COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF DUKE)	
ENERGY KENTUCKY, INC., FOR: 1) AN)	
ADJUSTMENT OF THE NATURAL GAS RATES;)	CASE NO.
2) APPROVAL OF NEW TARIFFS; AND 3) ALL)	2025-00125
OTHER REQUIRED APPROVALS, WAIVERS,)	
AND RELIEF.)	

DUKE ENERGY KENTUCKY, INC.'S APPLICATION FOR AUTHORITY TO ADJUST NATURAL GAS RATES, APPROVAL OF NEW TARIFFS, AND FOR ALL OTHER REQUIRED APPROVALS AND RELIEF

Applicant, Duke Energy Kentucky, Inc., (Duke Energy Kentucky or the Company), pursuant to KRS 278.180, KRS 278.190, KRS 278.192, 278.509, 807 KAR 5:001 Section 14 and Section 16, and other applicable law, hereby applies to the Kentucky Public Service Commission (Commission) for authority to adjust its natural gas rates, approval of new tariffs, and for all other required approvals and relief (collectively, this Application).

As set forth in the Company's Notice of Intent filed on April 17, 2025, in accordance with KRS 278.180(1), KRS 278.192, and 807 KAR 5:001, Section 16(2), this Application is supported by a fully forecasted test period consisting of the twelve months ending December 31, 2026. The Notice of Intent was served upon the Attorney General of the Commonwealth of Kentucky, Office of Rate Intervention. A copy of the Notice of Intent is attached hereto at Vol. 1, Tab 1 of the filing requirements.

In support of this Application, Duke Energy Kentucky respectfully states as follows:

I. <u>INTRODUCTION</u>

- 1. Duke Energy Kentucky is a "utility" as defined in KRS 278.010(3) and is subject to the Commission's jurisdiction pursuant to KRS 278.040. In accordance with 807 KAR 5:001, Section 14(1), Duke Energy Kentucky is a Kentucky corporation with its principal office and principal place of business at 139 East Fourth Street, Cincinnati, Ohio 45202. The Company's local office in Kentucky is the Duke Energy Erlanger Operations Center, 1262 Cox Road, Erlanger, Kentucky 41018. The Company further states that its electronic mail address for purposes of this matter is KYfilings@duke-energy.com.
- 2. Duke Energy Kentucky is a utility engaged in the natural gas and electric business. Duke Energy Kentucky purchases, sells, stores, and transports natural gas in Boone, Bracken, Campbell, Gallatin, Grant, Kenton and Pendleton counties, Kentucky. Duke Energy Kentucky also generates electricity, which it distributes and sells in Boone, Campbell, Grant, Kenton, and Pendleton counties.
- 3. Pursuant to 807 KAR 5:001, Section 14(2), Duke Energy Kentucky states that it was originally incorporated in the Commonwealth of Kentucky on March 20, 1901, and attests that it is currently in good standing in said Commonwealth. Pursuant to 807 KAR 5:001, Section 14(2), a certified copy of Duke Energy Kentucky's certificate of good standing from the Kentucky Secretary of State is attached at Volume 1, Tab 5, of this filing, and is incorporated by reference. Duke Energy Kentucky has on file with the Office of the Secretary of State a certificate for the following assumed name: "Duke Energy." The required certificate of assumed name is attached at Volume 1, Tab 9 of this filing, and is incorporated by reference.

- 4. This Application constitutes notice to the Commission pursuant to KRS 278.180(1) of the changes proposed to be made to Duke Energy Kentucky's natural gas rates. Duke Energy Kentucky is also filing its Certificate of Notice to the public of the changes in its tariffs that result in increased rates, which Certificate is attached hereto at Volume 1, Tab 12 of this Application.
- 5. Pursuant to 807 KAR 5:001, Section 8, on April 17, 2025, Duke Energy Kentucky filed with the Commission, its notice of intent to use electronic filing procedures in this proceeding. Copies of all orders, pleadings, and other communications related to this proceeding should be directed to:

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II. ADJUSTMENT OF NATURAL GAS RATES

- 6. Duke Energy Kentucky's present natural gas rates and charges, which are based on forecasted costs for the twelve months ended December 31, 2022, were authorized by this Commission by Order dated December 28, 2021, in Case No. 2021-00190.¹
- 7. In accordance with the provisions of KRS 278.180, KRS 278.190, and KRS 278.192, Duke Energy Kentucky requests Commission approval of a change in existing rates, based upon rate base, approval of new tariffs, and changes in terms, conditions, and tariffs for natural gas service. Duke Energy Kentucky proposes to implement and change its existing rates and tariffs to those rates and charges set forth in the proposed tariff(s) attached hereto at Schedule L contained in Volume 11 of this Application. A comparison of the present and proposed rates and charges is attached hereto in the notice contained in Volume 1, Tab 12 and in Volume 11, Schedule L of this Application.
- 8. Aside from minimum use agreements related to natural gas line extensions,

 Duke Energy Kentucky currently has no special contracts for natural gas service.
- 9. Duke Energy Kentucky seeks to adjust its natural gas base rate revenues to a new total of \$171,599,245, which reflects an increase from its current revenues of \$26,387,365. The monthly residential natural gas bill increase due to the proposed natural gas base rates will be approximately 16.8 percent or approximately \$14.28 for a customer using 51 Ccf of natural gas (the average monthly consumption of a Duke Energy Kentucky residential customer in the test period in this proceeding). The amounts of the proposed new total rates are at Volume 10, Schedule A, of this filing, and are incorporated by

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¹ In the Matter of the Electronic Application of Duke Energy Kentucky, Inc. for 1) An Adjustment of the Natural Gas Rates; 2) Approval of New Tariffs; 3) All Other Required Approvals, Waivers, and Relief, Case No. 2021-00190, Order (Ky. P.S.C. Dec. 28, 2021).

reference. The proposed new charges and the impact of the proposed adjustment on the typical bill for each customer class are provided at Volume 11, Schedule N of this Application, and are incorporated by reference. Duke Energy Kentucky states that it will implement this adjustment effective July 2, 2025.

10. In its Application, as further detailed below, Duke Energy Kentucky is proposing clarifying language changes to several tariffs and service regulations, including but not limited to, its natural gas "soft close" process for seasonal shut-offs, charges for over- and under- deliveries on Operational Flow Order (OFO) days, recognition of Rate IT in the Company's Curtailment Plan for Management of Available Gas Supplies, as well as, to continue and amend the Company's Pipeline Modernization Mechanism (Rider PMM) to include recovery of costs for the replacement of Aldyl-A polyethylene pipe in accordance with guidance from the U.S. Department of Transportation, Pipeline and Hazardous Materials Safety Administration (PHMSA).

III. SUPPORT FOR CHANGE IN EXISTING RATES AND TARIFFS

- 11. In accordance with 807 KAR 5:001, Section 16(1)(b)(1), Duke Energy Kentucky states that the primary reason for this requested change in rates, terms, conditions, and tariffs is that Duke Energy Kentucky's earned rate of return on rate base obtained from its current natural gas operations is 4.46 percent, which makes it extremely difficult for the Company to continue providing safe, reasonable, adequate, and reliable service to its customers and is insufficient to afford Duke Energy Kentucky a reasonable opportunity to earn a fair return on its investment property that is used to provide such service while attracting necessary capital at reasonable rates.
 - 12. In accordance with 807 KAR 5:001, Section 16(1)(b)(1), a more detailed

statement of the reasons for the adjustment is provided in the direct testimony of Company witnesses Ms. Amy B. Spiller, Mr. Brian R. Weisker, Mr. Adam Long, Ms. Sarah E. Lawler, and Mr. Jefferson "Jay" P. Brown, as well as others, filed contemporaneously with this Application, and incorporated by reference.

- 13. Duke Energy Kentucky certifies that its annual reports, including the annual report for year ending December 31, 2024, are on file with this Commission as required by 807 KAR 5:006, Section 4(1).
- 14. The aggregate total revenue from Duke Energy Kentucky's non-regulated incidental activities exceeds the lesser of 2 percent of Duke Energy Kentucky's total revenue or \$1 million, annually; therefore, Duke Energy Kentucky is required under KRS 278.2203 and KRS 278.2205 to submit a cost allocation manual (CAM) with this filing. The Company periodically submits its CAM to the Commission when material changes are made. The Company last provided the Commission with a copy of its CAM by electronic delivery on March 31, 2025 and April 4, 2025. A copy of the current CAM is included in Volumes 16-17 of this filing and is incorporated by reference.
- 15. Pursuant to 807 KAR 5:001, Section 16(1)(b)(8), Duke Energy Kentucky states that its proposed tariffs and proposed tariff changes are provided at Volume 11, Schedule L of this filing, and is incorporated by reference. The effective date of the proposed tariffs and proposed tariff changes is July 2, 2025.
- 16. Pursuant to 807 KAR 5:001, Section 16(1)(b)(5), Duke Energy Kentucky states that it has complied with 807 KAR 5:011, Section 16(2) and 807 KAR 5:001, Sections 17(3) and (4) by delivering to the newspapers of general circulation in its service territory area a copy of a Legal Notice for publishing once a week for three consecutive

weeks in a prominent manner, the first of said publications to be made no later than the date this application is filed with the Commission. A copy of the Legal Notice is attached at Volume 1, Tab 12 of this Application, Notice and Statement, and is incorporated by reference. Duke Energy Kentucky states that it will implement this adjustment effective July 2, 2025.

- 17. Pursuant to 807 KAR 5:001, Section 17, Duke Energy Kentucky states that it has filed with the Executive Director of this Commission a written notice of its intention to file this application and emailed a copy to the Utility Intervention and Rate Division of the Attorney General's office. A copy of the written notice is attached at Volume 1, Tab 1, of this filing, and is incorporated by reference.
- 18. Pursuant to 807 KAR 5:001, Section 17, Duke Energy Kentucky states that it will post a copy of this filing at its place of business on the date on which this Application is filed and it will remain posted until this Commission has finally determined Duke Energy Kentucky's natural gas rates and will also be posted on Duke Energy Kentucky's website www.duke-energy.com which will contain a hyperlink to the Commission's website where this Application can be viewed.
- 19. Pursuant to 807 KAR 5:001, Section 12, Duke Energy Kentucky states that its financial exhibit is provided at Volume 1, Tab 3, of this filing, and is incorporated by reference.
- 20. Duke Energy Kentucky supports its request for a change in existing rates and tariffs for natural gas service with the verified testimony and attachments of the following:
 - a. Amy B. Spiller, State President, Duke Energy Kentucky;

- b. Jefferson "Jay" P. Brown, Director, Rates and Regulatory Planning;
- c. Rebekah E. Buck, Director of Allocations and Reporting;
- d. Shannon A. Caldwell, Director, Compensation, supports the Company's compensation and benefits programs;
- e. Daniel S. Dane, President of Concentric Energy Advisors, Inc;
- f. Thomas J. Heath Jr., Corporate Finance Director;
- g. Douglas J. Heitkamp, Manager, Rates & Regulatory Strategy;
- h. Claire C. Hudson, Manager Financial Forecasting;
- i. Sarah E. Lawler, Vice President, Rates and Regulatory Strategy
 OH/KY;
- j. Adam Long, Vice President and Chief Operations Officer, Natural
 Gas;
- k. Linda L. Miller, Director, Gas & Other Accounting;
- 1. Sharif S. Mitchell, Manager Accounting II;
- m. Joshua C. Nowak, Vice President, Concentric Energy Advisors;
- n. John R. Panizza, Director, Tax Operations;
- o. Lindsay B. Philemon, Manager of Customer Governance and Compliance;
- p. Bruce L. Sailers, Director Jurisdictional Rate Administration;
- q. John J. Spanos, Gannet Fleming Valuation and Rate Consultants, LLC;
- r. Jonathan C. Thorpe, Lead Load Forecasting Analyst, performed and supports the Company's natural gas load forecast; and,

- s. Brian R. Weisker, Senior Vice President, Chief Operating Officer,
 Natural Gas.
- 21. Duke Energy Kentucky further supports its request for a change in its existing rates and tariffs for natural gas service with the following attachments complying with the requirements of 807 KAR 5:001, Sections 14, 16, and 17:

Tab	Filing Requirement	Description
4	807 KAR 5:001 Section 14(1)	Name, Address, Facts
5	807 KAR 5:001 Section 14(2)	Corporation in good standing
6	807 KAR 5:001 Section 14(3)	LLC- in good standing
7	807 KAR 5:001 Section 14(4)	LP- Agreement
8	807 KAR 5:001 Section 16(1)(b)(1)	Reason for Rate Adjustment
9	807 KAR 5:001 Section 16(1)(b)(2)	Certificate of Assumed Name
10/	807 KAR 5:001 Section 16(1)(b)(3)	New/revised Tariff w/ effective
Also		date
Schedule L,		
Tab 55		
11/	807 KAR 5:001 Section 16(1)(b)(4)	Proposed Tariff Changes
Also		
Schedule L,		
Tab 55		
12	807 KAR 5:001 Section 16(1)(b)(5)	Statement about Customer
		Notice
13	807 KAR 5:001 Section 16(2)	Notice of Intent
14	807 KAR 5:001 Section 16(3)	Compliance with 807 KAR
		5:051, Section 2
15	807 KAR 5:001 Section 16(6)(a)	Financial Data
16	807 KAR 5:001 Section 16(6)(b)	Forecasted Adjustments
17	807 KAR 5:001 Section 16(6)(c)	Capitalization and Rate Base
18	807 KAR 5:001 Section 16(6)(d)	No Revisions to Forecast
19	807 KAR 5:001 Section 16(6)(e)	Alternative Forecast
20	807 KAR 5:001 Section 16(6)(f)	Reconciliation of Rate Base
		and Capital
21/	807 KAR 5:001 Section 16(7)(a)	Testimony
Testimony		
Vol. 13-15		
22	807 KAR 5:001 Section 16(7)(b)	Capital Construction Budget
23	807 KAR 5:001 Section 16(7)(c)	Description of Factors
		Supporting Forecast
24	807 KAR 5:001 Section 16(7)(d)	Annual and Monthly Budgets
25	807 KAR 5:001 Section 16(7)(e)	Attestation
26	807 KAR 5:001 Section 16(7)(f)	Major Construction Projects

27	807 KAR 5:001 Section 16(7)(g)	Other Construction Projects
28	807 KAR 5:001 Section 16(7)(h)	Financial Forecasts
28	807 KAR 5:001 Section 16(7)(h)(1)	Operating Income Statement
28	807 KAR 5:001 Section 16(7)(h)(2)	Balance Sheet
28	807 KAR 5:001 Section 16(7)(h)(3)	Statement of Cash Flows
28	807 KAR 5:001 Section 16(7)(h)(4)	Revenue Requirements
28	807 KAR 5:001 Section 16(7)(h)(5)	Load Forecast
28	807 KAR 5:001 Section 16(7)(h)(6)	Access Line Forecast
	200, 12 200001 200001 10(1)(0)	(telephone)
28	807 KAR 5:001 Section 16(7)(h)(7)	Mix of Generation
28	807 KAR 5:001 Section 16(7)(h)(8)	Mix of Gas Supply
28	807 KAR 5:001 Section 16(7)(h)(9)	Employee Level
28	807 KAR 5:001 Section 16(7)(h)(10)	Labor Cost Changes
28	807 KAR 5:001 Section 16(7)(h)(11)	Capital Structure Requirement
28	807 KAR 5:001 Section 16(7)(h)(12)	Rate Base
28	807 KAR 5:001 Section 16(7)(h)(13)	Gallons of Water to be sold
28	807 KAR 5:001 Section 16(7)(h)(14)	Customer Forecast (gas/water)
28	807 KAR 5:001 Section 16(7)(h)(15)	Sales Volume Forecast (gas)
28	807 KAR 5:001 Section 16(7)(h)(16)	Toll and Access Forecast
		(telephone)
28	807 KAR 5:001 Section 16(7)(h)(17)	A Detailed Explanation of
		Other Info.
29	807 KAR 5:001 Section 16(7)(i)	FERC Audit Reports
30	807 KAR 5:001 Section 16(7)(j)	Stock or Bond Prospectus
31	807 KAR 5:001 Section 16(7)(k)	FERC Form 1 and Form 2
32	807 KAR 5:001 Section 16(7)(1)	Annual Reports to
		Stockholders (2 yrs.)
33	807 KAR 5:001 Section 16(7)(m)	Chart of Accounts
34	807 KAR 5:001 Section 16(7)(n)	12 months Managerial Reports
35	807 KAR 5:001 Section 16(7)(o)	Monthly Budget Variance
		Reports
36	807 KAR 5:001 Section 16(7)(p)	Utility 10-Ks, 8-Ks, 10-Qs
37	807 KAR 5:001 Section 16(7)(q)	Independent Auditor Opinion
	. / \ 2	Report
38	807 KAR 5:001 Section 16(7)(r)	Quarterly Reports to
		Stockholders (5 qtrs.)
39/	807 KAR 5:001 Section 16(7)(s)	Depreciation Study Summary
Attachment		
JS-1		
40	807 KAR 5:001 Section 16(7)(t)	List of Computer Software,
		Hardware, etc.
41	807 KAR 5:001 Section 16(7)(u)	Affiliate Allocations/Charges
42	807 KAR 5:001 Section 16(7)(v)	Cost of Service Study
43	807 KAR 5:001 Section 16(7)(w)	Incumbent Local Exchange
i		Carriers

	T	
44/	807 KAR 5:001 Section 16(8)(a)	Financial Summaries
Vol. 10		
45/	807 KAR 5:001 Section 16(8)(b)	Rate Base Summary
Vol. 10		
46/	807 KAR 5:001 Section 16(8)(c)	Operating Income Statements
Vol. 10		
47/	807 KAR 5:001 Section 16(8)(d)	Summary of Adjustments to
Vol. 10		Operating Income
48/	807 KAR 5:001 Section 16(8)(e)	Federal and State Income Tax
Vol. 10		Summary
49/	807 KAR 5:001 Section 16(8)(f)	Summary of Membership Dues
Vol. 10		
50/	807 KAR 5:001 Section 16(8)(g)	Payroll Costs
Vol. 10		
51/	807 KAR 5:001 Section 16(8)(h)	Gross Revenue Conversion
Vol. 10		Factor
52/	807 KAR 5:001 Section 16(8)(i)	Comparative Income
Vol. 10		Statements
53/	807 KAR 5:001 Section 16(8)(j)	Cost of Capital Summary
Vol. 10		
54/	807 KAR 5:001 Section 16(8)(k)	Financial Data and Earnings
Vol. 10		Measures
55/	807 KAR 5:001 Section 16(8)(1)	Narrative Description of Tariff
Vol. 11		Changes
56/	807 KAR 5:001 Section 16(8)(m)	Revenue Summaries
Vol. 11		
57/	807 KAR 5:001 Section 16(8)(n)	Typical Bill Comparison
Vol. 11		
58	807 KAR 5:001 Section 16(9)	Deficiency Notification
59	807 KAR 5:001 Section 16(10)	Waiver Requests
60	807 KAR 5:001 Section 17(1)	Sample Notices Posted
61	807 KAR 5:001 Section 17(2)	Customer Notice Method
62	807 KAR 5:001 Section 17(3)	Proof of Notice
63	807 KAR 5:001 Section 17(4)	Customer Notice Content
64	807 KAR 5:001 Section 17(5)	Abbreviated Notice
Vol. 16 – 17	KRS 278.2203 and 278.2205	Cost Allocation Manual

22. Pursuant to KRS 278.192(1) and 807 KAR 5:001 Section 16(1)(a)(2), Duke Energy Kentucky has utilized a forward-looking test period for the twelve months ending December 31, 2026. This test period corresponds to the first twelve calendar month period the proposed rates will be in effect following the six-month suspension of the proposed rates.

23. The testimony and exhibits to this Application demonstrate that the rates, terms, conditions, and tariffs proposed are fair, just, and reasonable under KRS 278.030.

New Tariffs/Services/Mechanisms

24. Pursuant to the Commission's statutory rate-making authority to allow recovery of costs through fair, just, and reasonable rates embodied in KRS 278.180, KRS 278.183, KRS 278.192, and as confirmed by the Supreme Court of the Commonwealth of Kentucky in *Kentucky Public Service Comm'n v. Commonwealth ex rel. Conway*, 324 S.W.3d 373 (Ky. 2010), Duke Energy Kentucky is seeking to renew and expand its Pipeline Modernization Mechanism as part of this case as described below..

Pipeline Modernization Mechanism

- 25. Duke Energy Kentucky is proposing to update its Rider PMM to include costs of replacing Aldyl-A, a polyethylene (PE) pipe material, located throughout the Company's natural gas delivery system that has been identified as needing replaced through the Company's Distribution Integrity Management Program as part of this proceeding.
- 26. Aldyl-A is a type of plastic pipe that was used in natural gas distribution system beginning in the 1960's as a corrosive-resistant alternative to more expensive metal pipe. Older versions of Aldyl-A pipe, however, as it ages, has been shown to have a higher risk of becoming brittle and cracking, making its more vulnerable to leaks and potential risks for explosion. The known risk of Aldyl-A pipe has prompted
- 27. In recent years, PHMSA has become very active in its promulgation of new regulations and interpretation of existing regulations to further enhance and ensure the safety of the natural gas delivery systems throughout this country. Such policy

determinations require the Company to take action to ensure compliance. Responding to these regulations require testing and, in many cases, upgrades and/or replacements of existing infrastructure to enable compliance with these new regulations. Rider PMM provides the ability to effectively respond to these new governmental policy changes that are intended to enhance and ensure the safety of the natural gas delivery system. This mechanism to enable recovery of costs for necessary pipeline replacements in response to PHMSA regulations is supported by and in accordance with KRS 278.509.

- 28. KRS 278.509 confirms the Commission's authority to approve pipeline replacement programs upon application by a utility for recovery of such replacements that are not currently in base rates.² Presently, Rider PMM has been approved as the mechanism through which the Company recovers costs associated with the replacement of its AM07 pipeline. Through this proceeding, the Company requests authorization to extend Rider PMM and in addition to the costs of AM07's replacement, to also include the costs for replacing Aldyl-A.
- 29. In September 2023, PHMSA moved to revise federally mandated Distribution Integrity Management Programs (DIMP) for utilities and natural gas distribution operators to include Aldyl-A and other PE pipes under a proposed rule stating "that operators must identify the threats posed by specific material types in their pipeline system." In 2024, the U.S. House of Representatives also considered a bill that would require widespread identification and removal of Aldyl-A pipes.⁴
 - 30. Duke Energy Kentucky has approximately 38 miles of Aldyl-A pipe in its

2 KKS 2/8.309

² KRS 278.509

³ www.govinfo.gov/content/pkg/FR-2023-09-07/pdf/2023-18585.pdf#page=15

⁴ www.congress.gov/bill/118th-congress/house-bill/5638/text?s=1&r=1

system, including approximately Aldyl-A 3,700 services. The Company estimates the cost of replacing all Aldyl-A pipe at about \$1.2 million per mile including service lines, at an estimate total cost of \$45.6 to \$50.0 million.

- 31. As part of this proceeding, the Company requests authority to amend its Rider PMM to include costs of replacing the Aldyl-A through individual projects to be filed with the Commission as part of an overall pipeline replacement program under 278.509 as identified pursuant to the Company's DIMP.
- 32. Duke Energy Kentucky will file a separate application to implement any adjustments to the Rider PMM for future Aldyl-A replacements in a measured approach, prioritizing the highest risk areas as identified through its DIMP. The Company will use the rate of return approved by the Commission in this proceeding for these replacements and as updated as part of the Company's future natural gas base rate case for purposes of calculating the return on rate base associated with these capital pipeline replacement projects necessitated in future Rider PMM filings.

New and Modified Programs, Policies, and Tariffs

- 33. In connection with this application, the Company is proposing to implement, without limitation, certain new programs, policies, and tariffs, and to modify existing policies and tariffs as follows:
 - a. Updating Rider WNA with revised base load and heat sensitivity factors;
 - Revising reconnection charges consistent with prior Commission orders;
 - c. Eliminating the seasonal soft close option;
 - d. Updating charges for Meter Pulse Service installation;

- e. Revising the Company's Curtailment Plan for Management of

 Available Gas Supplies to recognize Rate IT, Interruptible

 Transportation, and other curtailment plan features;
- f. Clarifying charges to the Company's Rate FRAS and Rate IMBS as related to supplier non-compliance with OFOs; and,
- g. Clarifying textual change to the Company's Local Government Fee tariff sheet.

WHEREFORE, Duke Energy Kentucky respectfully requests the Kentucky Public Service Commission to enter an Order:

- Approving the new and revised rates and tariff sheets for natural gas service;
- Authorizing Duke Energy Kentucky to continue and amend its Rider
 PMM;
- c. Authorizing Duke Energy Kentucky to establish a regulatory asset for rate case expenses of this instant case;
- d. Approving the proposed amortization of the rate case expense and any and all other requested or necessary deferrals;
- e. Approving Duke Energy Kentucky's existing depreciation rates; and,
- f. Granting all other relief to which Duke Energy Kentucky may be entitled.

Respectfully Submitted,

DUKE ENERGY KENTUCKY, INC.

/s/Rocco D'Ascenzo

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Counsel for Duke Energy Kentucky, Inc.

CERTIFICATE OF SERVICE

This is to certify that the foregoing electronic filing is a true and accurate copy of the document in paper medium; that the electronic filing was transmitted to the Commission on June 2, 2025; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that submitting the original filing to the Commission in paper medium is no longer required as it has been granted a permanent deviation.⁵

/s/ Rocco D'Ascenzo
Counsel for Duke Energy Kentucky, Inc.

⁵In the Matter of Electronic Emergency Docket Related to the Novel Coronavirus COVID-19, Case No. 2020-00085, Order (Ky. P.S.C. July 22, 2021).