MX1701489 - 2100041A: OAKBROOK 41 2I	\$ 1,793.81	\$ 1,793.81	\$ -			\$ 54,140.83	\$ 42,723.88	\$ 11,416.95	10/22/2021	10/26/2023	3/1/2022	1/21/2024
75084	22100041A	MX7372042	MX7372042 - 2100041A: OAKBROOK 41 2I	\$ 10,315.42	\$ 10,315.42	\$ -			\$ 47,701.85	\$ 40,250.51	\$ 7,451.34	3/25/2022	10/26/2023	5/1/2022	1/21/2024
75084	22100041A	MX8564274	MX8564274 - SUB OPT -TRANSFORMER UK	\$ 1,312.68	\$ 1,312.68	\$ -			\$ 20,624.61	\$ 22,707.29	\$ (2,082.68)	2/18/2022	10/26/2023	5/1/2022	1/21/2024
75084	22100041A	MX9919687	MX9919687 - SUB OPT -A CAP UPGRADE, 2	\$ 2,178.95	\$ 2,178.95	\$ -			\$ 16,170.88	\$ 15,425.53	\$ 745.35	11/15/2021	10/26/2023	9/1/2022	1/21/2024
75084	22100041A	MX9919688	MX9919688 - SUB OPT -A CAP UPGRADE, E	\$ 1,134.92	\$ 1,134.92	\$ -			\$ 16,257.10	\$ 18,204.24	\$ (1,947.14)	11/15/2021	10/26/2023	9/1/2022	1/21/2024
75084	22100042A	MX1601011	MX1601011 - TRANSFORMER UG 3-PHASE	\$ 1,508.00	\$ 1,508.00	\$ -			\$ 28,235.18	\$ 18,487.57	\$ 9,747.61	1/18/2022	10/26/2023	2/1/2022	1/21/2024
75084	22100042A	MX1601014	MX1601014 - TRANSFORMER UG 3-PHASE	\$ 1,660.49	\$ 1,660.49	\$ -			\$ 24,962.63	\$ 17,550.06	\$ 7,412.57	1/18/2022	10/26/2023	2/1/2022	1/21/2024
75084	22100042A	MX1701482	MX1701482 - 2100042A: OAKBROOK 42 2I	\$ 3,646.93	\$ 3,646.93	\$ -			\$ 67,814.32	\$ 53,063.26	\$ 14,751.06	10/21/2021	10/26/2023	12/1/2021	1/21/2024
75084	22100042A	MX9919691	MX9919691 - SUB OPT -CAP UPGRADE, 20	\$ 868.56	\$ 868.56	\$ -			\$ 14,976.80	\$ 12,133.80	\$ 2,843.00	11/15/2021	10/26/2023	9/1/2022	1/21/2024
75084	22100042A	MX9919693	MX9919693 - SUB OPT -A CAP UPGRADE, 2	\$ 1,708.52	\$ 1,708.52	\$ -			\$ 25,388.42	\$ 26,268.86	\$ (880.44)	11/15/2021	10/26/2023	9/1/2022	1/21/2024
75084	DEMERYK	MX4906508	MX4906508 - CAPITAL WHITE TOWER CIR.	\$ 1,528.46	\$ 1,528.46	\$ -			\$ 1,528.46	\$ 2,693.82	\$ (1,165.36)	4/25/2022	2/28/2024	10/1/2023	1/21/2024
75084	22100042A	MX5820935	MX5820935 - SUB OPT -TRANSFORMER UK	\$ 26,864.91	\$ 26,864.91	\$ -			\$ 28,039.71	\$ 18,173.93	\$ 9,865.78	9/6/2022	10/26/2023	9/1/2022	1/21/2024
75084	22100042A	MX8892977	MX8892977 - SUB OPT -UG CABLE REPLAC	\$ 595,515.26	\$ 595,515.26	\$ -			\$ 595,515.26	\$ 136,903.28	\$ 458,611.98	4/5/2023	2/8/2024	12/1/2023	1/21/2024
75084	75084IK	MX8686355	MX8686355 - F15268 (M210258) REPL 2 P	\$ 54,353.42	\$ 54,353.42	\$ -			\$ 54,353.42	\$ 31,366.38	\$ 22,987.04	3/20/2023	1/14/2024	12/1/2023	1/22/2024
75084	22100041A	V2210HAZK	V2210HAZK - SUB OPT - HAZ - OAKBROOK	\$ 244.41	\$ 244.41	\$ -			\$ 5,623.19	\$ -	\$ 5,623.19	12/20/2021	3/31/2025	3/1/2022	1/23/2024
75084	75084IK	MX4250117	MX4250117 - ZKH; OLD LEXINGTON COMM	\$ 68,992.80	\$ 68,992.80	\$ -			\$ 68,992.80	\$ 224,050.78	\$ (155,057.98)	3/3/2023	2/22/2024	12/1/2023	1/23/2024
75084	75084IL	MX9649357	MX9649357 - 9520 UNION PROMENADE U	\$ 13,366.84	\$ 13,366.84	\$ -			\$ 13,366.						

Duke Energy Kentucky Electric

Year 2023															
Business Unit	Funding Project	Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
75084	K23DEMERG	MX0698823	MX0698823 - EMERG E1 LIMABURG ABS	\$ 18,039.02	\$ 18,039.02	\$ -			\$ 18,039.02	\$ 13,342.56	\$ 4,696.46	9/4/2023	6/29/2024	12/1/2023	2/26/2024
75084	K23DEMERG	MX1343742	MX1343742 - EMERG E1 SILVER GROVE C	\$ 26,001.91	\$ 26,001.91	\$ -			\$ 26,001.91	\$ 42,265.14	\$ (16,263.23)	10/25/2023	10/29/2024	12/1/2023	2/26/2024
75082	FPITF	IT2300064	IT2300064 - 2023 SERVER REPLACEMENT F	\$ 16,341.26	\$ 16,341.26	\$ -			\$ 16,341.26	\$ 19,231.00	\$ (2,889.74)	7/18/2023	3/28/2024	11/1/2023	2/29/2024
75082	FPITF	IT2300072	IT2300072 - 2023 SERVER EOL REPLACEMENT	\$ 16,267.39	\$ 16,267.39	\$ -			\$ 16,267.39	\$ 19,323.00	\$ (3,055.61)	8/2/2023	3/28/2024	11/1/2023	2/29/2024
75084	FPIT	IT2200153	IT2200153 - RM TO AMAZON CLOUD REAR	\$ 15,915.94	\$ 15,915.94	\$ -			\$ 17,024.73	\$ 17,398.00	\$ (373.27)	11/3/2022	2/29/2024	12/1/2022	2/29/2024
75085	FPIT	400055028	400055028 - PLANNED OUTAGE PORTAL 2	\$ 6,584.96	\$ 6,584.96	\$ -			\$ 6,584.96	\$ 7,327.00	\$ (742.04)	9/12/2023	2/28/2024	12/1/2023	2/29/2024
75080	FPIT	TC2105W57	TC2105W57 - CIOPS NERC CIP CYBERARK II	\$ 8,131.05	\$ 8,131.05	\$ -			\$ 17,317.23	\$ 16,982.00	\$ 335.23	12/10/2021	3/31/2024	2/1/2022	3/1/2024
75084	K23DEMERG	MX1760006	MX1760006 - EMERG E1 HEBRON STATIC	\$ 537.12	\$ 537.12	\$ -			\$ 537.12	\$ 5,087.28	\$ (4,550.16)	11/30/2023	11/29/2024	12/1/2023	3/4/2024
75084	FPIT	349472H14	349472H14 - NEW ESRI INTEGRATIONS AN	\$ 17.12	\$ 17.12	\$ -			\$ 17.12	\$ 1,556.00	\$ (1,538.88)	2/9/2021	11/30/2023	11/1/2023	3/6/2024
75084	FPIT	349472514	349472514 - NEW ESRI INTEGRATIONS AN	\$ 7,561.92	\$ 7,561.92	\$ -			\$ 67,219.22	\$ 532,359.00	\$ (465,139.78)	2/9/2021	11/30/2023	3/1/2021	3/6/2024
75084	KYGLT20	MX7809659	MX7809659 - GLT F965 (KYGLT2001) REPL	\$ 4,769.62	\$ 4,769.62	\$ -			\$ 4,769.62	\$ 8,263.27	\$ (3,493.65)	1/11/2023	3/1/2024	12/1/2023	3/6/2024
75084	M190297	MX4194871	MX4194871 - F5967 - REBUILD - CLARYVIL	\$ 396,967.22	\$ 396,967.22	\$ -			\$ 625,157.65	\$ 870,687.63	\$ (245,529.98)	2/18/2022	3/30/2024	4/1/2022	3/12/2024
75084	FPIT	IT220082D	IT220082D - ITOA ENHANCEMENTS 2022	\$ 20,358.55	\$ 20,358.55	\$ -			\$ 27,753.58	\$ 20,349.00	\$ 7,404.58	6/29/2022	3/31/2024	7/1/2022	3/12/2024
75084	M190298	MX4194619	MX4194619 - F5967 REBUILD DECOURSEY	\$ 183,419.73	\$ 183,419.73	\$ -			\$ 199,990.83	\$ 169,874.43	\$ 30,116.40	2/18/2022	3/30/2024	4/1/2022	3/12/2024
75084	M200056	MX9945302	MX9945302 - GLT TR_UB F5967 T-LINE M2	\$ 20,824.42	\$ 20,824.42	\$ -			\$ 20,824.42	\$ 52,998.85	\$ (32,174.43)	2/22/2021	3/31/2024	12/1/2023	3/13/2024
75084	M230292	M23029201	M23029201 - YORK SUBSTATION - REPLAC	\$ 43,172.12	\$ 43,172.12	\$ -			\$ 43,172.12	\$ 45,440.14	\$ (2,268.02)	8/22/2023	2/12/2024	12/1/2023	3/13/2024
75082	WD050032	WD050032X	WD050032X - US BREAKER OVERHAUL	\$ 223,916.42	\$ 223,916.42	\$ -			\$ 223,916.42	\$ 295,639.68	\$ (71,723.26)	12/14/2023	2/28/2024	12/1/2023	3/14/2024
75082	WD060028	WD060028X	WD060028X - U6 BREAKER OVERHAUL	\$ 223,916.42	\$ 223,916.42	\$ -			\$ 223,916.42	\$ 223,916.42	\$ -	12/14/2023	2/28/2024	12/1/2023	3/14/2024
75080	SG001010F	SG101021R	SG101021R - LMR DEK LMR PROJECT 2 DEI	\$ 18.10	\$ 18.10	\$ -			\$ 18.10	\$ -	\$ 18.10	5/9/2023	1/23/2024	10/1/2023	3/15/2024
75084	DKY2722	MX8342093	MX8342093 - VILLA 43 LN EXT TO THOM N	\$ 271,479.73	\$ 271,479.73	\$ -			\$ 271,479.73	\$ 163,444.64	\$ 108,035.09	2/16/2023	3/30/2024	12/1/2023	3/17/2024
75084	75084IK	MX9258781	MX9258781 - MEMORIAL POINTE APARTM	\$ 78,250.89	\$ 78,250.89	\$ -			\$ 78,250.89	\$ 67,728.86	\$ 10,522.03	6/8/2023	5/5/2024	12/1/2023	3/17/2024
75084	75084IK	MX0057005	MX0057005 - APR, 4805 AERO, NE TRANSF	\$ 228,235.27	\$ 228,235.27	\$ -			\$ 228,235.27	\$ 199,408.66	\$ 28,826.61	7/18/2023	3/21/2024	12/1/2023	3/19/2024
75084	DEMERYK	MX0059447	MX0059447 - CAPITAL CRESCENT ABS 839	\$ 14,742.10	\$ 14,742.10	\$ -			\$ 14,742.10	\$ 16,415.88	\$ (1,673.78)	3/10/2021	3/19/2024	12/1/2023	3/20/2024
75084	SG00359F	SG3595W	SG3595W - SG SADM SOFTWARE - 359	\$ 70,246.94	\$ 70,246.94	\$ -			\$ 253,960.16	\$ 227,863.84	\$ 26,096.32	9/27/2018	6/30/2024	9/1/2018	3/20/2024
75081	EBO22459	EBO22459X	EBO22459X - REPLACE 24SR1 SWGR 4KV BI	\$ 62,977.07	\$ 62,977.07	\$ -			\$ 62,977.07	\$ 72,237.60	\$ (9,260.53)	12/21/2023	1/31/2024	12/1/2023	3/21/2024
75084	SG001024F	SG10245W	SG10245W - DEK CLOSED LOOP FISR FULL	\$ 148,650.73	\$ 148,650.73	\$ -			\$ 151,771.01	\$ 283,358.00	\$ (131,586.99)	4/1/2022	4/30/2024	6/1/2022	3/27/2024
75081	EBO22079	EBO22079X	EBO22079X - 2-2 SERVICE WATER PUMP O	\$ 432,343.04	\$ 432,343.04	\$ -			\$ 432,343.04	\$ 459,188.75	\$ (26,845.71)	2/7/2023	2/15/2024	12/1/2023	3/29/2024
75080	FPIT	IT2300010	IT2300010 - MOVES TO AWS	\$ 18,928.75	\$ 18,928.75	\$ -			\$ 18,928.75	\$ 28,680.00	\$ (9,751.25)	2/22/2023	3/29/2024	12/1/2023	3/29/2024
75081	FPIT	IT2200064	IT2200064 - OPTIM UPLIFT	\$ 21,632.07	\$ 21,632.07	\$ -			\$ 35,448.48	\$ 37,717.00	\$ (2,268.52)	5/5/2022	3/29/2024	5/1/2022	3/29/2024
75082	FPIT	IT2200064	IT2200064 - OPTIM UPLIFT	\$ 16,178.00	\$ 16,178.00	\$ -			\$ 26,469.45	\$ 28,228.00	\$ (1,758.55)	5/5/2022	3/29/2024	5/1/2022	3/29/2024
75080	FLKY0249G	DUKTKY23	DUKTKY23 - PURCHASES OF VEHICLES AN	\$ 181,018.10	\$ 181,018.10	\$ -			\$ 181,018.10	\$ 50,000.00	\$ 131,018.10	12/15/2022	3/1/2023	12/1/2023	3/31/2024
75080	FLKY0249G	EDUKKY23	EDUKKY23 - ELECTRIC EQUIPMENT PURC	\$ 249,102.27	\$ 249,102.27	\$ -			\$ 249,102.27	\$ 50,000.00	\$ 199,102.27	3/15/2023	3/31/2024	12/1/2023	3/31/2024
75081	EBO22045	CEBU23	CEBU23 - INSTRUMENTATION & CONTR	\$ 348,280.56	\$ 348,280.56	\$ -			\$ 348,280.56	\$ 93,970.32	\$ 254,310.24	1/25/2023	3/31/2024	12/1/2023	3/31/2024
75081	EBO112	CEBU123	CEBU123 - 2023 MISC VALVE BLANKET	\$ 652,426.43	\$ 652,426.43	\$ -			\$ 652,426.43	\$ 606,044.09	\$ 46,382.34	10/28/2022	3/31/2024	12/1/2023	3/31/2024
75082	WDCM0071	CWDC123	CWDC123 - INSTRUMENTATION & CONTR	\$ 41,318.41	\$ 41,318.41	\$ -			\$ 41,318.41	\$ 55,518.04	\$ (14,199.63)	3/1/2023	3/31/2024	12/1/2023	3/31/2024
75082	WDCM0071	CWDC123	CWDC123 - INSTRUMENTATION & CONTR	\$ 1,552.40	\$ 1,552.40	\$ -			\$ 1,552.40	\$ 212,857.00	\$ (211,304.60)	1/25/2023	12/30/2024	12/1/2023	3/31/2024
75080	DVGW2023	400123001	400123001 - TELECOM NETWORK TRANSF	\$ 226,770.48	\$ 226,770.48	\$ -			\$ 226,770.48	\$ 236,288.00	\$ (9,517.52)	1/5/2023	3/30/2024	12/1/2023	3/31/2024
75080	FPIT	400113003	400113003 - WORKSTATION REFRESH 202	\$ 6,340.99	\$ 6,340.99	\$ -			\$ 47,940.83	\$ 46,831.00	\$ 1,109.83	12/13/2022	3/28/2024	12/1/2022	3/31/2024
75080	FPIT	400113004	400113004 - WORKSTATION REFRESH 202	\$ 21,274.66	\$ 21,274.66	\$ -			\$ 21,274.66	\$ 11,334.00	\$ 9,940.66	1/31/2023	3/30/2024	12/1/2023	3/31/2024
75081	FPITF	IT2300078	IT2300078 - KMS SUBSCRIPTION LICENSE C	\$ 4,650.55	\$ 4,650.55	\$ -			\$ 4,650.55	\$ 4,724.00	\$ (73.45)	8/22/2023	11/30/2024	12/1/2023	3/31/2024
75081	FPITF	IT2300121	IT2300121 - CUTSFORTH DEPLOYED MONI	\$ 8,161.43	\$ 8,161.43	\$ -			\$ 8,161.43	\$ 8,212.00	\$ (50.57)	12/23/2023	3/31/2024	12/1/2023	3/31/2024
75082	FPITF	IT2300078	IT2300078 - KMS SUBSCRIPTION LICENSE C	\$ 3,470.03	\$ 3,470.03	\$ -			\$ 3,470.03	\$ 3,535.00	\$ (64.97)	8/22/2023	11/30/2024	12/1/2023	3/31/2024
75082	FPITF	IT2300121	IT2300121 - CUTSFORTH DEPLOYED MONI	\$ 6,105.96	\$ 6,105.96	\$ -			\$ 6,105.96	\$ 6,146.00	\$ (40.04)	12/23/2023	3/31/2024	12/1/2023	3/31/2024
75084	FPIT	349472023	349472023 - SMALLWORLD ENHANCEMEN	\$ 30,394.26	\$ 30,394.26	\$ -			\$ 32,204.43	\$ 8,782.00	\$ 23,422.43	9/29/2022	3/30/2025	11/1/2022	3/31/2024
75084	FPIT	349472027	349472027 - NEW EAM SERVERS	\$ 2.35	\$ 2.35	\$ -			\$ 2.35	\$ 1,242.00	\$ (1,239.65)	2/3/2023	3/30/2024	12/1/2023	3/31/2024
75084	FPIT	IT2300114	IT2300114 - SUBNET CCE SOFTWARE	\$ 28,920.56	\$ 28,920.56	\$ -			\$ 28,920.56	\$ 29,036.00	\$ (115.44)	12/14/2023	3/30/2024	12/1/2023	3/31/2024
75085	FPIT	400055025	400055025 - DIGITAL CARE PLATFORM	\$ 64,316.74	\$ 64,316.74	\$ -			\$ 64,316.74	\$ 50,822.00	\$ 13,494.74	3/14/2023	3/31/2024	12/1/2023	3/31/2024
75085	FPIT	400055026	400055026 - INSPECTOR PORTAL PHASE 3	\$ 6,878.38	\$ 6,878.38	\$ -			\$ 6,878.38	\$ 4,982.00	\$ 1,896.38	6/28/2023	3/29/2024	12/1/2023	3/31/2024
75085	FPIT	CS2200006	CS2200006 - VERINT UPGRADE	\$ 34,600.83	\$ 34,600.83	\$ -			\$ 112,944.72	\$ 114,426.00	\$ (1,481.28)	11/4/2022	3/31/2024	11/1/2022	3/31/2024
75085	FPIT	CS2200008	CS2200008 - AVAYA PLATFORM UPGRADE	\$ 44,510.14	\$ 44,510.14	\$ -			\$ 65,230.76	\$ 63,481.00	\$ 1,749.76	11/14/2022	3/31/2024	11/1/2022	3/31/2024
75085	FPIT	TC2300037	TC2300037 - SAP ENABLE NOW APPLICATI	\$ 8,177.31	\$ 8,177.31	\$ -			\$ 8,177.31	\$ 7,170.00	\$ 1,007.31	8/9/2023	3/30/2024	12/1/2023	3/31/2024
75084	FPIT	349472030	349472030 - ESRI UPGRADE TO 10.9	\$ 33,238.38	\$ 33,238.38	\$ -			\$ 33,238.38	\$ 13,476.00	\$ 19,762.38	4/21/2023	3/30/2024	12/1/2023	3/31/2024
75084	KYGLT2001	KYGLT2001	KYGLT2001 - GLT F965 RPL POLES	\$ 566,366.66	\$ 566,366.66	\$ -			\$ 566,366.66	\$ 784,349.09	\$ (217,982.43)	9/9/2020	3/16/2024	9/1/2020	4/2/2024
75084	KYGLT2004	KYGLT2004	KYGLT2004 - REAL ESTATE FOR KYGLT20	\$ 19,286.84	\$ 19,286.84	\$ -			\$ 19,286.84	\$ 2,568.00	\$ 16,718.84	10/10/2023	5/17/2024	12/1/2023	4/2/2024
75084	75084IK	MX5969210	MX5969210 - JT-E-ENCLAVE SUBDIVISION	\$ 141,985.82	\$ 141,985.82	\$ -			\$ 141,985.82	\$ 125,621.41	\$ 16,364.41	8/			

Duke Energy Kentucky Electric

Year 2023															
Business Unit	Funding Project	Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
75084	K23DEMERG	MX0619837	MX0619837 - EMERG E1 ALEXANDRIA SO	\$ 3,288.03	\$ 3,288.03	\$ -			\$ 3,288.03	\$ 13,193.40	\$ (9,905.37)	9/7/2023	5/29/2024	12/1/2023	6/11/2024
75084	M210491	M21049101	M21049101 - FEEDER 6765 RELOCATION S	\$ 41,241.40	\$ 41,241.40	\$ -			\$ 41,241.40	\$ 1,306,917.69	\$ (1,253,784.69)	7/12/2022	5/14/2024	7/1/2022	6/12/2024
75084	TOUTKY	OUT69KY	OUT69KY - KY T-LINE EMERGENCY REPL O	\$ 20,579.93	\$ 20,579.93	\$ -			\$ 20,579.93	\$ 420,345.37	\$ (399,765.44)	1/17/2017	12/31/2027	1/1/2017	6/13/2024
75084	K23FNDFLD	MX9383139	MX9383139 - RPL 31BN-529 (STUB) F6763	\$ 17,960.48	\$ 17,960.48	\$ -			\$ 17,960.48	\$ 16,646.01	\$ 1,314.47	5/16/2023	3/21/2024	12/1/2023	6/16/2024
75084	M220084	M22008401	M22008401 - ATLAS INSTALL BATTERY CAE	\$ 85,180.68	\$ 85,180.68	\$ -			\$ 85,180.68	\$ 201,746.95	\$ (116,566.27)	12/14/2022	4/30/2024	12/1/2023	6/20/2024
75084	75084HW	MX9101587	MX9101587 - RELOCATION HIGHWAY DOT S	\$ 117,477.48	\$ 117,477.48	\$ -			\$ 117,477.48	\$ 271,524.36	\$ (154,046.88)	5/22/2023	8/1/2024	12/1/2023	6/27/2024
75084	FPIT	IT2200122	IT2200122 - ACQUIRE TUFIN & NPVIEW FIF	\$ 162.63	\$ 162.63	\$ -			\$ 162.63	\$ 10,558.00	\$ (10,395.37)	9/1/2022	5/29/2024	12/1/2022	6/28/2024
75084	FPIT	349472020	349472020 - SLATE - EAM WORK MGMT S	\$ 26,619.73	\$ 26,619.73	\$ -			\$ 26,619.73	\$ 44,680.00	\$ (18,060.27)	3/18/2022	6/30/2024	3/1/2022	6/30/2024
75084	FPIT	349472031	349472031 - MATERIAL ISSUE LIGHTING AI	\$ 1,831.06	\$ 1,831.06	\$ -			\$ 1,831.06	\$ 9,033.00	\$ (7,201.94)	10/20/2023	6/30/2024	12/1/2023	6/30/2024
75085	FPIT	400055023	400055023 - USAGE ALERTS PHASE 2	\$ 34,367.10	\$ 34,367.10	\$ -			\$ 34,367.10	\$ 46,597.00	\$ (12,229.90)	12/15/2022	6/29/2024	12/1/2023	6/30/2024
75085	FPIT	400055027	400055027 - PEAK DEMAND EVENT MANA	\$ 9,260.17	\$ 9,260.17	\$ -			\$ 9,260.17	\$ 13,069.00	\$ (3,808.83)	8/1/2023	6/30/2024	12/1/2023	6/30/2024
75084	FPIT	LTHRLVLS	LTHRLVLS - LIGHTHOUSE: TRANSMISSIO	\$ 23,076.86	\$ 23,076.86	\$ -			\$ 23,076.86	\$ 29,192.00	\$ (6,115.14)	10/28/2021	6/30/2024	11/1/2021	7/2/2024
75084	FPIT	LTHTRMTLS	LTHTRMTLS - LIGHTHOUSE: TRANSMISSIO	\$ 16,949.97	\$ 16,949.97	\$ -			\$ 16,949.97	\$ 34,698.00	\$ (17,748.03)	10/26/2021	8/30/2024	11/1/2021	7/9/2024
75084	75084HW	MX9907616	MX9907616 - RELOCATION HIGHWAY DOT S	\$ (139,050.16)	\$ (139,050.16)	\$ -			\$ (139,050.16)	\$ 143,761.65	\$ (4,711.49)	7/14/2023	11/14/2024	12/1/2023	7/23/2024
75084	M190298	MX4194121	MX4194121 - F5967 (M190298) - REBUILD	\$ 7,570.01	\$ 7,570.01	\$ -			\$ 7,570.01	\$ 16,062.45	\$ (8,492.44)	2/18/2022	7/29/2024	4/1/2022	7/23/2024
75084	M190226	MX0535898	MX0535898 - DM - WOODSPOINT D-REE	\$ 25,170.93	\$ 25,170.93	\$ -			\$ 25,170.93	\$ 116,527.59	\$ (91,356.66)	8/23/2023	7/29/2024	12/1/2023	7/23/2024
75081	EBO22267X	EBO22267X	EBO22267X - REPLACE 2-2 FLY ASH EXHAU	\$ 64,271.74	\$ 64,271.74	\$ -			\$ 64,271.74	\$ 74,721.99	\$ (10,450.25)	6/8/2023	3/15/2024	12/1/2023	7/26/2024
75084	K23DEMERG	MX9635259	MX9635259 - EMERG E1 MARSHALL REPL	\$ 812.65	\$ 812.65	\$ -			\$ 812.65	\$ 7,637.15	\$ (6,824.50)	6/8/2023	3/30/2024	12/1/2023	7/30/2024
75084	M180375	M18037502	M18037502 - LITTON SUB- EXT XMISSION	\$ 376,028.51	\$ 376,028.51	\$ -			\$ 376,028.51	\$ 1,336,460.00	\$ (960,431.49)	10/29/2021	7/1/2024	12/1/2021	7/31/2024
75084	M180375	M18037503	M18037503 - LITTON SUB- CONSTRUCT TF	\$ 1,243,618.87	\$ 1,243,618.87	\$ -			\$ 1,243,618.87	\$ 1,952,021.10	\$ (708,402.23)	10/29/2021	6/30/2024	1/1/2022	7/31/2024
75085	FPIT	400055001	400055001 - ENTERPRISE FEEDBACK TOOL	\$ 1,970.29	\$ 1,970.29	\$ -			\$ 1,970.29	\$ 10,056.00	\$ (8,085.71)	5/2/2023	7/30/2024	12/1/2023	7/31/2024
75085	FPIT	400055024	400055024 - SERVICE NAVIGATOR	\$ 31,871.70	\$ 31,871.70	\$ -			\$ 31,871.70	\$ 44,849.00	\$ (12,977.30)	12/20/2022	6/30/2024	12/1/2023	7/31/2024
75084	75084HW	MX8555714	MX8555714 - DONALDSON HIGHWAY UNC	\$ 245,863.83	\$ 245,863.83	\$ -			\$ 245,863.83	\$ 463,620.04	\$ (217,756.21)	8/4/2023	9/26/2024	12/1/2023	8/7/2024
75084	75084IK	MX9197324	MX9197324 - JT-E-AOSTA VALLEY PHASE 1	\$ 84,146.19	\$ 84,146.19	\$ -			\$ 84,146.19	\$ 80,300.90	\$ 3,845.29	11/17/2023	7/25/2024	12/1/2023	8/11/2024
75084	75084IK	MX6246270	MX6246270 - JT-E-MEMORIAL POINTE AP	\$ 232,325.77	\$ 232,325.77	\$ -			\$ 232,325.77	\$ 233,686.87	\$ (1,361.10)	4/25/2023	9/27/2024	12/1/2023	8/12/2024
75084	KYGLT21	KYGLT2102	KYGLT2102 - GLT F5962 RPL 12-POLES ANT	\$ 480,381.99	\$ 480,381.99	\$ -			\$ 480,381.99	\$ 1,763,246.58	\$ (1,282,864.59)	1/19/2022	9/28/2024	2/1/2022	8/14/2024
75081	FPITF	LTHRRBOTS	LTHRRBOTS - LIGHTHOUSE: RRE ORBIT2	\$ 27,699.04	\$ 27,699.04	\$ -			\$ 27,699.04	\$ 87,364.58	\$ (59,665.54)	8/26/2021	8/10/2024	8/1/2021	8/15/2024
75082	FPITF	LTHRRBOTS	LTHRRBOTS - LIGHTHOUSE: RRE ORBIT2	\$ 20,945.26	\$ 20,945.26	\$ -			\$ 20,945.26	\$ 65,523.44	\$ (44,578.18)	8/26/2021	8/10/2024	8/1/2021	8/15/2024
75082	WD010068	WD010068X	WD010068X - U1 TURBINE BLADES	\$ 7,067.57	\$ 7,067.57	\$ -			\$ 7,067.57	\$ 6,121,947.01	\$ (6,114,879.44)	6/27/2023	12/31/2024	12/1/2023	8/24/2024
75082	WD010070	WD010070X	WD010070X - WDC UL WATER INJECTION	\$ 53,368.00	\$ 53,368.00	\$ -			\$ 53,368.00	\$ 114,975.98	\$ (61,607.98)	4/14/2023	8/1/2024	12/1/2023	8/28/2024
75084	FPIT	LTHCDRFB	LTHCDRFB - PRE JOB BRIEF SOFTWARE	\$ 803.75	\$ 803.75	\$ -			\$ 803.75	\$ 3,247.00	\$ (2,443.25)	11/22/2023	8/30/2024	12/1/2023	8/30/2024
75081	EB01303K	EB01303K	EB01303K - WSP VACUUM DRUM FILTER	\$ 1,154,267.39	\$ 1,154,267.39	\$ -			\$ 1,154,267.39	\$ 1,773,362.83	\$ (619,095.44)	12/12/2022	6/30/2024	12/1/2023	8/31/2024
75085	FPIT	TC2300036	TC2300036 - SAP CUSTOMER SYSTEM CHA	\$ 13,221.78	\$ 13,221.78	\$ -			\$ 13,221.78	\$ 33,852.00	\$ (20,630.22)	8/7/2023	8/29/2024	12/1/2023	8/31/2024
75084	M230090	MX9780049	MX9780049 - GLT F5983/ M230090/1/ RE	\$ 45.71	\$ 45.71	\$ -			\$ 45.71	\$ 107,515.13	\$ (107,469.42)	6/21/2023	11/14/2024	12/1/2023	6/9/2024
75084	75084IL	MX9160207	MX9160207 - MAIN ST CITY OF FLORENCE	\$ (37,231.17)	\$ (37,231.17)	\$ -			\$ (37,231.17)	\$ 177,328.14	\$ (214,559.31)	5/24/2023	10/29/2024	12/1/2023	9/17/2024
75084	75084HW	MX8659310	MX8659310 - TMC- 4397 BORON AVE. - CC	\$ (32,849.43)	\$ (32,849.43)	\$ -			\$ (32,849.43)	\$ 48,662.30	\$ (81,511.73)	9/18/2023	5/9/2024	12/1/2023	9/22/2024
75084	75084HW	MX9851050	MX9851050 - RI-KY-236 (DONALDSON RO)	\$ 826,326.50	\$ 826,326.50	\$ -			\$ 826,326.50	\$ 831,587.68	\$ (5,261.18)	3/29/2023	12/26/2024	12/1/2023	9/22/2024
75084	20550044A	RWT055A	RWT055A - ROW - DONALDSON - H93205E	\$ 98.18	\$ 98.18	\$ -			\$ 98.18	\$ 5,000.00	\$ (4,901.82)	6/16/2021	9/30/2024	7/1/2021	9/30/2024
75084	FPIT	IT2300085	IT2300085 - HOTLINETAG MOBILE WEB AP	\$ 3,069.13	\$ 3,069.13	\$ -			\$ 3,069.13	\$ 7,650.00	\$ (4,580.87)	10/18/2023	9/30/2024	12/1/2023	9/30/2024
75084	FPIT	LTHTRVMT	LTHTRVMT - LIGHTHOUSE TRANSMISSIO	\$ 38,638.60	\$ 38,638.60	\$ -			\$ 38,638.60	\$ 48,665.00	\$ (9,326.40)	5/19/2022	9/28/2024	5/1/2022	9/30/2024
75084	FPIT	LTHTRVMSG	LTHTRVMSG - LIGHTHOUSE TRANSMISSIO	\$ 3,003.31	\$ 3,003.31	\$ -			\$ 3,003.31	\$ 9,360.00	\$ (6,356.69)	5/19/2022	9/1/2024	5/1/2022	9/30/2024
75084	M180383	M18038301	M18038301 - WHITE TOWER INSTALL SECC	\$ 95,490.12	\$ 95,490.12	\$ -			\$ 95,490.12	\$ 1,174,045.45	\$ (1,078,555.33)	3/4/2022	9/30/2024	4/1/2022	10/1/2024
75084	M180383	M18038302	M18038302 - WHITE TOWER BK 2 RPL	\$ 826,902.40	\$ 826,902.40	\$ -			\$ 826,902.40	\$ 4,007,317.00	\$ (3,180,414.60)	3/4/2022	9/30/2024	4/1/2022	10/1/2024
75084	M180383	M18038303	M18038303 - WHITE TOWER 5967 POLE RI	\$ 20,009.11	\$ 20,009.11	\$ -			\$ 20,009.11	\$ 245,670.00	\$ (225,660.89)	3/4/2022	10/13/2024	10/1/2022	10/1/2024
75084	22990041A	MX2725052	MX2725052 - CAP UPGRADE, 11K-34, DECI	\$ 48,582.67	\$ 48,582.67	\$ -			\$ 48,582.67	\$ 49,209.76	\$ (627.09)	9/22/2022	6/27/2024	12/1/2022	10/7/2024
75084	22990041A	MX2725053	MX2725053 - CAP UPGRADE, 11K-613, DEC	\$ 1,082.40	\$ 1,082.40	\$ -			\$ 1,082.40	\$ 38,928.48	\$ (37,846.08)	9/22/2022	6/27/2024	12/1/2022	10/7/2024
75084	22990041A	MX2725055	MX2725055 - CAP UPGRADE, 11K-654, DEC	\$ 2,141.16	\$ 2,141.16	\$ -			\$ 2,141.16	\$ 19,513.01	\$ (17,371.85)	9/22/2022	6/27/2024	12/1/2022	10/7/2024
75084	22990041A	MX2725056	MX2725056 - CAP UPGRADE, 11K-69, DECI	\$ 2,439.81	\$ 2,439.81	\$ -			\$ 2,439.81	\$ 31,166.61	\$ (28,726.80)	9/22/2022	6/27/2024	12/1/2022	10/7/2024
75084	22990041A	MX6490130	MX6490130 - SUB OPT- 2990041A- DECOL	\$ 15,703.94	\$ 15,703.94	\$ -			\$ 15,703.94	\$ 393,560.66	\$ (377,856.72)	9/22/2022	6/27/2024	12/1/2023	10/7/2024
75084	22990041A	MX9353338	MX9353338 - JTD - 22990041A: DECOURS	\$ 16,046.90	\$ 16,046.90	\$ -			\$ 16,046.90	\$ 47,886.64	\$ (31,839.74)	7/10/2023	6/27/2024	12/1/2023	10/7/2024
75084	22990041A	MX9353339	MX9353339 - JTD - 22990041A: DECOURS	\$ 17,285.26	\$ 17,285.26	\$ -			\$ 17,285.26	\$ 50,662.77	\$ (33,377.51)	7/10/2023	6/27/2024	12/1/2023	10/7/2024
75084	22990041A	MX9353335	MX9353335 - JTD - 22990041A: DECOURS	\$ 16,660.79	\$ 16,660.79	\$ -			\$ 16,660.79	\$ 47,143.65	\$ (30,482.86)	7/10/2023	6/27/2024	12/1/2023	10/7/2024
75084	22990041A	MX9353336	MX9353336 - JTD - 22990041A: DECOURS	\$ 15,931.99	\$ 15,931.99	\$ -			\$ 15,931.99	\$ 50,046.74	\$ (34,114.75)	7/10/2023	6/27/2024	12/1/2023	10/7/2024
75084	22990041A	MX9353337	MX9353337 - JTD - 22990041A: DECOURS	\$ 16,108.94	\$ 16,108.94	\$ -			\$ 16,108.94	\$ 48,410.34	\$ (32,301.40)	7/1			

Duke Energy Kentucky Electric

Year 2023

Business Unit	Funding Project	Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
75084	20670045A	MX1701456	MX1701456 - TBC 0670045A: BUFFINGTO	\$ (5,059.81)	\$ (5,059.81)	\$			\$ 0.00	\$ 228.31	\$ (228.31)	10/21/2021	10/1/2023	12/1/2021	cancelled
75084	20670045A	MX1701457	MX1701457 - TBC 0670045A: BUFFINGTO	\$ (5,579.74)	\$ (5,579.74)	\$			\$ 0.00	\$ 228.31	\$ (228.31)	10/21/2021	10/1/2023	12/1/2021	cancelled
75084	20670045A	MX1701464	MX1701464 - TBC 0670045A: BUFFINGTO	\$ (34.44)	\$ (34.44)	\$			\$ 0.00	\$ 228.31	\$ (228.31)	10/21/2021	10/1/2023	10/1/2021	cancelled
75084	20670047A	MX1701466	MX1701466 - TBC 0670047A: BUFFINGTO	\$ (696.53)	\$ (696.53)	\$			\$ (0.00)	\$ 228.31	\$ (228.31)	10/21/2021	10/1/2023	10/1/2021	cancelled
75084	20700041A	MX5254700	MX5254700 - TBC 20700041A: CRESCENT	\$ (170.21)	\$ (170.21)	\$			\$ (0.00)	\$ 53,550.62	\$ (53,550.62)	6/1/2022	12/29/2024	9/1/2022	cancelled
75084	20780046A	MX9353381	MX9353381 - TBC JTD - 20780046A: AUGU	\$ 730.41	\$ 730.41	\$			\$ 730.41	\$ 45,172.42	\$ (44,442.01)	7/10/2023	8/28/2025	12/1/2022	cancelled
75084	21320041A	MX9353369	MX9353369 - TBC JTD - 21320041A: COLD	\$ 2,128.15	\$ 2,128.15	\$			\$ 2,128.15	\$ 57,505.61	\$ (55,377.46)	6/5/2023	3/1/2025	12/1/2023	cancelled
75084	21320042A	MX9353353	MX9353353 - TBC JTD - 21320042A: COLD	\$ 2.49	\$ 2.49	\$			\$ 2.49	\$ 228.31	\$ (225.82)	6/5/2023	3/1/2025	12/1/2023	cancelled
75084	21990042A	MX5821196	MX5821196 - TBC SUB OPT-TRANSFORME	\$ 52.98	\$ 52.98	\$			\$ 979.56	\$ 19,784.72	\$ (18,805.16)	8/16/2022	1/29/2025	10/1/2022	cancelled
75084	21990042A	MX5821208	MX5821208 - TBC SUB OPT-TRANSFORME	\$ 458.46	\$ 458.46	\$			\$ 1,350.49	\$ 19,538.85	\$ (18,188.36)	11/9/2022	1/29/2025	11/1/2022	cancelled
75084	21990042A	MX5821211	MX5821211 - TBC SUB OPT-TRANSFORME	\$ (133.14)	\$ (133.14)	\$			\$ 8.93	\$ 228.31	\$ (219.38)	8/24/2022	12/29/2024	10/1/2022	cancelled
75084	21990042A	MX5821218	MX5821218 - TBC SUB OPT-TRANSFORME	\$ (133.14)	\$ (133.14)	\$			\$ 8.93	\$ 228.31	\$ (219.38)	8/24/2022	12/29/2024	10/1/2022	cancelled
75084	21990043A	MX5821223	MX5821223 - TBC SUB OPT-TRANSFORME	\$ 457.02	\$ 457.02	\$			\$ 1,323.93	\$ 20,257.25	\$ (18,933.32)	8/24/2022	1/29/2025	11/1/2022	cancelled
75084	22050041A	MX5254697	MX5254697 - TBC 22050041A: ALEXANDRI	\$ (34.38)	\$ (34.38)	\$			\$ 92.65	\$ 228.31	\$ (135.66)	6/1/2022	9/28/2024	9/1/2022	cancelled
75084	22050041A	MX5821234	MX5821234 - TBC SUB OPT-TRANSFORME	\$ 4,108.06	\$ 4,108.06	\$			\$ 5,381.30	\$ 44,318.04	\$ (38,936.74)	8/5/2022	7/29/2025	9/1/2022	cancelled
75084	22100041A	K22105URK	K22105URK - TBC SUB OPT - SUR - OAKBRO	\$ (14,093.30)	\$ (14,093.30)	\$			\$ 1,174.21	\$ -	\$ 1,174.21	5/20/2021	3/1/2024	2/1/2022	cancelled
75084	22410045A	MX0002522	MX0002522 - TBC 2023 SUB OPT TUG - PH	\$ (46,554.63)	\$ (46,554.63)	\$			\$ 16.96	\$ 228.31	\$ (211.35)	12/13/2021	12/29/2024	12/1/2021	cancelled
75084	22410045A	MX0002524	MX0002524 - TBC 2023 SUB OPT TUG - PH	\$ (39,693.94)	\$ (39,693.94)	\$			\$ 14.61	\$ 228.31	\$ (213.70)	12/13/2021	12/29/2024	12/1/2021	cancelled
75084	22410045A	MX0002526	MX0002526 - TBC 2023 SUB OPT TUG - PH	\$ (5,340.49)	\$ (5,340.49)	\$			\$ 0.00	\$ 228.31	\$ (228.31)	12/13/2021	12/29/2024	1/1/2022	cancelled
75084	23040043A	MX5254744	MX5254744 - TBC 23040043A: WHITE TOV	\$ (1,750.42)	\$ (1,750.42)	\$			\$ 0.00	\$ 228.31	\$ (228.31)	6/7/2022	3/30/2024	1/1/2022	cancelled
75084	75084IK	MX0494865	MX0494865 - TBC MXCONV-TRANSFORME	\$ (745.97)	\$ (745.97)	\$			\$ (0.00)	\$ 104,991.78	\$ (104,991.78)	11/18/2019	5/1/2023	11/1/2019	cancelled
75084	75084IK	MX0675382	MX0675382 - TBC WESTPACK CUSTOMER	\$ (1,423.05)	\$ (1,423.05)	\$			\$ (0.00)	\$ 10,800.23	\$ (10,800.23)	12/15/2017	8/1/2023	3/1/2019	cancelled
75084	75084IK	MX1793644	MX1793644 - TBC TRANSFORMER RETROF	\$ (17,851.00)	\$ (17,851.00)	\$			\$ 0.00	\$ 53,485.55	\$ (53,485.55)	9/13/2021	7/1/2023	11/1/2021	cancelled
75084	75084IK	MX9998915	MX9998915 - TBC URD WILDER 41	\$ (15,488.37)	\$ (15,488.37)	\$			\$ 964.45	\$ 228.31	\$ 736.14	4/27/2018	7/26/2024	5/1/2018	cancelled
75084	75084IK	MX9998916	MX9998916 - TBC TRANSFORMER REPLAC	\$ (236.08)	\$ (236.08)	\$			\$ 0.00	\$ 228.31	\$ (228.31)	3/26/2018	10/28/2027	5/1/2018	cancelled
75084	GLPRTFA	KYGLPRS	KYGLPRS - GLT CIR 2862B P1-P2	\$ (51,607.88)	\$ (51,607.88)	\$			\$ 4,617.39	\$ 160,000.00	\$ (155,382.61)	6/13/2016	12/31/2024	7/1/2016	cancelled
75084	KUCF48474	KUC348474	KUC348474 - TBC UG 10348474 OAKBROO	\$ (649.31)	\$ (649.31)	\$			\$ (0.00)	\$ 190,407.95	\$ (190,407.95)	2/15/2017	12/1/2023	7/1/2017	cancelled
75084	KYGLPRT	MX1325365	MX1325365 - TBC F5983 X-FER UB FOR 6	\$ (9,538.14)	\$ (9,538.14)	\$			\$ (0.00)	\$ 78,426.11	\$ (78,426.11)	4/23/2019	11/1/2023	7/1/2019	cancelled
75084	KYGLT200	KYGLT2003	KYGLT2003 - GLT 965 RPL POLLE AT SPOR	\$ 25,214.23	\$ 25,214.23	\$			\$ 43,476.56	\$ 199,818.87	\$ (156,342.31)	4/22/2022	9/8/2024	8/1/2022	cancelled
75084	M1803750	M18037504	M18037504 - LITTON SUB TLIN RLE	\$ (507.02)	\$ (507.02)	\$			\$ 50.09	\$ 63,208.00	\$ (63,157.91)	10/29/2021	7/1/2023	7/1/2022	cancelled
75084	M2203558	M22035801	M22035801 - F5489 138KV 2022 POLE INS	\$ 0.01	\$ 0.01	\$			\$ 0.01	\$ 695,367.65	\$ (695,367.64)	2/24/2023	1/20/2024	5/1/2023	cancelled
75084	SG000685F	MX0000476	MX0000476 - TBC 2021 TUG 2606514 N T	\$ (7,851.18)	\$ (7,851.18)	\$			\$ (0.00)	\$ 228.31	\$ (228.31)	5/31/2019	5/1/2023	7/1/2019	cancelled
75084	SG000685F	MX0000477	MX0000477 - TBC 2020 TUG 26062514 N T	\$ (2,749.06)	\$ (2,749.06)	\$			\$ (0.00)	\$ 228.31	\$ (228.31)	5/31/2019	5/1/2023	8/1/2019	cancelled
75084	SG000732F	SG732TR02	SG732TR02 - TBC TOWER & SHELTER - VE	\$ 3,643.45	\$ 3,643.45	\$			\$ 3,177.13	\$ 968,336.00	\$ (965,158.87)	1/23/2019	3/31/2022	3/1/2019	cancelled
75084	SG001092F	SG1092SLR	SG1092SLR - DEK AERO SOLAR	\$ (6,150,414.30)	\$ (6,150,414.30)	\$			\$ 0.00	\$ 4,976,446.00	\$ (4,976,446.00)	3/12/2021	10/15/2022	3/1/2021	cancelled
75084	TKY19990	TKY199902	TKY199902 - CONSTANCE 69KV TLS	\$ (16,883.60)	\$ (16,883.60)	\$			\$ (0.00)	\$ -	\$ (0.00)	7/6/2018	6/10/2024	2/1/2019	cancelled
75084	TKY19990	TKY199903	TKY199903 - CONSTANCE BUS 1 SWGR CB	\$ (8,002.81)	\$ (8,002.81)	\$			\$ (0.03)	\$ 2,390,612.00	\$ (2,390,612.03)	7/6/2018	6/21/2024	2/1/2019	cancelled
75084	FTIT	LTHRUNITY	LTHRUNITY - LIGHTHOUSE BRR UNITY	\$ 26,022.07	\$ 26,022.07	\$			\$ 44,482.27	\$ 65,354.00	\$ (20,871.73)	4/20/2022	11/30/2024	5/1/2022	open
75084	FTIT	LTHRUNITY	LTHRUNITY - LIGHTHOUSE BRR UNITY	\$ 19,790.34	\$ 19,790.34	\$			\$ 33,865.94	\$ 48,917.00	\$ (15,051.06)	4/20/2022	11/30/2024	5/1/2022	open
75084	FTIT	LTHRFELD	LTHRFELD - LIGHTHOUSE TRANSMISSION	\$ 11,124.73	\$ 11,124.73	\$			\$ 30,532.13	\$ 33,157.00	\$ (2,624.87)	5/10/2022	12/30/2024	5/1/2022	open
75084	SG000838F	SG838BTR	SG838BTR - DEK EOL POWER SUPPLIES	\$ 18,051.92	\$ 18,051.92	\$			\$ 188,847.50	\$ 81,484.00	\$ 107,363.50	1/22/2019	3/31/2022	4/1/2019	open
75084	20420044A	MX7372059	MX7372059 - 0420044A: CONSTANCE 44 k	\$ 487.60	\$ 487.60	\$			\$ 9,015.66	\$ -	\$ 9,015.66	12/16/2021	3/13/2025	7/1/2022	open
75084	20670041A	MX1701469	MX1701469 - TBC 0670041A: BUFFINGTO	\$ 97.36	\$ 97.36	\$			\$ 1,799.95	\$ 228.31	\$ 1,571.64	10/21/2021	2/28/2023	10/1/2021	open
75084	20700041A	MX5821351	MX5821351 - TBC SUB OPT-TRANSFORME	\$ 18.20	\$ 18.20	\$			\$ 336.34	\$ 228.31	\$ 108.03	8/15/2022	7/29/2025	10/1/2022	open
75084	20700041A	MX5821352	MX5821352 - TBC SUB OPT-TRANSFORME	\$ 14.07	\$ 14.07	\$			\$ 260.04	\$ 228.31	\$ 31.73	8/15/2022	7/29/2025	10/1/2022	open
75084	20700041A	MX5821358	MX5821358 - TBC SUB OPT-TRANSFORME	\$ 5.51	\$ 5.51	\$			\$ 101.71	\$ 228.31	\$ (126.60)	8/15/2022	7/29/2025	10/1/2022	open
75084	22100041A	MX7372044	MX7372044 - TBC 2100041A: OAKBROOK	\$ 120.12	\$ 120.12	\$			\$ 2,221.19	\$ 228.31	\$ 1,992.88	10/22/2021	10/26/2023	6/1/2022	open
75084	22410044A	MX7372049	MX7372049 - TBC 2410044A: FLORENCE 4	\$ 33.72	\$ 33.72	\$			\$ 623.71	\$ 228.31	\$ 395.40	10/22/2021	7/29/2025	6/1/2022	open
75084	22410045A	MX1701478	MX1701478 - TBC 2410045A: FLORENCE 4	\$ 192.78	\$ 192.78	\$			\$ 3,564.20	\$ 228.31	\$ 3,335.89	10/21/2021	7/29/2025	4/1/2022	open
75084	22410045A	MX5821004	MX5821004 - TBC SUB OPT-TRANSFORME	\$ 62.47	\$ 62.47	\$			\$ 1,154.90	\$ 228.31	\$ 926.59	9/6/2022	7/29/2025	9/1/2022	open
75084	22410046A	MX1701480	MX1701480 - TBC 2410046A: FLORENCE 4	\$ 617.86	\$ 617.86	\$			\$ 11,423.55	\$ -	\$ 11,423.55	12/7/2021	7/29/2025	12/1/2021	open
75084	22410047A	MX7372052	MX7372052 - TBC 2410047A: FLORENCE 4	\$ 39.54	\$ 39.54	\$			\$ 731.20	\$ 228.31	\$ 502.89	10/22/2021	7/29/2025	8/1/2022	open
75084	75084HW	MX6277290	MX6277290 - RELOCATION HIGHWAY DOT	\$ 9,343.88	\$ 9,343.88	\$			\$ 41,365.51	\$ 228.31	\$ 41,137.20	4/2/2020	5/1/2025	4/1/2020	open
75084	75084IK	KELT3PH	KELT3PH - END OF LIFE PAD TRANSF 3PH N	\$ 170,209.86	\$ 170,209.86	\$			\$ 2,747,530.13	\$ -	\$ 2,747,530.13	1/9/2020	12/31/2067	2/1/2020	open
75084	75084IK	KMHR	KMHR - MANHOLE LID RETROFIT REPLACE	\$ 7,087.70	\$ 7,087.70	\$			\$ 8,450.60	\$ -	\$ 8,450.60	7/27/2017	12/31/2067	12/1/2019	open
75084	75084IK	KROC	KROC - OH DETERIORATED CONDUCTOR R	\$ 8,894.69	\$ 8,894.69	\$			\$ 149,727.94	\$ -	\$ 149,727.94	7/11/2018	12/31/2067	11/1/2018	open
75084	75084IK	KSDBUG	KSDBUG - NEW CUSTOMER WORK - RES SI	\$ 1,165,360.48	\$ 1,165,360.48	\$			\$ 2,751,535.56	\$ -	\$ 2,751,535.56	9/26/2019	4/1/2028	1/1/2020	open
75084	75084IL	KPPLGT	KPPLGT - PURPLE LIGHT REPLACE	\$ (1,876.38)	\$ (1,876.38)	\$			\$ 29,843.69	\$ 440.00	\$ 29,403.69	4/1			

Duke Energy Kentucky Electric

Year 2023															
Business Unit	Funding Project	Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
75084	20090041A	MX5254701	MX5254707 - 20090041A: KENTON 41 K8	\$ 74,380.13	\$ 74,380.13	\$ -			\$ 76,197.85	\$ 46,271.61	\$ 29,926.24	6/1/2022	7/29/2025	11/1/2022	open
75084	20090041A	MX5254708	MX5254708 - 20090041A: KENTON 41 KN	\$ 72,341.64	\$ 72,341.64	\$ -			\$ 73,663.65	\$ 46,394.69	\$ 27,268.96	6/1/2022	7/29/2025	11/1/2022	open
75084	20420044A	MX7372054	MX7372054 - 20420044A: CONSTANCE 44	\$ 8,212.97	\$ 8,212.97	\$ -			\$ 78,215.39	\$ 43,253.26	\$ 34,962.13	10/22/2021	3/13/2025	10/1/2021	open
75084	20420044A	MX7372055	MX7372055 - 0420044A: CONSTANCE 44 2	\$ 3,174.28	\$ 3,174.28	\$ -			\$ 53,554.26	\$ 44,205.38	\$ 9,348.88	10/22/2021	3/13/2025	10/1/2021	open
75084	20420044A	MX7372056	MX7372056 - 0420044A: CONSTANCE 44 2	\$ 6,110.37	\$ 6,110.37	\$ -			\$ 56,146.91	\$ 44,441.08	\$ 11,705.83	10/22/2021	3/13/2025	10/1/2021	open
75084	20420044A	MX7372057	MX7372057 - 0420044A: CONSTANCE 44 2	\$ 4,953.63	\$ 4,953.63	\$ -			\$ 56,015.85	\$ 45,284.90	\$ 10,730.95	2/9/2022	3/13/2025	4/1/2022	open
75084	20420044A	MX7372058	MX7372058 - 0420044A: CONSTANCE 44 E	\$ 47.71	\$ 47.71	\$ -			\$ 881.71	\$ 228.31	\$ 653.40	10/22/2021	3/13/2025	6/1/2022	open
75084	20550043A	K2055SURK	K2055SURK - SUB OPT - SUR - DONALDSON	\$ 1,511.99	\$ 1,511.99	\$ -			\$ 31,331.58	\$ -	\$ 31,331.58	5/20/2021	12/31/2024	11/1/2021	open
75084	20550043A	MX3999738	MX3999738 - SUB OPT - DONALDSON 43 C	\$ 2,405,590.33	\$ 2,405,590.33	\$ -			\$ 3,110,818.81	\$ 858,671.15	\$ 2,252,147.66	2/24/2022	3/13/2025	2/1/2022	open
75084	20550043A	MX5291241	MX5291241 - SUB OPT - DONALDSON 43 N	\$ 661.89	\$ 661.89	\$ -			\$ 12,238.65	\$ 7,347.08	\$ 4,891.57	5/31/2022	1/29/2025	8/1/2022	open
75084	20550043A	MX5820950	MX5820950 - SUB OPT - TRANSFORMER UC	\$ 30,965.61	\$ 30,965.61	\$ -			\$ 32,092.37	\$ 18,503.79	\$ 13,588.58	9/9/2022	3/13/2025	9/1/2022	open
75084	20550043A	MX5999267	MX5999267 - SUB OPT - AUTOMATED SWI	\$ 187,299.76	\$ 187,299.76	\$ -			\$ 187,299.76	\$ 140,064.20	\$ 47,235.56	9/12/2022	3/13/2025	12/1/2022	open
75084	20550043A	MX5999394	MX5999394 - SUB OPT - AUTOMATED SWI	\$ 189,309.44	\$ 189,309.44	\$ -			\$ 189,309.44	\$ 123,212.71	\$ 66,096.73	10/3/2022	3/13/2025	12/1/2023	open
75084	20550043A	MX7372041	MX7372041 - 0550043A: DONALDSON 43	\$ 4,810.29	\$ 4,810.29	\$ -			\$ 49,477.96	\$ 38,388.05	\$ 11,089.91	10/22/2021	3/13/2025	10/1/2021	open
75084	20550043A	MX9919684	MX9919684 - SUB OPT - UPGRADE OF CAP	\$ 1,261.89	\$ 1,261.89	\$ -			\$ 17,305.23	\$ 14,257.76	\$ 3,047.47	8/10/2021	3/13/2025	8/1/2021	open
75084	20550043A	MX9919685	MX9919685 - SUB OPT - UPGRADE OF CAP	\$ 1,883.37	\$ 1,883.37	\$ -			\$ 20,658.32	\$ 17,251.93	\$ 3,406.39	8/10/2021	3/13/2025	8/1/2021	open
75084	20550044A	MX0002132	MX0002132 - SUB OPT 2022 TUG 2599411	\$ 27,001.77	\$ 27,001.77	\$ -			\$ 28,555.77	\$ 11,299.74	\$ 17,256.03	2/3/2022	3/13/2025	5/1/2022	open
75084	20550044A	MX0002133	MX0002133 - SUB OPT 2022 TUG 2599411	\$ 202,293.13	\$ 202,293.13	\$ -			\$ 281,526.53	\$ 287,654.23	\$ (6,127.70)	2/3/2022	3/13/2025	2/1/2022	open
75084	20550044A	MX0002134	MX0002134 - SUB OPT 2022 TUG 2606251	\$ 241,642.02	\$ 241,642.02	\$ -			\$ 306,394.20	\$ 156,777.97	\$ 149,616.23	2/3/2022	3/13/2025	5/1/2022	open
75084	20550044A	MX1473561	MX1473561 - 0550044A: DONALDSON 44	\$ 5,278.84	\$ 5,278.84	\$ -			\$ 6,140.95	\$ 45,686.85	\$ (39,545.90)	10/21/2021	3/13/2025	12/1/2021	open
75084	20550044A	MX5821049	MX5821049 - SUB OPT - TRANSFORMER UC	\$ 50,189.93	\$ 50,189.93	\$ -			\$ 52,021.51	\$ 25,666.49	\$ 26,355.02	9/9/2022	3/13/2025	9/1/2022	open
75084	20550044A	MX9919686	MX9919686 - SUB OPT - UPGRADE OF CAP	\$ 1,184.84	\$ 1,184.84	\$ -			\$ 15,173.60	\$ 18,161.63	\$ (2,988.03)	9/28/2021	3/13/2025	10/1/2022	open
75084	20700041A	MX5254699	MX5254699 - 20700041A: CRESCENT 41 K	\$ 26,455.84	\$ 26,455.84	\$ -			\$ 58,395.73	\$ 49,684.85	\$ 8,710.88	6/1/2022	7/29/2025	9/1/2022	open
75084	20700041A	MX5821149	MX5821149 - TBC SUB OPT-TRANSFORME	\$ 65.06	\$ 65.06	\$ -			\$ 1,203.12	\$ 27,383.22	\$ (26,180.10)	8/15/2022	7/29/2025	9/1/2022	open
75084	20700041A	MX5821151	MX5821151 - SUB OPT-TRANSFORMER UC	\$ (60.25)	\$ (60.25)	\$ -			\$ 215.16	\$ 329.87	\$ (114.71)	8/15/2022	7/29/2025	9/1/2022	open
75084	20700041A	MX5821349	MX5821349 - TBC SUB OPT-TRANSFORME	\$ 193.30	\$ 193.30	\$ -			\$ 954.07	\$ 20,791.11	\$ (19,837.04)	8/15/2022	7/29/2025	10/1/2022	open
75084	20700041A	V2070HAZK	V2070HAZK - SUB OPT - HAZ - CRESCENT	\$ 39,470.91	\$ 39,470.91	\$ -			\$ 39,470.91	\$ -	\$ 39,470.91	10/24/2022	3/31/2025	12/1/2023	open
75084	20700041A	V2070REMK	V2070REMK - SUB OPT - REM - CRESCENT	\$ 991.64	\$ 991.64	\$ -			\$ 991.64	\$ -	\$ 991.64	10/24/2022	3/31/2025	12/1/2023	open
75084	20700043A	MX5254701	MX5254701 - 20700043A: CRESCENT 43 K	\$ 57,913.68	\$ 57,913.68	\$ -			\$ 59,076.09	\$ 45,553.52	\$ 13,522.57	6/1/2022	7/29/2025	9/1/2022	open
75084	20700043A	MX5254702	MX5254702 - 20700043A: CRESCENT 43 K	\$ 41,712.67	\$ 41,712.67	\$ -			\$ 52,254.80	\$ 39,758.75	\$ 12,496.05	6/1/2022	7/29/2025	9/1/2022	open
75084	20700043A	MX5254704	MX5254704 - 20700043A: CRESCENT 43 K	\$ 69,205.70	\$ 69,205.70	\$ -			\$ 79,419.56	\$ 45,415.87	\$ 34,003.69	6/1/2022	7/29/2025	9/1/2022	open
75084	20700043A	MX5254743	MX5254743 - 20700043A: CRESCENT 43 K	\$ 43,310.99	\$ 43,310.99	\$ -			\$ 54,203.72	\$ 42,896.55	\$ 11,307.17	6/1/2022	7/29/2025	9/1/2022	open
75084	20700043A	MX5821155	MX5821155 - TBC SUB OPT-TRANSFORME	\$ 253.02	\$ 253.02	\$ -			\$ 2,365.48	\$ 2,543.76	\$ (178.28)	8/15/2022	7/29/2025	9/1/2022	open
75084	20700043A	MX5821163	MX5821163 - SUB OPT-TRANSFORMER UC	\$ 23,350.56	\$ 23,350.56	\$ -			\$ 24,799.88	\$ 20,303.66	\$ 4,496.22	8/15/2022	7/29/2025	9/1/2022	open
75084	20700043A	MX5821165	MX5821165 - SUB OPT-TRANSFORMER UC	\$ 75.75	\$ 75.75	\$ -			\$ 1,400.49	\$ 21,932.73	\$ (20,532.24)	8/15/2022	7/29/2025	9/1/2022	open
75084	20700043A	MXA821161	MXA821161 - TBC SUB OPT-TRANSFORME	\$ 83.46	\$ 83.46	\$ -			\$ 1,543.23	\$ 28,071.42	\$ (26,528.19)	8/15/2022	7/29/2025	9/1/2022	open
75084	20700044A	MX5821167	MX5821167 - TBC SUB OPT-TRANSFORME	\$ 273.98	\$ 273.98	\$ -			\$ 2,917.95	\$ 26,237.78	\$ (23,319.83)	8/15/2022	7/29/2025	9/1/2022	open
75084	20700044A	MX5821168	MX5821168 - SUB OPT-TRANSFORMER UC	\$ 24,952.60	\$ 24,952.60	\$ -			\$ 27,957.41	\$ 20,303.86	\$ 7,653.55	8/15/2022	7/29/2025	9/1/2022	open
75084	20700044A	MX5821171	MX5821171 - TBC SUB OPT-TRANSFORME	\$ 103.81	\$ 103.81	\$ -			\$ 1,919.42	\$ 18,328.29	\$ (16,408.87)	8/15/2022	7/29/2025	9/1/2022	open
75084	20700044A	MX5821182	MX5821182 - TBC SUB OPT-TRANSFORME	\$ 272.30	\$ 272.30	\$ -			\$ 1,167.83	\$ 19,039.09	\$ (17,871.26)	8/15/2022	7/29/2025	10/1/2022	open
75084	20700044A	MX5821185	MX5821185 - TBC SUB OPT-TRANSFORME	\$ 142.09	\$ 142.09	\$ -			\$ 2,626.83	\$ 30,090.26	\$ (27,463.43)	8/15/2022	7/29/2025	9/1/2022	open
75084	20700045A	MX5254714	MX5254714 - 20700045A: CRESCENT 45 K	\$ 69,274.75	\$ 69,274.75	\$ -			\$ 70,679.38	\$ 48,778.18	\$ 21,901.20	6/1/2022	7/29/2025	11/1/2022	open
75084	20700045A	MX5254717	MX5254717 - 20700045A: CRESCENT 45 K	\$ 79,665.21	\$ 79,665.21	\$ -			\$ 81,501.90	\$ 52,757.22	\$ 28,744.68	6/1/2022	7/29/2025	11/1/2022	open
75084	20700045A	MX5254718	MX5254718 - 20700045A: CRESCENT 45 K	\$ 90,378.73	\$ 90,378.73	\$ -			\$ 91,802.98	\$ 51,151.19	\$ 40,651.79	11/15/2022	7/29/2025	11/1/2022	open
75084	20700045A	MX5821188	MX5821188 - SUB OPT-TRANSFORMER UC	\$ 24,362.86	\$ 24,362.86	\$ -			\$ 25,207.09	\$ 19,788.51	\$ 5,418.58	8/15/2022	7/29/2025	10/1/2022	open
75084	20780041A	K00078522	K00078522 - SUB OPT - SUR - AUGUSTINE	\$ 14,698.34	\$ 14,698.34	\$ -			\$ 14,698.34	\$ -	\$ 14,698.34	10/28/2022	12/31/2025	12/1/2023	open
75084	20780041A	MX6180900	MX6180900 - 20780041A: AUGUSTINE 41	\$ 63,403.03	\$ 63,403.03	\$ -			\$ 63,430.02	\$ 56,196.11	\$ 7,233.91	9/22/2022	12/29/2025	12/1/2022	open
75084	20780041A	MX6180901	MX6180901 - 20780041A: AUGUSTINE 41	\$ 56,825.10	\$ 56,825.10	\$ -			\$ 56,852.09	\$ 55,470.29	\$ 1,381.80	9/22/2022	12/29/2025	12/1/2022	open
75084	20780041A	MX6180906	MX6180906 - 20780041A: AUGUSTINE 41	\$ 56,518.87	\$ 56,518.87	\$ -			\$ 56,580.95	\$ 50,416.66	\$ 6,164.29	9/22/2022	12/29/2025	12/1/2022	open
75084	20780041A	MX6180910	MX6180910 - 20780041A: AUGUSTINE 41	\$ 47,598.92	\$ 47,598.92	\$ -			\$ 47,610.81	\$ 42,733.45	\$ 4,877.36	9/22/2022	8/28/2025	12/1/2022	open
75084	20780041A	MX6180911	MX6180911 - 20780041A: AUGUSTINE 41	\$ 59,900.23	\$ 59,900.23	\$ -			\$ 59,927.22	\$ 45,077.17	\$ 14,850.05	9/22/2022	12/29/2025	12/1/2022	open
75084	20780041A	MX6180912	MX6180912 - 20780041A: AUGUSTINE 41	\$ 63,829.63	\$ 63,829.63	\$ -			\$ 63,856.62	\$ 54,242.46	\$ 9,614.16	9/22/2022	12/29/2025	12/1/2022	open
75084	20780041A	MX6180914	MX6180914 - 20780041A: AUGUSTINE 41	\$ 69,276.87	\$ 69,276.87	\$ -			\$ 69,303.86	\$ 128,047.72	\$ (58,743.86)	9/22/2022	12/29/2025	12/1/2022	open
75084	20780041A	MX6180915	MX6180915 - 20780041A: AUGUSTINE 41	\$ 60,492.45	\$ 60,492.45	\$ -			\$ 60,512.45	\$ 56,338.64	\$ 4,173.81	9/22/2022	12/29/2025	12/1/2022	open
75084	20780041A	MX6180918	MX6180918 - 20780041A: AUGUSTINE 41	\$ 73,331.98	\$ 73,331.98	\$ -			\$ 73,363.87	\$ 51,809.13					

Duke Energy Kentucky Electric

Year 2023

Business Unit	Funding Project	Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
75084	21320049A	MX9353368	MX9353368 - JTD - 21320049A: COLD SPRI	\$ 882.94	\$	\$ 882.94			\$ 882.94	\$ 58,966.68	\$ (58,083.74)	6/5/2023	5/29/2025	12/1/2023	open
75084	21470041A	V2147HAZK	V2147HAZK - SUB OPT - HAZ - CLARYVILLE	\$ 103,543.67	\$	\$ 103,543.67			\$ 103,543.67	\$	\$	6/15/2023	3/31/2026	12/1/2023	open
75084	21470042A	MX9353345	MX9353345 - JTD - 21470042A: CLARYVILLE	\$ 15,697.06	\$	\$ 15,697.06			\$ 15,697.06	\$ 49,110.89	\$ (33,413.83)	6/14/2023	3/6/2025	12/1/2023	open
75084	21520041A	K2152SURK	K2152SURK - SUB OPT - SUR - HEBRON - 1'	\$ 2,101.37	\$	\$ 2,101.37			\$ 43,353.65	\$	\$	5/20/2021	3/31/2025	2/1/2022	open
75084	21520041A	MX5254719	MX5254719 - 21520041A: HEBRON 41 13B	\$ 67,855.65	\$	\$ 67,855.65			\$ 68,807.10	\$ 53,783.36	\$ 15,023.74	6/2/2022	5/29/2025	12/1/2022	open
75084	21520041A	MX5254720	MX5254720 - 21520041A: HEBRON 41 13B	\$ 69,709.12	\$	\$ 69,709.12			\$ 54,720.38	\$ 15,685.11	\$ 38,035.27	6/2/2022	5/29/2025	12/1/2022	open
75084	21520041A	MX5254721	MX5254721 - 21520041A: HEBRON 41 14B	\$ 65,067.25	\$	\$ 65,067.25			\$ 65,763.62	\$ 52,135.28	\$ 13,628.34	6/2/2022	5/29/2025	12/1/2022	open
75084	21520041A	MX5254722	MX5254722 - 21520041A: HEBRON 41 14B	\$ 70,354.03	\$	\$ 70,354.03			\$ 70,785.81	\$ 46,384.27	\$ 24,401.54	6/2/2022	5/29/2025	12/1/2022	open
75084	21520041A	MX5254725	MX5254725 - 21520041A: HEBRON 41 BND	\$ 65,136.66	\$	\$ 65,136.66			\$ 65,779.44	\$ 44,227.55	\$ 21,551.89	6/2/2022	5/29/2025	12/1/2022	open
75084	21520041A	MX7891218	MX7891218 - SUB OPT - REPLACEMENT OF	\$ 309.50	\$	\$ 309.50			\$ 5,722.75	\$ 4,505.46	\$ 1,217.29	10/20/2021	5/29/2025	11/1/2021	open
75084	21520042A	MX1089667	MX1089667 - SUB OPT HEBRON 42 RECO F	\$ 35,192.67	\$	\$ 35,192.67			\$ 85,661.24	\$ 718,305.23	\$ (632,643.99)	11/2/2021	5/29/2025	11/1/2021	open
75084	21520042A	MX1089713	MX1089713 - SUB OPT HEBRON 42 RECO F	\$ 1,003,467.77	\$	\$ 1,003,467.77			\$ 1,037,429.84	\$ 643,727.99	\$ 393,701.85	11/2/2021	5/29/2025	11/1/2021	open
75084	21520042A	MX1089758	MX1089758 - SUB OPT HEBRON 42 RECO F	\$ 140,576.96	\$	\$ 140,576.96			\$ 670,303.99	\$ 403,119.11	\$ 267,184.88	11/2/2021	5/29/2025	11/1/2021	open
75084	21520042A	MX7891191	MX7891191 - SUB OPT - REPLACEMENT OF	\$ 347.03	\$	\$ 347.03			\$ 6,416.44	\$ 4,968.19	\$ 1,448.25	10/20/2021	5/29/2025	11/1/2021	open
75084	21520042A	MX7891216	MX7891216 - SUB OPT - REPLACEMENT OF	\$ 321.31	\$	\$ 321.31			\$ 5,941.09	\$ 5,005.02	\$ 936.07	11/4/2021	5/29/2025	11/1/2021	open
75084	21520042A	MX8137212	MX8137212 - SUB OPT - LINE PATROL NOR	\$ 175.42	\$	\$ 175.42			\$ 3,243.70	\$ 1,664.41	\$ 1,579.29	2/7/2022	5/29/2025	8/1/2022	open
75084	21520042A	MX9353348	MX9353348 - JTD - 21520042A: HEBRON 4	\$ 15,807.83	\$	\$ 15,807.83			\$ 15,807.83	\$ 48,268.45	\$ (32,460.62)	9/25/2023	5/29/2025	12/1/2023	open
75084	21990041A	MX5254732	MX5254732 - 21990041A: RICHWOOD 41	\$ 80,597.55	\$	\$ 80,597.55			\$ 80,700.16	\$ 55,897.38	\$ 24,802.78	6/6/2022	2/28/2025	11/1/2022	open
75084	21990041A	MX6293612	MX6293612 - SUB OPT - TRANSFORMER R	\$ 1,488.18	\$	\$ 1,488.18			\$ 2,585.76	\$ 15,049.49	\$ (12,463.73)	9/22/2022	2/28/2025	12/1/2022	open
75084	21990041A	V2199HAZK	V2199HAZK - SUB OPT - HAZ - RICHWOOD	\$ 3,320.83	\$	\$ 3,320.83			\$ 3,320.83	\$	\$	10/24/2022	3/31/2025	12/1/2022	open
75084	21990041A	V2199REMK	V2199REMK - SUB OPT - REM - RICHWOOD	\$ 13,678.64	\$	\$ 13,678.64			\$ 13,678.64	\$	\$	10/24/2022	3/31/2025	12/1/2022	open
75084	21990042A	MX2725026	MX2725026 - CAP UPGRADE, 35BN-330, RI	\$ 31,166.63	\$	\$ 31,166.63			\$ 31,178.51	\$ 29,461.39	\$ 1,717.12	5/4/2022	2/28/2025	12/1/2022	open
75084	21990042A	MX2725027	MX2725027 - CAP UPGRADE, 41BN-196, RI	\$ 47,371.21	\$	\$ 47,371.21			\$ 47,412.18	\$ 19,233.66	\$ 28,178.52	5/4/2022	2/28/2025	12/1/2022	open
75084	21990042A	MX5254734	MX5254734 - 21990042A: RICHWOOD 42	\$ 52,019.64	\$	\$ 52,019.64			\$ 52,046.63	\$ 82,506.84	\$ (30,460.21)	6/6/2022	2/28/2025	12/1/2022	open
75084	21990042A	MX5254737	MX5254737 - 21990042A: RICHWOOD 42	\$ 74,731.39	\$	\$ 74,731.39			\$ 74,743.28	\$ 59,573.72	\$ 15,169.56	6/6/2022	5/29/2025	12/1/2022	open
75084	21990042A	MX5352287	MX5352287 - SUB OPT - 21990042A - RICH	\$ 59,750.07	\$	\$ 59,750.07			\$ 59,750.07	\$ 23,936.03	\$ 35,814.04	6/7/2022	2/28/2025	12/1/2023	open
75084	21990042A	MX5352573	MX5352573 - SUB OPT - 21990042A - RECL	\$ 14,827.77	\$	\$ 14,827.77			\$ 15,752.80	\$ 45,552.60	\$ (29,799.80)	6/7/2022	2/28/2025	11/1/2022	open
75084	21990042A	MX5821193	MX5821193 - SUB OPT-TRANSFORMER UC	\$ 1,786.74	\$	\$ 1,786.74			\$ 4,893.19	\$ 29,369.17	\$ (24,475.98)	8/16/2022	2/28/2025	11/1/2022	open
75084	21990042A	MX5821220	MX5821220 - SUB OPT-TRANSFORMER UC	\$ 43,080.59	\$	\$ 43,080.59			\$ 44,188.60	\$ 31,326.88	\$ 12,861.72	8/24/2022	2/28/2025	9/1/2022	open
75084	21990043A	MX2725029	MX2725029 - CAP UPGRADE, 41BN-38, RIC	\$ 9,513.93	\$	\$ 9,513.93			\$ 9,537.70	\$ 3,148.35	\$ 6,389.35	5/4/2022	2/28/2025	12/1/2022	open
75084	21990043A	MX2725030	MX2725030 - CAP UPGRADE, 41BN-4204, RI	\$ 2,054.94	\$	\$ 2,054.94			\$ 2,078.71	\$ 13,973.94	\$ (11,895.23)	5/4/2022	2/28/2025	12/1/2022	open
75084	21990043A	MX5351113	MX5351113 - SUB OPT - 21990043A - RECL	\$ 70,581.48	\$	\$ 70,581.48			\$ 71,428.42	\$ 45,749.70	\$ 25,678.72	6/7/2022	2/28/2025	11/1/2022	open
75084	21990043A	MX5971474	MX5971474 - SUB OPT - 21990043A - RICH	\$ 14,184.99	\$	\$ 14,184.99			\$ 14,938.64	\$ 49,104.51	\$ (34,165.87)	8/2/2022	2/28/2025	11/1/2022	open
75084	21990043A	MXA352205	MXA352205 - SUB OPT - 21990043A - RICH	\$ 28,762.15	\$	\$ 28,762.15			\$ 28,978.43	\$ 93,915.68	\$ (64,937.25)	6/7/2022	2/28/2025	12/1/2022	open
75084	22410042A	K2241SURK	K2241SURK - SUB OPT - SUR - FLORENCE -	\$ 2,794.14	\$	\$ 2,794.14			\$ 56,163.27	\$ 2,794.14	\$ 53,369.13	5/4/2021	12/31/2024	11/1/2021	open
75084	22430041A	MX5254711	MX5254711 - 22430041A: VILLA 41 K84-9	\$ 69,709.26	\$	\$ 69,709.26			\$ 71,147.05	\$ 49,317.89	\$ 21,829.16	6/1/2022	7/29/2025	11/1/2022	open
75084	22430041A	MX5254713	MX5254713 - 22430041A: VILLA 41 K84-7	\$ 55,082.16	\$	\$ 55,082.16			\$ 56,590.38	\$ 46,249.42	\$ 10,340.96	6/1/2022	7/29/2025	11/1/2022	open
75084	22870042A	MX6327139	MX6327139 - CAP UPGRADE, CAK-405, KEN	\$ 971.28	\$	\$ 971.28			\$ 971.28	\$ 6,730.97	\$ (5,759.69)	6/5/2023	8/29/2025	12/1/2023	open
75084	22870042A	MX9353405	MX9353405 - JTD - 22870042A: KENTUCKY	\$ 490.28	\$	\$ 490.28			\$ 490.28	\$ 58,590.72	\$ (58,100.44)	6/5/2023	8/29/2025	12/1/2023	open
75084	22870042A	MX9353407	MX9353407 - JTD - 22870042A: KENTUCKY	\$ 453.68	\$	\$ 453.68			\$ 453.68	\$ 59,388.35	\$ (58,934.67)	6/5/2023	8/29/2025	12/1/2023	open
75084	22870042A	MX9353412	MX9353412 - JTD - 22870042A: KENTUCKY	\$ 477.46	\$	\$ 477.46			\$ 477.46	\$ 48,281.38	\$ (47,803.92)	6/5/2023	8/29/2025	12/1/2023	open
75084	22870042A	MX9353413	MX9353413 - JTD - 22870042A: KENTUCKY	\$ 900.12	\$	\$ 900.12			\$ 900.12	\$ 49,193.72	\$ (48,293.60)	6/5/2023	8/29/2025	12/1/2023	open
75084	22870042A	V2287REMK	V2287REMK - SUB OPT - REM - KENTUCKY	\$ 8,269.74	\$	\$ 8,269.74			\$ 8,269.74	\$	\$	8/28/2023	3/31/2026	12/1/2023	open
75084	22870043A	MX9353404	MX9353404 - JTD - 22870043A: KENTUCKY	\$ 552.94	\$	\$ 552.94			\$ 552.94	\$ 48,624.24	\$ (48,071.30)	6/5/2023	8/29/2025	12/1/2023	open
75084	22990041A	KX0299522	KX0299522 - SUB OPT - SUR - DECORSEY -	\$ 5,065.40	\$	\$ 5,065.40			\$ 5,065.40	\$	\$	10/28/2022	12/31/2024	12/1/2023	open
75084	23040041A	MX0319569	MX0319569 - SUB OPT - UPGRADE OF CAP	\$ 1,067.01	\$	\$ 1,067.01			\$ 15,533.65	\$ 14,762.51	\$ 771.14	8/10/2021	5/29/2025	8/1/2021	open
75084	23040041A	MX0319570	MX0319570 - SUB OPT - UPGRADE OF CAP	\$ 1,227.12	\$	\$ 1,227.12			\$ 16,799.63	\$ 16,439.26	\$ 360.37	8/10/2021	5/29/2025	8/1/2021	open
75084	23040041A	MX0319571	MX0319571 - SUB OPT - UPGRADE OF CAP	\$ 1,470.31	\$	\$ 1,470.31			\$ 17,420.73	\$ 14,384.29	\$ 3,036.44	8/10/2021	5/29/2025	8/1/2021	open
75084	23040041A	MX0319572	MX0319572 - SUB OPT - UPGRADE OF CAP	\$ 4,226.79	\$	\$ 4,226.79			\$ 34,535.45	\$ 21,002.93	\$ 13,532.52	8/6/2021	5/29/2025	8/1/2021	open
75084	23040041A	MX1193729	MX1193729 - SUB OPT - WHITE TOWER 41	\$ 1,211.79	\$	\$ 1,211.79			\$ 7,313.84	\$ 133,702.60	\$ (126,388.76)	2/21/2022	5/29/2025	8/1/2022	open
75084	23040041A	MX5254738	MX5254738 - 23040041A: WHITE TOWER-	\$ 67,901.16	\$	\$ 67,901.16			\$ 67,928.15	\$ 46,046.05	\$ 21,882.10	6/7/2022	5/29/2025	12/1/2022	open
75084	23040041A	MX5254739	MX5254739 - 23040041A: WHITE TOWER-	\$ 70,287.80	\$	\$ 70,287.80			\$ 70,314.79	\$ 47,655.21	\$ 22,659.58	6/7/2022	5/29/2025	12/1/2022	open
75084	23040041A	MX7891201	MX7891201 - SUB OP 2022 RECL RPL, KNK	\$ 791.61	\$	\$ 791.61			\$ 14,636.39	\$ 19,631.86	\$ (4,995.47)	1/3/2022	5/29/2025	1/1/2022	open
75084	23040041A	MX8137248	MX8137248 - SUB OPT - LINE PATROL NOR	\$ 375.10	\$	\$ 375.10			\$ 6,935.73	\$ 5,959.06	\$ 976.67	2/21/2022	5/29/2025	9/1/2022	open
75084	23040041A	MX8137256	MX8137256 - SUB OPT - LINE PATROL NOR	\$ 245.32	\$	\$ 245.32			\$ 4,535.63	\$ 1,762.16	\$ 2,773.47	2/21/2022	5/29/2025	9/1/2022	open
75084	23040041A	MX8137265	MX8137265 - SUB OPT - LINE PATROL NOR												

Duke Energy Kentucky Electric

Year 2023															
Business Unit	Funding Project	Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
75084	75084IK	KRTR1PH	KRTR1PH - SINGLE PH TRANSFORMER REPI	\$ 19,682.59	\$ 19,682.59	\$ -	-	-	\$ 99,014.49	\$ -	\$ 99,014.49	3/27/2017	12/31/2067	9/1/2017	open
75084	75084IK	KRTR3PH	KRTR3PH - THREE PH TRANSFORMER REPL	\$ 49,998.90	\$ 49,998.90	\$ -	-	-	\$ 164,456.26	\$ -	\$ 164,456.26	3/27/2017	12/31/2067	10/1/2017	open
75084	75084IK	KRTOX	KRTOX - OVERHEAD TRANSFORMER REPL	\$ 117,690.02	\$ 117,690.02	\$ -	-	-	\$ 405,894.97	\$ -	\$ 405,894.97	3/27/2017	12/31/2067	10/1/2017	open
75084	75084IK	KRUCCLGCM	KRUCCLGCM - CD - UG CABLE REPL LG REAC	\$ 16,712.13	\$ 16,712.13	\$ -	-	-	\$ 59,820.71	\$ -	\$ 59,820.71	3/21/2019	3/31/2068	9/1/2019	open
75084	75084IK	KRUCSEC	KRUCSEC - UG SEC/SERVICE CABLE REPLAC	\$ 166,932.13	\$ 166,932.13	\$ -	-	-	\$ 640,292.66	\$ -	\$ 640,292.66	3/27/2017	12/31/2067	4/1/2018	open
75084	75084IK	KRUCSMCM	KRUCSMCM - CD - UG CABLE REPL REACTI	\$ 363,562.81	\$ 363,562.81	\$ -	-	-	\$ 1,684,436.35	\$ -	\$ 1,684,436.35	3/21/2019	3/31/2068	6/1/2019	open
75084	75084IK	KRUPOH	KRUPOH - RESIDENTIAL CUSTOMER UPGR	\$ 189,824.65	\$ 189,824.65	\$ -	-	-	\$ 1,671,399.23	\$ -	\$ 1,671,399.23	3/27/2017	12/31/2067	11/1/2017	open
75084	75084IK	KRRR	KRRR - TRANSFORMER RETROFIT	\$ 781.04	\$ 781.04	\$ -	-	-	\$ 438,156.02	\$ -	\$ 438,156.02	3/27/2017	12/31/2067	1/1/2018	open
75084	75084IK	KSMF	KSMF - CAPITAL REPLACEMENTS FROM SA	\$ 43,333.26	\$ 43,333.26	\$ -	-	-	\$ 69,806.11	\$ -	\$ 69,806.11	3/27/2017	12/31/2067	3/1/2018	open
75084	75084IK	MX4279989	MX4279989 - WHISTLER COVE - INFRASTR	\$ 3.32	\$ 3.32	\$ -	-	-	\$ 813.45	\$ 268,291.37	\$ (267,477.92)	4/21/2022	9/11/2025	4/1/2022	open
75084	75084IK	MX9369394	MX9369394 - DPZ - SILVER GROVE (62) 62-	\$ 21,143.49	\$ 21,143.49	\$ -	-	-	\$ 122,324.79	\$ (101,181.30)	\$ (101,181.30)	5/22/2023	7/29/2025	12/1/2023	open
75084	75084IK	MX9441824	MX9441824 - DETERIORATED CONDUCTOI	\$ 4,007.61	\$ 4,007.61	\$ -	-	-	\$ 101,569.34	\$ (97,561.73)	\$ (97,561.73)	6/14/2023	7/29/2030	12/1/2023	open
75084	75084IK	MX9442677	MX9442677 - DECLARED PROTECTION ZOF	\$ 13,175.38	\$ 13,175.38	\$ -	-	-	\$ 281,178.68	\$ (268,003.30)	\$ (268,003.30)	6/15/2023	10/29/2025	12/1/2023	open
75084	75084IK	MX9660088	MX9660088 - DPZ - SILVER GROVE (62) 62-	\$ 17,797.61	\$ 17,797.61	\$ -	-	-	\$ 129,301.59	\$ (111,503.98)	\$ (111,503.98)	6/14/2023	9/10/2025	12/1/2023	open
75084	75084IK	MX9660090	MX9660090 - DPZ - SILVER GROVE (62) 62-	\$ 7,994.25	\$ 7,994.25	\$ -	-	-	\$ 107,779.86	\$ (99,785.61)	\$ (99,785.61)	6/14/2023	11/10/2025	12/1/2023	open
75084	75084IK	MX9726813	MX9726813 - DECLARED PROTECTION ZOF	\$ 5,318.63	\$ 5,318.63	\$ -	-	-	\$ 277,790.95	\$ (272,472.32)	\$ (272,472.32)	6/15/2023	12/29/2025	12/1/2023	open
75084	75084IK	MX9918857	MX9918857 - STEFFEN RD-POLE REPLACEM	\$ 799.52	\$ 799.52	\$ -	-	-	\$ 55,751.45	\$ 52,484.49	\$ 3,266.96	3/18/2021	5/30/2024	3/1/2021	open
75084	75084IL	KALRPL	KALRPL - AREA LIGHT REPLACEMENTS	\$ 91,243.41	\$ 91,243.41	\$ -	-	-	\$ 294,505.61	\$ -	\$ 294,505.61	3/28/2017	4/1/2067	10/1/2017	open
75084	75084IL	KCAL	KCAL - AREA LIGHT NEW INSTALLS	\$ 997,346.32	\$ 997,346.32	\$ -	-	-	\$ 2,522,316.74	\$ -	\$ 2,522,316.74	3/28/2017	4/1/2067	8/1/2017	open
75084	75084IL	KCSL	KCSL - STREET LIGHT NEW INSTALLS	\$ 3,621.44	\$ 3,621.44	\$ -	-	-	\$ 7,997.88	\$ -	\$ 7,997.88	3/28/2017	4/1/2067	11/1/2021	open
75084	75084IL	KLEDAL	KLEDAL - LED AREA LIGHT RETROFIT	\$ 14,344.23	\$ 14,344.23	\$ -	-	-	\$ 14,366.51	\$ -	\$ 14,366.51	3/28/2017	4/1/2067	4/1/2020	open
75084	75084IL	KLEDL	KLEDL - LED STREET LIGHT RETROFIT	\$ (4,738.33)	\$ (4,738.33)	\$ -	-	-	\$ 373,835.37	\$ -	\$ 373,835.37	3/28/2017	4/1/2067	12/1/2017	open
75084	75084IL	KRUL	KRUL - UG CABLE LIGHTING REPLACEMENT	\$ 59,179.04	\$ 59,179.04	\$ -	-	-	\$ 128,176.89	\$ -	\$ 128,176.89	3/28/2017	4/1/2067	5/1/2018	open
75084	75084IL	KSLRPL	KSLRPL - STREET LIGHT REPLACEMENTS	\$ 307,799.31	\$ 307,799.31	\$ -	-	-	\$ 1,149,962.52	\$ -	\$ 1,149,962.52	3/28/2017	4/1/2067	8/1/2017	open
75084	75084VM	VDHAZL2KY	VDHAZL2KY - VDHAZL2KY	\$ 15,486.82	\$ 15,486.82	\$ -	-	-	\$ 291,849.29	\$ -	\$ 291,849.29	12/22/2020	12/31/2050	2/1/2021	open
75084	75084VM	VDHAZPGKY	VDHAZPGKY - VDHAZPGKY	\$ 217,499.06	\$ 217,499.06	\$ -	-	-	\$ 1,491,283.78	\$ -	\$ 1,491,283.78	5/25/2017	12/31/2050	1/1/2018	open
75084	75084VM	VDREMVCKY	VDREMVCKY - VDREMVCKY	\$ 99,971.01	\$ 99,971.01	\$ -	-	-	\$ 2,001,968.48	\$ -	\$ 2,001,968.48	5/25/2017	12/30/2050	1/1/2018	open
75084	DKY2131	MX5764593	MX5764593 - KENTON 42 - HIGHWAY CRO	\$ 97,421.69	\$ 97,421.69	\$ -	-	-	\$ 135,819.09	\$ 75,452.28	\$ (60,366.81)	5/6/2020	5/1/2020	10/1/2020	open
75084	DKY2135	DKY213501	DKY213501 - TAYLOR MILL SUB 69KW TAKE	\$ 338,251.44	\$ 338,251.44	\$ -	-	-	\$ 440,267.16	\$ 2,065,388.84	\$ (1,625,121.68)	6/4/2021	7/29/2025	6/1/2021	open
75084	DKY2135	DKY213502	DKY213502 - TAYLOR MILL SUB INSTAL	\$ 497,042.16	\$ 497,042.16	\$ -	-	-	\$ 997,026.42	\$ 6,087,134.00	\$ (5,090,107.58)	6/4/2021	8/1/2025	6/1/2021	open
75084	DKY2135	DKY213503	DKY213503 - F5967 LOOP THRU TAYLOR M	\$ 35,685.54	\$ 35,685.54	\$ -	-	-	\$ 77,203.69	\$ 939,598.78	\$ (862,395.09)	6/4/2021	1/31/2025	7/1/2021	open
75084	DKY2545	MX1975019	MX1975019 - WILDER 43 LN EXT - DKY264	\$ 3,898.15	\$ 3,898.15	\$ -	-	-	\$ 73,073.19	\$ 256,821.89	\$ (183,748.70)	7/25/2019	6/29/2026	10/1/2019	open
75084	DKY2722	MX9365045	MX9365045 - VILLA 43 LN EXT TO THOMAS	\$ 15,236.28	\$ 15,236.28	\$ -	-	-	\$ 76,806.35	\$ 763,815.04	\$ (687,008.69)	1/7/2021	3/31/2025	3/1/2021	open
75084	DKY2917	MX6090364	MX6090364 - DIXIE 45 - INDUSTRIAL RD RE	\$ 5,018.37	\$ 5,018.37	\$ -	-	-	\$ 5,018.37	\$ 87,581.62	\$ (82,563.25)	8/30/2022	5/1/2025	12/1/2023	open
75084	FPIT	346954001	346954001 - ISOP GRANULAR FORECASTIA	\$ 112,733.44	\$ 112,733.44	\$ -	-	-	\$ 459,979.10	\$ 572,625.00	\$ (112,645.90)	5/14/2018	3/31/2025	5/1/2018	open
75084	FPIT	348527125	348527125 - NON-RES FLEET ELECTRIC PLF	\$ 94,940.46	\$ 94,940.46	\$ -	-	-	\$ 94,940.46	\$ 366,827.00	\$ (271,886.54)	8/8/2023	6/29/2025	12/1/2023	open
75084	FPIT	349472021	349472021 - FMA ENHANCEMENTS	\$ 3,604.52	\$ 3,604.52	\$ -	-	-	\$ 7,931.05	\$ 9,426.00	\$ (1,494.95)	5/18/2022	3/31/2025	6/1/2022	open
75084	FPIT	349472028	349472028 - NEW FMA ENHANCEMENTS	\$ 16,358.41	\$ 16,358.41	\$ -	-	-	\$ 16,358.41	\$ 19,340.00	\$ (2,981.59)	4/14/2023	5/28/2025	12/1/2023	open
75084	FPIT	349472029	349472029 - MAXIMO INTEGRATIONS ANI	\$ 22,096.99	\$ 22,096.99	\$ -	-	-	\$ 22,096.99	\$ 32,592.00	\$ (10,495.01)	4/6/2023	5/28/2025	12/1/2023	open
75084	FPIT	IT2100108	IT2100108 - CIP LOCAL PASSWORD TOOL	\$ 5,098.31	\$ 5,098.31	\$ -	-	-	\$ 21,509.25	\$ 29,845.00	\$ (8,335.75)	11/3/2021	3/31/2025	11/1/2021	open
75084	FPIT	LTHCDDSLT	LTHCDDSLT - LIGHHOUSE CUSTOMER DEI	\$ 34,015.17	\$ 34,015.17	\$ -	-	-	\$ 35,228.94	\$ 115,970.00	\$ (80,741.06)	10/13/2022	9/30/2025	11/1/2022	open
75084	H9321520A	MX1490271	MX1490271 - DMM - LEIDOS DUE 10/20/2	\$ 472.75	\$ 472.75	\$ -	-	-	\$ 472.75	\$ 37,299.76	\$ (36,827.01)	11/16/2023	5/29/2025	12/1/2023	open
75084	H9321520A	MX8540456	MX8540456 - SUB OPT - LOAD GROWTH, LI	\$ 33,576.66	\$ 33,576.66	\$ -	-	-	\$ 33,576.66	\$ 206,981.75	\$ (173,405.09)	8/14/2023	5/29/2025	12/1/2023	open
75084	ICPNDRSTR	ICCONSTRD	ICCONSTRD - INTERCONNECTION CAPITAL	\$ 26.04	\$ 26.04	\$ -	-	-	\$ 26.04	\$ -	\$ 26.04	9/28/2017	9/30/2030	10/1/2017	open
75084	K23TEMERG	MX9067337	MX9067337 - EMERG E1 VILLA CAP BANK	\$ 4,043.46	\$ 4,043.46	\$ -	-	-	\$ 4,043.46	\$ 11,315.60	\$ (7,272.14)	4/26/2023	12/31/2023	5/1/2023	open
75084	KCTFOOL	KCTOOL	KCTOOL - TOOLS BLANKET	\$ 152,048.55	\$ 152,048.55	\$ -	-	-	\$ 828,156.23	\$ -	\$ 828,156.23	7/27/2018	4/1/2069	11/1/2018	open
75084	M1901940	M19019401	M19019401 - TURFWAY SUB	\$ 3,374.36	\$ 3,374.36	\$ -	-	-	\$ 14,423.00	\$ 4,551,557.90	\$ (4,537,134.90)	12/8/2020	6/19/2028	12/1/2020	open
75084	M190299	M19029901	M19029901 - F5967 RBLD POLE HL736 TO	\$ 436,802.13	\$ 436,802.13	\$ -	-	-	\$ 474,338.91	\$ 19,421,209.13	\$ (18,946,870.22)	6/7/2021	7/22/2025	7/1/2021	open
75084	M190299	M19029902	M19029902 - F5967 RLE RBLD HL736 TO	\$ 10,415.42	\$ 10,415.42	\$ -	-	-	\$ 10,415.42	\$ 57,738.00	\$ (47,322.58)	6/7/2021	5/2/2025	12/1/2023	open
75084	M190299	MX9563131	MX9563131 - F5967 (M190299) REBUILD A	\$ 11,079.03	\$ 11,079.03	\$ -	-	-	\$ 11,079.03	\$ 208,304.51	\$ (197,225.48)	6/8/2023	3/31/2025	12/1/2023	open
75084	M190299	MX9563302	MX9563302 - F5967 (M190299) REBUILD I	\$ 14,840.52	\$ 14,840.52	\$ -	-	-	\$ 14,840.52	\$ 254,623.51	\$ (239,782.99)	6/8/2023	9/25/2025	12/1/2023	open
75084	M190299	MX9563423	MX9563423 - F5967 (M190299) REBUILD K	\$ 3,195.43	\$ 3,195.43	\$ -	-	-	\$ 3,195.43	\$ 256,646.69	\$ (253,451.26)	6/8/2023	5/15/2025	12/1/2023	open
75084	M1903000	M19030001	M19030001 - F5967 RBLD HL 661 TO DECC	\$ 212,694.60	\$ 212,694.60	\$ -	-	-	\$ 247,026.63	\$ 12,892,712.42	\$ (12,645,685.79)	6/7/2021	7/11/2025	7/1/2021	open
75084	M1903009	M19030901	M19030901 - HEBRON-INSTALL 69 KV CB	\$ 262,068.05	\$ 262,068.05	\$ -	-	-	\$ 282,758.28	\$ 2,708,286.91	\$ (2,425,528.63)	2/23/2022	9/7/2027	3/1/2022	open
75084	M1903009	M19030902	M19030902 - HEBRON TO 15268C TAP-INS	\$ 181,249.53	\$ 181,249.53	\$ -	-	-	\$ 181,249.53	\$ 12,665,914.62	\$ (12,484,665.09)	2/2/2023	7/23/2027	12/1/2023	open
75084	M1903009	M19030903	M19030903 - FEEDER 6763-RECONDUCTO	\$ 111,440.00	\$ 111,440.00	\$ -	-	-	\$ 111,440.00	\$ 6,146,119.04	\$ (6,034,679.04)	2/2/2023	1/8/2028	12/1/2023	open
75084	M1903009	M19030906	M19030906 - LIMABURG STATION UPRTAT	\$ 9,207.03	\$ 9,207.03	\$ -	-	-	\$ 9,207.03	\$ 115,011.19	\$ (105,804.16)	2/2/2023	1/8/2028	12/1/2023	open
75084	M1903009	M19030907	M19030907 - LEVI STRAUSS STATION UPGR	\$ 20,441.17	\$ 20,441.17	\$ -	-	-	\$ 20,441.17	\$ 76,966.06	\$ (56,524.89)	2/2/2023	1/8/2028	12/1/2023	open
75084	M1903009	M19030908	M19030908 - OAKBROOK SUB 15264 CHAI	\$ 59,236.91	\$ 59,236.91	\$ -	-	-	\$ 59,236.91	\$ 150,007.74	\$ (90,770.83)	2/2/2023	1/8/2028	12/1/2023	open
75084	M200289	M20028901	M20028901 - YORK TB 2	\$ 10,361.10	\$ 10,361.10	\$ -	-	-	\$ 10,361.10	\$ 5,082,666.34	\$ (5,072,305.24)	7/13/2023	1/1/2027	12/1/2023	open
75084	M200444	M20044401	M20044401 - DIXIE RPL BUS 2 SWGR & TB	\$ 115,740.20	\$ 115,740.20	\$ -	-	-	\$ 124,253.67	\$ 4,246,746.60	\$ (4,122,492.93)	8/15/2022	2/3/2026	8/1/2022	open
75084	M2103070	M21030701	M21030701 - THOMAS MORE INSTL RTU	\$ 7,626.38	\$ 7,626.38	\$ -	-	-	\$ 7,626						

Duke Energy Kentucky, Inc.

Calculation of Capital Construction Project Slippage Factor

Source: Schedule 27a - Construction Projects
 (in millions)

Year	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Slippage Factor
2019	\$ 170	\$ 146	\$ (25)	-17%	117%
2020	\$ 125	\$ 150	\$ 25	17%	83%
2021	\$ 96	\$ 108	\$ 12	11%	89%
2022	\$ 89	\$ 82	\$ (7)	-9%	109%
2023	\$ 109	\$ 115	\$ 6	5%	95%
5-Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 5 years)					98%

Note:

Budgets pulled from previously published Regulated O&M and Capital Reports (ROCRs)

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-028

REQUEST:

Describe in detail how the base period capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.

RESPONSE:

For the actual months (March 2024 through August 2024) during the base period, labor is charged directly to expense or capital as deemed appropriate at that time. Any labor loadings (e.g., payroll taxes, clearing accounts, depreciation, etc.) on the direct labor cost is allocated to capital or expense based on the same proportion as the direct labor.

For the forecasted months (September 2024 through February 2025) of the base period, labor is budgeted directly to expense or capital as was deemed appropriate at the time the budget was developed. Any labor loadings (e.g., payroll taxes, clearing accounts, depreciation, etc.) on the direct labor cost is allocated to capital or expense based on the same proportion as the direct labor.

The Company does not anticipate any changes to the capitalization rate.

PERSON RESPONSIBLE: Danielle L. Weatherston
Grady “Tripp” S. Carpenter

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-029

REQUEST:

Provide a calculation of the rate or rates used to capitalize interest during construction for the three most recent calendar years. Explain each component entering into the calculation of the rate(s).

RESPONSE:

Please see the following attachments:

2021: STAFF-DR-01-029 Attachment 1.

2022: STAFF-DR-01-029 Attachment 2.

2023: STAFF-DR-01-029 Attachment 3.

PERSON RESPONSIBLE: Sharif S. Mitchell

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month January 2021**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	67,359,000		0.249 x	91.09% =	0.00227		
Long-Term Debt	728,796,137	50.36% x	3.358 x	8.91% =	0.00151	0.38	48.72
Preferred Stock	0	0.00% x	0.00 x	8.91% =	0.00000		
Common Equity	<u>718,236,890</u>	<u>49.64% x</u>	9.25 x	8.91% =	<u>0.00409</u>	<u>0.40</u>	<u>51.28</u>
Total Capitalization	<u><u>1,447,033,027</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.00787</u></u>	<u><u>0.78</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>73,947,008</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month February 2021**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	70,667,000		0.239 x	96.05% =	0.00230		
Long-Term Debt	728,975,045	50.02% x	3.305 x	3.95% =	0.00065	0.30	63.83
Preferred Stock	0	0.00% x	0.00 x	3.95% =	0.00000		
Common Equity	<u>728,524,520</u>	<u>49.98% x</u>	9.25 x	3.95% =	<u>0.00183</u>	<u>0.17</u>	<u>36.17</u>
Total Capitalization	<u><u>1,457,499,565</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.00478</u></u>	<u><u>0.47</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>73,576,207</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of March 2021**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	74,724,000		0.200 x	95.96% =	0.00192		
Long-Term Debt	728,998,723	49.79% x	3.372 x	4.04% =	0.00068	0.26	59.09
Preferred Stock	0	0.00% x	0.00 x	4.04% =	0.00000		
Common Equity	<u>735,210,398</u>	<u>50.21% x</u>	9.25 x	4.04% =	<u>0.00188</u>	<u>0.18</u>	<u>40.91</u>
Total Capitalization	<u><u>1,464,209,121</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.00448</u></u>	<u><u>0.44</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>77,867,871</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month April 2021**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u> <u>RATIO</u>	<u>COST</u> <u>RATES</u>	<u>S/W</u>	<u>WEIGHTED</u> <u>COST RATES</u> <u>FOR GROSS</u> <u>AFUDC RATE</u>	<u>RATE TO BE USED</u> <u>GROSS</u>	
	(1)	(2)	(3)	(4)	(5)	<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	69,092,000		0.191 x	86.95% =	0.00166		
Long-Term Debt	729,022,401	49.62% x	3.374 x	13.05% =	0.00218	0.38	38.38
Preferred Stock	0	0.00% x	0.00 x	13.05% =	0.00000		
Common Equity	<u>740,303,668</u>	<u>50.38% x</u>	9.25 x	13.05% =	<u>0.00608</u>	<u>0.61</u>	<u>61.62</u>
Total Capitalization	<u><u>1,469,326,069</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.00992</u></u>	<u><u>0.99</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>79,461,424</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month May 2021**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	69,523,000		0.138 x	84.38% =	0.00116		
Long-Term Debt	729,046,079	49.52% x	3.374 x	15.62% =	0.00261	0.38	34.55
Preferred Stock	0	0.00% x	0.00 x	15.62% =	0.00000		
Common Equity	<u>743,091,819</u>	<u>50.48% x</u>	9.25 x	15.62% =	<u>0.00729</u>	<u>0.72</u>	<u>65.45</u>
Total Capitalization	<u><u>1,472,137,898</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.01106</u></u>	<u><u>1.10</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>82,396,229</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month June 2021**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u> <u>RATIO</u>	<u>COST</u> <u>RATES</u>	<u>S/W</u>	<u>WEIGHTED</u> <u>COST RATES</u> <u>FOR GROSS</u> <u>AFUDC RATE</u>	<u>RATE TO BE USED</u> <u>GROSS</u>	
	(1)	(2)	(3)	(4)	(5)	<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	74,245,000		0.152 x	82.93% =	0.00126		
Long-Term Debt	729,069,757	49.41% x	3.372 x	17.07% =	0.00284	0.41	34.17
Preferred Stock	0	0.00% x	0.00 x	17.07% =	0.00000		
Common Equity	<u>746,406,332</u>	<u>50.59% x</u>	9.25 x	17.07% =	<u>0.00799</u>	<u>0.79</u>	<u>65.83</u>
Total Capitalization	<u><u>1,475,476,090</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.01209</u></u>	<u><u>1.20</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>89,525,724</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month July 2021**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u> <u>RATIO</u>	<u>COST</u> <u>RATES</u>	<u>S/W</u>	<u>WEIGHTED</u> <u>COST RATES</u> <u>FOR GROSS</u> <u>AFUDC RATE</u>	<u>RATE TO BE USED</u> <u>GROSS</u>	
	(1)	(2)	(3)	(4)	(5)	%	RATIO
Short-Term Debt(S)	32,701,000		0.162 x	34.50% =	0.00056		
Long-Term Debt	729,093,435	47.71% x	3.418 x	65.50% =	0.01068	1.12	26.11
Preferred Stock	0	0.00% x	0.00 x	65.50% =	0.00000		
Common Equity	<u>799,067,167</u>	<u>52.29% x</u>	9.25 x	65.50% =	<u>0.03168</u>	<u>3.17</u>	<u>73.89</u>
Total Capitalization	<u><u>1,528,160,603</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.04292</u></u>	<u><u>4.29</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>94,780,800</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month August 2021**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	25,835,000		0.161 x	25.67% =	0.00041		
Long-Term Debt	729,117,113	47.54% x	3.368 x	74.33% =	0.01190	1.23	25.47
Preferred Stock	0	0.00% x	0.00 x	74.33% =	0.00000		
Common Equity	<u>804,579,831</u>	<u>52.46% x</u>	9.25 x	74.33% =	<u>0.03607</u>	<u>3.60</u>	<u>74.53</u>
Total Capitalization	<u><u>1,533,696,944</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.04838</u></u>	<u><u>4.83</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>100,643,968</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month September 2021**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u> <u>RATIO</u>	<u>COST</u> <u>RATES</u>	<u>S/W</u>	<u>WEIGHTED</u> <u>COST RATES</u> <u>FOR GROSS</u> <u>AFUDC RATE</u>	<u>RATE TO BE USED</u> <u>GROSS</u>	
	(1)	(2)	(3)	(4)	(5)	%	RATIO
Short-Term Debt(S)	26,350,000		0.122 x	26.79% =	0.00033		
Long-Term Debt	729,140,791	47.37% x	3.367 x	73.21% =	0.01168	1.20	25.21
Preferred Stock	0	0.00% x	0.00 x	73.21% =	0.00000		
Common Equity	<u>810,213,009</u>	<u>52.63% x</u>	9.25 x	73.21% =	<u>0.03564</u>	<u>3.56</u>	<u>74.79</u>
Total Capitalization	<u><u>1,539,353,800</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.04765</u></u>	<u><u>4.76</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>98,350,381</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month October 2021**

	<u>AMOUNT</u>	<u>CAPITALIZATION RATIO</u>	<u>COST RATES</u>	<u>S/W</u>	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u>	<u>RATE TO BE USED GROSS</u>	
	(1)	(2)	(3)	(4)	(5)	<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	30,059,000		0.139 x	33.22% =	0.00046		
Long-Term Debt	729,164,469	47.29% x	3.366 x	66.78% =	0.01063	1.11	25.46
Preferred Stock	0	0.00% x	0.00 x	66.78% =	0.00000		
Common Equity	<u>812,600,482</u>	<u>52.71% x</u>	9.25 x	66.78% =	<u>0.03256</u>	<u>3.25</u>	<u>74.54</u>
Total Capitalization	<u><u>1,541,764,951</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.04365</u></u>	<u><u>4.36</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>90,490,852</u></u>						

DEK-Electric
Computation of AFUDC Rate
By Order No. 561 Method
For the Month of November 2021

	<u>AMOUNT</u>	<u>CAPITALIZATION</u> <u>RATIO</u>	<u>COST</u> <u>RATES</u>	<u>S/W</u>	<u>WEIGHTED</u> <u>COST RATES</u> <u>FOR GROSS</u> <u>AFUDC RATE</u>	<u>RATE TO BE USED</u> <u>GROSS</u>	
	(1)	(2)	(3)	(4)	(5)	%	RATIO
Short-Term Debt(S)	19,901,000		0.145 x	21.60% =	0.00031		
Long-Term Debt	729,179,760	47.24% x	3.366 x	78.40% =	0.01247	1.28	25.10
Preferred Stock	0	0.00% x	0.00 x	78.40% =	0.00000		
Common Equity	<u>814,253,887</u>	<u>52.76% x</u>	9.25 x	78.40% =	<u>0.03826</u>	<u>3.82</u>	<u>74.90</u>
Total Capitalization	<u><u>1,543,433,647</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05104</u></u>	<u><u>5.10</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>92,121,400</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month December 2021**

	<u>AMOUNT</u>	<u>CAPITALIZATION</u> <u>RATIO</u>	<u>COST</u> <u>RATES</u>	<u>S/W</u>	<u>WEIGHTED</u> <u>COST RATES</u> <u>FOR GROSS</u> <u>AFUDC RATE</u>	<u>RATE TO BE USED</u> <u>GROSS</u>	
	(1)	(2)	(3)	(4)	(5)	%	RATIO
Short-Term Debt(S)	69,006,000		0.142 x	70.54% =	0.00100		
Long-Term Debt	729,200,534	47.10% x	3.341 x	29.46% =	0.00464	0.56	28.00
Preferred Stock	0	0.00% x	0.00 x	29.46% =	0.00000		
Common Equity	<u>818,949,975</u>	<u>52.90% x</u>	9.25 x	29.46% =	<u>0.01442</u>	<u>1.44</u>	<u>72.00</u>
Total Capitalization	<u><u>1,548,150,509</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.02006</u></u>	<u><u>2.00</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>97,820,499</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month January 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	84,571,000		0.177 x	85.50% =	0.00151		
Long-Term Debt	679,220,943	45.26% x	3.513 x	14.50% =	0.00231	0.38	34.23
Preferred Stock	0	0.00% x	0.00 x	14.50% =	0.00000		
Common Equity	<u>821,642,470</u>	<u>54.74% x</u>	9.25 x	14.50% =	<u>0.00734</u>	<u>0.73</u>	<u>65.77</u>
Total Capitalization	<u><u>1,500,863,413</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.01116</u></u>	<u><u>1.11</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>98,914,285</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month February 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	92,235,000		0.215 x	100.00% =	0.00215		
Long-Term Debt	679,242,183	44.84% x	3.885 x	0.00% =	0.00000	0.21	100.00
Preferred Stock	0	0.00% x	0.00 x	0.00% =	0.00000		
Common Equity	<u>835,704,980</u>	<u>55.16% x</u>	9.25 x	0.00% =	<u>0.00000</u>	<u>0.00</u>	<u>0.00</u>
Total Capitalization	<u><u>1,514,947,163</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.00215</u></u>	<u><u>0.21</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>86,667,394</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of March 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	79,899,000		0.293 x	100.00% =	0.00293		
Long-Term Debt	729,265,861	46.42% x	3.625 x	0.00% =	0.00000	0.29	100.00
Preferred Stock	0	0.00% x	0.00 x	0.00% =	0.00000		
Common Equity	<u>841,778,129</u>	<u>53.58% x</u>	9.25 x	0.00% =	<u>0.00000</u>	<u>0.00</u>	<u>0.00</u>
Total Capitalization	<u><u>1,571,043,990</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.00293</u></u>	<u><u>0.29</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>78,184,570</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month April 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	52,384,000		0.395 x	66.02% =	0.00261		
Long-Term Debt	729,298,211	46.29% x	3.643 x	33.98% =	0.00573	0.83	32.94
Preferred Stock	0	0.00% x	0.00 x	33.98% =	0.00000		
Common Equity	<u>846,141,103</u>	<u>53.71% x</u>	9.25 x	33.98% =	<u>0.01688</u>	<u>1.69</u>	<u>67.06</u>
Total Capitalization	<u><u>1,575,439,313</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.02522</u></u>	<u><u>2.52</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>79,342,790</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month May 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	37,649,000		0.509 x	48.15% =	0.00245		
Long-Term Debt	729,322,173	46.19% x	3.654 x	51.85% =	0.00875	1.12	30.27
Preferred Stock	0	0.00% x	0.00 x	51.85% =	0.00000		
Common Equity	<u>849,627,954</u>	<u>53.81% x</u>	9.25 x	51.85% =	<u>0.02581</u>	<u>2.58</u>	<u>69.73</u>
Total Capitalization	<u><u>1,578,950,127</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.03701</u></u>	<u><u>3.70</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>78,187,362</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month June 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	44,170,000		0.832 x	55.36% =	0.00460		
Long-Term Debt	729,347,123	46.10% x	3.674 x	44.64% =	0.00756	1.22	35.47
Preferred Stock	0	0.00% x	0.00 x	44.64% =	0.00000		
Common Equity	<u>852,918,770</u>	<u>53.90% x</u>	9.25 x	44.64% =	<u>0.02226</u>	<u>2.22</u>	<u>64.53</u>
Total Capitalization	<u><u>1,582,265,892</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.03442</u></u>	<u><u>3.44</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>79,784,147</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month July 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	41,497,000		1.321 x	52.76% =	0.00697		
Long-Term Debt	779,100,896	47.81% x	3.732 x	47.24% =	0.00843	1.54	40.31
Preferred Stock	0	0.00% x	0.00 x	47.24% =	0.00000		
Common Equity	<u>850,462,845</u>	<u>52.19% x</u>	9.25 x	47.24% =	<u>0.02281</u>	<u>2.28</u>	<u>59.69</u>
Total Capitalization	<u><u>1,629,563,742</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.03821</u></u>	<u><u>3.82</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>78,649,157</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month August 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	5,281,000		2.158 x	6.99% =	0.00151		
Long-Term Debt	779,039,859	47.58% x	3.755 x	93.01% =	0.01662	1.81	28.64
Preferred Stock	0	0.00% x	0.00 x	93.01% =	0.00000		
Common Equity	<u>858,334,362</u>	<u>52.42% x</u>	9.25 x	93.01% =	<u>0.04510</u>	<u>4.51</u>	<u>71.36</u>
Total Capitalization	<u><u>1,637,374,222</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.06323</u></u>	<u><u>6.32</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>75,557,104</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month September 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	26,591,000		2.546 x	33.27% =	0.00847		
Long-Term Debt	779,067,101	47.35% x	3.806 x	66.73% =	0.01203	2.05	38.68
Preferred Stock	0	0.00% x	0.00 x	66.73% =	0.00000		
Common Equity	<u>866,098,998</u>	<u>52.65% x</u>	9.25 x	66.73% =	<u>0.03250</u>	<u>3.25</u>	<u>61.32</u>
Total Capitalization	<u><u>1,645,166,099</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05300</u></u>	<u><u>5.30</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>79,925,528</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month October 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	48,360,000		2.866 x	54.52% =	0.01562		
Long-Term Debt	779,095,224	47.17% x	3.908 x	45.48% =	0.00838	2.40	51.95
Preferred Stock	0	0.00% x	0.00 x	45.48% =	0.00000		
Common Equity	<u>872,475,071</u>	<u>52.83% x</u>	9.25 x	45.48% =	<u>0.02223</u>	<u>2.22</u>	<u>48.05</u>
Total Capitalization	<u><u>1,651,570,295</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.04623</u></u>	<u><u>4.62</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>88,694,336</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month November 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	70,899,000		3.456 x	72.89% =	0.02519		
Long-Term Debt	779,123,412	47.17% x	3.946 x	27.11% =	0.00505	3.02	69.59
Preferred Stock	0	0.00% x	0.00 x	27.11% =	0.00000		
Common Equity	<u>872,495,832</u>	<u>52.83% x</u>	9.25 x	27.11% =	<u>0.01325</u>	<u>1.32</u>	<u>30.41</u>
Total Capitalization	<u><u>1,651,619,244</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.04349</u></u>	<u><u>4.34</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>97,266,665</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month December 2022**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	72,712,000		4.144 x	76.03% =	0.03151		
Long-Term Debt	779,151,535	47.05% x	3.966 x	23.97% =	0.00447	3.60	75.47
Preferred Stock	0	0.00% x	0.00 x	23.97% =	0.00000		
Common Equity	<u>876,847,086</u>	<u>52.95% x</u>	9.25 x	23.97% =	<u>0.01174</u>	<u>1.17</u>	<u>24.53</u>
Total Capitalization	<u><u>1,655,998,621</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.04772</u></u>	<u><u>4.77</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>95,632,575</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month January 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	75,401,000		4.526 x	80.44% =	0.03641		
Long-Term Debt	779,156,541	46.96% x	4.114 x	19.56% =	0.00378	4.02	80.89
Preferred Stock	0	0.00% x	0.00 x	19.56% =	0.00000		
Common Equity	<u>880,194,488</u>	<u>53.04% x</u>	9.25 x	19.56% =	<u>0.00960</u>	<u>0.95</u>	<u>19.11</u>
Total Capitalization	<u><u>1,659,351,029</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.04979</u></u>	<u><u>4.97</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>93,739,557</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month February 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	59,097,000		4.592 x	59.28% =	0.02722		
Long-Term Debt	779,184,729	46.69% x	4.097 x	40.72% =	0.00779	3.50	62.50
Preferred Stock	0	0.00% x	0.00 x	40.72% =	0.00000		
Common Equity	<u>889,777,390</u>	<u>53.31% x</u>	9.70 x	40.72% =	<u>0.02106</u>	<u>2.10</u>	<u>37.50</u>
Total Capitalization	<u><u>1,668,962,119</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05607</u></u>	<u><u>5.60</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>99,687,436</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month of March 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	57,062,000		4.729 x	53.01% =	0.02507		
Long-Term Debt	779,212,186	46.50% x	4.127 x	46.99% =	0.00902	3.41	59.51
Preferred Stock	0	0.00% x	0.00 x	46.99% =	0.00000		
Common Equity	<u>896,604,524</u>	<u>53.50% x</u>	9.25 x	46.99% =	<u>0.02325</u>	<u>2.32</u>	<u>40.49</u>
Total Capitalization	<u><u>1,675,816,710</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05734</u></u>	<u><u>5.73</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>107,647,856</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month April 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	55,422,000		4.979 x	48.04% =	0.02392		
Long-Term Debt	779,214,322	46.28% x	4.176 x	51.96% =	0.01004	3.40	56.95
Preferred Stock	0	0.00% x	0.00 x	51.96% =	0.00000		
Common Equity	<u>904,377,626</u>	<u>53.72% x</u>	9.25 x	51.96% =	<u>0.02582</u>	<u>2.57</u>	<u>43.05</u>
Total Capitalization	<u><u>1,683,591,948</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05978</u></u>	<u><u>5.97</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>115,369,176</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month May 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	72,819,000		5.188 x	63.82% =	0.03311		
Long-Term Debt	779,277,893	46.26% x	4.183 x	36.18% =	0.00700	4.01	69.14
Preferred Stock	0	0.00% x	0.00 x	36.18% =	0.00000		
Common Equity	<u>905,150,403</u>	<u>53.74% x</u>	9.25 x	36.18% =	<u>0.01798</u>	<u>1.79</u>	<u>30.86</u>
Total Capitalization	<u><u>1,684,428,296</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05809</u></u>	<u><u>5.80</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>114,105,210</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month June 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	84,180,000		5.236 x	73.05% =	0.03825		
Long-Term Debt	779,307,117	46.20% x	4.190 x	26.95% =	0.00522	4.35	76.58
Preferred Stock	0	0.00% x	0.00 x	26.95% =	0.00000		
Common Equity	<u>907,646,957</u>	<u>53.80% x</u>	9.25 x	26.95% =	<u>0.01341</u>	<u>1.33</u>	<u>23.42</u>
Total Capitalization	<u><u>1,686,954,074</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05688</u></u>	<u><u>5.68</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>115,236,533</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month July 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	92,416,000		5.341 x	80.14% =	0.04280		
Long-Term Debt	779,336,938	45.94% x	4.244 x	19.86% =	0.00387	4.67	82.51
Preferred Stock	0	0.00% x	0.00 x	19.86% =	0.00000		
Common Equity	<u>917,041,032</u>	<u>54.06% x</u>	9.25 x	19.86% =	<u>0.00993</u>	<u>0.99</u>	<u>17.49</u>
Total Capitalization	<u><u>1,696,377,970</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05660</u></u>	<u><u>5.66</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>115,316,464</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month August 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	112,543,000		5.351 x	99.04% =	0.05299		
Long-Term Debt	779,366,824	45.83% x	4.232 x	0.96% =	0.00019	5.32	99.25
Preferred Stock	0	0.00% x	0.00 x	0.96% =	0.00000		
Common Equity	<u>921,378,469</u>	<u>54.17% x</u>	9.25 x	0.96% =	<u>0.00048</u>	<u>0.04</u>	<u>0.75</u>
Total Capitalization	<u><u>1,700,745,293</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05366</u></u>	<u><u>5.36</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>113,631,646</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month September 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	122,639,000		5.458 x	100.00% =	0.05458		
Long-Term Debt	779,396,709	45.73% x	4.250 x	0.00% =	0.00000	5.45	100.00
Preferred Stock	0	0.00% x	0.00 x	0.00% =	0.00000		
Common Equity	<u>924,891,752</u>	<u>54.27% x</u>	9.25 x	0.00% =	<u>0.00000</u>	<u>0.00</u>	<u>0.00</u>
Total Capitalization	<u><u>1,704,288,461</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05458</u></u>	<u><u>5.45</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>117,563,703</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month October 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	121,415,000		5.552 x	99.80% =	0.05541		
Long-Term Debt	779,426,531	44.81% x	4.273 x	0.20% =	0.00004	5.55	100.00
Preferred Stock	0	0.00% x	0.00 x	0.20% =	0.00000		
Common Equity	<u>960,007,991</u>	<u>55.19% x</u>	9.75 x	0.20% =	<u>0.00011</u>	<u>0.00</u>	<u>0.00</u>
Total Capitalization	<u><u>1,739,434,522</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05556</u></u>	<u><u>5.55</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>121,654,087</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month November 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	88,923,000		5.559 x	68.17% =	0.03790		
Long-Term Debt	779,445,156	44.81% x	4.335 x	31.83% =	0.00618	4.41	72.06
Preferred Stock	0	0.00% x	0.00 x	31.83% =	0.00000		
Common Equity	<u>960,138,119</u>	<u>55.19% x</u>	9.75 x	31.83% =	<u>0.01713</u>	<u>1.71</u>	<u>27.94</u>
Total Capitalization	<u><u>1,739,583,275</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.06121</u></u>	<u><u>6.12</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>130,436,081</u></u>						

**DEK-Electric
 Computation of AFUDC Rate
 By Order No. 561 Method
 For the Month December 2023**

	<u>AMOUNT</u> (1)	<u>CAPITALIZATION RATIO</u> (2)	<u>COST RATES</u> (3)	<u>S/W</u> (4)	<u>WEIGHTED COST RATES FOR GROSS AFUDC RATE</u> (5)	<u>RATE TO BE USED GROSS</u>	
						<u>%</u>	<u>RATIO</u>
Short-Term Debt(S)	110,595,000		5.562 x	82.63% =	0.04596		
Long-Term Debt	779,465,921	44.55% x	4.331 x	17.37% =	0.00335	4.93	83.99
Preferred Stock	0	0.00% x	0.00 x	17.37% =	0.00000		
Common Equity	<u>970,352,680</u>	<u>55.45% x</u>	9.75 x	17.37% =	<u>0.00939</u>	<u>0.94</u>	<u>16.01</u>
Total Capitalization	<u><u>1,749,818,601</u></u>	<u><u>100.00%</u></u>					
AFUDC Rates					<u><u>0.05870</u></u>	<u><u>5.87</u></u>	<u><u>100.00</u></u>
CWIP (W)	<u><u>133,839,979</u></u>						

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

**PUBLIC STAFF-DR-01-030
(As to Attachment only)**

REQUEST:

State whether any changes have been made to Duke Kentucky's internal accounting manuals, directives, and policies and procedures since Duke Kentucky's most recent rate case. If so, provide each item that was changed and identify the changes.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment only)

Please see STAFF-DR-01-030 Confidential Attachment.

PERSON RESPONSIBLE: Danielle L. Weatherston

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-01-030
CONFIDENTIAL ATTACHMENT**

FILED UNDER SEAL

REQUEST:

Provide the utility's long-term construction planning program.

RESPONSE:

Generation Planning:

Within Duke Energy Kentucky's generation fleet, the Company identifies and prioritizes expenditures that are identified through resource expansion, environmental rule compliance, and capital and maintenance planning processes. Duke Energy Kentucky utilizes the Integrated Resource Planning (IRP) process to identify new generation needs and potential retirements within the next 15 years. The IRP is updated on a 3-year basis. Environmental planning considers project development and implementation based on existing and expected state and federal environmental requirements. Capital and maintenance planning is performed on an annual basis for each site to sustain a 5-year look ahead. Every year, the Regulated & Renewable Energy business unit utilizes the information from these three planning processes to develop an overall 5-year plan.

Distribution:

Distribution Planning consists of a process of study and analysis through which Duke Energy Kentucky assures itself that it will provide a safe, economical, and reliable system to meet its present and future delivery obligations at the end-user level.

Many performance factors are utilized when determining where system modifications are needed. Examples of these factors include customer load growth,

economic development, area construction, equipment loading capabilities, system efficiency, power quality, reliability factors metrics (SAIDI, SAIFI), and system protection factors. Utilizing these factors, in conjunction with a system planning software tool, allows a detailed system analysis of the Duke Energy Kentucky electrical distribution system.

Based on analysis, construction projects are then developed to enhance available system supply, maintain system public safety, and improve performance deficiencies. Construction project options are reviewed with other stakeholders to ensure a balanced, efficient, and workable plan has been developed. Approval to implement the project is the responsibility of management based on the effectiveness and total cost of the project.

Transmission:

Transmission Planners utilize historical distribution substation transformer loading and trends, combined with the Duke Energy Kentucky load forecast and generation resource plan and firm transmission service schedules along with any proposed independent generation additions to the transmission system (Duke Energy Kentucky is a member of PJM so any generation connection request or transmission service requests must be submitted and approved by PJM), to develop models of the transmission system. These models are utilized to simulate the performance of the transmission system under a wide variety of credible conditions to ensure that the expected performance of the transmission system meets Duke Energy Kentucky planning criteria for the foreseeable future. Should these simulations indicate that a violation of the planning criteria may occur, more detailed studies are conducted to determine the severity of the problem and possible measures to alleviate it. Transmission projects are then entered into the Transmission Construction Planning Program.

Duke Energy Kentucky's planning criteria are as follows:

- Under projected peak load conditions with all components in service, transmission voltages shall remain above 0.909 per unit, and all component loadings shall remain at or below applicable equipment thermal limits.
- Under projected peak load conditions with any single component out of service, transmission voltages shall remain above 0.88 per unit, and all component loadings shall remain at or below applicable equipment thermal limits.

These planning criteria are not intended to be absolute or applied without exception. Other factors, such as severity of consequences, availability of emergency switching procedures, probability of occurrence and the cost of remedial action are also considered in the evaluation of the transmission system.

In addition, Duke Energy Kentucky's Transmission Asset Management group will evaluate condition of existing assets and will develop transmission construction projects to address any identified deficiencies.

PERSON RESPONSIBLE: William C. Luke (generation)
Marc W. Arnold (distribution and transmission)

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-032

REQUEST:

Provide a copy of Duke Kentucky's most recent depreciation study. If no such study exists, provide a copy of Duke Kentucky's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

RESPONSE:

See the depreciation study included as Attachment JJS-1, as part of the Direct Testimony of John J. Spanos filed with the Application.

PERSON RESPONSIBLE: John J. Spanos

REQUEST:

For each of the following Accounting Standards Codification (ASC), provide the information listed concerning implementation by the utility.

a. ASC 410-20, “Asset Retirement Obligations.”

(1) The effect on the financial statements.

(2) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

b. A schedule comparing the depreciation rates utilized by the utility prior to and after the adoption of ASC 410-20. The schedule should identify the assets corresponding to the affected depreciation rates.

c. ASC 715-20, “Defined Benefit Plans - General.”

(1) The effect on the financial statements.

(2) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

RESPONSE:

a. ASC 410-20:

(1) ASC 410-20 addresses accounting for Asset Retirement Obligations (AROs). In accordance with this accounting guidance, upon identification and valuation of an ARO, a liability and associated capitalized asset retirement cost are recorded. The liability is accreted over the periods remaining until expected settlement of the obligation,

and the asset retirement cost is depreciated over the expected remaining life of the related plant assets. Depreciation and accretion are deferred in accordance with ASC 980-10. At September 30, 2024, Duke Energy Kentucky has recorded \$74,562,353 in asset retirement obligations and \$67,422,679 of asset retirement costs, net of accumulated depreciation (balances do not include gas utility). As ARO liabilities are settled, the spend is also deferred in accordance with ASC 980-10.

(2) The base period and forecasted test period do not include the ARO Asset balances as these amounts are removed as “adjustments” as shown on Schedule B-2.2 and Schedule B-3.1 and incorporated into Schedule B-2 and Schedule B-3. There is no income statement impact in the base period or forecasted test period resulting from Duke Energy Kentucky’s accounting per ASC 410-20 Asset Retirement Obligations. Duke Energy Kentucky is currently settling the ARO related to the United States Environmental Protection Agency (EPA) Coal Combustion Residual Rule (CCR) published with the Federal Register in 2015 and 2024 at East Bend. Spend related to this ARO is being recovered through the Company’s Environmental Surcharge Mechanism (“ESM”).

b. Depreciation of the assets associated with the recording of Asset Retirement Obligations is straight-line based on the expected remaining life of the related plant assets. Prior to implementation of ASC 410-20 there would not have been depreciation rates established for such assets as these are specifically identified with the Asset Retirement Obligation and the plant asset(s) associated with the ARO. The following summarizes the assets resulting from the AROs recorded at the electric utility (does not include gas utility) in compliance with ASC 410-20 and includes the gross asset balances at September 30, 2024 and the current annual depreciation rates:

- East Bend CCR (includes East and West Landfill): \$90,893,284; 4.37%
- Telecommunication tower lease (obligation to remove Duke-owned assets at conclusion of lease): \$1,486,982; 31.58%
- Solar (obligation to remove Duke-owned solar assets): \$442,832; 4.14%

Depreciation expense for these AROs has been deferred as addressed in response (a) above.

c. ASC 715-20:

(1) ASC 715-20 (Defined Benefit Plans – General) addresses the content and organization of annual disclosures about defined benefit pension plans and other post-retirement benefits as well as disclosures required for interim-period financial reports.

(2) ASC 715-20 (Defined Benefit Plans – General) does not impact amounts recorded in either the base or forecasted test periods.

PERSON RESPONSIBLE: Sharif S. Mitchell – a., b.
Danielle L. Weatherston – c.

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

STAFF-DR-01-034

REQUEST:

Provide a complete description of Duke Kentucky's Other Post-Employment Benefits package(s) provided to its employees.

RESPONSE:

Please see the Direct Testimony of Company witness Shannon A. Caldwell beginning on page 31 at the question that asks: "Please describe Duke Energy's Post Employment Healthcare Benefits provided to employees?" and the retiree medical plans attached in response to STAFF-DR-01-044, Attachments 4 – 6.

PERSON RESPONSIBLE: Shannon A. Caldwell

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-035

REQUEST:

Provide a complete description of the financial reporting and ratemaking treatment of Duke Kentucky’s pension costs.

RESPONSE:

Duke Energy Kentucky participates in qualified and non-qualified defined benefit retirement plans (Pension) and other post-retirement benefit plans (OPEB) sponsored by Duke Energy Corporation (Duke Energy). The following primary authoritative accounting guidance for Pensions and OPEB is codified as part of the Accounting Standards Codification (ASC) that relates to Compensation – Retirement Benefits (ASC Topic 715):

ASC Subtopic Name	ASC Topic-Subtopic
Retirement Benefits – Defined Benefit Plans - General	715-20
Retirement Benefits – Defined Benefit Plans – Pension	715-30
Retirement Benefits – Defined Benefit Plans – Other Postretirement	715-60

Duke Energy’s Pension and OPEB costs are calculated by the company’s third-party actuary, Willis Towers Watson (WTW). Duke Energy determines the assumptions to be used by WTW to calculate Pension/OPEB plan obligations and costs based upon a range of assumptions presented by WTW. Upon consummation of the merger with Duke Energy in 2006, Cinergy’s benefit plan obligations were re-measured. However, push-down accounting did not apply to Duke Energy Kentucky. As a result, Pension and OPEB costs are calculated on a pre-purchase accounting basis. Duke Energy Kentucky Pension and

OPEB costs and obligations are allocated to Duke Energy Kentucky by Duke Energy. A portion of Duke Energy Kentucky's Pension and OPEB service cost is capitalized as a component of property, plant, and equipment. All other components of Pension and OPEB cost are expensed. Additionally, Duke Energy Kentucky is allocated its proportionate share of Pension and OPEB costs for employees of Duke Energy's shared services affiliate that provides support to Duke Energy Kentucky.

In applying the provisions of ASC 715, Duke Energy is required to recognize the funded status of a benefit plan, measured as the difference between the fair value of plan assets and the benefit obligation, in its statement of financial position. Duke Energy remeasures its Pension and OPEB plan assets and obligations annually on December 31. For a pension plan, the benefit obligation is the projected benefit obligation (PBO). For an OPEB plan, the benefit obligation is the accumulated post-retirement benefit obligation (APBO). Actuarial gains or losses (represent the effect of differences between actuarial assumptions and actual experience) and prior service costs or credits (effect of plan amendments) that arise during the period as a result of re-measurement, represent costs that are probable of future recovery, and are reflected in regulatory assets and/or regulatory liabilities in the statement of financial position. Regulatory assets and/or regulatory liabilities are recognized in the following three categories: qualified pension plans, non-qualified pension plans and OPEB plans. Duke Energy elects to amortize actuarial gains or losses in excess of the corridor of 10 percent of the greater of the market-related value of plan assets or plan projected benefit obligation into Pension and OPEB cost over the average remaining service period of active covered employees. If all or almost all of a plan's participants are inactive, the average remaining life expectancy of the plan's

participants is used instead of their average remaining service period. Prior service cost or credit is amortized over the average remaining service period of active covered employees. If all or almost all of a plan's participants are inactive, the average remaining life expectancy of the plan's participants is used instead of their average remaining service period.

PERSON RESPONSIBLE: Danielle L. Weatherston

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-036

REQUEST:

Provide detailed descriptions of all early retirement plans or other staff reduction programs Duke Kentucky has offered or intends to offer its employees during either the base period or the forecasted test period. Include all cost-benefit analyses associated with these programs.

RESPONSE:

While the Company seeks continuous improvement to address evolving business needs, the Company does not anticipate early retirement or staff reduction programs at this time for the base period or forecasted test year. As businesses need to meet O&M targets, there are some tools under which employees have left or are leaving under during the base period, however none of those employees were in the Duke Energy Kentucky payroll company. Those tools which have been applied to employees in other jurisdictions are described in STAFF-DR-01-036 Attachment 1 through 3.

PERSON RESPONSIBLE: Shannon A. Caldwell

**DUKE ENERGY
SEVERANCE PLAN
(Plan No. 587)**

SUMMARY PLAN DESCRIPTION

Describing the Plan as in effect on January 1, 2024

Involuntary Terminations

Table of Contents

Introduction.....	1
Eligibility	1
Eligibility Criteria.....	1
Requirements for Receiving DESP Benefits	1
Release Date	2
DESP Benefits	2
Severance Payment	2
Formula	2
Payment	2
Definitions	3
An Example – Severance Payment	3
Medical, Dental & Vision Benefits	4
Outplacement Assistance	4
Special Rehire Severance Payment.....	5
Maximums.....	5
Other Considerations	5
Other Plans	5
Reemployment and Contingent Worker Assignments	5
Tax Information	5
Employment Issues.....	5
WARN and Similar Local Laws	6
APPENDIX A.....	A-1
Inquiries and Claims.....	A-1
Situations That Can Affect Your DESP Benefits.....	A-1
Other Important Information About the DESP.....	A-2
Changes to the DESP	A-2
DESP Administration.....	A-2
Plan Name	A-2
DESP Sponsor	A-3
Plan Number	A-3
Funding	A-3
Administrator and Administration	A-3
Plan Year	A-3
Agent for Service of Legal Process.....	A-4
Affiliated Employers of Duke Energy That Have Adopted the DESP	A-4
Type of Plan	A-4
Claim Review Process	A-4
Legal Action	A-5
Discretionary Authority	A-5
Your Rights Under ERISA.....	A-5
Prudent Actions By Plan Fiduciaries	A-6
Claim Review	A-6
Enforce Your Rights	A-6
Assistance With Your Questions.....	A-6
Legal Documents as Final Authority	A-6

I. INTRODUCTION

The purpose of the Duke Energy Severance Plan (the “DESP”) is to provide severance benefits to Eligible Employees of Duke Energy Corporation and its participating affiliates, including Piedmont Natural Gas Company, Inc. (“Piedmont Natural Gas”) (individually and collectively, the “Company”). The DESP provides a lump sum severance payment, certain continued health benefits and outplacement assistance (collectively, “DESP Benefits”) to Eligible Employees who separate under the DESP.

This document is a Summary Plan Description for the DESP as in effect on January 1, 2024 that describes the eligibility criteria and DESP Benefits available to Eligible Employees who are separated from employment with the Company and its affiliates under circumstances in which the provision of severance benefits is appropriate, as determined by the Company, in its sole discretion. The eligibility criteria for any voluntary window offered under the DESP, as well as the DESP Benefits available to Eligible Employees who request and are approved for separation under any such voluntary window, will be described in a separate Summary Plan Description.

You must read each provision of this Summary Plan Description as a part of the whole summary. A single statement, read out of context, may be misleading. The DESP is intended to be a “welfare plan” subject to the Employee Retirement Income Security Act of 1974, as amended (ERISA).

II. ELIGIBILITY

A. Eligibility Criteria

You are an Eligible Employee for purposes of the DESP only if you are an active employee of the Company and the Company, in its sole discretion, designates you as an Eligible Employee. The Company may designate you as an Eligible Employee in such circumstances as the Company, in its sole discretion, determines make the provision of severance benefits appropriate.

You will not be an Eligible Employee if any of the following applies to you: (i) you are employed in a position governed by a collective bargaining agreement; (ii) you are in temporary, seasonal or fixed-term employment status; (iii) you are an executive officer of the Company; (iv) you are eligible for severance protection under another active severance plan or agreement sponsored by Duke Energy Corporation (“Duke Energy”) or a Duke Energy affiliate; (v) you are not designated as an Eligible Employee by the Company or (vi) you are selected for and accept a position with the Company after being designated as an Eligible Employee, but prior to your Release Date, as determined by the Company, in its sole discretion.

B. Requirements for Receiving DESP Benefits

If you are designated as an Eligible Employee, you will be eligible to receive DESP Benefits only if each of the following applies to you:

- you separate from employment in accordance with the terms of the DESP on the Release Date (as defined below) established by the Company for you;
- you sign and do not revoke a waiver of claims against the Company and certain others which becomes effective and irrevocable no later than 53 days following the date you receive such waiver; and
- you meet all other requirements of the DESP.

You will not be eligible to receive DESP Benefits if (i) you voluntarily separate from employment prior to your Release Date, as determined by the Company, in its sole discretion; (ii) your employment is terminated for cause, as determined by the Company, in its sole discretion, prior to your Release Date; (iii) you are removed from service prior to your Release Date and subsequently terminated for cause, as determined

by the Company, in its sole discretion; (iv) you separate and become entitled to severance benefits pursuant to another severance plan or agreement sponsored by Duke Energy or its affiliates, as determined by the Company, in its sole discretion; or (v) you are selected for and accept a position with the Company after being designated as an Eligible Employee, but prior to your Release Date, as determined by the Company, in its sole discretion.

C. Release Date

Your "Release Date" is the date on which you must separate from employment with Duke Energy and its affiliates in order to receive DESP Benefits. Release Dates will be designated by the Company, in its sole discretion, and generally will be no later than 12 months following the date of the notification informing you that you have been designated as an Eligible Employee under the Plan.

III. DESP BENEFITS

As described in more detail below, DESP Benefits include a lump sum severance payment, certain continued health benefits and outplacement assistance.

A. Severance Payment

If you are designated as an Eligible Employee and separate under the DESP in accordance with the terms of the DESP, you will receive a Severance Payment ("Severance Payment") as described below.

1. Formula

The Severance Payment is calculated as of your Release Date in accordance with the following formula:

- two weeks of your Annual Base Pay for each Year of Service (including partial Years of Service).

Your Severance Payment (i) will not be less than 12 weeks of your Annual Base Pay ("Minimum Severance Payment"), and (ii) will not be more than 52 weeks of your Annual Base Pay.

2. Payment

If you separate under the DESP in accordance with the terms of the DESP, you will receive the Severance Payment in the form of a lump sum via check following your Release Date as follows:

- if your Release Date occurs on or before October 31 of a calendar year, you will receive the lump sum payment within 21 calendar days after your waiver becomes effective and irrevocable; and
- if your Release Date occurs after October 31 of a calendar year, you will receive the lump sum payment within 21 calendar days after the later of (i) January 1 of the immediately following calendar year, or (ii) the date that your waiver becomes effective and irrevocable (but no later than 53 days following the date you receive such waiver).

Your Severance Payment is subject to all applicable state and Federal tax withholdings, as well as any other deductions required by law, such as those made in order to comply with any court or administratively ordered wage garnishments.

3. Definitions

For purposes of calculating the amount of the Severance Payment,

"Annual Base Pay" means the following:

- if you are an Eligible Employee paid on a salaried basis, your annual base pay as in effect on your Release Date, excluding any allowances, premiums, bonuses, overtime, benefits or other forms or types of compensation; and
- if you are an Eligible Employee paid on an hourly basis, your hourly base rate of pay as in effect on your Release Date, excluding any allowances, premiums, bonuses, overtime, benefits or other forms of types of compensation, multiplied by (A) 2080 if you are a full-time employee as of your Release Date, as determined by the Company, in its sole discretion or (B) if you are a part-time employee as of your Release Date, as determined by the Company, in its sole discretion, the number of hours you were scheduled to work during the 12-month period ending on your Release Date (which number of hours will be annualized if such period of employment is less than 12 months).

“Year of Service” means the following:

- if you were employed by Duke Energy and its affiliates immediately prior to the merger of Duke Energy and Piedmont Natural Gas contemplated by the Agreement and Plan of Merger dated as of October 24, 2015 (the “Merger”), or you were hired following the Merger by a Company that was affiliated with Duke Energy immediately prior to the Merger, your period of employment with Duke Energy and its affiliates (including the Company) beginning on your most recent date of hire with the Company, or adjusted service date, if earlier, and ending on your Release Date, calculated to the nearest number of full months, divided by 12 and rounded up to the nearest full year (i.e., partial Years of Service are recognized for purposes of the DESP), all as determined in accordance with uniform procedures prescribed by the Company, in its sole discretion, which procedures will be interpreted to avoid duplicative counting of service and will exclude any service with Piedmont Natural Gas and its affiliates before the Merger; and
- if you were employed by Piedmont Natural Gas and its affiliates immediately prior to the Merger, or you were hired following the Merger by a Company that was affiliated with Piedmont Natural Gas immediately prior to the Merger, your period of employment with Piedmont Natural Gas and its affiliates prior to the Merger and with Duke Energy and its affiliates (including the Company) on and after the Merger, beginning on your most recent date of hire with Piedmont Natural Gas and its affiliates, or adjusted service date, if earlier, and ending on your Release Date, calculated to the nearest number of full months, divided by 12 and rounded up to the nearest full year (i.e., partial Years of Service are recognized for purposes of the DESP), all as determined in accordance with uniform procedures prescribed by the Company, in its sole discretion, which procedures will be interpreted to avoid duplicative counting of service and will exclude any service with Duke Energy and its affiliates before the Merger.

If you previously received severance benefits under another severance benefits plan of Duke Energy or any of its affiliates, you will have your “Years of Service” determined beginning with your most recent date of rehire with the Company.

4. An Example – Severance Payment

Here is a closer look at how the Severance Payment will be calculated. Assume you are an Eligible Employee, your Annual Base Pay is \$70,000 and you have 22 Years of Service.

1.	Annual Base Pay	\$70,000
2.	One week of Annual Base Pay (\$70,000/52 weeks)	\$1,346.15
3.	Formula benefit for Years of Service $22 \times 2 = 44$ weeks \times \$1,346.15	\$59,230.60

4.	Minimum Severance Payment (\$1,346.15 x 12)	\$16,153.80
5.	Final Severance Payment (greater of lines 3 or 4, but not higher than 52 weeks of Annual Base Pay)	\$59,230.60

In this example, your Severance Payment is \$59,230.60. You would receive a lump sum payment equal to \$59,230.60 (less taxes and other withholdings) following your Release Date as described above.

B. Medical, Dental and Vision Benefits

If you are designated as an Eligible Employee and you separate under the DESP in accordance with the terms of the DESP, continued medical, dental and/or vision coverage under the Company-sponsored medical, dental and/or vision plan in which you are enrolled on your Release Date, as applicable, will be provided during the 6-month period following the termination of your active coverage (the “COBRA Subsidy Period”) pursuant to the Federal law known as COBRA for you and your eligible dependents covered on your Release Date at no premium cost to you if you satisfy the following requirements:

- you are enrolled in the medical, dental and/or vision plan coverage, as applicable, on your Release Date; and
- you elect to continue such coverage following the termination of your active coverage in accordance with COBRA.

For these purposes, your eligible dependents are determined in accordance with the terms and provisions of the medical, dental and/or vision plan in which you are enrolled, as applicable. You and your eligible dependents are eligible for COBRA coverage only under the health care plans in which you and your eligible dependents are enrolled on your Release Date.

If you make any changes to your COBRA coverage during the COBRA Subsidy Period during annual enrollment or as a result of a work/life event for which changes are permitted, modified COBRA coverage will be provided at no premium cost to you for the remainder of the COBRA Subsidy Period.

If you are designated as an Eligible Employee and you die before your Release Date, and your eligible dependents enrolled in Company-sponsored medical dental and/or vision coverage at the time of your death elect to continue such coverage following your death under COBRA, COBRA coverage will be provided at no premium cost to your eligible dependents for the COBRA Subsidy Period. If you are receiving Company-provided COBRA coverage under the DESP and you die prior to the expiration of the COBRA Subsidy Period, COBRA coverage will be provided to your eligible dependents covered at the time of your death at no premium cost for the remainder of the COBRA Subsidy Period. You or your eligible dependents will be responsible for paying the applicable premium or portion thereof for any COBRA coverage continued after the expiration of the COBRA Subsidy Period, as the Company will not pay any portion of the premium cost for such period.

C. Outplacement Assistance

If you are designated as an Eligible Employee and you separate under the DESP in accordance with the terms of the DESP, the Company will provide you with up to 6 months of outplacement assistance through a vendor selected by Duke Energy, in accordance with its policies in effect from time to time.

D. Special Rehire Severance Payment

If you previously separated and received severance benefits under a severance plan or agreement sponsored by Duke Energy, Piedmont Natural Gas or their affiliates, but you were later rehired by Duke Energy, Piedmont Natural Gas or their affiliates and repaid all or a portion of those severance benefits, and

you separate under the DESP in accordance with the terms of the DESP, you may be eligible to receive an additional rehire severance payment (the "Rehire Severance Payment"). The Rehire Severance Payment is in addition to the Severance Payment provided for under the DESP. If you believe that you are eligible for a Rehire Severance Payment, you may contact the Plan Administrator for additional information, including details regarding the amount and payment of the Rehire Severance Payment.

E. Maximums

The sum of your Severance Payment and any Rehire Severance Payment will not be more than 2 times the amount set forth in Box 5 of your Form W-2 for the year immediately preceding the year in which your Release Date occurs (which amount will be annualized if you did not work a full year in the prior year).

IV. OTHER CONSIDERATIONS

A. Other Plans

If you separate under the DESP in accordance with the terms of the DESP, you will be treated as having been involuntarily terminated without cause solely for purposes of determining your rights to a payment under any annual incentive plan sponsored by the Company or its affiliates in which you are participating during the year in which your Release Date occurs.

B. Reemployment and Contingent Worker Assignments

Separation from employment and receipt of benefits under the DESP does not preclude your subsequent rehire. However, Duke Energy, the Company and their affiliates generally will not rehire anyone who separates under the DESP for 12 months after their Release Date. You do not have any right to reemployment or any preferential rights for rehire. Employees who separate under a Company-sponsored severance program, including the DESP, generally are not eligible for staff augmentation contingent worker assignments to the Company for 12 months following their separation from employment.

Following any reemployment with Duke Energy, the Company or its or their affiliates, you shall have no right to additional DESP Benefits and may be required to repay a pro-rated portion of any DESP Benefits you received before your reemployment date, depending upon the amount of your DESP Benefits and the length of the break in service.

C. Tax Information

Your Severance Payment and any Rehire Severance Payment are taxable to you as ordinary income. This document is only a summary. It is not intended to be a complete description of the tax consequences of the DESP. You are urged to consult with your personal tax advisor before making any decisions. The Company will withhold from any payment of DESP Benefits such Federal and state tax withholdings and other deductions reasonably determined to be required by law, such as those made in order to comply with any court or administratively ordered garnishments from certain DESP Benefits. A limited number of executives could be subject to a 6-month delay in the payment of their Severance Payment and any Rehire Severance Payment to comply with the Internal Revenue Code.

D. Employment Issues

The DESP does not constitute inducement or consideration for the employment of any employee, nor is it a contract between any employee and Duke Energy, the Company or their affiliates. The DESP does not give any employee the right to continued employment. Duke Energy, the Company and their affiliates have the right to hire and terminate any employee at any time, with or without cause, as if the DESP had never been established. The DESP does not provide Eligible Employees with any right not expressly granted by its provisions, and does not provide any benefit without the execution of the waiver and release(s) required in Section II(B).

E. WARN and Similar Local Laws

Your Severance Payment will be reduced by any amount paid to you for advance notice of employment loss required by the WARN Act or similar state or local law or both, where you are on excused leave with pay, as well as by any amount that must be paid under any government mandated severance requirement that does not prohibit offsets, but not below the Minimum Severance Payment.

APPENDIX A

This Appendix A includes important information that is required by Federal regulations to be included in the Summary Plan Description for the DESP.

Inquiries and Claims

To file a claim, follow the procedures described here.

Inquiries and questions about the DESP may be addressed to the Plan Administrator at the address provided below under the “DESP Administration” section. If you disagree with your benefits under the DESP, you must file a claim within 12 months of the date your first payment would have been due under the DESP. Any legal action for benefits under the DESP must be brought within 1 year following a final denial of an appeal brought in accordance with the DESP’s claims procedures.

Situations That Can Affect Your DESP Benefits

Some situations could cause a loss or delay of your DESP Benefits.

The DESP is designed to provide DESP Benefits to Eligible Employees. Some situations could affect DESP Benefits. These situations include the following:

- Eligibility for the DESP is limited to those Eligible Employees designated by the Company. You may be in a position such that you are not designated as eligible for the DESP. If you are not designated as an Eligible Employee, you will not be eligible for DESP Benefits.
- Eligibility for the Rehire Severance Payment described in Section III(D) is conditioned on your satisfying the eligibility requirements for the Rehire Severance Payment described in that Section. If you do not satisfy the eligibility requirements, you will not be eligible for the Rehire Severance Payment.
- Eligibility for DESP Benefits is subject to strict deadlines. If you do not meet the deadlines, you will not be eligible for DESP Benefits.
- Eligibility for DESP Benefits is conditioned on your signing and not revoking a valid waiver and separating from employment on a specified date (i.e., your Release Date) in the manner determined by the Company. If you do not comply with these requirements, you will not be eligible for DESP Benefits.
- If you voluntarily separate from employment prior to your Release Date, you will not be eligible for DESP Benefits.
- If you are designated as an Eligible Employee under the DESP but are terminated for cause prior to your Release Date, as determined by the Company in its sole discretion, you will not be eligible for DESP Benefits.
- If you are designated as an Eligible Employee under the DESP but are removed from service prior to your Release Date and subsequently terminated for cause, as determined by the Company in its sole discretion, you will not be eligible for DESP Benefits.
- If you separate and become entitled to severance benefits pursuant to another severance plan or agreement sponsored or agreed to by the Company or its affiliates, as determined by the Company, in its sole discretion, you will not be eligible to receive DESP Benefits.
- If you are selected for and accept a position with the Company after being designated as an Eligible Employee, but prior to your Release Date, as determined by the Company, in its sole discretion, you will not be eligible to receive DESP Benefits.

Other Important Information About the DESP

- Your DESP Benefits are paid from the general assets of Duke Energy and the Company.
- Your DESP Benefits may not be sold, assigned, transferred or pledged under most circumstances.
- The DESP is intended to be a welfare plan for purposes of ERISA. Your DESP Benefits may be limited to retain the DESP's status as a welfare plan.
- Your DESP Benefits may be limited so as to not be subject to taxation under Section 409A of the Internal Revenue Code.
- If you die before any Severance Payment and/or Rehire Severance Payment under the DESP is paid, such payment(s) will be paid to your estate upon the execution of an effective waiver and release by your estate's representative.
- The DESP may be amended or terminated at any time.
- Any overpayments from the DESP may be recouped from future payments or by other means permitted by law.
- Nothing in the DESP is a commitment of continued employment. Your employment is at-will. Duke Energy's, the Company's and their affiliates' right to terminate or change the terms of your employment remains the same as if the DESP had not been adopted.
- DESP Benefits are paid only if the Plan Administrator or its delegate determines, in its sole discretion, that you are entitled to benefits under the provisions of the DESP.
- As a participant in the DESP, you have certain rights under ERISA. Information about your rights and other important information can be found in the DESP Administration section.
- If you disagree with your DESP Benefits, you must file a claim and provide any required information with the claim before DESP Benefits can be paid. See "Claim Review Process" in the DESP Administration section for information on claim submissions and the review process.
- Any claim for benefits under the DESP must be filed within 12 months of the date your first payment would have been due under the DESP.
- Any legal action for benefits under the DESP must be brought within 1 year following the denial of an appeal brought in accordance with the DESP's claims procedures.

Changes to the DESP

Duke Energy does not expect to continue the DESP indefinitely. Further, Duke Energy reserves the right to amend, modify, eliminate, suspend, or terminate all or part of the DESP (and/or any of its other plans) at any time in its sole discretion.

DESP Administration

Here are details about how the DESP is administered:

Plan Name

The DESP's name is the Duke Energy Severance Plan.

DESP Sponsor

Duke Energy Corporation is the sole sponsor of the DESP. The company address, telephone number and employer identification number (EIN) are:

Duke Energy Corporation
525 South Tryon Street
Charlotte, North Carolina 28202
980-373-8649
EIN: 20-2777218

Plan Number

The plan number assigned to the DESP is 587.

Funding

The DESP is not funded and no contributions are made to the DESP. Benefits under the DESP are paid from the general assets of Duke Energy and the Company.

Administrator and Administration

The Plan Administrator for the DESP is the Duke Energy Benefits Committee (the “Benefits Committee”). The Benefits Committee has responsibility and authority to control and manage the operation and administration of the DESP, except to the extent delegated or assigned to others.

The Benefits Committee may assign or delegate any of its authority or duties to others. Duke Energy Human Resources is appointed to serve as the Benefits Committee’s delegate with respect to the review of initial claims for DESP Benefits. The Benefits Committee has appointed the Duke Energy Claims Committee (the “Claims Committee”) to serve as Denied Claim Reviewer for DESP Benefits. The Benefits Committee and the Claims Committee may be contacted as follows:

Duke Energy Benefits Committee
Duke Energy Corporation
525 South Tryon Street – DEP14C
Charlotte, North Carolina 28202
(704) 382-4703

Duke Energy Claims Committee
Duke Energy Corporation
525 South Tryon Street – DEP14C
Charlotte, North Carolina 28202
(704) 382-4703

The Benefits Committee (and any delegate thereof) and the Claims Committee, each within its area of authority and responsibility, have the power and discretion to construe and interpret the DESP and to make factual determinations. Benefits under the DESP are paid only if the Benefits Committee or its delegate decides in its sole discretion that the applicant is entitled to benefits under the provisions of the DESP.

Plan Year

The DESP is operated on a calendar-year basis, beginning January 1 and ending December 31.

Agent for Service of Legal Process

The person designated for service of legal process upon the DESP is:

Corporate Secretary
Duke Energy Corporation
525 South Tryon Street
Charlotte, North Carolina 28202

Legal process may also be served upon the Benefits Committee as Plan Administrator.

Affiliated Employers of Duke Energy That Have Adopted the DESP

Contact the Plan Administrator for information regarding affiliates of Duke Energy that have adopted and are participating in the DESP.

Type of Plan

The DESP is a welfare plan for purposes of ERISA. The DESP provides severance benefits.

Claim Review Process

The DESP has a claim review process that is followed whenever you submit a claim for DESP Benefits. Claims for DESP Benefits, and related appeals, must be submitted by certain deadlines, as further described below.

Initial Decision

When you file a claim, Duke Energy Human Resources reviews the claim and makes a decision to either approve or deny the claim (in whole or in part). You will receive a written notice of the claim decision within a reasonable period of time - generally not later than 90 days after receipt of your claim. In some situations, Duke Energy Human Resources may need an extension of time to make a decision (for example, if it needs additional information). If special circumstances require an extension, the period to make a decision may be extended for an additional 90 days. You'll be notified of the extension within the initial 90-day period following receipt of your claim.

If Your Claim is Denied

If your request or claim is denied, in whole or in part, you will receive a written notice that explains:

- the specific reasons for the denial;
- the DESP provisions on which the denial is based;
- a description of any additional material or information needed and an explanation of why it is necessary; and
- an explanation of the DESP's claim review procedures, applicable time limits and your rights to bring a civil action under Section 502(a) of ERISA following a denial on review.

Request for Review if Your Claim is Denied

After receiving the notice, you, your beneficiary, or your legal representative may ask for a full and fair review of the decision by writing to the Claims Committee. You must make this request within 60 days of the date you receive notice of the denied claim. During the 60-day period, you or your authorized representative will be given reasonable access to all documents and information related

to the claim, and you may request copies free of charge. You also can submit written comments, documents, records, and other information to the Claims Committee.

Final Decision

The Claims Committee or its delegate then will review the claim and make a decision based on all comments, documents, records, and other information you've submitted. You'll receive the Claims Committee's final decision within a reasonable period of time - generally not later than 60 days after the Claims Committee receives your request for review. If necessary, the period may be extended for an additional 60 days.

If your request on review is denied, in whole or in part, you will receive a written notice that explains:

- the specific reasons for the denial;
- the DESP provisions on which the denial is based;
- a statement that you are entitled to receive, upon request and free of charge, reasonable access to, and copies of, documents, records, and other information relating to your claim; and
- a statement of your right to bring a civil action under Section 502(a) of ERISA.

Legal Action

You have the right to bring a civil action under Section 502(a) of ERISA if you are not satisfied with the outcome of the claims review process. You may not initiate a legal action against the DESP, Duke Energy, the Company, affiliates of Duke Energy or the Company, the Benefits Committee or the Claims Committee until you have completed the claims review process. No legal action may be brought more than 1 year following a denial of an appeal brought in accordance with the DESP's claims procedures. If a civil action is not filed within this period, your claim will be deemed permanently waived and abandoned, and you will be precluded from reasserting it.

Discretionary Authority

Authority to decide initial claims under the DESP and denied claims on review under the DESP includes the full power and discretion to interpret DESP provisions and to make factual determinations, with the decisions, interpretations and factual determinations made by the Claims Committee controlling. Requests for information regarding individual claims, or review of a denied claim, are to be directed in writing and properly addressed to the particular entity identified as having the authority to decide the initial claim or to decide the denied claim on review, as applicable.

Your Rights Under ERISA

As a participant in the DESP, you are entitled to certain rights and protections under ERISA, which are listed below:

Receive Information About Your Plan and Benefits

As a participant in the DESP, you have the right to:

- Examine, without charge, at the Plan Administrator's office and at other specified locations, such as worksites, all documents governing the DESP and a copy of the latest annual report (Form 5500 Series) filed by the DESP with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.

- Obtain, upon written request to the Plan Administrator, copies of documents governing the DESP and copies of the latest annual report (Form 5500 Series) and updated summary plan description. The Plan Administrator may make a reasonable charge for the copies.

Prudent Actions By Plan Fiduciaries

In addition to creating rights for DESP participants, ERISA imposes duties upon the people who are responsible for the operation of the DESP. The people who operate the DESP, called “fiduciaries” of the DESP, have a duty to do so prudently and in the interest of you and other DESP participants and beneficiaries. No one, including Duke Energy, the Company or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit or exercising your rights under ERISA.

Claim Review

If your claim for DESP Benefits is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial -- all within certain time schedules. For more information on claim review, see the “Claim Review Process” section above.

Enforce Your Rights

Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of DESP documents or the latest annual report from the DESP and do not receive them within 30 days, you may file suit in a Federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Plan Administrator. If you have a claim for DESP Benefits which is denied or ignored, in whole or in part, you may file suit in a state or Federal court once you have completed the claims review process.

If you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a Federal court.

The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees -- for example, if it finds your claim is frivolous.

Assistance With Your Questions

If you have any questions about the DESP, you should contact the Plan Administrator.

If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210.

You also may obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

Legal Documents as Final Authority

Although this summary plan description describes the principal features of the DESP that are generally applicable, it is only a summary. The complete provisions of the DESP are set forth in the legal plan document, which is available upon request by contacting the Duke HR Control Center during regular office

hours. Descriptions of DESP Benefits should not be taken out of context. Inquiries about specific situations should be directed in writing to Duke Energy Human Resources. In the event of a conflict between this summary plan description or any other communication regarding the DESP and the plan document, the plan document controls. Remember, the DESP may be amended only by proper corporate action and not by oral or written communications about benefits under the DESP.

Management Toolkit

Performance Transition Program (PTP)

Effective: November 2015

Revised: January 2024

IMPORTANT: This document contains selected highlights of Duke Energy's employee benefits plans. If any statement herein, or any other communication, conflicts with applicable plan documents, the plan documents shall govern. Duke Energy retains the right to amend, modify or terminate its benefits plans in any respect and at any time, and neither its benefits plans, nor your plan participation, shall be considered a contract for future employment.

Table of Contents

1. Performance Transition Program (PTP) Overview
2. PTP Process
3. Manager Script to Offer Performance Improvement Plan with PTP Option
4. PTP Forms
 - Sample Performance Improvement Plan (PIP) with PTP Option Template
 - PTP Letter Agreement Template
 - Sample Waiver and Release of Claims

Performance Transition Program (PTP) Overview

As part of our workforce planning and performance management efforts, the Company offers a program designed to address poor performers and provide an option to exit a poorly performing employee in lieu of placing the employee on a formal Performance Improvement Plan (PIP).

This Management Toolkit provides an overview of the process to help facilitate the potential application of the PTP, understand the appropriate use of the PTP and determine employee eligibility.

With approval by the responsible Executive Leadership Team member and the business unit HR Business Partner Director, management may offer a choice to an employee with documented poor performance to either exit the Company under the PTP or to pursue a PIP, under the following conditions:

1. The employee has documented poor performance, including but not limited to: an overall rating of Partially Meets Expectations/Needs Improvement or lower on his or her most recent mid-year or annual performance appraisal; or
2. The employee has not yet had a performance appraisal and has demonstrated serious performance deficiencies; or
3. The employee has met expectations on his or her most recent performance appraisal but whose performance has deteriorated rapidly, or successfully completed a PIP in the past but demonstrated a subsequent decline in performance; AND
4. Management has concerns that the employee may not be successful on a Performance Improvement Plan or has identified other factors supporting a decision to offer the employee an alternative to a PIP.

Employees generally will not be offered a choice when they are subject to termination for misconduct, including but not limited to, theft, harassment, violations of Company policy, or other similar misconduct, or when they have failed to successfully complete a PIP within the previous twelve months.

Employees who choose to separate under the PTP in lieu of a PIP will be eligible for a transition payment, health care supplement, and outplacement services as described below, if they meet certain requirements, including separating from employment when designated by management, and signing and not revoking a waiver and release of claims acceptable to the Company. Those benefits are:

1. Transition payment provided as a lump sum payment equivalent to the amount of 12 weeks of the employee's regular base pay, and
2. Health care supplement provided as a lump sum payment equivalent to the premium cost of three months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates as determined by the Company in its sole discretion.
3. Six (6) months of outplacement services through a vendor selected by the Company in accordance with the Company's policies in effect from time to time as of his or her separation from Duke Energy.

When management has obtained appropriate approvals to offer this alternative, the employee should be provided with the "PIP With PTP Option" template included in this Toolkit instead of the PIP standard template.

PTP Process

The following describes the process to pursue this option:

Steps	Description	Objectives
1	Gather Information	<ul style="list-style-type: none"> • Identify employees that are not performing in accordance with previously communicated expectations • Gather and review documentation relating to the employee's poor performance, including prior performance appraisals.
2	Decide whether to offer PIP with PTP Option and seek approvals.	<ul style="list-style-type: none"> • Determine (i) the likelihood of success on a PIP and (ii) risk to the Company if the PTP is not offered. • Decide whether to seek approval to offer the PTP Option. • Obtain required approvals.
3	Consult with the Employee Relations Control Center	<ul style="list-style-type: none"> • Provide a completed PTP ERCC Template to Severance@duke-energy.com • Forward approval emails from ELT and HR Director • ERCC will send PTP letter agreement back to HR Representative
3	Meet with employee to offer the Performance Transition Program	<ul style="list-style-type: none"> • Offer the PTP Option to the employee using the standard script provided below.
4	Implement the PIP (if chosen by employee) or separate under PTP	<ul style="list-style-type: none"> • Employee selects between PIP or PTP Option • If PIP selected, employee continues under terms of the PIP • If a PTP is selected, the employee terminates under the PTP provisions

Manager Script for 1-on-1 Meeting w/ Employee to Offer Proposed PIP with PTP Option

This script should be used to offer poor performers the choice between continuing their employment under the terms of a PIP, or separating from employment under the PTP Option. The completed form should be returned to your HR Representative.

Employee ID: _____ **Employee Name:** _____

Date: _____ **Employee Job Title:** _____ **Department:** _____

- Thank you for taking the time to meet with me today.
- Over the past several months, there has been a decline in your performance and I'd like to discuss with you how we can address this. *(Add specific examples of poor performance here.)*
- When there are performance concerns, the Company typically offers the employee a Performance Improvement plan or PIP. The PIP is a tool to assist an employee with improving and sustaining personal performance to a satisfactory level in areas that are critical to meeting the demands of his/her position.
- A PIP is a joint effort involving a written understanding between an employee and a supervisor/manager regarding specific ways to improve less than satisfactory performance in a specific time period.
- In this case, we would place you on a PIP for 90 days.
- The PIP is not corrective action; however, your failure to adhere to the expectations outlined in the PIP may result in corrective action up to and including discharge.
- Upon successful completion of a PIP, you are expected to sustain a level of satisfactory performance for 12 months or you could be removed from your position pending an investigation.
- **At times, the Company also may offer a second option** to consider if you do not feel that you will be successful in the PIP program. The second option would involve your separation from the Company under a Performance Transition Program in lieu of a PIP.
- The PTP Program offers an opportunity for a transition payment, health care supplement, and outplacement services if all program requirements are met.
 - The Transition payment would be provided as a lump sum payment equivalent to the amount of 12 weeks of your regular base pay, and
 - The health care supplement would be a second payment equivalent to (ii) three (3) months of the cost of medical/dental/vision coverage under COBRA for you and your covered dependents, based on your existing coverage as of your release date which amount will be grossed up for taxes based on applicable rates as determined by the Company in its sole discretion.
 - The PTP Program also offers six (6) months of outplacement services through a vendor selected by the Company in accordance with the Company's policies in effect from time to time.

- To participate in the PTP Program in lieu of a PIP, you would be required to separate from your employment when released, and sign and not revoke a Waiver and Release of Claims against the Company.
- *(Provide the employee with a copy of the completed PIP document and PTP Letter here).*
- This is an important decision, and I understand if you need more time to think it over. Let's plan to reconvene in a few days so that we can agree on a decision and discuss next steps.
- *Manager/Supervisor to take the action item to schedule the follow up discussion.*

Performance Improvement Plan with PTP Option - EXAMPLE

Employee Name: _____ Employee Job Title: _____

Date: _____ Supervisor Name: _____

As previously discussed on <insert date/s>, there are a number of performance areas you need to immediately improve in order to meet the requirements of your role of <Title>. You have not met the expectations of a <Title> role in the following areas including, but not limited to:

<include explanation of how the employee has not met the requirements; for example.:

- Work Execution
- Communication
- Interpersonal Skills

In order to meet the requirements of the position you currently hold, you are being placed on a Performance Improvement Plan (PIP) and you are expected to achieve the following performance standards:

Improvement Area	Performance Standard	Improvement Measure	Deadline
<i>Work Execution</i>	Work activities will be efficiently performed in a quality manner, demonstrating commitment and effective follow-through.	<ul style="list-style-type: none"> • Produce quality work by ensuring that the schedule is accurately and adequately developed to 80% loaded prior to weekly commitment meeting. • Use priority work list, such as 1s, 2s, and 3s and/or the ranked list of work from the scheduling application. • Make note of those items discussed in the daily and weekly meetings and include them in the schedule. • Reduce time spent on personal activities, such as phone calls and internet usage, in order to focus more time on work-related responsibilities. • Keep supervision informed on a weekly basis of work activities/situations 	
<i>Communication</i>	Verbal communications will improve to an effective level.	<ul style="list-style-type: none"> • Communicate schedule to all team members in a timely and on-going manner. Team members include: <u>(list titles)</u> • Ensure that schedule has been communicated to 	

		<p>Operations between (<u>specify times</u>) on a daily basis.</p> <ul style="list-style-type: none"> • Encourage (<u>titles</u>) to complete their assigned tasks based on the schedule and in a timely and positive manner. • Improve the weekend schedules for all groups in order to reflect productive work. 	
<i>Interpersonal Skills</i>	Establish positive relationships with team members.	<ul style="list-style-type: none"> • Be receptive to feedback by actively listening with the intent to understand. • Increase interaction with (<u>titles</u>) in order to improve relationships. 	

It is your responsibility to successfully manage your job performance in order to meet the expectations of your PIP. To support your efforts, I will continue to meet with you on a regular basis to provide feedback regarding your performance against these performance standards. Unless prevented by business circumstances, our meetings will be held _____ <insert: weekly or bi-weekly >. The goal of these meetings is to monitor your PIP progress and ensure your continued understanding of Duke Energy’s expectations for your performance as a _____ <Title>.

You will also be required to complete the following formal training as part of the PIP: _____ <insert training>. During the period of time that you are on a PIP, you are generally not permitted to transfer to another position, subject to any local law requirements.

If you have any questions or are not clear regarding these expectations, please do not hesitate to ask for clarification. Significant progress against these performance standards is expected on an immediate and sustained basis with full correction of the deficiencies noted above by the end of the PIP’s 90 day duration, on _____ <PIP end date>.

If at any time it appears that you are not making significant progress, further action, up to and including the termination of your employment, will follow in accordance with applicable law. It is expected that once satisfactory performance is achieved, it will be maintained during the course of your employment. Please be aware that notwithstanding the PIP, your employment with Duke Energy continues to be terminable in accordance with applicable law and the terms and conditions of your employment.

You are encouraged to contact the Company’s Employee Assistance Program provider, at _____ (name) _____, at _____ (phone number) for assistance with any personal issues that may be impacting work.

Employee Acknowledgement

I have discussed this plan with my supervisor/ manager and I understand the expectations as described. I understand that the intent of this plan is to assist me with being successful in my current position; however, if my performance does not improve and does not result in sustained acceptable performance, management will determine the appropriate corrective action, up to and including termination at any time during or following the performance improvement plan.

(Employee's signature) _____ (Date)

(Supervisor's signature) _____ (Date)

Performance Transition Program Option. In the event that you do not believe you will complete this PIP successfully or otherwise do not desire to pursue a PIP, you are eligible for an alternate option called the Performance Transition Program (PTP). Accordingly, you may elect to separate from your employment in lieu of a PIP with a transition payment and outplacement services, as described below, if you meet certain requirements, including separating from employment when designated by management, and signing and not revoking a waiver and release of claims acceptable to the Company. The PTP benefits are fully described in the attached Letter Agreement. As a brief overview, those benefits include the following:

1. Transition payment in the amount of 12 weeks of the employee's regular base pay, and
2. A health care supplement equivalent to the premium cost of 3 months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates as determined by the Company in its sole discretion.
3. Six (6) months of outplacement services through a vendor selected by the Company in accordance with the Company's policies in effect from time to time (including the Duke Energy Corporation 409A Policy).

Please complete the attached "Letter Agreement" form to communicate your decision whether to pursue a PIP or to separate from employment under the PTP.

PTP LETTER AGREEMENT TEMPLATE- to be completed by Severance Control Center

(place on Company letterhead)

[INSERT DATE]

Dear _____ **[INSERT EMPLOYEE NAME]** Empid _____

As an alternative to acknowledging the terms of the Performance Improvement Plan “PIP” provided to you on _____ **[INSERT DATE]**, **[INSERT APPLICABLE PAYROLL COMPANY]** (the “Company”) is offering you the opportunity to separate from employment with the Company and its affiliates (collectively, “Duke Energy”) on _____ **[INSERT DATE]** (the “Separation Date”) under the Performance Transition Program (PTP) and receive the following benefits if you agree to the terms of this Letter Agreement, separate under the PTP on your Separation Date in accordance with this Letter Agreement and sign and do not revoke a waiver of claims against the Company and certain other entities and individuals substantially in the form attached hereto as Attachment I (the “Waiver”);

1. Separation Pay. In addition to the amounts set forth below, if you separate under the PTP in accordance with the terms of this Letter Agreement, the Company agrees to pay you:
 - a. A transition payment provided as a lump sum cash payment equal to \$ _____ **[INSERT TRANSITION PAYMENT AMOUNT]** (the “Transition Payment”); and
 - b. A health care supplement payment provided as a lump sum cash payment equal to \$ _____ **[INSERT HEALTH CARE SUPPLEMENT AMOUNT]**, which amount will be grossed up for taxes based on applicable rates as determined by the Company in its sole discretion.

Payment will be made within 60 days after the Separation Date, provided that you have first executed, returned and not revoked the attached Waiver. You will not be eligible to receive the payment described above if you fail to complete these actions regarding the Waiver within the stated 60-day period. The Company will have the right to deduct from any payment made to you pursuant to this Letter Agreement such taxes as are, in the reasonable opinion of the Company, required to be withheld with respect to such payment, as well as any other deductions required by law, such as those made in order to comply with any court or administratively ordered wage garnishments. No amounts paid to you pursuant to this Letter Agreement will be considered when determining your benefits under the Company’s other benefit plans (e.g., 401(k) plan, defined benefit pension plan, etc.).

2. Outplacement Services. If you separate under the PTP in accordance with the terms of this Letter Agreement, the Company will make outplacement services available to you for a period of up to six months through a vendor selected by the Company, in accordance with its policies in effect from time to time (including the Duke Energy Corporation Section 409A Payment Policy).
3. Benefits after Separation. Following your Separation Date, you will not be entitled to any other benefits or compensation from the Company, any of its affiliates or any of their respective benefit plans or arrangements, other than as expressly set forth below:
 - a. Base Salary and Vacation Pay. Within 30 days of your Separation Date, the Company agrees to pay you your base salary for services through the Separation Date and for all of your unused, accrued vacation for the calendar year in which your Separation Date occurs.

- b. Retirement Benefits. Your rights with respect to retirement benefits will be determined pursuant to the terms of the Duke Energy Retirement Savings Plan and/or the Duke Energy Retirement Cash Balance Plan, each as amended from time to time.
- c. Welfare Benefits. Your rights with respect to welfare benefits (e.g., COBRA and/or retiree healthcare coverage) will be determined pursuant to the terms of the Duke Energy Active Health & Welfare Benefit (Financed) Plans, the Duke Energy Active Health & Welfare Benefit Plans, the Duke Energy Retiree Health & Welfare Benefit (Financed) Plans and the Duke Energy Retiree Health & Welfare Benefit Plans, each as amended from time to time.

Nothing herein shall modify or otherwise affect such benefit plans or arrangements.

I. Election

Please select from the following:

- I would like to proceed with the PIP. I have discussed the PIP with my management and I understand the expectations as described in the PIP. I understand that the intent of the PIP is to assist me with being successful in my current position; however, if my performance does not improve and does not result in sustained acceptable performance, management will determine the appropriate corrective action, up to and including termination of my employment at any time during or following the PIP. I also acknowledge that I will not be eligible for a transition payment if I am not successful on the PIP.
- I would like to separate under the PTP. I understand this will result in my separation from employment with **[INSERT APPLICABLE PAYROLL COMPANY]** and its affiliates on the Separation Date specified above and that this election is irrevocable. This election is entirely voluntary.

(Employee's signature) _____ (Date)

(Supervisor's signature) _____ (Date)

*Note: Please return completed forms to the HRBP by **[INSERT DATE]**.*

SAMPLE WAIVER AND RELEASE OF CLAIMS

UNDER THE DUKE ENERGY PERFORMANCE TRANSITION PROGRAM

This Waiver and Release of Claims (the "Agreement"), delivered on **Date**, is entered into by and between Duke Energy Corporation and its subsidiaries and affiliates and any predecessors and successors thereto (individually and collectively referred to as the "Company"), and **Name**. ("Employee") pursuant to the Performance Transition Program (the "Program") with the mutual exchange of promises as consideration.

WHEREAS, Employee is eligible to separate from employment on **Termination Date** (the "Separation Date") and receive severance benefits described below provided Employee enters into and does not revoke this Agreement; and

WHEREAS, the Company is willing to provide the Employee the severance benefits described below, provided Employee enters into and does not revoke this Agreement.

THEREFORE, the Company and Employee agree as follows:

1. **Program Benefits.** In exchange for Employee separating from employment with the Company on his or her Separation Date in accordance with the Program and entering into and not revoking this Agreement, the Company agrees to provide the Employee the following:
 - a. **Transition Payment.** A lump sum cash payment equal to **Lump Sum**, less applicable taxes and withholdings, with such amount being payable as soon as administratively practicable (not more than 60 days) following his or her Separation Date subject to Employee executing and not revoking this Agreement.
 - b. **Health Care Supplement.** A lump sum cash payment equal to **COBRA amount**, which amount will be grossed up for taxes based on applicable rates as determined by the Company in its sole discretion, less applicable taxes and withholdings, with such amount being payable as soon as administratively practicable (not more than 60 days) following his or her Separation Date subject to Employee executing and not revoking this Agreement.
 - c. **Outplacement Services.** Outplacement services for a period of up to six months through a vendor selected by the Company, in accordance with its policies in effect as from time to time (including the Duke Energy Corporation Section 409A Payment Policy).
2. **Basis for Entitlement.** Employee acknowledges and agrees that Employee would not be entitled to the benefits described in Paragraph 1 absent Employee's separation from employment on his or her Separation Date and execution and non-revocation of this Agreement in accordance with the Program. Employee further acknowledges that he or she is not entitled to a pension enhancement under the Program.
3. **Adequate Consideration.** Employee acknowledges and agrees that this Agreement provides good, valuable and sufficient consideration for Employee's obligations under this Agreement.
4. **Release by Employee.** Employee, of the Employee's own free will, voluntarily waives and releases the Company, its employee benefit, pension, welfare, and other plans or programs (including any and all fiduciaries thereof), and any of the Company's respective current or former officers, directors, agents, employees, attorneys, insurers, plan administrators, predecessors, successors or assigns from any and all rights or claims that Employee has, or may have, as of the date of the execution of this Agreement, based on or arising out of the

employment relationship or the termination of the employment relationship, other than those rights or claims set forth below in Paragraph 5. The rights and claims so waived and released shall include, but not be limited to:

- a. Those arising under any federal, state or local statute, ordinance, common law (including, but not limited to, claims of breach of promise, breach of contract, promissory estoppel, intentional or negligent infliction of emotional distress, defamation, tortious interference with a business relationship or contract and wrongful discharge), or claims in equity or public policy; and
- b. Those arising under any law based on any protected status or employment, including but not limited to, sex, age, race, color, religion, handicap or disability, national origin, pregnancy, discrimination, retaliation, or whistleblower (including, but not limited to, any rights or claims arising under Title VII of the Civil Rights Act of 1964, the Civil Rights Act of 1991, the Americans with Disabilities Act, the Rehabilitation Act, the Older Workers Benefits Protection Act of 1990, the Equal Pay Act of 1963, the Employee Retirement Income Security Act of 1974, the Age Discrimination in Employment Act of 1967, the Family and Medical Leave Act, the Genetic Information Nondiscrimination Act, the National Labor Relations Act, the Worker Adjustment and Retraining Notification Act, the Indiana Discrimination on Account of Age Act, the Indiana Civil Rights Statute, the Kentucky Civil Rights Statute, the Ohio Civil Rights Statute, the North Carolina Equal Employment Practices Act, the North Carolina Persons with Disabilities Protection Act, the North Carolina Retaliatory Employment Discrimination Act, the South Carolina Human Affairs Law, the Florida Civil Rights Act, the Florida Whistleblower Act, the Texas Labor Code Chapter 21, the Tennessee Human Rights Act, and every other local, state, or federal law, regulation, or other legal authority concerning employment rights or claims); and
- c. Those arising under the civil rights laws of any state or municipality; and
- d. Any claim for compensatory damages, punitive damages, attorneys' fees, expenses and litigation costs; and
- e. Any grievance, charge or other claim arising under the applicable collective bargaining agreement, National Labor Relations Act, or other similar labor laws, regulations, and authority.

Employee acknowledges that he or she has been paid for all hours worked during his or her employment with the Company and has received all other payments owed to him or her by the Company as of his or her Separation Date. In addition, Employee acknowledges that he or she has received all leave to which he or she may have been entitled to under the Family and Medical Leave Act or applicable state law during his or her employment with the Company.

5. Claims Not Waived. Notwithstanding the provisions of Paragraph 4 above, this Agreement does not waive and release any workers' compensation or unemployment compensation claims filed prior to the date of execution of this Agreement, or claims against the Company arising out of possible exposure to asbestos during Employee's employment with the Company at a facility or facilities owned by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Agreement does not waive and release Employee's rights or claims to accrued or vested benefits under an employee benefit plan or program maintained by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Agreement does not waive and release claims that may arise after the date of execution of this Agreement, including, but not limited to, claims that may arise under an employee benefit plan or program maintained by the Company.
6. Acknowledgement of Reporting and Compliance. Employee acknowledges and agrees that it is the policy of the Company to comply with all applicable federal, state and local laws and regulations. Employee affirms that he or she has reported all compliance issues and violations

of federal, state and local law or regulation or Company policy of which he or she had knowledge during the term of his or her employment, if any. Employee represents and acknowledges that he or she has no further or additional knowledge or information regarding compliance issues or possible violations of federal, state or local law or regulations or Company policy other than what Employee may have previously reported, if any, including, but not limited to, any and all outstanding nuclear safety concerns Employee has involving any nuclear power plant owned or operated by the Company. Nothing in this Agreement shall be construed to prohibit, restrict or otherwise discourage Employee from participating in "protected activity" as defined in 10 CFR 50.7 and Section 211 of the Energy Reorganization Act of 1974, including, but not limited to reporting any suspected instance of illegal activity of any nature, any nuclear safety concern, any workplace safety concern, any public safety concern, or any other matter within the United States Nuclear Regulatory Commission's ("NRC") regulatory responsibilities to the NRC, the United States Department of Labor, or any other federal or state governmental agency. This Agreement further does not prohibit Employee from participating in any way in any state or federal administrative, judicial, or legislative proceeding or investigation.

7. Promise Not to Sue. Employee agrees not to institute a lawsuit against the Company asserting any of the claims that are released in Paragraph 4 of this Agreement. **Employee acknowledges that signing this Agreement means that Employee has waived not only his or her right to recover in a lawsuit, claim or other action brought by him or her as described herein, but also in any claim, lawsuit or other action brought on his or her behalf (including any claim of age discrimination) against the Company based on or arising out of the employment relationship or the termination of the employment relationship up to the date this Agreement is signed. This does not mean that Employee is precluded from filing a charge of discrimination with the Equal Employment Opportunity Commission ("EEOC"), or other state commission or otherwise participating in proceedings before the EEOC or those commissions; however, if Employee does file such a charge, he or she shall be entitled to no monies, pay, compensation or relief of any type from the Company as a result of the charge.**
8. Confidentiality. Employee shall not, at any time, directly or indirectly, use any trade secrets or confidential information of the Company for Employee's benefit or the benefit of any other person or, directly or indirectly, disclose any such trade secrets or confidential information of the Company to any other person. Employee acknowledges that the Program Benefits described in Paragraph 1 of this Agreement are not subject to this confidentiality provision. The Company and Employee agree to keep the terms and conditions of this Agreement confidential except to the extent the terms and conditions are required to be disclosed by any judicial or administrative federal, state or local agency. Employee may also disclose the terms and conditions of this Agreement to Employee's spouse, attorney and financial advisor, provided they first agree to be bound by this same pledge of confidentiality.
9. Cooperation with Litigation. Upon the Company's request, Employee agrees to render reasonable assistance to the Company in connection with any litigation or investigation relating to the Company's business. Such assistance shall include, but not be limited to, providing information, attending meetings, assisting with discovery, giving depositions and making court appearances. Employee agrees to promptly notify the Chief Legal Officer of the Company of any requests for information or testimony that Employee receives in connection with any litigation or investigation relating to the Company's business; provided however, that this reporting requirement will not apply in the context of "protected activity", as defined in Paragraph 6 of this Agreement.
10. Consultation with Attorney Advised. **Employee is advised to consult with an attorney prior to executing this Agreement.** Employee acknowledges being given that advice. Employee

represents that he or she has read and fully understands all of the provisions of this Agreement. Employee represents that he or she is voluntarily signing this Agreement.

11. **Due Care - Time Frame for Acceptance.** **Employee acknowledges that he or she has received a copy of this Agreement and has been given a period of twenty-one (21) days from his or her Separation Date within which to freely and voluntarily consider and sign this Agreement.**
 - a. To enter into this Agreement, Employee must execute it by signing, dating and returning it to the **Employee Relations Control Center, Attn: Lindsay Walles, 525 S. Tryon St, DEP 14B, Charlotte, North Carolina 28202.**
 - b. Employee acknowledges that if Employee has signed this Agreement it is because Employee freely and voluntarily chose to do so.
 - c. Employee has **seven (7) calendar days** after he or she signs this Agreement within which to revoke it. To be effective, a revocation must be communicated in writing to the **Employee Relations Control Center, Attn: Lindsay Walles, 525 S. Tryon St., DEP 14B, Charlotte, North Carolina 28210**, and delivered no later than 5:00 p.m. Eastern Time on the final day of the seven (7) day period.
12. **Governing Law.** This Agreement shall be interpreted, enforced and governed under the laws of the State of North Carolina.
13. **No Admission of Liability.** This Agreement shall not in any way be construed as evidence or as an admission of any liability or wrongdoing by the Company.
14. **Binding Effect of Agreement.** This Agreement will be binding upon and shall operate for the benefit of the heirs, executors, administrators, assigns, and successors in interest of Employee and the Company.
15. **Severability.** If any portion of this Agreement should be unenforceable for any reason, the parties agree that the remaining portions will continue in effect.
16. **Effective Date.** This Agreement shall become effective and enforceable upon the expiration of the revocation period established in Paragraph 11 (the "Effective Date").

AGREED TO BY:

Employee

Date

THE COMPANY

By: _____
Jay Alvaro
VP, Employee and Labor Relations

Date

Management Toolkit

Duke Energy Retirement Transition Program (RTP)

Nov. 2015, Rev. Feb. 2016, Oct. 2016, March 2017, March 2022

This document contains selected highlights of Duke Energy's employee benefits plans. If any statement herein, or any other communication, conflicts with the applicable plan documents, the plan documents will govern. Duke Energy retains the right to amend, modify or terminate its benefits plans in any respect and at any time, and neither its benefits plans nor your plan participation will be considered a contract for future employment.

TABLE OF CONTENTS

I. RETIREMENT TRANSITION PROGRAM (RTP)

1. Overview and Purpose
2. Program Phases
 - Phase 1: Manager Script for 1-on-1 Meeting (In Lieu of Survey) to Identify Risk of Losing Retirement-Eligible Employees With Critical Skills
 - Phase 2: Management Script for Meeting to Gather Information from Retirement-Eligible Employees with Critical Skills
 - Phase 3: Management Script for Meeting with Employees Eligible for the Retirement Transition Program
3. Program Options
 - Option 1: Transition Benefits
 - Option 2: Reduced Work Schedule
4. Definitions- Critical Roles

II. RTP FORMS

1. Retirement Transition Program (RTP) Overview
2. Letter Agreement- Transition Benefits
3. Letter Agreement- Reduced Work Schedule
4. Exhibit A- Sample Waiver Option 1
5. Exhibit A- Sample Waiver Option 2
6. Exhibit B- Additional Terms and Conditions

RETIREMENT TRANSITION PROGRAM (RTP)

Purpose and Overview

As part of our workforce planning efforts, the Company is seeking to identify employees with critical skills or knowledge who are eligible to retire (i.e., more than 55 years old with at least 10 years of service) to address the potential risk of losing their critical skills or knowledge. In many instances, knowledge transfer plan(s) are incomplete or clear successors may not be identified or known for those employees.

The Retirement Transition Program (RTP) is an optional retention program designed to retain, for a specified period of time, certain employees with critical skills to ensure knowledge transfer in an orderly manner before retirement. It also provides the Company with the ability to have clarity around an employee's retirement date for planning purposes. The RTP is not a severance program, but is designed to be management-initiated, although participation in the RTP is based on mutual agreement between management and the employee.

This Management Toolkit provides an overview of the process to help facilitate the identification and review of employees with critical skills or knowledge and also help managers with planning for the future. "Retirement-eligible" refers to an employee who is at least 55 years old with 10 years of service. "Critical skills" generally refers to those skills essential for continued operations and not replaceable without significant notice or transition time. Additional detail is provided on the "Definitions" page of this Toolkit.

Program Phases

Phase	Description	Objective
1	Identify risk of losing retirement-eligible employees with critical skills via manager script for a 1-on-1 meeting or through use of a survey.	Determine critical skilled employees' intent and timing for retirement. The same information is designed to be obtained regardless of whether the employee takes the survey or the manager meets with them one-on-one.
2	Gather additional information from employees identified in Phase 1 performing a critical role using a manager script.	Gather more specific information from employees performing critical roles who have shared an intent to retire, and begin discussing a knowledge transfer plan. Determine if knowledge transfer plan can be implemented through business-as-usual or if employee's retirement plans creates a business risk.
3	Obtain approvals and conduct a follow-up meeting with the employee to present options if knowledge transfer plan is not yet developed and/or no clear successor is identified (<i>e.g., cannot transition business-as-usual</i>).	Obtain approvals (<i>by the business unit Senior Management Committee member and HRBP Director</i>), and meet with employee to present options for retaining the employee.

It is important to note that although there are three potential phases in the RTP process, situations may vary and it may not be necessary to go through all three phases. For example, if the business decides not to do the survey in Phase 1, and they have already identified their retirement eligible employees performing critical roles, then they may go straight to Phase 2 to gather more detailed information before determining whether to utilize the RTP for certain employees.

Phase 1 and 2 are only for gathering information to help in management discussion with the HR Business Partner to determine next steps. This will ensure consistent administration of the RTP and allow time for necessary approvals prior to presenting any RTP options as described in Phase 3.

Prior to embarking on Phase 3 of the RTP process, managers should work with their HR Business Partner to determine if their employee would be eligible for possible transition benefits or reduced schedule with premium pay. Eligibility for the RTP must be approved by the business unit Senior Management Committee member and HRBP Director.

In situations where the RTP option is presented to a designated employee, the HRBP should provide the relevant information to the ER Control Center (Severance @duke-energy.com) for purposes of tracking and administration. Updated information should be provided to the ER Control Center once the employee declines or accepts the RTP option. This will permit us to track and report RTP letter agreements and signed waivers, and ensure timely administration of payments and other benefits.

Program Options

There are two options within the RTP. Eligible employees who meet all program requirements have the opportunity to either receive transition benefits upon retirement, or to participate in a reduced work schedule with premium pay and a separation bonus, as described below.

Option 1: Transition Benefits

1. **Transition Payments**. The Transition Payments will consist of the following:
 - a. **Transition Bonus**. The amount of the Transition Bonus depends on the length of time the employee remains employed with the Company (called the "Transition Period") under the terms of the RTP Program. The Transition Bonus will be (i) equal the sum of two weeks of regular base pay for each full month of the Transition Period, but never less than 6 weeks, or more than 48 weeks, of the employee's final rate of regular base pay, and (ii) provided as a lump sum payment.
 - b. **Health Care Supplement**. The Health Care Supplement will be (i) equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates, as determined by the Company, in its sole discretion, and (ii) provided as a lump sum payment.

2. Outplacement. The Company will make outplacement services available to eligible employees for a period of up to six months through a vendor selected by the Company, in accordance with our policies in effect from time to time (including the Duke Energy Corporation Section 409A Payment Policy).

3. Conditions to Payment. To earn the RTP Program benefits, eligible employees must remain employed and in good standing with us through the end of the Transition Period, and sign and not revoke a valid Waiver and Release of Claims as required by the Company.

Option 2: Reduced Work Schedule

1. Premium Pay: During the time an eligible employee remains employed in a reduced work schedule under the RTP, the employee will receive his or her regular base wages/ salary reduced proportionately based on their reduced hours, plus a "Salary Premium" equivalent to 50% of their newly calculated regular base wages/ salary.

The work schedule will be determined by mutual agreement between the eligible employee and his or her manager. Hours worked on a weekly basis will be tracked by the employee and monitored by the manager to ensure the work schedule is consistent with the reduced schedule. For example, the employee and manager may agree that in certain weeks the employee may work more hours than the schedule provides, as long as the employee reduces hours worked in a subsequent week.

2. Separation Bonus. In addition, eligible employees on a reduced work schedule who meet all program requirements will receive a Separation Bonus, in the form of a lump cash payment equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates, as determined by the Company, in its sole discretion, provided as a lump sum payment

3. Outplacement. In addition to the opportunity to earn the Separation Bonus, the Company will make outplacement services available to eligible employees for a period of up to six months through a vendor selected by the Company, in accordance with our policies in effect as from time to time (including the Duke Energy Corporation Section 409A Payment Policy).

4. Conditions to Payment. To earn the RTP Program benefits, eligible employees must remain employed and in good standing with us through the end of the Transition Period, and sign and not revoke a valid Waiver and Release of Claims as required by the Company.

General Provisions

1. Approvals Required. Eligibility must be approved by the Senior Management Committee member and business unit HRBP Director. The RTP is management initiated, but based on mutual agreement regarding the employee's participation in the program, the transition period and the retirement date.

2. Relationship to other Benefits. The benefits of RTP participants will be determined based on their compensation and work schedule as in effect from time to time under the terms of

the applicable plans. For example, employees participating in the reduced schedule option under the RTP will be treated as part-time employees. The annual base salary of an employee on a reduced work schedule will be his or her regular base wages/salary in effect immediately prior to the commencement of the reduced work schedule, reduced proportionately based on his or her reduced hours (i.e., if his or her hours are reduced by 50%, his or her regular base wages/salary will be reduced by 50%) for purposes of determining his or her benefits under the Company's benefit plans and programs, including, but not limited to, the Company's life, accidental death & dismemberment, business travel accident and long-term disability insurance plans. Any unused, accrued vacation provided to a RTP participant who participated in the reduced schedule option under the RTP upon separation in accordance with the RTP will be based on the RTP participant's annual base salary in effect immediately prior to the commencement of the Transition Period.

The 401(k) and pension benefits of RTP participants will be determined pursuant to the applicable plan documents based on the amount of compensation the RTP participants actually receive, and neither the Transition Payments nor Separation Bonus, as applicable, will be considered eligible or credited compensation, and, therefore, these items will not be taken into consideration when determining benefits under the 401(k) and pension plans. For purposes of the reduced work schedule option above, Salary Premium Pay will be considered eligible or credited compensation, and, therefore will be taken into consideration when determining the RTP participant's benefits under the 401(k) and pension plans, in accordance with applicable plan documents, which are subject to change. Solely for purposes determining their rights under the annual incentive plan and/or any outstanding equity awards, upon separation in accordance with the RTP, RTP participants will be treated as having been separated without cause.

3. Changes in Employment.

- (i) If Employment Ends During the Transition Period. If the employment of an eligible employee with the Company ends before the end of the Transition Period due to voluntary resignation or involuntary termination by the Company with cause, RTP Program benefits will not be provided. If, however, the Company terminates the employee involuntarily without cause or due to changing business conditions, the employee will be eligible to receive severance benefits under the Company's applicable severance plan in lieu of any RTP benefits.
- (ii) If an Authorized Leave is Taken During the Transition Period. Eligible employees remain eligible to earn the RTP Program benefits in case of an authorized FMLA leave or authorized short term disability leave during the Transition Period. In case of a non-FMLA short-term disability leave, however, the Company may determine that the Transition Period should either be ended early or extended upon return to work. In case of any other leave of absence, except as may otherwise be required by law, RTP Program benefits will not be provided.
- (iii) If an RTP Participant Obtains Another Internal Position. If a RTP participant accepts another internal position with the Company before separating in accordance with the RTP, Program benefits will not be provided.

4. Timing of Payment; No Severance Benefits Available. If eligible employees meet the conditions for earning the Transition Payments or the Separation Bonus, as described above, the applicable payment(s) (less applicable taxes) will be provided in a cash

payment(s) as soon as administratively practicable (not more than 60 days) after termination of employment. Please note that if payment of the Transition Payments or Separation Bonus are/is received, the employee will not be considered eligible for any benefits under any applicable severance plan that otherwise covers the employee.

RTP FORMS

PHASE 1: Manager Script for 1-on-1 Meeting (In Lieu of Survey) to Identify Risk of Losing Retirement-Eligible Employees with Critical Skills

A survey can be conducted to determine the risk of losing employees with critical skills or knowledge who are eligible to retire (e.g., at least 55 years old with 10 years of service). In lieu of a survey, this script/ form can be used to gather information from retirement-eligible employees. The completed form should be returned to your HR Business Partner.

Employee ID: _____ **Employee Name:** _____

Date: _____ **Employee Job Title:** _____

Department: _____

Background

As part of our workforce planning efforts, the Company is seeking to identify employees with critical skills or knowledge who are eligible to retire. Some of these employees do not have clear successors, and also may not have plans in place to ensure knowledge transfer in an orderly manner before they leave.

A survey or in person meeting is being conducted for certain retirement-eligible employees in our group to assess their intent and timing on their departure.

Introduction

Use the information below as talking points during the meeting with your employee. Once you have the information, please return this document to your HR Business Partner.

- As part of our workforce planning, this survey is being conducted to help identify the unique knowledge and skills of employees eligible to retire that may be lost to the Company if not transitioned properly. Please be assured that the information provided will be used solely for knowledge transfer purposes, if and when needed.
- I value your contributions and would like your input in our workforce planning process. I have a few questions I would like to ask you, which will help in this process.

What do you believe are the top three areas of your role that require knowledge transfer?

1.
2.
3.

How long do you believe it would take to transfer this knowledge to others?

	Less than 6 months
	6 to 12 months
	12 to 18 months
	18 to 24 months
	Greater than 24 months

If you are anticipating retirement, how long do you plan to continue working for the company?

	Less than 6 year
	6-12 months
	12-18 months
	18-24 months
	> 24 months
	I'm thinking about retirement but not sure about the timeframe

If asked, would you consider staying at the Company for a longer time period to help with knowledge transfer? If yes, would you be willing to stay?

	Less than 1 year
	1 year
	2 years or more

I would like to thank you for being candid with me about your intentions over the next several years. This has been very helpful as we continue to work on our workforce planning.

RTP FORMS

PHASE 2: Management Script for Meeting to Gather Information from Retirement Eligible Employees with Critical Skills

This script is used to gather specific information from retirement-eligible employees who have been identified as having critical skills and knowledge for purposes of workforce planning and to evaluate potential eligibility for the RTP.

Background

As part of our workforce planning efforts, the Company is seeking to identify employees with critical skills or knowledge who are eligible to retire. Some of these employees do not have clear successors, and also may not have plans in place to ensure knowledge transfer in an orderly manner before they leave.

This script should be used to meet with retirement eligible employees who have been identified as having critical skills and knowledge (e.g., essential for continued operations and not replaceable without significant notice). The objectives of the meeting are to:

- (1) Help facilitate discussion in order to allow efficient knowledge transfer and/or the advancement of highly engaged employees;
- (2) Gain a better understanding of an employee's retirement intentions
- (3) Assist in determining potential eligibility for the Retirement Transition Program (RTP)

Introduction

Use the information below as talking points during the meeting with your employee.

- As part of our workforce planning efforts, the Company is seeking to identify employees with critical skills or unique knowledge who are eligible to retire. Some of these employees don't have a clear successor and we're concerned about the impact of ineffective knowledge transfer if we have to endure a sudden retirement.
- You have been identified as having critical skills and being eligible to retire.

(Manager can add more details here about the nature of those critical skills as appropriate.)
- I value your contributions and would like your input in our workforce planning process. The goal here is to identify options for effective knowledge transfer for certain employees like yourself that may be planning to leave the Company.
- I was hoping you could share with me what your current thinking is around your future here at Duke.
 - Let's talk about your critical skills and how you think we may need to approach knowledge transfer.
 - Can you provide me with additional details on your employment status within the next two years? *(If the employee has critical knowledge but not likely to retire within next 2*

years, no Retirement Transition Program (RTP) is offered, consider the development of a knowledge transfer plan)

- If you do not anticipate changes in your employment status at this time, would you be willing to provide us with notice if you do decide to make a change and, if so, how much?

Based on the answers to the questions above, consider whether there is time to capture knowledge and transfer skills with a business as usual approach, or whether eligibility might be appropriate for the Retirement Transition Program (e.g. transition payment, reduced work schedule, etc.). Refer to table below.

Potential additional talking points may include:

- If retirement likely in the next six months
 - Would you consider staying longer to complete knowledge transfer?
 - Would you want to consider a reduced work schedule to transition into retirement?
 - Let's discuss developing a knowledge transfer plan.
- Retirement likely in the next 12 months
 - Would you want to consider a reduced work schedule to transition into retirement?
 - Let's discuss developing a knowledge transfer plan.
- Retirement likely in the next 24 months
 - Would you want to consider a reduced work schedule to transition into retirement?
 - Let's discuss developing a knowledge transfer plan

Do you think there is anything else I need to know in planning for the future of this work that you perform?

I would like to thank you for being candid with me about your career intentions. This has been very helpful as we continue to work on our workforce planning.

RTP FORMS

PHASE 3: Management Script for Meeting with Employees Eligible for the RTP

Background

Prior to any offers or discussions with the Employee, approval of eligibility for the RTP should be obtained from the Senior Management Committee (SMC) member or designee and HRBP Director.

Use this script to discuss the Retirement Transition Program if you have an employee identified as having critical skills or knowledge who is planning to leave relatively shortly and needs to be retained for purposes of knowledge transfer, which cannot be handled in a business-as-usual manner.

During this conversation, be prepared to present the employee with the following documents:

- 1. Retirement Transition Program (RTP) Overview*
- 2. RTP Letter Agreement- for either a Transition Benefits or Reduced Schedule Option*
- 3. Sample of the Waiver and Release Form*

*The employee **must** voluntarily agree to sign and return the Letter Agreement in order to enter the RTP Program. The Waiver and Release form should not be signed until after the employee's release date if the employee wants to participate.*

Introduction

Use the information below as talking points during the meeting with your employee.

- As you know from our prior discussions, you have been identified as having critical skills and knowledge and you have indicated an intent to retire in the relatively near future. (Manager can add more details here about the nature of those critical skills as appropriate.)*
- I'd like for you to consider whether you are willing to work with me on an agreement to transfer your knowledge before you retire.*
- Toward that end, I would like to discuss the Retirement Transition Program options with you and offer you the opportunity to participate in this program. This is a voluntary program that offers two options to choose from: (1) Transition Benefits at the end of employment; or (2) Reduced Work Schedule with Premium Pay and Separation Bonus. Under both options, we would agree on a firm retirement date so we will have certainty around the timing of your transition.*
- I'm giving you an **RTP Letter Agreement** for you to review and consider. If you are interested in participating in the RTP, please sign and return the Letter Agreement to me. I'm sure you will need time to read and think about this, so let's plan to meet again in a few days to continue this discussion.*

- Let me emphasize that participation in the RTP is voluntary, and based on mutual agreement.
- I appreciate your consideration of the RTP option, and I look forward to working through these issues with you.
- If you have any questions, please let me know or feel free to contact our HR Business Partner.

Definitions

Critical Role: The following chart is used during the knowledge risk phase to classify the level of knowledge loss risk associated with strategic/critical positions.

Value	Definition	Criteria
High	Very difficult to replace	<ol style="list-style-type: none"> 1. Critical and unique knowledge and skills 2. Mission critical knowledge and skills with limited duplication and documentation 3. Duke Energy specific knowledge 4. Key contact for strategic relationships that are difficult to establish 5. Requires at least 2-4 years of core training and experience 6. Critical knowledge that is unique to one employee and generally requires 5+ years of core training or experience 7. No replacements readily available
Medium	Difficult to replace	<ol style="list-style-type: none"> 1. Important knowledge and skills 2. Documentation exists or other employees possess similar knowledge and skills 3. Key contact for relationships that can be transferred orderly 4. Replacements generally available and can be trained within 1-2 years
Low	Easy to replace	<ol style="list-style-type: none"> 1. Possess procedural or non-mission critical knowledge and skills or common knowledge and skills 2. Up to date documentation exists 3. Training programs are current and effective and can be completed in less than 1 year 4. External hires possessing the knowledge and skills are readily available and require minimal training

FORMS

Retirement Transition Program (RTP) Overview

The Retirement Transition Program (RTP) is a voluntary program designed to facilitate business continuity and work transition when employees designated by management as having critical skills plan to leave the Company without a clear successor or existing knowledge transfer plan.

Eligible employees who decide to voluntarily participate and meet all program requirements have the opportunity to either receive transition benefits, or to participate in a reduced work schedule with premium pay and a separation bonus, as described below.

Option 1: Transition Benefits

1. **Transition Payments.** The Transition Payments will include of the following:
 - a. **Transition Bonus.** The amount of the Transition Bonus depends on the length of time the employee remains employed with the Company (called the “Transition Period”) under the terms of the RTP Program. The Transition Bonus will be (i) equal the sum of two weeks of regular base pay for each full month of the Transition Period, but never less than 6 weeks, or more than 48 weeks, of the employee’s final rate of regular base pay, and (ii) provided as a lump sum payment.
 - b. **Health Care Supplement.** The Health Care Supplement will be (i) equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates, as determined by the Company, in its sole discretion, and (ii) provided as a lump sum payment.
2. **Outplacement.** The Company will make outplacement services available to eligible employees for a period of up to six months through a vendor selected by the Company, in accordance with our policies in effect from time to time (including the Duke Energy Corporation Section 409A Payment Policy).
3. **Conditions to Payment.** To earn the RTP Program benefits, eligible employees must remain employed and in good standing with us through the end of the Transition Period, and sign and not revoke a valid Waiver and Release of Claims as required by the Company.

Option 2: Reduced Work Schedule

1. **Premium Pay.** During the time an eligible employee remains employed in a reduced work schedule under the RTP, the employee will receive his or her regular base wages/ salary reduced proportionately based on their reduced hours, plus a “Salary Premium” equivalent to 50% of their newly calculated regular base wages/ salary.

The work schedule will be determined by mutual agreement between the eligible employee and his or her manager. Hours worked on a weekly basis will be tracked and monitored to ensure the work schedule is consistent with the reduced schedule. For example, the employee and manager may agree that in certain weeks the employee may work more

hours than the schedule provides, as long as the employee reduces hours worked in a subsequent week.

2. Separation Bonus. In addition, eligible employees on a reduced work schedule who meet all program requirements will receive a Separation Bonus, in the form of a lump cash payment equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which the employee and his or her eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates, as determined by the Company, in its sole discretion.
3. Outplacement. In addition to the opportunity to earn the Separation Bonus, the Company will make outplacement services available to eligible employees for a period of up to six months through a vendor selected by the Company, in accordance with our policies as in effect from time to time (including the Duke Energy Corporation Section 409A Payment Policy).
4. Conditions to Payment. To earn the RTP Program benefits, eligible employees must remain employed and in good standing with us through the end of the Transition Period, and sign and not revoke a valid Waiver and Release of Claims as required by the Company.

General Provisions

1. Relationship to other Benefits. The benefits of RTP participants will be determined based on their compensation and work schedule as in effect from time to time under the terms of the Company's applicable plans. For example, employees participating in the reduced schedule option under the RTP will be treated as part-time employees. The annual base salary of an employee on a reduced work schedule will be his or her regular base wages/salary in effect immediately prior to the commencement of the reduced work schedule, reduced proportionately based on his or her reduced hours (i.e., if his or her hours are reduced by 50%, his or her regular base wages/salary will be reduced by 50%) for purposes of determining his or her benefits under the Company's benefit plans and programs, including, but not limited to, the Company's life, accidental death & dismemberment, business travel accident and long-term disability insurance plans. Any unused, accrued vacation provided to a RTP participant who participated in the reduced schedule option under the RTP upon separation in accordance with the RTP will be based on the RTP participant's annual base salary in effect immediately prior to the commencement of the Transition Period.

The 401(k) and pension benefits of RTP participants will be determined pursuant to the applicable plan documents based on the amount of compensation the RTP participants actually receive, and neither the Transition Payments nor Separation Bonus, as applicable, will be considered eligible or credited compensation, and, therefore, these items will not be taken into consideration when determining benefits under the 401(k) and pension plans. For purposes of the reduced work schedule option above, Salary Premium Pay will be considered eligible or credited compensation, and, therefore will be taken into consideration when determining the RTP participant's benefits under the 401(k) and pension plans, in accordance with applicable plan documents, which are subject to change. Solely for purposes determining their rights under the annual incentive plan and/or any outstanding equity awards, upon separation in accordance with the RTP, RTP participants will be treated as having been separated without cause.

2. Changes in Employment. If the employment of an eligible employee with the Company ends before the end of the Transition Period due to voluntary resignation or involuntary termination by the Company with cause, RTP Program benefits will not be provided. Similarly, if a RTP participant accepts another position with the Company before separating in accordance with the RTP, RTP Program benefits will not be provided. If, however, the Company terminates the employee involuntarily without cause or due to changing business conditions, the employee will be eligible to receive severance benefits under the Company's applicable severance plan in lieu of RTP benefits. Eligible employees remain eligible to earn the RTP Program benefits in case of an authorized FMLA leave or authorized short term disability leave during the Transition Period. In case of a non-FMLA short-term disability leave, however, the Company may determine that the Transition Period should either be ended early or extended upon return to work. In case of any other leave of absence, except as may otherwise be required by law, RTP Program benefits will not be provided.

3. Timing of Payment; No Severance Benefits. If eligible employees meet the conditions for earning the Transition Payments or Separation Bonus, as described above, the applicable payment(s) (less applicable taxes) will be provided in a cash payment(s) as soon as administratively practicable (not more than 60 days) after termination of employment. Please note that payment of the Transition Benefits or Separation Bonus will be in lieu of and, the employee will not be considered eligible for any benefits under any applicable severance plan that otherwise covers the employee.

[On Duke Energy Letterhead]- To be completed by the Severance Control Center]

[Date]

Re: Retirement Transition Program -- Transition Benefits Opportunity

Dear Participant:

Duke Energy (“we” or “us”) is offering you the opportunity to voluntarily participate in our Retirement Transition Program (the “Program”), in order to encourage business continuity, work transition and knowledge transfer as you near the end of your career with us.

If you agree to participate in the Program, you will have an opportunity to earn special compensation awards -- called “Transition Benefits” -- provided you remain employed in good standing with us for a “Transition Period” described below and otherwise meet the conditions described in this letter. The following describes the Transition Benefits opportunity:

1. Transition Period. Your Transition Period will begin on [starting date] and end on [ending date]. We may in our sole discretion shorten the Transition Period or, subject to your agreement, extend it. Your employment with us will end on the last day of the Transition Period, unless we mutually agree otherwise.
2. Transition Payments.
 - a. Transition Bonus. The amount of the Transition Bonus depends on the length of your Transition Period. The Transition Bonus will be (i) equal the sum of two weeks of regular base pay for each full month of the Transition Period, but never less than 6 weeks, or more than 48 weeks, of your final rate of regular base pay, and (ii) provided as a lump sum payment.
 - b. Health Care Supplement. The Health Care Supplement will be (i) equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which you and your eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates as determined by Duke Energy in its sole discretion, and (ii) provided as a lump sum payment.
3. Other Transition Benefits. In addition to the opportunity to earn the Transition Payments, we will make outplacement services available to you for a period of up to six months through a vendor selected by us, in accordance with our policies in effect from time to time (including the Duke Energy Corporation Section 409A Payment Policy).
4. Conditions to Payment. To earn the Transition Benefits described above, you must meet each of the following conditions:
 - a. You must remain employed in your current position and in good standing with us through the end of the Transition Period.
 - b. As of the date of your termination of employment with us at the end of the Transition Period, you must sign a waiver of claims within 45 days after your termination of employment and not revoke such waiver within 7 days after its execution. The form

of the waiver will be based on our standard form used at the time of your termination. The current form is attached to this letter as Exhibit A.

5. Relationship to other Benefits. Solely for purposes determining your rights under the annual incentive plan and/or any outstanding equity awards, upon separation in accordance with the RTP, you will be treated as having been separated without cause.
6. Changes in Employment. If your employment with Duke Energy ends before the end of the Transition Period due to voluntary resignation or involuntary termination by Duke Energy with cause, RTP Program benefits will not be provided. Similarly, if you accept another position with Duke Energy before separating in accordance with the RTP, RTP Program benefits will not be provided. If, however, Duke Energy terminates your employment involuntarily without cause, you will be eligible to receive severance benefits under Duke Energy's generally applicable severance plan for involuntary severances of similarly-situated employees in lieu of RTP Program benefits. You will remain eligible to earn the RTP Program benefits in case of an authorized FMLA leave or authorized short term disability leave during the Transition Period. In case of a non-FMLA short-term disability leave, however, Duke Energy may determine that your Transition Period should either be ended early or extended upon return to work. In case of any other leave of absence, except as may otherwise be required by law, RTP Program benefits will not be provided.
7. Timing of Payment; No Severance Benefits. If you meet the conditions to earn the Transition Payments, as described above, you will be paid the Transition Payments (less applicable taxes) in a cash payment(s) as soon as administratively practicable (not more than 60 days) after your termination of employment. Please note that if you receive payment of the Transition Benefits, you will not be considered eligible for any benefits under any applicable severance plan that otherwise covers you.

To be eligible to receive the RTP Program benefits, please sign and date a copy of this letter and return it to our HR Business Partner, [insert name] by no later than [date]. Of course, you also are free to choose not to participate in the RTP.

This letter in all events will govern and control your rights with respect to the Transition Benefits and may be changed or modified only in writing signed by both parties. See Exhibit B for certain additional terms and conditions. If you have any questions, please contact our HR Business Partner.

Sincerely,

[Supervisor Name and Title]

Accepted and Agreed To:

By: _____

Print Name: _____

Date: _____

[On Duke Energy Letterhead To be completed by the Severance Control Center]

[Date]

Re: Retirement Transition Program -- Reduced Work Schedule and Separation Bonus Opportunity

Dear Participant:

Duke Energy (“we” or “us”) is offering you the opportunity to voluntarily participate in our Retirement Transition Program (the “Program”), in order to encourage business continuity, work transition and knowledge transfer as you near the end of your career with us.

If you agree to participate in the Program, you will provide services to us on a reduced work schedule for a “Transition Period” with your base wage/ salary adjusted and increased by a 50% “premium” as described below. In addition, you will have an opportunity to earn a special compensation award -- called a “Separation Bonus” -- if you remain employed in good standing with us for the Transition Period and otherwise meet the conditions described in this letter. The following describes these Program benefits:

1. Transition Period. Your Transition Period will begin on [starting date] and end on [ending date]. We may in our sole discretion shorten the Transition Period or, subject to your agreement, extend it. Your employment with us will end on the last day of the Transition Period, unless we mutually agree otherwise.
2. Reduced Work Schedule and Salary Premium. During the Transition Period, your work schedule will be at []% of your regular work schedule, which equates to [] hours per week or [] hours per month.¹ We will track your hours worked on a weekly basis, and you and your manager will coordinate to ensure that your work schedule is consistent with this reduced schedule. For example, you and your manager may agree that in certain weeks you may work more hours than the schedule above provides, as long as you reduce your work schedule accordingly in a subsequent week or weeks.

In exchange for your agreement to work on a reduced schedule, you will receive your regular base wages/ salary reduced proportionately based on your reduced hours, plus a “Salary Premium” equivalent to 50% of your newly calculated regular base wages/ salary.

3. Amount of Separation Bonus. Your Separation Bonus will be a lump cash payment equal to the premium cost of six months of COBRA continuation coverage under the Duke Energy sponsored medical, dental and/or vision coverage, if any, in which you and your eligible dependents are enrolled as of the last day of the Transition Period, plus a tax gross up based on applicable rates as determined by Duke Energy in its sole discretion, provided as a lump sum payment
4. Other Program Benefits. In addition, we will make outplacement services available to you for a period of up to six months through a vendor selected by us, in accordance with our policies in effect from time to time (including the Duke Energy Corporation Section 409A Payment Policy).

¹ These blanks should be filled in by the Severance Control Center based depending on the employee’s individual circumstances.

5. Conditions to Payment. To earn the RTP Program benefits described above, you must meet each of the following conditions:
 - a. You must remain employed in your current position and in good standing with us through the end of the Transition Period.
 - b. As of the date of your termination of employment with us at the end of the Transition Period, you must sign a waiver of claims within 45 days after you receive the waiver of claims and not revoke such waiver within 7 days after its execution. The form of the waiver will be based on our standard form, and will be provided no later than your date of separation. The current form is attached to this letter as Exhibit A.
6. Relationship to other Benefits. During the Transition Period, your benefits will be determined based on your compensation and work schedule as in effect from time to time under the terms of Duke Energy's applicable plans. For example, in light of your reduced work schedule, you will be treated as part-time employee. Your annual base salary will be your regular base wages/salary in effect immediately prior to the commencement of the reduced work schedule, reduced proportionately based on your reduced hours (i.e., if your hours are reduced by 50%, your regular base wages/salary will be reduced by 50%) for purposes of determining your benefits under Duke Energy's benefit plans and programs, including, but not limited to, Duke Energy's life, accidental death & dismemberment, business travel accident and long-term disability insurance plans. Any unused, accrued vacation provided to you upon separation in accordance with the RTP will be based on your annual base salary in effect immediately prior to the commencement of the Transition Period. Your 401(k) and pension benefits will be determined pursuant to the applicable plan documents based on the amount of compensation you actually receive, and the Separation Bonus will not be considered eligible or credited compensation and will not be taken into consideration when determining benefits under the 401(k) and pension plans. Solely for determining your rights under the annual incentive plan and/or any outstanding equity awards, upon separation in accordance with the RTP, you will be treated as having been separated without cause.
7. Changes in Employment. If your employment with Duke Energy ends before the end of the Transition Period due to voluntary resignation or involuntary termination by Duke Energy with cause, RTP Program benefits will not be provided. Similarly, if you accept another position with Duke Energy before separating in accordance with the RTP, RTP Program benefits will not be provided. If, however, Duke Energy terminates your employment involuntarily without cause, you will be eligible to receive severance benefits under Duke Energy's generally applicable severance plan for involuntary severances of similarly-situated employees in lieu of RTP benefits. You remain eligible to earn the RTP Program benefits in case of an authorized FMLA leave or authorized short term disability leave during the Transition Period. In case of a non-FMLA short-term disability leave, however, Duke Energy may determine that your Transition Period should either be ended early or extended upon return to work. In case of any other leave of absence, except as may otherwise be required by law, RTP Program benefits will not be provided.
8. Timing of Payment; No Severance Benefits. If you meet the conditions described above, you will be paid the Separation Bonus in a single cash payment as soon as administratively practicable (not more than 60 days) after your termination of employment. Please note that if you receive payment of the Separation Bonus, you will not be considered eligible for any benefits under any applicable severance plan that otherwise covers you.

To be eligible to receive reduced work schedule with RTP benefits, please sign and date a copy of this letter and return it to our HR Business Partner, [insert name] by no later than [date]. Of course,

you are free to decline to participate in the RTP. This letter in all events will govern and control your rights with respect to the reduced work schedule with RTP benefits and may be changed or modified only in writing signed by both parties. See Exhibit B for certain additional terms and conditions. If you have any questions, please contact our HR Business Partner.

Sincerely,

[Supervisor **Name and Title**]

Accepted and Agreed To:

By: _____

Print Name: _____

Date: _____

Exhibit A
SAMPLE WAIVER AND RELEASE OF CLAIMS
UNDER THE DUKE ENERGY RETIREMENT TRANSITION PROGRAM (OPTION 1)

This Waiver and Release of Claims (the "Agreement"), delivered on _____, is entered into by and between Duke Energy Corporation and its subsidiaries and affiliates and any predecessors and successors thereto (individually and collectively referred to as the "Company"), and _____ ("Employee") pursuant to the Retirement Transition Program (the "Program") with the mutual exchange of promises as consideration.

WHEREAS, Employee is eligible to separate from employment on _____ (the "Separation Date") and receive severance benefits described below provided Employee enters into and does not revoke this Agreement; and

WHEREAS, the Company is willing to provide the Employee the severance benefits described below, provided Employee enters into and does not revoke this Agreement.

THEREFORE, the Company and Employee agree as follows:

1. Program Benefits. In exchange for Employee remaining employed and in good standing with the Company and separating employment from the Company on his or her Separation Date in accordance with the Program and entering into and not revoking this Agreement, the Company agrees to provide the Employee the following:
 - a. Transition Payments. Transition Payments consisting of the following:
 - i. Transition Bonus. A lump sum cash payment equal to \$_____ less applicable taxes and withholdings, with such amount being payable as soon as administratively practicable (not more than 60 days) following his or her Separation Date subject to Employee executing and not revoking this Agreement.
 - ii. Health Care Supplement. A lump sum cash payment equal to \$_____, which amount will be grossed up for taxes based on applicable rates as determined by the Company in its sole discretion, less applicable taxes and withholdings, with such amount being payable as soon as administratively practicable (not more than 60 days) following his or her Separation Date subject to Employee executing and not revoking this Agreement.
 - b. Outplacement Services. Outplacement services for a period of up to six months through a vendor selected by the Company, in accordance with its policies in effect as from time to time (including the Duke Energy Corporation Section 409A Payment Policy).
2. Basis for Entitlement. Employee acknowledges and agrees that Employee would not be entitled to the benefits described in Paragraph 1 absent Employee's separation from employment on his or her Separation Date and execution and non-revocation of this Agreement in accordance with the Program. Employee further acknowledges that he or she is not entitled to a pension enhancement under the Program.
3. Adequate Consideration. Employee acknowledges and agrees that this Agreement provides good, valuable and sufficient consideration for Employee's obligations under this Agreement.
4. Release by Employee. Employee, of the Employee's own free will, voluntarily waives and releases the Company, its employee benefit, pension, welfare, and other plans or programs

(including any and all fiduciaries thereof), and any of the Company's respective current or former officers, directors, agents, employees, attorneys, insurers, plan administrators, predecessors, successors or assigns from any and all rights or claims that Employee has, or may have, as of the date of the execution of this Agreement, based on or arising out of the employment relationship or the termination of the employment relationship, other than those rights or claims set forth below in Paragraph 5. The rights and claims so waived and released shall include, but not be limited to:

- a. Those arising under any federal, state or local statute, ordinance, common law (including, but not limited to, claims of breach of promise, breach of contract, promissory estoppel, intentional or negligent infliction of emotional distress, defamation, tortious interference with a business relationship or contract and wrongful discharge), or claims in equity or public policy; and
- b. Those arising under any law based on any protected status, including but not limited to, sex, age, race, color, religion, handicap or disability, national origin, pregnancy, discrimination, retaliation, or whistleblower (including, but not limited to, any rights or claims arising under Title VII of the Civil Rights Act of 1964, as amended, the Civil Rights Act of 1991, the Americans with Disabilities Act, the Rehabilitation Act, the Older Workers Benefits Protection Act of 1990, the Equal Pay Act of 1963, the Age Discrimination in Employment Act of 1967, the Family and Medical Leave Act, the Genetic Information Nondiscrimination Act, the National Labor Relations Act, the Worker Adjustment and Retraining Notification Act, the Indiana Discrimination on Account of Age Act, the Indiana Civil Rights Statute, the Kentucky Civil Rights Statute, the Ohio Civil Rights Statute, the North Carolina Equal Employment Practices Act, the North Carolina Persons with Disabilities Protection Act, the North Carolina Retaliatory Employment Discrimination Act, the South Carolina Human Affairs Law, the Florida Civil Rights Act, the Florida Whistleblower Act, the Texas Labor Code Chapter 21, the Tennessee Human Rights Act and every other local, state, or federal law, regulation, or other legal authority concerning employment rights or claims); and
- c. Those arising under the Employee Retirement Income Security Act of 1974; and
- d. Those arising under the civil rights laws of any state or municipality; and
- e. Any claim for compensatory damages, punitive damages, attorneys' fees, expenses and litigation costs; and
- f. Any grievance, charge or other claim arising under the applicable collective bargaining agreement, National Labor Relations Act, or other similar labor laws, regulations, and authority.

Employee acknowledges that he or she has been paid for all hours worked during his or her employment with the Company and has received all other payments owed to him or her by the Company as of his or her Separation Date. In addition, Employee acknowledges that he or she has received all leave to which he or she may have been entitled to under the Family and Medical Leave Act or applicable state law during his or her employment with the Company.

5. Claims Not Waived. Notwithstanding the provisions of Paragraph 4 above, this Agreement does not waive and release any workers' compensation or unemployment compensation claims filed prior to the date of execution of this Agreement, or claims against the Company arising out of possible exposure to asbestos during Employee's employment with the Company at a facility or facilities owned by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Agreement does not waive and release Employee's rights or claims to accrued or vested benefits under an employee benefit plan or program maintained by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Agreement does not waive and release claims that may arise after the date of execution

of this Agreement, including, but not limited to, claims that may arise under an employee benefit plan or program maintained by the Company.

6. Acknowledgement of No Interference with Reporting and Compliance Rights. Employee acknowledges and agrees that it is the policy of the Company to comply with all applicable federal, state and local laws and regulations. Employee affirms that he or she has reported all compliance issues and violations of federal, state and local law or regulation or Company policy of which he or she had knowledge during the term of his or her employment, if any. Employee represents and acknowledges that he or she has no further or additional knowledge or information regarding compliance issues or possible violations of federal, state or local law or regulations or Company policy other than what Employee may have previously reported, if any, including, but not limited to, any and all outstanding nuclear safety concerns Employee has involving any nuclear power plant owned or operated by the Company. Nothing in this Agreement shall be construed to prohibit, restrict or otherwise discourage Employee from participating in “protected activity” as defined in 10 CFR 50.7 and Section 211 of the Energy Reorganization Act of 1974, including, but not limited to reporting any suspected instance of illegal activity of any nature, any nuclear safety concern, any workplace safety concern, any public safety concern, or any other matter within the United States Nuclear Regulatory Commission’s (“NRC”) regulatory responsibilities to the NRC, the United States Department of Labor, or any other federal or state governmental agency. This Agreement further does not prohibit Employee from participating in any way in any state or federal administrative, judicial, or legislative proceeding or investigation. Further, nothing in this Agreement prevents Employee from filing a charge or complaint, with or from participating in an investigation or proceeding conducted by the Equal Opportunity Commission (“EEOC”), National Labor Relations Board (“NLRB”), Securities and Exchange Commission (“SEC”), or any other federal, state or local agency charged with the enforcement of any laws, or from exercising rights under Section 7 of the NLRA to engage in joint activity with other employees, although by signing this Agreement, Employee acknowledges that the Agreement waives Employee’s right to individual relief based on claims asserted in a such a charge or complaint, regardless if such claim is brought individually or as part of a class or collective action, except where such waiver of individual relief is otherwise legally prohibited.
7. Promise Not to Sue. Employee agrees not to institute a lawsuit against the Company asserting any of the claims that are released in Paragraph 4 of this Agreement. **Employee acknowledges that signing this Agreement means that Employee has waived not only his or her right to recover in a lawsuit, claim or other action brought by him or her as described herein, but also in any claim, lawsuit or other action brought on his or her behalf (including any claim of age discrimination) against the Company based on or arising out of the employment relationship or the termination of the employment relationship up to the date this Agreement is signed. This does not mean that Employee is precluded from filing a charge of discrimination with the Equal Employment Opportunity Commission (“EEOC”), or other state commission or otherwise participating in proceedings before the EEOC or those commissions; however, if Employee does file such a charge, he or she shall be entitled to no monies, pay, compensation or relief of any type from the Company as a result of the charge.**
8. Confidentiality. Employee shall not, at any time, directly or indirectly, use any trade secrets or confidential information of the Company for Employee’s benefit or the benefit of any other person or, directly or indirectly, disclose any such trade secrets or confidential information of the Company to any other person. Employee acknowledges that the Program Benefits described in Paragraph 1 of this Agreement are not subject to this confidentiality provision. The Company and Employee agree to keep the terms and conditions of this Agreement confidential except to the extent the terms and conditions are required to be disclosed by any judicial or administrative federal, state or local agency. Employee may also disclose the

terms and conditions of this Agreement to Employee's spouse, attorney and financial advisor, provided they first agree to be bound by this same pledge of confidentiality. Notwithstanding any provisions of this Agreement to the contrary the Employee may be entitled to immunity and protection from retaliation under the Defend Trade Secrets Act of 2016 for disclosing a trade secret under limited circumstances, as set forth in the Company's Innovations and Intellectual Properties Policy.

9. Cooperation with Litigation. Upon the Company's request, Employee agrees to render reasonable assistance to the Company in connection with any litigation or investigation relating to the Company's business. Such assistance shall include, but not be limited to, providing information, attending meetings, assisting with discovery, giving depositions and making court appearances. Employee agrees to promptly notify the Chief Legal Officer of the Company of any requests for information or testimony that Employee receives in connection with any litigation or investigation relating to the Company's business; provided however, that this reporting requirement will not apply in the context of "protected activity", as defined in Paragraph 6 of this Agreement.
10. Consultation with Attorney Advised. **Employee is advised to consult with an attorney prior to executing this Agreement.** Employee acknowledges being given that advice. Employee represents that he or she has read and fully understands all of the provisions of this Agreement. Employee represents that he or she is voluntarily signing this Agreement.
11. Due Care - Time Frame for Acceptance. **Employee acknowledges that he or she has received a copy of this Agreement and has been given a period of forty-five (45) days from receipt within which to freely and voluntarily consider and sign this Agreement.**
 - a. To enter into this Agreement, Employee must execute it by signing, dating and returning it to the **Employee Relations Control Center, Attn: Lindsay Walles, 4720 Piedmont Row Dr, PTC05, Charlotte, NC 28210**
 - b. Employee acknowledges that if Employee has signed this Agreement it is because Employee freely chose to do so.

Employee has **seven (7) calendar days** after he or she signs this Agreement within which to revoke it. To be effective, a revocation must be communicated in writing to the **Employee Relations Control Center, Attn: Lindsay Walles, 4720 Piedmont Row Dr, PTC05, Charlotte, NC 28210**, and delivered no later than 5:00 p.m. Eastern Time on the final day of the seven (7) day period.
12. Governing Law. This Agreement shall be interpreted, enforced and governed under the laws of the State of North Carolina.
13. No Admission of Liability. This Agreement shall not in any way be construed as evidence or as an admission of any liability or wrongdoing by the Company.
14. Binding Effect of Agreement. This Agreement will be binding upon and shall operate for the benefit of the heirs, executors, administrators, assigns, and successors in interest of Employee and the Company.
15. Severability. If any portion of this Agreement should be unenforceable for any reason, the parties agree that the remaining portions will continue in effect.
16. Receipt of Required Disclosures. To the extent applicable, the job classifications and the birth dates of all individuals in Employee's decisional unit who are currently eligible and

ineligible to participate in the Plan are shown on the Attachment. Employee acknowledges receipt and possession of the Attachment.

17. Effective Date. This Agreement shall become effective and enforceable upon the expiration of the revocation period established in Paragraph 11 (the "Effective Date").

AGREED TO BY:

Employee

Date

THE COMPANY

By: _____
Stan Sherrill
VP, Human Resources and
Employee and Labor Relations

Date

EXHIBIT A
SAMPLE WAIVER AND RELEASE OF CLAIMS
UNDER THE DUKE ENERGY RETIREMENT TRANSITION PROGRAM (OPTION 2)

This Waiver and Release of Claims (the "Agreement"), delivered on _____, is entered into by and between Duke Energy Corporation and its subsidiaries and affiliates and any predecessors and successors thereto (individually and collectively referred to as the "Company"), and _____ ("Employee") pursuant to the Retirement Transition Program (the "Program") with the mutual exchange of promises as consideration.

WHEREAS, Employee is eligible to separate from employment on _____ (the "Separation Date") and receive severance benefits described below provided Employee enters into and does not revoke this Agreement; and

WHEREAS, the Company is willing to provide the Employee the severance benefits described below, provided Employee enters into and does not revoke this Agreement.

THEREFORE, the Company and Employee agree as follows:

1. Program Benefits. In exchange for Employee remaining employed and in good standing with the Company and separating employment from the Company on his or her Separation Date in accordance with the Program and entering into and not revoking this Agreement, the Company agrees to provide the Employee the following:
 - a. Separation Bonus. A lump sum cash payment equal to \$_____, which amount will be grossed up for taxes based on applicable rates as determined by the Company in its sole discretion, less applicable taxes and withholdings, with such amount being payable as soon as administratively practicable (not more than 60 days) following his or her Separation Date subject to Employee executing and not revoking this Agreement.
 - b. Outplacement Services. Outplacement services for a period of up to six months through a vendor selected by the Company, in accordance with its policies in effect as from time to time (including the Duke Energy Corporation Section 409A Payment Policy.

2. Basis for Entitlement. Employee acknowledges and agrees that Employee would not be entitled to the benefits described in Paragraph 1 absent Employee's separation from employment on his or her Separation Date and execution and non-revocation of this Agreement in accordance with the Program. Employee further acknowledges that he or she is not entitled to a pension enhancement under the Program.
3. Adequate Consideration. Employee acknowledges and agrees that this Agreement provides good, valuable and sufficient consideration for Employee's obligations under this Agreement.
4. Release by Employee. Employee, of the Employee's own free will, voluntarily waives and releases the Company, its employee benefit, pension, welfare, and other plans or programs (including any and all fiduciaries thereof), and any of the Company's respective current or former officers, directors, agents, employees, attorneys, insurers, plan administrators, predecessors, successors or assigns from any and all rights or claims that Employee has, or may have, as of the date of the execution of this Agreement, based on or arising out of the employment relationship or the termination of the employment relationship, other than those rights or claims set forth below in Paragraph 5. The rights and claims so waived and released shall include, but not be limited to:
 - a. Those arising under any federal, state or local statute, ordinance, common law (including, but not limited to, claims of breach of promise, breach of contract, promissory estoppel, intentional or negligent infliction of emotional distress, defamation, tortious interference with a business relationship or contract and wrongful discharge), or claims in equity or public policy; and
 - b. Those arising under any law based on any protected status, including but not limited to, sex, age, race, color, religion, handicap or disability, national origin, pregnancy, discrimination, retaliation, or whistleblower (including, but not limited to, any rights or claims arising under Title VII of the Civil Rights Act of 1964, as amended, the Civil Rights Act of 1991, the Americans with Disabilities Act, the Rehabilitation Act, the Older Workers Benefits Protection Act of 1990, the Equal Pay Act of 1963, the Age Discrimination in Employment Act of 1967, the Family and Medical Leave Act, the Genetic Information Nondiscrimination Act, the National Labor Relations Act, the Worker Adjustment and Retraining Notification Act, the Indiana Discrimination on Account of Age Act, the Indiana Civil Rights Statute, the Kentucky Civil Rights Statute, the Ohio Civil Rights Statute, the North Carolina Equal Employment Practices Act, the North Carolina Persons with Disabilities Protection Act, the North Carolina Retaliatory Employment Discrimination Act, the South Carolina Human Affairs Law, the Florida Civil Rights Act, the Florida Whistleblower Act, the Texas Labor Code Chapter 21, the Tennessee Human Rights Act and every other local, state, or federal law, regulation, or other legal authority concerning employment rights or claims); and
 - c. Those arising under the Employee Retirement Income Act of 1974; and
 - d. Those arising under the civil rights laws of any state or municipality; and
 - e. Any claim for compensatory damages, punitive damages, attorneys' fees, expenses and litigation costs; and
 - f. Any grievance, charge or other claim arising under the applicable collective bargaining agreement, National Labor Relations Act, or other similar labor laws, regulations, and authority.

Employee acknowledges that he or she has been paid for all hours worked during his or her employment with the Company and has received all other payments owed to him or her by the Company as of his or her Separation Date. In addition, Employee acknowledges that he or she has received all leave to which he or she may have been entitled to under the Family

and Medical Leave Act or applicable state law during his or her employment with the Company.

5. Claims Not Waived. Notwithstanding the provisions of Paragraph 4 above, this Agreement does not waive and release any workers' compensation or unemployment compensation claims filed prior to the date of execution of this Agreement, or claims against the Company arising out of possible exposure to asbestos during Employee's employment with the Company at a facility or facilities owned by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Agreement does not waive and release Employee's rights or claims to accrued or vested benefits under an employee benefit plan or program maintained by the Company. Further notwithstanding the provisions of Paragraph 4 above, this Agreement does not waive and release claims that may arise after the date of execution of this Agreement, including, but not limited to, claims that may arise under an employee benefit plan or program maintained by the Company.
6. Acknowledgement of No Interference with Reporting and Compliance Rights. Employee acknowledges and agrees that it is the policy of the Company to comply with all applicable federal, state and local laws and regulations. Employee affirms that he or she has reported all compliance issues and violations of federal, state and local law or regulation or Company policy of which he or she had knowledge during the term of his or her employment, if any. Employee represents and acknowledges that he or she has no further or additional knowledge or information regarding compliance issues or possible violations of federal, state or local law or regulations or Company policy other than what Employee may have previously reported, if any, including, but not limited to, any and all outstanding nuclear safety concerns Employee has involving any nuclear power plant owned or operated by the Company. Nothing in this Agreement shall be construed to prohibit, restrict or otherwise discourage Employee from participating in "protected activity" as defined in 10 CFR 50.7 and Section 211 of the Energy Reorganization Act of 1974, including, but not limited to reporting any suspected instance of illegal activity of any nature, any nuclear safety concern, any workplace safety concern, any public safety concern, or any other matter within the United States Nuclear Regulatory Commission's ("NRC") regulatory responsibilities to the NRC, the United States Department of Labor, or any other federal or state governmental agency. This Agreement further does not prohibit Employee from participating in any way in any state or federal administrative, judicial, or legislative proceeding or investigation. Further, nothing in this Agreement prevents Employee from filing a charge or complaint, with or from participating in an investigation or proceeding conducted by the Equal Opportunity Commission ("EEOC"), National Labor Relations Board ("NLRB"), Securities and Exchange Commission ("SEC"), or any other federal, state or local agency charged with the enforcement of any laws, or from exercising rights under Section 7 of the NLRA to engage in joint activity with other employees, although by signing this Agreement, Employee acknowledges that the Agreement waives Employee's right to individual relief based on claims asserted in a such a charge or complaint, regardless if such claim is brought individually or as part of a class or collective action, except where such waiver of individual relief is otherwise legally prohibited.
7. Promise Not to Sue. Employee agrees not to institute a lawsuit against the Company asserting any of the claims that are released in Paragraph 4 of this Agreement. **Employee acknowledges that signing this Agreement means that Employee has waived not only his or her right to recover in a lawsuit, claim or other action brought by him or her as described herein, but also in any claim, lawsuit or other action brought on his or her behalf (including any claim of age discrimination) against the Company based on or arising out of the employment relationship or the termination of the employment relationship up to the date this Agreement is signed. This does not mean that Employee is precluded from filing a charge of discrimination with the Equal**

Employment Opportunity Commission (“EEOC”), or other state commission or otherwise participating in proceedings before the EEOC or those commissions; however, if Employee does file such a charge, he or she shall be entitled to no monies, pay, compensation or relief of any type from the Company as a result of the charge.

8. Confidentiality. Employee shall not, at any time, directly or indirectly, use any trade secrets or confidential information of the Company for Employee’s benefit or the benefit of any other person or, directly or indirectly, disclose any such trade secrets or confidential information of the Company to any other person. Employee acknowledges that the Program Benefits described in Paragraph 1 of this Agreement are not subject to this confidentiality provision. The Company and Employee agree to keep the terms and conditions of this Agreement confidential except to the extent the terms and conditions are required to be disclosed by any judicial or administrative federal, state or local agency. Employee may also disclose the terms and conditions of this Agreement to Employee’s spouse, attorney and financial advisor, provided they first agree to be bound by this same pledge of confidentiality. Notwithstanding any provisions of this Agreement to the contrary the Employee may be entitled to immunity and protection from retaliation under the Defend Trade Secrets Act of 2016 for disclosing a trade secret under limited circumstances, as set forth in the Company’s Innovations and Intellectual Properties Policy.
9. Cooperation with Litigation. Upon the Company’s request, Employee agrees to render reasonable assistance to the Company in connection with any litigation or investigation relating to the Company’s business. Such assistance shall include, but not be limited to, providing information, attending meetings, assisting with discovery, giving depositions and making court appearances. Employee agrees to promptly notify the Chief Legal Officer of the Company of any requests for information or testimony that Employee receives in connection with any litigation or investigation relating to the Company’s business; provided however, that this reporting requirement will not apply in the context of “protected activity”, as defined in Paragraph 6 of this Agreement.
10. Consultation with Attorney Advised. **Employee is advised to consult with an attorney prior to executing this Agreement.** Employee acknowledges being given that advice. Employee represents that he or she has read and fully understands all of the provisions of this Agreement. Employee represents that he or she is voluntarily signing this Agreement.
11. Due Care - Time Frame for Acceptance. **Employee acknowledges that he or she has received a copy of this Agreement and has been given a period of forty-five (45) days from his or her Separation Date within which to freely and voluntarily consider and sign this Agreement.**
 - a. To enter into this Agreement, Employee must execute it by signing, dating and returning it to the **Employee Relations Control Center, Attn: Lindsay Walles, 4720 Piedmont Row Dr, PTC05, Charlotte, NC 28210**
 - b. Employee acknowledges that if Employee has signed this Agreement it is because Employee freely chose to do so.
 - c. Employee has **seven (7) calendar days** after he or she signs this Agreement within which to revoke it. To be effective, a revocation must be communicated in writing to the **Employee Relations Control Center, Attn: Lindsay Walles, 4720 Piedmont Row Dr, PTC05, Charlotte, NC 28210**, and delivered no later than 5:00 p.m. Eastern Time on the final day of the seven (7) day period.

12. Governing Law. This Agreement shall be interpreted, enforced and governed under the laws of the State of North Carolina.
13. No Admission of Liability. This Agreement shall not in any way be construed as evidence or as an admission of any liability or wrongdoing by the Company.
14. Binding Effect of Agreement. This Agreement will be binding upon and shall operate for the benefit of the heirs, executors, administrators, assigns, and successors in interest of Employee and the Company.
15. Severability. If any portion of this Agreement should be unenforceable for any reason, the parties agree that the remaining portions will continue in effect.
16. Receipt of Required Disclosures. To the extent applicable, the job classifications and the birth dates of all individuals in Employee's decisional unit who are currently eligible and ineligible to participate in the Plan are shown on the Attachment. Employee acknowledges receipt and possession of the Attachment.
17. Effective Date. This Agreement shall become effective and enforceable upon the expiration of the revocation period established in Paragraph 11 (the "Effective Date").

AGREED TO BY:

Employee

Date

THE COMPANY

By: _____
Stan Sherrill
VP, Human Resources and
Employee and Labor Relations

EXHIBIT B: OTHER TERMS AND CONDITIONS

1. General. The contingent rights set forth in this letter agreement (the "Agreement") are not transferable otherwise than by will or the laws of descent and distribution. Nothing in this Agreement shall restrict our right to terminate your employment at any time with or without cause. The terms of this Agreement shall be binding upon and inure to the benefit of us and our successors and assigns, and to you and your beneficiaries, executors, administrators, heirs and successors. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions of this Agreement.

2. Choice of Law. Except to the extent pre-empted by federal law, this Agreement and your rights under it shall be construed and determined in accordance with the laws of the State of North Carolina.

3. Entire Agreement. This Agreement contains the entire agreement and understanding of the parties with respect to the subject matter contained in this Agreement, and supersedes all prior communications, representations and negotiations in respect thereto. This Agreement may be executed in counterparts. We shall have final authority to interpret and construe this Agreement and to make any and all determinations under it, and our decision shall be binding and conclusive upon you and your legal representative in respect of any questions arising under this Agreement. No change, modification or waiver of any provision of this Agreement shall be valid unless the same is in writing and signed by the parties.

4. Interaction with Other Rights. Any payments to you under this Agreement shall be paid from our general assets, and you shall have the status of a general unsecured creditor with respect to our obligations to make payments under this Agreement.

5. Internal Revenue Code Section 409A. The Agreement and any payments provided under it are intended to comply with, or be exempt from, Section 409A of the Internal Revenue Code of 1986, as amended ("Section 409A"). The Agreement shall in all respects be interpreted, operated, and administered in accordance with this intent. Payments provided under the Agreement may only be made upon an event and in a manner that complies with Section 409A or an applicable exemption, including to the maximum extent possible, exemptions for separation pay due to an involuntary separation from service and/or short-term deferrals. Any payments provided under the Agreement to be made upon a termination of employment that constitute deferred compensation subject to Section 409A shall only be made if such termination of employment constitutes a "separation from service" under Section 409A. If any payments or other benefits due to you under the Agreement would cause the application of an accelerated or additional tax under Section 409A, the payments or other benefits will be deferred if deferral will make such payment or other benefits compliant under Section 409A, or otherwise such payment or other benefits will be restructured, to the extent possible, in a manner that does not cause such an accelerated or additional tax and result in a material additional cost to us. Notwithstanding anything to the contrary in the Agreement, to the extent required to avoid accelerated taxation and additional taxes under Section 409A, amounts that would otherwise be payable and benefits that would otherwise be provided under this Agreement that (i) are subject to the requirements of Section 409A, (ii) are payable due to your "separation from service" with us within the meaning of Section 409A and (iii) are otherwise payable during the six (6) month period immediately following your separation from service shall instead be paid (without interest) on the first payroll date that is at least six months after your separation from service (or your death, if earlier). We make no representations or warranties that the payments provided under the Agreement comply with, or are exempt from, Section 409A, and in no event shall we be liable for any portion of any taxes, penalties, interest, or other expenses that may be incurred by you on account of non-compliance with Section 409A.

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

STAFF-DR-01-037

REQUEST:

Provide all current labor contracts and the most recent labor contracts previously in effect.

RESPONSE:

The most recent labor documents were provided in the testimony as Attachments SAC-2

(a) and (b):

- Attachment SAC-2(a): Agreement and Sidebar Letters between Utility Workers Union of America Local 600 and Duke Energy Ohio, Inc. and Duke Energy Kentucky, Inc.
- Attachment SAC-2(b): Agreement and Sidebar Letters between International Brotherhood of Electrical Workers Local 1347 and Duke Energy Ohio, Inc. and Duke Energy Kentucky, Inc.

The prior labor documents are provided as the following attachments to this data request:

- STAFF-DR-01-037 Attachment 1: Utility Workers Union of America Local 600 most recent contract in effect for 4/1/2019 – 3/31/2023.
- STAFF-DR-01-037 Attachment 2: International Brotherhood of Electrical Workers Local 1347 most recent contract in effect for 4/1/2017 – 3/31/2022.

PERSON RESPONSIBLE: Shannon A. Caldwell

Agreement
between
Duke Energy Ohio, Inc
and
Duke Energy Kentucky, Inc

and

Utility Workers Union of America,
AFL-CIO, Local 600

2019-2023

AGREEMENT

Between the

Utility Workers Union of America, AFL-CIO, Local 600

and

Duke Energy Ohio, Inc.
Duke Energy Kentucky, Inc.

Table of Contents

Article	Title	Page
Article I	Recognition	2
Article II	Meetings	5
Article III	Duration	5
Article IV	Working Conditions	6
Article V	Seniority	6
	Job Openings	7
	Layoffs/Rollbacks	9
	Temporary Transfers	11
	Probationary Employees	12
	Temporary Employees	12
	Part-Time Employees	12
Article VI	Safety	13
Article VII	Grievance	13
	Arbitration	14
Article VIII	Wage Rates	15
	Shift Differential	18
	Sunday Premium	19
	Job Evaluation Committee	19
	Pyramiding of Benefits	20
Article IX	Absence Due to Sickness	20
	Vacation	21
Article X	Military Leave	22
Article XI	Holiday Pay	23
	Personal/Diversity Days	24
Article XII	Work Week	24
	Overtime Provisions	25
	Meal Compensation	26
	Temporary Upgrade	26
Article XIII	Illness	27
	Retrogression	27
	Industrial Accident	28
	Death In Family	28
Article XIV	Bulletin Boards	29
Article XV	Union Duties	29
Article XVI	Contracting of Work	29
	Temporary Assignments	29
	Mileage	29
Article XVII	Witness Fees	30
	Jury Duty	30
Article XVIII	Retirement Income Plan	30
Article XIX	Health and Welfare Plans	31
Article XX	Hospital and Medical Plans	31
Article XXI	Benefit Coverage	31
Article XXII	Retirement Savings Plan	31
	Appendix A – Sidebar Letters	34

AGREEMENT

Between the

Utility Workers Union of America, AFL-CIO, Local 600

and

Duke Energy Ohio, Inc.
Duke Energy Kentucky, Inc.

THIS AGREEMENT is entered into between the Utility Workers Union of America, AFL-CIO, Local 600, formerly the Independent Utilities Union, hereinafter referred to as the "Union," and Duke Energy Ohio, Inc., Duke Energy Kentucky, Inc., hereinafter referred to as the "Company," through and by their duly authorized representatives.

WITNESSETH: Whereas, the parties to the Agreement as are mentioned above are desirous of maintaining collective bargaining between the Employer and its Employees, as are represented by the Union as bargaining agent, and are desirous of stabilizing employment, eliminating strikes, lockouts, curtailment of employment, and the peaceful settlement of all employer and employee disputes, and of making an honest effort to improve the conditions of both the employer and the employees.

WHEREAS, it is deemed desirable and necessary that definite operations and practices between the Company and the employees of the Company represented by the Union be formally set forth and described, with a desire that uniformity of working conditions exist between the aforementioned Companies and such employees.

WHEREAS, the Company and the Union recognize that in order for the parties to meet the challenge of competition, the need for long term prosperity and growth, and establish employment security, each must be committed to a cooperative labor management relationship that extends from the bargaining unit members to the executive employees. The Company and the Union agree that employees at all levels of the Company must be involved in the decision making process and provide their input, commitment, and cooperation to improving productivity and helping the Company become the lowest cost producer and highest quality provider of energy service.

NOW, THEREFORE, the Company and the Union do hereby agree to the following terms and conditions, to-wit:

ARTICLE I

Section 1. (a) The Company hereby recognizes the Union during the term of this Agreement as the sole and exclusive representative of all regular full-time and part-time employees of the occupational classifications in the units defined as "The Office, Clerical and Technical Unit" and "The Residual Unit," as described in the Order issued by the National Labor Relations Board dated August 12, 1944 and amended by the National Labor Relations Board Order dated February 24, 1967. The units so defined shall retain jurisdiction over such work as was normally performed by them prior to this Agreement but such jurisdiction shall not be expanded except by mutual agreement of the parties hereto or through due processes under the National Labor Relations Act. A-14

(b) The Company recognizes the Union as the sole bargaining agent of the units contained in the preceding paragraph for the purpose of collective bargaining with respect to rates of pay, wages, hours of employment, or other conditions of employment, and the Company agrees to attempt to adjust any and all disputes, and any other matters, arising out of or pursuant to this Agreement, with the Union.

(c) This Agreement shall be final and binding upon the successors, assignees or transferees of the Union and the corporate entity of the Company.

Section 2. (a) The Company agrees not to interfere, restrain, coerce, or discriminate against any of the members of the Union, because of their membership in the Union, or because of their activity as a member or officer of the Union. Should reasonable proof of any such interference, restraining, coercion or discrimination by any person in a supervisory capacity against a member of the Union be shown to the Company by the Union, the Company agrees to take immediate corrective action in connection with such complaint. It is further agreed that no member shall be discharged because of his or her service, or lawful activity as a member of the Union, nor will the Company at any time attempt to discourage membership in the Union.

(b) There shall be no discrimination, interference, restraint or coercion by the Company or the Union or their agents against any employee because of race, color, religion, sex, disability, national origin or ancestry or for any other reason. References to the masculine gender are intended to be construed to also include the feminine gender wherever they appear throughout the Agreement.

(c) The Union recognizes that the management of the Company, the direction of the working forces, the determination of the number of people it will employ or retain in each classification, and the right to hire, suspend, discharge, discipline, promote, demote or transfer, and to release employees because of lack of work or for other proper and legitimate reasons are vested in and reserved to the Company. A-9

(d) The above rights of Management are not all-inclusive, but indicate the type of matters or rights which belong to and are inherent to Management. Any of the rights, powers, and authority the Company had prior to entering this Agreement are retained by the Company, except as expressly and specifically abridged, delegated, granted or modified by this Agreement.

(e) The foregoing two paragraphs do not alter the employee's right of adjusting grievances as provided for in Article VII, Section 1 of this Agreement.

Section 3. Respecting the subject of "Union Security," the parties mutually agree as follows:

(a) All regular employees in the bargaining unit represented by the Union shall be required as a condition of their continued employment to maintain their membership in the Union in good standing on and after the thirty-first (31st) day following the employee's date of hire. The Union shall notify the Company's Labor Relations Department of any members who are not in good standing as determined by the Union. For the purposes of this provision, "membership in good standing" shall mean being a full member or a core fee payer of the Union.

(b) The Union agrees that neither it nor any of its officers or members will intimidate or coerce any of the employees of the Company to join or become members of the Union, nor will said Union or any of its officers or members unfairly deprive any employee within the bargaining unit represented by the Union of union membership or of any opportunity to obtain union membership if said employee so desires. In this connection the Company agrees that it will not discriminate against any employee on account of activities or decisions in connection with the Union, except as the same may become necessary on the part of the Company to carry out its obligations to the Union under this Agreement.

(c) If a dispute arises as to the actual union status of any employee, at any time, as to whether or not the employee has been unfairly deprived of or denied union membership, the dispute shall be subject to arbitration, in accordance with the arbitration provisions of Article VII of this Agreement.

(d) The Company shall provide the Union with time to discuss with new employees the Union and the existence of the collective bargaining agreement. The Company will provide new employees with electronic and/or paper access to the collective bargaining agreement, along with the Union's "Membership Application" and the "Payroll Deduction Authorization" cards for Union dues or core fees, so that enrollment will be effective 31 days after being hired.

(e) Except for those employees mentioned in subsection (d) of this section and subject to all state and federal laws, all employees who are not members of the Union shall be required, as a condition of their continued employment, to pay to the Union the applicable core fees representing the percentage of the Union's expenses that are for representational and other legally chargeable activities.

(f) The Union agrees that any present or future employee who is now or may become a member of the Union may withdraw from membership in the Union by giving notice in writing to the Labor Relations Department of the Company and to the Union. However, the Union will not impose restrictions, which are prohibited by law, on employees who wish to withdraw from Union membership. After such withdrawal, an employee shall not be required to rejoin the Union as a condition of continued employment. Any such employee will remain obliged to pay the applicable core fees.

(g) The Company agrees to dismiss any employee represented by the Union, at the written request of the Union, for nonpayment of union dues or core fees or to discipline employees represented by the Union in the manner herein provided for violation of this Agreement, if requested to do so, in writing, by the Union. Nothing in this clause, however, shall be construed so as to require the Company to dismiss or discipline any employee in violation of any state or federal law.

(h) The Company agrees, after receiving proper individual authorizations by means of written individual assignments in a form mutually agreeable to both parties, to deduct Union dues or core fees and initiation fees from employees' pay. This deduction shall be made a mutually agreed upon number of times each year and shall be forwarded to the Treasurer of the Union.

(i) The Union agrees that in the event of any strike, work stoppage, slowdown, picketing or any other interference to the work or the operations of the Company by any individual employee or group of employees in the bargaining unit represented by the Union this section of the Agreement is then and there and by reason thereof automatically canceled and of no further force and effect; provided, however, that the Company shall upon the presentation of proof satisfactory to the Company, within ten days thereafter, that the Union did not directly or indirectly authorize, permit, endorse, aid or abet said strike, work stoppage, slowdown, picketing or interference referred to, reinstate this section of the Agreement, which section, if reinstated will, from and after the date of reinstatement, be of the same validity, force and effect as if it had not been canceled. In this connection, it is the expressed intention of the parties that for the purpose of making this cancellation provision effective without affecting the other sections of the Agreement, this Agreement is to be considered a severable agreement. Should the automatic cancellation of this section occur, it is the intention and agreement of the parties that all other sections and provisions of the Agreement remain in full force and effect as therein provided. The Company agrees that it will not deliberately arrange or incite such interference to the work or operations of the Company as are referred to in this section.

(j) The provisions of this Article I, Section 3(a) regarding Union Security, shall not be applied to bargaining unit members in any state in which such union-security provisions are prohibited by law. The parties agree that, if the current law changes to make such union security provisions applicable, or not applicable, to any employees covered by this Agreement, the Parties will deem the Agreement amended to comply with the then current law.

Section 4. The Company agrees that it will not attempt to hold the Union financially responsible or institute legal proceedings against the Union because of a strike, slowdown or work stoppage not authorized, abetted or condoned by the Union. The Union agrees that, in the event of an unauthorized work stoppage, it will in good faith and without delay exert itself to bring the work stoppage to a quick termination and insist that the employee(s) involved cease their unauthorized activities. To that end, the Union will promptly take whatever affirmative action is necessary. Furthermore, the Union agrees that any employee or employees who agitate, encourage, abet, lead or engage in such a strike, work stoppage, slowdown or other interference with the operations of the Company shall be subject to such disciplinary action as the Company may deem suitable, including discharge, without recourse to any other provision or provisions of the Agreement now in effect.

ARTICLE II

Section 1. The Company agrees to designate and authorize a representative or representatives to meet with The General Board of the Union. It is agreed that these meetings shall be held quarterly, at a time mutually agreed upon, and at any other time upon the written request of either party to this Agreement. These meetings will be held within seven days after such request is made.

A-32

Section 2. The Company agrees to meet and confer with any special committee of the Union, duly appointed by the President to administer any activity relating to the welfare of the members of the Union.

ARTICLE III

Section 1. (a) This Agreement and the provisions thereof, shall become effective April 1, 2019 and shall continue in full force and effect until April 1, 2023, and from year-to-year thereafter unless changed by the parties.

(b) Either of the parties hereto desiring to change any section or sections of this Agreement and/or to terminate this Agreement shall notify the other party in writing of the desired changes at least 60 days prior to April 1, 2023 or any subsequent anniversary date. During this 60-day period, conferences shall be held by and between the parties hereto, with a view to arriving at a further Agreement, and in all events this Agreement shall remain in full force and effect during the period of negotiations.

A-32

(c) In the event agreement is reached on or before April 1, the 2019 – 2023 Agreement will be extended for a mutually agreed number of calendar days. The Union shall have one-half of the mutually agreed number of calendar days immediately following the date an agreement is reached in which to submit the Agreement to its membership for ratification and in case of failure to ratify, in order that the Company shall have the remaining one-half of the mutually agreed number of calendar days as notice before a strike or work stoppage commences. Providing the mutually satisfactory Agreement is ratified by the

membership within the first one-half of the mutually agreed number of days following the date an agreement is reached, such Agreement will be made retroactive to the 1st day of April and any agreed upon wage adjustments will be made retroactive to the 1st day of April.

Section 2. It is agreed that this Agreement may be amended or added to at any time by the written consent of both parties hereto.

ARTICLE IV

Section 1. The Company agrees to do nothing to encourage an employee to bargain individually.

Section 2. The Company agrees that if a matter rightfully termed a Union activity is referred by an employee to his or her representative or delegate, and this is taken up with the supervisor or any one qualified or authorized to act for the Company, such Company representative shall not initiate, negotiate, or discuss this question with the employee without affording the representative or delegate of the division an opportunity to be present.

Section 3. Departmental supervisory personnel will notify the departmental union delegate when a significant change or condition affecting that department or a work group within that department is contemplated by the management of the particular department. Upon written request by the departmental union delegate or the President of the Union, a meeting shall be arranged between the Company and the Union to discuss such changes. When major organizational changes affecting personnel in various departments are contemplated, the Company agrees to notify the Union President, in writing, at least 14 calendar days in advance of the change, and, upon written request by the President of the Union, a meeting shall be arranged between the Company and the Union to discuss such changes.

A-83

Section 4. Copies of bulletins issued by the Company concerning working conditions for any division or department represented by the Union, shall be forwarded to the General Board of the Union.

ARTICLE V

Section 1. The principle of seniority is recognized by the Company. There shall be two types of seniority defined as follows:

1. System service shall be based upon the length of time an employee has been continuously employed by the Company, and shall be the governing factor in establishing vacation dates.
2. Classified seniority shall be the length of time worked by an employee on a specific classified job.

3. Bargaining unit seniority shall be the length of time an employee has been (continuously) employed in a job position within the bargaining unit represented by the Union, and shall be the governing factor in the selection of vacation. The bargaining unit seniority list will be maintained by the Union based on information provided to the Union by the Company. The bargaining unit seniority list will be provided to the Company and used for the purpose of vacation selection beginning January 1, 2020.

It shall be considered a break in system service and seniority when an employee has been off the Company payroll, except when an employee has:

- (1) Been laid off because of lack of work and has not, at any time during the period of layoff or during a period not to exceed three years from the date of layoff, refused to return to work for the Company in a capacity formerly held or comparable to the capacity formerly held, by the employee. However, actual time away will be deducted from the employee's system service.
- (2) Been granted a leave of absence for good cause by consent of the Company, without loss of system service and seniority rights, providing the employees are available whenever necessary for the Company's medical examinations during the leave of absence. However, the employees will receive vacation in accordance with the second paragraph of Article IX, Section 5. Requests for leave of absence and consent hereto shall be in writing.
- (3) Entered the military service of the United States or has been conscripted by the United States Government. No deductions for time away shall be made from the employee's system service and seniority record.
- (4) Resigned voluntarily and subsequently been re-hired. Actual time away will be deducted from the employee's system service and seniority record, and, while previous system service shall be maintained, no classified seniority shall be retained.

Existing system service and seniority records shall not be rearranged to meet the above requirements in exceptions (1), (2) and (3), but they shall be met in all cases beginning March 21, 1983.

Section 2. (a) Job available postings for job classifications covered by this Agreement shall be provided by the Company and posted for a period of seven calendar days on the appropriate bulletin boards and/or on the Duke Energy Job Opportunities Portal page.

A-65
A-82

(b) If after the initial posting the job opening has not been filled by a qualified applicant from the department or division, the job available notice will then be reposted for a period of seven calendar days on all bulletin boards throughout the Company where there are employees covered by this Agreement. In certain cases where it is known that

A-3

there are no qualified applicants within a division or a department, the initial posting may be waived and the job posting will then be initially posted throughout the Company where there are employees covered by this Agreement. However, if applications are received from employees within the department requesting the job opening, these applications will be given consideration before those received from employees in other departments. Furthermore, anytime employees are accepted for a job opening on a lateral or cross bid, they shall not be eligible to laterally or cross bid again for a period of six months from the date of acceptance. The only exception to this six month waiting period is that employees may cross bid to another headquarters within the same bidding area at any time.

(c) It is agreed that classified seniority will be considered within a department, district or departmental section concerning available advancements, although other qualifications for the particular position will of necessity be considered. All other factors being sufficient, the employee oldest in the point of classified seniority shall be given a reasonable opportunity to qualify for the position.

A-20
A-21
A-44
A-65

(d) Should the classified seniority of any two or more employees be equal, the respective seniority position of such employees shall be determined by the Union randomly drawing the names of the affected employees. The Company will be notified of the results, in writing.

In the event no fully qualified individual has bid on a Union wide job opening, the previous experience requirement only will be waived, with the exception of positions within the General Clerical sequence, and an employee will not be disqualified for promotion on the basis of not having passed through a lower job in the promotional sequence if otherwise qualified. Employees who have at least one half of the required previous experience and are in the direct promotional sequence of a job opening, posted Union wide, where previous experience has been waived, will be considered for the job before all other non-qualified employees. Any claim of discrimination in this connection may be taken up by the Union as a grievance.

(e) An employee may waive his right to promotion, providing such waiver is presented to the Company in writing and does not prevent other employees from acquiring experience in the job held by the employee. When an employee waives his right to promotion, the employee next in seniority, other qualifications being sufficient, shall be entitled to such promotion. When it is necessary to fill an open position, and no employees are willing to promote, the Company may assign the junior qualified employee to promote to the job classification.

(f) If no qualified regular full-time employee has been accepted following the posting procedure and consideration of requests for demotion, second consideration for non-technical job openings shall be given to part-time employees within the bargaining unit based on qualifications as determined by the Company. For technical job openings, the Company will give second consideration to part-time employees with a technical degree and/or technical expertise based on qualifications as determined by the Company. As a result of these determinations, if the top two or more part-time applicants have equal assessments, then the non-technical or technical job opening will be offered to the

applicant with the greatest system seniority.

(g) Should the job opening not be filled after the posting procedure above, at the discretion of management, consideration may be given to requests for transfer which have been received from employees outside the bargaining unit or may be filled from outside the Company.

(h) If the particular job opening is not filled within 60 days from the expiration date of the bargaining unit-wide posting, the job opening will be reposted in accordance with the job posting procedure outlined above.

(i) The job posting procedure outlined above does not restrict the Company's right to cancel a job posting at any time.

(j) An employee shall not have seniority rights to bid on a demotion but may, in writing by letter or by submitting a bid for a posted job opening, request consideration for a demotion. However, if an employee's request for demotion is granted by the Company, any accumulated classified seniority will be forfeited in job classifications above the job to which he demotes.

(k) The Company and the Union agree that the job posting procedure will be waived for the employment of Co-ops, as probationary employees in job classifications represented by the bargaining unit, providing that the next opening in the same job classification and bidding area is posted and made available to employees within the bargaining unit. If such opening is not filled by a bargaining unit employee, openings in the same job classification and bidding areas will continue to be posted and made available to employees within the bargaining unit until such time that a bargaining unit employee fills one of the openings.

Section 3. (a) In the event of any layoffs or curtailments of employment, the Company will attempt to place the employee in a temporary assignment. Prior to making an assignment, the Company will discuss such assignment with the Union. If a temporary assignment is not available, rollbacks and layoffs shall be made in accordance with system seniority rights. When the Company reduces the number of employees in a job classification, the Company will use the following process to determine rollbacks and layoffs. Employees with the least amount of System Service seniority within the job classification that is targeted for a reduction will be assigned to vacant positions and/or replace full-time employees in the bidding area with the least amount of System Service seniority. Displaced employees must be qualified for the job classification to which they are assigned and the job classification must be within the same bidding area and below their former job classification. Displaced employees will be reclassified into the next lower job classification within their bidding area for which they are qualified, if there are employees in that job classification and they have less system seniority than the displaced employees. Displaced employees will have their wage rates red-circled for a period of 18 months. At the end of 18 months, their wage rates will be reduced to the maximum wage rate of the job classification to which they were reclassified. Displaced employees who are assigned to perform work in lower level job classifications, if qualified, will be

A-49
A-55

reassigned to higher job classifications as they become available within the bidding area, until the displaced employees return to assignments within their former job classification; obtain a job within the bidding area at the same or higher wage level as their former job classification; or, obtain a job in another bidding area. Displaced employees will not be assigned to or be required to perform the duties of job classifications at levels higher than their former job classification. Any employees unable to be assigned to vacant positions and/or replace full-time employees in the bidding area will be subject to layoff.

Part-time Meter Readers will be laid off before any full-time Meter Readers are rolled back or laid off. The same holds true for part-time and full-time call-takers in the Call Center.

Where multiple part-time employees in a job classification at the same location are scheduled to work a total of 40 or more hours per week, a qualified displaced full-time employee in the same bidding area may replace the part-time employees by accepting a full-time job at that location, if the department can still schedule straight-time coverage for the required hours.

For those full-time displaced employees with at least 15 years of service and subject to layoff, including employees who have been placed in a temporary position in accordance with this subsection, an effort will be made by the Company to find another job at the same or lower wage level for which the employee is qualified. The Company will discuss the employee's reclassification with the Union prior to it going into effect. If there are multiple displaced employees, vacant positions will be offered by system seniority; an employee has the right to turn down one offered position. An employee who turns down a position and who is not currently in a temporary assignment, could be subject to immediate rollback or layoff in accordance with this Section or to rollback or layoff at the end of the temporary assignment if no job is available. If the Company identifies such a vacant position for which the employee is qualified, the Company may reassign and reclassify the employee without posting the position. If no positions are identified by the Company the displaced employee, if qualified, will be allowed to displace the employee with the least amount of system seniority outside of the displaced employee's bidding area.

An employee unable to be reassigned and subject to being rolled back to the Call Center or Meter Reading Departments, will have the option of accepting the assignment in the Call Center or Meter Reading, being laid off, or being offered a severance as outlined in Sidebar Letter A-70. A-70

Displaced employees unable to displace full-time employees and subject to layoff, if qualified, will be allowed to replace employees in part-time positions within their bidding area, by accepting the wage rate, benefits, work hours and other terms and conditions of employment of the part-time employee. The two exceptions are Meter Reading and Call Center, where these employees may retain their full-time status and accept the wage rate applicable to new full-time employees in these departments. Full-time employees within the Customer Relations bidding area, but outside the Call Center and Meter Reading Departments, may displace a maximum of four part-time employees in each department (i.e., Call Center and Meter Reading) within a 12-month period.

Employees who were rolled back prior to April 1, 2012 and whose wage rates are red-circled will continue to have their wage rates red-circled.

An employee will not have the right to recede to a position within his bidding area that he did not pass through before reaching his present position. For purposes of this section, if an employee is unable to exercise system seniority rights in lower job classifications within his department because he did not pass through those job classifications before reaching his present position, he will be credited with system seniority in all job classifications lower than his initial job within the bidding area which are in the same direct promotional sequence. Under no circumstances may an employee exercise seniority rights outside his own bidding area or in the selection of a specific job within a classification.

(b) In a department where there have been layoffs and a subsequent increase in employment exists within three years, the Company agrees to recall those employees in the department who have suffered a layoff because of lack of employment, in the reverse order of the dates of their layoffs. It is further agreed that the Company will notify the employee or employees, in writing by registered or certified mail, to report back to work. The Company agrees to send a copy of these letters to the Union at the time of the mailing of the original. If they do not report back to work within a 15-day period, the Company shall have the right to recall the next employee in line.

(c) It shall be the duty of all employees, including those on layoff status, to have their proper post office address and telephone number on file with their individual departments and the Human Resources Department of the Company.

(d) The Union may designate a witness to tests given in a departmental section, and shall have the right to review the results of these departmental tests upon request. This does not apply to standard tests given by the Staffing Services Division or by outside consultants. A-4

(e) The Company will make an effort to find another job classification for which an employee is qualified if his job is abolished. An employee who, because of this job abolishment, is assigned to a classification having a lower rate of pay, will maintain his existing level of pay until the maximum wage rate of the job classification to which he is assigned is equal to his existing wage rate. This provision does not affect the right of an employee to bid on a future posted job opening for which he may be qualified.

Section 4. (a) Temporary transfers from one department, district, or departmental section to another will not affect an employee's system service or seniority rank(s) and his record will remain posted in the department, district, or departmental section from which he was transferred.

(b) Permanent transfers from one department, district, or departmental section to another will not affect an employee's system service or classified seniority, which will be used to determine his system service and seniority rank in his new department, district, A-2

or departmental section.

(c) When an employee has successfully bid on a posted job and his move to the posted job is delayed, consideration shall be given to the proper adjustment of the employee's seniority rank so that the employee will not be penalized with respect to future promotions. The employee will receive a seniority date and the wage rate of the job on which he has been accepted no later than the beginning of the third week after the employee is notified that he has been accepted for the new job.

Section 5. All new employees shall be classed as probationary for a period of one year and shall have no system service or seniority rights. After one year's service as a probationary employee, they shall be reclassified and their system service and seniority record shall include their previous employment as a probationary employee.

The probationary period of any employee on an approved leave of absence lasting more than thirty days, will be extended by the duration of the leave of absence.

Section 6. Temporary employees shall be those hired for a specific job of a limited duration, not to exceed six months unless agreed upon by both parties, and shall not acquire system service or classified seniority rights. The Union shall be notified of the hiring of such employees.

A-6

Section 7. (a) Part-time employees shall be those hired to perform a continuing specific work requirement that is temporary in nature or less than 40 hours per week. Part-time employees will only be used for part-time applications in order to supplement the regular full-time workforce, unless otherwise agreed. While the intention is for part-time employees, who are non-temporary in nature, to be regularly scheduled to work less than 32 hours per week, the actual hours worked may be greater due to temporary operational needs or trading of hours with other employees. The departments utilizing part-time employees will develop schedules to be worked by such personnel. However, schedules for part-time employees may at times vary according to work needs. These employees will work in bargaining unit positions and will be paid the minimum wage rate for the job classification or at a specially negotiated rate. They shall not acquire classified seniority rights. Part-time employees may be laid off for any reason without recall rights. Such layoffs shall not be subject to the grievance procedure. Benefits for part-time employees shall be on a prorated basis as agreed to by the parties.

A-48
A-61

(b) Part-time employees may request consideration for other part-time openings and may submit applications for openings in regular full-time positions. When part-time employees become full-time employees, they shall be credited with system service for the length of time they were employed by the Company as a part-time employee on or after January 1, 1996. For part-time employees who become full-time employees after April 1, 2008 and who have been employed as part-time for at least 12 consecutive months prior to becoming full-time, the probationary period shall be reduced from one year to nine months.

(c) The overtime provisions of this Agreement, including meal compensation, will only apply to part-time employees when they work in excess of their regular scheduled hours per day or eight hours per day, whichever is greater. Part-time employees will not be called out for overtime assignments unless all full-time available employees have been called. The total number of part-time employees, excluding those in the Call Center and Meter Reading work groups and those hired to perform a continuing specific work requirement that is temporary in nature, will not exceed 5% of the total number of full-time employees performing work represented by the Union.

Section 8. Employees promoted to a job outside the bargaining unit and who return to the bargaining unit within six months, shall retain all classified and bargaining unit seniority accumulated up to the date of their promotion. If employees who were in a job outside the bargaining unit for more than six months return to the bargaining unit they will be placed in a starting job classification and receive a classified seniority date behind all employees but shall retain all bargaining unit seniority accumulated up to the date of their promotion out of the bargaining unit. No employee may return to a bargaining unit job classification if management does not approve, a position is not available or if as a result, an employee represented by the Union would be laid off.

ARTICLE VI

Section 1. The parties hereto recognizing the importance of safety projects and regulations for the protection of the health, life and limb of all employees, agree to make all reasonable efforts to maintain such rules and regulations conducive to the health and safety of all concerned. The Company will notify the Union leadership of any work related accident resulting in the hospital admission or death of any employee in the bargaining unit.

A-83

ARTICLE VII

Section 1. Any dispute or disagreement arising between an employee and the Company or the Union and the Company involving wages, hours or work, conditions of employment, or otherwise of any nature arising out of this Agreement may become the subject of a grievance. However, with respect to any claim or dispute involving the application or interpretation of an employee welfare or pension (includes defined benefit and 401(k) plans) plan, the claim or dispute shall not be resolved under the grievance procedure outlined herein, but instead, shall be resolved in accordance with the terms and procedures set forth in the relevant plan document. Additionally, should the content of any communication relating to employee benefits conflict with the terms of the relevant plan document, the terms of the plan document shall govern. Recognizing the importance of resolving disputes or disagreements in a peaceful and timely manner and at the earliest stage possible, grievances shall be processed in accordance with the following procedure:

A-18
A-32

1st Step

An employee must take up any grievance initially with the supervisor involved, within 20 days of its occurrence or 20 days from the time the employee or the Union became aware of the occurrence. The initial meeting shall be held between the supervisor(s), the employee involved and the elected union representative or delegate. Grievances in this step shall be answered verbally at the meeting or within 5 days of the conclusion of the meeting. The supervisor will also inform the Union of the appropriate management person to notify in the event that the Union wishes to pursue the grievance to the second step.

2nd Step

If the parties are unable to resolve the grievance following the first step, within 10 workdays of the first step response, the Union may submit a written grievance to the management of the department designated in the first step. Department management will schedule a meeting with a small committee representing the Union within 20 workdays after receipt of the written grievance. A written decision will be sent by email and/or US Mail to the President of the Local Union within 20 workdays of the Step 2 meeting.

3rd Step

If the parties are unable to resolve the grievance following the second step, within 20 workdays of the second step response, the Union may notify the Labor Relations Department in writing of its desire to advance the grievance to the third step of the grievance procedure. The Labor Relations Department will schedule a meeting with the appropriate management representatives and a small committee representing the Union within 20 workdays after receipt of the written request. The Labor Relations Department will render a written decision within 20 workdays of the date of the third-step meeting. The written response will be sent by email or US Mail to the President of the Local Union.

In the case of a discharge, the Union may bypass the first step of the grievance procedure and submit a written grievance requesting a second step grievance meeting, within 10 days following the date of discharge.

Arbitration

Section 2. (a) If the parties are unable to resolve the grievance following the third-step, the Union, within 30 workdays of receipt of the third step response, may notify the General Manager, Labor Relations in writing of its desire to advance the grievance to arbitration.

(b) Upon receipt of the Union's notification, the parties within ten workdays will petition the Federal Mediation and Conciliation Service (FMCS) for a panel of seven arbitrators and will cooperate to select promptly an arbitrator from that list. In the event that no acceptable arbitrator appears on the panel of arbitrators submitted by FMCS, either party may request an additional panel from FMCS.

(c) The arbitrator so selected shall hold a hearing as promptly as possible on a date satisfactory to the parties. If a stenographic record of the hearing is requested by either party, the initial copy of this record shall be made available for the sole use of the arbitrator. The cost of this initial copy and its own copy shall be borne by the requesting party, unless both parties desire a copy. If both parties desire a copy, they shall equally share the cost of the arbitrator's copy, and shall each bear the cost of any copies of the record they desire.

(d) After completion of the hearing and the submission of the post-hearing briefs, the arbitrator shall render a decision and submit to the parties written findings that will be binding on both parties to the Agreement.

(e) The arbitrators' and other joint expenses mutually agreed upon shall be borne equally by both parties.

(f) Any grievance that is not taken to the next step within the time limits specified will be deemed to have been withdrawn. If at any step in the grievance procedure, the Company does not answer within the designated time frame, the Union may notify the Company of its desire to advance the grievance to the next step of the grievance procedure. Any time limits may be extended by written agreement between the parties.

(g) The arbitrator shall have no authority to add to, detract from, alter, amend, or modify any provision of this Agreement. It is also mutually agreed that there shall be no work stoppage or lockouts pending the decision of the arbitrator or subsequent thereto.

ARTICLE VIII

Section 1. (a) The parties hereto agree that the wage rate schedules in effect immediately prior to the execution of this Agreement shall be amended as follows:

MAXIMUM HOURLY WAGE RATES

		Clerical				
		As Of	Effective	Effective	Effective	Effective
		April 1, 2018	April 1, 2019	April 1, 2020	April 1, 2021	April 1, 2022
	Base Increase	NA	2.50%	2.50%	2.50%	2.50%
Wage level	1	\$ 14.86	\$15.23	\$15.61	\$16.00	\$16.40
	2	\$ 16.43	\$16.84	\$17.26	\$17.69	\$18.14
	3	\$ 18.37	\$18.83	\$19.30	\$19.78	\$20.28
	4	\$ 18.37	\$18.83	\$19.30	\$19.78	\$20.28
	5	\$ 19.71	\$20.20	\$20.71	\$21.23	\$21.76
	6	\$ 21.52	\$22.06	\$22.61	\$23.17	\$23.75
	7	\$ 21.52	\$22.06	\$22.61	\$23.17	\$23.75
	8	\$ 23.88	\$24.48	\$25.09	\$25.72	\$26.36
	9	\$ 25.53	\$26.17	\$26.82	\$27.49	\$28.18
	10	\$ 27.45	\$28.14	\$28.84	\$29.56	\$30.30

Year	2018	2019	2020	2021	2022
Base Increase	NA	2.50%	2.50%	2.50%	2.50%
11	\$ 27.45	\$28.14	\$28.84	\$29.56	\$30.30
12	\$ 28.61	\$29.33	\$30.06	\$30.81	\$31.58
13	\$ 29.88	\$30.63	\$31.39	\$32.18	\$32.98
14	\$ 30.97	\$31.74	\$32.54	\$33.35	\$34.19
15*	\$ 31.66	\$32.45	\$33.26	\$34.09	\$34.95
16*	\$ 32.33	\$33.14	\$33.97	\$34.82	\$35.69
17*	\$ 33.96	\$34.81	\$35.68	\$36.57	\$37.49

* Specially negotiated rates not subject to the Wage Evaluation Committee.

		Meter Reading				
		As Of	Effective	Effective	Effective	Effective
		April 1,	April 1,	April 1,	April 1,	April 1,
		2018	2019	2020	2021	2022
	Base Increase	NA	2.50%	2.50%	2.50%	2.50%
Wage level	MR1	\$ 18.32	\$18.78	\$19.25	\$19.73	\$20.22
	MR2	\$ 18.52	\$18.98	\$19.46	\$19.94	\$20.44
	MR3	\$ 21.75	\$22.29	\$22.85	\$23.42	\$24.01
	MR4	\$ 25.79	\$26.43	\$27.10	\$27.77	\$28.47
	MR5	\$ 27.72	\$28.41	\$29.12	\$29.85	\$30.60
	MR6	\$ 19.81	\$20.31	\$20.81	\$21.33	\$21.87

		Call Center and Revenue Services				
		As Of	Effective	Effective	Effective	Effective
		April 1,	April 1,	April 1,	April 1,	April 1,
		2018	2019	2020	2021	2022
	Base Increase	NA	Max Rate	Max Rate	Max Rate	Max Rate
Level	C2*	\$ 16.00	\$16.00	\$16.40	\$16.81	\$17.23
	C3**	\$ 15.08	\$15.08	\$15.08	\$15.08	\$15.08
	C4**	\$ 13.00	\$13.00	\$13.00	\$13.00	\$13.00
	C5**	\$ 18.50	\$19.00	\$19.00	\$19.00	\$19.00
	C7*	\$ 19.00	\$19.50	\$19.50	\$19.75	\$19.75

*Eligible for the annual wage increase.

** Not eligible for the annual wage increase.

Employees at the maximum rate of pay will receive the annual wage increase applicable to Clerical employees in the form of a lump sum.

		Manual				
		As Of	Effective	Effective	Effective	Effective
		April 1,	April 1,	April 1,	April 1,	April 1,
		2018	2019	2020	2021	2022
Wage Level	Base Increase	NA	2.50%	2.50%	2.50%	2.50%
	7	\$ 29.36	\$30.09	\$30.84	\$31.61	\$32.40
	10	\$ 27.80	\$28.50	\$29.21	\$29.94	\$30.69
	12	\$ 31.69	\$32.48	\$33.29	\$34.12	\$34.98
	16	\$ 31.69	\$32.48	\$33.29	\$34.12	\$34.98

		Technical				
		As Of	Effective	Effective	Effective	Effective
		April 1,	April 1,	April 1,	April 1,	April 1,
		2018	2019	2020	2021	2022
Wage Level	Base Increase	NA	2.50%	2.50%	2.50%	2.50%
	1	\$ 23.42	\$24.01	\$24.61	\$25.22	\$25.85
	2	\$ 25.58	\$26.22	\$26.88	\$27.55	\$28.24
	3	\$ 28.38	\$29.09	\$29.82	\$30.56	\$31.33
	4	\$ 30.39	\$31.15	\$31.93	\$32.73	\$33.55
	5	\$ 32.66	\$33.48	\$34.32	\$35.17	\$36.05
	6	\$ 34.09	\$34.94	\$35.81	\$36.71	\$37.63
	7	\$ 35.50	\$36.39	\$37.30	\$38.23	\$39.19
	8	\$ 36.83	\$37.75	\$38.69	\$39.66	\$40.65
	9	\$ 37.89	\$38.84	\$39.81	\$40.81	\$41.83
	10*	\$ 39.68	\$40.67	\$41.69	\$42.73	\$43.80
	11*	\$ 40.75	\$41.77	\$42.81	\$43.88	\$44.98
	12*	\$ 41.81	\$42.86	\$43.93	\$45.02	\$46.15

* Specially negotiated rates not subject to the Wage Evaluation Committee.

		CPC				
		As Of	Effective	Effective	Effective	Effective
		April 1,	April 1,	April 1,	April 1,	April 1,
		2018	2019	2020	2021	2022
Level	Base Increase	NA	2.50%	2.50%	2.50%	2.50%
	CP1	\$ 29.09	\$29.82	\$30.56	\$31.33	\$32.11
	CP2	\$ 34.30	\$35.16	\$36.04	\$36.94	\$37.86
	CP3	\$ 41.81	\$42.86	\$43.93	\$45.02	\$46.15

		IT				
		As Of	Effective	Effective	Effective	Effective
		April 1,	April 1,	April 1,	April 1,	April 1,
		2018	2019	2020	2021	2022
Level	Base Increase	NA	2.50%	2.50%	2.50%	2.50%
	IT1	\$ 39.68	\$40.67	\$41.69	\$42.73	\$43.80
	IT2	\$ 34.12	\$34.97	\$35.85	\$36.74	\$37.66
	IT3	\$ 28.85	\$29.57	\$30.31	\$31.07	\$31.85

(b) These wage rate increases shall not apply to the minimum wage rates of starting job classifications. Any changes to wage rates, including merit or general wage increases, will be applied beginning the first day of the pay period that includes the effective date of the increase.

(c) The wage increases mentioned above shall not apply to any employee whose present wage rate is on or above the new maximum wage rate of his job classification, except employees who are on physical retrogressions, who shall receive the increase applicable to their individual wage rate as of the indicated dates of increase.

(d) Manual employees shall be provided the higher of a \$10.00 promotional increase above the maximum wage rate of the job classification from which they promote, or the minimum wage rate of the job classification to which they promote. Clerical and Technical employees shall be provided the higher of a \$10.00 promotional increase or the minimum wage rate of the job classification to which they promote. This provision will not apply when the maximum wage rate of a job classification is not at least \$10.00 above the maximum wage rate of the job classification from which it promotes.

(e) Whenever the difference between the minimum and maximum wage rates of a job classification is not divisible by \$0.25, the intermediate wage rates will be by \$0.25 steps, with the exception of the last step to the maximum wage rate of the job. In such case the increase to the maximum wage rate will include the \$0.25 increment plus the odd amount necessary to equal the maximum wage rate, provided, however, that the total amount of this increase is less than \$0.50.

A-40

(f) Any employee in the Union who was on or below the maximum wage rate of his job classification as of the indicated dates of increase shall receive the increase applicable to the maximum wage rate of his job classification.

(g) The shift differentials and Sunday premium paid to employees on scheduled shifts on classified jobs will be as follows:

Name of Shift	Definition of Shift	Shift Differential Cents Per Hour
		May 6, 2019 – March 31, 2023
Day Shift	Where the majority of the scheduled hours worked are between 8:00 a.m. and 4:00 p.m.	\$0.00
Afternoon Shift	Where the majority of the scheduled hours worked are between 4:00 p.m. and 12:00 Midnight	\$1.80

Night Shift	Where the majority of the scheduled hours worked are between 12:00 Midnight and 8:00 a.m.	\$1.85
-------------	---	--------

When the majority of the hours in a shift are on a Sunday, a Sunday premium will be paid to an employee for all scheduled straight time hours worked on that shift.

	As of May 6, 2019
Sunday Premium	\$2.05

(h) The nature of the work involved under each payroll classification shall be defined, as nearly as possible, by the Company and occupational classifications and job descriptions shall be prepared by the Company and be subject to review by the Union.

A-40

(i) The Job Evaluation Committee of the Company will be responsible for evaluating all new or revised job classifications. The evaluation established by this Committee will be used to determine the maximum wage rate for each new or revised job classification. Results of the evaluation will be communicated to the Union at least two weeks before the effective date of the new or revised job classification.

A-21
A-38
A-40
A-41

(j) The Union shall appoint a Classification Committee consisting of not more than five members who may review the evaluation and wage rate of any new or revised classification. The Union's Committee may, by request, meet with the Company's Committee as soon as possible at a mutually agreeable time, but within 30 days after the Union has been notified by the Company of the proposed new or revised classification, for the purpose of presenting any information relative to the evaluation of a new or revised classification. The Union will be notified after the Company's Committee has reviewed the information presented by the Union. All wage rates so established shall be final and binding and not subject to the grievance and arbitration procedure. However, if any revised wage rates are reduced as a result of the evaluation(s), they will not be placed into effect until the Company and the Union have had an opportunity to negotiate them during full contract negotiations, even though the revised job classification will be in effect. Employees, presently in, or promoting to, such job classifications will continue to receive wage adjustments in accordance with the other provisions of the Agreement just as if the wage rate had remained at the same level until a new Agreement is reached.

(k) When the Union believes that a new or revised job description does not adequately describe the principal duties and minimum qualifications necessary to provide a sufficient basis for evaluating that job description, a letter outlining the Union's suggested changes may be sent to the management of the appropriate department for consideration. However, there will be no recourse to the grievance and arbitration procedure because of the language of a job description or the evaluation of a job classification.

(l) Where the Union deems an employee to be improperly classified, it will be considered as a grievance and shall be handled under the grievance procedure described elsewhere in this Agreement.

Section 2. (a) With the exception of shift differential premium, and a holiday occurring during an employee's vacation, it is agreed that under no circumstances shall any section of this Agreement be interpreted to provide the pyramiding of a benefit or premium payment to employees covered by this Agreement. For example, no employee may claim sick pay while receiving vacation pay or holiday pay while receiving sick pay.

(b) It is further agreed that there shall be no interruption in the payment of one benefit in order that employees may receive payment for another benefit. For example, employees may not interrupt vacation to begin sick leave or interrupt sick leave to include a holiday. The only exceptions to this provision are that an employee's sick pay may be interrupted to include vacation pay and that vacation pay may be interrupted to include death in family pay as set forth in the Agreement.

Section 3. Pay Checks will be directly deposited into one or more bank accounts employees shall designate and authorize. Direct Deposit advices will be mailed to the employee's home address if he/she has elected to receive a printed copy. For any employee who specifically declines to authorize direct deposit, a paper check will be mailed to the employee's home address.

ARTICLE IX

Section 1. ABSENCE DUE TO SICKNESS, FAMILY CARE AND PARENTAL LEAVE. (a) Effective January 1, 2020, employees will be eligible for paid time off due to qualifying sick or family care reasons and, effective upon ratification of this Agreement for paid parental leave, on the same basis as the Company's general, non-represented employee population.

(b) After a part-time employee with 12 months of service or a full-time employee has been continuously disabled, subject to medical determination, and unable to return to work for more than seven consecutive calendar days, the employee will receive Short-Term Disability pay consisting of up to 26 weeks of pay per incident with payment based on the schedule below or until the employee is able to return to work, whichever occurs first.

Years of Service	Maximum Weeks at 100% Pay	Weeks at 66 2/3% Pay
0-1	None	All
1-5	10	Balance
6-10	15	Balance
11-14	20	Balance
15-20	26	Balance
21 or more	ALL	N/A

(c) After an employee has been continuously disabled, subject to medical determination, and is unable to return to work for more than 27 consecutive weeks, and has exhausted Short-Term Disability benefits, the employee will receive Long-Term Disability benefits as described in the Company's Long-Term Disability Plan Description.

Section 2. Compensation will not be provided for illnesses resulting from such causes as: illegal use of drugs or alcohol, willful intention to injure oneself, the commission of a crime, elective or cosmetic procedures not covered by the medical plan, the employee's refusal to adopt such remedial measures as may be commensurate with the employee's disability or permit reasonable examinations by the Company.

A-50

Section 3. It is also mutually understood and agreed that the Company shall have the right to investigate and determine for its own satisfaction the bona fide nature of any illness for which pay is requested as well as the duration thereof. In order to facilitate the scheduling of the work forces, employees who will be absent from work are expected to notify the Company as soon as possible, but not later than one hour after their regular starting times and in the case of shift workers, one hour before the start of their shifts. Unless an employee submits a legitimate excuse for not reporting the cause of absence before the end of the first hour of such absence, the employee's claim for sick leave pay shall not begin until such notice is received.

Section 4. When employees have received all of the disability pay to which they are entitled under this Agreement they shall be granted, upon written request on a form provided by the Company, a "leave of absence" and shall not be eligible for further disability pay benefits until they have returned to steady employment.

A-5

Section 5. (a) An employee accrues entitlement of 1/12 of their current year's vacation for each full month the employee is employed during the current calendar year or is on STD, or leave of absence. Any employee leaving the Company's service during any calendar year shall receive payment for any unused portion of accrued vacation for that current year. However, in the event of an employee's death, the estate of the employee will be paid the unused portion of the employee's total vacation allotment for the current year.

A-52

Employees returning from military service will receive vacations with pay in the calendar year in which they return as follows:

Month in which Employee Returns to Company's Employment	Amount of Vacation Based on System Service of Employee
Up to and including June	Full
July, August and September	One-Half
After September	None

(b) In order for an employee to qualify for a vacation, the employee must have been ready, willing and able to work as a full-time regular or probationary employee during the calendar year the vacation is taken.

(c) The anniversary of employment shall determine the employee's vacation status. Every effort will be made to grant vacations at a time suitable to the employee, but should the vacation of an employee handicap the operations of the Company in any way, the Company reserves the right to require the vacation be taken at another time. Normally, preference shall be granted in the selection of vacation dates on the basis of system service.

A-1
A-8

(d) Employees with less than one year of service with the Company shall be entitled to one day of vacation for each month worked, with a maximum of 10 total days.

(e) Employees with one year of service with the Company shall be entitled to a vacation of two weeks.

(f) Employees with seven or more years of service with the Company shall be entitled to a vacation of three weeks. Should the amount of work or other working conditions be such that the operations of the Company would be handicapped by granting of the third week of an employee's vacation, the Company reserves the right to require an employee to take his third week of vacation at such time that does not interfere with the operations of the Company.

(g) Employees with 15 or more years of service with the Company shall be entitled to a fourth week of vacation or payment of one week's wages (40 hours) at straight time in lieu thereof. The Company may also require such employees to take the fourth week of their vacation at such time as does not interfere with the operations of the Company.

(h) Employees with 21 or more years of service with the Company shall be entitled to a fifth week of vacation or payment of one week's wages (40 hours) at straight time in lieu thereof. The Company may also require such employees to take the fifth week of their vacation at such time as does not interfere with the operations of the Company.

(i) Employees with 32 or more years of service with the Company shall be entitled to a sixth week of vacation or, if required to work by the Company, payment of one week's wages (40 hours) at straight time in lieu thereof. The Company may also require such employees to take the sixth week of their vacation at such time as does not interfere with the operations of the Company.

ARTICLE X

Section 1. Regular employees entering the armed services of the United States or employees who are conscripted by the United States Government during a period of national emergency shall continue to accumulate full system service and full seniority and may return to their former position or one of equal pay and rank, provided they report for work with a certificate of satisfactory completion of military or governmental service within 90 days after their release from active service.

Section 2. (a) All Company sponsored life and AD&D insurance coverage for employees starting an approved military leave of absence will be continued for a period of at least 90 days after the employee’s leave of absence begins with the same cost sharing as before the leave began.

(b) Company Group Life Insurance of employees returning to Company service within 90 days after their release from active service will be reinstated without physical examination or waiting period.

Section 3. None of the foregoing provisions in this Article shall apply to those employees who are not eligible for statutory re-employment rights.

ARTICLE XI

Section 1. (a) The following days are observed as regular holidays which will be recognized on the indicated dates. The Company may change the date for recognizing a holiday if the date indicated is changed by a legislative enactment or if the prevailing community practice is not consistent with the indicated date.

HOLIDAY	DATE RECOGNIZED
New Year’s Day	January 1
Memorial Day	Last Monday – May
Independence Day	July 4
Labor Day	First Monday – September
Thanksgiving Day	Fourth Thursday – November
Day after Thanksgiving	Friday after Thanksgiving
Christmas Eve	December 24
Christmas Day	December 25

(b) If the recognized date of a holiday occurs on a Saturday or Sunday, the Company will have the option of either celebrating that holiday on another date which is consistent with community practice or paying eight hours of regular straight time holiday pay in lieu thereof for the holiday.

(c) Regular employees whose duties do not require them to work on holidays will be paid straight time. Regular employees who are scheduled to work on a recognized holiday will be paid at time and one-half for the first eight hours worked in addition to their straight time holiday pay. However, those employees who work less than the eight hours scheduled will have their straight time holiday pay correspondingly reduced.

(d) Regular employees who are called out to work on a recognized holiday for a period of four hours or less not contiguous with hours worked into or out of the holiday will be paid for four hours at time and one-half in addition to their straight time holiday pay. Employees who are called out to work on a recognized holiday for more than four hours not contiguous with hours worked into or out of the holiday but less than eight hours will be

paid for eight hours at time and one-half in addition to their regular straight time holiday pay. Employees who are required to work more than eight hours on a recognized holiday will be paid at the rate of double time for all such work in excess of eight hours. An employee must work either his full scheduled day before, or his full scheduled day after a holiday to be entitled to receive holiday pay. An employee will not be compensated for travel time on a call-out which occurs on a regular holiday.

(e) When a holiday falls within an employee's vacation, the employee shall, at the discretion of the Company, either be allowed an additional vacation day at such time in the same year as shall be mutually agreed upon between the employee and his supervisor or shall receive eight hours additional pay to compensate for the loss of such holiday pay.

(f) An employee beginning a leave of absence will not receive holiday pay for holidays occurring after the last day worked except when the employee works the full calendar day immediately before a recognized holiday which is in the same pay period.

Section 2. (a) An employee who has completed six months of service with the Company shall be entitled to four compensated Personal days off and one compensated Diversity day off each calendar year. Requests for Personal/Diversity days should be made at least five calendar days prior to the date requested and must be approved by management. However, because of extenuating circumstances, a day off with less than a five calendar-day notification may be approved by an employee's supervisor; such approval will not be unreasonably denied. The Company reserves the right to limit the number of employees who can be off on a specific day. Individual departments will attempt to accommodate as many requests as possible to take a Personal/Diversity day or vacation day on Martin Luther King, Jr. Day, Presidents' Day, and/or Good Friday.

(b) If a Personal/Diversity day is not used during a year, it shall be lost and no additional compensation shall be granted. Any employee who resigns, retires or is discharged from the Company for any reason shall not receive compensation for any remaining Personal/Diversity days.

(c) Personal/Diversity days must be taken in full day increments. Paid Personal/Diversity days will not be considered as absences for purposes of an individual's attendance record.

ARTICLE XII

Section 1. (a) It is agreed that the present establishment of 40 hours per week of the Company will remain in effect, except in those divisions where longer or shorter hours are now being worked, and the Company guarantees employment of not less than 40 hours per week for 52 weeks of each year to all employees represented by the Union as bargaining agent, who are available and ready to work, and who are regular full-time employees of the Company, except those on a less than 40 hour basis now. No such employees shall be required to work more than 40 hours in any one week, consisting of seven days, nor more than eight hours in any one day except as hereinafter provided.

(b) Nothing in this section will affect in any manner the right of the Company to make temporary or permanent reductions in forces when considered necessary by the Company.

(c) Nothing in this Agreement shall be deemed to require the Company or the Union to commit an unfair labor practice or other act which is forbidden by, or is an offense under, existing or future laws affecting the relations of the Company with the employees bargained for by the Union.

Section 2. (a) The work week of an employee for payroll purposes and for determining off-days shall consist of seven consecutive days with a minimum of two scheduled off days and be from midnight Sunday to midnight the following Sunday. Employees working on a shift beginning two hours or less before midnight will be considered as having worked their hours following midnight.

A-12
A-17

(b) Regular scheduled hours of work per day will be at straight time for regular scheduled work days, time and one-half for the employee's first scheduled off-day in the work week, double time for the employee's second scheduled off-day in the work week and time and one-half for any additional scheduled off-days in the work week. Any time in excess of the employee's regular scheduled hours per day will be paid at the rate of time and one-half except the employee's second scheduled off-day worked which will be paid at double time.

A-71
A-76

(c) Employees required to work more than 16 consecutive hours will be paid double time for all time worked in excess of, and contiguous with, the 16 consecutive hours.

(d) Schedules for all employees will be based on the time prevailing in the City of Cincinnati.

(e) In no case will an employee be forced to take time off in lieu of overtime pay. The Company shall be the sole judge as to the necessity for overtime work, and the employee shall be obligated to work overtime when requested to do so. When overtime occurs in a group or department, where more employees are qualified and available to work than are necessary at the moment, the Company agrees to establish a system of selecting the employees who are to work, in a sincere effort to equalize overtime work. The employees will be notified in advance, whenever possible, when they are required to work overtime.

Section 3. (a) The Union recognizes the need for shift work and weekend work in order to provide for continuous operation, and overtime rates will apply as set forth in Article XII, Section 2.

(b) An employee who is transferred from his regular shift to another shift shall be notified of said transfer at least 24 hours prior thereto.

A-13

Section 4. (a) Employees called out for other than planned overtime shall be paid a minimum of four hours at the appropriate overtime rate. Travel time of one-half hour each way will be allowed on a call-out when such call-out exceeds four hours of continuous work that is not contiguous with a regular scheduled shift. Employees will not be compensated for any travel time for planned overtime; or on a call-out when the employee is not released from work before his regularly scheduled shift; nor will travel time be allowed when overtime is worked continuously at the end of a regularly scheduled shift.

A-74
A-78

(b) Planned overtime shall be defined as time worked upon notice to an employee given before leaving his headquarters or place of reporting, or in case of an off-day, during or before what would have been his scheduled hours on that day, that he is to report outside of his regular schedule on any succeeding day. Such time worked shall be paid for at the appropriate overtime rate but not for less than four hours unless such planned overtime extends into or directly follows the employee's regularly scheduled work day, when it shall be paid for at the appropriate overtime rate for the actual hours worked.

Section 5. (a) Employees working two hours or more in excess of their normal work day, shall receive a meal, or compensation in lieu thereof, and an additional meal, or compensation in lieu thereof, after each additional five hours of continuous overtime work over and above the original two hours mentioned above.

(b) Employees called out on either their scheduled off day, or four or more hours before his regularly scheduled starting time, shall be furnished a meal, or compensation in lieu thereof, for each contiguous five hour interval worked even though he works into his regularly scheduled work day.

(c) The meal compensation allowance referred to above shall be as follows:

Effective May 6, 2019 – March 31, 2023
\$11.50

Section 6. It is further agreed by the Company that any manual employee temporarily advanced to a higher classification shall receive the minimum rate of pay applicable to that classification if such work is for four hours or more. If such work is for more than four hours the employee shall receive the minimum rate of pay applicable to that classification for the remainder of the normal day worked. In the administration of this section of the Agreement, a temporary assignment shall be construed to mean any job assignment which is not expected to continue for more than 90 consecutive days.

A-46

Section 7. (a) Employees in this bargaining unit temporarily assigned to a supervisory position outside the bargaining unit for four hours or more, shall receive \$1.50 per hour above the maximum rate of pay of either their job classification, or the highest rated job classification they supervise, whichever is greater. It is expressly understood that employees temporarily assigned to a supervisory position shall direct the flow of work and oversee the assignment and completion of work in accordance with applicable policies and procedures in the department. However, they shall not have any responsibility for making hiring decisions, issuing evaluations or discipline, or moving work currently performed by

other bargaining unit members into or out of any department.

(b) Employees promoted to a job outside the bargaining unit and who return to the bargaining unit within six months, shall retain all classified seniority accumulated up to the date of their promotion. If employees who were in a job outside the bargaining unit for more than six months, return to the bargaining unit, they will be placed in a starting job classification and receive a classified seniority date behind all employees. No employee may return to a bargaining unit job classification if, as a result, an employee represented by the Union would be laid off.

ARTICLE XIII

Section 1. (a) The Company agrees that upon his or her return to work from illness or disability, consideration will be given to the employee's physical condition, and, if possible, a less vigorous type of work will be granted at no reduction in the employee's regular pay for a temporary period to be determined by the employee's and the Company's physicians.

(b) If an employee with 15 or more years of service becomes physically unable to satisfactorily and safely perform the regular duties of his classification, an effort will be made by the Company to find work of a less strenuous nature for which he is qualified and to which the employee will be retrogressed. The employee's wage rate will be reduced by an amount equal to the semi-annual merit increase for the employee's job classification at the time of the assignment to a job of a lower classification and at six months' periods will be reduced by an amount equal to the semi-annual merit increase for the employee's job classification until the employee's wage rate is equal to the maximum wage rate of the job classification to which he has been retrogressed.

(c) If an employee with 10 to 14 years of service becomes physically unable to satisfactorily and safely perform the regular duties of his job classification, he may request a demotion to a lower classification requiring work of a less strenuous nature for which he is qualified to perform. If such a demotion is granted by the Company, the employee will be assigned to a lower classification and will have his wage rate red-circled until it is equal to the maximum wage rate of the job classification to which he has been demoted. Employees whose wages have been red-circled and who subsequently achieve 15 years of service will become retrogressed in accordance with paragraph (b) above.

(d) If an employee with less than 10 years of service becomes physically unable to satisfactorily and safely perform the regular duties of his job classification, he may request a demotion to a lower classification requiring work of a less strenuous nature for which he is qualified to perform. If such a demotion is granted by the Company, the employee will be assigned to a lower classification and will have his wage rate established at the maximum wage rate of the job classification to which he has been demoted.

Section 2. Injured employees who are unable to work because of an industrial accident will be paid a supplement in an amount equal to one half of the difference between what he/she would have received at regular work and the amount received as compensation for such injury, for a period not to exceed 26 weeks. This supplemental industrial accident compensation will begin after the initial seven calendar day waiting period and will continue for not more than 26 weeks of continuous disability. If, however, an industrial accident disability continues for two or more weeks, the employee will receive this supplemental industrial accident compensation for the initial seven day waiting period.

Section 3. Upon the death of the designated relatives of an employee, the employee, upon request, may be entitled to the stipulated maximum number of calendar days off for which the employee is entitled to receive regular pay for not more than the indicated number of consecutive working days, including the day of the funeral. No pay will be granted for regular scheduled off days.

Relationship	Maximum Consecutive Calendar Days Off	Maximum Consecutive Working Days Off With Pay
Spouse or Domestic Partner	7	5
Child/Step/Foster	7	5
Mother/Step/Foster	7	5
Father/Step/Foster	7	5
Brother/Step/Foster	7	5
Sister/Step/Foster	7	5
In-Laws (father, mother, brother, sister, son or daughter)	5	3
Grandchild/Step	5	3
Grandparent/Spouse's Grandparent	5	3
Any relative who resides in the employee's household.	7	5
Aunt/Uncle	5	3
Nephew/Niece	5	3

If an employee has reported to work and is notified of a death in the family and leaves the job, the day will not be charged as one of the consecutive working days for which the employee is entitled to receive regular pay.

ARTICLE XIV

Section 1. The Company agrees to erect bulletin boards at locations to be selected by the Union and the Company. The use of these boards is restricted to the following: notices of Union meetings, notices of Union elections, notices of changes within the Union affecting its membership, and any other notices issued on the letterhead of the Union. There shall be no other general distribution or posting by the members of the Union of pamphlets, or political literature of any kind, except as herein provided.

ARTICLE XV

Section 1. Any member or members not to exceed three members elected or employed by the Union whose duties for the Union require their full time shall be granted a leave of absence by the Company for six months and additional six months' periods thereafter, provided that each member is from a different promotional sequence or that the Company has granted permission for two members to be from the same promotional sequence. On return to the employ of the Company, such employees shall be employed at their previous classification or other higher classification within this unit for which they may be qualified.

ARTICLE XVI

Section 1. (a) The Company agrees to notify the Union of the contemplated hiring of any outside contractors to do work normally performed by regular employees covered by this Agreement. Such notification will be given if it is contemplated that the work will be in excess of 2,000 man-hours.

(b) It is the sense of this provision that the Company will not contract/outsourcing any work which is ordinarily done by its regular employees if as a result thereof, it would become necessary to lay off any such employees.

Section 2. (a) Each employee shall have a specific headquarters for reporting for work. However, the right of the Company to effect transfers and reassignments to properly run its business is recognized.

(b) When it is necessary to temporarily assign employees to a headquarters other than their own or to a job site reporting location that is further from their home than their regular headquarters, these employees will be paid mileage at the prevailing rate based on the additional round-trip mileage employees are required to drive. No mileage compensation will be paid for the temporary assignment if the other reporting location is closer to the employee's home. Employees reassigned (non-temporary assignment) to a different headquarters will be paid mileage compensation during the first fourteen calendar days of the reassignment. A-15

(c) When an entire work group is assigned to a new headquarters, paragraph (b) of this Article shall not apply.

(d) Job site reporting and other temporary assignments will be offered on a voluntary basis. If there is an insufficient number of volunteers, assignments will be made on a junior qualified basis. When assigning the junior qualified, unusual or extenuating circumstances will be taken into consideration.

(e) Employees may be assigned to drive Company vehicles from and to the job site from home or sites close to home. If Company vehicles are used in such a manner, the mileage provisions for job site reporting are not applicable. An option to the mileage provision is that employees may, during a job site reporting assignment, pick up and return a Company vehicle to their regular headquarters, provided travel is on their own time.

ARTICLE XVII

Section 1. Witness Fees. Regular pay and reasonable or required expenses will be allowed employees who may be summoned or requested to testify for the Company.

Section 2. (a) Employees required to serve on a jury shall be compensated on the basis of their regular salary. Employees must report to work during the working hours when they do not need to be present for jury duty.

(b) An employee working on either a night or afternoon shift at a time when he is scheduled for jury duty, who is unable to postpone the jury duty until a time when he will be working on a day shift, may request the Company to assign him to a day shift schedule. Such a request must be made at least seven working days before the jury duty service is scheduled to begin. When the term of jury duty for such an employee has ended, he shall return to his normal working schedule.

ARTICLE XVIII

Section 1. RETIREMENT INCOME PLAN: (a) Eligible Union employees hired or rehired before January 1, 2016 will participate, or continue to participate, in the existing Cinergy Corp. Union Employees' Retirement Income Plan (the "Retirement Income Plan"); provided, however, that effective January 1, 2009, the cash balance feature provided under the Retirement Income Plan shall be amended to provide that all future pay and interest credits provided thereunder to eligible Union employees will mirror the pay and interest credits provided as of the date of this Agreement under the Duke Energy Retirement Cash Balance Plan (i.e., 4% - 7% depending on age and years of service), and as further amended under the terms set forth in the April 15, 2015 Letter Agreement titled "Amendment to A58 Retirement Plan Agreement. Employees hired or rehired on or after January 1, 2016 will not be eligible to participate in the Retirement Income Plan.

(b) It is agreed that the Company will not reduce the benefits and the Union will not request any change in the Retirement Income Plan until the expiration of the Agreement on April 1, 2019.

ARTICLE XIX

Section 1. Any insurance benefit plans under the Duke Energy Health & Welfare Benefit Plans not specifically referenced elsewhere in this Contract (i.e. life insurance, supplemental, accidental death and dismemberment and dependent life insurance) that the Company maintains and/or implements for the general non-unionized employee population shall also be provided to the bargaining unit employees at the same benefit levels, costs and plan design structure as for the non-unionized employees. The Company has the right to add, eliminate, and alter or to make any other changes to these insurance benefit plans or the employee costs for the plans, consistent with any changes it makes for the general, non-unionized employee populations.

ARTICLE XX

Section 1. HOSPITAL AND MEDICAL PLANS: (a) Health care coverage shall consist of the specially negotiated EPO Plan and shall remain in effect for the term of the 2008 – 2012 Contract. All terms of the specially negotiated EPO Plan, regarding plan design, covered services, premiums and other employee costs, shall be in accordance with the 2008 negotiations letter of agreement entitled “Health Care Benefits.” A-42
A42b

(b) Any other health care plans (medical or dental) that the Company unilaterally implements at its sole discretion for the general non-represented employee population shall also be provided to the bargaining unit employees at the same costs and plan design structure as for the non-represented employees. It is expressly understood that the right to add, eliminate, and alter or to make any other changes to these health care plans or to employee costs for the plans, is reserved to the Company.

(c) The Company's part of the premium will continue to be paid while an employee is receiving illness or accident compensation provided the employee was covered by such a contract immediately prior to their sickness or industrial accident.

ARTICLE XXI

Section 1. The level of benefit coverage within the medical, dental, flexible spending accounts, basic and additional life, long-term disability, and pension plans will remain substantially equivalent to the coverages mutually agreed upon during negotiations.

ARTICLE XXII

Section 1. (a) Eligible Union employees will participate or continue to participate in the existing Duke Energy Retirement Savings Plan (the “RSP”); provided, however, that (i) for eligible Union employees in the Cinergy Traditional Formula under the Cinergy Corp. Union Employees’ Retirement Income Plan (Retirement Income Plan), the matching contribution formula (rate and definition of eligible compensation) under the RSP will continue to be the formula in effect prior to January 1, 2009 (i.e. 100% match on pre-tax and Roth 401(k) contributions up to 3% of the participant’s eligible pay, 50% match on the A-58
A-58a

pre-tax and Roth 401(k) on next 2% of the participant's eligible pay, and an incentive match based on the attainment of corporate goals established by Duke Energy), (ii) for all other eligible Union employees, the matching contribution formula rate (rate and definition of eligible compensation) under the RSP will mirror the matching contribution formula provided under the RSP for all eligible union employees other than "Cinergy Traditional Employees" as of the date of this Agreement (i.e. 100% match on pre-tax and Roth 401(k) contributions up to 6% of the participants eligible compensation, with no incentive matching contribution opportunity), and (iii) for eligible Union employees who are not eligible for the Retirement Income Plan on or after January 1, 2016, the RSP shall provide the employer retirement contribution formula (rate and definition of total pay under the RSP that mirrors the employer retirement contribution formula provided for all participants who are not eligible to participate in a defined benefit pension plan (i.e.4% of total pay) as of the date of this Agreement.

(b) The RSP is contained in the existing Duke Energy Retirement Savings Plan as amended and restated effective January 1, 2014 and as amended by an amendment dated December 19, 2014.

(c) The Company hopes and expects to continue the RSP indefinitely, but must reserve the right to alter it or discontinue Company contributions to it for a time. However, under no circumstances shall any part of the corpus or income held by the Trustee of the RSP be recoverable by the Company or be used for or diverted to any purposes other than for the exclusive benefit of the employee participants or their beneficiaries as provided in the RSP.

IN WITNESS WHEREOF, the Utility Workers Union of America, AFL-CIO, Local 600, formerly the Independent Utilities Union, Cincinnati, Ohio and Duke Energy Ohio, Inc., Duke Energy Kentucky, Inc., do hereby, by their duly authorized agents, execute and sign this Agreement in duplicate on this 29 day of March, 2019.

DUKE ENERGY OHIO, INC.
DUKE ENERGY KENTUCKY, INC.

Amy Spiller
Amy Spiller
State President-Ohio/Kentucky

Stan Sherrill
Stan Sherrill
Vice President – Strategic HR Business
Solutions, Employee & Labor Relations

Jay R. Alvaro
Jay R. Alvaro
Director, Labor Relations

Lisa A. Gregory
Lisa A. Gregory
Manager, Labor Relations

Michael A. Ciccarella
Michael A. Ciccarella
Sr. Human Resources Consultant

Terri Barnes
Terri Barnes
Sr. Human Resources Consultant

UTILITY WORKERS UNION OF AMERICA,
AFL-CIO, LOCAL 600

Steve Kowolonek
Steve Kowolonek
President

Mike Hoffman
Mike Hoffman
Vice President

D.L. Wallace
D.L. Wallace
Secretary

Jueisha Boykin
Jueisha Boykin
Treasurer

Ilyana Long
Ilyana Long
Delegate

Camille Waller
Camille Waller
Delegate

Kelly Cooper
Kelly Cooper
Sr. National Representative
UWUA Region III



HISTORICAL SIDEBAR LETTERS 2019 – 2023

Between

Duke Energy Ohio, Inc.
Duke Energy Kentucky, Inc.

and

Utility Workers Union of America,
AFL-CIO, Local 600

Appendix A

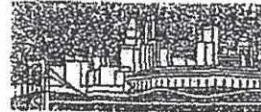
Historical Documents Preserved And Made A Part Of This Agreement For Interpretation And Application

The index and marginal references in the Labor Agreement to documents in Appendix A are intended only for convenience in administering the Labor Agreement. The index and marginal references and Appendix A are not intended to list every document that could be applicable to any factual situation arising under a given Article or Section of the Labor Agreement. It is also not intended that each document referenced in an Article or Section will be applicable to any or all factual situations covered by the referenced Article or Section. No inferences, presumptions, or conclusions shall be drawn by the Company, the Union, or any arbitrator from the indexing of, a marginal reference to, or failure to reference any document listed in Appendix A.

Document Number	Document Date	Article	Subject
A-1	12/22/71	IX, 5(c)	Vacation Selection
A-2	07/16/74	V, 4(b)	Inter-Department Transfers
A-3	03/28/77	V, 2(c)	Multiple Posting System in Property Department
A-4	03/28/77	V, 3(d)	Testing Procedures When Employees Promote
A-5	04/13/12	IX, 4	Leaves of Absence
A-6	04/18/89	V, 6	Hiring Co-ops – Union Notification
A-8	04/13/12	IX, 5(c)	Partial Day Vacation Administration
A-9	04/18/89	I, 2(c)	Falsification and Tampering with Company Records
A-11	04/16/92	XI, 1(d)	Holiday Call-Out
A-12	04/16/92	XII, 2(a)	Flextime
A-13	04/16/92	XII, 3(b)	24 Hour Notice – Change of Shift
A-14	04/16/92	I, 1(a)	Reorganization of Distribution Operations Division
A-15	04/16/92	XVI, 2(b)	Out-of-Town Work or Training
A-17	04/13/12	XII, 2(a)	Four 10-Hour Day Guidelines
A-18	04/16/92	VII, 1(a)	Personal Attorneys
A-20	07/19/94	V, 2(e)	Gas Operations Trainer
A-32	04/14/15	II, 1 III, 1(b) VII, 1(a)	Time Off for Union Duties/Business
A-38	09/02/98	VIII, 1(i)	BOGAR Job Evaluation System
A-40	12/29/00	VIII, 1(e) VIII, 1(h) VIII, 1(i)	Manual, Clerical and Technical Job Classifications
A-41	05/14/03	VIII, 1(i)	Disconnect Non-Pay, Succession and Special Reads
A-42	06/10/04	XX, 1	Post-Retirement Medical
A-42a	04/13/12	XX, 1	Amendment to Sidebar Letter A-42 Post- Retirement Medical Benefits
A42-b	04/01/19	XX, 1	Amendment to Sidebar Letter A-42 and A42a Post-Retirement Medical Benefits
A-46	04/01/19	XII, 6	Temporary Upgrading in Clerical and Technical Jobs
A-48	04/01/19	V, 7(a) VIII, 1(a)	East Meter Reading
A-49	04/21/05	V, 3(a)	Interplant Seniority Rights
A-50	04/21/05	IX, 2	Treatment for Substance Abuse
A-51	04/21/05	XI, 2(a)	Personal/Diversity Day Requests
A-52	04/01/19	IX, 5(a)	Vacation Carryover
A-55	04/21/05	V, 3(a)	Job Elimination Situations
A-58	06/02/08	XXII, 1	Retirement Plan Agreement
A-58a	04/14/15	XXII, 1	Amendment to Retirement Plan Agreement

Document Number	Document Date	Article	Subject
A-59	06/02/08	Misc.	Sabbatical Vacation Bank and Vacation Credit Programs
A-60	06/02/08	Misc.	Union Employee Annual Incentive Program (UEIP)
A-60a	04/14/15	Misc.	Amendment to Union Employee Annual Incentive Plan (UEIP)
A-60b	04/01/19	Misc.	Amendment to Union Employee Annual Incentive Plan (UEIP)
A-61	04/01/19	V, 7(a) VIII, 1(a)	Cincinnati Call Center
A-62	06/02/08	Misc.	Part-Time Employee Benefits
A-64	04/01/19	VIII, 1(a)	Revenue Services Representatives
A-65	04/01/19	V, 2	Competency Based Selection
A-70	04/01/19	V, 3(a)	UWUA Severance Program
A-71	04/13/12	XII, 2(b)	Overtime Provisions
A-72	04/13/12		Outsourcing Affecting Job Elimination
A-73	11/16/09	Misc.	LIT Job Progression
A-74	03/31/11	XII, 4(a)	On Call Rotation – Local IT Support
A-76	12/20/12	XII, 2(b)	Foreign Utility Assistance
A-77	05/08/14	Misc.	Senior Work Management Support Specialist
A-79	04/14/15	Misc.	Separation of Delivery Operations and Gas Operations
A-80	04/14/15	Misc.	Global Positioning Systems (GPS)
A-81	04/14/15	Misc.	Engineering Specialist Progression
A-82	04/14/15	V, 2	Customer Relations Representative/Clerk C Positions
A-83	04/01/19	VI	Inclement Weather
A-84	04/01/19	XII, 2(a)	Alternate Work Schedule
A-85	04/01/19	Misc.	Gas Marketing Progression
A-86	04/01/19	Misc.	Lighting Specialist

THE CINCINNATI GAS & ELECTRIC COMPANY



CINCINNATI, OHIO 45201

December 22, 1971

Mr. Charles J. Neuhaus
Chairman
Independent Utilities Union
P.O. Box 1757
Cincinnati, Ohio 45201

Dear Mr. Neuhaus:

Reference is made to our discussion at a meeting on November 30, 1971 and to your letter of December 1, 1971, concerning a uniform vacation selection procedure for employees represented by the Independent Utilities Union.

In accordance with our conversation, the Company will adopt the following vacation selection procedure effective January 1, 1972:

Preference for the first two weeks of vacation to which an employee is entitled will be considered within a job classification at each particular work location on a system service basis. Employees entitled to more than a two week vacation may select that additional vacation on a system service basis after all eligible employees within the job classification at each particular work location have had an opportunity to select the dates for at least two weeks of their vacation.

It is emphasized that this procedure will in no way affect the Company's right to determine the number of employees who may take a vacation at any one time.

Please confirm that the procedure stated in this letter is satisfactory to the Union so that the various affected Company departments may be notified prior to January 1, 1972.

Very truly yours,

Robert E. Byrnes

Robert E. Byrnes
Manager
Industrial Relations

A-1