

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF DUKE ENERGY	)	
KENTUCKY, INC. FOR 1) AN ADJUSTMENT OF	)	CASE NO. 2024-00354
THE ELECTRIC RATES; 2) APPROVAL OF NEW	)	
TARIFFS; 3) APPROVAL OF ACCOUNTING	)	
PRACTICES TO ESTABLISH REGULATORY	)	
ASSETS AND LIABILITIES; AND 4) ALL OTHER	)	
REQUIRED APPROVALS AND RELIEF	)	

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**ATTORNEY GENERAL’S POST-HEARING REQUEST FOR INFORMATION TO  
DUKE ENERGY KENTUCKY, INC.**

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Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention (“Attorney General”), and submits the Post-Hearing Request for Information to Duke Energy Kentucky, Inc. (hereinafter “Duke Kentucky” or the “Company”) to be answered by June 13, 2025, and in accord with the following:

- (1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate requested item will be deemed a satisfactory response.
- (2) Identify the witness who will be prepared to answer questions concerning each request.
- (3) Repeat the question to which each response is intended to refer.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.
- (5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the

preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If you believe any request appears confusing, please request clarification directly from undersigned Counsel for the Office of Attorney General.

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

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

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

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

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

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

(12) In the event any document called for has been destroyed or transferred beyond the control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

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

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

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

Respectfully submitted,

RUSSELL COLEMAN  
ATTORNEY GENERAL



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**Certificate of Service and Filing**

Pursuant to the Commission's Orders and in accord with all other applicable law, Counsel certifies that the foregoing electronic filing was transmitted to the Commission on May 29, 2025, and there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

This 29<sup>th</sup> day of May, 2025,



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Assistant Attorney General

Electronic Application of Duke Energy Kentucky, Inc. for (1) An Adjustment of the Electric Rates;  
(2) Approval of New Tariffs; (3) Approval of Accounting Practices to Establish Regulatory  
Assets and Liabilities; and (4) All Other Required Approvals and Relief  
Case No. 2024-00354  
Attorney General's Post-Hearing Request for Information

1. Refer to the Rebuttal Testimony of Lisa D. Steinkuhl, at 4. Ms. Steinkuhl confirms that Duke Kentucky accepts two proposed adjustments from the Attorney General's expert witness, Mr. Randy A. Futral, which reduces the Company's requested rate increase from \$70,008,476 to \$69,986,788.
  - a. Provide updated information based upon the revised requested rate increase, and preferably in the same format as the Customer Notice as found in Duke Kentucky's Application, Volume 1, Tab 12, Exhibit A, pages 1 - 17.
  - b. In response to (a), ensure to provide the following updated information for each customer classification based upon the revised requested rate increase as found on pages 1 – 16 of the Customer Notice: current and proposed customer charge per month, current and proposed energy charge per kWh, current and proposed demand charges, etc.
  - c. In response to (a), ensure to provide the average monthly bill and kWh usage, and the monthly dollar and percentage increase, for each customer class based upon the revised requested rate increase as found on page 17 of the original Customer Notice.
  - d. If there is no updated information based upon the revised rate increase to provide to (a), (b), and (c), explain in detail why not.
2. Refer to Duke Kentucky's response to the Attorney General's First Request for Information, Item 117, Attachment 1, page 1 of 1. In the Attachment, Duke Kentucky provided the 2024 and 2025 property tax expense amounts, and reduced the expense

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by \$685,966 and \$818,091, respectively, due to legislation passed to treat gas pipeline assets as real property for 2024 and 2025. Provide another version of Attachment 1, but for the year 2026, include the computed property tax expense, provide the reduced expense pursuant to House Bill 775, and the resulting property tax expense that Duke Kentucky is requesting to be included in the customer rates.

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

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

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- b. Confirm that the additional workpaper provided in Duke Kentucky's response to the Attorney General's Second Request for Information, Item 33 computes the property tax expense estimate for 2025 of \$16,435,165 and does not separately compute the estimated reduction from that amount of \$818,091 associated with the real property legislation that is reflected in Duke Kentucky's response to the Attorney General's First Request for Information, Item 117, Attachment 1, page 1 of 1. If not confirmed, explain why not.
- c. Confirm that the additional workpaper provided in Duke Kentucky's response to the Attorney General's Second Request for Information, Item 33 computes the property tax expense estimate for 2026 of \$17,213,614 and does not separately compute an estimated reduction from that amount associated with the aforementioned real property legislation. If not confirmed, explain why not.
- d. Cite to any cell locations on any workpaper files that compute a separate amount for 2026 associated with the real property legislation that is reflected on Duke Kentucky's response to the Attorney General's First Request for Information, Item 117, Attachment 1, page 1 of 1. Indicate the amount, how it was calculated, and the cell locations where this calculation is made.